

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

\* After subtraction of homestead market value exclusion amount.

House Research Department

**Aitkin County**

**Aitkin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	47,659	50,762	3,103	6.5	329	371	42	12.6	0.69	0.73
Res Non-Hm: exis	18,152	16,671	-1,481	-8.2	240	224	-16	-6.7	1.32	1.34
Apartments: exis	11,519	11,770	251	2.2	183	191	8	4.1	1.59	1.62
Low-inc Apts: ex	1,818	2,067	249	13.7	18	20	3	15.8	0.97	0.98
Seasnl Rec: exis	84	120	37	43.6	1	2	1	49.9	1.34	1.40
Com/Ind: Lo: exi	17,484	16,058	-1,425	-8.2	495	452	-43	-8.6	2.83	2.82
Com/Ind Hi: exis	17,136	18,437	1,302	7.6	642	688	45	7.1	3.75	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	199	241	42	21.2	7	9	2	20.6	3.75	3.73
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	281	313	32	11.4	3	4	0	13.9	1.22	1.24
Miscellaneous	529	565	36	6.8	11	12	1	7.6	2.10	2.11
New construction	0	3,358	3,358	0.0	0	110	110	0.0	0.00	3.29
<b>Total</b>	114,859	120,362	5,504	4.8	1,930	2,082	153	7.9	1.68	1.73

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,314	1,396	82	6.3	County	44.43	46.08	0.00	0.00
(-) TIF Tax Capacity	144	152	8	5.6	City/Town	73.61	73.48	0.00	0.00
(-) FD Contrib Tax Cap	192	187	-4	-2.2	School District	3.39	4.60	7.25	6.92
(=) Taxable Tax Capacity	978	1,057	79	8.0	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	153	163	10	6.8	<b>Total</b>	121.62	124.33	7.25	6.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,600	74,100	6.5	269	314	46	17.0	0.39	0.42
Res Hmstd: Avg Val	104,300	111,100	6.5	716	830	114	16.0	0.69	0.75
Res Hmstd: Hi Val	139,000	148,100	6.5	1,201	1,357	156	13.0	0.86	0.92
Res Hmstd: Ex-Hi Val	208,600	222,200	6.5	2,174	2,412	238	11.0	1.04	1.09
Apartment	300,000	306,500	2.2	4,778	4,975	197	4.1	1.59	1.62
Comm/Ind: Lo Val	150,000	161,400	7.6	4,244	4,648	404	9.5	2.83	2.88
Comm/Ind: Mid Val	300,000	322,800	7.6	9,867	10,669	802	8.1	3.29	3.31
Comm/Ind: Hi Val	1,000,000	1,076,000	7.6	36,105	38,767	2,662	7.4	3.61	3.60

**Aitkin County**

**Hill City city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,608	12,165	557	4.8	140	151	12	8.5	1.20	1.24
Res Non-Hm: exis	4,174	4,144	-30	-0.7	69	71	1	1.8	1.66	1.71
Apartments: exis	1,443	1,200	-243	-16.8	29	25	-4	-14.6	2.02	2.07
Low-inc Apts: ex	34	340	306	908.3	0	4	4	933.9	1.24	1.27
Seasnl Rec: exis	7,599	7,037	-562	-7.4	124	116	-8	-6.3	1.63	1.64
Com/Ind: Lo: exi	2,145	2,129	-17	-0.8	68	68	0	0.3	3.15	3.18
Com/Ind Hi: exis	566	573	7	1.2	23	24	1	2.4	4.14	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	97	174	78	80.0	4	7	3	82.1	4.14	4.19
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	349	340	-9	-2.6	5	5	0	0.8	1.47	1.52
Miscellaneous	89	91	2	1.9	2	2	0	4.8	2.39	2.45
New construction	0	12	12	0.0	0	0	0	0.0	0.00	1.59
<b>Total</b>	<b>28,103</b>	<b>28,205</b>	<b>102</b>	<b>0.4</b>	<b>464</b>	<b>474</b>	<b>9</b>	<b>2.0</b>	<b>1.65</b>	<b>1.68</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	269	268	-1	-0.4	County	42.45	44.09	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	90.73	91.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.77	16.84	18.08	17.23
(=) Taxable Tax Capacity	269	268	-1	-0.4	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.13	152.18	18.08	17.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,300	52,700	4.8	535	572	37	6.9	1.06	1.09
Res Hmstd: Avg Val	75,400	79,000	4.8	802	880	78	9.7	1.06	1.11
Res Hmstd: Hi Val	100,500	105,300	4.8	1,246	1,361	116	9.3	1.24	1.29
Res Hmstd: Ex-Hi Val	150,800	158,000	4.8	2,143	2,326	183	8.5	1.42	1.47
Apartment	300,000	249,500	-16.8	6,060	5,176	-884	-14.6	2.02	2.07
Seas Rec: Lo Val	75,000	69,500	-7.3	1,168	1,116	-52	-4.5	1.56	1.61
Seas Rec: Hi Val	200,000	185,200	-7.4	3,273	3,110	-163	-5.0	1.64	1.68
Comm/Ind: Lo Val	150,000	151,800	1.2	4,723	4,851	128	2.7	3.15	3.2
Comm/Ind: Mid Val	300,000	303,700	1.2	10,930	11,212	282	2.6	3.64	3.69
Comm/Ind: Hi Val	1,000,000	1,012,200	1.2	39,897	40,882	985	2.5	3.99	4.04

**Aitkin County**

**McGrath city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,212	1,156	-56	-4.6	9	9	0	-3.3	0.76	0.77
Res Non-Hm: exis	650	728	77	11.9	9	11	1	14.7	1.43	1.46
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	7	7	0	-1.4	0	0	0	0.1	1.46	1.48
Com/Ind: Lo: exi	66	69	3	5.2	2	2	0	5.3	2.86	2.86
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21	20	0	-2.2	1	1	0	-2.1	3.80	3.81
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	6	6	0	6.9	0	0	0	8.7	0.69	0.70
Ag Non-Hmstd	86	43	-43	-50.3	1	1	-1	-49.4	1.38	1.40
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,048</b>	<b>2,029</b>	<b>-19</b>	<b>-0.9</b>	<b>23</b>	<b>23</b>	<b>1</b>	<b>2.5</b>	<b>1.10</b>	<b>1.14</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	15	16	0	0.9	County	44.43	46.07	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	78.03	77.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.02	16.44	3.60	3.57
(=) Taxable Tax Capacity	15	16	0	0.9	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.66	140.00	3.60	3.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,100	26,800	-4.6	242	235	-8	-3.1	0.86	0.88
Res Hmstd: Avg Val	42,200	40,300	-4.5	364	353	-11	-3.0	0.86	0.88
Res Hmstd: Hi Val	56,200	53,600	-4.6	484	469	-15	-3.1	0.86	0.88
Res Hmstd: Ex-Hi Val	84,300	80,400	-4.6	783	734	-48	-6.2	0.93	0.91

**Aitkin County**

**McGregor city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,516	4,428	-88	-1.9	45	46	0	1.1	1.00	1.03
Res Non-Hm: exis	3,209	3,232	24	0.7	52	54	2	4.2	1.62	1.67
Apartments: exis	1,050	1,021	-29	-2.7	21	21	0	0.8	1.97	2.04
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	84	84	0	0.0	1	1	0	3.3	1.64	1.70
Com/Ind: Lo: exi	5,863	5,743	-119	-2.0	183	182	-1	-0.4	3.11	3.17
Com/Ind Hi: exis	2,961	2,873	-88	-3.0	123	121	-2	-1.3	4.14	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	71	70	-1	-1.5	3	3	0	0.2	4.14	4.21
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	38	22	-16	-42.9	0	0	0	-30.9	0.55	0.66
Ag Non-Hmstd	171	80	-91	-53.2	3	1	-1	-51.4	1.54	1.60
Miscellaneous	487	440	-47	-9.6	11	11	-1	-4.7	2.27	2.40
New construction	0	55	55	0.0	0	1	1	0.0	0.00	1.66
<b>Total</b>	<b>18,449</b>	<b>18,050</b>	<b>-399</b>	<b>-2.2</b>	<b>441</b>	<b>441</b>	<b>0</b>	<b>-0.1</b>	<b>2.39</b>	<b>2.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	233	227	-5	-2.3	County	42.08	43.66	0.00	0.00
(-) TIF Tax Capacity	12	13	1	4.2	City/Town	99.78	102.51	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	13.77	3.60	3.57
(=) Taxable Tax Capacity	220	215	-6	-2.7	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	154.46	160.13	3.60	3.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,900	44,000	-2.0	432	438	6	1.4	0.96	1
Res Hmstd: Avg Val	67,300	66,000	-1.9	648	658	10	1.5	0.96	1
Res Hmstd: Hi Val	89,700	88,000	-1.9	967	971	4	0.4	1.08	1.10
Res Hmstd: Ex-Hi Val	134,600	132,000	-1.9	1,739	1,755	15	0.9	1.29	1.33
Apartment	300,000	291,800	-2.7	5,900	5,945	44	0.8	1.97	2.04
Comm/Ind: Lo Val	150,000	145,600	-2.9	4,671	4,610	-60	-1.3	3.11	3.17
Comm/Ind: Mid Val	300,000	291,100	-3.0	10,881	10,690	-190	-1.7	3.63	3.67
Comm/Ind: Hi Val	1,000,000	970,400	-3.0	39,860	39,290	-570	-1.4	3.99	4.05

**Aitkin County**

**Palisade city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,533	4,462	-70	-1.5	30	34	4	11.8	0.67	0.76
Res Non-Hm: exis	1,607	1,535	-72	-4.5	25	27	1	5.6	1.56	1.73
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	336	330	-7	-2.0	5	6	0	7.9	1.55	1.71
Com/Ind: Lo: exi	654	642	-12	-1.9	20	21	1	3.1	3.07	3.23
Com/Ind Hi: exis	35	35	0	0.0	1	2	0	5.2	4.07	4.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	28	27	0	-1.6	1	1	0	3.5	4.07	4.28
Ag HGA: Exist	374	367	-6	-1.7	3	3	0	10.9	0.75	0.85
Ag Hmstd Land	212	218	6	2.7	0	1	0	32.0	0.22	0.29
Ag Non-Hmstd	46	48	2	4.6	1	1	0	16.1	1.46	1.62
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	36	36	0.0	0	0	0	0.0	0.00	1.34
<b>Total</b>	<b>7,825</b>	<b>7,700</b>	<b>-125</b>	<b>-1.6</b>	<b>87</b>	<b>95</b>	<b>7</b>	<b>8.2</b>	<b>1.12</b>	<b>1.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	65	63	-1	-1.9	County	44.38	46.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	98.15	111.39	0.00	0.00
(-) FD Contrib Tax Cap	3	3	0	-0.4	School District	3.35	4.55	7.25	6.92
(=) Taxable Tax Capacity	62	61	-1	-1.9	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	15	15	0	2.4	<b>Total</b>	146.06	162.15	7.25	6.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,000	49,200	-1.6	204	223	19	9.3	0.41	0.45
Res Hmstd: Avg Val	74,900	73,700	-1.6	421	478	57	13.6	0.56	0.65
Res Hmstd: Hi Val	99,900	98,400	-1.5	829	914	84	10.2	0.83	0.93
Res Hmstd: Ex-Hi Val	149,800	147,500	-1.5	1,660	1,815	156	9.4	1.11	1.23
Comm/Ind: Lo Val	150,000	150,000	0.0	4,602	4,838	236	5.1	3.07	3.23
Comm/Ind: Mid Val	300,000	300,000	0.0	10,702	11,253	552	5.2	3.57	3.75
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,167	41,193	2,026	5.2	3.92	4.12



## Aitkin County

## Tamarack city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	975	873	-102	-10.5	8	7	-1	-13.5	0.79	0.77
Res Non-Hm: exis	969	718	-251	-25.9	13	10	-3	-25.9	1.33	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	160	133	-26	-16.5	2	2	0	-16.2	1.37	1.37
Com/Ind: Lo: exi	634	1,056	423	66.7	17	28	11	65.3	2.72	2.70
Com/Ind Hi: exis	268	264	-4	-1.3	10	9	0	-2.2	3.61	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	38	86	47	123.2	1	3	2	121.3	3.61	3.58
Ag HGA: Exist	361	238	-122	-33.9	3	2	-1	-37.2	0.90	0.85
Ag Hmstd Land	769	643	-126	-16.4	3	3	0	-13.0	0.44	0.46
Ag Non-Hmstd	117	66	-51	-43.3	2	1	-1	-43.1	1.28	1.29
Miscellaneous	125	126	1	1.2	3	3	0	1.4	2.24	2.24
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,415</b>	<b>4,204</b>	<b>-211</b>	<b>-4.8</b>	<b>62</b>	<b>68</b>	<b>6</b>	<b>9.3</b>	<b>1.40</b>	<b>1.61</b>

## Tax Base

## Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	42	44	2	3.7	County	44.43	46.08	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	68.56	66.12	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.02	16.44	3.60	3.57
(=) Taxable Tax Capacity	42	44	2	3.7	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.19	128.81	3.60	3.57

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	35,100	31,400	-10.5	283	254	-29	-10.2	0.81	0.81	
Res Hmstd: Avg Val	52,700	47,200	-10.4	424	382	-43	-10.1	0.81	0.81	
Res Hmstd: Hi Val	70,200	62,800	-10.5	565	508	-57	-10.2	0.81	0.81	
Res Hmstd: Ex-Hi Val	105,400	94,300	-10.5	1,033	878	-155	-15.0	0.98	0.93	
Comm/Ind: Lo Val	150,000	148,000	-1.3	4,080	3,991	-88	-2.2	2.72	2.7	
Comm/Ind: Mid Val	300,000	296,000	-1.3	9,501	9,278	-224	-2.4	3.17	3.13	
Comm/Ind: Hi Val	1,000,000	986,600	-1.3	34,802	34,028	-774	-2.2	3.48	3.45	

Anoka County

Anoka city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	660,415	682,085	21,670	3.3	7,691	7,829	137	1.8	1.16	1.15
Res Non-Hm: exis	95,491	102,403	6,912	7.2	1,318	1,378	59	4.5	1.38	1.35
Apartments: exis	137,534	152,947	15,413	11.2	2,201	2,383	182	8.3	1.60	1.56
Low-inc Apts: ex	24,401	26,567	2,166	8.9	242	257	15	6.2	0.99	0.97
Seasnl Rec: exis	267	261	-6	-2.3	4	4	0	-4.9	1.60	1.56
Com/Ind: Lo: exi	43,479	42,433	-1,046	-2.4	1,259	1,176	-83	-6.6	2.90	2.77
Com/Ind Hi: exis	219,816	237,937	18,121	8.2	8,331	8,616	285	3.4	3.79	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,564	3,962	398	11.2	135	143	8	6.2	3.79	3.62
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	24	24	0	0.0	0	0	0	-3.6	1.11	1.07
Miscellaneous	1,554	1,591	37	2.4	32	32	0	-0.5	2.05	1.99
New construction	0	14,657	14,657	0.0	0	267	267	0.0	0.00	1.82
<b>Total</b>	<b>1,186,545</b>	<b>1,264,866</b>	<b>78,321</b>	<b>6.6</b>	<b>21,214</b>	<b>22,085</b>	<b>871</b>	<b>4.1</b>	<b>1.79</b>	<b>1.75</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	13,731	14,792	1,061	7.7	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	2,682	691	-1,992	-74.2	City/Town	44.91	41.54	0.00	0.00
(-) FD Contrib Tax Cap	1,732	1,853	121	7.0	School District	22.44	20.86	21.27	22.05
(=) Taxable Tax Capacity	9,316	12,248	2,932	31.5	Special District	5.27	5.25	0.00	0.00
FD Distrib Tax Cap	3,066	3,036	-31	-1.0	<b>Total</b>	111.01	106.99	21.27	22.05

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	111,100	114,700		3.2	1,167	1,192	25	2.1	1.05	1.04
Res Hmstd: Avg Val	166,600	172,100		3.3	1,957	1,988	31	1.6	1.17	1.16
Res Hmstd: Hi Val	222,000	229,300		3.3	2,745	2,781	36	1.3	1.24	1.21
Res Hmstd: Ex-Hi Val	333,200	344,100		3.3	4,327	4,373	46	1.1	1.3	1.27
Apartment	300,000	333,600		11.2	4,801	5,197	396	8.2	1.60	1.56
Comm/Ind: Lo Val	150,000	162,400		8.3	4,344	4,606	262	6.0	2.9	2.84
Comm/Ind: Mid Val	300,000	324,700		8.2	10,029	10,483	454	4.5	3.34	3.23
Comm/Ind: Hi Val	1,000,000	1,082,400		8.2	36,559	37,921	1,362	3.7	3.66	3.50

Anoka County

Bethel city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,225	19,463	238	1.2	233	245	12	5.0	1.21	1.26
Res Non-Hm: exis	3,930	4,126	196	5.0	59	64	5	8.1	1.50	1.54
Apartments: exis	123	145	21	17.4	2	3	0	20.9	1.82	1.88
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,706	1,632	-74	-4.3	52	49	-3	-6.2	3.07	3.01
Com/Ind Hi: exis	1,892	2,070	178	9.4	77	82	6	7.2	4.06	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,133	1,180	47	4.1	46	47	1	2.0	4.06	3.97
Ag HGA: Exist	241	246	5	1.9	3	4	0	5.4	1.39	1.44
Ag Hmstd Land	65	65	0	0.0	0	0	0	5.0	0.39	0.41
Ag Non-Hmstd	315	284	-31	-9.9	4	4	0	-7.4	1.38	1.42
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	116	116	0.0	0	3	3	0.0	0.00	2.95
<b>Total</b>	<b>28,630</b>	<b>29,326</b>	<b>696</b>	<b>2.4</b>	<b>477</b>	<b>501</b>	<b>23</b>	<b>4.9</b>	<b>1.67</b>	<b>1.71</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	289	299	10	3.5	County	38.39	39.34		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	66.09	68.99		0.00	0.00
(-) FD Contrib Tax Cap	34	34	0	-0.3	School District	29.41	29.30		10.14	10.76
(=) Taxable Tax Capacity	255	265	10	4.0	Special District	3.79	3.92		0.00	0.00
FD Distrib Tax Cap	100	99	-1	-1.2	<b>Total</b>	137.68	141.55		10.14	10.76

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	88,600	89,700	1.2	907	953	47	5.1	1.02	1.06
Res Hmstd: Avg Val	132,900	134,500	1.2	1,617	1,693	76	4.7	1.22	1.26
Res Hmstd: Hi Val	177,100	179,300	1.2	2,325	2,432	108	4.6	1.31	1.36
Res Hmstd: Ex-Hi Val	265,700	269,000	1.2	3,744	3,913	169	4.5	1.41	1.45
Apartment	300,000	352,100	17.4	5,467	6,609	1,142	20.9	1.82	1.88
Comm/Ind: Lo Val	150,000	164,100	9.4	4,603	5,073	470	10.2	3.07	3.09
Comm/Ind: Mid Val	300,000	328,200	9.4	10,688	11,595	907	8.5	3.56	3.53
Comm/Ind: Hi Val	1,000,000	1,094,100	9.4	39,090	42,039	2,949	7.5	3.91	3.84

Anoka County

Andover city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,233,582	2,299,485	65,903	3.0	25,819	27,114	1,295	5.0	1.16	1.18
Res Non-Hm: exis	181,278	187,228	5,951	3.3	2,278	2,393	116	5.1	1.26	1.28
Apartments: exis	20,178	21,250	1,072	5.3	300	320	20	6.8	1.49	1.51
Low-inc Apts: ex	171	171	0	-0.1	1	1	0	2.9	0.67	0.69
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	15,595	15,251	-344	-2.2	443	421	-22	-4.9	2.84	2.76
Com/Ind Hi: exis	88,376	92,411	4,035	4.6	3,280	3,330	50	1.5	3.71	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	33,704	35,568	1,864	5.5	1,248	1,279	31	2.5	3.70	3.60
Ag HGA: Exist	6,745	6,809	63	0.9	78	80	3	3.2	1.15	1.18
Ag Hmstd Land	8,350	8,271	-79	-0.9	36	34	-2	-5.5	0.43	0.41
Ag Non-Hmstd	8,732	9,379	647	7.4	90	98	8	9.4	1.03	1.05
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	20,547	20,547	0.0	0	311	311	0.0	0.00	1.51
<b>Total</b>	<b>2,596,710</b>	<b>2,696,368</b>	<b>99,658</b>	<b>3.8</b>	<b>33,572</b>	<b>35,381</b>	<b>1,809</b>	<b>5.4</b>	<b>1.29</b>	<b>1.31</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	25,719	26,870	1,152	4.5	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	211	248	37	17.7	City/Town	37.18	38.41	0.72	0.70
(-) FD Contrib Tax Cap	998	1,055	57	5.7	School District	22.87	21.38	20.58	21.36
(=) Taxable Tax Capacity	24,510	25,567	1,057	4.3	Special District	3.29	3.70	0.00	0.00
FD Distrib Tax Cap	4,258	4,265	7	0.2	<b>Total</b>	101.73	102.84	21.30	22.06

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	158,600	163,300	3.0	1,718	1,808	90	5.2	1.08	1.11
Res Hmstd: Avg Val	237,700	244,700	2.9	2,763	2,900	136	4.9	1.16	1.19
Res Hmstd: Hi Val	316,900	326,300	3.0	3,810	3,994	184	4.8	1.20	1.22
Res Hmstd: Ex-Hi Val	475,400	489,400	2.9	5,849	6,112	264	4.5	1.23	1.25
Apartment	300,000	315,900	5.3	4,454	4,758	304	6.8	1.48	1.51
Comm/Ind: Lo Val	150,000	156,800	4.5	4,253	4,380	127	3.0	2.84	2.79
Comm/Ind: Mid Val	300,000	313,700	4.6	9,817	10,031	214	2.2	3.27	3.2
Comm/Ind: Hi Val	1,000,000	1,045,700	4.6	35,783	36,395	612	1.7	3.58	3.48

Anoka County

Centerville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	267,743	272,948	5,205	1.9	4,083	4,384	301	7.4	1.53	1.61
Res Non-Hm: exis	26,532	26,131	-401	-1.5	462	474	12	2.6	1.74	1.82
Apartments: exis	587	639	52	8.9	12	14	2	14.1	2.02	2.12
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,872	7,088	217	3.2	222	228	5	2.4	3.23	3.21
Com/Ind Hi: exis	13,610	14,011	401	2.9	579	591	12	2.0	4.25	4.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,298	2,379	82	3.6	98	100	3	2.6	4.25	4.22
Ag HGA: Exist	113	113	0	0.3	1	2	0	5.7	1.30	1.36
Ag Hmstd Land	356	356	0	0.0	2	2	0	4.7	0.62	0.65
Ag Non-Hmstd	318	318	0	0.0	5	5	0	3.9	1.48	1.54
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,858	2,858	0.0	0	47	47	0.0	0.00	1.65
<b>Total</b>	<b>318,428</b>	<b>326,842</b>	<b>8,414</b>	<b>2.6</b>	<b>5,465</b>	<b>5,847</b>	<b>382</b>	<b>7.0</b>	<b>1.72</b>	<b>1.79</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,169	3,260	91	2.9	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	66.41	70.99	0.00	0.00
(-) FD Contrib Tax Cap	167	163	-4	-2.2	School District	36.52	36.39	16.63	19.01
(=) Taxable Tax Capacity	3,002	3,096	94	3.1	Special District	7.13	7.50	0.00	0.00
FD Distrib Tax Cap	543	539	-4	-0.7	<b>Total</b>	148.45	154.23	16.63	19.01

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	147,300	150,200	2.0	2,076	2,236	161	7.7	1.41	1.49
Res Hmstd: Avg Val	220,900	225,200	1.9	3,389	3,639	251	7.4	1.53	1.62
Res Hmstd: Hi Val	294,500	300,200	1.9	4,702	5,043	341	7.2	1.6	1.68
Res Hmstd: Ex-Hi Val	441,800	450,400	1.9	7,293	7,802	509	7.0	1.65	1.73
Apartment	300,000	326,700	8.9	6,066	6,919	854	14.1	2.02	2.12
Comm/Ind: Lo Val	150,000	154,400	2.9	4,849	5,001	152	3.1	3.23	3.24
Comm/Ind: Mid Val	300,000	308,800	2.9	11,230	11,511	281	2.5	3.74	3.73
Comm/Ind: Hi Val	1,000,000	1,029,500	3.0	41,011	41,901	890	2.2	4.10	4.07

Anoka County

Columbia Heights city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	765,315	783,654	18,339	2.4	10,253	10,922	669	6.5	1.34	1.39
Res Non-Hm: exis	162,603	172,951	10,348	6.4	2,762	3,015	253	9.2	1.70	1.74
Apartments: exis	62,127	63,454	1,327	2.1	1,221	1,281	60	4.9	1.97	2.02
Low-inc Apts: ex	6,383	10,013	3,629	56.9	76	123	47	61.9	1.19	1.23
Seasnl Rec: exis	93	0	-93	-100.0	2	0	-2	-100.0	1.97	0.00
Com/Ind: Lo: exi	24,091	23,965	-126	-0.5	761	748	-13	-1.7	3.16	3.12
Com/Ind Hi: exis	66,995	67,921	927	1.4	2,797	2,796	-1	0.0	4.18	4.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,943	6,043	99	1.7	248	249	1	0.3	4.18	4.12
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	304	308	4	1.4	8	8	0	3.3	2.66	2.71
New construction	0	3,826	3,826	0.0	0	78	78	0.0	0.00	2.03
<b>Total</b>	<b>1,093,854</b>	<b>1,132,135</b>	<b>38,281</b>	<b>3.5</b>	<b>18,129</b>	<b>19,220</b>	<b>1,092</b>	<b>6.0</b>	<b>1.66</b>	<b>1.70</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	10,725	11,141	416	3.9	County	36.23	37.09	0.00	0.00
(-) TIF Tax Capacity	465	524	58	12.5	City/Town	70.61	74.72	0.00	0.00
(-) FD Contrib Tax Cap	570	556	-14	-2.4	School District	32.60	29.41	11.56	14.14
(=) Taxable Tax Capacity	9,690	10,061	371	3.8	Special District	8.54	8.94	0.00	0.00
FD Distrib Tax Cap	4,339	4,150	-189	-4.4	<b>Total</b>	147.98	150.16	11.56	14.14

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	95,400	97,700		2.4	1,098	1,178	80	7.3	1.15	1.21
Res Hmstd: Avg Val	143,000	146,400		2.4	1,921	2,044	123	6.4	1.34	1.4
Res Hmstd: Hi Val	190,600	195,200		2.4	2,744	2,912	168	6.1	1.44	1.49
Res Hmstd: Ex-Hi Val	286,000	292,900		2.4	4,393	4,649	256	5.8	1.54	1.59
Apartment	300,000	306,400		2.1	5,896	6,184	288	4.9	1.97	2.02
Comm/Ind: Lo Val	150,000	152,100		1.4	4,740	4,771	31	0.6	3.16	3.14
Comm/Ind: Mid Val	300,000	304,100		1.4	11,003	11,029	26	0.2	3.67	3.63
Comm/Ind: Hi Val	1,000,000	1,013,800		1.4	40,230	40,248	18	0.0	4.02	3.97

Anoka County

Circle Pines city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	294,279	296,588	2,309	0.8	4,027	4,240	213	5.3	1.37	1.43
Res Non-Hm: exis	32,110	33,835	1,725	5.4	494	543	48	9.8	1.54	1.60
Apartments: exis	11,927	12,417	490	4.1	224	243	19	8.3	1.88	1.96
Low-inc Apts: ex	3,148	3,439	291	9.2	36	41	5	13.9	1.15	1.20
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,224	2,218	-6	-0.3	69	68	-1	-1.0	3.11	3.09
Com/Ind Hi: exis	11,350	11,550	201	1.8	464	468	4	0.9	4.09	4.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,343	1,415	72	5.3	55	57	2	4.4	4.08	4.04
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	629	629	0.0	0	10	10	0.0	0.00	1.54
<b>Total</b>	<b>356,382</b>	<b>362,092</b>	<b>5,711</b>	<b>1.6</b>	<b>5,370</b>	<b>5,670</b>	<b>300</b>	<b>5.6</b>	<b>1.51</b>	<b>1.57</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	3,362	3,423	60	1.8	County	38.39	39.34	0.00	0.00	
(-) TIF Tax Capacity	144	145	1	0.7	City/Town	56.57	59.67	0.00	0.00	
(-) FD Contrib Tax Cap	96	104	8	8.5	School District	36.52	36.39	16.63	19.01	
(=) Taxable Tax Capacity	3,121	3,173	51	1.6	Special District	5.69	5.88	0.00	0.00	
FD Distrib Tax Cap	808	781	-27	-3.4	<b>Total</b>	137.17	141.29	16.63	19.01	

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	118,100	119,000		0.8	1,451	1,533	81	5.6	1.23	1.29
Res Hmstd: Avg Val	177,000	178,400		0.8	2,430	2,560	130	5.4	1.37	1.44
Res Hmstd: Hi Val	235,900	237,800		0.8	3,408	3,588	179	5.3	1.44	1.51
Res Hmstd: Ex-Hi Val	354,000	356,800		0.8	5,371	5,647	276	5.1	1.52	1.58
Apartment	300,000	312,300		4.1	5,643	6,109	466	8.3	1.88	1.96
Comm/Ind: Lo Val	150,000	152,700		1.8	4,662	4,739	77	1.7	3.11	3.10
Comm/Ind: Mid Val	300,000	305,300		1.8	10,794	10,922	128	1.2	3.6	3.58
Comm/Ind: Hi Val	1,000,000	1,017,700		1.8	39,412	39,786	374	0.9	3.94	3.91

Anoka County

Nowthen city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	330,884	330,441	-444	-0.1	3,674	3,748	73	2.0	1.11	1.13
Res Non-Hm: exis	33,482	32,532	-950	-2.8	408	403	-6	-1.4	1.22	1.24
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,131	5,986	-144	-2.4	175	165	-10	-5.6	2.85	2.76
Com/Ind Hi: exis	6,636	7,080	444	6.7	251	259	7	3.0	3.79	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,032	7,500	468	6.7	261	269	7	2.8	3.71	3.58
Ag HGA: Exist	26,547	26,395	-152	-0.6	297	302	5	1.7	1.12	1.15
Ag Hmstd Land	21,849	21,496	-352	-1.6	77	77	0	-0.5	0.35	0.36
Ag Non-Hmstd	17,655	18,012	356	2.0	181	188	7	3.9	1.02	1.04
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4,723	4,723	0.0	0	54	54	0.0	0.00	1.14
<b>Total</b>	<b>450,217</b>	<b>454,165</b>	<b>3,949</b>	<b>0.9</b>	<b>5,326</b>	<b>5,464</b>	<b>138</b>	<b>2.6</b>	<b>1.18</b>	<b>1.20</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,361	4,406	45	1.0	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.09	28.70	0.00	0.00
(-) FD Contrib Tax Cap	141	141	0	0.2	School District	32.99	31.29	16.55	16.99
(=) Taxable Tax Capacity	4,220	4,265	45	1.1	Special District	3.79	3.92	0.00	0.00
FD Distrib Tax Cap	483	490	7	1.4	<b>Total</b>	101.27	103.24	16.55	16.99

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	173,500	173,300	-0.1	1,825	1,860	35	1.9	1.05	1.07
Res Hmstd: Avg Val	260,100	259,800	-0.1	2,924	2,981	56	1.9	1.12	1.15
Res Hmstd: Hi Val	346,700	346,200	-0.1	4,023	4,100	76	1.9	1.16	1.18
Res Hmstd: Ex-Hi Val	520,200	519,500	-0.1	6,180	6,296	117	1.9	1.19	1.21
Comm/Ind: Lo Val	150,000	160,000	6.7	4,194	4,420	226	5.4	2.8	2.76
Comm/Ind: Mid Val	300,000	320,100	6.7	9,703	10,113	410	4.2	3.23	3.16
Comm/Ind: Hi Val	1,000,000	1,066,900	6.7	35,412	36,669	1,257	3.6	3.54	3.44



Anoka County

Fridley city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,102,741	1,094,476	-8,265	-0.7	14,479	14,866	387	2.7	1.31	1.36
Res Non-Hm: exis	149,476	150,063	587	0.4	2,325	2,410	85	3.7	1.56	1.61
Apartments: exis	162,760	179,031	16,271	10.0	3,021	3,448	426	14.1	1.86	1.93
Low-inc Apts: ex	14,392	15,869	1,477	10.3	168	195	27	15.9	1.17	1.23
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	51,640	49,840	-1,800	-3.5	1,578	1,502	-76	-4.8	3.06	3.01
Com/Ind Hi: exis	621,078	656,948	35,869	5.8	24,751	25,709	958	3.9	3.99	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	27,489	28,365	876	3.2	1,100	1,119	19	1.7	4.00	3.95
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	13,209	13,630	421	3.2	221	231	10	4.4	1.67	1.69
New construction	0	20,101	20,101	0.0	0	648	648	0.0	0.00	3.23
<b>Total</b>	<b>2,142,786</b>	<b>2,208,323</b>	<b>65,538</b>	<b>3.1</b>	<b>47,643</b>	<b>50,127</b>	<b>2,483</b>	<b>5.2</b>	<b>2.22</b>	<b>2.27</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	27,053	28,240	1,187	4.4	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	1,393	1,429	36	2.6	City/Town	43.60	44.87	1.63	1.60
(-) FD Contrib Tax Cap	4,359	4,681	323	7.4	School District	41.73	43.56	15.53	15.99
(=) Taxable Tax Capacity	21,302	22,130	828	3.9	Special District	8.72	9.08	0.00	0.00
FD Distrib Tax Cap	4,327	4,416	89	2.1	<b>Total</b>	132.43	136.85	17.16	17.59

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	108,700	107,900	-0.7	1,262	1,290	27	2.2	1.16	1.2	
Res Hmstd: Avg Val	162,900	161,700	-0.7	2,138	2,187	49	2.3	1.31	1.35	
Res Hmstd: Hi Val	217,200	215,600	-0.7	3,015	3,086	71	2.3	1.39	1.43	
Res Hmstd: Ex-Hi Val	325,900	323,500	-0.7	4,770	4,885	114	2.4	1.46	1.51	
Apartment	300,000	330,000	10.0	5,481	6,226	745	13.6	1.83	1.89	
Comm/Ind: Lo Val	150,000	158,700	5.8	4,587	4,878	291	6.3	3.06	3.07	
Comm/Ind: Mid Val	300,000	317,300	5.8	10,617	11,174	557	5.2	3.54	3.52	
Comm/Ind: Hi Val	1,000,000	1,057,800	5.8	38,756	40,571	1,815	4.7	3.88	3.84	

Anoka County

Lexington city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	70,211	71,580	1,369	2.0	1,010	1,064	54	5.4	1.44	1.49
Res Non-Hm: exis	15,907	16,454	547	3.4	295	310	15	5.2	1.85	1.88
Apartments: exis	4,740	5,140	400	8.4	96	107	10	10.9	2.03	2.08
Low-inc Apts: ex	1,415	1,532	117	8.3	16	18	2	11.6	1.13	1.16
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,580	4,573	-8	-0.2	148	145	-3	-1.8	3.23	3.18
Com/Ind Hi: exis	11,818	12,159	341	2.9	503	508	5	1.0	4.26	4.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	890	908	18	2.0	38	38	0	0.2	4.26	4.18
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	3,027	3,283	255	8.4	38	68	31	81.1	1.25	2.08
New construction	0	355	355	0.0	0	6	6	0.0	0.00	1.82
<b>Total</b>	112,588	115,983	3,395	3.0	2,143	2,265	122	5.7	1.90	1.95

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,193	1,248	56	4.7	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.36	67.93	0.00	0.00
(-) FD Contrib Tax Cap	114	121	6	5.4	School District	36.52	36.39	16.63	19.01
(=) Taxable Tax Capacity	1,078	1,128	50	4.6	Special District	7.13	7.50	0.00	0.00
FD Distrib Tax Cap	410	442	32	7.8	<b>Total</b>	149.39	151.17	16.63	19.01

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	108,200	110,300		1.9	1,385	1,464	79	5.7	1.28	1.33
Res Hmstd: Avg Val	162,200	165,400		2.0	2,355	2,477	122	5.2	1.45	1.5
Res Hmstd: Hi Val	216,300	220,500		1.9	3,326	3,489	164	4.9	1.54	1.58
Res Hmstd: Ex-Hi Val	324,500	330,800		1.9	5,267	5,516	249	4.7	1.62	1.67
Apartment	300,000	325,300		8.4	6,101	6,765	664	10.9	2.03	2.08
Comm/Ind: Lo Val	150,000	154,300		2.9	4,850	4,952	102	2.1	3.23	3.21
Comm/Ind: Mid Val	300,000	308,700		2.9	11,233	11,404	171	1.5	3.74	3.69
Comm/Ind: Hi Val	1,000,000	1,028,900		2.9	41,020	41,499	478	1.2	4.10	4.03

Anoka County

Coon Rapids city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,922,558	3,006,003	83,445	2.9	34,212	35,763	1,551	4.5	1.17	1.19
Res Non-Hm: exis	360,147	375,658	15,511	4.3	4,856	5,102	246	5.1	1.35	1.36
Apartments: exis	218,804	248,134	29,331	13.4	3,529	4,031	502	14.2	1.61	1.62
Low-inc Apts: ex	44,858	47,956	3,098	6.9	441	475	34	7.7	0.98	0.99
Seasnl Rec: exis	588	638	50	8.4	8	8	1	8.7	1.28	1.29
Com/Ind: Lo: exi	65,149	64,056	-1,093	-1.7	1,901	1,815	-85	-4.5	2.92	2.83
Com/Ind Hi: exis	756,971	784,891	27,920	3.7	28,909	29,080	171	0.6	3.82	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	57,890	60,232	2,342	4.0	2,209	2,227	19	0.8	3.82	3.70
Ag HGA: Exist	299	300	1	0.4	4	4	0	1.3	1.22	1.23
Ag Hmstd Land	510	509	-2	-0.3	2	2	0	0.0	0.42	0.43
Ag Non-Hmstd	215	215	0	0.0	2	2	0	0.2	1.12	1.12
Miscellaneous	6,668	6,933	265	4.0	110	115	5	4.5	1.66	1.66
New construction	0	32,750	32,750	0.0	0	733	733	0.0	0.00	2.24
<b>Total</b>	<b>4,434,657</b>	<b>4,628,274</b>	<b>193,617</b>	<b>4.4</b>	<b>76,183</b>	<b>79,359</b>	<b>3,176</b>	<b>4.2</b>	<b>1.72</b>	<b>1.71</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	49,139	51,667	2,527	5.1	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	180	185	5	3.0	City/Town	44.65	44.86	0.00	0.00
(-) FD Contrib Tax Cap	6,120	6,355	235	3.8	School District	22.44	20.86	21.27	22.05
(=) Taxable Tax Capacity	42,839	45,126	2,287	5.3	Special District	6.53	7.26	0.00	0.00
FD Distrib Tax Cap	10,806	10,351	-455	-4.2	<b>Total</b>	112.01	112.32	21.27	22.05

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	109,400	112,500	2.8	1,151	1,207	56	4.9	1.05	1.07
Res Hmstd: Avg Val	164,000	168,700	2.9	1,934	2,019	85	4.4	1.18	1.2
Res Hmstd: Hi Val	218,700	224,900	2.8	2,718	2,831	113	4.2	1.24	1.26
Res Hmstd: Ex-Hi Val	328,100	337,500	2.9	4,286	4,458	171	4.0	1.31	1.32
Apartment	300,000	340,200	13.4	4,838	5,527	688	14.2	1.61	1.62
Comm/Ind: Lo Val	150,000	155,500	3.7	4,376	4,455	78	1.8	2.92	2.86
Comm/Ind: Mid Val	300,000	311,100	3.7	10,105	10,219	115	1.1	3.37	3.28
Comm/Ind: Hi Val	1,000,000	1,036,900	3.7	36,838	37,110	272	0.7	3.68	3.58

Anoka County

Ramsey city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,505,137	1,553,971	48,834	3.2	18,159	19,022	863	4.8	1.21	1.22
Res Non-Hm: exis	189,852	194,831	4,979	2.6	2,529	2,620	91	3.6	1.33	1.34
Apartments: exis	29,373	32,045	2,672	9.1	460	507	47	10.2	1.57	1.58
Low-inc Apts: ex	8,792	8,358	-435	-4.9	81	53	-28	-34.2	0.92	0.64
Seasnl Rec: exis	3,065	2,795	-269	-8.8	51	47	-4	-8.6	1.67	1.68
Com/Ind: Lo: exi	36,257	36,350	93	0.3	1,058	1,027	-32	-3.0	2.92	2.82
Com/Ind Hi: exis	211,075	221,428	10,352	4.9	8,047	8,160	113	1.4	3.81	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	16,560	17,749	1,190	7.2	636	658	22	3.5	3.84	3.71
Ag HGA: Exist	6,508	6,617	108	1.7	84	86	2	2.8	1.29	1.30
Ag Hmstd Land	4,802	4,820	18	0.4	18	19	1	2.8	0.38	0.39
Ag Non-Hmstd	4,418	4,256	-162	-3.7	50	48	-2	-3.9	1.13	1.13
Miscellaneous	1,411	1,445	34	2.4	22	23	1	3.5	1.57	1.58
New construction	0	23,023	23,023	0.0	0	330	330	0.0	0.00	1.44
<b>Total</b>	<b>2,017,250</b>	<b>2,107,688</b>	<b>90,438</b>	<b>4.5</b>	<b>31,196</b>	<b>32,601</b>	<b>1,405</b>	<b>4.5</b>	<b>1.55</b>	<b>1.55</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	21,230	22,288	1,058	5.0	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	606	642	36	5.9	City/Town	42.18	43.26	0.00	0.00
(-) FD Contrib Tax Cap	1,984	2,012	28	1.4	School District	24.54	22.76	21.07	21.79
(=) Taxable Tax Capacity	18,639	19,634	995	5.3	Special District	5.22	5.44	0.00	0.00
FD Distrib Tax Cap	3,408	3,496	89	2.6	<b>Total</b>	110.33	110.80	21.07	21.79

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	137,300	141,800		3.3	1,530	1,609	79	5.2	1.11	1.13
Res Hmstd: Avg Val	205,900	212,600		3.3	2,499	2,618	119	4.8	1.21	1.23
Res Hmstd: Hi Val	274,500	283,400		3.2	3,469	3,628	159	4.6	1.26	1.28
Res Hmstd: Ex-Hi Val	411,800	425,200		3.3	5,409	5,638	229	4.2	1.31	1.33
Apartment	300,000	327,300		9.1	4,769	5,246	477	10.0	1.59	1.60
Comm/Ind: Lo Val	150,000	157,400		4.9	4,389	4,520	131	3.0	2.93	2.87
Comm/Ind: Mid Val	300,000	314,700		4.9	10,136	10,344	207	2.0	3.38	3.29
Comm/Ind: Hi Val	1,000,000	1,049,000		4.9	36,956	37,527	571	1.5	3.7	3.58

Anoka County

Lino Lakes city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,465,863	1,454,523	-11,341	-0.8	19,125	19,737	612	3.2	1.30	1.36
Res Non-Hm: exis	117,954	119,275	1,322	1.1	1,656	1,753	97	5.9	1.40	1.47
Apartments: exis	4,165	5,412	1,247	29.9	63	86	24	38.0	1.50	1.60
Low-inc Apts: ex	8,552	8,433	-119	-1.4	84	87	3	3.6	0.98	1.03
Seasnl Rec: exis	70	70	0	0.0	1	1	0	5.1	1.63	1.71
Com/Ind: Lo: exi	21,671	21,712	41	0.2	634	628	-6	-1.0	2.92	2.89
Com/Ind Hi: exis	110,834	112,979	2,145	1.9	4,252	4,279	27	0.6	3.84	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,042	17,335	294	1.7	660	661	1	0.2	3.87	3.81
Ag HGA: Exist	8,379	8,387	9	0.1	98	103	5	5.0	1.17	1.23
Ag Hmstd Land	8,216	7,961	-255	-3.1	34	35	1	2.8	0.41	0.43
Ag Non-Hmstd	18,300	16,770	-1,530	-8.4	210	198	-12	-5.6	1.15	1.18
Miscellaneous	4,579	4,870	291	6.4	84	93	9	10.9	1.84	1.91
New construction	0	14,199	14,199	0.0	0	239	239	0.0	0.00	1.68
<b>Total</b>	<b>1,785,623</b>	<b>1,791,927</b>	<b>6,303</b>	<b>0.4</b>	<b>26,899</b>	<b>27,900</b>	<b>1,000</b>	<b>3.7</b>	<b>1.51</b>	<b>1.56</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	18,356	18,454	97	0.5	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	237	262	25	10.6	City/Town	43.73	45.98	0.00	0.00
(-) FD Contrib Tax Cap	1,073	1,116	43	4.0	School District	32.42	33.01	16.84	18.58
(=) Taxable Tax Capacity	17,047	17,076	29	0.2	Special District	5.66	5.85	0.00	0.00
FD Distrib Tax Cap	2,639	2,756	116	4.4	<b>Total</b>	120.19	124.19	16.84	18.58

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	169,700	168,400	-0.8	2,061	2,130	69	3.3	1.21	1.26
Res Hmstd: Avg Val	254,400	252,400	-0.8	3,314	3,423	109	3.3	1.30	1.36
Res Hmstd: Hi Val	339,200	336,600	-0.8	4,568	4,719	152	3.3	1.35	1.40
Res Hmstd: Ex-Hi Val	508,900	505,000	-0.8	7,000	7,226	225	3.2	1.38	1.43
Apartment	300,000	389,800	29.9	5,012	6,776	1,763	35.2	1.67	1.74
Comm/Ind: Lo Val	150,000	152,900	1.9	4,445	4,498	53	1.2	2.96	2.94
Comm/Ind: Mid Val	300,000	305,800	1.9	10,288	10,365	77	0.7	3.43	3.39
Comm/Ind: Hi Val	1,000,000	1,019,400	1.9	37,556	37,749	194	0.5	3.76	3.70

Anoka County

East Bethel city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	687,314	718,718	31,404	4.6	8,296	8,840	545	6.6	1.21	1.23
Res Non-Hm: exis	76,276	80,142	3,867	5.1	1,052	1,118	66	6.3	1.38	1.39
Apartments: exis	217	235	18	8.3	4	4	0	9.0	1.65	1.66
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	7,967	8,983	1,016	12.8	109	123	14	12.6	1.37	1.37
Com/Ind: Lo: exi	16,590	16,528	-62	-0.4	487	471	-16	-3.3	2.94	2.85
Com/Ind Hi: exis	24,584	25,264	680	2.8	954	951	-3	-0.4	3.88	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,260	9,563	1,303	15.8	320	360	40	12.4	3.87	3.76
Ag HGA: Exist	10,380	9,919	-461	-4.4	125	121	-4	-3.1	1.21	1.22
Ag Hmstd Land	11,772	11,029	-743	-6.3	54	51	-3	-5.3	0.46	0.47
Ag Non-Hmstd	9,391	10,439	1,048	11.2	114	128	14	11.9	1.21	1.22
Miscellaneous	5,224	5,954	729	14.0	86	99	13	14.6	1.65	1.66
New construction	0	7,539	7,539	0.0	0	96	96	0.0	0.00	1.28
<b>Total</b>	<b>857,974</b>	<b>904,313</b>	<b>46,339</b>	<b>5.4</b>	<b>11,602</b>	<b>12,363</b>	<b>761</b>	<b>6.6</b>	<b>1.35</b>	<b>1.37</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter		
Total Tax Capacity	8,233	8,741	508	6.2	County	38.39	39.34	0.00	0.00	
(-) TIF Tax Capacity	47	47	0	1.0	City/Town	51.42	50.99	1.54	1.47	
(-) FD Contrib Tax Cap	343	359	17	4.9	School District	28.24	28.65	10.58	11.22	
(=) Taxable Tax Capacity	7,843	8,334	491	6.3	Special District	3.62	3.52	0.00	0.00	
FD Distrib Tax Cap	1,720	1,697	-22	-1.3	<b>Total</b>	121.67	122.51	12.12	12.69	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,500	136,500	4.6	1,436	1,540	104	7.2	1.10	1.13
Res Hmstd: Avg Val	195,700	204,600	4.5	2,380	2,536	156	6.6	1.22	1.24
Res Hmstd: Hi Val	260,800	272,700	4.6	3,322	3,531	210	6.3	1.27	1.29
Res Hmstd: Ex-Hi Val	391,300	409,200	4.6	5,211	5,527	317	6.1	1.33	1.35
Apartment	300,000	325,000	8.3	4,926	5,390	463	9.4	1.64	1.66
Comm/Ind: Lo Val	150,000	154,200	2.8	4,401	4,435	35	0.8	2.93	2.88
Comm/Ind: Mid Val	300,000	308,300	2.8	10,208	10,229	21	0.2	3.40	3.32
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	37,308	37,278	-30	-0.1	3.73	3.63

Anoka County

Hilltop city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,926	1,864	-61	-3.2	24	24	-1	-3.0	1.26	1.27
Res Non-Hm: exis	921	1,058	137	14.8	20	22	2	12.5	2.14	2.10
Apartments: exis	3,694	4,018	324	8.8	86	93	7	7.9	2.32	2.31
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,312	1,314	2	0.2	45	44	-1	-2.6	3.45	3.36
Com/Ind Hi: exis	7,124	7,244	120	1.7	325	321	-4	-1.3	4.56	4.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	170	173	3	1.5	8	8	0	-1.6	4.56	4.43
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	5,901	6,187	286	4.9	137	143	5	4.0	2.32	2.31
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>21,047</b>	<b>21,858</b>	<b>811</b>	<b>3.9</b>	<b>645</b>	<b>653</b>	<b>8</b>	<b>1.3</b>	<b>3.06</b>	<b>2.99</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	309	320	11	3.6	County	38.34	39.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.70	95.39	0.00	0.00
(-) FD Contrib Tax Cap	56	55	-1	-1.5	School District	32.54	29.35	11.56	14.14
(=) Taxable Tax Capacity	253	265	12	4.7	Special District	9.10	9.08	0.00	0.00
FD Distrib Tax Cap	369	312	-58	-15.6	<b>Total</b>	176.68	173.12	11.56	14.14

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	48,400	46,900		-3.1	569	553	-16	-2.7	1.18	1.18
Res Hmstd: Avg Val	72,600	70,300		-3.2	854	830	-24	-2.8	1.18	1.18
Res Hmstd: Hi Val	96,700	93,600		-3.2	1,316	1,254	-62	-4.7	1.36	1.34
Res Hmstd: Ex-Hi Val	145,100	140,500		-3.2	2,304	2,205	-99	-4.3	1.59	1.57
Apartment	300,000	326,300		8.8	6,972	7,523	550	7.9	2.32	2.31
Comm/Ind: Lo Val	150,000	152,500		1.7	5,176	5,143	-33	-0.6	3.45	3.37
Comm/Ind: Mid Val	300,000	305,100		1.7	12,020	11,898	-122	-1.0	4.01	3.9
Comm/Ind: Hi Val	1,000,000	1,016,900		1.7	43,957	43,404	-553	-1.3	4.4	4.27

Anoka County

St. Francis city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	316,562	324,558	7,996	2.5	3,868	4,016	148	3.8	1.22	1.24
Res Non-Hm: exis	48,509	45,608	-2,900	-6.0	700	663	-36	-5.2	1.44	1.45
Apartments: exis	6,652	5,836	-815	-12.3	115	102	-13	-11.6	1.73	1.74
Low-inc Apts: ex	4,103	6,076	1,973	48.1	43	65	21	49.4	1.05	1.06
Seasnl Rec: exis	639	160	-480	-75.0	11	3	-8	-74.8	1.73	1.74
Com/Ind: Lo: exi	7,517	7,347	-170	-2.3	226	213	-13	-5.7	3.00	2.90
Com/Ind Hi: exis	20,121	20,705	584	2.9	799	792	-6	-0.8	3.97	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,003	6,745	742	12.4	238	258	20	8.3	3.97	3.83
Ag HGA: Exist	4,091	4,134	42	1.0	49	50	1	2.2	1.20	1.22
Ag Hmstd Land	6,007	6,038	31	0.5	30	30	0	0.2	0.50	0.50
Ag Non-Hmstd	14,733	14,971	237	1.6	190	194	4	2.0	1.29	1.30
Miscellaneous	8,674	8,850	176	2.0	152	156	4	2.8	1.75	1.77
New construction	0	3,922	3,922	0.0	0	71	71	0.0	0.00	1.80
<b>Total</b>	443,612	454,950	11,338	2.6	6,422	6,614	192	3.0	1.45	1.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,301	4,422	121	2.8	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	12	13	1	4.3	City/Town	58.73	58.35	0.00	0.00
(-) FD Contrib Tax Cap	252	226	-26	-10.2	School District	29.41	29.30	10.14	10.76
(=) Taxable Tax Capacity	4,037	4,183	146	3.6	Special District	3.79	3.92	0.00	0.00
FD Distrib Tax Cap	1,353	1,359	6	0.4	<b>Total</b>	130.32	130.91	10.14	10.76

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,200	114,000	2.5	1,207	1,262	55	4.5	1.09	1.11
Res Hmstd: Avg Val	166,700	170,900	2.5	2,052	2,135	83	4.1	1.23	1.25
Res Hmstd: Hi Val	222,200	227,800	2.5	2,896	3,008	112	3.9	1.30	1.32
Res Hmstd: Ex-Hi Val	333,300	341,700	2.5	4,587	4,756	169	3.7	1.38	1.39
Apartment	300,000	263,200	-12.3	5,191	4,590	-601	-11.6	1.73	1.74
Comm/Ind: Lo Val	150,000	154,400	2.9	4,505	4,514	10	0.2	3.00	2.92
Comm/Ind: Mid Val	300,000	308,700	2.9	10,460	10,420	-40	-0.4	3.49	3.38
Comm/Ind: Hi Val	1,000,000	1,029,000	2.9	38,252	37,987	-265	-0.7	3.83	3.69



Anoka County

Ham Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,182,663	1,220,050	37,386	3.2	12,719	13,329	609	4.8	1.08	1.09
Res Non-Hm: exis	108,923	105,310	-3,613	-3.3	1,268	1,240	-27	-2.2	1.16	1.18
Apartments: exis	6,721	7,280	559	8.3	92	101	8	9.2	1.37	1.38
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	6,349	6,116	-233	-3.7	81	78	-3	-3.9	1.28	1.28
Com/Ind: Lo: exi	33,974	33,527	-447	-1.3	942	896	-46	-4.9	2.77	2.67
Com/Ind Hi: exis	77,128	79,159	2,031	2.6	2,798	2,763	-35	-1.3	3.63	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	15,633	16,518	885	5.7	565	575	10	1.7	3.61	3.48
Ag HGA: Exist	11,619	11,353	-266	-2.3	124	123	0	-0.2	1.06	1.09
Ag Hmstd Land	12,921	12,664	-257	-2.0	46	46	-1	-1.7	0.36	0.36
Ag Non-Hmstd	8,705	9,370	665	7.6	80	87	7	8.8	0.92	0.93
Miscellaneous	5,974	6,399	424	7.1	82	89	7	7.9	1.37	1.38
New construction	0	18,516	18,516	0.0	0	243	243	0.0	0.00	1.31
<b>Total</b>	<b>1,470,610</b>	<b>1,526,262</b>	<b>55,652</b>	<b>3.8</b>	<b>18,797</b>	<b>19,568</b>	<b>771</b>	<b>4.1</b>	<b>1.28</b>	<b>1.28</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	15,083	15,702	619	4.1	County	38.39	39.34		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.85	26.90		0.00	0.00
(-) FD Contrib Tax Cap	937	934	-3	-0.3	School District	22.35	21.13		20.75	21.51
(=) Taxable Tax Capacity	14,145	14,767	622	4.4	Special District	5.12	5.91		0.00	0.00
FD Distrib Tax Cap	1,811	1,834	22	1.2	<b>Total</b>	92.71	93.29		20.75	21.51

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	170,700	176,100	3.2	1,734	1,822	88	5.1	1.02	1.03
Res Hmstd: Avg Val	256,000	264,100	3.2	2,773	2,906	133	4.8	1.08	1.10
Res Hmstd: Hi Val	341,200	352,000	3.2	3,811	3,989	179	4.7	1.12	1.13
Res Hmstd: Ex-Hi Val	511,900	528,100	3.2	5,835	6,128	293	5.0	1.14	1.16
Apartment	300,000	325,000	8.3	4,099	4,489	390	9.5	1.37	1.38
Comm/Ind: Lo Val	150,000	154,000	2.7	4,153	4,144	-9	-0.2	2.77	2.69
Comm/Ind: Mid Val	300,000	307,900	2.6	9,587	9,512	-75	-0.8	3.2	3.09
Comm/Ind: Hi Val	1,000,000	1,026,300	2.6	34,944	34,568	-376	-1.1	3.49	3.37

Anoka County

Oak Grove city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	617,677	639,758	22,081	3.6	6,259	6,553	293	4.7	1.01	1.02
Res Non-Hm: exis	63,980	63,011	-969	-1.5	724	716	-8	-1.1	1.13	1.14
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,350	3,164	-2,185	-40.8	66	38	-28	-42.4	1.23	1.19
Com/Ind: Lo: exi	4,718	4,745	27	0.6	129	124	-5	-3.7	2.73	2.62
Com/Ind Hi: exis	11,638	11,598	-40	-0.3	420	401	-20	-4.7	3.61	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,694	8,132	437	5.7	278	281	3	1.1	3.61	3.46
Ag HGA: Exist	9,625	10,152	528	5.5	96	103	7	7.2	1.00	1.01
Ag Hmstd Land	9,555	9,750	195	2.0	30	31	1	4.8	0.31	0.32
Ag Non-Hmstd	12,806	13,591	786	6.1	125	133	8	6.3	0.97	0.98
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	11,104	11,104	0.0	0	118	118	0.0	0.00	1.06
<b>Total</b>	<b>743,041</b>	<b>775,005</b>	<b>31,964</b>	<b>4.3</b>	<b>8,127</b>	<b>8,497</b>	<b>370</b>	<b>4.6</b>	<b>1.09</b>	<b>1.10</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	7,153	7,476	323	4.5	County	38.39	39.34		0.00	0.00
(-) TIF Tax Capacity	9	12	2	25.5	City/Town	27.14	26.26		0.00	0.00
(-) FD Contrib Tax Cap	190	182	-8	-4.4	School District	29.30	29.17		10.31	10.93
(=) Taxable Tax Capacity	6,954	7,283	329	4.7	Special District	3.79	3.92		0.00	0.00
FD Distrib Tax Cap	998	1,014	16	1.6	<b>Total</b>	98.62	98.69		10.31	10.93

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	156,900	162,500	3.6	1,481	1,558	77	5.2	0.94	0.96
Res Hmstd: Avg Val	235,300	243,700	3.6	2,405	2,520	116	4.8	1.02	1.03
Res Hmstd: Hi Val	313,600	324,800	3.6	3,327	3,481	155	4.6	1.06	1.07
Res Hmstd: Ex-Hi Val	470,600	487,400	3.6	5,126	5,343	217	4.2	1.09	1.1
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,103	3,915	-188	-4.6	2.74	2.62
Comm/Ind: Mid Val	300,000	299,000	-0.3	9,523	9,077	-445	-4.7	3.17	3.04
Comm/Ind: Hi Val	1,000,000	996,600	-0.3	34,813	33,184	-1,629	-4.7	3.48	3.33

<b>Anoka County</b>	<b>Columbus city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	319,345	333,895	14,550	4.6	3,896	4,420	525	13.5	1.22	1.32
Res Non-Hm: exis	35,120	38,840	3,719	10.6	488	578	90	18.4	1.39	1.49
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,136	2,568	432	20.2	29	37	8	29.6	1.34	1.44
Com/Ind: Lo: exi	11,808	11,121	-687	-5.8	341	322	-19	-5.7	2.89	2.89
Com/Ind Hi: exis	51,452	52,263	811	1.6	1,960	1,992	32	1.6	3.81	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,613	6,236	624	11.1	214	238	24	11.2	3.81	3.81
Ag HGA: Exist	9,692	9,724	32	0.3	114	124	11	9.4	1.17	1.28
Ag Hmstd Land	7,966	8,148	182	2.3	33	38	5	15.7	0.41	0.46
Ag Non-Hmstd	12,800	13,687	888	6.9	149	172	23	15.6	1.17	1.26
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7,405	7,405	0.0	0	174	174	0.0	0.00	2.35
<b>Total</b>	<b>455,932</b>	<b>483,887</b>	<b>27,955</b>	<b>6.1</b>	<b>7,223</b>	<b>8,096</b>	<b>873</b>	<b>12.1</b>	<b>1.58</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,954	5,289	335	6.8	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.86	53.23	0.00	0.00
(-) FD Contrib Tax Cap	484	522	38	7.8	School District	21.11	24.88	13.35	13.98
(=) Taxable Tax Capacity	4,470	4,767	297	6.7	Special District	8.14	8.47	0.00	0.00
FD Distrib Tax Cap	384	374	-9	-2.5	<b>Total</b>	116.51	125.92	13.35	13.98

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	163,500	170,900	4.5	1,861	2,116	255	13.7	1.14	1.24
Res Hmstd: Avg Val	245,200	256,400	4.6	3,007	3,409	401	13.4	1.23	1.33
Res Hmstd: Hi Val	326,800	341,700	4.6	4,152	4,699	546	13.2	1.27	1.38
Res Hmstd: Ex-Hi Val	490,400	512,700	4.5	6,368	7,213	845	13.3	1.3	1.41
Comm/Ind: Lo Val	150,000	152,400	1.6	4,336	4,433	97	2.2	2.89	2.91
Comm/Ind: Mid Val	300,000	304,700	1.6	10,050	10,239	188	1.9	3.35	3.36
Comm/Ind: Hi Val	1,000,000	1,015,800	1.6	36,718	37,347	629	1.7	3.67	3.68

Anoka County

Blaine city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,676,470	3,712,550	36,080	1.0	44,503	45,210	706	1.6	1.21	1.22
Res Non-Hm: exis	553,999	546,010	-7,990	-1.4	7,466	7,359	-106	-1.4	1.35	1.35
Apartments: exis	90,597	93,602	3,005	3.3	1,431	1,489	58	4.0	1.58	1.59
Low-inc Apts: ex	12,480	19,026	6,546	52.5	120	183	63	51.9	0.96	0.96
Seasnl Rec: exis	574	0	-574	-100.0	9	0	-9	-100.0	1.65	0.00
Com/Ind: Lo: exi	97,128	95,562	-1,567	-1.6	2,852	2,725	-127	-4.5	2.94	2.85
Com/Ind Hi: exis	764,016	760,537	-3,479	-0.5	29,458	28,491	-967	-3.3	3.86	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	42,071	45,610	3,539	8.4	1,608	1,693	84	5.2	3.82	3.71
Ag HGA: Exist	2,296	2,161	-136	-5.9	26	25	-1	-5.1	1.14	1.15
Ag Hmstd Land	1,981	2,478	497	25.1	6	9	2	35.6	0.32	0.35
Ag Non-Hmstd	11,037	11,348	311	2.8	123	127	4	3.0	1.12	1.12
Miscellaneous	75,593	77,730	2,137	2.8	1,292	1,338	47	3.6	1.71	1.72
New construction	0	100,580	100,580	0.0	0	1,504	1,504	0.0	0.00	1.50
<b>Total</b>	<b>5,328,244</b>	<b>5,467,193</b>	<b>138,949</b>	<b>2.6</b>	<b>88,896</b>	<b>90,152</b>	<b>1,256</b>	<b>1.4</b>	<b>1.67</b>	<b>1.65</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	59,182	60,618	1,435	2.4	County	38.39	39.34		0.00	0.00
(-) TIF Tax Capacity	184	202	17	9.3	City/Town	35.41	35.50		0.56	0.00
(-) FD Contrib Tax Cap	6,582	6,805	224	3.4	School District	31.32	30.27		18.70	19.27
(=) Taxable Tax Capacity	52,416	53,611	1,194	2.3	Special District	7.33	7.95		0.00	0.00
FD Distrib Tax Cap	8,331	8,272	-58	-0.7	<b>Total</b>	112.45	113.07		19.26	19.27

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	142,500	143,900	1.0	1,602	1,630	27	1.7	1.12	1.13
Res Hmstd: Avg Val	213,600	215,700	1.0	2,611	2,653	42	1.6	1.22	1.23
Res Hmstd: Hi Val	284,800	287,600	1.0	3,621	3,677	57	1.6	1.27	1.28
Res Hmstd: Ex-Hi Val	427,200	431,400	1.0	5,627	5,709	82	1.5	1.32	1.32
Apartment	300,000	310,000	3.3	4,795	4,979	184	3.8	1.6	1.61
Comm/Ind: Lo Val	150,000	149,300	-0.5	4,375	4,227	-147	-3.4	2.92	2.83
Comm/Ind: Mid Val	300,000	298,600	-0.5	10,111	9,762	-350	-3.5	3.37	3.27
Comm/Ind: Hi Val	1,000,000	995,400	-0.5	36,882	35,620	-1,262	-3.4	3.69	3.58

Anoka County

Spring Lake Park city (p

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	267,768	281,292	13,524	5.1	3,573	3,862	289	8.1	1.33	1.37
Res Non-Hm: exis	33,935	34,663	728	2.1	533	555	22	4.1	1.57	1.60
Apartments: exis	28,164	30,085	1,921	6.8	537	584	47	8.7	1.91	1.94
Low-inc Apts: ex	8,976	11,106	2,129	23.7	105	132	27	25.8	1.17	1.19
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	21,410	21,827	417	1.9	672	670	-2	-0.3	3.14	3.07
Com/Ind Hi: exis	59,220	58,795	-426	-0.7	2,447	2,376	-71	-2.9	4.13	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,805	2,853	48	1.7	116	115	-1	-0.5	4.13	4.04
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	2,889	2,607	-281	-9.7	55	51	-4	-8.1	1.91	1.94
New construction	0	3,041	3,041	0.0	0	58	58	0.0	0.00	1.89
<b>Total</b>	<b>425,167</b>	<b>446,268</b>	<b>21,101</b>	<b>5.0</b>	<b>8,039</b>	<b>8,403</b>	<b>364</b>	<b>4.5</b>	<b>1.89</b>	<b>1.88</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,610	4,834	224	4.9	County	38.39	39.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.81	54.56	0.00	0.00
(-) FD Contrib Tax Cap	573	588	14	2.5	School District	40.00	39.51	16.18	15.87
(=) Taxable Tax Capacity	4,037	4,247	210	5.2	Special District	8.50	9.23	0.00	0.00
FD Distrib Tax Cap	1,076	1,098	21	2.0	<b>Total</b>	139.70	142.65	16.18	15.87

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	101,700	106,800	5.0	1,193	1,299	106	8.9	1.17	1.22
Res Hmstd: Avg Val	152,500	160,200	5.0	2,049	2,214	165	8.1	1.34	1.38
Res Hmstd: Hi Val	203,200	213,500	5.1	2,903	3,127	225	7.7	1.43	1.46
Res Hmstd: Ex-Hi Val	304,900	320,300	5.1	4,616	4,957	341	7.4	1.51	1.55
Apartment	300,000	320,500	6.8	5,724	6,224	499	8.7	1.91	1.94
Comm/Ind: Lo Val	150,000	148,900	-0.7	4,708	4,571	-137	-2.9	3.14	3.07
Comm/Ind: Mid Val	300,000	297,800	-0.7	10,906	10,577	-328	-3.0	3.64	3.55
Comm/Ind: Hi Val	1,000,000	992,800	-0.7	39,825	38,660	-1,166	-2.9	3.98	3.89

<b>Becker County</b>	<b>Audubon city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,839	13,514	676	5.3	170	178	8	4.9	1.32	1.32
Res Non-Hm: exis	2,467	2,890	423	17.1	48	54	7	13.7	1.93	1.88
Apartments: exis	384	396	13	3.3	8	8	0	1.5	2.12	2.08
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	73	77	4	5.5	1	1	0	4.2	1.63	1.61
Com/Ind: Lo: exi	2,904	2,817	-87	-3.0	95	90	-5	-5.2	3.27	3.20
Com/Ind Hi: exis	2,018	2,157	139	6.9	87	91	4	4.6	4.29	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	754	718	-36	-4.8	32	30	-2	-6.8	4.29	4.20
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	34	34	0	0.0	1	1	0	-1.1	1.55	1.53
Miscellaneous	197	198	1	0.5	4	4	0	-1.2	2.12	2.08
New construction	0	121	121	0.0	0	2	2	0.0	0.00	1.57
<b>Total</b>	<b>21,667</b>	<b>22,921</b>	<b>1,253</b>	<b>5.8</b>	<b>445</b>	<b>459</b>	<b>14</b>	<b>3.1</b>	<b>2.06</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	229	243	14	5.9	County	40.24	38.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.36	96.23	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.81	16.00	18.93	17.43
(=) Taxable Tax Capacity	229	243	14	5.9	Special District	2.14	1.97	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	154.55	152.81	18.93	17.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,300	70,800	5.2	751	773	21	2.8	1.12	1.09
Res Hmstd: Avg Val	100,900	106,200	5.3	1,315	1,385	70	5.3	1.30	1.30
Res Hmstd: Hi Val	134,600	141,700	5.3	1,947	2,038	91	4.7	1.45	1.44
Res Hmstd: Ex-Hi Val	201,900	212,500	5.3	3,208	3,341	133	4.1	1.59	1.57
Apartment	300,000	309,900	3.3	6,364	6,459	96	1.5	2.12	2.08
Comm/Ind: Lo Val	150,000	160,300	6.9	4,903	5,226	323	6.6	3.27	3.26
Comm/Ind: Mid Val	300,000	320,700	6.9	11,345	11,966	621	5.5	3.78	3.73
Comm/Ind: Hi Val	1,000,000	1,069,000	6.9	41,409	43,412	2,003	4.8	4.14	4.06

<b>Becker County</b>	<b>Callaway city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,268	3,528	260	7.9	26	29	3	9.9	0.80	0.82
Res Non-Hm: exis	929	1,128	199	21.5	11	13	2	19.0	1.19	1.17
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	789	814	25	3.1	19	19	0	0.7	2.45	2.39
Com/Ind Hi: exis	1,466	1,473	8	0.5	47	46	-1	-1.8	3.18	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262	241	-21	-8.0	8	8	-1	-10.1	3.21	3.14
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	810	808	-2	-0.2	7	7	0	-3.2	0.90	0.87
Ag Non-Hmstd	121	134	13	10.4	1	1	0	9.3	1.02	1.01
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	0.82
<b>Total</b>	<b>7,645</b>	<b>8,134</b>	<b>488</b>	<b>6.4</b>	<b>120</b>	<b>123</b>	<b>3</b>	<b>2.6</b>	<b>1.57</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	85	90	5	5.7	County	40.14	38.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	51.34	51.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.33	8.50	15.67	14.60
(=) Taxable Tax Capacity	85	90	5	5.7	Special District	2.14	1.97	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.96	100.93	15.67	14.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,400	49,000	7.9	349	368	19	5.6	0.77	0.75
Res Hmstd: Avg Val	68,100	73,500	7.9	523	552	29	5.6	0.77	0.75
Res Hmstd: Hi Val	90,800	98,000	7.9	772	845	74	9.6	0.85	0.86
Res Hmstd: Ex-Hi Val	136,200	147,000	7.9	1,347	1,456	109	8.1	0.99	0.99
Comm/Ind: Lo Val	150,000	150,800	0.5	3,671	3,608	-62	-1.7	2.45	2.39
Comm/Ind: Mid Val	300,000	301,600	0.5	8,486	8,338	-148	-1.7	2.83	2.76
Comm/Ind: Hi Val	1,000,000	1,005,400	0.5	30,960	30,414	-546	-1.8	3.1	3.03

<b>Becker County</b>	<b>Detroit Lakes city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	427,725	451,665	23,941	5.6	4,149	4,323	175	4.2	0.97	0.96
Res Non-Hm: exis	81,279	86,761	5,482	6.7	915	950	35	3.8	1.13	1.09
Apartments: exis	27,722	31,099	3,377	12.2	362	397	35	9.7	1.31	1.28
Low-inc Apts: ex	12,719	12,239	-480	-3.8	103	96	-6	-6.0	0.81	0.79
Seasnl Rec: exis	164,472	172,631	8,159	5.0	1,869	1,931	61	3.3	1.14	1.12
Com/Ind: Lo: exi	53,293	53,936	644	1.2	1,220	1,203	-17	-1.4	2.29	2.23
Com/Ind Hi: exis	139,077	156,459	17,383	12.5	4,168	4,558	391	9.4	3.00	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,987	2,309	322	16.2	60	68	8	13.0	3.01	2.93
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	73	64	-9	-12.1	0	0	0	-7.1	0.43	0.45
Ag Non-Hmstd	3,298	3,262	-36	-1.1	30	30	-1	-2.6	0.92	0.91
Miscellaneous	1,951	1,947	-4	-0.2	26	28	2	8.1	1.31	1.42
New construction	0	15,592	15,592	0.0	0	210	210	0.0	0.00	1.35
<b>Total</b>	<b>913,595</b>	<b>987,965</b>	<b>74,369</b>	<b>8.1</b>	<b>12,901</b>	<b>13,794</b>	<b>893</b>	<b>6.9</b>	<b>1.41</b>	<b>1.40</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,445	11,428	983	9.4	County	39.30	37.71	0.00	0.00
(-) TIF Tax Capacity	592	551	-41	-6.9	City/Town	42.22	41.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.45	8.60	15.66	14.60
(=) Taxable Tax Capacity	9,853	10,877	1,024	10.4	Special District	1.99	2.43	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.95	90.52	15.66	14.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	122,200	129,000	5.6	1,074	1,124	50	4.7	0.88	0.87
Res Hmstd: Avg Val	183,100	193,300	5.6	1,780	1,852	73	4.1	0.97	0.96
Res Hmstd: Hi Val	244,100	257,800	5.6	2,486	2,583	96	3.9	1.02	1.00
Res Hmstd: Ex-Hi Val	366,300	386,800	5.6	3,903	4,044	141	3.6	1.07	1.05
Apartment	300,000	336,500	12.2	3,918	4,299	380	9.7	1.31	1.28
Seas Rec: Lo Val	75,000	78,700	4.9	754	781	28	3.7	1.01	0.99
Seas Rec: Hi Val	200,000	209,900	5.0	2,170	2,243	73	3.4	1.08	1.07
Comm/Ind: Lo Val	150,000	168,700	12.5	3,445	3,897	451	13.1	2.3	2.31
Comm/Ind: Mid Val	300,000	337,500	12.5	7,961	8,839	879	11.0	2.65	2.62
Comm/Ind: Hi Val	1,000,000	1,125,000	12.5	29,033	31,899	2,866	9.9	2.90	2.84



**Becker County**

**Frazer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	29,023	30,922	1,898	6.5	308	323	15	4.7	1.06	1.04
Res Non-Hm: exis	7,061	7,607	546	7.7	103	106	3	2.8	1.46	1.40
Apartments: exis	2,016	2,090	74	3.7	35	34	0	-0.9	1.72	1.65
Low-inc Apts: ex	511	512	1	0.3	5	5	0	-4.1	1.06	1.01
Seasnl Rec: exis	607	595	-12	-2.0	8	8	-1	-6.7	1.37	1.31
Com/Ind: Lo: exi	4,305	3,879	-426	-9.9	117	101	-16	-13.9	2.72	2.59
Com/Ind Hi: exis	2,912	3,150	238	8.2	107	111	4	3.5	3.68	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,248	1,206	-41	-3.3	46	43	-3	-7.5	3.68	3.52
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	29	27	-1	-4.9	0	0	0	-9.2	1.26	1.21
Miscellaneous	763	765	2	0.2	13	13	-1	-4.2	1.74	1.66
New construction	0	822	822	0.0	0	17	17	0.0	0.00	2.07
<b>Total</b>	<b>48,475</b>	<b>51,577</b>	<b>3,102</b>	<b>6.4</b>	<b>743</b>	<b>760</b>	<b>17</b>	<b>2.3</b>	<b>1.53</b>	<b>1.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	476	511	35	7.4	County	40.24	38.62	0.00	0.00
(-) TIF Tax Capacity	51	59	8	14.7	City/Town	64.85	62.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.85	19.41	14.39	13.95
(=) Taxable Tax Capacity	425	453	28	6.5	Special District	0.34	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.28	120.60	14.39	13.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,300	67,400	6.5	571	582	11	1.9	0.90	0.86
Res Hmstd: Avg Val	94,900	101,100	6.5	973	1,021	48	5.0	1.02	1.01
Res Hmstd: Hi Val	126,500	134,800	6.6	1,453	1,511	58	4.0	1.15	1.12
Res Hmstd: Ex-Hi Val	189,800	202,200	6.5	2,415	2,491	75	3.1	1.27	1.23
Apartment	300,000	311,100	3.7	5,167	5,124	-44	-0.8	1.72	1.65
Comm/Ind: Lo Val	150,000	162,300	8.2	4,199	4,449	251	6.0	2.8	2.74
Comm/Ind: Mid Val	300,000	324,500	8.2	9,725	10,164	439	4.5	3.24	3.13
Comm/Ind: Hi Val	1,000,000	1,081,800	8.2	35,513	36,846	1,333	3.8	3.55	3.41

<b>Becker County</b>	<b>Lake Park city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,615	22,253	1,638	7.9	188	202	13	7.1	0.91	0.91
Res Non-Hm: exis	3,888	4,133	245	6.3	47	48	1	2.9	1.21	1.17
Apartments: exis	840	856	16	1.9	12	12	0	-1.2	1.41	1.36
Low-inc Apts: ex	467	495	28	6.0	4	4	0	2.7	0.87	0.84
Seasnl Rec: exis	77	171	95	123.5	1	2	1	121.3	1.06	1.05
Com/Ind: Lo: exi	3,446	3,312	-134	-3.9	83	77	-6	-7.0	2.41	2.33
Com/Ind Hi: exis	2,682	2,846	164	6.1	84	86	2	2.8	3.12	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	44	40	-4	-8.4	1	1	0	-11.3	3.15	3.05
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	583	584	1	0.1	4	4	0	-6.7	0.77	0.72
Ag Non-Hmstd	129	130	1	0.9	1	1	0	-1.3	0.97	0.95
Miscellaneous	472	443	-29	-6.0	7	7	-1	-8.0	1.57	1.54
New construction	0	221	221	0.0	0	4	4	0.0	0.00	1.62
<b>Total</b>	<b>33,242</b>	<b>35,485</b>	<b>2,243</b>	<b>6.7</b>	<b>433</b>	<b>448</b>	<b>15</b>	<b>3.4</b>	<b>1.30</b>	<b>1.26</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	328	353	25	7.7	County	39.35	37.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	41.14	39.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.69	15.60	18.93	17.43
(=) Taxable Tax Capacity	328	353	25	7.7	Special District	2.14	1.97	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	97.32	95.17	18.93	17.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,700	75,200	7.9	539	560	22	4.0	0.77	0.75
Res Hmstd: Avg Val	104,500	112,800	7.9	944	1,012	68	7.2	0.90	0.9
Res Hmstd: Hi Val	139,300	150,400	8.0	1,379	1,468	89	6.4	0.99	0.98
Res Hmstd: Ex-Hi Val	209,000	225,600	7.9	2,250	2,379	129	5.7	1.08	1.05
Apartment	300,000	305,600	1.9	4,218	4,168	-49	-1.2	1.41	1.36
Comm/Ind: Lo Val	150,000	159,200	6.1	3,615	3,777	162	4.5	2.41	2.37
Comm/Ind: Mid Val	300,000	318,400	6.1	8,341	8,632	291	3.5	2.78	2.71
Comm/Ind: Hi Val	1,000,000	1,061,300	6.1	30,393	31,288	895	2.9	3.04	2.95

<b>Becker County</b>	<b>Ogema city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,526	2,719	193	7.6	24	25	1	5.9	0.94	0.93
Res Non-Hm: exis	881	895	13	1.5	14	14	0	-1.5	1.62	1.58
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	760	763	3	0.4	23	22	-1	-3.0	2.98	2.87
Com/Ind Hi: exis	463	489	26	5.6	18	19	0	2.0	3.94	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221	208	-13	-5.8	9	8	-1	-9.0	3.94	3.81
Ag HGA: Exist	137	146	9	6.7	1	1	0	5.6	0.97	0.96
Ag Hmstd Land	457	449	-8	-1.7	3	2	-1	-19.9	0.66	0.54
Ag Non-Hmstd	254	236	-17	-6.8	4	3	0	-9.5	1.42	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5	5	0.0	0	0	0	0.0	0.00	0.98
<b>Total</b>	<b>5,699</b>	<b>5,910</b>	<b>211</b>	<b>3.7</b>	<b>96</b>	<b>95</b>	<b>-1</b>	<b>-0.8</b>	<b>1.68</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	56	58	2	2.8	County	39.07	37.49	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	80.22	78.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.40	17.08	8.39	7.56
(=) Taxable Tax Capacity	56	58	2	2.8	Special District	5.32	5.31	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.01	137.90	8.39	7.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,000	38,800	7.8	337	350	13	4.0	0.94	0.90
Res Hmstd: Avg Val	53,900	58,000	7.6	504	524	19	3.8	0.94	0.90
Res Hmstd: Hi Val	71,900	77,400	7.6	673	708	35	5.3	0.94	0.92
Res Hmstd: Ex-Hi Val	107,900	116,100	7.6	1,232	1,319	87	7.1	1.14	1.14
Comm/Ind: Lo Val	150,000	158,400	5.6	4,463	4,629	167	3.7	2.98	2.92
Comm/Ind: Mid Val	300,000	316,700	5.6	10,371	10,654	283	2.7	3.46	3.36
Comm/Ind: Hi Val	1,000,000	1,055,700	5.6	37,942	38,777	835	2.2	3.79	3.67

<b>Becker County</b>	<b>Wolf Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	731	668	-62	-8.5	8	7	-1	-12.1	1.11	1.07
Res Non-Hm: exis	338	467	129	38.3	6	8	2	31.7	1.76	1.68
Apartments: exis	119	120	2	1.5	2	2	0	-2.2	2.10	2.02
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	99	104	5	5.1	2	2	0	1.2	1.62	1.56
Com/Ind: Lo: exi	333	343	10	3.0	11	11	0	-0.9	3.24	3.12
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	20	19	-1	-3.3	1	1	0	-7.0	4.27	4.10
Ag HGA: Exist	64	68	4	6.4	1	1	0	2.6	1.10	1.06
Ag Hmstd Land	73	73	0	0.6	0	0	0	-3.7	0.60	0.58
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	1.07
<b>Total</b>	<b>1,775</b>	<b>1,870</b>	<b>95</b>	<b>5.4</b>	<b>31</b>	<b>32</b>	<b>1</b>	<b>2.6</b>	<b>1.74</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	17	18	1	7.2	County	40.23	38.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	90.45	84.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.44	24.14	17.47	17.07
(=) Taxable Tax Capacity	17	18	1	7.2	Special District	0.34	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.46	147.28	17.47	17.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,500	29,700	-8.6	356	313	-43	-12.0	1.1	1.05
Res Hmstd: Avg Val	48,700	44,500	-8.6	533	469	-64	-12.0	1.1	1.05
Res Hmstd: Hi Val	65,000	59,500	-8.5	712	627	-85	-11.9	1.1	1.05
Res Hmstd: Ex-Hi Val	97,500	89,200	-8.5	1,230	1,036	-194	-15.8	1.26	1.16
Apartment	300,000	304,500	1.5	6,279	6,126	-153	-2.4	2.09	2.01
Seas Rec: Lo Val	75,000	78,900	5.2	1,215	1,232	16	1.4	1.62	1.56
Seas Rec: Hi Val	200,000	210,300	5.2	3,400	3,441	41	1.2	1.7	1.64

**Beltrami County**

**Bemidji city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	308,821	306,582	-2,239	-0.7	3,553	3,692	139	3.9	1.15	1.20
Res Non-Hm: exis	100,630	102,937	2,307	2.3	1,487	1,578	90	6.1	1.48	1.53
Apartments: exis	65,015	68,966	3,951	6.1	1,128	1,239	111	9.9	1.73	1.80
Low-inc Apts: ex	12,869	12,711	-158	-1.2	136	140	3	2.5	1.06	1.10
Seasnl Rec: exis	6,376	6,166	-210	-3.3	92	91	-1	-0.9	1.45	1.48
Com/Ind: Lo: exi	65,951	65,274	-677	-1.0	1,857	1,863	6	0.3	2.82	2.85
Com/Ind Hi: exis	184,707	191,534	6,827	3.7	6,851	7,191	341	5.0	3.71	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,562	17,590	28	0.2	649	658	9	1.4	3.69	3.74
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	596	459	-137	-23.0	7	5	-2	-22.9	1.18	1.18
Miscellaneous	5,396	5,366	-30	-0.6	99	102	4	3.8	1.83	1.91
New construction	0	6,471	6,471	0.0	0	96	96	0.0	0.00	1.49
<b>Total</b>	<b>767,922</b>	<b>784,056</b>	<b>16,134</b>	<b>2.1</b>	<b>15,858</b>	<b>16,656</b>	<b>798</b>	<b>5.0</b>	<b>2.07</b>	<b>2.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,596	9,855	259	2.7	County	57.61	59.38	0.00	0.00
(-) TIF Tax Capacity	329	350	21	6.5	City/Town	48.89	50.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	19.47	13.35	15.24
(=) Taxable Tax Capacity	9,268	9,505	238	2.6	Special District	1.89	1.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.07	131.54	13.35	15.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	83,200	82,600	-0.7	796	820	25	3.1	0.96	0.99
Res Hmstd: Avg Val	124,700	123,800	-0.7	1,430	1,474	44	3.0	1.15	1.19
Res Hmstd: Hi Val	166,300	165,100	-0.7	2,066	2,129	62	3.0	1.24	1.29
Res Hmstd: Ex-Hi Val	249,500	247,700	-0.7	3,339	3,439	100	3.0	1.34	1.39
Apartment	300,000	318,200	6.1	5,203	5,717	514	9.9	1.73	1.8
Comm/Ind: Lo Val	150,000	155,500	3.7	4,223	4,488	265	6.3	2.82	2.89
Comm/Ind: Mid Val	300,000	311,100	3.7	9,787	10,331	544	5.6	3.26	3.32
Comm/Ind: Hi Val	1,000,000	1,037,000	3.7	35,753	37,589	1,836	5.1	3.58	3.62

**Beltrami County**

**Blackduck city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,451	11,938	486	4.2	148	157	9	6.4	1.29	1.32
Res Non-Hm: exis	4,000	3,530	-470	-11.7	77	70	-8	-9.9	1.93	1.97
Apartments: exis	626	626	0	0.0	14	15	0	1.6	2.29	2.33
Low-inc Apts: ex	2,814	2,815	0	0.0	40	40	1	1.7	1.40	1.43
Seasnl Rec: exis	89	89	0	0.0	2	2	0	1.3	2.00	2.03
Com/Ind: Lo: exi	3,731	3,725	-6	-0.2	130	130	0	0.2	3.48	3.49
Com/Ind Hi: exis	2,449	2,449	0	0.0	112	112	0	0.3	4.57	4.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	467	485	18	3.7	21	22	1	4.1	4.57	4.59
Ag HGA: Exist	195	196	0	0.2	2	3	1	26.8	1.13	1.43
Ag Hmstd Land	205	208	2	1.1	1	2	0	10.2	0.68	0.75
Ag Non-Hmstd	182	162	-20	-11.0	3	3	0	-9.6	1.69	1.71
Miscellaneous	203	203	0	0.0	5	5	0	1.5	2.55	2.59
New construction	0	246	246	0.0	0	3	3	0.0	0.00	1.32
<b>Total</b>	<b>26,413</b>	<b>26,669</b>	<b>256</b>	<b>1.0</b>	<b>556</b>	<b>564</b>	<b>8</b>	<b>1.4</b>	<b>2.10</b>	<b>2.11</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	268	268	1	0.3	County	57.54	59.30	0.00	0.00
(-) TIF Tax Capacity	18	18	0	-0.2	City/Town	84.29	84.01	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.87	17.76	18.57	19.12
(=) Taxable Tax Capacity	249	250	1	0.3	Special District	9.97	10.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	168.66	171.30	18.57	19.12

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,900	48,900	4.3	562	596	34	6.1	1.2	1.22
Res Hmstd: Avg Val	70,300	73,300	4.3	842	893	52	6.1	1.2	1.22
Res Hmstd: Hi Val	93,700	97,700	4.3	1,269	1,373	105	8.2	1.35	1.41
Res Hmstd: Ex-Hi Val	140,600	146,600	4.3	2,218	2,380	162	7.3	1.58	1.62
Apartment	300,000	299,900	0.0	6,882	6,995	113	1.6	2.29	2.33
Comm/Ind: Lo Val	150,000	150,000	0.0	5,215	5,234	19	0.4	3.48	3.49
Comm/Ind: Mid Val	300,000	300,000	0.0	12,075	12,118	43	0.4	4.03	4.04
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,089	44,241	151	0.3	4.41	4.42

**Beltrami County**

**Funkley city**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	181	121	-60	-33.3	2	1	-1	-36.7	0.89	0.84
Res Non-Hm: exis	82	127	45	55.7	1	2	1	50.1	1.38	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	57	57	0	0.0	1	1	0	2.6	1.14	1.17
Com/Ind: Lo: exi	45	44	-1	-1.3	1	1	0	-0.5	2.53	2.55
Com/Ind Hi: exis	1	1	0	0.0	0	0	0	0.8	3.31	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1	1	0	-4.8	0	0	0	-4.0	3.31	3.34
Ag HGA: Exist	46	46	0	0.0	0	0	0	3.0	0.82	0.84
Ag Hmstd Land	140	140	0	0.0	0	0	0	4.0	0.33	0.35
Ag Non-Hmstd	196	195	-1	-0.3	2	2	0	2.8	1.05	1.09
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	0.84
<b>Total</b>	749	736	-13	-1.8	7	8	0	1.3	1.00	1.03

**Tax Base**

**Tax Rates**

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	6	6	0	-1.1	County	59.15	61.02	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.32	17.51	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.98	19.87	18.59	19.13
(=) Taxable Tax Capacity	6	6	0	-1.1	Special District	9.97	10.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.42	108.63	18.59	19.13

**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	24,200	16,100		-33.5	198	136	-62	-31.5	0.82	0.84
Res Hmstd: Avg Val	36,300	24,200		-33.3	297	204	-93	-31.3	0.82	0.84
Res Hmstd: Hi Val	48,400	32,300		-33.3	396	272	-124	-31.3	0.82	0.84
Res Hmstd: Ex-Hi Val	72,600	48,400		-33.3	594	408	-186	-31.3	0.82	0.84
Seas Rec: Lo Val	75,000	75,000		0.0	855	877	22	2.6	1.14	1.17
Seas Rec: Hi Val	200,000	200,000		0.0	2,439	2,495	56	2.3	1.22	1.25
Comm/Ind: Lo Val	150,000	150,000		0.0	3,792	3,824	32	0.9	2.53	2.55
Comm/Ind: Mid Val	300,000	300,000		0.0	8,755	8,828	73	0.8	2.92	2.94
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	31,917	32,178	261	0.8	3.19	3.22

**Beltrami County**

**Kelliher city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,664	4,384	-280	-6.0	58	50	-8	-14.2	1.24	1.13
Res Non-Hm: exis	1,360	1,555	196	14.4	25	27	2	7.7	1.83	1.72
Apartments: exis	143	143	0	0.0	3	3	0	-4.1	2.12	2.03
Low-inc Apts: ex	443	443	0	0.0	6	5	0	-5.8	1.30	1.23
Seasnl Rec: exis	79	63	-16	-20.7	1	1	0	-17.9	1.59	1.65
Com/Ind: Lo: exi	793	763	-30	-3.8	26	24	-2	-6.9	3.25	3.15
Com/Ind Hi: exis	71	71	0	0.0	3	3	0	-2.0	4.26	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	309	386	77	25.0	13	16	3	22.4	4.26	4.17
Ag HGA: Exist	883	887	4	0.5	13	12	-1	-7.2	1.45	1.34
Ag Hmstd Land	615	613	-2	-0.3	3	3	0	6.2	0.44	0.47
Ag Non-Hmstd	103	103	0	0.0	2	2	0	3.8	1.51	1.56
Miscellaneous	10	10	0	0.0	0	0	0	-4.1	2.12	2.03
New construction	0	86	86	0.0	0	1	1	0.0	0.00	1.13
<b>Total</b>	<b>9,473</b>	<b>9,507</b>	<b>34</b>	<b>0.4</b>	<b>152</b>	<b>146</b>	<b>-6</b>	<b>-3.7</b>	<b>1.61</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	82	84	2	2.4	County	59.16	61.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.50	51.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.08	33.99	23.13	7.22
(=) Taxable Tax Capacity	82	84	2	2.4	Special District	9.97	10.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.70	156.50	23.13	7.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,000	39,500	-6.0	477	399	-77	-16.2	1.14	1.01
Res Hmstd: Avg Val	63,000	59,200	-6.0	715	599	-117	-16.3	1.14	1.01
Res Hmstd: Hi Val	84,000	79,000	-6.0	1,013	822	-191	-18.9	1.21	1.04
Res Hmstd: Ex-Hi Val	126,000	118,400	-6.0	1,800	1,522	-278	-15.4	1.43	1.29
Apartment	300,000	300,000	0.0	6,345	6,085	-260	-4.1	2.12	2.03
Comm/Ind: Lo Val	150,000	150,000	0.0	4,879	4,723	-156	-3.2	3.25	3.15
Comm/Ind: Mid Val	300,000	300,000	0.0	11,269	10,984	-285	-2.5	3.76	3.66
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,089	40,202	-887	-2.2	4.11	4.02



**Beltrami County**

**Solway city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,763	1,872	109	6.2	16	18	2	11.1	0.93	0.97
Res Non-Hm: exis	514	427	-87	-17.0	7	6	-1	-16.5	1.44	1.44
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	324	324	0	0.0	9	9	0	0.1	2.75	2.76
Com/Ind Hi: exis	214	224	10	4.5	8	8	0	4.4	3.63	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	116	110	-7	-5.7	4	4	0	-5.8	3.63	3.62
Ag HGA: Exist	144	152	8	5.6	1	1	0	8.6	0.88	0.90
Ag Hmstd Land	432	442	10	2.3	2	2	0	3.5	0.40	0.41
Ag Non-Hmstd	106	125	19	17.7	1	2	0	18.7	1.24	1.25
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	0.97
<b>Total</b>	<b>3,614</b>	<b>3,694</b>	<b>80</b>	<b>2.2</b>	<b>49</b>	<b>50</b>	<b>1</b>	<b>2.7</b>	<b>1.36</b>	<b>1.36</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	32	33	0	1.4	County	59.15	60.99	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	43.22	42.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	19.47	13.35	15.24
(=) Taxable Tax Capacity	32	33	0	1.4	Special District	1.89	1.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.94	124.97	13.35	15.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,700	50,700	6.3	418	457	39	9.3	0.88	0.90
Res Hmstd: Avg Val	71,600	76,000	6.1	628	686	58	9.2	0.88	0.90
Res Hmstd: Hi Val	95,400	101,300	6.2	955	1,069	114	12.0	1.00	1.06
Res Hmstd: Ex-Hi Val	143,100	152,000	6.2	1,663	1,837	174	10.5	1.16	1.21
Comm/Ind: Lo Val	150,000	156,700	4.5	4,130	4,377	246	6.0	2.75	2.79
Comm/Ind: Mid Val	300,000	313,400	4.5	9,571	10,055	484	5.1	3.19	3.21
Comm/Ind: Hi Val	1,000,000	1,044,800	4.5	34,959	36,559	1,600	4.6	3.5	3.5

**Beltrami County**

**Tenstrike city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,946	8,130	184	2.3	84	88	4	4.5	1.06	1.08
Res Non-Hm: exis	1,578	1,458	-120	-7.6	20	19	-1	-5.4	1.26	1.30
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,952	3,889	-63	-1.6	46	47	0	0.3	1.17	1.20
Com/Ind: Lo: exi	327	330	4	1.2	8	8	0	1.8	2.51	2.53
Com/Ind Hi: exis	170	185	15	8.9	6	6	1	9.5	3.29	3.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	188	193	5	2.7	6	6	0	3.3	3.29	3.31
Ag HGA: Exist	487	490	3	0.6	4	5	0	3.6	0.91	0.94
Ag Hmstd Land	910	914	4	0.4	3	3	0	4.1	0.31	0.32
Ag Non-Hmstd	795	858	63	7.9	8	9	1	10.7	1.05	1.07
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	92	92	0.0	0	1	1	0.0	0.00	1.09
<b>Total</b>	<b>16,353</b>	<b>16,540</b>	<b>187</b>	<b>1.1</b>	<b>186</b>	<b>192</b>	<b>6</b>	<b>3.2</b>	<b>1.14</b>	<b>1.16</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	150	151	1	0.8	County	59.15	60.99	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.62	20.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.98	19.87	18.57	19.12
(=) Taxable Tax Capacity	150	151	1	0.8	Special District	5.76	5.94	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.51	107.27	18.57	19.12

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,200	87,200	2.3	740	787	47	6.4	0.87	0.90
Res Hmstd: Avg Val	127,800	130,800	2.3	1,304	1,380	76	5.8	1.02	1.05
Res Hmstd: Hi Val	170,400	174,300	2.3	1,868	1,972	103	5.5	1.1	1.13
Res Hmstd: Ex-Hi Val	255,600	261,500	2.3	2,997	3,158	161	5.4	1.17	1.21
Seas Rec: Lo Val	75,000	73,800	-1.6	848	853	5	0.6	1.13	1.16
Seas Rec: Hi Val	200,000	196,800	-1.6	2,421	2,427	6	0.2	1.21	1.23
Comm/Ind: Lo Val	150,000	163,400	8.9	3,771	4,237	466	12.3	2.51	2.59
Comm/Ind: Mid Val	300,000	326,800	8.9	8,707	9,643	936	10.7	2.90	2.95
Comm/Ind: Hi Val	1,000,000	1,089,400	8.9	31,740	34,873	3,133	9.9	3.17	3.20

**Beltrami County**

**Turtle River city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,277	4,101	-176	-4.1	42	42	0	-0.8	0.99	1.02
Res Non-Hm: exis	903	991	88	9.7	11	13	1	11.8	1.25	1.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	463	460	-3	-0.5	5	5	0	0.0	1.18	1.19
Com/Ind: Lo: exi	581	494	-87	-14.9	14	12	-2	-14.9	2.47	2.47
Com/Ind Hi: exis	36	103	67	185.0	1	3	2	184.7	3.25	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	509	522	13	2.6	17	17	0	2.5	3.25	3.24
Ag HGA: Exist	226	226	0	0.0	1	2	0	3.0	0.65	0.67
Ag Hmstd Land	147	139	-8	-5.4	0	0	0	-4.8	0.16	0.16
Ag Non-Hmstd	341	404	63	18.6	4	4	1	19.7	1.05	1.06
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	100	100	0.0	0	2	2	0.0	0.00	2.33
<b>Total</b>	<b>7,483</b>	<b>7,541</b>	<b>58</b>	<b>0.8</b>	<b>96</b>	<b>101</b>	<b>4</b>	<b>4.7</b>	<b>1.29</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	74	76	2	2.7	County	59.16	61.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.25	23.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	19.47	13.35	15.24
(=) Taxable Tax Capacity	74	76	2	2.7	Special District	1.89	1.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.97	105.98	13.35	15.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,300	91,400	-4.1	827	800	-26	-3.2	0.87	0.88
Res Hmstd: Avg Val	142,900	137,000	-4.1	1,435	1,397	-38	-2.7	1.00	1.02
Res Hmstd: Hi Val	190,500	182,700	-4.1	2,043	1,994	-49	-2.4	1.07	1.09
Res Hmstd: Ex-Hi Val	285,800	274,000	-4.1	3,261	3,188	-73	-2.2	1.14	1.16
Seas Rec: Lo Val	75,000	74,600	-0.5	852	853	1	0.2	1.14	1.14
Seas Rec: Hi Val	200,000	198,900	-0.6	2,430	2,428	-2	-0.1	1.22	1.22
Comm/Ind: Lo Val	150,000	427,500	185.0	3,704	12,708	9,005	243.1	2.47	2.97
Comm/Ind: Mid Val	300,000	855,000	185.0	8,575	26,576	18,001	209.9	2.86	3.11
Comm/Ind: Hi Val	1,000,000	2,849,800	185.0	31,308	91,284	59,977	191.6	3.13	3.20

**Beltrami County**

**Wilton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,119	6,055	-64	-1.1	49	51	2	3.4	0.80	0.84
Res Non-Hm: exis	1,280	1,329	49	3.8	14	15	1	6.6	1.08	1.11
Apartments: exis	1,365	1,382	16	1.2	17	18	1	4.8	1.24	1.28
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	164	147	-18	-10.8	2	2	0	-9.1	1.01	1.03
Com/Ind: Lo: exi	742	696	-46	-6.2	16	16	-1	-5.5	2.22	2.24
Com/Ind Hi: exis	724	701	-24	-3.3	21	21	-1	-2.8	2.92	2.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,414	1,600	186	13.2	41	47	6	13.8	2.92	2.93
Ag HGA: Exist	279	279	0	0.0	2	2	0	4.4	0.74	0.78
Ag Hmstd Land	152	139	-13	-8.3	0	0	0	-26.7	0.05	0.04
Ag Non-Hmstd	380	445	65	17.2	3	4	1	19.8	0.88	0.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	556	556	0.0	0	8	8	0.0	0.00	1.39
<b>Total</b>	<b>12,620</b>	<b>13,329</b>	<b>708</b>	<b>5.6</b>	<b>166</b>	<b>182</b>	<b>16</b>	<b>9.6</b>	<b>1.32</b>	<b>1.37</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	139	150	10	7.4	County	59.16	60.99	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.69	8.04	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	19.47	13.35	15.24	
(=) Taxable Tax Capacity	139	150	10	7.4	Special District	1.89	1.91	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.42</b>	<b>90.41</b>	<b>13.35</b>	<b>15.24</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	70,200	69,500	-1.0	466	483	17	3.6	0.66	0.69
Res Hmstd: Avg Val	105,200	104,100	-1.0	825	848	23	2.8	0.78	0.81
Res Hmstd: Hi Val	140,200	138,700	-1.1	1,209	1,241	32	2.7	0.86	0.9
Res Hmstd: Ex-Hi Val	210,400	208,200	-1.0	1,979	2,032	53	2.7	0.94	0.98
Apartment	300,000	303,600	1.2	3,716	3,894	177	4.8	1.24	1.28
Comm/Ind: Lo Val	150,000	145,100	-3.3	3,331	3,247	-85	-2.5	2.22	2.24
Comm/Ind: Mid Val	300,000	290,100	-3.3	7,706	7,465	-241	-3.1	2.57	2.57
Comm/Ind: Hi Val	1,000,000	967,100	-3.3	28,121	27,317	-804	-2.9	2.81	2.82

<b>Benton County</b>	<b>Foley city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	75,001	74,632	-369	-0.5	1,264	1,220	-44	-3.5	1.69	1.64
Res Non-Hm: exis	6,554	7,038	484	7.4	149	154	5	3.4	2.28	2.19
Apartments: exis	8,064	8,059	-5	-0.1	219	212	-7	-3.4	2.72	2.63
Low-inc Apts: ex	3,043	3,043	0	0.0	50	48	-2	-3.3	1.64	1.59
Seasnl Rec: exis	348	348	0	-0.1	9	9	0	-3.4	2.72	2.63
Com/Ind: Lo: exi	9,392	9,243	-149	-1.6	376	357	-19	-5.0	4.00	3.86
Com/Ind Hi: exis	9,224	9,065	-159	-1.7	489	464	-25	-5.1	5.31	5.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,173	2,243	70	3.2	115	114	0	-0.4	5.28	5.10
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	111	103	-8	-7.2	1	1	0	-10.3	1.05	1.02
Ag Non-Hmstd	829	830	1	0.1	17	17	-1	-3.2	2.10	2.03
Miscellaneous	693	695	3	0.4	20	19	-1	-2.8	2.82	2.73
New construction	0	628	628	0.0	0	12	12	0.0	0.00	1.89
<b>Total</b>	115,430	115,926	496	0.4	2,710	2,628	-82	-3.0	2.35	2.27

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,152	1,158	5	0.5	County	70.28	66.79	0.00	0.00
(-) TIF Tax Capacity	1	1	0	-0.4	City/Town	79.11	78.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	60.66	57.60	9.07	8.68
(=) Taxable Tax Capacity	1,151	1,157	5	0.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	210.06	203.14	9.07	8.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	74,400	74,000	-0.5	1,005	966	-39	-3.9	1.35	1.31
Res Hmstd: Avg Val	111,600	111,100	-0.4	1,874	1,800	-74	-4.0	1.68	1.62
Res Hmstd: Hi Val	148,700	148,000	-0.5	2,757	2,649	-108	-3.9	1.85	1.79
Res Hmstd: Ex-Hi Val	223,100	222,000	-0.5	4,528	4,352	-176	-3.9	2.03	1.96
Apartment	300,000	299,800	-0.1	8,149	7,873	-276	-3.4	2.72	2.63
Comm/Ind: Lo Val	150,000	147,400	-1.7	6,004	5,694	-310	-5.2	4.00	3.86
Comm/Ind: Mid Val	300,000	294,800	-1.7	13,963	13,210	-753	-5.4	4.65	4.48
Comm/Ind: Hi Val	1,000,000	982,800	-1.7	51,108	48,446	-2,662	-5.2	5.11	4.93

<b>Benton County</b>	<b>Gilman city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,373	7,360	-13	-0.2	95	90	-5	-5.3	1.29	1.22
Res Non-Hm: exis	615	478	-138	-22.4	10	8	-3	-25.3	1.70	1.64
Apartments: exis	72	72	0	0.0	1	1	0	-4.1	2.08	2.00
Low-inc Apts: ex	82	82	0	0.0	1	1	0	-4.1	1.26	1.21
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	874	527	-348	-39.8	28	16	-12	-42.2	3.24	3.11
Com/Ind Hi: exis	120	470	350	291.0	5	19	14	274.9	4.29	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	45	60	15	32.8	2	2	1	27.3	4.29	4.11
Ag HGA: Exist	382	376	-6	-1.5	6	5	0	-5.9	1.52	1.45
Ag Hmstd Land	336	422	86	25.5	3	4	1	46.9	0.76	0.89
Ag Non-Hmstd	189	102	-87	-46.1	3	2	-1	-48.3	1.59	1.53
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	659	659	0.0	0	23	23	0.0	0.00	3.50
<b>Total</b>	<b>10,089</b>	<b>10,607</b>	<b>518</b>	<b>5.1</b>	<b>155</b>	<b>172</b>	<b>17</b>	<b>11.3</b>	<b>1.53</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	87	98	11	12.8	County	70.31	66.81	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.32	28.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	60.69	57.63	9.07	8.68
(=) Taxable Tax Capacity	87	98	11	12.8	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>159.32</b>	<b>152.81</b>	<b>9.07</b>	<b>8.68</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,300	69,200	-0.1	725	695	-31	-4.2	1.05	1.00
Res Hmstd: Avg Val	103,800	103,600	-0.2	1,303	1,246	-57	-4.4	1.26	1.20
Res Hmstd: Hi Val	138,400	138,200	-0.1	1,936	1,853	-83	-4.3	1.4	1.34
Res Hmstd: Ex-Hi Val	207,700	207,300	-0.2	3,202	3,064	-138	-4.3	1.54	1.48
Apartment	300,000	300,000	0.0	6,247	5,991	-256	-4.1	2.08	2
Comm/Ind: Lo Val	150,000	586,500	291.0	4,862	22,623	17,761	365.3	3.24	3.86
Comm/Ind: Mid Val	300,000	1,173,100	291.0	11,300	46,761	35,461	313.8	3.77	3.99
Comm/Ind: Hi Val	1,000,000	3,910,300	291.0	41,342	159,392	118,050	285.5	4.13	4.08

<b>Benton County</b>	<b>Rice city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	70,888	75,732	4,844	6.8	926	951	25	2.7	1.31	1.26
Res Non-Hm: exis	6,440	6,599	160	2.5	112	108	-4	-3.4	1.74	1.64
Apartments: exis	2,324	2,324	0	0.0	45	43	-2	-5.2	1.95	1.84
Low-inc Apts: ex	249	249	0	0.0	3	3	0	-5.2	1.19	1.13
Seasnl Rec: exis	41	184	142	344.8	1	3	2	336.1	1.51	1.48
Com/Ind: Lo: exi	7,478	7,272	-206	-2.8	229	212	-17	-7.6	3.06	2.91
Com/Ind Hi: exis	13,542	13,676	134	1.0	546	524	-22	-4.0	4.03	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,153	1,220	67	5.8	46	47	0	0.6	4.03	3.83
Ag HGA: Exist	815	850	35	4.3	12	12	0	-0.4	1.46	1.39
Ag Hmstd Land	5,813	4,867	-946	-16.3	61	46	-15	-25.2	1.05	0.94
Ag Non-Hmstd	3,125	4,120	995	31.8	45	56	11	25.1	1.42	1.35
Miscellaneous	63	74	11	17.6	2	2	0	11.9	2.62	2.50
New construction	0	1,950	1,950	0.0	0	46	46	0.0	0.00	2.36
<b>Total</b>	111,930	119,117	7,186	6.4	2,027	2,051	24	1.2	1.81	1.72

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,161	1,242	80	6.9	County	70.31	66.81	0.00	0.00
(-) TIF Tax Capacity	20	20	0	0.0	City/Town	33.11	33.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	39.04	35.32	16.44	15.39
(=) Taxable Tax Capacity	1,142	1,222	80	7.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.47	135.21	16.44	15.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	87,600	93,600	6.8	974	1,020	46	4.7	1.11	1.09
Res Hmstd: Avg Val	131,300	140,300	6.9	1,724	1,780	56	3.2	1.31	1.27
Res Hmstd: Hi Val	175,100	187,100	6.9	2,477	2,542	65	2.6	1.41	1.36
Res Hmstd: Ex-Hi Val	262,700	280,700	6.9	3,981	4,065	85	2.1	1.52	1.45
Apartment	300,000	300,000	0.0	5,836	5,532	-304	-5.2	1.95	1.84
Comm/Ind: Lo Val	150,000	151,500	1.0	4,594	4,424	-170	-3.7	3.06	2.92
Comm/Ind: Mid Val	300,000	303,000	1.0	10,636	10,226	-410	-3.9	3.55	3.38
Comm/Ind: Hi Val	1,000,000	1,009,900	1.0	38,835	37,301	-1,534	-4.0	3.88	3.69

<b>Benton County</b>	<b>Sauk Rapids city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	456,618	474,361	17,742	3.9	6,689	6,629	-60	-0.9	1.46	1.40
Res Non-Hm: exis	42,191	43,192	1,002	2.4	784	755	-29	-3.7	1.86	1.75
Apartments: exis	69,139	69,158	20	0.0	1,504	1,419	-86	-5.7	2.18	2.05
Low-inc Apts: ex	10,075	9,741	-334	-3.3	134	122	-12	-8.9	1.33	1.25
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	26,789	26,309	-480	-1.8	894	831	-63	-7.1	3.34	3.16
Com/Ind Hi: exis	82,435	81,294	-1,141	-1.4	3,625	3,383	-242	-6.7	4.40	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,007	7,304	297	4.2	308	304	-4	-1.3	4.40	4.16
Ag HGA: Exist	0	151	151	0.0	0	2	2	0.0	0.00	1.44
Ag Hmstd Land	220	293	73	33.2	1	2	0	42.3	0.49	0.52
Ag Non-Hmstd	1,076	1,081	5	0.4	17	16	-1	-5.2	1.61	1.52
Miscellaneous	1,179	1,169	-9	-0.8	31	29	-2	-6.3	2.63	2.48
New construction	0	9,170	9,170	0.0	0	155	155	0.0	0.00	1.69
<b>Total</b>	<b>696,729</b>	<b>723,223</b>	<b>26,494</b>	<b>3.8</b>	<b>13,987</b>	<b>13,647</b>	<b>-340</b>	<b>-2.4</b>	<b>2.01</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,302	7,574	273	3.7	County	70.29	66.80	0.00	0.00
(-) TIF Tax Capacity	197	204	7	3.4	City/Town	48.12	46.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	39.03	35.31	16.44	15.39
(=) Taxable Tax Capacity	<u>7,105</u>	<u>7,370</u>	<u>266</u>	<u>3.7</u>	Special District	<u>3.45</u>	<u>3.28</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.89	151.78	16.44	15.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	91,200	94,700	3.8	1,150	1,147	-3	-0.3	1.26	1.21
Res Hmstd: Avg Val	136,800	142,100	3.9	2,025	2,004	-20	-1.0	1.48	1.41
Res Hmstd: Hi Val	182,300	189,400	3.9	2,898	2,860	-38	-1.3	1.59	1.51
Res Hmstd: Ex-Hi Val	273,500	284,100	3.9	4,647	4,572	-75	-1.6	1.7	1.61
Apartment	300,000	300,100	0.0	6,527	6,155	-371	-5.7	2.18	2.05
Comm/Ind: Lo Val	150,000	147,900	-1.4	5,008	4,673	-335	-6.7	3.34	3.16
Comm/Ind: Mid Val	300,000	295,800	-1.4	11,603	10,807	-797	-6.9	3.87	3.65
Comm/Ind: Hi Val	1,000,000	986,200	-1.4	42,381	39,536	-2,845	-6.7	4.24	4.01



<b>Benton County</b>	<b>Royalton city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	432	432	0	0.0	6	7	1	12.3	1.44	1.61
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>432</b>	<b>432</b>	<b>0</b>	<b>0.0</b>	<b>6</b>	<b>7</b>	<b>1</b>	<b>12.3</b>	<b>1.44</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4	4	0	0.0	County	70.29	66.82	#####	#####
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.14	49.89	#####	#####
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.32	44.69	#####	#####
(=) Taxable Tax Capacity	4	4	0	0.0	Special District	0.00	0.00	#####	#####
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.74	161.40	#####	#####

<b>Benton County</b>	<b>Sartell city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	51,600	51,306	-294	-0.6	721	689	-32	-4.5	1.40	1.34
Res Non-Hm: exis	3,152	3,077	-76	-2.4	55	52	-3	-6.2	1.75	1.69
Apartments: exis	20,169	20,532	363	1.8	418	408	-10	-2.4	2.07	1.99
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,067	2,979	-88	-2.9	98	92	-6	-6.6	3.19	3.07
Com/Ind Hi: exis	20,589	19,275	-1,314	-6.4	821	737	-84	-10.2	3.99	3.82
Publ U: Elec Gen	0	1,768	1,768	0.0	0	53	53	0.0	0.00	3.02
Publ U: Other	1,976	7,124	5,148	260.5	81	282	201	246.6	4.12	3.96
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	935	932	-3	-0.3	14	14	-1	-4.2	1.52	1.47
Miscellaneous	1,617	1,615	-2	-0.1	33	32	-1	-4.2	2.07	1.99
New construction	0	973	973	0.0	0	33	33	0.0	0.00	3.36
<b>Total</b>	103,105	109,580	6,475	6.3	2,242	2,391	149	6.7	2.17	2.18

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,214	1,341	127	10.5	County	70.18	66.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	39.01	40.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	39.10	35.30	15.95	15.13
(=) Taxable Tax Capacity	1,214	1,341	127	10.5	Special District	3.45	3.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.74	145.83	15.95	15.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	99,600	99,000	-0.6	1,241	1,180	-61	-4.9	1.25	1.19
Res Hmstd: Avg Val	149,300	148,400	-0.6	2,142	2,040	-102	-4.8	1.44	1.37
Res Hmstd: Hi Val	199,100	198,000	-0.6	3,046	2,904	-142	-4.7	1.53	1.47
Res Hmstd: Ex-Hi Val	298,700	297,000	-0.6	4,852	4,627	-224	-4.6	1.62	1.56
Apartment	300,000	305,400	1.8	6,169	6,029	-139	-2.3	2.06	1.97
Comm/Ind: Lo Val	150,000	140,400	-6.4	4,795	4,307	-488	-10.2	3.2	3.07
Comm/Ind: Mid Val	300,000	280,900	-6.4	11,108	9,890	-1,218	-11.0	3.70	3.52
Comm/Ind: Hi Val	1,000,000	936,200	-6.4	40,570	36,364	-4,207	-10.4	4.06	3.88

<b>Benton County</b>	<b>St. Cloud city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	106,064	106,698	634	0.6	1,439	1,402	-37	-2.6	1.36	1.31
Res Non-Hm: exis	28,477	28,365	-112	-0.4	543	520	-23	-4.3	1.91	1.83
Apartments: exis	68,239	69,749	1,510	2.2	1,405	1,391	-14	-1.0	2.06	1.99
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	23,027	22,920	-107	-0.5	743	712	-30	-4.1	3.22	3.11
Com/Ind Hi: exis	82,405	81,902	-503	-0.6	3,319	3,181	-138	-4.2	4.03	3.88
Publ U: Elec Gen	3,222	3,430	207	6.4	115	114	0	-0.1	3.55	3.34
Publ U: Other	8,284	8,204	-80	-1.0	362	341	-21	-5.7	4.37	4.16
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	232	454	222	95.5	3	7	3	98.3	1.47	1.49
Miscellaneous	3,057	3,059	2	0.1	68	66	-2	-3.0	2.21	2.15
New construction	0	882	882	0.0	0	12	12	0.0	0.00	1.32
<b>Total</b>	<b>323,007</b>	<b>325,662</b>	<b>2,655</b>	<b>0.8</b>	<b>7,996</b>	<b>7,745</b>	<b>-251</b>	<b>-3.1</b>	<b>2.48</b>	<b>2.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,167	4,195	27	0.7	County	70.27	66.74	0.00	0.00
(-) TIF Tax Capacity	17	17	0	0.0	City/Town	47.65	47.61	7.46	7.27
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.76	25.43	14.58	13.47
(=) Taxable Tax Capacity	4,150	4,177	27	0.7	Special District	5.07	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.75	144.86	22.04	20.74

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,700	79,200	0.6	900	875	-25	-2.8	1.14	1.11
Res Hmstd: Avg Val	118,100	118,800	0.6	1,630	1,583	-48	-2.9	1.38	1.33
Res Hmstd: Hi Val	157,400	158,300	0.6	2,358	2,288	-70	-3.0	1.5	1.45
Res Hmstd: Ex-Hi Val	236,100	237,500	0.6	3,817	3,703	-113	-3.0	1.62	1.56
Apartment	300,000	306,600	2.2	6,277	6,188	-89	-1.4	2.09	2.02
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,841	4,636	-206	-4.2	3.23	3.11
Comm/Ind: Mid Val	300,000	298,200	-0.6	11,186	10,705	-481	-4.3	3.73	3.59
Comm/Ind: Hi Val	1,000,000	993,900	-0.6	40,797	39,066	-1,731	-4.2	4.08	3.93

**Big Stone County**

**Barry city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	193	199	6	3.2	1	1	0	1.8	0.68	0.67
Res Non-Hm: exis	30	33	3	9.7	0	0	0	4.2	1.07	1.01
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	10	10	0	2.0	0	0	0	-5.1	0.93	0.86
Com/Ind: Lo: exi	17	11	-5	-32.5	0	0	0	-35.9	2.19	2.09
Com/Ind Hi: exis	569	686	117	20.5	16	19	2	14.2	2.87	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	131	121	-10	-7.8	4	3	0	-12.6	2.87	2.72
Ag HGA: Exist	56	51	-4	-7.9	0	0	0	-10.8	0.68	0.66
Ag Hmstd Land	1,027	1,216	189	18.4	8	9	1	9.9	0.82	0.76
Ag Non-Hmstd	4	4	0	-6.2	0	0	0	-13.0	0.84	0.78
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	119	119	0.0	0	1	1	0.0	0.00	0.76
<b>Total</b>	<b>2,036</b>	<b>2,450</b>	<b>414</b>	<b>20.3</b>	<b>31</b>	<b>34</b>	<b>3</b>	<b>11.1</b>	<b>1.52</b>	<b>1.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	26	32	5	19.5	County	42.06	41.24	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.01	30.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.10	4.11	17.26	18.91
(=) Taxable Tax Capacity	26	32	5	19.5	Special District	1.91	2.44	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.08	77.92	17.26	18.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,200	33,200	3.1	218	218	0	0.0	0.68	0.66
Res Hmstd: Avg Val	48,300	49,800	3.1	327	327	0	0.0	0.68	0.66
Res Hmstd: Hi Val	64,400	66,400	3.1	436	436	0	0.0	0.68	0.66
Res Hmstd: Ex-Hi Val	96,600	99,700	3.2	739	745	6	0.8	0.76	0.75
Comm/Ind: Lo Val	150,000	180,700	20.5	3,292	3,965	673	20.4	2.19	2.19
Comm/Ind: Mid Val	300,000	361,400	20.5	7,596	8,879	1,283	16.9	2.53	2.46
Comm/Ind: Hi Val	1,000,000	1,204,700	20.5	27,678	31,811	4,134	14.9	2.77	2.64

**Big Stone County**

**Beardsley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,117	3,010	-107	-3.4	23	22	-1	-3.0	0.74	0.75
Res Non-Hm: exis	843	854	11	1.3	9	9	0	0.9	1.10	1.09
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	89	90	0	0.3	1	1	0	-0.1	0.82	0.81
Seasnl Rec: exis	28	26	-2	-6.9	0	0	0	-9.0	1.00	0.98
Com/Ind: Lo: exi	675	661	-15	-2.2	16	15	-1	-4.2	2.31	2.26
Com/Ind Hi: exis	1,222	1,480	258	21.1	37	44	7	18.4	3.02	2.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	330	317	-13	-3.9	10	9	-1	-6.1	3.01	2.94
Ag HGA: Exist	54	55	1	2.2	0	0	0	2.7	0.72	0.73
Ag Hmstd Land	316	334	18	5.8	2	2	0	19.6	0.62	0.70
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	28	28	0.0	0	1	1	0.0	0.00	2.67
<b>Total</b>	<b>6,675</b>	<b>6,855</b>	<b>180</b>	<b>2.7</b>	<b>98</b>	<b>104</b>	<b>6</b>	<b>6.1</b>	<b>1.47</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	73	78	5	6.6	County	36.80	36.81	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.78	49.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.33	0.92	17.26	18.91
(=) Taxable Tax Capacity	73	78	5	6.6	Special District	1.91	2.44	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.82	89.71	17.26	18.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,900	27,900	-3.5	209	203	-6	-3.0	0.72	0.73
Res Hmstd: Avg Val	43,300	41,800	-3.5	313	304	-9	-3.0	0.72	0.73
Res Hmstd: Hi Val	57,700	55,700	-3.5	418	405	-12	-3.0	0.72	0.73
Res Hmstd: Ex-Hi Val	86,600	83,600	-3.5	674	642	-33	-4.9	0.78	0.77
Comm/Ind: Lo Val	150,000	181,700	21.1	3,466	4,332	866	25.0	2.31	2.38
Comm/Ind: Mid Val	300,000	363,300	21.1	8,002	9,699	1,697	21.2	2.67	2.67
Comm/Ind: Hi Val	1,000,000	1,211,000	21.1	29,168	34,751	5,583	19.1	2.92	2.87

**Big Stone County**

**Clinton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,750	7,495	-255	-3.3	58	58	-1	-1.0	0.75	0.77
Res Non-Hm: exis	1,507	1,564	57	3.8	16	17	1	5.3	1.08	1.09
Apartments: exis	314	314	0	0.0	4	4	0	1.2	1.30	1.31
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	809	615	-194	-24.0	18	14	-5	-24.5	2.28	2.27
Com/Ind Hi: exis	440	693	254	57.8	13	21	7	56.4	2.99	2.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	331	312	-19	-5.9	10	9	-1	-6.7	2.97	2.95
Ag HGA: Exist	151	158	6	4.3	1	1	0	7.6	0.84	0.87
Ag Hmstd Land	1,128	1,190	62	5.5	5	5	0	6.2	0.41	0.41
Ag Non-Hmstd	161	169	8	4.8	1	2	0	4.8	0.90	0.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	405	405	0.0	0	10	10	0.0	0.00	2.57
<b>Total</b>	<b>12,591</b>	<b>12,915</b>	<b>324</b>	<b>2.6</b>	<b>127</b>	<b>141</b>	<b>13</b>	<b>10.5</b>	<b>1.01</b>	<b>1.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	105	113	8	7.9	County	37.50	39.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.56	45.44	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.94	2.96	17.26	18.91
(=) Taxable Tax Capacity	105	113	8	7.9	Special District	1.91	2.44	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.91	89.86	17.26	18.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,800	35,600	-3.3	262	259	-3	-1.1	0.71	0.73
Res Hmstd: Avg Val	55,200	53,400	-3.3	393	389	-4	-1.1	0.71	0.73
Res Hmstd: Hi Val	73,600	71,200	-3.3	524	519	-6	-1.1	0.71	0.73
Res Hmstd: Ex-Hi Val	110,400	106,800	-3.3	938	913	-24	-2.6	0.85	0.86
Apartment	300,000	300,000	0.0	3,889	3,937	48	1.2	1.3	1.31
Comm/Ind: Lo Val	150,000	236,700	57.8	3,423	5,964	2,540	74.2	2.28	2.52
Comm/Ind: Mid Val	300,000	473,400	57.8	7,901	12,965	5,064	64.1	2.63	2.74
Comm/Ind: Hi Val	1,000,000	1,577,900	57.8	28,799	45,638	16,840	58.5	2.88	2.89

**Big Stone County**

**Correll city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	450	476	26	5.7	5	5	0	7.0	1.07	1.08
Res Non-Hm: exis	184	194	9	5.0	3	3	0	4.1	1.58	1.57
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	59	61	2	3.9	1	1	0	3.4	1.39	1.39
Com/Ind: Lo: exi	112	134	22	19.8	3	4	1	18.0	2.95	2.91
Com/Ind Hi: exis	95	94	-1	-0.5	4	4	0	-2.0	3.86	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	256	243	-13	-5.0	10	9	-1	-6.3	3.79	3.73
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	308	324	16	5.1	2	3	1	41.3	0.65	0.88
Ag Non-Hmstd	101	107	6	5.6	1	1	0	5.3	1.31	1.30
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,564</b>	<b>1,632</b>	<b>68</b>	<b>4.3</b>	<b>29</b>	<b>30</b>	<b>1</b>	<b>4.5</b>	<b>1.82</b>	<b>1.83</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	17	18	1	6.9	County	42.06	41.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	81.06	80.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.67	6.14	22.80	22.23
(=) Taxable Tax Capacity	17	18	1	6.9	Special District	1.91	2.44	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.70	130.27	22.80	22.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,100	24,400	5.6	234	245	11	4.8	1.01	1.00
Res Hmstd: Avg Val	34,600	36,600	5.8	350	367	17	4.9	1.01	1.00
Res Hmstd: Hi Val	46,200	48,900	5.8	468	491	23	5.0	1.01	1.00
Res Hmstd: Ex-Hi Val	69,200	73,200	5.8	700	735	34	4.9	1.01	1.00
Comm/Ind: Lo Val	150,000	149,200	-0.5	4,424	4,335	-89	-2.0	2.95	2.91
Comm/Ind: Mid Val	300,000	298,400	-0.5	10,209	9,997	-212	-2.1	3.40	3.35
Comm/Ind: Hi Val	1,000,000	994,700	-0.5	37,205	36,454	-751	-2.0	3.72	3.66

**Big Stone County**

**Graceville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,412	14,299	-113	-0.8	179	175	-4	-2.3	1.24	1.22
Res Non-Hm: exis	1,778	2,210	432	24.3	31	37	7	21.7	1.73	1.70
Apartments: exis	250	249	-1	-0.5	5	5	0	-2.8	2.09	2.05
Low-inc Apts: ex	130	129	0	-0.3	2	2	0	-2.4	1.28	1.26
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,503	1,432	-71	-4.7	49	45	-4	-7.5	3.24	3.15
Com/Ind Hi: exis	690	652	-38	-5.5	29	27	-2	-8.4	4.26	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	626	591	-34	-5.5	26	24	-2	-8.3	4.23	4.10
Ag HGA: Exist	576	585	9	1.6	8	8	0	0.2	1.45	1.43
Ag Hmstd Land	83	284	201	240.9	0	4	3	#####	0.11	1.23
Ag Non-Hmstd	160	0	-160	-100.0	2	0	-2	-100.0	1.54	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	374	374	0.0	0	6	6	0.0	0.00	1.67
<b>Total</b>	<b>20,208</b>	<b>20,805</b>	<b>597</b>	<b>3.0</b>	<b>332</b>	<b>333</b>	<b>1</b>	<b>0.4</b>	<b>1.64</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	178	184	5	2.9	County	38.96	35.68	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	109.32	106.22	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.29	1.38	17.26	18.91
(=) Taxable Tax Capacity	178	184	5	2.9	Special District	4.20	5.33	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.77	148.61	17.26	18.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,300	47,900	-0.8	529	518	-11	-2.1	1.1	1.08
Res Hmstd: Avg Val	72,500	71,900	-0.8	794	777	-17	-2.1	1.1	1.08
Res Hmstd: Hi Val	96,600	95,800	-0.8	1,213	1,180	-34	-2.8	1.26	1.23
Res Hmstd: Ex-Hi Val	145,000	143,900	-0.8	2,108	2,050	-58	-2.8	1.45	1.42
Apartment	300,000	298,500	-0.5	6,284	6,110	-175	-2.8	2.09	2.05
Comm/Ind: Lo Val	150,000	141,700	-5.5	4,860	4,460	-401	-8.2	3.24	3.15
Comm/Ind: Mid Val	300,000	283,500	-5.5	11,254	10,239	-1,015	-9.0	3.75	3.61
Comm/Ind: Hi Val	1,000,000	945,000	-5.5	41,092	37,580	-3,512	-8.5	4.11	3.98



**Big Stone County**

**Johnson city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	528	485	-43	-8.1	4	4	0	-6.7	0.80	0.81
Res Non-Hm: exis	17	93	76	444.1	0	1	1	414.7	1.22	1.15
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2	2	0	0.0	0	0	0	-3.3	1.07	1.04
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	153	151	-1	-0.9	5	5	0	-3.8	3.16	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	82	79	-3	-3.4	2	2	0	-6.0	3.03	2.95
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	585	651	65	11.2	6	6	0	7.4	0.99	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,367</b>	<b>1,461</b>	<b>95</b>	<b>6.9</b>	<b>18</b>	<b>18</b>	<b>1</b>	<b>3.9</b>	<b>1.28</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	14	15	1	8.2	County	41.08	40.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	49.88	46.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.41	3.47	17.26	18.92
(=) Taxable Tax Capacity	14	15	1	8.2	Special District	4.20	5.33	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.56	95.25	17.26	18.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	25,200	23,200	-7.9	193	176	-16	-8.3	0.76	0.76
Res Hmstd: Avg Val	37,700	34,600	-8.2	288	263	-25	-8.6	0.76	0.76
Res Hmstd: Hi Val	50,300	46,200	-8.2	384	351	-33	-8.5	0.76	0.76
Res Hmstd: Ex-Hi Val	75,400	69,300	-8.1	576	527	-49	-8.5	0.76	0.76
Comm/Ind: Lo Val	150,000	148,700	-0.9	3,618	3,490	-128	-3.5	2.41	2.35
Comm/Ind: Mid Val	300,000	297,400	-0.9	8,356	8,040	-316	-3.8	2.79	2.70
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	30,465	29,321	-1,144	-3.8	3.05	2.96

**Big Stone County**

**Odessa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,809	1,703	-105	-5.8	22	21	0	-1.5	1.20	1.25
Res Non-Hm: exis	381	479	98	25.7	7	9	2	30.2	1.87	1.94
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	50	53	3	5.4	1	1	0	10.7	1.64	1.72
Com/Ind: Lo: exi	259	260	2	0.7	9	9	0	3.7	3.30	3.39
Com/Ind Hi: exis	87	86	-1	-1.5	4	4	0	1.4	4.33	4.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148	141	-8	-5.2	6	6	0	-2.4	4.33	4.46
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	11	14	2	21.4	0	0	0	28.0	0.78	0.82
Ag Non-Hmstd	625	656	31	4.9	10	11	1	10.6	1.55	1.64
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	1.94
<b>Total</b>	<b>3,371</b>	<b>3,396</b>	<b>25</b>	<b>0.7</b>	<b>58</b>	<b>61</b>	<b>3</b>	<b>5.6</b>	<b>1.72</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	31	32	1	1.7	County	34.24	33.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	106.36	114.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.98	13.85	20.47	20.56
(=) Taxable Tax Capacity	31	32	1	1.7	Special District	1.91	2.44	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.49	163.97	20.47	20.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	27,400	25,800		-5.8	312	307	-5	-1.6	1.14	1.19
Res Hmstd: Avg Val	41,100	38,700		-5.8	468	460	-7	-1.6	1.14	1.19
Res Hmstd: Hi Val	54,800	51,600		-5.8	623	614	-10	-1.6	1.14	1.19
Res Hmstd: Ex-Hi Val	82,200	77,400		-5.8	982	932	-51	-5.1	1.2	1.20
Comm/Ind: Lo Val	150,000	147,800		-1.5	4,947	5,016	69	1.4	3.3	3.39
Comm/Ind: Mid Val	300,000	295,500		-1.5	11,441	11,576	135	1.2	3.81	3.92
Comm/Ind: Hi Val	1,000,000	985,100		-1.5	41,744	42,309	565	1.4	4.17	4.29

**Big Stone County**

**Ortonville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	58,342	58,634	292	0.5	665	670	5	0.8	1.14	1.14
Res Non-Hm: exis	9,468	9,385	-83	-0.9	147	144	-2	-1.6	1.55	1.54
Apartments: exis	874	980	106	12.1	16	16	-1	-4.1	1.86	1.59
Low-inc Apts: ex	101	101	0	0.0	1	1	0	-0.8	1.15	1.14
Seasnl Rec: exis	3,791	3,772	-19	-0.5	55	54	-1	-1.6	1.45	1.44
Com/Ind: Lo: exi	8,295	8,192	-103	-1.2	245	126	-119	-48.5	2.95	1.54
Com/Ind Hi: exis	2,591	2,824	233	9.0	100	42	-58	-57.9	3.86	1.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,470	1,599	129	8.8	55	24	-31	-56.8	3.77	1.50
Ag HGA: Exist	125	128	3	2.3	2	2	0	2.2	1.25	1.25
Ag Hmstd Land	537	692	156	29.0	3	5	2	56.7	0.60	0.73
Ag Non-Hmstd	2,402	2,454	53	2.2	32	32	0	1.2	1.32	1.31
Miscellaneous	201	196	-5	-2.5	4	4	0	-3.4	2.08	2.06
New construction	0	1,228	1,228	0.0	0	15	15	0.0	0.00	1.26
<b>Total</b>	<b>88,197</b>	<b>90,185</b>	<b>1,988</b>	<b>2.3</b>	<b>1,325</b>	<b>1,136</b>	<b>-189</b>	<b>-14.3</b>	<b>1.50</b>	<b>1.26</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	797	824	27	3.3	County	34.68	31.47	0.00	0.00	
(-) TIF Tax Capacity	4	11	7	192.7	City/Town	83.08	83.53	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.56	13.50	20.47	20.56	
(=) Taxable Tax Capacity	793	813	19	2.4	Special District	1.91	2.44	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.22	130.94	20.47	20.56	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,900	58,200	0.5	578	577	-1	-0.2	1	0.99
Res Hmstd: Avg Val	86,800	87,200	0.5	936	936	0	0.0	1.08	1.07
Res Hmstd: Hi Val	115,600	116,200	0.5	1,410	1,410	-1	0.0	1.22	1.21
Res Hmstd: Ex-Hi Val	173,500	174,400	0.5	2,363	2,360	-3	-0.1	1.36	1.35
Apartment	300,000	336,400	12.1	5,572	6,197	625	11.2	1.86	1.84
Comm/Ind: Lo Val	150,000	163,500	9.0	4,423	4,860	437	9.9	2.95	2.97
Comm/Ind: Mid Val	300,000	326,900	9.0	10,219	11,063	844	8.3	3.41	3.38
Comm/Ind: Hi Val	1,000,000	1,089,800	9.0	37,265	40,025	2,760	7.4	3.73	3.67

**Blue Earth County**

**Amboy city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,745	13,522	-1,223	-8.3	204	195	-9	-4.4	1.38	1.44
Res Non-Hm: exis	2,216	2,261	45	2.0	45	49	4	9.6	2.03	2.18
Apartments: exis	530	717	187	35.2	13	19	6	45.7	2.44	2.63
Low-inc Apts: ex	425	238	-187	-44.0	6	4	-3	-39.8	1.50	1.61
Seasnl Rec: exis	16	15	-1	-6.8	0	0	0	0.4	2.44	2.63
Com/Ind: Lo: exi	2,274	2,241	-33	-1.5	83	86	3	3.8	3.65	3.84
Com/Ind Hi: exis	128	141	12	9.7	6	7	1	15.6	4.79	5.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	688	707	19	2.8	33	36	3	8.3	4.79	5.05
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	282	95	-187	-66.4	5	2	-3	-63.6	1.79	1.93
Ag Non-Hmstd	66	217	151	228.9	1	4	3	256.4	1.79	1.93
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	49	49	0.0	0	1	1	0.0	0.00	2.63
<b>Total</b>	<b>21,370</b>	<b>20,202</b>	<b>-1,168</b>	<b>-5.5</b>	<b>397</b>	<b>404</b>	<b>7</b>	<b>1.7</b>	<b>1.86</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184	175	-9	-5.1	County	34.21	34.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	139.67	151.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.57	6.83	20.80	21.04
(=) Taxable Tax Capacity	184	175	-9	-5.1	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	178.61	193.50	20.80	21.04

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,700	48,300	-8.3	674	662	-12	-1.8	1.28	1.37
Res Hmstd: Avg Val	79,000	72,400	-8.4	1,037	993	-44	-4.3	1.31	1.37
Res Hmstd: Hi Val	105,300	96,600	-8.3	1,604	1,520	-84	-5.2	1.52	1.57
Res Hmstd: Ex-Hi Val	158,000	144,900	-8.3	2,740	2,640	-99	-3.6	1.73	1.82
Apartment	300,000	405,700	35.2	7,322	10,666	3,344	45.7	2.44	2.63
Comm/Ind: Lo Val	150,000	164,600	9.7	5,472	6,500	1,028	18.8	3.65	3.95
Comm/Ind: Mid Val	300,000	329,100	9.7	12,664	14,811	2,147	17.0	4.22	4.50
Comm/Ind: Hi Val	1,000,000	1,097,200	9.7	46,228	53,617	7,389	16.0	4.62	4.89

**Blue Earth County**

**Eagle Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	111,635	119,210	7,575	6.8	1,176	1,231	55	4.7	1.05	1.03
Res Non-Hm: exis	15,509	16,348	838	5.4	189	193	4	2.2	1.22	1.18
Apartments: exis	14,590	15,208	618	4.2	210	212	2	1.1	1.44	1.40
Low-inc Apts: ex	585	504	-81	-13.9	5	4	-1	-16.5	0.89	0.86
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,492	3,475	-18	-0.5	86	83	-3	-3.8	2.46	2.38
Com/Ind Hi: exis	2,489	2,454	-36	-1.4	80	77	-4	-4.6	3.22	3.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,145	1,268	124	10.8	37	40	3	7.2	3.22	3.12
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	79	0	-79	-100.0	0	0	0	-100.0	0.51	0.00
Ag Non-Hmstd	1,920	1,832	-88	-4.6	20	18	-1	-7.0	1.03	1.00
Miscellaneous	792	792	0	0.0	11	11	0	-3.0	1.44	1.40
New construction	0	8,302	8,302	0.0	0	99	99	0.0	0.00	1.20
<b>Total</b>	152,236	169,392	17,155	11.3	1,815	1,968	154	8.5	1.19	1.16

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,478	1,661	184	12.4	County	36.49	37.30	0.00	0.00
(-) TIF Tax Capacity	94	101	7	8.0	City/Town	43.37	38.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.54	24.01	15.76	14.75
(=) Taxable Tax Capacity	1,384	1,560	176	12.7	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	102.56	99.95	15.76	14.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,900	123,800	6.8	1,096	1,159	63	5.7	0.95	0.94
Res Hmstd: Avg Val	173,800	185,600	6.8	1,835	1,924	89	4.8	1.06	1.04
Res Hmstd: Hi Val	231,600	247,300	6.8	2,572	2,687	115	4.5	1.11	1.09
Res Hmstd: Ex-Hi Val	347,500	371,100	6.8	4,051	4,218	168	4.1	1.17	1.14
Apartment	300,000	312,700	4.2	4,319	4,368	49	1.1	1.44	1.4
Comm/Ind: Lo Val	150,000	147,800	-1.5	3,685	3,511	-174	-4.7	2.46	2.38
Comm/Ind: Mid Val	300,000	295,700	-1.4	8,521	8,107	-413	-4.9	2.84	2.74
Comm/Ind: Hi Val	1,000,000	985,600	-1.4	31,084	29,621	-1,463	-4.7	3.11	3.01

**Blue Earth County**

**Good Thunder city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,076	16,950	874	5.4	238	263	25	10.3	1.48	1.55
Res Non-Hm: exis	2,995	2,286	-709	-23.7	60	48	-12	-20.0	2.02	2.11
Apartments: exis	226	226	0	0.0	6	6	0	4.6	2.46	2.57
Low-inc Apts: ex	492	492	0	0.0	7	8	0	4.5	1.51	1.57
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,309	1,291	-18	-1.3	48	49	1	1.4	3.67	3.77
Com/Ind Hi: exis	400	391	-9	-2.2	19	19	0	0.6	4.82	4.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	439	494	55	12.5	21	24	3	15.7	4.82	4.96
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	984	869	-115	-11.7	10	8	-2	-17.8	1.01	0.94
Ag Non-Hmstd	1,216	1,067	-149	-12.2	22	20	-2	-7.9	1.80	1.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	65	65	0.0	0	1	1	0.0	0.00	1.96
<b>Total</b>	<b>24,137</b>	<b>24,132</b>	<b>-5</b>	<b>0.0</b>	<b>432</b>	<b>447</b>	<b>15</b>	<b>3.5</b>	<b>1.79</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	205	203	-2	-0.9	County	33.12	33.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	143.47	149.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.21	5.58	20.80	21.04
(=) Taxable Tax Capacity	205	203	-2	-0.9	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	179.96	188.84	20.80	21.04

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,100	63,400	5.5	774	852	78	10.0	1.29	1.34
Res Hmstd: Avg Val	90,100	95,000	5.4	1,285	1,452	167	13.0	1.43	1.53
Res Hmstd: Hi Val	120,200	126,700	5.4	1,938	2,171	234	12.1	1.61	1.71
Res Hmstd: Ex-Hi Val	180,300	190,100	5.4	3,242	3,610	368	11.3	1.8	1.9
Apartment	300,000	300,000	0.0	7,373	7,712	340	4.6	2.46	2.57
Comm/Ind: Lo Val	150,000	146,700	-2.2	5,503	5,533	31	0.6	3.67	3.77
Comm/Ind: Mid Val	300,000	293,300	-2.2	12,735	12,764	29	0.2	4.25	4.35
Comm/Ind: Hi Val	1,000,000	977,800	-2.2	46,488	46,708	220	0.5	4.65	4.78

**Blue Earth County**

**Lake Crystal city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	103,236	104,557	1,321	1.3	1,359	1,389	29	2.1	1.32	1.33
Res Non-Hm: exis	14,927	13,890	-1,037	-6.9	238	224	-14	-5.9	1.60	1.61
Apartments: exis	8,887	9,301	414	4.7	174	184	10	6.0	1.96	1.98
Low-inc Apts: ex	1,961	1,961	0	0.0	23	24	0	1.2	1.19	1.21
Seasnl Rec: exis	287	285	-2	-0.7	5	5	0	0.5	1.64	1.66
Com/Ind: Lo: exi	5,873	5,764	-109	-1.9	181	178	-3	-1.9	3.08	3.08
Com/Ind Hi: exis	6,303	6,243	-61	-1.0	197	196	-1	-0.6	3.13	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	816	825	9	1.1	33	34	0	1.1	4.07	4.07
Ag HGA: Exist	149	0	-149	-100.0	2	0	-2	-100.0	1.36	0.00
Ag Hmstd Land	1,450	412	-1,038	-71.6	14	6	-8	-55.8	0.95	1.48
Ag Non-Hmstd	664	1,436	773	116.5	10	21	12	120.2	1.46	1.48
Miscellaneous	987	986	0	0.0	19	20	0	1.3	1.97	1.99
New construction	0	1,048	1,048	0.0	0	18	18	0.0	0.00	1.68
<b>Total</b>	<b>145,539</b>	<b>146,708</b>	<b>1,169</b>	<b>0.8</b>	<b>2,256</b>	<b>2,297</b>	<b>41</b>	<b>1.8</b>	<b>1.55</b>	<b>1.57</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,348	1,361	13	0.9	County	36.31	37.12	0.00	0.00
(-) TIF Tax Capacity	184	191	7	4.0	City/Town	88.81	87.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.64	23.24	13.32	12.69
(=) Taxable Tax Capacity	1,164	1,169	5	0.5	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.91	148.44	13.32	12.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,500	90,600	1.2	999	1,028	29	2.9	1.12	1.13
Res Hmstd: Avg Val	134,200	135,900	1.3	1,770	1,819	49	2.8	1.32	1.34
Res Hmstd: Hi Val	178,900	181,200	1.3	2,540	2,609	69	2.7	1.42	1.44
Res Hmstd: Ex-Hi Val	268,500	271,900	1.3	4,084	4,192	107	2.6	1.52	1.54
Apartment	300,000	314,000	4.7	5,871	6,225	354	6.0	1.96	1.98
Comm/Ind: Lo Val	150,000	148,600	-0.9	4,624	4,581	-44	-0.9	3.08	3.08
Comm/Ind: Mid Val	300,000	297,100	-1.0	10,723	10,607	-116	-1.1	3.57	3.57
Comm/Ind: Hi Val	1,000,000	990,400	-1.0	39,185	38,808	-376	-1.0	3.92	3.92

**Blue Earth County**

**Madison Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	61,297	65,949	4,652	7.6	704	777	74	10.5	1.15	1.18
Res Non-Hm: exis	13,297	14,271	974	7.3	172	188	15	8.9	1.30	1.31
Apartments: exis	1,006	781	-224	-22.3	16	12	-3	-21.4	1.56	1.58
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	12,097	13,080	983	8.1	145	158	13	8.9	1.20	1.21
Com/Ind: Lo: exi	3,368	3,418	50	1.5	87	89	1	1.2	2.60	2.59
Com/Ind Hi: exis	3,575	3,508	-68	-1.9	74	72	-2	-3.2	2.07	2.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	678	707	28	4.2	23	24	1	4.0	3.41	3.40
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	152	126	-26	-17.0	1	1	0	-15.2	0.56	0.57
Ag Non-Hmstd	3,462	3,265	-197	-5.7	38	37	-2	-4.0	1.11	1.13
Miscellaneous	248	248	0	0.0	4	4	0	1.2	1.56	1.58
New construction	0	1,899	1,899	0.0	0	24	24	0.0	0.00	1.25
<b>Total</b>	<b>99,180</b>	<b>107,251</b>	<b>8,071</b>	<b>8.1</b>	<b>1,264</b>	<b>1,384</b>	<b>120</b>	<b>9.5</b>	<b>1.27</b>	<b>1.29</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	959	1,042	83	8.7	County	36.26	37.09	0.00	0.00
(-) TIF Tax Capacity	13	29	16	120.4	City/Town	52.54	52.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.38	23.27	15.80	14.78
(=) Taxable Tax Capacity	946	1,013	67	7.1	Special District	0.74	0.20	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.91	113.46	15.80	14.78

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,500	138,300	7.6	1,344	1,492	149	11.1	1.05	1.08
Res Hmstd: Avg Val	192,600	207,200	7.6	2,220	2,446	226	10.2	1.15	1.18
Res Hmstd: Hi Val	256,700	276,200	7.6	3,096	3,402	305	9.9	1.21	1.23
Res Hmstd: Ex-Hi Val	385,200	414,400	7.6	4,853	5,314	462	9.5	1.26	1.28
Apartment	300,000	233,100	-22.3	4,633	3,651	-983	-21.2	1.54	1.57
Seas Rec: Lo Val	75,000	81,100	8.1	896	994	98	11.0	1.19	1.23
Seas Rec: Hi Val	200,000	216,300	8.2	2,549	2,811	262	10.3	1.27	1.3
Comm/Ind: Lo Val	150,000	147,200	-1.9	3,874	3,796	-78	-2.0	2.58	2.58
Comm/Ind: Mid Val	300,000	294,300	-1.9	8,960	8,758	-202	-2.3	2.99	2.98
Comm/Ind: Hi Val	1,000,000	981,100	-1.9	32,697	32,034	-663	-2.0	3.27	3.27



Blue Earth County

Mankato city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,192,277	1,267,105	74,828	6.3	12,365	13,377	1,011	8.2	1.04	1.06
Res Non-Hm: exis	315,910	332,350	16,440	5.2	3,911	4,140	228	5.8	1.24	1.25
Apartments: exis	298,834	305,369	6,534	2.2	4,322	4,452	129	3.0	1.45	1.46
Low-inc Apts: ex	34,473	33,786	-686	-2.0	297	293	-4	-1.2	0.86	0.87
Seasnl Rec: exis	318	350	32	10.1	5	5	1	10.9	1.45	1.46
Com/Ind: Lo: exi	115,208	110,621	-4,588	-4.0	2,840	2,709	-131	-4.6	2.47	2.45
Com/Ind Hi: exis	710,060	780,449	70,389	9.9	22,896	25,030	2,134	9.3	3.22	3.21
Publ U: Elec Gen	16,318	28,955	12,637	77.4	362	650	288	79.4	2.22	2.24
Publ U: Other	48,702	48,619	-84	-0.2	1,574	1,562	-12	-0.7	3.23	3.21
Ag HGA: Exist	999	1,045	46	4.7	12	12	1	5.7	1.17	1.18
Ag Hmstd Land	587	532	-55	-9.4	3	2	0	-7.4	0.45	0.46
Ag Non-Hmstd	27,694	21,267	-6,427	-23.2	286	223	-63	-21.9	1.03	1.05
Miscellaneous	8,791	8,823	33	0.4	132	133	2	1.2	1.50	1.51
New construction	0	93,507	93,507	0.0	0	2,180	2,180	0.0	0.00	2.33
<b>Total</b>	<b>2,770,170</b>	<b>3,032,777</b>	<b>262,607</b>	<b>9.5</b>	<b>49,004</b>	<b>54,768</b>	<b>5,764</b>	<b>11.8</b>	<b>1.77</b>	<b>1.81</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	35,077	39,123	4,046	11.5	County	36.46	37.28	0.00	0.00
(-) TIF Tax Capacity	705	869	163	23.1	City/Town	43.96	43.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.52	24.00	15.76	14.75
(=) Taxable Tax Capacity	34,372	38,254	3,883	11.3	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	103.10	104.83	15.76	14.75

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	107,600	114,400	6.3	995	1,086	91	9.1	0.92	0.95
Res Hmstd: Avg Val	161,300	171,400	6.3	1,683	1,821	138	8.2	1.04	1.06
Res Hmstd: Hi Val	215,100	228,600	6.3	2,372	2,559	186	7.9	1.10	1.12
Res Hmstd: Ex-Hi Val	322,700	343,000	6.3	3,751	4,035	283	7.6	1.16	1.18
Apartment	300,000	306,600	2.2	4,339	4,470	130	3.0	1.45	1.46
Comm/Ind: Lo Val	150,000	164,900	9.9	3,698	4,152	455	12.3	2.47	2.52
Comm/Ind: Mid Val	300,000	329,700	9.9	8,549	9,452	903	10.6	2.85	2.87
Comm/Ind: Hi Val	1,000,000	1,099,100	9.9	31,189	34,195	3,007	9.6	3.12	3.11

**Blue Earth County**

**Mapleton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	51,630	47,587	-4,043	-7.8	663	636	-28	-4.2	1.28	1.34
Res Non-Hm: exis	8,249	7,539	-710	-8.6	134	131	-3	-2.4	1.62	1.73
Apartments: exis	4,004	4,158	154	3.8	79	88	9	11.0	1.97	2.11
Low-inc Apts: ex	409	409	0	0.0	5	5	0	6.8	1.21	1.30
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,146	5,032	-114	-2.2	155	158	3	1.9	3.01	3.14
Com/Ind Hi: exis	2,640	2,648	8	0.3	102	107	5	4.9	3.87	4.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,106	1,268	161	14.6	45	53	9	19.5	4.04	4.22
Ag HGA: Exist	655	676	21	3.3	9	10	1	11.6	1.42	1.54
Ag Hmstd Land	2,284	1,720	-565	-24.7	24	17	-7	-27.5	1.05	1.01
Ag Non-Hmstd	852	994	142	16.7	12	15	3	25.6	1.41	1.52
Miscellaneous	122	122	0	-0.2	3	3	0	6.7	2.07	2.21
New construction	0	743	743	0.0	0	15	15	0.0	0.00	2.04
<b>Total</b>	<b>77,098</b>	<b>72,895</b>	<b>-4,203</b>	<b>-5.5</b>	<b>1,231</b>	<b>1,239</b>	<b>8</b>	<b>0.6</b>	<b>1.60</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	712	671	-41	-5.7	County	34.61	35.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	101.44	109.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.90	7.16	20.80	21.04
(=) Taxable Tax Capacity	<u>712</u>	<u>671</u>	<u>-41</u>	<u>-5.7</u>	Special District	<u>0.15</u>	<u>0.16</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.11	151.81	20.80	21.04

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	74,500	68,700	-7.8	786	770	-15	-2.0	1.05	1.12
Res Hmstd: Avg Val	111,800	103,000	-7.9	1,427	1,356	-71	-5.0	1.28	1.32
Res Hmstd: Hi Val	149,000	137,300	-7.9	2,076	1,995	-81	-3.9	1.39	1.45
Res Hmstd: Ex-Hi Val	223,500	206,000	-7.8	3,377	3,277	-100	-3.0	1.51	1.59
Apartment	300,000	311,500	3.8	5,916	6,567	651	11.0	1.97	2.11
Comm/Ind: Lo Val	150,000	150,400	0.3	4,628	4,842	213	4.6	3.09	3.22
Comm/Ind: Mid Val	300,000	300,900	0.3	10,696	11,191	495	4.6	3.57	3.72
Comm/Ind: Hi Val	1,000,000	1,002,900	0.3	39,010	40,805	1,795	4.6	3.90	4.07

**Blue Earth County**

**St. Clair city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	30,273	30,780	506	1.7	424	443	19	4.5	1.40	1.44
Res Non-Hm: exis	3,946	4,128	182	4.6	67	73	5	7.8	1.71	1.76
Apartments: exis	464	464	0	0.0	10	10	0	2.9	2.07	2.13
Low-inc Apts: ex	286	286	0	0.0	4	4	0	2.8	1.28	1.31
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,339	1,314	-25	-1.9	43	43	0	-0.7	3.20	3.24
Com/Ind Hi: exis	263	254	-10	-3.6	11	11	0	-2.4	4.19	4.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	402	418	16	4.0	17	18	1	5.3	4.19	4.24
Ag HGA: Exist	228	234	6	2.6	4	4	0	5.9	1.60	1.65
Ag Hmstd Land	712	478	-233	-32.8	7	4	-3	-38.7	1.02	0.93
Ag Non-Hmstd	537	611	74	13.7	8	9	1	17.6	1.47	1.52
Miscellaneous	92	92	0	-0.1	2	2	0	2.4	2.40	2.46
New construction	0	148	148	0.0	0	2	2	0.0	0.00	1.52
<b>Total</b>	<b>38,542</b>	<b>39,206</b>	<b>664</b>	<b>1.7</b>	<b>596</b>	<b>623</b>	<b>26</b>	<b>4.4</b>	<b>1.55</b>	<b>1.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	335	342	6	1.9	County	36.54	37.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	91.38	90.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.61	23.60	23.83	23.60
(=) Taxable Tax Capacity	335	342	6	1.9	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.68	151.63	23.83	23.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,300	87,700	1.6	1,039	1,092	53	5.1	1.20	1.24
Res Hmstd: Avg Val	129,400	131,600	1.7	1,831	1,921	90	4.9	1.41	1.46
Res Hmstd: Hi Val	172,400	175,300	1.7	2,621	2,746	125	4.8	1.52	1.57
Res Hmstd: Ex-Hi Val	258,700	263,000	1.7	4,206	4,403	196	4.7	1.63	1.67
Apartment	300,000	300,000	0.0	6,215	6,394	179	2.9	2.07	2.13
Comm/Ind: Lo Val	150,000	144,500	-3.7	4,799	4,681	-118	-2.5	3.2	3.24
Comm/Ind: Mid Val	300,000	289,100	-3.6	11,079	10,757	-321	-2.9	3.69	3.72
Comm/Ind: Hi Val	1,000,000	963,600	-3.6	40,384	39,359	-1,024	-2.5	4.04	4.08

**Blue Earth County**

**Vernon Center city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,524	8,853	-671	-7.0	139	134	-5	-3.8	1.46	1.51
Res Non-Hm: exis	1,276	1,309	33	2.6	27	30	2	8.9	2.13	2.26
Apartments: exis	56	56	0	0.0	1	2	0	6.4	2.57	2.74
Low-inc Apts: ex	167	167	0	0.0	3	3	0	6.3	1.56	1.66
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,490	1,500	10	0.7	57	60	3	5.1	3.82	3.99
Com/Ind Hi: exis	2,392	2,326	-66	-2.8	121	123	2	1.6	5.05	5.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	471	535	64	13.7	24	28	4	18.8	5.05	5.27
Ag HGA: Exist	290	273	-17	-5.9	5	5	0	-1.9	1.76	1.83
Ag Hmstd Land	1,416	1,288	-128	-9.0	16	15	-1	-3.3	1.11	1.18
Ag Non-Hmstd	316	235	-81	-25.6	6	5	-1	-20.3	1.95	2.09
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	24	24	0.0	0	0	0	0.0	0.00	1.91
<b>Total</b>	<b>17,398</b>	<b>16,566</b>	<b>-832</b>	<b>-4.8</b>	<b>399</b>	<b>404</b>	<b>5</b>	<b>1.3</b>	<b>2.29</b>	<b>2.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	174	166	-7	-4.2	County	34.85	35.59	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	141.66	152.14	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.41	20.92	13.32	12.69
(=) Taxable Tax Capacity	174	166	-7	-4.2	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	195.07	208.81	13.32	12.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,700	51,800	-7.0	726	715	-11	-1.6	1.30	1.38
Res Hmstd: Avg Val	83,500	77,600	-7.1	1,160	1,087	-73	-6.3	1.39	1.40
Res Hmstd: Hi Val	111,300	103,500	-7.0	1,788	1,709	-79	-4.4	1.61	1.65
Res Hmstd: Ex-Hi Val	167,000	155,200	-7.1	3,047	2,952	-95	-3.1	1.82	1.90
Apartment	300,000	300,000	0.0	7,715	8,211	496	6.4	2.57	2.74
Comm/Ind: Lo Val	150,000	145,900	-2.7	5,730	5,818	88	1.5	3.82	3.99
Comm/Ind: Mid Val	300,000	291,700	-2.8	13,304	13,457	152	1.1	4.43	4.61
Comm/Ind: Hi Val	1,000,000	972,500	-2.8	48,649	49,369	720	1.5	4.86	5.08

**Blue Earth County**

**Pemberton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,655	8,866	211	2.4	170	171	1	0.9	1.96	1.93
Res Non-Hm: exis	977	734	-243	-24.9	26	19	-7	-25.4	2.66	2.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	841	620	-221	-26.3	37	27	-10	-28.0	4.44	4.34
Com/Ind Hi: exis	314	534	220	70.1	18	30	12	66.0	5.80	5.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	114	116	2	1.8	7	7	0	-0.7	5.80	5.66
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	397	348	-49	-12.3	6	4	-3	-41.2	1.61	1.08
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	412	412	0.0	0	20	20	0.0	0.00	4.94
<b>Total</b>	<b>11,298</b>	<b>11,630</b>	<b>331</b>	<b>2.9</b>	<b>264</b>	<b>278</b>	<b>14</b>	<b>5.3</b>	<b>2.34</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	97	103	6	6.4	County	36.12	36.97	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	170.78	162.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.72	16.11	36.50	37.26
(=) Taxable Tax Capacity	97	103	6	6.4	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>220.77</b>	<b>215.58</b>	<b>36.50</b>	<b>37.26</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,600	67,200	2.4	1,108	1,120	11	1.0	1.69	1.67
Res Hmstd: Avg Val	98,400	100,800	2.4	1,905	1,941	37	1.9	1.94	1.93
Res Hmstd: Hi Val	131,100	134,300	2.4	2,811	2,854	42	1.5	2.14	2.12
Res Hmstd: Ex-Hi Val	196,700	201,500	2.4	4,629	4,683	54	1.2	2.35	2.32
Comm/Ind: Lo Val	150,000	255,100	70.1	6,656	12,448	5,791	87.0	4.44	4.88
Comm/Ind: Mid Val	300,000	510,200	70.1	15,349	26,877	11,528	75.1	5.12	5.27
Comm/Ind: Hi Val	1,000,000	1,700,700	70.1	55,914	94,214	38,300	68.5	5.59	5.54

**Blue Earth County**

**Skyline city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,384	21,720	1,336	6.6	180	192	12	6.7	0.88	0.88
Res Non-Hm: exis	1,260	1,352	91	7.2	13	14	1	6.7	1.05	1.04
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	83	84	1	1.3	2	2	0	0.0	2.88	2.84
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	223	223	0.0	0	2	2	0.0	0.00	0.99
<b>Total</b>	<b>21,727</b>	<b>23,379</b>	<b>1,652</b>	<b>7.6</b>	<b>196</b>	<b>211</b>	<b>15</b>	<b>7.7</b>	<b>0.90</b>	<b>0.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	189	205	16	8.4	County	36.54	37.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.93	24.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.62	24.08	15.76	14.75
(=) Taxable Tax Capacity	189	205	16	8.4	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.25	86.03	15.76	14.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,800	125,500	6.5	963	1,042	79	8.2	0.82	0.83
Res Hmstd: Avg Val	176,600	188,200	6.6	1,602	1,722	120	7.5	0.91	0.91
Res Hmstd: Hi Val	235,400	250,800	6.5	2,241	2,401	160	7.1	0.95	0.96
Res Hmstd: Ex-Hi Val	353,200	376,400	6.6	3,521	3,764	243	6.9	1	1.00

Blue Earth County

Minnesota Lake city (par

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	417	523	107	25.6	7	9	2	29.3	1.59	1.63
Res Non-Hm: exis	120	12	-108	-90.0	2	0	-2	-89.5	1.89	1.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	59	59	0	0.0	1	1	0	4.9	1.76	1.85
Com/Ind: Lo: exi	153	154	0	0.3	5	6	0	3.2	3.49	3.59
Com/Ind Hi: exis	437	433	-4	-0.9	20	20	0	2.0	4.58	4.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	5	5	0	2.0	0	0	0	7.4	1.68	1.77
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,191	1,186	-5	-0.4	35	36	1	1.5	2.97	3.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	16	16	0	-2.2	County	36.52	37.33	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	123.67	129.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.51	9.93	20.81	21.04
(=) Taxable Tax Capacity	16	16	0	-2.2	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	167.85	176.66	20.81	21.04

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	92,600	116,300	25.6	1,262	1,826	564	44.7	1.36	1.57
Res Hmstd: Avg Val	138,800	174,400	25.6	2,203	3,067	864	39.2	1.59	1.76
Res Hmstd: Hi Val	185,100	232,500	25.6	3,147	4,308	1,162	36.9	1.7	1.85
Res Hmstd: Ex-Hi Val	277,700	348,800	25.6	5,033	6,792	1,759	34.9	1.81	1.95
Comm/Ind: Lo Val	150,000	148,700	-0.9	5,230	5,337	107	2.0	3.49	3.59
Comm/Ind: Mid Val	300,000	297,300	-0.9	12,100	12,330	230	1.9	4.03	4.15
Comm/Ind: Hi Val	1,000,000	991,100	-0.9	44,158	45,045	888	2.0	4.42	4.54

Blue Earth County

North Mankato city (part

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	275	288	13	4.5	3	3	0	8.0	1.08	1.12
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	170	170	0	-0.1	4	4	0	-0.4	2.61	2.60
Com/Ind Hi: exis	0	1	1	0.0	0	0	0	0.0	0.00	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	445	459	13	3.0	7	8	0	3.3	1.67	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5	5	0	3.8	County	36.52	37.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	53.59	53.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.62	24.08	15.77	14.76
(=) Taxable Tax Capacity	5	5	0	3.8	Special District	0.15	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.88	115.15	15.77	14.76

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	91,700	95,900	4.6	853	916	64	7.5	0.93	0.96
Res Hmstd: Avg Val	137,500	143,800	4.6	1,488	1,588	100	6.7	1.08	1.10
Res Hmstd: Hi Val	183,300	191,600	4.5	2,124	2,259	135	6.3	1.16	1.18
Res Hmstd: Ex-Hi Val	275,000	287,500	4.5	3,397	3,604	207	6.1	1.24	1.25



**Brown County**

**Cobden city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	365	349	-16	-4.3	1	2	0	6.5	0.41	0.45
Res Non-Hm: exis	397	396	-1	-0.2	2	3	0	12.6	0.57	0.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	188	174	-14	-7.5	3	3	0	-3.2	1.52	1.59
Com/Ind Hi: exis	1,455	1,458	3	0.2	29	30	1	4.8	1.97	2.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61	62	1	1.6	1	1	0	6.3	1.97	2.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,558	1,386	-171	-11.0	4	4	-1	-17.2	0.28	0.26
Ag Non-Hmstd	3,169	2,824	-345	-10.9	12	13	0	3.2	0.39	0.46
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>7,192</b>	<b>6,649</b>	<b>-543</b>	<b>-7.5</b>	<b>53</b>	<b>55</b>	<b>1</b>	<b>2.6</b>	<b>0.74</b>	<b>0.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	82	75	-7	-8.3	County	32.20	36.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	2.65	3.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.37	5.82	17.06	17.92
(=) Taxable Tax Capacity	82	75	-7	-8.3	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	39.36	45.61	17.06	17.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	22,100	21,100	-4.5	90	96	6	6.3	0.41	0.45
Res Hmstd: Avg Val	33,200	31,800	-4.2	135	144	9	6.6	0.41	0.45
Res Hmstd: Hi Val	44,200	42,300	-4.3	180	192	12	6.5	0.41	0.45
Res Hmstd: Ex-Hi Val	66,300	63,400	-4.4	270	287	17	6.4	0.41	0.45
Comm/Ind: Lo Val	150,000	150,300	0.2	2,283	2,395	111	4.9	1.52	1.59
Comm/Ind: Mid Val	300,000	300,600	0.2	5,242	5,496	254	4.8	1.75	1.83
Comm/Ind: Hi Val	1,000,000	1,002,000	0.2	19,049	19,967	918	4.8	1.90	1.99

**Brown County**

**Evan city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	973	970	-2	-0.2	6	9	3	50.2	0.59	0.88
Res Non-Hm: exis	350	325	-25	-7.2	3	4	1	44.7	0.85	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	163	164	1	0.9	3	4	1	34.9	1.91	2.55
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	65	66	1	1.5	2	2	1	36.5	2.50	3.36
Ag HGA: Exist	181	180	-1	-0.7	1	1	0	47.8	0.55	0.81
Ag Hmstd Land	2,210	2,863	653	29.5	6	14	9	154.6	0.25	0.50
Ag Non-Hmstd	2,600	1,417	-1,184	-45.5	17	16	-1	-8.4	0.67	1.12
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	0.88
<b>Total</b>	<b>6,542</b>	<b>5,988</b>	<b>-554</b>	<b>-8.5</b>	<b>37</b>	<b>51</b>	<b>14</b>	<b>36.4</b>	<b>0.57</b>	<b>0.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	52	43	-9	-16.9	County	32.19	36.07	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.64	66.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.76	9.18	14.67	14.11
(=) Taxable Tax Capacity	52	43	-9	-16.9	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	66.74	112.17	14.67	14.11

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,200	23,100	-0.4	127	188	61	48.2	0.55	0.81
Res Hmstd: Avg Val	34,700	34,600	-0.3	190	282	92	48.4	0.55	0.81
Res Hmstd: Hi Val	46,300	46,200	-0.2	253	376	123	48.5	0.55	0.81
Res Hmstd: Ex-Hi Val	69,500	69,300	-0.3	380	564	184	48.4	0.55	0.81

**Brown County**

**Hanska city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,115	8,364	-751	-8.2	134	131	-3	-2.2	1.47	1.57
Res Non-Hm: exis	1,293	1,240	-53	-4.1	28	29	1	4.7	2.15	2.35
Apartments: exis	26	26	0	0.0	1	1	0	8.7	2.60	2.82
Low-inc Apts: ex	187	187	0	-0.1	3	3	0	8.2	1.60	1.73
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,165	1,094	-71	-6.1	45	44	0	-0.2	3.82	4.06
Com/Ind Hi: exis	345	350	5	1.3	17	19	1	7.9	5.00	5.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	301	316	15	5.1	15	17	2	11.8	5.00	5.33
Ag HGA: Exist	191	183	-7	-3.8	3	3	0	3.9	1.66	1.79
Ag Hmstd Land	125	118	-7	-5.9	1	1	0	14.5	0.45	0.55
Ag Non-Hmstd	34	30	-4	-11.2	1	1	0	-2.3	1.85	2.04
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	44	44	0.0	0	1	1	0.0	0.00	1.74
<b>Total</b>	<b>12,782</b>	<b>11,952</b>	<b>-831</b>	<b>-6.5</b>	<b>247</b>	<b>250</b>	<b>3</b>	<b>1.1</b>	<b>1.93</b>	<b>2.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	106	100	-6	-6.0	County	28.94	32.67	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	142.22	155.64	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.06	15.56	28.10	27.27
(=) Taxable Tax Capacity	106	100	-6	-6.0	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.37	204.04	28.10	27.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,700	38,300	-8.2	581	573	-8	-1.3	1.39	1.5
Res Hmstd: Avg Val	62,600	57,400	-8.3	872	859	-13	-1.5	1.39	1.5
Res Hmstd: Hi Val	83,400	76,500	-8.3	1,229	1,150	-79	-6.4	1.47	1.50
Res Hmstd: Ex-Hi Val	125,100	114,800	-8.2	2,189	2,106	-82	-3.8	1.75	1.83
Apartment	300,000	300,000	0.0	7,794	8,469	675	8.7	2.6	2.82
Comm/Ind: Lo Val	150,000	152,000	1.3	5,734	6,200	466	8.1	3.82	4.08
Comm/Ind: Mid Val	300,000	304,000	1.3	13,238	14,294	1,056	8.0	4.41	4.70
Comm/Ind: Hi Val	1,000,000	1,013,300	1.3	48,259	52,067	3,808	7.9	4.83	5.14

**Brown County**

**New Ulm city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	538,540	536,634	-1,906	-0.4	7,166	7,436	270	3.8	1.33	1.39
Res Non-Hm: exis	50,119	51,352	1,233	2.5	841	896	55	6.5	1.68	1.74
Apartments: exis	23,227	24,142	915	3.9	445	484	39	8.7	1.92	2.01
Low-inc Apts: ex	4,393	3,725	-668	-15.2	52	46	-6	-11.5	1.19	1.24
Seasnl Rec: exis	552	545	-7	-1.2	9	10	0	3.4	1.67	1.75
Com/Ind: Lo: exi	49,079	49,374	295	0.6	1,474	1,520	46	3.1	3.00	3.08
Com/Ind Hi: exis	117,590	121,749	4,159	3.5	4,415	4,697	282	6.4	3.75	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,250	1,024	-2,226	-68.5	127	41	-86	-67.7	3.91	4.02
Ag HGA: Exist	265	264	-2	-0.7	4	4	0	3.4	1.52	1.59
Ag Hmstd Land	18	0	-18	-100.0	0	0	0	-100.0	1.31	0.00
Ag Non-Hmstd	3,017	1,931	-1,086	-36.0	39	27	-13	-32.2	1.31	1.39
Miscellaneous	1,882	1,757	-125	-6.7	39	37	-1	-3.7	2.06	2.12
New construction	0	15,600	15,600	0.0	0	328	328	0.0	0.00	2.10
<b>Total</b>	<b>791,933</b>	<b>808,097</b>	<b>16,164</b>	<b>2.0</b>	<b>14,613</b>	<b>15,527</b>	<b>914</b>	<b>6.3</b>	<b>1.85</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	8,310	8,532	222	2.7	County	32.04	36.00	0.00	0.00
(-) TIF Tax Capacity	62	104	42	68.9	City/Town	78.07	79.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.23	21.07	28.10	27.26
(=) Taxable Tax Capacity	8,248	8,427	180	2.2	Special District	1.57	1.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.91	138.61	28.10	27.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,400	85,100	-0.4	971	1,002	31	3.1	1.14	1.18
Res Hmstd: Avg Val	128,000	127,500	-0.4	1,699	1,758	59	3.5	1.33	1.38
Res Hmstd: Hi Val	170,600	170,000	-0.4	2,426	2,516	90	3.7	1.42	1.48
Res Hmstd: Ex-Hi Val	256,000	255,100	-0.4	3,885	4,033	149	3.8	1.52	1.58
Apartment	300,000	311,800	3.9	5,752	6,252	500	8.7	1.92	2.01
Comm/Ind: Lo Val	150,000	155,300	3.5	4,508	4,834	326	7.2	3.01	3.11
Comm/Ind: Mid Val	300,000	310,600	3.5	10,379	11,072	693	6.7	3.46	3.56
Comm/Ind: Hi Val	1,000,000	1,035,400	3.5	37,775	40,185	2,409	6.4	3.78	3.88

**Brown County**

**Sleepy Eye city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	115,752	115,057	-695	-0.6	1,255	1,297	42	3.4	1.08	1.13
Res Non-Hm: exis	9,902	9,199	-703	-7.1	143	139	-5	-3.1	1.45	1.51
Apartments: exis	2,718	2,692	-26	-1.0	46	48	1	3.2	1.70	1.77
Low-inc Apts: ex	1,962	1,978	16	0.8	20	21	1	4.8	1.04	1.08
Seasnl Rec: exis	136	132	-5	-3.3	2	2	0	0.7	1.66	1.73
Com/Ind: Lo: exi	9,009	8,377	-632	-7.0	250	237	-13	-5.2	2.77	2.83
Com/Ind Hi: exis	9,442	10,037	595	6.3	344	373	29	8.5	3.65	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	822	828	7	0.8	30	31	1	2.9	3.65	3.72
Ag HGA: Exist	75	74	-1	-0.9	1	1	0	2.6	0.89	0.92
Ag Hmstd Land	293	700	407	138.8	2	4	3	183.3	0.51	0.61
Ag Non-Hmstd	1,605	909	-696	-43.4	20	12	-8	-40.6	1.24	1.30
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,486	2,486	0.0	0	51	51	0.0	0.00	2.03
<b>Total</b>	<b>151,715</b>	<b>152,468</b>	<b>753</b>	<b>0.5</b>	<b>2,113</b>	<b>2,216</b>	<b>102</b>	<b>4.8</b>	<b>1.39</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,388	1,404	17	1.2	County	32.00	35.96	0.00	0.00
(-) TIF Tax Capacity	52	52	0	0.2	City/Town	84.60	85.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.48	9.03	14.67	14.11
(=) Taxable Tax Capacity	1,336	1,352	16	1.2	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.23	130.35	14.67	14.11

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,400	67,000	-0.6	601	619	17	2.9	0.89	0.92
Res Hmstd: Avg Val	101,100	100,500	-0.6	1,055	1,084	30	2.8	1.04	1.08
Res Hmstd: Hi Val	134,700	133,900	-0.6	1,559	1,606	47	3.0	1.16	1.2
Res Hmstd: Ex-Hi Val	202,200	201,000	-0.6	2,572	2,654	82	3.2	1.27	1.32
Apartment	300,000	297,100	-1.0	5,099	5,260	161	3.2	1.7	1.77
Comm/Ind: Lo Val	150,000	159,500	6.3	4,157	4,591	435	10.5	2.77	2.88
Comm/Ind: Mid Val	300,000	318,900	6.3	9,625	10,521	896	9.3	3.21	3.3
Comm/Ind: Hi Val	1,000,000	1,063,000	6.3	35,147	38,201	3,055	8.7	3.51	3.59

<b>Brown County</b>	<b>Springfield city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	51,421	51,597	176	0.3	720	758	37	5.2	1.40	1.47
Res Non-Hm: exis	4,991	4,682	-310	-6.2	101	99	-2	-1.9	2.02	2.12
Apartments: exis	1,758	1,811	53	3.0	43	46	3	7.5	2.44	2.55
Low-inc Apts: ex	1,146	1,175	30	2.6	17	18	1	7.1	1.49	1.56
Seasnl Rec: exis	102	105	3	2.8	2	3	0	7.4	2.41	2.52
Com/Ind: Lo: exi	6,599	6,679	80	1.2	242	251	9	3.9	3.66	3.76
Com/Ind Hi: exis	4,691	4,553	-138	-2.9	226	225	-1	-0.4	4.82	4.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	900	1,004	103	11.5	43	50	6	14.4	4.82	4.95
Ag HGA: Exist	166	335	169	101.6	3	7	4	126.4	1.75	1.96
Ag Hmstd Land	1,131	829	-302	-26.7	11	8	-3	-27.3	0.99	0.98
Ag Non-Hmstd	1,374	1,337	-36	-2.7	25	25	0	1.6	1.82	1.90
Miscellaneous	34	36	2	5.1	1	1	0	9.4	3.05	3.18
New construction	0	1,032	1,032	0.0	0	16	16	0.0	0.00	1.51
<b>Total</b>	<b>74,315</b>	<b>75,177</b>	<b>862</b>	<b>1.2</b>	<b>1,435</b>	<b>1,507</b>	<b>71</b>	<b>5.0</b>	<b>1.93</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	665	674	8	1.3	County	31.54	35.51	0.00	0.00
(-) TIF Tax Capacity	25	13	-13	-49.9	City/Town	146.77	149.23	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.48	4.96	17.06	17.92
(=) Taxable Tax Capacity	640	661	21	3.3	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	181.94	189.87	17.06	17.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,100	47,300	0.4	595	624	29	4.9	1.26	1.32
Res Hmstd: Avg Val	70,700	70,900	0.3	892	935	42	4.7	1.26	1.32
Res Hmstd: Hi Val	94,200	94,500	0.3	1,351	1,418	67	4.9	1.43	1.50
Res Hmstd: Ex-Hi Val	141,300	141,800	0.4	2,366	2,482	116	4.9	1.67	1.75
Apartment	300,000	309,000	3.0	7,334	7,887	553	7.5	2.44	2.55
Comm/Ind: Lo Val	150,000	145,600	-2.9	5,491	5,469	-22	-0.4	3.66	3.76
Comm/Ind: Mid Val	300,000	291,200	-2.9	12,727	12,621	-105	-0.8	4.24	4.33
Comm/Ind: Hi Val	1,000,000	970,600	-2.9	46,494	46,241	-253	-0.5	4.65	4.76

**Brown County**

**Comfrey city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,822	9,060	-762	-7.8	171	173	2	0.9	1.74	1.91
Res Non-Hm: exis	524	910	386	73.6	13	24	11	91.6	2.40	2.64
Apartments: exis	150	150	0	-0.2	4	5	0	11.1	2.84	3.16
Low-inc Apts: ex	350	349	-1	-0.2	6	7	1	11.0	1.76	1.96
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,187	1,217	30	2.5	48	54	5	11.2	4.08	4.43
Com/Ind Hi: exis	673	667	-6	-0.9	36	38	3	7.4	5.31	5.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	504	522	19	3.7	27	30	3	12.4	5.31	5.76
Ag HGA: Exist	105	0	-105	-100.0	2	0	-2	-100.0	1.83	0.00
Ag Hmstd Land	841	745	-96	-11.4	14	9	-4	-30.4	1.61	1.26
Ag Non-Hmstd	118	117	-1	-0.4	2	3	0	11.1	1.95	2.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	1.94
<b>Total</b>	<b>14,272</b>	<b>13,754</b>	<b>-518</b>	<b>-3.6</b>	<b>323</b>	<b>343</b>	<b>20</b>	<b>6.2</b>	<b>2.26</b>	<b>2.49</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	128	123	-5	-4.1	County	29.45	33.26	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	165.19	183.94	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.09	0.07	40.03	43.80
(=) Taxable Tax Capacity	128	123	-5	-4.1	Special District	0.15	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	194.89	217.44	40.03	43.80

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,900	45,100	-7.8	768	786	18	2.4	1.57	1.74
Res Hmstd: Avg Val	73,300	67,600	-7.8	1,151	1,178	28	2.4	1.57	1.74
Res Hmstd: Hi Val	97,700	90,100	-7.8	1,741	1,720	-20	-1.2	1.78	1.91
Res Hmstd: Ex-Hi Val	146,600	135,200	-7.8	2,975	2,987	12	0.4	2.03	2.21
Apartment	300,000	299,500	-0.2	8,509	9,452	943	11.1	2.84	3.16
Comm/Ind: Lo Val	150,000	148,600	-0.9	6,127	6,581	454	7.4	4.08	4.43
Comm/Ind: Mid Val	300,000	297,300	-0.9	14,096	15,126	1,030	7.3	4.7	5.09
Comm/Ind: Hi Val	1,000,000	990,900	-0.9	51,284	55,069	3,785	7.4	5.13	5.56

<b>Carlton County</b>	<b>Barnum city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,912	12,915	3	0.0	179	182	3	1.7	1.39	1.41
Res Non-Hm: exis	2,224	2,152	-71	-3.2	45	44	-1	-1.8	2.03	2.06
Apartments: exis	1,680	1,627	-53	-3.2	40	39	-1	-1.9	2.39	2.42
Low-inc Apts: ex	336	389	53	15.8	5	6	1	17.2	1.46	1.48
Seasnl Rec: exis	5	5	0	0.0	0	0	0	1.6	1.87	1.90
Com/Ind: Lo: exi	3,189	3,189	1	0.0	115	115	0	0.2	3.60	3.60
Com/Ind Hi: exis	1,455	1,411	-44	-3.0	69	67	-2	-2.7	4.74	4.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	935	962	27	2.9	44	45	1	3.2	4.71	4.72
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	153	153	0	0.0	3	3	0	1.8	1.78	1.81
Miscellaneous	348	348	0	0.0	8	8	0	1.3	2.39	2.42
New construction	0	195	195	0.0	0	4	4	0.0	0.00	1.84
<b>Total</b>	<b>23,235</b>	<b>23,345</b>	<b>110</b>	<b>0.5</b>	<b>508</b>	<b>514</b>	<b>6</b>	<b>1.1</b>	<b>2.19</b>	<b>2.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	238	239	1	0.4	County	79.25	78.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	74.58	75.74	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.76	18.44	16.41	15.67
(=) Taxable Tax Capacity	238	239	1	0.4	Special District	8.45	8.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	178.05	181.19	16.41	15.67

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,200	64,200	0.0	791	799	7	0.9	1.23	1.24
Res Hmstd: Avg Val	96,300	96,300	0.0	1,364	1,378	14	1.0	1.42	1.43
Res Hmstd: Hi Val	128,400	128,400	0.0	2,039	2,062	23	1.1	1.59	1.61
Res Hmstd: Ex-Hi Val	192,600	192,600	0.0	3,391	3,431	40	1.2	1.76	1.78
Apartment	300,000	290,500	-3.2	7,169	7,035	-134	-1.9	2.39	2.42
Comm/Ind: Lo Val	150,000	145,500	-3.0	5,394	5,243	-151	-2.8	3.6	3.60
Comm/Ind: Mid Val	300,000	291,000	-3.0	12,503	12,106	-397	-3.2	4.17	4.16
Comm/Ind: Hi Val	1,000,000	969,900	-3.0	45,680	44,370	-1,310	-2.9	4.57	4.57



<b>Carlton County</b>	<b>Carlton city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	32,635	35,493	2,858	8.8	469	521	52	11.0	1.44	1.47
Res Non-Hm: exis	3,201	3,378	177	5.5	60	63	3	5.8	1.86	1.87
Apartments: exis	4,697	3,462	-1,235	-26.3	101	74	-27	-26.3	2.15	2.14
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,953	3,988	35	0.9	130	130	0	-0.3	3.29	3.25
Com/Ind Hi: exis	2,194	2,365	171	7.8	95	101	6	6.3	4.32	4.26
Publ U: Elec Gen	49	50	1	2.7	2	2	0	2.2	3.30	3.28
Publ U: Other	4,861	5,208	347	7.1	211	224	12	5.9	4.34	4.29
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	240	241	1	0.5	1	1	0	-1.2	0.57	0.57
Ag Non-Hmstd	800	829	29	3.7	12	13	0	2.2	1.53	1.51
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	982	982	0.0	0	22	22	0.0	0.00	2.27
<b>Total</b>	<b>52,630</b>	<b>55,997</b>	<b>3,367</b>	<b>6.4</b>	<b>1,081</b>	<b>1,150</b>	<b>69</b>	<b>6.4</b>	<b>2.05</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	558	597	38	6.8	County	77.64	77.31	0.00	0.00
(-) TIF Tax Capacity	8	14	6	80.1	City/Town	68.83	66.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.06	9.91	21.66	23.89
(=) Taxable Tax Capacity	551	583	32	5.8	Special District	0.17	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.70	153.76	21.66	23.89

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,000	87,000	8.8	951	1,093	142	15.0	1.19	1.26
Res Hmstd: Avg Val	120,000	130,500	8.8	1,717	1,926	210	12.2	1.43	1.48
Res Hmstd: Hi Val	159,900	173,900	8.8	2,480	2,757	277	11.2	1.55	1.59
Res Hmstd: Ex-Hi Val	240,000	261,000	8.8	4,013	4,425	412	10.3	1.67	1.7
Apartment	300,000	221,100	-26.3	6,488	4,778	-1,711	-26.4	2.16	2.16
Comm/Ind: Lo Val	150,000	161,700	7.8	4,969	5,413	443	8.9	3.31	3.35
Comm/Ind: Mid Val	300,000	323,300	7.8	11,487	12,339	852	7.4	3.83	3.82
Comm/Ind: Hi Val	1,000,000	1,077,800	7.8	41,903	44,677	2,774	6.6	4.19	4.15

<b>Carlton County</b>	<b>Cloquet city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	451,190	450,818	-372	-0.1	6,673	7,346	673	10.1	1.48	1.63
Res Non-Hm: exis	60,995	60,819	-176	-0.3	1,152	1,273	121	10.5	1.89	2.09
Apartments: exis	32,056	32,589	532	1.7	710	800	89	12.6	2.22	2.45
Low-inc Apts: ex	8,209	7,315	-895	-10.9	111	109	-2	-1.5	1.35	1.50
Seasnl Rec: exis	1,736	1,736	0	0.0	30	33	3	9.9	1.71	1.88
Com/Ind: Lo: exi	33,692	33,056	-636	-1.9	1,140	1,202	62	5.4	3.38	3.64
Com/Ind Hi: exis	120,515	114,683	-5,832	-4.8	5,379	5,505	127	2.4	4.46	4.80
Publ U: Elec Gen	652	789	136	20.9	22	30	8	34.2	3.45	3.83
Publ U: Other	18,276	19,135	859	4.7	811	913	103	12.6	4.44	4.77
Ag HGA: Exist	1,889	2,001	112	5.9	28	33	5	17.0	1.47	1.62
Ag Hmstd Land	1,555	1,611	56	3.6	8	10	2	22.9	0.53	0.63
Ag Non-Hmstd	6,805	6,570	-235	-3.5	110	118	8	7.6	1.61	1.80
Miscellaneous	988	988	0	0.0	24	26	2	10.4	2.39	2.63
New construction	0	3,260	3,260	0.0	0	90	90	0.0	0.00	2.76
<b>Total</b>	<b>738,559</b>	<b>735,368</b>	<b>-3,190</b>	<b>-0.4</b>	<b>16,197</b>	<b>17,488</b>	<b>1,290</b>	<b>8.0</b>	<b>2.19</b>	<b>2.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	8,145	8,069	-75	-0.9	County	79.58	78.95	0.00	0.00
(-) TIF Tax Capacity	74	65	-9	-12.2	City/Town	33.81	35.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.65	49.08	16.02	16.00
(=) Taxable Tax Capacity	8,071	8,004	-66	-0.8	Special District	18.34	20.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	164.39	183.39	16.02	16.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,600	89,500	-0.1	1,137	1,249	112	9.9	1.27	1.4
Res Hmstd: Avg Val	134,400	134,300	-0.1	2,011	2,216	205	10.2	1.5	1.65
Res Hmstd: Hi Val	179,100	179,000	-0.1	2,884	3,181	298	10.3	1.61	1.78
Res Hmstd: Ex-Hi Val	268,700	268,500	-0.1	4,633	5,114	481	10.4	1.72	1.90
Apartment	300,000	305,000	1.7	6,645	7,480	835	12.6	2.21	2.45
Comm/Ind: Lo Val	150,000	142,700	-4.9	5,080	5,194	113	2.2	3.39	3.64
Comm/Ind: Mid Val	300,000	285,500	-4.8	11,774	11,963	189	1.6	3.92	4.19
Comm/Ind: Hi Val	1,000,000	951,600	-4.8	43,012	43,933	922	2.1	4.30	4.62

## Carlton County

## Cromwell city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,359	5,971	-388	-6.1	94	94	0	-0.2	1.49	1.58
Res Non-Hm: exis	1,580	1,155	-425	-26.9	33	26	-7	-20.7	2.08	2.26
Apartments: exis	3,429	3,444	15	0.4	83	87	4	5.2	2.41	2.52
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,036	4,936	901	22.3	78	97	19	23.9	1.94	1.96
Com/Ind: Lo: exi	1,033	1,066	33	3.2	38	40	2	5.6	3.63	3.72
Com/Ind Hi: exis	496	623	127	25.6	24	30	7	27.7	4.82	4.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	81	139	57	70.0	4	7	3	73.0	4.82	4.90
Ag HGA: Exist	203	291	89	43.8	3	5	2	58.3	1.43	1.57
Ag Hmstd Land	596	584	-12	-2.0	5	4	0	-5.1	0.77	0.74
Ag Non-Hmstd	382	393	11	2.9	7	7	0	3.7	1.86	1.87
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	140	140	0.0	0	3	3	0.0	0.00	2.48
<b>Total</b>	18,193	18,741	548	3.0	368	401	33	8.9	2.02	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	183	191	8	4.5	County	81.15	80.62	0.00	0.00
(-) TIF Tax Capacity	33	33	0	0.0	City/Town	69.05	72.35	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.47	32.10	8.86	18.54
(=) Taxable Tax Capacity	150	158	8	5.5	Special District	1.97	2.03	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.64	187.09	8.86	18.54

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	73,000	68,500	-6.2	878	896	18	2.1	1.20	1.31
Res Hmstd: Avg Val	109,500	102,800	-6.1	1,621	1,590	-31	-1.9	1.48	1.55
Res Hmstd: Hi Val	146,000	137,100	-6.1	2,392	2,353	-39	-1.6	1.64	1.72
Res Hmstd: Ex-Hi Val	219,000	205,600	-6.1	3,934	3,877	-57	-1.4	1.8	1.89
Apartment	300,000	301,300	0.4	7,227	7,605	378	5.2	2.41	2.52
Seas Rec: Lo Val	75,000	91,700	22.3	1,457	1,812	355	24.4	1.94	1.98
Seas Rec: Hi Val	200,000	244,600	22.3	4,044	4,992	948	23.5	2.02	2.04
Comm/Ind: Lo Val	150,000	188,400	25.6	5,451	7,462	2,011	36.9	3.63	3.96
Comm/Ind: Mid Val	300,000	376,700	25.6	12,675	16,687	4,012	31.7	4.23	4.43
Comm/Ind: Hi Val	1,000,000	1,255,800	25.6	46,387	59,755	13,368	28.8	4.64	4.76

<b>Carlton County</b>	<b>Kettle River city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,627	4,629	2	0.0	85	80	-5	-5.7	1.84	1.74
Res Non-Hm: exis	1,124	1,146	22	1.9	32	30	-2	-5.9	2.86	2.64
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	208	208	0	0.0	4	4	0	-7.9	2.12	1.95
Seasnl Rec: exis	30	30	0	0.0	1	1	0	-7.8	2.81	2.60
Com/Ind: Lo: exi	613	567	-46	-7.5	30	26	-4	-14.3	4.95	4.58
Com/Ind Hi: exis	118	118	-1	-0.4	8	7	-1	-7.7	6.57	6.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	449	1,007	558	124.2	29	60	31	108.3	6.39	5.94
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	103	103	0	-0.1	3	2	-1	-19.7	2.73	2.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	2.64
<b>Total</b>	<b>7,274</b>	<b>7,812</b>	<b>539</b>	<b>7.4</b>	<b>192</b>	<b>211</b>	<b>19</b>	<b>9.6</b>	<b>2.64</b>	<b>2.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	64	75	11	17.2	County	76.39	76.77	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	162.21	140.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.78	25.89	9.46	8.80
(=) Taxable Tax Capacity	64	75	11	17.2	Special District	8.45	8.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	272.83	251.19	9.46	8.80

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,100	48,100	0.0	833	767	-66	-7.9	1.73	1.6
Res Hmstd: Avg Val	72,000	72,000	0.0	1,247	1,149	-98	-7.9	1.73	1.6
Res Hmstd: Hi Val	96,000	96,000	0.0	1,930	1,778	-152	-7.9	2.01	1.85
Res Hmstd: Ex-Hi Val	144,100	144,200	0.1	3,406	3,140	-266	-7.8	2.36	2.18
Comm/Ind: Lo Val	150,000	149,400	-0.4	7,422	6,850	-572	-7.7	4.95	4.58
Comm/Ind: Mid Val	300,000	298,700	-0.4	17,271	15,924	-1,347	-7.8	5.76	5.33
Comm/Ind: Hi Val	1,000,000	995,800	-0.4	63,232	58,334	-4,898	-7.7	6.32	5.86

<b>Carlton County</b>	<b>Moose Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	35,913	34,980	-932	-2.6	544	530	-15	-2.7	1.52	1.51
Res Non-Hm: exis	10,015	10,898	882	8.8	203	219	16	7.9	2.03	2.01
Apartments: exis	6,375	6,414	39	0.6	152	152	0	0.2	2.38	2.37
Low-inc Apts: ex	1,474	1,474	0	0.0	21	21	0	-0.5	1.44	1.43
Seasnl Rec: exis	521	492	-28	-5.5	10	10	-1	-5.6	2.01	2.00
Com/Ind: Lo: exi	10,835	10,933	98	0.9	390	389	-1	-0.3	3.60	3.55
Com/Ind Hi: exis	8,659	9,180	522	6.0	413	432	20	4.8	4.76	4.71
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	585	709	125	21.4	28	33	6	20.0	4.76	4.71
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	237	237	0	0.0	4	4	0	-0.1	1.83	1.83
Miscellaneous	360	360	0	0.0	9	9	0	-0.4	2.38	2.37
New construction	0	533	533	0.0	0	19	19	0.0	0.00	3.57
<b>Total</b>	<b>74,973</b>	<b>76,211</b>	<b>1,238</b>	<b>1.7</b>	<b>1,774</b>	<b>1,818</b>	<b>44</b>	<b>2.5</b>	<b>2.37</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	836	862	26	3.1	County	79.20	78.70	0.00	0.00
(-) TIF Tax Capacity	21	21	0	0.0	City/Town	56.56	57.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.32	27.77	9.46	8.80
(=) Taxable Tax Capacity	815	841	26	3.2	Special District	18.67	18.46	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	182.75	182.50	9.46	8.80

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,600	74,600	-2.6	918	883	-35	-3.8	1.2	1.18
Res Hmstd: Avg Val	114,800	111,800	-2.6	1,715	1,643	-72	-4.2	1.49	1.47
Res Hmstd: Hi Val	153,000	149,000	-2.6	2,512	2,415	-96	-3.8	1.64	1.62
Res Hmstd: Ex-Hi Val	229,500	223,500	-2.6	4,108	3,963	-145	-3.5	1.79	1.77
Apartment	300,000	301,800	0.6	7,137	7,150	13	0.2	2.38	2.37
Comm/Ind: Lo Val	150,000	159,000	6.0	5,395	5,756	360	6.7	3.6	3.62
Comm/Ind: Mid Val	300,000	318,100	6.0	12,542	13,249	708	5.6	4.18	4.17
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	45,891	48,206	2,315	5.0	4.59	4.55

<b>Carlton County</b>	<b>Scanlon city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,974	44,454	480	1.1	664	736	72	10.8	1.51	1.65
Res Non-Hm: exis	4,902	4,311	-591	-12.1	94	91	-3	-2.9	1.92	2.12
Apartments: exis	4,986	4,986	0	0.0	114	125	12	10.4	2.28	2.51
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,338	3,140	-198	-5.9	116	117	1	0.9	3.46	3.71
Com/Ind Hi: exis	3,856	4,017	160	4.2	176	197	21	11.8	4.56	4.90
Publ U: Elec Gen	717	800	83	11.6	25	31	6	23.6	3.55	3.93
Publ U: Other	1,662	1,830	167	10.1	74	88	14	18.4	4.46	4.80
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	97	14	-83	-85.6	2	0	-1	-84.0	1.69	1.88
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	664	664	0.0	0	27	27	0.0	0.00	4.02
<b>Total</b>	<b>63,531</b>	<b>64,215</b>	<b>683</b>	<b>1.1</b>	<b>1,264</b>	<b>1,412</b>	<b>148</b>	<b>11.7</b>	<b>1.99</b>	<b>2.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	639	651	12	1.8	County	81.10	80.49	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.70	37.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.22	49.72	16.01	15.98
(=) Taxable Tax Capacity	639	651	12	1.8	Special District	18.34	20.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.36	188.34	16.01	15.98

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,800	87,700	1.0	1,111	1,239	129	11.6	1.28	1.41
Res Hmstd: Avg Val	130,100	131,500	1.1	1,979	2,208	229	11.6	1.52	1.68
Res Hmstd: Hi Val	173,400	175,300	1.1	2,848	3,177	330	11.6	1.64	1.81
Res Hmstd: Ex-Hi Val	260,200	263,000	1.1	4,589	5,118	529	11.5	1.76	1.95
Apartment	300,000	300,000	0.0	6,831	7,542	711	10.4	2.28	2.51
Comm/Ind: Lo Val	150,000	156,200	4.1	5,192	5,874	682	13.1	3.46	3.76
Comm/Ind: Mid Val	300,000	312,500	4.2	12,035	13,531	1,496	12.4	4.01	4.33
Comm/Ind: Hi Val	1,000,000	1,041,500	4.2	43,968	49,240	5,272	12.0	4.4	4.73

**Carlton County**

**Wrenshall city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,183	16,114	-69	-0.4	200	190	-10	-5.0	1.24	1.18
Res Non-Hm: exis	2,275	2,427	152	6.7	42	42	1	2.0	1.83	1.75
Apartments: exis	465	465	0	0.0	9	9	0	-4.0	2.01	1.93
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	737	728	-9	-1.2	23	22	-1	-5.2	3.15	3.02
Com/Ind Hi: exis	2,681	2,773	92	3.4	111	110	-1	-0.9	4.14	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,707	2,856	1,149	67.3	69	112	43	61.7	4.05	3.92
Ag HGA: Exist	459	459	0	0.0	6	6	0	-3.9	1.41	1.36
Ag Hmstd Land	411	223	-187	-45.6	2	1	-1	-72.2	0.50	0.25
Ag Non-Hmstd	100	189	88	88.1	1	3	1	79.8	1.49	1.42
Miscellaneous	135	135	0	0.0	3	3	0	-4.0	2.01	1.93
New construction	0	213	213	0.0	0	3	3	0.0	0.00	1.26
<b>Total</b>	<b>25,154</b>	<b>26,583</b>	<b>1,429</b>	<b>5.7</b>	<b>468</b>	<b>501</b>	<b>33</b>	<b>7.1</b>	<b>1.86</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	257	284	26	10.3	County	82.64	82.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.22	41.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.56	18.49	15.60	15.72
(=) Taxable Tax Capacity	257	284	26	10.3	Special District	0.17	0.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	148.60	142.02	15.60	15.72

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,100	77,800	-0.4	833	798	-36	-4.3	1.07	1.03
Res Hmstd: Avg Val	117,100	116,600	-0.4	1,526	1,459	-67	-4.4	1.30	1.25
Res Hmstd: Hi Val	156,100	155,400	-0.4	2,219	2,121	-97	-4.4	1.42	1.36
Res Hmstd: Ex-Hi Val	234,300	233,300	-0.4	3,607	3,449	-158	-4.4	1.54	1.48
Apartment	300,000	300,000	0.0	6,040	5,797	-243	-4.0	2.01	1.93
Comm/Ind: Lo Val	150,000	155,200	3.5	4,719	4,731	12	0.3	3.15	3.05
Comm/Ind: Mid Val	300,000	310,300	3.4	10,933	10,888	-45	-0.4	3.64	3.51
Comm/Ind: Hi Val	1,000,000	1,034,500	3.5	39,931	39,635	-296	-0.7	3.99	3.83

<b>Carlton County</b>	<b>Wright city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,381	3,377	-4	-0.1	41	44	3	8.5	1.20	1.30
Res Non-Hm: exis	1,242	1,079	-163	-13.1	22	21	-1	-3.8	1.77	1.96
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	85	85	0.0	0	1	1	0.0	0.00	1.76
Com/Ind: Lo: exi	809	840	30	3.8	27	29	2	6.5	3.33	3.41
Com/Ind Hi: exis	339	346	7	2.0	15	16	1	3.9	4.41	4.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	41	69	28	67.2	2	3	1	70.4	4.41	4.49
Ag HGA: Exist	371	378	8	2.1	5	6	1	10.8	1.39	1.51
Ag Hmstd Land	376	378	2	0.4	2	2	0	1.3	0.59	0.60
Ag Non-Hmstd	216	197	-19	-8.9	4	3	0	-8.0	1.65	1.67
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,776</b>	<b>6,749</b>	<b>-27</b>	<b>-0.4</b>	<b>117</b>	<b>125</b>	<b>8</b>	<b>6.8</b>	<b>1.73</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	62	63	1	1.3	County	83.38	82.73	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.81	48.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.99	33.53	8.86	18.53
(=) Taxable Tax Capacity	62	63	1	1.3	Special District	1.97	2.03	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	165.14	166.68	8.86	18.53

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	53,500	53,400	-0.2	577	633	56	9.6	1.08	1.19
Res Hmstd: Avg Val	80,200	80,100	-0.1	900	983	83	9.3	1.12	1.23
Res Hmstd: Hi Val	106,900	106,800	-0.1	1,404	1,518	114	8.1	1.31	1.42
Res Hmstd: Ex-Hi Val	160,400	160,200	-0.1	2,414	2,587	172	7.1	1.51	1.61
Comm/Ind: Lo Val	150,000	153,000	2.0	4,990	5,256	266	5.3	3.33	3.44
Comm/Ind: Mid Val	300,000	305,900	2.0	11,599	12,123	524	4.5	3.87	3.96
Comm/Ind: Hi Val	1,000,000	1,019,700	2.0	42,442	44,178	1,737	4.1	4.24	4.33



**Carver County**

**Carver city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	318,523	330,755	12,232	3.8	4,610	4,964	354	7.7	1.45	1.50
Res Non-Hm: exis	34,740	35,362	621	1.8	550	582	33	6.0	1.58	1.65
Apartments: exis	551	515	-36	-6.5	10	10	0	-4.2	1.85	1.89
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,421	2,393	-29	-1.2	75	73	-2	-2.6	3.11	3.06
Com/Ind Hi: exis	19,507	19,862	355	1.8	795	793	-2	-0.2	4.08	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,681	3,300	620	23.1	109	132	23	20.7	4.08	3.99
Ag HGA: Exist	679	678	-1	-0.2	10	10	0	3.1	1.49	1.54
Ag Hmstd Land	1,488	1,488	0	0.0	9	9	0	-1.1	0.58	0.57
Ag Non-Hmstd	4,392	5,008	616	14.0	58	66	7	12.9	1.32	1.31
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,865	5,865	0.0	0	92	92	0.0	0.00	1.57
<b>Total</b>	<b>384,982</b>	<b>405,225</b>	<b>20,243</b>	<b>5.3</b>	<b>6,226</b>	<b>6,731</b>	<b>505</b>	<b>8.1</b>	<b>1.62</b>	<b>1.66</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,927	4,148	221	5.6	County	40.45	38.83	0.00	0.00
(-) TIF Tax Capacity	206	215	8	3.9	City/Town	48.91	48.93	0.00	0.00
(-) FD Contrib Tax Cap	180	189	9	5.1	School District	39.10	39.20	19.51	25.69
(=) Taxable Tax Capacity	<u>3,540</u>	<u>3,744</u>	<u>204</u>	<u>5.8</u>	Special District	<u>3.78</u>	<u>3.97</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	480	526	45	9.5	<b>Total</b>	132.24	130.93	19.51	25.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	176,400	183,200	3.9	2,394	2,598	203	8.5	1.36	1.42
Res Hmstd: Avg Val	264,500	274,700	3.9	3,836	4,138	302	7.9	1.45	1.51
Res Hmstd: Hi Val	352,600	366,100	3.8	5,278	5,678	400	7.6	1.5	1.55
Res Hmstd: Ex-Hi Val	529,100	549,400	3.8	8,125	8,766	641	7.9	1.54	1.6
Apartment	300,000	280,400	-6.5	5,544	5,309	-235	-4.2	1.85	1.89
Comm/Ind: Lo Val	150,000	152,700	1.8	4,658	4,698	40	0.9	3.11	3.08
Comm/Ind: Mid Val	300,000	305,500	1.8	10,770	10,801	30	0.3	3.59	3.54
Comm/Ind: Hi Val	1,000,000	1,018,200	1.8	39,296	39,267	-29	-0.1	3.93	3.86

**Carver County**

**Chaska city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,536,242	1,638,845	102,603	6.7	19,181	21,578	2,398	12.5	1.25	1.32
Res Non-Hm: exis	239,591	233,759	-5,832	-2.4	3,251	3,301	50	1.5	1.36	1.41
Apartments: exis	95,269	104,360	9,091	9.5	1,512	1,718	206	13.6	1.59	1.65
Low-inc Apts: ex	17,262	22,339	5,077	29.4	169	224	54	32.0	0.98	1.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	39,612	38,592	-1,020	-2.6	1,143	1,106	-37	-3.2	2.89	2.87
Com/Ind Hi: exis	345,159	359,986	14,827	4.3	13,056	13,452	396	3.0	3.78	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,869	13,697	1,829	15.4	449	512	63	14.0	3.78	3.74
Ag HGA: Exist	2,822	2,649	-173	-6.1	35	34	0	-1.3	1.23	1.30
Ag Hmstd Land	7,508	6,473	-1,035	-13.8	35	29	-6	-16.0	0.47	0.45
Ag Non-Hmstd	26,961	27,046	85	0.3	300	301	0	0.1	1.11	1.11
Miscellaneous	11,706	11,670	-36	-0.3	192	198	6	3.2	1.64	1.70
New construction	0	59,544	59,544	0.0	0	1,059	1,059	0.0	0.00	1.78
<b>Total</b>	<b>2,334,001</b>	<b>2,518,961</b>	<b>184,960</b>	<b>7.9</b>	<b>39,323</b>	<b>43,512</b>	<b>4,189</b>	<b>10.7</b>	<b>1.68</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	26,578	28,761	2,183	8.2	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	536	572	37	6.9	City/Town	24.76	25.97	0.00	0.00
(-) FD Contrib Tax Cap	2,660	3,015	354	13.3	School District	39.11	39.22	19.51	25.69
(=) Taxable Tax Capacity	23,382	25,174	1,792	7.7	Special District	7.02	7.10	0.00	0.00
FD Distrib Tax Cap	2,956	3,062	105	3.6	<b>Total</b>	111.36	111.14	19.51	25.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	173,100	184,700	6.7	2,024	2,298	274	13.5	1.17	1.24
Res Hmstd: Avg Val	259,500	276,800	6.7	3,241	3,650	409	12.6	1.25	1.32
Res Hmstd: Hi Val	345,900	369,000	6.7	4,459	5,004	545	12.2	1.29	1.36
Res Hmstd: Ex-Hi Val	518,900	553,600	6.7	6,844	7,723	880	12.9	1.32	1.4
Apartment	300,000	328,600	9.5	4,761	5,409	648	13.6	1.59	1.65
Comm/Ind: Lo Val	150,000	156,400	4.3	4,329	4,539	211	4.9	2.89	2.90
Comm/Ind: Mid Val	300,000	312,900	4.3	10,003	10,387	385	3.8	3.33	3.32
Comm/Ind: Hi Val	1,000,000	1,043,000	4.3	36,481	37,669	1,188	3.3	3.65	3.61

**Carver County**

**Cologne city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	100,896	107,304	6,409	6.4	1,315	1,396	80	6.1	1.30	1.30
Res Non-Hm: exis	13,373	13,523	150	1.1	206	202	-5	-2.4	1.54	1.49
Apartments: exis	595	610	14	2.4	11	11	0	0.6	1.78	1.75
Low-inc Apts: ex	626	626	0	0.0	7	7	0	-1.6	1.08	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,095	3,930	-165	-4.0	124	114	-9	-7.6	3.02	2.91
Com/Ind Hi: exis	5,165	5,356	190	3.7	207	206	-1	-0.3	4.00	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,475	1,510	35	2.4	59	58	-1	-1.6	4.00	3.84
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,105	1,105	0	0.0	14	14	0	0.3	1.27	1.28
Ag Non-Hmstd	1,904	1,981	77	4.1	26	26	0	1.3	1.35	1.32
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,165	5,165	0.0	0	72	72	0.0	0.00	1.40
<b>Total</b>	<b>129,235</b>	<b>141,111</b>	<b>11,876</b>	<b>9.2</b>	<b>1,968</b>	<b>2,106</b>	<b>137</b>	<b>7.0</b>	<b>1.52</b>	<b>1.49</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,285	1,409	123	9.6	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.12	70.95	0.00	0.00
(-) FD Contrib Tax Cap	70	73	4	5.2	School District	19.67	17.74	8.95	10.25
(=) Taxable Tax Capacity	1,216	1,335	120	9.8	Special District	4.01	4.11	0.00	0.00
FD Distrib Tax Cap	236	232	-4	-1.5	<b>Total</b>	135.27	131.64	8.95	10.25

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	129,700	137,900	6.3	1,525	1,630	105	6.9	1.18	1.18
Res Hmstd: Avg Val	194,500	206,900	6.4	2,538	2,691	153	6.0	1.30	1.30
Res Hmstd: Hi Val	259,300	275,800	6.4	3,552	3,750	198	5.6	1.37	1.36
Res Hmstd: Ex-Hi Val	389,000	413,700	6.3	5,580	5,870	290	5.2	1.43	1.42
Apartment	300,000	307,300	2.4	5,341	5,372	31	0.6	1.78	1.75
Comm/Ind: Lo Val	150,000	155,500	3.7	4,532	4,576	43	1.0	3.02	2.94
Comm/Ind: Mid Val	300,000	311,000	3.7	10,530	10,554	24	0.2	3.51	3.39
Comm/Ind: Hi Val	1,000,000	1,036,800	3.7	38,522	38,461	-60	-0.2	3.85	3.71

**Carver County**

**Hamburg city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	21,224	21,105	-119	-0.6	317	331	14	4.4	1.50	1.57
Res Non-Hm: exis	1,814	2,103	289	15.9	36	43	7	20.5	1.97	2.05
Apartments: exis	675	698	23	3.4	16	17	1	7.9	2.36	2.46
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	836	841	5	0.6	29	29	0	0.2	3.47	3.45
Com/Ind Hi: exis	1,024	1,043	19	1.9	47	48	1	1.3	4.59	4.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	369	398	29	8.0	17	18	1	7.4	4.59	4.57
Ag HGA: Exist	63	63	0	0.0	1	1	0	4.8	1.18	1.24
Ag Hmstd Land	4	4	0	0.0	0	0	0	4.1	0.95	0.99
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	10	10	0.0	0	0	0	0.0	0.00	1.57
<b>Total</b>	<b>26,008</b>	<b>26,265</b>	<b>257</b>	<b>1.0</b>	<b>463</b>	<b>487</b>	<b>25</b>	<b>5.3</b>	<b>1.78</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	233	237	4	1.7	County	40.10	38.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	118.08	128.72	0.00	0.00
(-) FD Contrib Tax Cap	14	15	1	5.6	School District	19.23	17.30	8.95	10.25
(=) Taxable Tax Capacity	<u>218</u>	<u>222</u>	<u>3</u>	<u>1.5</u>	Special District	<u>4.01</u>	<u>4.11</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	127	132	5	3.9	<b>Total</b>	181.41	188.61	8.95	10.25

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,800	80,300	-0.6	994	1,031	36	3.7	1.23	1.28
Res Hmstd: Avg Val	121,100	120,400	-0.6	1,827	1,896	69	3.8	1.51	1.58
Res Hmstd: Hi Val	161,400	160,500	-0.6	2,660	2,762	101	3.8	1.65	1.72
Res Hmstd: Ex-Hi Val	242,200	240,800	-0.6	4,330	4,495	165	3.8	1.79	1.87
Apartment	300,000	310,200	3.4	7,072	7,631	560	7.9	2.36	2.46
Comm/Ind: Lo Val	150,000	152,800	1.9	5,201	5,306	105	2.0	3.47	3.47
Comm/Ind: Mid Val	300,000	305,700	1.9	12,090	12,292	201	1.7	4.03	4.02
Comm/Ind: Hi Val	1,000,000	1,018,900	1.9	44,241	44,875	634	1.4	4.42	4.40

**Carver County**

**Mayer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	108,122	111,894	3,772	3.5	1,561	1,613	52	3.4	1.44	1.44
Res Non-Hm: exis	16,119	14,739	-1,380	-8.6	274	249	-25	-9.1	1.70	1.69
Apartments: exis	763	705	-57	-7.5	15	14	-1	-8.0	1.97	1.96
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,517	4,537	20	0.5	144	140	-4	-2.9	3.18	3.08
Com/Ind Hi: exis	4,914	5,037	123	2.5	207	205	-2	-1.0	4.21	4.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,359	1,378	19	1.4	57	56	-1	-2.1	4.21	4.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	499	477	-22	-4.5	7	6	0	-5.6	1.34	1.33
Ag Non-Hmstd	912	917	5	0.5	14	13	0	-0.1	1.48	1.47
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,986	1,986	0.0	0	30	30	0.0	0.00	1.50
<b>Total</b>	<b>137,205</b>	<b>141,671</b>	<b>4,466</b>	<b>3.3</b>	<b>2,277</b>	<b>2,326</b>	<b>48</b>	<b>2.1</b>	<b>1.66</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,355	1,398	43	3.2	County	40.42	38.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	59.44	58.80	0.00	0.00
(-) FD Contrib Tax Cap	78	76	-2	-2.2	School District	44.21	45.37	12.02	12.30
(=) Taxable Tax Capacity	1,277	1,321	45	3.5	Special District	4.01	4.11	0.00	0.00
FD Distrib Tax Cap	279	289	11	3.8	<b>Total</b>	148.08	147.08	12.02	12.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,700	132,200	3.5	1,663	1,734	71	4.3	1.30	1.31
Res Hmstd: Avg Val	191,400	198,100	3.5	2,768	2,872	104	3.8	1.45	1.45
Res Hmstd: Hi Val	255,200	264,100	3.5	3,874	4,011	137	3.5	1.52	1.52
Res Hmstd: Ex-Hi Val	382,900	396,300	3.5	6,089	6,293	204	3.4	1.59	1.59
Apartment	300,000	277,500	-7.5	5,913	5,443	-470	-8.0	1.97	1.96
Comm/Ind: Lo Val	150,000	153,800	2.5	4,776	4,769	-7	-0.1	3.18	3.10
Comm/Ind: Mid Val	300,000	307,500	2.5	11,085	11,011	-74	-0.7	3.69	3.58
Comm/Ind: Hi Val	1,000,000	1,025,100	2.5	40,525	40,155	-370	-0.9	4.05	3.92

**Carver County**

**New Germany city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,679	17,435	1,755	11.2	211	289	79	37.2	1.34	1.66
Res Non-Hm: exis	3,408	3,224	-184	-5.4	60	69	9	14.9	1.77	2.15
Apartments: exis	446	595	149	33.4	9	15	6	61.3	2.03	2.46
Low-inc Apts: ex	114	0	-114	-100.0	1	0	-1	-100.0	1.24	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,281	1,252	-29	-2.3	41	43	2	5.2	3.22	3.47
Com/Ind Hi: exis	874	965	92	10.5	37	44	7	19.1	4.25	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	338	350	12	3.6	14	16	2	11.6	4.25	4.58
Ag HGA: Exist	268	279	12	4.4	4	5	1	27.3	1.36	1.66
Ag Hmstd Land	1,151	1,151	0	0.0	7	9	2	26.6	0.64	0.80
Ag Non-Hmstd	835	862	27	3.2	13	16	3	26.1	1.53	1.86
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	410	410	0.0	0	11	11	0.0	0.00	2.69
<b>Total</b>	<b>24,394</b>	<b>26,524</b>	<b>2,130</b>	<b>8.7</b>	<b>398</b>	<b>518</b>	<b>120</b>	<b>30.1</b>	<b>1.63</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	228	253	24	10.7	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	72.95	110.30	0.00	0.00
(-) FD Contrib Tax Cap	15	16	1	4.4	School District	35.22	33.20	12.38	12.55
(=) Taxable Tax Capacity	213	237	24	11.1	Special District	4.01	4.11	0.00	0.00
FD Distrib Tax Cap	75	83	8	10.1	<b>Total</b>	152.65	186.44	12.38	12.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,700	95,300	11.2	964	1,362	398	41.4	1.12	1.43
Res Hmstd: Avg Val	128,500	142,900	11.2	1,729	2,389	660	38.2	1.35	1.67
Res Hmstd: Hi Val	171,300	190,500	11.2	2,494	3,416	922	37.0	1.46	1.79
Res Hmstd: Ex-Hi Val	257,000	285,800	11.2	4,026	5,473	1,447	35.9	1.57	1.91
Apartment	300,000	400,300	33.4	6,096	9,832	3,736	61.3	2.03	2.46
Comm/Ind: Lo Val	150,000	165,800	10.5	4,833	5,928	1,095	22.7	3.22	3.58
Comm/Ind: Mid Val	300,000	331,500	10.5	11,215	13,524	2,309	20.6	3.74	4.08
Comm/Ind: Hi Val	1,000,000	1,105,100	10.5	40,999	48,987	7,988	19.5	4.1	4.43

Carver County

Norwood Young America ci

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	155,838	163,361	7,523	4.8	1,847	1,970	124	6.7	1.18	1.21
Res Non-Hm: exis	22,391	21,611	-781	-3.5	323	313	-10	-3.0	1.44	1.45
Apartments: exis	8,735	9,404	669	7.7	149	161	13	8.4	1.70	1.71
Low-inc Apts: ex	1,924	2,140	216	11.2	20	22	2	12.2	1.04	1.05
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	12,339	12,185	-153	-1.2	365	351	-14	-3.7	2.96	2.88
Com/Ind Hi: exis	29,170	30,638	1,468	5.0	1,140	1,166	26	2.3	3.91	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,749	3,832	83	2.2	147	146	-1	-0.5	3.91	3.81
Ag HGA: Exist	291	289	-3	-0.9	3	3	0	-0.2	1.17	1.18
Ag Hmstd Land	1,406	1,405	-1	-0.1	10	10	0	-0.1	0.70	0.70
Ag Non-Hmstd	304	316	12	4.0	4	4	0	4.0	1.28	1.28
Miscellaneous	128	128	0	0.0	2	2	0	0.7	1.70	1.71
New construction	0	4,611	4,611	0.0	0	106	106	0.0	0.00	2.31
<b>Total</b>	236,276	249,921	13,645	5.8	4,009	4,256	247	6.2	1.70	1.70

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,538	2,705	167	6.6	County	40.46	38.84	0.00	0.00	
(-) TIF Tax Capacity	78	96	18	23.4	City/Town	62.81	66.21	0.82	0.75	
(-) FD Contrib Tax Cap	291	327	36	12.6	School District	19.67	17.74	8.95	10.25	
(=) Taxable Tax Capacity	2,169	2,282	113	5.2	Special District	5.43	5.57	0.00	0.00	
FD Distrib Tax Cap	672	736	64	9.5	<b>Total</b>	128.37	128.36	9.77	11.00	

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	102,700	107,700		4.9	1,059	1,147	88	8.3	1.03	1.07
Res Hmstd: Avg Val	153,900	161,300		4.8	1,826	1,956	130	7.1	1.19	1.21
Res Hmstd: Hi Val	205,200	215,100		4.8	2,594	2,768	174	6.7	1.26	1.29
Res Hmstd: Ex-Hi Val	307,900	322,800		4.8	4,131	4,393	262	6.4	1.34	1.36
Apartment	300,000	323,000		7.7	5,107	5,538	431	8.4	1.70	1.71
Comm/Ind: Lo Val	150,000	157,600		5.1	4,434	4,613	179	4.0	2.96	2.93
Comm/Ind: Mid Val	300,000	315,100		5.0	10,297	10,608	311	3.0	3.43	3.37
Comm/Ind: Hi Val	1,000,000	1,050,300		5.0	37,659	38,593	934	2.5	3.77	3.67

**Carver County**

**Victoria city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	979,458	1,024,188	44,730	4.6	13,303	14,222	919	6.9	1.36	1.39
Res Non-Hm: exis	149,210	150,061	851	0.6	2,127	2,195	68	3.2	1.43	1.46
Apartments: exis	4,775	5,043	268	5.6	79	86	6	8.1	1.66	1.70
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,678	5,716	39	0.7	86	85	-1	-0.8	1.51	1.49
Com/Ind: Lo: exi	5,507	5,528	21	0.4	162	159	-3	-1.9	2.94	2.87
Com/Ind Hi: exis	15,312	15,310	-3	0.0	593	577	-16	-2.6	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	8,419	10,516	2,097	24.9	326	398	71	21.9	3.88	3.78
Ag HGA: Exist	527	527	0	0.0	7	7	0	3.4	1.31	1.35
Ag Hmstd Land	1,819	1,859	40	2.2	9	9	0	0.7	0.49	0.49
Ag Non-Hmstd	5,652	6,516	864	15.3	66	75	9	13.1	1.17	1.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	44,088	44,088	0.0	0	629	629	0.0	0.00	1.43
<b>Total</b>	<b>1,176,356</b>	<b>1,269,351</b>	<b>92,995</b>	<b>7.9</b>	<b>16,758</b>	<b>18,442</b>	<b>1,685</b>	<b>10.1</b>	<b>1.42</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12,231	13,236	1,005	8.2	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	303	285	-18	-5.8	City/Town	31.45	31.22	0.00	0.00
(-) FD Contrib Tax Cap	206	222	16	7.7	School District	36.34	36.02	20.13	25.28
(=) Taxable Tax Capacity	11,722	12,728	1,006	8.6	Special District	6.43	6.36	0.00	0.00
FD Distrib Tax Cap	601	650	49	8.1	<b>Total</b>	114.68	112.45	20.13	25.28

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	265,900	278,000	4.6	3,432	3,691	259	7.6	1.29	1.33
Res Hmstd: Avg Val	398,700	416,900	4.6	5,359	5,742	382	7.1	1.34	1.38
Res Hmstd: Hi Val	531,400	555,700	4.6	7,254	7,810	556	7.7	1.37	1.41
Res Hmstd: Ex-Hi Val	797,400	833,800	4.6	11,602	12,422	820	7.1	1.46	1.49
Apartment	300,000	316,800	5.6	4,904	5,254	349	7.1	1.63	1.66
Comm/Ind: Lo Val	150,000	150,000	0.0	4,415	4,314	-101	-2.3	2.94	2.88
Comm/Ind: Mid Val	300,000	299,900	0.0	10,201	9,936	-265	-2.6	3.40	3.31
Comm/Ind: Hi Val	1,000,000	999,800	0.0	37,202	36,186	-1,016	-2.7	3.72	3.62



**Carver County**

**Waconia city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	815,634	866,884	51,250	6.3	10,931	11,475	544	5.0	1.34	1.32
Res Non-Hm: exis	112,131	110,714	-1,417	-1.3	1,649	1,584	-64	-3.9	1.47	1.43
Apartments: exis	25,368	25,848	480	1.9	439	437	-1	-0.3	1.73	1.69
Low-inc Apts: ex	8,018	8,553	534	6.7	85	88	4	4.5	1.06	1.03
Seasnl Rec: exis	3,666	3,903	236	6.4	54	57	2	4.3	1.48	1.45
Com/Ind: Lo: exi	28,140	27,592	-548	-1.9	844	794	-50	-6.0	3.00	2.88
Com/Ind Hi: exis	117,895	121,183	3,288	2.8	4,665	4,597	-69	-1.5	3.96	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,978	9,186	209	2.3	354	348	-7	-1.9	3.95	3.78
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	12	12	0	0.0	0	0	0	-2.4	0.64	0.63
Ag Non-Hmstd	3,331	4,057	726	21.8	43	51	8	18.9	1.28	1.25
Miscellaneous	163	156	-7	-4.5	4	4	0	-6.6	2.37	2.32
New construction	0	30,510	30,510	0.0	0	477	477	0.0	0.00	1.56
<b>Total</b>	<b>1,123,334</b>	<b>1,208,597</b>	<b>85,262</b>	<b>7.6</b>	<b>19,068</b>	<b>19,911</b>	<b>843</b>	<b>4.4</b>	<b>1.70</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12,313	13,257	944	7.7	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	146	167	22	14.9	City/Town	48.72	49.19	0.00	0.00
(-) FD Contrib Tax Cap	1,116	1,165	49	4.4	School District	35.22	33.20	12.38	12.55
(=) Taxable Tax Capacity	11,051	11,924	874	7.9	Special District	4.01	4.11	0.00	0.00
FD Distrib Tax Cap	1,299	1,315	16	1.2	<b>Total</b>	128.41	125.34	12.38	12.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	171,200	182,000	6.3	2,130	2,248	118	5.6	1.24	1.24
Res Hmstd: Avg Val	256,600	272,700	6.3	3,431	3,601	170	5.0	1.34	1.32
Res Hmstd: Hi Val	342,100	363,600	6.3	4,733	4,957	224	4.7	1.38	1.36
Res Hmstd: Ex-Hi Val	513,200	545,400	6.3	7,268	7,663	395	5.4	1.42	1.40
Apartment	300,000	305,700	1.9	5,187	5,173	-13	-0.3	1.73	1.69
Comm/Ind: Lo Val	150,000	154,200	2.8	4,498	4,474	-25	-0.5	3	2.90
Comm/Ind: Mid Val	300,000	308,400	2.8	10,434	10,322	-112	-1.1	3.48	3.35
Comm/Ind: Hi Val	1,000,000	1,027,900	2.8	38,134	37,613	-521	-1.4	3.81	3.66

**Carver County**

**Watertown city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	188,041	205,165	17,124	9.1	2,714	2,962	248	9.1	1.44	1.44
Res Non-Hm: exis	35,467	37,063	1,596	4.5	616	628	12	2.0	1.74	1.70
Apartments: exis	7,390	7,994	604	8.2	149	158	9	6.1	2.02	1.98
Low-inc Apts: ex	793	1,554	761	95.9	10	19	9	92.3	1.23	1.21
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	7,921	7,549	-372	-4.7	254	233	-21	-8.3	3.21	3.09
Com/Ind Hi: exis	11,420	11,691	271	2.4	484	477	-7	-1.5	4.24	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,340	2,429	90	3.8	99	99	0	-0.1	4.24	4.08
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	72	0	-72	-100.0	1	0	-1	-100.0	0.76	0.00
Ag Non-Hmstd	631	1,016	385	61.1	10	15	6	57.6	1.52	1.49
Miscellaneous	1,510	1,512	3	0.2	30	30	-1	-1.7	2.02	1.98
New construction	0	3,573	3,573	0.0	0	62	62	0.0	0.00	1.73
<b>Total</b>	<b>255,584</b>	<b>279,547</b>	<b>23,962</b>	<b>9.4</b>	<b>4,367</b>	<b>4,684</b>	<b>317</b>	<b>7.2</b>	<b>1.71</b>	<b>1.68</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,535	2,790	255	10.1	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.83	58.81	0.00	0.00
(-) FD Contrib Tax Cap	138	143	5	3.4	School District	44.26	45.42	12.02	12.30
(=) Taxable Tax Capacity	2,397	2,648	250	10.4	Special District	5.28	5.49	0.00	0.00
FD Distrib Tax Cap	804	765	-39	-4.9	<b>Total</b>	151.84	148.57	12.02	12.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	116,700	127,300	9.1	1,506	1,665	159	10.5	1.29	1.31
Res Hmstd: Avg Val	175,000	190,900	9.1	2,541	2,773	232	9.1	1.45	1.45
Res Hmstd: Hi Val	233,300	254,500	9.1	3,576	3,881	305	8.5	1.53	1.52
Res Hmstd: Ex-Hi Val	350,100	382,000	9.1	5,649	6,103	453	8.0	1.61	1.6
Apartment	300,000	324,500	8.2	6,054	6,425	371	6.1	2.02	1.98
Comm/Ind: Lo Val	150,000	153,600	2.4	4,815	4,781	-34	-0.7	3.21	3.11
Comm/Ind: Mid Val	300,000	307,100	2.4	11,175	11,041	-134	-1.2	3.73	3.6
Comm/Ind: Hi Val	1,000,000	1,023,700	2.4	40,856	40,266	-590	-1.4	4.09	3.93

**Carver County**

**Chanhassen city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,833,953	2,859,170	25,218	0.9	36,467	37,543	1,076	3.0	1.29	1.31
Res Non-Hm: exis	358,420	370,668	12,248	3.4	4,848	5,131	282	5.8	1.35	1.38
Apartments: exis	44,127	48,291	4,164	9.4	699	782	83	11.9	1.58	1.62
Low-inc Apts: ex	2,886	3,081	195	6.8	28	31	3	10.4	0.98	1.02
Seasnl Rec: exis	4,950	5,221	271	5.5	69	73	4	5.3	1.40	1.39
Com/Ind: Lo: exi	34,975	34,320	-655	-1.9	1,018	983	-35	-3.4	2.91	2.86
Com/Ind Hi: exis	367,339	374,226	6,887	1.9	14,004	13,960	-44	-0.3	3.81	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	26,184	28,511	2,327	8.9	991	1,053	62	6.3	3.78	3.69
Ag HGA: Exist	2,298	2,266	-32	-1.4	32	33	0	1.2	1.40	1.44
Ag Hmstd Land	2,791	2,833	42	1.5	15	15	1	5.6	0.52	0.54
Ag Non-Hmstd	11,473	18,203	6,730	58.7	127	198	71	56.2	1.10	1.09
Miscellaneous	1,958	1,938	-19	-1.0	43	43	0	0.3	2.19	2.21
New construction	0	59,283	59,283	0.0	0	1,005	1,005	0.0	0.00	1.69
<b>Total</b>	<b>3,691,354</b>	<b>3,808,013</b>	<b>116,659</b>	<b>3.2</b>	<b>58,340</b>	<b>60,849</b>	<b>2,509</b>	<b>4.3</b>	<b>1.58</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	41,422	42,844	1,422	3.4	County	40.46	38.84	0.00	0.00
(-) TIF Tax Capacity	267	104	-164	-61.2	City/Town	24.61	24.23	1.19	1.18
(-) FD Contrib Tax Cap	3,144	3,348	204	6.5	School District	34.59	33.95	21.75	27.11
(=) Taxable Tax Capacity	38,011	39,393	1,382	3.6	Special District	6.29	6.46	0.00	0.00
FD Distrib Tax Cap	1,667	1,753	86	5.2	<b>Total</b>	105.97	103.48	22.94	28.28

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	253,300	255,600	0.9	3,112	3,221	108	3.5	1.23	1.26
Res Hmstd: Avg Val	379,700	383,100	0.9	4,862	5,019	157	3.2	1.28	1.31
Res Hmstd: Hi Val	506,200	510,700	0.9	6,542	6,757	215	3.3	1.29	1.32
Res Hmstd: Ex-Hi Val	759,500	766,300	0.9	10,478	10,786	308	2.9	1.38	1.41
Apartment	300,000	328,300	9.4	4,662	5,175	513	11.0	1.55	1.58
Comm/Ind: Lo Val	150,000	152,800	1.9	4,339	4,352	13	0.3	2.89	2.85
Comm/Ind: Mid Val	300,000	305,600	1.9	10,009	9,979	-30	-0.3	3.34	3.27
Comm/Ind: Hi Val	1,000,000	1,018,700	1.9	36,471	36,240	-232	-0.6	3.65	3.56

**Cass County**

**Backus city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,999	6,604	605	10.1	60	66	6	10.0	1.00	1.00
Res Non-Hm: exis	2,156	2,009	-147	-6.8	28	26	-2	-6.7	1.31	1.31
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,854	5,851	-3	-0.1	75	75	0	-0.3	1.28	1.27
Com/Ind: Lo: exi	818	817	-1	-0.1	22	21	0	-1.2	2.65	2.62
Com/Ind Hi: exis	1,440	1,445	4	0.3	50	50	0	-0.8	3.49	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	575	614	39	6.9	20	21	1	5.7	3.49	3.45
Ag HGA: Exist	156	180	24	15.2	2	2	0	19.0	1.13	1.17
Ag Hmstd Land	90	100	10	11.1	0	0	0	2.9	0.27	0.25
Ag Non-Hmstd	216	208	-8	-3.7	3	2	0	-3.4	1.17	1.17
Miscellaneous	141	138	-3	-2.3	3	3	0	-2.2	1.89	1.89
New construction	0	57	57	0.0	0	1	1	0.0	0.00	1.94
<b>Total</b>	<b>17,445</b>	<b>18,021</b>	<b>576</b>	<b>3.3</b>	<b>262</b>	<b>268</b>	<b>6</b>	<b>2.2</b>	<b>1.50</b>	<b>1.49</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	182	187	5	2.5	County	30.06	30.94	0.00	0.00
(-) TIF Tax Capacity	8	8	0	5.5	City/Town	81.24	80.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.55	6.06	13.28	13.14
(=) Taxable Tax Capacity	174	179	4	2.4	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.98	117.26	13.28	13.14

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,000	60,500	10.0	459	505	46	10.0	0.83	0.83
Res Hmstd: Avg Val	82,500	90,800	10.1	726	843	117	16.2	0.88	0.93
Res Hmstd: Hi Val	109,900	121,000	10.1	1,112	1,269	157	14.1	1.01	1.05
Res Hmstd: Ex-Hi Val	164,900	181,500	10.1	1,886	2,122	236	12.5	1.14	1.17
Seas Rec: Lo Val	75,000	75,000	0.0	942	942	1	0.1	1.26	1.26
Seas Rec: Hi Val	200,000	199,900	-0.1	2,670	2,666	-4	-0.1	1.34	1.33
Comm/Ind: Lo Val	150,000	150,500	0.3	3,973	3,946	-27	-0.7	2.65	2.62
Comm/Ind: Mid Val	300,000	300,900	0.3	9,203	9,133	-70	-0.8	3.07	3.04
Comm/Ind: Hi Val	1,000,000	1,003,000	0.3	33,612	33,345	-267	-0.8	3.36	3.32

**Cass County**

**Bena city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	567	509	-58	-10.2	4	3	0	-9.3	0.65	0.66
Res Non-Hm: exis	512	566	55	10.7	5	6	1	9.6	1.06	1.05
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	877	904	27	3.1	6	6	0	2.7	0.71	0.71
Com/Ind: Lo: exi	155	155	0	0.0	3	3	0	-2.6	2.23	2.18
Com/Ind Hi: exis	67	74	7	10.0	2	2	0	6.7	2.94	2.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	659	739	80	12.1	19	21	2	8.8	2.94	2.85
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	326	328	1	0.4	3	3	0	-3.9	0.90	0.86
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	24	24	0.0	0	0	0	0.0	0.00	0.54
<b>Total</b>	<b>3,163</b>	<b>3,299</b>	<b>136</b>	<b>4.3</b>	<b>43</b>	<b>45</b>	<b>2</b>	<b>4.9</b>	<b>1.36</b>	<b>1.37</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	35	37	2	6.9	County	30.54	31.41	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.64	26.79	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.21	27.39	13.00	16.17	
(=) Taxable Tax Capacity	35	37	2	6.9	Special District	0.13	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>89.52</b>	<b>85.73</b>	<b>13.00</b>	<b>16.17</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	22,200	19,900	-10.4	148	135	-14	-9.2	0.67	0.68
Res Hmstd: Avg Val	33,300	29,900	-10.2	222	202	-20	-9.0	0.67	0.68
Res Hmstd: Hi Val	44,400	39,900	-10.1	296	270	-26	-8.9	0.67	0.68
Res Hmstd: Ex-Hi Val	66,700	59,900	-10.2	445	405	-40	-9.0	0.67	0.68
Seas Rec: Lo Val	75,000	77,300	3.1	736	729	-7	-0.9	0.98	0.94
Seas Rec: Hi Val	200,000	206,200	3.1	2,121	2,103	-18	-0.8	1.06	1.02
Comm/Ind: Lo Val	150,000	164,900	9.9	3,351	3,689	339	10.1	2.23	2.24
Comm/Ind: Mid Val	300,000	329,900	10.0	7,753	8,389	636	8.2	2.58	2.54
Comm/Ind: Hi Val	1,000,000	1,099,600	10.0	28,298	30,311	2,013	7.1	2.83	2.76

**Cass County**

**Boy River city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	585	501	-84	-14.3	3	3	0	-2.5	0.55	0.62
Res Non-Hm: exis	206	208	2	0.8	2	2	0	15.6	0.87	1.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	83	77	-5	-6.5	1	1	0	3.7	0.89	0.99
Com/Ind: Lo: exi	82	82	0	0.0	2	2	0	7.2	2.03	2.18
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	34	45	12	34.1	1	1	0	43.3	2.69	2.87
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	32	32	0	0.0	0	0	0	12.4	0.40	0.45
Ag Non-Hmstd	77	78	1	1.4	1	1	0	14.0	0.81	0.91
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	0.62
<b>Total</b>	1,099	1,027	-72	-6.5	9	10	1	9.5	0.83	0.97

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9	9	0	-3.8	County	30.54	31.42	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	43.06	44.74	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.87	12.10	6.12	8.90
(=) Taxable Tax Capacity	9	9	0	-3.8	Special District	2.20	2.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.66	90.64	6.12	8.90

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,000	25,700	-14.3	164	163	-1	-0.5	0.55	0.63
Res Hmstd: Avg Val	45,000	38,600	-14.2	245	244	-1	-0.4	0.55	0.63
Res Hmstd: Hi Val	59,900	51,300	-14.4	327	325	-2	-0.6	0.55	0.63
Res Hmstd: Ex-Hi Val	89,900	77,100	-14.2	545	493	-52	-9.6	0.61	0.64
Seas Rec: Lo Val	75,000	70,100	-6.5	669	694	25	3.7	0.89	0.99
Seas Rec: Hi Val	200,000	187,000	-6.5	1,944	1,990	46	2.4	0.97	1.06

**Cass County**

**East Gull Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	150,213	150,702	489	0.3	1,217	1,281	64	5.3	0.81	0.85
Res Non-Hm: exis	11,952	12,084	132	1.1	98	107	9	8.7	0.82	0.88
Apartments: exis	1,458	1,454	-4	-0.3	14	15	0	2.2	0.99	1.02
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	276,187	273,187	-3,000	-1.1	2,533	2,603	70	2.8	0.92	0.95
Com/Ind: Lo: exi	821	820	0	0.0	15	16	0	2.5	1.84	1.89
Com/Ind Hi: exis	4,153	3,825	-328	-7.9	100	94	-6	-6.0	2.41	2.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,600	2,765	165	6.4	64	69	5	7.1	2.48	2.50
Ag HGA: Exist	297	295	-2	-0.6	2	2	0	1.0	0.71	0.73
Ag Hmstd Land	395	397	1	0.3	1	1	0	8.6	0.16	0.18
Ag Non-Hmstd	6,016	6,214	198	3.3	37	41	3	8.7	0.62	0.65
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4,046	4,046	0.0	0	36	36	0.0	0.00	0.90
<b>Total</b>	<b>454,091</b>	<b>455,789</b>	<b>1,697</b>	<b>0.4</b>	<b>4,082</b>	<b>4,264</b>	<b>182</b>	<b>4.5</b>	<b>0.90</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4,910	4,928	18	0.4	County	30.54	31.41	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	11.14	13.11	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.79	23.10	12.68	14.35	
(=) Taxable Tax Capacity	4,910	4,928	18	0.4	Special District	0.13	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	64.60	67.76	12.68	14.35	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	280,600	281,500	0.3	2,091	2,231	140	6.7	0.75	0.79
Res Hmstd: Avg Val	420,700	422,100	0.3	3,251	3,466	215	6.6	0.77	0.82
Res Hmstd: Hi Val	560,800	562,600	0.3	4,432	4,725	293	6.6	0.79	0.84
Res Hmstd: Ex-Hi Val	841,400	844,100	0.3	7,054	7,514	460	6.5	0.84	0.89
Apartment	300,000	299,100	-0.3	2,803	2,963	160	5.7	0.93	0.99
Seas Rec: Lo Val	75,000	74,200	-1.1	549	565	16	2.9	0.73	0.76
Seas Rec: Hi Val	200,000	197,800	-1.1	1,623	1,658	35	2.2	0.81	0.84
Comm/Ind: Lo Val	150,000	138,200	-7.9	2,785	2,610	-175	-6.3	1.86	1.89
Comm/Ind: Mid Val	300,000	276,300	-7.9	6,435	5,954	-482	-7.5	2.15	2.15
Comm/Ind: Hi Val	1,000,000	921,000	-7.9	23,469	21,882	-1,588	-6.8	2.35	2.38

<b>Cass County</b>	<b>Cass Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,510	5,467	957	21.2	54	64	10	18.1	1.20	1.17
Res Non-Hm: exis	2,804	3,450	646	23.0	54	63	9	17.1	1.93	1.84
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	721	721	0	0.0	10	10	0	-4.3	1.42	1.36
Seasnl Rec: exis	2,103	2,144	40	1.9	45	44	-2	-3.7	2.15	2.03
Com/Ind: Lo: exi	4,184	4,225	41	1.0	148	142	-6	-3.9	3.53	3.36
Com/Ind Hi: exis	2,713	2,859	146	5.4	127	127	0	0.0	4.66	4.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,902	3,157	255	8.8	135	140	4	3.2	4.66	4.43
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	50	50	0	0.0	1	1	0	-6.5	1.76	1.65
Miscellaneous	51	51	0	0.2	1	1	0	-4.6	2.33	2.22
New construction	0	113	113	0.0	0	2	2	0.0	0.00	1.85
<b>Total</b>	<b>20,038</b>	<b>22,237</b>	<b>2,199</b>	<b>11.0</b>	<b>575</b>	<b>593</b>	<b>18</b>	<b>3.1</b>	<b>2.87</b>	<b>2.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	260	283	23	8.7	County	28.50	29.48	0.00	0.00	
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	118.99	109.32	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	25.71	12.99	16.17	
(=) Taxable Tax Capacity	255	278	23	8.8	Special District	0.13	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	176.00	164.64	12.99	16.17	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	26,600	32,200	21.1	315	370	55	17.3	1.19	1.15
Res Hmstd: Avg Val	39,900	48,400	21.3	473	556	83	17.6	1.19	1.15
Res Hmstd: Hi Val	53,200	64,500	21.2	631	741	111	17.5	1.19	1.15
Res Hmstd: Ex-Hi Val	79,800	96,700	21.2	979	1,279	299	30.6	1.23	1.32
Seas Rec: Lo Val	75,000	76,400	1.9	1,384	1,322	-62	-4.5	1.85	1.73
Seas Rec: Hi Val	200,000	203,800	1.9	3,851	3,686	-165	-4.3	1.93	1.81
Comm/Ind: Lo Val	150,000	158,100	5.4	5,296	5,399	103	1.9	3.53	3.41
Comm/Ind: Mid Val	300,000	316,200	5.4	12,293	12,397	104	0.8	4.1	3.92
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	44,944	45,051	106	0.2	4.49	4.27



<b>Cass County</b>	<b>Federal Dam city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,401	2,395	-6	-0.3	14	16	2	16.4	0.58	0.67
Res Non-Hm: exis	861	861	0	0.0	8	9	1	15.5	0.90	1.04
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	10,770	9,915	-856	-7.9	105	107	2	1.6	0.98	1.08
Com/Ind: Lo: exi	260	251	-9	-3.3	5	6	0	4.2	2.06	2.22
Com/Ind Hi: exis	23	23	0	0.0	1	1	0	7.5	2.72	2.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23	50	28	123.0	1	1	1	139.8	2.72	2.93
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	467	419	-48	-10.2	4	4	0	1.8	0.82	0.93
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	14	14	0.0	0	0	0	0.0	0.00	0.70
<b>Total</b>	<b>14,804</b>	<b>13,927</b>	<b>-876</b>	<b>-5.9</b>	<b>137</b>	<b>144</b>	<b>6</b>	<b>4.7</b>	<b>0.93</b>	<b>1.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	143	134	-9	-6.4	County	34.57	35.44	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.70	45.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.87	12.10	6.12	8.91
(=) Taxable Tax Capacity	143	134	-9	-6.4	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>82.27</b>	<b>93.28</b>	<b>6.12</b>	<b>8.91</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,900	49,800	-0.2	277	323	46	16.7	0.55	0.65
Res Hmstd: Avg Val	74,800	74,600	-0.3	415	484	69	16.6	0.55	0.65
Res Hmstd: Hi Val	99,700	99,400	-0.3	649	752	103	15.9	0.65	0.76
Res Hmstd: Ex-Hi Val	149,600	149,200	-0.3	1,127	1,303	176	15.6	0.75	0.87
Seas Rec: Lo Val	75,000	69,000	-8.0	681	701	20	2.9	0.91	1.02
Seas Rec: Hi Val	200,000	184,100	-8.0	1,976	2,007	30	1.5	0.99	1.09
Comm/Ind: Lo Val	150,000	150,000	0.0	3,084	3,326	242	7.8	2.06	2.22
Comm/Ind: Mid Val	300,000	300,000	0.0	7,166	7,716	550	7.7	2.39	2.57
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,214	28,202	1,987	7.6	2.62	2.82

**Cass County**

**Hackensack city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,501	8,949	-552	-5.8	84	79	-5	-5.7	0.88	0.88
Res Non-Hm: exis	2,831	2,618	-212	-7.5	32	29	-2	-7.2	1.12	1.12
Apartments: exis	4,513	4,483	-30	-0.7	60	60	0	-0.6	1.34	1.34
Low-inc Apts: ex	376	406	30	8.0	3	3	0	8.0	0.82	0.82
Seasnl Rec: exis	8,018	8,525	507	6.3	92	94	3	2.8	1.14	1.11
Com/Ind: Lo: exi	5,799	5,849	50	0.9	136	135	-1	-0.5	2.35	2.31
Com/Ind Hi: exis	4,249	4,253	4	0.1	132	130	-2	-1.2	3.10	3.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	701	759	59	8.4	22	23	2	7.0	3.10	3.06
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	649	313	-337	-51.9	6	3	-3	-51.8	0.99	1.00
Miscellaneous	132	132	0	0.0	3	3	0	-0.3	1.91	1.90
New construction	0	512	512	0.0	0	11	11	0.0	0.00	2.15
<b>Total</b>	<b>36,769</b>	<b>36,800</b>	<b>31</b>	<b>0.1</b>	<b>569</b>	<b>571</b>	<b>2</b>	<b>0.4</b>	<b>1.55</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	437	440	3	0.6	County	30.54	31.41	0.00	0.00
(-) TIF Tax Capacity	56	56	0	0.4	City/Town	59.00	58.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.82	9.53	9.20	9.07
(=) Taxable Tax Capacity	381	384	3	0.7	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.49	99.68	9.20	9.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,500	73,900	-5.9	553	509	-44	-8.0	0.70	0.69
Res Hmstd: Avg Val	117,700	110,900	-5.8	1,014	934	-80	-7.9	0.86	0.84
Res Hmstd: Hi Val	156,900	147,800	-5.8	1,475	1,369	-107	-7.2	0.94	0.93
Res Hmstd: Ex-Hi Val	235,400	221,700	-5.8	2,399	2,239	-160	-6.7	1.02	1.01
Apartment	300,000	298,000	-0.7	4,007	3,983	-23	-0.6	1.34	1.34
Seas Rec: Lo Val	75,000	79,700	6.3	810	866	55	6.8	1.08	1.09
Seas Rec: Hi Val	200,000	212,700	6.4	2,321	2,469	149	6.4	1.16	1.16
Comm/Ind: Lo Val	150,000	150,100	0.1	3,518	3,475	-43	-1.2	2.35	2.32
Comm/Ind: Mid Val	300,000	300,300	0.1	8,162	8,066	-97	-1.2	2.72	2.69
Comm/Ind: Hi Val	1,000,000	1,001,000	0.1	29,837	29,480	-357	-1.2	2.98	2.95

**Cass County**

**Longville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,692	9,235	-457	-4.7	103	107	4	4.3	1.06	1.16
Res Non-Hm: exis	1,548	1,658	111	7.2	19	22	4	19.3	1.22	1.35
Apartments: exis	373	374	1	0.3	5	6	1	11.4	1.47	1.64
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	14,645	13,360	-1,286	-8.8	186	183	-3	-1.5	1.27	1.37
Com/Ind: Lo: exi	5,350	5,303	-47	-0.9	135	142	7	5.4	2.51	2.67
Com/Ind Hi: exis	1,410	1,328	-82	-5.8	47	47	0	-0.1	3.33	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	231	334	103	44.7	8	12	4	53.5	3.33	3.54
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	132	120	-12	-9.2	1	1	0	-0.4	1.13	1.24
Miscellaneous	1,468	1,494	26	1.8	25	28	3	12.9	1.71	1.90
New construction	0	373	373	0.0	0	5	5	0.0	0.00	1.25
<b>Total</b>	<b>34,849</b>	<b>33,578</b>	<b>-1,270</b>	<b>-3.6</b>	<b>529</b>	<b>554</b>	<b>25</b>	<b>4.8</b>	<b>1.52</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	387	373	-14	-3.7	County	34.02	34.87	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	73.81	76.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.87	12.10	6.12	8.91
(=) Taxable Tax Capacity	387	373	-14	-3.7	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.83	123.72	6.12	8.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	119,700	114,100	-4.7	1,125	1,180	54	4.8	0.94	1.03
Res Hmstd: Avg Val	179,500	171,000	-4.7	1,897	1,998	100	5.3	1.06	1.17
Res Hmstd: Hi Val	239,300	228,000	-4.7	2,669	2,817	148	5.5	1.12	1.24
Res Hmstd: Ex-Hi Val	359,000	342,100	-4.7	4,215	4,458	243	5.8	1.17	1.30
Apartment	300,000	300,800	0.3	4,415	4,920	505	11.4	1.47	1.64
Seas Rec: Lo Val	75,000	68,400	-8.8	911	903	-7	-0.8	1.21	1.32
Seas Rec: Hi Val	200,000	182,400	-8.8	2,587	2,542	-45	-1.7	1.29	1.39
Comm/Ind: Lo Val	150,000	141,300	-5.8	3,772	3,778	6	0.2	2.51	2.67
Comm/Ind: Mid Val	300,000	282,500	-5.8	8,771	8,695	-75	-0.9	2.92	3.08
Comm/Ind: Hi Val	1,000,000	941,800	-5.8	32,098	32,005	-93	-0.3	3.21	3.4

**Cass County**

**Lake Shore city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	164,044	165,804	1,760	1.1	1,395	1,419	24	1.7	0.85	0.86
Res Non-Hm: exis	11,245	10,408	-837	-7.4	97	91	-6	-6.0	0.87	0.88
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	315,492	313,277	-2,215	-0.7	2,916	2,914	-2	-0.1	0.92	0.93
Com/Ind: Lo: exi	1,485	1,555	71	4.8	29	30	1	3.4	1.96	1.94
Com/Ind Hi: exis	618	628	10	1.6	16	16	0	0.3	2.58	2.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,742	1,831	89	5.1	44	46	2	4.4	2.54	2.53
Ag HGA: Exist	2,008	2,120	112	5.6	14	15	1	8.2	0.68	0.69
Ag Hmstd Land	2,058	2,047	-11	-0.5	2	2	0	1.4	0.11	0.12
Ag Non-Hmstd	8,642	8,793	150	1.7	59	61	2	3.6	0.68	0.69
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3,887	3,887	0.0	0	37	37	0.0	0.00	0.95
<b>Total</b>	<b>507,333</b>	<b>510,349</b>	<b>3,016</b>	<b>0.6</b>	<b>4,573</b>	<b>4,632</b>	<b>59</b>	<b>1.3</b>	<b>0.90</b>	<b>0.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,280	5,311	31	0.6	County	30.54	31.41	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.77	14.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.88	23.83	13.83	13.62
(=) Taxable Tax Capacity	5,280	5,311	31	0.6	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>69.32</b>	<b>70.26</b>	<b>13.83</b>	<b>13.62</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	282,900	285,900	1.1	2,271	2,317	46	2.0	0.80	0.81
Res Hmstd: Avg Val	424,200	428,800	1.1	3,527	3,597	69	2.0	0.83	0.84
Res Hmstd: Hi Val	565,500	571,600	1.1	4,816	4,920	104	2.2	0.85	0.86
Res Hmstd: Ex-Hi Val	848,400	857,500	1.1	7,659	7,821	162	2.1	0.90	0.91
Seas Rec: Lo Val	75,000	74,500	-0.7	584	586	2	0.3	0.78	0.79
Seas Rec: Hi Val	200,000	198,600	-0.7	1,717	1,715	-2	-0.1	0.86	0.86
Comm/Ind: Lo Val	150,000	152,500	1.7	2,909	2,941	33	1.1	1.94	1.93
Comm/Ind: Mid Val	300,000	304,900	1.6	6,718	6,772	54	0.8	2.24	2.22
Comm/Ind: Hi Val	1,000,000	1,016,400	1.6	24,493	24,654	160	0.7	2.45	2.43

**Cass County**

**Pillager city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,967	11,383	416	3.8	115	133	17	15.0	1.05	1.16
Res Non-Hm: exis	4,624	4,302	-322	-7.0	69	68	0	-0.6	1.49	1.59
Apartments: exis	2,817	3,451	634	22.5	52	67	15	29.5	1.83	1.93
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	883	833	-50	-5.7	13	13	-1	-5.7	1.52	1.52
Com/Ind: Lo: exi	2,911	2,891	-20	-0.7	86	87	2	1.8	2.94	3.02
Com/Ind Hi: exis	2,680	2,703	24	0.9	105	107	3	2.7	3.90	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	384	429	45	11.8	15	17	2	13.8	3.90	3.97
Ag HGA: Exist	92	96	4	4.5	1	1	0	16.8	1.03	1.15
Ag Hmstd Land	77	77	0	0.0	0	0	0	2.4	0.12	0.13
Ag Non-Hmstd	211	176	-35	-16.6	3	3	0	-16.0	1.41	1.42
Miscellaneous	16	18	2	11.2	0	0	0	18.8	1.48	1.58
New construction	0	38	38	0.0	0	1	1	0.0	0.00	1.40
<b>Total</b>	<b>25,661</b>	<b>26,398</b>	<b>737</b>	<b>2.9</b>	<b>459</b>	<b>497</b>	<b>38</b>	<b>8.3</b>	<b>1.79</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	276	286	10	3.6	County	30.39	31.27	0.00	0.00
(-) TIF Tax Capacity	22	22	0	0.0	City/Town	93.36	92.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.33	18.32	6.46	15.43
(=) Taxable Tax Capacity	254	264	10	3.9	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.21	142.33	6.46	15.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,300	61,600	3.9	541	621	80	14.9	0.91	1.01
Res Hmstd: Avg Val	88,800	92,200	3.8	898	1,043	144	16.1	1.01	1.13
Res Hmstd: Hi Val	118,400	122,900	3.8	1,373	1,566	193	14.1	1.16	1.27
Res Hmstd: Ex-Hi Val	177,700	184,400	3.8	2,324	2,615	291	12.5	1.31	1.42
Apartment	300,000	367,500	22.5	5,489	7,105	1,616	29.4	1.83	1.93
Comm/Ind: Lo Val	150,000	151,300	0.9	4,415	4,579	163	3.7	2.94	3.03
Comm/Ind: Mid Val	300,000	302,700	0.9	10,270	10,593	323	3.1	3.42	3.5
Comm/Ind: Hi Val	1,000,000	1,008,900	0.9	37,594	38,649	1,055	2.8	3.76	3.83

**Cass County**

**Pine River city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,055	14,166	-889	-5.9	153	148	-4	-2.8	1.02	1.05
Res Non-Hm: exis	5,274	4,771	-503	-9.5	80	76	-4	-5.0	1.51	1.59
Apartments: exis	724	718	-6	-0.8	13	14	1	4.0	1.83	1.92
Low-inc Apts: ex	1,269	1,273	4	0.3	14	15	1	5.0	1.12	1.17
Seasnl Rec: exis	1,745	1,633	-113	-6.5	26	25	-1	-2.2	1.49	1.56
Com/Ind: Lo: exi	6,859	6,713	-146	-2.1	198	198	1	0.3	2.88	2.96
Com/Ind Hi: exis	5,390	4,810	-580	-10.8	190	172	-18	-9.6	3.53	3.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,520	1,616	96	6.3	59	64	5	9.1	3.87	3.97
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	8	8	0	0.0	0	0	0	5.3	0.68	0.72
Ag Non-Hmstd	211	165	-45	-21.5	3	2	0	-17.4	1.36	1.43
Miscellaneous	2,441	2,431	-10	-0.4	54	56	2	4.2	2.21	2.32
New construction	0	40	40	0.0	0	1	1	0.0	0.00	2.69
<b>Total</b>	<b>40,496</b>	<b>38,343</b>	<b>-2,152</b>	<b>-5.3</b>	<b>790</b>	<b>773</b>	<b>-17</b>	<b>-2.2</b>	<b>1.95</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	456	431	-25	-5.5	County	29.98	30.83	0.00	0.00
(-) TIF Tax Capacity	14	13	-1	-4.7	City/Town	99.93	105.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.12	6.60	13.28	13.14
(=) Taxable Tax Capacity	442	418	-24	-5.5	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.16	143.33	13.28	13.14

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,400	48,400	-5.8	488	480	-8	-1.7	0.95	0.99
Res Hmstd: Avg Val	77,100	72,500	-6.0	740	719	-21	-2.8	0.96	0.99
Res Hmstd: Hi Val	102,700	96,600	-5.9	1,154	1,102	-51	-4.4	1.12	1.14
Res Hmstd: Ex-Hi Val	154,100	145,000	-5.9	1,985	1,922	-63	-3.1	1.29	1.33
Apartment	300,000	297,600	-0.8	5,504	5,723	219	4.0	1.83	1.92
Comm/Ind: Lo Val	150,000	133,800	-10.8	4,404	4,028	-376	-8.5	2.94	3.01
Comm/Ind: Mid Val	300,000	267,700	-10.8	10,210	9,188	-1,022	-10.0	3.40	3.43
Comm/Ind: Hi Val	1,000,000	892,300	-10.8	37,304	33,984	-3,319	-8.9	3.73	3.81

**Cass County**

**Remer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,100	9,141	41	0.5	96	99	3	3.2	1.05	1.08
Res Non-Hm: exis	1,999	2,456	457	22.8	31	38	7	23.9	1.55	1.56
Apartments: exis	100	128	28	28.4	2	2	1	29.1	1.90	1.91
Low-inc Apts: ex	875	869	-6	-0.7	10	10	0	0.3	1.15	1.16
Seasnl Rec: exis	379	384	5	1.2	6	6	0	0.4	1.57	1.55
Com/Ind: Lo: exi	3,435	3,296	-140	-4.1	104	99	-5	-4.8	3.03	3.00
Com/Ind Hi: exis	1,209	1,375	166	13.8	49	55	6	12.6	4.01	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	127	215	88	69.2	5	9	3	67.5	4.01	3.97
Ag HGA: Exist	210	220	10	4.7	2	3	0	8.5	1.14	1.18
Ag Hmstd Land	142	142	1	0.4	0	1	0	24.0	0.30	0.37
Ag Non-Hmstd	250	250	0	0.1	4	4	0	-0.8	1.47	1.46
Miscellaneous	127	127	0	0.0	3	3	0	0.4	2.27	2.27
New construction	0	469	469	0.0	0	16	16	0.0	0.00	3.45
<b>Total</b>	<b>17,952</b>	<b>19,072</b>	<b>1,120</b>	<b>6.2</b>	<b>311</b>	<b>343</b>	<b>32</b>	<b>10.3</b>	<b>1.73</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	178	195	17	9.6	County	30.47	31.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	109.46	99.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.79	12.04	6.12	8.91
(=) Taxable Tax Capacity	178	195	17	9.6	Special District	2.20	2.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.93	145.61	6.12	8.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,400	51,600	0.4	485	497	12	2.5	0.94	0.96
Res Hmstd: Avg Val	77,100	77,500	0.5	735	757	22	3.0	0.95	0.98
Res Hmstd: Hi Val	102,700	103,200	0.5	1,160	1,188	27	2.3	1.13	1.15
Res Hmstd: Ex-Hi Val	154,100	154,800	0.5	2,015	2,053	38	1.9	1.31	1.33
Apartment	300,000	385,100	28.4	5,693	7,353	1,659	29.1	1.9	1.91
Comm/Ind: Lo Val	150,000	170,700	13.8	4,539	5,326	787	17.3	3.03	3.12
Comm/Ind: Mid Val	300,000	341,300	13.8	10,561	12,104	1,544	14.6	3.52	3.55
Comm/Ind: Hi Val	1,000,000	1,137,700	13.8	38,661	43,748	5,086	13.2	3.87	3.85

**Cass County**

**Walker city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,155	42,903	-252	-0.6	505	509	4	0.8	1.17	1.19
Res Non-Hm: exis	8,161	7,669	-492	-6.0	110	105	-5	-4.4	1.35	1.37
Apartments: exis	5,535	5,770	235	4.2	91	96	5	6.0	1.64	1.67
Low-inc Apts: ex	2,367	2,367	0	0.0	24	24	0	1.7	1.00	1.02
Seasnl Rec: exis	37,939	36,046	-1,894	-5.0	544	523	-21	-3.8	1.43	1.45
Com/Ind: Lo: exi	15,478	15,418	-60	-0.4	414	413	-1	-0.3	2.68	2.68
Com/Ind Hi: exis	15,024	15,010	-15	-0.1	484	484	0	0.0	3.22	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,219	1,283	64	5.2	44	46	2	5.4	3.59	3.59
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	1,590	1,432	-158	-10.0	19	17	-2	-9.6	1.21	1.21
Miscellaneous	486	486	0	0.0	11	11	0	1.2	2.27	2.30
New construction	0	321	321	0.0	0	7	7	0.0	0.00	2.08
<b>Total</b>	<b>130,957</b>	<b>128,706</b>	<b>-2,251</b>	<b>-1.7</b>	<b>2,246</b>	<b>2,237</b>	<b>-10</b>	<b>-0.4</b>	<b>1.72</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,475	1,453	-22	-1.5	County	29.80	30.66	0.00	0.00
(-) TIF Tax Capacity	275	254	-20	-7.4	City/Town	84.32	86.12	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.80	9.51	9.20	9.07
(=) Taxable Tax Capacity	1,201	1,199	-1	-0.1	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.05	126.42	9.20	9.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	109,700	109,100	-0.5	1,122	1,132	9	0.8	1.02	1.04
Res Hmstd: Avg Val	164,500	163,500	-0.6	1,914	1,931	17	0.9	1.16	1.18
Res Hmstd: Hi Val	219,300	218,000	-0.6	2,705	2,731	26	1.0	1.23	1.25
Res Hmstd: Ex-Hi Val	329,000	327,100	-0.6	4,289	4,333	44	1.0	1.30	1.32
Apartment	300,000	312,700	4.2	4,928	5,225	298	6.0	1.64	1.67
Seas Rec: Lo Val	75,000	71,300	-4.9	995	961	-34	-3.4	1.33	1.35
Seas Rec: Hi Val	200,000	190,000	-5.0	2,812	2,704	-108	-3.8	1.41	1.42
Comm/Ind: Lo Val	150,000	149,900	-0.1	4,070	4,071	1	0.0	2.71	2.72
Comm/Ind: Mid Val	300,000	299,700	-0.1	9,452	9,450	-2	0.0	3.15	3.15
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	34,564	34,562	-2	0.0	3.46	3.46



<b>Cass County</b>	<b>Chickamaw Beach city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,826	8,382	-444	-5.0	50	48	-2	-3.4	0.57	0.58
Res Non-Hm: exis	886	840	-46	-5.2	6	6	0	-2.8	0.67	0.69
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	8,300	8,253	-47	-0.6	58	58	1	1.2	0.69	0.70
Com/Ind: Lo: exi	59	59	0	-0.2	1	1	0	-0.6	1.70	1.70
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146	153	7	4.7	3	3	0	4.3	2.23	2.22
Ag HGA: Exist	393	391	-2	-0.5	2	2	0	0.9	0.58	0.59
Ag Hmstd Land	219	212	-7	-3.2	0	0	0	0.0	#####	#####
Ag Non-Hmstd	1,175	1,170	-5	-0.4	6	7	0	3.0	0.54	0.56
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	28	28	0.0	0	0	0	0.0	0.00	0.41
<b>Total</b>	<b>20,003</b>	<b>19,487</b>	<b>-516</b>	<b>-2.6</b>	<b>126</b>	<b>126</b>	<b>-1</b>	<b>-0.6</b>	<b>0.63</b>	<b>0.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184	179	-5	-2.7	County	30.54	31.41	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.21	17.68	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.05	6.55	13.28	13.14
(=) Taxable Tax Capacity	184	179	-5	-2.7	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	53.93	55.78	13.28	13.14

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	104,500	99,200	-5.1	552	526	-27	-4.8	0.53	0.53
Res Hmstd: Avg Val	156,600	148,700	-5.0	928	892	-36	-3.9	0.59	0.6
Res Hmstd: Hi Val	208,800	198,300	-5.0	1,304	1,258	-46	-3.5	0.62	0.63
Res Hmstd: Ex-Hi Val	313,200	297,500	-5.0	2,056	1,992	-65	-3.1	0.66	0.67
Seas Rec: Lo Val	75,000	74,600	-0.5	469	478	10	2.1	0.63	0.64
Seas Rec: Hi Val	200,000	198,900	-0.6	1,409	1,430	20	1.4	0.70	0.72

**Cass County**

**Motley city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,008	971	-38	-3.7	13	13	0	-1.0	1.33	1.37
Res Non-Hm: exis	24	25	1	6.1	0	0	0	10.2	1.86	1.93
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	230	220	-10	-4.5	4	4	0	-1.4	1.55	1.60
Com/Ind: Lo: exi	89	89	0	0.0	3	3	0	1.8	2.97	3.02
Com/Ind Hi: exis	100	106	6	5.5	4	4	0	7.5	3.91	3.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	237	210	-27	-11.3	3	3	0	-7.6	1.38	1.44
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,688</b>	<b>1,620</b>	<b>-68</b>	<b>-4.0</b>	<b>27</b>	<b>27</b>	<b>0</b>	<b>-0.2</b>	<b>1.62</b>	<b>1.68</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	17	16	-1	-3.8	County	30.54	31.41	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.70	101.24	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.79	11.09	13.20	13.32	
(=) Taxable Tax Capacity	17	16	-1	-3.8	Special District	0.13	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.17	143.88	13.20	13.32	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	112,100	107,900	-3.7	1,322	1,300	-22	-1.6	1.18	1.20
Res Hmstd: Avg Val	168,100	161,800	-3.7	2,239	2,217	-22	-1.0	1.33	1.37
Res Hmstd: Hi Val	224,000	215,600	-3.8	3,155	3,133	-22	-0.7	1.41	1.45
Res Hmstd: Ex-Hi Val	336,100	323,500	-3.7	4,991	4,968	-22	-0.5	1.48	1.54
Seas Rec: Lo Val	75,000	71,600	-4.5	1,101	1,090	-11	-1.0	1.47	1.52
Seas Rec: Hi Val	200,000	191,000	-4.5	3,094	3,052	-42	-1.4	1.55	1.6
Comm/Ind: Lo Val	150,000	158,200	5.5	4,448	4,857	409	9.2	2.97	3.07
Comm/Ind: Mid Val	300,000	316,500	5.5	10,313	11,162	848	8.2	3.44	3.53
Comm/Ind: Hi Val	1,000,000	1,054,900	5.5	37,683	40,570	2,887	7.7	3.77	3.85

**Chippewa County**

**Clara City city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	35,941	34,808	-1,133	-3.2	532	568	35	6.7	1.48	1.63
Res Non-Hm: exis	5,428	6,170	743	13.7	107	133	26	23.9	1.98	2.16
Apartments: exis	884	875	-8	-0.9	20	22	2	8.0	2.30	2.51
Low-inc Apts: ex	254	264	10	3.9	4	4	1	13.6	1.44	1.58
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,295	5,253	-42	-0.8	182	191	9	5.0	3.43	3.64
Com/Ind Hi: exis	10,361	10,355	-6	-0.1	459	484	25	5.5	4.43	4.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,654	1,645	-9	-0.5	73	77	4	5.0	4.43	4.67
Ag HGA: Exist	286	286	0	0.0	5	5	0	9.8	1.62	1.78
Ag Hmstd Land	2,399	2,327	-72	-3.0	18	18	0	-0.9	0.74	0.76
Ag Non-Hmstd	2,959	2,869	-90	-3.0	44	46	2	3.9	1.50	1.61
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	340	340	0.0	0	7	7	0.0	0.00	2.08
<b>Total</b>	<b>65,459</b>	<b>65,192</b>	<b>-268</b>	<b>-0.4</b>	<b>1,445</b>	<b>1,555</b>	<b>110</b>	<b>7.6</b>	<b>2.21</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	688	688	0	0.0	County	35.22	37.60	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	107.39	115.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.71	6.96	42.53	49.84
(=) Taxable Tax Capacity	688	688	0	0.0	Special District	0.54	0.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.86	160.57	42.53	49.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,000	53,300	-3.1	728	779	51	7.0	1.32	1.46
Res Hmstd: Avg Val	82,500	79,900	-3.2	1,140	1,199	58	5.1	1.38	1.50
Res Hmstd: Hi Val	110,000	106,500	-3.2	1,707	1,797	90	5.3	1.55	1.69
Res Hmstd: Ex-Hi Val	165,000	159,800	-3.2	2,839	2,995	156	5.5	1.72	1.87
Apartment	300,000	297,200	-0.9	6,895	7,446	551	8.0	2.3	2.51
Comm/Ind: Lo Val	150,000	149,900	-0.1	5,151	5,450	299	5.8	3.43	3.64
Comm/Ind: Mid Val	300,000	299,800	-0.1	11,807	12,467	660	5.6	3.94	4.16
Comm/Ind: Hi Val	1,000,000	999,400	-0.1	42,866	45,219	2,354	5.5	4.29	4.52

**Chippewa County**

**Maynard city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,276	6,205	-71	-1.1	104	103	-1	-0.7	1.65	1.66
Res Non-Hm: exis	1,327	1,232	-94	-7.1	31	28	-3	-8.7	2.34	2.30
Apartments: exis	173	173	0	0.0	5	5	0	-2.7	2.79	2.71
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,042	1,016	-25	-2.4	42	39	-2	-5.8	4.02	3.88
Com/Ind Hi: exis	3,183	3,195	11	0.3	166	160	-6	-3.6	5.22	5.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	452	438	-15	-3.2	24	22	-2	-7.1	5.22	5.01
Ag HGA: Exist	96	96	0	0.0	2	2	0	-0.6	1.75	1.74
Ag Hmstd Land	858	804	-54	-6.3	8	7	-1	-13.0	0.89	0.82
Ag Non-Hmstd	61	31	-30	-48.6	1	1	-1	-51.8	1.89	1.77
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	211	211	0.0	0	5	5	0.0	0.00	2.35
<b>Total</b>	<b>13,468</b>	<b>13,401</b>	<b>-67</b>	<b>-0.5</b>	<b>382</b>	<b>371</b>	<b>-10</b>	<b>-2.7</b>	<b>2.83</b>	<b>2.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	150	150	0	0.0	County	34.50	37.16	0.00	0.00
(-) TIF Tax Capacity	21	2	-19	-88.7	City/Town	148.15	133.00	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.87	6.44	42.53	49.84
(=) Taxable Tax Capacity	129	148	19	14.7	Special District	0.54	0.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	189.06	177.17	42.53	49.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,100	35,700	-1.1	563	557	-6	-1.0	1.56	1.56
Res Hmstd: Avg Val	54,100	53,500	-1.1	844	835	-8	-1.0	1.56	1.56
Res Hmstd: Hi Val	72,100	71,300	-1.1	1,125	1,113	-11	-1.0	1.56	1.56
Res Hmstd: Ex-Hi Val	108,200	107,000	-1.1	1,986	1,940	-46	-2.3	1.84	1.81
Apartment	300,000	300,000	0.0	8,366	8,139	-227	-2.7	2.79	2.71
Comm/Ind: Lo Val	150,000	150,500	0.3	6,033	5,852	-181	-3.0	4.02	3.89
Comm/Ind: Mid Val	300,000	301,000	0.3	13,865	13,398	-467	-3.4	4.62	4.45
Comm/Ind: Hi Val	1,000,000	1,003,500	0.4	50,413	48,619	-1,794	-3.6	5.04	4.84

**Chippewa County**

**Milan city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,205	4,739	-466	-9.0	70	66	-4	-5.1	1.34	1.39
Res Non-Hm: exis	1,185	1,481	296	25.0	24	32	7	30.6	2.05	2.14
Apartments: exis	286	286	0	0.0	7	7	0	4.6	2.48	2.60
Low-inc Apts: ex	53	53	0	0.0	1	1	0	4.4	1.52	1.59
Seasnl Rec: exis	156	269	113	72.0	3	5	2	80.5	1.89	1.98
Com/Ind: Lo: exi	775	739	-35	-4.6	25	25	-1	-2.2	3.25	3.33
Com/Ind Hi: exis	854	840	-14	-1.7	41	42	1	1.2	4.85	5.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	306	279	-27	-8.8	15	14	-1	-6.1	4.85	5.00
Ag HGA: Exist	134	134	0	0.0	2	2	0	4.2	1.69	1.76
Ag Hmstd Land	537	138	-398	-74.2	4	1	-3	-70.0	0.81	0.94
Ag Non-Hmstd	610	246	-364	-59.7	11	5	-6	-57.6	1.80	1.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	89	89	0.0	0	3	3	0.0	0.00	3.69
<b>Total</b>	10,099	9,291	-808	-8.0	204	203	0	-0.2	2.02	2.19

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	93	89	-4	-4.6	County	31.68	33.83	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	147.35	154.51	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.90	1.14	22.81	22.23
(=) Taxable Tax Capacity	93	89	-4	-4.6	Special District	0.54	0.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	180.48	190.05	22.81	22.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,700	30,700	-8.9	442	418	-23	-5.3	1.31	1.36	
Res Hmstd: Avg Val	50,500	46,000	-8.9	662	627	-35	-5.3	1.31	1.36	
Res Hmstd: Hi Val	67,400	61,400	-8.9	884	837	-47	-5.3	1.31	1.36	
Res Hmstd: Ex-Hi Val	101,100	92,000	-9.0	1,547	1,403	-145	-9.4	1.53	1.52	
Apartment	300,000	300,000	0.0	7,452	7,794	342	4.6	2.48	2.6	
Comm/Ind: Lo Val	150,000	147,500	-1.7	5,544	5,608	64	1.1	3.7	3.80	
Comm/Ind: Mid Val	300,000	295,000	-1.7	12,823	12,946	123	1.0	4.27	4.39	
Comm/Ind: Hi Val	1,000,000	983,400	-1.7	46,788	47,333	545	1.2	4.68	4.81	

**Chippewa County**

**Montevideo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	126,394	132,610	6,217	4.9	1,513	1,633	120	7.9	1.20	1.23
Res Non-Hm: exis	21,449	22,894	1,445	6.7	356	382	26	7.2	1.66	1.67
Apartments: exis	9,064	10,104	1,040	11.5	178	201	23	12.8	1.97	1.99
Low-inc Apts: ex	3,695	3,231	-464	-12.6	45	40	-5	-11.5	1.21	1.22
Seasnl Rec: exis	3	3	0	0.0	0	0	0	1.2	1.51	1.53
Com/Ind: Lo: exi	22,069	21,496	-574	-2.6	681	663	-18	-2.7	3.09	3.08
Com/Ind Hi: exis	32,071	32,270	199	0.6	1,299	1,306	7	0.5	4.05	4.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,914	5,172	258	5.2	198	209	10	5.2	4.04	4.03
Ag HGA: Exist	216	218	1	0.6	1	1	0	8.8	0.46	0.50
Ag Hmstd Land	831	831	0	0.0	5	5	0	1.6	0.65	0.66
Ag Non-Hmstd	3,187	3,187	0	0.0	45	46	1	1.5	1.42	1.44
Miscellaneous	768	768	0	0.0	18	18	0	1.1	2.29	2.31
New construction	0	2,414	2,414	0.0	0	60	60	0.0	0.00	2.49
<b>Total</b>	<b>224,662</b>	<b>235,198</b>	<b>10,536</b>	<b>4.7</b>	<b>4,340</b>	<b>4,563</b>	<b>223</b>	<b>5.1</b>	<b>1.93</b>	<b>1.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,376	2,495	118	5.0	County	34.48	36.96	0.00	0.00
(-) TIF Tax Capacity	15	15	0	0.0	City/Town	88.27	85.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.85	19.87	19.28	19.10
(=) Taxable Tax Capacity	2,361	2,480	118	5.0	Special District	1.51	1.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.11	144.18	19.28	19.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,600	58,300	4.9	581	616	34	5.9	1.05	1.06
Res Hmstd: Avg Val	83,400	87,500	4.9	923	1,005	82	8.9	1.11	1.15
Res Hmstd: Hi Val	111,200	116,700	4.9	1,408	1,520	112	8.0	1.27	1.30
Res Hmstd: Ex-Hi Val	166,800	175,000	4.9	2,376	2,548	171	7.2	1.42	1.46
Apartment	300,000	334,400	11.5	5,908	6,666	758	12.8	1.97	1.99
Comm/Ind: Lo Val	150,000	150,900	0.6	4,628	4,660	32	0.7	3.09	3.09
Comm/Ind: Mid Val	300,000	301,900	0.6	10,703	10,771	68	0.6	3.57	3.57
Comm/Ind: Hi Val	1,000,000	1,006,200	0.6	39,050	39,271	220	0.6	3.91	3.90

**Chippewa County**

**Watson city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,026	3,078	52	1.7	57	64	8	13.5	1.87	2.09
Res Non-Hm: exis	598	540	-58	-9.7	18	19	0	2.2	3.06	3.46
Apartments: exis	36	36	0	0.7	1	1	0	12.7	3.68	4.12
Low-inc Apts: ex	109	109	0	-0.1	2	3	0	11.6	2.24	2.51
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	257	252	-5	-2.1	13	14	1	8.3	5.10	5.64
Com/Ind Hi: exis	17	15	-2	-11.4	1	1	0	-1.9	6.73	7.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	112	114	2	1.7	8	8	1	12.6	6.73	7.45
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	79	29	-50	-63.6	2	1	-1	-58.5	2.76	3.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	2.48
<b>Total</b>	<b>4,233</b>	<b>4,178</b>	<b>-55</b>	<b>-1.3</b>	<b>103</b>	<b>112</b>	<b>9</b>	<b>9.1</b>	<b>2.42</b>	<b>2.68</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	33	32	-1	-2.8	County	25.38	27.44	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	244.36	278.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.94	7.51	19.68	19.42
(=) Taxable Tax Capacity	33	32	-1	-2.8	Special District	0.54	0.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	276.21	314.31	19.68	19.42

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,700	30,200		1.7	551	628	78	14.1	1.85	2.08
Res Hmstd: Avg Val	44,500	45,300		1.8	825	942	117	14.2	1.85	2.08
Res Hmstd: Hi Val	59,300	60,300		1.7	1,100	1,254	155	14.1	1.85	2.08
Res Hmstd: Ex-Hi Val	89,000	90,500		1.7	1,826	2,106	280	15.3	2.05	2.33
Apartment	300,000	302,000		0.7	10,949	12,452	1,503	13.7	3.65	4.12
Comm/Ind: Lo Val	150,000	132,800		-11.5	7,652	7,487	-165	-2.2	5.10	5.64
Comm/Ind: Mid Val	300,000	265,700		-11.4	17,755	17,079	-676	-3.8	5.92	6.43
Comm/Ind: Hi Val	1,000,000	885,500		-11.5	64,905	63,268	-1,637	-2.5	6.49	7.14

**Chippewa County**

**Granite Falls city (part**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,227	29,247	1,021	3.6	421	448	27	6.4	1.49	1.53
Res Non-Hm: exis	3,029	2,531	-498	-16.4	56	48	-8	-14.9	1.85	1.88
Apartments: exis	1,738	1,738	0	0.0	37	37	0	0.9	2.12	2.14
Low-inc Apts: ex	314	314	0	0.0	4	4	0	1.5	1.32	1.34
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,804	2,849	45	1.6	91	92	1	1.0	3.24	3.22
Com/Ind Hi: exis	14,694	14,694	0	0.0	114	113	-1	-1.0	0.78	0.77
Publ U: Elec Gen	5,018	4,722	-295	-5.9	160	151	-9	-5.9	3.19	3.19
Publ U: Other	12,094	15,881	3,787	31.3	506	658	153	30.2	4.18	4.15
Ag HGA: Exist	38	39	0	0.8	0	0	0	4.0	1.18	1.22
Ag Hmstd Land	102	445	342	334.2	0	3	2	979.3	0.24	0.59
Ag Non-Hmstd	1,712	1,370	-342	-20.0	25	19	-5	-21.5	1.43	1.41
Miscellaneous	299	299	0	0.0	6	6	0	0.9	2.12	2.14
New construction	0	179	179	0.0	0	5	5	0.0	0.00	2.64
<b>Total</b>	<b>70,069</b>	<b>74,308</b>	<b>4,239</b>	<b>6.0</b>	<b>1,421</b>	<b>1,585</b>	<b>164</b>	<b>11.5</b>	<b>2.03</b>	<b>2.13</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	746	823	76	10.2	County	35.49	37.78	0.00	0.00
(-) TIF Tax Capacity	14	14	0	0.0	City/Town	97.93	91.54	10.18	9.86
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.79	11.19	22.12	27.75
(=) Taxable Tax Capacity	<u>732</u>	<u>808</u>	<u>76</u>	<u>10.4</u>	Special District	<u>0.26</u>	<u>0.27</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.47	140.79	32.30	37.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,000	88,100	3.6	1,070	1,159	90	8.4	1.26	1.32
Res Hmstd: Avg Val	127,500	132,100	3.6	1,871	2,000	128	6.9	1.47	1.51
Res Hmstd: Hi Val	169,900	176,000	3.6	2,671	2,839	167	6.3	1.57	1.61
Res Hmstd: Ex-Hi Val	254,900	264,100	3.6	4,275	4,522	247	5.8	1.68	1.71
Apartment	300,000	300,000	0.0	6,349	6,408	59	0.9	2.12	2.14
Comm/Ind: Lo Val	150,000	150,000	0.0	4,854	4,825	-29	-0.6	3.24	3.22
Comm/Ind: Mid Val	300,000	300,000	0.0	11,165	11,071	-93	-0.8	3.72	3.69
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,614	40,218	-396	-1.0	4.06	4.02



**Chisago County**

**Center City city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	38,771	39,933	1,162	3.0	549	567	18	3.3	1.42	1.42
Res Non-Hm: exis	7,095	7,052	-43	-0.6	112	112	-1	-0.6	1.58	1.58
Apartments: exis	110	110	0	0.0	2	2	0	-0.1	1.91	1.91
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,681	3,284	-397	-10.8	57	51	-6	-11.3	1.55	1.54
Com/Ind: Lo: exi	2,359	2,341	-19	-0.8	71	70	-1	-1.9	3.02	2.99
Com/Ind Hi: exis	4,640	4,277	-363	-7.8	184	168	-16	-8.9	3.97	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	948	985	37	3.9	38	39	1	2.7	3.97	3.92
Ag HGA: Exist	146	155	9	6.2	2	2	0	7.9	1.33	1.35
Ag Hmstd Land	273	273	0	0.0	2	2	0	9.8	0.58	0.63
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	1.55
<b>Total</b>	<b>58,023</b>	<b>58,419</b>	<b>396</b>	<b>0.7</b>	<b>1,017</b>	<b>1,012</b>	<b>-5</b>	<b>-0.5</b>	<b>1.75</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	608	608	1	0.1	County	77.08	73.14	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.65	39.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.45	25.68	16.67	17.00
(=) Taxable Tax Capacity	608	608	1	0.1	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.52	139.15	16.67	17.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	129,400	133,300	3.0	1,664	1,730	66	4.0	1.29	1.3
Res Hmstd: Avg Val	194,100	199,900	3.0	2,756	2,854	98	3.5	1.42	1.43
Res Hmstd: Hi Val	258,700	266,500	3.0	3,846	3,977	131	3.4	1.49	1.49
Res Hmstd: Ex-Hi Val	388,200	399,800	3.0	6,031	6,225	194	3.2	1.55	1.56
Apartment	300,000	300,000	0.0	5,732	5,728	-4	-0.1	1.91	1.91
Seas Rec: Lo Val	75,000	66,900	-10.8	1,111	987	-124	-11.1	1.48	1.48
Seas Rec: Hi Val	200,000	178,400	-10.8	3,121	2,760	-361	-11.6	1.56	1.55
Comm/Ind: Lo Val	150,000	138,300	-7.8	4,531	4,130	-401	-8.8	3.02	2.99
Comm/Ind: Mid Val	300,000	276,500	-7.8	10,488	9,444	-1,044	-10.0	3.5	3.42
Comm/Ind: Hi Val	1,000,000	921,800	-7.8	38,290	34,772	-3,518	-9.2	3.83	3.77

**Chisago County**

**Chisago City city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	318,531	334,742	16,212	5.1	4,859	5,049	189	3.9	1.53	1.51
Res Non-Hm: exis	48,078	45,916	-2,162	-4.5	830	773	-56	-6.8	1.73	1.68
Apartments: exis	17,891	17,853	-38	-0.2	363	355	-8	-2.2	2.03	1.99
Low-inc Apts: ex	5,203	5,203	0	0.0	65	63	-1	-1.9	1.24	1.22
Seasnl Rec: exis	12,671	12,394	-277	-2.2	210	201	-9	-4.4	1.66	1.62
Com/Ind: Lo: exi	12,717	12,199	-518	-4.1	401	375	-26	-6.6	3.15	3.07
Com/Ind Hi: exis	21,738	23,172	1,433	6.6	788	825	37	4.8	3.62	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,491	7,616	125	1.7	309	307	-1	-0.5	4.12	4.04
Ag HGA: Exist	5,480	6,078	598	10.9	82	90	9	10.8	1.49	1.49
Ag Hmstd Land	6,802	7,037	235	3.5	40	40	0	1.1	0.59	0.57
Ag Non-Hmstd	5,884	5,440	-444	-7.5	88	79	-9	-9.7	1.49	1.45
Miscellaneous	234	234	0	0.0	5	5	0	-2.0	2.03	1.99
New construction	0	12,770	12,770	0.0	0	235	235	0.0	0.00	1.84
<b>Total</b>	<b>462,720</b>	<b>490,654</b>	<b>27,935</b>	<b>6.0</b>	<b>8,039</b>	<b>8,399</b>	<b>360</b>	<b>4.5</b>	<b>1.74</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,668	4,975	307	6.6	County	76.28	72.32	0.00	0.00
(-) TIF Tax Capacity	65	48	-16	-25.3	City/Town	44.20	45.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.52	25.82	16.60	16.94
(=) Taxable Tax Capacity	4,603	4,926	323	7.0	Special District	1.84	1.81	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	148.84	145.44	16.60	16.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	145,300	152,700	5.1	2,044	2,138	94	4.6	1.41	1.4
Res Hmstd: Avg Val	217,900	229,000	5.1	3,343	3,477	134	4.0	1.53	1.52
Res Hmstd: Hi Val	290,400	305,200	5.1	4,639	4,814	174	3.8	1.6	1.58
Res Hmstd: Ex-Hi Val	435,800	458,000	5.1	7,210	7,437	227	3.1	1.65	1.62
Apartment	300,000	299,400	-0.2	6,080	5,950	-129	-2.1	2.03	1.99
Comm/Ind: Lo Val	150,000	159,900	6.6	4,739	5,021	281	5.9	3.16	3.14
Comm/Ind: Mid Val	300,000	319,800	6.6	10,975	11,497	521	4.8	3.66	3.6
Comm/Ind: Hi Val	1,000,000	1,065,900	6.6	40,077	41,714	1,637	4.1	4.01	3.91

**Chisago County**

**Harris city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	45,341	50,016	4,675	10.3	694	746	52	7.5	1.53	1.49
Res Non-Hm: exis	6,918	6,204	-714	-10.3	129	111	-18	-13.6	1.86	1.79
Apartments: exis	739	725	-13	-1.8	17	16	-1	-6.4	2.27	2.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	149	173	24	16.2	3	3	0	10.7	1.79	1.71
Com/Ind: Lo: exi	4,517	4,347	-170	-3.8	156	143	-13	-8.2	3.45	3.30
Com/Ind Hi: exis	4,750	4,747	-3	-0.1	217	207	-10	-4.7	4.57	4.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,747	2,956	209	7.6	125	129	3	2.7	4.55	4.35
Ag HGA: Exist	8,173	8,729	556	6.8	124	129	5	3.7	1.52	1.47
Ag Hmstd Land	12,438	12,895	457	3.7	88	87	-2	-1.9	0.71	0.67
Ag Non-Hmstd	6,754	6,416	-339	-5.0	112	101	-11	-9.8	1.65	1.57
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	307	307	0.0	0	5	5	0.0	0.00	1.57
<b>Total</b>	<b>92,525</b>	<b>97,515</b>	<b>4,989</b>	<b>5.4</b>	<b>1,665</b>	<b>1,675</b>	<b>11</b>	<b>0.7</b>	<b>1.80</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	871	920	48	5.6	County	74.58	70.73	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	54.78	52.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.04	37.55	11.99	12.26
(=) Taxable Tax Capacity	871	920	48	5.6	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	170.75	162.53	11.99	12.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,700	105,600	10.3	1,260	1,395	135	10.7	1.32	1.32
Res Hmstd: Avg Val	143,500	158,300	10.3	2,207	2,393	186	8.4	1.54	1.51
Res Hmstd: Hi Val	191,300	211,000	10.3	3,154	3,391	238	7.5	1.65	1.61
Res Hmstd: Ex-Hi Val	287,100	316,700	10.3	5,052	5,394	342	6.8	1.76	1.70
Apartment	300,000	294,600	-1.8	6,763	6,346	-416	-6.2	2.25	2.15
Comm/Ind: Lo Val	150,000	149,900	-0.1	5,163	4,931	-232	-4.5	3.44	3.29
Comm/Ind: Mid Val	300,000	299,800	-0.1	11,987	11,443	-544	-4.5	4	3.82
Comm/Ind: Hi Val	1,000,000	999,400	-0.1	43,834	41,842	-1,992	-4.5	4.38	4.19

**Chisago County**

**Lindstrom city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	240,842	252,170	11,327	4.7	3,729	3,929	200	5.4	1.55	1.56
Res Non-Hm: exis	40,992	40,250	-741	-1.8	739	724	-15	-2.1	1.80	1.80
Apartments: exis	3,083	3,103	19	0.6	66	66	0	0.3	2.14	2.14
Low-inc Apts: ex	578	578	0	0.0	8	8	0	-0.3	1.31	1.31
Seasnl Rec: exis	8,343	10,176	1,833	22.0	151	181	30	20.0	1.81	1.78
Com/Ind: Lo: exi	10,551	10,499	-52	-0.5	348	342	-6	-1.7	3.30	3.26
Com/Ind Hi: exis	16,459	14,884	-1,575	-9.6	715	638	-77	-10.7	4.34	4.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,446	5,540	94	1.7	235	236	1	0.5	4.32	4.26
Ag HGA: Exist	1,133	1,011	-122	-10.7	18	17	-2	-9.5	1.63	1.65
Ag Hmstd Land	2,496	1,399	-1,097	-43.9	17	9	-8	-47.2	0.69	0.65
Ag Non-Hmstd	117	127	10	8.6	2	2	0	8.0	1.58	1.57
Miscellaneous	2,331	2,498	168	7.2	43	47	3	8.0	1.86	1.88
New construction	0	3,137	3,137	0.0	0	60	60	0.0	0.00	1.91
<b>Total</b>	<b>332,371</b>	<b>345,372</b>	<b>13,001</b>	<b>3.9</b>	<b>6,072</b>	<b>6,259</b>	<b>187</b>	<b>3.1</b>	<b>1.83</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,305	3,433	128	3.9	County	76.76	72.83	0.00	0.00
(-) TIF Tax Capacity	79	12	-67	-85.3	City/Town	53.59	57.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.45	25.68	16.67	17.00
(=) Taxable Tax Capacity	3,226	3,422	196	6.1	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.15	157.38	16.67	17.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,600	123,100	4.7	1,634	1,735	101	6.1	1.39	1.41
Res Hmstd: Avg Val	176,300	184,600	4.7	2,744	2,894	150	5.5	1.56	1.57
Res Hmstd: Hi Val	235,000	246,100	4.7	3,854	4,054	200	5.2	1.64	1.65
Res Hmstd: Ex-Hi Val	352,600	369,200	4.7	6,077	6,375	298	4.9	1.72	1.73
Apartment	300,000	301,900	0.6	6,431	6,452	21	0.3	2.14	2.14
Comm/Ind: Lo Val	150,000	135,600	-9.6	4,950	4,420	-530	-10.7	3.3	3.26
Comm/Ind: Mid Val	300,000	271,300	-9.6	11,466	10,092	-1,374	-12.0	3.82	3.72
Comm/Ind: Hi Val	1,000,000	904,300	-9.6	41,876	37,244	-4,632	-11.1	4.19	4.12

**Chisago County**

**North Branch city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	419,533	453,171	33,638	8.0	6,850	7,230	380	5.5	1.63	1.60
Res Non-Hm: exis	51,732	53,555	1,823	3.5	1,014	1,009	-5	-0.5	1.96	1.88
Apartments: exis	22,732	22,317	-416	-1.8	538	507	-31	-5.7	2.37	2.27
Low-inc Apts: ex	9,457	9,321	-136	-1.4	136	129	-7	-5.3	1.44	1.38
Seasnl Rec: exis	122	149	26	21.5	2	3	0	17.5	1.87	1.80
Com/Ind: Lo: exi	26,083	25,195	-888	-3.4	931	863	-68	-7.3	3.57	3.43
Com/Ind Hi: exis	86,714	80,479	-6,234	-7.2	4,086	3,639	-447	-10.9	4.71	4.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14,804	15,727	923	6.2	698	711	14	2.0	4.71	4.52
Ag HGA: Exist	13,487	14,777	1,290	9.6	227	244	17	7.4	1.68	1.65
Ag Hmstd Land	19,043	18,345	-698	-3.7	145	130	-15	-10.4	0.76	0.71
Ag Non-Hmstd	15,788	18,323	2,536	16.1	280	312	32	11.4	1.77	1.70
Miscellaneous	3,248	3,235	-12	-0.4	79	76	-4	-4.4	2.44	2.34
New construction	0	7,029	7,029	0.0	0	147	147	0.0	0.00	2.09
<b>Total</b>	<b>682,741</b>	<b>721,621</b>	<b>38,880</b>	<b>5.7</b>	<b>14,986</b>	<b>14,999</b>	<b>13</b>	<b>0.1</b>	<b>2.20</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,237	7,594	357	4.9	County	74.53	70.71	0.00	0.00
(-) TIF Tax Capacity	359	305	-54	-15.0	City/Town	57.46	56.64	2.19	2.19
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.80	38.36	12.28	11.86
(=) Taxable Tax Capacity	6,878	7,289	411	6.0	Special District	4.86	4.76	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	177.65	170.47	14.46	14.05

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,600	108,700	8.1	1,432	1,538	106	7.4	1.42	1.41
Res Hmstd: Avg Val	150,800	162,900	8.0	2,477	2,621	144	5.8	1.64	1.61
Res Hmstd: Hi Val	201,000	217,100	8.0	3,521	3,704	183	5.2	1.75	1.71
Res Hmstd: Ex-Hi Val	301,600	325,800	8.0	5,615	5,877	262	4.7	1.86	1.80
Apartment	300,000	294,500	-1.8	7,096	6,689	-406	-5.7	2.37	2.27
Comm/Ind: Lo Val	150,000	139,200	-7.2	5,356	4,770	-586	-10.9	3.57	3.43
Comm/Ind: Mid Val	300,000	278,400	-7.2	12,424	10,946	-1,478	-11.9	4.14	3.93
Comm/Ind: Hi Val	1,000,000	928,100	-7.2	45,410	40,325	-5,085	-11.2	4.54	4.34

**Chisago County**

**Rush City city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	49,928	49,584	-343	-0.7	629	610	-18	-2.9	1.26	1.23
Res Non-Hm: exis	13,480	13,513	34	0.2	239	233	-6	-2.4	1.77	1.72
Apartments: exis	4,761	4,742	-18	-0.4	99	96	-3	-3.2	2.07	2.02
Low-inc Apts: ex	3,623	3,613	-10	-0.3	46	44	-1	-2.8	1.26	1.23
Seasnl Rec: exis	736	649	-87	-11.8	15	13	-2	-14.6	2.03	1.97
Com/Ind: Lo: exi	9,041	8,480	-560	-6.2	292	265	-27	-9.3	3.23	3.12
Com/Ind Hi: exis	16,992	16,648	-344	-2.0	725	685	-39	-5.4	4.27	4.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,760	2,652	-108	-3.9	116	109	-7	-6.2	4.21	4.11
Ag HGA: Exist	723	715	-8	-1.2	10	9	0	-3.6	1.34	1.31
Ag Hmstd Land	1,151	1,052	-100	-8.7	7	6	-1	-14.9	0.62	0.58
Ag Non-Hmstd	936	848	-88	-9.4	15	13	-2	-13.0	1.57	1.51
Miscellaneous	2,093	2,078	-15	-0.7	47	45	-2	-3.6	2.24	2.17
New construction	0	315	315	0.0	0	11	11	0.0	0.00	3.41
<b>Total</b>	<b>106,223</b>	<b>104,891</b>	<b>-1,332</b>	<b>-1.3</b>	<b>2,238</b>	<b>2,139</b>	<b>-99</b>	<b>-4.4</b>	<b>2.11</b>	<b>2.04</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	1,183	1,165	-18	-1.5	County	74.52	70.68	0.00	0.00
(-) TIF Tax Capacity	112	30	-83	-73.5	City/Town	43.37	43.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	37.72	35.17	11.17	13.37
(=) Taxable Tax Capacity	1,070	1,135	65	6.0	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.95	150.56	11.17	13.37

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,700	67,200	-0.7	713	697	-16	-2.3	1.05	1.04	
Res Hmstd: Avg Val	101,600	100,900	-0.7	1,267	1,230	-37	-2.9	1.25	1.22	
Res Hmstd: Hi Val	135,400	134,500	-0.7	1,883	1,826	-57	-3.0	1.39	1.36	
Res Hmstd: Ex-Hi Val	203,100	201,700	-0.7	3,117	3,019	-98	-3.1	1.53	1.5	
Apartment	300,000	298,800	-0.4	6,221	6,023	-198	-3.2	2.07	2.02	
Comm/Ind: Lo Val	150,000	147,000	-2.0	4,840	4,588	-252	-5.2	3.23	3.12	
Comm/Ind: Mid Val	300,000	293,900	-2.0	11,238	10,605	-633	-5.6	3.75	3.61	
Comm/Ind: Hi Val	1,000,000	979,700	-2.0	41,095	38,838	-2,257	-5.5	4.11	3.96	

**Chisago County**

**Shafer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	33,326	33,913	588	1.8	498	504	6	1.2	1.50	1.49
Res Non-Hm: exis	6,136	7,083	947	15.4	120	134	15	12.2	1.95	1.90
Apartments: exis	750	750	0	0.0	17	17	0	-1.8	2.27	2.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,867	2,874	7	0.3	99	97	-2	-2.1	3.45	3.37
Com/Ind Hi: exis	2,806	2,714	-92	-3.3	128	120	-7	-5.6	4.55	4.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,254	1,311	56	4.5	57	58	1	1.9	4.55	4.44
Ag HGA: Exist	366	158	-208	-56.8	6	2	-4	-58.9	1.66	1.58
Ag Hmstd Land	411	458	47	11.3	2	3	0	13.0	0.60	0.60
Ag Non-Hmstd	549	484	-65	-11.8	9	8	-1	-13.7	1.68	1.65
Miscellaneous	1,180	1,180	0	0.0	27	26	0	-1.8	2.27	2.23
New construction	0	172	172	0.0	0	3	3	0.0	0.00	1.72
<b>Total</b>	<b>49,646</b>	<b>51,097</b>	<b>1,452</b>	<b>2.9</b>	<b>963</b>	<b>973</b>	<b>10</b>	<b>1.0</b>	<b>1.94</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	488	504	16	3.2	County	74.63	70.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	65.81	66.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.45	25.68	16.67	17.00
(=) Taxable Tax Capacity	488	504	16	3.2	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	168.24	164.66	16.67	17.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	84,500	86,000	1.8	1,064	1,077	13	1.2	1.26	1.25
Res Hmstd: Avg Val	126,700	128,900	1.7	1,908	1,919	11	0.6	1.51	1.49
Res Hmstd: Hi Val	168,900	171,900	1.8	2,752	2,764	12	0.4	1.63	1.61
Res Hmstd: Ex-Hi Val	253,400	257,900	1.8	4,443	4,454	11	0.3	1.75	1.73
Apartment	300,000	300,000	0.0	6,809	6,685	-124	-1.8	2.27	2.23
Comm/Ind: Lo Val	150,000	145,100	-3.3	5,177	4,888	-289	-5.6	3.45	3.37
Comm/Ind: Mid Val	300,000	290,100	-3.3	11,996	11,267	-729	-6.1	4	3.88
Comm/Ind: Hi Val	1,000,000	967,100	-3.3	43,818	41,293	-2,525	-5.8	4.38	4.27

**Chisago County**

**Stacy city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	47,481	51,994	4,513	9.5	714	757	43	6.1	1.50	1.46
Res Non-Hm: exis	5,926	5,533	-394	-6.6	107	97	-10	-9.5	1.81	1.75
Apartments: exis	635	635	0	0.0	14	13	-1	-5.2	2.21	2.09
Low-inc Apts: ex	697	670	-26	-3.8	9	9	-1	-8.7	1.34	1.27
Seasnl Rec: exis	178	190	12	6.6	3	3	0	3.1	1.70	1.65
Com/Ind: Lo: exi	6,327	5,697	-630	-10.0	214	183	-31	-14.4	3.39	3.22
Com/Ind Hi: exis	13,238	12,873	-365	-2.8	591	547	-44	-7.5	4.46	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,597	2,705	108	4.2	116	115	-1	-1.0	4.47	4.25
Ag HGA: Exist	675	713	38	5.6	10	10	0	4.5	1.46	1.44
Ag Hmstd Land	485	495	10	2.1	2	2	0	-1.8	0.47	0.45
Ag Non-Hmstd	421	461	40	9.5	6	7	0	6.3	1.54	1.49
Miscellaneous	3,619	3,619	0	0.0	80	76	-4	-5.2	2.21	2.09
New construction	0	1,605	1,605	0.0	0	40	40	0.0	0.00	2.46
<b>Total</b>	<b>82,278</b>	<b>87,190</b>	<b>4,912</b>	<b>6.0</b>	<b>1,867</b>	<b>1,859</b>	<b>-8</b>	<b>-0.5</b>	<b>2.27</b>	<b>2.13</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	939	989	50	5.3	County	74.58	70.73	0.00	0.00
(-) TIF Tax Capacity	56	54	-1	-2.2	City/Town	50.07	47.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.08	37.87	12.32	11.93
(=) Taxable Tax Capacity	884	935	51	5.8	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	166.07	157.55	12.32	11.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,700	104,800	9.5	1,232	1,338	106	8.6	1.29	1.28
Res Hmstd: Avg Val	143,500	157,100	9.5	2,156	2,299	143	6.6	1.50	1.46
Res Hmstd: Hi Val	191,300	209,500	9.5	3,080	3,261	181	5.9	1.61	1.56
Res Hmstd: Ex-Hi Val	287,100	314,400	9.5	4,932	5,188	256	5.2	1.72	1.65
Apartment	300,000	300,000	0.0	6,597	6,266	-331	-5.0	2.2	2.09
Comm/Ind: Lo Val	150,000	145,900	-2.7	5,063	4,686	-377	-7.4	3.38	3.21
Comm/Ind: Mid Val	300,000	291,700	-2.8	11,751	10,829	-923	-7.9	3.92	3.71
Comm/Ind: Hi Val	1,000,000	972,400	-2.8	42,965	39,706	-3,260	-7.6	4.3	4.08



**Chisago County**

**Taylors Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	45,491	47,451	1,960	4.3	719	728	9	1.2	1.58	1.53
Res Non-Hm: exis	5,766	5,569	-197	-3.4	118	109	-9	-7.3	2.04	1.96
Apartments: exis	2,168	2,397	229	10.6	51	54	3	5.9	2.36	2.26
Low-inc Apts: ex	921	775	-145	-15.8	13	11	-3	-19.2	1.44	1.38
Seasnl Rec: exis	1,284	1,094	-190	-14.8	26	21	-5	-17.7	2.02	1.96
Com/Ind: Lo: exi	3,863	3,629	-234	-6.1	137	124	-14	-10.1	3.56	3.40
Com/Ind Hi: exis	2,430	1,999	-431	-17.7	114	90	-24	-21.3	4.69	4.48
Publ U: Elec Gen	0	193	193	0.0	0	7	7	0.0	0.00	3.51
Publ U: Other	11,744	12,223	480	4.1	550	548	-2	-0.4	4.69	4.48
Ag HGA: Exist	1,307	1,376	69	5.2	23	23	0	2.0	1.73	1.67
Ag Hmstd Land	1,770	1,778	8	0.5	12	12	-1	-5.3	0.70	0.66
Ag Non-Hmstd	1,492	1,485	-7	-0.5	26	24	-2	-7.0	1.75	1.64
Miscellaneous	44	0	-44	-100.0	2	0	-2	-100.0	3.67	0.00
New construction	0	408	408	0.0	0	8	8	0.0	0.00	1.95
<b>Total</b>	<b>78,278</b>	<b>80,376</b>	<b>2,097</b>	<b>2.7</b>	<b>1,791</b>	<b>1,758</b>	<b>-33</b>	<b>-1.8</b>	<b>2.29</b>	<b>2.19</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	855	878	23	2.7	County	72.20	68.40	0.00	0.00
(-) TIF Tax Capacity	7	6	-1	-7.9	City/Town	75.23	71.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.43	25.66	16.67	17.00
(=) Taxable Tax Capacity	848	872	24	2.8	Special District	1.34	1.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	175.20	167.04	16.67	17.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	92,400	96,400	4.3	1,266	1,297	31	2.4	1.37	1.35
Res Hmstd: Avg Val	138,600	144,600	4.3	2,225	2,257	31	1.4	1.61	1.56
Res Hmstd: Hi Val	184,700	192,700	4.3	3,183	3,214	31	1.0	1.72	1.67
Res Hmstd: Ex-Hi Val	277,200	289,100	4.3	5,103	5,133	30	0.6	1.84	1.78
Apartment	300,000	331,700	10.6	7,070	7,490	420	5.9	2.36	2.26
Comm/Ind: Lo Val	150,000	123,400	-17.7	5,334	4,201	-1,132	-21.2	3.56	3.40
Comm/Ind: Mid Val	300,000	246,800	-17.7	12,362	9,446	-2,915	-23.6	4.12	3.83
Comm/Ind: Hi Val	1,000,000	822,700	-17.7	45,159	35,262	-9,897	-21.9	4.52	4.29

**Chisago County**

**Wyoming city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	447,018	480,790	33,773	7.6	6,962	7,568	605	8.7	1.56	1.57
Res Non-Hm: exis	39,930	38,165	-1,765	-4.4	707	674	-33	-4.7	1.77	1.77
Apartments: exis	13,395	13,227	-168	-1.3	279	276	-3	-1.0	2.08	2.09
Low-inc Apts: ex	4,158	4,158	0	0.0	53	53	0	0.4	1.27	1.27
Seasnl Rec: exis	2,317	2,157	-160	-6.9	43	39	-4	-9.4	1.85	1.80
Com/Ind: Lo: exi	17,803	17,754	-49	-0.3	576	569	-6	-1.1	3.23	3.21
Com/Ind Hi: exis	91,351	90,402	-949	-1.0	3,486	3,054	-432	-12.4	3.82	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,886	8,292	406	5.1	340	354	14	4.0	4.32	4.27
Ag HGA: Exist	6,320	6,728	407	6.4	104	111	7	7.0	1.64	1.65
Ag Hmstd Land	7,367	7,601	234	3.2	49	50	1	2.1	0.66	0.66
Ag Non-Hmstd	7,569	7,511	-58	-0.8	120	118	-1	-1.2	1.58	1.57
Miscellaneous	2,075	2,075	0	0.0	43	43	0	0.3	2.08	2.09
New construction	0	7,698	7,698	0.0	0	126	126	0.0	0.00	1.64
<b>Total</b>	<b>647,190</b>	<b>686,558</b>	<b>39,368</b>	<b>6.1</b>	<b>12,762</b>	<b>13,036</b>	<b>274</b>	<b>2.1</b>	<b>1.97</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,887	7,131	244	3.5	County	75.09	71.13	0.00	0.00
(-) TIF Tax Capacity	34	31	-3	-7.8	City/Town	57.24	57.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.88	25.81	13.76	14.30
(=) Taxable Tax Capacity	6,853	7,100	247	3.6	Special District	2.91	2.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.12	157.24	13.76	14.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	132,800	142,800	7.5	1,883	2,066	183	9.7	1.42	1.45
Res Hmstd: Avg Val	199,100	214,100	7.5	3,117	3,390	273	8.8	1.57	1.58
Res Hmstd: Hi Val	265,400	285,500	7.6	4,351	4,716	365	8.4	1.64	1.65
Res Hmstd: Ex-Hi Val	398,200	428,300	7.6	6,822	7,347	525	7.7	1.71	1.72
Apartment	300,000	296,200	-1.3	6,342	6,245	-97	-1.5	2.11	2.11
Comm/Ind: Lo Val	150,000	148,400	-1.1	4,906	4,794	-112	-2.3	3.27	3.23
Comm/Ind: Mid Val	300,000	296,900	-1.0	11,377	11,103	-274	-2.4	3.79	3.74
Comm/Ind: Hi Val	1,000,000	989,600	-1.0	41,580	40,609	-970	-2.3	4.16	4.10

**Clay County**

**Barnesville city**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	101,370	109,760	8,390	8.3	1,141	1,229	88	7.7	1.13	1.12
Res Non-Hm: exis	10,325	10,511	186	1.8	142	140	-1	-1.0	1.37	1.33
Apartments: exis	4,615	4,628	13	0.3	77	75	-2	-2.6	1.66	1.61
Low-inc Apts: ex	744	744	0	0.0	8	7	0	-2.7	1.02	1.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,788	4,220	-569	-11.9	130	111	-19	-14.8	2.72	2.63
Com/Ind Hi: exis	4,248	4,747	500	11.8	151	163	12	8.0	3.56	3.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	116	125	9	8.1	1	1	0	8.0	1.09	1.09
Ag Hmstd Land	522	523	1	0.2	3	2	0	-7.4	0.50	0.47
Ag Non-Hmstd	224	230	7	3.0	3	3	0	-0.6	1.18	1.14
Miscellaneous	214	216	2	0.7	4	4	0	-2.3	1.84	1.78
New construction	0	2,687	2,687	0.0	0	58	58	0.0	0.00	2.16
<b>Total</b>	<b>127,165</b>	<b>138,391</b>	<b>11,226</b>	<b>8.8</b>	<b>1,659</b>	<b>1,793</b>	<b>135</b>	<b>8.1</b>	<b>1.30</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	1,143	1,272	129	11.2	County	45.75	44.88	0.00	0.00	
(-) TIF Tax Capacity	145	154	9	6.0	City/Town	65.97	61.84	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.84	5.73	18.22	18.57	
(=) Taxable Tax Capacity	998	1,118	120	12.0	Special District	1.73	1.72	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.28	114.18	18.22	18.57	

**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	85,500	92,600	8.3	818	899	82	10.0	0.96	0.97	
Res Hmstd: Avg Val	128,200	138,800	8.3	1,446	1,560	114	7.9	1.13	1.12	
Res Hmstd: Hi Val	170,800	184,900	8.3	2,073	2,219	147	7.1	1.21	1.20	
Res Hmstd: Ex-Hi Val	256,300	277,500	8.3	3,331	3,544	213	6.4	1.3	1.28	
Apartment	300,000	300,900	0.3	4,982	4,854	-129	-2.6	1.66	1.61	
Comm/Ind: Lo Val	150,000	167,600	11.7	4,076	4,547	471	11.5	2.72	2.71	
Comm/Ind: Mid Val	300,000	335,300	11.8	9,420	10,318	898	9.5	3.14	3.08	
Comm/Ind: Hi Val	1,000,000	1,117,600	11.8	34,357	37,239	2,882	8.4	3.44	3.33	

<b>Clay County</b>	<b>Comstock city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,160	3,196	-964	-23.2	32	24	-8	-24.6	0.78	0.76
Res Non-Hm: exis	237	361	124	52.3	2	4	1	57.8	1.00	1.04
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	607	432	-175	-28.8	13	9	-4	-27.9	2.16	2.19
Com/Ind Hi: exis	397	553	155	39.1	11	16	5	40.9	2.82	2.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61	62	1	1.7	2	2	0	3.0	2.82	2.86
Ag HGA: Exist	146	267	122	83.7	1	2	1	87.0	0.86	0.87
Ag Hmstd Land	274	317	42	15.5	1	1	0	65.8	0.23	0.33
Ag Non-Hmstd	232	129	-104	-44.6	2	1	-1	-42.0	0.81	0.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	10	10	0.0	0	0	0	0.0	0.00	1.04
<b>Total</b>	<b>6,115</b>	<b>5,326</b>	<b>-788</b>	<b>-12.9</b>	<b>64</b>	<b>60</b>	<b>-5</b>	<b>-7.4</b>	<b>1.05</b>	<b>1.12</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	56	49	-7	-11.8	County	45.90	45.01	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.52	32.33	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.99	5.86	18.22	18.57	
(=) Taxable Tax Capacity	56	49	-7	-11.8	Special District	1.73	1.72	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	81.13	84.92	18.22	18.57	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,100	50,800	-23.1	442	353	-89	-20.1	0.67	0.7
Res Hmstd: Avg Val	99,100	76,100	-23.2	755	530	-225	-29.8	0.76	0.7
Res Hmstd: Hi Val	132,000	101,400	-23.2	1,106	811	-295	-26.7	0.84	0.8
Res Hmstd: Ex-Hi Val	198,100	152,200	-23.2	1,811	1,375	-435	-24.0	0.91	0.90
Comm/Ind: Lo Val	150,000	208,600	39.1	3,240	4,956	1,716	53.0	2.16	2.38
Comm/Ind: Mid Val	300,000	417,300	39.1	7,469	10,917	3,448	46.2	2.49	2.62
Comm/Ind: Hi Val	1,000,000	1,391,000	39.1	27,204	38,727	11,522	42.4	2.72	2.78

Clay County

Dilworth city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	173,655	185,850	12,195	7.0	2,058	2,248	190	9.2	1.19	1.21
Res Non-Hm: exis	15,128	17,119	1,991	13.2	213	243	30	13.9	1.41	1.42
Apartments: exis	14,511	14,715	205	1.4	232	235	3	1.4	1.60	1.60
Low-inc Apts: ex	2,964	2,628	-336	-11.3	31	28	-3	-10.3	1.05	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8,029	7,646	-383	-4.8	128	121	-7	-5.8	1.60	1.58
Com/Ind Hi: exis	47,471	50,580	3,109	6.5	755	794	39	5.2	1.59	1.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,715	1,825	110	6.4	27	28	1	2.5	1.60	1.54
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	623	616	-7	-1.2	6	6	0	0.0	0.99	1.00
Ag Non-Hmstd	5,523	5,945	422	7.6	68	75	7	10.8	1.23	1.27
Miscellaneous	2,858	2,957	100	3.5	50	51	1	2.2	1.76	1.74
New construction	0	11,389	11,389	0.0	0	156	156	0.0	0.00	1.37
<b>Total</b>	<b>272,477</b>	<b>301,271</b>	<b>28,794</b>	<b>10.6</b>	<b>3,569</b>	<b>3,985</b>	<b>416</b>	<b>11.7</b>	<b>1.31</b>	<b>1.32</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,021	3,376	355	11.8	County	45.76	44.89	0.00	0.00
(-) TIF Tax Capacity	100	105	5	4.9	City/Town	51.82	49.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.99	25.64	18.31	17.27
(=) Taxable Tax Capacity	2,920	3,271	350	12.0	Special District	1.73	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	120.30	122.12	18.31	17.27

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	104,200	111,500		7.0	1,109	1,222	113	10.2	1.06	1.1
Res Hmstd: Avg Val	156,200	167,200		7.0	1,886	2,060	173	9.2	1.21	1.23
Res Hmstd: Hi Val	208,200	222,800		7.0	2,663	2,896	233	8.7	1.28	1.3
Res Hmstd: Ex-Hi Val	312,400	334,300		7.0	4,220	4,572	352	8.3	1.35	1.37
Apartment	300,000	304,200		1.4	5,060	5,169	109	2.1	1.69	1.7
Comm/Ind: Lo Val	150,000	159,800		6.5	4,123	4,452	329	8.0	2.75	2.79
Comm/Ind: Mid Val	300,000	319,600		6.5	9,528	10,184	656	6.9	3.18	3.19
Comm/Ind: Hi Val	1,000,000	1,065,500		6.6	34,753	36,939	2,187	6.3	3.48	3.47

Clay County

Felton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,887	5,129	242	4.9	38	40	2	4.4	0.79	0.78
Res Non-Hm: exis	788	691	-97	-12.3	9	8	-1	-12.0	1.09	1.10
Apartments: exis	105	104	-1	-1.1	1	1	0	-0.5	1.31	1.32
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	720	724	4	0.6	17	17	0	-0.2	2.30	2.28
Com/Ind Hi: exis	362	362	0	0.0	11	11	0	-0.6	3.00	2.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	82	111	29	35.6	2	3	1	34.9	3.00	2.98
Ag HGA: Exist	135	138	4	2.8	1	1	0	3.4	0.92	0.93
Ag Hmstd Land	1,433	1,430	-2	-0.2	11	11	0	2.4	0.76	0.78
Ag Non-Hmstd	1,522	1,522	0	0.0	14	14	0	2.4	0.90	0.92
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	10,033	10,212	179	1.8	104	106	2	2.0	1.04	1.04

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	90	92	1	1.5	County	45.85	44.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	23.63	24.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.95	17.35	19.34	17.53
(=) Taxable Tax Capacity	90	92	1	1.5	Special District	4.26	5.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.70	91.89	19.34	17.53

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	47,800	50,200	5.0	350	365	15	4.3	0.73	0.73
Res Hmstd: Avg Val	71,700	75,200	4.9	525	546	22	4.2	0.73	0.73
Res Hmstd: Hi Val	95,500	100,200	4.9	784	837	53	6.7	0.82	0.84
Res Hmstd: Ex-Hi Val	143,300	150,400	5.0	1,344	1,428	84	6.2	0.94	0.95
Apartment	300,000	296,600	-1.1	3,944	3,927	-17	-0.4	1.31	1.32
Comm/Ind: Lo Val	150,000	150,000	0.0	3,450	3,424	-26	-0.8	2.3	2.28
Comm/Ind: Mid Val	300,000	300,000	0.0	7,953	7,901	-52	-0.6	2.65	2.63
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,967	28,796	-171	-0.6	2.9	2.88

Clay County

Georgetown city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,818	1,941	123	6.8	17	19	2	12.9	0.92	0.98
Res Non-Hm: exis	622	587	-34	-5.5	8	8	0	-1.4	1.29	1.35
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	501	359	-142	-28.4	13	9	-4	-27.0	2.60	2.65
Com/Ind Hi: exis	672	827	155	23.1	23	29	6	25.6	3.40	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	68	65	-3	-3.8	2	2	0	-1.9	3.40	3.47
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,499	1,482	-17	-1.2	12	12	0	-0.7	0.78	0.79
Ag Non-Hmstd	264	261	-3	-1.1	3	3	0	3.9	1.11	1.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	17	17	0.0	0	0	0	0.0	0.00	1.31
<b>Total</b>	<b>5,443</b>	<b>5,539</b>	<b>95</b>	<b>1.8</b>	<b>78</b>	<b>82</b>	<b>5</b>	<b>5.9</b>	<b>1.43</b>	<b>1.49</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	54	55	1	2.2	County	45.52	44.67	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	37.86	36.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.84	33.53	17.04	16.96
(=) Taxable Tax Capacity	54	55	1	2.2	Special District	1.73	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.94	116.59	17.04	16.96

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	43,300	46,200	6.7	362	402	40	10.9	0.84	0.87
Res Hmstd: Avg Val	64,900	69,300	6.8	543	602	60	11.0	0.84	0.87
Res Hmstd: Hi Val	86,600	92,500	6.8	782	898	117	14.9	0.90	0.97
Res Hmstd: Ex-Hi Val	129,900	138,700	6.8	1,379	1,564	185	13.4	1.06	1.13
Comm/Ind: Lo Val	150,000	184,600	23.1	3,893	5,173	1,280	32.9	2.6	2.80
Comm/Ind: Mid Val	300,000	369,200	23.1	8,999	11,585	2,586	28.7	3	3.14
Comm/Ind: Hi Val	1,000,000	1,230,600	23.1	32,825	41,504	8,679	26.4	3.28	3.37

Clay County

Glyndon city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	51,873	56,699	4,827	9.3	727	762	35	4.8	1.40	1.34
Res Non-Hm: exis	4,663	5,421	758	16.3	80	86	6	8.0	1.71	1.59
Apartments: exis	1,328	1,406	78	5.9	27	26	0	-1.0	2.00	1.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,118	2,302	-816	-26.2	97	68	-30	-30.5	3.12	2.94
Com/Ind Hi: exis	1,160	1,957	797	68.7	48	76	28	58.8	4.10	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	447	492	46	10.2	18	19	1	3.8	4.10	3.86
Ag HGA: Exist	156	178	22	14.1	2	2	0	9.7	1.42	1.37
Ag Hmstd Land	1,274	1,076	-198	-15.6	9	7	-2	-22.6	0.68	0.63
Ag Non-Hmstd	1,570	1,755	185	11.8	23	24	1	4.8	1.45	1.36
Miscellaneous	1,091	1,111	20	1.9	22	21	-1	-4.8	2.00	1.87
New construction	0	1,017	1,017	0.0	0	33	33	0.0	0.00	3.24
<b>Total</b>	<b>66,678</b>	<b>73,415</b>	<b>6,737</b>	<b>10.1</b>	<b>1,052</b>	<b>1,123</b>	<b>71</b>	<b>6.8</b>	<b>1.58</b>	<b>1.53</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	616	702	86	14.0	County	45.63	44.78	0.00	0.00
(-) TIF Tax Capacity	80	77	-3	-4.3	City/Town	81.52	71.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.72	17.21	19.34	17.53
(=) Taxable Tax Capacity	535	625	90	16.8	Special District	1.73	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.60	135.63	19.34	17.53

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	99,700	109,000		9.3	1,226	1,297	72	5.8	1.23	1.19
Res Hmstd: Avg Val	149,500	163,400		9.3	2,107	2,197	90	4.3	1.41	1.34
Res Hmstd: Hi Val	199,300	217,800		9.3	2,988	3,096	108	3.6	1.5	1.42
Res Hmstd: Ex-Hi Val	299,000	326,800		9.3	4,753	4,899	146	3.1	1.59	1.5
Apartment	300,000	317,600		5.9	6,003	5,941	-62	-1.0	2.00	1.87
Comm/Ind: Lo Val	150,000	253,100		68.7	4,685	8,387	3,702	79.0	3.12	3.31
Comm/Ind: Mid Val	300,000	506,200		68.7	10,835	18,156	7,321	67.6	3.61	3.59
Comm/Ind: Hi Val	1,000,000	1,687,200		68.7	39,536	63,739	24,203	61.2	3.95	3.78



Clay County

Hawley city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	73,555	77,082	3,528	4.8	781	818	36	4.6	1.06	1.06
Res Non-Hm: exis	10,060	11,734	1,674	16.6	130	147	17	13.1	1.29	1.25
Apartments: exis	6,464	6,732	268	4.1	102	103	1	1.1	1.57	1.53
Low-inc Apts: ex	1,492	1,336	-156	-10.4	14	12	-2	-12.9	0.96	0.93
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8,102	5,563	-2,539	-31.3	213	141	-72	-33.6	2.63	2.54
Com/Ind Hi: exis	9,424	13,253	3,829	40.6	327	444	117	35.8	3.47	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	67	113	47	70.3	2	4	1	64.4	3.47	3.35
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	724	263	-461	-63.7	9	3	-6	-65.4	1.18	1.12
Ag Non-Hmstd	610	957	347	56.9	7	11	4	51.4	1.18	1.14
Miscellaneous	426	426	0	0.0	7	6	0	-2.9	1.57	1.53
New construction	0	15,255	15,255	0.0	0	401	401	0.0	0.00	2.63
<b>Total</b>	110,923	132,715	21,792	19.6	1,592	2,090	498	31.3	1.44	1.58

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,126	1,479	352	31.3	County	45.89	45.01	0.00	0.00
(-) TIF Tax Capacity	30	232	202	671.4	City/Town	43.46	41.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.91	25.46	9.71	10.31
(=) Taxable Tax Capacity	1,096	1,247	151	13.7	Special District	1.73	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.99	113.85	9.71	10.31

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	91,500	95,900		4.8	826	865	39	4.7	0.90	0.90
Res Hmstd: Avg Val	137,200	143,800		4.8	1,458	1,509	50	3.5	1.06	1.05
Res Hmstd: Hi Val	182,900	191,700		4.8	2,090	2,153	62	3.0	1.14	1.12
Res Hmstd: Ex-Hi Val	274,400	287,600		4.8	3,356	3,441	86	2.5	1.22	1.2
Apartment	300,000	312,400		4.1	4,716	4,768	52	1.1	1.57	1.53
Comm/Ind: Lo Val	150,000	210,900		40.6	3,942	5,851	1,909	48.4	2.63	2.77
Comm/Ind: Mid Val	300,000	421,900		40.6	9,149	12,923	3,775	41.3	3.05	3.06
Comm/Ind: Hi Val	1,000,000	1,406,300		40.6	33,449	45,920	12,471	37.3	3.34	3.27

Clay County

Hitterdal city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,544	5,453	-91	-1.6	72	74	2	3.2	1.29	1.35
Res Non-Hm: exis	536	546	10	1.9	9	10	1	8.4	1.71	1.82
Apartments: exis	153	85	-68	-44.4	3	2	-1	-40.6	1.94	2.08
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	782	596	-186	-23.8	23	19	-5	-20.5	2.98	3.11
Com/Ind Hi: exis	300	475	176	58.7	11	19	8	65.9	3.80	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	157	146	-11	-7.0	6	6	0	-2.8	3.72	3.89
Ag HGA: Exist	671	527	-145	-21.6	10	8	-1	-14.9	1.42	1.54
Ag Hmstd Land	977	968	-9	-1.0	4	4	0	11.6	0.41	0.46
Ag Non-Hmstd	190	190	0	-0.1	2	2	0	9.5	1.12	1.23
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	48	48	0.0	0	1	1	0.0	0.00	2.76
<b>Total</b>	9,310	9,033	-277	-3.0	140	145	5	3.6	1.50	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	78	76	-2	-2.1	County	45.47	44.59	0.00	0.00
(-) TIF Tax Capacity	4	5	1	13.7	City/Town	44.94	55.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.33	17.51	54.37	54.48
(=) Taxable Tax Capacity	73	71	-2	-3.0	Special District	4.26	5.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.01	122.74	54.37	54.48

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	49,900	49,100	-1.6	607	629	22	3.7	1.22	1.28
Res Hmstd: Avg Val	74,800	73,600	-1.6	909	943	34	3.7	1.22	1.28
Res Hmstd: Hi Val	99,700	98,100	-1.6	1,342	1,390	48	3.5	1.35	1.42
Res Hmstd: Ex-Hi Val	149,600	147,100	-1.7	2,223	2,312	90	4.0	1.49	1.57
Apartment	300,000	166,700	-44.4	5,831	3,466	-2,366	-40.6	1.94	2.08
Comm/Ind: Lo Val	150,000	238,100	58.7	4,477	8,171	3,694	82.5	2.98	3.43
Comm/Ind: Mid Val	300,000	476,100	58.7	10,175	17,623	7,448	73.2	3.39	3.70
Comm/Ind: Hi Val	1,000,000	1,587,100	58.7	36,763	61,745	24,982	68.0	3.68	3.89

Clay County

Moorhead city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,477,069	1,621,735	144,666	9.8	16,494	19,797	3,303	20.0	1.12	1.22
Res Non-Hm: exis	197,875	225,915	28,040	14.2	2,657	3,222	566	21.3	1.34	1.43
Apartments: exis	236,904	256,453	19,548	8.3	3,712	4,097	385	10.4	1.57	1.60
Low-inc Apts: ex	23,672	24,213	541	2.3	229	250	21	9.4	0.97	1.03
Seasnl Rec: exis	1,086	1,086	0	0.0	17	18	1	7.1	1.57	1.68
Com/Ind: Lo: exi	77,343	73,732	-3,611	-4.7	1,221	1,154	-67	-5.5	1.58	1.57
Com/Ind Hi: exis	337,554	346,442	8,888	2.6	5,169	5,234	65	1.3	1.53	1.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,330	8,510	1,180	16.1	115	131	16	14.4	1.56	1.54
Ag HGA: Exist	0	357	357	0.0	0	4	4	0.0	0.00	1.23
Ag Hmstd Land	3,752	3,667	-85	-2.3	28	31	3	9.6	0.76	0.85
Ag Non-Hmstd	19,510	18,802	-708	-3.6	218	227	9	4.1	1.12	1.21
Miscellaneous	6,621	6,792	171	2.6	106	116	11	10.1	1.60	1.71
New construction	0	73,033	73,033	0.0	0	1,008	1,008	0.0	0.00	1.38
<b>Total</b>	<b>2,388,715</b>	<b>2,660,734</b>	<b>272,019</b>	<b>11.4</b>	<b>29,966</b>	<b>35,291</b>	<b>5,325</b>	<b>17.8</b>	<b>1.25</b>	<b>1.33</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	25,989	29,133	3,144	12.1	County	45.15	44.28	0.00	0.00
(-) TIF Tax Capacity	880	895	15	1.7	City/Town	38.44	39.35	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.40	34.04	17.04	16.96
(=) Taxable Tax Capacity	25,109	28,239	3,130	12.5	Special District	1.73	2.99	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.72	120.67	17.04	16.96

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	106,000	116,400		9.8	1,055	1,279	224	21.2	1	1.1
Res Hmstd: Avg Val	158,900	174,500		9.8	1,790	2,142	352	19.7	1.13	1.23
Res Hmstd: Hi Val	211,800	232,500		9.8	2,524	3,003	479	19.0	1.19	1.29
Res Hmstd: Ex-Hi Val	317,700	348,800		9.8	3,994	4,730	736	18.4	1.26	1.36
Apartment	300,000	324,800		8.3	4,701	5,450	750	15.9	1.57	1.68
Comm/Ind: Lo Val	150,000	153,900		2.6	3,911	4,202	291	7.4	2.61	2.73
Comm/Ind: Mid Val	300,000	307,900		2.6	9,040	9,676	636	7.0	3.01	3.14
Comm/Ind: Hi Val	1,000,000	1,026,300		2.6	32,975	35,215	2,240	6.8	3.3	3.43

**Clay County**

**Sabin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	22,824	24,229	1,404	6.2	295	326	31	10.6	1.29	1.35
Res Non-Hm: exis	3,762	4,120	359	9.5	59	65	6	10.8	1.56	1.58
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	668	657	-11	-1.7	20	20	0	-1.7	3.00	3.00
Com/Ind Hi: exis	409	454	45	10.9	16	18	2	10.9	3.94	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161	202	41	25.5	6	8	2	25.4	3.94	3.94
Ag HGA: Exist	122	128	7	5.3	2	2	0	8.5	1.25	1.29
Ag Hmstd Land	453	451	-3	-0.6	3	3	0	1.1	0.58	0.59
Ag Non-Hmstd	188	186	-2	-1.0	3	3	0	0.5	1.38	1.40
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	771	771	0.0	0	11	11	0.0	0.00	1.46
<b>Total</b>	<b>28,587</b>	<b>31,198</b>	<b>2,610</b>	<b>9.1</b>	<b>403</b>	<b>455</b>	<b>52</b>	<b>12.9</b>	<b>1.41</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	251	281	30	11.9	County	44.49	43.77	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.08	62.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.51	32.38	17.04	16.96
(=) Taxable Tax Capacity	251	281	30	11.9	Special District	1.73	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.81	139.93	17.04	16.96

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,700	95,200	6.1	987	1,092	105	10.7	1.10	1.15
Res Hmstd: Avg Val	134,400	142,700	6.2	1,735	1,897	163	9.4	1.29	1.33
Res Hmstd: Hi Val	179,200	190,200	6.1	2,484	2,702	219	8.8	1.39	1.42
Res Hmstd: Ex-Hi Val	268,800	285,300	6.1	3,982	4,314	332	8.3	1.48	1.51
Comm/Ind: Lo Val	150,000	166,400	10.9	4,498	5,142	645	14.3	3	3.09
Comm/Ind: Mid Val	300,000	332,700	10.9	10,409	11,695	1,285	12.3	3.47	3.52
Comm/Ind: Hi Val	1,000,000	1,109,100	10.9	37,997	42,285	4,288	11.3	3.8	3.81

Clay County

Ulen city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,960	11,788	-1,172	-9.0	159	148	-11	-6.8	1.23	1.26
Res Non-Hm: exis	2,728	2,248	-480	-17.6	40	35	-6	-14.0	1.48	1.55
Apartments: exis	488	606	118	24.1	8	11	2	29.9	1.71	1.79
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,010	1,988	-22	-1.1	54	55	1	1.2	2.70	2.77
Com/Ind Hi: exis	8,787	8,811	25	0.3	301	309	8	2.8	3.42	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	908	934	27	2.9	31	33	2	5.9	3.41	3.51
Ag HGA: Exist	132	114	-18	-13.5	2	1	0	-13.0	1.30	1.31
Ag Hmstd Land	562	561	-1	-0.2	2	2	0	7.7	0.40	0.43
Ag Non-Hmstd	930	929	-1	-0.2	9	9	1	6.6	0.93	0.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	454	454	0.0	0	7	7	0.0	0.00	1.50
<b>Total</b>	<b>29,506</b>	<b>28,433</b>	<b>-1,072</b>	<b>-3.6</b>	<b>606</b>	<b>611</b>	<b>4</b>	<b>0.7</b>	<b>2.06</b>	<b>2.15</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	366	357	-9	-2.6	County	45.25	44.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.54	32.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	17.28	54.37	54.48
(=) Taxable Tax Capacity	366	357	-9	-2.6	Special District	4.26	5.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.15	99.48	54.37	54.48

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	58,800	53,500		-9.0	648	611	-38	-5.8	1.10	1.14
Res Hmstd: Avg Val	88,200	80,200		-9.1	1,028	936	-92	-9.0	1.17	1.17
Res Hmstd: Hi Val	117,500	106,900		-9.0	1,485	1,371	-114	-7.7	1.26	1.28
Res Hmstd: Ex-Hi Val	176,300	160,400		-9.0	2,402	2,243	-159	-6.6	1.36	1.4
Apartment	300,000	372,200		24.1	5,124	6,656	1,532	29.9	1.71	1.79
Comm/Ind: Lo Val	150,000	150,400		0.3	4,053	4,163	110	2.7	2.70	2.77
Comm/Ind: Mid Val	300,000	300,800		0.3	9,185	9,436	252	2.7	3.06	3.14
Comm/Ind: Hi Val	1,000,000	1,002,800		0.3	33,133	34,051	917	2.8	3.31	3.4

**Clearwater County**

**Bagley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	25,885	25,915	30	0.1	410	415	5	1.2	1.59	1.60
Res Non-Hm: exis	7,112	6,819	-293	-4.1	161	157	-5	-2.8	2.27	2.30
Apartments: exis	2,428	2,885	457	18.8	66	80	13	20.2	2.73	2.76
Low-inc Apts: ex	492	420	-72	-14.6	8	7	-1	-13.7	1.66	1.68
Seasnl Rec: exis	112	112	-1	-0.5	2	2	0	0.8	2.14	2.17
Com/Ind: Lo: exi	7,991	7,812	-179	-2.2	320	313	-7	-2.1	4.00	4.01
Com/Ind Hi: exis	5,270	5,635	365	6.9	255	276	21	8.1	4.84	4.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	388	404	16	4.0	21	21	1	4.2	5.28	5.29
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	34	73	39	117.3	1	2	1	120.6	2.06	2.09
Miscellaneous	150	149	0	-0.1	5	5	0	0.8	3.56	3.59
New construction	0	788	788	0.0	0	26	26	0.0	0.00	3.28
<b>Total</b>	<b>49,862</b>	<b>51,012</b>	<b>1,150</b>	<b>2.3</b>	<b>1,250</b>	<b>1,304</b>	<b>54</b>	<b>4.3</b>	<b>2.51</b>	<b>2.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	516	535	19	3.7	County	55.63	53.69	0.00	0.00
(-) TIF Tax Capacity	33	44	11	34.0	City/Town	126.28	129.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.12	20.81	15.61	14.93
(=) Taxable Tax Capacity	483	490	8	1.6	Special District	4.50	4.30	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	205.52	208.61	15.61	14.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,600	51,700	0.2	717	724	7	1.0	1.39	1.40
Res Hmstd: Avg Val	77,400	77,500	0.1	1,089	1,101	12	1.1	1.41	1.42
Res Hmstd: Hi Val	103,200	103,300	0.1	1,708	1,726	19	1.1	1.65	1.67
Res Hmstd: Ex-Hi Val	154,800	155,000	0.1	2,944	2,979	35	1.2	1.90	1.92
Apartment	300,000	356,500	18.8	8,175	9,828	1,653	20.2	2.73	2.76
Comm/Ind: Lo Val	150,000	160,400	6.9	6,000	6,562	562	9.4	4	4.09
Comm/Ind: Mid Val	300,000	320,800	6.9	13,921	15,052	1,131	8.1	4.64	4.69
Comm/Ind: Hi Val	1,000,000	1,069,300	6.9	50,889	54,674	3,784	7.4	5.09	5.11

Clearwater County

Clearbrook city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,509	9,351	-159	-1.7	135	137	2	1.4	1.42	1.47
Res Non-Hm: exis	1,817	1,991	174	9.6	40	45	5	11.4	2.21	2.25
Apartments: exis	392	319	-73	-18.7	10	9	-2	-17.4	2.63	2.68
Low-inc Apts: ex	582	582	0	0.0	9	9	0	2.1	1.59	1.63
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,171	2,164	-7	-0.3	85	85	0	-0.1	3.90	3.91
Com/Ind Hi: exis	1,179	1,177	-2	-0.2	61	61	0	-0.2	5.17	5.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	564	542	-23	-4.0	29	28	-1	-4.0	5.17	5.17
Ag HGA: Exist	278	276	-2	-0.8	5	5	0	1.4	1.76	1.80
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	84	84	0	0.0	2	2	0	-0.1	2.04	2.03
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	30	30	0.0	0	0	0	0.0	0.00	1.47
<b>Total</b>	16,578	16,515	-63	-0.4	377	381	4	1.1	2.27	2.31

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	161	161	-1	-0.4	County	57.55	55.56		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	127.10	130.71		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.35	12.66		8.86	13.55
(=) Taxable Tax Capacity	161	161	-1	-0.4	Special District	4.50	4.30		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	203.51	203.23		8.86	13.55

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	42,100	41,400	-1.7	551	561	10	1.7	1.31	1.35
Res Hmstd: Avg Val	63,100	62,000	-1.7	826	840	14	1.6	1.31	1.35
Res Hmstd: Hi Val	84,100	82,700	-1.7	1,182	1,187	5	0.4	1.41	1.44
Res Hmstd: Ex-Hi Val	126,200	124,100	-1.7	2,153	2,160	7	0.3	1.71	1.74
Apartment	300,000	243,900	-18.7	7,897	6,526	-1,371	-17.4	2.63	2.68
Comm/Ind: Lo Val	150,000	149,800	-0.1	5,853	5,861	8	0.1	3.90	3.91
Comm/Ind: Mid Val	300,000	299,500	-0.2	13,613	13,601	-12	-0.1	4.54	4.54
Comm/Ind: Hi Val	1,000,000	998,400	-0.2	49,827	49,749	-78	-0.2	4.98	4.98

Clearwater County

Gonvick city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,851	4,781	-70	-1.4	69	73	4	5.6	1.43	1.53
Res Non-Hm: exis	856	726	-131	-15.2	19	17	-2	-9.6	2.25	2.40
Apartments: exis	90	90	0	-0.4	2	3	0	5.8	2.74	2.91
Low-inc Apts: ex	115	105	-11	-9.4	2	2	0	-3.4	1.66	1.77
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	861	862	1	0.1	35	36	1	4.1	4.04	4.20
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	305	282	-23	-7.7	16	16	-1	-4.2	5.35	5.55
Ag HGA: Exist	70	69	-2	-2.4	1	1	0	5.2	1.37	1.47
Ag Hmstd Land	437	590	153	34.9	4	6	2	49.6	0.85	0.94
Ag Non-Hmstd	141	6	-136	-96.0	3	0	-3	-95.9	2.12	2.22
Miscellaneous	42	48	6	14.7	1	2	0	23.7	2.90	3.12
New construction	0	17	17	0.0	0	1	1	0.0	0.00	3.28
<b>Total</b>	<b>7,770</b>	<b>7,575</b>	<b>-195</b>	<b>-2.5</b>	<b>153</b>	<b>155</b>	<b>3</b>	<b>1.8</b>	<b>1.97</b>	<b>2.05</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65	62	-3	-4.2	County	50.53	48.19	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	148.56	162.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.88	6.91	8.86	13.55
(=) Taxable Tax Capacity	65	62	-3	-4.2	Special District	4.50	4.30	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	212.46	222.22	8.86	13.55

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	33,400	32,900	-1.5	455	483	28	6.1	1.36	1.47
Res Hmstd: Avg Val	50,000	49,300	-1.4	682	724	42	6.2	1.36	1.47
Res Hmstd: Hi Val	66,700	65,700	-1.5	909	965	56	6.1	1.36	1.47
Res Hmstd: Ex-Hi Val	100,000	98,600	-1.4	1,613	1,694	81	5.0	1.61	1.72
Apartment	300,000	298,900	-0.4	8,233	8,708	475	5.8	2.74	2.91



Clearwater County

Leonard city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	687	683	-4	-0.6	4	4	0	-0.1	0.64	0.65
Res Non-Hm: exis	217	217	-1	-0.2	3	2	0	-2.0	1.15	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	183	184	1	0.5	4	4	0	-3.0	2.43	2.35
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	106	126	21	19.4	3	4	0	14.7	3.22	3.09
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	140	31	-110	-78.1	0	0	0	-63.8	0.30	0.50
Ag Non-Hmstd	39	184	145	369.9	0	2	1	340.4	1.06	0.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,373	1,425	52	3.8	16	17	1	9.3	1.14	1.20

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	12	13	1	10.9	County	58.50	56.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	27.48	24.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.17	13.47	8.87	13.54
(=) Taxable Tax Capacity	12	13	1	10.9	Special District	4.50	4.30	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.65	99.02	8.87	13.54

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	32,100	31,900		-0.6	232	233	1	0.3	0.72	0.73
Res Hmstd: Avg Val	48,200	47,900		-0.6	348	349	1	0.3	0.72	0.73
Res Hmstd: Hi Val	64,200	63,800		-0.6	464	465	2	0.3	0.72	0.73
Res Hmstd: Ex-Hi Val	96,400	95,900		-0.5	802	796	-6	-0.7	0.83	0.83

Clearwater County

Shevlin city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,899	2,905	6	0.2	31	32	1	3.5	1.07	1.11
Res Non-Hm: exis	547	651	104	19.0	9	11	2	22.3	1.61	1.66
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	794	628	-166	-20.9	24	19	-5	-19.6	3.05	3.10
Com/Ind Hi: exis	340	392	52	15.2	14	16	2	17.1	4.02	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	136	126	-10	-7.2	5	5	0	-5.6	4.02	4.08
Ag HGA: Exist	360	277	-83	-23.1	4	3	-1	-20.5	1.13	1.16
Ag Hmstd Land	228	324	97	42.5	1	2	1	71.2	0.48	0.57
Ag Non-Hmstd	30	46	16	53.8	0	1	0	60.1	1.42	1.48
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	52	52	0.0	0	1	1	0.0	0.00	1.16
<b>Total</b>	<b>5,333</b>	<b>5,400</b>	<b>67</b>	<b>1.3</b>	<b>89</b>	<b>90</b>	<b>1</b>	<b>1.3</b>	<b>1.67</b>	<b>1.67</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	50	50	0	-0.1	County	57.55	55.56	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.47	69.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.93	22.62	15.61	14.93
(=) Taxable Tax Capacity	50	50	0	-0.1	Special District	0.33	0.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.28	148.07	15.61	14.93

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	35,600	35,700	0.3	359	370	11	3.1	1.01	1.04
Res Hmstd: Avg Val	53,300	53,400	0.2	538	554	16	3.0	1.01	1.04
Res Hmstd: Hi Val	71,100	71,200	0.1	718	739	21	2.9	1.01	1.04
Res Hmstd: Ex-Hi Val	106,700	106,900	0.2	1,292	1,333	42	3.3	1.21	1.25
Comm/Ind: Lo Val	150,000	172,800	15.2	4,577	5,580	1,003	21.9	3.05	3.23
Comm/Ind: Mid Val	300,000	345,500	15.2	10,601	12,630	2,029	19.1	3.53	3.66
Comm/Ind: Hi Val	1,000,000	1,151,700	15.2	38,716	45,544	6,829	17.6	3.87	3.95

Cook County

Grand Marais city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	74,963	74,531	-432	-0.6	567	603	36	6.4	0.76	0.81
Res Non-Hm: exis	15,840	15,088	-752	-4.7	186	189	3	1.7	1.18	1.25
Apartments: exis	1,263	1,084	-179	-14.1	16	15	-1	-8.2	1.27	1.36
Low-inc Apts: ex	3,683	3,624	-60	-1.6	29	30	1	4.8	0.78	0.83
Seasnl Rec: exis	34,261	34,155	-106	-0.3	388	414	26	6.8	1.13	1.21
Com/Ind: Lo: exi	15,030	14,587	-444	-3.0	376	384	8	2.1	2.50	2.63
Com/Ind Hi: exis	24,260	23,563	-697	-2.9	802	821	19	2.4	3.31	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17	40	23	139.2	1	1	1	152.0	3.31	3.49
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	65	65	0	0.0	1	1	0	6.9	1.27	1.36
New construction	0	2,254	2,254	0.0	0	38	38	0.0	0.00	1.69
<b>Total</b>	169,382	168,991	-391	-0.2	2,365	2,497	132	5.6	1.40	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,943	1,934	-9	-0.5	County	38.95	42.68	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.26	50.07	0.00	0.00
(-) FD Contrib Tax Cap	173	231	58	33.8	School District	3.65	4.26	8.04	6.72
(=) Taxable Tax Capacity	1,770	1,702	-68	-3.8	Special District	6.61	6.50	0.00	0.00
FD Distrib Tax Cap	42	42	0	-1.1	<b>Total</b>	95.47	103.50	8.04	6.72

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	119,700	119,000	-0.6	697	747	51	7.3	0.58	0.63
Res Hmstd: Avg Val	179,500	178,500	-0.6	1,367	1,459	92	6.7	0.76	0.82
Res Hmstd: Hi Val	239,200	237,800	-0.6	2,036	2,167	131	6.5	0.85	0.91
Res Hmstd: Ex-Hi Val	358,900	356,800	-0.6	3,378	3,590	212	6.3	0.94	1.01
Apartment	300,000	257,600	-14.1	3,821	3,506	-315	-8.2	1.27	1.36
Seas Rec: Lo Val	75,000	74,800	-0.3	780	837	56	7.2	1.04	1.12
Seas Rec: Hi Val	200,000	199,400	-0.3	2,240	2,385	145	6.5	1.12	1.2
Comm/Ind: Lo Val	150,000	145,700	-2.9	3,752	3,834	82	2.2	2.50	2.63
Comm/Ind: Mid Val	300,000	291,400	-2.9	8,714	8,876	163	1.9	2.90	3.05
Comm/Ind: Hi Val	1,000,000	971,300	-2.9	31,869	32,577	708	2.2	3.19	3.35

**Cottonwood County**

**Bingham Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,531	3,312	-219	-6.2	42	41	-1	-2.8	1.18	1.22
Res Non-Hm: exis	1,004	1,279	275	27.4	17	22	5	27.6	1.71	1.72
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	71	71	0	0.1	1	1	0	4.9	1.27	1.33
Com/Ind: Lo: exi	775	807	31	4.1	22	23	1	5.8	2.85	2.90
Com/Ind Hi: exis	3,150	3,166	17	0.5	116	119	3	2.4	3.70	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	473	538	65	13.7	17	20	3	15.8	3.70	3.76
Ag HGA: Exist	53	0	-53	-100.0	1	0	-1	-100.0	1.02	0.00
Ag Hmstd Land	1,468	1,113	-355	-24.2	11	9	-2	-18.6	0.77	0.83
Ag Non-Hmstd	1,185	1,150	-35	-3.0	14	14	0	2.1	1.19	1.25
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	182	182	0.0	0	3	3	0.0	0.00	1.59
<b>Total</b>	<b>11,709</b>	<b>11,618</b>	<b>-91</b>	<b>-0.8</b>	<b>242</b>	<b>253</b>	<b>11</b>	<b>4.6</b>	<b>2.06</b>	<b>2.17</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	144	147	2	1.7	County	26.57	32.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	76.20	74.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.64	17.65	31.03	29.70
(=) Taxable Tax Capacity	144	147	2	1.7	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.53	124.75	31.03	29.70

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,200	43,300	-6.3	472	453	-19	-4.1	1.02	1.05
Res Hmstd: Avg Val	69,200	64,900	-6.2	707	679	-28	-4.0	1.02	1.05
Res Hmstd: Hi Val	92,300	86,600	-6.2	1,038	970	-67	-6.5	1.12	1.12
Res Hmstd: Ex-Hi Val	138,500	129,900	-6.2	1,778	1,688	-90	-5.1	1.28	1.3
Comm/Ind: Lo Val	150,000	150,800	0.5	4,274	4,376	102	2.4	2.85	2.90
Comm/Ind: Mid Val	300,000	301,600	0.5	9,817	10,052	235	2.4	3.27	3.33
Comm/Ind: Hi Val	1,000,000	1,005,300	0.5	35,686	36,538	853	2.4	3.57	3.63

**Cottonwood County**

**Jeffers city**

<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	5,857	5,927	69	1.2	79	91	12	15.6	1.35	1.54
Res Non-Hm: exis	1,178	1,189	10	0.9	23	28	4	17.8	1.99	2.32
Apartments: exis	140	141	1	0.6	3	4	1	17.9	2.38	2.79
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,273	1,243	-30	-2.4	45	50	5	10.3	3.54	4.00
Com/Ind Hi: exis	1,097	1,092	-5	-0.5	50	57	6	12.8	4.59	5.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,963	813	-1,151	-58.6	90	42	-48	-53.1	4.59	5.20
Ag HGA: Exist	156	133	-23	-14.7	2	2	0	1.0	1.41	1.67
Ag Hmstd Land	13	12	-1	-9.4	0	0	0	-1.0	0.52	0.57
Ag Non-Hmstd	404	340	-64	-15.9	6	7	0	1.3	1.60	1.93
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	37	37	0.0	0	1	1	0.0	0.00	1.54
<b>Total</b>	<b>12,082</b>	<b>10,926</b>	<b>-1,156</b>	<b>-9.6</b>	<b>300</b>	<b>281</b>	<b>-19</b>	<b>-6.3</b>	<b>2.48</b>	<b>2.57</b>

**Tax Base**

**Tax Rates**

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	135	111	-24	-17.6	County	26.40	32.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	130.78	157.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.78	2.49	37.45	37.58
(=) Taxable Tax Capacity	135	111	-24	-17.6	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.07	192.78	37.45	37.58

**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	28,100	28,400		1.1	375	435	60	16.0	1.33	1.53
Res Hmstd: Avg Val	42,200	42,700		1.2	563	654	91	16.2	1.33	1.53
Res Hmstd: Hi Val	56,200	56,900		1.2	750	872	122	16.2	1.33	1.53
Res Hmstd: Ex-Hi Val	84,300	85,300		1.2	1,190	1,395	205	17.2	1.41	1.64
Apartment	300,000	301,700		0.6	7,126	8,404	1,278	17.9	2.38	2.79
Comm/Ind: Lo Val	150,000	149,300		-0.5	5,305	5,967	662	12.5	3.54	4
Comm/Ind: Mid Val	300,000	298,600		-0.5	12,191	13,727	1,536	12.6	4.06	4.6
Comm/Ind: Hi Val	1,000,000	995,400		-0.5	44,325	49,984	5,659	12.8	4.43	5.02

**Cottonwood County**

**Mountain Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	37,499	40,770	3,271	8.7	520	574	53	10.3	1.39	1.41
Res Non-Hm: exis	6,898	6,728	-170	-2.5	129	127	-3	-2.2	1.88	1.88
Apartments: exis	2,302	2,559	257	11.2	51	57	6	11.2	2.22	2.22
Low-inc Apts: ex	332	359	27	8.0	5	5	0	8.0	1.40	1.40
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,032	4,527	-505	-10.0	163	146	-17	-10.3	3.24	3.23
Com/Ind Hi: exis	4,986	5,518	532	10.7	194	221	27	13.8	3.90	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	855	873	18	2.1	37	37	0	1.2	4.32	4.28
Ag HGA: Exist	221	238	17	7.8	3	4	0	10.1	1.50	1.54
Ag Hmstd Land	576	490	-87	-15.0	7	6	-1	-16.9	1.23	1.20
Ag Non-Hmstd	1,206	1,059	-148	-12.3	17	15	-2	-11.8	1.44	1.45
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,526	2,526	0.0	0	87	87	0.0	0.00	3.43
<b>Total</b>	<b>59,906</b>	<b>65,645</b>	<b>5,738</b>	<b>9.6</b>	<b>1,128</b>	<b>1,279</b>	<b>151</b>	<b>13.4</b>	<b>1.88</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	553	629	75	13.6	County	24.28	30.61	0.00	0.00
(-) TIF Tax Capacity	45	53	8	18.2	City/Town	118.96	110.32	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.76	3.75	41.95	41.20
(=) Taxable Tax Capacity	508	576	67	13.2	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.12	144.83	41.95	41.20

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,100	47,900	8.6	566	614	47	8.3	1.28	1.28
Res Hmstd: Avg Val	66,100	71,900	8.8	849	921	72	8.5	1.28	1.28
Res Hmstd: Hi Val	88,100	95,800	8.7	1,217	1,368	151	12.4	1.38	1.43
Res Hmstd: Ex-Hi Val	132,100	143,600	8.7	2,093	2,319	226	10.8	1.58	1.61
Apartment	300,000	333,500	11.2	6,663	7,411	748	11.2	2.22	2.22
Comm/Ind: Lo Val	150,000	166,000	10.7	5,013	5,655	641	12.8	3.34	3.41
Comm/Ind: Mid Val	300,000	332,000	10.7	11,488	12,760	1,272	11.1	3.83	3.84
Comm/Ind: Hi Val	1,000,000	1,106,700	10.7	41,704	45,920	4,216	10.1	4.17	4.15

Cottonwood County

Storden city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,930	3,815	-115	-2.9	71	67	-4	-5.5	1.81	1.76
Res Non-Hm: exis	849	984	134	15.8	24	27	3	11.8	2.88	2.78
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	737	706	-31	-4.2	35	32	-3	-7.3	4.73	4.57
Com/Ind Hi: exis	1,601	1,601	0	0.0	99	96	-3	-3.4	6.18	5.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222	544	321	144.6	14	32	19	136.5	6.18	5.97
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	385	328	-57	-14.7	9	8	-2	-17.7	2.40	2.31
Miscellaneous	22	21	-1	-5.8	1	1	0	-8.6	4.29	4.16
New construction	0	15	15	0.0	0	0	0	0.0	0.00	1.76
<b>Total</b>	<b>7,745</b>	<b>8,012</b>	<b>267</b>	<b>3.4</b>	<b>253</b>	<b>264</b>	<b>10</b>	<b>4.1</b>	<b>3.27</b>	<b>3.29</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	84	90	6	7.3	County	24.83	31.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	213.74	199.23	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.92	0.90	37.45	37.58
(=) Taxable Tax Capacity	84	90	6	7.3	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	239.61	231.34	37.45	37.58

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	28,700	27,900	-2.8	520	492	-28	-5.4	1.81	1.76
Res Hmstd: Avg Val	43,100	41,800	-3.0	781	737	-44	-5.6	1.81	1.76
Res Hmstd: Hi Val	57,400	55,700	-3.0	1,040	982	-58	-5.6	1.81	1.76
Res Hmstd: Ex-Hi Val	86,200	83,700	-2.9	1,682	1,564	-118	-7.0	1.95	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	7,094	6,862	-232	-3.3	4.73	4.57
Comm/Ind: Mid Val	300,000	300,000	0.0	16,366	15,824	-543	-3.3	5.46	5.27
Comm/Ind: Hi Val	1,000,000	999,900	0.0	59,635	57,639	-1,997	-3.3	5.96	5.76

**Cottonwood County**

**Westbrook city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,440	12,610	-830	-6.2	182	201	19	10.4	1.36	1.60
Res Non-Hm: exis	2,741	2,111	-629	-23.0	56	52	-5	-8.2	2.05	2.44
Apartments: exis	1,323	1,316	-6	-0.5	33	39	6	18.1	2.52	2.99
Low-inc Apts: ex	181	185	4	2.3	3	3	1	21.6	1.53	1.82
Seasnl Rec: exis	20	18	-2	-12.1	0	0	0	3.0	2.00	2.34
Com/Ind: Lo: exi	1,867	1,897	31	1.7	70	81	11	15.9	3.76	4.29
Com/Ind Hi: exis	412	399	-13	-3.3	20	23	2	10.1	4.97	5.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	54	54	0	-0.2	3	3	0	13.6	4.97	5.66
Ag HGA: Exist	435	394	-40	-9.2	7	7	0	3.5	1.56	1.78
Ag Hmstd Land	532	458	-73	-13.8	6	5	-1	-22.4	1.16	1.05
Ag Non-Hmstd	809	698	-111	-13.7	15	16	0	1.8	1.91	2.26
Miscellaneous	0	0	0	0.0	0	0	0	16.6	3.32	3.87
New construction	0	148	148	0.0	0	5	5	0.0	0.00	3.46
<b>Total</b>	<b>21,813</b>	<b>20,290</b>	<b>-1,524</b>	<b>-7.0</b>	<b>397</b>	<b>436</b>	<b>39</b>	<b>9.8</b>	<b>1.82</b>	<b>2.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184	170	-14	-7.4	County	25.96	32.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	163.85	190.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.39	3.04	12.94	17.02
(=) Taxable Tax Capacity	184	170	-14	-7.4	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	191.31	225.78	12.94	17.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,200	32,100	-6.1	437	489	53	12.1	1.28	1.52
Res Hmstd: Avg Val	51,300	48,100	-6.2	655	733	78	11.9	1.28	1.52
Res Hmstd: Hi Val	68,400	64,200	-6.1	874	979	105	12.1	1.28	1.52
Res Hmstd: Ex-Hi Val	102,700	96,400	-6.1	1,562	1,696	134	8.6	1.52	1.76
Apartment	300,000	298,600	-0.5	7,563	8,935	1,373	18.2	2.52	2.99
Comm/Ind: Lo Val	150,000	145,100	-3.3	5,640	6,219	579	10.3	3.76	4.29
Comm/Ind: Mid Val	300,000	290,200	-3.3	13,096	14,361	1,265	9.7	4.37	4.95
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	47,888	52,669	4,781	10.0	4.79	5.44



**Cottonwood County**

**Windom city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	137,050	140,292	3,243	2.4	1,736	1,855	119	6.8	1.27	1.32
Res Non-Hm: exis	18,575	19,295	720	3.9	303	328	25	8.3	1.63	1.70
Apartments: exis	5,114	5,277	163	3.2	98	105	8	7.8	1.91	2.00
Low-inc Apts: ex	1,991	1,991	0	0.0	24	25	1	4.2	1.19	1.24
Seasnl Rec: exis	23	23	0	0.9	0	0	0	6.6	1.37	1.45
Com/Ind: Lo: exi	16,862	16,678	-184	-1.1	505	512	7	1.3	2.99	3.07
Com/Ind Hi: exis	27,131	28,455	1,324	4.9	1,055	1,136	81	7.7	3.89	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	943	1,020	76	8.1	37	41	4	10.9	3.89	3.99
Ag HGA: Exist	226	234	9	3.8	3	4	0	7.3	1.51	1.56
Ag Hmstd Land	473	408	-65	-13.7	3	3	0	-8.6	0.63	0.67
Ag Non-Hmstd	2,358	2,040	-318	-13.5	30	28	-2	-8.1	1.28	1.36
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4,745	4,745	0.0	0	169	169	0.0	0.00	3.57
<b>Total</b>	<b>210,746</b>	<b>220,458</b>	<b>9,713</b>	<b>4.6</b>	<b>3,794</b>	<b>4,206</b>	<b>411</b>	<b>10.8</b>	<b>1.80</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,140	2,290	151	7.0	County	25.47	31.59	0.00	0.00
(-) TIF Tax Capacity	197	274	77	39.1	City/Town	88.48	88.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.15	16.16	31.03	29.70
(=) Taxable Tax Capacity	1,943	2,016	74	3.8	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.21	136.15	31.03	29.70

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,400	64,900	2.4	684	723	38	5.6	1.08	1.11
Res Hmstd: Avg Val	95,000	97,200	2.3	1,145	1,224	79	6.9	1.21	1.26
Res Hmstd: Hi Val	126,700	129,700	2.4	1,686	1,803	117	6.9	1.33	1.39
Res Hmstd: Ex-Hi Val	190,000	194,500	2.4	2,767	2,957	190	6.9	1.46	1.52
Apartment	300,000	309,600	3.2	5,739	6,189	450	7.8	1.91	2
Comm/Ind: Lo Val	150,000	157,300	4.9	4,492	4,894	402	9.0	2.99	3.11
Comm/Ind: Mid Val	300,000	314,600	4.9	10,325	11,173	848	8.2	3.44	3.55
Comm/Ind: Hi Val	1,000,000	1,048,800	4.9	37,549	40,482	2,933	7.8	3.75	3.86

**Cottonwood County**

**Comfrey city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	306	307	2	0.6	5	6	1	13.0	1.64	1.84
Res Non-Hm: exis	63	62	-1	-2.1	1	2	0	10.1	2.36	2.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	206	201	-5	-2.6	8	9	1	6.6	4.10	4.49
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>574</b>	<b>570</b>	<b>-5</b>	<b>-0.9</b>	<b>15</b>	<b>16</b>	<b>1</b>	<b>9.1</b>	<b>2.60</b>	<b>2.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6	6	0	-1.3	County	25.71	31.83	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	168.35	186.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.83	3.51	40.03	43.82
(=) Taxable Tax Capacity	6	6	0	-1.3	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	196.00	221.49	40.03	43.82

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,000	51,300	0.6	804	907	103	12.8	1.58	1.77
Res Hmstd: Avg Val	76,400	76,800	0.5	1,208	1,366	158	13.1	1.58	1.78
Res Hmstd: Hi Val	101,800	102,400	0.6	1,853	2,096	244	13.2	1.82	2.05
Res Hmstd: Ex-Hi Val	152,800	153,700	0.6	3,146	3,559	413	13.1	2.06	2.32

**Crow Wing County**

**Baxter city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	412,144	437,255	25,112	6.1	4,660	4,903	244	5.2	1.13	1.12
Res Non-Hm: exis	51,406	52,016	610	1.2	708	697	-12	-1.6	1.38	1.34
Apartments: exis	48,040	47,027	-1,013	-2.1	754	726	-28	-3.7	1.57	1.54
Low-inc Apts: ex	5,442	7,820	2,378	43.7	52	74	22	41.2	0.96	0.95
Seasn1 Rec: exis	3,521	4,849	1,328	37.7	45	62	17	36.8	1.28	1.27
Com/Ind: Lo: exi	48,660	48,133	-527	-1.1	1,272	1,229	-43	-3.4	2.61	2.55
Com/Ind Hi: exis	257,889	248,599	-9,290	-3.6	8,826	8,323	-503	-5.7	3.42	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,490	7,611	121	1.6	256	254	-2	-0.6	3.42	3.34
Ag HGA: Exist	439	467	28	6.4	4	5	0	6.8	1.01	1.02
Ag Hmstd Land	746	762	16	2.1	3	3	0	0.9	0.39	0.39
Ag Non-Hmstd	7,631	10,775	3,143	41.2	84	118	35	41.5	1.10	1.10
Miscellaneous	48	58	10	20.0	1	1	0	18.1	1.57	1.54
New construction	0	15,327	15,327	0.0	0	307	307	0.0	0.00	2.00
<b>Total</b>	<b>843,455</b>	<b>880,698</b>	<b>37,243</b>	<b>4.4</b>	<b>16,665</b>	<b>16,703</b>	<b>37</b>	<b>0.2</b>	<b>1.98</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,904	11,240	336	3.1	County	34.59	33.51	0.00	0.00
(-) TIF Tax Capacity	385	468	83	21.6	City/Town	53.25	53.23	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.51	25.43	14.96	13.94
(=) Taxable Tax Capacity	10,519	10,772	253	2.4	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.55	112.36	14.96	13.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,800	125,000	6.1	1,211	1,287	75	6.2	1.03	1.03
Res Hmstd: Avg Val	176,600	187,400	6.1	2,027	2,138	111	5.5	1.15	1.14
Res Hmstd: Hi Val	235,400	249,700	6.1	2,843	2,988	145	5.1	1.21	1.2
Res Hmstd: Ex-Hi Val	353,200	374,700	6.1	4,477	4,693	216	4.8	1.27	1.25
Apartment	300,000	293,700	-2.1	4,707	4,535	-172	-3.7	1.57	1.54
Comm/Ind: Lo Val	150,000	144,600	-3.6	3,921	3,693	-228	-5.8	2.61	2.55
Comm/Ind: Mid Val	300,000	289,200	-3.6	9,073	8,506	-568	-6.3	3.02	2.94
Comm/Ind: Hi Val	1,000,000	964,000	-3.6	33,120	31,169	-1,950	-5.9	3.31	3.23

**Crow Wing County**

**Brainerd city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	297,469	325,371	27,902	9.4	3,323	3,759	435	13.1	1.12	1.16
Res Non-Hm: exis	88,279	97,915	9,636	10.9	1,383	1,542	159	11.5	1.57	1.57
Apartments: exis	38,315	38,043	-272	-0.7	691	692	1	0.2	1.80	1.82
Low-inc Apts: ex	14,940	14,969	29	0.2	165	166	2	0.9	1.10	1.11
Seasnl Rec: exis	445	730	285	64.1	6	11	4	68.2	1.42	1.45
Com/Ind: Lo: exi	53,482	51,009	-2,473	-4.6	1,548	1,471	-77	-5.0	2.89	2.88
Com/Ind Hi: exis	133,650	117,750	-15,900	-11.9	4,974	4,354	-620	-12.5	3.72	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,031	2,053	22	1.1	77	78	1	0.8	3.81	3.80
Ag HGA: Exist	105	91	-14	-13.5	1	1	0	-18.8	1.12	1.05
Ag Hmstd Land	130	121	-9	-7.1	1	0	0	-6.1	0.39	0.40
Ag Non-Hmstd	2,862	2,930	68	2.4	29	31	1	4.7	1.02	1.04
Miscellaneous	2,137	2,251	115	5.4	44	47	3	6.6	2.04	2.07
New construction	0	2,967	2,967	0.0	0	60	60	0.0	0.00	2.02
<b>Total</b>	<b>633,844</b>	<b>656,200</b>	<b>22,356</b>	<b>3.5</b>	<b>12,242</b>	<b>12,211</b>	<b>-31</b>	<b>-0.3</b>	<b>1.93</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,234	7,299	64	0.9	County	33.86	32.80	0.00	0.00
(-) TIF Tax Capacity	343	283	-60	-17.5	City/Town	71.09	74.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.44	25.36	14.96	13.94
(=) Taxable Tax Capacity	6,891	7,016	124	1.8	Special District	1.82	1.80	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.21	134.32	14.96	13.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,900	73,200	9.4	631	692	61	9.7	0.94	0.95
Res Hmstd: Avg Val	100,200	109,600	9.4	1,102	1,257	156	14.1	1.1	1.15
Res Hmstd: Hi Val	133,600	146,100	9.4	1,633	1,843	210	12.8	1.22	1.26
Res Hmstd: Ex-Hi Val	200,500	219,300	9.4	2,697	3,016	319	11.8	1.35	1.38
Apartment	300,000	297,900	-0.7	5,407	5,417	11	0.2	1.80	1.82
Comm/Ind: Lo Val	150,000	132,200	-11.9	4,341	3,812	-529	-12.2	2.89	2.88
Comm/Ind: Mid Val	300,000	264,300	-11.9	10,053	8,666	-1,387	-13.8	3.35	3.28
Comm/Ind: Hi Val	1,000,000	881,000	-11.9	36,712	32,087	-4,625	-12.6	3.67	3.64

**Crow Wing County**

**Crosby city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	52,936	54,945	2,009	3.8	508	529	22	4.2	0.96	0.96
Res Non-Hm: exis	13,031	14,151	1,120	8.6	240	252	13	5.2	1.84	1.78
Apartments: exis	14,513	14,541	28	0.2	320	312	-8	-2.5	2.21	2.15
Low-inc Apts: ex	290	265	-25	-8.7	4	3	0	-11.3	1.34	1.30
Seasnl Rec: exis	4,735	4,777	41	0.9	80	79	0	-0.3	1.68	1.66
Com/Ind: Lo: exi	9,288	8,518	-770	-8.3	310	278	-33	-10.5	3.34	3.26
Com/Ind Hi: exis	6,935	6,381	-554	-8.0	306	275	-31	-10.0	4.41	4.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,683	2,804	121	4.5	117	120	3	2.2	4.36	4.26
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	525	513	-12	-2.2	9	8	0	-4.2	1.68	1.64
Miscellaneous	206	204	-2	-0.9	5	5	0	-3.6	2.35	2.29
New construction	0	1,530	1,530	0.0	0	46	46	0.0	0.00	3.03
<b>Total</b>	105,142	108,629	3,487	3.3	1,898	1,908	10	0.5	1.81	1.76

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,076	1,115	40	3.7	County	33.61	32.55	0.00	0.00
(-) TIF Tax Capacity	162	162	0	0.0	City/Town	118.02	115.97	0.00	0.00
(-) FD Contrib Tax Cap	75	75	1	1.0	School District	14.75	14.54	11.07	9.26
(=) Taxable Tax Capacity	839	878	39	4.6	Special District	1.31	1.27	0.00	0.00
FD Distrib Tax Cap	202	214	12	6.0	<b>Total</b>	167.69	164.32	11.07	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,100	59,300	3.9	323	324	2	0.6	0.57	0.55
Res Hmstd: Avg Val	85,600	88,800	3.7	720	746	26	3.6	0.84	0.84
Res Hmstd: Hi Val	114,100	118,400	3.8	1,272	1,303	31	2.4	1.12	1.10
Res Hmstd: Ex-Hi Val	171,200	177,700	3.8	2,379	2,420	41	1.7	1.39	1.36
Apartment	300,000	300,600	0.2	6,620	6,453	-168	-2.5	2.21	2.15
Comm/Ind: Lo Val	150,000	138,000	-8.0	5,031	4,518	-513	-10.2	3.35	3.27
Comm/Ind: Mid Val	300,000	276,100	-8.0	11,684	10,377	-1,307	-11.2	3.89	3.76
Comm/Ind: Hi Val	1,000,000	920,200	-8.0	42,729	38,296	-4,433	-10.4	4.27	4.16

**Crow Wing County**

**Cuyuna city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,602	16,604	1,002	6.4	134	140	5	4.0	0.86	0.84
Res Non-Hm: exis	2,317	2,062	-255	-11.0	31	26	-6	-18.4	1.35	1.24
Apartments: exis	160	160	0	0.0	2	2	0	-5.4	1.50	1.41
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	6,903	7,276	374	5.4	87	88	1	1.6	1.26	1.21
Com/Ind: Lo: exi	227	218	-9	-3.9	6	6	0	-7.2	2.65	2.56
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	194	199	5	2.5	7	7	0	-0.8	3.50	3.39
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	849	1,147	298	35.1	9	12	3	29.5	1.09	1.04
Miscellaneous	5	5	0	0.0	0	0	0	-4.8	3.34	3.18
New construction	0	498	498	0.0	0	5	5	0.0	0.00	1.03
<b>Total</b>	<b>26,257</b>	<b>28,169</b>	<b>1,912</b>	<b>7.3</b>	<b>277</b>	<b>285</b>	<b>8</b>	<b>3.0</b>	<b>1.05</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	245	265	20	8.0	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	59.58	55.91	0.00	0.00
(-) FD Contrib Tax Cap	1	1	0	10.7	School District	15.26	15.03	11.08	9.26
(=) Taxable Tax Capacity	244	263	19	8.0	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	14	15	1	6.8	<b>Total</b>	110.83	105.79	11.08	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,400	101,500	6.4	556	581	25	4.5	0.58	0.57
Res Hmstd: Avg Val	143,100	152,300	6.4	1,185	1,213	29	2.4	0.83	0.8
Res Hmstd: Hi Val	190,700	202,900	6.4	1,812	1,844	31	1.7	0.95	0.91
Res Hmstd: Ex-Hi Val	286,100	304,500	6.4	3,071	3,109	39	1.3	1.07	1.02
Apartment	300,000	300,000	0.0	4,488	4,245	-244	-5.4	1.5	1.41
Seas Rec: Lo Val	75,000	79,100	5.5	895	907	11	1.3	1.19	1.15
Seas Rec: Hi Val	200,000	210,800	5.4	2,547	2,575	28	1.1	1.27	1.22

**Crow Wing County**

**Deerwood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,221	22,629	-593	-2.6	282	268	-14	-5.0	1.22	1.19
Res Non-Hm: exis	3,733	3,600	-133	-3.6	60	58	-3	-4.3	1.61	1.60
Apartments: exis	752	752	0	0.0	14	14	0	-0.9	1.92	1.91
Low-inc Apts: ex	772	772	0	0.0	9	9	0	-1.1	1.17	1.16
Seasnl Rec: exis	11,116	11,998	882	7.9	183	197	14	7.8	1.65	1.65
Com/Ind: Lo: exi	4,537	4,518	-19	-0.4	140	138	-2	-1.7	3.09	3.05
Com/Ind Hi: exis	4,304	4,205	-99	-2.3	176	170	-6	-3.4	4.08	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,230	1,287	57	4.6	50	52	2	3.6	4.06	4.02
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	27	27	0	0.0	0	0	0	0.1	0.72	0.73
Ag Non-Hmstd	110	114	4	3.8	2	2	0	3.9	1.45	1.45
Miscellaneous	184	184	0	-0.1	4	3	0	-1.0	1.92	1.90
New construction	0	464	464	0.0	0	7	7	0.0	0.00	1.50
<b>Total</b>	<b>49,986</b>	<b>50,549</b>	<b>564</b>	<b>1.1</b>	<b>920</b>	<b>918</b>	<b>-2</b>	<b>-0.2</b>	<b>1.84</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	553	558	5	0.8	County	34.53	33.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	93.93	95.38	0.00	0.00
(-) FD Contrib Tax Cap	41	41	0	0.1	School District	15.17	14.94	11.07	9.26
(=) Taxable Tax Capacity	512	516	5	0.9	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	20	22	2	12.5	<b>Total</b>	145.00	145.09	11.07	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	110,300	107,500	-2.5	1,036	970	-66	-6.4	0.94	0.90
Res Hmstd: Avg Val	165,400	161,200	-2.5	1,967	1,868	-99	-5.0	1.19	1.16
Res Hmstd: Hi Val	220,500	214,900	-2.5	2,899	2,767	-132	-4.5	1.31	1.29
Res Hmstd: Ex-Hi Val	330,900	322,500	-2.5	4,766	4,569	-198	-4.1	1.44	1.42
Apartment	300,000	300,000	0.0	5,770	5,719	-51	-0.9	1.92	1.91
Seas Rec: Lo Val	75,000	81,000	8.0	1,152	1,249	97	8.5	1.54	1.54
Seas Rec: Hi Val	200,000	215,900	8.0	3,231	3,488	257	8.0	1.62	1.62
Comm/Ind: Lo Val	150,000	146,600	-2.3	4,637	4,475	-162	-3.5	3.09	3.05
Comm/Ind: Mid Val	300,000	293,100	-2.3	10,765	10,358	-406	-3.8	3.59	3.53
Comm/Ind: Hi Val	1,000,000	977,100	-2.3	39,359	37,984	-1,375	-3.5	3.94	3.89

**Crow Wing County**

**Fifty Lakes city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	53,125	50,546	-2,580	-4.9	413	383	-31	-7.4	0.78	0.76
Res Non-Hm: exis	2,868	2,457	-411	-14.3	24	20	-4	-16.3	0.84	0.82
Apartments: exis	164	166	2	1.5	2	2	0	-0.2	0.97	0.95
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	118,934	114,845	-4,089	-3.4	1,012	958	-54	-5.3	0.85	0.83
Com/Ind: Lo: exi	519	588	69	13.3	10	11	1	10.2	1.90	1.85
Com/Ind Hi: exis	301	253	-48	-15.9	7	6	-1	-18.2	2.49	2.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	973	963	-10	-1.0	24	23	-1	-3.8	2.49	2.42
Ag HGA: Exist	859	780	-79	-9.2	6	5	-1	-11.6	0.65	0.63
Ag Hmstd Land	2,354	2,393	39	1.7	5	5	0	-1.6	0.20	0.20
Ag Non-Hmstd	10,828	10,824	-4	0.0	68	67	-1	-1.9	0.63	0.62
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,105	1,105	0.0	0	9	9	0.0	0.00	0.82
<b>Total</b>	<b>190,926</b>	<b>184,921</b>	<b>-6,005</b>	<b>-3.1</b>	<b>1,570</b>	<b>1,488</b>	<b>-83</b>	<b>-5.3</b>	<b>0.82</b>	<b>0.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,903	1,836	-67	-3.5	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.93	24.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.05	6.55	13.28	13.14
(=) Taxable Tax Capacity	<u>1,903</u>	<u>1,836</u>	<u>-67</u>	<u>-3.5</u>	Special District	<u>1.37</u>	<u>1.33</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>66.97</b>	<b>65.78</b>	<b>13.28</b>	<b>13.14</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	192,000	182,700	-4.8	1,407	1,305	-102	-7.3	0.73	0.71
Res Hmstd: Avg Val	287,900	273,900	-4.9	2,234	2,079	-156	-7.0	0.78	0.76
Res Hmstd: Hi Val	383,800	365,200	-4.8	3,062	2,853	-209	-6.8	0.8	0.78
Res Hmstd: Ex-Hi Val	575,800	547,800	-4.9	4,748	4,402	-346	-7.3	0.82	0.80
Apartment	300,000	304,400	1.5	2,910	2,903	-7	-0.2	0.97	0.95
Seas Rec: Lo Val	75,000	72,400	-3.5	567	537	-30	-5.3	0.76	0.74
Seas Rec: Hi Val	200,000	193,100	-3.5	1,670	1,578	-92	-5.5	0.84	0.82
Comm/Ind: Lo Val	150,000	126,200	-15.9	2,847	2,331	-517	-18.1	1.9	1.85
Comm/Ind: Mid Val	300,000	252,300	-15.9	6,578	5,245	-1,333	-20.3	2.19	2.08
Comm/Ind: Hi Val	1,000,000	841,000	-15.9	23,985	19,485	-4,500	-18.8	2.4	2.32



**Crow Wing County**

**Fort Ripley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,511	3,696	185	5.3	30	31	1	3.9	0.85	0.84
Res Non-Hm: exis	587	456	-131	-22.3	6	5	-1	-22.0	1.08	1.08
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	221	224	2	1.1	2	2	0	0.8	1.01	1.01
Com/Ind: Lo: exi	654	681	27	4.2	14	15	0	2.2	2.19	2.15
Com/Ind Hi: exis	113	100	-13	-11.6	3	3	0	-13.2	2.87	2.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165	169	3	2.0	5	5	0	0.2	2.87	2.82
Ag HGA: Exist	493	507	14	2.7	4	4	0	2.4	0.82	0.82
Ag Hmstd Land	855	855	0	0.0	2	2	0	0.2	0.23	0.23
Ag Non-Hmstd	474	474	0	0.0	4	4	0	0.1	0.85	0.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	21	21	0.0	0	0	0	0.0	0.00	0.84
<b>Total</b>	<b>7,073</b>	<b>7,182</b>	<b>109</b>	<b>1.5</b>	<b>71</b>	<b>71</b>	<b>0</b>	<b>-0.1</b>	<b>1.00</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	66	66	1	1.0	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.08	26.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.48	25.40	14.96	13.94
(=) Taxable Tax Capacity	66	66	1	1.0	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.37	85.44	14.96	13.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,700	91,300	5.3	619	659	41	6.6	0.71	0.72
Res Hmstd: Avg Val	130,000	136,900	5.3	1,086	1,148	61	5.7	0.84	0.84
Res Hmstd: Hi Val	173,300	182,400	5.3	1,554	1,635	81	5.2	0.9	0.9
Res Hmstd: Ex-Hi Val	260,100	273,800	5.3	2,491	2,613	122	4.9	0.96	0.95
Comm/Ind: Lo Val	150,000	132,600	-11.6	3,287	2,851	-436	-13.3	2.19	2.15
Comm/Ind: Mid Val	300,000	265,200	-11.6	7,594	6,474	-1,120	-14.7	2.53	2.44
Comm/Ind: Hi Val	1,000,000	884,100	-11.6	27,694	23,928	-3,767	-13.6	2.77	2.71

**Crow Wing County**

**Garrison city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,870	3,877	7	0.2	49	48	-1	-2.8	1.26	1.23
Res Non-Hm: exis	2,330	2,437	108	4.6	41	42	1	3.0	1.75	1.72
Apartments: exis	227	230	4	1.6	5	5	0	1.1	2.02	2.01
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,479	4,742	263	5.9	76	79	4	5.2	1.69	1.68
Com/Ind: Lo: exi	3,942	3,638	-304	-7.7	124	113	-11	-8.9	3.16	3.11
Com/Ind Hi: exis	4,498	4,272	-227	-5.0	187	175	-12	-6.2	4.16	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	454	533	79	17.5	19	22	3	16.0	4.16	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	195	195	0	0.0	3	3	0	0.0	1.50	1.50
Miscellaneous	696	772	76	10.9	16	17	2	10.0	2.24	2.22
New construction	0	323	323	0.0	0	11	11	0.0	0.00	3.53
<b>Total</b>	<b>20,690</b>	<b>21,019</b>	<b>329</b>	<b>1.6</b>	<b>518</b>	<b>516</b>	<b>-3</b>	<b>-0.6</b>	<b>2.51</b>	<b>2.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	271	273	1	0.5	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.61	67.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.48	25.40	14.96	13.94
(=) Taxable Tax Capacity	271	273	1	0.5	Special District	21.97	23.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.67	149.71	14.96	13.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,900	68,000	0.1	711	706	-6	-0.8	1.05	1.04
Res Hmstd: Avg Val	101,800	102,000	0.2	1,256	1,249	-7	-0.5	1.23	1.22
Res Hmstd: Hi Val	135,800	136,000	0.1	1,861	1,851	-10	-0.5	1.37	1.36
Res Hmstd: Ex-Hi Val	203,700	204,100	0.2	3,071	3,058	-13	-0.4	1.51	1.5
Apartment	300,000	304,900	1.6	6,062	6,131	69	1.1	2.02	2.01
Seas Rec: Lo Val	75,000	79,400	5.9	1,187	1,259	72	6.1	1.58	1.59
Seas Rec: Hi Val	200,000	211,800	5.9	3,324	3,518	194	5.8	1.66	1.66
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,734	4,434	-299	-6.3	3.16	3.11
Comm/Ind: Mid Val	300,000	284,900	-5.0	10,970	10,209	-761	-6.9	3.66	3.58
Comm/Ind: Hi Val	1,000,000	949,600	-5.0	40,074	37,498	-2,576	-6.4	4.01	3.95

**Crow Wing County**

**Ironton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,902	12,545	643	5.4	111	87	-24	-21.4	0.93	0.69
Res Non-Hm: exis	2,554	2,671	117	4.6	57	47	-10	-17.3	2.24	1.77
Apartments: exis	549	539	-10	-1.9	15	11	-3	-22.4	2.68	2.12
Low-inc Apts: ex	1,523	1,512	-10	-0.7	25	19	-5	-21.4	1.62	1.28
Seasnl Rec: exis	42	44	2	4.5	1	1	0	-16.8	2.14	1.70
Com/Ind: Lo: exi	2,530	2,464	-66	-2.6	95	80	-15	-15.8	3.76	3.25
Com/Ind Hi: exis	690	674	-16	-2.4	34	29	-5	-15.6	4.97	4.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	416	458	42	10.1	21	20	-1	-4.8	4.97	4.30
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	176	176	0	0.0	4	3	-1	-21.1	2.05	1.62
Miscellaneous	2	2	0	0.0	0	0	0	-17.7	5.23	4.30
New construction	0	2	2	0.0	0	0	0	0.0	0.00	0.69
<b>Total</b>	<b>20,384</b>	<b>21,088</b>	<b>704</b>	<b>3.5</b>	<b>362</b>	<b>297</b>	<b>-65</b>	<b>-17.8</b>	<b>1.78</b>	<b>1.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	182	188	6	3.1	County	33.65	32.58	0.00	0.00
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	156.08	114.10	0.00	0.00
(-) FD Contrib Tax Cap	16	17	0	2.4	School District	14.12	13.93	11.07	9.26
(=) Taxable Tax Capacity	160	166	5	3.3	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	62	72	10	15.3	<b>Total</b>	205.22	161.94	11.07	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,300	45,600	5.3	266	170	-96	-36.0	0.61	0.37
Res Hmstd: Avg Val	65,000	68,500	5.4	557	414	-143	-25.7	0.86	0.60
Res Hmstd: Hi Val	86,600	91,300	5.4	954	778	-176	-18.4	1.10	0.85
Res Hmstd: Ex-Hi Val	129,900	136,900	5.4	1,970	1,625	-345	-17.5	1.52	1.19
Apartment	300,000	294,400	-1.9	8,028	6,232	-1,796	-22.4	2.68	2.12
Comm/Ind: Lo Val	150,000	146,400	-2.4	5,635	4,751	-883	-15.7	3.76	3.25
Comm/Ind: Mid Val	300,000	292,900	-2.4	13,092	11,008	-2,084	-15.9	4.36	3.76
Comm/Ind: Hi Val	1,000,000	976,200	-2.4	47,895	40,366	-7,529	-15.7	4.79	4.14

**Crow Wing County**

**Jenkins city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,110	18,392	282	1.6	173	175	2	1.1	0.96	0.95
Res Non-Hm: exis	5,454	6,178	724	13.3	70	77	7	10.4	1.28	1.24
Apartments: exis	41	43	2	5.1	1	1	0	3.4	1.44	1.42
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,329	1,507	178	13.4	17	19	1	8.7	1.29	1.24
Com/Ind: Lo: exi	5,613	5,290	-323	-5.8	139	127	-12	-8.4	2.48	2.41
Com/Ind Hi: exis	4,958	4,446	-512	-10.3	163	141	-22	-13.3	3.28	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	823	860	37	4.5	27	27	0	1.1	3.28	3.17
Ag HGA: Exist	616	621	5	0.8	6	6	0	1.6	1.00	1.01
Ag Hmstd Land	723	853	130	18.0	2	3	1	32.0	0.29	0.32
Ag Non-Hmstd	1,284	1,092	-193	-15.0	14	11	-3	-19.8	1.06	1.00
Miscellaneous	229	246	17	7.4	5	5	0	5.0	2.04	1.99
New construction	0	858	858	0.0	0	14	14	0.0	0.00	1.58
<b>Total</b>	<b>39,180</b>	<b>40,386</b>	<b>1,205</b>	<b>3.1</b>	<b>616</b>	<b>605</b>	<b>-10</b>	<b>-1.7</b>	<b>1.57</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	447	453	6	1.3	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	10	10	0	-4.1	City/Town	61.56	56.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.77	13.99	6.21	10.76
(=) Taxable Tax Capacity	437	443	6	1.4	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.14	104.61	6.21	10.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	87,800	89,200	1.6	698	724	25	3.6	0.8	0.81
Res Hmstd: Avg Val	131,600	133,700	1.6	1,251	1,279	27	2.2	0.95	0.96
Res Hmstd: Hi Val	175,400	178,100	1.5	1,804	1,833	28	1.6	1.03	1.03
Res Hmstd: Ex-Hi Val	263,200	267,300	1.6	2,913	2,946	33	1.1	1.11	1.10
Apartment	300,000	315,300	5.1	4,316	4,462	146	3.4	1.44	1.42
Comm/Ind: Lo Val	150,000	134,500	-10.3	3,713	3,236	-477	-12.8	2.48	2.41
Comm/Ind: Mid Val	300,000	269,000	-10.3	8,632	7,383	-1,249	-14.5	2.88	2.74
Comm/Ind: Hi Val	1,000,000	896,700	-10.3	31,588	27,292	-4,296	-13.6	3.16	3.04

**Crow Wing County**

**Manhattan Beach city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,088	8,371	-718	-7.9	73	67	-7	-9.0	0.81	0.80
Res Non-Hm: exis	288	391	104	36.1	2	3	1	34.8	0.82	0.81
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	13,607	14,064	457	3.4	119	121	2	2.0	0.87	0.86
Com/Ind: Lo: exi	250	260	11	4.2	5	5	0	2.0	1.91	1.87
Com/Ind Hi: exis	1,803	1,727	-76	-4.2	45	42	-3	-6.3	2.50	2.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	426	432	6	1.4	11	10	0	-1.2	2.48	2.42
Ag HGA: Exist	93	94	1	1.3	1	1	0	1.0	0.60	0.60
Ag Hmstd Land	119	119	0	0.0	0	0	0	-5.9	0.05	0.04
Ag Non-Hmstd	1,158	1,205	47	4.1	7	8	0	3.5	0.64	0.63
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	67	67	0.0	0	1	1	0.0	0.00	0.86
<b>Total</b>	<b>26,831</b>	<b>26,730</b>	<b>-101</b>	<b>-0.4</b>	<b>263</b>	<b>257</b>	<b>-6</b>	<b>-2.1</b>	<b>0.98</b>	<b>0.96</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	293	290	-2	-0.8	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	34	32	-2	-4.5	City/Town	27.02	27.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.05	6.55	13.28	13.14
(=) Taxable Tax Capacity	259	258	-1	-0.3	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>67.88</b>	<b>67.35</b>	<b>13.28</b>	<b>13.14</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	202,100	186,100	-7.9	1,511	1,360	-151	-10.0	0.75	0.73
Res Hmstd: Avg Val	302,900	279,000	-7.9	2,391	2,164	-227	-9.5	0.79	0.78
Res Hmstd: Hi Val	403,800	371,900	-7.9	3,271	2,968	-303	-9.3	0.81	0.8
Res Hmstd: Ex-Hi Val	605,900	558,100	-7.9	5,097	4,590	-507	-10.0	0.84	0.82
Seas Rec: Lo Val	75,000	77,500	3.3	573	589	15	2.7	0.76	0.76
Seas Rec: Hi Val	200,000	206,700	3.4	1,688	1,729	40	2.4	0.84	0.84
Comm/Ind: Lo Val	150,000	143,700	-4.2	2,868	2,688	-180	-6.3	1.91	1.87
Comm/Ind: Mid Val	300,000	287,300	-4.2	6,625	6,170	-455	-6.9	2.21	2.15
Comm/Ind: Hi Val	1,000,000	957,800	-4.2	24,160	22,599	-1,561	-6.5	2.42	2.36

**Crow Wing County**

**Nisswa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	220,080	221,886	1,806	0.8	2,261	2,237	-24	-1.0	1.03	1.01
Res Non-Hm: exis	42,977	39,404	-3,573	-8.3	478	429	-49	-10.2	1.11	1.09
Apartments: exis	1,503	1,436	-67	-4.4	19	18	-1	-6.5	1.29	1.26
Low-inc Apts: ex	312	312	0	0.0	2	2	0	-2.3	0.80	0.78
Seasnl Rec: exis	277,594	286,020	8,426	3.0	3,250	3,272	22	0.7	1.17	1.14
Com/Ind: Lo: exi	15,004	14,557	-447	-3.0	342	322	-19	-5.7	2.28	2.22
Com/Ind Hi: exis	27,633	31,412	3,779	13.7	826	914	87	10.6	2.99	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,602	3,768	165	4.6	106	108	2	1.9	2.95	2.87
Ag HGA: Exist	175	187	11	6.4	2	2	0	5.1	0.95	0.94
Ag Hmstd Land	154	153	0	-0.1	0	0	0	-3.8	0.21	0.20
Ag Non-Hmstd	5,702	5,816	115	2.0	49	49	0	0.4	0.86	0.84
Miscellaneous	413	433	20	4.8	8	8	0	2.6	1.84	1.80
New construction	0	4,586	4,586	0.0	0	58	58	0.0	0.00	1.26
<b>Total</b>	<b>595,148</b>	<b>609,970</b>	<b>14,822</b>	<b>2.5</b>	<b>7,343</b>	<b>7,420</b>	<b>77</b>	<b>1.0</b>	<b>1.23</b>	<b>1.22</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,445	6,636	191	3.0	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	113	154	42	36.8	City/Town	31.04	30.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.21	25.13	14.58	13.80
(=) Taxable Tax Capacity	6,332	6,482	149	2.4	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.06	89.60	14.58	13.80

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	202,000	203,700	0.8	1,960	1,937	-24	-1.2	0.97	0.95
Res Hmstd: Avg Val	302,800	305,300	0.8	3,108	3,069	-39	-1.2	1.03	1.01
Res Hmstd: Hi Val	403,600	406,900	0.8	4,255	4,202	-54	-1.3	1.05	1.03
Res Hmstd: Ex-Hi Val	605,600	610,600	0.8	6,638	6,561	-77	-1.2	1.1	1.07
Apartment	300,000	286,700	-4.4	3,852	3,607	-246	-6.4	1.28	1.26
Seas Rec: Lo Val	75,000	77,300	3.1	747	759	12	1.6	1	0.98
Seas Rec: Hi Val	200,000	206,100	3.1	2,152	2,182	30	1.4	1.08	1.06
Comm/Ind: Lo Val	150,000	170,500	13.7	3,409	3,911	502	14.7	2.27	2.29
Comm/Ind: Mid Val	300,000	341,000	13.7	7,881	8,859	978	12.4	2.63	2.6
Comm/Ind: Hi Val	1,000,000	1,136,800	13.7	28,753	31,953	3,200	11.1	2.88	2.81

**Crow Wing County**

**Breezy Point city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	155,221	164,013	8,792	5.7	1,359	1,494	135	9.9	0.88	0.91
Res Non-Hm: exis	19,928	21,185	1,257	6.3	213	229	17	7.8	1.07	1.08
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	199,728	207,951	8,223	4.1	2,151	2,190	39	1.8	1.08	1.05
Com/Ind: Lo: exi	5,420	5,280	-140	-2.6	120	116	-4	-3.6	2.21	2.19
Com/Ind Hi: exis	11,548	11,964	416	3.6	339	345	7	2.0	2.93	2.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,239	2,316	77	3.4	65	66	1	1.9	2.90	2.86
Ag HGA: Exist	148	152	3	2.3	1	1	0	6.0	0.84	0.87
Ag Hmstd Land	88	87	0	-0.2	0	0	0	-7.3	0.16	0.15
Ag Non-Hmstd	2,547	2,440	-107	-4.2	23	21	-1	-6.1	0.90	0.88
Miscellaneous	258	256	-3	-1.0	4	4	0	-0.4	1.45	1.46
New construction	0	3,730	3,730	0.0	0	38	38	0.0	0.00	1.03
<b>Total</b>	<b>397,126</b>	<b>419,374</b>	<b>22,248</b>	<b>5.6</b>	<b>4,275</b>	<b>4,506</b>	<b>231</b>	<b>5.4</b>	<b>1.08</b>	<b>1.07</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,977	4,215	239	6.0	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.17	42.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.77	13.99	6.21	10.76
(=) Taxable Tax Capacity	<u>3,977</u>	<u>4,215</u>	<u>239</u>	<u>6.0</u>	Special District	<u>0.20</u>	<u>0.19</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.74	90.31	6.21	10.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	120,600	127,400	5.6	949	1,055	106	11.2	0.79	0.83
Res Hmstd: Avg Val	180,900	191,100	5.6	1,596	1,750	155	9.7	0.88	0.92
Res Hmstd: Hi Val	241,100	254,800	5.7	2,242	2,446	204	9.1	0.93	0.96
Res Hmstd: Ex-Hi Val	361,700	382,200	5.7	3,536	3,837	302	8.5	0.98	1.00
Seas Rec: Lo Val	75,000	78,100	4.1	760	773	13	1.8	1.01	0.99
Seas Rec: Hi Val	200,000	208,200	4.1	2,186	2,220	34	1.6	1.09	1.07
Comm/Ind: Lo Val	150,000	155,400	3.6	3,321	3,443	121	3.7	2.21	2.22
Comm/Ind: Mid Val	300,000	310,800	3.6	7,719	7,927	208	2.7	2.57	2.55
Comm/Ind: Hi Val	1,000,000	1,036,000	3.6	28,240	28,854	615	2.2	2.82	2.79

**Crow Wing County**

**Pequot Lakes city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	93,721	97,447	3,726	4.0	910	992	82	9.0	0.97	1.02
Res Non-Hm: exis	27,668	24,987	-2,681	-9.7	342	318	-24	-6.9	1.24	1.27
Apartments: exis	4,604	4,604	0	0.0	64	66	2	2.4	1.40	1.43
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn1 Rec: exis	70,686	71,964	1,278	1.8	868	876	8	0.9	1.23	1.22
Com/Ind: Lo: exi	17,113	17,002	-111	-0.7	415	412	-3	-0.7	2.43	2.43
Com/Ind Hi: exis	20,290	19,305	-984	-4.9	652	618	-35	-5.3	3.21	3.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,932	4,065	132	3.4	125	129	4	2.9	3.19	3.18
Ag HGA: Exist	1,056	1,034	-22	-2.1	10	10	0	4.3	0.93	1.00
Ag Hmstd Land	1,506	1,501	-5	-0.3	5	5	0	-2.9	0.31	0.31
Ag Non-Hmstd	8,391	8,511	120	1.4	81	82	1	0.7	0.97	0.96
Miscellaneous	492	489	-4	-0.8	9	9	0	0.7	1.75	1.77
New construction	0	4,034	4,034	0.0	0	48	48	0.0	0.00	1.19
<b>Total</b>	<b>249,459</b>	<b>254,943</b>	<b>5,484</b>	<b>2.2</b>	<b>3,482</b>	<b>3,564</b>	<b>82</b>	<b>2.4</b>	<b>1.40</b>	<b>1.40</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,710	2,756	47	1.7	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	50	28	-22	-44.7	City/Town	56.93	56.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.77	13.99	6.21	10.76
(=) Taxable Tax Capacity	2,660	2,729	69	2.6	Special District	1.57	1.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	106.88	105.96	6.21	10.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	107,300	111,600	4.0	919	1,014	96	10.4	0.86	0.91
Res Hmstd: Avg Val	160,800	167,200	4.0	1,575	1,716	141	9.0	0.98	1.03
Res Hmstd: Hi Val	214,400	222,900	4.0	2,233	2,420	187	8.4	1.04	1.09
Res Hmstd: Ex-Hi Val	321,600	334,400	4.0	3,548	3,827	279	7.9	1.10	1.14
Apartment	300,000	300,000	0.0	4,194	4,296	102	2.4	1.4	1.43
Seas Rec: Lo Val	75,000	76,400	1.9	866	874	8	0.9	1.15	1.14
Seas Rec: Hi Val	200,000	203,600	1.8	2,468	2,487	19	0.8	1.23	1.22
Comm/Ind: Lo Val	150,000	142,700	-4.9	3,639	3,462	-178	-4.9	2.43	2.43
Comm/Ind: Mid Val	300,000	285,400	-4.9	8,461	7,970	-491	-5.8	2.82	2.79
Comm/Ind: Hi Val	1,000,000	951,500	-4.9	30,961	29,276	-1,685	-5.4	3.1	3.08



**Crow Wing County**

**Riverton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,199	3,330	130	4.1	14	14	1	4.6	0.43	0.43
Res Non-Hm: exis	582	634	51	8.8	6	7	0	6.8	1.10	1.08
Apartments: exis	178	186	9	5.0	2	2	0	3.7	1.31	1.30
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	750	761	11	1.5	8	8	0	1.4	1.11	1.11
Com/Ind: Lo: exi	49	48	-1	-1.4	1	1	0	-2.9	2.42	2.38
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,189	2,344	155	7.1	69	73	4	5.8	3.14	3.10
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	272	272	0	0.0	3	3	0	0.2	0.96	0.96
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.11
<b>Total</b>	<b>7,219</b>	<b>7,577</b>	<b>358</b>	<b>5.0</b>	<b>103</b>	<b>109</b>	<b>5</b>	<b>5.1</b>	<b>1.43</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	84	89	5	6.0	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.04	46.58	0.00	0.00
(-) FD Contrib Tax Cap	5	5	1	13.2	School District	15.26	15.03	11.08	9.26
(=) Taxable Tax Capacity	79	84	4	5.6	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	7	7	0	-2.6	<b>Total</b>	96.29	96.46	11.08	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,700	60,100	4.2	135	137	2	1.6	0.23	0.23
Res Hmstd: Avg Val	86,500	90,000	4.0	330	355	25	7.7	0.38	0.39
Res Hmstd: Hi Val	115,300	120,000	4.1	664	699	34	5.2	0.58	0.58
Res Hmstd: Ex-Hi Val	172,900	179,900	4.0	1,332	1,384	51	3.8	0.77	0.77
Apartment	300,000	314,900	5.0	3,943	4,088	145	3.7	1.31	1.3
Seas Rec: Lo Val	75,000	76,100	1.5	786	798	11	1.4	1.05	1.05
Seas Rec: Hi Val	200,000	203,000	1.5	2,256	2,287	30	1.3	1.13	1.13

**Crow Wing County**

**Trommald city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,805	3,997	193	5.1	21	21	1	3.7	0.54	0.53
Res Non-Hm: exis	816	840	24	2.9	10	9	0	-2.4	1.18	1.12
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,154	1,097	-57	-4.9	12	11	-1	-7.7	1.06	1.03
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	171	175	3	1.9	5	5	0	-1.5	3.17	3.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	61	61	0	0.0	0	0	0	-8.9	0.11	0.10
Ag Non-Hmstd	1,217	1,225	7	0.6	12	12	0	-2.6	0.97	0.94
Miscellaneous	0	0	0	0.0	0	0	0	-4.0	3.07	2.95
New construction	0	17	17	0.0	0	0	0	0.0	0.00	0.93
<b>Total</b>	<b>7,225</b>	<b>7,412</b>	<b>187</b>	<b>2.6</b>	<b>60</b>	<b>59</b>	<b>-1</b>	<b>-1.1</b>	<b>0.83</b>	<b>0.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	64	66	2	2.9	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.11	44.40	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	9.6	School District	15.26	15.03	11.07	9.26
(=) Taxable Tax Capacity	63	65	2	2.8	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	5	5	1	12.8	<b>Total</b>	97.36	94.28	11.07	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,000	62,000	5.1	139	139	-1	-0.5	0.24	0.22
Res Hmstd: Avg Val	88,400	92,900	5.1	358	374	16	4.5	0.41	0.40
Res Hmstd: Hi Val	117,900	123,900	5.1	704	722	18	2.5	0.6	0.58
Res Hmstd: Ex-Hi Val	176,800	185,800	5.1	1,394	1,415	21	1.5	0.79	0.76
Seas Rec: Lo Val	75,000	71,300	-4.9	794	732	-63	-7.9	1.06	1.03
Seas Rec: Hi Val	200,000	190,200	-4.9	2,278	2,095	-183	-8.0	1.14	1.10

**Crow Wing County**

**Emily city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	71,171	78,262	7,091	10.0	557	593	36	6.4	0.78	0.76
Res Non-Hm: exis	8,381	8,490	109	1.3	90	87	-4	-4.1	1.08	1.02
Apartments: exis	695	709	14	2.0	9	9	0	-3.1	1.27	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn1 Rec: exis	132,981	139,723	6,742	5.1	1,446	1,469	23	1.6	1.09	1.05
Com/Ind: Lo: exi	4,167	3,986	-181	-4.3	109	103	-6	-5.5	2.61	2.57
Com/Ind Hi: exis	2,179	1,492	-687	-31.5	75	51	-24	-32.3	3.44	3.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	793	772	-21	-2.7	26	25	-1	-3.4	3.31	3.28
Ag HGA: Exist	398	418	20	4.9	2	2	0	2.0	0.50	0.49
Ag Hmstd Land	560	546	-14	-2.4	1	1	0	-8.0	0.21	0.20
Ag Non-Hmstd	11,757	11,874	116	1.0	103	101	-3	-2.7	0.88	0.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,646	1,646	0.0	0	17	17	0.0	0.00	1.04
<b>Total</b>	<b>233,083</b>	<b>247,918</b>	<b>14,835</b>	<b>6.4</b>	<b>2,418</b>	<b>2,457</b>	<b>38</b>	<b>1.6</b>	<b>1.04</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,297	2,443	147	6.4	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	41.47	39.20	0.00	0.00
(-) FD Contrib Tax Cap	43	41	-2	-4.1	School District	15.26	15.03	11.07	9.26
(=) Taxable Tax Capacity	2,254	2,402	148	6.6	Special District	1.37	1.33	0.00	0.00
FD Distrib Tax Cap	9	9	0	0.9	<b>Total</b>	92.72	89.07	11.07	9.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,300	140,000	10.0	792	867	75	9.5	0.62	0.62
Res Hmstd: Avg Val	190,900	209,900	10.0	1,506	1,611	105	7.0	0.79	0.77
Res Hmstd: Hi Val	254,500	279,900	10.0	2,219	2,355	137	6.2	0.87	0.84
Res Hmstd: Ex-Hi Val	381,800	419,800	10.0	3,646	3,838	192	5.3	0.96	0.91
Apartment	300,000	306,000	2.0	3,809	3,691	-119	-3.1	1.27	1.21
Seas Rec: Lo Val	75,000	78,800	5.1	760	771	12	1.5	1.01	0.98
Seas Rec: Hi Val	200,000	210,100	5.1	2,185	2,215	30	1.4	1.09	1.05
Comm/Ind: Lo Val	150,000	102,700	-31.5	3,908	2,643	-1,265	-32.4	2.61	2.57
Comm/Ind: Mid Val	300,000	205,400	-31.5	9,064	5,745	-3,319	-36.6	3.02	2.8
Comm/Ind: Hi Val	1,000,000	684,600	-31.5	33,123	22,043	-11,080	-33.5	3.31	3.22

**Crow Wing County**

**Crosslake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	320,328	321,183	854	0.3	2,501	2,717	216	8.7	0.78	0.85
Res Non-Hm: exis	20,601	21,566	965	4.7	177	199	22	12.5	0.86	0.92
Apartments: exis	2,824	2,828	3	0.1	28	30	2	7.6	0.98	1.05
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	724,806	740,853	16,048	2.2	6,838	7,139	301	4.4	0.94	0.96
Com/Ind: Lo: exi	23,348	23,032	-317	-1.4	448	453	5	1.0	1.92	1.97
Com/Ind Hi: exis	22,267	21,170	-1,097	-4.9	565	547	-18	-3.2	2.54	2.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,433	4,550	117	2.6	125	129	4	3.3	2.83	2.84
Ag HGA: Exist	210	278	68	32.3	1	2	1	63.9	0.61	0.75
Ag Hmstd Land	907	844	-63	-6.9	2	2	0	-2.9	0.26	0.27
Ag Non-Hmstd	10,138	10,269	130	1.3	72	75	3	4.3	0.71	0.73
Miscellaneous	552	758	207	37.5	5	9	4	66.9	0.98	1.18
New construction	0	7,713	7,713	0.0	0	82	82	0.0	0.00	1.06
<b>Total</b>	<b>1,130,414</b>	<b>1,155,043</b>	<b>24,629</b>	<b>2.2</b>	<b>10,763</b>	<b>11,385</b>	<b>622</b>	<b>5.8</b>	<b>0.95</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,915	12,185	269	2.3	County	34.61	33.51	0.00	0.00
(-) TIF Tax Capacity	22	22	0	-1.0	City/Town	24.51	27.57	0.00	0.00
(-) FD Contrib Tax Cap	15	15	0	1.5	School District	13.36	13.60	6.58	10.85
(=) Taxable Tax Capacity	11,879	12,149	269	2.3	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	-8.9	<b>Total</b>	72.68	74.86	6.58	10.85

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	223,600	224,200	0.3	1,648	1,794	146	8.9	0.74	0.80
Res Hmstd: Avg Val	335,200	336,100	0.3	2,605	2,829	223	8.6	0.78	0.84
Res Hmstd: Hi Val	446,800	448,000	0.3	3,541	3,840	299	8.4	0.79	0.86
Res Hmstd: Ex-Hi Val	670,300	672,100	0.3	5,622	6,083	461	8.2	0.84	0.91
Apartment	300,000	300,300	0.1	2,923	3,136	213	7.3	0.97	1.04
Seas Rec: Lo Val	75,000	76,700	2.3	609	639	30	4.9	0.81	0.83
Seas Rec: Hi Val	200,000	204,400	2.2	1,784	1,862	78	4.3	0.89	0.91
Comm/Ind: Lo Val	150,000	142,600	-4.9	2,875	2,796	-80	-2.8	1.92	1.96
Comm/Ind: Mid Val	300,000	285,200	-4.9	6,677	6,426	-251	-3.8	2.23	2.25
Comm/Ind: Hi Val	1,000,000	950,800	-4.9	24,415	23,583	-832	-3.4	2.44	2.48

**Dakota County**

**Coates city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,859	6,887	28	0.4	63	63	0	0.6	0.92	0.92
Res Non-Hm: exis	2,049	2,522	473	23.1	21	27	5	24.0	1.05	1.06
Apartments: exis	251	254	3	1.2	3	3	0	-0.2	1.21	1.20
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,247	2,248	2	0.1	60	56	-4	-6.3	2.67	2.50
Com/Ind Hi: exis	5,357	5,329	-28	-0.5	186	173	-13	-7.2	3.48	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,378	2,674	1,296	94.0	48	87	39	81.1	3.48	3.24
Ag HGA: Exist	312	328	17	5.4	3	3	0	4.9	1.00	0.99
Ag Hmstd Land	3,755	3,755	0	0.0	19	19	-1	-3.4	0.52	0.50
Ag Non-Hmstd	1,025	1,025	0	0.0	8	8	0	-3.3	0.77	0.74
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>23,233</b>	<b>25,022</b>	<b>1,790</b>	<b>7.7</b>	<b>412</b>	<b>438</b>	<b>26</b>	<b>6.4</b>	<b>1.77</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	291	324	32	11.0	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.08	17.49	0.00	0.00
(-) FD Contrib Tax Cap	67	66	-1	-0.8	School District	23.24	24.31	25.48	27.00
(=) Taxable Tax Capacity	<u>225</u>	<u>257</u>	<u>33</u>	<u>14.6</u>	Special District	<u>3.70</u>	<u>3.73</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	11	13	3	23.7	<b>Total</b>	76.60	74.07	25.48	27.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	114,400	114,900	0.4	961	962	1	0.1	0.84	0.84
Res Hmstd: Avg Val	171,500	172,200	0.4	1,584	1,579	-4	-0.3	0.92	0.92
Res Hmstd: Hi Val	228,600	229,500	0.4	2,206	2,197	-9	-0.4	0.96	0.96
Res Hmstd: Ex-Hi Val	342,900	344,300	0.4	3,452	3,433	-18	-0.5	1.01	1
Apartment	300,000	303,500	1.2	3,637	3,629	-8	-0.2	1.21	1.2
Comm/Ind: Lo Val	150,000	149,200	-0.5	4,006	3,731	-275	-6.9	2.67	2.50
Comm/Ind: Mid Val	300,000	298,400	-0.5	9,221	8,566	-655	-7.1	3.07	2.87
Comm/Ind: Hi Val	1,000,000	994,700	-0.5	33,556	31,159	-2,397	-7.1	3.36	3.13

**Dakota County**

**Farmington city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,269,073	1,349,432	80,359	6.3	18,326	20,872	2,546	13.9	1.44	1.55
Res Non-Hm: exis	138,653	148,828	10,175	7.3	2,272	2,544	273	12.0	1.64	1.71
Apartments: exis	16,817	17,320	503	3.0	331	356	25	7.5	1.97	2.05
Low-inc Apts: ex	8,230	8,530	299	3.6	98	107	9	9.1	1.19	1.25
Seasnl Rec: exis	1,233	1,207	-25	-2.1	24	25	1	2.3	1.97	2.05
Com/Ind: Lo: exi	19,652	19,464	-188	-1.0	624	615	-8	-1.3	3.17	3.16
Com/Ind Hi: exis	79,595	77,656	-1,939	-2.4	3,338	3,224	-114	-3.4	4.19	4.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	39,229	43,006	3,778	9.6	1,643	1,784	140	8.5	4.19	4.15
Ag HGA: Exist	2,553	2,824	271	10.6	38	45	7	18.8	1.47	1.58
Ag Hmstd Land	20,600	20,614	15	0.1	197	194	-2	-1.2	0.95	0.94
Ag Non-Hmstd	10,813	11,402	588	5.4	158	168	9	6.0	1.47	1.47
Miscellaneous	190	184	-6	-3.2	5	5	0	-0.2	2.66	2.74
New construction	0	23,447	23,447	0.0	0	389	389	0.0	0.00	1.66
<b>Total</b>	<b>1,606,638</b>	<b>1,723,914</b>	<b>117,276</b>	<b>7.3</b>	<b>27,053</b>	<b>30,327</b>	<b>3,275</b>	<b>12.1</b>	<b>1.68</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,049	17,314	1,265	7.9	County	29.58	28.53	0.00	0.00
(-) TIF Tax Capacity	113	118	4	3.7	City/Town	61.37	59.18	0.00	0.00
(-) FD Contrib Tax Cap	1,003	953	-50	-4.9	School District	53.37	57.48	11.55	19.07
(=) Taxable Tax Capacity	14,932	16,243	1,310	8.8	Special District	3.73	3.79	0.00	0.00
FD Distrib Tax Cap	3,397	3,425	28	0.8	<b>Total</b>	148.05	148.98	11.55	19.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	133,000	141,400	6.3	1,749	2,011	262	15.0	1.31	1.42
Res Hmstd: Avg Val	199,400	212,000	6.3	2,897	3,292	395	13.6	1.45	1.55
Res Hmstd: Hi Val	265,800	282,600	6.3	4,045	4,573	528	13.1	1.52	1.62
Res Hmstd: Ex-Hi Val	398,800	424,100	6.3	6,345	7,127	782	12.3	1.59	1.68
Apartment	300,000	309,000	3.0	5,898	6,344	445	7.6	1.97	2.05
Comm/Ind: Lo Val	150,000	146,300	-2.5	4,760	4,625	-136	-2.9	3.17	3.16
Comm/Ind: Mid Val	300,000	292,700	-2.4	11,050	10,665	-385	-3.5	3.68	3.64
Comm/Ind: Hi Val	1,000,000	975,600	-2.4	40,401	39,014	-1,387	-3.4	4.04	4

**Dakota County**

**Hampton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	31,918	35,624	3,706	11.6	358	393	35	9.9	1.12	1.10
Res Non-Hm: exis	5,345	5,272	-73	-1.4	70	67	-3	-4.5	1.31	1.27
Apartments: exis	2,032	1,999	-33	-1.6	31	29	-2	-5.4	1.52	1.46
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,817	1,799	-18	-1.0	51	49	-3	-5.5	2.83	2.70
Com/Ind Hi: exis	953	928	-25	-2.6	35	33	-3	-7.3	3.69	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	360	365	5	1.3	13	13	0	-3.5	3.69	3.52
Ag HGA: Exist	153	165	11	7.4	2	2	0	5.4	1.11	1.09
Ag Hmstd Land	1,573	1,573	0	0.0	10	9	0	-4.5	0.61	0.58
Ag Non-Hmstd	1,902	1,921	20	1.0	19	18	-1	-4.1	1.01	0.96
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	20	20	0.0	0	0	0	0.0	0.00	1.10
<b>Total</b>	<b>46,053</b>	<b>49,666</b>	<b>3,613</b>	<b>7.8</b>	<b>589</b>	<b>613</b>	<b>24</b>	<b>4.1</b>	<b>1.28</b>	<b>1.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	441	479	38	8.7	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.86	42.74	0.00	0.00
(-) FD Contrib Tax Cap	18	18	0	0.0	School District	20.85	20.87	25.16	25.87
(=) Taxable Tax Capacity	423	461	38	9.0	Special District	3.73	3.79	0.00	0.00
FD Distrib Tax Cap	117	112	-4	-3.8	<b>Total</b>	101.03	95.94	25.16	25.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	114,700	128,000	11.6	1,175	1,312	137	11.7	1.02	1.03
Res Hmstd: Avg Val	172,000	192,000	11.6	1,951	2,147	197	10.1	1.13	1.12
Res Hmstd: Hi Val	229,200	255,800	11.6	2,724	2,980	255	9.4	1.19	1.16
Res Hmstd: Ex-Hi Val	343,900	383,800	11.6	4,276	4,649	373	8.7	1.24	1.21
Apartment	300,000	295,100	-1.6	4,543	4,302	-241	-5.3	1.51	1.46
Comm/Ind: Lo Val	150,000	146,000	-2.7	4,244	3,942	-301	-7.1	2.83	2.70
Comm/Ind: Mid Val	300,000	292,100	-2.6	9,776	9,044	-732	-7.5	3.26	3.1
Comm/Ind: Hi Val	1,000,000	973,600	-2.6	35,594	32,992	-2,602	-7.3	3.56	3.39

Dakota County

Inver Grove Heights city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,174,383	2,272,795	98,412	4.5	27,077	27,551	474	1.8	1.25	1.21
Res Non-Hm: exis	210,600	234,676	24,076	11.4	2,924	3,132	208	7.1	1.39	1.33
Apartments: exis	223,272	235,921	12,649	5.7	3,647	3,657	10	0.3	1.63	1.55
Low-inc Apts: ex	12,604	13,293	689	5.5	123	124	0	0.4	0.98	0.93
Seasnl Rec: exis	779	781	2	0.2	13	12	-1	-4.9	1.63	1.55
Com/Ind: Lo: exi	42,361	40,839	-1,522	-3.6	1,244	1,132	-112	-9.0	2.94	2.77
Com/Ind Hi: exis	349,383	352,346	2,964	0.8	13,455	12,833	-622	-4.6	3.85	3.64
Publ U: Elec Gen	23,309	31,950	8,641	37.1	665	854	190	28.5	2.85	2.67
Publ U: Other	84,781	83,881	-900	-1.1	3,249	3,082	-167	-5.1	3.83	3.67
Ag HGA: Exist	5,440	5,543	103	1.9	76	75	0	-0.4	1.39	1.36
Ag Hmstd Land	6,530	6,571	41	0.6	28	28	0	0.5	0.42	0.42
Ag Non-Hmstd	17,519	17,989	470	2.7	188	194	5	2.9	1.07	1.08
Miscellaneous	24,421	24,388	-33	-0.1	392	384	-8	-2.1	1.61	1.57
New construction	0	41,533	41,533	0.0	0	950	950	0.0	0.00	2.29
<b>Total</b>	<b>3,175,380</b>	<b>3,362,505</b>	<b>187,125</b>	<b>5.9</b>	<b>53,079</b>	<b>54,008</b>	<b>929</b>	<b>1.8</b>	<b>1.67</b>	<b>1.61</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	35,634	37,923	2,290	6.4	County	29.59	28.53	0.00	0.00	
(-) TIF Tax Capacity	1,923	1,824	-99	-5.2	City/Town	48.57	49.41	0.00	0.00	
(-) FD Contrib Tax Cap	3,757	3,799	41	1.1	School District	31.76	28.64	18.29	16.94	
(=) Taxable Tax Capacity	29,953	32,301	2,347	7.8	Special District	4.56	4.61	0.00	0.00	
FD Distrib Tax Cap	4,115	4,246	131	3.2	<b>Total</b>	114.48	111.19	18.29	16.94	

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	155,500	162,500		4.5	1,799	1,831	32	1.8	1.16	1.13
Res Hmstd: Avg Val	233,100	243,700		4.5	2,909	2,952	44	1.5	1.25	1.21
Res Hmstd: Hi Val	310,800	324,900		4.5	4,021	4,074	54	1.3	1.29	1.25
Res Hmstd: Ex-Hi Val	466,300	487,400		4.5	6,191	6,245	54	0.9	1.33	1.28
Apartment	300,000	317,000		5.7	4,842	4,943	101	2.1	1.61	1.56
Comm/Ind: Lo Val	150,000	151,300		0.9	4,399	4,220	-179	-4.1	2.93	2.79
Comm/Ind: Mid Val	300,000	302,500		0.8	10,173	9,742	-431	-4.2	3.39	3.22
Comm/Ind: Hi Val	1,000,000	1,008,500		0.9	37,117	35,527	-1,590	-4.3	3.71	3.52



<b>Dakota County</b>	<b>Lakeville city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,377,948	4,487,544	109,595	2.5	54,079	57,915	3,837	7.1	1.24	1.29
Res Non-Hm: exis	478,588	498,098	19,510	4.1	6,369	6,880	511	8.0	1.33	1.38
Apartments: exis	99,403	101,729	2,326	2.3	1,546	1,644	98	6.3	1.56	1.62
Low-inc Apts: ex	5,063	5,194	130	2.6	49	53	3	7.0	0.97	1.01
Seasnl Rec: exis	2,778	2,283	-495	-17.8	41	36	-5	-12.3	1.46	1.56
Com/Ind: Lo: exi	60,613	60,801	189	0.3	1,767	1,740	-27	-1.6	2.92	2.86
Com/Ind Hi: exis	599,054	599,328	274	0.0	22,792	22,312	-480	-2.1	3.80	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50,307	53,850	3,543	7.0	1,916	2,007	91	4.8	3.81	3.73
Ag HGA: Exist	4,873	4,543	-330	-6.8	62	61	-1	-2.0	1.27	1.34
Ag Hmstd Land	13,970	11,294	-2,677	-19.2	76	62	-13	-17.7	0.54	0.55
Ag Non-Hmstd	75,391	73,868	-1,523	-2.0	832	836	4	0.4	1.10	1.13
Miscellaneous	27,921	27,921	0	0.0	468	496	28	6.0	1.67	1.78
New construction	0	134,841	134,841	0.0	0	1,899	1,899	0.0	0.00	1.41
<b>Total</b>	<b>5,795,910</b>	<b>6,061,293</b>	<b>265,384</b>	<b>4.6</b>	<b>89,996</b>	<b>95,940</b>	<b>5,944</b>	<b>6.6</b>	<b>1.55</b>	<b>1.58</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	62,888	65,747	2,859	4.5	County	29.59	28.53	0.00	0.00	
(-) TIF Tax Capacity	447	497	50	11.3	City/Town	38.90	38.60	0.00	0.00	
(-) FD Contrib Tax Cap	5,481	5,412	-69	-1.3	School District	32.10	35.49	23.81	27.00	
(=) Taxable Tax Capacity	56,960	59,838	2,878	5.1	Special District	4.92	4.96	0.00	0.00	
FD Distrib Tax Cap	6,323	6,636	312	4.9	<b>Total</b>	105.50	107.57	23.81	27.00	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	179,300	183,800	2.5	2,096	2,251	155	7.4	1.17	1.22
Res Hmstd: Avg Val	268,800	275,500	2.5	3,338	3,574	235	7.0	1.24	1.3
Res Hmstd: Hi Val	358,300	367,300	2.5	4,581	4,898	317	6.9	1.28	1.33
Res Hmstd: Ex-Hi Val	537,600	551,100	2.5	7,051	7,554	503	7.1	1.31	1.37
Apartment	300,000	307,000	2.3	4,671	4,957	286	6.1	1.56	1.61
Comm/Ind: Lo Val	150,000	150,100	0.1	4,370	4,292	-79	-1.8	2.91	2.86
Comm/Ind: Mid Val	300,000	300,100	0.0	10,079	9,874	-205	-2.0	3.36	3.29
Comm/Ind: Hi Val	1,000,000	1,000,500	0.1	36,717	35,938	-778	-2.1	3.67	3.59

<b>Dakota County</b>	<b>Mendota city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,489	17,161	672	4.1	205	213	8	4.0	1.24	1.24
Res Non-Hm: exis	7,618	8,268	650	8.5	103	111	8	7.7	1.35	1.34
Apartments: exis	602	602	0	0.0	9	9	0	-0.8	1.51	1.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,630	1,630	0	0.0	46	44	-2	-4.5	2.84	2.72
Com/Ind Hi: exis	4,718	5,326	609	12.9	176	190	14	7.9	3.73	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	546	575	29	5.2	20	20	0	0.5	3.73	3.56
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	1.27
<b>Total</b>	<b>31,602</b>	<b>33,566</b>	<b>1,964</b>	<b>6.2</b>	<b>560</b>	<b>588</b>	<b>28</b>	<b>5.0</b>	<b>1.77</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	386	415	29	7.5	County	29.53	28.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.81	49.77	0.00	0.00
(-) FD Contrib Tax Cap	48	48	0	0.8	School District	23.96	22.02	18.93	17.62
(=) Taxable Tax Capacity	<u>338</u>	<u>366</u>	<u>28</u>	<u>8.4</u>	Special District	<u>5.21</u>	<u>5.28</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	14	14	1	4.3	<b>Total</b>	105.51	105.55	18.93	17.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	200,000	208,200	4.1	2,286	2,369	83	3.6	1.14	1.14
Res Hmstd: Avg Val	299,800	312,000	4.1	3,622	3,746	124	3.4	1.21	1.20
Res Hmstd: Hi Val	399,600	415,900	4.1	4,959	5,123	164	3.3	1.24	1.23
Res Hmstd: Ex-Hi Val	599,600	624,000	4.1	7,724	8,013	289	3.7	1.29	1.28
Apartment	300,000	300,000	0.0	4,524	4,487	-38	-0.8	1.51	1.5
Comm/Ind: Lo Val	150,000	169,400	12.9	4,266	4,765	499	11.7	2.84	2.81
Comm/Ind: Mid Val	300,000	338,700	12.9	9,859	10,796	937	9.5	3.29	3.19
Comm/Ind: Hi Val	1,000,000	1,129,000	12.9	35,961	38,950	2,988	8.3	3.6	3.45

<b>Dakota County</b>	<b>New Trier city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,649	4,514	-135	-2.9	53	51	-2	-3.4	1.13	1.13
Res Non-Hm: exis	357	617	261	73.1	5	9	3	66.9	1.45	1.40
Apartments: exis	350	352	2	0.5	6	6	0	-1.5	1.62	1.58
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	310	309	0	0.0	9	9	0	-4.1	2.95	2.83
Com/Ind Hi: exis	73	72	-1	-1.0	3	3	0	-5.1	3.84	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	28	29	0	0.7	1	1	0	-3.5	3.84	3.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	352	352	0	0.0	3	2	-1	-30.2	0.74	0.51
Ag Non-Hmstd	27	27	0	0.0	0	0	0	-2.9	1.09	1.06
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	72	72	0.0	0	1	1	0.0	0.00	1.13
<b>Total</b>	<b>6,145</b>	<b>6,344</b>	<b>199</b>	<b>3.2</b>	<b>79</b>	<b>81</b>	<b>1</b>	<b>1.3</b>	<b>1.29</b>	<b>1.27</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	56	58	2	3.8	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	55.23	53.10	0.00	0.00
(-) FD Contrib Tax Cap	3	2	0	-0.6	School District	20.94	20.92	25.30	25.99
(=) Taxable Tax Capacity	53	55	2	4.0	Special District	3.27	3.35	0.00	0.00
FD Distrib Tax Cap	25	28	3	11.6	<b>Total</b>	109.03	105.90	25.30	25.99

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,000	97,100	-2.9	1,035	979	-57	-5.5	1.04	1.01
Res Hmstd: Avg Val	150,000	145,700	-2.9	1,756	1,666	-90	-5.1	1.17	1.14
Res Hmstd: Hi Val	199,900	194,100	-2.9	2,475	2,351	-125	-5.0	1.24	1.21
Res Hmstd: Ex-Hi Val	299,900	291,200	-2.9	3,917	3,724	-193	-4.9	1.31	1.28
Apartment	300,000	301,600	0.5	4,848	4,776	-71	-1.5	1.62	1.58
Comm/Ind: Lo Val	150,000	148,600	-0.9	4,420	4,201	-219	-5.0	2.95	2.83
Comm/Ind: Mid Val	300,000	297,100	-1.0	10,186	9,657	-529	-5.2	3.4	3.25
Comm/Ind: Hi Val	1,000,000	990,400	-1.0	37,097	35,189	-1,908	-5.1	3.71	3.55

<b>Dakota County</b>	<b>Randolph city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,101	23,688	587	2.5	182	197	15	8.3	0.79	0.83
Res Non-Hm: exis	3,822	3,963	141	3.7	35	38	3	8.9	0.92	0.97
Apartments: exis	185	189	4	2.0	2	2	0	6.2	1.07	1.11
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,339	1,339	0	0.0	33	33	0	-1.0	2.49	2.47
Com/Ind Hi: exis	1,048	800	-248	-23.7	30	24	-6	-19.3	2.83	2.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	989	1,020	31	3.2	32	33	1	1.8	3.28	3.24
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,116	411	-705	-63.2	3	1	-3	-75.3	0.31	0.21
Ag Non-Hmstd	969	1,682	713	73.6	7	13	6	76.1	0.76	0.77
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	257	257	0.0	0	2	2	0.0	0.00	0.96
<b>Total</b>	<b>32,568</b>	<b>33,348</b>	<b>780</b>	<b>2.4</b>	<b>325</b>	<b>343</b>	<b>18</b>	<b>5.6</b>	<b>1.00</b>	<b>1.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	321	331	10	3.2	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.05	26.19	0.00	0.00
(-) FD Contrib Tax Cap	22	22	0	-0.5	School District	16.67	18.62	12.36	15.39
(=) Taxable Tax Capacity	299	309	10	3.4	Special District	3.27	3.35	0.00	0.00
FD Distrib Tax Cap	72	77	5	7.1	<b>Total</b>	<b>75.58</b>	<b>76.69</b>	<b>12.36</b>	<b>15.39</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,900	118,800	2.5	817	890	74	9.0	0.70	0.75
Res Hmstd: Avg Val	173,700	178,100	2.5	1,364	1,477	113	8.3	0.79	0.83
Res Hmstd: Hi Val	231,500	237,400	2.5	1,912	2,064	152	8.0	0.83	0.87
Res Hmstd: Ex-Hi Val	347,400	356,200	2.5	3,010	3,240	230	7.7	0.87	0.91
Apartment	300,000	306,000	2.0	3,205	3,404	199	6.2	1.07	1.11
Comm/Ind: Lo Val	150,000	114,500	-23.7	3,740	2,827	-914	-24.4	2.49	2.47
Comm/Ind: Mid Val	300,000	228,900	-23.7	8,665	6,260	-2,406	-27.8	2.89	2.73
Comm/Ind: Hi Val	1,000,000	763,100	-23.7	31,649	23,570	-8,080	-25.5	3.16	3.09

<b>Dakota County</b>	<b>Rosemount city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,663,083	1,745,338	82,255	4.9	20,150	21,244	1,093	5.4	1.21	1.22
Res Non-Hm: exis	152,918	182,851	29,933	19.6	2,032	2,415	384	18.9	1.33	1.32
Apartments: exis	22,016	22,354	338	1.5	339	343	3	0.9	1.54	1.53
Low-inc Apts: ex	11,184	11,279	95	0.8	101	103	3	2.9	0.90	0.92
Seasnl Rec: exis	1,679	1,687	8	0.5	26	26	0	-0.1	1.54	1.53
Com/Ind: Lo: exi	18,269	18,311	42	0.2	529	510	-19	-3.6	2.89	2.78
Com/Ind Hi: exis	261,843	265,511	3,669	1.4	9,929	9,565	-364	-3.7	3.79	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	45,217	49,160	3,943	8.7	1,710	1,773	63	3.7	3.78	3.61
Ag HGA: Exist	4,471	4,653	182	4.1	54	56	2	4.1	1.21	1.21
Ag Hmstd Land	16,054	16,097	43	0.3	78	73	-5	-6.0	0.48	0.45
Ag Non-Hmstd	43,108	42,519	-589	-1.4	445	430	-15	-3.4	1.03	1.01
Miscellaneous	7,472	7,490	18	0.2	121	120	-1	-0.5	1.61	1.60
New construction	0	31,074	31,074	0.0	0	464	464	0.0	0.00	1.49
<b>Total</b>	<b>2,247,313</b>	<b>2,398,324</b>	<b>151,011</b>	<b>6.7</b>	<b>35,514</b>	<b>37,122</b>	<b>1,609</b>	<b>4.5</b>	<b>1.58</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	24,528	26,239	1,711	7.0	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	701	787	86	12.3	City/Town	45.10	43.11	0.00	0.00
(-) FD Contrib Tax Cap	2,418	2,447	29	1.2	School District	24.07	24.72	24.95	26.30
(=) Taxable Tax Capacity	21,409	23,005	1,596	7.5	Special District	5.01	5.04	0.00	0.00
FD Distrib Tax Cap	2,459	2,484	25	1.0	<b>Total</b>	103.77	101.40	24.95	26.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	163,200	171,300	5.0	1,867	1,966	99	5.3	1.14	1.15
Res Hmstd: Avg Val	244,700	256,800	4.9	2,992	3,136	144	4.8	1.22	1.22
Res Hmstd: Hi Val	326,200	342,300	4.9	4,117	4,306	189	4.6	1.26	1.26
Res Hmstd: Ex-Hi Val	489,400	513,600	4.9	6,300	6,593	293	4.7	1.29	1.28
Apartment	300,000	304,600	1.5	4,640	4,662	22	0.5	1.55	1.53
Comm/Ind: Lo Val	150,000	152,100	1.4	4,341	4,251	-90	-2.1	2.89	2.79
Comm/Ind: Mid Val	300,000	304,200	1.4	10,005	9,762	-243	-2.4	3.33	3.21
Comm/Ind: Hi Val	1,000,000	1,014,000	1.4	36,435	35,481	-955	-2.6	3.64	3.5

**Dakota County**

**South St. Paul city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	911,456	895,036	-16,420	-1.8	11,588	12,058	470	4.1	1.27	1.35
Res Non-Hm: exis	127,372	140,428	13,056	10.3	1,964	2,314	350	17.8	1.54	1.65
Apartments: exis	62,222	63,723	1,502	2.4	1,114	1,200	86	7.7	1.79	1.88
Low-inc Apts: ex	7,016	7,254	238	3.4	77	84	7	9.5	1.10	1.16
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	35,886	35,309	-577	-1.6	1,077	1,064	-12	-1.1	3.00	3.01
Com/Ind Hi: exis	167,986	172,872	4,886	2.9	6,628	6,840	212	3.2	3.95	3.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,603	18,415	812	4.6	694	728	33	4.8	3.95	3.95
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	9,759	9,915	156	1.6	209	223	14	6.9	2.14	2.25
New construction	0	7,292	7,292	0.0	0	239	239	0.0	0.00	3.27
<b>Total</b>	<b>1,339,300</b>	<b>1,350,245</b>	<b>10,945</b>	<b>0.8</b>	<b>23,352</b>	<b>24,751</b>	<b>1,399</b>	<b>6.0</b>	<b>1.74</b>	<b>1.83</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	14,337	14,600	263	1.8	County	26.86	25.93	0.00	0.00
(-) TIF Tax Capacity	1,569	1,662	93	5.9	City/Town	60.32	64.56	0.00	0.00
(-) FD Contrib Tax Cap	1,102	1,100	-2	-0.2	School District	35.82	36.60	16.30	18.65
(=) Taxable Tax Capacity	11,666	11,839	172	1.5	Special District	7.28	9.38	0.00	0.00
FD Distrib Tax Cap	3,680	3,617	-64	-1.7	<b>Total</b>	130.28	136.47	16.30	18.65

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	107,500	105,600	-1.8	1,217	1,260	43	3.5	1.13	1.19
Res Hmstd: Avg Val	161,100	158,200	-1.8	2,065	2,140	75	3.6	1.28	1.35
Res Hmstd: Hi Val	214,800	210,900	-1.8	2,915	3,022	107	3.7	1.36	1.43
Res Hmstd: Ex-Hi Val	322,300	316,500	-1.8	4,617	4,790	173	3.7	1.43	1.51
Apartment	300,000	307,200	2.4	5,374	5,813	439	8.2	1.79	1.89
Comm/Ind: Lo Val	150,000	154,400	2.9	4,500	4,694	194	4.3	3.00	3.04
Comm/Ind: Mid Val	300,000	308,700	2.9	10,419	10,798	379	3.6	3.47	3.5
Comm/Ind: Hi Val	1,000,000	1,029,100	2.9	38,038	39,295	1,257	3.3	3.80	3.82

<b>Dakota County</b>	<b>Vermillion city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	24,851	27,157	2,306	9.3	283	300	18	6.2	1.14	1.11
Res Non-Hm: exis	1,611	2,382	771	47.9	22	30	8	38.9	1.34	1.26
Apartments: exis	425	430	5	1.1	7	6	0	-4.2	1.53	1.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,048	1,017	-31	-3.0	30	27	-3	-8.5	2.86	2.70
Com/Ind Hi: exis	922	961	39	4.2	34	34	-1	-1.9	3.73	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223	224	1	0.4	8	8	0	-5.6	3.73	3.51
Ag HGA: Exist	506	560	54	10.6	6	7	0	6.5	1.22	1.17
Ag Hmstd Land	3,181	2,683	-498	-15.6	21	16	-6	-27.6	0.67	0.58
Ag Non-Hmstd	59	550	491	836.3	1	5	5	772.2	1.02	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	108	108	0.0	0	3	3	0.0	0.00	2.39
<b>Total</b>	<b>32,827</b>	<b>36,072</b>	<b>3,245</b>	<b>9.9</b>	<b>412</b>	<b>436</b>	<b>24</b>	<b>5.8</b>	<b>1.25</b>	<b>1.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	304	341	37	12.1	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.95	41.98	0.00	0.00
(-) FD Contrib Tax Cap	14	14	0	0.3	School District	20.94	20.92	25.30	25.99
(=) Taxable Tax Capacity	291	327	37	12.7	Special District	3.73	3.79	0.00	0.00
FD Distrib Tax Cap	58	64	6	10.5	<b>Total</b>	102.22	95.22	25.30	25.99

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,000	125,700	9.3	1,192	1,277	85	7.1	1.04	1.02
Res Hmstd: Avg Val	172,400	188,400	9.3	1,976	2,090	114	5.8	1.15	1.11
Res Hmstd: Hi Val	229,800	251,100	9.3	2,761	2,904	143	5.2	1.20	1.16
Res Hmstd: Ex-Hi Val	344,700	376,700	9.3	4,332	4,534	202	4.7	1.26	1.20
Apartment	300,000	303,400	1.1	4,592	4,400	-192	-4.2	1.53	1.45
Comm/Ind: Lo Val	150,000	156,300	4.2	4,291	4,268	-24	-0.6	2.86	2.73
Comm/Ind: Mid Val	300,000	312,600	4.2	9,886	9,754	-132	-1.3	3.3	3.12
Comm/Ind: Hi Val	1,000,000	1,042,000	4.2	35,997	35,358	-639	-1.8	3.6	3.39

<b>Dakota County</b>	<b>West St. Paul city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	847,257	900,266	53,009	6.3	11,072	11,510	437	3.9	1.31	1.28
Res Non-Hm: exis	82,366	99,488	17,122	20.8	1,267	1,486	219	17.3	1.54	1.49
Apartments: exis	191,497	196,079	4,581	2.4	3,468	3,429	-39	-1.1	1.81	1.75
Low-inc Apts: ex	9,473	9,827	355	3.7	106	106	0	0.1	1.12	1.08
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	33,077	33,110	33	0.1	1,016	967	-49	-4.8	3.07	2.92
Com/Ind Hi: exis	226,193	231,050	4,857	2.1	9,122	8,862	-260	-2.9	4.03	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,497	12,105	608	5.3	464	464	1	0.1	4.03	3.84
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,834	1,834	0.0	0	33	33	0.0	0.00	1.78
<b>Total</b>	<b>1,401,360</b>	<b>1,483,758</b>	<b>82,399</b>	<b>5.9</b>	<b>26,515</b>	<b>26,856</b>	<b>341</b>	<b>1.3</b>	<b>1.89</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	15,882	16,847	965	6.1	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	590	599	9	1.5	City/Town	70.31	68.83	0.00	0.00
(-) FD Contrib Tax Cap	1,927	1,876	-51	-2.6	School District	24.03	22.09	18.93	17.62
(=) Taxable Tax Capacity	13,364	14,371	1,007	7.5	Special District	5.82	6.37	0.00	0.00
FD Distrib Tax Cap	3,108	3,219	110	3.6	<b>Total</b>	129.74	125.82	18.93	17.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	112,500	119,500	6.2	1,321	1,381	60	4.5	1.17	1.16
Res Hmstd: Avg Val	168,700	179,300	6.3	2,222	2,306	84	3.8	1.32	1.29
Res Hmstd: Hi Val	224,800	238,900	6.3	3,122	3,229	107	3.4	1.39	1.35
Res Hmstd: Ex-Hi Val	337,300	358,400	6.3	4,926	5,078	153	3.1	1.46	1.42
Apartment	300,000	307,200	2.4	5,433	5,373	-61	-1.1	1.81	1.75
Comm/Ind: Lo Val	150,000	153,200	2.1	4,608	4,504	-104	-2.3	3.07	2.94
Comm/Ind: Mid Val	300,000	306,400	2.1	10,657	10,380	-278	-2.6	3.55	3.39
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	38,887	37,807	-1,081	-2.8	3.89	3.70



<b>Dakota County</b>	<b>Lilydale city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	96,036	101,285	5,249	5.5	1,033	1,030	-3	-0.3	1.08	1.02
Res Non-Hm: exis	11,766	15,631	3,865	32.8	130	165	34	26.4	1.11	1.05
Apartments: exis	38,622	39,734	1,112	2.9	512	494	-18	-3.4	1.33	1.24
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,651	1,651	0	0.0	44	41	-3	-6.6	2.69	2.51
Com/Ind Hi: exis	11,714	11,710	-4	0.0	412	385	-27	-6.7	3.52	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,530	1,550	19	1.3	54	51	-3	-5.5	3.52	3.29
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	19	19	0.0	0	0	0	0.0	0.00	1.02
<b>Total</b>	161,319	171,580	10,260	6.4	2,185	2,166	-19	-0.9	1.35	1.26

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,828	1,945	116	6.4	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	266	264	-2	-0.7	City/Town	32.62	30.12	0.00	0.00
(-) FD Contrib Tax Cap	102	96	-6	-5.8	School District	24.03	22.09	18.93	17.62
(=) Taxable Tax Capacity	1,461	1,585	124	8.5	Special District	4.63	4.68	0.00	0.00
FD Distrib Tax Cap	49	56	6	13.1	<b>Total</b>	90.87	85.42	18.93	17.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	202,900	214,000	5.5	2,055	2,051	-4	-0.2	1.01	0.96
Res Hmstd: Avg Val	304,300	320,900	5.5	3,252	3,235	-17	-0.5	1.07	1.01
Res Hmstd: Hi Val	405,600	427,800	5.5	4,447	4,408	-39	-0.9	1.1	1.03
Res Hmstd: Ex-Hi Val	608,500	641,800	5.5	6,928	6,916	-12	-0.2	1.14	1.08
Apartment	300,000	308,600	2.9	3,975	3,839	-137	-3.4	1.33	1.24
Comm/Ind: Lo Val	150,000	149,900	-0.1	4,030	3,760	-270	-6.7	2.69	2.51
Comm/Ind: Mid Val	300,000	299,900	0.0	9,309	8,689	-620	-6.7	3.10	2.9
Comm/Ind: Hi Val	1,000,000	999,600	0.0	33,942	31,681	-2,261	-6.7	3.39	3.17

<b>Dakota County</b>	<b>Miesville city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,669	9,107	437	5.0	89	94	5	6.1	1.02	1.03
Res Non-Hm: exis	954	1,466	512	53.7	11	17	6	53.3	1.14	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,149	1,148	-1	-0.1	31	30	-1	-3.4	2.68	2.59
Com/Ind Hi: exis	578	585	7	1.2	20	20	0	-2.3	3.49	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	457	475	18	3.9	16	16	0	0.2	3.49	3.37
Ag HGA: Exist	745	627	-118	-15.8	8	6	-1	-14.7	1.02	1.03
Ag Hmstd Land	7,128	7,104	-25	-0.3	42	39	-3	-6.5	0.58	0.55
Ag Non-Hmstd	190	188	-3	-1.3	2	2	0	-2.8	0.86	0.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	1.03
<b>Total</b>	<b>19,871</b>	<b>20,702</b>	<b>832</b>	<b>4.2</b>	<b>218</b>	<b>223</b>	<b>6</b>	<b>2.7</b>	<b>1.09</b>	<b>1.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184	192	8	4.3	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	32.25	31.94	0.00	0.00
(-) FD Contrib Tax Cap	13	13	0	3.1	School District	20.94	20.92	25.30	25.99
(=) Taxable Tax Capacity	172	179	7	4.4	Special District	3.27	3.35	0.00	0.00
FD Distrib Tax Cap	9	10	1	8.6	<b>Total</b>	86.05	84.74	25.30	25.99

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,500	135,000	5.1	1,210	1,282	72	6.0	0.94	0.95
Res Hmstd: Avg Val	192,700	202,400	5.0	1,975	2,080	105	5.3	1.02	1.03
Res Hmstd: Hi Val	256,800	269,800	5.1	2,738	2,878	140	5.1	1.07	1.07
Res Hmstd: Ex-Hi Val	385,300	404,700	5.0	4,268	4,474	206	4.8	1.11	1.11
Comm/Ind: Lo Val	150,000	151,900	1.3	4,024	3,954	-70	-1.7	2.68	2.60
Comm/Ind: Mid Val	300,000	303,700	1.2	9,263	9,072	-191	-2.1	3.09	2.99
Comm/Ind: Hi Val	1,000,000	1,012,500	1.3	33,712	32,968	-744	-2.2	3.37	3.26

<b>Dakota County</b>	<b>Mendota Heights city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,312,154	1,387,781	75,627	5.8	14,659	15,021	362	2.5	1.12	1.08
Res Non-Hm: exis	109,060	115,017	5,957	5.5	1,273	1,293	21	1.6	1.17	1.12
Apartments: exis	21,600	23,191	1,591	7.4	296	306	10	3.5	1.37	1.32
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	283	289	6	2.1	3	3	0	-0.7	1.08	1.05
Com/Ind: Lo: exi	18,878	18,758	-120	-0.6	519	489	-30	-5.7	2.75	2.61
Com/Ind Hi: exis	288,685	288,666	-19	0.0	10,383	9,857	-525	-5.1	3.60	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	28,971	29,494	523	1.8	1,042	1,007	-35	-3.3	3.60	3.41
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	327	345	18	5.6	1	1	0	3.6	0.32	0.31
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	15,018	15,018	0.0	0	262	262	0.0	0.00	1.74
<b>Total</b>	<b>1,779,957</b>	<b>1,878,559</b>	<b>98,601</b>	<b>5.5</b>	<b>28,175</b>	<b>28,240</b>	<b>65</b>	<b>0.2</b>	<b>1.58</b>	<b>1.50</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	20,883	22,021	1,138	5.4	County	29.59	28.53	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.13	35.32	1.51	1.28	
(-) FD Contrib Tax Cap	2,483	2,494	11	0.4	School District	24.03	22.09	18.93	17.62	
(=) Taxable Tax Capacity	18,400	19,527	1,127	6.1	Special District	4.57	4.62	0.00	0.00	
FD Distrib Tax Cap	774	768	-6	-0.8	<b>Total</b>	93.31	90.56	20.44	18.90	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	226,100	239,100	5.7	2,414	2,475	60	2.5	1.07	1.04
Res Hmstd: Avg Val	339,000	358,500	5.8	3,794	3,879	86	2.3	1.12	1.08
Res Hmstd: Hi Val	451,800	477,800	5.8	5,140	5,230	91	1.8	1.14	1.09
Res Hmstd: Ex-Hi Val	677,900	717,000	5.8	8,127	8,340	213	2.6	1.2	1.16
Apartment	300,000	322,100	7.4	4,113	4,255	142	3.5	1.37	1.32
Comm/Ind: Lo Val	150,000	150,000	0.0	4,123	3,913	-210	-5.1	2.75	2.61
Comm/Ind: Mid Val	300,000	300,000	0.0	9,518	9,035	-483	-5.1	3.17	3.01
Comm/Ind: Hi Val	1,000,000	999,900	0.0	34,694	32,935	-1,759	-5.1	3.47	3.29

<b>Dakota County</b>	<b>Sunfish Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	130,417	130,461	45	0.0	1,416	1,384	-32	-2.3	1.09	1.06
Res Non-Hm: exis	29,566	31,712	2,146	7.3	336	354	17	5.1	1.14	1.12
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	101	101	0	0.0	3	3	0	-2.8	2.84	2.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,299	1,337	39	3.0	37	37	0	0.0	2.84	2.76
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	538	548	10	1.8	4	4	0	0.2	0.82	0.81
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,119	1,119	0.0	0	12	12	0.0	0.00	1.09
<b>Total</b>	161,921	165,279	3,358	2.1	1,797	1,794	-3	-0.2	1.11	1.09

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,801	1,845	44	2.4	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	23.87	25.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.03	22.09	18.93	17.62
(=) Taxable Tax Capacity	1,801	1,845	44	2.4	Special District	4.56	4.61	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	82.04	80.79	18.93	17.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	529,200	529,400	0.0	5,404	5,269	-135	-2.5	1.02	1
Res Hmstd: Avg Val	793,500	793,800	0.0	8,614	8,405	-210	-2.4	1.09	1.06
Res Hmstd: Hi Val	1,057,700	1,058,100	0.0	11,824	11,539	-285	-2.4	1.12	1.09
Res Hmstd: Ex-Hi Val	1,586,900	1,587,400	0.0	18,253	17,817	-437	-2.4	1.15	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	3,271	3,175	-96	-2.9	2.18	2.12
Comm/Ind: Mid Val	300,000	300,000	0.0	7,539	7,321	-218	-2.9	2.51	2.44
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,452	26,668	-785	-2.9	2.75	2.67

<b>Dakota County</b>	<b>Burnsville city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,237,078	3,308,383	71,305	2.2	39,157	41,832	2,675	6.8	1.21	1.26
Res Non-Hm: exis	356,844	385,531	28,688	8.0	4,708	5,286	578	12.3	1.32	1.37
Apartments: exis	501,526	526,371	24,845	5.0	7,851	8,606	755	9.6	1.57	1.63
Low-inc Apts: ex	49,384	52,720	3,336	6.8	474	527	52	11.0	0.96	1.00
Seasnl Rec: exis	685	587	-97	-14.2	9	8	-1	-11.3	1.31	1.35
Com/Ind: Lo: exi	94,315	93,191	-1,124	-1.2	2,726	2,667	-59	-2.2	2.89	2.86
Com/Ind Hi: exis	1,220,637	1,199,599	-21,038	-1.7	45,940	44,637	-1,303	-2.8	3.76	3.72
Publ U: Elec Gen	58,596	84,169	25,573	43.6	1,615	2,331	716	44.3	2.76	2.77
Publ U: Other	131,755	104,146	-27,609	-21.0	4,964	3,887	-1,077	-21.7	3.77	3.73
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	22,876	22,876	0	0.0	362	381	19	5.1	1.58	1.66
New construction	0	20,481	20,481	0.0	0	512	512	0.0	0.00	2.50
<b>Total</b>	<b>5,673,695</b>	<b>5,798,053</b>	<b>124,358</b>	<b>2.2</b>	<b>107,807</b>	<b>110,673</b>	<b>2,867</b>	<b>2.7</b>	<b>1.90</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	69,632	70,830	1,199	1.7	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	901	897	-5	-0.5	City/Town	44.70	46.49	0.00	0.00
(-) FD Contrib Tax Cap	10,578	10,963	385	3.6	School District	24.70	29.67	25.78	25.50
(=) Taxable Tax Capacity	58,153	58,971	818	1.4	Special District	5.54	5.62	0.00	0.00
FD Distrib Tax Cap	7,690	7,890	200	2.6	<b>Total</b>	104.53	110.31	25.78	25.50

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	139,600	142,700	2.2	1,561	1,669	108	6.9	1.12	1.17
Res Hmstd: Avg Val	209,300	213,900	2.2	2,535	2,707	172	6.8	1.21	1.27
Res Hmstd: Hi Val	279,000	285,100	2.2	3,509	3,744	236	6.7	1.26	1.31
Res Hmstd: Ex-Hi Val	418,600	427,800	2.2	5,455	5,810	356	6.5	1.30	1.36
Apartment	300,000	314,900	5.0	4,693	5,145	452	9.6	1.56	1.63
Comm/Ind: Lo Val	150,000	147,400	-1.7	4,339	4,219	-119	-2.8	2.89	2.86
Comm/Ind: Mid Val	300,000	294,800	-1.7	9,995	9,697	-298	-3.0	3.33	3.29
Comm/Ind: Hi Val	1,000,000	982,800	-1.7	36,389	35,370	-1,019	-2.8	3.64	3.6

<b>Dakota County</b>	<b>Apple Valley city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,360,430	3,497,924	137,494	4.1	40,966	43,264	2,298	5.6	1.22	1.24
Res Non-Hm: exis	353,286	395,025	41,739	11.8	4,668	5,265	597	12.8	1.32	1.33
Apartments: exis	197,055	209,078	12,024	6.1	3,079	3,285	206	6.7	1.56	1.57
Low-inc Apts: ex	23,141	24,420	1,279	5.5	217	229	13	6.0	0.94	0.94
Seasnl Rec: exis	708	729	21	3.0	10	11	0	2.8	1.44	1.44
Com/Ind: Lo: exi	35,928	35,973	45	0.1	1,050	1,019	-31	-3.0	2.92	2.83
Com/Ind Hi: exis	463,090	462,079	-1,011	-0.2	17,621	17,003	-618	-3.5	3.81	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,883	49,818	2,935	6.3	1,783	1,832	50	2.8	3.80	3.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	457	453	-4	-0.8	2	2	0	-1.3	0.52	0.51
Ag Non-Hmstd	8,282	7,637	-645	-7.8	85	78	-7	-8.2	1.03	1.03
Miscellaneous	19,546	19,546	0	0.0	311	313	2	0.5	1.59	1.60
New construction	0	30,565	30,565	0.0	0	516	516	0.0	0.00	1.69
<b>Total</b>	<b>4,508,806</b>	<b>4,733,248</b>	<b>224,442</b>	<b>5.0</b>	<b>69,793</b>	<b>72,818</b>	<b>3,026</b>	<b>4.3</b>	<b>1.55</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	48,139	50,625	2,486	5.2	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	1,288	947	-341	-26.5	City/Town	45.22	44.68	2.04	1.99
(-) FD Contrib Tax Cap	4,169	4,189	20	0.5	School District	23.25	24.37	25.48	26.98
(=) Taxable Tax Capacity	42,683	45,490	2,807	6.6	Special District	4.96	4.99	0.00	0.00
FD Distrib Tax Cap	6,105	6,184	79	1.3	<b>Total</b>	103.02	102.57	27.52	28.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	148,100	154,200	4.1	1,687	1,789	102	6.0	1.14	1.16
Res Hmstd: Avg Val	222,100	231,200	4.1	2,721	2,873	151	5.6	1.23	1.24
Res Hmstd: Hi Val	296,100	308,200	4.1	3,756	3,957	201	5.3	1.27	1.28
Res Hmstd: Ex-Hi Val	444,200	462,400	4.1	5,798	6,083	284	4.9	1.31	1.32
Apartment	300,000	318,300	6.1	4,689	5,003	315	6.7	1.56	1.57
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,384	4,240	-144	-3.3	2.92	2.83
Comm/Ind: Mid Val	300,000	299,300	-0.2	10,092	9,743	-348	-3.5	3.36	3.26
Comm/Ind: Hi Val	1,000,000	997,800	-0.2	36,728	35,450	-1,279	-3.5	3.67	3.55

<b>Dakota County</b>	<b>Eagan city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,673,090	4,817,687	144,597	3.1	53,493	56,217	2,723	5.1	1.14	1.17
Res Non-Hm: exis	419,470	460,667	41,198	9.8	5,141	5,706	565	11.0	1.23	1.24
Apartments: exis	406,413	438,372	31,959	7.9	5,790	6,264	473	8.2	1.42	1.43
Low-inc Apts: ex	6,374	6,725	351	5.5	55	60	5	8.6	0.87	0.89
Seasnl Rec: exis	775	797	22	2.8	11	11	0	-0.4	1.39	1.35
Com/Ind: Lo: exi	88,839	84,354	-4,484	-5.0	2,480	2,270	-210	-8.5	2.79	2.69
Com/Ind Hi: exis	1,534,749	1,542,481	7,732	0.5	55,843	54,052	-1,790	-3.2	3.64	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	64,536	68,551	4,015	6.2	2,361	2,434	72	3.1	3.66	3.55
Ag HGA: Exist	93	94	0	0.5	1	1	0	2.8	0.92	0.94
Ag Hmstd Land	693	693	0	0.0	3	3	0	0.9	0.40	0.40
Ag Non-Hmstd	1,675	1,675	0	0.0	16	16	0	-2.2	0.95	0.93
Miscellaneous	58	0	-58	-100.0	1	0	-1	-100.0	2.00	0.00
New construction	0	124,228	124,228	0.0	0	2,984	2,984	0.0	0.00	2.40
<b>Total</b>	<b>7,196,765</b>	<b>7,546,323</b>	<b>349,558</b>	<b>4.9</b>	<b>125,196</b>	<b>130,016</b>	<b>4,820</b>	<b>3.8</b>	<b>1.74</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86,567	91,005	4,438	5.1	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	1,535	2,728	1,193	77.8	City/Town	36.46	37.12	1.56	1.49
(-) FD Contrib Tax Cap	12,393	12,848	455	3.7	School District	23.56	24.40	24.09	24.67
(=) Taxable Tax Capacity	<u>72,640</u>	<u>75,429</u>	<u>2,790</u>	<u>3.8</u>	Special District	<u>4.57</u>	<u>4.62</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	6,830	7,038	208	3.0	<b>Total</b>	94.18	94.67	25.65	26.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	165,600	170,700	3.1	1,774	1,855	81	4.6	1.07	1.09
Res Hmstd: Avg Val	248,300	256,000	3.1	2,835	2,959	124	4.4	1.14	1.16
Res Hmstd: Hi Val	330,900	341,100	3.1	3,895	4,060	165	4.2	1.18	1.19
Res Hmstd: Ex-Hi Val	496,500	511,900	3.1	5,950	6,214	264	4.4	1.2	1.21
Apartment	300,000	323,600	7.9	4,301	4,676	375	8.7	1.43	1.45
Comm/Ind: Lo Val	150,000	150,800	0.5	4,210	4,106	-104	-2.5	2.81	2.72
Comm/Ind: Mid Val	300,000	301,500	0.5	9,694	9,437	-257	-2.7	3.23	3.13
Comm/Ind: Hi Val	1,000,000	1,005,000	0.5	35,290	34,324	-966	-2.7	3.53	3.42

<b>Dakota County</b>	<b>Hastings city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,162,892	1,197,185	34,293	2.9	15,028	15,683	655	4.4	1.29	1.31
Res Non-Hm: exis	140,439	155,387	14,948	10.6	2,094	2,339	245	11.7	1.49	1.51
Apartments: exis	70,058	71,327	1,268	1.8	1,211	1,240	29	2.4	1.73	1.74
Low-inc Apts: ex	7,185	7,176	-9	-0.1	77	78	0	0.5	1.08	1.08
Seasnl Rec: exis	163	159	-5	-2.8	3	3	0	-2.3	1.73	1.74
Com/Ind: Lo: exi	38,997	38,312	-684	-1.8	1,180	1,126	-53	-4.5	3.03	2.94
Com/Ind Hi: exis	160,609	159,224	-1,385	-0.9	6,343	6,104	-240	-3.8	3.95	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	15,441	16,039	598	3.9	610	615	5	0.8	3.95	3.83
Ag HGA: Exist	573	552	-20	-3.6	8	7	0	-3.5	1.31	1.31
Ag Hmstd Land	1,943	1,950	8	0.4	16	16	0	0.4	0.81	0.81
Ag Non-Hmstd	2,200	2,342	143	6.5	26	28	2	6.7	1.18	1.18
Miscellaneous	12,590	12,590	0	0.0	220	221	1	0.5	1.74	1.75
New construction	0	14,983	14,983	0.0	0	253	253	0.0	0.00	1.69
<b>Total</b>	<b>1,613,089</b>	<b>1,677,226</b>	<b>64,137</b>	<b>4.0</b>	<b>26,816</b>	<b>27,713</b>	<b>897</b>	<b>3.3</b>	<b>1.66</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,972	17,681	709	4.2	County	29.59	28.53	0.00	0.00
(-) TIF Tax Capacity	34	34	0	-1.3	City/Town	62.46	63.53	0.00	0.00
(-) FD Contrib Tax Cap	1,509	1,517	7	0.5	School District	20.94	20.92	25.30	25.99
(=) Taxable Tax Capacity	15,428	16,130	702	4.6	Special District	5.11	5.34	0.00	0.00
FD Distrib Tax Cap	3,629	3,584	-45	-1.3	<b>Total</b>	118.10	118.32	25.30	25.99

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	124,200	127,900	3.0	1,473	1,541	68	4.6	1.19	1.21
Res Hmstd: Avg Val	186,200	191,700	3.0	2,428	2,530	102	4.2	1.30	1.32
Res Hmstd: Hi Val	248,200	255,500	2.9	3,383	3,519	135	4.0	1.36	1.38
Res Hmstd: Ex-Hi Val	372,400	383,400	3.0	5,296	5,500	204	3.9	1.42	1.43
Apartment	300,000	305,400	1.8	5,188	5,311	123	2.4	1.73	1.74
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,538	4,372	-166	-3.7	3.03	2.94
Comm/Ind: Mid Val	300,000	297,400	-0.9	10,462	10,060	-402	-3.8	3.49	3.38
Comm/Ind: Hi Val	1,000,000	991,400	-0.9	38,109	36,664	-1,445	-3.8	3.81	3.7



<b>Dakota County</b>	<b>Northfield city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	88,875	92,319	3,443	3.9	1,337	1,370	32	2.4	1.50	1.48
Res Non-Hm: exis	11,096	12,509	1,414	12.7	182	201	19	10.4	1.64	1.61
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	300	303	3	1.1	9	9	0	-1.1	2.99	2.92
Com/Ind Hi: exis	4,972	5,120	148	3.0	191	193	1	0.6	3.85	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	112	118	6	4.9	4	4	0	2.5	3.85	3.76
Ag HGA: Exist	204	207	3	1.6	3	3	0	0.2	1.50	1.48
Ag Hmstd Land	3,201	3,201	0	0.0	22	20	-1	-5.9	0.67	0.63
Ag Non-Hmstd	1,308	1,326	18	1.4	16	16	0	-0.1	1.23	1.21
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	483	483	0.0	0	8	8	0.0	0.00	1.57
<b>Total</b>	110,068	115,586	5,517	5.0	1,765	1,823	59	3.3	1.60	1.58

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,066	1,123	57	5.3	County	26.83	25.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.17	56.66	2.00	1.75
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.12	32.79	36.66	36.08
(=) Taxable Tax Capacity	1,066	1,123	57	5.3	Special District	5.38	5.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.50	120.70	38.65	37.82

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	148,900	154,700	3.9	2,108	2,171	63	3.0	1.42	1.40
Res Hmstd: Avg Val	223,200	231,800	3.9	3,387	3,477	90	2.7	1.52	1.5
Res Hmstd: Hi Val	297,500	309,000	3.9	4,666	4,785	118	2.5	1.57	1.55
Res Hmstd: Ex-Hi Val	446,400	463,700	3.9	7,194	7,351	157	2.2	1.61	1.59
Comm/Ind: Lo Val	150,000	154,400	2.9	4,478	4,542	65	1.4	2.99	2.94
Comm/Ind: Mid Val	300,000	308,900	3.0	10,254	10,358	104	1.0	3.42	3.35
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	37,212	37,490	278	0.7	3.72	3.64

<b>Dodge County</b>	<b>Claremont city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,794	9,461	-333	-3.4	142	144	2	1.3	1.45	1.52
Res Non-Hm: exis	1,608	1,512	-96	-6.0	36	35	0	-0.9	2.23	2.35
Apartments: exis	325	324	-1	-0.2	9	9	1	5.9	2.72	2.89
Low-inc Apts: ex	118	118	1	0.6	2	2	0	6.6	1.65	1.75
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,541	1,540	-1	-0.1	62	64	3	4.2	4.00	4.17
Com/Ind Hi: exis	4,833	4,119	-714	-14.8	255	227	-28	-11.1	5.29	5.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	944	938	-6	-0.6	49	50	2	3.5	5.15	5.37
Ag HGA: Exist	107	105	-2	-1.9	2	2	0	3.0	1.67	1.75
Ag Hmstd Land	3,323	3,323	0	0.0	44	46	3	5.7	1.32	1.40
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	85	84	-1	-1.1	2	2	0	4.9	2.72	2.89
New construction	0	211	211	0.0	0	10	10	0.0	0.00	4.78
<b>Total</b>	<b>22,678</b>	<b>21,735</b>	<b>-942</b>	<b>-4.2</b>	<b>602</b>	<b>593</b>	<b>-9</b>	<b>-1.5</b>	<b>2.66</b>	<b>2.73</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	245	231	-15	-6.0	County	41.28	43.69	0.00	0.00	
(-) TIF Tax Capacity	1	1	0	-4.5	City/Town	152.75	166.75	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.65	9.77	13.78	13.54	
(=) Taxable Tax Capacity	245	230	-15	-6.0	Special District	0.00	0.00	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	206.68	220.20	13.78	13.54	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,000	44,400	-3.5	634	647	13	2.0	1.38	1.46
Res Hmstd: Avg Val	69,000	66,700	-3.3	951	972	21	2.2	1.38	1.46
Res Hmstd: Hi Val	91,900	88,800	-3.4	1,427	1,432	4	0.3	1.55	1.61
Res Hmstd: Ex-Hi Val	137,900	133,200	-3.4	2,527	2,557	30	1.2	1.83	1.92
Apartment	300,000	299,400	-0.2	8,164	8,646	483	5.9	2.72	2.89
Comm/Ind: Lo Val	150,000	127,800	-14.8	5,998	5,326	-672	-11.2	4	4.17
Comm/Ind: Mid Val	300,000	255,700	-14.8	13,927	12,077	-1,851	-13.3	4.64	4.72
Comm/Ind: Hi Val	1,000,000	852,200	-14.8	50,929	44,952	-5,977	-11.7	5.09	5.27

<b>Dodge County</b>	<b>Dodge Center city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	85,064	85,313	249	0.3	1,138	1,185	48	4.2	1.34	1.39
Res Non-Hm: exis	13,647	13,073	-574	-4.2	238	238	0	0.0	1.75	1.82
Apartments: exis	2,416	2,447	32	1.3	50	52	3	5.6	2.05	2.14
Low-inc Apts: ex	1,317	1,317	0	0.0	16	17	1	4.2	1.25	1.30
Seasnl Rec: exis	11	323	312	#####	0	7	7	#####	2.05	2.14
Com/Ind: Lo: exi	8,373	8,323	-51	-0.6	268	272	4	1.7	3.20	3.27
Com/Ind Hi: exis	20,404	20,276	-128	-0.6	706	703	-3	-0.4	3.46	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,562	4,941	379	8.3	192	213	21	10.9	4.21	4.31
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	901	901	0	0.0	8	8	0	4.9	0.90	0.94
Ag Non-Hmstd	1,181	1,181	0	0.0	18	19	1	4.7	1.53	1.60
Miscellaneous	602	594	-7	-1.2	14	14	0	3.0	2.31	2.40
New construction	0	2,291	2,291	0.0	0	55	55	0.0	0.00	2.41
<b>Total</b>	138,476	140,979	2,503	1.8	2,648	2,785	137	5.2	1.91	1.98

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	1,428	1,452	24	1.7	County		43.63	46.39	0.00	0.00
(-) TIF Tax Capacity	12	12	0	0.0	City/Town		94.63	101.68	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District		14.94	12.31	13.78	13.54
(=) Taxable Tax Capacity	1,416	1,440	24	1.7	Special District		0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>		153.21	160.39	13.78	13.54

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,500	79,700	0.3	867	904	37	4.3	1.09	1.13
Res Hmstd: Avg Val	119,100	119,400	0.3	1,583	1,652	69	4.4	1.33	1.38
Res Hmstd: Hi Val	158,800	159,300	0.3	2,300	2,403	103	4.5	1.45	1.51
Res Hmstd: Ex-Hi Val	238,300	239,000	0.3	3,737	3,904	167	4.5	1.57	1.63
Apartment	300,000	303,900	1.3	6,159	6,504	345	5.6	2.05	2.14
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,795	4,876	80	1.7	3.2	3.27
Comm/Ind: Mid Val	300,000	298,100	-0.6	11,120	11,296	175	1.6	3.71	3.79
Comm/Ind: Hi Val	1,000,000	993,700	-0.6	40,636	41,311	674	1.7	4.06	4.16

Dodge County

Hayfield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	39,332	36,076	-3,256	-8.3	503	485	-17	-3.4	1.28	1.35
Res Non-Hm: exis	5,173	6,296	1,123	21.7	89	117	27	30.2	1.73	1.85
Apartments: exis	1,606	1,606	0	0.0	33	35	3	8.1	2.04	2.20
Low-inc Apts: ex	571	571	0	0.0	7	8	1	7.7	1.25	1.35
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,800	4,888	88	1.8	152	163	11	7.3	3.17	3.34
Com/Ind Hi: exis	5,553	5,243	-311	-5.6	231	231	-1	-0.3	4.17	4.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,077	1,100	23	2.1	45	48	4	7.8	4.16	4.39
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	789	758	-31	-3.9	11	12	1	5.6	1.44	1.59
Ag Non-Hmstd	1,608	1,671	63	3.9	24	27	3	14.3	1.49	1.63
Miscellaneous	198	192	-5	-2.8	4	4	0	5.1	2.04	2.20
New construction	0	224	224	0.0	0	7	7	0.0	0.00	2.98
<b>Total</b>	<b>60,708</b>	<b>58,625</b>	<b>-2,083</b>	<b>-3.4</b>	<b>1,100</b>	<b>1,138</b>	<b>38</b>	<b>3.4</b>	<b>1.81</b>	<b>1.94</b>

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	600	581	-19	-3.1	County	41.83	44.38	0.00	0.00
(-) TIF Tax Capacity	27	28	1	2.6	City/Town	97.24	110.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.56	7.67	18.19	16.18
(=) Taxable Tax Capacity	572	553	-20	-3.4	Special District	0.95	0.98	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>148.58</b>	<b>163.43</b>	<b>18.19</b>	<b>16.18</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,700	63,900		-8.3	748	730	-18	-2.4	1.07	1.14
Res Hmstd: Avg Val	104,500	95,800		-8.3	1,329	1,253	-76	-5.7	1.27	1.31
Res Hmstd: Hi Val	139,300	127,800		-8.3	1,956	1,875	-81	-4.2	1.40	1.47
Res Hmstd: Ex-Hi Val	209,000	191,700		-8.3	3,212	3,116	-95	-3.0	1.54	1.63
Apartment	300,000	299,900		0.0	6,118	6,612	494	8.1	2.04	2.20
Comm/Ind: Lo Val	150,000	141,600		-5.6	4,757	4,733	-25	-0.5	3.17	3.34
Comm/Ind: Mid Val	300,000	283,200		-5.6	11,010	10,877	-133	-1.2	3.67	3.84
Comm/Ind: Hi Val	1,000,000	944,100		-5.6	40,187	39,972	-215	-0.5	4.02	4.23

Dodge County

Kasson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	266,409	266,674	265	0.1	4,191	4,389	198	4.7	1.57	1.65
Res Non-Hm: exis	26,431	25,445	-986	-3.7	522	524	2	0.4	1.98	2.06
Apartments: exis	7,883	7,927	44	0.6	179	189	9	5.2	2.27	2.38
Low-inc Apts: ex	2,919	2,920	1	0.0	40	42	2	4.6	1.39	1.45
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	12,612	11,940	-672	-5.3	436	424	-12	-2.8	3.46	3.55
Com/Ind Hi: exis	11,879	12,943	1,064	9.0	542	607	65	11.9	4.57	4.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,027	5,152	125	2.5	228	242	13	5.9	4.54	4.69
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	207	207	0	0.0	2	2	0	5.0	1.05	1.11
Ag Non-Hmstd	2,193	2,169	-25	-1.1	37	39	1	3.8	1.70	1.79
Miscellaneous	733	733	0	0.0	18	19	1	4.4	2.42	2.53
New construction	0	6,740	6,740	0.0	0	150	150	0.0	0.00	2.23
<b>Total</b>	<b>336,293</b>	<b>342,850</b>	<b>6,557</b>	<b>1.9</b>	<b>6,197</b>	<b>6,628</b>	<b>430</b>	<b>6.9</b>	<b>1.84</b>	<b>1.93</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Base	Alter	Base	Alter
Total Tax Capacity	3,200	3,281	81	2.5	County	44.36	47.09	0.00	0.00	
(-) TIF Tax Capacity	88	72	-16	-18.2	City/Town	80.90	84.73	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	45.01	46.90	14.54	14.45	
(=) Taxable Tax Capacity	3,112	3,209	97	3.1	Special District	0.00	0.00	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	170.28	178.72	14.54	14.45	

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	100,300	100,400	0.1	1,373	1,435	62	4.5	1.37	1.43
Res Hmstd: Avg Val	150,400	150,500	0.1	2,376	2,484	108	4.5	1.58	1.65
Res Hmstd: Hi Val	200,400	200,600	0.1	3,377	3,532	156	4.6	1.68	1.76
Res Hmstd: Ex-Hi Val	300,700	301,000	0.1	5,384	5,633	249	4.6	1.79	1.87
Apartment	300,000	301,700	0.6	6,821	7,176	355	5.2	2.27	2.38
Comm/Ind: Lo Val	150,000	163,400	8.9	5,191	5,960	769	14.8	3.46	3.65
Comm/Ind: Mid Val	300,000	326,900	9.0	12,039	13,629	1,591	13.2	4.01	4.17
Comm/Ind: Hi Val	1,000,000	1,089,600	9.0	43,997	49,406	5,409	12.3	4.4	4.53

Dodge County

Mantorville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	57,044	58,723	1,680	2.9	854	900	46	5.4	1.50	1.53
Res Non-Hm: exis	3,679	3,419	-259	-7.1	66	63	-3	-4.7	1.80	1.85
Apartments: exis	0	57	57	0.0	0	1	1	0.0	0.00	2.20
Low-inc Apts: ex	270	214	-57	-21.0	4	3	-1	-19.6	1.32	1.34
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,675	1,651	-24	-1.4	56	55	-1	-1.0	3.32	3.34
Com/Ind Hi: exis	475	486	12	2.5	21	21	1	2.9	4.38	4.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,473	1,502	29	2.0	65	66	2	2.4	4.38	4.40
Ag HGA: Exist	162	166	4	2.2	2	3	0	4.4	1.53	1.57
Ag Hmstd Land	717	717	0	0.0	5	5	0	2.1	0.75	0.77
Ag Non-Hmstd	287	328	41	14.1	5	5	1	16.3	1.61	1.64
Miscellaneous	129	131	2	1.4	3	3	0	2.9	2.50	2.54
New construction	0	253	253	0.0	0	4	4	0.0	0.00	1.55
<b>Total</b>	<b>65,911</b>	<b>67,648</b>	<b>1,737</b>	<b>2.6</b>	<b>1,080</b>	<b>1,130</b>	<b>50</b>	<b>4.6</b>	<b>1.64</b>	<b>1.67</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	593	611	19	3.1	County	44.50	47.23	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.35	69.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	45.16	47.05	14.54	14.45
(=) Taxable Tax Capacity	593	611	19	3.1	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.02	164.14	14.54	14.45

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	99,700	102,600		2.9	1,295	1,373	78	6.0	1.3	1.34
Res Hmstd: Avg Val	149,400	153,800		2.9	2,240	2,363	123	5.5	1.5	1.54
Res Hmstd: Hi Val	199,200	205,100		3.0	3,186	3,355	169	5.3	1.6	1.64
Res Hmstd: Ex-Hi Val	298,900	307,700		2.9	5,081	5,339	258	5.1	1.7	1.74
Comm/Ind: Lo Val	150,000	153,700		2.5	4,982	5,166	184	3.7	3.32	3.36
Comm/Ind: Mid Val	300,000	307,400		2.5	11,553	11,928	375	3.2	3.85	3.88
Comm/Ind: Hi Val	1,000,000	1,024,500		2.5	42,215	43,475	1,261	3.0	4.22	4.24

Dodge County

West Concord city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	17,550	17,515	-35	-0.2	364	366	1	0.4	2.08	2.09
Res Non-Hm: exis	3,148	3,262	114	3.6	102	107	4	4.3	3.25	3.27
Apartments: exis	802	629	-173	-21.6	32	25	-7	-21.0	3.98	4.01
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,168	2,106	-62	-2.9	120	116	-3	-2.8	5.51	5.52
Com/Ind Hi: exis	545	521	-24	-4.3	40	38	-2	-4.3	7.31	7.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	508	563	55	10.9	37	41	4	10.9	7.31	7.31
Ag HGA: Exist	204	203	-2	-0.8	6	6	0	-0.2	2.93	2.95
Ag Hmstd Land	2,598	2,598	0	0.0	43	39	-3	-7.5	1.64	1.51
Ag Non-Hmstd	667	667	0	0.0	21	21	0	0.8	3.08	3.10
Miscellaneous	12	12	0	0.0	0	0	0	0.7	3.98	4.01
New construction	0	28	28	0.0	0	1	1	0.0	0.00	2.21
<b>Total</b>	<b>28,203</b>	<b>28,104</b>	<b>-98</b>	<b>-0.3</b>	<b>764</b>	<b>760</b>	<b>-4</b>	<b>-0.6</b>	<b>2.71</b>	<b>2.70</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	229	226	-2	-1.0	County	39.83	42.47	0.00	0.00
(-) TIF Tax Capacity	9	9	0	-3.5	City/Town	256.50	258.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.36	8.69	13.78	13.54
(=) Taxable Tax Capacity	220	217	-2	-0.9	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	307.68	310.11	13.78	13.54

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	43,100	43,000		-0.2	855	858	3	0.4	1.98	2
Res Hmstd: Avg Val	64,600	64,500		-0.2	1,282	1,287	6	0.5	1.98	2
Res Hmstd: Hi Val	86,100	85,900		-0.2	1,860	1,865	5	0.2	2.16	2.17
Res Hmstd: Ex-Hi Val	129,200	128,900		-0.2	3,365	3,377	11	0.3	2.60	2.62
Apartment	300,000	235,200		-21.6	11,951	9,436	-2,516	-21.1	3.98	4.01
Comm/Ind: Lo Val	150,000	143,500		-4.3	8,271	7,915	-356	-4.3	5.51	5.52
Comm/Ind: Mid Val	300,000	287,000		-4.3	19,230	18,288	-942	-4.9	6.41	6.37
Comm/Ind: Hi Val	1,000,000	956,700		-4.3	70,372	67,239	-3,132	-4.5	7.04	7.03

<b>Dodge County</b>	<b>Blooming Prairie city (p</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	0	0	0	#####	0	0	0	#####	#####	#####

**Tax Base**

**Tax Rates**

	<b>Market Value</b>					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	0	0	0	#####	County	#Num!	#Num!	#####	#####
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	#Num!	#Num!	#####	#####
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	#Num!	#Num!	#####	#####
(=) Taxable Tax Capacity	0	0	0	#####	Special District	#####	#Num!	#####	#####
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	#Num!	#Num!	#####	#####



Douglas County

Alexandria city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	527,948	559,132	31,183	5.9	6,020	6,337	317	5.3	1.14	1.13
Res Non-Hm: exis	108,998	113,658	4,660	4.3	1,516	1,547	32	2.1	1.39	1.36
Apartments: exis	89,892	94,262	4,370	4.9	1,441	1,482	41	2.9	1.60	1.57
Low-inc Apts: ex	14,456	15,756	1,300	9.0	142	152	10	6.9	0.98	0.96
Seasnl Rec: exis	96,528	100,378	3,850	4.0	1,342	1,373	32	2.4	1.39	1.37
Com/Ind: Lo: exi	81,059	80,787	-272	-0.3	2,148	2,087	-62	-2.9	2.65	2.58
Com/Ind Hi: exis	278,950	283,029	4,079	1.5	9,392	9,289	-102	-1.1	3.37	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	18,215	18,669	453	2.5	637	636	-1	-0.1	3.50	3.41
Ag HGA: Exist	722	609	-114	-15.7	8	7	-1	-14.7	1.17	1.19
Ag Hmstd Land	2,710	2,568	-142	-5.2	14	12	-1	-9.5	0.51	0.48
Ag Non-Hmstd	17,167	17,246	80	0.5	203	200	-3	-1.3	1.18	1.16
Miscellaneous	6,284	6,028	-256	-4.1	109	103	-6	-5.5	1.74	1.71
New construction	0	19,014	19,014	0.0	0	345	345	0.0	0.00	1.82
<b>Total</b>	<b>1,242,929</b>	<b>1,311,135</b>	<b>68,206</b>	<b>5.5</b>	<b>22,970</b>	<b>23,571</b>	<b>601</b>	<b>2.6</b>	<b>1.85</b>	<b>1.80</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	15,138	15,951	813	5.4	County	51.36	48.85	0.00	0.00
(-) TIF Tax Capacity	931	951	20	2.1	City/Town	42.40	41.96	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.81	22.79	12.78	12.30
(=) Taxable Tax Capacity	14,206	15,000	794	5.6	Special District	2.41	2.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.99	115.94	12.78	12.30

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	109,900	116,400	5.9	1,114	1,182	68	6.1	1.01	1.02
Res Hmstd: Avg Val	164,700	174,400	5.9	1,889	1,987	97	5.2	1.15	1.14
Res Hmstd: Hi Val	219,600	232,600	5.9	2,665	2,794	128	4.8	1.21	1.20
Res Hmstd: Ex-Hi Val	329,500	349,000	5.9	4,219	4,408	189	4.5	1.28	1.26
Apartment	300,000	314,600	4.9	4,808	4,946	138	2.9	1.60	1.57
Seas Rec: Lo Val	75,000	78,000	4.0	949	972	23	2.4	1.27	1.25
Seas Rec: Hi Val	200,000	208,000	4.0	2,690	2,751	60	2.2	1.35	1.32
Comm/Ind: Lo Val	150,000	152,200	1.5	3,988	3,962	-26	-0.7	2.66	2.60
Comm/Ind: Mid Val	300,000	304,400	1.5	9,241	9,157	-84	-0.9	3.08	3.01
Comm/Ind: Hi Val	1,000,000	1,014,600	1.5	33,756	33,401	-355	-1.1	3.38	3.29

**Douglas County**

**Brandon city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,779	15,698	919	6.2	157	166	9	5.5	1.06	1.06
Res Non-Hm: exis	2,072	2,452	380	18.4	32	36	4	11.3	1.56	1.46
Apartments: exis	940	958	19	2.0	17	16	0	-2.5	1.76	1.69
Low-inc Apts: ex	151	148	-3	-1.8	2	2	0	-6.3	1.08	1.03
Seasnl Rec: exis	35	37	2	5.7	0	0	0	2.2	1.36	1.31
Com/Ind: Lo: exi	2,827	2,641	-186	-6.6	80	72	-8	-10.5	2.84	2.72
Com/Ind Hi: exis	3,152	3,292	141	4.5	118	118	0	0.2	3.73	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	487	541	54	11.2	18	19	1	6.6	3.73	3.58
Ag HGA: Exist	142	163	20	14.3	2	2	0	17.1	1.23	1.26
Ag Hmstd Land	33	30	-3	-10.2	0	0	0	-140.9	0.00	0.00
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	107	116	9	8.7	2	2	0	3.9	1.76	1.69
New construction	0	1,592	1,592	0.0	0	52	52	0.0	0.00	3.27
<b>Total</b>	<b>24,724</b>	<b>27,669</b>	<b>2,945</b>	<b>11.9</b>	<b>428</b>	<b>485</b>	<b>57</b>	<b>13.4</b>	<b>1.73</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	258	305	47	18.2	County	51.24	48.75	0.00	0.00
(-) TIF Tax Capacity	4	36	33	933.5	City/Town	68.13	65.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.52	7.15	17.18	14.73
(=) Taxable Tax Capacity	255	269	14	5.6	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.28	123.05	17.18	14.73

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,500	68,500	6.2	603	607	3	0.5	0.94	0.89
Res Hmstd: Avg Val	96,800	102,800	6.2	1,035	1,072	37	3.6	1.07	1.04
Res Hmstd: Hi Val	129,000	137,000	6.2	1,537	1,581	44	2.9	1.19	1.15
Res Hmstd: Ex-Hi Val	193,500	205,500	6.2	2,543	2,601	58	2.3	1.31	1.27
Apartment	300,000	305,900	2.0	5,288	5,156	-132	-2.5	1.76	1.69
Comm/Ind: Lo Val	150,000	156,700	4.5	4,263	4,323	60	1.4	2.84	2.76
Comm/Ind: Mid Val	300,000	313,400	4.5	9,861	9,933	73	0.7	3.29	3.17
Comm/Ind: Hi Val	1,000,000	1,044,600	4.5	35,984	36,113	128	0.4	3.6	3.46

Douglas County

Carlos city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,014	17,173	1,159	7.2	202	218	16	7.9	1.26	1.27
Res Non-Hm: exis	3,687	3,165	-522	-14.1	64	55	-9	-14.7	1.73	1.72
Apartments: exis	28	27	-1	-2.9	1	1	0	-4.0	2.07	2.05
Low-inc Apts: ex	203	197	-5	-2.7	3	2	0	-3.8	1.26	1.25
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,572	1,567	-5	-0.3	51	50	-1	-2.1	3.22	3.16
Com/Ind Hi: exis	553	615	62	11.3	24	26	2	9.2	4.25	4.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,258	1,173	-85	-6.8	53	49	-5	-8.4	4.25	4.18
Ag HGA: Exist	97	98	1	0.7	1	1	0	0.2	1.23	1.22
Ag Hmstd Land	87	86	-1	-1.0	1	1	0	-1.6	0.77	0.77
Ag Non-Hmstd	67	67	0	0.0	1	1	0	-1.0	1.56	1.54
Miscellaneous	38	38	0	0.0	1	1	0	-1.1	2.07	2.05
New construction	0	132	132	0.0	0	2	2	0.0	0.00	1.44
<b>Total</b>	<b>23,603</b>	<b>24,338</b>	<b>735</b>	<b>3.1</b>	<b>401</b>	<b>405</b>	<b>5</b>	<b>1.2</b>	<b>1.70</b>	<b>1.67</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	219	225	6	2.9	County	51.36	48.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	81.30	81.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.55	22.52	12.78	12.30
(=) Taxable Tax Capacity	219	225	6	2.9	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.60	154.12	12.78	12.30

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,900	70,700	7.3	699	741	41	5.9	1.06	1.05
Res Hmstd: Avg Val	98,900	106,100	7.3	1,224	1,339	115	9.4	1.24	1.26
Res Hmstd: Hi Val	131,800	141,300	7.2	1,824	1,974	149	8.2	1.38	1.4
Res Hmstd: Ex-Hi Val	197,700	212,000	7.2	3,026	3,248	222	7.3	1.53	1.53
Apartment	300,000	291,300	-2.9	6,218	5,970	-248	-4.0	2.07	2.05
Comm/Ind: Lo Val	150,000	166,900	11.3	4,834	5,451	617	12.8	3.22	3.27
Comm/Ind: Mid Val	300,000	333,800	11.3	11,216	12,423	1,208	10.8	3.74	3.72
Comm/Ind: Hi Val	1,000,000	1,112,600	11.3	40,996	44,956	3,959	9.7	4.1	4.04

Douglas County

Evansville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,579	14,642	63	0.4	203	204	2	0.8	1.39	1.40
Res Non-Hm: exis	2,312	2,427	115	5.0	47	50	2	5.2	2.05	2.05
Apartments: exis	1,722	1,641	-81	-4.7	41	39	-2	-4.5	2.38	2.39
Low-inc Apts: ex	237	233	-4	-1.6	3	3	0	-1.6	1.45	1.45
Seasnl Rec: exis	118	119	1	0.9	2	2	0	2.2	1.85	1.87
Com/Ind: Lo: exi	2,141	2,122	-19	-0.9	77	76	-1	-1.4	3.58	3.56
Com/Ind Hi: exis	424	417	-6	-1.5	20	20	0	-1.9	4.72	4.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	555	520	-34	-6.2	26	24	-2	-6.6	4.72	4.70
Ag HGA: Exist	278	286	8	2.8	5	5	0	3.1	1.86	1.87
Ag Hmstd Land	353	355	2	0.6	3	3	0	2.4	0.74	0.76
Ag Non-Hmstd	115	115	0	0.3	2	2	0	1.7	1.77	1.79
Miscellaneous	34	34	0	0.0	1	1	0	0.3	2.38	2.39
New construction	0	57	57	0.0	0	1	1	0.0	0.00	1.75
<b>Total</b>	<b>22,867</b>	<b>22,968</b>	<b>101</b>	<b>0.4</b>	<b>430</b>	<b>430</b>	<b>0</b>	<b>0.1</b>	<b>1.88</b>	<b>1.87</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	207	209	1	0.6	County	51.37	48.86	0.00	0.00
(-) TIF Tax Capacity	18	19	1	5.2	City/Town	117.24	121.59	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.65	7.28	17.18	14.73
(=) Taxable Tax Capacity	189	189	0	0.1	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	176.64	179.11	17.18	14.73

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	51,300	51,500	0.4	632	629	-3	-0.4	1.23	1.22
Res Hmstd: Avg Val	77,000	77,300	0.4	957	956	-1	-0.1	1.24	1.24
Res Hmstd: Hi Val	102,600	103,000	0.4	1,494	1,496	2	0.1	1.46	1.45
Res Hmstd: Ex-Hi Val	153,900	154,600	0.5	2,570	2,579	9	0.4	1.67	1.67
Apartment	300,000	285,900	-4.7	7,140	6,822	-317	-4.4	2.38	2.39
Comm/Ind: Lo Val	150,000	147,800	-1.5	5,374	5,266	-108	-2.0	3.58	3.56
Comm/Ind: Mid Val	300,000	295,500	-1.5	12,453	12,185	-268	-2.1	4.15	4.12
Comm/Ind: Hi Val	1,000,000	985,100	-1.5	45,488	44,606	-882	-1.9	4.55	4.53

Douglas County

Forada city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,660	12,852	193	1.5	153	155	2	1.1	1.21	1.20
Res Non-Hm: exis	1,967	1,642	-325	-16.5	28	23	-5	-16.3	1.41	1.41
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	10,850	11,248	398	3.7	145	151	5	3.7	1.34	1.34
Com/Ind: Lo: exi	629	623	-6	-1.0	17	17	0	-2.2	2.72	2.69
Com/Ind Hi: exis	905	995	91	10.0	32	35	3	8.7	3.58	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	125	115	-10	-7.8	4	4	0	-8.9	3.58	3.54
Ag HGA: Exist	104	106	1	1.3	1	1	0	1.6	1.02	1.02
Ag Hmstd Land	218	215	-3	-1.3	1	1	0	-2.0	0.34	0.34
Ag Non-Hmstd	58	116	58	99.7	1	1	1	100.1	1.22	1.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	207	207	0.0	0	3	3	0.0	0.00	1.33
<b>Total</b>	<b>27,517</b>	<b>28,121</b>	<b>604</b>	<b>2.2</b>	<b>382</b>	<b>390</b>	<b>8</b>	<b>2.1</b>	<b>1.39</b>	<b>1.39</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	269	275	6	2.3	County	51.36	48.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.68	49.52	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.55	22.52	12.78	12.30
(=) Taxable Tax Capacity	269	275	6	2.3	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.98	122.27	12.78	12.30

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	122,400	124,300	1.6	1,330	1,354	25	1.8	1.09	1.09
Res Hmstd: Avg Val	183,500	186,300	1.5	2,220	2,257	37	1.6	1.21	1.21
Res Hmstd: Hi Val	244,600	248,300	1.5	3,110	3,159	49	1.6	1.27	1.27
Res Hmstd: Ex-Hi Val	366,900	372,500	1.5	4,893	4,967	74	1.5	1.33	1.33
Seas Rec: Lo Val	75,000	77,800	3.7	979	1,019	39	4.0	1.31	1.31
Seas Rec: Hi Val	200,000	207,300	3.7	2,770	2,872	102	3.7	1.39	1.39
Comm/Ind: Lo Val	150,000	165,000	10.0	4,078	4,560	482	11.8	2.72	2.76
Comm/Ind: Mid Val	300,000	330,000	10.0	9,451	10,401	951	10.1	3.15	3.15
Comm/Ind: Hi Val	1,000,000	1,100,100	10.0	34,525	37,665	3,140	9.1	3.45	3.42

Douglas County

Garfield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,243	11,705	1,463	14.3	129	152	22	17.3	1.26	1.30
Res Non-Hm: exis	1,077	776	-301	-28.0	19	14	-5	-26.0	1.78	1.82
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	319	0	-319	-100.0	6	0	-6	-100.0	1.87	0.00
Com/Ind: Lo: exi	2,324	2,131	-193	-8.3	74	67	-7	-9.5	3.18	3.14
Com/Ind Hi: exis	2,603	2,626	24	0.9	90	90	0	0.5	3.45	3.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	420	391	-29	-7.0	18	16	-1	-8.1	4.20	4.14
Ag HGA: Exist	521	569	48	9.1	7	8	1	10.9	1.38	1.41
Ag Hmstd Land	665	677	12	1.8	5	5	0	-7.5	0.76	0.69
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	419	420	1	0.3	9	9	0	-0.1	2.04	2.03
New construction	0	350	350	0.0	0	12	12	0.0	0.00	3.49
<b>Total</b>	<b>18,589</b>	<b>19,645</b>	<b>1,056</b>	<b>5.7</b>	<b>357</b>	<b>373</b>	<b>16</b>	<b>4.5</b>	<b>1.92</b>	<b>1.90</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	191	202	11	5.9	County	51.37	48.86	0.00	0.00
(-) TIF Tax Capacity	10	16	7	70.2	City/Town	76.65	77.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.42	23.40	12.78	12.30
(=) Taxable Tax Capacity	181	186	4	2.5	Special District	2.30	2.20	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.73	152.45	12.78	12.30

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	69,000	78,900	14.3	720	840	120	16.6	1.04	1.07
Res Hmstd: Avg Val	103,500	118,300	14.3	1,286	1,544	257	20.0	1.24	1.30
Res Hmstd: Hi Val	137,900	157,600	14.3	1,903	2,245	342	18.0	1.38	1.42
Res Hmstd: Ex-Hi Val	207,000	236,600	14.3	3,142	3,655	513	16.3	1.52	1.54
Comm/Ind: Lo Val	150,000	151,400	0.9	4,769	4,766	-4	-0.1	3.18	3.15
Comm/Ind: Mid Val	300,000	302,700	0.9	11,065	11,036	-29	-0.3	3.69	3.65
Comm/Ind: Hi Val	1,000,000	1,009,100	0.9	40,443	40,308	-136	-0.3	4.04	3.99

Douglas County

Kensington city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,780	7,042	263	3.9	105	106	1	0.9	1.55	1.51
Res Non-Hm: exis	1,058	983	-75	-7.1	23	21	-2	-9.6	2.22	2.16
Apartments: exis	250	269	19	7.8	6	7	0	4.5	2.53	2.46
Low-inc Apts: ex	82	54	-28	-34.2	1	1	0	-36.2	1.60	1.55
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,442	1,431	-11	-0.8	53	51	-2	-3.9	3.69	3.57
Com/Ind Hi: exis	947	946	-2	-0.2	45	43	-1	-3.3	4.73	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	408	379	-29	-7.1	19	17	-2	-10.0	4.73	4.58
Ag HGA: Exist	140	145	5	3.4	3	3	0	0.9	1.86	1.81
Ag Hmstd Land	180	181	1	0.6	1	1	0	-2.8	0.59	0.57
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	82	82	0	0.2	2	2	0	-2.8	2.53	2.46
New construction	0	34	34	0.0	0	1	1	0.0	0.00	1.63
<b>Total</b>	<b>11,369</b>	<b>11,547</b>	<b>177</b>	<b>1.6</b>	<b>259</b>	<b>253</b>	<b>-7</b>	<b>-2.5</b>	<b>2.28</b>	<b>2.19</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110	111	1	0.7	County	51.01	48.49	0.00	0.00
(-) TIF Tax Capacity	4	0	-4	-100.0	City/Town	51.04	48.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.20	4.50	55.45	52.93
(=) Taxable Tax Capacity	106	111	4	4.2	Special District	50.92	52.15	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.18	154.12	55.45	52.93

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	46,500	48,300		3.9	699	702	3	0.4	1.50	1.45
Res Hmstd: Avg Val	69,700	72,400		3.9	1,048	1,053	5	0.5	1.50	1.45
Res Hmstd: Hi Val	92,900	96,500		3.9	1,528	1,558	30	2.0	1.64	1.61
Res Hmstd: Ex-Hi Val	139,400	144,800		3.9	2,587	2,625	38	1.5	1.86	1.81
Apartment	300,000	323,300		7.8	7,595	7,940	344	4.5	2.53	2.46
Comm/Ind: Lo Val	150,000	149,800		-0.1	5,532	5,348	-184	-3.3	3.69	3.57
Comm/Ind: Mid Val	300,000	299,500		-0.2	12,631	12,208	-424	-3.4	4.21	4.08
Comm/Ind: Hi Val	1,000,000	998,400		-0.2	45,760	44,243	-1,517	-3.3	4.58	4.43

Douglas County

Millerville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,770	2,843	72	2.6	23	22	0	-1.1	0.81	0.79
Res Non-Hm: exis	319	326	7	2.3	4	4	0	-1.3	1.14	1.09
Apartments: exis	114	103	-11	-9.6	1	1	0	-12.7	1.30	1.26
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	24	24	0	-0.4	0	0	0	-2.3	0.99	0.97
Com/Ind: Lo: exi	715	721	5	0.8	16	16	0	-2.8	2.29	2.21
Com/Ind Hi: exis	472	492	20	4.2	14	14	0	0.8	2.99	2.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	45	114	69	153.3	1	3	2	144.9	2.99	2.89
Ag HGA: Exist	434	446	13	2.9	4	4	0	-0.5	0.88	0.85
Ag Hmstd Land	1,195	1,195	0	0.0	4	4	0	-2.3	0.34	0.33
Ag Non-Hmstd	232	232	-1	-0.3	2	2	0	-2.1	0.90	0.89
Miscellaneous	44	44	0	-0.9	1	1	0	-4.1	1.53	1.48
New construction	0	12	12	0.0	0	0	0	0.0	0.00	0.65
<b>Total</b>	<b>6,365</b>	<b>6,551</b>	<b>187</b>	<b>2.9</b>	<b>70</b>	<b>71</b>	<b>1</b>	<b>1.4</b>	<b>1.10</b>	<b>1.09</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	58	61	3	4.7	County	51.38	48.85	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	30.89	31.15	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.65	7.28	17.18	14.73
(=) Taxable Tax Capacity	58	61	3	4.7	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.31	88.65	17.18	14.73

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	57,700	59,200		2.6	412	402	-10	-2.3	0.71	0.68
Res Hmstd: Avg Val	86,600	88,900		2.7	665	660	-5	-0.8	0.77	0.74
Res Hmstd: Hi Val	115,400	118,400		2.6	998	988	-9	-0.9	0.86	0.83
Res Hmstd: Ex-Hi Val	173,100	177,600		2.6	1,665	1,648	-17	-1.0	0.96	0.93
Apartment	300,000	271,200		-9.6	3,902	3,405	-497	-12.7	1.30	1.26
Comm/Ind: Lo Val	150,000	156,400		4.3	3,431	3,494	63	1.8	2.29	2.23
Comm/Ind: Mid Val	300,000	312,700		4.2	7,920	8,015	95	1.2	2.64	2.56
Comm/Ind: Hi Val	1,000,000	1,042,400		4.2	28,868	29,120	252	0.9	2.89	2.79



Douglas County

Miltona city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,383	14,185	802	6.0	171	177	6	3.3	1.28	1.25
Res Non-Hm: exis	2,964	2,973	10	0.3	52	50	-2	-3.4	1.76	1.70
Apartments: exis	666	629	-37	-5.6	13	12	-1	-9.3	2.01	1.94
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,109	1,632	-477	-22.6	66	49	-17	-25.7	3.15	3.03
Com/Ind Hi: exis	485	992	508	104.8	20	40	19	96.6	4.16	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,101	1,044	-57	-5.2	46	42	-4	-9.0	4.16	3.99
Ag HGA: Exist	195	201	6	3.3	3	3	0	0.0	1.48	1.44
Ag Hmstd Land	307	306	-1	-0.4	2	2	0	-5.3	0.59	0.57
Ag Non-Hmstd	35	24	-10	-30.1	1	0	0	-32.8	1.51	1.45
Miscellaneous	34	25	-9	-27.7	1	1	0	-30.5	2.39	2.30
New construction	0	382	382	0.0	0	12	12	0.0	0.00	3.16
<b>Total</b>	<b>21,278</b>	<b>22,393</b>	<b>1,115</b>	<b>5.2</b>	<b>376</b>	<b>388</b>	<b>13</b>	<b>3.3</b>	<b>1.76</b>	<b>1.73</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	210	226	15	7.3	County	51.18	48.68	0.00	0.00
(-) TIF Tax Capacity	34	38	5	14.0	City/Town	77.00	72.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.34	22.32	12.78	12.30
(=) Taxable Tax Capacity	177	187	11	6.0	Special District	1.39	1.37	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.91	144.99	12.78	12.30

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	68,100	72,200	6.0	704	717	13	1.9	1.03	0.99	
Res Hmstd: Avg Val	102,200	108,300	6.0	1,250	1,305	55	4.4	1.22	1.20	
Res Hmstd: Hi Val	136,200	144,400	6.0	1,852	1,920	67	3.6	1.36	1.33	
Res Hmstd: Ex-Hi Val	204,300	216,500	6.0	3,060	3,148	88	2.9	1.5	1.45	
Apartment	300,000	283,200	-5.6	6,042	5,481	-561	-9.3	2.01	1.94	
Comm/Ind: Lo Val	150,000	307,200	104.8	4,729	10,820	6,091	128.8	3.15	3.52	
Comm/Ind: Mid Val	300,000	614,300	104.8	10,969	23,088	12,118	110.5	3.66	3.76	
Comm/Ind: Hi Val	1,000,000	2,047,800	104.8	40,093	80,353	40,259	100.4	4.01	3.92	

Douglas County

Nelson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,001	5,106	105	2.1	50	50	1	1.1	1.00	0.99
Res Non-Hm: exis	1,329	1,442	113	8.5	18	19	1	6.3	1.37	1.34
Apartments: exis	151	147	-4	-2.6	2	2	0	-5.0	1.63	1.59
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,052	989	-63	-6.0	28	26	-2	-8.7	2.70	2.62
Com/Ind Hi: exis	195	189	-6	-3.1	7	7	0	-6.0	3.55	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	25	40	16	63.6	1	1	1	58.8	3.55	3.45
Ag HGA: Exist	300	306	6	2.0	3	3	0	0.4	0.99	0.98
Ag Hmstd Land	777	685	-92	-11.8	4	3	-1	-18.1	0.46	0.43
Ag Non-Hmstd	123	205	82	66.8	1	2	1	62.8	1.21	1.18
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>8,953</b>	<b>9,110</b>	<b>157</b>	<b>1.8</b>	<b>115</b>	<b>114</b>	<b>-1</b>	<b>-0.4</b>	<b>1.28</b>	<b>1.26</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	79	81	2	2.9	County	51.35	48.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.45	44.17	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.55	22.52	12.78	12.30
(=) Taxable Tax Capacity	79	81	2	2.9	Special District	2.22	2.17	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	120.57	117.73	12.78	12.30

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	60,600	61,900		2.1	516	513	-2	-0.5	0.85	0.83
Res Hmstd: Avg Val	90,900	92,800		2.1	862	867	5	0.6	0.95	0.93
Res Hmstd: Hi Val	121,200	123,700		2.1	1,299	1,301	2	0.2	1.07	1.05
Res Hmstd: Ex-Hi Val	181,900	185,700		2.1	2,174	2,173	-1	-0.1	1.2	1.17
Apartment	300,000	292,200		-2.6	4,905	4,659	-246	-5.0	1.63	1.59
Comm/Ind: Lo Val	150,000	145,300		-3.1	4,046	3,804	-242	-6.0	2.7	2.62
Comm/Ind: Mid Val	300,000	290,600		-3.1	9,377	8,777	-600	-6.4	3.13	3.02
Comm/Ind: Hi Val	1,000,000	968,700		-3.1	34,253	32,167	-2,086	-6.1	3.43	3.32

Douglas County

Osakis city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	44,647	46,532	1,884	4.2	522	541	19	3.6	1.17	1.16
Res Non-Hm: exis	6,895	6,453	-442	-6.4	112	104	-8	-7.1	1.63	1.61
Apartments: exis	5,213	5,108	-104	-2.0	100	97	-3	-3.0	1.91	1.89
Low-inc Apts: ex	1,779	1,755	-24	-1.3	21	20	0	-2.3	1.16	1.15
Seasnl Rec: exis	3,393	3,265	-128	-3.8	54	52	-3	-4.7	1.60	1.58
Com/Ind: Lo: exi	6,218	5,636	-582	-9.4	189	168	-21	-11.0	3.04	2.98
Com/Ind Hi: exis	2,658	3,209	551	20.7	107	127	20	18.6	4.02	3.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,267	1,862	595	47.0	51	74	23	44.9	4.01	3.95
Ag HGA: Exist	216	220	4	1.9	3	3	0	1.6	1.17	1.17
Ag Hmstd Land	895	855	-40	-4.4	10	10	0	-3.7	1.13	1.14
Ag Non-Hmstd	276	298	22	7.8	4	4	0	7.0	1.46	1.45
Miscellaneous	146	142	-4	-2.5	3	3	0	-3.4	1.91	1.89
New construction	0	1,526	1,526	0.0	0	45	45	0.0	0.00	2.92
<b>Total</b>	<b>73,602</b>	<b>76,862</b>	<b>3,260</b>	<b>4.4</b>	<b>1,174</b>	<b>1,246</b>	<b>71</b>	<b>6.1</b>	<b>1.60</b>	<b>1.62</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	702	748	46	6.5	County	50.65	48.19	0.00	0.00	
(-) TIF Tax Capacity	58	63	6	9.6	City/Town	61.47	63.17	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.84	31.48	8.42	8.01	
(=) Taxable Tax Capacity	644	685	40	6.3	Special District	2.22	2.17	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.19	145.02	8.42	8.01	

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	67,900	70,800		4.3	653	673	20	3.1	0.96	0.95
Res Hmstd: Avg Val	101,800	106,100		4.2	1,163	1,222	59	5.0	1.14	1.15
Res Hmstd: Hi Val	135,700	141,400		4.2	1,732	1,808	76	4.4	1.28	1.28
Res Hmstd: Ex-Hi Val	203,700	212,300		4.2	2,873	2,986	113	3.9	1.41	1.41
Apartment	300,000	294,000		-2.0	5,735	5,565	-170	-3.0	1.91	1.89
Comm/Ind: Lo Val	150,000	181,100		20.7	4,557	5,706	1,149	25.2	3.04	3.15
Comm/Ind: Mid Val	300,000	362,200		20.7	10,591	12,863	2,272	21.5	3.53	3.55
Comm/Ind: Hi Val	1,000,000	1,207,200		20.7	38,748	46,260	7,512	19.4	3.87	3.83

**Faribault County**

**Blue Earth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	94,994	93,513	-1,481	-1.6	966	1,019	52	5.4	1.02	1.09
Res Non-Hm: exis	14,103	15,427	1,324	9.4	192	224	32	17.0	1.36	1.45
Apartments: exis	4,948	4,948	0	0.0	81	87	6	7.3	1.63	1.75
Low-inc Apts: ex	514	514	0	0.0	5	6	0	7.1	1.00	1.07
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	13,203	11,895	-1,308	-9.9	352	330	-22	-6.3	2.67	2.78
Com/Ind Hi: exis	15,576	16,851	1,275	8.2	520	621	101	19.4	3.34	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	274	807	533	195.0	10	30	20	209.1	3.51	3.68
Ag HGA: Exist	319	319	0	0.0	3	3	0	6.8	1.02	1.09
Ag Hmstd Land	505	474	-31	-6.1	1	2	1	60.9	0.20	0.34
Ag Non-Hmstd	1,798	1,304	-494	-27.5	21	17	-5	-21.5	1.19	1.29
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,974	2,974	0.0	0	88	88	0.0	0.00	2.96
<b>Total</b>	146,233	149,026	2,793	1.9	2,152	2,426	274	12.8	1.47	1.63

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,429	1,510	81	5.7	County	27.22	31.60	0.00	0.00
(-) TIF Tax Capacity	8	8	0	0.0	City/Town	87.12	89.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.60	7.11	14.10	13.83
(=) Taxable Tax Capacity	1,421	1,502	81	5.7	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	119.10	128.84	14.10	13.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,700	58,800	-1.5	511	536	25	4.9	0.86	0.91
Res Hmstd: Avg Val	89,500	88,100	-1.6	845	879	35	4.1	0.94	1
Res Hmstd: Hi Val	119,300	117,400	-1.6	1,273	1,331	58	4.5	1.07	1.13
Res Hmstd: Ex-Hi Val	179,000	176,200	-1.6	2,133	2,238	106	5.0	1.19	1.27
Apartment	300,000	300,000	0.0	4,889	5,246	357	7.3	1.63	1.75
Comm/Ind: Lo Val	150,000	162,300	8.2	4,033	4,653	621	15.4	2.69	2.87
Comm/Ind: Mid Val	300,000	324,600	8.2	9,339	10,637	1,298	13.9	3.11	3.28
Comm/Ind: Hi Val	1,000,000	1,081,900	8.2	34,102	38,559	4,457	13.1	3.41	3.56

Faribault County

Bricelyn city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,828	3,729	-100	-2.6	59	57	-2	-3.1	1.54	1.54
Res Non-Hm: exis	935	969	34	3.6	23	24	1	5.5	2.41	2.46
Apartments: exis	75	75	0	0.0	2	2	0	2.7	2.88	2.95
Low-inc Apts: ex	95	95	0	0.0	2	2	0	1.8	1.77	1.80
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	748	745	-3	-0.4	31	32	0	1.5	4.15	4.23
Com/Ind Hi: exis	2,158	2,120	-39	-1.8	117	118	1	0.7	5.43	5.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	366	385	19	5.1	20	21	2	7.8	5.43	5.57
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	12	12	0	0.0	0	0	0	6.7	2.06	2.19
Miscellaneous	10	10	0	0.0	0	0	0	2.8	3.71	3.82
New construction	0	22	22	0.0	0	1	1	0.0	0.00	5.37
<b>Total</b>	<b>8,229</b>	<b>8,162</b>	<b>-67</b>	<b>-0.8</b>	<b>254</b>	<b>258</b>	<b>4</b>	<b>1.4</b>	<b>3.09</b>	<b>3.16</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	96	96	0	-0.3	County	26.81	31.11	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	163.69	169.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.97	19.09	30.53	21.01
(=) Taxable Tax Capacity	96	96	0	-0.3	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	205.62	219.49	30.53	21.01

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	20,300	19,800		-2.5	312	302	-10	-3.2	1.54	1.53
Res Hmstd: Avg Val	30,500	29,700		-2.6	469	454	-16	-3.4	1.54	1.53
Res Hmstd: Hi Val	40,700	39,600		-2.7	626	605	-22	-3.5	1.54	1.53
Res Hmstd: Ex-Hi Val	61,000	59,400		-2.6	939	907	-32	-3.4	1.54	1.53
Apartment	300,000	300,000		0.0	8,627	8,861	234	2.7	2.88	2.95
Comm/Ind: Lo Val	150,000	147,300		-1.8	6,226	6,233	7	0.1	4.15	4.23
Comm/Ind: Mid Val	300,000	294,600		-1.8	14,374	14,404	29	0.2	4.79	4.89
Comm/Ind: Hi Val	1,000,000	982,100		-1.8	52,400	52,709	309	0.6	5.24	5.37

**Faribault County**

**Delavan city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,818	2,815	-4	-0.1	25	26	1	5.3	0.88	0.93
Res Non-Hm: exis	838	888	50	5.9	11	13	1	11.9	1.36	1.43
Apartments: exis	65	65	0	0.0	1	1	0	5.7	1.65	1.75
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	405	406	1	0.4	11	11	0	3.4	2.72	2.80
Com/Ind Hi: exis	5,011	4,998	-13	-0.3	179	184	5	2.8	3.58	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,063	1,067	4	0.3	38	39	1	3.4	3.57	3.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	288	669	381	132.2	2	7	5	223.2	0.73	1.02
Ag Non-Hmstd	3,819	3,008	-812	-21.2	46	39	-7	-16.2	1.21	1.29
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	94	94	0.0	0	3	3	0.0	0.00	3.42
<b>Total</b>	<b>14,308</b>	<b>14,010</b>	<b>-298</b>	<b>-2.1</b>	<b>314</b>	<b>324</b>	<b>10</b>	<b>3.2</b>	<b>2.19</b>	<b>2.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	194	192	-2	-1.3	County	27.63	31.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	87.59	88.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.62	7.99	14.10	13.83
(=) Taxable Tax Capacity	194	192	-2	-1.3	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	120.99	128.78	14.10	13.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,400	29,400	0.0	255	268	13	5.1	0.87	0.91
Res Hmstd: Avg Val	44,000	43,900	-0.2	381	400	18	4.8	0.87	0.91
Res Hmstd: Hi Val	58,700	58,600	-0.2	509	534	25	4.9	0.87	0.91
Res Hmstd: Ex-Hi Val	88,100	88,000	-0.1	835	877	42	5.0	0.95	1
Apartment	300,000	300,000	0.0	4,960	5,244	284	5.7	1.65	1.75
Comm/Ind: Lo Val	150,000	149,600	-0.3	4,075	4,187	112	2.8	2.72	2.8
Comm/Ind: Mid Val	300,000	299,200	-0.3	9,438	9,697	260	2.7	3.15	3.24
Comm/Ind: Hi Val	1,000,000	997,400	-0.3	34,465	35,431	966	2.8	3.45	3.55

**Faribault County**

**Easton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,282	4,357	75	1.8	63	68	4	6.8	1.48	1.55
Res Non-Hm: exis	486	401	-85	-17.5	11	10	-1	-11.9	2.24	2.39
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	983	987	3	0.3	39	41	2	6.3	3.94	4.17
Com/Ind Hi: exis	632	459	-173	-27.4	33	25	-7	-22.6	5.15	5.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	261	273	11	4.4	13	15	2	11.3	5.15	5.49
Ag HGA: Exist	167	166	-2	-1.0	3	3	0	2.3	1.54	1.59
Ag Hmstd Land	2,555	2,313	-242	-9.5	32	29	-4	-11.8	1.27	1.23
Ag Non-Hmstd	1,104	1,026	-79	-7.1	21	22	1	4.5	1.91	2.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	28	28	0.0	0	0	0	0.0	0.00	1.55
<b>Total</b>	<b>10,471</b>	<b>10,010</b>	<b>-462</b>	<b>-4.4</b>	<b>215</b>	<b>212</b>	<b>-3</b>	<b>-1.3</b>	<b>2.05</b>	<b>2.12</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	93	86	-7	-7.9	County	27.36	31.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	148.03	163.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.87	19.82	30.53	21.01
(=) Taxable Tax Capacity	93	86	-7	-7.9	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	191.41	215.40	30.53	21.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,200	36,800		1.7	526	553	27	5.1	1.45	1.50
Res Hmstd: Avg Val	54,200	55,200		1.8	788	829	41	5.3	1.45	1.50
Res Hmstd: Hi Val	72,300	73,600		1.8	1,051	1,106	55	5.2	1.45	1.50
Res Hmstd: Ex-Hi Val	108,400	110,300		1.8	1,880	2,019	139	7.4	1.73	1.83
Comm/Ind: Lo Val	150,000	108,900		-27.4	5,906	4,541	-1,365	-23.1	3.94	4.17
Comm/Ind: Mid Val	300,000	217,800		-27.4	13,628	9,977	-3,651	-26.8	4.54	4.58
Comm/Ind: Hi Val	1,000,000	726,000		-27.4	49,665	37,877	-11,789	-23.7	4.97	5.22

**Faribault County**

**Elmore city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,626	5,571	-55	-1.0	102	127	24	24.0	1.82	2.28
Res Non-Hm: exis	1,795	1,891	96	5.3	55	73	18	32.8	3.05	3.85
Apartments: exis	6	6	0	0.0	0	0	0	26.4	3.74	4.73
Low-inc Apts: ex	148	148	0	0.0	3	4	1	26.1	2.27	2.86
Seasnl Rec: exis	1	1	0	0.0	0	0	0	26.4	3.74	4.73
Com/Ind: Lo: exi	890	722	-168	-18.9	47	46	0	-0.9	5.23	6.38
Com/Ind Hi: exis	1,296	92	-1,204	-92.9	90	8	-82	-91.3	6.92	8.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	630	654	24	3.8	43	55	12	27.0	6.89	8.43
Ag HGA: Exist	52	38	-13	-25.9	1	1	0	-7.3	1.87	2.34
Ag Hmstd Land	1,335	1,201	-134	-10.0	28	31	3	11.4	2.08	2.57
Ag Non-Hmstd	988	892	-96	-9.7	28	33	4	15.1	2.88	3.68
Miscellaneous	10	10	0	0.0	0	1	0	24.6	4.79	5.97
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>12,778</b>	<b>11,226</b>	<b>-1,551</b>	<b>-12.1</b>	<b>398</b>	<b>378</b>	<b>-20</b>	<b>-5.0</b>	<b>3.11</b>	<b>3.37</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	124	96	-28	-22.4	County	21.32	23.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	265.65	342.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.17	1.64	14.10	13.83
(=) Taxable Tax Capacity	124	96	-28	-22.4	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	288.30	367.57	14.10	13.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	18,000	17,800	-1.1	337	417	80	23.9	1.87	2.34
Res Hmstd: Avg Val	27,000	26,700	-1.1	505	626	121	23.9	1.87	2.34
Res Hmstd: Hi Val	36,000	35,600	-1.1	673	834	161	23.9	1.87	2.34
Res Hmstd: Ex-Hi Val	54,000	53,500	-0.9	1,010	1,254	244	24.1	1.87	2.34
Apartment	300,000	300,000	0.0	11,234	14,199	2,965	26.4	3.74	4.73
Comm/Ind: Lo Val	150,000	10,700	-92.9	7,840	683	-7,157	-91.3	5.23	6.38
Comm/Ind: Mid Val	300,000	21,300	-92.9	18,222	1,359	-16,863	-92.5	6.07	6.38
Comm/Ind: Hi Val	1,000,000	71,000	-92.9	66,673	4,530	-62,142	-93.2	6.67	6.38



Faribault County

Frost city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,226	2,315	88	4.0	36	38	2	5.3	1.62	1.64
Res Non-Hm: exis	647	637	-9	-1.5	17	17	0	-0.8	2.61	2.63
Apartments: exis	106	106	0	0.0	3	3	0	0.7	3.20	3.22
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	318	324	7	2.0	15	15	0	1.9	4.58	4.57
Com/Ind Hi: exis	183	163	-20	-11.0	11	10	-1	-11.0	6.05	6.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211	220	9	4.3	13	13	1	4.2	6.05	6.05
Ag HGA: Exist	102	95	-7	-7.0	2	2	0	-7.5	1.92	1.91
Ag Hmstd Land	647	559	-88	-13.5	13	10	-3	-24.2	1.97	1.73
Ag Non-Hmstd	778	752	-26	-3.3	19	19	0	-2.5	2.45	2.47
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	248	248	0.0	0	7	7	0.0	0.00	2.93
<b>Total</b>	<b>5,217</b>	<b>5,420</b>	<b>203</b>	<b>3.9</b>	<b>128</b>	<b>133</b>	<b>5</b>	<b>3.9</b>	<b>2.46</b>	<b>2.46</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	48	49	1	2.9	County	25.07	29.46	0.00	0.00
(-) TIF Tax Capacity	2	2	0	0.0	City/Town	217.81	213.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.89	3.62	14.10	13.83
(=) Taxable Tax Capacity	46	47	1	3.0	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	244.92	246.89	14.10	13.83

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	18,900	19,700		4.2	304	319	15	4.8	1.61	1.62
Res Hmstd: Avg Val	28,300	29,400		3.9	456	476	20	4.5	1.61	1.62
Res Hmstd: Hi Val	37,700	39,200		4.0	607	635	28	4.6	1.61	1.62
Res Hmstd: Ex-Hi Val	56,600	58,800		3.9	912	952	41	4.5	1.61	1.62
Apartment	300,000	300,000		0.0	9,607	9,673	66	0.7	3.20	3.22
Comm/Ind: Lo Val	150,000	133,600		-10.9	6,864	6,106	-757	-11.0	4.58	4.57
Comm/Ind: Mid Val	300,000	267,100		-11.0	15,944	13,938	-2,007	-12.6	5.31	5.22
Comm/Ind: Hi Val	1,000,000	890,500		-11.0	58,322	51,641	-6,681	-11.5	5.83	5.8

**Faribault County**

**Kiester city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,101	7,018	-83	-1.2	151	141	-9	-6.1	2.12	2.02
Res Non-Hm: exis	1,504	1,703	198	13.2	51	56	5	9.3	3.38	3.27
Apartments: exis	69	69	0	0.0	3	3	0	-2.8	4.12	4.00
Low-inc Apts: ex	104	104	0	0.0	3	3	0	-3.4	2.52	2.43
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	928	897	-31	-3.3	52	49	-3	-6.0	5.64	5.49
Com/Ind Hi: exis	949	918	-31	-3.3	70	67	-4	-5.5	7.42	7.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	523	544	20	3.9	39	39	1	1.5	7.42	7.25
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	501	448	-53	-10.6	15	14	-2	-11.1	3.05	3.03
Miscellaneous	37	37	0	0.0	2	2	0	-2.5	5.20	5.07
New construction	0	29	29	0.0	0	1	1	0.0	0.00	4.56
<b>Total</b>	<b>11,716</b>	<b>11,766</b>	<b>50</b>	<b>0.4</b>	<b>386</b>	<b>374</b>	<b>-11</b>	<b>-3.0</b>	<b>3.29</b>	<b>3.18</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	108	109	1	0.6	County	26.03	30.32	0.00	0.00
(-) TIF Tax Capacity	4	4	0	0.0	City/Town	265.11	254.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.76	17.92	30.53	21.01
(=) Taxable Tax Capacity	104	105	1	0.6	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	305.05	303.30	30.53	21.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	24,700	24,400	-1.2	527	495	-32	-6.1	2.14	2.03
Res Hmstd: Avg Val	37,100	36,700	-1.1	792	745	-47	-6.0	2.14	2.03
Res Hmstd: Hi Val	49,500	48,900	-1.2	1,057	993	-65	-6.1	2.14	2.03
Res Hmstd: Ex-Hi Val	74,200	73,300	-1.2	1,585	1,488	-97	-6.1	2.14	2.03
Apartment	300,000	300,000	0.0	12,355	12,004	-352	-2.8	4.12	4.00
Comm/Ind: Lo Val	150,000	145,100	-3.3	8,463	7,964	-499	-5.9	5.64	5.49
Comm/Ind: Mid Val	300,000	290,200	-3.3	19,594	18,394	-1,200	-6.1	6.53	6.34
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	71,541	67,470	-4,071	-5.7	7.15	6.98

**Faribault County**

**Walters city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	528	528	0	0.0	10	10	0	2.0	1.89	1.93
Res Non-Hm: exis	97	112	14	14.8	3	4	1	19.9	3.05	3.19
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	144	144	0	0.0	7	8	0	4.1	5.14	5.35
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	87	89	2	2.3	6	6	0	7.1	6.74	7.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	405	362	-43	-10.6	10	9	0	-3.1	2.37	2.57
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	21	21	0.0	0	1	1	0.0	0.00	5.35
<b>Total</b>	<b>1,261</b>	<b>1,255</b>	<b>-6</b>	<b>-0.5</b>	<b>36</b>	<b>38</b>	<b>2</b>	<b>6.5</b>	<b>2.84</b>	<b>3.04</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	12	12	0	1.0	County	23.25	27.56	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	238.01	252.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.84	14.06	30.53	21.00
(=) Taxable Tax Capacity	12	12	0	1.0	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	271.25	293.89	30.53	21.00

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	12,600	12,600	0.0	244	249	5	2.1	1.93	1.97
Res Hmstd: Avg Val	18,900	18,900	0.0	365	373	8	2.1	1.93	1.97
Res Hmstd: Hi Val	25,100	25,100	0.0	485	495	10	2.1	1.93	1.97
Res Hmstd: Ex-Hi Val	37,700	37,700	0.0	729	744	15	2.1	1.93	1.97

**Faribault County**

**Wells city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	59,067	58,676	-391	-0.7	774	787	13	1.6	1.31	1.34
Res Non-Hm: exis	8,409	8,544	135	1.6	151	161	10	6.5	1.80	1.88
Apartments: exis	734	760	26	3.5	16	17	2	9.7	2.14	2.27
Low-inc Apts: ex	607	607	0	0.0	8	8	0	4.7	1.33	1.39
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,885	5,881	-5	-0.1	193	201	8	4.2	3.27	3.41
Com/Ind Hi: exis	8,761	8,702	-59	-0.7	373	390	17	4.5	4.26	4.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,220	1,310	90	7.3	52	59	7	13.0	4.24	4.47
Ag HGA: Exist	213	213	0	0.0	3	3	0	3.1	1.46	1.51
Ag Hmstd Land	1,501	1,265	-236	-15.7	17	15	-2	-12.9	1.14	1.18
Ag Non-Hmstd	990	974	-16	-1.6	15	16	2	10.4	1.47	1.65
Miscellaneous	122	122	0	0.0	3	4	0	5.9	2.81	2.98
New construction	0	411	411	0.0	0	6	6	0.0	0.00	1.37
<b>Total</b>	<b>87,510</b>	<b>87,466</b>	<b>-45</b>	<b>-0.1</b>	<b>1,605</b>	<b>1,666</b>	<b>61</b>	<b>3.8</b>	<b>1.83</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	820	819	-1	-0.1	County	28.38	32.66	0.00	0.00
(-) TIF Tax Capacity	3	3	0	0.0	City/Town	101.14	110.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.40	21.53	30.53	21.01
(=) Taxable Tax Capacity	817	817	-1	-0.1	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.08	164.99	30.53	21.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,800	48,500	-0.6	580	582	2	0.4	1.19	1.20
Res Hmstd: Avg Val	73,200	72,700	-0.7	869	872	3	0.3	1.19	1.20
Res Hmstd: Hi Val	97,600	97,000	-0.6	1,315	1,334	19	1.4	1.35	1.38
Res Hmstd: Ex-Hi Val	146,500	145,500	-0.7	2,248	2,308	60	2.7	1.53	1.59
Apartment	300,000	310,600	3.5	6,431	7,058	627	9.7	2.14	2.27
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,909	5,087	178	3.6	3.27	3.41
Comm/Ind: Mid Val	300,000	298,000	-0.7	11,301	11,754	453	4.0	3.77	3.94
Comm/Ind: Hi Val	1,000,000	993,300	-0.7	41,132	42,915	1,784	4.3	4.11	4.32

**Faribault County**

**Winnebago city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	29,787	28,502	-1,286	-4.3	293	298	6	2.0	0.98	1.05
Res Non-Hm: exis	4,855	5,403	548	11.3	68	81	12	18.3	1.40	1.49
Apartments: exis	1,107	1,107	0	0.0	18	20	1	6.4	1.66	1.77
Low-inc Apts: ex	829	829	0	0.0	8	9	1	6.2	1.02	1.08
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,954	4,838	-116	-2.3	130	131	2	1.5	2.62	2.72
Com/Ind Hi: exis	6,674	6,684	10	0.1	237	246	9	3.9	3.54	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,460	3,562	102	2.9	124	132	8	6.7	3.58	3.71
Ag HGA: Exist	435	344	-91	-20.8	4	4	-1	-14.1	0.96	1.04
Ag Hmstd Land	3,889	2,963	-927	-23.8	21	18	-4	-17.4	0.55	0.60
Ag Non-Hmstd	1,802	2,237	435	24.1	22	29	7	33.0	1.22	1.31
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	770	770	0.0	0	23	23	0.0	0.00	2.99
<b>Total</b>	<b>57,792</b>	<b>57,237</b>	<b>-554</b>	<b>-1.0</b>	<b>925</b>	<b>990</b>	<b>65</b>	<b>7.0</b>	<b>1.60</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	591	602	11	1.8	County	26.23	30.56	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	92.15	94.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.23	5.70	14.10	13.83
(=) Taxable Tax Capacity	591	602	11	1.8	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.78	130.51	14.10	13.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,800	42,900	-4.2	390	395	5	1.2	0.87	0.92
Res Hmstd: Avg Val	67,100	64,200	-4.3	585	591	7	1.1	0.87	0.92
Res Hmstd: Hi Val	89,400	85,500	-4.4	859	848	-11	-1.2	0.96	0.99
Res Hmstd: Ex-Hi Val	134,200	128,400	-4.3	1,517	1,518	1	0.1	1.13	1.18
Apartment	300,000	300,000	0.0	4,989	5,309	319	6.4	1.66	1.77
Comm/Ind: Lo Val	150,000	150,200	0.1	4,093	4,245	152	3.7	2.73	2.83
Comm/Ind: Mid Val	300,000	300,400	0.1	9,479	9,833	353	3.7	3.16	3.27
Comm/Ind: Hi Val	1,000,000	1,001,400	0.1	34,617	35,912	1,296	3.7	3.46	3.59

Faribault County

Minnesota Lake city (par

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,358	18,746	387	2.1	211	237	26	12.2	1.15	1.27
Res Non-Hm: exis	2,368	2,303	-65	-2.7	38	40	2	6.1	1.59	1.73
Apartments: exis	474	484	9	2.0	9	10	1	11.1	1.90	2.07
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	966	962	-4	-0.5	29	31	2	5.2	3.00	3.17
Com/Ind Hi: exis	448	434	-14	-3.1	18	18	0	2.5	3.93	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	433	515	82	18.9	17	21	4	25.8	3.93	4.16
Ag HGA: Exist	0	27	27	0.0	0	0	0	0.0	0.00	1.10
Ag Hmstd Land	4,131	4,158	27	0.7	38	35	-4	-9.8	0.93	0.83
Ag Non-Hmstd	1,167	552	-615	-52.7	16	8	-8	-48.0	1.35	1.49
Miscellaneous	7	7	0	0.0	0	0	0	7.7	2.56	2.76
New construction	0	157	157	0.0	0	2	2	0.0	0.00	1.34
<b>Total</b>	<b>28,352</b>	<b>28,344</b>	<b>-8</b>	<b>0.0</b>	<b>376</b>	<b>403</b>	<b>27</b>	<b>7.1</b>	<b>1.33</b>	<b>1.42</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	232	228	-4	-1.8	County	23.87	27.95		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	110.26	118.45		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.14	2.28		20.80	21.04
(=) Taxable Tax Capacity	232	228	-4	-1.8	Special District	0.15	0.18		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.42	148.86		20.80	21.04

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	51,900	53,000		2.1	530	585	55	10.4	1.02	1.10
Res Hmstd: Avg Val	77,800	79,400		2.1	806	901	95	11.8	1.04	1.13
Res Hmstd: Hi Val	103,700	105,900		2.1	1,242	1,387	145	11.6	1.2	1.31
Res Hmstd: Ex-Hi Val	155,600	158,900		2.1	2,116	2,358	242	11.4	1.36	1.48
Apartment	300,000	306,000		2.0	5,702	6,337	635	11.1	1.90	2.07
Comm/Ind: Lo Val	150,000	145,300		-3.1	4,500	4,609	109	2.4	3.00	3.17
Comm/Ind: Mid Val	300,000	290,600		-3.1	10,397	10,606	209	2.0	3.47	3.65
Comm/Ind: Hi Val	1,000,000	968,700		-3.1	37,914	38,811	897	2.4	3.79	4.01

Fillmore County

Canton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,243	8,160	-82	-1.0	94	97	3	3.6	1.14	1.19
Res Non-Hm: exis	1,075	1,066	-9	-0.8	18	18	0	2.2	1.63	1.68
Apartments: exis	201	241	40	19.7	4	5	1	23.0	1.95	2.01
Low-inc Apts: ex	130	189	60	45.9	2	2	1	49.9	1.21	1.25
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	884	870	-14	-1.5	27	27	0	-0.5	3.05	3.08
Com/Ind Hi: exis	94	94	0	0.0	4	4	0	1.0	3.97	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,013	1,028	15	1.5	40	41	1	2.5	3.97	4.01
Ag HGA: Exist	326	328	2	0.6	4	4	0	3.6	1.23	1.26
Ag Hmstd Land	3,194	3,170	-24	-0.7	20	20	0	1.1	0.62	0.63
Ag Non-Hmstd	499	493	-6	-1.2	7	7	0	1.5	1.34	1.38
Miscellaneous	5	5	0	0.0	0	0	0	2.8	2.29	2.35
New construction	0	256	256	0.0	0	3	3	0.0	0.00	1.22
<b>Total</b>	15,663	15,901	238	1.5	219	228	10	4.6	1.40	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126	130	3	2.5	County	25.80	27.13	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	95.06	95.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.32	15.23	27.60	28.38
(=) Taxable Tax Capacity	126	130	3	2.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.19	137.89	27.60	28.38

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	42,000	41,600	-1.0	454	462	8	1.8	1.08	1.11
Res Hmstd: Avg Val	62,900	62,300	-1.0	680	692	12	1.8	1.08	1.11
Res Hmstd: Hi Val	83,900	83,100	-1.0	959	971	12	1.3	1.14	1.17
Res Hmstd: Ex-Hi Val	125,800	124,500	-1.0	1,688	1,711	24	1.4	1.34	1.37
Apartment	300,000	359,100	19.7	5,860	7,209	1,349	23.0	1.95	2.01
Comm/Ind: Lo Val	150,000	150,000	0.0	4,575	4,622	47	1.0	3.05	3.08
Comm/Ind: Mid Val	300,000	300,000	0.0	10,536	10,642	106	1.0	3.51	3.55
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,357	38,737	380	1.0	3.84	3.87

Fillmore County

Fountain city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,032	14,426	-1,605	-10.0	154	147	-7	-4.5	0.96	1.02
Res Non-Hm: exis	2,296	2,349	52	2.3	28	31	3	11.2	1.23	1.34
Apartments: exis	498	502	4	0.8	7	8	1	9.7	1.43	1.56
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,967	1,973	6	0.3	48	50	2	5.1	2.44	2.55
Com/Ind Hi: exis	1,703	1,707	4	0.3	54	57	3	4.9	3.19	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	793	680	-113	-14.2	25	23	-3	-10.2	3.19	3.34
Ag HGA: Exist	370	334	-36	-9.7	4	4	0	-3.5	1.07	1.14
Ag Hmstd Land	887	763	-124	-14.0	6	6	0	-2.4	0.67	0.76
Ag Non-Hmstd	1,986	2,075	89	4.5	20	22	3	13.3	0.99	1.08
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	1.17
<b>Total</b>	<b>26,532</b>	<b>24,828</b>	<b>-1,704</b>	<b>-6.4</b>	<b>346</b>	<b>348</b>	<b>2</b>	<b>0.6</b>	<b>1.30</b>	<b>1.40</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	264	247	-18	-6.7	County	25.18	26.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.66	69.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.27	11.81	19.04	21.23
(=) Taxable Tax Capacity	264	247	-18	-6.7	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.11	107.54	19.04	21.23

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,900	71,000	-10.0	633	609	-25	-3.9	0.80	0.86
Res Hmstd: Avg Val	118,300	106,500	-10.0	1,134	1,074	-60	-5.3	0.96	1.01
Res Hmstd: Hi Val	157,600	141,800	-10.0	1,633	1,563	-71	-4.3	1.04	1.10
Res Hmstd: Ex-Hi Val	236,500	212,800	-10.0	2,636	2,546	-90	-3.4	1.11	1.2
Apartment	300,000	302,300	0.8	4,288	4,705	418	9.7	1.43	1.56
Comm/Ind: Lo Val	150,000	150,400	0.3	3,657	3,845	188	5.1	2.44	2.56
Comm/Ind: Mid Val	300,000	300,800	0.3	8,438	8,861	423	5.0	2.81	2.95
Comm/Ind: Hi Val	1,000,000	1,002,600	0.3	30,748	32,266	1,518	4.9	3.07	3.22



**Fillmore County**

**Harmony city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	33,816	36,010	2,194	6.5	404	447	43	10.6	1.19	1.24
Res Non-Hm: exis	5,678	6,018	340	6.0	93	99	6	6.8	1.63	1.65
Apartments: exis	2,148	2,148	0	0.0	42	42	0	0.8	1.94	1.95
Low-inc Apts: ex	362	686	324	89.5	4	8	4	91.4	1.19	1.20
Seasnl Rec: exis	135	135	0	0.0	3	3	0	0.8	1.94	1.95
Com/Ind: Lo: exi	7,813	7,767	-46	-0.6	238	235	-3	-1.2	3.05	3.03
Com/Ind Hi: exis	2,789	2,868	79	2.8	112	114	2	2.0	4.00	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	603	611	9	1.4	24	24	0	0.6	4.00	3.97
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	838	827	-11	-1.3	8	8	0	-1.7	0.92	0.92
Ag Non-Hmstd	566	562	-3	-0.5	8	8	0	-1.0	1.40	1.39
Miscellaneous	20	20	0	0.0	0	0	0	0.8	1.94	1.95
New construction	0	363	363	0.0	0	10	10	0.0	0.00	2.63
<b>Total</b>	<b>54,767</b>	<b>58,016</b>	<b>3,249</b>	<b>5.9</b>	<b>935</b>	<b>997</b>	<b>62</b>	<b>6.6</b>	<b>1.71</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	530	564	35	6.6	County	23.33	25.54	0.00	0.00
(-) TIF Tax Capacity	8	12	4	49.5	City/Town	105.53	102.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.92	10.84	19.04	21.23
(=) Taxable Tax Capacity	521	552	31	5.9	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.78	139.20	19.04	21.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,800	63,700	6.5	615	667	52	8.4	1.03	1.05
Res Hmstd: Avg Val	89,700	95,500	6.5	1,017	1,133	117	11.5	1.13	1.19
Res Hmstd: Hi Val	119,600	127,400	6.5	1,529	1,685	156	10.2	1.28	1.32
Res Hmstd: Ex-Hi Val	179,400	191,000	6.5	2,554	2,785	231	9.0	1.42	1.46
Apartment	300,000	300,000	0.0	5,813	5,857	44	0.8	1.94	1.95
Comm/Ind: Lo Val	150,000	154,300	2.9	4,572	4,715	143	3.1	3.05	3.06
Comm/Ind: Mid Val	300,000	308,500	2.8	10,573	10,834	261	2.5	3.52	3.51
Comm/Ind: Hi Val	1,000,000	1,028,400	2.8	38,576	39,401	825	2.1	3.86	3.83

**Fillmore County**

**Lanesboro city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	32,329	30,165	-2,164	-6.7	351	361	11	3.1	1.08	1.20
Res Non-Hm: exis	10,204	9,388	-816	-8.0	141	147	6	4.0	1.38	1.56
Apartments: exis	190	188	-2	-0.8	3	4	0	12.1	1.69	1.91
Low-inc Apts: ex	387	761	375	96.9	4	9	5	122.2	1.02	1.16
Seasnl Rec: exis	3,935	3,755	-180	-4.6	61	63	2	4.0	1.55	1.69
Com/Ind: Lo: exi	6,472	6,461	-12	-0.2	180	195	15	8.2	2.78	3.01
Com/Ind Hi: exis	961	973	13	1.3	35	39	3	9.9	3.68	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	308	317	10	3.2	11	13	1	11.9	3.68	3.99
Ag HGA: Exist	474	436	-38	-8.0	6	6	0	1.4	1.18	1.30
Ag Hmstd Land	944	952	8	0.9	5	6	1	18.7	0.51	0.60
Ag Non-Hmstd	503	505	2	0.4	7	7	1	14.1	1.30	1.48
Miscellaneous	135	135	0	0.0	3	3	0	11.2	2.31	2.56
New construction	0	127	127	0.0	0	2	2	0.0	0.00	1.48
<b>Total</b>	<b>56,840</b>	<b>54,163</b>	<b>-2,677</b>	<b>-4.7</b>	<b>806</b>	<b>854</b>	<b>48</b>	<b>5.9</b>	<b>1.42</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	542	514	-28	-5.1	County	24.88	26.83	0.00	0.00
(-) TIF Tax Capacity	27	19	-8	-29.3	City/Town	98.97	113.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.51	8.15	6.24	6.01
(=) Taxable Tax Capacity	515	495	-20	-3.8	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.36	148.14	6.24	6.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,300	74,900	-6.7	706	711	5	0.7	0.88	0.95
Res Hmstd: Avg Val	120,400	112,300	-6.7	1,300	1,329	29	2.2	1.08	1.18
Res Hmstd: Hi Val	160,500	149,800	-6.7	1,895	1,957	62	3.3	1.18	1.31
Res Hmstd: Ex-Hi Val	240,900	224,800	-6.7	3,088	3,213	126	4.1	1.28	1.43
Apartment	300,000	297,600	-0.8	5,076	5,690	614	12.1	1.69	1.91
Seas Rec: Lo Val	75,000	71,600	-4.5	1,042	1,121	79	7.5	1.39	1.56
Seas Rec: Hi Val	200,000	190,900	-4.6	2,938	3,132	194	6.6	1.47	1.64
Comm/Ind: Lo Val	150,000	152,000	1.3	4,168	4,597	429	10.3	2.78	3.02
Comm/Ind: Mid Val	300,000	304,000	1.3	9,694	10,669	975	10.1	3.23	3.51
Comm/Ind: Hi Val	1,000,000	1,013,300	1.3	35,483	39,004	3,521	9.9	3.55	3.85

**Fillmore County**

**Mabel city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,888	17,513	1,625	10.2	249	279	29	11.7	1.57	1.59
Res Non-Hm: exis	4,197	4,190	-7	-0.2	100	99	-2	-1.5	2.38	2.35
Apartments: exis	2,484	2,485	1	0.1	70	69	-1	-1.4	2.82	2.78
Low-inc Apts: ex	192	375	183	95.5	3	6	3	93.0	1.73	1.71
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,035	1,898	-137	-6.7	83	76	-7	-8.6	4.09	4.00
Com/Ind Hi: exis	98	98	0	0.0	5	5	0	-2.1	5.36	5.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	163	183	20	12.2	9	10	1	9.9	5.36	5.24
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	426	424	-2	-0.5	5	5	0	-2.4	1.29	1.26
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	30	30	0	0.2	1	1	0	-1.2	2.85	2.81
New construction	0	145	145	0.0	0	3	3	0.0	0.00	2.18
<b>Total</b>	<b>25,512</b>	<b>27,340</b>	<b>1,829</b>	<b>7.2</b>	<b>526</b>	<b>553</b>	<b>26</b>	<b>5.0</b>	<b>2.06</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	216	231	15	6.8	County	22.45	24.77	0.00	0.00
(-) TIF Tax Capacity	18	18	0	0.1	City/Town	170.25	161.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.54	12.72	27.60	28.38
(=) Taxable Tax Capacity	199	213	15	7.4	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	203.24	199.40	27.60	28.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,500	47,900	10.1	651	709	58	9.0	1.5	1.48
Res Hmstd: Avg Val	65,200	71,900	10.3	975	1,064	89	9.2	1.5	1.48
Res Hmstd: Hi Val	87,000	95,900	10.2	1,411	1,614	203	14.4	1.62	1.68
Res Hmstd: Ex-Hi Val	130,500	143,800	10.2	2,494	2,791	297	11.9	1.91	1.94
Apartment	300,000	300,200	0.1	8,450	8,334	-115	-1.4	2.82	2.78
Comm/Ind: Lo Val	150,000	150,000	0.0	6,128	6,006	-123	-2.0	4.09	4.00
Comm/Ind: Mid Val	300,000	300,000	0.0	14,162	13,871	-290	-2.1	4.72	4.62
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	51,650	50,577	-1,073	-2.1	5.16	5.06

Fillmore County

Ostrander city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,136	5,866	-271	-4.4	82	74	-8	-9.5	1.34	1.27
Res Non-Hm: exis	611	878	268	43.9	11	16	5	44.0	1.86	1.86
Apartments: exis	916	916	0	0.0	20	19	-1	-3.0	2.18	2.11
Low-inc Apts: ex	117	149	32	27.4	2	2	0	23.0	1.37	1.32
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	707	701	-6	-0.9	23	22	-1	-3.9	3.29	3.19
Com/Ind Hi: exis	1,786	1,756	-30	-1.7	76	73	-3	-4.3	4.25	4.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	230	240	10	4.3	10	10	0	1.5	4.25	4.14
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	636	628	-8	-1.2	9	9	0	-1.8	1.41	1.40
Ag Non-Hmstd	972	1,031	59	6.1	14	14	1	5.5	1.41	1.40
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	12,111	12,165	54	0.4	247	240	-6	-2.6	2.04	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126	127	1	1.0	County	27.19	28.47	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	103.44	97.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.63	14.96	41.35	35.76
(=) Taxable Tax Capacity	126	127	1	1.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.26	140.49	41.35	35.76

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	47,000	44,900	-4.5	593	539	-54	-9.1	1.26	1.20
Res Hmstd: Avg Val	70,500	67,400	-4.4	889	809	-80	-9.0	1.26	1.20
Res Hmstd: Hi Val	94,000	89,900	-4.4	1,310	1,175	-135	-10.3	1.39	1.31
Res Hmstd: Ex-Hi Val	141,100	134,900	-4.4	2,230	2,025	-205	-9.2	1.58	1.50
Apartment	300,000	299,900	0.0	6,538	6,339	-199	-3.0	2.18	2.11
Comm/Ind: Lo Val	150,000	147,500	-1.7	4,940	4,711	-229	-4.6	3.29	3.19
Comm/Ind: Mid Val	300,000	295,000	-1.7	11,320	10,793	-527	-4.7	3.77	3.66
Comm/Ind: Hi Val	1,000,000	983,300	-1.7	41,093	39,284	-1,809	-4.4	4.11	4

Fillmore County

Peterson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,443	6,247	-197	-3.1	79	76	-3	-3.5	1.22	1.22
Res Non-Hm: exis	1,057	940	-117	-11.1	19	17	-2	-10.2	1.79	1.80
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	955	951	-4	-0.5	18	17	-1	-3.4	1.87	1.82
Com/Ind: Lo: exi	459	498	39	8.5	15	16	1	8.5	3.29	3.30
Com/Ind Hi: exis	17	176	159	951.5	1	8	7	953.1	4.32	4.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	137	140	3	2.1	6	6	0	2.3	4.32	4.33
Ag HGA: Exist	133	126	-7	-5.4	2	2	0	-6.5	1.47	1.45
Ag Hmstd Land	619	418	-201	-32.5	4	3	-1	-34.0	0.70	0.69
Ag Non-Hmstd	161	365	204	126.3	2	6	3	131.3	1.54	1.58
Miscellaneous	50	0	-50	-100.0	1	0	-1	-100.0	2.86	0.00
New construction	0	59	59	0.0	0	1	1	0.0	0.00	1.33
<b>Total</b>	10,032	9,918	-114	-1.1	148	152	4	2.7	1.47	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80	81	2	1.9	County	27.39	28.66	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.08	98.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.82	30.05	21.94	20.13
(=) Taxable Tax Capacity	80	81	2	1.9	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	154.30	157.68	21.94	20.13

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	52,200	50,600	-3.1	598	581	-17	-2.9	1.15	1.15
Res Hmstd: Avg Val	78,200	75,800	-3.1	912	870	-43	-4.7	1.17	1.15
Res Hmstd: Hi Val	104,300	101,100	-3.1	1,408	1,354	-55	-3.9	1.35	1.34
Res Hmstd: Ex-Hi Val	156,400	151,600	-3.1	2,399	2,324	-76	-3.1	1.53	1.53
Seas Rec: Lo Val	75,000	74,700	-0.4	1,222	1,240	19	1.5	1.63	1.66
Seas Rec: Hi Val	200,000	199,100	-0.5	3,417	3,460	43	1.3	1.71	1.74
Comm/Ind: Lo Val	150,000	1,577,200	951.5	4,942	66,694	61,752	#####	3.29	4.23
Comm/Ind: Mid Val	300,000	3,154,500	951.5	11,423	134,940	123,518	#####	3.81	4.28
Comm/Ind: Hi Val	1,000,000	10,515,000	951.5	41,663	453,410	411,747	988.3	4.17	4.31

Fillmore County

Preston city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	37,116	38,841	1,725	4.6	470	512	42	9.0	1.27	1.32
Res Non-Hm: exis	5,842	6,408	565	9.7	102	112	11	10.7	1.74	1.75
Apartments: exis	2,757	2,695	-62	-2.3	58	57	-1	-1.5	2.09	2.11
Low-inc Apts: ex	164	368	204	124.1	2	5	3	126.3	1.28	1.30
Seasnl Rec: exis	295	300	6	2.0	5	6	0	1.9	1.84	1.84
Com/Ind: Lo: exi	6,255	5,741	-514	-8.2	202	185	-18	-8.7	3.23	3.21
Com/Ind Hi: exis	8,388	9,043	655	7.8	356	381	25	7.0	4.25	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	682	839	157	23.0	29	35	6	22.1	4.25	4.21
Ag HGA: Exist	1,020	1,097	77	7.6	15	16	2	10.9	1.46	1.50
Ag Hmstd Land	2,474	2,487	13	0.5	22	22	0	-0.1	0.90	0.90
Ag Non-Hmstd	1,158	1,143	-15	-1.3	18	17	0	-1.6	1.52	1.52
Miscellaneous	126	124	-2	-1.6	3	3	0	-1.1	2.14	2.15
New construction	0	1,987	1,987	0.0	0	56	56	0.0	0.00	2.83
<b>Total</b>	<b>66,276</b>	<b>71,071</b>	<b>4,795</b>	<b>7.2</b>	<b>1,282</b>	<b>1,408</b>	<b>126</b>	<b>9.8</b>	<b>1.93</b>	<b>1.98</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	675	739	64	9.5	County	23.68	25.93	0.00	0.00
(-) TIF Tax Capacity	26	41	15	55.7	City/Town	116.95	114.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.42	11.36	19.04	21.23
(=) Taxable Tax Capacity	648	698	50	7.6	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.05	151.53	19.04	21.23

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	58,600	61,300		4.6	646	687	41	6.4	1.10	1.12
Res Hmstd: Avg Val	87,800	91,900		4.7	1,056	1,149	93	8.8	1.20	1.25
Res Hmstd: Hi Val	117,100	122,500		4.6	1,597	1,719	122	7.6	1.36	1.40
Res Hmstd: Ex-Hi Val	175,700	183,900		4.7	2,680	2,864	183	6.8	1.53	1.56
Apartment	300,000	293,200		-2.3	6,273	6,176	-97	-1.5	2.09	2.11
Comm/Ind: Lo Val	150,000	161,700		7.8	4,848	5,314	466	9.6	3.23	3.29
Comm/Ind: Mid Val	300,000	323,400		7.8	11,217	12,130	913	8.1	3.74	3.75
Comm/Ind: Hi Val	1,000,000	1,078,100		7.8	40,938	43,939	3,001	7.3	4.09	4.08

Fillmore County

Rushford city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	62,577	60,607	-1,970	-3.1	800	791	-9	-1.1	1.28	1.31
Res Non-Hm: exis	8,775	8,185	-591	-6.7	145	140	-5	-3.5	1.65	1.71
Apartments: exis	3,633	3,525	-108	-3.0	70	70	0	0.6	1.92	1.99
Low-inc Apts: ex	1,745	3,368	1,624	93.1	21	41	21	99.6	1.19	1.23
Seasnl Rec: exis	358	688	329	91.9	6	13	6	99.6	1.81	1.88
Com/Ind: Lo: exi	7,962	7,721	-241	-3.0	241	238	-3	-1.2	3.02	3.08
Com/Ind Hi: exis	6,103	5,958	-145	-2.4	242	241	-1	-0.4	3.96	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,321	1,413	93	7.0	51	56	5	9.2	3.90	3.97
Ag HGA: Exist	106	102	-4	-3.3	1	1	0	-1.9	1.22	1.24
Ag Hmstd Land	472	469	-3	-0.6	3	4	0	4.5	0.71	0.75
Ag Non-Hmstd	254	235	-19	-7.5	3	3	0	-4.4	1.12	1.16
Miscellaneous	193	193	0	0.0	4	4	0	3.9	2.14	2.22
New construction	0	1,120	1,120	0.0	0	21	21	0.0	0.00	1.86
<b>Total</b>	<b>93,500</b>	<b>93,585</b>	<b>85</b>	<b>0.1</b>	<b>1,587</b>	<b>1,623</b>	<b>36</b>	<b>2.3</b>	<b>1.70</b>	<b>1.73</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	918	914	-4	-0.4	County	25.36	27.38	0.00	0.00
(-) TIF Tax Capacity	10	10	0	0.0	City/Town	81.49	87.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.33	28.55	21.94	20.13
(=) Taxable Tax Capacity	908	904	-4	-0.4	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.18	143.31	21.94	20.13

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	80,000	77,500		-3.1	856	833	-23	-2.7	1.07	1.07
Res Hmstd: Avg Val	119,900	116,100		-3.2	1,536	1,514	-22	-1.4	1.28	1.30
Res Hmstd: Hi Val	159,800	154,800		-3.1	2,216	2,196	-20	-0.9	1.39	1.42
Res Hmstd: Ex-Hi Val	239,800	232,300		-3.1	3,579	3,563	-16	-0.4	1.49	1.53
Apartment	300,000	291,100		-3.0	5,765	5,801	36	0.6	1.92	1.99
Comm/Ind: Lo Val	150,000	146,400		-2.4	4,535	4,509	-26	-0.6	3.02	3.08
Comm/Ind: Mid Val	300,000	292,900		-2.4	10,471	10,392	-79	-0.8	3.49	3.55
Comm/Ind: Hi Val	1,000,000	976,300		-2.4	38,175	37,997	-177	-0.5	3.82	3.89

**Fillmore County**

**Spring Valley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	75,966	75,336	-630	-0.8	862	903	41	4.8	1.13	1.20
Res Non-Hm: exis	10,671	12,082	1,411	13.2	171	201	31	18.0	1.60	1.67
Apartments: exis	894	880	-13	-1.5	17	17	0	2.2	1.89	1.96
Low-inc Apts: ex	702	1,231	529	75.4	8	15	7	82.7	1.16	1.20
Seasnl Rec: exis	112	112	0	0.0	2	2	0	3.8	1.89	1.96
Com/Ind: Lo: exi	10,744	10,774	31	0.3	323	329	6	1.8	3.00	3.05
Com/Ind Hi: exis	7,500	6,996	-504	-6.7	297	281	-16	-5.5	3.96	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,308	1,350	43	3.3	51	54	2	4.6	3.94	3.99
Ag HGA: Exist	557	210	-347	-62.4	7	2	-4	-64.0	1.17	1.12
Ag Hmstd Land	4,477	4,349	-127	-2.8	37	36	-2	-5.0	0.84	0.82
Ag Non-Hmstd	1,356	1,544	188	13.8	19	22	3	16.2	1.41	1.44
Miscellaneous	258	258	0	0.0	5	5	0	3.6	1.99	2.06
New construction	0	1,094	1,094	0.0	0	14	14	0.0	0.00	1.26
<b>Total</b>	<b>114,543</b>	<b>116,215</b>	<b>1,673</b>	<b>1.5</b>	<b>1,799</b>	<b>1,881</b>	<b>82</b>	<b>4.6</b>	<b>1.57</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,057	1,072	15	1.5	County	23.63	25.00	0.00	0.00
(-) TIF Tax Capacity	92	83	-9	-9.4	City/Town	100.53	101.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.48	17.22	13.39	16.93
(=) Taxable Tax Capacity	965	989	24	2.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.64	143.53	13.39	16.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	62,300	61,800	-0.8	609	637	28	4.5	0.98	1.03
Res Hmstd: Avg Val	93,400	92,600	-0.9	1,033	1,071	38	3.7	1.11	1.16
Res Hmstd: Hi Val	124,500	123,500	-0.8	1,552	1,607	55	3.6	1.25	1.30
Res Hmstd: Ex-Hi Val	186,800	185,300	-0.8	2,590	2,678	88	3.4	1.39	1.45
Apartment	300,000	295,500	-1.5	5,676	5,802	126	2.2	1.89	1.96
Comm/Ind: Lo Val	150,000	139,900	-6.7	4,507	4,269	-238	-5.3	3.00	3.05
Comm/Ind: Mid Val	300,000	279,900	-6.7	10,449	9,788	-661	-6.3	3.48	3.5
Comm/Ind: Hi Val	1,000,000	932,800	-6.7	38,178	35,981	-2,197	-5.8	3.82	3.86



Fillmore County

Whalan city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,940	3,397	456	15.5	18	21	3	17.2	0.61	0.62
Res Non-Hm: exis	1,085	1,141	56	5.1	10	10	0	3.8	0.90	0.89
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,099	1,896	-203	-9.7	19	17	-3	-14.4	0.92	0.87
Com/Ind: Lo: exi	431	212	-219	-50.8	8	4	-4	-52.1	1.89	1.84
Com/Ind Hi: exis	99	139	40	40.2	2	3	1	36.6	2.50	2.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	40	40	-1	-1.7	1	1	0	-4.3	2.50	2.44
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	41	43	2	3.9	0	0	0	2.4	0.36	0.35
Ag Non-Hmstd	152	156	4	2.3	1	1	0	0.9	0.71	0.70
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	650	650	0.0	0	12	12	0.0	0.00	1.90
<b>Total</b>	<b>6,889</b>	<b>7,673</b>	<b>784</b>	<b>11.4</b>	<b>60</b>	<b>70</b>	<b>10</b>	<b>16.1</b>	<b>0.87</b>	<b>0.91</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68	79	11	16.3	County	27.37	28.66	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.34	31.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.57	10.30	6.24	6.01
(=) Taxable Tax Capacity	68	79	11	16.3	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	71.28	70.29	6.24	6.01

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	72,600	83,900	15.6	356	431	76	21.3	0.49	0.51
Res Hmstd: Avg Val	108,900	125,800	15.5	649	778	129	19.9	0.6	0.62
Res Hmstd: Hi Val	145,200	167,700	15.5	953	1,124	171	17.9	0.66	0.67
Res Hmstd: Ex-Hi Val	217,800	251,600	15.5	1,563	1,817	254	16.3	0.72	0.72
Seas Rec: Lo Val	75,000	67,800	-9.6	599	533	-66	-11.0	0.8	0.79
Seas Rec: Hi Val	200,000	180,700	-9.7	1,756	1,552	-204	-11.6	0.88	0.86
Comm/Ind: Lo Val	150,000	210,300	40.2	2,839	4,235	1,396	49.2	1.89	2.01
Comm/Ind: Mid Val	300,000	420,700	40.2	6,593	9,364	2,771	42.0	2.2	2.23
Comm/Ind: Hi Val	1,000,000	1,402,300	40.2	24,112	33,293	9,181	38.1	2.41	2.37

**Fillmore County**

**Wykoff city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,280	11,632	352	3.1	116	126	10	9.1	1.03	1.09
Res Non-Hm: exis	1,632	1,310	-322	-19.7	25	21	-4	-16.1	1.54	1.61
Apartments: exis	415	419	4	0.9	8	8	0	4.5	1.85	1.91
Low-inc Apts: ex	128	183	55	43.3	1	2	1	49.0	1.13	1.17
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,736	1,584	-152	-8.7	51	47	-4	-7.5	2.95	2.99
Com/Ind Hi: exis	877	1,021	144	16.4	34	40	6	17.6	3.89	3.93
Publ U: Elec Gen	24	26	2	8.0	1	1	0	11.1	2.88	2.96
Publ U: Other	516	545	30	5.8	20	21	1	6.9	3.89	3.93
Ag HGA: Exist	104	0	-104	-100.0	1	0	-1	-100.0	1.21	0.00
Ag Hmstd Land	2,184	2,138	-47	-2.1	15	17	2	13.1	0.68	0.79
Ag Non-Hmstd	637	629	-8	-1.2	9	9	0	0.5	1.37	1.40
Miscellaneous	66	66	0	0.0	1	1	0	3.5	1.85	1.91
New construction	0	207	207	0.0	0	7	7	0.0	0.00	3.24
<b>Total</b>	<b>19,598</b>	<b>19,760</b>	<b>162</b>	<b>0.8</b>	<b>282</b>	<b>301</b>	<b>19</b>	<b>6.6</b>	<b>1.44</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	170	175	5	3.0	County	24.89	26.24	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	94.09	94.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.20	18.91	13.39	16.93
(=) Taxable Tax Capacity	170	175	5	3.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.18	139.57	13.39	16.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,900	49,400	3.1	458	497	39	8.5	0.96	1.01
Res Hmstd: Avg Val	71,900	74,100	3.1	688	746	58	8.4	0.96	1.01
Res Hmstd: Hi Val	95,800	98,800	3.1	1,050	1,151	101	9.6	1.1	1.16
Res Hmstd: Ex-Hi Val	143,700	148,200	3.1	1,830	1,986	155	8.5	1.27	1.34
Apartment	300,000	302,800	0.9	5,546	5,795	250	4.5	1.85	1.91
Comm/Ind: Lo Val	150,000	174,600	16.4	4,429	5,455	1,026	23.2	2.95	3.12
Comm/Ind: Mid Val	300,000	349,200	16.4	10,267	12,322	2,055	20.0	3.42	3.53
Comm/Ind: Hi Val	1,000,000	1,164,000	16.4	37,512	44,365	6,853	18.3	3.75	3.81

Fillmore County

Rushford Village city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	38,763	43,135	4,373	11.3	382	439	56	14.7	0.99	1.02
Res Non-Hm: exis	3,608	3,536	-72	-2.0	42	41	0	-0.7	1.15	1.17
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,043	1,000	-43	-4.1	11	11	0	-0.9	1.03	1.07
Com/Ind: Lo: exi	2,228	2,229	1	0.1	52	52	0	0.0	2.33	2.33
Com/Ind Hi: exis	7,081	7,081	0	0.0	215	215	0	0.1	3.03	3.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,301	2,362	61	2.7	70	72	2	2.8	3.03	3.03
Ag HGA: Exist	7,625	8,391	766	10.0	73	83	10	13.5	0.96	0.99
Ag Hmstd Land	48,324	47,677	-647	-1.3	206	205	-1	-0.3	0.43	0.43
Ag Non-Hmstd	22,483	22,800	317	1.4	195	206	11	5.7	0.87	0.91
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	700	700	0.0	0	7	7	0.0	0.00	1.04
<b>Total</b>	133,454	138,912	5,458	4.1	1,245	1,330	86	6.9	0.93	0.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,144	1,200	56	4.9	County	26.85	28.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	32.77	35.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.20	29.45	21.94	20.13
(=) Taxable Tax Capacity	1,144	1,200	56	4.9	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.82	93.01	21.94	20.13

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	105,600	117,500	11.3	931	1,081	150	16.1	0.88	0.92
Res Hmstd: Avg Val	158,300	176,200	11.3	1,563	1,795	232	14.8	0.99	1.02
Res Hmstd: Hi Val	211,000	234,800	11.3	2,194	2,507	312	14.2	1.04	1.07
Res Hmstd: Ex-Hi Val	316,600	352,300	11.3	3,460	3,934	475	13.7	1.09	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	3,491	3,488	-3	-0.1	2.33	2.33
Comm/Ind: Mid Val	300,000	300,000	0.0	8,037	8,038	1	0.0	2.68	2.68
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,250	29,272	22	0.1	2.92	2.93

Fillmore County

Chatfield city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	68,262	69,109	848	1.2	915	1,019	103	11.3	1.34	1.47
Res Non-Hm: exis	12,926	12,142	-784	-6.1	214	219	5	2.6	1.65	1.80
Apartments: exis	1,710	1,710	0	0.0	33	35	3	7.9	1.91	2.06
Low-inc Apts: ex	894	894	0	0.0	10	11	1	9.0	1.16	1.27
Seasnl Rec: exis	315	315	0	0.0	6	6	0	7.8	1.89	2.04
Com/Ind: Lo: exi	5,596	5,596	0	0.0	169	176	7	4.3	3.02	3.15
Com/Ind Hi: exis	4,314	4,315	1	0.0	172	178	6	3.6	3.98	4.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	639	689	50	7.8	25	28	3	11.7	3.98	4.12
Ag HGA: Exist	446	446	0	0.0	6	7	1	9.6	1.38	1.52
Ag Hmstd Land	600	597	-2	-0.4	4	3	-1	-20.4	0.71	0.57
Ag Non-Hmstd	1,059	1,033	-26	-2.4	15	15	0	0.8	1.41	1.46
Miscellaneous	15	15	0	0.0	0	0	0	7.2	2.26	2.42
New construction	0	1,019	1,019	0.0	0	16	16	0.0	0.00	1.60
<b>Total</b>	<b>96,775</b>	<b>97,881</b>	<b>1,106</b>	<b>1.1</b>	<b>1,570</b>	<b>1,716</b>	<b>146</b>	<b>9.3</b>	<b>1.62</b>	<b>1.75</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	953	963	10	1.1	County	26.60	28.63	0.00	0.00
(-) TIF Tax Capacity	50	60	10	20.2	City/Town	88.99	91.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.75	25.70	13.90	23.05
(=) Taxable Tax Capacity	903	903	0	0.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.34	146.08	13.90	23.05

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	104,300	105,600		1.2	1,225	1,381	155	12.7	1.17	1.31
Res Hmstd: Avg Val	156,300	158,200		1.2	2,099	2,340	241	11.5	1.34	1.48
Res Hmstd: Hi Val	208,400	211,000		1.2	2,974	3,302	328	11.0	1.43	1.57
Res Hmstd: Ex-Hi Val	312,700	316,600		1.2	4,726	5,227	501	10.6	1.51	1.65
Apartment	300,000	300,000		0.0	5,717	6,170	453	7.9	1.91	2.06
Comm/Ind: Lo Val	150,000	150,000		0.0	4,530	4,726	196	4.3	3.02	3.15
Comm/Ind: Mid Val	300,000	300,100		0.0	10,501	10,916	416	4.0	3.50	3.64
Comm/Ind: Hi Val	1,000,000	1,000,200		0.0	38,363	39,789	1,426	3.7	3.84	3.98

**Freeborn County**

**Albert Lea city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	529,108	526,692	-2,417	-0.5	6,827	7,049	222	3.2	1.29	1.34
Res Non-Hm: exis	75,024	76,089	1,065	1.4	1,282	1,349	67	5.2	1.71	1.77
Apartments: exis	22,355	22,238	-117	-0.5	442	458	16	3.5	1.98	2.06
Low-inc Apts: ex	10,355	10,409	55	0.5	126	132	6	4.4	1.22	1.27
Seasnl Rec: exis	1,319	1,318	-1	-0.1	26	27	1	4.0	1.98	2.06
Com/Ind: Lo: exi	56,373	55,339	-1,034	-1.8	1,729	1,733	4	0.3	3.07	3.13
Com/Ind Hi: exis	161,698	156,389	-5,309	-3.3	5,951	5,923	-29	-0.5	3.68	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23,187	28,148	4,961	21.4	936	1,162	226	24.1	4.04	4.13
Ag HGA: Exist	554	488	-65	-11.8	7	7	-1	-8.6	1.33	1.38
Ag Hmstd Land	701	705	4	0.5	2	4	2	103.5	0.30	0.62
Ag Non-Hmstd	7,753	7,230	-523	-6.7	108	106	-2	-2.1	1.40	1.47
Miscellaneous	617	617	0	0.0	12	13	1	4.1	2.02	2.10
New construction	0	4,403	4,403	0.0	0	102	102	0.0	0.00	2.32
<b>Total</b>	<b>889,043</b>	<b>890,066</b>	<b>1,023</b>	<b>0.1</b>	<b>17,451</b>	<b>18,065</b>	<b>615</b>	<b>3.5</b>	<b>1.96</b>	<b>2.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,530	9,579	49	0.5	County	48.65	54.03	0.00	0.00
(-) TIF Tax Capacity	116	96	-20	-17.3	City/Town	63.30	64.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.39	25.30	23.15	22.55
(=) Taxable Tax Capacity	9,414	9,483	69	0.7	Special District	2.39	2.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.73	146.67	23.15	22.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,800	63,500	-0.5	683	702	19	2.8	1.07	1.11
Res Hmstd: Avg Val	95,700	95,300	-0.4	1,159	1,192	34	2.9	1.21	1.25
Res Hmstd: Hi Val	127,600	127,000	-0.5	1,718	1,771	52	3.0	1.35	1.39
Res Hmstd: Ex-Hi Val	191,400	190,500	-0.5	2,838	2,929	91	3.2	1.48	1.54
Apartment	300,000	298,400	-0.5	5,934	6,144	209	3.5	1.98	2.06
Comm/Ind: Lo Val	150,000	145,100	-3.3	4,633	4,577	-55	-1.2	3.09	3.15
Comm/Ind: Mid Val	300,000	290,200	-3.3	10,694	10,523	-170	-1.6	3.56	3.63
Comm/Ind: Hi Val	1,000,000	967,200	-3.3	38,979	38,490	-489	-1.3	3.9	3.98

Freeborn County

Alden city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	17,377	16,805	-572	-3.3	246	250	4	1.7	1.41	1.49
Res Non-Hm: exis	2,480	2,888	408	16.4	47	58	11	23.4	1.91	2.02
Apartments: exis	38	38	0	0.0	1	1	0	6.3	2.26	2.40
Low-inc Apts: ex	173	173	0	0.0	2	3	0	6.1	1.41	1.50
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,529	1,529	0	0.0	52	54	2	4.0	3.39	3.53
Com/Ind Hi: exis	1,334	1,436	102	7.6	59	66	7	12.0	4.40	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	508	565	58	11.3	22	26	4	15.9	4.40	4.58
Ag HGA: Exist	157	156	-1	-0.6	2	2	0	5.0	1.33	1.40
Ag Hmstd Land	1,640	1,479	-161	-9.8	13	12	0	-3.8	0.79	0.84
Ag Non-Hmstd	577	520	-58	-10.0	9	8	0	-3.6	1.51	1.62
Miscellaneous	14	14	0	0.0	0	0	0	5.5	2.96	3.12
New construction	0	141	141	0.0	0	2	2	0.0	0.00	1.49
<b>Total</b>	<b>25,828</b>	<b>25,745</b>	<b>-84</b>	<b>-0.3</b>	<b>453</b>	<b>483</b>	<b>29</b>	<b>6.5</b>	<b>1.76</b>	<b>1.88</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	224	226	2	0.9	County	45.91	51.40	0.00	0.00
(-) TIF Tax Capacity	12	13	1	8.7	City/Town	94.42	94.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.55	16.22	37.07	37.84
(=) Taxable Tax Capacity	212	213	1	0.4	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>150.87</b>	<b>161.64</b>	<b>37.07</b>	<b>37.84</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	52,600	50,900		-3.2	671	686	15	2.2	1.28	1.35
Res Hmstd: Avg Val	78,800	76,200		-3.3	1,026	1,029	3	0.3	1.30	1.35
Res Hmstd: Hi Val	105,100	101,600		-3.3	1,556	1,573	16	1.1	1.48	1.55
Res Hmstd: Ex-Hi Val	157,600	152,400		-3.3	2,614	2,660	46	1.7	1.66	1.75
Apartment	300,000	300,000		0.0	6,770	7,197	427	6.3	2.26	2.4
Comm/Ind: Lo Val	150,000	161,400		7.6	5,092	5,820	728	14.3	3.39	3.61
Comm/Ind: Mid Val	300,000	322,800		7.6	11,696	13,217	1,521	13.0	3.9	4.09
Comm/Ind: Hi Val	1,000,000	1,076,200		7.6	42,515	47,746	5,231	12.3	4.25	4.44

Freeborn County

Clarks Grove city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,027	13,817	-210	-1.5	154	157	3	1.8	1.10	1.14
Res Non-Hm: exis	1,334	1,506	172	12.9	20	24	4	17.9	1.51	1.57
Apartments: exis	60	66	6	9.9	1	1	0	15.1	1.82	1.91
Low-inc Apts: ex	181	181	0	0.0	2	2	0	4.4	1.13	1.18
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,539	1,507	-33	-2.1	45	45	0	0.3	2.90	2.97
Com/Ind Hi: exis	2,724	2,851	128	4.7	103	111	8	7.4	3.79	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	524	557	33	6.3	20	22	2	9.0	3.79	3.89
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	412	373	-40	-9.6	4	3	0	-4.4	0.86	0.91
Ag Non-Hmstd	305	303	-3	-0.9	4	4	0	4.8	1.27	1.35
Miscellaneous	282	282	0	0.0	5	5	0	4.7	1.82	1.91
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>21,389</b>	<b>21,443</b>	<b>54</b>	<b>0.3</b>	<b>358</b>	<b>374</b>	<b>16</b>	<b>4.6</b>	<b>1.67</b>	<b>1.75</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	209	211	2	1.1	County	49.04	54.52		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.75	54.57		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.59	24.55		23.15	22.55
(=) Taxable Tax Capacity	209	211	2	1.1	Special District	0.95	0.99		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.33	134.63		23.15	22.55

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	53,200	52,400	-1.5	530	541	12	2.2	1	1.03
Res Hmstd: Avg Val	79,800	78,600	-1.5	818	829	11	1.4	1.03	1.06
Res Hmstd: Hi Val	106,400	104,800	-1.5	1,249	1,273	24	1.9	1.17	1.21
Res Hmstd: Ex-Hi Val	159,600	157,200	-1.5	2,110	2,160	50	2.3	1.32	1.37
Apartment	300,000	329,800	9.9	5,469	6,294	824	15.1	1.82	1.91
Comm/Ind: Lo Val	150,000	157,000	4.7	4,354	4,733	379	8.7	2.90	3.01
Comm/Ind: Mid Val	300,000	314,000	4.7	10,043	10,840	798	7.9	3.35	3.45
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	36,592	39,346	2,754	7.5	3.66	3.76

**Freeborn County**

**Conger city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,376	3,252	-123	-3.6	55	56	1	2.3	1.63	1.74
Res Non-Hm: exis	366	459	93	25.4	9	12	3	33.7	2.42	2.58
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	488	487	-1	-0.2	20	21	1	4.7	4.19	4.39
Com/Ind Hi: exis	359	344	-15	-4.1	20	20	0	0.7	5.46	5.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	207	221	14	6.6	11	13	1	11.9	5.46	5.73
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	195	175	-20	-10.0	2	2	0	-3.2	1.02	1.10
Ag Non-Hmstd	23	22	-1	-4.9	0	0	0	2.3	2.04	2.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,013</b>	<b>4,960</b>	<b>-53</b>	<b>-1.1</b>	<b>118</b>	<b>124</b>	<b>7</b>	<b>5.6</b>	<b>2.35</b>	<b>2.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	44	44	0	0.0	County	49.46	54.94	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	139.38	143.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.86	20.51	37.07	37.84
(=) Taxable Tax Capacity	44	44	0	0.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	203.69	219.04	37.07	37.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,200	36,800	-3.7	608	623	14	2.4	1.59	1.69
Res Hmstd: Avg Val	57,200	55,100	-3.7	911	933	21	2.4	1.59	1.69
Res Hmstd: Hi Val	76,300	73,500	-3.7	1,218	1,244	26	2.1	1.6	1.69
Res Hmstd: Ex-Hi Val	114,400	110,200	-3.7	2,206	2,232	27	1.2	1.93	2.03
Comm/Ind: Lo Val	150,000	143,900	-4.1	6,281	6,321	41	0.6	4.19	4.39
Comm/Ind: Mid Val	300,000	287,700	-4.1	14,469	14,481	12	0.1	4.82	5.03
Comm/Ind: Hi Val	1,000,000	959,000	-4.1	52,683	52,953	270	0.5	5.27	5.52



**Freeborn County**

**Emmons city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,400	10,221	-179	-1.7	143	141	-1	-0.9	1.37	1.38
Res Non-Hm: exis	1,164	1,252	88	7.6	24	26	2	8.9	2.03	2.06
Apartments: exis	234	234	0	0.0	6	6	0	1.7	2.46	2.51
Low-inc Apts: ex	156	156	0	0.0	2	2	0	1.3	1.50	1.52
Seasnl Rec: exis	1	1	0	0.0	0	0	0	3.2	1.94	2.01
Com/Ind: Lo: exi	746	699	-48	-6.4	28	26	-2	-5.7	3.69	3.71
Com/Ind Hi: exis	379	381	2	0.5	18	19	0	1.5	4.87	4.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	332	349	17	5.2	16	17	1	6.3	4.87	4.92
Ag HGA: Exist	73	79	6	7.8	1	1	0	10.8	1.26	1.29
Ag Hmstd Land	1,813	1,477	-336	-18.5	16	14	-2	-13.7	0.88	0.93
Ag Non-Hmstd	142	309	167	117.8	3	6	3	125.2	1.86	1.92
Miscellaneous	5	5	0	0.0	0	0	0	1.7	2.46	2.51
New construction	0	300	300	0.0	0	8	8	0.0	0.00	2.60
<b>Total</b>	<b>15,446</b>	<b>15,462</b>	<b>17</b>	<b>0.1</b>	<b>256</b>	<b>266</b>	<b>10</b>	<b>3.8</b>	<b>1.66</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	121	124	3	2.5	County	49.49	54.97	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	133.06	133.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.26	3.42	13.99	10.27
(=) Taxable Tax Capacity	121	124	3	2.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>185.81</b>	<b>192.20</b>	<b>13.99</b>	<b>10.27</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,400	46,600	-1.7	595	585	-10	-1.6	1.25	1.26	
Res Hmstd: Avg Val	71,100	69,900	-1.7	892	878	-14	-1.6	1.25	1.26	
Res Hmstd: Hi Val	94,700	93,100	-1.7	1,358	1,330	-28	-2.1	1.43	1.43	
Res Hmstd: Ex-Hi Val	142,100	139,600	-1.8	2,385	2,352	-33	-1.4	1.68	1.68	
Apartment	300,000	300,000	0.0	7,387	7,515	128	1.7	2.46	2.51	
Comm/Ind: Lo Val	150,000	150,700	0.5	5,532	5,606	74	1.3	3.69	3.72	
Comm/Ind: Mid Val	300,000	301,400	0.5	12,838	13,018	181	1.4	4.28	4.32	
Comm/Ind: Hi Val	1,000,000	1,004,700	0.5	46,933	47,610	678	1.4	4.69	4.74	

Freeborn County

Freeborn city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,599	5,610	11	0.2	92	92	0	-0.5	1.65	1.64
Res Non-Hm: exis	762	739	-23	-3.1	19	18	0	-1.0	2.45	2.50
Apartments: exis	190	190	0	0.0	6	6	0	2.7	2.95	3.03
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	602	602	0	0.0	26	26	1	2.0	4.24	4.32
Com/Ind Hi: exis	140	132	-8	-5.6	8	8	0	-3.1	5.55	5.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	242	253	11	4.7	13	14	1	7.4	5.55	5.69
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	14	14	0	0.0	0	0	0	6.7	2.11	2.25
Miscellaneous	18	18	0	0.0	1	1	0	2.8	3.80	3.90
New construction	0	8	8	0.0	0	0	0	0.0	0.00	1.64
<b>Total</b>	<b>7,567</b>	<b>7,566</b>	<b>-1</b>	<b>0.0</b>	<b>164</b>	<b>165</b>	<b>1</b>	<b>0.6</b>	<b>2.17</b>	<b>2.18</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	63	63	0	-0.3	County	44.98	50.41	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	153.95	158.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	16.55	30.53	21.01
(=) Taxable Tax Capacity	63	63	0	-0.3	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	211.36	225.42	30.53	21.01

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	36,800	36,900	0.3	579	577	-2	-0.4	1.57	1.56
Res Hmstd: Avg Val	55,200	55,300	0.2	869	864	-4	-0.5	1.57	1.56
Res Hmstd: Hi Val	73,500	73,600	0.1	1,157	1,150	-6	-0.6	1.57	1.56
Res Hmstd: Ex-Hi Val	110,300	110,500	0.2	2,091	2,108	17	0.8	1.9	1.91
Apartment	300,000	300,000	0.0	8,842	9,083	242	2.7	2.95	3.03
Comm/Ind: Lo Val	150,000	141,600	-5.6	6,355	6,118	-237	-3.7	4.24	4.32
Comm/Ind: Mid Val	300,000	283,300	-5.6	14,676	14,066	-610	-4.2	4.89	4.96
Comm/Ind: Hi Val	1,000,000	944,200	-5.6	53,505	51,673	-1,832	-3.4	5.35	5.47

Freeborn County

Geneva city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,041	19,380	1,339	7.4	179	195	16	9.1	0.99	1.01
Res Non-Hm: exis	1,784	1,554	-229	-12.9	23	21	-3	-12.4	1.31	1.32
Apartments: exis	288	288	0	0.0	4	4	0	1.8	1.53	1.56
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,291	1,290	0	0.0	33	33	0	0.4	2.56	2.57
Com/Ind Hi: exis	193	193	0	0.0	6	7	0	1.0	3.35	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	483	514	30	6.2	16	17	1	7.3	3.35	3.39
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	91	82	-9	-9.7	1	1	0	-4.5	1.08	1.14
Ag Non-Hmstd	497	556	60	12.0	5	6	1	18.5	1.08	1.14
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>22,666</b>	<b>23,857</b>	<b>1,191</b>	<b>5.3</b>	<b>269</b>	<b>285</b>	<b>16</b>	<b>5.9</b>	<b>1.19</b>	<b>1.19</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	197	208	12	6.0	County	49.26	54.76	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	49.82	50.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.27	8.44	18.52	13.55
(=) Taxable Tax Capacity	197	208	12	6.0	Special District	0.33	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.69	113.92	18.52	13.55

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	67,400	72,400		7.4	560	593	33	5.8	0.83	0.82
Res Hmstd: Avg Val	101,000	108,500		7.4	972	1,070	98	10.1	0.96	0.99
Res Hmstd: Hi Val	134,700	144,700		7.4	1,429	1,569	139	9.7	1.06	1.08
Res Hmstd: Ex-Hi Val	202,000	217,000		7.4	2,344	2,564	220	9.4	1.16	1.18
Apartment	300,000	300,000		0.0	4,594	4,678	85	1.8	1.53	1.56
Comm/Ind: Lo Val	150,000	150,000		0.0	3,842	3,860	18	0.5	2.56	2.57
Comm/Ind: Mid Val	300,000	300,000		0.0	8,872	8,938	66	0.7	2.96	2.98
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	32,347	32,639	291	0.9	3.23	3.26

Freeborn County

Glenville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,100	18,600	-500	-2.6	158	153	-6	-3.5	0.83	0.82
Res Non-Hm: exis	1,929	2,161	232	12.0	22	25	3	13.9	1.13	1.15
Apartments: exis	173	370	197	114.3	2	5	3	119.5	1.37	1.40
Low-inc Apts: ex	197	0	-197	-100.0	2	0	-2	-100.0	0.84	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,163	1,212	49	4.2	28	29	1	4.8	2.38	2.39
Com/Ind Hi: exis	728	821	94	12.9	23	26	3	14.0	3.12	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,601	6,643	42	0.6	206	210	3	1.7	3.12	3.16
Ag HGA: Exist	820	817	-3	-0.4	9	9	0	1.1	1.08	1.09
Ag Hmstd Land	623	568	-55	-8.8	2	2	0	-5.3	0.32	0.33
Ag Non-Hmstd	1,085	983	-103	-9.5	11	10	0	-4.3	0.98	1.04
Miscellaneous	54	54	0	0.0	1	1	0	2.0	1.94	1.98
New construction	0	20	20	0.0	0	0	0	0.0	0.00	0.82
<b>Total</b>	<b>32,474</b>	<b>32,249</b>	<b>-225</b>	<b>-0.7</b>	<b>463</b>	<b>470</b>	<b>6</b>	<b>1.4</b>	<b>1.43</b>	<b>1.46</b>

Tax Base

Tax Rates

	Tax Base				Tax Rates					
	Baseline	Alternative	Change	Pctg Chng	County	City/Town	School District	Special District	Net Tax Cap (Pctg) Base Alter	Ref Mkt Val Base Alter
Total Tax Capacity	344	344	0	0.1	County	48.84	54.30	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.98	45.93	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.39	2.55	13.99	10.27	
(=) Taxable Tax Capacity	344	344	0	0.1	Special District	1.23	1.27	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.45	104.05	13.99	10.27	

Tax Burdens on Hypothetical Properties

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	55,400	53,900	-2.7	405	392	-13	-3.2	0.73	0.73
Res Hmstd: Avg Val	83,000	80,800	-2.7	640	612	-28	-4.4	0.77	0.76
Res Hmstd: Hi Val	110,600	107,700	-2.6	975	945	-30	-3.1	0.88	0.88
Res Hmstd: Ex-Hi Val	166,000	161,700	-2.6	1,647	1,612	-34	-2.1	0.99	1
Apartment	300,000	643,000	114.3	4,112	9,023	4,912	119.5	1.37	1.40
Comm/Ind: Lo Val	150,000	169,300	12.9	3,566	4,198	631	17.7	2.38	2.48
Comm/Ind: Mid Val	300,000	338,600	12.9	8,252	9,540	1,288	15.6	2.75	2.82
Comm/Ind: Hi Val	1,000,000	1,128,800	12.9	30,116	34,475	4,359	14.5	3.01	3.05

Freeborn County

Hartland city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,790	6,802	13	0.2	100	103	3	2.7	1.48	1.52
Res Non-Hm: exis	798	725	-73	-9.2	18	17	-1	-5.3	2.19	2.29
Apartments: exis	229	229	0	0.0	6	6	0	4.5	2.64	2.76
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,241	1,241	0	0.0	48	50	1	3.1	3.89	4.01
Com/Ind Hi: exis	482	570	88	18.2	25	30	6	22.3	5.12	5.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	205	209	3	1.5	11	11	1	5.1	5.12	5.30
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	444	368	-76	-17.1	9	5	-4	-45.5	1.96	1.29
Ag Non-Hmstd	809	558	-251	-31.0	16	12	-4	-26.3	1.96	2.10
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	157	157	0.0	0	3	3	0.0	0.00	1.76
<b>Total</b>	10,998	10,859	-140	-1.3	232	236	4	1.8	2.11	2.18

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	101	98	-2	-2.3	County	49.38	54.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	140.26	146.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.58	8.53	18.52	13.55
(=) Taxable Tax Capacity	101	98	-2	-2.3	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	196.22	209.73	18.52	13.55

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	41,200	41,300	41,250	0.2	561	576	14	2.5	1.36	1.39
Res Hmstd: Avg Val	61,700	61,800	61,750	0.2	841	861	21	2.5	1.36	1.39
Res Hmstd: Hi Val	82,300	82,500	82,400	0.2	1,182	1,217	35	2.9	1.44	1.47
Res Hmstd: Ex-Hi Val	123,400	123,600	123,500	0.2	2,137	2,212	75	3.5	1.73	1.79
Apartment	300,000	300,000	300,000	0.0	7,914	8,271	358	4.5	2.64	2.76
Comm/Ind: Lo Val	150,000	177,400	163,700	18.3	5,834	7,468	1,634	28.0	3.89	4.21
Comm/Ind: Mid Val	300,000	354,700	327,350	18.2	13,520	16,869	3,348	24.8	4.51	4.76
Comm/Ind: Hi Val	1,000,000	1,182,500	1,091,250	18.3	49,389	60,758	11,369	23.0	4.94	5.14

Freeborn County

Hayward city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,376	7,280	-96	-1.3	127	125	-2	-1.7	1.72	1.71
Res Non-Hm: exis	563	617	54	9.5	14	15	1	9.1	2.47	2.46
Apartments: exis	40	40	0	0.0	1	1	0	-0.2	3.00	3.00
Low-inc Apts: ex	119	119	0	0.0	2	2	0	-0.2	1.84	1.83
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	991	902	-89	-9.0	43	39	-4	-9.8	4.32	4.28
Com/Ind Hi: exis	590	714	124	21.1	33	40	7	20.1	5.68	5.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	595	618	22	3.8	34	35	1	2.9	5.68	5.63
Ag HGA: Exist	109	109	0	-0.1	2	2	0	-0.4	1.89	1.88
Ag Hmstd Land	1,048	944	-104	-9.9	19	14	-5	-27.8	1.82	1.45
Ag Non-Hmstd	897	812	-85	-9.5	20	18	-2	-9.5	2.22	2.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	474	474	0.0	0	23	23	0.0	0.00	4.82
<b>Total</b>	<b>12,328</b>	<b>12,628</b>	<b>300</b>	<b>2.4</b>	<b>295</b>	<b>313</b>	<b>18</b>	<b>6.2</b>	<b>2.39</b>	<b>2.48</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	114	120	6	5.5	County	47.77	53.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	149.51	143.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.06	23.13	23.15	22.55
(=) Taxable Tax Capacity	114	120	6	5.5	Special District	1.23	1.27	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	221.58	221.62	23.15	22.55

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	47,900	47,300	-1.3	748	736	-12	-1.6	1.56	1.56
Res Hmstd: Avg Val	71,800	70,900	-1.3	1,121	1,103	-18	-1.6	1.56	1.56
Res Hmstd: Hi Val	95,700	94,500	-1.3	1,708	1,671	-37	-2.2	1.78	1.77
Res Hmstd: Ex-Hi Val	143,500	141,600	-1.3	2,973	2,915	-58	-2.0	2.07	2.06
Apartment	300,000	300,000	0.0	9,004	8,987	-16	-0.2	3.00	3
Comm/Ind: Lo Val	150,000	181,700	21.1	6,474	8,203	1,729	26.7	4.32	4.51
Comm/Ind: Mid Val	300,000	363,300	21.1	14,991	18,427	3,436	22.9	5	5.07
Comm/Ind: Hi Val	1,000,000	1,211,000	21.1	54,734	66,151	11,416	20.9	5.47	5.46

Freeborn County

Hollandale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,507	7,588	82	1.1	115	118	3	3.0	1.53	1.56
Res Non-Hm: exis	1,258	1,137	-121	-9.6	27	25	-2	-8.2	2.17	2.20
Apartments: exis	132	99	-33	-25.0	3	3	-1	-23.1	2.60	2.66
Low-inc Apts: ex	99	99	0	0.0	2	2	0	2.4	1.59	1.63
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	837	843	6	0.7	32	33	1	2.0	3.83	3.88
Com/Ind Hi: exis	91	85	-6	-6.7	5	4	0	-5.5	5.03	5.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	425	451	26	6.2	21	23	2	7.6	5.03	5.10
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	336	306	-30	-8.9	4	4	0	-6.4	1.18	1.21
Ag Non-Hmstd	280	252	-28	-10.1	5	5	0	-7.4	1.89	1.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	87	87	0.0	0	3	3	0.0	0.00	3.41
<b>Total</b>	10,965	10,947	-17	-0.2	215	219	5	2.2	1.96	2.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	95	94	0	-0.2	County	49.41	54.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	114.37	114.59	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.05	25.01	23.15	22.55
(=) Taxable Tax Capacity	95	94	0	-0.2	Special District	0.46	0.48	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	189.30	194.95	23.15	22.55

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	51,100	51,700	1.2	699	721	23	3.2	1.37	1.4
Res Hmstd: Avg Val	76,600	77,400	1.0	1,053	1,093	40	3.8	1.37	1.41
Res Hmstd: Hi Val	102,100	103,200	1.1	1,638	1,700	62	3.8	1.60	1.65
Res Hmstd: Ex-Hi Val	153,200	154,900	1.1	2,811	2,915	104	3.7	1.83	1.88
Apartment	300,000	225,000	-25.0	7,793	5,990	-1,803	-23.1	2.6	2.66
Comm/Ind: Lo Val	150,000	140,000	-6.7	5,748	5,430	-318	-5.5	3.83	3.88
Comm/Ind: Mid Val	300,000	280,000	-6.7	13,296	12,444	-852	-6.4	4.43	4.44
Comm/Ind: Hi Val	1,000,000	933,300	-6.7	48,520	45,739	-2,781	-5.7	4.85	4.90

Freeborn County

Manchester city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	496	450	-46	-9.2	7	6	0	-5.6	1.32	1.37
Res Non-Hm: exis	225	267	42	18.7	5	6	1	24.2	2.06	2.16
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	521	520	-1	-0.2	19	20	1	2.8	3.70	3.81
Com/Ind Hi: exis	127	158	30	23.8	6	8	2	27.5	4.86	5.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	20	21	0	1.5	1	1	0	4.6	4.86	5.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	61	55	-6	-9.9	1	1	0	-5.0	0.90	0.95
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,451	1,471	20	1.4	38	41	3	7.9	2.63	2.80

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	16	17	1	4.4	County	49.51	54.98	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.66	109.02	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.13	25.09	23.15	22.55	
(=) Taxable Tax Capacity	16	17	1	4.4	Special District	1.23	1.27	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	180.54	190.36	23.15	22.55	

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	18,400	16,700	-9.2	242	228	-14	-5.6	1.31	1.37
Res Hmstd: Avg Val	27,500	25,000	-9.1	362	342	-20	-5.4	1.31	1.37
Res Hmstd: Hi Val	36,700	33,300	-9.3	482	455	-27	-5.6	1.31	1.37
Res Hmstd: Ex-Hi Val	55,100	50,000	-9.3	724	684	-41	-5.6	1.31	1.37
Comm/Ind: Lo Val	150,000	185,700	23.8	5,551	7,501	1,950	35.1	3.70	4.04
Comm/Ind: Mid Val	300,000	371,400	23.8	12,836	16,795	3,959	30.8	4.28	4.52
Comm/Ind: Hi Val	1,000,000	1,237,800	23.8	46,834	60,154	13,320	28.4	4.68	4.86



Freeborn County

Myrtle city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	519	486	-33	-6.3	4	4	0	-6.5	0.87	0.86
Res Non-Hm: exis	255	282	27	10.4	3	4	0	12.0	1.36	1.38
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	249	232	-17	-6.9	7	6	0	-6.3	2.72	2.74
Com/Ind Hi: exis	301	307	6	2.0	11	11	0	3.1	3.58	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	80	83	3	3.6	3	3	0	4.7	3.58	3.61
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	106	95	-11	-10.0	1	1	0	-5.6	0.61	0.63
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,510	1,485	-25	-1.7	29	29	0	0.4	1.92	1.96

Tax Base

Tax Rates

	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	18	18	0	-0.4	County	49.50	54.95		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	68.31	68.57		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.26	3.42		13.99	10.27
(=) Taxable Tax Capacity	18	18	0	-0.4	Special District	0.00	0.00		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.07	126.94		13.99	10.27

Tax Burdens on Hypothetical Properties

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	18,200	17,000	-6.6	158	147	-11	-6.8	0.87	0.86
Res Hmstd: Avg Val	27,300	25,600	-6.2	236	221	-15	-6.4	0.87	0.86
Res Hmstd: Hi Val	36,400	34,100	-6.3	315	295	-21	-6.5	0.87	0.86
Res Hmstd: Ex-Hi Val	54,600	51,100	-6.4	473	442	-31	-6.6	0.87	0.86
Comm/Ind: Lo Val	150,000	153,000	2.0	4,075	4,212	137	3.4	2.72	2.75
Comm/Ind: Mid Val	300,000	306,000	2.0	9,439	9,741	301	3.2	3.15	3.18
Comm/Ind: Hi Val	1,000,000	1,020,000	2.0	34,470	35,540	1,070	3.1	3.45	3.48

Freeborn County

Twin Lakes city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,412	2,437	24	1.0	19	20	0	1.2	0.80	0.81
Res Non-Hm: exis	236	183	-53	-22.3	3	2	-1	-21.7	1.13	1.14
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	285	267	-19	-6.6	7	6	0	-7.3	2.34	2.32
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,106	1,170	63	5.7	33	34	2	5.2	2.95	2.93
Ag HGA: Exist	32	32	0	-0.3	0	0	0	-0.2	0.77	0.77
Ag Hmstd Land	272	246	-26	-9.7	1	1	0	-8.5	0.39	0.40
Ag Non-Hmstd	510	460	-50	-9.8	5	4	0	-8.4	0.90	0.91
Miscellaneous	32	32	0	0.0	0	0	0	0.8	1.35	1.36
New construction	0	15	15	0.0	0	0	0	0.0	0.00	0.81
<b>Total</b>	<b>4,885</b>	<b>4,840</b>	<b>-45</b>	<b>-0.9</b>	<b>68</b>	<b>68</b>	<b>0</b>	<b>0.7</b>	<b>1.38</b>	<b>1.41</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	51	51	0	0.0	County	48.58	52.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	15.90	16.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.02	21.54	23.15	22.55
(=) Taxable Tax Capacity	51	51	0	0.0	Special District	1.23	1.27	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.73	91.12	23.15	22.55

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	39,000	39,400	1.0	300	304	4	1.3	0.77	0.77
Res Hmstd: Avg Val	58,500	59,100	1.0	450	456	6	1.3	0.77	0.77
Res Hmstd: Hi Val	78,000	78,800	1.0	609	621	12	1.9	0.78	0.79
Res Hmstd: Ex-Hi Val	117,000	118,200	1.0	1,081	1,101	20	1.9	0.92	0.93

**Goodhue County**

**Cannon Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	177,265	184,253	6,988	3.9	2,186	2,481	295	13.5	1.23	1.35
Res Non-Hm: exis	24,659	25,780	1,121	4.5	376	420	44	11.7	1.53	1.63
Apartments: exis	12,783	15,808	3,026	23.7	224	295	71	31.5	1.76	1.87
Low-inc Apts: ex	5,412	5,811	400	7.4	58	67	9	15.2	1.08	1.15
Seasnl Rec: exis	150	159	8	5.5	3	3	0	12.2	1.76	1.87
Com/Ind: Lo: exi	21,423	20,577	-846	-3.9	608	602	-6	-1.1	2.84	2.92
Com/Ind Hi: exis	56,979	55,858	-1,121	-2.0	2,129	2,136	7	0.3	3.74	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,304	7,515	211	2.9	272	287	15	5.3	3.73	3.82
Ag HGA: Exist	299	299	0	0.0	4	4	0	7.4	1.39	1.49
Ag Hmstd Land	1,090	1,027	-63	-5.7	11	10	0	-3.3	0.99	1.01
Ag Non-Hmstd	1,833	1,951	119	6.5	24	26	2	8.7	1.29	1.31
Miscellaneous	2,413	2,412	-1	0.0	41	43	2	6.0	1.68	1.78
New construction	0	3,714	3,714	0.0	0	92	92	0.0	0.00	2.49
<b>Total</b>	<b>311,610</b>	<b>325,166</b>	<b>13,556</b>	<b>4.4</b>	<b>5,935</b>	<b>6,466</b>	<b>531</b>	<b>8.9</b>	<b>1.90</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,630	3,783	153	4.2	County	41.42	41.05	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.90	61.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.76	28.29	14.64	22.30
(=) Taxable Tax Capacity	3,630	3,783	153	4.2	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.75	131.46	14.64	22.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,300	107,400	4.0	1,121	1,289	168	14.9	1.09	1.20
Res Hmstd: Avg Val	154,900	161,000	3.9	1,921	2,177	255	13.3	1.24	1.35
Res Hmstd: Hi Val	206,400	214,500	3.9	2,719	3,063	343	12.6	1.32	1.43
Res Hmstd: Ex-Hi Val	309,700	321,900	3.9	4,320	4,841	521	12.1	1.39	1.50
Apartment	300,000	371,000	23.7	5,267	6,924	1,657	31.5	1.76	1.87
Comm/Ind: Lo Val	150,000	147,000	-2.0	4,258	4,298	40	0.9	2.84	2.92
Comm/Ind: Mid Val	300,000	294,100	-2.0	9,862	9,897	35	0.4	3.29	3.37
Comm/Ind: Hi Val	1,000,000	980,300	-2.0	36,014	36,138	125	0.3	3.60	3.69

**Goodhue County**

**Goodhue city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	50,292	50,225	-67	-0.1	641	673	32	5.0	1.27	1.34
Res Non-Hm: exis	4,285	4,421	136	3.2	66	71	5	7.7	1.54	1.60
Apartments: exis	222	222	0	0.0	4	4	0	4.9	1.81	1.90
Low-inc Apts: ex	338	338	0	0.0	4	4	0	5.1	1.11	1.17
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,161	3,479	318	10.1	92	103	12	12.8	2.90	2.97
Com/Ind Hi: exis	4,965	4,225	-740	-14.9	189	165	-24	-12.9	3.81	3.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	588	594	6	1.0	22	23	1	3.4	3.81	3.90
Ag HGA: Exist	604	603	-1	-0.1	8	9	0	5.0	1.36	1.43
Ag Hmstd Land	2,015	2,498	483	24.0	14	17	4	29.1	0.67	0.70
Ag Non-Hmstd	371	276	-95	-25.7	5	4	-1	-22.5	1.32	1.37
Miscellaneous	358	358	0	0.0	6	7	0	4.9	1.81	1.90
New construction	0	263	263	0.0	0	6	6	0.0	0.00	2.26
<b>Total</b>	<b>67,198</b>	<b>67,502</b>	<b>304</b>	<b>0.5</b>	<b>1,051</b>	<b>1,086</b>	<b>35</b>	<b>3.4</b>	<b>1.56</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	658	653	-5	-0.7	County	43.01	42.67	0.00	0.00
(-) TIF Tax Capacity	53	54	1	1.8	City/Town	69.64	75.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.44	19.03	16.31	18.16
(=) Taxable Tax Capacity	605	599	-6	-0.9	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	131.76	137.42	16.31	18.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	102,300	102,200	-0.1	1,145	1,205	59	5.2	1.12	1.18
Res Hmstd: Avg Val	153,400	153,200	-0.1	1,963	2,061	99	5.0	1.28	1.35
Res Hmstd: Hi Val	204,500	204,200	-0.1	2,780	2,918	138	5.0	1.36	1.43
Res Hmstd: Ex-Hi Val	306,800	306,400	-0.1	4,416	4,634	219	4.9	1.44	1.51
Apartment	300,000	300,000	0.0	5,430	5,698	268	4.9	1.81	1.9
Comm/Ind: Lo Val	150,000	127,700	-14.9	4,351	3,795	-555	-12.8	2.90	2.97
Comm/Ind: Mid Val	300,000	255,300	-14.9	10,070	8,567	-1,503	-14.9	3.36	3.36
Comm/Ind: Hi Val	1,000,000	851,000	-14.9	36,760	31,811	-4,949	-13.5	3.68	3.74

**Goodhue County**

**Kenyon city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	60,040	60,409	368	0.6	813	833	20	2.5	1.35	1.38
Res Non-Hm: exis	10,364	10,029	-336	-3.2	189	186	-3	-1.4	1.82	1.86
Apartments: exis	3,598	4,010	412	11.4	77	87	11	13.8	2.13	2.17
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	83	83	0	0.0	2	2	0	2.1	2.13	2.17
Com/Ind: Lo: exi	5,059	5,255	196	3.9	162	170	8	4.8	3.20	3.23
Com/Ind Hi: exis	4,485	4,470	-15	-0.3	193	194	1	0.3	4.30	4.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	709	734	24	3.4	31	32	1	4.2	4.31	4.34
Ag HGA: Exist	953	879	-74	-7.7	13	14	0	3.3	1.41	1.58
Ag Hmstd Land	2,973	2,815	-159	-5.3	33	33	0	-1.0	1.11	1.16
Ag Non-Hmstd	801	920	120	14.9	12	15	2	18.1	1.55	1.60
Miscellaneous	317	317	0	0.0	7	7	0	2.1	2.13	2.17
New construction	0	575	575	0.0	0	12	12	0.0	0.00	2.17
<b>Total</b>	<b>89,384</b>	<b>90,495</b>	<b>1,112</b>	<b>1.2</b>	<b>1,531</b>	<b>1,584</b>	<b>53</b>	<b>3.4</b>	<b>1.71</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	826	841	15	1.8	County	41.25	40.87	0.00	0.00
(-) TIF Tax Capacity	26	26	0	-0.3	City/Town	93.81	98.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.47	19.43	18.97	18.04
(=) Taxable Tax Capacity	800	815	15	1.8	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.20	159.50	18.97	18.04

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	72,800	73,200	0.5	816	833	17	2.0	1.12	1.14
Res Hmstd: Avg Val	109,100	109,800	0.6	1,475	1,513	38	2.6	1.35	1.38
Res Hmstd: Hi Val	145,500	146,400	0.6	2,159	2,215	56	2.6	1.48	1.51
Res Hmstd: Ex-Hi Val	218,200	219,500	0.6	3,527	3,618	91	2.6	1.62	1.65
Apartment	300,000	334,300	11.4	6,389	7,268	879	13.8	2.13	2.17
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,918	4,936	18	0.4	3.28	3.30
Comm/Ind: Mid Val	300,000	299,000	-0.3	11,380	11,423	43	0.4	3.79	3.82
Comm/Ind: Hi Val	1,000,000	996,700	-0.3	41,539	41,720	181	0.4	4.15	4.19

**Goodhue County**

**Red Wing city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	709,533	742,347	32,814	4.6	8,556	8,986	430	5.0	1.21	1.21
Res Non-Hm: exis	111,584	118,452	6,868	6.2	1,665	1,751	87	5.2	1.49	1.48
Apartments: exis	46,166	46,282	116	0.3	790	788	-2	-0.3	1.71	1.70
Low-inc Apts: ex	11,822	11,814	-8	-0.1	124	123	-1	-0.7	1.05	1.04
Seasnl Rec: exis	3,196	3,117	-79	-2.5	49	48	-1	-2.3	1.53	1.53
Com/Ind: Lo: exi	55,527	55,148	-379	-0.7	1,524	1,493	-31	-2.0	2.74	2.71
Com/Ind Hi: exis	173,815	174,371	555	0.3	6,159	6,104	-55	-0.9	3.54	3.50
Publ U: Elec Gen	560,079	630,076	69,997	12.5	14,784	16,588	1,805	12.2	2.64	2.63
Publ U: Other	132,550	180,206	47,656	36.0	4,841	6,493	1,652	34.1	3.65	3.60
Ag HGA: Exist	4,147	4,001	-146	-3.5	53	51	-2	-4.0	1.28	1.27
Ag Hmstd Land	15,911	17,699	1,788	11.2	100	119	19	18.7	0.63	0.67
Ag Non-Hmstd	14,575	11,947	-2,628	-18.0	180	146	-33	-18.6	1.23	1.22
Miscellaneous	3,548	3,550	2	0.0	66	66	0	-0.5	1.87	1.86
New construction	0	6,619	6,619	0.0	0	132	132	0.0	0.00	2.00
<b>Total</b>	<b>1,842,454</b>	<b>2,005,629</b>	<b>163,175</b>	<b>8.9</b>	<b>38,891</b>	<b>42,889</b>	<b>3,998</b>	<b>10.3</b>	<b>2.11</b>	<b>2.14</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	26,236	29,099	2,863	10.9	County	41.48	41.11	0.00	0.00
(-) TIF Tax Capacity	106	102	-4	-3.5	City/Town	65.80	67.50	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.14	12.83	16.51	15.33
(=) Taxable Tax Capacity	26,130	28,997	2,866	11.0	Special District	2.30	2.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.72	123.97	16.51	15.33

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	101,300	106,000	4.6	1,073	1,133	61	5.7	1.06	1.07
Res Hmstd: Avg Val	151,900	158,900	4.6	1,839	1,929	91	4.9	1.21	1.21
Res Hmstd: Hi Val	202,400	211,800	4.6	2,603	2,725	122	4.7	1.29	1.29
Res Hmstd: Ex-Hi Val	303,700	317,700	4.6	4,136	4,318	182	4.4	1.36	1.36
Apartment	300,000	300,800	0.3	5,135	5,123	-12	-0.2	1.71	1.70
Comm/Ind: Lo Val	150,000	150,500	0.3	4,173	4,131	-42	-1.0	2.78	2.74
Comm/Ind: Mid Val	300,000	301,000	0.3	9,654	9,556	-98	-1.0	3.22	3.17
Comm/Ind: Hi Val	1,000,000	1,003,200	0.3	35,233	34,868	-365	-1.0	3.52	3.48

**Goodhue County**

**Wanamingo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,433	42,443	-990	-2.3	632	613	-20	-3.1	1.46	1.44
Res Non-Hm: exis	4,968	4,720	-249	-5.0	97	92	-4	-4.5	1.95	1.96
Apartments: exis	751	711	-40	-5.3	16	15	-1	-5.3	2.17	2.17
Low-inc Apts: ex	890	991	101	11.4	12	13	1	11.3	1.33	1.33
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,614	5,404	-209	-3.7	186	178	-9	-4.6	3.32	3.29
Com/Ind Hi: exis	6,325	6,718	393	6.2	276	291	15	5.3	4.37	4.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	873	893	20	2.3	38	39	1	1.5	4.37	4.33
Ag HGA: Exist	151	152	1	0.7	2	2	0	0.8	1.52	1.52
Ag Hmstd Land	5	4	-1	-24.0	0	0	0	-63.7	0.01	0.00
Ag Non-Hmstd	1,583	1,619	37	2.3	25	26	1	2.9	1.58	1.59
Miscellaneous	313	313	0	0.0	7	7	0	0.0	2.17	2.17
New construction	0	1,163	1,163	0.0	0	46	46	0.0	0.00	3.99
<b>Total</b>	<b>64,905</b>	<b>65,131</b>	<b>226</b>	<b>0.3</b>	<b>1,292</b>	<b>1,322</b>	<b>30</b>	<b>2.4</b>	<b>1.99</b>	<b>2.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	669	683	14	2.1	County	42.91	42.56	0.00	0.00
(-) TIF Tax Capacity	57	69	11	20.0	City/Town	94.79	96.01	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	19.63	18.97	18.04
(=) Taxable Tax Capacity	612	614	3	0.4	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.05	158.87	18.97	18.04

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	88,200	86,200	-2.3	1,098	1,057	-42	-3.8	1.25	1.23
Res Hmstd: Avg Val	132,200	129,200	-2.3	1,940	1,879	-61	-3.1	1.47	1.45
Res Hmstd: Hi Val	176,200	172,200	-2.3	2,781	2,701	-80	-2.9	1.58	1.57
Res Hmstd: Ex-Hi Val	264,400	258,400	-2.3	4,468	4,349	-118	-2.7	1.69	1.68
Apartment	300,000	284,100	-5.3	6,496	6,155	-341	-5.3	2.17	2.17
Comm/Ind: Lo Val	150,000	159,300	6.2	4,982	5,341	359	7.2	3.32	3.35
Comm/Ind: Mid Val	300,000	318,600	6.2	11,530	12,239	709	6.1	3.84	3.84
Comm/Ind: Hi Val	1,000,000	1,062,100	6.2	42,087	44,431	2,344	5.6	4.21	4.18

**Goodhue County**

**Zumbrota city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	164,567	162,978	-1,589	-1.0	2,222	2,235	13	0.6	1.35	1.37
Res Non-Hm: exis	20,713	18,235	-2,478	-12.0	343	313	-30	-8.9	1.66	1.71
Apartments: exis	3,658	3,650	-8	-0.2	68	69	1	2.0	1.86	1.90
Low-inc Apts: ex	3,011	3,025	14	0.5	35	36	1	2.6	1.16	1.18
Seasnl Rec: exis	506	506	0	0.0	9	10	0	2.2	1.84	1.88
Com/Ind: Lo: exi	14,690	14,632	-58	-0.4	429	430	1	0.2	2.92	2.94
Com/Ind Hi: exis	31,403	30,996	-406	-1.3	1,047	1,038	-9	-0.9	3.34	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,413	5,529	116	2.1	206	211	6	2.8	3.80	3.82
Ag HGA: Exist	757	759	2	0.2	11	11	0	2.3	1.47	1.50
Ag Hmstd Land	1,359	1,331	-29	-2.1	9	9	0	-2.5	0.66	0.66
Ag Non-Hmstd	743	797	53	7.2	9	10	1	9.9	1.27	1.30
Miscellaneous	718	718	0	0.0	13	14	0	2.2	1.86	1.90
New construction	0	1,737	1,737	0.0	0	27	27	0.0	0.00	1.58
<b>Total</b>	<b>247,539</b>	<b>244,892</b>	<b>-2,647</b>	<b>-1.1</b>	<b>4,402</b>	<b>4,413</b>	<b>11</b>	<b>0.3</b>	<b>1.78</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,606	2,572	-34	-1.3	County	41.50	41.12	0.00	0.00
(-) TIF Tax Capacity	62	62	0	-0.4	City/Town	61.62	64.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.89	23.25	27.53	27.48
(=) Taxable Tax Capacity	2,544	2,510	-34	-1.3	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.67	129.97	27.53	27.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	105,300	104,300	-0.9	1,272	1,280	8	0.6	1.21	1.23
Res Hmstd: Avg Val	157,900	156,400	-0.9	2,143	2,161	18	0.9	1.36	1.38
Res Hmstd: Hi Val	210,500	208,500	-1.0	3,014	3,043	28	0.9	1.43	1.46
Res Hmstd: Ex-Hi Val	315,800	312,800	-0.9	4,758	4,807	49	1.0	1.51	1.54
Apartment	300,000	299,300	-0.2	5,576	5,685	109	1.9	1.86	1.9
Comm/Ind: Lo Val	150,000	148,100	-1.3	4,405	4,374	-31	-0.7	2.94	2.95
Comm/Ind: Mid Val	300,000	296,100	-1.3	10,140	10,049	-91	-0.9	3.38	3.39
Comm/Ind: Hi Val	1,000,000	987,100	-1.3	36,904	36,626	-278	-0.8	3.69	3.71



**Goodhue County**

**Bellechester city (part)**

<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	5,226	5,415	188	3.6	50	52	2	4.1	0.95	0.96
Res Non-Hm: exis	750	497	-253	-33.7	9	6	-3	-30.9	1.14	1.19
Apartments: exis	210	210	0	0.0	3	3	0	2.6	1.37	1.41
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	546	516	-30	-5.4	13	12	-1	-5.1	2.37	2.38
Com/Ind Hi: exis	835	837	1	0.2	26	26	0	0.3	3.11	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	82	84	1	1.7	3	3	0	1.8	3.11	3.11
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	408	399	-9	-2.2	4	3	-1	-19.6	0.92	0.76
Ag Non-Hmstd	119	116	-3	-2.4	1	1	0	-0.9	0.97	0.98
Miscellaneous	79	55	-24	-30.7	1	1	0	-32.5	1.44	1.41
New construction	0	58	58	0.0	0	1	1	0.0	0.00	1.07
<b>Total</b>	<b>8,255</b>	<b>8,186</b>	<b>-69</b>	<b>-0.8</b>	<b>109</b>	<b>107</b>	<b>-2</b>	<b>-1.4</b>	<b>1.32</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	86	82	-3	-3.7	County	43.09	42.75	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	33.49	34.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.61	19.20	16.31	18.16
(=) Taxable Tax Capacity	86	82	-3	-3.7	Special District	1.37	1.36	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	96.56	97.96	16.31	18.16

**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	89,400	92,600	3.6	727	792	65	8.9	0.81	0.86
Res Hmstd: Avg Val	134,000	138,800	3.6	1,269	1,369	100	7.9	0.95	0.99
Res Hmstd: Hi Val	178,600	185,000	3.6	1,812	1,947	135	7.5	1.01	1.05
Res Hmstd: Ex-Hi Val	268,000	277,700	3.6	2,898	3,105	207	7.1	1.08	1.12
Apartment	300,000	300,000	0.0	4,110	4,219	108	2.6	1.37	1.41
Comm/Ind: Lo Val	150,000	150,200	0.1	3,559	3,576	17	0.5	2.37	2.38
Comm/Ind: Mid Val	300,000	300,500	0.2	8,222	8,255	33	0.4	2.74	2.75
Comm/Ind: Hi Val	1,000,000	1,001,600	0.2	29,985	30,079	94	0.3	3	3.00

**Goodhue County**

**Dennison city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,939	7,913	-25	-0.3	123	121	-2	-1.4	1.55	1.53
Res Non-Hm: exis	1,246	1,250	4	0.3	23	23	0	-1.1	1.86	1.83
Apartments: exis	194	194	0	0.0	4	4	0	-1.0	2.18	2.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	863	877	14	1.6	29	29	0	-0.1	3.31	3.25
Com/Ind Hi: exis	592	578	-14	-2.3	25	24	-1	-4.0	4.29	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	72	73	1	1.5	3	3	0	-0.2	4.26	4.19
Ag HGA: Exist	278	278	0	0.0	2	2	0	-1.0	0.84	0.83
Ag Hmstd Land	2,973	2,905	-68	-2.3	27	25	-1	-5.1	0.90	0.87
Ag Non-Hmstd	1,287	1,257	-30	-2.3	18	17	-1	-2.9	1.40	1.39
Miscellaneous	74	74	0	0.0	2	2	0	-1.0	2.54	2.52
New construction	0	11	11	0.0	0	0	0	0.0	0.00	1.83
<b>Total</b>	<b>15,516</b>	<b>15,410</b>	<b>-107</b>	<b>-0.7</b>	<b>256</b>	<b>251</b>	<b>-5</b>	<b>-1.9</b>	<b>1.65</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	143	141	-2	-1.1	County	43.08	42.74	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.32	67.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.74	30.68	35.97	35.36
(=) Taxable Tax Capacity	143	141	-2	-1.1	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.81	141.82	35.97	35.36

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	92,900	92,600	-0.3	1,248	1,231	-18	-1.4	1.34	1.33
Res Hmstd: Avg Val	139,300	138,900	-0.3	2,138	2,110	-27	-1.3	1.53	1.52
Res Hmstd: Hi Val	185,600	185,000	-0.3	3,025	2,986	-39	-1.3	1.63	1.61
Res Hmstd: Ex-Hi Val	278,500	277,600	-0.3	4,805	4,745	-61	-1.3	1.73	1.71
Apartment	300,000	300,000	0.0	6,434	6,379	-55	-0.9	2.14	2.13
Comm/Ind: Lo Val	150,000	146,500	-2.3	4,894	4,702	-192	-3.9	3.26	3.21
Comm/Ind: Mid Val	300,000	293,000	-2.3	11,240	10,766	-474	-4.2	3.75	3.67
Comm/Ind: Hi Val	1,000,000	976,700	-2.3	40,853	39,220	-1,632	-4.0	4.09	4.02

Goodhue County

Lake City city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	47,938	48,967	1,028	2.1	665	679	14	2.1	1.39	1.39
Res Non-Hm: exis	11,727	10,931	-796	-6.8	180	170	-11	-5.9	1.54	1.55
Apartments: exis	567	910	343	60.6	10	17	7	63.2	1.83	1.86
Low-inc Apts: ex	2,430	2,430	0	0.0	27	28	0	1.5	1.13	1.15
Seasnl Rec: exis	21,717	20,551	-1,165	-5.4	322	310	-12	-3.8	1.48	1.51
Com/Ind: Lo: exi	4,628	4,382	-246	-5.3	135	128	-7	-5.1	2.92	2.93
Com/Ind Hi: exis	6,767	7,200	432	6.4	259	276	17	6.7	3.83	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	249	270	22	8.7	10	10	1	9.0	3.83	3.84
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	20	20	0	-2.0	0	0	0	0.3	1.31	1.34
Miscellaneous	173	253	80	46.4	3	4	2	54.9	1.62	1.72
New construction	0	97	97	0.0	0	1	1	0.0	0.00	1.41
<b>Total</b>	96,215	96,010	-205	-0.2	1,612	1,624	12	0.8	1.68	1.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,011	1,004	-6	-0.6	County	41.50	41.12	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.48	73.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.03	18.72	19.94	19.21
(=) Taxable Tax Capacity	1,011	1,004	-6	-0.6	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.68	133.70	19.94	19.21

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	142,100	145,100	2.1	1,821	1,895	75	4.1	1.28	1.31
Res Hmstd: Avg Val	213,100	217,700	2.2	2,974	3,093	119	4.0	1.4	1.42
Res Hmstd: Hi Val	284,000	290,100	2.1	4,125	4,287	162	3.9	1.45	1.48
Res Hmstd: Ex-Hi Val	426,200	435,300	2.1	6,420	6,656	237	3.7	1.51	1.53
Apartment	300,000	481,700	60.6	5,499	8,976	3,477	63.2	1.83	1.86
Seas Rec: Lo Val	75,000	71,000	-5.3	1,044	1,009	-36	-3.4	1.39	1.42
Seas Rec: Hi Val	200,000	189,300	-5.4	2,944	2,831	-113	-3.8	1.47	1.5
Comm/Ind: Lo Val	150,000	159,600	6.4	4,381	4,758	377	8.6	2.92	2.98
Comm/Ind: Mid Val	300,000	319,200	6.4	10,122	10,884	762	7.5	3.37	3.41
Comm/Ind: Hi Val	1,000,000	1,063,900	6.4	36,916	39,466	2,550	6.9	3.69	3.71

Goodhue County

Pine Island city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	108,376	115,768	7,392	6.8	1,574	1,782	208	13.2	1.45	1.54
Res Non-Hm: exis	10,203	11,196	993	9.7	186	210	25	13.3	1.82	1.88
Apartments: exis	5,019	4,995	-24	-0.5	106	109	4	3.6	2.10	2.19
Low-inc Apts: ex	2,889	3,012	123	4.2	37	40	3	8.5	1.29	1.34
Seasnl Rec: exis	229	229	0	0.0	5	5	0	4.1	2.10	2.19
Com/Ind: Lo: exi	9,982	9,921	-61	-0.6	325	330	5	1.5	3.25	3.33
Com/Ind Hi: exis	15,095	15,420	325	2.2	647	676	28	4.3	4.29	4.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,245	4,830	586	13.8	182	212	30	16.2	4.29	4.38
Ag HGA: Exist	640	640	0	0.0	10	11	0	4.1	1.58	1.65
Ag Hmstd Land	2,777	2,722	-55	-2.0	30	28	-2	-5.5	1.07	1.03
Ag Non-Hmstd	2,531	2,496	-34	-1.3	39	41	1	2.8	1.56	1.63
Miscellaneous	628	621	-8	-1.2	14	14	0	2.4	2.18	2.26
New construction	0	1,439	1,439	0.0	0	36	36	0.0	0.00	2.53
<b>Total</b>	162,614	173,289	10,675	6.6	3,155	3,494	339	10.7	1.94	2.02

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,694	1,819	125	7.4	County	41.34	40.98	0.00	0.00
(-) TIF Tax Capacity	101	51	-50	-49.5	City/Town	73.44	78.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.62	42.39	15.30	15.74
(=) Taxable Tax Capacity	1,594	1,768	175	11.0	Special District	0.67	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.06	162.59	15.30	15.74

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	95,600	102,100		6.8	1,191	1,365	173	14.5	1.25	1.34
Res Hmstd: Avg Val	143,400	153,200		6.8	2,078	2,351	273	13.1	1.45	1.53
Res Hmstd: Hi Val	191,100	204,100		6.8	2,962	3,333	371	12.5	1.55	1.63
Res Hmstd: Ex-Hi Val	286,700	306,300		6.8	4,735	5,305	570	12.0	1.65	1.73
Apartment	300,000	298,600		-0.5	6,311	6,539	227	3.6	2.10	2.19
Comm/Ind: Lo Val	150,000	153,200		2.1	4,882	5,128	245	5.0	3.25	3.35
Comm/Ind: Mid Val	300,000	306,500		2.2	11,316	11,844	528	4.7	3.77	3.86
Comm/Ind: Hi Val	1,000,000	1,021,500		2.2	41,338	43,169	1,830	4.4	4.13	4.23

**Grant County**

**Ashby city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,787	11,286	-501	-4.3	184	175	-9	-4.7	1.56	1.55
Res Non-Hm: exis	1,984	1,920	-64	-3.2	46	45	-1	-2.4	2.33	2.35
Apartments: exis	1,091	975	-116	-10.6	30	27	-3	-10.3	2.71	2.72
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	259	156	-102	-39.5	7	4	-3	-39.3	2.71	2.72
Com/Ind: Lo: exi	2,283	2,276	-7	-0.3	90	89	-1	-0.8	3.95	3.93
Com/Ind Hi: exis	697	703	6	0.8	36	36	0	0.4	5.17	5.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	484	446	-38	-7.8	25	23	-2	-8.3	5.17	5.14
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	18	18	0	0.0	0	0	0	0.4	0.97	0.97
Ag Non-Hmstd	556	630	74	13.3	11	12	1	13.8	1.93	1.94
Miscellaneous	129	129	0	0.0	5	5	0	0.2	3.51	3.52
New construction	0	33	33	0.0	0	1	1	0.0	0.00	2.80
<b>Total</b>	<b>19,288</b>	<b>18,573</b>	<b>-715</b>	<b>-3.7</b>	<b>433</b>	<b>418</b>	<b>-16</b>	<b>-3.6</b>	<b>2.25</b>	<b>2.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	182	174	-7	-3.9	County	37.85	35.65	0.00	0.00
(-) TIF Tax Capacity	10	10	0	-0.5	City/Town	127.54	133.01	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.40	25.03	29.32	29.35
(=) Taxable Tax Capacity	172	165	-7	-4.1	Special District	0.27	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	193.07	193.94	29.32	29.35

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	53,300	51,000	-4.3	774	743	-31	-4.0	1.45	1.46
Res Hmstd: Avg Val	79,900	76,500	-4.3	1,197	1,119	-77	-6.5	1.5	1.46
Res Hmstd: Hi Val	106,500	102,000	-4.2	1,835	1,733	-101	-5.5	1.72	1.7
Res Hmstd: Ex-Hi Val	159,800	153,000	-4.3	3,112	2,961	-151	-4.9	1.95	1.94
Apartment	300,000	268,100	-10.6	8,120	7,286	-834	-10.3	2.71	2.72
Comm/Ind: Lo Val	150,000	151,300	0.9	5,925	5,964	39	0.7	3.95	3.94
Comm/Ind: Mid Val	300,000	302,500	0.8	13,679	13,742	63	0.5	4.56	4.54
Comm/Ind: Hi Val	1,000,000	1,008,500	0.9	49,864	50,059	196	0.4	4.99	4.96

Grant County

Barrett city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,523	9,346	823	9.7	145	152	7	5.0	1.70	1.63
Res Non-Hm: exis	1,935	1,752	-184	-9.5	41	35	-6	-14.1	2.12	2.02
Apartments: exis	1,340	1,326	-14	-1.1	34	32	-2	-6.2	2.51	2.38
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,658	1,588	-70	-4.2	30	27	-3	-8.5	1.80	1.72
Com/Ind: Lo: exi	1,164	1,135	-29	-2.5	43	40	-3	-7.3	3.67	3.48
Com/Ind Hi: exis	859	893	34	4.0	40	40	-1	-1.3	4.70	4.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	577	533	-44	-7.6	27	24	-3	-12.4	4.65	4.41
Ag HGA: Exist	363	376	13	3.6	7	7	0	-1.2	1.94	1.85
Ag Hmstd Land	3,679	4,125	446	12.1	40	43	2	6.1	1.09	1.03
Ag Non-Hmstd	242	275	33	13.5	4	4	0	7.4	1.57	1.48
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	38	38	0.0	0	1	1	0.0	0.00	1.76
<b>Total</b>	<b>20,342</b>	<b>21,386</b>	<b>1,044</b>	<b>5.1</b>	<b>411</b>	<b>404</b>	<b>-7</b>	<b>-1.7</b>	<b>2.02</b>	<b>1.89</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	194	201	7	3.9	County	37.85	35.67	0.00	0.00
(-) TIF Tax Capacity	5	4	0	-1.1	City/Town	113.65	108.15	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.92	4.23	55.45	52.93
(=) Taxable Tax Capacity	189	197	8	4.0	Special District	0.27	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.68	148.29	55.45	52.93

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	54,600	59,900		9.7	816	850	34	4.2	1.49	1.42
Res Hmstd: Avg Val	81,900	89,800		9.6	1,269	1,375	105	8.3	1.55	1.53
Res Hmstd: Hi Val	109,100	119,600		9.6	1,885	2,014	129	6.9	1.73	1.68
Res Hmstd: Ex-Hi Val	163,700	179,500		9.7	3,120	3,299	179	5.7	1.91	1.84
Apartment	300,000	296,800		-1.1	7,539	7,073	-466	-6.2	2.51	2.38
Seas Rec: Lo Val	75,000	71,800		-4.3	1,239	1,125	-115	-9.2	1.65	1.57
Seas Rec: Hi Val	200,000	191,500		-4.3	3,464	3,145	-320	-9.2	1.73	1.64
Comm/Ind: Lo Val	150,000	155,900		3.9	5,499	5,488	-11	-0.2	3.67	3.52
Comm/Ind: Mid Val	300,000	311,900		4.0	12,553	12,456	-97	-0.8	4.18	3.99
Comm/Ind: Hi Val	1,000,000	1,039,600		4.0	45,472	44,963	-509	-1.1	4.55	4.33

<b>Grant County</b>	<b>Elbow Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	25,217	25,575	358	1.4	492	476	-16	-3.3	1.95	1.86
Res Non-Hm: exis	4,893	4,775	-118	-2.4	135	125	-10	-7.5	2.76	2.61
Apartments: exis	768	783	15	2.0	25	24	-1	-3.6	3.28	3.10
Low-inc Apts: ex	79	82	3	3.6	2	2	0	-2.0	2.05	1.94
Seasnl Rec: exis	65	63	-2	-3.2	1	1	0	-8.5	2.27	2.14
Com/Ind: Lo: exi	5,395	5,599	205	3.8	248	243	-4	-1.7	4.59	4.35
Com/Ind Hi: exis	4,613	5,650	1,037	22.5	274	318	44	16.0	5.93	5.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8	7	-1	-8.6	0	0	0	-13.5	5.93	5.62
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	179	109	-70	-39.3	3	1	-2	-59.5	1.54	1.03
Ag Non-Hmstd	760	944	184	24.1	17	19	3	17.2	2.18	2.06
Miscellaneous	121	121	0	0.0	5	4	0	-5.5	3.76	3.56
New construction	0	51	51	0.0	0	1	1	0.0	0.00	2.40
<b>Total</b>	<b>42,098</b>	<b>43,758</b>	<b>1,661</b>	<b>3.9</b>	<b>1,201</b>	<b>1,215</b>	<b>14</b>	<b>1.2</b>	<b>2.85</b>	<b>2.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	408	436	28	6.9	County	37.42	35.29	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	171.71	161.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.91	4.24	55.45	52.93
(=) Taxable Tax Capacity	408	436	28	6.9	Special District	4.19	5.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	218.22	205.95	55.45	52.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,000	43,600	1.4	801	770	-32	-4.0	1.86	1.77
Res Hmstd: Avg Val	64,400	65,300	1.4	1,200	1,153	-48	-4.0	1.86	1.77
Res Hmstd: Hi Val	85,800	87,000	1.4	1,704	1,647	-57	-3.4	1.99	1.89
Res Hmstd: Ex-Hi Val	128,800	130,600	1.4	2,965	2,856	-109	-3.7	2.30	2.19
Apartment	300,000	305,900	2.0	9,847	9,494	-353	-3.6	3.28	3.10
Comm/Ind: Lo Val	150,000	183,700	22.5	6,883	8,415	1,532	22.3	4.59	4.58
Comm/Ind: Mid Val	300,000	367,500	22.5	15,784	18,746	2,962	18.8	5.26	5.10
Comm/Ind: Hi Val	1,000,000	1,224,900	22.5	57,319	66,934	9,616	16.8	5.73	5.46

Grant County

Herman city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,618	9,101	483	5.6	131	128	-3	-2.1	1.52	1.41
Res Non-Hm: exis	809	671	-138	-17.0	18	14	-4	-21.9	2.23	2.10
Apartments: exis	144	162	19	13.0	4	4	0	6.7	2.63	2.48
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	15	18	3	18.9	0	0	0	17.0	1.89	1.86
Com/Ind: Lo: exi	1,792	1,772	-20	-1.1	69	65	-4	-5.9	3.84	3.65
Com/Ind Hi: exis	3,348	3,366	18	0.5	167	161	-6	-3.7	5.00	4.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	587	540	-47	-8.0	29	26	-3	-11.9	5.00	4.79
Ag HGA: Exist	48	50	2	3.9	1	1	0	-5.4	1.45	1.32
Ag Hmstd Land	240	122	-118	-49.2	2	1	-1	-50.0	0.83	0.82
Ag Non-Hmstd	1,662	1,894	232	14.0	30	34	4	12.2	1.81	1.78
Miscellaneous	69	70	1	1.3	2	2	0	-3.7	3.31	3.15
New construction	0	24	24	0.0	0	0	0	0.0	0.00	2.00
<b>Total</b>	<b>17,331</b>	<b>17,791</b>	<b>460</b>	<b>2.7</b>	<b>454</b>	<b>437</b>	<b>-17</b>	<b>-3.8</b>	<b>2.62</b>	<b>2.45</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Base	Alter	Base	Alter
Total Tax Capacity	190	194	4	2.0	County	37.50	35.33	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	136.98	134.25	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.18	3.18	36.53	25.30	
(=) Taxable Tax Capacity	190	194	4	2.0	Special District	4.19	5.32	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>180.85</b>	<b>178.07</b>	<b>36.53</b>	<b>25.30</b>	

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	34,100	36,000	5.6	495	476	-19	-3.8	1.45	1.32
Res Hmstd: Avg Val	51,200	54,100	5.7	743	715	-28	-3.7	1.45	1.32
Res Hmstd: Hi Val	68,200	72,000	5.6	989	951	-38	-3.8	1.45	1.32
Res Hmstd: Ex-Hi Val	102,400	108,100	5.6	1,719	1,709	-11	-0.6	1.68	1.58
Apartment	300,000	339,100	13.0	7,878	8,406	528	6.7	2.63	2.48
Comm/Ind: Lo Val	150,000	150,800	0.5	5,758	5,518	-241	-4.2	3.84	3.66
Comm/Ind: Mid Val	300,000	301,600	0.5	13,254	12,736	-518	-3.9	4.42	4.22
Comm/Ind: Hi Val	1,000,000	1,005,400	0.5	48,231	46,422	-1,810	-3.8	4.82	4.62



**Grant County**

**Hoffman city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,467	17,005	1,538	9.9	189	199	10	5.5	1.22	1.17
Res Non-Hm: exis	2,576	2,871	295	11.4	40	42	2	4.5	1.55	1.45
Apartments: exis	406	419	13	3.2	7	7	0	-3.4	1.78	1.67
Low-inc Apts: ex	63	63	0	0.0	1	1	0	-6.2	1.15	1.08
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,258	2,237	-21	-0.9	63	59	-4	-6.7	2.79	2.63
Com/Ind Hi: exis	2,467	2,558	91	3.7	87	85	-2	-2.4	3.54	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	801	741	-59	-7.4	28	25	-4	-12.9	3.52	3.31
Ag HGA: Exist	101	108	7	6.9	1	1	0	0.6	1.14	1.08
Ag Hmstd Land	2,323	1,625	-698	-30.0	10	6	-3	-35.5	0.42	0.39
Ag Non-Hmstd	2,303	3,485	1,182	51.3	23	32	9	40.5	0.98	0.91
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	236	236	0.0	0	3	3	0.0	0.00	1.18
<b>Total</b>	<b>28,765</b>	<b>31,350</b>	<b>2,585</b>	<b>9.0</b>	<b>449</b>	<b>459</b>	<b>10</b>	<b>2.3</b>	<b>1.56</b>	<b>1.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	272	301	29	10.5	County	38.30	36.11	0.00	0.00
(-) TIF Tax Capacity	34	33	0	-1.3	City/Town	54.26	50.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.53	4.82	55.45	52.93
(=) Taxable Tax Capacity	238	267	29	12.2	Special District	0.27	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.36	91.30	55.45	52.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,200	53,000	10.0	552	571	19	3.5	1.14	1.08
Res Hmstd: Avg Val	72,300	79,500	10.0	828	872	44	5.4	1.14	1.1
Res Hmstd: Hi Val	96,400	106,000	10.0	1,202	1,276	74	6.2	1.25	1.20
Res Hmstd: Ex-Hi Val	144,600	159,000	10.0	1,986	2,084	98	4.9	1.37	1.31
Apartment	300,000	309,500	3.2	5,352	5,171	-181	-3.4	1.78	1.67
Comm/Ind: Lo Val	150,000	155,600	3.7	4,186	4,128	-58	-1.4	2.79	2.65
Comm/Ind: Mid Val	300,000	311,100	3.7	9,491	9,302	-189	-2.0	3.16	2.99
Comm/Ind: Hi Val	1,000,000	1,037,000	3.7	34,244	33,455	-789	-2.3	3.42	3.23

**Grant County**

**Norcross city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	951	945	-6	-0.6	9	8	-1	-14.6	0.98	0.84
Res Non-Hm: exis	151	134	-17	-11.2	2	2	0	-21.9	1.44	1.26
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	95	94	-1	-1.5	2	2	0	-9.4	2.62	2.41
Com/Ind Hi: exis	451	523	72	16.0	15	16	1	7.7	3.37	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	59	54	-5	-7.8	2	2	0	-14.4	3.37	3.13
Ag HGA: Exist	108	132	24	22.4	1	1	0	13.0	1.11	1.02
Ag Hmstd Land	3,565	4,165	600	16.8	18	21	3	17.0	0.51	0.51
Ag Non-Hmstd	527	355	-172	-32.6	5	3	-2	-35.6	0.99	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,906</b>	<b>6,402</b>	<b>495</b>	<b>8.4</b>	<b>56</b>	<b>56</b>	<b>0</b>	<b>0.4</b>	<b>0.95</b>	<b>0.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	45	49	4	8.5	County	37.14	35.05	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.40	51.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.76	2.79	36.53	25.30
(=) Taxable Tax Capacity	45	49	4	8.5	Special District	4.19	5.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.48	95.12	36.53	25.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	25,400	25,200	-0.8	244	208	-37	-15.1	0.96	0.82
Res Hmstd: Avg Val	38,000	37,800	-0.5	366	311	-54	-14.8	0.96	0.82
Res Hmstd: Hi Val	50,700	50,400	-0.6	488	415	-73	-14.9	0.96	0.82
Res Hmstd: Ex-Hi Val	76,100	75,600	-0.7	733	623	-110	-15.0	0.96	0.82
Comm/Ind: Lo Val	150,000	174,000	16.0	3,928	4,364	436	11.1	2.62	2.51
Comm/Ind: Mid Val	300,000	348,000	16.0	8,982	9,805	823	9.2	2.99	2.82
Comm/Ind: Hi Val	1,000,000	1,160,100	16.0	32,569	35,202	2,633	8.1	3.26	3.03

**Grant County**

**Wendell city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,187	3,112	-75	-2.4	46	44	-3	-5.8	1.45	1.40
Res Non-Hm: exis	339	269	-70	-20.6	7	5	-2	-23.4	2.05	1.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	513	518	5	0.9	18	18	-1	-2.8	3.53	3.40
Com/Ind Hi: exis	693	712	19	2.7	31	31	0	-1.0	4.53	4.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	244	227	-18	-7.2	11	10	-1	-10.7	4.45	4.28
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,003	1,139	136	13.6	13	14	1	8.7	1.29	1.24
Ag Non-Hmstd	1,963	2,202	239	12.2	29	32	2	8.5	1.48	1.43
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	1.40
<b>Total</b>	<b>7,942</b>	<b>8,187</b>	<b>245</b>	<b>3.1</b>	<b>156</b>	<b>153</b>	<b>-3</b>	<b>-1.7</b>	<b>1.96</b>	<b>1.87</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	78	80	2	3.2	County	38.16	35.99	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	100.23	97.15	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.36	4.65	55.45	52.93
(=) Taxable Tax Capacity	78	80	2	3.2	Special District	4.19	5.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.95	143.10	55.45	52.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,400	29,700	-2.3	438	412	-26	-6.0	1.44	1.39
Res Hmstd: Avg Val	45,500	44,400	-2.4	656	616	-40	-6.1	1.44	1.39
Res Hmstd: Hi Val	60,700	59,300	-2.3	875	823	-52	-6.0	1.44	1.39
Res Hmstd: Ex-Hi Val	91,100	89,000	-2.3	1,423	1,326	-97	-6.8	1.56	1.49
Comm/Ind: Lo Val	150,000	154,100	2.7	5,302	5,286	-16	-0.3	3.53	3.43
Comm/Ind: Mid Val	300,000	308,200	2.7	12,094	12,010	-84	-0.7	4.03	3.9
Comm/Ind: Hi Val	1,000,000	1,027,400	2.7	43,790	43,391	-399	-0.9	4.38	4.22

**Hennepin County**

**Brooklyn Center city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	899,703	974,597	74,894	8.3	13,704	15,262	1,559	11.4	1.52	1.57
Res Non-Hm: exis	160,730	177,510	16,780	10.4	3,017	3,357	339	11.2	1.88	1.89
Apartments: exis	167,298	174,970	7,671	4.6	3,809	4,028	219	5.8	2.28	2.30
Low-inc Apts: ex	19,581	20,356	775	4.0	273	284	11	4.1	1.39	1.40
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	28,938	27,384	-1,554	-5.4	1,000	930	-69	-6.9	3.45	3.40
Com/Ind Hi: exis	372,817	372,628	-189	-0.1	16,947	16,653	-294	-1.7	4.55	4.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	20,236	21,242	1,005	5.0	913	939	26	2.8	4.51	4.42
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	179	179	0	-0.2	3	3	0	0.7	1.61	1.62
Miscellaneous	456	456	0	0.0	13	13	0	-0.8	2.93	2.91
New construction	0	9,391	9,391	0.0	0	342	342	0.0	0.00	3.65
<b>Total</b>	<b>1,669,940</b>	<b>1,778,713</b>	<b>108,773</b>	<b>6.5</b>	<b>39,678</b>	<b>41,811</b>	<b>2,133</b>	<b>5.4</b>	<b>2.38</b>	<b>2.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	19,386	20,610	1,224	6.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	2,764	2,884	120	4.3	City/Town	69.71	71.65	0.00	0.00
(-) FD Contrib Tax Cap	2,690	2,635	-55	-2.0	School District	36.83	36.90	22.27	22.90
(=) Taxable Tax Capacity	13,931	15,091	1,159	8.3	Special District	11.20	11.21	0.00	0.00
FD Distrib Tax Cap	6,834	6,506	-328	-4.8	<b>Total</b>	164.07	165.03	22.27	22.90

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	87,100	94,400	8.4	1,141	1,300	159	14.0	1.31	1.38
Res Hmstd: Avg Val	130,600	141,500	8.3	2,015	2,255	239	11.9	1.54	1.59
Res Hmstd: Hi Val	174,000	188,500	8.3	2,888	3,208	320	11.1	1.66	1.70
Res Hmstd: Ex-Hi Val	261,100	282,800	8.3	4,640	5,120	481	10.4	1.78	1.81
Apartment	300,000	313,800	4.6	6,821	7,192	372	5.4	2.27	2.29
Comm/Ind: Lo Val	150,000	149,900	-0.1	5,149	5,043	-106	-2.1	3.43	3.36
Comm/Ind: Mid Val	300,000	299,800	-0.1	11,903	11,651	-252	-2.1	3.97	3.89
Comm/Ind: Hi Val	1,000,000	999,500	-0.1	43,423	42,502	-921	-2.1	4.34	4.25

**Hennepin County**

**Champlin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,456,447	1,492,910	36,462	2.5	19,056	19,559	503	2.6	1.31	1.31
Res Non-Hm: exis	89,325	95,163	5,838	6.5	1,306	1,384	78	6.0	1.46	1.45
Apartments: exis	30,663	33,222	2,559	8.3	530	572	42	7.9	1.73	1.72
Low-inc Apts: ex	11,196	12,684	1,488	13.3	120	135	15	12.9	1.07	1.07
Seasnl Rec: exis	36,153	28,510	-7,644	-21.1	499	389	-110	-22.0	1.38	1.36
Com/Ind: Lo: exi	17,396	17,043	-353	-2.0	524	497	-26	-5.0	3.01	2.92
Com/Ind Hi: exis	145,897	147,188	1,291	0.9	5,753	5,620	-133	-2.3	3.94	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	10,446	10,584	138	1.3	412	404	-8	-1.9	3.94	3.82
Ag HGA: Exist	220	228	8	3.6	3	3	0	3.9	1.33	1.33
Ag Hmstd Land	262	259	-3	-1.1	1	1	0	-3.0	0.42	0.41
Ag Non-Hmstd	1,375	1,390	16	1.1	17	17	0	0.1	1.21	1.20
Miscellaneous	487	20	-467	-95.9	10	0	-9	-95.9	2.03	2.02
New construction	0	11,731	11,731	0.0	0	308	308	0.0	0.00	2.63
<b>Total</b>	<b>1,799,868</b>	<b>1,850,932</b>	<b>51,065</b>	<b>2.8</b>	<b>28,229</b>	<b>28,890</b>	<b>661</b>	<b>2.3</b>	<b>1.57</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	18,331	18,942	611	3.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	137	150	13	9.6	City/Town	41.15	42.73	0.00	0.00
(-) FD Contrib Tax Cap	1,218	1,316	98	8.0	School District	22.44	20.86	21.27	22.05
(=) Taxable Tax Capacity	16,975	17,475	500	2.9	Special District	11.35	11.15	0.00	0.00
FD Distrib Tax Cap	3,390	3,226	-165	-4.9	<b>Total</b>	121.26	120.01	21.27	22.05

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	135,100	138,500	2.5	1,621	1,670	49	3.0	1.20	1.21
Res Hmstd: Avg Val	202,600	207,700	2.5	2,657	2,728	71	2.7	1.31	1.31
Res Hmstd: Hi Val	270,100	276,900	2.5	3,693	3,786	93	2.5	1.37	1.37
Res Hmstd: Ex-Hi Val	405,200	415,300	2.5	5,766	5,900	134	2.3	1.42	1.42
Apartment	300,000	325,000	8.3	5,185	5,592	407	7.8	1.73	1.72
Comm/Ind: Lo Val	150,000	151,300	0.9	4,516	4,428	-88	-1.9	3.01	2.93
Comm/Ind: Mid Val	300,000	302,700	0.9	10,430	10,208	-222	-2.1	3.48	3.37
Comm/Ind: Hi Val	1,000,000	1,008,800	0.9	38,030	37,168	-862	-2.3	3.80	3.68

**Hennepin County**

**Crystal city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,075,489	1,087,560	12,071	1.1	16,004	16,389	385	2.4	1.49	1.51
Res Non-Hm: exis	85,995	106,461	20,466	23.8	1,490	1,854	364	24.4	1.73	1.74
Apartments: exis	101,371	115,753	14,382	14.2	2,083	2,401	318	15.3	2.06	2.07
Low-inc Apts: ex	2,958	3,179	220	7.4	38	41	3	8.4	1.28	1.29
Seasnl Rec: exis	18,121	10,763	-7,358	-40.6	281	169	-112	-39.9	1.55	1.57
Com/Ind: Lo: exi	24,023	25,110	1,087	4.5	787	803	17	2.1	3.28	3.20
Com/Ind Hi: exis	133,196	131,708	-1,488	-1.1	5,683	5,488	-195	-3.4	4.27	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,927	9,128	201	2.3	381	380	-1	-0.1	4.27	4.17
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	4,328	4,042	-286	-6.6	106	100	-6	-5.6	2.46	2.49
New construction	0	6,095	6,095	0.0	0	150	150	0.0	0.00	2.46
<b>Total</b>	<b>1,454,409</b>	<b>1,499,799</b>	<b>45,390</b>	<b>3.1</b>	<b>26,854</b>	<b>27,777</b>	<b>923</b>	<b>3.4</b>	<b>1.85</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	14,730	15,262	533	3.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	298	326	28	9.4	City/Town	49.21	51.79	1.46	1.42
(-) FD Contrib Tax Cap	1,088	1,088	0	0.0	School District	33.25	33.80	28.53	28.20
(=) Taxable Tax Capacity	13,344	13,848	505	3.8	Special District	11.62	11.39	0.00	0.00
FD Distrib Tax Cap	4,198	3,999	-198	-4.7	<b>Total</b>	140.41	142.24	29.99	29.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,400	104,600	1.2	1,370	1,402	32	2.3	1.32	1.34
Res Hmstd: Avg Val	155,100	156,800	1.1	2,316	2,366	50	2.1	1.49	1.51
Res Hmstd: Hi Val	206,700	209,000	1.1	3,261	3,330	69	2.1	1.58	1.59
Res Hmstd: Ex-Hi Val	310,100	313,600	1.1	5,153	5,261	108	2.1	1.66	1.68
Apartment	300,000	342,600	14.2	6,165	7,106	941	15.3	2.06	2.07
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,913	4,744	-168	-3.4	3.28	3.2
Comm/Ind: Mid Val	300,000	296,600	-1.1	11,313	10,908	-405	-3.6	3.77	3.68
Comm/Ind: Hi Val	1,000,000	988,800	-1.1	41,181	39,751	-1,430	-3.5	4.12	4.02

**Hennepin County**

**Deephaven city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	864,778	927,182	62,405	7.2	11,762	12,558	796	6.8	1.36	1.35
Res Non-Hm: exis	84,738	105,150	20,412	24.1	1,195	1,471	276	23.1	1.41	1.40
Apartments: exis	3,845	3,845	0	0.0	58	58	-1	-1.4	1.52	1.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	65,402	68,046	2,644	4.0	918	929	11	1.2	1.40	1.37
Com/Ind: Lo: exi	3,324	3,324	0	0.0	93	92	-1	-1.4	2.81	2.77
Com/Ind Hi: exis	14,577	14,725	148	1.0	534	530	-4	-0.8	3.66	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,022	3,053	31	1.0	111	110	-1	-0.7	3.66	3.60
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	684	684	0	0.0	12	12	0	-1.8	1.77	1.74
New construction	0	22,674	22,674	0.0	0	320	320	0.0	0.00	1.41
<b>Total</b>	<b>1,040,370</b>	<b>1,148,683</b>	<b>108,313</b>	<b>10.4</b>	<b>14,684</b>	<b>16,079</b>	<b>1,396</b>	<b>9.5</b>	<b>1.41</b>	<b>1.40</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,631	12,941	1,310	11.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.38	16.34	0.00	0.00
(-) FD Contrib Tax Cap	123	152	29	23.8	School District	25.07	22.88	26.48	30.08
(=) Taxable Tax Capacity	11,508	12,788	1,280	11.1	Special District	11.52	11.24	0.00	0.00
FD Distrib Tax Cap	130	131	1	0.8	<b>Total</b>	100.30	95.72	26.48	30.08

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	458,600	491,700	7.2	5,814	6,186	372	6.4	1.27	1.26
Res Hmstd: Avg Val	687,500	737,100	7.2	9,187	9,841	654	7.1	1.34	1.34
Res Hmstd: Hi Val	916,400	982,500	7.2	12,663	13,515	852	6.7	1.38	1.38
Res Hmstd: Ex-Hi Val	1,375,000	1,474,200	7.2	19,627	20,878	1,251	6.4	1.43	1.42
Apartment	300,000	300,000	0.0	4,556	4,492	-64	-1.4	1.52	1.5
Seas Rec: Lo Val	75,000	78,000	4.0	817	814	-2	-0.3	1.09	1.04
Seas Rec: Hi Val	200,000	208,100	4.1	2,337	2,331	-5	-0.2	1.17	1.12
Comm/Ind: Lo Val	150,000	151,500	1.0	4,218	4,213	-5	-0.1	2.81	2.78
Comm/Ind: Mid Val	300,000	303,000	1.0	9,709	9,662	-47	-0.5	3.24	3.19
Comm/Ind: Hi Val	1,000,000	1,010,100	1.0	35,334	35,095	-239	-0.7	3.53	3.47

**Hennepin County**

**Edina city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,874,374	7,052,878	178,504	2.6	94,285	100,528	6,242	6.6	1.37	1.43
Res Non-Hm: exis	982,727	1,040,073	57,346	5.8	13,988	15,333	1,345	9.6	1.42	1.47
Apartments: exis	378,430	461,931	83,501	22.1	6,023	7,574	1,551	25.7	1.59	1.64
Low-inc Apts: ex	30,183	34,397	4,214	14.0	295	341	46	15.7	0.98	0.99
Seasnl Rec: exis	2,346	2,003	-343	-14.6	30	26	-4	-13.7	1.30	1.31
Com/Ind: Lo: exi	55,575	56,466	891	1.6	1,596	1,602	6	0.4	2.87	2.84
Com/Ind Hi: exis	1,496,629	1,592,793	96,164	6.4	56,058	58,797	2,739	4.9	3.75	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	28,815	28,910	96	0.3	1,085	1,076	-9	-0.8	3.76	3.72
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	155,186	155,186	0.0	0	2,508	2,508	0.0	0.00	1.62
<b>Total</b>	<b>9,849,079</b>	<b>10,424,638</b>	<b>575,560</b>	<b>5.8</b>	<b>173,361</b>	<b>187,785</b>	<b>14,424</b>	<b>8.3</b>	<b>1.76</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	118,136	125,743	7,607	6.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	1,619	2,493	874	54.0	City/Town	26.55	27.12	0.63	0.55
(-) FD Contrib Tax Cap	9,626	10,679	1,053	10.9	School District	27.41	33.69	20.64	19.53
(=) Taxable Tax Capacity	106,891	112,570	5,679	5.3	Special District	11.22	10.92	0.00	0.00
FD Distrib Tax Cap	2,540	2,636	96	3.8	<b>Total</b>	111.51	117.00	21.27	20.08

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	298,900	306,700	2.6	3,854	4,091	238	6.2	1.29	1.33
Res Hmstd: Avg Val	448,100	459,700	2.6	5,950	6,301	351	5.9	1.33	1.37
Res Hmstd: Hi Val	597,300	612,800	2.6	8,202	8,730	527	6.4	1.37	1.42
Res Hmstd: Ex-Hi Val	896,200	919,500	2.6	13,004	13,831	826	6.4	1.45	1.50
Apartment	300,000	366,200	22.1	4,820	6,091	1,271	26.4	1.61	1.66
Comm/Ind: Lo Val	150,000	159,600	6.4	4,316	4,623	308	7.1	2.88	2.9
Comm/Ind: Mid Val	300,000	319,300	6.4	9,964	10,572	608	6.1	3.32	3.31
Comm/Ind: Hi Val	1,000,000	1,064,300	6.4	36,321	38,322	2,001	5.5	3.63	3.60



**Hennepin County**

**Excelsior city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	196,076	209,160	13,084	6.7	2,837	3,000	164	5.8	1.45	1.43
Res Non-Hm: exis	44,544	51,313	6,770	15.2	668	759	92	13.7	1.50	1.48
Apartments: exis	32,690	35,737	3,046	9.3	558	597	39	7.0	1.71	1.67
Low-inc Apts: ex	3,391	3,950	559	16.5	36	41	5	14.7	1.06	1.05
Seasnl Rec: exis	18,217	22,154	3,937	21.6	256	300	44	17.4	1.40	1.35
Com/Ind: Lo: exi	13,873	14,035	162	1.2	414	405	-9	-2.2	2.98	2.88
Com/Ind Hi: exis	65,495	71,343	5,848	8.9	2,547	2,671	123	4.8	3.89	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,134	2,168	33	1.6	83	81	-2	-2.3	3.89	3.74
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	439	450	11	2.5	9	9	0	-0.1	2.00	1.95
New construction	0	4,640	4,640	0.0	0	88	88	0.0	0.00	1.89
<b>Total</b>	<b>376,859</b>	<b>414,949</b>	<b>38,090</b>	<b>10.1</b>	<b>7,407</b>	<b>7,951</b>	<b>544</b>	<b>7.3</b>	<b>1.97</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,678	5,169	492	10.5	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	90	90	0	0.0	City/Town	32.46	30.25	0.00	0.00
(-) FD Contrib Tax Cap	511	581	70	13.8	School District	25.07	22.88	26.48	30.08
(=) Taxable Tax Capacity	<u>4,077</u>	<u>4,498</u>	<u>422</u>	<u>10.3</u>	Special District	<u>11.50</u>	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	150	141	-9	-6.0	<b>Total</b>	115.37	109.63	26.48	30.08

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	291,000	310,400	6.7	4,000	4,235	234	5.9	1.37	1.36
Res Hmstd: Avg Val	436,300	465,400	6.7	6,189	6,502	314	5.1	1.42	1.4
Res Hmstd: Hi Val	581,600	620,400	6.7	8,485	8,998	513	6.0	1.46	1.45
Res Hmstd: Ex-Hi Val	872,700	930,900	6.7	13,454	14,187	733	5.4	1.54	1.52
Apartment	300,000	328,000	9.3	5,121	5,482	361	7.0	1.71	1.67
Comm/Ind: Lo Val	150,000	163,400	8.9	4,475	4,826	351	7.8	2.98	2.95
Comm/Ind: Mid Val	300,000	326,800	8.9	10,310	10,943	633	6.1	3.44	3.35
Comm/Ind: Hi Val	1,000,000	1,089,300	8.9	37,537	39,486	1,950	5.2	3.75	3.62

**Hennepin County**

**Golden Valley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,893,230	1,927,271	34,041	1.8	30,453	30,825	372	1.2	1.61	1.60
Res Non-Hm: exis	110,519	123,899	13,379	12.1	1,936	2,149	213	11.0	1.75	1.73
Apartments: exis	101,678	117,348	15,670	15.4	2,022	2,297	275	13.6	1.99	1.96
Low-inc Apts: ex	23,690	24,112	422	1.8	305	301	-4	-1.4	1.29	1.25
Seasnl Rec: exis	53,603	44,097	-9,506	-17.7	881	716	-165	-18.7	1.64	1.62
Com/Ind: Lo: exi	52,870	55,867	2,997	5.7	1,707	1,742	35	2.0	3.23	3.12
Com/Ind Hi: exis	784,815	850,808	65,993	8.4	32,958	34,402	1,443	4.4	4.20	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	26,193	26,830	637	2.4	1,114	1,101	-13	-1.2	4.25	4.10
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	35,466	35,466	0.0	0	770	770	0.0	0.00	2.17
<b>Total</b>	<b>3,046,598</b>	<b>3,205,698</b>	<b>159,100</b>	<b>5.2</b>	<b>71,377</b>	<b>74,303</b>	<b>2,926</b>	<b>4.1</b>	<b>2.34</b>	<b>2.32</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	38,227	40,675	2,448	6.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	20	21	1	5.5	City/Town	54.52	54.44	0.00	0.00
(-) FD Contrib Tax Cap	5,994	5,881	-113	-1.9	School District	31.55	30.87	23.07	23.26
(=) Taxable Tax Capacity	32,213	34,773	2,560	7.9	Special District	10.57	10.43	0.00	0.00
FD Distrib Tax Cap	1,598	1,618	20	1.3	<b>Total</b>	142.96	141.01	23.07	23.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	178,400	181,600	1.8	2,659	2,689	29	1.1	1.49	1.48
Res Hmstd: Avg Val	267,500	272,300	1.8	4,253	4,294	41	1.0	1.59	1.58
Res Hmstd: Hi Val	356,600	363,000	1.8	5,847	5,899	52	0.9	1.64	1.63
Res Hmstd: Ex-Hi Val	535,100	544,700	1.8	9,010	9,106	96	1.1	1.68	1.67
Apartment	300,000	346,200	15.4	6,053	6,908	855	14.1	2.02	2
Comm/Ind: Lo Val	150,000	162,600	8.4	4,852	5,196	344	7.1	3.23	3.2
Comm/Ind: Mid Val	300,000	325,200	8.4	11,206	11,836	629	5.6	3.74	3.64
Comm/Ind: Hi Val	1,000,000	1,084,100	8.4	40,859	42,826	1,967	4.8	4.09	3.95

**Hennepin County**

**Hopkins city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	708,446	708,110	-336	0.0	11,142	11,205	63	0.6	1.57	1.58
Res Non-Hm: exis	147,575	161,534	13,958	9.5	2,623	2,885	262	10.0	1.78	1.79
Apartments: exis	256,979	286,073	29,094	11.3	5,280	5,908	628	11.9	2.05	2.07
Low-inc Apts: ex	9,885	11,124	1,239	12.5	125	141	16	13.2	1.26	1.27
Seasnl Rec: exis	5,141	6,227	1,087	21.1	89	109	19	21.5	1.74	1.75
Com/Ind: Lo: exi	43,518	45,618	2,100	4.8	1,415	1,446	31	2.2	3.25	3.17
Com/Ind Hi: exis	422,022	433,897	11,874	2.8	18,043	18,070	27	0.1	4.28	4.16
Publ U: Elec Gen	221	219	-1	-0.5	7	7	0	-2.6	3.26	3.19
Publ U: Other	10,110	10,387	277	2.7	432	433	0	0.1	4.28	4.16
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	1,492	1,506	14	0.9	40	41	0	1.1	2.70	2.70
New construction	0	12,784	12,784	0.0	0	266	266	0.0	0.00	2.08
<b>Total</b>	<b>1,605,389</b>	<b>1,677,479</b>	<b>72,090</b>	<b>4.5</b>	<b>39,197</b>	<b>40,510</b>	<b>1,313</b>	<b>3.3</b>	<b>2.44</b>	<b>2.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	20,816	21,769	953	4.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	2,090	2,216	126	6.0	City/Town	60.98	64.01	0.00	0.00
(-) FD Contrib Tax Cap	3,220	3,326	106	3.3	School District	29.99	28.42	17.92	18.72
(=) Taxable Tax Capacity	15,505	16,227	722	4.7	Special District	12.76	12.57	0.00	0.00
FD Distrib Tax Cap	2,432	2,561	129	5.3	<b>Total</b>	150.06	150.26	17.92	18.72

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	145,400	145,300	-0.1	2,080	2,092	12	0.6	1.43	1.44
Res Hmstd: Avg Val	217,900	217,800	0.0	3,396	3,415	20	0.6	1.56	1.57
Res Hmstd: Hi Val	290,500	290,400	0.0	4,713	4,740	27	0.6	1.62	1.63
Res Hmstd: Ex-Hi Val	435,800	435,600	0.0	7,321	7,361	40	0.6	1.68	1.69
Apartment	300,000	334,000	11.3	6,165	6,899	734	11.9	2.05	2.07
Comm/Ind: Lo Val	150,000	154,200	2.8	4,877	4,930	53	1.1	3.25	3.2
Comm/Ind: Mid Val	300,000	308,400	2.8	11,289	11,351	62	0.6	3.76	3.68
Comm/Ind: Hi Val	1,000,000	1,028,100	2.8	41,215	41,322	107	0.3	4.12	4.02

**Hennepin County**

**Long Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	147,295	145,944	-1,350	-0.9	2,058	2,037	-22	-1.1	1.40	1.40
Res Non-Hm: exis	15,171	16,357	1,186	7.8	234	250	16	6.9	1.54	1.53
Apartments: exis	5,277	5,424	147	2.8	93	95	2	2.3	1.76	1.75
Low-inc Apts: ex	2,410	2,500	90	3.7	26	27	1	3.4	1.09	1.08
Seasnl Rec: exis	684	944	260	38.0	10	13	4	36.3	1.42	1.40
Com/Ind: Lo: exi	11,701	11,969	268	2.3	356	351	-4	-1.3	3.04	2.94
Com/Ind Hi: exis	41,066	40,542	-524	-1.3	1,638	1,559	-79	-4.8	3.99	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,531	1,555	24	1.6	61	60	-1	-2.1	3.99	3.84
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	720	720	0.0	0	14	14	0.0	0.00	1.97
<b>Total</b>	<b>225,134</b>	<b>225,955</b>	<b>821</b>	<b>0.4</b>	<b>4,476</b>	<b>4,406</b>	<b>-70</b>	<b>-1.6</b>	<b>1.99</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,695	2,703	8	0.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	82	78	-4	-5.4	City/Town	44.49	43.80	0.00	0.00
(-) FD Contrib Tax Cap	388	372	-16	-4.2	School District	22.61	23.16	19.87	20.93
(=) Taxable Tax Capacity	2,224	2,253	29	1.3	Special District	11.50	11.23	0.00	0.00
FD Distrib Tax Cap	170	174	5	2.7	<b>Total</b>	124.93	123.46	19.87	20.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	185,800	184,100	-0.9	2,434	2,403	-31	-1.3	1.31	1.31
Res Hmstd: Avg Val	278,500	275,900	-0.9	3,881	3,831	-50	-1.3	1.39	1.39
Res Hmstd: Hi Val	371,300	367,900	-0.9	5,329	5,261	-67	-1.3	1.44	1.43
Res Hmstd: Ex-Hi Val	557,100	552,000	-0.9	8,245	8,131	-114	-1.4	1.48	1.47
Apartment	300,000	308,400	2.8	5,281	5,405	124	2.3	1.76	1.75
Comm/Ind: Lo Val	150,000	148,100	-1.3	4,562	4,348	-214	-4.7	3.04	2.94
Comm/Ind: Mid Val	300,000	296,200	-1.3	10,546	10,025	-521	-4.9	3.52	3.38
Comm/Ind: Hi Val	1,000,000	987,200	-1.3	38,470	36,594	-1,876	-4.9	3.85	3.71

**Hennepin County**

**Loretto city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	38,100	41,130	3,030	8.0	510	674	164	32.1	1.34	1.64
Res Non-Hm: exis	2,689	2,413	-276	-10.3	42	45	3	7.3	1.57	1.87
Apartments: exis	1,504	1,540	36	2.4	27	34	6	22.5	1.83	2.19
Low-inc Apts: ex	515	524	10	1.9	6	7	1	22.4	1.12	1.34
Seasnl Rec: exis	1,110	855	-255	-23.0	17	15	-2	-11.4	1.50	1.73
Com/Ind: Lo: exi	4,501	4,489	-12	-0.3	139	147	8	5.6	3.08	3.27
Com/Ind Hi: exis	7,039	7,039	0	0.0	286	301	16	5.4	4.06	4.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	490	497	7	1.5	20	21	1	7.0	4.06	4.28
Ag HGA: Exist	169	158	-11	-6.5	2	2	0	11.0	1.32	1.56
Ag Hmstd Land	17	17	0	-1.2	0	0	0	16.1	0.67	0.79
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	55	55	0.0	0	1	1	0.0	0.00	1.64
<b>Total</b>	<b>56,134</b>	<b>58,717</b>	<b>2,583</b>	<b>4.6</b>	<b>1,049</b>	<b>1,247</b>	<b>198</b>	<b>18.9</b>	<b>1.87</b>	<b>2.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	620	649	29	4.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	14	14	0	0.1	City/Town	55.61	55.88	0.00	0.00
(-) FD Contrib Tax Cap	85	85	0	-0.2	School District	23.86	48.34	15.07	21.69
(=) Taxable Tax Capacity	521	550	29	5.5	Special District	8.25	8.02	0.00	0.00
FD Distrib Tax Cap	85	85	0	0.4	<b>Total</b>	134.04	157.50	15.07	21.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	126,700	136,800	8.0	1,543	2,059	516	33.4	1.22	1.50
Res Hmstd: Avg Val	189,900	205,000	8.0	2,562	3,378	816	31.9	1.35	1.65
Res Hmstd: Hi Val	253,200	273,300	7.9	3,582	4,698	1,116	31.2	1.41	1.72
Res Hmstd: Ex-Hi Val	379,900	410,100	7.9	5,624	7,344	1,720	30.6	1.48	1.79
Apartment	300,000	307,100	2.4	5,479	6,712	1,234	22.5	1.83	2.19
Comm/Ind: Lo Val	150,000	150,000	0.0	4,626	4,899	273	5.9	3.08	3.27
Comm/Ind: Mid Val	300,000	300,000	0.0	10,718	11,323	605	5.6	3.57	3.77
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,148	41,300	2,152	5.5	3.91	4.13

**Hennepin County**

**Maple Plain city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	85,446	91,810	6,364	7.4	1,382	1,475	94	6.8	1.62	1.61
Res Non-Hm: exis	9,780	11,512	1,731	17.7	182	211	29	15.8	1.86	1.83
Apartments: exis	10,999	10,222	-777	-7.1	242	220	-22	-9.1	2.20	2.15
Low-inc Apts: ex	1,989	1,807	-182	-9.2	27	24	-3	-11.0	1.35	1.32
Seasn1 Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	10,744	10,898	155	1.4	362	353	-9	-2.4	3.37	3.24
Com/Ind Hi: exis	32,533	34,491	1,958	6.0	1,440	1,466	26	1.8	4.43	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,266	1,301	35	2.8	56	55	-1	-1.3	4.43	4.25
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	103	44	-59	-57.3	2	1	-1	-58.6	1.60	1.55
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	572	572	0.0	0	14	14	0.0	0.00	2.40
<b>Total</b>	<b>152,859</b>	<b>162,656</b>	<b>9,797</b>	<b>6.4</b>	<b>3,692</b>	<b>3,819</b>	<b>127</b>	<b>3.4</b>	<b>2.42</b>	<b>2.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,850	1,975	125	6.8	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	80.79	76.82	0.00	0.00
(-) FD Contrib Tax Cap	308	316	8	2.7	School District	22.61	23.16	19.87	20.93
(=) Taxable Tax Capacity	<u>1,542</u>	<u>1,659</u>	<u>117</u>	<u>7.6</u>	Special District	<u>10.30</u>	<u>10.04</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	238	237	0	-0.2	<b>Total</b>	160.03	155.28	19.87	20.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,100	132,300	7.5	1,796	1,938	142	7.9	1.46	1.46
Res Hmstd: Avg Val	184,500	198,200	7.4	2,989	3,191	202	6.8	1.62	1.61
Res Hmstd: Hi Val	246,000	264,300	7.4	4,184	4,448	264	6.3	1.70	1.68
Res Hmstd: Ex-Hi Val	369,100	396,600	7.5	6,576	6,964	389	5.9	1.78	1.76
Apartment	300,000	278,800	-7.1	6,597	5,995	-602	-9.1	2.2	2.15
Comm/Ind: Lo Val	150,000	159,000	6.0	5,053	5,243	190	3.8	3.37	3.3
Comm/Ind: Mid Val	300,000	318,100	6.0	11,692	12,006	315	2.7	3.9	3.77
Comm/Ind: Hi Val	1,000,000	1,060,200	6.0	42,671	43,552	881	2.1	4.27	4.11

**Hennepin County**

**Minnetonka Beach city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	210,652	206,141	-4,512	-2.1	3,009	2,961	-49	-1.6	1.43	1.44
Res Non-Hm: exis	63,179	72,470	9,291	14.7	919	1,056	137	14.9	1.45	1.46
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	988	2,779	1,791	181.3	14	39	25	177.2	1.44	1.41
Com/Ind: Lo: exi	150	150	0	0.0	4	4	0	-2.7	2.84	2.76
Com/Ind Hi: exis	4,296	4,166	-130	-3.0	160	150	-9	-5.8	3.72	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	471	477	7	1.4	17	17	0	-1.5	3.72	3.61
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7,167	7,167	0.0	0	104	104	0.0	0.00	1.45
<b>Total</b>	<b>279,736</b>	<b>293,350</b>	<b>13,614</b>	<b>4.9</b>	<b>4,124</b>	<b>4,331</b>	<b>208</b>	<b>5.0</b>	<b>1.47</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,264	3,428	164	5.0	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.80	27.01	0.00	0.00
(-) FD Contrib Tax Cap	32	32	0	0.2	School District	22.61	23.16	19.87	20.93
(=) Taxable Tax Capacity	<u>3,232</u>	<u>3,396</u>	<u>164</u>	<u>5.1</u>	Special District	<u>11.50</u>	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	11	10	-1	-7.1	<b>Total</b>	107.24	106.67	19.87	20.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	767,800	751,400	-2.1	10,477	10,258	-219	-2.1	1.36	1.37
Res Hmstd: Avg Val	1,151,100	1,126,400	-2.1	16,377	16,043	-334	-2.0	1.42	1.42
Res Hmstd: Hi Val	1,534,400	1,501,500	-2.1	22,277	21,830	-447	-2.0	1.45	1.45
Res Hmstd: Ex-Hi Val	2,302,200	2,252,900	-2.1	34,095	33,421	-674	-2.0	1.48	1.48
Comm/Ind: Lo Val	150,000	145,500	-3.0	4,258	4,017	-240	-5.6	2.84	2.76
Comm/Ind: Mid Val	300,000	290,900	-3.0	9,835	9,230	-605	-6.2	3.28	3.17
Comm/Ind: Hi Val	1,000,000	969,700	-3.0	35,865	33,746	-2,119	-5.9	3.59	3.48

**Hennepin County**

**Mound city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	780,766	780,097	-669	-0.1	10,785	10,682	-103	-1.0	1.38	1.37
Res Non-Hm: exis	196,011	203,983	7,972	4.1	2,926	3,017	91	3.1	1.49	1.48
Apartments: exis	16,086	16,487	400	2.5	285	289	5	1.6	1.77	1.76
Low-inc Apts: ex	2,113	2,153	40	1.9	23	23	0	1.0	1.08	1.07
Seasnl Rec: exis	25,079	25,390	311	1.2	383	388	5	1.3	1.53	1.53
Com/Ind: Lo: exi	9,579	9,368	-211	-2.2	288	272	-16	-5.5	3.01	2.90
Com/Ind Hi: exis	28,652	32,459	3,808	13.3	1,134	1,242	108	9.5	3.96	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,553	5,388	-165	-3.0	219	206	-14	-6.2	3.95	3.82
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	740	740	0	0.0	17	17	0	-0.9	2.31	2.29
New construction	0	7,041	7,041	0.0	0	106	106	0.0	0.00	1.51
<b>Total</b>	<b>1,064,580</b>	<b>1,083,106</b>	<b>18,526</b>	<b>1.7</b>	<b>16,060</b>	<b>16,242</b>	<b>182</b>	<b>1.1</b>	<b>1.51</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,770	11,003	233	2.2	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	384	489	105	27.2	City/Town	50.07	51.03	0.00	0.00
(-) FD Contrib Tax Cap	261	277	16	6.1	School District	20.37	19.98	14.70	13.95
(=) Taxable Tax Capacity	10,124	10,237	113	1.1	Special District	13.10	13.03	0.00	0.00
FD Distrib Tax Cap	862	849	-13	-1.5	<b>Total</b>	129.87	129.30	14.70	13.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	173,000	172,900	-0.1	2,220	2,196	-23	-1.0	1.28	1.27
Res Hmstd: Avg Val	259,400	259,200	-0.1	3,570	3,533	-37	-1.0	1.38	1.36
Res Hmstd: Hi Val	345,800	345,500	-0.1	4,920	4,870	-50	-1.0	1.42	1.41
Res Hmstd: Ex-Hi Val	518,800	518,400	-0.1	7,561	7,485	-76	-1.0	1.46	1.44
Apartment	300,000	307,500	2.5	5,311	5,399	88	1.7	1.77	1.76
Comm/Ind: Lo Val	150,000	169,900	13.3	4,509	5,118	609	13.5	3.01	3.01
Comm/Ind: Mid Val	300,000	339,900	13.3	10,448	11,622	1,174	11.2	3.48	3.42
Comm/Ind: Hi Val	1,000,000	1,132,900	13.3	38,164	41,964	3,800	10.0	3.82	3.70



**Hennepin County**

**Osseo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	89,203	97,292	8,089	9.1	1,402	1,516	114	8.1	1.57	1.56
Res Non-Hm: exis	12,011	14,765	2,754	22.9	228	269	42	18.3	1.90	1.82
Apartments: exis	29,105	31,398	2,293	7.9	654	682	28	4.3	2.25	2.17
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,696	1,617	-79	-4.7	29	27	-2	-7.0	1.72	1.67
Com/Ind: Lo: exi	13,350	12,981	-370	-2.8	458	425	-33	-7.1	3.43	3.27
Com/Ind Hi: exis	46,594	45,401	-1,192	-2.6	2,084	1,940	-144	-6.9	4.47	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,227	2,284	57	2.6	100	98	-2	-2.0	4.47	4.27
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	166	166	0	0.0	4	4	0	-3.2	2.64	2.55
New construction	0	9,357	9,357	0.0	0	245	245	0.0	0.00	2.62
<b>Total</b>	194,352	215,261	20,909	10.8	4,959	5,207	248	5.0	2.55	2.42

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,414	2,664	250	10.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	251	356	105	41.7	City/Town	72.89	70.59	0.00	0.00
(-) FD Contrib Tax Cap	432	426	-6	-1.3	School District	27.08	26.13	29.40	27.77
(=) Taxable Tax Capacity	1,731	1,882	151	8.7	Special District	9.97	9.69	0.00	0.00
FD Distrib Tax Cap	357	381	24	6.7	<b>Total</b>	156.27	151.67	29.40	27.77

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	92,600	101,000	9.1	1,268	1,385	118	9.3	1.37	1.37
Res Hmstd: Avg Val	138,800	151,400	9.1	2,190	2,359	168	7.7	1.58	1.56
Res Hmstd: Hi Val	185,000	201,800	9.1	3,113	3,332	219	7.0	1.68	1.65
Res Hmstd: Ex-Hi Val	277,600	302,800	9.1	4,963	5,282	320	6.4	1.79	1.74
Apartment	300,000	323,600	7.9	6,742	7,034	292	4.3	2.25	2.17
Comm/Ind: Lo Val	150,000	146,200	-2.5	5,143	4,787	-356	-6.9	3.43	3.27
Comm/Ind: Mid Val	300,000	292,300	-2.6	11,852	10,992	-861	-7.3	3.95	3.76
Comm/Ind: Hi Val	1,000,000	974,400	-2.6	43,165	40,138	-3,027	-7.0	4.32	4.12

**Hennepin County**

**Richfield city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,669,631	1,709,587	39,955	2.4	23,714	24,753	1,039	4.4	1.42	1.45
Res Non-Hm: exis	221,764	233,638	11,873	5.4	3,629	3,867	238	6.6	1.64	1.66
Apartments: exis	269,066	293,839	24,774	9.2	5,284	5,845	561	10.6	1.96	1.99
Low-inc Apts: ex	13,182	13,817	635	4.8	158	168	10	6.2	1.20	1.22
Seasnl Rec: exis	5,243	5,399	156	3.0	84	87	3	4.1	1.60	1.61
Com/Ind: Lo: exi	31,863	31,363	-501	-1.6	1,010	973	-37	-3.6	3.17	3.10
Com/Ind Hi: exis	526,496	550,625	24,129	4.6	21,980	22,495	516	2.3	4.17	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,953	17,016	5,062	42.4	499	695	196	39.3	4.17	4.09
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	1,685	1,807	122	7.2	33	36	3	8.6	1.96	1.99
New construction	0	16,987	16,987	0.0	0	518	518	0.0	0.00	3.05
<b>Total</b>	<b>2,750,885</b>	<b>2,874,077</b>	<b>123,192</b>	<b>4.5</b>	<b>56,390</b>	<b>59,438</b>	<b>3,048</b>	<b>5.4</b>	<b>2.05</b>	<b>2.07</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	31,673	33,406	1,733	5.5	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	3,349	3,715	366	10.9	City/Town	60.06	60.94	0.00	0.00
(-) FD Contrib Tax Cap	3,697	4,087	390	10.5	School District	26.61	28.75	15.31	15.55
(=) Taxable Tax Capacity	24,626	25,604	978	4.0	Special District	11.85	11.73	0.00	0.00
FD Distrib Tax Cap	5,430	5,353	-77	-1.4	<b>Total</b>	144.85	146.68	15.31	15.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,500	120,300	2.4	1,496	1,564	69	4.6	1.27	1.30
Res Hmstd: Avg Val	176,100	180,300	2.4	2,510	2,617	106	4.2	1.43	1.45
Res Hmstd: Hi Val	234,800	240,400	2.4	3,527	3,671	144	4.1	1.50	1.53
Res Hmstd: Ex-Hi Val	352,300	360,700	2.4	5,562	5,782	220	3.9	1.58	1.60
Apartment	300,000	327,600	9.2	5,891	6,516	625	10.6	1.96	1.99
Comm/Ind: Lo Val	150,000	156,900	4.6	4,754	4,936	182	3.8	3.17	3.15
Comm/Ind: Mid Val	300,000	313,700	4.6	11,017	11,342	326	3.0	3.67	3.62
Comm/Ind: Hi Val	1,000,000	1,045,800	4.6	40,241	41,252	1,011	2.5	4.02	3.94

**Hennepin County**

**Robbinsdale city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	642,530	638,066	-4,464	-0.7	9,498	9,510	13	0.1	1.48	1.49
Res Non-Hm: exis	89,794	88,648	-1,147	-1.3	1,611	1,599	-12	-0.7	1.79	1.80
Apartments: exis	51,905	55,473	3,568	6.9	1,059	1,145	86	8.1	2.04	2.06
Low-inc Apts: ex	14,832	15,928	1,096	7.4	188	204	16	8.6	1.27	1.28
Seasnl Rec: exis	18,910	15,035	-3,875	-20.5	294	236	-58	-19.6	1.55	1.57
Com/Ind: Lo: exi	15,166	15,969	803	5.3	495	507	12	2.3	3.27	3.17
Com/Ind Hi: exis	53,857	50,562	-3,295	-6.1	2,294	2,092	-202	-8.8	4.26	4.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,763	9,002	240	2.7	373	373	-1	-0.2	4.26	4.14
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	129	129	0	0.0	3	3	0	1.2	2.39	2.42
New construction	0	3,618	3,618	0.0	0	69	69	0.0	0.00	1.91
<b>Total</b>	<b>895,886</b>	<b>892,430</b>	<b>-3,456</b>	<b>-0.4</b>	<b>15,815</b>	<b>15,738</b>	<b>-77</b>	<b>-0.5</b>	<b>1.77</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	8,858	8,792	-66	-0.7	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	295	338	43	14.6	City/Town	49.49	52.03	0.00	0.00
(-) FD Contrib Tax Cap	527	302	-225	-42.7	School District	33.25	33.80	28.53	28.20
(=) Taxable Tax Capacity	8,036	8,152	116	1.4	Special District	11.38	11.52	0.00	0.00
FD Distrib Tax Cap	2,775	2,661	-114	-4.1	<b>Total</b>	140.45	142.62	28.53	28.20

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	102,400	101,700	-0.7	1,337	1,337	0	0.0	1.31	1.31
Res Hmstd: Avg Val	153,600	152,500	-0.7	2,267	2,270	3	0.1	1.48	1.49
Res Hmstd: Hi Val	204,700	203,300	-0.7	3,195	3,203	8	0.2	1.56	1.58
Res Hmstd: Ex-Hi Val	307,200	305,100	-0.7	5,056	5,072	16	0.3	1.65	1.66
Apartment	300,000	320,600	6.9	6,123	6,620	497	8.1	2.04	2.06
Comm/Ind: Lo Val	150,000	140,800	-6.1	4,899	4,469	-430	-8.8	3.27	3.17
Comm/Ind: Mid Val	300,000	281,600	-6.1	11,289	10,208	-1,081	-9.6	3.76	3.62
Comm/Ind: Hi Val	1,000,000	938,800	-6.1	41,107	37,405	-3,702	-9.0	4.11	3.98

**Hennepin County**

**Rogers city**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	823,514	868,931	45,417	5.5	12,134	12,331	197	1.6	1.47	1.42
Res Non-Hm: exis	52,982	49,480	-3,502	-6.6	859	764	-95	-11.1	1.62	1.54
Apartments: exis	45,619	48,000	2,382	5.2	873	877	4	0.5	1.91	1.83
Low-inc Apts: ex	4,009	4,093	84	2.1	47	46	-1	-2.4	1.18	1.12
Seasnl Rec: exis	22,621	18,606	-4,015	-17.7	349	273	-76	-21.9	1.54	1.46
Com/Ind: Lo: exi	45,723	45,573	-150	-0.3	1,443	1,361	-82	-5.7	3.16	2.99
Com/Ind Hi: exis	470,207	498,386	28,179	6.0	19,480	19,521	41	0.2	4.14	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	17,491	17,996	505	2.9	721	702	-19	-2.6	4.12	3.90
Ag HGA: Exist	9,459	9,916	457	4.8	135	137	2	1.2	1.43	1.38
Ag Hmstd Land	26,736	26,531	-206	-0.8	161	146	-15	-9.3	0.60	0.55
Ag Non-Hmstd	27,648	25,641	-2,007	-7.3	372	328	-44	-11.7	1.35	1.28
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	50,431	50,431	0.0	0	1,479	1,479	0.0	0.00	2.93
<b>Total</b>	<b>1,546,009</b>	<b>1,663,585</b>	<b>117,575</b>	<b>7.6</b>	<b>36,572</b>	<b>37,963</b>	<b>1,391</b>	<b>3.8</b>	<b>2.37</b>	<b>2.28</b>

**Tax Base**

**Tax Rates**

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	20,035	21,820	1,785	8.9	County	46.33	45.27	0.00	0.00	
(-) TIF Tax Capacity	276	291	15	5.6	City/Town	40.39	37.85	0.00	0.00	
(-) FD Contrib Tax Cap	3,986	4,114	128	3.2	School District	42.12	38.99	19.12	19.21	
(=) Taxable Tax Capacity	15,774	17,416	1,642	10.4	Special District	8.37	8.24	0.00	0.00	
FD Distrib Tax Cap	1,101	1,120	19	1.7	<b>Total</b>	137.22	130.35	19.12	19.21	

**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	164,800	173,900		5.5	2,269	2,319	51	2.2	1.38	1.33
Res Hmstd: Avg Val	247,100	260,700		5.5	3,657	3,719	62	1.7	1.48	1.43
Res Hmstd: Hi Val	329,400	347,600		5.5	5,045	5,121	76	1.5	1.53	1.47
Res Hmstd: Ex-Hi Val	494,200	521,500		5.5	7,726	7,870	144	1.9	1.56	1.51
Apartment	300,000	315,700		5.2	5,719	5,750	31	0.5	1.91	1.82
Comm/Ind: Lo Val	150,000	159,000		6.0	4,725	4,825	100	2.1	3.15	3.03
Comm/Ind: Mid Val	300,000	318,000		6.0	10,930	11,045	115	1.1	3.64	3.47
Comm/Ind: Hi Val	1,000,000	1,059,900		6.0	39,885	40,068	183	0.5	3.99	3.78

**Hennepin County**

**St. Bonifacius city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	145,594	153,720	8,126	5.6	1,764	1,816	52	2.9	1.21	1.18
Res Non-Hm: exis	10,859	11,350	491	4.5	150	151	1	0.6	1.38	1.33
Apartments: exis	1,831	1,859	28	1.5	30	30	-1	-2.1	1.65	1.59
Low-inc Apts: ex	1,081	1,103	22	2.0	11	11	0	-1.5	1.01	0.97
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,610	6,560	-50	-0.8	195	184	-11	-5.5	2.95	2.80
Com/Ind Hi: exis	15,248	15,407	159	1.0	593	570	-23	-3.9	3.89	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,167	1,184	17	1.4	45	44	-2	-3.5	3.89	3.70
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	181	181	0	0.0	1	1	0	-4.0	0.61	0.59
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	217	217	0.0	0	6	6	0.0	0.00	2.94
<b>Total</b>	<b>182,571</b>	<b>191,581</b>	<b>9,010</b>	<b>4.9</b>	<b>2,789</b>	<b>2,812</b>	<b>23</b>	<b>0.8</b>	<b>1.53</b>	<b>1.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,870	1,968	99	5.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	30.52	28.97	0.00	0.00
(-) FD Contrib Tax Cap	166	168	2	1.0	School District	35.22	33.20	12.38	12.55
(=) Taxable Tax Capacity	1,704	1,801	97	5.7	Special District	9.99	9.75	0.00	0.00
FD Distrib Tax Cap	323	327	4	1.2	<b>Total</b>	122.05	117.18	12.38	12.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	126,600	133,700	5.6	1,386	1,439	53	3.8	1.1	1.08
Res Hmstd: Avg Val	189,800	200,400	5.6	2,305	2,375	69	3.0	1.21	1.19
Res Hmstd: Hi Val	253,000	267,100	5.6	3,225	3,311	86	2.7	1.27	1.24
Res Hmstd: Ex-Hi Val	379,600	400,800	5.6	5,065	5,186	121	2.4	1.33	1.29
Apartment	300,000	304,600	1.5	4,948	4,844	-104	-2.1	1.65	1.59
Comm/Ind: Lo Val	150,000	151,600	1.1	4,419	4,265	-154	-3.5	2.95	2.81
Comm/Ind: Mid Val	300,000	303,100	1.0	10,249	9,866	-383	-3.7	3.42	3.26
Comm/Ind: Hi Val	1,000,000	1,010,400	1.0	37,457	36,015	-1,442	-3.9	3.75	3.56

**Hennepin County**

**St. Louis Park city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,065,881	3,199,045	133,164	4.3	44,417	45,180	763	1.7	1.45	1.41
Res Non-Hm: exis	444,512	469,094	24,582	5.5	6,991	7,157	167	2.4	1.57	1.53
Apartments: exis	699,194	790,087	90,893	13.0	13,025	14,313	1,288	9.9	1.86	1.81
Low-inc Apts: ex	32,399	36,424	4,025	12.4	373	401	27	7.3	1.15	1.10
Seasnl Rec: exis	0	1,817	1,817	0.0	0	27	27	0.0	0.00	1.46
Com/Ind: Lo: exi	92,019	102,289	10,270	11.2	2,866	3,025	159	5.5	3.11	2.96
Com/Ind Hi: exis	1,098,793	1,151,440	52,647	4.8	44,777	44,642	-134	-0.3	4.08	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	38,119	38,443	324	0.9	1,553	1,490	-63	-4.1	4.07	3.88
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	546	573	27	4.9	12	12	0	2.3	2.19	2.13
New construction	0	96,307	96,307	0.0	0	2,633	2,633	0.0	0.00	2.73
<b>Total</b>	<b>5,471,462</b>	<b>5,885,518</b>	<b>414,056</b>	<b>7.6</b>	<b>114,014</b>	<b>118,880</b>	<b>4,866</b>	<b>4.3</b>	<b>2.08</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	66,277	71,866	5,588	8.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	5,894	6,798	904	15.3	City/Town	47.69	46.09	0.00	0.00
(-) FD Contrib Tax Cap	8,426	7,783	-643	-7.6	School District	23.18	24.34	23.50	20.59
(=) Taxable Tax Capacity	51,957	57,285	5,327	10.3	Special District	13.08	12.78	0.00	0.00
FD Distrib Tax Cap	4,547	4,614	68	1.5	<b>Total</b>	130.28	128.47	23.50	20.59

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	158,200	165,100		4.4	2,133	2,173	40	1.9	1.35	1.32
Res Hmstd: Avg Val	237,100	247,400		4.3	3,439	3,495	56	1.6	1.45	1.41
Res Hmstd: Hi Val	316,100	329,800		4.3	4,746	4,819	72	1.5	1.50	1.46
Res Hmstd: Ex-Hi Val	474,300	494,900		4.3	7,294	7,377	83	1.1	1.54	1.49
Apartment	300,000	339,000		13.0	5,590	6,142	551	9.9	1.86	1.81
Comm/Ind: Lo Val	150,000	157,200		4.8	4,672	4,717	45	1.0	3.11	3.00
Comm/Ind: Mid Val	300,000	314,400		4.8	10,783	10,810	27	0.2	3.59	3.44
Comm/Ind: Hi Val	1,000,000	1,047,900		4.8	39,302	39,240	-62	-0.2	3.93	3.74

Hennepin County

Spring Park city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	86,921	89,627	2,706	3.1	1,164	1,165	1	0.1	1.34	1.30
Res Non-Hm: exis	37,502	42,143	4,641	12.4	514	558	43	8.4	1.37	1.32
Apartments: exis	44,042	48,203	4,161	9.4	722	763	42	5.8	1.64	1.58
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	22,321	20,072	-2,249	-10.1	324	284	-40	-12.4	1.45	1.42
Com/Ind: Lo: exi	4,015	4,013	-2	0.0	118	113	-6	-5.0	2.95	2.80
Com/Ind Hi: exis	24,054	24,692	638	2.7	934	912	-23	-2.4	3.88	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	856	879	23	2.7	33	32	-1	-2.4	3.88	3.69
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,189	1,189	0.0	0	17	17	0.0	0.00	1.42
<b>Total</b>	219,710	230,818	11,108	5.1	3,810	3,844	34	0.9	1.73	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,600	2,734	134	5.2	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	84	105	21	25.0	City/Town	41.12	39.06	0.00	0.00
(-) FD Contrib Tax Cap	222	222	0	0.1	School District	20.37	19.98	14.70	13.95
(=) Taxable Tax Capacity	2,294	2,407	113	4.9	Special District	11.50	11.23	0.00	0.00
FD Distrib Tax Cap	131	165	34	25.9	<b>Total</b>	119.32	115.54	14.70	13.95

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	243,200	250,800	3.1	3,076	3,078	2	0.1	1.26	1.23
Res Hmstd: Avg Val	364,700	376,100	3.1	4,835	4,831	-4	-0.1	1.33	1.28
Res Hmstd: Hi Val	486,100	501,200	3.1	6,515	6,493	-21	-0.3	1.34	1.3
Res Hmstd: Ex-Hi Val	729,300	752,000	3.1	10,458	10,465	7	0.1	1.43	1.39
Apartment	300,000	328,300	9.4	4,915	5,199	284	5.8	1.64	1.58
Seas Rec: Lo Val	75,000	67,400	-10.1	959	835	-124	-12.9	1.28	1.24
Seas Rec: Hi Val	200,000	179,800	-10.1	2,717	2,358	-359	-13.2	1.36	1.31
Comm/Ind: Lo Val	150,000	154,000	2.7	4,425	4,353	-72	-1.6	2.95	2.83
Comm/Ind: Mid Val	300,000	308,000	2.7	10,252	10,039	-214	-2.1	3.42	3.26
Comm/Ind: Hi Val	1,000,000	1,026,500	2.7	37,444	36,564	-880	-2.4	3.74	3.56

Hennepin County

Tonka Bay city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	382,166	373,157	-9,009	-2.4	5,271	5,137	-135	-2.6	1.38	1.38
Res Non-Hm: exis	57,710	65,512	7,802	13.5	829	937	108	13.0	1.44	1.43
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	68,872	74,630	5,758	8.4	970	1,021	51	5.3	1.41	1.37
Com/Ind: Lo: exi	1,280	1,280	0	0.0	39	37	-2	-4.2	3.05	2.92
Com/Ind Hi: exis	5,810	5,936	126	2.2	231	225	-6	-2.6	3.97	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	993	1,006	13	1.3	39	38	-1	-3.3	3.97	3.79
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,194	2,194	0.0	0	31	31	0.0	0.00	1.40
<b>Total</b>	<b>516,831</b>	<b>523,715</b>	<b>6,884</b>	<b>1.3</b>	<b>7,380</b>	<b>7,426</b>	<b>46</b>	<b>0.6</b>	<b>1.43</b>	<b>1.42</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	5,840	5,925	84	1.4	County	46.33	45.27		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	18.08	18.12		0.00	0.00
(-) FD Contrib Tax Cap	86	85	-1	-1.6	School District	25.07	22.88		26.48	30.08
(=) Taxable Tax Capacity	5,754	5,840	86	1.5	Special District	11.50	11.23		0.00	0.00
FD Distrib Tax Cap	42	43	1	3.4	<b>Total</b>	100.98	97.50		26.48	30.08

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	482,000	470,600	-2.4	6,144	6,004	-140	-2.3	1.27	1.28
Res Hmstd: Avg Val	722,700	705,700	-2.4	9,774	9,505	-269	-2.8	1.35	1.35
Res Hmstd: Hi Val	963,300	940,600	-2.4	13,449	13,074	-374	-2.8	1.4	1.39
Res Hmstd: Ex-Hi Val	1,445,300	1,411,200	-2.4	20,809	20,226	-584	-2.8	1.44	1.43
Seas Rec: Lo Val	75,000	81,300	8.4	822	867	46	5.6	1.1	1.07
Seas Rec: Hi Val	200,000	216,700	8.4	2,350	2,470	120	5.1	1.18	1.14
Comm/Ind: Lo Val	150,000	153,300	2.2	4,570	4,502	-68	-1.5	3.05	2.94
Comm/Ind: Mid Val	300,000	306,500	2.2	10,531	10,308	-223	-2.1	3.51	3.36
Comm/Ind: Hi Val	1,000,000	1,021,700	2.2	38,349	37,416	-933	-2.4	3.83	3.66



**Hennepin County**

**Wayzata city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	708,874	726,981	18,107	2.6	10,221	10,240	19	0.2	1.44	1.41
Res Non-Hm: exis	178,479	223,190	44,711	25.1	2,706	3,311	605	22.4	1.52	1.48
Apartments: exis	103,371	107,563	4,192	4.1	1,665	1,685	20	1.2	1.61	1.57
Low-inc Apts: ex	6,675	5,510	-1,166	-17.5	67	53	-14	-21.2	1.00	0.96
Seasnl Rec: exis	192,721	188,071	-4,650	-2.4	2,959	2,830	-129	-4.4	1.54	1.50
Com/Ind: Lo: exi	20,945	22,771	1,826	8.7	615	637	22	3.6	2.93	2.80
Com/Ind Hi: exis	288,537	290,627	2,090	0.7	11,060	10,615	-445	-4.0	3.83	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,832	9,244	412	4.7	338	338	-1	-0.3	3.83	3.65
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	1,680	1,680	0	0.0	32	31	-1	-2.7	1.89	1.84
New construction	0	83,418	83,418	0.0	0	1,389	1,389	0.0	0.00	1.67
<b>Total</b>	<b>1,510,115</b>	<b>1,659,055</b>	<b>148,940</b>	<b>9.9</b>	<b>29,664</b>	<b>31,129</b>	<b>1,466</b>	<b>4.9</b>	<b>1.96</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	19,744	21,635	1,892	9.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	1,310	2,021	711	54.3	City/Town	25.69	24.67	1.62	1.45
(-) FD Contrib Tax Cap	2,324	2,333	10	0.4	School District	26.20	26.08	22.29	21.14
(=) Taxable Tax Capacity	16,111	17,281	1,171	7.3	Special District	11.50	11.23	0.00	0.00
FD Distrib Tax Cap	124	143	20	15.8	<b>Total</b>	109.72	107.26	23.92	22.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	446,800	458,200	2.6	5,971	5,950	-21	-0.4	1.34	1.3
Res Hmstd: Avg Val	669,800	686,900	2.6	9,417	9,421	4	0.0	1.41	1.37
Res Hmstd: Hi Val	892,900	915,700	2.6	13,010	13,005	-5	0.0	1.46	1.42
Res Hmstd: Ex-Hi Val	1,339,700	1,373,900	2.6	20,207	20,184	-23	-0.1	1.51	1.47
Apartment	300,000	312,200	4.1	4,832	4,891	59	1.2	1.61	1.57
Seas Rec: Lo Val	75,000	73,200	-2.4	887	846	-41	-4.6	1.18	1.16
Seas Rec: Hi Val	200,000	195,200	-2.4	2,525	2,406	-119	-4.7	1.26	1.23
Comm/Ind: Lo Val	150,000	151,100	0.7	4,402	4,234	-168	-3.8	2.93	2.80
Comm/Ind: Mid Val	300,000	302,200	0.7	10,152	9,753	-399	-3.9	3.38	3.23
Comm/Ind: Hi Val	1,000,000	1,007,200	0.7	36,986	35,504	-1,482	-4.0	3.7	3.53

**Hennepin County**

**Medicine Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	61,874	61,883	8	0.0	904	928	23	2.6	1.46	1.50
Res Non-Hm: exis	12,052	10,183	-1,869	-15.5	178	156	-22	-12.6	1.48	1.53
Apartments: exis	1,623	1,623	0	0.0	27	28	1	3.0	1.69	1.74
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,689	1,316	-373	-22.1	23	19	-4	-19.4	1.36	1.41
Com/Ind: Lo: exi	1,010	1,252	242	24.0	30	36	6	21.5	2.96	2.90
Com/Ind Hi: exis	829	829	0	0.0	32	31	-1	-1.9	3.87	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182	184	2	1.0	7	7	0	-1.0	3.87	3.79
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,048	1,048	0.0	0	16	16	0.0	0.00	1.51
<b>Total</b>	<b>79,259</b>	<b>78,318</b>	<b>-942</b>	<b>-1.2</b>	<b>1,202</b>	<b>1,221</b>	<b>19</b>	<b>1.6</b>	<b>1.52</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	855	845	-10	-1.2	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.13	40.45	0.00	0.00
(-) FD Contrib Tax Cap	11	12	0	1.3	School District	26.22	26.10	22.31	21.14
(=) Taxable Tax Capacity	844	834	-10	-1.2	Special District	10.54	10.41	0.00	0.00
FD Distrib Tax Cap	18	19	0	2.3	<b>Total</b>	117.22	122.24	22.31	21.14

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	400,700	400,800	0.0	5,577	5,732	155	2.8	1.39	1.43
Res Hmstd: Avg Val	600,700	600,800	0.0	8,676	8,922	246	2.8	1.44	1.49
Res Hmstd: Hi Val	800,800	800,900	0.0	12,055	12,403	348	2.9	1.51	1.55
Res Hmstd: Ex-Hi Val	1,201,400	1,201,600	0.0	18,818	19,373	555	2.9	1.57	1.61
Apartment	300,000	300,000	0.0	5,065	5,218	153	3.0	1.69	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,437	4,348	-89	-2.0	2.96	2.9
Comm/Ind: Mid Val	300,000	300,000	0.0	10,242	10,040	-202	-2.0	3.41	3.35
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,331	36,604	-727	-1.9	3.73	3.66

**Hennepin County**

**Woodland city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	195,074	210,921	15,847	8.1	2,645	2,847	202	7.6	1.36	1.35
Res Non-Hm: exis	24,262	33,890	9,628	39.7	336	464	128	38.3	1.38	1.37
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	43,587	36,892	-6,695	-15.4	599	484	-115	-19.2	1.37	1.31
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	317	322	5	1.4	10	10	0	-1.5	3.17	3.07
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,836	2,836	0.0	0	39	39	0.0	0.00	1.36
<b>Total</b>	<b>263,241</b>	<b>284,861</b>	<b>21,620</b>	<b>8.2</b>	<b>3,590</b>	<b>3,844</b>	<b>254</b>	<b>7.1</b>	<b>1.36</b>	<b>1.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,072	3,337	265	8.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	11.38	10.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.07	22.88	26.48	30.08
(=) Taxable Tax Capacity	<u>3,072</u>	<u>3,337</u>	<u>265</u>	<u>8.6</u>	Special District	<u>11.50</u>	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.28	90.08	26.48	30.08

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	843,600	912,100	8.1	10,998	11,888	890	8.1	1.30	1.30
Res Hmstd: Avg Val	1,264,800	1,367,500	8.1	17,077	18,385	1,308	7.7	1.35	1.34
Res Hmstd: Hi Val	1,685,900	1,822,900	8.1	23,155	24,883	1,728	7.5	1.37	1.37
Res Hmstd: Ex-Hi Val	2,529,500	2,735,000	8.1	35,332	37,897	2,565	7.3	1.4	1.39
Seas Rec: Lo Val	75,000	63,500	-15.3	771	625	-146	-19.0	1.03	0.98
Seas Rec: Hi Val	200,000	169,300	-15.4	2,216	1,783	-433	-19.5	1.11	1.05

**Hennepin County**

**Bloomington city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,373,010	5,716,536	343,525	6.4	74,507	76,791	2,284	3.1	1.39	1.34
Res Non-Hm: exis	578,950	553,260	-25,690	-4.4	8,919	8,196	-724	-8.1	1.54	1.48
Apartments: exis	741,686	819,446	77,760	10.5	13,514	14,348	834	6.2	1.82	1.75
Low-inc Apts: ex	66,423	64,912	-1,512	-2.3	745	693	-53	-7.0	1.12	1.07
Seasnl Rec: exis	0	59,098	59,098	0.0	0	844	844	0.0	0.00	1.43
Com/Ind: Lo: exi	118,566	112,716	-5,849	-4.9	3,643	3,288	-355	-9.7	3.07	2.92
Com/Ind Hi: exis	3,463,480	3,886,995	423,516	12.2	139,678	148,887	9,209	6.6	4.03	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	90,868	92,690	1,822	2.0	3,661	3,546	-116	-3.2	4.03	3.83
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	4,515	2,690	-1,826	-40.4	82	47	-35	-42.8	1.82	1.75
New construction	0	163,171	163,171	0.0	0	4,946	4,946	0.0	0.00	3.03
<b>Total</b>	<b>10,438,161</b>	<b>11,472,339</b>	<b>1,034,178</b>	<b>9.9</b>	<b>244,760</b>	<b>261,596</b>	<b>16,836</b>	<b>6.9</b>	<b>2.34</b>	<b>2.28</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	137,923	154,107	16,184	11.7	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	17,071	22,359	5,288	31.0	City/Town	45.67	44.22	0.00	0.00
(-) FD Contrib Tax Cap	20,041	20,609	568	2.8	School District	25.74	24.35	19.42	17.82
(=) Taxable Tax Capacity	100,811	111,138	10,328	10.2	Special District	12.52	12.15	0.00	0.00
FD Distrib Tax Cap	8,085	8,104	19	0.2	<b>Total</b>	130.26	125.98	19.42	17.82

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	144,500	153,700	6.4	1,847	1,915	68	3.7	1.28	1.25
Res Hmstd: Avg Val	216,600	230,400	6.4	3,011	3,105	94	3.1	1.39	1.35
Res Hmstd: Hi Val	288,800	307,300	6.4	4,176	4,298	122	2.9	1.45	1.4
Res Hmstd: Ex-Hi Val	433,300	461,000	6.4	6,486	6,629	144	2.2	1.5	1.44
Apartment	300,000	331,500	10.5	5,467	5,811	344	6.3	1.82	1.75
Comm/Ind: Lo Val	150,000	168,300	12.2	4,609	5,073	464	10.1	3.07	3.01
Comm/Ind: Mid Val	300,000	336,700	12.2	10,657	11,519	862	8.1	3.55	3.42
Comm/Ind: Hi Val	1,000,000	1,122,300	12.2	38,883	41,590	2,707	7.0	3.89	3.71

**Hennepin County**

**New Hope city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	834,212	875,530	41,319	5.0	13,006	13,747	741	5.7	1.56	1.57
Res Non-Hm: exis	57,703	64,768	7,065	12.2	1,036	1,158	121	11.7	1.80	1.79
Apartments: exis	175,898	206,673	30,774	17.5	3,718	4,365	647	17.4	2.11	2.11
Low-inc Apts: ex	15,666	17,213	1,547	9.9	205	223	17	8.4	1.31	1.29
Seasnl Rec: exis	24,308	21,246	-3,061	-12.6	392	342	-50	-12.7	1.61	1.61
Com/Ind: Lo: exi	30,988	34,263	3,275	10.6	1,028	1,105	77	7.5	3.32	3.23
Com/Ind Hi: exis	283,512	303,494	19,982	7.0	12,276	12,770	494	4.0	4.33	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,362	8,497	135	1.6	362	358	-5	-1.3	4.33	4.21
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,186	5,186	0.0	0	179	179	0.0	0.00	3.45
<b>Total</b>	<b>1,430,649</b>	<b>1,536,871</b>	<b>106,222</b>	<b>7.4</b>	<b>32,024</b>	<b>34,247</b>	<b>2,223</b>	<b>6.9</b>	<b>2.24</b>	<b>2.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,733	18,146	1,413	8.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	339	363	24	7.1	City/Town	55.42	56.59	0.00	0.00
(-) FD Contrib Tax Cap	2,144	2,278	133	6.2	School District	33.25	33.80	28.53	28.20
(=) Taxable Tax Capacity	14,250	15,505	1,255	8.8	Special District	11.28	10.74	0.00	0.00
FD Distrib Tax Cap	3,506	3,438	-68	-1.9	<b>Total</b>	146.28	146.40	28.53	28.20

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	114,500	120,200	5.0	1,608	1,712	104	6.5	1.40	1.42
Res Hmstd: Avg Val	171,600	180,100	5.0	2,681	2,837	156	5.8	1.56	1.58
Res Hmstd: Hi Val	228,700	240,000	4.9	3,754	3,962	207	5.5	1.64	1.65
Res Hmstd: Ex-Hi Val	343,200	360,200	5.0	5,907	6,219	312	5.3	1.72	1.73
Apartment	300,000	352,500	17.5	6,341	7,445	1,104	17.4	2.11	2.11
Comm/Ind: Lo Val	150,000	160,600	7.1	4,978	5,285	307	6.2	3.32	3.29
Comm/Ind: Mid Val	300,000	321,100	7.0	11,473	12,039	566	4.9	3.82	3.75
Comm/Ind: Hi Val	1,000,000	1,070,500	7.1	41,782	43,571	1,789	4.3	4.18	4.07

Hennepin County

Maple Grove city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,470,547	5,693,756	223,208	4.1	79,433	80,639	1,206	1.5	1.45	1.42
Res Non-Hm: exis	591,102	483,453	-107,649	-18.2	9,195	7,310	-1,886	-20.5	1.56	1.51
Apartments: exis	132,338	145,081	12,743	9.6	2,425	2,583	157	6.5	1.83	1.78
Low-inc Apts: ex	25,671	28,480	2,809	10.9	294	309	16	5.3	1.14	1.09
Seasnl Rec: exis	2,091	117,980	115,889	#####	34	1,630	1,597	#####	1.61	1.38
Com/Ind: Lo: exi	71,906	70,695	-1,211	-1.7	2,243	2,107	-137	-6.1	3.12	2.98
Com/Ind Hi: exis	1,290,782	1,303,499	12,717	1.0	52,431	50,590	-1,841	-3.5	4.06	3.88
Publ U: Elec Gen	0	218	218	0.0	0	6	6	0.0	0.00	2.91
Publ U: Other	89,118	91,677	2,559	2.9	3,615	3,556	-60	-1.7	4.06	3.88
Ag HGA: Exist	1,482	1,160	-322	-21.7	21	16	-5	-23.5	1.45	1.41
Ag Hmstd Land	2,734	3,739	1,005	36.8	14	19	5	38.0	0.50	0.50
Ag Non-Hmstd	22,099	22,163	64	0.3	272	266	-6	-2.1	1.23	1.20
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	125,887	125,887	0.0	0	2,349	2,349	0.0	0.00	1.87
<b>Total</b>	<b>7,699,871</b>	<b>8,087,787</b>	<b>387,917</b>	<b>5.0</b>	<b>149,978</b>	<b>151,381</b>	<b>1,403</b>	<b>0.9</b>	<b>1.95</b>	<b>1.87</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88,780	93,208	4,428	5.0	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	338	368	29	8.7	City/Town	39.57	38.89	0.00	0.00
(-) FD Contrib Tax Cap	10,853	11,122	269	2.5	School District	27.02	26.14	28.79	27.21
(=) Taxable Tax Capacity	77,589	81,719	4,130	5.3	Special District	10.10	9.90	0.00	0.00
FD Distrib Tax Cap	5,767	5,953	186	3.2	<b>Total</b>	123.02	120.20	28.79	27.21

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	178,100	185,400	4.1	2,443	2,486	43	1.8	1.37	1.34
Res Hmstd: Avg Val	267,000	277,900	4.1	3,891	3,949	58	1.5	1.46	1.42
Res Hmstd: Hi Val	355,900	370,400	4.1	5,339	5,413	74	1.4	1.50	1.46
Res Hmstd: Ex-Hi Val	534,000	555,800	4.1	8,211	8,360	149	1.8	1.54	1.50
Apartment	300,000	328,900	9.6	5,477	5,836	359	6.6	1.83	1.77
Comm/Ind: Lo Val	150,000	151,500	1.0	4,670	4,520	-150	-3.2	3.11	2.98
Comm/Ind: Mid Val	300,000	303,000	1.0	10,753	10,392	-361	-3.4	3.58	3.43
Comm/Ind: Hi Val	1,000,000	1,009,900	1.0	39,139	37,789	-1,350	-3.4	3.91	3.74

**Hennepin County**

**Medina city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	984,324	1,030,084	45,760	4.6	12,972	13,486	514	4.0	1.32	1.31
Res Non-Hm: exis	162,602	168,382	5,781	3.6	2,245	2,304	59	2.7	1.38	1.37
Apartments: exis	2,723	2,846	123	4.5	42	43	1	2.3	1.53	1.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	17,848	18,666	818	4.6	252	261	9	3.5	1.41	1.40
Com/Ind: Lo: exi	19,578	22,140	2,562	13.1	560	618	58	10.4	2.86	2.79
Com/Ind Hi: exis	102,754	100,724	-2,030	-2.0	3,832	3,642	-189	-4.9	3.73	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14,192	14,409	217	1.5	528	523	-5	-1.0	3.72	3.63
Ag HGA: Exist	10,955	11,228	274	2.5	137	144	6	4.5	1.25	1.28
Ag Hmstd Land	22,787	22,010	-776	-3.4	98	96	-2	-2.5	0.43	0.44
Ag Non-Hmstd	55,836	58,114	2,277	4.1	579	613	34	6.0	1.04	1.06
Miscellaneous	163	163	0	0.0	3	3	0	-2.0	1.79	1.75
New construction	0	54,395	54,395	0.0	0	727	727	0.0	0.00	1.34
<b>Total</b>	<b>1,393,762</b>	<b>1,503,162</b>	<b>109,400</b>	<b>7.8</b>	<b>21,247</b>	<b>22,458</b>	<b>1,211</b>	<b>5.7</b>	<b>1.52</b>	<b>1.49</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,026	17,226	1,200	7.5	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	430	381	-49	-11.3	City/Town	23.58	23.29	0.00	0.00
(-) FD Contrib Tax Cap	981	1,002	21	2.1	School District	25.06	25.97	20.97	20.96
(=) Taxable Tax Capacity	14,615	15,842	1,228	8.4	Special District	8.86	8.67	0.00	0.00
FD Distrib Tax Cap	219	250	31	14.2	<b>Total</b>	103.83	103.20	20.97	20.96

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	384,400	402,300	4.7	4,770	4,984	214	4.5	1.24	1.24
Res Hmstd: Avg Val	576,400	603,200	4.6	7,392	7,756	364	4.9	1.28	1.29
Res Hmstd: Hi Val	768,300	804,000	4.6	10,285	10,767	482	4.7	1.34	1.34
Res Hmstd: Ex-Hi Val	1,152,800	1,206,400	4.6	16,082	16,802	720	4.5	1.4	1.39
Apartment	300,000	313,500	4.5	4,523	4,701	178	3.9	1.51	1.5
Comm/Ind: Lo Val	150,000	147,000	-2.0	4,277	4,049	-228	-5.3	2.85	2.75
Comm/Ind: Mid Val	300,000	294,100	-2.0	9,874	9,323	-551	-5.6	3.29	3.17
Comm/Ind: Hi Val	1,000,000	980,200	-2.0	35,996	34,042	-1,955	-5.4	3.6	3.47

**Hennepin County**

**Orono city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,772,640	1,819,173	46,533	2.6	22,178	22,660	482	2.2	1.25	1.25
Res Non-Hm: exis	393,190	416,520	23,329	5.9	5,136	5,396	260	5.1	1.31	1.30
Apartments: exis	10,418	11,571	1,153	11.1	148	164	16	11.0	1.42	1.42
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	176,459	167,304	-9,154	-5.2	2,324	2,182	-142	-6.1	1.32	1.30
Com/Ind: Lo: exi	9,734	9,923	189	1.9	267	264	-3	-0.9	2.74	2.66
Com/Ind Hi: exis	46,214	45,523	-691	-1.5	1,670	1,599	-71	-4.3	3.61	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	10,440	10,652	212	2.0	378	376	-3	-0.7	3.62	3.53
Ag HGA: Exist	895	851	-44	-4.9	10	10	-1	-5.2	1.14	1.14
Ag Hmstd Land	4,338	4,076	-262	-6.0	21	17	-4	-17.9	0.48	0.42
Ag Non-Hmstd	32,490	36,625	4,135	12.7	318	354	36	11.4	0.98	0.97
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	34,114	34,114	0.0	0	431	431	0.0	0.00	1.26
<b>Total</b>	<b>2,456,818</b>	<b>2,556,330</b>	<b>99,512</b>	<b>4.1</b>	<b>32,450</b>	<b>33,453</b>	<b>1,003</b>	<b>3.1</b>	<b>1.32</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	27,738	28,920	1,183	4.3	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	60	68	8	14.0	City/Town	17.38	17.32	0.00	0.00
(-) FD Contrib Tax Cap	460	498	38	8.2	School District	22.10	22.30	18.37	18.74
(=) Taxable Tax Capacity	27,218	28,354	1,136	4.2	Special District	11.50	11.23	0.00	0.00
FD Distrib Tax Cap	229	246	17	7.2	<b>Total</b>	97.32	96.12	18.37	18.74

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	465,200	477,400	2.6	5,382	5,484	102	1.9	1.16	1.15
Res Hmstd: Avg Val	697,500	715,800	2.6	8,550	8,740	191	2.2	1.23	1.22
Res Hmstd: Hi Val	929,700	954,100	2.6	11,801	12,050	249	2.1	1.27	1.26
Res Hmstd: Ex-Hi Val	1,394,900	1,431,500	2.6	18,315	18,681	366	2.0	1.31	1.30
Apartment	300,000	333,200	11.1	4,201	4,628	427	10.2	1.40	1.39
Seas Rec: Lo Val	75,000	71,100	-5.2	794	743	-51	-6.5	1.06	1.04
Seas Rec: Hi Val	200,000	189,600	-5.2	2,277	2,123	-154	-6.8	1.14	1.12
Comm/Ind: Lo Val	150,000	147,800	-1.5	4,127	3,955	-172	-4.2	2.75	2.68
Comm/Ind: Mid Val	300,000	295,500	-1.5	9,537	9,114	-423	-4.4	3.18	3.08
Comm/Ind: Hi Val	1,000,000	985,000	-1.5	34,787	33,283	-1,504	-4.3	3.48	3.38



**Hennepin County**

**Plymouth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,244,819	6,483,964	239,145	3.8	83,987	85,470	1,484	1.8	1.34	1.32
Res Non-Hm: exis	776,220	730,423	-45,797	-5.9	11,041	10,153	-888	-8.0	1.42	1.39
Apartments: exis	629,987	693,604	63,618	10.1	10,589	11,412	823	7.8	1.68	1.65
Low-inc Apts: ex	39,465	43,244	3,779	9.6	400	398	-3	-0.7	1.01	0.92
Seasnl Rec: exis	2,660	2,926	266	10.0	43	44	2	3.7	1.60	1.51
Com/Ind: Lo: exi	88,582	96,134	7,552	8.5	2,634	2,726	91	3.5	2.97	2.84
Com/Ind Hi: exis	1,690,467	1,740,500	50,033	3.0	65,779	64,529	-1,250	-1.9	3.89	3.71
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	82,841	88,488	5,647	6.8	3,224	3,281	57	1.8	3.89	3.71
Ag HGA: Exist	1,873	708	-1,165	-62.2	25	9	-16	-64.3	1.31	1.24
Ag Hmstd Land	1,967	1,429	-537	-27.3	7	6	-2	-22.3	0.38	0.40
Ag Non-Hmstd	14,935	15,133	197	1.3	167	167	0	-0.1	1.12	1.10
Miscellaneous	1,787	2,096	309	17.3	29	33	4	14.6	1.63	1.59
New construction	0	144,922	144,922	0.0	0	2,192	2,192	0.0	0.00	1.51
<b>Total</b>	<b>9,575,604</b>	<b>10,043,572</b>	<b>467,968</b>	<b>4.9</b>	<b>177,925</b>	<b>180,419</b>	<b>2,495</b>	<b>1.4</b>	<b>1.86</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	113,675	119,351	5,676	5.0	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	1,249	1,328	79	6.3	City/Town	27.84	27.32	0.70	0.53
(-) FD Contrib Tax Cap	14,122	13,818	-304	-2.2	School District	27.83	27.65	24.34	23.31
(=) Taxable Tax Capacity	98,304	104,206	5,901	6.0	Special District	11.08	10.87	0.00	0.00
FD Distrib Tax Cap	6,024	6,152	129	2.1	<b>Total</b>	113.08	111.10	25.04	23.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	201,500	209,200	3.8	2,567	2,618	51	2.0	1.27	1.25
Res Hmstd: Avg Val	302,000	313,600	3.8	4,057	4,132	74	1.8	1.34	1.32
Res Hmstd: Hi Val	402,600	418,000	3.8	5,549	5,640	91	1.6	1.38	1.35
Res Hmstd: Ex-Hi Val	604,100	627,200	3.8	8,638	8,817	179	2.1	1.43	1.41
Apartment	300,000	330,300	10.1	4,991	5,374	383	7.7	1.66	1.63
Comm/Ind: Lo Val	150,000	154,400	2.9	4,480	4,433	-48	-1.1	2.99	2.87
Comm/Ind: Mid Val	300,000	308,900	3.0	10,329	10,173	-156	-1.5	3.44	3.29
Comm/Ind: Hi Val	1,000,000	1,029,600	3.0	37,623	36,950	-673	-1.8	3.76	3.59

**Hennepin County**

**Brooklyn Park city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,600,243	3,807,803	207,560	5.8	54,904	57,187	2,283	4.2	1.53	1.50
Res Non-Hm: exis	402,324	437,799	35,475	8.8	7,043	7,511	469	6.7	1.75	1.72
Apartments: exis	272,974	303,233	30,259	11.1	5,686	6,169	483	8.5	2.08	2.03
Low-inc Apts: ex	30,008	37,703	7,695	25.6	394	486	92	23.2	1.31	1.29
Seasnl Rec: exis	102	612	509	497.8	2	9	8	500.8	1.48	1.49
Com/Ind: Lo: exi	61,783	61,365	-419	-0.7	2,039	1,936	-104	-5.1	3.30	3.15
Com/Ind Hi: exis	962,558	1,004,510	41,952	4.4	41,378	41,262	-116	-0.3	4.30	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50,249	52,268	2,020	4.0	2,141	2,130	-12	-0.5	4.26	4.07
Ag HGA: Exist	169	169	0	0.0	3	3	0	-2.8	1.54	1.50
Ag Hmstd Land	404	440	36	8.9	2	3	0	8.0	0.58	0.57
Ag Non-Hmstd	62,847	59,059	-3,789	-6.0	884	813	-71	-8.0	1.41	1.38
Miscellaneous	689	689	0	0.0	17	17	0	-1.1	2.51	2.49
New construction	0	97,719	97,719	0.0	0	2,929	2,929	0.0	0.00	3.00
<b>Total</b>	<b>5,444,351</b>	<b>5,863,368</b>	<b>419,017</b>	<b>7.7</b>	<b>114,493</b>	<b>120,453</b>	<b>5,960</b>	<b>5.2</b>	<b>2.10</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	61,429	66,822	5,393	8.8	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	1,051	1,399	349	33.2	City/Town	55.94	55.18	2.59	2.40
(-) FD Contrib Tax Cap	7,804	7,561	-242	-3.1	School District	26.36	25.39	27.53	26.54
(=) Taxable Tax Capacity	52,574	57,861	5,287	10.1	Special District	11.29	11.09	0.00	0.00
FD Distrib Tax Cap	13,114	12,878	-236	-1.8	<b>Total</b>	139.92	136.92	30.11	28.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	122,000	129,000	5.7	1,707	1,789	82	4.8	1.4	1.39
Res Hmstd: Avg Val	182,800	193,300	5.7	2,817	2,934	117	4.2	1.54	1.52
Res Hmstd: Hi Val	243,700	257,700	5.7	3,929	4,082	152	3.9	1.61	1.58
Res Hmstd: Ex-Hi Val	365,700	386,800	5.8	6,157	6,382	225	3.7	1.68	1.65
Apartment	300,000	333,300	11.1	6,150	6,669	519	8.4	2.05	2.00
Comm/Ind: Lo Val	150,000	156,500	4.3	4,921	4,972	51	1.0	3.28	3.18
Comm/Ind: Mid Val	300,000	313,100	4.4	11,332	11,372	40	0.3	3.78	3.63
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	41,250	41,226	-24	-0.1	4.13	3.95

**Hennepin County**

**Greenwood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	206,875	207,547	671	0.3	2,909	2,896	-13	-0.5	1.41	1.40
Res Non-Hm: exis	40,292	46,312	6,020	14.9	584	668	84	14.4	1.45	1.44
Apartments: exis	1,372	1,390	18	1.3	21	21	0	0.1	1.55	1.53
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	33,640	34,322	682	2.0	476	471	-5	-1.1	1.41	1.37
Com/Ind: Lo: exi	1,444	1,251	-193	-13.4	44	35	-8	-18.7	3.02	2.84
Com/Ind Hi: exis	4,402	4,908	506	11.5	174	181	7	4.1	3.94	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	615	624	9	1.4	24	23	-1	-5.3	3.94	3.68
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3,202	3,202	0.0	0	65	65	0.0	0.00	2.04
<b>Total</b>	<b>288,641</b>	<b>299,556</b>	<b>10,915</b>	<b>3.8</b>	<b>4,232</b>	<b>4,361</b>	<b>129</b>	<b>3.0</b>	<b>1.47</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,288	3,434	146	4.4	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.82	18.96	0.00	0.00
(-) FD Contrib Tax Cap	63	63	0	-0.3	School District	25.07	22.88	26.48	30.08
(=) Taxable Tax Capacity	<u>3,225</u>	<u>3,371</u>	<u>146</u>	<u>4.5</u>	Special District	<u>11.50</u>	<u>11.23</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	16	16	1	3.9	<b>Total</b>	102.72	98.35	26.48	30.08

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	560,100	561,900	0.3	7,391	7,369	-23	-0.3	1.32	1.31
Res Hmstd: Avg Val	839,700	842,400	0.3	11,722	11,661	-61	-0.5	1.4	1.38
Res Hmstd: Hi Val	1,119,400	1,123,000	0.3	16,054	15,955	-100	-0.6	1.43	1.42
Res Hmstd: Ex-Hi Val	1,679,500	1,685,000	0.3	24,729	24,554	-175	-0.7	1.47	1.46
Apartment	300,000	303,900	1.3	4,647	4,650	4	0.1	1.55	1.53
Seas Rec: Lo Val	75,000	76,500	2.0	835	817	-18	-2.1	1.11	1.07
Seas Rec: Hi Val	200,000	204,100	2.1	2,385	2,338	-47	-2.0	1.19	1.15
Comm/Ind: Lo Val	150,000	167,300	11.5	4,536	4,893	357	7.9	3.02	2.92
Comm/Ind: Mid Val	300,000	334,500	11.5	10,452	11,051	599	5.7	3.48	3.30
Comm/Ind: Hi Val	1,000,000	1,115,000	11.5	38,059	39,796	1,738	4.6	3.81	3.57

**Hennepin County**

**Minnetonka city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,959,127	5,218,627	259,500	5.2	70,305	73,307	3,002	4.3	1.42	1.40
Res Non-Hm: exis	627,496	641,029	13,532	2.2	9,425	9,466	42	0.4	1.50	1.48
Apartments: exis	533,943	569,527	35,584	6.7	9,318	9,736	418	4.5	1.75	1.71
Low-inc Apts: ex	38,234	47,229	8,994	23.5	415	495	80	19.3	1.09	1.05
Seasnl Rec: exis	3,598	11,030	7,431	206.5	53	162	109	205.6	1.47	1.47
Com/Ind: Lo: exi	68,150	72,378	4,228	6.2	2,060	2,100	40	1.9	3.02	2.90
Com/Ind Hi: exis	1,759,614	1,802,575	42,961	2.4	69,609	68,309	-1,300	-1.9	3.96	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	38,559	39,708	1,149	3.0	1,527	1,508	-19	-1.3	3.96	3.80
Ag HGA: Exist	240	0	-240	-100.0	3	0	-3	-100.0	1.36	0.00
Ag Hmstd Land	100	0	-100	-100.0	0	0	0	-100.0	0.11	0.00
Ag Non-Hmstd	1,447	1,596	149	10.3	17	19	1	7.4	1.20	1.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	66,610	66,610	0.0	0	1,468	1,468	0.0	0.00	2.20
<b>Total</b>	<b>8,030,509</b>	<b>8,470,307</b>	<b>439,798</b>	<b>5.5</b>	<b>162,732</b>	<b>166,569</b>	<b>3,837</b>	<b>2.4</b>	<b>2.03</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	99,034	104,504	5,470	5.5	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	2,026	2,157	131	6.5	City/Town	36.32	35.65	1.32	1.27
(-) FD Contrib Tax Cap	13,140	13,311	171	1.3	School District	28.05	26.64	20.82	21.94
(=) Taxable Tax Capacity	83,867	89,036	5,168	6.2	Special District	11.50	11.21	0.00	0.00
FD Distrib Tax Cap	3,423	3,567	144	4.2	<b>Total</b>	122.21	118.76	22.15	23.20

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	208,500	219,400	5.2	2,784	2,907	123	4.4	1.34	1.32
Res Hmstd: Avg Val	312,600	329,000	5.2	4,401	4,580	179	4.1	1.41	1.39
Res Hmstd: Hi Val	416,700	438,500	5.2	6,015	6,225	210	3.5	1.44	1.42
Res Hmstd: Ex-Hi Val	625,300	658,000	5.2	9,409	9,810	401	4.3	1.50	1.49
Apartment	300,000	320,000	6.7	5,247	5,493	246	4.7	1.75	1.72
Comm/Ind: Lo Val	150,000	153,700	2.5	4,538	4,500	-38	-0.8	3.03	2.93
Comm/Ind: Mid Val	300,000	307,300	2.4	10,479	10,333	-145	-1.4	3.49	3.36
Comm/Ind: Hi Val	1,000,000	1,024,400	2.4	38,201	37,567	-634	-1.7	3.82	3.67

**Hennepin County**

**Shorewood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,178,263	1,222,702	44,439	3.8	17,036	17,654	617	3.6	1.45	1.44
Res Non-Hm: exis	203,793	210,483	6,690	3.3	3,108	3,180	72	2.3	1.53	1.51
Apartments: exis	1,785	1,943	158	8.8	30	32	2	7.9	1.69	1.67
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	35,904	34,627	-1,277	-3.6	540	505	-34	-6.4	1.50	1.46
Com/Ind: Lo: exi	4,852	4,816	-36	-0.7	146	140	-6	-4.4	3.02	2.90
Com/Ind Hi: exis	41,085	42,813	1,728	4.2	1,618	1,617	-1	-0.1	3.94	3.78
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,994	5,098	104	2.1	197	192	-4	-2.1	3.94	3.77
Ag HGA: Exist	473	454	-19	-4.0	7	6	0	-4.3	1.40	1.40
Ag Hmstd Land	61	60	-1	-1.0	0	0	0	-7.7	0.27	0.25
Ag Non-Hmstd	183	187	4	2.2	2	2	0	-1.4	1.14	1.10
Miscellaneous	1,280	1,280	0	0.0	26	25	0	-1.8	2.02	1.98
New construction	0	14,447	14,447	0.0	0	213	213	0.0	0.00	1.48
<b>Total</b>	<b>1,472,673</b>	<b>1,538,910</b>	<b>66,238</b>	<b>4.5</b>	<b>22,710</b>	<b>23,568</b>	<b>859</b>	<b>3.8</b>	<b>1.54</b>	<b>1.53</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,050	16,816	766	4.8	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	30.72	30.23	0.00	0.00
(-) FD Contrib Tax Cap	400	396	-4	-1.0	School District	24.85	22.75	25.96	29.39
(=) Taxable Tax Capacity	15,650	16,420	770	4.9	Special District	11.52	11.24	0.00	0.00
FD Distrib Tax Cap	378	377	-1	-0.3	<b>Total</b>	113.42	109.48	25.96	29.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	326,100	338,400	3.8	4,456	4,625	170	3.8	1.37	1.37
Res Hmstd: Avg Val	488,900	507,300	3.8	6,814	7,065	251	3.7	1.39	1.39
Res Hmstd: Hi Val	651,700	676,300	3.8	9,513	9,875	361	3.8	1.46	1.46
Res Hmstd: Ex-Hi Val	977,800	1,014,700	3.8	14,983	15,500	517	3.5	1.53	1.53
Apartment	300,000	326,500	8.8	5,032	5,428	396	7.9	1.68	1.66
Comm/Ind: Lo Val	150,000	156,300	4.2	4,519	4,587	68	1.5	3.01	2.93
Comm/Ind: Mid Val	300,000	312,600	4.2	10,414	10,478	64	0.6	3.47	3.35
Comm/Ind: Hi Val	1,000,000	1,042,100	4.2	37,925	37,969	44	0.1	3.79	3.64

**Hennepin County**

**Independence city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	433,137	435,938	2,802	0.6	5,842	6,466	624	10.7	1.35	1.48
Res Non-Hm: exis	38,440	42,986	4,546	11.8	550	668	118	21.5	1.43	1.55
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	29,807	27,782	-2,026	-6.8	422	427	5	1.2	1.42	1.54
Com/Ind: Lo: exi	6,069	6,444	374	6.2	180	193	13	7.1	2.96	2.99
Com/Ind Hi: exis	11,554	10,678	-876	-7.6	449	411	-38	-8.4	3.88	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	9,116	9,633	517	5.7	356	375	19	5.5	3.90	3.89
Ag HGA: Exist	26,705	25,883	-821	-3.1	345	380	35	10.1	1.29	1.47
Ag Hmstd Land	43,655	43,649	-7	0.0	200	237	37	18.4	0.46	0.54
Ag Non-Hmstd	36,053	35,234	-819	-2.3	422	460	38	9.0	1.17	1.31
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6,565	6,565	0.0	0	96	96	0.0	0.00	1.47
<b>Total</b>	<b>634,536</b>	<b>644,790</b>	<b>10,254</b>	<b>1.6</b>	<b>8,765</b>	<b>9,713</b>	<b>948</b>	<b>10.8</b>	<b>1.38</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,430	6,534	105	1.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.52	39.51	0.00	0.00
(-) FD Contrib Tax Cap	204	204	0	0.0	School District	23.28	34.09	17.38	20.69
(=) Taxable Tax Capacity	6,225	6,330	104	1.7	Special District	8.57	8.35	0.00	0.00
FD Distrib Tax Cap	211	210	-1	-0.3	<b>Total</b>	116.70	127.21	17.38	20.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	270,700	272,500	0.7	3,479	3,869	389	11.2	1.29	1.42
Res Hmstd: Avg Val	405,900	408,500	0.6	5,434	6,036	602	11.1	1.34	1.48
Res Hmstd: Hi Val	541,000	544,500	0.6	7,373	8,195	822	11.1	1.36	1.51
Res Hmstd: Ex-Hi Val	811,800	817,100	0.7	11,794	13,094	1,300	11.0	1.45	1.60
Comm/Ind: Lo Val	150,000	138,600	-7.6	4,437	4,137	-301	-6.8	2.96	2.98
Comm/Ind: Mid Val	300,000	277,300	-7.6	10,267	9,455	-812	-7.9	3.42	3.41
Comm/Ind: Hi Val	1,000,000	924,200	-7.6	37,471	34,752	-2,719	-7.3	3.75	3.76

Hennepin County

Greenfield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	265,554	279,298	13,744	5.2	3,890	4,048	158	4.1	1.46	1.45
Res Non-Hm: exis	24,438	23,223	-1,215	-5.0	406	374	-31	-7.7	1.66	1.61
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	12,987	11,992	-995	-7.7	205	186	-19	-9.2	1.58	1.55
Com/Ind: Lo: exi	6,196	7,279	1,082	17.5	193	217	24	12.4	3.12	2.98
Com/Ind Hi: exis	21,351	20,935	-416	-1.9	878	823	-55	-6.3	4.11	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,405	7,673	268	3.6	302	300	-2	-0.8	4.08	3.91
Ag HGA: Exist	10,185	11,437	1,252	12.3	140	158	18	12.6	1.38	1.38
Ag Hmstd Land	29,523	29,720	196	0.7	184	176	-9	-4.7	0.62	0.59
Ag Non-Hmstd	15,272	14,606	-666	-4.4	209	194	-15	-7.1	1.37	1.33
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,237	5,237	0.0	0	81	81	0.0	0.00	1.54
<b>Total</b>	<b>392,912</b>	<b>411,400</b>	<b>18,488</b>	<b>4.7</b>	<b>6,407</b>	<b>6,557</b>	<b>149</b>	<b>2.3</b>	<b>1.63</b>	<b>1.59</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,063	4,261	198	4.9	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.95	35.91	0.00	0.00
(-) FD Contrib Tax Cap	264	264	1	0.2	School District	45.21	43.86	13.44	14.50
(=) Taxable Tax Capacity	3,799	3,997	197	5.2	Special District	8.25	8.02	0.00	0.00
FD Distrib Tax Cap	205	206	1	0.4	<b>Total</b>	136.74	133.06	13.44	14.50

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	212,400	223,400	5.2	2,942	3,069	127	4.3	1.39	1.37
Res Hmstd: Avg Val	318,400	334,900	5.2	4,664	4,848	183	3.9	1.46	1.45
Res Hmstd: Hi Val	424,400	446,400	5.2	6,373	6,587	214	3.4	1.50	1.48
Res Hmstd: Ex-Hi Val	636,800	669,800	5.2	10,031	10,449	418	4.2	1.58	1.56
Comm/Ind: Lo Val	150,000	147,100	-1.9	4,641	4,368	-273	-5.9	3.09	2.97
Comm/Ind: Mid Val	300,000	294,200	-1.9	10,761	10,094	-667	-6.2	3.59	3.43
Comm/Ind: Hi Val	1,000,000	980,500	-2.0	39,324	36,935	-2,389	-6.1	3.93	3.77

**Hennepin County**

**Corcoran city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	471,238	484,132	12,894	2.7	6,992	7,220	228	3.3	1.48	1.49
Res Non-Hm: exis	53,320	71,477	18,157	34.1	872	1,238	365	41.9	1.64	1.73
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,307	1,980	-327	-14.2	44	37	-7	-15.5	1.90	1.87
Com/Ind: Lo: exi	9,228	9,174	-54	-0.6	290	282	-8	-2.8	3.14	3.08
Com/Ind Hi: exis	25,527	25,445	-82	-0.3	1,051	1,026	-25	-2.4	4.12	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	16,477	17,598	1,122	6.8	682	705	23	3.3	4.14	4.01
Ag HGA: Exist	25,349	25,894	545	2.2	368	378	11	2.9	1.45	1.46
Ag Hmstd Land	69,106	66,564	-2,542	-3.7	435	407	-29	-6.6	0.63	0.61
Ag Non-Hmstd	35,695	35,280	-415	-1.2	497	497	-1	-0.1	1.39	1.41
Miscellaneous	5,550	5,550	0	0.0	110	108	-2	-1.6	1.98	1.95
New construction	0	5,355	5,355	0.0	0	93	93	0.0	0.00	1.75
<b>Total</b>	<b>713,797</b>	<b>748,451</b>	<b>34,654</b>	<b>4.9</b>	<b>11,343</b>	<b>11,992</b>	<b>649</b>	<b>5.7</b>	<b>1.59</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,193	7,619	426	5.9	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.52	45.59	0.00	0.00
(-) FD Contrib Tax Cap	381	398	18	4.7	School District	37.64	38.64	14.81	15.82
(=) Taxable Tax Capacity	<u>6,813</u>	<u>7,220</u>	<u>408</u>	<u>6.0</u>	Special District	<u>8.37</u>	<u>8.24</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	436	432	-4	-0.8	<b>Total</b>	137.86	137.73	14.81	15.82

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	207,100	212,800	2.8	2,905	3,019	113	3.9	1.40	1.42
Res Hmstd: Avg Val	310,500	319,000	2.7	4,612	4,781	169	3.7	1.49	1.5
Res Hmstd: Hi Val	413,900	425,200	2.7	6,319	6,529	210	3.3	1.53	1.54
Res Hmstd: Ex-Hi Val	621,000	638,000	2.7	9,898	10,272	374	3.8	1.59	1.61
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,673	4,527	-147	-3.1	3.12	3.03
Comm/Ind: Mid Val	300,000	299,000	-0.3	10,831	10,479	-352	-3.3	3.61	3.50
Comm/Ind: Hi Val	1,000,000	996,800	-0.3	39,564	38,282	-1,283	-3.2	3.96	3.84



**Hennepin County**

**Minnetrissa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	947,276	947,344	68	0.0	12,101	11,904	-197	-1.6	1.28	1.26
Res Non-Hm: exis	253,264	253,749	485	0.2	3,479	3,436	-43	-1.2	1.37	1.35
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	20,750	26,117	5,367	25.9	278	352	73	26.4	1.34	1.35
Com/Ind: Lo: exi	2,304	2,412	108	4.7	67	66	0	-0.3	2.89	2.76
Com/Ind Hi: exis	5,977	5,819	-158	-2.6	227	210	-17	-7.3	3.80	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	9,332	12,296	2,965	31.8	353	441	88	25.0	3.78	3.59
Ag HGA: Exist	12,366	12,390	24	0.2	160	161	0	0.2	1.30	1.30
Ag Hmstd Land	21,639	21,979	341	1.6	107	110	3	2.5	0.49	0.50
Ag Non-Hmstd	37,261	33,797	-3,464	-9.3	433	392	-41	-9.4	1.16	1.16
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	26,904	26,904	0.0	0	354	354	0.0	0.00	1.32
<b>Total</b>	<b>1,310,169</b>	<b>1,342,808</b>	<b>32,639</b>	<b>2.5</b>	<b>17,204</b>	<b>17,426</b>	<b>222</b>	<b>1.3</b>	<b>1.31</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	13,856	14,228	372	2.7	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.43	28.78	0.00	0.00
(-) FD Contrib Tax Cap	129	133	4	3.2	School District	25.32	24.92	14.04	13.57
(=) Taxable Tax Capacity	13,727	14,095	368	2.7	Special District	9.81	9.57	0.00	0.00
FD Distrib Tax Cap	341	358	17	4.9	<b>Total</b>	109.89	108.53	14.04	13.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	313,500	313,500	0.0	3,786	3,730	-56	-1.5	1.21	1.19
Res Hmstd: Avg Val	470,000	470,000	0.0	5,825	5,739	-86	-1.5	1.24	1.22
Res Hmstd: Hi Val	626,500	626,500	0.0	8,112	7,993	-119	-1.5	1.29	1.28
Res Hmstd: Ex-Hi Val	940,000	940,100	0.0	12,858	12,673	-186	-1.4	1.37	1.35
Comm/Ind: Lo Val	150,000	146,000	-2.7	4,264	3,943	-320	-7.5	2.84	2.70
Comm/Ind: Mid Val	300,000	292,100	-2.6	9,878	9,105	-773	-7.8	3.29	3.12
Comm/Ind: Hi Val	1,000,000	973,600	-2.6	36,079	33,340	-2,740	-7.6	3.61	3.42

**Hennepin County**

**Eden Prairie city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,750,839	6,063,401	312,562	5.4	78,998	80,490	1,491	1.9	1.37	1.33
Res Non-Hm: exis	699,591	711,677	12,086	1.7	10,151	9,917	-234	-2.3	1.45	1.39
Apartments: exis	543,293	577,428	34,135	6.3	9,110	9,305	195	2.1	1.68	1.61
Low-inc Apts: ex	39,086	41,610	2,524	6.5	408	383	-25	-6.1	1.04	0.92
Seasnl Rec: exis	719	17,214	16,494	#####	10	250	240	#####	1.32	1.45
Com/Ind: Lo: exi	73,410	76,002	2,592	3.5	2,203	2,151	-52	-2.4	3.00	2.83
Com/Ind Hi: exis	1,883,285	1,934,810	51,524	2.7	73,824	71,549	-2,275	-3.1	3.92	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	74,869	77,470	2,601	3.5	2,933	2,860	-73	-2.5	3.92	3.69
Ag HGA: Exist	1,041	1,041	0	0.0	14	13	-1	-4.0	1.33	1.28
Ag Hmstd Land	1,149	1,297	148	12.9	5	6	1	11.1	0.46	0.45
Ag Non-Hmstd	4,663	3,967	-697	-14.9	53	43	-10	-18.0	1.14	1.10
Miscellaneous	10,887	12,065	1,178	10.8	213	227	14	6.5	1.96	1.88
New construction	0	125,760	125,760	0.0	0	3,165	3,165	0.0	0.00	2.52
<b>Total</b>	<b>9,082,833</b>	<b>9,643,741</b>	<b>560,909</b>	<b>6.2</b>	<b>177,922</b>	<b>180,359</b>	<b>2,437</b>	<b>1.4</b>	<b>1.96</b>	<b>1.87</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	111,498	118,732	7,233	6.5	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	2,934	3,127	193	6.6	City/Town	33.69	32.06	0.99	0.91
(-) FD Contrib Tax Cap	15,719	15,105	-615	-3.9	School District	22.49	21.39	24.15	23.00
(=) Taxable Tax Capacity	92,845	100,500	7,655	8.2	Special District	11.65	11.28	0.00	0.00
FD Distrib Tax Cap	4,671	4,629	-43	-0.9	<b>Total</b>	114.16	110.00	25.14	23.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	219,600	231,500	5.4	2,859	2,920	60	2.1	1.30	1.26
Res Hmstd: Avg Val	329,200	347,100	5.4	4,499	4,582	83	1.8	1.37	1.32
Res Hmstd: Hi Val	438,900	462,800	5.4	6,114	6,197	84	1.4	1.39	1.34
Res Hmstd: Ex-Hi Val	658,400	694,200	5.4	9,623	9,830	207	2.1	1.46	1.42
Apartment	300,000	318,800	6.3	5,035	5,146	111	2.2	1.68	1.61
Comm/Ind: Lo Val	150,000	154,100	2.7	4,504	4,400	-104	-2.3	3.00	2.86
Comm/Ind: Mid Val	300,000	308,200	2.7	10,384	10,096	-288	-2.8	3.46	3.28
Comm/Ind: Hi Val	1,000,000	1,027,400	2.7	37,822	36,680	-1,142	-3.0	3.78	3.57

**Hennepin County**

**Chanhassen city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23	23	0	0.0	0	0	0	1.1	0.93	0.94
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,650	1,650	0	0.0	47	46	-1	-2.6	2.85	2.78
Com/Ind Hi: exis	65,768	66,136	368	0.6	2,445	2,397	-48	-2.0	3.72	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219	221	2	0.9	8	8	0	-1.6	3.72	3.63
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>67,660</b>	<b>68,030</b>	<b>370</b>	<b>0.5</b>	<b>2,501</b>	<b>2,452</b>	<b>-49</b>	<b>-2.0</b>	<b>3.70</b>	<b>3.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,345	1,352	7	0.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.63	24.25	1.19	1.18
(-) FD Contrib Tax Cap	420	525	105	25.1	School District	22.00	20.90	24.40	23.06
(=) Taxable Tax Capacity	925	827	-98	-10.6	Special District	11.61	11.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.57	101.67	25.60	24.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	15,300	15,300	0.0	135	130	-5	-3.5	0.88	0.85
Res Hmstd: Avg Val	23,000	23,000	0.0	203	196	-7	-3.5	0.88	0.85
Res Hmstd: Hi Val	30,700	30,700	0.0	271	262	-10	-3.5	0.88	0.85
Res Hmstd: Ex-Hi Val	46,000	46,000	0.0	406	392	-14	-3.5	0.88	0.85
Comm/Ind: Lo Val	150,000	150,800	0.5	4,279	4,198	-81	-1.9	2.85	2.78
Comm/Ind: Mid Val	300,000	301,700	0.6	9,856	9,668	-188	-1.9	3.29	3.20
Comm/Ind: Hi Val	1,000,000	1,005,600	0.6	35,883	35,185	-698	-1.9	3.59	3.5

**Hennepin County**

**Dayton city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	330,589	341,982	11,393	3.4	4,981	5,083	102	2.1	1.51	1.49
Res Non-Hm: exis	21,635	22,747	1,113	5.1	367	382	15	4.0	1.70	1.68
Apartments: exis	258	273	15	5.8	5	6	0	3.1	2.12	2.07
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	14,925	13,652	-1,273	-8.5	249	223	-27	-10.6	1.67	1.63
Com/Ind: Lo: exi	10,791	11,506	715	6.6	348	354	6	1.7	3.23	3.08
Com/Ind Hi: exis	42,431	50,348	7,917	18.7	1,795	2,036	241	13.4	4.23	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,039	9,357	1,318	16.4	336	372	37	11.0	4.17	3.98
Ag HGA: Exist	8,810	8,669	-142	-1.6	125	121	-4	-3.1	1.42	1.40
Ag Hmstd Land	24,660	23,976	-684	-2.8	152	138	-13	-8.8	0.61	0.58
Ag Non-Hmstd	28,703	28,063	-640	-2.2	397	380	-17	-4.2	1.38	1.36
Miscellaneous	6,916	7,132	216	3.1	131	133	2	1.7	1.89	1.87
New construction	0	16,490	16,490	0.0	0	368	368	0.0	0.00	2.23
<b>Total</b>	<b>497,758</b>	<b>534,196</b>	<b>36,438</b>	<b>7.3</b>	<b>8,887</b>	<b>9,598</b>	<b>711</b>	<b>8.0</b>	<b>1.79</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,252	5,758	506	9.6	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	35	139	104	295.0	City/Town	56.95	57.03	0.00	0.00
(-) FD Contrib Tax Cap	467	482	15	3.1	School District	26.03	24.12	21.97	22.48
(=) Taxable Tax Capacity	4,750	5,137	387	8.2	Special District	8.58	8.42	0.00	0.00
FD Distrib Tax Cap	500	522	21	4.2	<b>Total</b>	137.88	134.84	21.97	22.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,400	174,200	3.4	2,387	2,450	63	2.6	1.42	1.41
Res Hmstd: Avg Val	252,400	261,100	3.4	3,834	3,923	88	2.3	1.52	1.50
Res Hmstd: Hi Val	336,500	348,100	3.4	5,283	5,397	114	2.2	1.57	1.55
Res Hmstd: Ex-Hi Val	504,900	522,300	3.4	8,088	8,292	205	2.5	1.60	1.59
Apartment	300,000	317,400	5.8	5,830	6,064	234	4.0	1.94	1.91
Comm/Ind: Lo Val	150,000	178,000	18.7	4,786	5,698	912	19.0	3.19	3.20
Comm/Ind: Mid Val	300,000	356,000	18.7	11,058	12,810	1,751	15.8	3.69	3.6
Comm/Ind: Hi Val	1,000,000	1,186,600	18.7	40,328	45,996	5,668	14.1	4.03	3.88

**Hennepin County**

**Hanover city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	50,806	55,533	4,728	9.3	737	805	68	9.2	1.45	1.45
Res Non-Hm: exis	4,441	5,330	890	20.0	72	85	13	17.9	1.62	1.60
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,559	2,772	213	8.3	40	43	3	6.8	1.58	1.55
Com/Ind: Lo: exi	510	510	0	0.0	16	15	-1	-3.6	3.09	2.98
Com/Ind Hi: exis	60	60	0	0.0	2	2	0	-3.7	4.08	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	450	457	7	1.5	18	18	0	-2.2	4.08	3.93
Ag HGA: Exist	1,065	1,131	66	6.2	15	16	1	5.6	1.44	1.43
Ag Hmstd Land	1,164	1,160	-4	-0.3	6	6	0	-2.3	0.49	0.48
Ag Non-Hmstd	2,469	2,496	27	1.1	34	34	0	-0.4	1.38	1.36
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	200	200	0.0	0	3	3	0.0	0.00	1.66
<b>Total</b>	<b>63,522</b>	<b>69,649</b>	<b>6,127</b>	<b>9.6</b>	<b>941</b>	<b>1,027</b>	<b>86</b>	<b>9.1</b>	<b>1.48</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	619	686	67	10.8	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.18	48.33	0.00	0.00
(-) FD Contrib Tax Cap	7	7	0	2.5	School District	35.33	34.43	12.52	12.60
(=) Taxable Tax Capacity	<u>613</u>	<u>679</u>	<u>67</u>	<u>10.9</u>	Special District	<u>8.57</u>	<u>8.29</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	72	71	-1	-1.6	<b>Total</b>	138.41	136.33	12.52	12.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	188,300	205,800	9.3	2,561	2,810	249	9.7	1.36	1.37
Res Hmstd: Avg Val	282,300	308,600	9.3	4,097	4,467	370	9.0	1.45	1.45
Res Hmstd: Hi Val	376,200	411,200	9.3	5,631	6,121	490	8.7	1.5	1.49
Res Hmstd: Ex-Hi Val	564,500	617,000	9.3	8,743	9,588	845	9.7	1.55	1.55
Comm/Ind: Lo Val	150,000	150,000	0.0	4,634	4,465	-169	-3.6	3.09	2.98
Comm/Ind: Mid Val	300,000	300,000	0.0	10,749	10,355	-395	-3.7	3.58	3.45
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,289	37,841	-1,448	-3.7	3.93	3.78

**Hennepin County**

**Rockford city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,176	10,294	118	1.2	151	153	2	1.0	1.49	1.48
Res Non-Hm: exis	883	1,216	333	37.7	16	21	5	34.9	1.77	1.74
Apartments: exis	3,176	3,411	235	7.4	66	70	4	5.9	2.09	2.06
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	264	271	7	2.7	5	5	0	0.6	1.71	1.67
Com/Ind: Lo: exi	1,147	1,280	132	11.5	38	40	3	7.6	3.27	3.16
Com/Ind Hi: exis	3,857	3,843	-14	-0.4	167	160	-7	-4.0	4.32	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,128	6,965	837	13.7	265	290	25	9.5	4.32	4.16
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	61	60	-1	-1.7	0	0	0	-3.7	0.78	0.77
Ag Non-Hmstd	518	518	0	0.0	8	8	0	-2.1	1.57	1.53
Miscellaneous	1,530	1,984	454	29.7	32	41	9	27.8	2.09	2.06
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.48
<b>Total</b>	<b>27,740</b>	<b>29,843</b>	<b>2,103</b>	<b>7.6</b>	<b>747</b>	<b>789</b>	<b>41</b>	<b>5.5</b>	<b>2.69</b>	<b>2.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	381	413	33	8.5	County	46.14	45.10	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.37	56.60	0.00	0.00
(-) FD Contrib Tax Cap	81	85	3	3.9	School District	47.34	45.06	13.53	14.57
(=) Taxable Tax Capacity	300	329	29	9.8	Special District	6.77	6.62	0.00	0.00
FD Distrib Tax Cap	77	77	0	0.3	<b>Total</b>	156.62	153.39	13.53	14.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	109,500	110,800	1.2	1,434	1,443	8	0.6	1.31	1.30
Res Hmstd: Avg Val	164,100	166,000	1.2	2,440	2,446	6	0.2	1.49	1.47
Res Hmstd: Hi Val	218,800	221,300	1.1	3,448	3,451	3	0.1	1.58	1.56
Res Hmstd: Ex-Hi Val	328,300	332,100	1.2	5,466	5,465	0	0.0	1.66	1.65
Apartment	300,000	322,200	7.4	6,279	6,647	368	5.9	2.09	2.06
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,911	4,722	-188	-3.8	3.27	3.16
Comm/Ind: Mid Val	300,000	298,900	-0.4	11,390	10,936	-454	-4.0	3.8	3.66
Comm/Ind: Hi Val	1,000,000	996,400	-0.4	41,629	39,973	-1,657	-4.0	4.16	4.01

**Hennepin County**

**Minneapolis city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	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
<b>Total</b>	<b>36,543,111</b>	<b>40,375,114</b>	<b>3,832,003</b>	<b>10.5</b>	<b>817,249</b>	<b>865,491</b>	<b>48,242</b>	<b>5.9</b>	<b>2.24</b>	<b>2.14</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	447,845	499,641	51,796	11.6	County	46.09	45.17	0.00	0.00
(-) TIF Tax Capacity	34,876	40,508	5,632	16.1	City/Town	66.24	62.25	2.56	2.32
(-) FD Contrib Tax Cap	51,742	54,436	2,694	5.2	School District	22.21	21.17	20.69	19.36
(=) Taxable Tax Capacity	361,227	404,697	43,470	12.0	Special District	8.70	8.22	0.00	0.00
FD Distrib Tax Cap	49,818	51,126	1,308	2.6	<b>Total</b>	143.24	136.82	23.25	21.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,300	165,300	5.1	2,288	2,314	26	1.1	1.45	1.4
Res Hmstd: Avg Val	235,900	248,000	5.1	3,698	3,726	28	0.8	1.57	1.50
Res Hmstd: Hi Val	314,400	330,500	5.1	5,106	5,136	29	0.6	1.62	1.55
Res Hmstd: Ex-Hi Val	471,800	495,900	5.1	7,855	7,860	5	0.1	1.66	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

Hennepin County

MSP Intl Airport

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	421,072	443,089	22,017	5.2	4,781	4,907	127	2.6	1.14	1.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,546	7,651	104	1.4	86	85	-1	-1.1	1.14	1.11
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>428,619</b>	<b>450,739</b>	<b>22,121</b>	<b>5.2</b>	<b>4,866</b>	<b>4,992</b>	<b>126</b>	<b>2.6</b>	<b>1.14</b>	<b>1.11</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	8,572	9,015	442	5.2	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	0.00	0.00		
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.00	0.00		
(=) Taxable Tax Capacity	8,572	9,015	442	5.2	Special District	10.44	10.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>56.77</b>	<b>55.38</b>		

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	157,800	5.2						
Comm/Ind: Mid Val	300,000	315,700	5.2						
Comm/Ind: Hi Val	1,000,000	1,052,300	5.2						



**Hennepin County**

**St. Anthony city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	396,050	453,005	56,955	14.4	7,202	7,916	714	9.9	1.82	1.75
Res Non-Hm: exis	15,525	22,024	6,500	41.9	313	419	106	33.7	2.02	1.90
Apartments: exis	23,489	25,577	2,088	8.9	554	572	18	3.2	2.36	2.24
Low-inc Apts: ex	2,820	3,056	236	8.4	41	42	1	2.4	1.47	1.38
Seasnl Rec: exis	4,400	3,111	-1,289	-29.3	78	53	-25	-31.9	1.77	1.70
Com/Ind: Lo: exi	7,104	7,104	0	0.0	250	236	-14	-5.6	3.52	3.33
Com/Ind Hi: exis	39,092	39,440	348	0.9	1,792	1,711	-81	-4.5	4.58	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,635	2,684	49	1.9	121	116	-4	-3.6	4.58	4.34
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	3,435	3,435	0	0.0	81	77	-4	-5.2	2.36	2.24
New construction	0	1,000	1,000	0.0	0	18	18	0.0	0.00	1.75
<b>Total</b>	494,549	560,438	65,888	13.3	10,432	11,160	728	7.0	2.11	1.99

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,134	5,849	715	13.9	County	46.33	45.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.36	64.68	0.00	0.00
(-) FD Contrib Tax Cap	308	308	-1	-0.3	School District	29.97	32.52	34.29	29.21
(=) Taxable Tax Capacity	4,825	5,541	716	14.8	Special District	13.55	12.97	0.00	0.00
FD Distrib Tax Cap	648	679	30	4.6	<b>Total</b>	161.20	155.44	34.29	29.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	143,000	163,600	14.4	2,403	2,671	268	11.2	1.68	1.63
Res Hmstd: Avg Val	214,500	245,300	14.4	3,904	4,294	390	10.0	1.82	1.75
Res Hmstd: Hi Val	285,900	327,000	14.4	5,403	5,917	513	9.5	1.89	1.81
Res Hmstd: Ex-Hi Val	428,900	490,600	14.4	8,384	9,059	675	8.0	1.95	1.85
Apartment	300,000	326,700	8.9	7,074	7,302	229	3.2	2.36	2.24
Comm/Ind: Lo Val	150,000	151,300	0.9	5,286	5,048	-238	-4.5	3.52	3.34
Comm/Ind: Mid Val	300,000	302,700	0.9	12,162	11,617	-545	-4.5	4.05	3.84
Comm/Ind: Hi Val	1,000,000	1,008,900	0.9	44,252	42,261	-1,991	-4.5	4.43	4.19

**Houston County**

**Brownsville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,571	24,173	602	2.6	298	318	20	6.6	1.26	1.31
Res Non-Hm: exis	4,048	4,216	167	4.1	69	73	4	6.5	1.69	1.73
Apartments: exis	232	232	0	-0.1	4	4	0	3.0	1.87	1.93
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,235	4,653	418	9.9	65	74	9	13.6	1.53	1.59
Com/Ind: Lo: exi	556	548	-8	-1.4	17	17	0	-0.1	2.98	3.01
Com/Ind Hi: exis	174	182	7	4.2	7	7	0	5.7	3.92	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	224	229	5	2.1	9	9	0	3.5	3.92	3.97
Ag HGA: Exist	474	474	0	0.0	6	6	0	2.9	1.20	1.24
Ag Hmstd Land	1,016	994	-22	-2.2	5	5	0	2.4	0.51	0.54
Ag Non-Hmstd	310	306	-3	-1.0	4	4	0	2.4	1.26	1.30
Miscellaneous	58	58	0	0.0	1	1	0	3.2	1.87	1.93
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>34,899</b>	<b>36,065</b>	<b>1,165</b>	<b>3.3</b>	<b>484</b>	<b>518</b>	<b>34</b>	<b>7.1</b>	<b>1.39</b>	<b>1.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	310	323	13	4.1	County	63.90	66.69	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.13	37.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.16	37.76	15.32	15.10
(=) Taxable Tax Capacity	310	323	13	4.1	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.19	142.09	15.32	15.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,000	88,200	2.6	907	970	63	7.0	1.05	1.1
Res Hmstd: Avg Val	129,000	132,300	2.6	1,616	1,720	104	6.4	1.25	1.3
Res Hmstd: Hi Val	172,000	176,400	2.6	2,325	2,469	145	6.2	1.35	1.4
Res Hmstd: Ex-Hi Val	258,000	264,600	2.6	3,743	3,969	226	6.0	1.45	1.5
Apartment	300,000	299,600	-0.1	5,604	5,774	169	3.0	1.87	1.93
Seas Rec: Lo Val	75,000	82,400	9.9	1,093	1,248	155	14.1	1.46	1.51
Seas Rec: Hi Val	200,000	219,700	9.9	3,075	3,485	411	13.4	1.54	1.59
Comm/Ind: Lo Val	150,000	156,400	4.3	4,458	4,771	313	7.0	2.97	3.05
Comm/Ind: Mid Val	300,000	312,700	4.2	10,326	10,968	642	6.2	3.44	3.51
Comm/Ind: Hi Val	1,000,000	1,042,500	4.3	37,707	39,902	2,195	5.8	3.77	3.83

**Houston County**

**Caledonia city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	97,630	92,572	-5,058	-5.2	1,264	1,234	-30	-2.3	1.29	1.33
Res Non-Hm: exis	10,451	10,053	-398	-3.8	182	185	3	1.5	1.74	1.84
Apartments: exis	1,486	1,584	98	6.6	30	34	4	11.7	2.05	2.15
Low-inc Apts: ex	2,378	2,101	-277	-11.7	30	28	-2	-7.5	1.25	1.31
Seasnl Rec: exis	103	97	-6	-5.4	2	2	0	-1.2	1.63	1.71
Com/Ind: Lo: exi	14,294	14,216	-78	-0.5	455	465	10	2.2	3.19	3.27
Com/Ind Hi: exis	14,983	14,953	-31	-0.2	629	645	16	2.6	4.20	4.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,304	1,389	86	6.6	55	60	5	9.5	4.20	4.31
Ag HGA: Exist	854	626	-228	-26.7	13	9	-3	-24.9	1.47	1.51
Ag Hmstd Land	4,385	4,214	-171	-3.9	30	30	0	1.4	0.67	0.71
Ag Non-Hmstd	454	492	38	8.3	7	8	1	14.1	1.51	1.60
Miscellaneous	515	511	-4	-0.8	12	12	0	3.9	2.24	2.35
New construction	0	702	702	0.0	0	19	19	0.0	0.00	2.70
<b>Total</b>	<b>148,837</b>	<b>143,510</b>	<b>-5,328</b>	<b>-3.6</b>	<b>2,707</b>	<b>2,731</b>	<b>23</b>	<b>0.9</b>	<b>1.82</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,465	1,418	-48	-3.2	County	62.23	64.86	0.00	0.00
(-) TIF Tax Capacity	16	16	0	-1.3	City/Town	53.43	56.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.78	37.34	15.32	15.10
(=) Taxable Tax Capacity	1,449	1,402	-47	-3.3	Special District	1.00	1.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.45	159.54	15.32	15.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	72,700	68,900	-5.2	772	764	-8	-1.1	1.06	1.11
Res Hmstd: Avg Val	108,900	103,300	-5.1	1,401	1,358	-42	-3.0	1.29	1.31
Res Hmstd: Hi Val	145,200	137,700	-5.2	2,055	2,008	-47	-2.3	1.42	1.46
Res Hmstd: Ex-Hi Val	217,900	206,600	-5.2	3,367	3,311	-56	-1.7	1.55	1.60
Apartment	300,000	319,700	6.6	6,139	6,858	719	11.7	2.05	2.15
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,779	4,900	121	2.5	3.19	3.27
Comm/Ind: Mid Val	300,000	299,400	-0.2	11,074	11,354	280	2.5	3.69	3.79
Comm/Ind: Hi Val	1,000,000	998,000	-0.2	40,451	41,490	1,039	2.6	4.05	4.16

Houston County

Eitzen city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,269	9,127	-143	-1.5	136	137	1	0.9	1.46	1.50
Res Non-Hm: exis	871	978	108	12.4	19	21	3	15.1	2.13	2.18
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,173	1,173	0	0.0	44	44	1	1.3	3.74	3.78
Com/Ind Hi: exis	443	443	0	0.0	22	22	0	1.3	4.93	4.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53	52	-1	-1.5	3	3	0	-0.3	4.89	4.95
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,101	1,071	-30	-2.7	10	10	0	0.8	0.92	0.95
Ag Non-Hmstd	172	166	-7	-3.8	3	3	0	-1.0	1.88	1.94
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>13,081</b>	<b>13,010</b>	<b>-72</b>	<b>-0.5</b>	<b>236</b>	<b>240</b>	<b>5</b>	<b>2.1</b>	<b>1.80</b>	<b>1.85</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	108	108	0	-0.1	County	60.79	63.56	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	95.01	95.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.36	34.95	15.32	15.10
(=) Taxable Tax Capacity	108	108	0	-0.1	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	188.16	193.60	15.32	15.10

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	56,900	56,000	-1.6	730	735	6	0.8	1.28	1.31
Res Hmstd: Avg Val	85,300	84,000	-1.5	1,179	1,178	-1	-0.1	1.38	1.40
Res Hmstd: Hi Val	113,700	112,000	-1.5	1,805	1,812	6	0.3	1.59	1.62
Res Hmstd: Ex-Hi Val	170,600	168,000	-1.5	3,060	3,078	18	0.6	1.79	1.83
Comm/Ind: Lo Val	150,000	150,000	0.0	5,605	5,676	71	1.3	3.74	3.78
Comm/Ind: Mid Val	300,000	300,000	0.0	13,001	13,168	167	1.3	4.33	4.39
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,517	48,132	615	1.3	4.75	4.81

**Houston County**

**Hokah city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,731	20,442	-289	-1.4	353	353	0	0.0	1.70	1.73
Res Non-Hm: exis	2,454	2,835	382	15.6	56	65	9	16.6	2.26	2.28
Apartments: exis	574	574	0	0.0	15	16	0	1.3	2.68	2.71
Low-inc Apts: ex	331	331	0	0.0	5	5	0	1.3	1.63	1.65
Seasnl Rec: exis	127	127	0	0.0	3	3	0	1.3	2.68	2.71
Com/Ind: Lo: exi	1,688	1,620	-67	-4.0	67	64	-2	-3.7	3.95	3.96
Com/Ind Hi: exis	343	343	0	0.0	18	18	0	0.3	5.21	5.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221	225	4	1.7	12	12	0	2.0	5.21	5.22
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	79	78	-1	-1.3	1	1	0	0.2	1.01	1.02
Ag Non-Hmstd	318	309	-9	-2.9	6	6	0	-1.5	2.02	2.05
Miscellaneous	76	76	0	0.0	2	2	0	1.3	2.68	2.71
New construction	0	168	168	0.0	0	3	3	0.0	0.00	1.73
<b>Total</b>	<b>26,942</b>	<b>27,130</b>	<b>188</b>	<b>0.7</b>	<b>538</b>	<b>548</b>	<b>10</b>	<b>1.9</b>	<b>2.00</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	237	239	2	1.0	County	60.15	62.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	124.72	123.52	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.14	18.61	15.45	15.25
(=) Taxable Tax Capacity	237	239	2	1.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	202.00	204.98	15.45	15.25

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,900	74,800	-1.4	1,037	1,034	-3	-0.3	1.37	1.38
Res Hmstd: Avg Val	113,800	112,200	-1.4	1,929	1,915	-15	-0.8	1.7	1.71
Res Hmstd: Hi Val	151,600	149,500	-1.4	2,820	2,805	-15	-0.5	1.86	1.88
Res Hmstd: Ex-Hi Val	227,500	224,300	-1.4	4,608	4,590	-18	-0.4	2.03	2.05
Apartment	300,000	300,000	0.0	8,038	8,144	106	1.3	2.68	2.71
Comm/Ind: Lo Val	150,000	150,000	0.0	5,918	5,934	16	0.3	3.95	3.96
Comm/Ind: Mid Val	300,000	300,000	0.0	13,732	13,770	38	0.3	4.58	4.59
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	50,195	50,338	143	0.3	5.02	5.03

**Houston County**

**Houston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	22,690	25,236	2,546	11.2	398	437	40	10.0	1.75	1.73
Res Non-Hm: exis	6,377	6,444	67	1.0	163	157	-6	-3.7	2.56	2.44
Apartments: exis	748	764	16	2.1	22	21	-1	-2.5	2.93	2.80
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	35	39	4	11.9	1	1	0	6.9	2.93	2.80
Com/Ind: Lo: exi	3,906	4,083	177	4.5	164	163	0	-0.1	4.19	4.00
Com/Ind Hi: exis	2,328	2,627	299	12.8	126	136	10	7.7	5.42	5.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,009	1,011	3	0.3	55	52	-2	-4.3	5.42	5.18
Ag HGA: Exist	154	153	-2	-1.0	3	3	0	-5.4	2.15	2.05
Ag Hmstd Land	554	530	-24	-4.3	5	4	-1	-13.2	0.93	0.84
Ag Non-Hmstd	115	113	-2	-1.8	2	2	0	-6.7	1.96	1.87
Miscellaneous	148	147	0	-0.3	5	5	0	-4.7	3.48	3.32
New construction	0	43	43	0.0	0	1	1	0.0	0.00	1.98
<b>Total</b>	<b>38,065</b>	<b>41,190</b>	<b>3,126</b>	<b>8.2</b>	<b>944</b>	<b>984</b>	<b>40</b>	<b>4.3</b>	<b>2.48</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	359	392	33	9.3	County	61.95	64.74	0.00	0.00
(-) TIF Tax Capacity	7	4	-3	-42.8	City/Town	124.15	112.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.35	9.40	47.86	46.86
(=) Taxable Tax Capacity	352	388	36	10.2	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	196.44	186.76	47.86	46.86

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,700	57,500	11.2	857	914	57	6.7	1.66	1.59
Res Hmstd: Avg Val	77,500	86,200	11.2	1,299	1,463	164	12.7	1.68	1.7
Res Hmstd: Hi Val	103,200	114,800	11.2	1,972	2,179	207	10.5	1.91	1.9
Res Hmstd: Ex-Hi Val	154,900	172,300	11.2	3,327	3,619	293	8.8	2.15	2.10
Apartment	300,000	306,300	2.1	8,802	8,586	-216	-2.5	2.93	2.80
Comm/Ind: Lo Val	150,000	169,200	12.8	6,279	6,992	713	11.4	4.19	4.13
Comm/Ind: Mid Val	300,000	338,500	12.8	14,412	15,755	1,343	9.3	4.80	4.65
Comm/Ind: Hi Val	1,000,000	1,128,300	12.8	52,367	56,633	4,267	8.1	5.24	5.02

Houston County

Spring Grove city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	39,975	42,388	2,413	6.0	662	704	42	6.3	1.66	1.66
Res Non-Hm: exis	5,291	6,267	976	18.5	122	141	19	15.5	2.30	2.25
Apartments: exis	1,276	1,277	1	0.1	35	34	-1	-1.9	2.71	2.66
Low-inc Apts: ex	1,493	1,521	29	1.9	25	25	0	-0.1	1.69	1.65
Seasnl Rec: exis	81	86	5	6.3	2	2	0	4.1	1.94	1.90
Com/Ind: Lo: exi	4,048	4,046	-2	0.0	153	150	-4	-2.5	3.79	3.70
Com/Ind Hi: exis	3,475	3,445	-30	-0.9	150	144	-5	-3.5	4.30	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,642	1,678	36	2.2	84	84	0	-0.3	5.11	4.99
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	631	613	-18	-2.9	10	9	-1	-10.7	1.57	1.44
Ag Non-Hmstd	170	187	17	9.8	3	3	0	7.5	1.85	1.81
Miscellaneous	135	155	20	14.8	4	4	1	13.8	2.84	2.81
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>58,217</b>	<b>61,663</b>	<b>3,447</b>	<b>5.9</b>	<b>1,249</b>	<b>1,299</b>	<b>50</b>	<b>4.0</b>	<b>2.15</b>	<b>2.11</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	516	551	35	6.8	County	60.27	63.12	0.00	0.00	
(-) TIF Tax Capacity	19	23	4	18.3	City/Town	120.77	113.51	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.20	4.75	39.48	38.86	
(=) Taxable Tax Capacity	497	529	32	6.4	Special District	0.00	0.00	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>185.24</b>	<b>181.39</b>	<b>39.48</b>	<b>38.86</b>	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,400	61,900		6.0	880	914	35	3.9	1.51	1.48
Res Hmstd: Avg Val	87,600	92,900		6.1	1,425	1,522	98	6.8	1.63	1.64
Res Hmstd: Hi Val	116,800	123,900		6.1	2,130	2,256	126	5.9	1.82	1.82
Res Hmstd: Ex-Hi Val	175,200	185,800		6.1	3,539	3,720	181	5.1	2.02	2.00
Apartment	300,000	300,200		0.1	8,131	7,973	-158	-1.9	2.71	2.66
Comm/Ind: Lo Val	150,000	148,700		-0.9	5,901	5,708	-194	-3.3	3.93	3.84
Comm/Ind: Mid Val	300,000	297,400		-0.9	13,573	13,110	-463	-3.4	4.52	4.41
Comm/Ind: Hi Val	1,000,000	991,400		-0.9	49,372	47,728	-1,643	-3.3	4.94	4.81

Houston County

La Crescent city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	287,262	291,235	3,973	1.4	4,112	4,316	205	5.0	1.43	1.48
Res Non-Hm: exis	23,215	25,383	2,168	9.3	396	446	50	12.6	1.71	1.76
Apartments: exis	13,269	12,999	-270	-2.0	263	266	4	1.4	1.98	2.05
Low-inc Apts: ex	1,064	1,040	-24	-2.3	13	13	0	1.1	1.21	1.25
Seasnl Rec: exis	7,390	7,433	43	0.6	124	129	6	4.5	1.68	1.74
Com/Ind: Lo: exi	10,468	10,337	-131	-1.2	325	326	1	0.4	3.11	3.16
Com/Ind Hi: exis	14,433	14,448	15	0.1	590	601	11	1.8	4.09	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,700	5,923	223	3.9	232	245	13	5.7	4.07	4.14
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	245	245	0	0.0	4	4	0	3.9	1.46	1.52
Miscellaneous	1,708	1,625	-83	-4.9	37	37	0	-1.3	2.19	2.28
New construction	0	2,119	2,119	0.0	0	34	34	0.0	0.00	1.58
<b>Total</b>	<b>364,753</b>	<b>372,786</b>	<b>8,033</b>	<b>2.2</b>	<b>6,095</b>	<b>6,417</b>	<b>322</b>	<b>5.3</b>	<b>1.67</b>	<b>1.72</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,596	3,676	80	2.2	County	62.74	65.42	0.00	0.00
(-) TIF Tax Capacity	78	78	0	0.4	City/Town	63.20	64.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.03	21.49	15.45	15.25
(=) Taxable Tax Capacity	3,518	3,598	80	2.3	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.97	151.67	15.45	15.25

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	119,200	120,800		1.3	1,537	1,616	79	5.2	1.29	1.34
Res Hmstd: Avg Val	178,700	181,200		1.4	2,576	2,707	131	5.1	1.44	1.49
Res Hmstd: Hi Val	238,100	241,400		1.4	3,613	3,794	182	5.0	1.52	1.57
Res Hmstd: Ex-Hi Val	357,300	362,200		1.4	5,693	5,975	282	5.0	1.59	1.65
Apartment	300,000	293,900		-2.0	5,937	6,020	83	1.4	1.98	2.05
Comm/Ind: Lo Val	150,000	150,200		0.1	4,658	4,743	86	1.8	3.11	3.16
Comm/Ind: Mid Val	300,000	300,300		0.1	10,790	10,984	194	1.8	3.6	3.66
Comm/Ind: Hi Val	1,000,000	1,001,000		0.1	39,410	40,118	708	1.8	3.94	4.01



Hubbard County

Akeley city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,846	9,310	464	5.2	101	106	5	4.9	1.14	1.14
Res Non-Hm: exis	2,542	2,476	-66	-2.6	45	44	-1	-3.0	1.79	1.78
Apartments: exis	202	217	15	7.3	4	4	0	6.9	2.05	2.04
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,176	5,321	146	2.8	89	91	2	2.3	1.72	1.71
Com/Ind: Lo: exi	1,238	1,249	12	1.0	40	40	0	-0.3	3.20	3.16
Com/Ind Hi: exis	31	32	1	2.9	1	1	0	1.6	4.24	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	650	670	21	3.2	28	28	1	1.9	4.24	4.19
Ag HGA: Exist	106	115	9	8.5	1	1	0	8.2	1.03	1.03
Ag Hmstd Land	106	107	0	0.4	1	0	0	-62.2	0.48	0.18
Ag Non-Hmstd	463	518	55	11.9	7	8	1	11.6	1.57	1.56
Miscellaneous	24	24	0	0.0	0	0	0	-0.4	1.66	1.65
New construction	0	127	127	0.0	0	2	2	0.0	0.00	1.49
<b>Total</b>	<b>19,383</b>	<b>20,166</b>	<b>783</b>	<b>4.0</b>	<b>317</b>	<b>326</b>	<b>9</b>	<b>2.8</b>	<b>1.64</b>	<b>1.62</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180	186	6	3.6	County	38.62	39.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	107.16	105.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.82	9.53	9.20	9.07
(=) Taxable Tax Capacity	180	186	6	3.6	Special District	1.03	1.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.63	156.16	9.20	9.07

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	39,900	42,000	5.3	412	432	20	4.8	1.03	1.03
Res Hmstd: Avg Val	59,800	62,900	5.2	617	646	29	4.8	1.03	1.03
Res Hmstd: Hi Val	79,700	83,900	5.3	851	923	72	8.5	1.07	1.1
Res Hmstd: Ex-Hi Val	119,500	125,800	5.3	1,567	1,674	107	6.8	1.31	1.33
Apartment	300,000	321,800	7.3	6,150	6,574	424	6.9	2.05	2.04
Seas Rec: Lo Val	75,000	77,100	2.8	1,239	1,270	31	2.5	1.65	1.65
Seas Rec: Hi Val	200,000	205,600	2.8	3,463	3,545	82	2.4	1.73	1.72
Comm/Ind: Lo Val	150,000	154,400	2.9	4,804	4,927	124	2.6	3.20	3.19
Comm/Ind: Mid Val	300,000	308,800	2.9	11,162	11,390	228	2.0	3.72	3.69
Comm/Ind: Hi Val	1,000,000	1,029,400	2.9	40,837	41,554	717	1.8	4.08	4.04

Hubbard County

Laporte city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,128	4,045	-82	-2.0	51	51	0	0.8	1.23	1.27
Res Non-Hm: exis	788	847	59	7.5	13	14	1	8.7	1.68	1.70
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,447	1,448	1	0.0	24	24	0	0.8	1.64	1.66
Com/Ind: Lo: exi	736	740	4	0.6	23	23	0	0.8	3.11	3.12
Com/Ind Hi: exis	88	92	5	5.1	4	4	0	5.3	4.12	4.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	277	278	2	0.7	11	11	0	0.8	4.12	4.12
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	204	204	-1	-0.3	2	2	0	0.7	0.75	0.76
Ag Non-Hmstd	46	46	0	0.0	1	1	0	1.0	1.51	1.52
Miscellaneous	33	32	-1	-3.4	1	1	0	-1.6	1.97	2.01
New construction	0	18	18	0.0	0	0	0	0.0	0.00	1.64
<b>Total</b>	<b>7,747</b>	<b>7,751</b>	<b>4</b>	<b>0.1</b>	<b>129</b>	<b>131</b>	<b>3</b>	<b>2.0</b>	<b>1.66</b>	<b>1.69</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	75	75	0	0.6	County	38.63	39.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	75.30	73.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.94	37.92	8.26	9.97
(=) Taxable Tax Capacity	75	75	0	0.6	Special District	1.03	1.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.91	152.46	8.26	9.97

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	55,100	54,000	-2.0	544	548	3	0.6	0.99	1.01
Res Hmstd: Avg Val	82,600	80,900	-2.1	865	857	-8	-0.9	1.05	1.06
Res Hmstd: Hi Val	110,000	107,800	-2.0	1,338	1,331	-7	-0.5	1.22	1.23
Res Hmstd: Ex-Hi Val	165,100	161,800	-2.0	2,290	2,282	-8	-0.3	1.39	1.41
Seas Rec: Lo Val	75,000	75,000	0.0	1,196	1,206	10	0.8	1.59	1.61
Seas Rec: Hi Val	200,000	200,100	0.1	3,349	3,373	25	0.7	1.67	1.69
Comm/Ind: Lo Val	150,000	157,700	5.1	4,661	4,990	330	7.1	3.11	3.16
Comm/Ind: Mid Val	300,000	315,400	5.1	10,834	11,489	655	6.0	3.61	3.64
Comm/Ind: Hi Val	1,000,000	1,051,200	5.1	39,641	41,809	2,168	5.5	3.96	3.98

Hubbard County

Nevis city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,138	12,485	348	2.9	134	135	1	0.8	1.11	1.08
Res Non-Hm: exis	2,809	2,844	34	1.2	46	46	0	-0.6	1.64	1.61
Apartments: exis	521	538	17	3.2	10	10	0	1.8	1.88	1.85
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,713	6,140	427	7.5	88	94	6	6.5	1.55	1.53
Com/Ind: Lo: exi	2,525	2,526	2	0.1	75	74	-1	-2.0	2.98	2.92
Com/Ind Hi: exis	112	131	19	16.6	4	5	1	14.3	3.92	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	579	679	100	17.2	23	26	3	14.9	3.92	3.85
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	140	140	0	0.0	2	2	0	-0.8	1.38	1.37
Miscellaneous	3	3	0	0.0	0	0	0	-1.5	1.53	1.51
New construction	0	352	352	0.0	0	6	6	0.0	0.00	1.79
<b>Total</b>	<b>24,540</b>	<b>25,838</b>	<b>1,298</b>	<b>5.3</b>	<b>383</b>	<b>398</b>	<b>16</b>	<b>4.1</b>	<b>1.56</b>	<b>1.54</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	232	245	13	5.8	County	38.62	39.94	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	88.63	85.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.44	10.23	15.35	14.13
(=) Taxable Tax Capacity	232	245	13	5.8	Special District	1.03	1.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.72	136.61	15.35	14.13

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	58,400	60,100	2.9	572	578	5	0.9	0.98	0.96
Res Hmstd: Avg Val	87,500	90,000	2.9	935	959	24	2.5	1.07	1.07
Res Hmstd: Hi Val	116,600	119,900	2.8	1,416	1,446	30	2.1	1.21	1.21
Res Hmstd: Ex-Hi Val	175,000	180,000	2.9	2,383	2,426	43	1.8	1.36	1.35
Apartment	300,000	309,600	3.2	5,625	5,724	99	1.8	1.88	1.85
Seas Rec: Lo Val	75,000	80,600	7.5	1,097	1,174	77	7.0	1.46	1.46
Seas Rec: Hi Val	200,000	215,000	7.5	3,085	3,291	206	6.7	1.54	1.53
Comm/Ind: Lo Val	150,000	174,900	16.6	4,470	5,337	866	19.4	2.98	3.05
Comm/Ind: Mid Val	300,000	349,800	16.6	10,354	12,062	1,708	16.5	3.45	3.45
Comm/Ind: Hi Val	1,000,000	1,166,100	16.6	37,812	43,452	5,640	14.9	3.78	3.73

Hubbard County

Park Rapids city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	103,816	111,676	7,860	7.6	1,168	1,285	117	10.1	1.12	1.15
Res Non-Hm: exis	30,939	30,584	-354	-1.1	459	456	-3	-0.6	1.48	1.49
Apartments: exis	8,188	8,228	41	0.5	142	143	1	1.0	1.73	1.74
Low-inc Apts: ex	9,104	8,219	-884	-9.7	96	87	-9	-9.3	1.06	1.06
Seasnl Rec: exis	16,141	16,416	276	1.7	225	232	7	2.9	1.40	1.41
Com/Ind: Lo: exi	35,759	35,353	-407	-1.1	1,007	987	-19	-1.9	2.81	2.79
Com/Ind Hi: exis	60,112	63,788	3,676	6.1	2,231	2,348	117	5.3	3.71	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,064	8,398	334	4.1	299	309	10	3.3	3.71	3.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	323	426	103	31.9	2	2	1	30.2	0.55	0.55
Ag Non-Hmstd	2,720	2,338	-382	-14.0	33	28	-5	-14.2	1.22	1.21
Miscellaneous	272	274	3	1.0	5	5	0	2.2	1.89	1.92
New construction	0	3,008	3,008	0.0	0	70	70	0.0	0.00	2.33
<b>Total</b>	<b>275,436</b>	<b>288,709</b>	<b>13,273</b>	<b>4.8</b>	<b>5,667</b>	<b>5,955</b>	<b>288</b>	<b>5.1</b>	<b>2.06</b>	<b>2.06</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,394	3,579	185	5.5	County	37.97	39.27	0.00	0.00
(-) TIF Tax Capacity	132	152	20	14.8	City/Town	72.26	71.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.32	17.57	12.53	12.67
(=) Taxable Tax Capacity	3,262	3,427	166	5.1	Special District	1.03	1.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.57	129.13	12.53	12.67

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	76,800	82,600		7.6	694	786	93	13.4	0.90	0.95
Res Hmstd: Avg Val	115,100	123,800		7.6	1,278	1,419	140	11.0	1.11	1.15
Res Hmstd: Hi Val	153,500	165,100		7.6	1,865	2,052	187	10.0	1.21	1.24
Res Hmstd: Ex-Hi Val	230,200	247,600		7.6	3,036	3,318	282	9.3	1.32	1.34
Apartment	300,000	301,500		0.5	5,197	5,249	51	1.0	1.73	1.74
Seas Rec: Lo Val	75,000	76,300		1.7	1,029	1,049	21	2.0	1.37	1.38
Seas Rec: Hi Val	200,000	203,400		1.7	2,902	2,956	54	1.9	1.45	1.45
Comm/Ind: Lo Val	150,000	159,200		6.1	4,222	4,528	305	7.2	2.81	2.84
Comm/Ind: Mid Val	300,000	318,300		6.1	9,789	10,385	595	6.1	3.26	3.26
Comm/Ind: Hi Val	1,000,000	1,061,200		6.1	35,769	37,733	1,964	5.5	3.58	3.56

Isanti County

Cambridge city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	251,441	278,974	27,533	11.0	4,437	4,764	327	7.4	1.76	1.71
Res Non-Hm: exis	54,915	63,289	8,374	15.2	1,250	1,336	86	6.9	2.28	2.11
Apartments: exis	15,125	15,013	-112	-0.7	410	380	-30	-7.4	2.71	2.53
Low-inc Apts: ex	6,062	6,062	0	0.0	100	93	-7	-6.7	1.65	1.54
Seasnl Rec: exis	2	2	0	0.0	0	0	0	-6.6	2.14	1.99
Com/Ind: Lo: exi	32,939	32,599	-340	-1.0	1,301	1,206	-95	-7.3	3.95	3.70
Com/Ind Hi: exis	109,864	104,835	-5,030	-4.6	5,577	4,983	-595	-10.7	5.08	4.75
Publ U: Elec Gen	950	1,066	115	12.1	40	42	2	4.6	4.25	3.96
Publ U: Other	5,139	5,151	12	0.2	269	253	-16	-6.0	5.24	4.92
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	470	485	14	3.1	4	4	0	-5.4	0.95	0.87
Ag Non-Hmstd	1,494	1,332	-162	-10.9	31	25	-5	-16.9	2.05	1.91
Miscellaneous	2,443	2,436	-6	-0.3	72	67	-5	-7.0	2.94	2.74
New construction	0	6,784	6,784	0.0	0	143	143	0.0	0.00	2.10
<b>Total</b>	<b>480,844</b>	<b>518,027</b>	<b>37,183</b>	<b>7.7</b>	<b>13,492</b>	<b>13,297</b>	<b>-195</b>	<b>-1.4</b>	<b>2.81</b>	<b>2.57</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	5,572	5,921	349	6.3	County	66.58	64.72		0.00	0.00
(-) TIF Tax Capacity	119	168	49	41.0	City/Town	90.00	86.58		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	48.25	39.58		14.68	13.98
(=) Taxable Tax Capacity	5,453	5,753	301	5.5	Special District	0.23	0.22		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	205.07	191.09		14.68	13.98

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	82,400	91,400	10.9	1,199	1,320	121	10.1	1.46	1.44
Res Hmstd: Avg Val	123,500	137,000	10.9	2,178	2,333	155	7.1	1.76	1.70
Res Hmstd: Hi Val	164,600	182,600	10.9	3,157	3,347	190	6.0	1.92	1.83
Res Hmstd: Ex-Hi Val	247,000	274,000	10.9	5,120	5,378	259	5.0	2.07	1.96
Apartment	300,000	297,800	-0.7	8,130	7,530	-601	-7.4	2.71	2.53
Comm/Ind: Lo Val	150,000	143,100	-4.6	5,976	5,345	-631	-10.6	3.98	3.74
Comm/Ind: Mid Val	300,000	286,300	-4.6	13,870	12,327	-1,543	-11.1	4.62	4.31
Comm/Ind: Hi Val	1,000,000	954,200	-4.6	50,709	45,278	-5,431	-10.7	5.07	4.75

Isanti County

Isanti city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	185,248	207,997	22,749	12.3	3,004	3,515	511	17.0	1.62	1.69
Res Non-Hm: exis	27,920	35,094	7,174	25.7	595	740	144	24.2	2.13	2.11
Apartments: exis	11,451	11,096	-356	-3.1	288	278	-10	-3.4	2.52	2.51
Low-inc Apts: ex	1,799	1,549	-250	-13.9	28	24	-4	-14.2	1.53	1.53
Seasnl Rec: exis	402	356	-46	-11.5	10	9	-1	-11.8	2.52	2.51
Com/Ind: Lo: exi	15,023	15,227	203	1.4	563	565	2	0.3	3.75	3.71
Com/Ind Hi: exis	20,054	19,509	-546	-2.7	993	956	-37	-3.7	4.95	4.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,122	4,203	81	2.0	204	206	2	0.9	4.95	4.90
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	573	690	117	20.5	5	7	1	20.5	0.94	0.94
Ag Non-Hmstd	1,939	2,356	417	21.5	37	45	8	21.5	1.89	1.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6,847	6,847	0.0	0	126	126	0.0	0.00	1.84
<b>Total</b>	<b>268,532</b>	<b>304,923</b>	<b>36,391</b>	<b>13.6</b>	<b>5,727</b>	<b>6,470</b>	<b>742</b>	<b>13.0</b>	<b>2.13</b>	<b>2.12</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,629	3,013	384	14.6	County	66.64	64.85	0.00	0.00
(-) TIF Tax Capacity	10	13	3	29.9	City/Town	74.76	84.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	47.85	39.69	14.68	13.98
(=) Taxable Tax Capacity	2,619	2,999	381	14.5	Special District	0.23	0.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	189.49	189.46	14.68	13.98

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	79,800	89,600	12.3	1,060	1,270	210	19.9	1.33	1.42	
Res Hmstd: Avg Val	119,700	134,400	12.3	1,942	2,258	316	16.2	1.62	1.68	
Res Hmstd: Hi Val	159,500	179,100	12.3	2,823	3,243	421	14.9	1.77	1.81	
Res Hmstd: Ex-Hi Val	239,300	268,700	12.3	4,588	5,219	631	13.8	1.92	1.94	
Apartment	300,000	290,700	-3.1	7,546	7,291	-255	-3.4	2.52	2.51	
Comm/Ind: Lo Val	150,000	145,900	-2.7	5,625	5,414	-211	-3.8	3.75	3.71	
Comm/Ind: Mid Val	300,000	291,800	-2.7	13,052	12,516	-536	-4.1	4.35	4.29	
Comm/Ind: Hi Val	1,000,000	972,800	-2.7	47,709	45,891	-1,818	-3.8	4.77	4.72	

Isanti County

St. Francis city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	569	570	0	0.1	9	9	0	-1.5	1.55	1.53
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	569	570	0	0.1	9	9	0	-1.5	1.55	1.53

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	6	6	0	0.1	County	67.04	65.18	#####	#####
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	58.73	58.34	#####	#####
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.41	29.30	#####	#####
(=) Taxable Tax Capacity	6	6	0	0.1	Special District	0.23	0.22	#####	#####
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.42	153.04	#####	#####

Isanti County

Braham city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	40,450	44,509	4,058	10.0	618	662	45	7.3	1.53	1.49
Res Non-Hm: exis	6,749	8,517	1,768	26.2	146	171	25	17.3	2.16	2.01
Apartments: exis	1,750	1,753	3	0.2	46	43	-3	-6.7	2.65	2.47
Low-inc Apts: ex	2,409	2,288	-120	-5.0	39	34	-4	-11.5	1.61	1.50
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,821	4,919	98	2.0	189	180	-8	-4.4	3.91	3.66
Com/Ind Hi: exis	3,025	2,908	-117	-3.9	156	141	-16	-10.0	5.16	4.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,755	2,766	11	0.4	140	131	-8	-5.9	5.07	4.75
Ag HGA: Exist	181	166	-15	-8.3	3	2	0	-16.4	1.50	1.37
Ag Hmstd Land	114	141	27	23.3	1	1	0	12.7	0.74	0.68
Ag Non-Hmstd	53	53	0	0.0	1	1	0	-6.7	2.01	1.88
Miscellaneous	204	204	0	0.0	5	5	0	-6.8	2.65	2.47
New construction	0	49	49	0.0	0	1	1	0.0	0.00	1.49
<b>Total</b>	<b>62,510</b>	<b>68,272</b>	<b>5,762</b>	<b>9.2</b>	<b>1,343</b>	<b>1,373</b>	<b>30</b>	<b>2.3</b>	<b>2.15</b>	<b>2.01</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	581	641	61	10.4	County	66.77	64.96	0.00	0.00
(-) TIF Tax Capacity	35	37	2	6.5	City/Town	98.53	90.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.92	32.17	12.89	11.76
(=) Taxable Tax Capacity	546	604	58	10.7	Special District	0.23	0.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	201.45	187.90	12.89	11.76

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	60,900	67,000	10.0	815	834	19	2.4	1.34	1.24
Res Hmstd: Avg Val	91,300	100,500	10.1	1,372	1,477	104	7.6	1.50	1.47
Res Hmstd: Hi Val	121,600	133,800	10.0	2,077	2,198	121	5.8	1.71	1.64
Res Hmstd: Ex-Hi Val	182,500	200,800	10.0	3,492	3,649	156	4.5	1.91	1.82
Apartment	300,000	300,500	0.2	7,941	7,411	-530	-6.7	2.65	2.47
Comm/Ind: Lo Val	150,000	144,200	-3.9	5,868	5,285	-583	-9.9	3.91	3.66
Comm/Ind: Mid Val	300,000	288,400	-3.9	13,626	12,206	-1,420	-10.4	4.54	4.23
Comm/Ind: Hi Val	1,000,000	961,200	-3.9	49,834	44,819	-5,015	-10.1	4.98	4.66



**Itasca County**

**Bigfork city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,311	7,374	64	0.9	58	60	3	4.5	0.79	0.82
Res Non-Hm: exis	2,222	1,946	-277	-12.5	36	32	-3	-9.6	1.60	1.65
Apartments: exis	1,021	1,050	30	2.9	20	21	1	6.2	1.92	1.98
Low-inc Apts: ex	973	944	-30	-3.0	11	11	0	0.0	1.17	1.21
Seasnl Rec: exis	284	281	-3	-1.0	4	5	0	2.0	1.57	1.61
Com/Ind: Lo: exi	2,471	2,471	0	0.0	76	77	1	1.1	3.09	3.13
Com/Ind Hi: exis	1,004	987	-17	-1.7	41	41	0	-0.6	4.08	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,297	1,331	34	2.6	50	52	2	3.9	3.85	3.90
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	357	357	0	0.0	4	5	0	3.5	1.25	1.30
Miscellaneous	131	131	0	-0.2	3	3	0	3.0	1.92	1.98
New construction	0	162	162	0.0	0	3	3	0.0	0.00	1.61
<b>Total</b>	<b>17,071</b>	<b>17,034</b>	<b>-37</b>	<b>-0.2</b>	<b>303</b>	<b>309</b>	<b>6</b>	<b>1.9</b>	<b>1.77</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	182	181	-1	-0.3	County	53.31	56.51	0.00	0.00
(-) TIF Tax Capacity	14	15	1	4.4	City/Town	69.92	71.90	0.00	0.00
(-) FD Contrib Tax Cap	20	20	0	0.1	School District	14.96	14.85	11.51	11.38
(=) Taxable Tax Capacity	148	147	-1	-0.8	Special District	6.26	6.24	0.00	0.00
FD Distrib Tax Cap	48	50	2	4.2	<b>Total</b>	144.44	149.50	11.51	11.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,500	53,000	1.0	226	246	20	9.0	0.43	0.46
Res Hmstd: Avg Val	78,800	79,500	0.9	504	539	36	7.1	0.64	0.68
Res Hmstd: Hi Val	105,000	105,900	0.9	946	1,000	53	5.6	0.90	0.94
Res Hmstd: Ex-Hi Val	157,500	158,900	0.9	1,833	1,924	90	4.9	1.16	1.21
Apartment	300,000	308,700	2.9	5,762	6,120	358	6.2	1.92	1.98
Comm/Ind: Lo Val	150,000	147,500	-1.7	4,638	4,611	-27	-0.6	3.09	3.13
Comm/Ind: Mid Val	300,000	295,000	-1.7	10,765	10,678	-86	-0.8	3.59	3.62
Comm/Ind: Hi Val	1,000,000	983,400	-1.7	39,355	39,111	-244	-0.6	3.94	3.98

**Itasca County**

**Bovey city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,834	16,803	-31	-0.2	193	190	-3	-1.6	1.15	1.13
Res Non-Hm: exis	5,524	5,363	-161	-2.9	126	121	-4	-3.6	2.27	2.26
Apartments: exis	182	357	175	96.4	5	10	5	94.0	2.80	2.77
Low-inc Apts: ex	287	287	0	0.0	5	5	0	-1.2	1.70	1.68
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,356	1,280	-75	-5.5	53	49	-3	-6.6	3.88	3.84
Com/Ind Hi: exis	818	835	17	2.1	42	42	0	1.0	5.14	5.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	354	523	169	47.8	18	27	8	46.2	5.14	5.08
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	811	811	0	0.0	18	17	0	-1.3	2.17	2.14
Miscellaneous	8	8	0	0.0	0	0	0	-1.8	5.44	5.35
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>26,172</b>	<b>26,267</b>	<b>95</b>	<b>0.4</b>	<b>460</b>	<b>462</b>	<b>2</b>	<b>0.5</b>	<b>1.76</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	224	228	3	1.4	County	49.66	52.97	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	135.38	128.08	0.00	0.00
(-) FD Contrib Tax Cap	11	11	0	1.4	School District	31.20	32.28	9.32	9.63
(=) Taxable Tax Capacity	213	216	3	1.4	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	102	109	7	7.4	<b>Total</b>	216.77	213.86	9.32	9.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,300	50,200	-0.2	386	377	-9	-2.2	0.77	0.75
Res Hmstd: Avg Val	75,500	75,400	-0.1	737	725	-12	-1.7	0.98	0.96
Res Hmstd: Hi Val	100,600	100,400	-0.2	1,348	1,326	-23	-1.7	1.34	1.32
Res Hmstd: Ex-Hi Val	150,900	150,600	-0.2	2,584	2,544	-40	-1.5	1.71	1.69
Apartment	300,000	589,100	96.4	8,409	16,316	7,907	94.0	2.80	2.77
Comm/Ind: Lo Val	150,000	153,200	2.1	5,817	5,917	100	1.7	3.88	3.86
Comm/Ind: Mid Val	300,000	306,300	2.1	13,526	13,698	173	1.3	4.51	4.47
Comm/Ind: Hi Val	1,000,000	1,021,200	2.1	49,501	50,035	534	1.1	4.95	4.9

<b>Itasca County</b>	<b>Calumet city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,105	6,810	-294	-4.1	69	66	-3	-5.0	0.97	0.96
Res Non-Hm: exis	1,737	1,978	240	13.8	40	45	6	14.4	2.28	2.29
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	566	632	66	11.7	22	24	3	12.1	3.86	3.87
Com/Ind Hi: exis	668	683	14	2.2	34	35	1	2.6	5.11	5.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	628	667	39	6.2	32	34	2	6.6	5.11	5.13
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	594	594	0	0.0	11	11	0	0.3	1.92	1.93
Miscellaneous	127	127	0	0.0	4	4	0	0.4	3.35	3.37
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>11,426</b>	<b>11,491</b>	<b>66</b>	<b>0.6</b>	<b>212</b>	<b>220</b>	<b>8</b>	<b>3.8</b>	<b>1.86</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	104	106	2	2.4	County	47.71	51.18		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	139.15	135.20		0.00	0.00
(-) FD Contrib Tax Cap	10	9	0	-4.9	School District	29.92	31.10		9.32	9.63
(=) Taxable Tax Capacity	94	97	3	3.2	Special District	0.53	0.53		0.00	0.00
FD Distrib Tax Cap	50	54	4	7.0	<b>Total</b>	<b>217.32</b>	<b>218.00</b>		<b>9.32</b>	<b>9.63</b>

**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	39,100	37,500	-4.1	231	212	-20	-8.5	0.59	0.56
Res Hmstd: Avg Val	58,700	56,300	-4.1	505	476	-29	-5.8	0.86	0.84
Res Hmstd: Hi Val	78,200	75,000	-4.1	801	738	-63	-7.8	1.02	0.98
Res Hmstd: Ex-Hi Val	117,300	112,400	-4.2	1,763	1,652	-111	-6.3	1.50	1.47
Comm/Ind: Lo Val	150,000	153,200	2.1	5,787	5,975	188	3.2	3.86	3.90
Comm/Ind: Mid Val	300,000	306,500	2.2	13,457	13,844	387	2.9	4.49	4.52
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	49,248	50,546	1,298	2.6	4.92	4.95

<b>Itasca County</b>	<b>Cohasset city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	222,813	223,172	359	0.2	2,010	2,067	58	2.9	0.90	0.93
Res Non-Hm: exis	12,739	13,393	654	5.1	146	157	10	6.9	1.15	1.17
Apartments: exis	1,461	1,461	0	0.0	19	20	0	2.3	1.33	1.36
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	45,780	43,949	-1,831	-4.0	535	522	-13	-2.4	1.17	1.19
Com/Ind: Lo: exi	8,119	8,169	51	0.6	192	195	3	1.4	2.37	2.39
Com/Ind Hi: exis	13,503	13,520	17	0.1	407	408	1	0.2	3.01	3.02
Publ U: Elec Gen	284,854	294,467	9,613	3.4	6,286	6,693	407	6.5	2.21	2.27
Publ U: Other	97,378	105,468	8,090	8.3	3,135	3,420	285	9.1	3.22	3.24
Ag HGA: Exist	957	957	0	0.0	8	8	0	2.6	0.79	0.82
Ag Hmstd Land	984	984	0	0.0	3	3	0	3.8	0.28	0.29
Ag Non-Hmstd	20,962	21,021	59	0.3	200	206	6	3.0	0.95	0.98
Miscellaneous	861	877	16	1.9	12	12	0	4.1	1.38	1.41
New construction	0	2,247	2,247	0.0	0	29	29	0.0	0.00	1.27
<b>Total</b>	<b>710,410</b>	<b>729,685</b>	<b>19,275</b>	<b>2.7</b>	<b>12,954</b>	<b>13,740</b>	<b>786</b>	<b>6.1</b>	<b>1.82</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,957	11,328	370	3.4	County	56.06	59.28	0.00	0.00
(-) TIF Tax Capacity	34	33	0	-0.6	City/Town	23.56	23.03	0.00	0.00
(-) FD Contrib Tax Cap	970	1,118	148	15.2	School District	17.08	16.99	11.51	11.38
(=) Taxable Tax Capacity	9,954	10,177	223	2.2	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	37	41	3	9.4	<b>Total</b>	97.23	99.83	11.51	11.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	161,000	161,300	0.2	1,214	1,252	37	3.1	0.75	0.78
Res Hmstd: Avg Val	241,400	241,800	0.2	2,159	2,219	60	2.8	0.89	0.92
Res Hmstd: Hi Val	321,800	322,300	0.2	3,104	3,187	83	2.7	0.96	0.99
Res Hmstd: Ex-Hi Val	482,900	483,700	0.2	4,936	5,064	128	2.6	1.02	1.05
Apartment	300,000	300,000	0.0	3,992	4,085	94	2.3	1.33	1.36
Seas Rec: Lo Val	75,000	72,000	-4.0	794	779	-15	-1.8	1.06	1.08
Seas Rec: Hi Val	200,000	192,000	-4.0	2,275	2,223	-53	-2.3	1.14	1.16
Comm/Ind: Lo Val	150,000	150,200	0.1	3,667	3,700	33	0.9	2.44	2.46
Comm/Ind: Mid Val	300,000	300,400	0.1	8,499	8,574	75	0.9	2.83	2.85
Comm/Ind: Hi Val	1,000,000	1,001,300	0.1	31,048	31,317	269	0.9	3.10	3.13

**Itasca County**

**Coleraine city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	86,433	85,746	-687	-0.8	884	906	22	2.4	1.02	1.06
Res Non-Hm: exis	18,664	18,908	245	1.3	294	306	12	4.1	1.57	1.62
Apartments: exis	1,630	1,630	0	0.0	30	31	1	3.0	1.86	1.92
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	60	60	0	0.0	1	1	0	2.6	1.50	1.54
Com/Ind: Lo: exi	5,876	5,860	-16	-0.3	180	181	1	0.6	3.05	3.08
Com/Ind Hi: exis	2,922	3,111	188	6.4	118	127	9	7.4	4.04	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	30,958	35,501	4,543	14.7	1,249	1,445	196	15.7	4.04	4.07
Ag HGA: Exist	1,403	1,335	-68	-4.9	13	13	0	0.0	0.96	1.01
Ag Hmstd Land	2,085	1,992	-92	-4.4	10	10	0	0.6	0.49	0.51
Ag Non-Hmstd	7,555	7,578	23	0.3	103	107	4	3.4	1.36	1.41
Miscellaneous	132	132	0	0.0	3	3	0	2.2	2.37	2.42
New construction	0	773	773	0.0	0	10	10	0.0	0.00	1.31
<b>Total</b>	<b>157,718</b>	<b>162,627</b>	<b>4,909</b>	<b>3.1</b>	<b>2,886</b>	<b>3,139</b>	<b>254</b>	<b>8.8</b>	<b>1.83</b>	<b>1.93</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,781	1,878	97	5.4	County	53.42	56.75	0.00	0.00
(-) TIF Tax Capacity	203	205	1	0.7	City/Town	54.03	53.78	0.00	0.00
(-) FD Contrib Tax Cap	237	264	27	11.3	School District	33.68	34.77	9.32	9.63
(=) Taxable Tax Capacity	1,341	1,410	69	5.1	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	95	103	8	8.7	<b>Total</b>	141.67	145.83	9.32	9.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	91,900	91,200	-0.8	662	679	17	2.6	0.72	0.74
Res Hmstd: Avg Val	137,800	136,700	-0.8	1,414	1,446	33	2.3	1.03	1.06
Res Hmstd: Hi Val	183,700	182,200	-0.8	2,165	2,214	48	2.2	1.18	1.21
Res Hmstd: Ex-Hi Val	275,600	273,400	-0.8	3,670	3,751	81	2.2	1.33	1.37
Apartment	300,000	300,000	0.0	5,592	5,758	166	3.0	1.86	1.92
Comm/Ind: Lo Val	150,000	159,700	6.5	4,582	5,017	435	9.5	3.05	3.14
Comm/Ind: Mid Val	300,000	319,300	6.4	10,645	11,523	878	8.2	3.55	3.61
Comm/Ind: Hi Val	1,000,000	1,064,500	6.5	38,940	41,900	2,960	7.6	3.89	3.94

**Itasca County**

**Deer River city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,292	16,713	-1,579	-8.6	250	115	-136	-54.2	1.37	0.69
Res Non-Hm: exis	3,992	3,585	-407	-10.2	97	53	-43	-44.8	2.42	1.49
Apartments: exis	849	834	-15	-1.8	25	15	-10	-40.3	2.93	1.78
Low-inc Apts: ex	1,185	1,166	-19	-1.6	21	13	-8	-39.7	1.78	1.09
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,765	4,938	173	3.6	203	140	-62	-30.7	4.25	2.84
Com/Ind Hi: exis	2,301	2,353	52	2.3	129	88	-41	-31.9	5.62	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,268	43,990	42,722	#####	69	1,642	1,573	#####	5.43	3.73
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	110	178	68	61.5	2	2	0	-5.0	2.23	1.31
Miscellaneous	258	288	30	11.5	8	6	-3	-31.7	3.25	1.99
New construction	0	65	65	0.0	0	1	1	0.0	0.00	1.41
<b>Total</b>	<b>33,019</b>	<b>74,109</b>	<b>41,090</b>	<b>124.4</b>	<b>805</b>	<b>2,075</b>	<b>1,271</b>	<b>157.9</b>	<b>2.44</b>	<b>2.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	335	1,175	840	250.9	County	53.96	58.69	0.00	0.00
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	157.65	56.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.09	15.52	14.07	14.09
(=) Taxable Tax Capacity	329	1,169	840	255.3	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	223.23	131.35	14.07	14.09

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,600	50,800	-8.6	533	203	-330	-61.9	0.96	0.4
Res Hmstd: Avg Val	83,400	76,200	-8.6	1,026	419	-606	-59.1	1.23	0.55
Res Hmstd: Hi Val	111,100	101,500	-8.6	1,739	817	-921	-53.0	1.56	0.81
Res Hmstd: Ex-Hi Val	166,700	152,300	-8.6	3,170	1,616	-1,553	-49.0	1.90	1.06
Apartment	300,000	294,700	-1.8	8,793	5,254	-3,539	-40.3	2.93	1.78
Comm/Ind: Lo Val	150,000	153,400	2.3	6,375	4,387	-1,988	-31.2	4.25	2.86
Comm/Ind: Mid Val	300,000	306,800	2.3	14,805	10,124	-4,681	-31.6	4.94	3.3
Comm/Ind: Hi Val	1,000,000	1,022,800	2.3	54,145	36,902	-17,243	-31.8	5.41	3.61

**Itasca County**

**Effie city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,434	2,497	63	2.6	16	16	0	1.5	0.64	0.63
Res Non-Hm: exis	583	543	-40	-6.8	9	9	-1	-7.9	1.59	1.57
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	428	428	0	0.0	7	7	0	0.0	1.52	1.52
Com/Ind: Lo: exi	286	286	0	0.0	9	9	0	-0.7	3.08	3.05
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	22	22	0	-1.3	1	1	0	-2.0	4.06	4.04
Ag HGA: Exist	16	16	0	0.0	0	0	0	-0.9	0.60	0.59
Ag Hmstd Land	87	87	0	0.0	0	0	0	0.0	0.48	0.48
Ag Non-Hmstd	772	772	0	0.0	11	11	0	0.2	1.43	1.44
Miscellaneous	19	19	0	0.0	0	0	0	0.1	2.27	2.27
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,646</b>	<b>4,669</b>	<b>23</b>	<b>0.5</b>	<b>53</b>	<b>53</b>	<b>-1</b>	<b>-1.0</b>	<b>1.14</b>	<b>1.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	39	39	0	-0.3	County	56.05	59.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.99	61.15	0.00	0.00
(-) FD Contrib Tax Cap	1	1	0	-0.5	School District	17.06	16.97	11.51	11.38
(=) Taxable Tax Capacity	38	38	0	-0.3	Special District	6.26	6.24	0.00	0.00
FD Distrib Tax Cap	12	14	3	22.3	<b>Total</b>	143.35	143.63	11.51	11.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,000	44,100	2.6	180	185	5	2.6	0.42	0.42
Res Hmstd: Avg Val	64,400	66,100	2.6	338	355	17	5.0	0.53	0.54
Res Hmstd: Hi Val	85,900	88,100	2.6	617	655	37	6.1	0.72	0.74
Res Hmstd: Ex-Hi Val	128,900	132,200	2.6	1,339	1,395	57	4.2	1.04	1.06
Seas Rec: Lo Val	75,000	75,000	0.0	1,139	1,140	0	0.0	1.52	1.52
Seas Rec: Hi Val	200,000	200,000	0.0	3,198	3,195	-3	-0.1	1.6	1.6

**Itasca County**

**Grand Rapids city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	397,245	399,033	1,788	0.5	4,565	4,695	129	2.8	1.15	1.18
Res Non-Hm: exis	62,004	61,117	-887	-1.4	1,039	1,043	4	0.4	1.68	1.71
Apartments: exis	28,918	32,918	4,000	13.8	582	674	92	15.9	2.01	2.05
Low-inc Apts: ex	17,261	14,965	-2,296	-13.3	210	186	-25	-11.7	1.22	1.24
Seasnl Rec: exis	3,292	3,343	52	1.6	57	59	2	3.3	1.74	1.77
Com/Ind: Lo: exi	51,826	52,716	890	1.7	1,641	1,677	36	2.2	3.17	3.18
Com/Ind Hi: exis	158,236	159,314	1,078	0.7	6,616	6,692	76	1.2	4.18	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	34,147	40,996	6,849	20.1	1,434	1,728	294	20.5	4.20	4.21
Ag HGA: Exist	212	205	-7	-3.1	2	2	0	-2.7	1.07	1.08
Ag Hmstd Land	227	228	1	0.3	1	1	0	17.7	0.43	0.50
Ag Non-Hmstd	10,165	10,143	-23	-0.2	156	159	3	1.9	1.53	1.57
Miscellaneous	2,926	2,903	-23	-0.8	66	67	1	1.1	2.26	2.31
New construction	0	11,619	11,619	0.0	0	213	213	0.0	0.00	1.83
<b>Total</b>	<b>766,460</b>	<b>789,501</b>	<b>23,041</b>	<b>3.0</b>	<b>16,370</b>	<b>17,195</b>	<b>826</b>	<b>5.0</b>	<b>2.14</b>	<b>2.18</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,173	9,514	341	3.7	County	54.87	58.10	0.00	0.00
(-) TIF Tax Capacity	171	263	92	53.5	City/Town	79.42	79.40	0.00	0.00
(-) FD Contrib Tax Cap	934	1,110	176	18.8	School District	17.39	17.29	11.42	11.31
(=) Taxable Tax Capacity	8,068	8,141	73	0.9	Special District	0.29	0.30	0.00	0.00
FD Distrib Tax Cap	569	631	62	10.9	<b>Total</b>	151.97	155.08	11.42	11.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	92,800	93,200	0.4	787	814	26	3.3	0.85	0.87
Res Hmstd: Avg Val	139,100	139,700	0.4	1,607	1,652	45	2.8	1.16	1.18
Res Hmstd: Hi Val	185,400	186,200	0.4	2,427	2,491	64	2.6	1.31	1.34
Res Hmstd: Ex-Hi Val	278,200	279,500	0.5	4,070	4,174	103	2.5	1.46	1.49
Apartment	300,000	341,500	13.8	6,042	7,007	965	16.0	2.01	2.05
Comm/Ind: Lo Val	150,000	151,000	0.7	4,759	4,824	65	1.4	3.17	3.19
Comm/Ind: Mid Val	300,000	302,000	0.7	11,048	11,185	137	1.2	3.68	3.70
Comm/Ind: Hi Val	1,000,000	1,006,800	0.7	40,395	40,877	482	1.2	4.04	4.06



**Itasca County**

**Keewatin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,911	21,149	-2,762	-11.6	144	136	-8	-5.5	0.60	0.65
Res Non-Hm: exis	4,443	3,863	-581	-13.1	70	68	-1	-2.1	1.57	1.77
Apartments: exis	201	201	0	0.0	4	4	0	12.5	1.93	2.17
Low-inc Apts: ex	878	878	0	0.0	10	12	1	12.6	1.18	1.32
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,847	1,680	-167	-9.0	50	53	3	5.2	2.72	3.14
Com/Ind Hi: exis	2,805	722	-2,084	-74.3	8	7	-2	-19.2	0.30	0.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	573	748	174	30.4	23	32	9	38.5	4.09	4.35
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	100	100	0	0.0	1	2	0	12.0	1.44	1.61
Miscellaneous	167	167	0	0.0	4	4	0	11.7	2.14	2.39
New construction	0	1	1	0.0	0	0	0	0.0	0.00	0.65
<b>Total</b>	<b>34,926</b>	<b>29,509</b>	<b>-5,417</b>	<b>-15.5</b>	<b>315</b>	<b>318</b>	<b>3</b>	<b>1.0</b>	<b>0.90</b>	<b>1.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	248	222	-25	-10.3	County	47.63	49.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	92.92	106.24	0.00	0.00
(-) FD Contrib Tax Cap	10	10	0	1.0	School District	2.46	4.12	13.23	15.78
(=) Taxable Tax Capacity	237	212	-26	-10.8	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	149	184	35	23.7	<b>Total</b>	143.55	160.81	13.23	15.78

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,800	38,700	-11.6	148	148	0	-0.2	0.34	0.38
Res Hmstd: Avg Val	65,600	58,000	-11.6	337	336	-1	-0.2	0.51	0.58
Res Hmstd: Hi Val	87,500	77,400	-11.5	635	565	-70	-11.1	0.73	0.73
Res Hmstd: Ex-Hi Val	131,300	116,100	-11.6	1,378	1,304	-74	-5.4	1.05	1.12
Apartment	300,000	300,000	0.0	5,780	6,504	724	12.5	1.93	2.17
Comm/Ind: Lo Val	150,000	38,600	-74.3	4,654	1,273	-3,381	-72.6	3.10	3.3
Comm/Ind: Mid Val	300,000	77,200	-74.3	10,794	2,547	-8,247	-76.4	3.6	3.3
Comm/Ind: Hi Val	1,000,000	257,300	-74.3	39,444	9,611	-29,833	-75.6	3.94	3.74

**Itasca County**

**La Prairie city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	30,226	30,077	-149	-0.5	313	324	11	3.6	1.03	1.08
Res Non-Hm: exis	4,112	3,734	-378	-9.2	63	60	-3	-4.2	1.53	1.61
Apartments: exis	104	0	-104	-100.0	2	0	-2	-100.0	1.85	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,027	4,076	48	1.2	117	122	5	4.4	2.91	3.00
Com/Ind Hi: exis	8,826	8,811	-15	-0.2	305	314	9	2.8	3.46	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,086	4,448	362	8.9	159	178	20	12.5	3.88	4.01
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	920	920	0	0.0	13	14	1	5.4	1.41	1.48
Miscellaneous	399	399	0	0.0	8	8	0	5.1	1.91	2.01
New construction	0	21	21	0.0	0	0	0	0.0	0.00	1.08
<b>Total</b>	<b>52,700</b>	<b>52,486</b>	<b>-214</b>	<b>-0.4</b>	<b>979</b>	<b>1,021</b>	<b>42</b>	<b>4.2</b>	<b>1.86</b>	<b>1.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	610	607	-3	-0.5	County	56.01	59.23	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.09	50.25	0.00	0.00
(-) FD Contrib Tax Cap	53	88	35	66.6	School District	31.95	32.67	9.69	9.93
(=) Taxable Tax Capacity	<u>557</u>	<u>519</u>	<u>-38</u>	<u>-6.8</u>	Special District	<u>0.53</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	33	36	4	11.4	<b>Total</b>	135.58	142.68	9.69	9.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,500	93,000	-0.5	678	718	40	5.9	0.72	0.77
Res Hmstd: Avg Val	140,200	139,500	-0.5	1,413	1,487	74	5.2	1.01	1.07
Res Hmstd: Hi Val	187,000	186,100	-0.5	2,150	2,258	108	5.0	1.15	1.21
Res Hmstd: Ex-Hi Val	280,500	279,100	-0.5	3,623	3,797	174	4.8	1.29	1.36
Apartment	300,000	0	#####	5,375	0	-5,375	#####	1.79	#####
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,425	4,558	133	3.0	2.95	3.04
Comm/Ind: Mid Val	300,000	299,500	-0.2	10,276	10,587	311	3.0	3.43	3.53
Comm/Ind: Hi Val	1,000,000	998,300	-0.2	37,582	38,725	1,144	3.0	3.76	3.88

<b>Itasca County</b>	<b>Marble city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,675	14,745	69	0.5	125	123	-2	-1.4	0.85	0.84
Res Non-Hm: exis	2,992	3,165	173	5.8	57	59	2	2.8	1.91	1.85
Apartments: exis	149	149	0	0.0	3	3	0	-2.8	2.35	2.28
Low-inc Apts: ex	466	466	0	0.0	7	6	0	-2.7	1.42	1.38
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	692	741	49	7.1	24	25	1	4.5	3.49	3.40
Com/Ind Hi: exis	478	497	19	3.9	22	22	0	1.4	4.62	4.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	490	509	18	3.7	23	23	0	0.1	4.62	4.46
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	911	942	31	3.4	16	16	0	0.3	1.80	1.75
Miscellaneous	145	145	0	0.0	5	4	0	-3.0	3.18	3.09
New construction	0	37	37	0.0	0	0	0	0.0	0.00	0.91
<b>Total</b>	<b>20,999</b>	<b>21,395</b>	<b>396</b>	<b>1.9</b>	<b>282</b>	<b>284</b>	<b>1</b>	<b>0.4</b>	<b>1.34</b>	<b>1.33</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	172	176	5	2.7	County	47.03	50.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	103.33	93.24	0.00	0.00
(-) FD Contrib Tax Cap	7	7	0	3.2	School District	29.47	30.64	9.32	9.63
(=) Taxable Tax Capacity	165	170	4	2.7	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	86	101	16	18.2	<b>Total</b>	180.36	174.88	9.32	9.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,700	48,900	0.4	257	245	-12	-4.7	0.53	0.50
Res Hmstd: Avg Val	73,000	73,300	0.4	543	525	-18	-3.4	0.74	0.72
Res Hmstd: Hi Val	97,300	97,800	0.5	1,017	992	-25	-2.4	1.04	1.01
Res Hmstd: Ex-Hi Val	146,000	146,700	0.5	2,020	1,971	-48	-2.4	1.38	1.34
Apartment	300,000	300,000	0.0	7,043	6,847	-196	-2.8	2.35	2.28
Comm/Ind: Lo Val	150,000	155,900	3.9	5,229	5,370	141	2.7	3.49	3.44
Comm/Ind: Mid Val	300,000	311,800	3.9	12,154	12,392	239	2.0	4.05	3.97
Comm/Ind: Hi Val	1,000,000	1,039,300	3.9	44,470	45,164	694	1.6	4.45	4.35

<b>Itasca County</b>	<b>Nashwauk city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	27,127	27,488	361	1.3	183	211	28	15.1	0.68	0.77
Res Non-Hm: exis	4,751	4,476	-274	-5.8	64	66	2	3.0	1.34	1.47
Apartments: exis	2,392	2,392	0	0.0	39	43	4	9.1	1.64	1.79
Low-inc Apts: ex	1,068	1,068	0	0.0	11	12	1	9.3	1.01	1.10
Seasnl Rec: exis	64	64	0	0.0	1	1	0	7.5	1.29	1.39
Com/Ind: Lo: exi	5,167	5,171	4	0.1	146	151	5	3.4	2.82	2.91
Com/Ind Hi: exis	4,936	4,848	-88	-1.8	189	188	0	-0.1	3.82	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,056	3,701	645	21.1	122	151	29	23.6	3.99	4.07
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	6,353	6,322	-32	-0.5	84	90	5	6.4	1.33	1.42
Miscellaneous	129	128	-1	-0.8	4	4	0	4.3	2.92	3.07
New construction	0	106	106	0.0	0	2	2	0.0	0.00	1.54
<b>Total</b>	<b>55,042</b>	<b>55,763</b>	<b>721</b>	<b>1.3</b>	<b>843</b>	<b>917</b>	<b>75</b>	<b>8.9</b>	<b>1.53</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	577	589	12	2.1	County	51.83	54.98	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	65.64	69.51	0.00	0.00
(-) FD Contrib Tax Cap	60	80	20	33.9	School District	10.28	11.55	12.83	15.16
(=) Taxable Tax Capacity	<u>517</u>	<u>508</u>	<u>-9</u>	<u>-1.6</u>	Special District	<u>0.53</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	71	71	0	0.1	<b>Total</b>	128.29	136.57	12.83	15.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,100	55,800	1.3	180	227	47	26.2	0.33	0.41
Res Hmstd: Avg Val	82,600	83,700	1.3	468	549	81	17.3	0.57	0.66
Res Hmstd: Hi Val	110,000	111,500	1.4	886	1,005	119	13.4	0.81	0.90
Res Hmstd: Ex-Hi Val	165,100	167,300	1.3	1,728	1,920	193	11.2	1.05	1.15
Apartment	300,000	300,000	0.0	5,196	5,576	381	7.3	1.73	1.86
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,397	4,495	98	2.2	2.93	3.05
Comm/Ind: Mid Val	300,000	294,700	-1.8	10,197	10,392	195	1.9	3.4	3.53
Comm/Ind: Hi Val	1,000,000	982,200	-1.8	37,259	38,018	758	2.0	3.73	3.87

<b>Itasca County</b>	<b>Squaw Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,336	2,254	-82	-3.5	20	20	0	0.4	0.86	0.89
Res Non-Hm: exis	248	330	81	32.8	3	4	1	35.5	1.26	1.29
Apartments: exis	364	364	0	0.0	6	6	0	2.1	1.55	1.58
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,473	1,473	0	0.0	18	18	0	1.8	1.23	1.25
Com/Ind: Lo: exi	412	412	0	0.0	11	11	0	0.3	2.71	2.72
Com/Ind Hi: exis	32	32	0	0.0	1	1	0	0.3	3.58	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	20	20	0	-0.5	1	1	0	-0.4	2.81	2.81
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	320	320	0	0.0	4	4	0	2.4	1.14	1.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1	1	0.0	0	0	0	0.0	0.00	0.89
<b>Total</b>	<b>5,206</b>	<b>5,206</b>	<b>0</b>	<b>0.0</b>	<b>63</b>	<b>65</b>	<b>2</b>	<b>2.8</b>	<b>1.22</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	51	0	0.6	County	56.05	59.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.81	40.42	0.00	0.00
(-) FD Contrib Tax Cap	1	1	0	-0.5	School District	17.06	16.97	11.51	11.38
(=) Taxable Tax Capacity	49	50	0	0.6	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	7	8	1	15.8	<b>Total</b>	114.45	117.19	11.51	11.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,600	83,600	-3.5	464	437	-27	-5.9	0.54	0.52
Res Hmstd: Avg Val	129,800	125,200	-3.5	1,053	1,016	-37	-3.5	0.81	0.81
Res Hmstd: Hi Val	173,000	166,900	-3.5	1,641	1,596	-46	-2.8	0.95	0.96
Res Hmstd: Ex-Hi Val	259,600	250,500	-3.5	2,821	2,759	-63	-2.2	1.09	1.10
Apartment	300,000	300,000	0.0	4,637	4,736	99	2.1	1.55	1.58
Seas Rec: Lo Val	75,000	75,000	0.0	923	942	19	2.1	1.23	1.26
Seas Rec: Hi Val	200,000	200,000	0.0	2,620	2,666	47	1.8	1.31	1.33
Comm/Ind: Lo Val	150,000	150,000	0.0	4,066	4,077	11	0.3	2.71	2.72
Comm/Ind: Mid Val	300,000	300,000	0.0	9,431	9,457	26	0.3	3.14	3.15
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,464	34,561	97	0.3	3.45	3.46

**Itasca County**

**Taconite city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,876	30,019	1,143	4.0	257	305	48	18.6	0.89	1.02
Res Non-Hm: exis	2,538	2,047	-491	-19.4	35	32	-4	-10.5	1.39	1.54
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	7,223	6,247	-976	-13.5	103	97	-5	-5.2	1.42	1.56
Com/Ind: Lo: exi	3,106	2,843	-263	-8.5	88	86	-2	-2.3	2.85	3.04
Com/Ind Hi: exis	6,653	1,721	-4,932	-74.1	250	69	-181	-72.4	3.76	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,728	7,165	1,437	25.1	216	287	71	32.9	3.77	4.00
Ag HGA: Exist	608	608	0	0.0	6	7	1	14.0	0.96	1.10
Ag Hmstd Land	615	615	0	0.0	2	2	0	19.1	0.34	0.40
Ag Non-Hmstd	12,400	11,958	-442	-3.6	156	167	11	7.3	1.26	1.40
Miscellaneous	41	41	0	-0.5	2	2	0	6.1	3.67	3.92
New construction	0	115	115	0.0	0	1	1	0.0	0.00	1.02
<b>Total</b>	<b>67,788</b>	<b>63,379</b>	<b>-4,410</b>	<b>-6.5</b>	<b>1,115</b>	<b>1,055</b>	<b>-60</b>	<b>-5.4</b>	<b>1.65</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	755	672	-83	-11.0	County	54.52	57.50	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	39.32	49.67	0.00	0.00
(-) FD Contrib Tax Cap	46	61	16	34.5	School District	33.96	34.83	9.32	9.63
(=) Taxable Tax Capacity	<u>709</u>	<u>610</u>	<u>-99</u>	<u>-13.9</u>	Special District	<u>0.53</u>	<u>0.53</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	24	24	0	0.9	<b>Total</b>	128.34	142.53	9.32	9.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,000	88,400	4.0	475	613	137	28.9	0.56	0.69
Res Hmstd: Avg Val	127,500	132,500	3.9	1,109	1,340	231	20.8	0.87	1.01
Res Hmstd: Hi Val	169,900	176,600	3.9	1,742	2,068	326	18.7	1.03	1.17
Res Hmstd: Ex-Hi Val	254,900	265,000	4.0	3,010	3,526	516	17.1	1.18	1.33
Seas Rec: Lo Val	75,000	64,900	-13.5	1,027	979	-48	-4.6	1.37	1.51
Seas Rec: Hi Val	200,000	173,000	-13.5	2,897	2,732	-166	-5.7	1.45	1.58
Comm/Ind: Lo Val	150,000	38,800	-74.1	4,272	1,179	-3,093	-72.4	2.85	3.04
Comm/Ind: Mid Val	300,000	77,600	-74.1	9,922	2,359	-7,563	-76.2	3.31	3.04
Comm/Ind: Hi Val	1,000,000	258,700	-74.1	36,288	8,930	-27,358	-75.4	3.63	3.45

<b>Itasca County</b>	<b>Warba city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,815	5,211	396	8.2	34	39	5	14.1	0.71	0.75
Res Non-Hm: exis	763	500	-264	-34.5	10	7	-3	-31.1	1.32	1.39
Apartments: exis	87	0	-87	-100.0	1	0	-1	-100.0	1.61	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	398	398	0	0.0	5	5	0	4.7	1.30	1.36
Com/Ind: Lo: exi	204	204	0	0.0	6	6	0	1.7	2.82	2.87
Com/Ind Hi: exis	315	328	13	4.2	12	12	1	6.0	3.73	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,258	3,815	557	17.1	121	144	23	19.2	3.72	3.78
Ag HGA: Exist	315	257	-58	-18.3	2	2	0	-8.3	0.73	0.82
Ag Hmstd Land	294	127	-166	-56.7	1	0	-1	-71.9	0.31	0.20
Ag Non-Hmstd	989	1,132	143	14.4	12	14	2	20.5	1.20	1.26
Miscellaneous	24	24	0	0.0	0	0	0	4.8	1.61	1.69
New construction	0	51	51	0.0	0	0	0	0.0	0.00	0.75
<b>Total</b>	<b>11,462</b>	<b>12,047</b>	<b>585</b>	<b>5.1</b>	<b>205</b>	<b>231</b>	<b>27</b>	<b>12.9</b>	<b>1.79</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	136	147	11	8.4	County	56.05	59.27	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.95	49.14	0.00	0.00	
(-) FD Contrib Tax Cap	20	23	3	16.3	School District	17.06	16.97	11.51	11.38	
(=) Taxable Tax Capacity	116	124	8	7.0	Special District	0.53	0.53	0.00	0.00	
FD Distrib Tax Cap	12	12	0	2.5	<b>Total</b>	<b>119.59</b>	<b>125.91</b>	<b>11.51</b>	<b>11.38</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,300	66,300	8.2	221	287	66	29.9	0.36	0.43
Res Hmstd: Avg Val	91,900	99,500	8.3	569	720	152	26.7	0.62	0.72
Res Hmstd: Hi Val	122,500	132,600	8.2	1,003	1,212	209	20.9	0.82	0.91
Res Hmstd: Ex-Hi Val	183,800	198,900	8.2	1,872	2,198	325	17.4	1.02	1.10
Apartment	300,000	0	#####	4,830	0	-4,830	#####	1.61	#####
Comm/Ind: Lo Val	150,000	156,300	4.2	4,236	4,548	312	7.4	2.82	2.91
Comm/Ind: Mid Val	300,000	312,700	4.2	9,827	10,479	652	6.6	3.28	3.35
Comm/Ind: Hi Val	1,000,000	1,042,200	4.2	35,918	38,145	2,226	6.2	3.59	3.66

**Itasca County**

**Zemple city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,482	1,476	-6	-0.4	7	8	1	8.2	0.49	0.53
Res Non-Hm: exis	190	190	0	0.0	2	2	0	6.8	1.06	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	43	43	0	0.0	1	1	0	3.3	2.26	2.34
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,240	2,401	160	7.2	67	74	7	10.8	2.97	3.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	29	29	0	0.0	0	0	0	7.8	0.45	0.49
Ag Non-Hmstd	166	166	0	0.0	2	2	0	7.8	0.91	0.98
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,150</b>	<b>4,305</b>	<b>155</b>	<b>3.7</b>	<b>78</b>	<b>86</b>	<b>8</b>	<b>10.3</b>	<b>1.89</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	60	63	3	5.3	County	56.05	59.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.75	22.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.50	15.91	14.08	14.09
(=) Taxable Tax Capacity	60	63	3	5.3	Special District	0.53	0.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.83	97.96	14.08	14.09

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,500	39,300	-0.5	116	123	7	5.7	0.29	0.31
Res Hmstd: Avg Val	59,300	59,100	-0.3	175	185	10	5.9	0.29	0.31
Res Hmstd: Hi Val	79,000	78,700	-0.4	265	297	31	11.8	0.34	0.38
Res Hmstd: Ex-Hi Val	118,600	118,100	-0.4	713	773	60	8.4	0.60	0.65



Jackson County

Alpha city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,494	1,521	26	1.8	28	29	1	3.1	1.89	1.92
Res Non-Hm: exis	167	184	17	10.0	5	6	1	11.7	3.06	3.11
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	308	315	7	2.2	16	17	0	3.1	5.22	5.27
Com/Ind Hi: exis	172	187	15	8.7	12	13	1	9.7	6.90	6.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	230	89	-141	-61.4	6	2	-4	-69.3	2.49	1.97
Ag Non-Hmstd	8	143	135	#####	0	4	4	#####	2.85	2.90
Miscellaneous	5	5	0	0.0	0	0	0	1.6	3.04	3.09
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.92
<b>Total</b>	<b>2,383</b>	<b>2,444</b>	<b>61</b>	<b>2.5</b>	<b>67</b>	<b>71</b>	<b>3</b>	<b>4.6</b>	<b>2.83</b>	<b>2.89</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	21	21	1	3.2	County	29.70	31.18		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	246.24	249.72		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.72	9.17		19.04	18.61
(=) Taxable Tax Capacity	21	21	1	3.2	Special District	0.13	0.12		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>284.79</b>	<b>290.19</b>		<b>19.04</b>	<b>18.61</b>

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	20,300	20,700	2.0	386	399	13	3.5	1.9	1.93
Res Hmstd: Avg Val	30,500	31,000	1.6	579	597	18	3.1	1.9	1.93
Res Hmstd: Hi Val	40,600	41,300	1.7	771	796	25	3.2	1.9	1.93
Res Hmstd: Ex-Hi Val	61,000	62,100	1.8	1,158	1,197	38	3.3	1.9	1.93
Comm/Ind: Lo Val	150,000	163,100	8.7	7,835	8,814	979	12.5	5.22	5.40
Comm/Ind: Mid Val	300,000	326,200	8.7	18,186	20,168	1,982	10.9	6.06	6.18
Comm/Ind: Hi Val	1,000,000	1,087,500	8.8	66,492	73,168	6,676	10.0	6.65	6.73

Jackson County

Heron Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,601	13,746	145	1.1	180	174	-6	-3.2	1.32	1.27
Res Non-Hm: exis	2,056	2,144	88	4.3	36	36	0	0.6	1.76	1.70
Apartments: exis	1,256	1,130	-125	-10.0	26	23	-3	-12.6	2.07	2.01
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	90	89	-2	-1.9	1	1	0	-2.0	1.36	1.36
Com/Ind: Lo: exi	1,342	1,339	-3	-0.2	42	41	-1	-3.1	3.15	3.06
Com/Ind Hi: exis	15,170	12,676	-2,494	-16.4	137	136	-1	-0.4	0.90	1.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,761	1,626	-135	-7.7	71	64	-7	-10.0	4.04	3.94
Ag HGA: Exist	229	228	0	-0.1	3	3	0	-4.2	1.45	1.40
Ag Hmstd Land	1,052	1,028	-24	-2.2	7	6	0	-2.7	0.62	0.62
Ag Non-Hmstd	728	721	-6	-0.9	9	9	0	-0.8	1.27	1.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	152	152	0.0	0	2	2	0.0	0.00	1.26
<b>Total</b>	<b>37,284</b>	<b>34,879</b>	<b>-2,405</b>	<b>-6.4</b>	<b>513</b>	<b>497</b>	<b>-16</b>	<b>-3.2</b>	<b>1.38</b>	<b>1.42</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	266	266	0	0.1	County	34.03	34.60		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.32	83.24		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.75	8.47		48.12	41.99
(=) Taxable Tax Capacity	266	266	0	0.1	Special District	1.28	1.16		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.39	127.47		48.12	41.99

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	41,800	42,200	1.0	521	500	-21	-4.0	1.25	1.18
Res Hmstd: Avg Val	62,700	63,400	1.1	781	751	-30	-3.8	1.25	1.18
Res Hmstd: Hi Val	83,600	84,500	1.1	1,089	1,054	-35	-3.2	1.30	1.25
Res Hmstd: Ex-Hi Val	125,400	126,700	1.0	1,870	1,818	-53	-2.8	1.49	1.43
Apartment	300,000	270,000	-10.0	6,221	5,436	-785	-12.6	2.07	2.01
Comm/Ind: Lo Val	150,000	125,300	-16.5	4,729	3,835	-894	-18.9	3.15	3.06
Comm/Ind: Mid Val	300,000	250,700	-16.4	10,795	8,560	-2,235	-20.7	3.6	3.41
Comm/Ind: Hi Val	1,000,000	835,600	-16.4	39,100	31,612	-7,488	-19.2	3.91	3.78

Jackson County

Jackson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	101,938	104,527	2,588	2.5	1,055	1,078	23	2.2	1.03	1.03
Res Non-Hm: exis	13,409	13,362	-47	-0.4	177	176	-1	-0.7	1.32	1.32
Apartments: exis	7,026	6,959	-67	-1.0	110	108	-2	-1.8	1.57	1.56
Low-inc Apts: ex	1,135	1,088	-47	-4.2	11	10	-1	-5.0	0.97	0.96
Seasnl Rec: exis	402	399	-3	-0.8	6	6	0	-1.7	1.54	1.52
Com/Ind: Lo: exi	13,228	13,202	-26	-0.2	345	338	-7	-2.0	2.61	2.56
Com/Ind Hi: exis	47,832	50,315	2,483	5.2	1,421	1,481	60	4.3	2.97	2.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,058	1,550	-1,507	-49.3	104	51	-54	-51.3	3.41	3.28
Ag HGA: Exist	827	751	-76	-9.2	10	9	-1	-9.8	1.16	1.15
Ag Hmstd Land	691	846	155	22.5	3	3	1	24.3	0.39	0.40
Ag Non-Hmstd	2,879	5,348	2,469	85.8	32	59	27	84.6	1.10	1.10
Miscellaneous	40	40	0	1.0	1	1	0	0.2	1.85	1.83
New construction	0	3,363	3,363	0.0	0	70	70	0.0	0.00	2.08
<b>Total</b>	192,465	201,752	9,286	4.8	3,274	3,390	116	3.5	1.70	1.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,152	2,267	115	5.3	County	29.24	30.66	0.00	0.00
(-) TIF Tax Capacity	182	226	43	23.7	City/Town	71.03	68.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.01	10.38	19.04	18.61
(=) Taxable Tax Capacity	1,970	2,041	72	3.6	Special District	0.13	0.12	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.42	109.71	19.04	18.61

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	67,100	2.6	558	567	9	1.6	0.85	0.84
Res Hmstd: Avg Val	98,100	100,600	2.5	956	982	25	2.7	0.97	0.98
Res Hmstd: Hi Val	130,800	134,100	2.5	1,412	1,445	33	2.3	1.08	1.08
Res Hmstd: Ex-Hi Val	196,200	201,200	2.5	2,324	2,372	48	2.1	1.18	1.18
Apartment	300,000	297,100	-1.0	4,712	4,627	-85	-1.8	1.57	1.56
Comm/Ind: Lo Val	150,000	157,800	5.2	3,911	4,102	191	4.9	2.61	2.6
Comm/Ind: Mid Val	300,000	315,600	5.2	9,031	9,392	361	4.0	3.01	2.98
Comm/Ind: Hi Val	1,000,000	1,051,900	5.2	32,924	34,074	1,150	3.5	3.29	3.24

Jackson County

Lakefield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	51,208	53,656	2,447	4.8	541	576	34	6.3	1.06	1.07
Res Non-Hm: exis	6,114	6,839	726	11.9	88	98	10	11.5	1.43	1.43
Apartments: exis	4,037	3,987	-50	-1.2	69	69	-1	-1.1	1.72	1.72
Low-inc Apts: ex	169	167	-2	-1.1	2	2	0	-1.0	1.06	1.06
Seasnl Rec: exis	180	180	-1	-0.4	3	3	0	-0.2	1.72	1.72
Com/Ind: Lo: exi	5,033	4,710	-322	-6.4	140	130	-10	-7.3	2.78	2.75
Com/Ind Hi: exis	2,544	2,659	115	4.5	93	96	3	3.5	3.65	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	956	991	35	3.7	35	36	1	2.7	3.65	3.61
Ag HGA: Exist	119	117	-3	-2.3	1	1	0	-1.4	1.05	1.05
Ag Hmstd Land	458	397	-61	-13.3	1	1	0	-14.8	0.31	0.31
Ag Non-Hmstd	672	729	58	8.6	8	9	1	9.1	1.22	1.23
Miscellaneous	80	78	-2	-2.8	1	1	0	-3.6	1.71	1.70
New construction	0	807	807	0.0	0	15	15	0.0	0.00	1.84
<b>Total</b>	<b>71,569</b>	<b>75,316</b>	<b>3,747</b>	<b>5.2</b>	<b>983</b>	<b>1,036</b>	<b>53</b>	<b>5.3</b>	<b>1.37</b>	<b>1.38</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	637	675	38	6.0	County	27.54	29.23	0.00	0.00
(-) TIF Tax Capacity	3	0	-3	-100.0	City/Town	86.94	85.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.33	7.00	19.04	18.61
(=) Taxable Tax Capacity	634	675	42	6.6	Special District	1.28	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.10	122.65	19.04	18.61

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	55,000	57,600		4.7	508	531	23	4.6	0.92	0.92
Res Hmstd: Avg Val	82,400	86,300		4.7	799	858	59	7.4	0.97	0.99
Res Hmstd: Hi Val	109,800	115,000		4.7	1,216	1,295	79	6.5	1.11	1.13
Res Hmstd: Ex-Hi Val	164,800	172,700		4.8	2,052	2,173	121	5.9	1.25	1.26
Apartment	300,000	296,300		-1.2	5,150	5,094	-56	-1.1	1.72	1.72
Comm/Ind: Lo Val	150,000	156,800		4.5	4,174	4,378	204	4.9	2.78	2.79
Comm/Ind: Mid Val	300,000	313,600		4.5	9,645	10,040	395	4.1	3.21	3.20
Comm/Ind: Hi Val	1,000,000	1,045,300		4.5	35,173	36,461	1,288	3.7	3.52	3.49

Jackson County

Okabena city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,613	4,771	158	3.4	81	82	1	1.4	1.75	1.72
Res Non-Hm: exis	590	564	-25	-4.3	14	13	-1	-6.0	2.41	2.36
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	390	342	-48	-12.3	16	14	-2	-13.7	4.13	4.07
Com/Ind Hi: exis	25	25	1	2.0	1	1	0	0.7	5.35	5.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	390	354	-36	-9.3	21	19	-2	-10.5	5.35	5.28
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	651	635	-16	-2.4	7	7	0	-2.7	1.03	1.03
Ag Non-Hmstd	368	358	-10	-2.6	7	7	0	-1.7	1.93	1.94
Miscellaneous	12	11	-2	-12.9	0	0	0	-13.9	3.53	3.49
New construction	0	43	43	0.0	0	1	1	0.0	0.00	1.72
<b>Total</b>	7,040	7,104	64	0.9	148	144	-4	-2.5	2.10	2.03

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	58	58	0	-0.3	County	26.18	27.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	164.31	164.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.85	0.78	48.12	41.99
(=) Taxable Tax Capacity	58	58	0	-0.3	Special District	1.28	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	192.63	194.42	48.12	41.99

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	40,500	41,900		3.5	663	665	2	0.3	1.64	1.59
Res Hmstd: Avg Val	60,700	62,800		3.5	994	996	3	0.3	1.64	1.59
Res Hmstd: Hi Val	80,900	83,700		3.5	1,371	1,401	31	2.2	1.69	1.67
Res Hmstd: Ex-Hi Val	121,400	125,500		3.4	2,416	2,462	47	1.9	1.99	1.96
Comm/Ind: Lo Val	150,000	153,000		2.0	6,197	6,256	59	0.9	4.13	4.09
Comm/Ind: Mid Val	300,000	306,000		2.0	14,220	14,335	115	0.8	4.74	4.68
Comm/Ind: Hi Val	1,000,000	1,020,100		2.0	51,659	52,040	381	0.7	5.17	5.10

Jackson County

Wilder city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	803	855	53	6.6	9	9	1	6.7	1.09	1.09
Res Non-Hm: exis	275	234	-40	-14.7	5	4	-1	-15.5	1.67	1.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	31	31	0.0	0	0	0	0.0	0.00	1.40
Com/Ind: Lo: exi	150	150	0	0.0	5	5	0	-0.2	3.01	3.01
Com/Ind Hi: exis	484	509	25	5.3	19	20	1	5.2	3.91	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23	22	-1	-2.2	1	1	0	-2.2	3.91	3.91
Ag HGA: Exist	205	209	5	2.3	2	2	0	2.5	1.14	1.14
Ag Hmstd Land	1,342	1,317	-25	-1.9	7	7	0	0.3	0.53	0.54
Ag Non-Hmstd	261	255	-6	-2.1	3	3	0	-0.1	1.29	1.32
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.09
<b>Total</b>	<b>3,542</b>	<b>3,586</b>	<b>45</b>	<b>1.3</b>	<b>50</b>	<b>52</b>	<b>1</b>	<b>2.7</b>	<b>1.42</b>	<b>1.44</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	31	31	0	1.6	County	31.20	32.66	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	81.16	80.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.62	17.76	31.03	29.70
(=) Taxable Tax Capacity	31	31	0	1.6	Special District	1.28	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.28	132.00	31.03	29.70

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	26,800	28,600	6.7	291	311	20	7.0	1.09	1.09
Res Hmstd: Avg Val	40,100	42,700	6.5	435	465	30	6.8	1.09	1.09
Res Hmstd: Hi Val	53,500	57,000	6.5	581	621	40	6.8	1.09	1.09
Res Hmstd: Ex-Hi Val	80,300	85,600	6.6	899	994	95	10.6	1.12	1.16
Comm/Ind: Lo Val	150,000	157,900	5.3	4,516	4,818	302	6.7	3.01	3.05
Comm/Ind: Mid Val	300,000	315,800	5.3	10,381	10,990	608	5.9	3.46	3.48
Comm/Ind: Hi Val	1,000,000	1,052,500	5.3	37,754	39,786	2,032	5.4	3.78	3.78

**Kanabec County**

**Grasston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,262	4,524	262	6.1	53	53	0	0.8	1.24	1.17
Res Non-Hm: exis	831	614	-217	-26.1	15	11	-5	-29.7	1.84	1.75
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	244	250	6	2.6	8	8	0	-2.7	3.38	3.21
Com/Ind Hi: exis	324	340	16	5.0	14	14	0	-0.4	4.46	4.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172	164	-8	-4.6	8	7	-1	-9.5	4.46	4.23
Ag HGA: Exist	188	192	5	2.4	3	2	0	-3.5	1.37	1.29
Ag Hmstd Land	627	583	-44	-7.0	5	4	-1	-13.3	0.74	0.69
Ag Non-Hmstd	97	100	3	3.4	2	2	0	-2.0	1.65	1.56
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,745</b>	<b>6,768</b>	<b>23</b>	<b>0.3</b>	<b>107</b>	<b>101</b>	<b>-6</b>	<b>-5.5</b>	<b>1.59</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	56	56	0	-0.2	County	104.00	99.07	2.43	2.28
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.76	24.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.60	31.83	12.89	11.75
(=) Taxable Tax Capacity	56	56	0	-0.2	Special District	0.23	0.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	164.60	155.94	15.32	14.03

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	54,700	58,100	6.2	624	625	1	0.2	1.14	1.08
Res Hmstd: Avg Val	82,000	87,000	6.1	984	1,020	36	3.7	1.2	1.17
Res Hmstd: Hi Val	109,300	116,000	6.1	1,515	1,554	38	2.5	1.39	1.34
Res Hmstd: Ex-Hi Val	163,900	174,000	6.2	2,579	2,621	42	1.6	1.57	1.51
Comm/Ind: Lo Val	150,000	157,500	5.0	5,075	5,130	55	1.1	3.38	3.26
Comm/Ind: Mid Val	300,000	315,100	5.0	11,764	11,798	33	0.3	3.92	3.74
Comm/Ind: Hi Val	1,000,000	1,050,300	5.0	42,983	42,904	-79	-0.2	4.3	4.08

**Kanabec County**

**Mora city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	72,308	82,608	10,300	14.2	901	1,124	223	24.8	1.25	1.36
Res Non-Hm: exis	16,039	18,178	2,139	13.3	281	340	59	21.0	1.75	1.87
Apartments: exis	11,082	10,982	-101	-0.9	231	244	14	5.9	2.08	2.23
Low-inc Apts: ex	4,841	4,841	0	0.0	62	66	4	6.4	1.28	1.36
Seasnl Rec: exis	267	204	-62	-23.3	5	4	-1	-21.2	1.95	2.01
Com/Ind: Lo: exi	18,932	18,799	-133	-0.7	610	633	23	3.8	3.22	3.37
Com/Ind Hi: exis	20,584	20,238	-346	-1.7	872	899	26	3.0	4.24	4.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	580	597	17	2.9	25	27	2	7.8	4.24	4.44
Ag HGA: Exist	1,075	1,205	130	12.1	13	16	3	23.9	1.22	1.34
Ag Hmstd Land	1,058	978	-80	-7.6	5	5	0	1.6	0.51	0.56
Ag Non-Hmstd	2,035	2,167	132	6.5	31	36	5	16.7	1.51	1.65
Miscellaneous	2,082	2,088	6	0.3	45	49	3	7.3	2.18	2.34
New construction	0	244	244	0.0	0	6	6	0.0	0.00	2.35
<b>Total</b>	<b>150,883</b>	<b>163,127</b>	<b>12,244</b>	<b>8.1</b>	<b>3,081</b>	<b>3,449</b>	<b>367</b>	<b>11.9</b>	<b>2.04</b>	<b>2.11</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,620	1,732	112	6.9	County	104.62	99.68	2.43	2.28
(-) TIF Tax Capacity	88	83	-5	-5.7	City/Town	40.22	40.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.20	25.97	15.40	12.82
(=) Taxable Tax Capacity	1,531	1,649	117	7.7	Special District	0.23	0.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.28	165.93	17.83	15.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,800	69,500	14.3	664	797	133	20.0	1.09	1.15
Res Hmstd: Avg Val	91,200	104,200	14.3	1,109	1,424	315	28.4	1.22	1.37
Res Hmstd: Hi Val	121,500	138,800	14.2	1,666	2,102	436	26.2	1.37	1.51
Res Hmstd: Ex-Hi Val	182,300	208,300	14.3	2,784	3,464	680	24.4	1.53	1.66
Apartment	300,000	297,300	-0.9	6,245	6,615	370	5.9	2.08	2.23
Comm/Ind: Lo Val	150,000	147,500	-1.7	4,835	4,969	134	2.8	3.22	3.37
Comm/Ind: Mid Val	300,000	295,000	-1.7	11,193	11,494	301	2.7	3.73	3.9
Comm/Ind: Hi Val	1,000,000	983,200	-1.7	40,862	42,060	1,199	2.9	4.09	4.28



**Kanabec County**

**Ogilvie city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,898	6,939	41	0.6	85	85	1	0.7	1.23	1.23
Res Non-Hm: exis	1,447	1,275	-172	-11.9	29	25	-3	-11.6	1.98	1.98
Apartments: exis	401	401	0	0.0	10	9	0	-0.3	2.37	2.37
Low-inc Apts: ex	1,000	1,000	0	0.0	14	14	0	-0.1	1.45	1.44
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,495	2,467	-28	-1.1	89	87	-2	-2.3	3.58	3.54
Com/Ind Hi: exis	1,016	1,014	-2	-0.2	48	47	-1	-1.5	4.73	4.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	969	1,018	49	5.1	46	47	2	3.7	4.73	4.66
Ag HGA: Exist	165	166	1	0.4	2	2	0	1.0	1.28	1.29
Ag Hmstd Land	242	243	1	0.3	2	2	0	-1.1	0.69	0.68
Ag Non-Hmstd	271	274	3	1.1	5	5	0	0.0	1.79	1.77
Miscellaneous	187	188	0	0.1	4	4	0	-0.2	2.37	2.37
New construction	0	19	19	0.0	0	0	0	0.0	0.00	1.98
<b>Total</b>	<b>15,090</b>	<b>15,003</b>	<b>-87</b>	<b>-0.6</b>	<b>334</b>	<b>330</b>	<b>-4</b>	<b>-1.1</b>	<b>2.21</b>	<b>2.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	154	153	-1	-0.5	County	102.32	97.36	2.43	2.28
(-) TIF Tax Capacity	3	3	0	0.0	City/Town	39.61	45.17	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.47	33.98	11.61	13.47
(=) Taxable Tax Capacity	151	150	-1	-0.6	Special District	0.23	0.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	178.63	176.73	14.04	15.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,000	46,300	0.7	558	564	6	1.1	1.21	1.22
Res Hmstd: Avg Val	69,000	69,400	0.6	836	845	9	1.1	1.21	1.22
Res Hmstd: Hi Val	92,000	92,600	0.7	1,255	1,271	16	1.3	1.36	1.37
Res Hmstd: Ex-Hi Val	138,000	138,800	0.6	2,215	2,234	19	0.8	1.61	1.61
Apartment	300,000	299,900	0.0	7,120	7,098	-22	-0.3	2.37	2.37
Comm/Ind: Lo Val	150,000	149,800	-0.1	5,371	5,299	-72	-1.3	3.58	3.54
Comm/Ind: Mid Val	300,000	299,500	-0.2	12,463	12,279	-184	-1.5	4.15	4.1
Comm/Ind: Hi Val	1,000,000	998,400	-0.2	45,555	44,876	-680	-1.5	4.56	4.49

**Kanabec County**

**Quamba city**

<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	2,158	2,160	2	0.1	36	37	1	2.7	1.66	1.70
Res Non-Hm: exis	900	932	32	3.5	22	23	2	7.2	2.39	2.48
Apartments: exis	132	129	-3	-1.9	4	4	0	2.5	2.93	3.06
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	67	67	0	-0.5	3	3	0	2.6	4.24	4.37
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23	22	-1	-2.2	1	1	0	1.0	5.59	5.77
Ag HGA: Exist	407	331	-76	-18.7	7	6	-1	-13.4	1.69	1.80
Ag Hmstd Land	372	223	-149	-39.9	3	1	-1	-45.2	0.71	0.64
Ag Non-Hmstd	150	296	146	97.5	3	7	4	108.9	2.20	2.33
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,209</b>	<b>4,161</b>	<b>-48</b>	<b>-1.1</b>	<b>78</b>	<b>82</b>	<b>4</b>	<b>5.4</b>	<b>1.86</b>	<b>1.98</b>

**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	33	33	0	1.1	County	104.62	99.66	2.43	2.28	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	107.87	106.75	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.20	25.97	15.40	12.82	
(=) Taxable Tax Capacity	33	33	0	1.1	Special District	0.23	0.23	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	219.93	232.60	17.83	15.10	

**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	53,300	53,400	0.2	798	826	28	3.4	1.5	1.55
Res Hmstd: Avg Val	79,900	80,000	0.1	1,239	1,283	44	3.6	1.55	1.60
Res Hmstd: Hi Val	106,500	106,600	0.1	1,924	1,997	74	3.8	1.81	1.87
Res Hmstd: Ex-Hi Val	159,800	160,000	0.1	3,297	3,432	135	4.1	2.06	2.14
Apartment	300,000	294,200	-1.9	8,782	8,998	216	2.5	2.93	3.06

**Kanabec County**

**Braham city (part)**

<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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	260	169	-92	-35.3	12	7	-5	-39.5	4.50	4.21
Com/Ind Hi: exis	6	126	120	#####	0	7	7	#####	5.95	5.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5	4	0	-6.5	0	0	0	-12.6	5.95	5.57
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	63	49	-13	-21.4	1	1	0	-26.8	1.20	1.11
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	416	416	0.0	0	20	20	0.0	0.00	4.79
<b>Total</b>	<b>334</b>	<b>764</b>	<b>430</b>	<b>128.8</b>	<b>13</b>	<b>35</b>	<b>22</b>	<b>165.5</b>	<b>3.93</b>	<b>4.56</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4	13	8	182.0	County	104.46	99.70	2.42	2.27
(-) TIF Tax Capacity	4	4	0	7.7	City/Town	98.50	90.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.08	32.37	12.89	11.75
(=) Taxable Tax Capacity	1	8	8	#####	Special District	0.23	0.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>239.27</b>	<b>222.83</b>	<b>15.32</b>	<b>14.02</b>

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	3,001,600	#####	6,755	165,113	158,358	#####	4.50	5.50	
Comm/Ind: Mid Val	300,000	6,003,200	#####	15,685	332,262	316,578	#####	5.23	5.53	
Comm/Ind: Hi Val	1,000,000	20,010,700	#####	57,357	1,112,292	#####	#####	5.74	5.56	

<b>Kandiyohi County</b>	<b>Atwater city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	30,566	31,434	868	2.8	395	419	23	5.9	1.29	1.33
Res Non-Hm: exis	5,483	5,162	-321	-5.9	101	96	-5	-4.6	1.83	1.86
Apartments: exis	1,378	1,664	286	20.8	29	37	7	23.7	2.14	2.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,290	4,283	-7	-0.2	141	142	1	0.7	3.29	3.31
Com/Ind Hi: exis	3,454	3,664	210	6.1	149	159	10	6.9	4.31	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,285	1,290	6	0.4	55	56	1	1.3	4.28	4.31
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	59	59	0	0.0	1	1	0	2.2	1.08	1.10
Ag Non-Hmstd	251	251	0	0.0	4	4	0	2.1	1.54	1.57
Miscellaneous	35	35	0	0.0	1	1	0	2.4	2.14	2.19
New construction	0	133	133	0.0	0	4	4	0.0	0.00	3.01
<b>Total</b>	<b>46,801</b>	<b>47,976</b>	<b>1,176</b>	<b>2.5</b>	<b>875</b>	<b>917</b>	<b>42</b>	<b>4.8</b>	<b>1.87</b>	<b>1.91</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	451	463	13	2.8	County	53.01	55.12	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	91.91	93.18	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.52	3.82	22.14	23.23	
(=) Taxable Tax Capacity	451	463	13	2.8	Special District	4.12	4.76	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.56	156.87	22.14	23.23	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,800	59,400	2.8	660	697	37	5.5	1.14	1.17
Res Hmstd: Avg Val	86,600	89,100	2.9	1,069	1,146	77	7.2	1.23	1.29
Res Hmstd: Hi Val	115,500	118,800	2.9	1,617	1,723	106	6.6	1.40	1.45
Res Hmstd: Ex-Hi Val	173,300	178,200	2.8	2,712	2,877	164	6.1	1.57	1.61
Apartment	300,000	362,400	20.8	6,423	7,948	1,526	23.8	2.14	2.19
Comm/Ind: Lo Val	150,000	159,100	6.1	4,929	5,367	438	8.9	3.29	3.37
Comm/Ind: Mid Val	300,000	318,300	6.1	11,389	12,278	889	7.8	3.8	3.86
Comm/Ind: Hi Val	1,000,000	1,060,900	6.1	41,539	44,519	2,981	7.2	4.15	4.2

**Kandiyohi County**

**Blomkest city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,358	5,260	-99	-1.8	52	58	6	12.4	0.96	1.10
Res Non-Hm: exis	376	479	103	27.3	5	7	2	42.3	1.39	1.55
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	713	706	-7	-1.0	19	20	2	8.8	2.62	2.88
Com/Ind Hi: exis	30	30	0	0.0	1	1	0	10.1	3.44	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	309	292	-18	-5.8	11	11	0	3.8	3.44	3.79
Ag HGA: Exist	423	421	-2	-0.5	5	5	1	13.5	1.09	1.24
Ag Hmstd Land	2,651	2,881	230	8.7	22	28	6	25.3	0.84	0.97
Ag Non-Hmstd	1,816	1,609	-206	-11.4	21	22	1	4.2	1.14	1.34
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	8	8	0.0	0	0	0	0.0	0.00	1.55
<b>Total</b>	<b>11,677</b>	<b>11,686</b>	<b>9</b>	<b>0.1</b>	<b>135</b>	<b>153</b>	<b>18</b>	<b>13.4</b>	<b>1.15</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	102	101	-1	-0.8	County	54.71	56.74	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.78	51.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.33	23.56	14.93	14.02
(=) Taxable Tax Capacity	102	101	-1	-0.8	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.89	133.87	14.93	14.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,800	54,800	-1.8	465	517	52	11.3	0.83	0.94
Res Hmstd: Avg Val	83,700	82,200	-1.8	740	816	76	10.3	0.88	0.99
Res Hmstd: Hi Val	111,600	109,500	-1.9	1,128	1,253	125	11.1	1.01	1.14
Res Hmstd: Ex-Hi Val	167,500	164,400	-1.9	1,905	2,131	226	11.8	1.14	1.3
Comm/Ind: Lo Val	150,000	150,000	0.0	3,928	4,316	388	9.9	2.62	2.88
Comm/Ind: Mid Val	300,000	300,000	0.0	9,090	10,000	909	10.0	3.03	3.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,182	36,526	3,344	10.1	3.32	3.65

**Kandiyohi County**

**Kandiyohi city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,253	14,272	19	0.1	224	241	17	7.7	1.57	1.69
Res Non-Hm: exis	1,904	1,840	-64	-3.3	41	43	2	4.5	2.16	2.33
Apartments: exis	1,592	1,445	-148	-9.3	42	41	-1	-1.7	2.61	2.83
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,343	1,361	18	1.3	52	56	4	7.4	3.87	4.10
Com/Ind Hi: exis	317	366	49	15.6	16	20	4	22.6	5.11	5.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	155	154	-1	-0.8	3	3	0	6.9	1.82	1.96
Ag Hmstd Land	57	0	-57	-100.0	1	0	-1	-100.0	1.97	0.00
Ag Non-Hmstd	620	678	57	9.3	12	15	2	19.3	1.97	2.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	25	25	0.0	0	0	0	0.0	0.00	1.69
<b>Total</b>	<b>20,241</b>	<b>20,140</b>	<b>-102</b>	<b>-0.5</b>	<b>391</b>	<b>419</b>	<b>28</b>	<b>7.1</b>	<b>1.93</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	177	176	-1	-0.6	County	54.73	56.78	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	131.97	132.80	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.33	23.56	14.93	14.02
(=) Taxable Tax Capacity	177	176	-1	-0.6	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	197.09	215.25	14.93	14.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,600	65,700	0.2	874	941	67	7.7	1.33	1.43
Res Hmstd: Avg Val	98,300	98,400	0.1	1,525	1,645	120	7.9	1.55	1.67
Res Hmstd: Hi Val	131,000	131,200	0.2	2,276	2,461	185	8.1	1.74	1.88
Res Hmstd: Ex-Hi Val	196,600	196,900	0.2	3,783	4,094	311	8.2	1.92	2.08
Apartment	300,000	272,200	-9.3	7,839	7,705	-134	-1.7	2.61	2.83
Comm/Ind: Lo Val	150,000	173,400	15.6	5,800	7,414	1,614	27.8	3.87	4.28
Comm/Ind: Mid Val	300,000	346,800	15.6	13,459	16,807	3,349	24.9	4.49	4.85
Comm/Ind: Hi Val	1,000,000	1,155,900	15.6	49,199	60,636	11,437	23.2	4.92	5.25

**Kandiyohi County**

**Lake Lillian city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,400	6,784	-617	-8.3	94	86	-8	-8.8	1.27	1.26
Res Non-Hm: exis	1,118	1,553	434	38.9	22	30	9	39.5	1.94	1.95
Apartments: exis	289	274	-15	-5.1	7	6	0	-3.7	2.27	2.30
Low-inc Apts: ex	219	194	-26	-11.7	3	3	0	-10.5	1.38	1.40
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	938	888	-51	-5.4	32	31	-2	-5.2	3.45	3.46
Com/Ind Hi: exis	99	99	0	0.0	5	5	0	0.4	4.56	4.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	137	139	2	1.7	6	6	0	2.1	4.56	4.57
Ag HGA: Exist	194	187	-7	-3.7	3	3	0	-3.9	1.35	1.34
Ag Hmstd Land	535	536	1	0.3	4	4	0	3.1	0.67	0.68
Ag Non-Hmstd	217	217	0	0.0	4	4	0	2.1	1.70	1.73
Miscellaneous	42	42	0	0.0	1	1	0	1.4	2.27	2.30
New construction	0	1	1	0.0	0	0	0	0.0	0.00	1.95
<b>Total</b>	<b>11,189</b>	<b>10,913</b>	<b>-276</b>	<b>-2.5</b>	<b>179</b>	<b>178</b>	<b>-2</b>	<b>-0.9</b>	<b>1.60</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	92	90	-2	-1.6	County	54.73	56.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.44	106.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.45	8.70	14.79	13.52
(=) Taxable Tax Capacity	92	90	-2	-1.6	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.68	173.29	14.79	13.52

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,000	45,800	-8.4	583	538	-45	-7.7	1.17	1.17
Res Hmstd: Avg Val	75,000	68,800	-8.3	874	808	-66	-7.6	1.17	1.17
Res Hmstd: Hi Val	100,000	91,700	-8.3	1,366	1,211	-155	-11.3	1.37	1.32
Res Hmstd: Ex-Hi Val	150,000	137,500	-8.3	2,364	2,138	-227	-9.6	1.58	1.55
Apartment	300,000	284,700	-5.1	6,807	6,552	-255	-3.7	2.27	2.30
Comm/Ind: Lo Val	150,000	150,000	0.0	5,181	5,195	14	0.3	3.45	3.46
Comm/Ind: Mid Val	300,000	300,000	0.0	12,015	12,054	39	0.3	4.01	4.02
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,908	44,064	156	0.4	4.39	4.41

**Kandiyohi County**

**New London city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	49,102	48,806	-296	-0.6	609	629	20	3.3	1.24	1.29
Res Non-Hm: exis	7,360	8,300	939	12.8	122	142	19	15.7	1.66	1.71
Apartments: exis	3,657	3,728	71	1.9	69	73	4	5.9	1.89	1.96
Low-inc Apts: ex	592	694	102	17.2	7	8	1	21.9	1.15	1.20
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,874	6,826	-48	-0.7	206	208	2	1.1	3.00	3.05
Com/Ind Hi: exis	6,226	6,504	278	4.5	246	262	15	6.2	3.95	4.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	904	945	41	4.6	36	38	2	6.4	3.94	4.01
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	84	76	-9	-10.2	1	1	0	-7.1	0.70	0.73
Ag Non-Hmstd	507	551	43	8.5	7	8	1	12.3	1.41	1.45
Miscellaneous	57	57	0	0.0	1	1	0	4.0	1.53	1.60
New construction	0	1,268	1,268	0.0	0	41	41	0.0	0.00	3.25
<b>Total</b>	<b>75,363</b>	<b>77,754</b>	<b>2,391</b>	<b>3.2</b>	<b>1,304</b>	<b>1,410</b>	<b>107</b>	<b>8.2</b>	<b>1.73</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	772	806	34	4.5	County	54.60	56.66	0.00	0.00
(-) TIF Tax Capacity	34	49	16	46.7	City/Town	62.06	63.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.83	20.59	12.76	14.10
(=) Taxable Tax Capacity	738	757	19	2.5	Special District	4.12	4.76	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.62	145.43	12.76	14.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,000	84,500	-0.6	888	917	29	3.3	1.04	1.09
Res Hmstd: Avg Val	127,400	126,600	-0.6	1,592	1,644	52	3.3	1.25	1.3
Res Hmstd: Hi Val	169,900	168,900	-0.6	2,297	2,374	77	3.3	1.35	1.41
Res Hmstd: Ex-Hi Val	254,800	253,300	-0.6	3,707	3,831	124	3.3	1.45	1.51
Apartment	300,000	305,800	1.9	5,656	5,990	334	5.9	1.89	1.96
Comm/Ind: Lo Val	150,000	156,700	4.5	4,497	4,846	350	7.8	3	3.09
Comm/Ind: Mid Val	300,000	313,400	4.5	10,428	11,148	720	6.9	3.48	3.56
Comm/Ind: Hi Val	1,000,000	1,044,700	4.5	38,110	40,557	2,447	6.4	3.81	3.88



**Kandiyohi County**

**Pennock city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,849	11,811	-38	-0.3	143	160	17	11.8	1.21	1.35
Res Non-Hm: exis	2,007	1,752	-256	-12.7	33	34	0	0.5	1.66	1.92
Apartments: exis	382	315	-67	-17.6	8	7	0	-4.5	2.02	2.34
Low-inc Apts: ex	185	190	5	2.8	2	3	0	18.7	1.23	1.42
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,088	1,093	5	0.5	34	38	4	11.8	3.15	3.51
Com/Ind Hi: exis	283	327	43	15.3	12	15	3	28.5	4.16	4.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	291	292	0	0.1	12	14	1	11.6	4.16	4.63
Ag HGA: Exist	103	100	-2	-2.2	1	1	0	11.1	1.24	1.41
Ag Hmstd Land	1,073	2,383	1,310	122.1	7	20	13	183.7	0.66	0.84
Ag Non-Hmstd	2,012	704	-1,309	-65.0	30	12	-18	-58.9	1.50	1.76
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	1.35
<b>Total</b>	<b>19,274</b>	<b>18,975</b>	<b>-299</b>	<b>-1.6</b>	<b>283</b>	<b>304</b>	<b>21</b>	<b>7.5</b>	<b>1.47</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	164	153	-11	-6.8	County	54.71	56.50	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	84.46	94.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.33	23.25	14.93	14.02
(=) Taxable Tax Capacity	164	153	-11	-6.8	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.58	175.95	14.93	14.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,400	59,200	-0.3	622	708	86	13.9	1.05	1.2
Res Hmstd: Avg Val	89,100	88,800	-0.3	1,029	1,172	144	14.0	1.15	1.32
Res Hmstd: Hi Val	118,800	118,400	-0.3	1,557	1,782	224	14.4	1.31	1.50
Res Hmstd: Ex-Hi Val	178,200	177,600	-0.3	2,614	3,000	386	14.7	1.47	1.69
Apartment	300,000	247,200	-17.6	6,057	5,783	-273	-4.5	2.02	2.34
Comm/Ind: Lo Val	150,000	172,900	15.3	4,731	6,323	1,592	33.7	3.15	3.66
Comm/Ind: Mid Val	300,000	345,800	15.3	10,964	14,330	3,366	30.7	3.65	4.14
Comm/Ind: Hi Val	1,000,000	1,152,800	15.3	40,052	51,704	11,652	29.1	4.01	4.49

**Kandiyohi County**

**Prinsburg city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	19,405	19,442	38	0.2	243	252	9	3.7	1.25	1.29
Res Non-Hm: exis	1,669	1,752	83	5.0	27	30	3	10.1	1.64	1.72
Apartments: exis	266	264	-2	-0.8	5	6	0	2.7	2.04	2.11
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,748	1,720	-28	-1.6	56	56	0	0.1	3.20	3.25
Com/Ind Hi: exis	3,387	3,387	0	0.0	144	147	2	1.7	4.25	4.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	861	815	-46	-5.3	37	35	-1	-3.7	4.25	4.33
Ag HGA: Exist	159	143	-16	-10.3	2	2	0	-9.0	1.39	1.41
Ag Hmstd Land	2,542	2,549	7	0.3	32	34	1	4.0	1.27	1.32
Ag Non-Hmstd	821	821	0	0.0	13	14	0	3.6	1.60	1.66
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	428	428	0.0	0	6	6	0.0	0.00	1.29
<b>Total</b>	<b>30,857</b>	<b>31,321</b>	<b>464</b>	<b>1.5</b>	<b>560</b>	<b>580</b>	<b>20</b>	<b>3.6</b>	<b>1.81</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	308	312	3	1.0	County	54.71	56.58	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	100.61	104.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.72	2.62	3.67	3.63
(=) Taxable Tax Capacity	<u>308</u>	<u>312</u>	<u>3</u>	<u>1.0</u>	Special District	<u>2.07</u>	<u>2.11</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.12	165.87	3.67	3.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,500	71,600	0.1	713	739	25	3.6	1	1.03
Res Hmstd: Avg Val	107,200	107,400	0.2	1,314	1,363	49	3.7	1.23	1.27
Res Hmstd: Hi Val	142,900	143,200	0.2	1,950	2,023	73	3.8	1.36	1.41
Res Hmstd: Ex-Hi Val	214,400	214,800	0.2	3,224	3,344	120	3.7	1.50	1.56
Apartment	300,000	297,700	-0.8	6,114	6,280	166	2.7	2.04	2.11
Comm/Ind: Lo Val	150,000	150,000	0.0	4,799	4,880	81	1.7	3.2	3.25
Comm/Ind: Mid Val	300,000	300,000	0.0	11,179	11,368	189	1.7	3.73	3.79
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,954	41,647	693	1.7	4.1	4.16

<b>Kandiyohi County</b>	<b>Raymond city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	20,379	21,460	1,081	5.3	305	347	42	13.7	1.50	1.62
Res Non-Hm: exis	2,710	2,545	-165	-6.1	53	53	0	-0.3	1.97	2.10
Apartments: exis	186	186	0	-0.1	4	5	0	5.8	2.31	2.44
Low-inc Apts: ex	725	708	-17	-2.4	10	11	0	3.9	1.45	1.54
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,146	2,162	16	0.7	74	77	3	4.2	3.44	3.56
Com/Ind Hi: exis	1,591	1,681	90	5.6	71	77	6	8.8	4.45	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	689	666	-23	-3.3	31	31	0	-0.5	4.45	4.58
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	377	408	31	8.3	3	4	0	11.7	0.90	0.93
Ag Non-Hmstd	529	482	-47	-9.0	8	7	0	-5.9	1.50	1.56
Miscellaneous	48	35	-13	-26.4	1	1	0	-22.0	2.31	2.44
New construction	0	493	493	0.0	0	14	14	0.0	0.00	2.74
<b>Total</b>	29,379	30,824	1,445	4.9	561	626	65	11.5	1.91	2.03

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	267	282	15	5.5	County	53.71	55.82	0.00	0.00	
(-) TIF Tax Capacity	0	1	1	#####	City/Town	87.85	90.48	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.82	7.14	42.53	49.84	
(=) Taxable Tax Capacity	267	281	14	5.1	Special District	2.07	2.11	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.46	155.54	42.53	49.84	

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,900	63,100	5.3	795	903	108	13.6	1.33	1.43
Res Hmstd: Avg Val	89,900	94,700	5.3	1,296	1,498	202	15.6	1.44	1.58
Res Hmstd: Hi Val	119,800	126,200	5.3	1,914	2,189	275	14.4	1.6	1.73
Res Hmstd: Ex-Hi Val	179,700	189,200	5.3	3,151	3,571	421	13.3	1.75	1.89
Apartment	300,000	299,700	-0.1	6,918	7,321	403	5.8	2.31	2.44
Comm/Ind: Lo Val	150,000	158,500	5.7	5,165	5,730	566	11.0	3.44	3.62
Comm/Ind: Mid Val	300,000	316,900	5.6	11,838	12,987	1,149	9.7	3.95	4.1
Comm/Ind: Hi Val	1,000,000	1,056,400	5.6	42,981	46,864	3,883	9.0	4.3	4.44

**Kandiyohi County**

**Regal city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	990	912	-78	-7.9	9	8	0	-5.5	0.86	0.88
Res Non-Hm: exis	250	473	222	88.9	3	6	3	92.0	1.20	1.22
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	249	170	-79	-31.7	6	4	-2	-31.5	2.47	2.48
Com/Ind Hi: exis	193	254	61	31.5	6	8	2	31.9	3.25	3.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	33	59	25	76.7	1	2	1	75.1	3.25	3.22
Ag HGA: Exist	480	323	-157	-32.7	5	2	-3	-58.9	1.02	0.63
Ag Hmstd Land	740	648	-92	-12.4	3	3	0	-6.6	0.40	0.43
Ag Non-Hmstd	108	179	71	65.2	1	2	1	71.5	1.02	1.05
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,043</b>	<b>3,016</b>	<b>-27</b>	<b>-0.9</b>	<b>34</b>	<b>35</b>	<b>1</b>	<b>2.5</b>	<b>1.12</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	26	26	0	0.2	County	54.74	56.83	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	26.50	26.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.46	18.13	15.49	15.02
(=) Taxable Tax Capacity	26	26	0	0.2	Special District	4.42	4.92	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	103.12	106.33	15.49	15.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,800	46,800	-7.9	393	369	-24	-6.1	0.77	0.79
Res Hmstd: Avg Val	76,200	70,200	-7.9	590	553	-37	-6.3	0.77	0.79
Res Hmstd: Hi Val	101,600	93,500	-8.0	915	828	-87	-9.5	0.90	0.89
Res Hmstd: Ex-Hi Val	152,400	140,300	-7.9	1,565	1,441	-124	-7.9	1.03	1.03
Comm/Ind: Lo Val	150,000	197,200	31.5	3,694	5,244	1,550	42.0	2.46	2.66
Comm/Ind: Mid Val	300,000	394,500	31.5	8,542	11,654	3,112	36.4	2.85	2.95
Comm/Ind: Hi Val	1,000,000	1,314,800	31.5	31,164	41,551	10,386	33.3	3.12	3.16

**Kandiyohi County**

**Spicer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	76,885	79,000	2,115	2.8	1,167	1,243	75	6.4	1.52	1.57
Res Non-Hm: exis	9,704	9,733	30	0.3	161	168	7	4.2	1.66	1.72
Apartments: exis	2,956	2,956	-1	0.0	59	61	2	3.0	2.00	2.06
Low-inc Apts: ex	1,871	1,952	81	4.3	23	25	2	7.7	1.22	1.26
Seasnl Rec: exis	25,816	26,546	730	2.8	444	470	25	5.7	1.72	1.77
Com/Ind: Lo: exi	9,156	9,232	76	0.8	287	293	6	2.1	3.13	3.17
Com/Ind Hi: exis	10,092	10,045	-47	-0.5	417	419	3	0.6	4.13	4.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,799	1,896	98	5.4	74	79	5	6.6	4.13	4.18
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	368	368	0	0.0	6	6	0	2.6	1.50	1.53
Miscellaneous	676	676	0	0.0	18	19	0	2.3	2.69	2.75
New construction	0	1,210	1,210	0.0	0	20	20	0.0	0.00	1.64
<b>Total</b>	<b>139,322</b>	<b>143,614</b>	<b>4,292</b>	<b>3.1</b>	<b>2,656</b>	<b>2,801</b>	<b>144</b>	<b>5.4</b>	<b>1.91</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,517	1,565	47	3.1	County	54.24	56.31	0.00	0.00
(-) TIF Tax Capacity	38	43	5	12.9	City/Town	71.74	72.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.42	20.20	12.76	14.10
(=) Taxable Tax Capacity	1,479	1,522	42	2.9	Special District	4.12	4.76	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.52	153.36	12.76	14.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	145,300	149,300	2.8	1,997	2,135	138	6.9	1.37	1.43
Res Hmstd: Avg Val	217,900	223,900	2.8	3,273	3,487	215	6.6	1.50	1.56
Res Hmstd: Hi Val	290,500	298,500	2.8	4,548	4,840	291	6.4	1.57	1.62
Res Hmstd: Ex-Hi Val	435,800	447,800	2.8	7,072	7,499	427	6.0	1.62	1.67
Apartment	300,000	299,900	0.0	5,990	6,172	182	3.0	2	2.06
Seas Rec: Lo Val	75,000	77,100	2.8	1,186	1,248	63	5.3	1.58	1.62
Seas Rec: Hi Val	200,000	205,700	2.9	3,321	3,489	168	5.1	1.66	1.7
Comm/Ind: Lo Val	150,000	149,300	-0.5	4,697	4,733	36	0.8	3.13	3.17
Comm/Ind: Mid Val	300,000	298,600	-0.5	10,896	10,967	71	0.7	3.63	3.67
Comm/Ind: Hi Val	1,000,000	995,400	-0.5	39,825	40,095	270	0.7	3.98	4.03

Kandiyohi County

Sunburg city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,645	1,623	-22	-1.3	22	22	0	-1.5	1.35	1.35
Res Non-Hm: exis	374	395	21	5.7	8	8	0	4.5	2.09	2.07
Apartments: exis	289	299	9	3.3	7	7	0	2.4	2.52	2.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	545	506	-39	-7.2	20	19	-2	-8.6	3.75	3.69
Com/Ind Hi: exis	103	94	-9	-8.9	5	5	-1	-10.4	4.93	4.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	98	193	95	97.2	5	9	5	94.0	4.93	4.85
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	387	372	-15	-4.0	4	3	0	-5.2	0.93	0.92
Ag Non-Hmstd	203	193	-10	-5.0	4	4	0	-6.2	1.85	1.83
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	63	63	0.0	0	1	1	0.0	0.00	1.49
<b>Total</b>	<b>3,644</b>	<b>3,737</b>	<b>93</b>	<b>2.6</b>	<b>75</b>	<b>78</b>	<b>3</b>	<b>3.9</b>	<b>2.06</b>	<b>2.09</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	34	35	2	4.8	County	54.75	56.64	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	115.71	110.44	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.90	13.96	20.36	21.16
(=) Taxable Tax Capacity	34	35	2	4.8	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.42	183.14	20.36	21.16

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	30,500	30,100		-1.3	401	394	-7	-1.7	1.32	1.31
Res Hmstd: Avg Val	45,700	45,100		-1.3	601	591	-10	-1.7	1.32	1.31
Res Hmstd: Hi Val	60,900	60,100		-1.3	802	788	-14	-1.7	1.32	1.31
Res Hmstd: Ex-Hi Val	91,400	90,200		-1.3	1,343	1,309	-33	-2.5	1.47	1.45
Apartment	300,000	309,800		3.3	7,564	7,747	183	2.4	2.52	2.50
Comm/Ind: Lo Val	150,000	136,600		-8.9	5,619	5,037	-582	-10.4	3.75	3.69
Comm/Ind: Mid Val	300,000	273,200		-8.9	13,009	11,502	-1,507	-11.6	4.34	4.21
Comm/Ind: Hi Val	1,000,000	910,700		-8.9	47,496	42,397	-5,099	-10.7	4.75	4.66

**Kandiyohi County**

**Willmar city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	594,074	593,238	-836	-0.1	5,651	6,400	749	13.3	0.95	1.08
Res Non-Hm: exis	97,607	97,267	-340	-0.3	1,168	1,329	161	13.8	1.20	1.37
Apartments: exis	52,426	51,033	-1,393	-2.7	729	813	85	11.6	1.39	1.59
Low-inc Apts: ex	19,001	24,223	5,222	27.5	163	183	20	12.2	0.86	0.75
Seasnl Rec: exis	1,295	1,363	68	5.3	18	22	4	20.7	1.39	1.59
Com/Ind: Lo: exi	70,363	69,011	-1,352	-1.9	1,654	1,767	113	6.8	2.35	2.56
Com/Ind Hi: exis	242,590	244,896	2,305	1.0	7,385	8,147	762	10.3	3.04	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,198	9,075	2,877	46.4	194	310	117	60.1	3.13	3.42
Ag HGA: Exist	416	420	3	0.8	4	5	1	14.9	1.05	1.20
Ag Hmstd Land	1,929	2,241	312	16.2	9	12	3	37.5	0.46	0.55
Ag Non-Hmstd	13,105	12,503	-603	-4.6	130	145	15	11.8	0.99	1.16
Miscellaneous	3,711	3,347	-365	-9.8	61	63	2	3.7	1.64	1.89
New construction	0	11,168	11,168	0.0	0	265	265	0.0	0.00	2.37
<b>Total</b>	<b>1,102,716</b>	<b>1,119,785</b>	<b>17,068</b>	<b>1.5</b>	<b>17,166</b>	<b>19,462</b>	<b>2,296</b>	<b>13.4</b>	<b>1.56</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12,698	12,906	208	1.6	County	53.78	55.85	0.00	0.00
(-) TIF Tax Capacity	2	10	8	533.7	City/Town	35.06	34.52	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.33	23.77	14.93	14.02
(=) Taxable Tax Capacity	12,696	12,896	200	1.6	Special District	2.07	2.11	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.24	116.25	14.93	14.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	87,900	87,800	-0.1	712	803	90	12.7	0.81	0.91
Res Hmstd: Avg Val	131,700	131,500	-0.2	1,252	1,418	166	13.3	0.95	1.08
Res Hmstd: Hi Val	175,600	175,400	-0.1	1,792	2,036	243	13.6	1.02	1.16
Res Hmstd: Ex-Hi Val	263,400	263,000	-0.2	2,873	3,268	395	13.8	1.09	1.24
Apartment	300,000	292,000	-2.7	4,169	4,652	483	11.6	1.39	1.59
Comm/Ind: Lo Val	150,000	151,400	0.9	3,598	3,967	369	10.3	2.4	2.62
Comm/Ind: Mid Val	300,000	302,900	1.0	8,321	9,175	853	10.3	2.77	3.03
Comm/Ind: Hi Val	1,000,000	1,009,500	1.0	30,361	33,461	3,100	10.2	3.04	3.31

<b>Kittson County</b>	<b>Lake Bronson city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,613	1,712	99	6.1	25	35	11	44.3	1.52	2.07
Res Non-Hm: exis	557	475	-82	-14.7	14	15	1	8.9	2.43	3.10
Apartments: exis	112	115	3	2.9	3	4	1	28.5	2.96	3.70
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	14	0	-14	-100.0	0	0	0	-100.0	2.24	0.00
Com/Ind: Lo: exi	395	392	-3	-0.7	17	20	3	17.4	4.26	5.04
Com/Ind Hi: exis	393	404	11	2.8	22	26	4	19.5	5.59	6.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	227	234	8	3.4	13	15	3	20.3	5.59	6.50
Ag HGA: Exist	91	95	3	3.4	1	2	1	40.0	1.56	2.11
Ag Hmstd Land	106	106	1	0.6	0	1	0	37.9	0.44	0.60
Ag Non-Hmstd	13	10	-4	-27.6	0	0	0	-18.0	2.16	2.44
Miscellaneous	19	19	0	0.0	1	1	0	21.0	3.82	4.62
New construction	0	6	6	0.0	0	0	0	0.0	0.00	2.39
<b>Total</b>	<b>3,542</b>	<b>3,570</b>	<b>28</b>	<b>0.8</b>	<b>96</b>	<b>120</b>	<b>23</b>	<b>24.4</b>	<b>2.71</b>	<b>3.35</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	36	36	0	0.2	County	27.17	27.76	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	170.38	202.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.01	7.73	26.74	65.01
(=) Taxable Tax Capacity	36	36	0	0.2	Special District	5.96	6.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	215.52	244.05	26.74	65.01

**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	14,400	15,300	6.3	225	324	99	44.0	1.56	2.11
Res Hmstd: Avg Val	21,600	22,900	6.0	337	484	147	43.7	1.56	2.11
Res Hmstd: Hi Val	28,800	30,600	6.3	449	647	198	44.0	1.56	2.11
Res Hmstd: Ex-Hi Val	43,300	46,000	6.2	676	973	297	43.9	1.56	2.11
Apartment	300,000	308,600	2.9	8,884	11,420	2,536	28.6	2.96	3.70
Comm/Ind: Lo Val	150,000	154,200	2.8	6,392	7,833	1,441	22.5	4.26	5.08
Comm/Ind: Mid Val	300,000	308,300	2.8	14,780	17,854	3,074	20.8	4.93	5.79
Comm/Ind: Hi Val	1,000,000	1,027,700	2.8	53,926	64,636	10,710	19.9	5.39	6.29



<b>Kittson County</b>	<b>Donaldson city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	169	136	-32	-19.2	2	2	0	-12.6	1.05	1.13
Res Non-Hm: exis	96	129	34	35.1	2	2	1	38.4	1.67	1.71
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	154	157	3	2.2	5	5	0	1.1	3.15	3.12
Com/Ind Hi: exis	539	521	-18	-3.4	22	21	-1	-5.5	4.16	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	158	144	-14	-8.9	7	6	-1	-10.8	4.16	4.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	195	195	0	0.0	1	1	-1	-40.0	0.74	0.45
Ag Non-Hmstd	625	619	-6	-1.0	9	9	-1	-7.3	1.50	1.41
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,935</b>	<b>1,901</b>	<b>-34</b>	<b>-1.8</b>	<b>48</b>	<b>45</b>	<b>-3</b>	<b>-5.7</b>	<b>2.48</b>	<b>2.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	25	25	-1	-2.0	County	30.33	30.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	106.98	96.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.82	7.08	14.27	28.47
(=) Taxable Tax Capacity	25	25	-1	-2.0	Special District	5.96	6.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.09	140.61	14.27	28.47

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	9,400	7,600	-19.1	98	86	-12	-12.5	1.04	1.13
Res Hmstd: Avg Val	14,100	11,400	-19.1	147	129	-18	-12.5	1.04	1.13
Res Hmstd: Hi Val	18,800	15,200	-19.1	196	172	-25	-12.5	1.04	1.13
Res Hmstd: Ex-Hi Val	28,100	22,700	-19.2	293	256	-37	-12.6	1.04	1.13
Comm/Ind: Lo Val	150,000	145,000	-3.3	4,732	4,528	-204	-4.3	3.15	3.12
Comm/Ind: Mid Val	300,000	289,900	-3.4	10,971	10,377	-594	-5.4	3.66	3.58
Comm/Ind: Hi Val	1,000,000	966,400	-3.4	40,084	37,903	-2,181	-5.4	4.01	3.92

<b>Kittson County</b>	<b>Hallock city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,496	26,289	2,793	11.9	300	378	78	25.9	1.28	1.44
Res Non-Hm: exis	3,315	3,789	474	14.3	59	72	12	21.0	1.78	1.89
Apartments: exis	1,270	1,440	171	13.5	28	33	5	18.5	2.17	2.27
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3	3	0	0.0	0	0	0	4.5	2.17	2.27
Com/Ind: Lo: exi	3,929	3,903	-25	-0.6	131	132	1	1.0	3.33	3.39
Com/Ind Hi: exis	1,244	1,250	6	0.5	55	55	1	1.1	4.40	4.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,336	1,229	-107	-8.0	59	54	-4	-7.5	4.40	4.43
Ag HGA: Exist	182	211	29	15.9	3	3	1	29.5	1.39	1.55
Ag Hmstd Land	379	299	-80	-21.2	2	1	-1	-36.9	0.50	0.40
Ag Non-Hmstd	1,132	1,328	197	17.4	18	21	3	14.7	1.62	1.58
Miscellaneous	83	88	5	6.1	2	2	0	8.4	2.69	2.74
New construction	0	186	186	0.0	0	3	3	0.0	0.00	1.57
<b>Total</b>	<b>36,369</b>	<b>40,016</b>	<b>3,647</b>	<b>10.0</b>	<b>657</b>	<b>756</b>	<b>99</b>	<b>15.1</b>	<b>1.81</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	341	376	35	10.3	County	29.98	30.58	0.00	0.00
(-) TIF Tax Capacity	9	9	0	2.1	City/Town	119.81	115.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.35	6.65	14.26	28.47
(=) Taxable Tax Capacity	<u>332</u>	<u>367</u>	<u>35</u>	<u>10.5</u>	Special District	<u>5.96</u>	<u>6.13</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.09	158.47	14.26	28.47

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,900	52,500	11.9	523	649	126	24.0	1.12	1.24
Res Hmstd: Avg Val	70,400	78,800	11.9	785	995	210	26.8	1.12	1.26
Res Hmstd: Hi Val	93,800	104,900	11.8	1,187	1,520	333	28.0	1.27	1.45
Res Hmstd: Ex-Hi Val	140,800	157,500	11.9	2,085	2,579	494	23.7	1.48	1.64
Apartment	300,000	340,400	13.5	6,506	7,712	1,206	18.5	2.17	2.27
Comm/Ind: Lo Val	150,000	150,700	0.5	5,002	5,117	115	2.3	3.33	3.4
Comm/Ind: Mid Val	300,000	301,400	0.5	11,601	11,787	186	1.6	3.87	3.91
Comm/Ind: Hi Val	1,000,000	1,004,500	0.5	42,395	42,906	511	1.2	4.24	4.27

<b>Kittson County</b>	<b>Halma city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	635	641	6	1.0	7	10	3	41.0	1.14	1.60
Res Non-Hm: exis	82	71	-11	-13.6	1	2	0	11.6	1.75	2.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	9	8	0	-1.2	0	0	0	6.3	1.54	1.65
Com/Ind: Lo: exi	70	70	0	0.0	2	3	0	16.5	3.20	3.73
Com/Ind Hi: exis	137	130	-8	-5.5	6	6	0	7.5	4.18	4.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	120	110	-10	-8.4	5	5	0	4.2	4.18	4.76
Ag HGA: Exist	58	58	0	-0.5	1	1	0	39.3	1.14	1.59
Ag Hmstd Land	188	188	0	0.0	0	1	0	20.8	0.24	0.29
Ag Non-Hmstd	54	54	0	0.0	1	1	0	8.1	1.45	1.57
Miscellaneous	3	3	0	0.0	0	0	0	25.5	2.08	2.61
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,355</b>	<b>1,332</b>	<b>-23</b>	<b>-1.7</b>	<b>24</b>	<b>28</b>	<b>5</b>	<b>19.3</b>	<b>1.75</b>	<b>2.13</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	13	12	0	-3.4	County	29.83	30.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	92.99	108.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.21	11.89	26.74	65.01
(=) Taxable Tax Capacity	13	12	0	-3.4	Special District	5.96	6.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.98	156.76	26.74	65.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	20,200	20,400	1.0	230	324	95	41.2	1.14	1.59
Res Hmstd: Avg Val	30,200	30,500	1.0	343	485	142	41.3	1.14	1.59
Res Hmstd: Hi Val	40,300	40,700	1.0	458	647	189	41.3	1.14	1.59
Res Hmstd: Ex-Hi Val	60,500	61,100	1.0	688	972	284	41.3	1.14	1.59
Comm/Ind: Lo Val	150,000	141,700	-5.5	4,805	5,286	481	10.0	3.20	3.73
Comm/Ind: Mid Val	300,000	283,400	-5.5	11,077	11,941	864	7.8	3.69	4.21
Comm/Ind: Hi Val	1,000,000	944,600	-5.5	40,348	43,395	3,047	7.6	4.03	4.59

<b>Kittson County</b>	<b>Humboldt city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	253	287	34	13.6	1	2	1	49.8	0.51	0.68
Res Non-Hm: exis	175	191	16	9.0	1	2	0	34.0	0.78	0.95
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	32	32	0	0.0	1	1	0	9.0	1.83	1.99
Com/Ind Hi: exis	247	225	-22	-8.8	6	6	0	-2.2	2.39	2.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	89	82	-7	-7.8	2	2	0	-1.2	2.39	2.56
Ag HGA: Exist	119	73	-46	-38.7	1	0	0	-19.1	0.51	0.67
Ag Hmstd Land	21	18	-3	-16.1	0	0	0	5.4	0.43	0.54
Ag Non-Hmstd	32	22	-10	-32.0	0	0	0	-28.0	0.62	0.65
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6	6	0.0	0	0	0	0.0	0.00	0.68
<b>Total</b>	968	936	-32	-3.3	12	13	1	7.2	1.26	1.39

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter	
Total Tax Capacity	12	11	-1	-4.8	County	30.45	30.89	0.00	0.00		
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.21	22.99	0.00	0.00		
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.83	7.07	14.26	28.47		
(=) Taxable Tax Capacity	12	11	-1	-4.8	Special District	4.04	4.18	0.00	0.00		
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	61.51	65.13	14.26	28.47		

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	12,000	13,600	13.3	61	92	30	49.6	0.51	0.68
Res Hmstd: Avg Val	18,100	20,600	13.8	93	139	47	50.2	0.51	0.68
Res Hmstd: Hi Val	24,100	27,400	13.7	123	185	62	50.1	0.51	0.68
Res Hmstd: Ex-Hi Val	36,100	41,000	13.6	185	277	92	49.9	0.51	0.68
Comm/Ind: Lo Val	150,000	136,800	-8.8	2,739	2,723	-16	-0.6	1.83	1.99
Comm/Ind: Mid Val	300,000	273,700	-8.8	6,321	6,152	-169	-2.7	2.11	2.25
Comm/Ind: Hi Val	1,000,000	912,200	-8.8	23,033	22,493	-541	-2.3	2.30	2.47

<b>Kittson County</b>	<b>Karlstad city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,485	12,584	99	0.8	144	193	49	34.0	1.15	1.53
Res Non-Hm: exis	2,836	2,808	-29	-1.0	46	57	11	23.0	1.63	2.02
Apartments: exis	1,975	2,020	45	2.3	39	47	9	22.4	1.96	2.35
Low-inc Apts: ex	754	786	33	4.3	9	12	3	29.1	1.22	1.51
Seasnl Rec: exis	29	29	0	0.0	0	0	0	0.0	1.44	1.44
Com/Ind: Lo: exi	1,867	1,926	59	3.2	57	66	9	15.1	3.06	3.41
Com/Ind Hi: exis	773	764	-9	-1.2	31	33	2	7.3	3.99	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,371	2,248	-123	-5.2	95	97	3	3.0	3.99	4.34
Ag HGA: Exist	62	62	0	0.0	1	1	0	35.6	1.08	1.46
Ag Hmstd Land	39	39	0	0.0	0	0	0	0.0	#####	#####
Ag Non-Hmstd	72	71	-1	-1.2	1	1	0	-1.1	1.35	1.36
Miscellaneous	108	53	-55	-51.2	3	1	-1	-46.1	2.51	2.77
New construction	0	206	206	0.0	0	4	4	0.0	0.00	1.94
<b>Total</b>	<b>23,371</b>	<b>23,595</b>	<b>224</b>	<b>1.0</b>	<b>425</b>	<b>513</b>	<b>88</b>	<b>20.6</b>	<b>1.82</b>	<b>2.17</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	235	236	1	0.5	County	29.90	30.47	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.50	87.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.23	11.94	26.74	65.01
(=) Taxable Tax Capacity	235	236	1	0.5	Special District	5.85	6.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.48	135.69	26.74	65.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,200	39,500	0.8	423	578	155	36.6	1.08	1.46
Res Hmstd: Avg Val	58,800	59,300	0.9	635	868	233	36.7	1.08	1.46
Res Hmstd: Hi Val	78,300	78,900	0.8	861	1,175	313	36.4	1.1	1.49
Res Hmstd: Ex-Hi Val	117,500	118,400	0.8	1,545	2,016	471	30.5	1.31	1.70
Apartment	300,000	306,800	2.3	5,882	7,198	1,316	22.4	1.96	2.35
Comm/Ind: Lo Val	150,000	148,200	-1.2	4,591	5,060	469	10.2	3.06	3.41
Comm/Ind: Mid Val	300,000	296,400	-1.2	10,578	11,469	891	8.4	3.53	3.87
Comm/Ind: Hi Val	1,000,000	988,000	-1.2	38,518	41,456	2,938	7.6	3.85	4.2

<b>Kittson County</b>	<b>Kennedy city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,637	2,760	124	4.7	47	53	6	12.9	1.78	1.91
Res Non-Hm: exis	370	363	-7	-1.9	10	11	0	2.2	2.84	2.95
Apartments: exis	21	22	1	5.0	1	1	0	8.3	3.49	3.60
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	281	272	-9	-3.3	14	14	0	-1.9	4.92	4.99
Com/Ind Hi: exis	287	279	-8	-2.7	19	18	0	-2.0	6.51	6.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	331	306	-25	-7.5	22	20	-1	-6.9	6.51	6.56
Ag HGA: Exist	186	200	14	7.5	3	4	1	16.6	1.77	1.91
Ag Hmstd Land	166	166	0	-0.2	2	2	0	-1.0	0.96	0.95
Ag Non-Hmstd	39	40	1	3.7	1	1	0	2.6	2.68	2.65
Miscellaneous	73	71	-2	-2.6	3	3	0	-0.5	4.48	4.57
New construction	0	87	87	0.0	0	2	2	0.0	0.00	1.97
<b>Total</b>	<b>4,389</b>	<b>4,566</b>	<b>176</b>	<b>4.0</b>	<b>121</b>	<b>128</b>	<b>6</b>	<b>5.3</b>	<b>2.76</b>	<b>2.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	40	41	1	1.7	County	27.69	28.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	230.32	226.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.85	4.16	14.26	28.47
(=) Taxable Tax Capacity	40	41	1	1.7	Special District	5.96	6.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	267.81	265.01	14.26	28.47

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,100	24,200	4.8	404	454	50	12.3	1.75	1.87
Res Hmstd: Avg Val	34,700	36,300	4.6	607	681	73	12.1	1.75	1.87
Res Hmstd: Hi Val	46,200	48,400	4.8	808	907	99	12.3	1.75	1.87
Res Hmstd: Ex-Hi Val	69,400	72,700	4.8	1,214	1,363	149	12.3	1.75	1.87
Apartment	300,000	315,100	5.0	10,471	11,335	865	8.3	3.49	3.6
Comm/Ind: Lo Val	150,000	146,000	-2.7	7,381	7,284	-97	-1.3	4.92	4.99
Comm/Ind: Mid Val	300,000	292,000	-2.7	17,151	16,794	-357	-2.1	5.72	5.75
Comm/Ind: Hi Val	1,000,000	973,500	-2.7	62,745	61,479	-1,266	-2.0	6.27	6.32

<b>Kittson County</b>	<b>Lancaster city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,061	6,290	229	3.8	130	134	5	3.8	2.14	2.14
Res Non-Hm: exis	763	550	-214	-28.0	21	15	-6	-27.4	2.72	2.74
Apartments: exis	158	159	1	0.8	5	5	0	2.0	3.11	3.15
Low-inc Apts: ex	307	335	28	9.1	6	7	1	9.9	2.04	2.05
Seasnl Rec: exis	82	77	-5	-5.6	1	1	0	-1.5	1.68	1.75
Com/Ind: Lo: exi	768	762	-6	-0.8	18	18	0	-1.7	2.39	2.37
Com/Ind Hi: exis	285	273	-12	-4.0	10	9	0	-4.0	3.35	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	417	383	-34	-8.2	22	21	-2	-7.3	5.32	5.37
Ag HGA: Exist	185	222	37	20.2	4	5	1	19.7	2.08	2.07
Ag Hmstd Land	507	523	16	3.2	3	3	0	11.1	0.57	0.61
Ag Non-Hmstd	132	106	-26	-19.5	2	2	0	-15.7	1.59	1.67
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	140	140	0.0	0	3	3	0.0	0.00	2.02
<b>Total</b>	<b>9,665</b>	<b>9,820</b>	<b>155</b>	<b>1.6</b>	<b>222</b>	<b>223</b>	<b>1</b>	<b>0.5</b>	<b>2.29</b>	<b>2.27</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	76	75	0	-0.3	County	30.18	30.77	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	115.16	122.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.72	7.56	#####	#####
(=) Taxable Tax Capacity	76	75	0	-0.3	Special District	5.96	6.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	159.02	166.65	#####	#####

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	35,500	36,800	3.7	738	762	23	3.2	2.08	2.07
Res Hmstd: Avg Val	53,300	55,300	3.8	1,108	1,144	36	3.3	2.08	2.07
Res Hmstd: Hi Val	71,000	73,700	3.8	1,476	1,525	49	3.3	2.08	2.07
Res Hmstd: Ex-Hi Val	106,500	110,500	3.8	2,452	2,568	116	4.7	2.30	2.32
Apartment	300,000	302,300	0.8	9,338	9,530	192	2.1	3.11	3.15
Comm/Ind: Lo Val	150,000	143,900	-4.1	6,407	6,185	-222	-3.5	4.27	4.3
Comm/Ind: Mid Val	300,000	287,900	-4.0	14,387	13,858	-529	-3.7	4.8	4.81
Comm/Ind: Hi Val	1,000,000	959,500	-4.1	51,627	49,952	-1,675	-3.2	5.16	5.21

<b>Kittson County</b>	<b>St. Vincent city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	840	838	-2	-0.3	7	9	2	23.5	0.84	1.04
Res Non-Hm: exis	382	395	13	3.4	5	6	1	17.0	1.30	1.48
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	66	66	0	0.0	2	2	0	5.8	2.64	2.79
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	82	75	-7	-8.3	3	3	0	-4.1	3.47	3.63
Ag HGA: Exist	54	54	0	0.0	0	1	0	19.1	0.84	1.00
Ag Hmstd Land	348	348	0	0.0	2	2	0	3.0	0.49	0.51
Ag Non-Hmstd	673	672	-1	-0.1	8	8	0	2.4	1.16	1.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.04
<b>Total</b>	<b>2,444</b>	<b>2,450</b>	<b>5</b>	<b>0.2</b>	<b>27</b>	<b>29</b>	<b>3</b>	<b>10.7</b>	<b>1.09</b>	<b>1.20</b>

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	20	21	0	1.1	County	30.62	31.10	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	74.28	76.34	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.82	7.08	14.26	28.46	
(=) Taxable Tax Capacity	20	21	0	1.1	Special District	4.04	4.18	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.76	118.70	14.26	28.46	

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	21,400	21,300	-0.5	179	212	33	18.5	0.84	1
Res Hmstd: Avg Val	32,100	32,000	-0.3	269	319	50	18.7	0.84	1
Res Hmstd: Hi Val	42,800	42,700	-0.2	358	426	67	18.8	0.84	1
Res Hmstd: Ex-Hi Val	64,200	64,000	-0.3	537	638	100	18.7	0.84	1



**Koochiching County**

**Big Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,751	3,411	-339	-9.0	48	45	-3	-7.2	1.29	1.31
Res Non-Hm: exis	502	525	23	4.6	11	11	1	4.9	2.18	2.19
Apartments: exis	198	216	18	9.3	5	6	0	9.4	2.57	2.58
Low-inc Apts: ex	268	360	92	34.2	4	6	1	35.1	1.55	1.56
Seasnl Rec: exis	388	362	-26	-6.8	8	7	-1	-8.5	2.10	2.06
Com/Ind: Lo: exi	244	242	-2	-0.8	9	9	0	-1.8	3.84	3.80
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	306	309	2	0.8	16	16	0	-0.6	5.10	5.03
Ag HGA: Exist	13	13	0	0.0	0	0	0	2.2	1.27	1.30
Ag Hmstd Land	26	26	0	-1.5	0	0	0	-4.3	0.71	0.69
Ag Non-Hmstd	460	461	0	0.0	9	9	0	-1.9	2.01	1.98
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	53	53	0.0	0	1	1	0.0	0.00	1.79
<b>Total</b>	<b>6,155</b>	<b>5,975</b>	<b>-180</b>	<b>-2.9</b>	<b>111</b>	<b>110</b>	<b>-1</b>	<b>-1.1</b>	<b>1.81</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	50	-1	-1.4	County	46.42	46.29	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	105.64	107.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	43.44	38.02	5.62	10.72
(=) Taxable Tax Capacity	51	50	-1	-1.4	Special District	5.98	5.98	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	201.47	197.67	5.62	10.72

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	27,200	24,700	-9.2	344	319	-25	-7.2	1.27	1.29
Res Hmstd: Avg Val	40,800	37,100	-9.1	516	480	-36	-7.0	1.27	1.29
Res Hmstd: Hi Val	54,300	49,400	-9.0	687	639	-48	-7.0	1.27	1.29
Res Hmstd: Ex-Hi Val	81,500	74,100	-9.1	1,085	958	-127	-11.7	1.33	1.29
Apartment	300,000	327,800	9.3	7,724	8,451	727	9.4	2.57	2.58
Seas Rec: Lo Val	75,000	69,900	-6.8	1,575	1,440	-135	-8.6	2.10	2.06
Seas Rec: Hi Val	200,000	186,500	-6.8	4,360	3,981	-379	-8.7	2.18	2.13

**Koochiching County**

**International Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	151,899	142,592	-9,307	-6.1	1,549	1,427	-122	-7.9	1.02	1.00
Res Non-Hm: exis	22,508	22,685	177	0.8	322	328	6	1.8	1.43	1.44
Apartments: exis	4,488	4,840	352	7.8	77	84	7	8.9	1.71	1.73
Low-inc Apts: ex	1,298	3,629	2,332	179.7	14	38	25	182.8	1.04	1.06
Seasnl Rec: exis	77	52	-24	-31.8	1	1	0	-28.7	1.48	1.55
Com/Ind: Lo: exi	19,768	19,775	6	0.0	549	547	-2	-0.4	2.78	2.77
Com/Ind Hi: exis	46,995	47,559	564	1.2	1,703	1,714	11	0.7	3.62	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,610	9,547	937	10.9	314	347	33	10.4	3.65	3.64
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	1,674	1,700	26	1.6	21	22	0	2.3	1.27	1.28
Miscellaneous	889	900	11	1.3	18	18	0	1.9	1.98	2.00
New construction	0	326	326	0.0	0	10	10	0.0	0.00	2.95
<b>Total</b>	<b>258,206</b>	<b>253,606</b>	<b>-4,600</b>	<b>-1.8</b>	<b>4,568</b>	<b>4,535</b>	<b>-32</b>	<b>-0.7</b>	<b>1.77</b>	<b>1.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,795	2,753	-42	-1.5	County	32.86	32.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	76.97	81.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.72	13.41	12.58	13.13
(=) Taxable Tax Capacity	<u>2,795</u>	<u>2,753</u>	<u>-42</u>	<u>-1.5</u>	Special District	<u>0.18</u>	<u>0.18</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.73	127.70	12.58	13.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,500	49,300	-6.1	465	442	-23	-4.9	0.89	0.9
Res Hmstd: Avg Val	78,700	73,900	-6.1	714	663	-51	-7.1	0.91	0.9
Res Hmstd: Hi Val	104,900	98,500	-6.1	1,109	1,025	-84	-7.6	1.06	1.04
Res Hmstd: Ex-Hi Val	157,400	147,800	-6.1	1,900	1,776	-124	-6.5	1.21	1.20
Apartment	300,000	323,500	7.8	5,130	5,589	459	8.9	1.71	1.73
Comm/Ind: Lo Val	150,000	151,800	1.2	4,182	4,230	48	1.1	2.79	2.79
Comm/Ind: Mid Val	300,000	303,600	1.2	9,694	9,781	87	0.9	3.23	3.22
Comm/Ind: Hi Val	1,000,000	1,012,000	1.2	35,419	35,690	271	0.8	3.54	3.53

**Koochiching County**

**Littlefork city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,151	16,610	1,459	9.6	182	198	17	9.2	1.20	1.19
Res Non-Hm: exis	3,414	3,802	389	11.4	63	67	4	6.8	1.84	1.76
Apartments: exis	30	31	1	3.5	1	1	0	-1.4	2.09	1.99
Low-inc Apts: ex	182	358	175	96.2	2	4	2	88.3	1.26	1.21
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	718	664	-54	-7.5	23	21	-3	-12.0	3.25	3.10
Com/Ind Hi: exis	10	10	0	0.0	0	0	0	-5.3	4.32	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	883	974	92	10.4	36	38	2	4.3	4.13	3.90
Ag HGA: Exist	228	249	21	9.0	2	3	0	10.9	1.06	1.08
Ag Hmstd Land	88	95	7	7.5	0	0	0	1.4	0.28	0.26
Ag Non-Hmstd	36	36	0	0.0	1	1	0	-7.3	1.63	1.51
Miscellaneous	96	75	-20	-21.4	2	2	-1	-21.1	2.60	2.60
New construction	0	50	50	0.0	0	1	1	0.0	0.00	1.19
<b>Total</b>	<b>20,837</b>	<b>22,955</b>	<b>2,118</b>	<b>10.2</b>	<b>313</b>	<b>335</b>	<b>22</b>	<b>7.0</b>	<b>1.50</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	177	197	20	11.5	County	47.16	47.29	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.12	64.25	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	44.06	38.90	5.63	10.72
(=) Taxable Tax Capacity	177	197	20	11.5	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.51	150.62	5.63	10.72

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,800	57,900	9.7	545	585	41	7.5	1.03	1.01
Res Hmstd: Avg Val	79,200	86,800	9.6	842	957	115	13.6	1.06	1.10
Res Hmstd: Hi Val	105,600	115,800	9.7	1,325	1,464	140	10.5	1.25	1.26
Res Hmstd: Ex-Hi Val	158,400	173,600	9.6	2,290	2,475	186	8.1	1.45	1.43
Apartment	300,000	310,400	3.5	6,263	6,177	-86	-1.4	2.09	1.99
Comm/Ind: Lo Val	150,000	150,000	0.0	4,882	4,643	-239	-4.9	3.25	3.1
Comm/Ind: Mid Val	300,000	300,000	0.0	11,364	10,781	-583	-5.1	3.79	3.59
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,611	39,422	-2,189	-5.3	4.16	3.94

<b>Koochiching County</b>	<b>Mizpah city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	779	859	80	10.2	4	5	1	26.6	0.49	0.56
Res Non-Hm: exis	159	161	2	1.2	1	1	0	11.0	0.81	0.89
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	150	154	4	2.5	1	1	0	7.5	0.80	0.84
Com/Ind: Lo: exi	148	150	2	1.2	3	3	0	4.7	1.91	1.97
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5	5	0	-2.9	0	0	0	0.1	2.52	2.59
Ag HGA: Exist	304	331	27	8.9	2	2	0	22.4	0.50	0.56
Ag Hmstd Land	660	684	24	3.6	0	1	0	24.3	0.08	0.09
Ag Non-Hmstd	584	586	2	0.4	4	4	0	6.1	0.72	0.76
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,790</b>	<b>2,930</b>	<b>140</b>	<b>5.0</b>	<b>15</b>	<b>18</b>	<b>2</b>	<b>13.5</b>	<b>0.55</b>	<b>0.60</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	21	22	1	4.7	County	37.99	38.05	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	9.51	9.08	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.22	24.52	6.79	10.49	
(=) Taxable Tax Capacity	21	22	1	4.7	Special District	4.04	4.22	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>71.77</b>	<b>75.87</b>	<b>6.79</b>	<b>10.49</b>	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,600	33,700	10.1	153	189	36	23.7	0.5	0.56
Res Hmstd: Avg Val	45,800	50,500	10.3	228	283	55	23.9	0.5	0.56
Res Hmstd: Hi Val	61,100	67,300	10.1	305	377	72	23.8	0.5	0.56
Res Hmstd: Ex-Hi Val	91,700	101,100	10.3	512	660	147	28.7	0.56	0.65
Seas Rec: Lo Val	75,000	76,900	2.5	603	649	46	7.7	0.80	0.84
Seas Rec: Hi Val	200,000	205,100	2.6	1,766	1,889	123	7.0	0.88	0.92

**Koochiching County**

**Northome city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,578	4,262	685	19.1	39	47	8	19.4	1.10	1.10
Res Non-Hm: exis	641	666	25	4.0	11	11	0	3.0	1.66	1.64
Apartments: exis	24	26	2	8.6	0	1	0	6.8	2.01	1.98
Low-inc Apts: ex	160	304	144	89.9	2	4	2	87.8	1.22	1.20
Seasnl Rec: exis	188	173	-15	-7.7	3	3	0	-9.8	1.69	1.65
Com/Ind: Lo: exi	930	952	22	2.4	29	29	0	-0.1	3.16	3.09
Com/Ind Hi: exis	58	59	1	1.7	2	2	0	-1.1	4.20	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	73	70	-3	-3.9	3	3	0	-6.6	4.20	4.08
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	117	134	18	15.0	2	2	0	10.9	1.56	1.50
Miscellaneous	9	10	1	14.5	0	0	0	12.7	2.01	1.98
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,777</b>	<b>6,658</b>	<b>881</b>	<b>15.2</b>	<b>93</b>	<b>102</b>	<b>9</b>	<b>10.1</b>	<b>1.60</b>	<b>1.53</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	52	58	6	12.4	County	31.48	32.25	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	100.94	89.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.04	19.85	6.78	10.49
(=) Taxable Tax Capacity	52	58	6	12.4	Special District	8.18	8.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.64	150.12	6.78	10.49

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,800	47,400	19.1	399	477	78	19.6	1.00	1.01
Res Hmstd: Avg Val	59,600	71,000	19.1	597	714	117	19.6	1.00	1.01
Res Hmstd: Hi Val	79,500	94,700	19.1	823	1,090	267	32.4	1.04	1.15
Res Hmstd: Ex-Hi Val	119,300	142,100	19.1	1,525	1,915	390	25.6	1.28	1.35
Apartment	300,000	325,700	8.6	6,040	6,453	413	6.8	2.01	1.98
Comm/Ind: Lo Val	150,000	152,600	1.7	4,745	4,734	-11	-0.2	3.16	3.10
Comm/Ind: Mid Val	300,000	305,100	1.7	11,038	10,955	-83	-0.7	3.68	3.59
Comm/Ind: Hi Val	1,000,000	1,017,100	1.7	40,404	39,999	-405	-1.0	4.04	3.93

**Koochiching County**

**Ranier city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	32,418	31,400	-1,017	-3.1	290	277	-13	-4.4	0.89	0.88
Res Non-Hm: exis	3,487	3,872	386	11.1	38	41	4	9.5	1.08	1.07
Apartments: exis	277	277	0	0.0	4	4	0	-1.3	1.28	1.27
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,025	2,701	-324	-10.7	32	28	-4	-12.0	1.07	1.05
Com/Ind: Lo: exi	970	1,000	29	3.0	22	22	0	0.6	2.28	2.22
Com/Ind Hi: exis	6,208	10,462	4,254	68.5	186	306	120	64.5	2.99	2.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	428	440	12	2.8	13	13	0	0.3	2.99	2.92
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	59	59	0	0.0	1	1	0	-1.9	0.93	0.91
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	397	397	0.0	0	4	4	0.0	0.00	1.05
<b>Total</b>	<b>46,872</b>	<b>50,608</b>	<b>3,736</b>	<b>8.0</b>	<b>584</b>	<b>696</b>	<b>111</b>	<b>19.0</b>	<b>1.25</b>	<b>1.37</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	486	567	81	16.6	County	38.00	38.05	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	32.10	33.52	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.36	19.14	12.58	13.13
(=) Taxable Tax Capacity	486	567	81	16.6	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.63	90.89	12.58	13.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	83,300	80,700	-3.1	601	567	-34	-5.6	0.72	0.70
Res Hmstd: Avg Val	124,900	121,000	-3.1	1,073	1,019	-54	-5.0	0.86	0.84
Res Hmstd: Hi Val	166,500	161,300	-3.1	1,546	1,471	-74	-4.8	0.93	0.91
Res Hmstd: Ex-Hi Val	249,900	242,100	-3.1	2,493	2,378	-115	-4.6	1	0.98
Apartment	300,000	300,000	0.0	3,851	3,802	-49	-1.3	1.28	1.27
Seas Rec: Lo Val	75,000	67,000	-10.7	759	665	-94	-12.4	1.01	0.99
Seas Rec: Hi Val	200,000	178,600	-10.7	2,183	1,901	-282	-12.9	1.09	1.06
Comm/Ind: Lo Val	150,000	252,800	68.5	3,414	6,338	2,924	85.6	2.28	2.51
Comm/Ind: Mid Val	300,000	505,500	68.5	7,904	13,720	5,816	73.6	2.63	2.71
Comm/Ind: Hi Val	1,000,000	1,685,100	68.5	28,855	48,176	19,320	67.0	2.89	2.86

Lac qui Parle County

Bellingham city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,745	2,814	69	2.5	17	19	1	7.0	0.64	0.66
Res Non-Hm: exis	625	560	-65	-10.4	6	5	0	-5.9	0.94	0.98
Apartments: exis	37	37	0	0.0	0	0	0	4.7	1.10	1.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	14	14	0	0.0	0	0	0	4.8	0.80	0.84
Com/Ind: Lo: exi	432	383	-49	-11.3	9	8	-1	-10.0	2.04	2.07
Com/Ind Hi: exis	2,815	2,807	-8	-0.3	75	76	1	1.2	2.66	2.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	291	271	-20	-7.0	8	7	0	-5.6	2.66	2.70
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	290	265	-25	-8.7	1	1	0	-3.4	0.41	0.43
Ag Non-Hmstd	261	238	-23	-8.8	2	2	0	-3.6	0.72	0.76
Miscellaneous	10	10	0	0.0	0	0	0	3.4	1.60	1.66
New construction	0	587	587	0.0	0	16	16	0.0	0.00	2.66
<b>Total</b>	<b>7,520</b>	<b>7,985</b>	<b>466</b>	<b>6.2</b>	<b>118</b>	<b>134</b>	<b>16</b>	<b>13.5</b>	<b>1.57</b>	<b>1.68</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97	107	10	10.0	County	24.49	27.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	39.38	39.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.04	6.87	20.47	20.55
(=) Taxable Tax Capacity	97	107	10	10.0	Special District	1.98	1.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	71.90	75.99	20.47	20.55

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	27,100	27,800	2.6	172	184	12	6.7	0.64	0.66
Res Hmstd: Avg Val	40,600	41,600	2.5	258	275	17	6.6	0.64	0.66
Res Hmstd: Hi Val	54,100	55,500	2.6	344	367	23	6.7	0.64	0.66
Res Hmstd: Ex-Hi Val	81,200	83,200	2.5	535	577	42	7.9	0.66	0.69
Apartment	300,000	300,000	0.0	3,310	3,466	156	4.7	1.10	1.16
Comm/Ind: Lo Val	150,000	149,600	-0.3	3,066	3,103	37	1.2	2.04	2.07
Comm/Ind: Mid Val	300,000	299,100	-0.3	7,052	7,133	81	1.1	2.35	2.38
Comm/Ind: Hi Val	1,000,000	997,100	-0.3	25,653	25,960	307	1.2	2.57	2.60

Lac qui Parle County

Boyd city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,763	1,868	105	6.0	31	34	3	11.3	1.75	1.84
Res Non-Hm: exis	665	577	-88	-13.3	20	18	-2	-8.3	3.00	3.17
Apartments: exis	13	13	0	0.0	0	0	0	5.2	3.59	3.78
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	283	282	-2	-0.6	14	15	0	3.1	5.03	5.22
Com/Ind Hi: exis	113	99	-14	-12.3	7	7	-1	-9.0	6.63	6.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210	209	-1	-0.6	14	14	0	3.2	6.63	6.88
Ag HGA: Exist	50	50	0	0.0	1	1	0	5.1	1.84	1.93
Ag Hmstd Land	568	637	69	12.1	13	16	3	20.7	2.33	2.51
Ag Non-Hmstd	652	465	-187	-28.7	18	13	-4	-24.9	2.70	2.84
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	19	19	0.0	0	1	1	0.0	0.00	3.29
<b>Total</b>	<b>4,316</b>	<b>4,217</b>	<b>-99</b>	<b>-2.3</b>	<b>119</b>	<b>120</b>	<b>1</b>	<b>0.9</b>	<b>2.75</b>	<b>2.84</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	40	38	-2	-3.9	County	15.45	18.40	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	251.69	261.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.88	2.08	21.96	22.73
(=) Taxable Tax Capacity	40	38	-2	-3.9	Special District	1.98	1.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	270.01	284.26	21.96	22.73

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	16,900	17,900	5.9	311	346	35	11.3	1.84	1.93
Res Hmstd: Avg Val	25,400	26,900	5.9	467	520	53	11.3	1.84	1.93
Res Hmstd: Hi Val	33,800	35,800	5.9	622	692	70	11.3	1.84	1.93
Res Hmstd: Ex-Hi Val	50,800	53,800	5.9	935	1,040	105	11.3	1.84	1.93
Apartment	300,000	300,000	0.0	10,784	11,341	557	5.2	3.59	3.78
Comm/Ind: Lo Val	150,000	131,500	-12.3	7,546	6,864	-682	-9.0	5.03	5.22
Comm/Ind: Mid Val	300,000	263,000	-12.3	17,498	15,609	-1,888	-10.8	5.83	5.94
Comm/Ind: Hi Val	1,000,000	876,600	-12.3	63,938	57,851	-6,087	-9.5	6.39	6.6



Lac qui Parle County

Dawson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	32,528	31,843	-685	-2.1	528	538	10	1.8	1.62	1.69
Res Non-Hm: exis	3,700	3,768	68	1.8	84	89	5	6.1	2.26	2.36
Apartments: exis	1,323	1,323	0	0.0	36	37	1	4.2	2.69	2.80
Low-inc Apts: ex	702	702	0	0.0	12	12	0	4.2	1.67	1.74
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,654	4,689	36	0.8	182	188	6	3.3	3.92	4.02
Com/Ind Hi: exis	7,072	7,087	15	0.2	360	370	10	2.7	5.10	5.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,060	4,172	112	2.8	207	218	11	5.3	5.10	5.23
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	796	786	-10	-1.3	10	10	0	2.0	1.23	1.27
Ag Non-Hmstd	903	857	-47	-5.1	17	17	0	-1.1	1.86	1.93
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	144	144	0.0	0	4	4	0.0	0.00	2.52
<b>Total</b>	<b>55,738</b>	<b>55,370</b>	<b>-367</b>	<b>-0.7</b>	<b>1,436</b>	<b>1,483</b>	<b>47</b>	<b>3.3</b>	<b>2.58</b>	<b>2.68</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	587	587	0	-0.1	County	19.68	22.95	0.00	0.00
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	160.21	163.00	15.22	15.88
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.08	1.17	21.96	22.72
(=) Taxable Tax Capacity	582	582	0	-0.1	Special District	5.57	6.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.54	193.37	37.18	38.61

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	44,200	43,300	-2.0	656	670	13	2.0	1.49	1.55
Res Hmstd: Avg Val	66,200	64,800	-2.1	983	1,002	19	1.9	1.49	1.55
Res Hmstd: Hi Val	88,300	86,400	-2.2	1,423	1,435	11	0.8	1.61	1.66
Res Hmstd: Ex-Hi Val	132,400	129,600	-2.1	2,479	2,512	33	1.3	1.87	1.94
Apartment	300,000	300,000	0.0	8,073	8,409	336	4.2	2.69	2.80
Comm/Ind: Lo Val	150,000	150,300	0.2	5,874	6,039	165	2.8	3.92	4.02
Comm/Ind: Mid Val	300,000	300,600	0.2	13,520	13,892	373	2.8	4.51	4.62
Comm/Ind: Hi Val	1,000,000	1,002,100	0.2	49,200	50,548	1,347	2.7	4.92	5.04

Lac qui Parle County

Louisburg city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	363	392	29	8.0	3	3	0	11.6	0.77	0.80
Res Non-Hm: exis	165	133	-32	-19.1	2	2	0	-15.7	1.16	1.21
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	42	42	0	0.0	0	0	0	4.2	1.03	1.07
Com/Ind: Lo: exi	11	11	0	0.0	0	0	0	1.6	2.38	2.42
Com/Ind Hi: exis	679	699	20	3.0	21	22	1	4.6	3.11	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	44	41	-3	-7.7	1	1	0	-6.2	3.11	3.16
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	118	107	-11	-9.6	1	1	0	-5.2	0.47	0.50
Ag Non-Hmstd	553	500	-53	-9.6	5	5	0	-5.2	0.94	0.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	35	35	0.0	0	0	0	0.0	0.00	0.80
<b>Total</b>	1,976	1,960	-15	-0.8	34	35	1	2.7	1.71	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	25	25	0	-0.8	County	24.49	27.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.93	62.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.04	6.87	20.49	20.56
(=) Taxable Tax Capacity	25	25	0	-0.8	Special District	1.98	1.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.45	99.04	20.49	20.56

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	15,100	16,300	7.9	117	130	14	11.9	0.77	0.8
Res Hmstd: Avg Val	22,700	24,500	7.9	175	196	21	11.9	0.77	0.8
Res Hmstd: Hi Val	30,200	32,600	7.9	233	261	28	11.9	0.77	0.8
Res Hmstd: Ex-Hi Val	45,400	49,000	7.9	350	392	42	11.9	0.77	0.8
Comm/Ind: Lo Val	150,000	154,400	2.9	3,574	3,769	195	5.5	2.38	2.44
Comm/Ind: Mid Val	300,000	308,900	3.0	8,236	8,648	412	5.0	2.75	2.8
Comm/Ind: Hi Val	1,000,000	1,029,600	3.0	29,995	31,410	1,414	4.7	3	3.05

Lac qui Parle County

Madison city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	32,524	32,193	-331	-1.0	392	374	-18	-4.6	1.21	1.16
Res Non-Hm: exis	4,539	4,644	104	2.3	79	77	-2	-2.4	1.74	1.66
Apartments: exis	432	432	0	0.0	9	9	0	-4.4	2.10	2.00
Low-inc Apts: ex	584	584	0	0.0	8	7	0	-4.4	1.29	1.23
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,181	4,045	-136	-3.3	135	125	-10	-7.5	3.22	3.08
Com/Ind Hi: exis	1,396	1,563	167	12.0	53	57	4	8.2	3.80	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	592	624	32	5.5	25	25	0	0.8	4.23	4.04
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	295	266	-29	-9.8	2	2	0	-17.2	0.78	0.72
Ag Non-Hmstd	227	182	-44	-19.6	3	3	-1	-23.4	1.49	1.42
Miscellaneous	79	94	15	18.9	2	2	0	14.1	2.76	2.65
New construction	0	2,374	2,374	0.0	0	81	81	0.0	0.00	3.41
<b>Total</b>	<b>44,848</b>	<b>47,000</b>	<b>2,152</b>	<b>4.8</b>	<b>708</b>	<b>762</b>	<b>54</b>	<b>7.6</b>	<b>1.58</b>	<b>1.62</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	374	416	42	11.4	County	18.71	22.53		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	128.68	117.88		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	-0.01	0.04		22.81	22.22
(=) Taxable Tax Capacity	374	416	42	11.4	Special District	1.98	1.96		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.37	142.40		22.81	22.22

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	38,100	37,700	-1.0	428	406	-22	-5.2	1.12	1.08
Res Hmstd: Avg Val	57,200	56,600	-1.0	643	609	-34	-5.2	1.12	1.08
Res Hmstd: Hi Val	76,200	75,400	-1.0	858	812	-46	-5.4	1.13	1.08
Res Hmstd: Ex-Hi Val	114,400	113,200	-1.0	1,567	1,478	-89	-5.7	1.37	1.31
Apartment	300,000	300,000	0.0	6,286	6,007	-279	-4.4	2.1	2.00
Comm/Ind: Lo Val	150,000	167,900	11.9	4,844	5,354	510	10.5	3.23	3.19
Comm/Ind: Mid Val	300,000	335,900	12.0	11,190	12,145	956	8.5	3.73	3.62
Comm/Ind: Hi Val	1,000,000	1,119,600	12.0	40,800	43,824	3,023	7.4	4.08	3.91

Lac qui Parle County

Marietta city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,056	2,100	44	2.2	22	23	1	4.1	1.08	1.10
Res Non-Hm: exis	370	324	-46	-12.4	6	6	-1	-10.0	1.69	1.73
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	16	16	0	0.0	0	0	0	2.8	1.52	1.56
Com/Ind: Lo: exi	273	273	0	0.0	9	9	0	0.9	3.14	3.17
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	206	192	-15	-7.1	8	8	-1	-6.1	4.11	4.15
Ag HGA: Exist	48	48	0	0.0	1	1	0	1.9	1.09	1.11
Ag Hmstd Land	270	259	-11	-4.1	2	2	0	-0.1	0.85	0.88
Ag Non-Hmstd	118	114	-4	-3.0	2	2	0	0.1	1.43	1.48
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	34	34	0.0	0	1	1	0.0	0.00	1.78
<b>Total</b>	<b>3,357</b>	<b>3,360</b>	<b>3</b>	<b>0.1</b>	<b>50</b>	<b>51</b>	<b>0</b>	<b>0.9</b>	<b>1.50</b>	<b>1.51</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	28	27	0	-1.0	County	19.52	22.78	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	121.66	122.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.03	0.06	22.80	22.23
(=) Taxable Tax Capacity	28	27	0	-1.0	Special District	1.98	1.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.19	147.67	22.80	22.23

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	21,800	22,300	2.3	237	247	10	4.3	1.09	1.11
Res Hmstd: Avg Val	32,600	33,300	2.1	354	369	15	4.1	1.09	1.11
Res Hmstd: Hi Val	43,500	44,400	2.1	473	492	19	4.1	1.09	1.11
Res Hmstd: Ex-Hi Val	65,300	66,700	2.1	710	739	29	4.1	1.09	1.11

Lac qui Parle County

Nassau city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,058	1,093	36	3.4	8	9	1	8.7	0.75	0.79
Res Non-Hm: exis	249	211	-38	-15.2	3	2	0	-9.9	1.04	1.11
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	133	133	0	0.0	3	3	0	3.2	2.21	2.28
Com/Ind Hi: exis	978	977	-1	-0.1	28	29	1	3.3	2.87	2.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148	136	-12	-7.8	4	4	0	-4.8	2.87	2.96
Ag HGA: Exist	67	67	0	0.0	0	1	0	5.2	0.72	0.75
Ag Hmstd Land	22	22	0	0.0	0	0	0	9.0	0.60	0.65
Ag Non-Hmstd	34	32	-2	-5.7	0	0	0	2.7	0.81	0.88
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	0.87
<b>Total</b>	<b>2,688</b>	<b>2,678</b>	<b>-9</b>	<b>-0.4</b>	<b>47</b>	<b>48</b>	<b>1</b>	<b>2.9</b>	<b>1.73</b>	<b>1.79</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	35	34	0	-1.1	County	24.49	27.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	49.10	52.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.67	6.14	22.81	22.23
(=) Taxable Tax Capacity	35	34	0	-1.1	Special District	1.98	1.96	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>81.25</b>	<b>88.46</b>	<b>22.81</b>	<b>22.23</b>

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	24,300	25,100		3.3	174	189	15	8.7	0.72	0.75
Res Hmstd: Avg Val	36,500	37,700		3.3	261	284	23	8.7	0.72	0.75
Res Hmstd: Hi Val	48,600	50,200		3.3	348	378	30	8.7	0.72	0.75
Res Hmstd: Ex-Hi Val	72,900	75,400		3.4	522	568	46	8.8	0.72	0.75
Comm/Ind: Lo Val	150,000	149,900		-0.1	3,312	3,415	103	3.1	2.21	2.28
Comm/Ind: Mid Val	300,000	299,800		-0.1	7,613	7,856	243	3.2	2.54	2.62
Comm/Ind: Hi Val	1,000,000	999,300		-0.1	27,686	28,585	898	3.2	2.77	2.86

<b>Lake County</b>	<b>Beaver Bay city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,054	8,772	-282	-3.1	120	115	-5	-4.0	1.32	1.31
Res Non-Hm: exis	1,782	1,225	-558	-31.3	30	21	-9	-30.4	1.68	1.70
Apartments: exis	197	0	-197	-100.0	4	0	-4	-100.0	2.05	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	19,171	18,959	-212	-1.1	332	334	2	0.6	1.73	1.76
Com/Ind: Lo: exi	1,406	1,419	14	1.0	45	45	0	0.8	3.21	3.20
Com/Ind Hi: exis	2,831	2,815	-17	-0.6	120	119	-1	-0.6	4.25	4.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	88	89	0	0.3	4	4	0	0.3	4.25	4.24
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	3,189	3,167	-22	-0.7	50	50	1	1.5	1.55	1.59
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	63	63	0.0	0	1	1	0.0	0.00	2.35
<b>Total</b>	<b>37,719</b>	<b>36,508</b>	<b>-1,211</b>	<b>-3.2</b>	<b>705</b>	<b>691</b>	<b>-14</b>	<b>-2.0</b>	<b>1.87</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	404	391	-13	-3.3	County	51.59	53.18	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.68	86.59	0.00	0.00
(-) FD Contrib Tax Cap	28	28	0	-0.8	School District	17.59	16.57	10.51	8.28
(=) Taxable Tax Capacity	376	363	-13	-3.4	Special District	2.47	2.44	0.00	0.00
FD Distrib Tax Cap	3	3	0	9.1	<b>Total</b>	155.33	158.78	10.51	8.28

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	120,300	116,600	-3.1	1,295	1,233	-61	-4.7	1.08	1.06
Res Hmstd: Avg Val	180,300	174,700	-3.1	2,374	2,287	-87	-3.7	1.32	1.31
Res Hmstd: Hi Val	240,400	232,900	-3.1	3,455	3,343	-112	-3.2	1.44	1.44
Res Hmstd: Ex-Hi Val	360,700	349,500	-3.1	5,618	5,457	-161	-2.9	1.56	1.56
Apartment	300,000	0	#####	6,140	0	-6,140	#####	2.05	#####
Seas Rec: Lo Val	75,000	74,200	-1.1	1,229	1,240	11	0.9	1.64	1.67
Seas Rec: Hi Val	200,000	197,800	-1.1	3,437	3,459	21	0.6	1.72	1.75
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,815	4,777	-38	-0.8	3.21	3.20
Comm/Ind: Mid Val	300,000	298,200	-0.6	11,183	11,096	-87	-0.8	3.73	3.72
Comm/Ind: Hi Val	1,000,000	994,100	-0.6	40,899	40,631	-268	-0.7	4.09	4.09

Lake County

Two Harbors city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	125,009	125,192	183	0.1	1,120	1,105	-15	-1.3	0.90	0.88
Res Non-Hm: exis	27,779	28,193	414	1.5	427	432	5	1.2	1.54	1.53
Apartments: exis	5,137	5,388	252	4.9	93	97	4	4.4	1.81	1.80
Low-inc Apts: ex	3,127	3,206	79	2.5	34	35	1	1.7	1.10	1.09
Seasnl Rec: exis	17,339	17,299	-40	-0.2	261	262	0	0.2	1.51	1.51
Com/Ind: Lo: exi	15,224	15,169	-55	-0.4	459	453	-6	-1.3	3.02	2.99
Com/Ind Hi: exis	23,320	23,328	8	0.0	930	923	-7	-0.7	3.99	3.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	996	0	-996	-100.0	14	0	-14	-100.0	1.36	0.00
Miscellaneous	753	760	7	1.0	18	18	0	0.4	2.44	2.43
New construction	0	1,156	1,156	0.0	0	22	22	0.0	0.00	1.90
<b>Total</b>	<b>218,685</b>	<b>219,692</b>	<b>1,007</b>	<b>0.5</b>	<b>3,358</b>	<b>3,349</b>	<b>-9</b>	<b>-0.3</b>	<b>1.54</b>	<b>1.52</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	2,223	2,236	13	0.6	County	47.10	48.98	0.00	0.00
(-) TIF Tax Capacity	159	77	-83	-51.9	City/Town	71.61	71.75	0.00	0.00
(-) FD Contrib Tax Cap	224	230	5	2.3	School District	16.10	15.21	10.51	8.28
(=) Taxable Tax Capacity	1,839	1,930	91	4.9	Special District	1.66	1.63	0.00	0.00
FD Distrib Tax Cap	230	250	19	8.4	<b>Total</b>	136.48	137.56	10.51	8.28

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	77,300	77,400		0.1	433	423	-11	-2.4	0.56	0.55
Res Hmstd: Avg Val	115,900	116,100		0.2	1,048	1,035	-13	-1.2	0.90	0.89
Res Hmstd: Hi Val	154,500	154,700		0.1	1,663	1,646	-17	-1.0	1.08	1.06
Res Hmstd: Ex-Hi Val	231,800	232,100		0.1	2,894	2,870	-23	-0.8	1.25	1.24
Apartment	300,000	314,700		4.9	5,433	5,672	239	4.4	1.81	1.80
Seas Rec: Lo Val	75,000	74,800		-0.3	1,088	1,091	4	0.3	1.45	1.46
Seas Rec: Hi Val	200,000	199,500		-0.3	3,060	3,066	6	0.2	1.53	1.54
Comm/Ind: Lo Val	150,000	150,100		0.1	4,526	4,487	-39	-0.9	3.02	2.99
Comm/Ind: Mid Val	300,000	300,100		0.0	10,508	10,424	-84	-0.8	3.50	3.47
Comm/Ind: Hi Val	1,000,000	1,000,300		0.0	38,424	38,135	-289	-0.8	3.84	3.81

## Lake County

## Silver Bay city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	58,952	56,051	-2,901	-4.9	550	507	-43	-7.9	0.93	0.90
Res Non-Hm: exis	12,850	12,679	-171	-1.3	249	246	-3	-1.1	1.94	1.94
Apartments: exis	1,739	1,739	0	0.0	41	41	0	0.5	2.37	2.38
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,094	2,735	-358	-11.6	60	54	-6	-10.4	1.95	1.97
Com/Ind: Lo: exi	3,196	3,173	-23	-0.7	111	109	-1	-1.1	3.46	3.45
Com/Ind Hi: exis	3,583	2,632	-951	-26.5	164	120	-44	-26.7	4.58	4.57
Publ U: Elec Gen	0	9,147	9,147	0.0	0	329	329	0.0	0.00	3.60
Publ U: Other	13,789	5,258	-8,531	-61.9	630	238	-393	-62.3	4.57	4.52
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	1,236	1,251	15	1.2	22	23	1	2.7	1.79	1.81
Miscellaneous	49	49	0	0.0	1	1	0	0.6	2.82	2.84
New construction	0	20	20	0.0	0	0	0	0.0	0.00	0.90
<b>Total</b>	<b>98,487</b>	<b>94,734</b>	<b>-3,753</b>	<b>-3.8</b>	<b>1,830</b>	<b>1,670</b>	<b>-160</b>	<b>-8.7</b>	<b>1.86</b>	<b>1.76</b>

## Tax Base

## Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	984	950	-34	-3.5	County	45.67	47.05	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	117.19	119.60	0.00	0.00
(-) FD Contrib Tax Cap	134	131	-2	-1.8	School District	15.52	14.42	10.51	8.28
(=) Taxable Tax Capacity	850	818	-32	-3.7	Special District	2.47	2.44	0.00	0.00
FD Distrib Tax Cap	151	171	20	13.4	<b>Total</b>	180.84	183.51	10.51	8.28

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	54,400	51,700		-5.0	332	297	-35	-10.6	0.61	0.57
Res Hmstd: Avg Val	81,500	77,500		-4.9	704	616	-88	-12.5	0.86	0.79
Res Hmstd: Hi Val	108,600	103,300		-4.9	1,266	1,153	-113	-8.9	1.17	1.12
Res Hmstd: Ex-Hi Val	163,000	155,000		-4.9	2,396	2,230	-165	-6.9	1.47	1.44
Apartment	300,000	300,000		0.0	7,097	7,130	33	0.5	2.37	2.38
Comm/Ind: Lo Val	150,000	110,200		-26.5	5,194	3,800	-1,393	-26.8	3.46	3.45
Comm/Ind: Mid Val	300,000	220,400		-26.5	12,066	8,391	-3,675	-30.5	4.02	3.81
Comm/Ind: Hi Val	1,000,000	734,700		-26.5	44,138	31,898	-12,240	-27.7	4.41	4.34



Lake of the Woods County

Baudette city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	25,887	27,586	1,699	6.6	264	287	23	8.8	1.02	1.04
Res Non-Hm: exis	5,102	5,422	320	6.3	74	79	5	7.1	1.44	1.45
Apartments: exis	234	261	28	11.9	4	4	1	12.9	1.71	1.72
Low-inc Apts: ex	1,033	1,033	0	0.0	11	11	0	0.7	1.05	1.05
Seasnl Rec: exis	425	427	2	0.5	6	6	0	0.2	1.37	1.36
Com/Ind: Lo: exi	8,294	8,547	253	3.0	230	236	6	2.6	2.78	2.77
Com/Ind Hi: exis	12,965	13,712	747	5.8	474	499	26	5.4	3.65	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	453	430	-23	-5.0	17	16	-1	-5.3	3.65	3.64
Ag HGA: Exist	213	213	0	0.0	2	2	0	0.4	1.07	1.08
Ag Hmstd Land	920	911	-9	-0.9	5	5	0	0.9	0.51	0.52
Ag Non-Hmstd	360	363	3	0.9	4	5	0	2.7	1.24	1.26
Miscellaneous	402	385	-18	-4.5	9	7	-1	-15.6	2.21	1.95
New construction	0	356	356	0.0	0	9	9	0.0	0.00	2.40
<b>Total</b>	<b>56,288</b>	<b>59,647</b>	<b>3,360</b>	<b>6.0</b>	<b>1,099</b>	<b>1,166</b>	<b>67</b>	<b>6.1</b>	<b>1.95</b>	<b>1.96</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	658	700	42	6.4	County	47.06	45.56		0.00	0.00
(-) TIF Tax Capacity	0	3	3	0.0	City/Town	45.34	47.12		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.57	33.45		15.16	13.98
(=) Taxable Tax Capacity	658	697	38	5.8	Special District	0.33	0.32		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.30	126.45		15.16	13.98

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	53,700	57,200	6.5	482	514	32	6.6	0.9	0.9
Res Hmstd: Avg Val	80,500	85,800	6.6	750	832	82	10.9	0.93	0.97
Res Hmstd: Hi Val	107,200	114,200	6.5	1,152	1,263	111	9.6	1.07	1.11
Res Hmstd: Ex-Hi Val	160,900	171,500	6.6	1,961	2,133	172	8.8	1.22	1.24
Apartment	300,000	335,700	11.9	5,116	5,775	659	12.9	1.71	1.72
Comm/Ind: Lo Val	150,000	158,600	5.7	4,166	4,461	296	7.1	2.78	2.81
Comm/Ind: Mid Val	300,000	317,300	5.8	9,644	10,239	595	6.2	3.21	3.23
Comm/Ind: Hi Val	1,000,000	1,057,600	5.8	35,209	37,191	1,981	5.6	3.52	3.52

Lake of the Woods County

Williams city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,284	2,279	-5	-0.2	31	31	-1	-2.3	1.37	1.35
Res Non-Hm: exis	818	789	-29	-3.5	19	18	-1	-3.3	2.28	2.28
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	100	106	6	5.8	2	2	0	5.9	2.16	2.16
Com/Ind: Lo: exi	656	627	-29	-4.4	26	25	-1	-5.3	4.02	3.98
Com/Ind Hi: exis	854	927	73	8.6	45	49	3	7.6	5.31	5.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	115	111	-4	-3.3	6	6	0	-4.2	5.31	5.26
Ag HGA: Exist	0	61	61	0.0	0	1	1	0.0	0.00	1.39
Ag Hmstd Land	27	39	13	47.0	0	0	0	0.0	#####	#####
Ag Non-Hmstd	396	381	-15	-3.9	8	8	0	-3.6	2.07	2.08
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	114	114	0.0	0	5	5	0.0	0.00	4.75
<b>Total</b>	<b>5,250</b>	<b>5,434</b>	<b>184</b>	<b>3.5</b>	<b>138</b>	<b>145</b>	<b>7</b>	<b>4.8</b>	<b>2.63</b>	<b>2.66</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	56	59	3	5.1	County	46.98	45.49	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	128.22	128.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.52	33.40	15.16	13.98
(=) Taxable Tax Capacity	56	59	3	5.1	Special District	0.33	0.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	207.05	207.54	15.16	13.98

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	21,300	21,200		-0.5	297	294	-3	-1.1	1.39	1.39
Res Hmstd: Avg Val	31,900	31,800		-0.3	445	440	-4	-0.9	1.39	1.39
Res Hmstd: Hi Val	42,600	42,500		-0.2	594	589	-5	-0.9	1.39	1.39
Res Hmstd: Ex-Hi Val	63,800	63,600		-0.3	889	881	-8	-0.9	1.39	1.39
Comm/Ind: Lo Val	150,000	162,800		8.5	6,027	6,646	619	10.3	4.02	4.08
Comm/Ind: Mid Val	300,000	325,700		8.6	13,988	15,219	1,231	8.8	4.66	4.67
Comm/Ind: Hi Val	1,000,000	1,085,600		8.6	51,139	55,208	4,069	8.0	5.11	5.09

Lake of the Woods County

Roosevelt city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	33	33	0	1.2	0	0	0	-4.8	0.65	0.61
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	12	12	1	6.0	0	0	0	0.2	1.66	1.57
Com/Ind: Lo: exi	150	150	0	0.0	4	4	0	-5.6	2.87	2.71
Com/Ind Hi: exis	32	33	1	2.2	1	1	0	-3.6	3.77	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3	3	0	-3.0	0	0	0	-8.5	3.77	3.56
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	230	231	2	0.7	6	6	0	-5.0	2.63	2.48

Tax Base

Tax Rates

	Tax Rates				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3	3	0	0.6	County	48.23	46.65	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	31.45	30.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	51.05	44.68	13.83	13.91
(=) Taxable Tax Capacity	3	3	0	0.6	Special District	0.33	0.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	131.06	122.47	13.83	13.91

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	21,700	22,000	1.4	201	192	-8	-4.2	0.92	0.87
Res Hmstd: Avg Val	32,500	32,900	1.2	301	288	-13	-4.3	0.92	0.87
Res Hmstd: Hi Val	43,300	43,800	1.2	400	383	-18	-4.4	0.92	0.87
Res Hmstd: Ex-Hi Val	65,000	65,800	1.2	601	575	-26	-4.3	0.92	0.87
Seas Rec: Lo Val	75,000	79,500	6.0	1,047	1,044	-3	-0.3	1.4	1.31
Seas Rec: Hi Val	200,000	212,000	6.0	2,952	2,944	-8	-0.3	1.48	1.39
Comm/Ind: Lo Val	150,000	153,300	2.2	4,298	4,175	-123	-2.9	2.87	2.72
Comm/Ind: Mid Val	300,000	306,500	2.2	9,959	9,630	-329	-3.3	3.32	3.14
Comm/Ind: Hi Val	1,000,000	1,021,700	2.2	36,378	35,094	-1,284	-3.5	3.64	3.43

Le Sueur County

Cleveland city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	31,899	33,794	1,896	5.9	372	448	77	20.6	1.17	1.33
Res Non-Hm: exis	2,219	2,322	103	4.6	33	37	5	14.1	1.48	1.61
Apartments: exis	62	62	0	0.0	1	1	0	8.1	1.76	1.90
Low-inc Apts: ex	186	186	0	0.0	2	2	0	9.4	1.08	1.18
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,452	1,495	43	3.0	41	44	3	7.2	2.83	2.95
Com/Ind Hi: exis	464	466	2	0.4	17	18	1	3.6	3.72	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	610	619	8	1.3	23	24	1	4.6	3.72	3.84
Ag HGA: Exist	126	135	8	6.7	1	2	0	20.6	1.18	1.33
Ag Hmstd Land	756	754	-2	-0.3	7	7	0	-4.3	0.97	0.93
Ag Non-Hmstd	177	177	0	0.0	2	2	0	2.1	1.27	1.30
Miscellaneous	48	48	0	0.0	1	1	0	5.9	2.39	2.53
New construction	0	24	24	0.0	0	0	0	0.0	0.00	1.33
<b>Total</b>	<b>37,999</b>	<b>40,080</b>	<b>2,082</b>	<b>5.5</b>	<b>501</b>	<b>588</b>	<b>87</b>	<b>17.3</b>	<b>1.32</b>	<b>1.47</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Base	Alter	Base	Alter
Total Tax Capacity	329	354	25	7.6	County	46.33	48.66	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	75.02	76.01	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.60	4.92	16.68	27.54	
(=) Taxable Tax Capacity	329	354	25	7.6	Special District	0.16	0.16	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.11	129.74	16.68	27.54	

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,200	89,200	5.9	834	1,024	190	22.8	0.99	1.15
Res Hmstd: Avg Val	126,200	133,700	5.9	1,486	1,776	290	19.5	1.18	1.33
Res Hmstd: Hi Val	168,200	178,200	5.9	2,138	2,528	390	18.3	1.27	1.42
Res Hmstd: Ex-Hi Val	252,400	267,400	5.9	3,445	4,035	590	17.1	1.36	1.51
Apartment	300,000	300,000	0.0	5,267	5,692	425	8.1	1.76	1.9
Comm/Ind: Lo Val	150,000	150,600	0.4	4,251	4,449	197	4.6	2.83	2.95
Comm/Ind: Mid Val	300,000	301,200	0.4	9,837	10,235	398	4.0	3.28	3.4
Comm/Ind: Hi Val	1,000,000	1,003,900	0.4	35,901	37,234	1,332	3.7	3.59	3.71

Le Sueur County

Heidelberg city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,770	8,563	-207	-2.4	107	105	-3	-2.4	1.22	1.22
Res Non-Hm: exis	846	1,051	205	24.3	12	14	3	23.7	1.36	1.36
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	353	353	0	0.0	10	9	0	-1.3	2.72	2.68
Com/Ind Hi: exis	106	106	0	0.0	4	4	0	-1.3	3.58	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50	53	3	5.2	2	2	0	3.8	3.58	3.54
Ag HGA: Exist	220	220	0	0.0	3	3	0	-0.1	1.25	1.24
Ag Hmstd Land	491	521	30	6.1	3	3	0	6.5	0.54	0.55
Ag Non-Hmstd	377	362	-15	-3.9	5	4	0	-4.2	1.23	1.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	42	42	0.0	0	1	1	0.0	0.00	1.31
<b>Total</b>	11,213	11,270	57	0.5	144	145	1	0.4	1.28	1.28

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	104	105	1	0.6	County	48.43	50.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.71	28.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	45.41	43.03	11.49	11.76
(=) Taxable Tax Capacity	104	105	1	0.6	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.71	122.33	11.49	11.76

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	132,900	129,800	-2.3	1,473	1,428	-45	-3.1	1.11	1.10
Res Hmstd: Avg Val	199,300	194,600	-2.4	2,438	2,368	-70	-2.9	1.22	1.22
Res Hmstd: Hi Val	265,700	259,400	-2.4	3,402	3,309	-94	-2.8	1.28	1.28
Res Hmstd: Ex-Hi Val	398,600	389,200	-2.4	5,332	5,192	-140	-2.6	1.34	1.33
Comm/Ind: Lo Val	150,000	150,000	0.0	4,075	4,022	-52	-1.3	2.72	2.68
Comm/Ind: Mid Val	300,000	300,000	0.0	9,450	9,327	-124	-1.3	3.15	3.11
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,536	34,080	-456	-1.3	3.45	3.41

Le Sueur County

Kasota city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,163	25,910	-253	-1.0	224	260	36	16.2	0.86	1.00
Res Non-Hm: exis	3,101	3,231	130	4.2	33	41	8	23.9	1.07	1.27
Apartments: exis	0	117	117	0.0	0	2	2	0.0	0.00	1.52
Low-inc Apts: ex	751	751	0	0.0	6	7	1	18.2	0.79	0.94
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,663	1,617	-46	-2.8	38	41	3	8.6	2.26	2.52
Com/Ind Hi: exis	2,786	3,667	881	31.6	82	121	39	47.5	2.95	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,148	1,176	28	2.4	34	39	5	14.7	2.95	3.30
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	930	604	-326	-35.0	8	7	-2	-19.9	0.88	1.08
Miscellaneous	112	112	0	0.0	1	2	0	19.1	1.28	1.52
New construction	0	250	250	0.0	0	5	5	0.0	0.00	1.93
<b>Total</b>	<b>36,654</b>	<b>37,435</b>	<b>781</b>	<b>2.1</b>	<b>426</b>	<b>524</b>	<b>98</b>	<b>22.9</b>	<b>1.16</b>	<b>1.40</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	353	372	19	5.4	County	48.43	50.62	0.00	0.00
(-) TIF Tax Capacity	19	19	0	0.0	City/Town	21.88	20.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	36.56	18.12	16.94
(=) Taxable Tax Capacity	334	353	19	5.7	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>87.57</b>	<b>108.04</b>	<b>18.12</b>	<b>16.94</b>

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,300	77,500	-1.0	563	642	78	13.9	0.72	0.83	
Res Hmstd: Avg Val	117,300	116,200	-0.9	1,006	1,163	157	15.6	0.86	1.00	
Res Hmstd: Hi Val	156,400	154,900	-1.0	1,450	1,684	234	16.1	0.93	1.09	
Res Hmstd: Ex-Hi Val	234,600	232,300	-1.0	2,338	2,727	388	16.6	1	1.17	
Comm/Ind: Lo Val	150,000	197,400	31.6	3,384	5,343	1,960	57.9	2.26	2.71	
Comm/Ind: Mid Val	300,000	394,800	31.6	7,805	11,862	4,057	52.0	2.60	3.00	
Comm/Ind: Hi Val	1,000,000	1,316,100	31.6	28,436	42,283	13,848	48.7	2.84	3.21	

**Le Sueur County**

**Kilkenny city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,352	4,456	104	2.4	54	57	2	4.5	1.24	1.27
Res Non-Hm: exis	1,493	1,455	-38	-2.5	26	26	0	-0.4	1.75	1.79
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	356	356	0	0.0	12	12	0	-1.1	3.36	3.32
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	114	116	2	1.7	5	5	0	0.9	4.35	4.32
Ag HGA: Exist	54	0	-54	-100.0	1	0	-1	-100.0	1.03	0.00
Ag Hmstd Land	21	13	-8	-37.9	0	0	0	-35.5	0.80	0.84
Ag Non-Hmstd	88	120	32	37.0	1	2	0	26.0	1.68	1.55
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	59	59	0.0	0	1	1	0.0	0.00	1.74
<b>Total</b>	<b>6,477</b>	<b>6,574</b>	<b>97</b>	<b>1.5</b>	<b>99</b>	<b>102</b>	<b>3</b>	<b>3.0</b>	<b>1.54</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	55	55	1	1.7	County	46.98	49.17	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	77.84	76.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.63	32.02	15.13	17.30
(=) Taxable Tax Capacity	55	55	1	1.7	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	157.61	157.93	15.13	17.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,800	57,100	2.3	612	640	28	4.5	1.1	1.12
Res Hmstd: Avg Val	83,700	85,700	2.4	978	1,035	58	5.9	1.17	1.21
Res Hmstd: Hi Val	111,600	114,300	2.4	1,499	1,577	78	5.2	1.34	1.38
Res Hmstd: Ex-Hi Val	167,400	171,400	2.4	2,542	2,659	117	4.6	1.52	1.55

**Le Sueur County**

**Le Center city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	78,945	78,979	34	0.0	1,097	1,105	8	0.7	1.39	1.40
Res Non-Hm: exis	14,962	14,396	-566	-3.8	265	255	-10	-3.6	1.77	1.77
Apartments: exis	4,461	4,438	-23	-0.5	95	95	0	0.1	2.12	2.13
Low-inc Apts: ex	2,128	2,129	0	0.0	27	28	0	0.6	1.29	1.30
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	10,758	9,969	-789	-7.3	353	326	-28	-7.8	3.28	3.27
Com/Ind Hi: exis	8,979	9,465	486	5.4	390	408	19	4.8	4.34	4.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,544	1,619	75	4.9	67	70	3	4.3	4.34	4.31
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	269	105	-164	-60.9	2	1	-1	-60.7	0.80	0.81
Ag Non-Hmstd	1,834	1,966	132	7.2	29	32	2	7.7	1.60	1.61
Miscellaneous	576	576	0	0.0	14	14	0	0.4	2.41	2.42
New construction	0	939	939	0.0	0	22	22	0.0	0.00	2.35
<b>Total</b>	124,456	124,581	126	0.1	2,340	2,355	16	0.7	1.88	1.89

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,253	1,258	5	0.4	County	47.86	50.04	0.00	0.00
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	85.92	85.59	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.54	25.46	11.49	11.76
(=) Taxable Tax Capacity	1,247	1,252	5	0.4	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.49	161.24	11.49	11.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	85,500	85,500	0.0	996	1,003	7	0.7	1.17	1.17
Res Hmstd: Avg Val	128,200	128,300	0.1	1,792	1,805	13	0.7	1.4	1.41
Res Hmstd: Hi Val	170,900	171,000	0.1	2,588	2,606	18	0.7	1.51	1.52
Res Hmstd: Ex-Hi Val	256,400	256,500	0.0	4,182	4,209	27	0.7	1.63	1.64
Apartment	300,000	298,400	-0.5	6,363	6,365	2	0.0	2.12	2.13
Comm/Ind: Lo Val	150,000	158,100	5.4	4,925	5,247	323	6.5	3.28	3.32
Comm/Ind: Mid Val	300,000	316,200	5.4	11,434	12,068	635	5.6	3.81	3.82
Comm/Ind: Hi Val	1,000,000	1,054,100	5.4	41,809	43,905	2,096	5.0	4.18	4.17



**Le Sueur County**

**Le Sueur city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	148,197	149,939	1,742	1.2	2,046	2,158	112	5.5	1.38	1.44
Res Non-Hm: exis	20,074	22,738	2,664	13.3	341	396	55	16.2	1.70	1.74
Apartments: exis	8,618	8,635	17	0.2	175	179	4	2.3	2.03	2.08
Low-inc Apts: ex	2,773	2,773	0	0.0	35	36	1	2.7	1.25	1.29
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	14,900	14,146	-754	-5.1	470	448	-22	-4.8	3.16	3.17
Com/Ind Hi: exis	44,791	46,370	1,579	3.5	1,853	1,916	63	3.4	4.14	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	895	906	11	1.2	37	37	0	1.1	4.14	4.13
Ag HGA: Exist	456	468	12	2.5	7	7	0	6.5	1.44	1.50
Ag Hmstd Land	542	542	0	0.0	3	2	-1	-18.6	0.53	0.43
Ag Non-Hmstd	3,109	3,039	-70	-2.2	45	44	-1	-2.8	1.44	1.43
Miscellaneous	758	784	26	3.5	16	17	1	6.0	2.12	2.17
New construction	0	2,493	2,493	0.0	0	79	79	0.0	0.00	3.16
<b>Total</b>	<b>245,112</b>	<b>252,833</b>	<b>7,720</b>	<b>3.1</b>	<b>5,028</b>	<b>5,320</b>	<b>292</b>	<b>5.8</b>	<b>2.05</b>	<b>2.10</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	2,709	2,823	114	4.2	County	48.09	50.28	0.00	0.00
(-) TIF Tax Capacity	69	69	0	0.0	City/Town	76.36	73.59	4.39	6.39
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.87	20.72	16.98	20.21
(=) Taxable Tax Capacity	2,641	2,755	114	4.3	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.49	144.75	21.37	26.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	87,200	88,200		1.1	1,027	1,087	60	5.8	1.18	1.23
Res Hmstd: Avg Val	130,800	132,300		1.1	1,812	1,900	88	4.9	1.39	1.44
Res Hmstd: Hi Val	174,300	176,300		1.1	2,595	2,712	117	4.5	1.49	1.54
Res Hmstd: Ex-Hi Val	261,500	264,600		1.2	4,164	4,340	176	4.2	1.59	1.64
Apartment	300,000	300,600		0.2	6,097	6,239	142	2.3	2.03	2.08
Comm/Ind: Lo Val	150,000	155,300		3.5	4,735	4,968	233	4.9	3.16	3.2
Comm/Ind: Mid Val	300,000	310,600		3.5	10,942	11,387	445	4.1	3.65	3.67
Comm/Ind: Hi Val	1,000,000	1,035,300		3.5	39,909	41,339	1,430	3.6	3.99	3.99

**Le Sueur County**

**Montgomery city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	92,307	113,244	20,937	22.7	1,513	1,845	332	22.0	1.64	1.63
Res Non-Hm: exis	21,590	26,108	4,518	20.9	503	554	50	10.0	2.33	2.12
Apartments: exis	4,352	4,368	16	0.4	119	110	-9	-7.9	2.74	2.51
Low-inc Apts: ex	495	495	0	0.0	8	8	-1	-8.1	1.66	1.52
Seasnl Rec: exis	811	811	0	0.0	22	20	-2	-8.2	2.74	2.51
Com/Ind: Lo: exi	10,424	10,086	-338	-3.2	419	375	-44	-10.5	4.02	3.72
Com/Ind Hi: exis	14,202	13,957	-245	-1.7	756	687	-69	-9.2	5.32	4.92
Publ U: Elec Gen	1,215	1,196	-19	-1.6	52	47	-5	-9.8	4.31	3.95
Publ U: Other	3,609	3,777	168	4.7	191	184	-6	-3.2	5.28	4.88
Ag HGA: Exist	246	286	40	16.2	4	5	1	12.3	1.77	1.71
Ag Hmstd Land	567	563	-4	-0.7	6	5	-2	-29.8	1.14	0.81
Ag Non-Hmstd	814	1,216	402	49.3	17	23	6	36.4	2.10	1.92
Miscellaneous	614	614	-1	-0.1	19	17	-2	-8.1	3.10	2.85
New construction	0	1,083	1,083	0.0	0	28	28	0.0	0.00	2.63
<b>Total</b>	151,245	177,803	26,558	17.6	3,631	3,909	278	7.6	2.40	2.20

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,526	1,803	277	18.2	County	46.73	49.17	0.00	0.00
(-) TIF Tax Capacity	31	31	0	0.0	City/Town	119.15	100.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	43.73	41.62	11.49	11.76
(=) Taxable Tax Capacity	1,495	1,772	277	18.6	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	209.77	191.56	11.49	11.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,600	81,700	22.7	915	1,089	174	19.0	1.37	1.33
Res Hmstd: Avg Val	99,800	122,400	22.6	1,615	1,986	371	23.0	1.62	1.62
Res Hmstd: Hi Val	133,100	163,300	22.7	2,415	2,889	473	19.6	1.81	1.77
Res Hmstd: Ex-Hi Val	199,700	245,000	22.7	4,014	4,691	676	16.8	2.01	1.91
Apartment	300,000	301,100	0.4	8,211	7,564	-647	-7.9	2.74	2.51
Comm/Ind: Lo Val	150,000	147,400	-1.7	6,034	5,483	-550	-9.1	4.02	3.72
Comm/Ind: Mid Val	300,000	294,800	-1.7	14,021	12,705	-1,315	-9.4	4.67	4.31
Comm/Ind: Hi Val	1,000,000	982,800	-1.7	51,295	46,561	-4,734	-9.2	5.13	4.74

**Le Sueur County**

**Waterville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	70,675	70,159	-517	-0.7	845	928	83	9.8	1.20	1.32
Res Non-Hm: exis	14,491	14,723	232	1.6	213	236	23	10.8	1.47	1.60
Apartments: exis	2,355	2,355	0	0.0	41	44	3	8.4	1.74	1.89
Low-inc Apts: ex	529	529	0	0.0	6	6	1	9.3	1.08	1.18
Seasnl Rec: exis	18,902	18,559	-343	-1.8	257	262	5	1.8	1.36	1.41
Com/Ind: Lo: exi	6,920	6,788	-133	-1.9	194	199	5	2.5	2.80	2.93
Com/Ind Hi: exis	2,867	2,954	87	3.0	105	112	7	6.9	3.65	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,385	2,443	58	2.4	87	93	5	6.3	3.65	3.79
Ag HGA: Exist	283	140	-142	-50.3	3	2	-2	-45.3	1.24	1.36
Ag Hmstd Land	570	260	-310	-54.4	2	0	-1	-80.6	0.28	0.12
Ag Non-Hmstd	740	1,054	314	42.5	9	13	4	48.0	1.20	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	443	443	0.0	0	8	8	0.0	0.00	1.84
<b>Total</b>	<b>120,717</b>	<b>120,406</b>	<b>-311</b>	<b>-0.3</b>	<b>1,762</b>	<b>1,903</b>	<b>141</b>	<b>8.0</b>	<b>1.46</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,153	1,154	2	0.1	County	47.27	49.44	0.00	0.00
(-) TIF Tax Capacity	28	28	0	0.0	City/Town	68.70	69.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.38	4.59	24.82	33.66
(=) Taxable Tax Capacity	1,125	1,127	2	0.1	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	119.51	124.16	24.82	33.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	83,900	83,300	-0.7	856	945	89	10.4	1.02	1.13
Res Hmstd: Avg Val	125,800	124,900	-0.7	1,506	1,648	142	9.5	1.2	1.32
Res Hmstd: Hi Val	167,700	166,500	-0.7	2,156	2,351	196	9.1	1.29	1.41
Res Hmstd: Ex-Hi Val	251,500	249,700	-0.7	3,455	3,757	302	8.7	1.37	1.50
Apartment	300,000	300,000	0.0	5,226	5,666	440	8.4	1.74	1.89
Seas Rec: Lo Val	75,000	73,600	-1.9	961	975	15	1.5	1.28	1.33
Seas Rec: Hi Val	200,000	196,400	-1.8	2,721	2,753	33	1.2	1.36	1.40
Comm/Ind: Lo Val	150,000	154,500	3.0	4,203	4,562	360	8.6	2.80	2.95
Comm/Ind: Mid Val	300,000	309,100	3.0	9,682	10,424	742	7.7	3.23	3.37
Comm/Ind: Hi Val	1,000,000	1,030,200	3.0	35,253	37,766	2,513	7.1	3.53	3.67

**Le Sueur County**

**Elysian city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	46,467	47,205	738	1.6	566	640	74	13.0	1.22	1.36
Res Non-Hm: exis	8,401	7,433	-968	-11.5	117	117	1	0.6	1.39	1.58
Apartments: exis	223	223	0	0.0	4	4	0	10.6	1.60	1.77
Low-inc Apts: ex	168	168	0	0.0	2	2	0	11.5	1.00	1.11
Seasnl Rec: exis	27,423	27,099	-324	-1.2	351	362	11	3.3	1.28	1.34
Com/Ind: Lo: exi	3,404	3,535	131	3.8	90	99	9	9.9	2.63	2.79
Com/Ind Hi: exis	730	729	0	-0.1	25	26	1	5.0	3.43	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	564	593	29	5.1	19	21	2	10.5	3.43	3.61
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	670	667	-3	-0.5	4	5	0	6.2	0.66	0.70
Ag Non-Hmstd	85	85	0	0.0	1	1	0	6.0	1.08	1.15
Miscellaneous	208	83	-125	-60.0	4	1	-3	-63.9	1.96	1.77
New construction	0	422	422	0.0	0	6	6	0.0	0.00	1.36
<b>Total</b>	<b>88,343</b>	<b>88,243</b>	<b>-100</b>	<b>-0.1</b>	<b>1,182</b>	<b>1,284</b>	<b>102</b>	<b>8.7</b>	<b>1.34</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	870	867	-3	-0.4	County	47.64	49.82	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.80	59.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.77	4.97	24.82	33.66
(=) Taxable Tax Capacity	870	867	-3	-0.4	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.37	114.83	24.82	33.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,700	129,700	1.6	1,422	1,632	211	14.8	1.11	1.26
Res Hmstd: Avg Val	191,400	194,400	1.6	2,332	2,660	328	14.0	1.22	1.37
Res Hmstd: Hi Val	255,200	259,300	1.6	3,244	3,691	446	13.8	1.27	1.42
Res Hmstd: Ex-Hi Val	382,900	389,000	1.6	5,070	5,751	681	13.4	1.32	1.48
Apartment	300,000	300,000	0.0	4,808	5,316	508	10.6	1.60	1.77
Seas Rec: Lo Val	75,000	74,100	-1.2	877	913	36	4.1	1.17	1.23
Seas Rec: Hi Val	200,000	197,600	-1.2	2,498	2,587	89	3.5	1.25	1.31
Comm/Ind: Lo Val	150,000	149,900	-0.1	3,952	4,179	227	5.7	2.63	2.79
Comm/Ind: Mid Val	300,000	299,800	-0.1	9,097	9,583	485	5.3	3.03	3.2
Comm/Ind: Hi Val	1,000,000	999,500	-0.1	33,108	34,808	1,699	5.1	3.31	3.48

**Le Sueur County**

**New Prague city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	177,441	182,408	4,966	2.8	2,585	2,756	170	6.6	1.46	1.51
Res Non-Hm: exis	28,961	31,431	2,469	8.5	483	538	55	11.3	1.67	1.71
Apartments: exis	966	1,002	36	3.8	19	20	1	7.2	1.97	2.04
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	10,374	10,249	-125	-1.2	321	322	1	0.4	3.09	3.14
Com/Ind Hi: exis	22,710	22,276	-433	-1.9	923	922	-1	-0.1	4.06	4.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,401	1,400	-1	-0.1	57	58	1	1.7	4.06	4.13
Ag HGA: Exist	120	122	3	2.3	2	2	0	5.9	1.29	1.34
Ag Hmstd Land	1,133	1,131	-2	-0.2	12	12	1	4.7	1.03	1.08
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,067	2,067	0.0	0	43	43	0.0	0.00	2.06
<b>Total</b>	<b>243,106</b>	<b>252,085</b>	<b>8,979</b>	<b>3.7</b>	<b>4,401</b>	<b>4,672</b>	<b>271</b>	<b>6.1</b>	<b>1.81</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,548	2,643	96	3.8	County	48.29	50.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	64.55	62.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.96	38.00	17.02	15.26
(=) Taxable Tax Capacity	2,548	2,643	96	3.8	Special District	0.16	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.95	150.62	17.02	15.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,600	132,200	2.8	1,701	1,811	111	6.5	1.32	1.37
Res Hmstd: Avg Val	192,800	198,200	2.8	2,817	2,996	178	6.3	1.46	1.51
Res Hmstd: Hi Val	256,900	264,100	2.8	3,932	4,178	246	6.3	1.53	1.58
Res Hmstd: Ex-Hi Val	385,500	396,300	2.8	6,169	6,550	381	6.2	1.60	1.65
Apartment	300,000	311,300	3.8	5,909	6,336	427	7.2	1.97	2.04
Comm/Ind: Lo Val	150,000	147,100	-1.9	4,636	4,620	-15	-0.3	3.09	3.14
Comm/Ind: Mid Val	300,000	294,300	-1.9	10,731	10,681	-51	-0.5	3.58	3.63
Comm/Ind: Hi Val	1,000,000	980,900	-1.9	39,178	39,085	-93	-0.2	3.92	3.98

Lincoln County

Arco city

<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	945	914	-31	-3.3	21	27	5	25.6	2.25	2.92
Res Non-Hm: exis	70	107	36	51.4	3	5	2	97.9	3.59	4.69
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	126	118	-7	-5.9	7	9	2	20.3	5.94	7.60
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50	53	3	5.9	4	5	1	36.6	7.15	9.22
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	606	108	-498	-82.2	19	2	-16	-86.8	3.10	2.30
Ag Non-Hmstd	85	85	-1	-0.6	3	4	1	34.6	3.25	4.40
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	14	14	0.0	0	1	1	0.0	0.00	4.69
<b>Total</b>	1,882	1,398	-484	-25.7	56	52	-4	-7.0	2.99	3.75

**Tax Base**

**Tax Rates**

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	16	11	-5	-31.4	County	15.83	10.32	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	290.84	423.96	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.97	5.24	29.89	26.86
(=) Taxable Tax Capacity	16	11	-5	-31.4	Special District	1.25	1.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	324.90	440.92	29.89	26.86

**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	17,000	16,400		-3.5	382	478	96	25.0	2.25	2.91
Res Hmstd: Avg Val	25,500	24,700		-3.1	573	720	146	25.5	2.25	2.91
Res Hmstd: Hi Val	34,000	32,900		-3.2	764	959	194	25.4	2.25	2.91
Res Hmstd: Ex-Hi Val	51,100	49,400		-3.3	1,149	1,440	291	25.3	2.25	2.91

Lincoln County

Hendricks city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,335	16,447	3,112	23.3	204	288	85	41.7	1.53	1.75
Res Non-Hm: exis	3,172	3,662	489	15.4	70	86	16	22.0	2.22	2.35
Apartments: exis	311	295	-16	-5.2	8	8	0	-0.8	2.59	2.71
Low-inc Apts: ex	176	157	-19	-11.0	3	3	0	-5.2	1.60	1.70
Seasnl Rec: exis	217	149	-68	-31.4	4	3	-1	-33.4	1.94	1.88
Com/Ind: Lo: exi	1,817	1,894	77	4.2	69	73	4	6.1	3.80	3.87
Com/Ind Hi: exis	1,858	1,773	-84	-4.5	92	88	-4	-4.1	4.97	4.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	705	748	43	6.1	35	36	2	4.7	4.92	4.86
Ag HGA: Exist	170	207	37	21.7	3	4	1	35.6	1.90	2.11
Ag Hmstd Land	1,063	1,069	6	0.6	10	9	0	-3.5	0.91	0.87
Ag Non-Hmstd	128	128	0	0.0	2	2	0	-4.2	1.82	1.75
Miscellaneous	8	8	0	0.0	0	0	0	3.3	3.04	3.14
New construction	0	289	289	0.0	0	8	8	0.0	0.00	2.84
<b>Total</b>	<b>22,961</b>	<b>26,826</b>	<b>3,865</b>	<b>16.8</b>	<b>501</b>	<b>610</b>	<b>110</b>	<b>21.9</b>	<b>2.18</b>	<b>2.27</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	216	251	34	15.9	County	28.62	29.53	0.00	0.00
(-) TIF Tax Capacity	25	30	5	19.8	City/Town	143.25	129.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.76	13.59	31.07	52.56
(=) Taxable Tax Capacity	191	221	30	15.4	Special District	1.53	1.63	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	182.16	174.57	31.07	52.56

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	38,200	47,100		23.3	536	741	205	38.2	1.40	1.57
Res Hmstd: Avg Val	57,200	70,500		23.3	803	1,109	306	38.1	1.40	1.57
Res Hmstd: Hi Val	76,300	94,100		23.3	1,074	1,635	561	52.3	1.41	1.74
Res Hmstd: Ex-Hi Val	114,500	141,200		23.3	1,951	2,779	828	42.4	1.70	1.97
Apartment	300,000	284,400		-5.2	7,763	7,701	-62	-0.8	2.59	2.71
Comm/Ind: Lo Val	150,000	143,200		-4.5	5,706	5,546	-160	-2.8	3.80	3.87
Comm/Ind: Mid Val	300,000	286,400		-4.5	13,159	12,614	-544	-4.1	4.39	4.40
Comm/Ind: Hi Val	1,000,000	954,600		-4.5	47,937	45,950	-1,988	-4.1	4.79	4.81

Lincoln County

Ivanhoe city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,654	12,160	-495	-3.9	225	212	-13	-6.0	1.78	1.74
Res Non-Hm: exis	1,274	1,315	41	3.2	33	34	1	2.4	2.60	2.58
Apartments: exis	291	291	0	0.0	9	9	0	-0.7	3.18	3.15
Low-inc Apts: ex	481	474	-7	-1.4	9	9	0	-2.2	1.95	1.93
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,789	1,761	-28	-1.5	81	79	-2	-2.6	4.51	4.46
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	737	694	-43	-5.8	43	40	-3	-6.8	5.80	5.74
Ag HGA: Exist	140	135	-5	-3.7	3	2	0	-6.5	1.85	1.80
Ag Hmstd Land	940	941	1	0.1	12	10	-1	-10.3	1.24	1.11
Ag Non-Hmstd	478	475	-3	-0.6	11	11	0	-0.2	2.29	2.30
Miscellaneous	0	34	34	0.0	0	1	1	0.0	0.00	4.04
New construction	0	167	167	0.0	0	6	6	0.0	0.00	3.74
<b>Total</b>	<b>18,783</b>	<b>18,446</b>	<b>-337</b>	<b>-1.8</b>	<b>426</b>	<b>414</b>	<b>-12</b>	<b>-2.8</b>	<b>2.27</b>	<b>2.24</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	154	151	-3	-1.8	County	25.96	26.81	0.00	0.00
(-) TIF Tax Capacity	3	0	-3	-100.0	City/Town	175.41	181.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.78	20.61	30.78	27.53
(=) Taxable Tax Capacity	151	151	0	0.0	Special District	1.25	1.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>229.40</b>	<b>230.34</b>	<b>30.78</b>	<b>27.53</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	39,100	37,600		-3.8	659	623	-35	-5.4	1.68	1.66
Res Hmstd: Avg Val	58,600	56,300		-3.9	987	933	-54	-5.5	1.68	1.66
Res Hmstd: Hi Val	78,100	75,000		-4.0	1,339	1,243	-96	-7.2	1.71	1.66
Res Hmstd: Ex-Hi Val	117,200	112,600		-3.9	2,437	2,279	-158	-6.5	2.08	2.02
Apartment	300,000	300,000		0.0	9,526	9,464	-62	-0.7	3.18	3.15



Lincoln County

Lake Benton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	15,166	16,785	1,620	10.7	195	232	36	18.5	1.29	1.38
Res Non-Hm: exis	2,729	2,527	-201	-7.4	48	46	-2	-4.5	1.76	1.81
Apartments: exis	325	325	0	0.0	7	7	0	2.4	2.10	2.15
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	244	299	55	22.6	2	3	1	40.9	0.88	1.01
Com/Ind: Lo: exi	1,718	1,719	1	0.1	55	55	0	0.5	3.21	3.23
Com/Ind Hi: exis	547	613	66	12.0	23	25	3	11.7	4.17	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	917	872	-45	-4.9	38	36	-2	-5.1	4.13	4.11
Ag HGA: Exist	804	888	84	10.4	12	14	2	18.2	1.44	1.54
Ag Hmstd Land	1,868	1,793	-76	-4.0	10	10	-1	-6.6	0.56	0.55
Ag Non-Hmstd	1,263	1,304	41	3.2	18	18	0	1.3	1.40	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	113	113	0.0	0	2	2	0.0	0.00	1.82
<b>Total</b>	<b>25,580</b>	<b>27,238</b>	<b>1,658</b>	<b>6.5</b>	<b>408</b>	<b>448</b>	<b>40</b>	<b>9.7</b>	<b>1.59</b>	<b>1.64</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	218	233	15	6.9	County	23.62	24.81	0.00	0.00
(-) TIF Tax Capacity	19	20	1	5.0	City/Town	113.67	108.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.35	3.30	35.19	43.43
(=) Taxable Tax Capacity	198	212	14	7.1	Special District	0.48	0.48	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.11	137.56	35.19	43.43

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,800	47,400	10.7	510	597	87	17.0	1.19	1.26	
Res Hmstd: Avg Val	64,200	71,100	10.7	766	896	130	17.0	1.19	1.26	
Res Hmstd: Hi Val	85,600	94,700	10.6	1,087	1,319	232	21.4	1.27	1.39	
Res Hmstd: Ex-Hi Val	128,400	142,100	10.7	1,891	2,236	345	18.2	1.47	1.57	
Apartment	300,000	300,000	0.0	6,310	6,461	151	2.4	2.10	2.15	
Comm/Ind: Lo Val	150,000	168,000	12.0	4,822	5,588	766	15.9	3.21	3.33	
Comm/Ind: Mid Val	300,000	336,100	12.0	11,075	12,577	1,502	13.6	3.69	3.74	
Comm/Ind: Hi Val	1,000,000	1,120,200	12.0	40,256	45,175	4,919	12.2	4.03	4.03	

Lincoln County

Tyler city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	29,521	28,751	-770	-2.6	251	247	-5	-1.8	0.85	0.86
Res Non-Hm: exis	3,721	4,576	855	23.0	43	53	10	23.4	1.16	1.17
Apartments: exis	432	432	1	0.2	6	6	0	0.7	1.40	1.41
Low-inc Apts: ex	303	303	0	0.0	3	3	0	0.5	0.87	0.87
Seasnl Rec: exis	396	811	414	104.6	6	11	6	105.6	1.40	1.41
Com/Ind: Lo: exi	4,378	4,160	-217	-5.0	106	100	-6	-5.9	2.42	2.39
Com/Ind Hi: exis	1,641	2,010	369	22.5	52	63	11	21.2	3.17	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	706	703	-3	-0.4	21	21	0	-1.5	2.97	2.94
Ag HGA: Exist	316	303	-13	-4.1	3	3	0	-5.0	0.90	0.89
Ag Hmstd Land	1,414	1,427	13	0.9	10	10	0	1.1	0.68	0.68
Ag Non-Hmstd	1,674	932	-742	-44.3	17	9	-7	-44.2	1.00	1.01
Miscellaneous	24	0	-24	-100.0	0	0	0	-100.0	1.98	0.00
New construction	0	593	593	0.0	0	11	11	0.0	0.00	1.90
<b>Total</b>	<b>44,526</b>	<b>45,002</b>	<b>476</b>	<b>1.1</b>	<b>517</b>	<b>537</b>	<b>19</b>	<b>3.7</b>	<b>1.16</b>	<b>1.19</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	399	411	13	3.2	County	26.02	26.89	0.00	0.00	
(-) TIF Tax Capacity	18	27	8	43.7	City/Town	70.08	69.21	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.65	3.96	15.19	15.48	
(=) Taxable Tax Capacity	380	385	5	1.3	Special District	0.48	0.48	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	100.23	100.54	15.19	15.48	

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	51,300	50,000		-2.5	386	379	-7	-1.9	0.75	0.76
Res Hmstd: Avg Val	77,000	75,000		-2.6	585	569	-16	-2.8	0.76	0.76
Res Hmstd: Hi Val	102,600	99,900		-2.6	903	875	-28	-3.2	0.88	0.88
Res Hmstd: Ex-Hi Val	154,000	150,000		-2.6	1,543	1,502	-41	-2.7	1.00	1.00
Apartment	300,000	300,600		0.2	4,214	4,243	29	0.7	1.40	1.41
Comm/Ind: Lo Val	150,000	183,800		22.5	3,624	4,648	1,024	28.2	2.42	2.53
Comm/Ind: Mid Val	300,000	367,500		22.5	8,381	10,412	2,031	24.2	2.79	2.83
Comm/Ind: Hi Val	1,000,000	1,225,000		22.5	30,578	37,316	6,738	22.0	3.06	3.05

**Lyon County**

**Balaton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,212	15,168	-43	-0.3	234	247	12	5.3	1.54	1.63
Res Non-Hm: exis	2,990	2,826	-164	-5.5	66	66	0	0.3	2.19	2.33
Apartments: exis	64	64	0	0.0	2	2	0	6.3	2.59	2.75
Low-inc Apts: ex	255	255	0	0.0	4	4	0	6.2	1.58	1.68
Seasnl Rec: exis	262	213	-49	-18.8	5	5	-1	-13.4	2.07	2.20
Com/Ind: Lo: exi	1,674	1,611	-63	-3.7	64	64	0	0.3	3.83	3.99
Com/Ind Hi: exis	543	662	120	22.1	27	35	7	27.3	5.04	5.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	341	347	6	1.8	17	18	1	6.1	5.04	5.25
Ag HGA: Exist	156	152	-4	-2.8	2	2	0	2.6	1.56	1.64
Ag Hmstd Land	2,592	2,421	-171	-6.6	35	24	-11	-30.2	1.35	1.00
Ag Non-Hmstd	82	76	-6	-7.0	2	2	0	-0.8	1.91	2.04
Miscellaneous	3	0	-3	-100.0	0	0	0	-100.0	2.59	0.00
New construction	0	398	398	0.0	0	12	12	0.0	0.00	3.07
<b>Total</b>	<b>24,173</b>	<b>24,193</b>	<b>20</b>	<b>0.1</b>	<b>458</b>	<b>481</b>	<b>22</b>	<b>4.9</b>	<b>1.90</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	207	204	-3	-1.4	County	31.24	34.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	155.64	163.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.35	5.88	19.46	19.76
(=) Taxable Tax Capacity	207	204	-3	-1.4	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	191.35	204.05	19.46	19.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,500	49,400	-0.2	665	702	38	5.7	1.34	1.42
Res Hmstd: Avg Val	74,200	74,000	-0.3	996	1,052	56	5.6	1.34	1.42
Res Hmstd: Hi Val	98,900	98,600	-0.3	1,543	1,628	85	5.5	1.56	1.65
Res Hmstd: Ex-Hi Val	148,400	148,000	-0.3	2,671	2,824	153	5.7	1.80	1.91
Apartment	300,000	300,000	0.0	7,759	8,245	485	6.3	2.59	2.75
Comm/Ind: Lo Val	150,000	183,100	22.1	5,739	7,719	1,980	34.5	3.83	4.22
Comm/Ind: Mid Val	300,000	366,300	22.1	13,293	17,338	4,045	30.4	4.43	4.73
Comm/Ind: Hi Val	1,000,000	1,221,000	22.1	48,546	62,213	13,668	28.2	4.85	5.1

**Lyon County**

**Cottonwood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	49,440	50,614	1,174	2.4	678	706	28	4.2	1.37	1.39
Res Non-Hm: exis	5,081	4,225	-856	-16.9	86	74	-12	-13.6	1.69	1.76
Apartments: exis	1,018	1,018	0	0.0	20	20	1	3.0	1.94	2.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	368	368	0	0.0	6	6	0	4.6	1.56	1.63
Com/Ind: Lo: exi	3,446	3,201	-245	-7.1	101	95	-6	-6.0	2.94	2.97
Com/Ind Hi: exis	8,674	9,198	524	6.0	332	359	27	8.2	3.83	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,063	1,063	1	0.0	42	43	1	1.9	4.00	4.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	162	151	-11	-6.6	2	2	0	-1.5	1.39	1.46
Ag Non-Hmstd	75	70	-5	-7.1	1	1	0	-2.0	1.39	1.46
Miscellaneous	109	109	0	0.0	2	2	0	3.0	1.94	2.00
New construction	0	1,286	1,286	0.0	0	35	35	0.0	0.00	2.69
<b>Total</b>	<b>69,434</b>	<b>71,302</b>	<b>1,867</b>	<b>2.7</b>	<b>1,270</b>	<b>1,344</b>	<b>74</b>	<b>5.8</b>	<b>1.83</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	725	750	25	3.4	County	31.84	34.88	0.00	0.00
(-) TIF Tax Capacity	15	15	0	0.1	City/Town	86.29	89.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.43	20.97	21.31	17.77
(=) Taxable Tax Capacity	710	735	25	3.5	Special District	0.97	1.12	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.54	146.08	21.31	17.77

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,300	96,500	2.3	1,109	1,164	55	5.0	1.18	1.21
Res Hmstd: Avg Val	141,400	144,800	2.4	1,921	2,019	98	5.1	1.36	1.39
Res Hmstd: Hi Val	188,500	193,000	2.4	2,732	2,872	140	5.1	1.45	1.49
Res Hmstd: Ex-Hi Val	282,800	289,500	2.4	4,357	4,580	223	5.1	1.54	1.58
Apartment	300,000	300,000	0.0	5,834	6,011	177	3.0	1.94	2.00
Comm/Ind: Lo Val	150,000	159,100	6.1	4,578	5,017	439	9.6	3.05	3.15
Comm/Ind: Mid Val	300,000	318,100	6.0	10,576	11,490	915	8.7	3.53	3.61
Comm/Ind: Hi Val	1,000,000	1,060,500	6.1	38,564	41,715	3,151	8.2	3.86	3.93

**Lyon County**

**Florence city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	590	596	6	1.0	8	8	0	5.0	1.30	1.35
Res Non-Hm: exis	80	72	-8	-9.6	2	2	0	-6.1	2.47	2.56
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8	9	1	9.8	0	0	0	12.4	4.13	4.23
Com/Ind Hi: exis	116	113	-2	-1.9	6	6	0	0.5	5.46	5.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61	62	1	1.8	3	3	0	4.3	5.46	5.59
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	191	167	-24	-12.6	4	4	0	-9.1	2.15	2.23
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.35
<b>Total</b>	1,044	1,020	-24	-2.3	24	24	0	0.6	2.27	2.33

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10	9	0	-3.0	County	31.65	34.64	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	176.73	182.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.09	6.34	15.19	15.48
(=) Taxable Tax Capacity	10	9	0	-3.0	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	214.60	223.29	15.19	15.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,500	28,800	1.1	410	430	20	4.9	1.44	1.49
Res Hmstd: Avg Val	42,800	43,200	0.9	616	646	30	4.8	1.44	1.49
Res Hmstd: Hi Val	57,100	57,700	1.1	822	862	40	4.9	1.44	1.49
Res Hmstd: Ex-Hi Val	85,600	86,500	1.1	1,333	1,408	74	5.6	1.56	1.63
Comm/Ind: Lo Val	150,000	147,100	-1.9	6,198	6,227	29	0.5	4.13	4.23
Comm/Ind: Mid Val	300,000	294,300	-1.9	14,385	14,419	34	0.2	4.8	4.9
Comm/Ind: Hi Val	1,000,000	981,000	-1.9	52,595	52,823	228	0.4	5.26	5.38

**Lyon County**

**Garvin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,775	1,782	7	0.4	33	33	0	-1.0	1.87	1.84
Res Non-Hm: exis	415	391	-24	-5.8	12	11	-1	-7.7	2.85	2.79
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	258	269	11	4.2	13	13	0	2.2	4.86	4.76
Com/Ind Hi: exis	101	110	9	9.0	7	7	0	6.8	6.41	6.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	175	178	3	1.7	11	11	0	-0.4	6.41	6.28
Ag HGA: Exist	52	51	0	-0.2	1	1	0	-1.6	1.76	1.73
Ag Hmstd Land	178	169	-8	-4.6	2	2	0	-6.2	1.39	1.37
Ag Non-Hmstd	150	139	-11	-7.2	4	4	0	-8.8	2.60	2.56
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	113	113	0.0	0	5	5	0.0	0.00	4.72
<b>Total</b>	<b>3,103</b>	<b>3,203</b>	<b>100</b>	<b>3.2</b>	<b>82</b>	<b>87</b>	<b>4</b>	<b>5.2</b>	<b>2.66</b>	<b>2.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	28	30	2	6.1	County	26.17	29.60	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	233.78	225.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.01	0.00	19.46	19.76
(=) Taxable Tax Capacity	28	30	2	6.1	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	260.07	255.59	19.46	19.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	25,700	25,800	0.4	451	447	-4	-1.0	1.76	1.73
Res Hmstd: Avg Val	38,600	38,800	0.5	677	672	-6	-0.9	1.76	1.73
Res Hmstd: Hi Val	51,400	51,600	0.4	902	893	-9	-1.0	1.76	1.73
Res Hmstd: Ex-Hi Val	77,200	77,500	0.4	1,370	1,360	-10	-0.7	1.77	1.76
Comm/Ind: Lo Val	150,000	163,400	8.9	7,285	7,982	697	9.6	4.86	4.89
Comm/Ind: Mid Val	300,000	326,900	9.0	16,901	18,252	1,351	8.0	5.63	5.58
Comm/Ind: Hi Val	1,000,000	1,089,700	9.0	61,775	66,165	4,390	7.1	6.18	6.07

**Lyon County**

**Ghent city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,014	12,925	-89	-0.7	187	186	0	-0.2	1.43	1.44
Res Non-Hm: exis	1,067	1,117	50	4.7	20	21	1	5.3	1.90	1.91
Apartments: exis	43	43	0	0.0	1	1	0	-0.2	2.32	2.31
Low-inc Apts: ex	190	190	0	0.0	3	3	0	-0.2	1.41	1.41
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	917	628	-289	-31.5	31	21	-10	-31.2	3.39	3.41
Com/Ind Hi: exis	213	613	400	188.1	10	27	18	185.2	4.48	4.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	205	189	-16	-7.8	9	8	-1	-8.0	4.49	4.48
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	266	0	-266	-100.0	3	0	-3	-100.0	1.19	0.00
Ag Non-Hmstd	171	172	1	0.4	3	3	0	0.2	1.73	1.73
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	586	586	0.0	0	15	15	0.0	0.00	2.62
<b>Total</b>	<b>16,087</b>	<b>16,465</b>	<b>378</b>	<b>2.3</b>	<b>267</b>	<b>287</b>	<b>20</b>	<b>7.5</b>	<b>1.66</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	136	145	9	6.6	County	31.85	34.88	0.00	0.00
(-) TIF Tax Capacity	47	50	3	6.3	City/Town	116.89	112.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.68	22.43	15.13	14.87
(=) Taxable Tax Capacity	90	96	6	6.8	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	168.54	169.46	15.13	14.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,900	65,400	-0.8	766	762	-4	-0.5	1.16	1.17
Res Hmstd: Avg Val	98,800	98,100	-0.7	1,337	1,327	-10	-0.8	1.35	1.35
Res Hmstd: Hi Val	131,600	130,700	-0.7	1,989	1,977	-12	-0.6	1.51	1.51
Res Hmstd: Ex-Hi Val	197,500	196,100	-0.7	3,299	3,283	-17	-0.5	1.67	1.67
Apartment	300,000	300,000	0.0	6,774	6,801	27	0.4	2.26	2.27
Comm/Ind: Lo Val	150,000	432,100	188.1	5,160	17,851	12,691	245.9	3.44	4.13
Comm/Ind: Mid Val	300,000	864,300	188.1	11,966	37,342	25,376	212.1	3.99	4.32
Comm/Ind: Hi Val	1,000,000	2,881,000	188.1	43,722	128,289	84,567	193.4	4.37	4.45

**Lyon County**

**Lynd city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,962	17,964	-998	-5.3	236	246	10	4.4	1.25	1.37
Res Non-Hm: exis	3,225	3,981	756	23.4	47	64	17	35.7	1.47	1.61
Apartments: exis	46	46	0	0.0	1	1	0	11.1	1.59	1.77
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	759	579	-180	-23.7	12	10	-2	-15.3	1.59	1.77
Com/Ind: Lo: exi	413	405	-8	-1.9	11	11	1	4.9	2.59	2.77
Com/Ind Hi: exis	220	223	3	1.5	7	8	1	8.7	3.33	3.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	517	506	-10	-2.0	17	18	1	5.1	3.33	3.57
Ag HGA: Exist	124	0	-124	-100.0	1	0	-1	-100.0	1.15	0.00
Ag Hmstd Land	116	60	-57	-48.5	1	1	0	-24.3	0.75	1.10
Ag Non-Hmstd	707	740	34	4.8	7	8	1	20.1	0.96	1.10
Miscellaneous	65	67	2	3.0	1	1	0	14.3	1.49	1.65
New construction	0	448	448	0.0	0	6	6	0.0	0.00	1.40
<b>Total</b>	<b>25,153</b>	<b>25,018</b>	<b>-135</b>	<b>-0.5</b>	<b>341</b>	<b>375</b>	<b>34</b>	<b>9.8</b>	<b>1.36</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	246	246	0	0.0	County	31.49	34.51	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	60.12	63.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.65	12.05	38.69	38.63
(=) Taxable Tax Capacity	246	246	0	0.0	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	96.38	110.49	38.69	38.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	111,900	106,000	-5.3	1,250	1,275	25	2.0	1.12	1.20
Res Hmstd: Avg Val	167,800	159,000	-5.2	2,053	2,118	65	3.2	1.22	1.33
Res Hmstd: Hi Val	223,700	211,900	-5.3	2,857	2,959	103	3.6	1.28	1.4
Res Hmstd: Ex-Hi Val	335,600	317,900	-5.3	4,465	4,645	180	4.0	1.33	1.46
Apartment	300,000	300,000	0.0	4,775	5,302	528	11.1	1.59	1.77
Comm/Ind: Lo Val	150,000	152,200	1.5	3,890	4,237	347	8.9	2.59	2.78
Comm/Ind: Mid Val	300,000	304,400	1.5	8,884	9,668	784	8.8	2.96	3.18
Comm/Ind: Hi Val	1,000,000	1,014,600	1.5	32,187	35,009	2,821	8.8	3.22	3.45



**Lyon County**

**Marshall city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	419,911	429,714	9,803	2.3	4,395	4,709	313	7.1	1.05	1.10
Res Non-Hm: exis	76,389	74,594	-1,795	-2.3	999	1,019	20	2.0	1.31	1.37
Apartments: exis	53,235	60,466	7,232	13.6	792	939	148	18.7	1.49	1.55
Low-inc Apts: ex	12,554	12,561	7	0.1	115	120	5	4.4	0.91	0.95
Seasnl Rec: exis	207	207	0	0.0	3	3	0	4.2	1.28	1.33
Com/Ind: Lo: exi	56,829	55,162	-1,667	-2.9	1,422	1,406	-16	-1.1	2.50	2.55
Com/Ind Hi: exis	249,903	248,021	-1,883	-0.8	8,006	8,100	94	1.2	3.20	3.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,360	10,764	-595	-5.2	373	360	-13	-3.4	3.28	3.35
Ag HGA: Exist	176	221	45	25.7	2	3	1	36.7	1.09	1.18
Ag Hmstd Land	591	517	-73	-12.4	5	4	0	-6.2	0.76	0.82
Ag Non-Hmstd	7,626	5,902	-1,724	-22.6	82	66	-15	-18.7	1.07	1.12
Miscellaneous	5,135	4,758	-377	-7.3	67	66	-1	-2.2	1.31	1.38
New construction	0	16,759	16,759	0.0	0	442	442	0.0	0.00	2.64
<b>Total</b>	<b>893,915</b>	<b>919,646</b>	<b>25,731</b>	<b>2.9</b>	<b>16,260</b>	<b>17,237</b>	<b>977</b>	<b>6.0</b>	<b>1.82</b>	<b>1.87</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,172	11,521	350	3.1	County	31.18	34.14	0.00	0.00
(-) TIF Tax Capacity	598	571	-27	-4.5	City/Town	50.89	51.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.82	26.46	14.93	14.86
(=) Taxable Tax Capacity	10,574	10,951	377	3.6	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.01	112.38	14.93	14.86

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	99,300	101,600	2.3	908	977	69	7.6	0.91	0.96
Res Hmstd: Avg Val	148,800	152,300	2.4	1,559	1,673	114	7.3	1.05	1.1
Res Hmstd: Hi Val	198,400	203,000	2.3	2,212	2,370	158	7.1	1.11	1.17
Res Hmstd: Ex-Hi Val	297,700	304,600	2.3	3,518	3,765	247	7.0	1.18	1.24
Apartment	300,000	340,800	13.6	4,461	5,294	833	18.7	1.49	1.55
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,773	3,817	44	1.2	2.52	2.56
Comm/Ind: Mid Val	300,000	297,700	-0.8	8,729	8,820	90	1.0	2.91	2.96
Comm/Ind: Hi Val	1,000,000	992,500	-0.8	31,858	32,222	363	1.1	3.19	3.25

**Lyon County**

**Minneota city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	44,917	40,143	-4,774	-10.6	534	522	-11	-2.1	1.19	1.30
Res Non-Hm: exis	3,212	3,083	-129	-4.0	49	53	4	8.2	1.54	1.73
Apartments: exis	3,739	2,309	-1,430	-38.2	69	48	-21	-30.5	1.85	2.09
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	381	381	0	0.0	7	8	1	12.5	1.85	2.09
Com/Ind: Lo: exi	3,519	3,365	-154	-4.4	104	108	4	3.7	2.95	3.20
Com/Ind Hi: exis	1,808	1,968	160	8.8	70	83	13	18.2	3.89	4.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,067	1,036	-31	-2.9	41	44	2	5.4	3.89	4.22
Ag HGA: Exist	345	341	-5	-1.3	5	5	0	10.1	1.35	1.50
Ag Hmstd Land	1,697	1,617	-81	-4.8	19	17	-2	-8.7	1.10	1.06
Ag Non-Hmstd	617	530	-86	-14.0	8	8	0	-1.8	1.36	1.55
Miscellaneous	43	43	0	0.0	1	1	0	12.5	1.85	2.08
New construction	0	1,321	1,321	0.0	0	28	28	0.0	0.00	2.12
<b>Total</b>	<b>61,345</b>	<b>56,137</b>	<b>-5,209</b>	<b>-8.5</b>	<b>908</b>	<b>926</b>	<b>18</b>	<b>2.0</b>	<b>1.48</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	560	509	-50	-9.0	County	30.74	33.61	0.00	0.00
(-) TIF Tax Capacity	30	35	5	16.1	City/Town	92.20	103.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.79	17.15	15.81	14.86
(=) Taxable Tax Capacity	530	475	-55	-10.4	Special District	0.97	1.12	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.70	155.01	15.81	14.86

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,800	60,600	-10.6	659	654	-6	-0.8	0.97	1.08
Res Hmstd: Avg Val	101,600	90,800	-10.6	1,158	1,092	-66	-5.7	1.14	1.20
Res Hmstd: Hi Val	135,500	121,100	-10.6	1,713	1,649	-64	-3.7	1.26	1.36
Res Hmstd: Ex-Hi Val	203,300	181,700	-10.6	2,823	2,763	-60	-2.1	1.39	1.52
Apartment	300,000	185,300	-38.2	5,563	3,866	-1,697	-30.5	1.85	2.09
Comm/Ind: Lo Val	150,000	163,200	8.8	4,432	5,361	930	21.0	2.95	3.29
Comm/Ind: Mid Val	300,000	326,500	8.8	10,262	12,254	1,992	19.4	3.42	3.75
Comm/Ind: Hi Val	1,000,000	1,088,300	8.8	37,468	44,407	6,940	18.5	3.75	4.08

**Lyon County**

**Russell city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,228	9,927	-301	-2.9	103	103	0	0.4	1.00	1.04
Res Non-Hm: exis	1,419	1,663	244	17.2	20	24	4	20.4	1.41	1.45
Apartments: exis	142	142	0	0.0	2	2	0	3.0	1.69	1.74
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	34	34	0	0.0	0	0	0	2.7	1.32	1.35
Com/Ind: Lo: exi	549	556	7	1.3	15	16	0	2.3	2.76	2.79
Com/Ind Hi: exis	347	330	-18	-5.1	13	12	-1	-4.2	3.63	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148	148	1	0.5	5	5	0	1.5	3.63	3.67
Ag HGA: Exist	113	114	1	1.0	1	1	0	4.3	1.09	1.13
Ag Hmstd Land	457	435	-22	-4.8	2	2	0	-2.0	0.55	0.56
Ag Non-Hmstd	481	424	-57	-11.8	6	5	-1	-9.1	1.23	1.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	187	187	0.0	0	4	4	0.0	0.00	1.93
<b>Total</b>	<b>13,917</b>	<b>13,960</b>	<b>43</b>	<b>0.3</b>	<b>168</b>	<b>176</b>	<b>8</b>	<b>4.5</b>	<b>1.21</b>	<b>1.26</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	114	116	2	1.7	County	29.85	32.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	89.35	89.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.91	4.23	15.19	15.48
(=) Taxable Tax Capacity	114	116	2	1.7	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.23	127.00	15.19	15.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,400	49,900	-2.9	458	457	-1	-0.1	0.89	0.92
Res Hmstd: Avg Val	77,100	74,800	-3.0	694	686	-8	-1.2	0.9	0.92
Res Hmstd: Hi Val	102,800	99,800	-2.9	1,078	1,063	-15	-1.4	1.05	1.07
Res Hmstd: Ex-Hi Val	154,200	149,700	-2.9	1,847	1,831	-16	-0.8	1.2	1.22
Apartment	300,000	300,000	0.0	5,077	5,227	150	3.0	1.69	1.74
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,142	3,971	-171	-4.1	2.76	2.79
Comm/Ind: Mid Val	300,000	284,800	-5.1	9,589	9,126	-463	-4.8	3.2	3.20
Comm/Ind: Hi Val	1,000,000	949,200	-5.1	35,007	33,487	-1,520	-4.3	3.50	3.53

<b>Lyon County</b>	<b>Taunton city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,018	3,010	-8	-0.3	26	27	1	3.9	0.87	0.91
Res Non-Hm: exis	426	427	0	0.0	5	6	0	4.8	1.27	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	464	431	-33	-7.1	12	11	-1	-4.7	2.57	2.63
Com/Ind Hi: exis	602	751	149	24.8	20	26	6	28.1	3.37	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	207	189	-17	-8.3	7	7	0	-5.9	3.37	3.46
Ag HGA: Exist	78	80	2	2.6	1	1	0	6.6	0.82	0.85
Ag Hmstd Land	3,371	3,158	-213	-6.3	20	20	0	-0.5	0.60	0.64
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	250	250	0.0	0	7	7	0.0	0.00	2.92
<b>Total</b>	<b>8,166</b>	<b>8,297</b>	<b>131</b>	<b>1.6</b>	<b>92</b>	<b>105</b>	<b>13</b>	<b>14.4</b>	<b>1.13</b>	<b>1.27</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67	72	5	7.6	County	32.06	35.10	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	64.71	63.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.34	17.77	15.81	14.86
(=) Taxable Tax Capacity	67	72	5	7.6	Special District	0.97	1.12	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.09	117.12	15.81	14.86

**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	35,300	35,200	-0.3	289	300	11	3.7	0.82	0.85
Res Hmstd: Avg Val	53,000	52,900	-0.2	434	450	17	3.8	0.82	0.85
Res Hmstd: Hi Val	70,600	70,400	-0.3	578	599	21	3.7	0.82	0.85
Res Hmstd: Ex-Hi Val	105,900	105,600	-0.3	1,028	1,069	41	4.0	0.97	1.01
Comm/Ind: Lo Val	150,000	187,200	24.8	3,855	5,240	1,384	35.9	2.57	2.8
Comm/Ind: Mid Val	300,000	374,500	24.8	8,917	11,726	2,809	31.5	2.97	3.13
Comm/Ind: Hi Val	1,000,000	1,248,200	24.8	32,538	41,981	9,443	29.0	3.25	3.36

**Lyon County**

**Tracy city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	39,863	39,969	107	0.3	620	662	42	6.7	1.56	1.66
Res Non-Hm: exis	5,472	5,575	104	1.9	124	134	10	8.2	2.27	2.41
Apartments: exis	1,237	1,247	10	0.8	34	37	3	7.4	2.76	2.94
Low-inc Apts: ex	470	474	3	0.7	8	8	1	7.2	1.68	1.79
Seasnl Rec: exis	39	38	0	-0.4	1	1	0	6.1	2.76	2.94
Com/Ind: Lo: exi	5,966	6,037	71	1.2	240	254	14	5.8	4.03	4.21
Com/Ind Hi: exis	4,176	2,931	-1,244	-29.8	222	163	-59	-26.6	5.31	5.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,312	2,337	25	1.1	123	130	7	5.7	5.31	5.55
Ag HGA: Exist	74	0	-74	-100.0	1	0	-1	-100.0	1.43	0.00
Ag Hmstd Land	869	651	-218	-25.1	9	7	-2	-23.9	1.04	1.06
Ag Non-Hmstd	2,508	2,638	130	5.2	51	58	6	12.5	2.05	2.19
Miscellaneous	112	112	0	0.0	3	4	0	6.4	2.97	3.16
New construction	0	467	467	0.0	0	14	14	0.0	0.00	2.99
<b>Total</b>	<b>63,097</b>	<b>62,478</b>	<b>-619</b>	<b>-1.0</b>	<b>1,437</b>	<b>1,471</b>	<b>34</b>	<b>2.4</b>	<b>2.28</b>	<b>2.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	591	575	-16	-2.8	County	29.11	32.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	173.07	182.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.59	4.06	19.46	19.76
(=) Taxable Tax Capacity	591	575	-16	-2.8	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	204.89	219.02	19.46	19.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,600	41,700	0.2	592	630	38	6.4	1.42	1.51
Res Hmstd: Avg Val	62,400	62,600	0.3	889	946	58	6.5	1.42	1.51
Res Hmstd: Hi Val	83,200	83,400	0.2	1,257	1,340	83	6.6	1.51	1.61
Res Hmstd: Ex-Hi Val	124,900	125,200	0.2	2,269	2,421	151	6.7	1.82	1.93
Apartment	300,000	302,500	0.8	8,267	8,880	612	7.4	2.76	2.94
Comm/Ind: Lo Val	150,000	105,300	-29.8	6,043	4,435	-1,608	-26.6	4.03	4.21
Comm/Ind: Mid Val	300,000	210,600	-29.8	14,004	9,681	-4,323	-30.9	4.67	4.6
Comm/Ind: Hi Val	1,000,000	702,000	-29.8	51,153	36,954	-14,199	-27.8	5.12	5.26

<b>McLeod County</b>	<b>Biscay city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,321	3,315	-7	-0.2	31	34	3	10.5	0.93	1.03
Res Non-Hm: exis	533	559	26	4.9	7	8	1	15.0	1.30	1.43
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	190	190	0	0.0	5	5	0	6.0	2.63	2.79
Com/Ind Hi: exis	116	116	0	0.0	4	4	0	6.1	3.46	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	28	28	0.0	0	0	0	0.0	0.00	1.03
<b>Total</b>	<b>4,160</b>	<b>4,207</b>	<b>47</b>	<b>1.1</b>	<b>47</b>	<b>52</b>	<b>5</b>	<b>10.9</b>	<b>1.13</b>	<b>1.24</b>

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter		
Total Tax Capacity	33	34	1	2.4	County	51.76	51.91	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.53	56.86	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.19	18.53	15.26	15.07	
(=) Taxable Tax Capacity	33	34	1	2.4	Special District	0.18	0.18	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	114.66	127.48	15.26	15.07	

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,300	58,200	-0.2	490	533	43	8.7	0.84	0.92
Res Hmstd: Avg Val	87,400	87,200	-0.2	799	868	70	8.7	0.91	1
Res Hmstd: Hi Val	116,500	116,300	-0.2	1,207	1,317	110	9.1	1.04	1.13
Res Hmstd: Ex-Hi Val	174,800	174,500	-0.2	2,024	2,213	189	9.3	1.16	1.27
Comm/Ind: Lo Val	150,000	150,000	0.0	3,950	4,188	238	6.0	2.63	2.79
Comm/Ind: Mid Val	300,000	300,000	0.0	9,141	9,696	555	6.1	3.05	3.23
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,363	35,402	2,039	6.1	3.34	3.54

**McLeod County**

**Brownton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,714	16,427	-287	-1.7	341	367	27	7.9	2.04	2.24
Res Non-Hm: exis	2,094	2,344	250	11.9	66	81	15	23.1	3.14	3.45
Apartments: exis	328	328	0	0.0	13	14	1	10.2	3.85	4.24
Low-inc Apts: ex	499	499	0	0.0	12	13	1	10.1	2.33	2.57
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,037	1,061	24	2.3	55	61	6	10.7	5.35	5.79
Com/Ind Hi: exis	304	304	0	0.0	22	23	2	8.3	7.08	7.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	80	80	0	-0.4	2	3	0	10.3	2.96	3.27
Ag Non-Hmstd	89	89	0	-0.4	3	3	0	10.2	2.96	3.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	3.45
<b>Total</b>	<b>21,146</b>	<b>21,132</b>	<b>-14</b>	<b>-0.1</b>	<b>513</b>	<b>565</b>	<b>53</b>	<b>10.3</b>	<b>2.42</b>	<b>2.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	159	160	1	0.6	County	48.21	48.42	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	244.14	263.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.34	14.70	15.27	15.07
(=) Taxable Tax Capacity	159	160	1	0.6	Special District	1.01	1.01	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	295.70	327.30	15.27	15.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,600	43,800	-1.8	859	926	67	7.8	1.93	2.11
Res Hmstd: Avg Val	66,900	65,800	-1.6	1,289	1,391	102	7.9	1.93	2.11
Res Hmstd: Hi Val	89,100	87,600	-1.7	1,907	2,038	132	6.9	2.14	2.33
Res Hmstd: Ex-Hi Val	133,700	131,400	-1.7	3,412	3,667	255	7.5	2.55	2.79
Apartment	300,000	300,000	0.0	11,547	12,726	1,179	10.2	3.85	4.24
Comm/Ind: Lo Val	150,000	150,000	0.0	8,024	8,684	660	8.2	5.35	5.79
Comm/Ind: Mid Val	300,000	300,000	0.0	18,646	20,187	1,541	8.3	6.22	6.73
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	68,215	73,867	5,652	8.3	6.82	7.39

<b>McLeod County</b>	<b>Glencoe city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	175,335	183,770	8,435	4.8	2,277	2,556	279	12.3	1.30	1.39
Res Non-Hm: exis	20,883	20,903	19	0.1	350	373	23	6.6	1.68	1.78
Apartments: exis	11,290	11,294	4	0.0	227	240	14	6.1	2.01	2.13
Low-inc Apts: ex	3,760	3,760	0	0.0	46	49	3	5.9	1.23	1.30
Seasnl Rec: exis	206	206	0	0.0	4	4	0	6.1	2.01	2.13
Com/Ind: Lo: exi	19,425	18,730	-695	-3.6	605	609	4	0.7	3.11	3.25
Com/Ind Hi: exis	33,218	34,021	803	2.4	1,128	1,267	140	12.4	3.39	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,578	1,653	74	4.7	64	69	6	8.7	4.04	4.19
Ag HGA: Exist	155	136	-19	-12.5	2	2	0	-10.7	1.41	1.44
Ag Hmstd Land	58	77	19	32.7	0	0	0	-141.1	0.50	#####
Ag Non-Hmstd	2,060	2,019	-41	-2.0	31	32	1	4.5	1.50	1.60
Miscellaneous	1,134	1,134	0	0.0	24	26	1	5.9	2.12	2.25
New construction	0	2,584	2,584	0.0	0	84	84	0.0	0.00	3.23
<b>Total</b>	269,104	280,288	11,184	4.2	4,758	5,313	555	11.7	1.77	1.90

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,644	2,809	165	6.2	County	50.57	50.73	0.00	0.00
(-) TIF Tax Capacity	191	234	43	22.3	City/Town	91.24	88.25	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.53	18.27	15.27	15.07
(=) Taxable Tax Capacity	2,453	2,575	122	5.0	Special District	1.01	1.01	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	148.34	158.26	15.27	15.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	77,500	81,200	4.8	819	934	115	14.0	1.06	1.15
Res Hmstd: Avg Val	116,200	121,800	4.8	1,504	1,695	191	12.7	1.29	1.39
Res Hmstd: Hi Val	154,900	162,400	4.8	2,189	2,457	268	12.3	1.41	1.51
Res Hmstd: Ex-Hi Val	232,400	243,600	4.8	3,560	3,980	420	11.8	1.53	1.63
Apartment	300,000	300,100	0.0	6,021	6,389	368	6.1	2.01	2.13
Comm/Ind: Lo Val	150,000	153,600	2.4	4,708	5,035	327	6.9	3.14	3.28
Comm/Ind: Mid Val	300,000	307,300	2.4	10,909	11,625	716	6.6	3.64	3.78
Comm/Ind: Hi Val	1,000,000	1,024,200	2.4	39,848	42,364	2,516	6.3	3.98	4.14



<b>McLeod County</b>	<b>Hutchinson city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	517,895	541,359	23,464	4.5	7,163	7,980	817	11.4	1.38	1.47
Res Non-Hm: exis	65,121	65,098	-23	0.0	1,129	1,196	68	6.0	1.73	1.84
Apartments: exis	52,547	52,933	387	0.7	1,061	1,137	75	7.1	2.02	2.15
Low-inc Apts: ex	8,104	8,047	-57	-0.7	101	106	5	5.1	1.24	1.32
Seasnl Rec: exis	996	911	-86	-8.6	18	18	0	-1.0	1.79	1.94
Com/Ind: Lo: exi	44,349	43,887	-462	-1.0	1,383	1,424	41	2.9	3.12	3.24
Com/Ind Hi: exis	142,176	136,664	-5,512	-3.9	5,629	5,651	22	0.4	3.96	4.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	254	267	14	5.4	10	11	1	9.9	4.11	4.29
Ag HGA: Exist	492	498	7	1.3	7	8	1	7.2	1.46	1.55
Ag Hmstd Land	1,597	1,098	-499	-31.3	14	6	-9	-60.4	0.90	0.52
Ag Non-Hmstd	4,559	4,627	68	1.5	66	72	7	10.1	1.44	1.56
Miscellaneous	3,487	3,878	391	11.2	77	92	16	20.6	2.20	2.38
New construction	0	5,770	5,770	0.0	0	119	119	0.0	0.00	2.06
<b>Total</b>	<b>841,577</b>	<b>865,038</b>	<b>23,461</b>	<b>2.8</b>	<b>16,659</b>	<b>17,820</b>	<b>1,161</b>	<b>7.0</b>	<b>1.98</b>	<b>2.06</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,119	9,324	205	2.2	County	50.78	50.95	0.00	0.00	
(-) TIF Tax Capacity	202	199	-4	-1.9	City/Town	74.66	74.18	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.01	27.52	21.84	19.34	
(=) Taxable Tax Capacity	8,916	9,125	209	2.3	Special District	3.63	3.65	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.07	156.30	21.84	19.34	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,600	93,700	4.6	1,066	1,196	129	12.1	1.19	1.28
Res Hmstd: Avg Val	134,400	140,500	4.5	1,868	2,083	216	11.6	1.39	1.48
Res Hmstd: Hi Val	179,100	187,200	4.5	2,667	2,969	302	11.3	1.49	1.59
Res Hmstd: Ex-Hi Val	268,800	281,000	4.5	4,272	4,749	477	11.2	1.59	1.69
Apartment	300,000	302,200	0.7	6,058	6,489	431	7.1	2.02	2.15
Comm/Ind: Lo Val	150,000	144,200	-3.9	4,711	4,711	0	0.0	3.14	3.27
Comm/Ind: Mid Val	300,000	288,400	-3.9	10,882	10,840	-43	-0.4	3.63	3.76
Comm/Ind: Hi Val	1,000,000	961,200	-3.9	39,684	39,712	28	0.1	3.97	4.13

McLeod County

Lester Prairie city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	58,692	62,123	3,431	5.8	811	935	124	15.3	1.38	1.50
Res Non-Hm: exis	6,122	5,563	-559	-9.1	112	108	-4	-3.4	1.83	1.95
Apartments: exis	1,928	1,928	0	0.0	42	44	2	5.4	2.16	2.28
Low-inc Apts: ex	215	215	0	0.0	3	3	0	6.3	1.33	1.41
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,889	2,824	-66	-2.3	96	96	0	0.4	3.31	3.40
Com/Ind Hi: exis	5,051	5,064	13	0.3	220	225	5	2.3	4.35	4.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	962	987	25	2.6	42	44	2	4.8	4.35	4.44
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	112	104	-8	-7.1	1	1	0	-5.9	0.78	0.79
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	215	215	0	0.0	5	5	0	5.4	2.16	2.28
New construction	0	194	194	0.0	0	4	4	0.0	0.00	2.04
<b>Total</b>	<b>76,186</b>	<b>79,217</b>	<b>3,031</b>	<b>4.0</b>	<b>1,330</b>	<b>1,464</b>	<b>134</b>	<b>10.1</b>	<b>1.75</b>	<b>1.85</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	696	725	29	4.2	County	51.35	51.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	90.77	93.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.70	13.35	21.33	30.33
(=) Taxable Tax Capacity	696	725	29	4.2	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.99	158.11	21.33	30.33

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	71,600	75,800	5.9	823	949	126	15.3	1.15	1.25
Res Hmstd: Avg Val	107,400	113,700	5.9	1,474	1,716	241	16.4	1.37	1.51
Res Hmstd: Hi Val	143,200	151,600	5.9	2,159	2,484	324	15.0	1.51	1.64
Res Hmstd: Ex-Hi Val	214,800	227,400	5.9	3,529	4,020	490	13.9	1.64	1.77
Apartment	300,000	300,000	0.0	6,489	6,839	350	5.4	2.16	2.28
Comm/Ind: Lo Val	150,000	150,400	0.3	4,971	5,124	152	3.1	3.31	3.41
Comm/Ind: Mid Val	300,000	300,800	0.3	11,493	11,797	305	2.7	3.83	3.92
Comm/Ind: Hi Val	1,000,000	1,002,600	0.3	41,926	42,939	1,013	2.4	4.19	4.28

**McLeod County**

**Plato city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,120	13,416	296	2.3	179	195	16	8.7	1.37	1.45
Res Non-Hm: exis	816	1,049	233	28.5	15	20	5	34.7	1.79	1.88
Apartments: exis	135	135	0	0.0	3	3	0	5.0	2.19	2.30
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,584	1,575	-8	-0.5	53	55	1	2.4	3.36	3.46
Com/Ind Hi: exis	2,205	2,232	28	1.3	98	102	4	4.3	4.43	4.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	329	352	24	7.2	15	16	2	10.5	4.43	4.57
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	90	118	28	30.5	0	0	0	132.4	0.14	0.24
Ag Non-Hmstd	168	167	-1	-0.7	3	3	0	4.7	1.63	1.72
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	218	218	0.0	0	8	8	0.0	0.00	3.57
<b>Total</b>	<b>18,446</b>	<b>19,263</b>	<b>816</b>	<b>4.4</b>	<b>365</b>	<b>401</b>	<b>36</b>	<b>9.8</b>	<b>1.98</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184	195	11	5.8	County	49.54	49.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	109.45	105.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.32	15.81	15.27	15.07
(=) Taxable Tax Capacity	184	195	11	5.8	Special District	1.01	1.01	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	163.31	172.24	15.27	15.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,600	71,200	2.3	788	843	55	7.0	1.13	1.18
Res Hmstd: Avg Val	104,400	106,800	2.3	1,410	1,525	115	8.2	1.35	1.43
Res Hmstd: Hi Val	139,200	142,300	2.2	2,082	2,245	162	7.8	1.5	1.58
Res Hmstd: Ex-Hi Val	208,800	213,500	2.3	3,427	3,689	261	7.6	1.64	1.73
Apartment	300,000	300,000	0.0	6,582	6,911	329	5.0	2.19	2.30
Comm/Ind: Lo Val	150,000	151,900	1.3	5,045	5,282	237	4.7	3.36	3.48
Comm/Ind: Mid Val	300,000	303,800	1.3	11,695	12,220	524	4.5	3.9	4.02
Comm/Ind: Hi Val	1,000,000	1,012,500	1.3	42,729	44,589	1,860	4.4	4.27	4.40

McLeod County

Silver Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	28,817	32,191	3,373	11.7	464	532	68	14.6	1.61	1.65
Res Non-Hm: exis	3,270	3,825	555	17.0	71	82	10	14.8	2.18	2.13
Apartments: exis	2,926	2,923	-2	-0.1	77	76	-1	-1.9	2.64	2.59
Low-inc Apts: ex	223	223	0	0.0	4	4	0	-1.8	1.61	1.58
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,139	2,058	-81	-3.8	83	78	-5	-6.0	3.90	3.81
Com/Ind Hi: exis	57	40	-17	-30.1	3	2	-1	-31.7	5.15	5.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	516	524	8	1.6	27	26	0	-0.7	5.15	5.03
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	51	39	-13	-24.5	1	1	0	-25.9	1.99	1.95
Miscellaneous	0	162	162	0.0	0	6	6	0.0	0.00	3.39
New construction	0	106	106	0.0	0	2	2	0.0	0.00	1.80
<b>Total</b>	<b>37,997</b>	<b>42,090</b>	<b>4,093</b>	<b>10.8</b>	<b>730</b>	<b>808</b>	<b>78</b>	<b>10.6</b>	<b>1.92</b>	<b>1.92</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	327	370	44	13.4	County	50.09	50.45	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	144.44	127.83	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.32	16.88	15.27	15.07
(=) Taxable Tax Capacity	327	370	44	13.4	Special District	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	199.02	195.35	15.27	15.07

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	67,900	75,800	11.6	914	1,003	88	9.6	1.35	1.32
Res Hmstd: Avg Val	101,800	113,700	11.7	1,623	1,865	242	14.9	1.59	1.64
Res Hmstd: Hi Val	135,700	151,600	11.7	2,410	2,729	319	13.2	1.78	1.80
Res Hmstd: Ex-Hi Val	203,600	227,400	11.7	3,986	4,457	471	11.8	1.96	1.96
Apartment	300,000	299,800	-0.1	7,921	7,773	-149	-1.9	2.64	2.59
Comm/Ind: Lo Val	150,000	104,800	-30.1	5,848	3,993	-1,856	-31.7	3.9	3.81
Comm/Ind: Mid Val	300,000	209,700	-30.1	13,570	8,717	-4,853	-35.8	4.52	4.16
Comm/Ind: Hi Val	1,000,000	698,900	-30.1	49,604	33,322	-16,282	-32.8	4.96	4.77

McLeod County

Stewart city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,950	9,167	217	2.4	156	162	6	3.5	1.74	1.76
Res Non-Hm: exis	3,029	2,852	-177	-5.8	84	81	-4	-4.6	2.79	2.82
Apartments: exis	324	324	0	0.0	11	11	0	1.5	3.39	3.44
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	24	24	0	0.0	1	1	0	1.0	2.98	3.01
Com/Ind: Lo: exi	1,651	1,571	-80	-4.8	65	61	-3	-5.3	3.91	3.89
Com/Ind Hi: exis	2,919	2,924	5	0.2	141	143	2	1.1	4.84	4.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,098	1,176	78	7.1	68	74	6	8.1	6.22	6.27
Ag HGA: Exist	128	125	-2	-1.6	3	3	0	-1.1	2.26	2.28
Ag Hmstd Land	800	793	-7	-0.9	12	11	-1	-9.5	1.52	1.39
Ag Non-Hmstd	1,034	1,019	-15	-1.5	26	26	0	0.8	2.50	2.55
Miscellaneous	52	52	0	-0.2	2	2	0	1.3	3.39	3.44
New construction	0	15	15	0.0	0	0	0	0.0	0.00	1.76
<b>Total</b>	20,008	20,043	34	0.2	569	574	5	0.8	2.84	2.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	192	192	-1	-0.3	County	46.39	46.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	201.53	207.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.30	0.33	27.42	25.20
(=) Taxable Tax Capacity	192	192	-1	-0.3	Special District	1.24	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	249.46	255.29	27.42	25.20

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	37,200	38,100	2.4	659	680	21	3.2	1.77	1.78
Res Hmstd: Avg Val	55,800	57,200	2.5	988	1,020	32	3.3	1.77	1.78
Res Hmstd: Hi Val	74,400	76,200	2.4	1,318	1,362	44	3.4	1.77	1.79
Res Hmstd: Ex-Hi Val	111,600	114,300	2.4	2,412	2,518	106	4.4	2.16	2.20
Apartment	300,000	300,000	0.0	10,177	10,330	152	1.5	3.39	3.44
Comm/Ind: Lo Val	150,000	150,300	0.2	7,166	7,234	69	1.0	4.78	4.81
Comm/Ind: Mid Val	300,000	300,500	0.2	16,582	16,742	159	1.0	5.53	5.57
Comm/Ind: Hi Val	1,000,000	1,001,800	0.2	60,528	61,132	604	1.0	6.05	6.10

McLeod County

Winsted city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	72,752	84,971	12,220	16.8	1,099	1,296	197	17.9	1.51	1.53
Res Non-Hm: exis	9,705	11,462	1,757	18.1	195	219	24	12.3	2.01	1.91
Apartments: exis	5,626	6,753	1,127	20.0	138	157	19	13.6	2.45	2.32
Low-inc Apts: ex	1,314	380	-934	-71.1	20	5	-14	-72.5	1.49	1.41
Seasnl Rec: exis	227	311	85	37.4	5	6	1	29.7	1.99	1.88
Com/Ind: Lo: exi	7,421	7,239	-181	-2.4	271	252	-19	-7.0	3.65	3.49
Com/Ind Hi: exis	21,114	21,621	507	2.4	878	931	53	6.0	4.16	4.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,451	1,511	60	4.2	71	69	-1	-1.6	4.87	4.60
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,325	1,241	-85	-6.4	20	15	-5	-24.5	1.52	1.23
Ag Non-Hmstd	884	948	64	7.3	16	16	0	-0.1	1.85	1.72
Miscellaneous	1,401	1,401	0	0.0	40	38	-2	-5.6	2.85	2.69
New construction	0	1,524	1,524	0.0	0	56	56	0.0	0.00	3.68
<b>Total</b>	123,220	139,363	16,143	13.1	2,753	3,061	308	11.2	2.23	2.20

Tax Base

Tax Rates

	Tax Base				Tax Rates			
	Baseline	Alternative	Change	Pctg Chng	County	City/Town	School District	Special District
Total Tax Capacity	1,264	1,488	223	17.6	51.61	51.76	46.37	0.18
(-) TIF Tax Capacity	0	0	0	0.0	88.79	77.72	44.41	0.18
(-) FD Contrib Tax Cap	0	0	0	0.0	46.37	44.41	11.59	0.00
(=) Taxable Tax Capacity	1,264	1,488	223	17.6	0.18	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	186.94	174.08	11.59

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	72,100	84,200	16.8	892	1,072	180	20.1	1.24	1.27
Res Hmstd: Avg Val	108,000	126,100	16.8	1,630	1,928	298	18.3	1.51	1.53
Res Hmstd: Hi Val	144,000	168,200	16.8	2,405	2,788	383	15.9	1.67	1.66
Res Hmstd: Ex-Hi Val	216,000	252,300	16.8	3,956	4,506	550	13.9	1.83	1.79
Apartment	300,000	360,100	20.0	7,358	8,359	1,001	13.6	2.45	2.32
Comm/Ind: Lo Val	150,000	153,600	2.4	5,522	5,394	-128	-2.3	3.68	3.51
Comm/Ind: Mid Val	300,000	307,200	2.4	12,826	12,458	-368	-2.9	4.28	4.06
Comm/Ind: Hi Val	1,000,000	1,024,000	2.4	46,911	45,423	-1,489	-3.2	4.69	4.44

**Mahnomen County**

**Bejou city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,241	1,220	-21	-1.7	12	12	0	-0.6	0.99	1.00
Res Non-Hm: exis	147	169	22	14.6	2	3	0	15.9	1.51	1.52
Apartments: exis	49	49	0	0.0	1	1	0	1.3	1.82	1.84
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	329	449	120	36.6	10	13	3	36.5	2.91	2.91
Com/Ind Hi: exis	542	437	-105	-19.4	21	17	-4	-19.4	3.83	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198	187	-11	-5.5	8	7	0	-5.8	3.83	3.82
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	175	203	27	15.6	2	2	0	20.7	1.02	1.06
Ag Non-Hmstd	38	14	-24	-63.5	1	0	0	-63.0	1.33	1.35
Miscellaneous	5	11	7	150.0	0	0	0	106.4	2.15	1.78
New construction	0	35	35	0.0	0	0	0	0.0	0.00	1.00
<b>Total</b>	<b>2,723</b>	<b>2,773</b>	<b>50</b>	<b>1.8</b>	<b>56</b>	<b>55</b>	<b>0</b>	<b>-0.3</b>	<b>2.04</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	31	31	0	-0.5	County	74.25	71.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.58	42.64	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.27	15.07	16.12	16.02
(=) Taxable Tax Capacity	31	31	0	-0.5	Special District	5.60	5.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.71	134.72	16.12	16.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,500	33,900	-1.7	330	328	-2	-0.6	0.96	0.97
Res Hmstd: Avg Val	51,700	50,800	-1.7	495	492	-3	-0.6	0.96	0.97
Res Hmstd: Hi Val	68,900	67,700	-1.7	660	656	-4	-0.6	0.96	0.97
Res Hmstd: Ex-Hi Val	103,400	101,600	-1.7	1,168	1,153	-15	-1.3	1.13	1.13
Apartment	300,000	300,000	0.0	5,460	5,533	72	1.3	1.82	1.84
Comm/Ind: Lo Val	150,000	120,900	-19.4	4,369	3,518	-851	-19.5	2.91	2.91
Comm/Ind: Mid Val	300,000	241,900	-19.4	10,114	7,881	-2,233	-22.1	3.37	3.26
Comm/Ind: Hi Val	1,000,000	806,300	-19.4	36,924	29,478	-7,446	-20.2	3.69	3.66

**Mahnomen County**

**Mahnomen city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	17,225	16,730	-495	-2.9	171	164	-7	-4.3	0.99	0.98
Res Non-Hm: exis	4,716	5,009	293	6.2	71	74	3	4.0	1.51	1.48
Apartments: exis	747	981	234	31.3	14	18	4	28.9	1.84	1.80
Low-inc Apts: ex	1,024	850	-174	-17.0	12	9	-2	-18.5	1.13	1.11
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,972	5,204	232	4.7	146	149	3	2.1	2.93	2.86
Com/Ind Hi: exis	7,531	7,236	-295	-3.9	290	272	-18	-6.3	3.86	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,929	1,808	-121	-6.3	74	67	-6	-8.6	3.83	3.73
Ag HGA: Exist	28	28	0	-0.1	0	0	0	-1.7	0.96	0.95
Ag Hmstd Land	127	132	6	4.4	0	1	0	49.9	0.33	0.48
Ag Non-Hmstd	177	183	6	3.3	2	2	0	1.3	1.34	1.31
Miscellaneous	22	22	0	0.0	0	0	0	-1.8	1.84	1.80
New construction	0	742	742	0.0	0	16	16	0.0	0.00	2.10
<b>Total</b>	<b>38,497</b>	<b>38,923</b>	<b>426</b>	<b>1.1</b>	<b>781</b>	<b>773</b>	<b>-9</b>	<b>-1.1</b>	<b>2.03</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	439	445	6	1.4	County	69.33	66.76	0.00	0.00
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	48.27	47.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.79	11.65	16.12	16.02
(=) Taxable Tax Capacity	432	438	6	1.4	Special District	5.60	5.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.00	131.39	16.12	16.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	37,200	36,100	-3.0	359	342	-17	-4.6	0.97	0.95
Res Hmstd: Avg Val	55,800	54,200	-2.9	539	514	-24	-4.5	0.97	0.95
Res Hmstd: Hi Val	74,400	72,300	-2.8	718	686	-32	-4.5	0.97	0.95
Res Hmstd: Ex-Hi Val	111,600	108,400	-2.9	1,311	1,237	-74	-5.6	1.17	1.14
Apartment	300,000	394,000	31.3	5,509	7,102	1,594	28.9	1.84	1.80
Comm/Ind: Lo Val	150,000	144,100	-3.9	4,398	4,121	-277	-6.3	2.93	2.86
Comm/Ind: Mid Val	300,000	288,200	-3.9	10,182	9,486	-696	-6.8	3.39	3.29
Comm/Ind: Hi Val	1,000,000	960,800	-3.9	37,173	34,776	-2,396	-6.4	3.72	3.62



**Mahnomen County**

**Waubun city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,926	6,871	-55	-0.8	103	100	-3	-3.3	1.49	1.46
Res Non-Hm: exis	1,072	1,023	-48	-4.5	26	24	-2	-7.7	2.39	2.31
Apartments: exis	160	160	0	0.0	4	4	0	-2.7	2.80	2.72
Low-inc Apts: ex	207	249	41	20.0	4	4	1	16.7	1.69	1.65
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	900	1,048	148	16.4	37	42	5	13.0	4.10	3.98
Com/Ind Hi: exis	280	144	-136	-48.5	15	8	-8	-50.0	5.45	5.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	542	503	-39	-7.3	29	26	-3	-10.7	5.37	5.17
Ag HGA: Exist	83	83	0	0.0	1	1	0	-2.9	1.39	1.35
Ag Hmstd Land	531	556	26	4.9	8	8	0	2.3	1.53	1.50
Ag Non-Hmstd	176	229	52	29.7	4	5	1	26.5	2.17	2.12
Miscellaneous	10	10	0	0.0	0	0	0	-2.7	2.80	2.72
New construction	0	8	8	0.0	0	0	0	0.0	0.00	1.84
<b>Total</b>	<b>10,887</b>	<b>10,884</b>	<b>-3</b>	<b>0.0</b>	<b>232</b>	<b>222</b>	<b>-10</b>	<b>-4.1</b>	<b>2.13</b>	<b>2.04</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	96	95	-1	-1.0	County	71.38	68.71	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	124.11	121.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.26	15.88	8.39	7.56
(=) Taxable Tax Capacity	96	95	-1	-1.0	Special District	5.60	5.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	217.34	211.93	8.39	7.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,200	40,900	-0.7	572	551	-21	-3.6	1.39	1.35
Res Hmstd: Avg Val	61,800	61,300	-0.8	858	826	-32	-3.7	1.39	1.35
Res Hmstd: Hi Val	82,400	81,700	-0.8	1,212	1,160	-52	-4.3	1.47	1.42
Res Hmstd: Ex-Hi Val	123,700	122,700	-0.8	2,225	2,138	-87	-3.9	1.8	1.74
Apartment	300,000	300,000	0.0	8,402	8,174	-228	-2.7	2.80	2.72
Comm/Ind: Lo Val	150,000	77,300	-48.5	6,157	3,079	-3,078	-50.0	4.10	3.98
Comm/Ind: Mid Val	300,000	154,500	-48.5	14,325	6,213	-8,112	-56.6	4.78	4.02
Comm/Ind: Hi Val	1,000,000	515,100	-48.5	52,443	25,275	-27,168	-51.8	5.24	4.91

**Marshall County**

**Alvarado city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,372	9,636	2,265	30.7	79	98	20	25.0	1.07	1.02
Res Non-Hm: exis	732	699	-33	-4.6	10	9	-1	-12.4	1.38	1.26
Apartments: exis	240	240	0	0.0	4	4	0	-7.7	1.59	1.47
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	372	230	-142	-38.1	10	6	-4	-42.1	2.58	2.41
Com/Ind Hi: exis	1,508	1,992	485	32.2	49	61	12	24.2	3.28	3.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6	8	1	22.6	0	0	0	15.2	3.28	3.08
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	36	36	0	0.0	0	0	0	-4.8	0.45	0.43
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	34	34	0	0.0	1	0	0	-7.7	1.59	1.47
New construction	0	95	95	0.0	0	1	1	0.0	0.00	1.47
<b>Total</b>	<b>10,299</b>	<b>12,970</b>	<b>2,671</b>	<b>25.9</b>	<b>153</b>	<b>180</b>	<b>27</b>	<b>18.0</b>	<b>1.48</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	97	126	29	30.2	County	23.02	23.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.97	51.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.67	5.20	47.21	40.27
(=) Taxable Tax Capacity	97	126	29	30.2	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.69	85.38	47.21	40.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,900	61,300	30.7	474	561	87	18.4	1.01	0.91
Res Hmstd: Avg Val	70,200	91,800	30.8	709	906	197	27.8	1.01	0.99
Res Hmstd: Hi Val	93,600	122,400	30.8	1,023	1,314	291	28.5	1.09	1.07
Res Hmstd: Ex-Hi Val	140,500	183,700	30.7	1,703	2,131	429	25.2	1.21	1.16
Apartment	300,000	300,000	0.0	4,779	4,410	-370	-7.7	1.59	1.47
Comm/Ind: Lo Val	150,000	198,200	32.1	3,867	5,104	1,237	32.0	2.58	2.58
Comm/Ind: Mid Val	300,000	396,500	32.2	8,788	11,216	2,428	27.6	2.93	2.83
Comm/Ind: Hi Val	1,000,000	1,321,500	32.2	31,751	39,727	7,976	25.1	3.18	3.01

**Marshall County**

**Argyle city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	19,488	23,011	3,524	18.1	166	193	27	16.5	0.85	0.84
Res Non-Hm: exis	1,273	1,885	612	48.0	14	19	5	37.4	1.09	1.01
Apartments: exis	531	531	0	0.0	7	6	0	-5.3	1.25	1.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,190	2,338	148	6.7	48	48	0	1.0	2.19	2.07
Com/Ind Hi: exis	1,103	1,130	26	2.4	32	31	-1	-3.0	2.86	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	862	794	-68	-7.9	25	22	-3	-12.7	2.86	2.72
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,207	1,348	141	11.6	9	10	0	4.3	0.79	0.74
Ag Non-Hmstd	1,467	1,594	128	8.7	12	12	0	1.3	0.80	0.74
Miscellaneous	2	0	-2	-100.0	0	0	0	-100.0	1.05	0.00
New construction	0	997	997	0.0	0	9	9	0.0	0.00	0.89
<b>Total</b>	<b>28,124</b>	<b>33,629</b>	<b>5,505</b>	<b>19.6</b>	<b>312</b>	<b>349</b>	<b>38</b>	<b>12.2</b>	<b>1.11</b>	<b>1.04</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	265	318	53	20.1	County	23.02	23.07	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.99	41.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.70	4.79	25.52	25.71
(=) Taxable Tax Capacity	265	318	53	20.1	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	79.74	74.31	25.52	25.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,600	71,600	18.2	445	503	59	13.2	0.73	0.70
Res Hmstd: Avg Val	90,900	107,300	18.0	725	868	143	19.7	0.8	0.81
Res Hmstd: Hi Val	121,200	143,100	18.1	1,066	1,250	184	17.3	0.88	0.87
Res Hmstd: Ex-Hi Val	181,800	214,700	18.1	1,747	2,014	267	15.3	0.96	0.94
Apartment	300,000	300,000	0.0	3,756	3,558	-198	-5.3	1.25	1.19
Comm/Ind: Lo Val	150,000	153,600	2.4	3,319	3,249	-70	-2.1	2.21	2.12
Comm/Ind: Mid Val	300,000	307,200	2.4	7,616	7,419	-197	-2.6	2.54	2.42
Comm/Ind: Hi Val	1,000,000	1,023,800	2.4	27,669	26,876	-793	-2.9	2.77	2.63

**Marshall County**

**Grygla city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,352	3,613	261	7.8	39	43	4	10.2	1.17	1.19
Res Non-Hm: exis	711	769	58	8.2	13	13	1	5.8	1.76	1.72
Apartments: exis	299	333	34	11.3	6	7	1	10.7	2.04	2.03
Low-inc Apts: ex	101	67	-34	-33.5	1	1	0	-33.6	1.26	1.26
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,143	1,040	-103	-9.0	36	32	-4	-10.5	3.16	3.11
Com/Ind Hi: exis	72	209	137	190.1	3	8	6	184.9	4.14	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	184	178	-7	-3.6	8	7	0	-5.3	4.14	4.07
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	43	50	7	16.3	1	1	0	14.5	2.24	2.20
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,906</b>	<b>6,259</b>	<b>354</b>	<b>6.0</b>	<b>107</b>	<b>113</b>	<b>6</b>	<b>6.0</b>	<b>1.81</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	57	61	4	7.0	County	22.30	22.37	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	109.47	105.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.09	10.05	22.66	24.87
(=) Taxable Tax Capacity	57	61	4	7.0	Special District	4.28	4.93	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.14	142.47	22.66	24.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,500	41,500	7.8	423	458	35	8.4	1.1	1.10
Res Hmstd: Avg Val	57,800	62,300	7.8	634	688	53	8.4	1.1	1.10
Res Hmstd: Hi Val	77,000	83,000	7.8	852	965	113	13.2	1.11	1.16
Res Hmstd: Ex-Hi Val	115,600	124,600	7.8	1,550	1,714	164	10.6	1.34	1.38
Apartment	300,000	333,800	11.3	6,123	6,775	652	10.7	2.04	2.03
Comm/Ind: Lo Val	150,000	435,200	190.1	4,747	16,280	11,533	242.9	3.16	3.74
Comm/Ind: Mid Val	300,000	870,400	190.1	10,963	33,993	23,030	210.1	3.65	3.91
Comm/Ind: Hi Val	1,000,000	2,901,300	190.1	39,972	116,652	76,681	191.8	4	4.02

**Marshall County**

**Holt city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,802	1,910	107	6.0	12	12	0	-0.2	0.69	0.65
Res Non-Hm: exis	124	160	36	28.8	1	1	0	15.0	1.01	0.90
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	124	171	47	38.1	2	3	1	31.1	1.95	1.85
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	72	69	-3	-4.1	2	2	0	-8.8	2.50	2.38
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	138	195	58	41.9	0	0	0	65.9	0.12	0.14
Ag Non-Hmstd	221	236	15	6.7	1	1	0	1.8	0.59	0.56
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	163	163	0.0	0	1	1	0.0	0.00	0.65
<b>Total</b>	<b>2,481</b>	<b>2,903</b>	<b>422</b>	<b>17.0</b>	<b>19</b>	<b>21</b>	<b>2</b>	<b>10.1</b>	<b>0.78</b>	<b>0.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	19	23	3	16.9	County	23.05	23.08	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.92	22.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.01	5.58	30.98	28.33
(=) Taxable Tax Capacity	19	23	3	16.9	Special District	4.84	5.27	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	58.81	56.09	30.98	28.33

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	37,600	39,800	5.9	249	247	-2	-1.0	0.66	0.62
Res Hmstd: Avg Val	56,300	59,700	6.0	373	370	-3	-0.8	0.66	0.62
Res Hmstd: Hi Val	75,100	79,600	6.0	498	503	6	1.1	0.66	0.63
Res Hmstd: Ex-Hi Val	112,700	119,400	5.9	853	859	7	0.8	0.76	0.72

**Marshall County**

**Middle River city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,877	7,546	1,669	28.4	67	83	16	24.5	1.14	1.10
Res Non-Hm: exis	778	785	6	0.8	13	12	-1	-6.0	1.68	1.57
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	859	863	4	0.4	27	25	-2	-7.2	3.10	2.87
Com/Ind Hi: exis	214	244	31	14.3	9	9	0	5.3	4.06	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	304	280	-24	-7.8	12	10	-2	-15.0	4.06	3.75
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	91	109	18	20.0	1	1	0	7.7	0.71	0.64
Ag Non-Hmstd	24	17	-7	-28.3	0	0	0	-35.6	1.42	1.27
Miscellaneous	94	98	4	4.2	2	2	0	-4.6	2.25	2.06
New construction	0	85	85	0.0	0	1	1	0.0	0.00	1.10
<b>Total</b>	<b>8,242</b>	<b>10,028</b>	<b>1,786</b>	<b>21.7</b>	<b>131</b>	<b>144</b>	<b>13</b>	<b>10.0</b>	<b>1.58</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	72	86	15	20.4	County	23.03	23.07	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.95	90.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.60	8.03	21.59	23.03
(=) Taxable Tax Capacity	72	86	15	20.4	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.60	127.15	21.59	23.03

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	37,300	47,900	28.4	397	476	78	19.7	1.07	0.99
Res Hmstd: Avg Val	56,000	71,900	28.4	597	714	117	19.7	1.07	0.99
Res Hmstd: Hi Val	74,600	95,800	28.4	795	1,075	280	35.2	1.07	1.12
Res Hmstd: Ex-Hi Val	111,900	143,700	28.4	1,441	1,849	408	28.3	1.29	1.29
Comm/Ind: Lo Val	150,000	171,400	14.3	4,651	5,101	450	9.7	3.10	2.98
Comm/Ind: Mid Val	300,000	342,800	14.3	10,745	11,521	776	7.2	3.58	3.36
Comm/Ind: Hi Val	1,000,000	1,142,600	14.3	39,183	41,476	2,293	5.9	3.92	3.63

**Marshall County**

**Newfolden city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,597	10,379	1,782	20.7	82	94	12	14.3	0.95	0.90
Res Non-Hm: exis	792	1,085	293	37.0	10	12	3	26.0	1.23	1.13
Apartments: exis	106	220	113	106.2	2	3	1	87.2	1.45	1.31
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	728	700	-27	-3.8	18	16	-2	-11.1	2.43	2.25
Com/Ind Hi: exis	1,051	1,114	63	6.0	33	32	-1	-2.1	3.14	2.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	75	110	35	45.9	1	1	0	54.1	0.85	0.90
Ag Hmstd Land	404	434	30	7.4	1	1	0	-2.5	0.35	0.32
Ag Non-Hmstd	169	175	6	3.2	2	1	0	-6.4	0.91	0.82
Miscellaneous	16	18	1	7.4	0	0	0	-2.5	1.22	1.11
New construction	0	159	159	0.0	0	1	1	0.0	0.00	0.94
<b>Total</b>	<b>11,938</b>	<b>14,393</b>	<b>2,454</b>	<b>20.6</b>	<b>148</b>	<b>163</b>	<b>15</b>	<b>9.9</b>	<b>1.24</b>	<b>1.13</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	107	131	24	22.9	County	22.64	23.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	58.82	48.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.36	5.58	30.97	28.32
(=) Taxable Tax Capacity	107	131	24	22.9	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.85	82.33	30.97	28.32

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,700	61,200	20.7	433	476	42	9.7	0.85	0.78
Res Hmstd: Avg Val	76,100	91,900	20.8	651	778	127	19.6	0.86	0.85
Res Hmstd: Hi Val	101,400	122,400	20.7	980	1,138	159	16.2	0.97	0.93
Res Hmstd: Ex-Hi Val	152,200	183,800	20.8	1,640	1,863	223	13.6	1.08	1.01
Apartment	300,000	618,500	106.2	4,336	8,117	3,781	87.2	1.45	1.31
Comm/Ind: Lo Val	150,000	159,000	6.0	3,650	3,632	-18	-0.5	2.43	2.28
Comm/Ind: Mid Val	300,000	318,000	6.0	8,362	8,245	-117	-1.4	2.79	2.59
Comm/Ind: Hi Val	1,000,000	1,060,100	6.0	30,351	29,779	-572	-1.9	3.04	2.81

**Marshall County**

**Oslo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,925	7,815	890	12.9	134	142	8	5.9	1.93	1.81
Res Non-Hm: exis	768	790	22	2.8	21	19	-1	-5.7	2.67	2.45
Apartments: exis	113	113	0	0.0	3	3	0	-7.3	3.09	2.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,037	1,658	-379	-18.6	84	63	-21	-25.0	4.13	3.81
Com/Ind Hi: exis	1,225	1,648	423	34.5	70	88	18	25.9	5.68	5.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	598	553	-45	-7.5	34	29	-5	-13.5	5.68	5.32
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	137	140	3	1.9	3	3	0	-4.2	2.10	1.97
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	38	38	0.0	0	1	1	0.0	0.00	2.84
<b>Total</b>	<b>11,804</b>	<b>12,754</b>	<b>951</b>	<b>8.1</b>	<b>348</b>	<b>348</b>	<b>0</b>	<b>0.0</b>	<b>2.95</b>	<b>2.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	124	135	10	8.3	County	20.68	20.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	182.75	168.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.20	1.99	47.21	40.27
(=) Taxable Tax Capacity	124	135	10	8.3	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	209.66	197.05	47.21	40.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,300	51,100	12.8	784	810	26	3.3	1.73	1.59
Res Hmstd: Avg Val	67,900	76,600	12.8	1,175	1,220	45	3.8	1.73	1.59
Res Hmstd: Hi Val	90,500	102,100	12.8	1,715	1,870	156	9.1	1.89	1.83
Res Hmstd: Ex-Hi Val	135,800	153,300	12.9	2,964	3,176	212	7.2	2.18	2.07
Apartment	300,000	300,000	0.0	9,278	8,598	-681	-7.3	3.09	2.87
Comm/Ind: Lo Val	150,000	201,800	34.5	6,567	8,885	2,318	35.3	4.38	4.40
Comm/Ind: Mid Val	300,000	403,600	34.5	15,087	19,612	4,525	30.0	5.03	4.86
Comm/Ind: Hi Val	1,000,000	1,345,200	34.5	54,846	69,664	14,819	27.0	5.48	5.18



**Marshall County**

**Stephen city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,755	16,548	1,793	12.2	153	169	15	10.1	1.04	1.02
Res Non-Hm: exis	1,018	1,228	210	20.6	15	17	2	13.5	1.47	1.39
Apartments: exis	463	463	0	0.0	8	7	0	-5.6	1.70	1.60
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	38	38	0	0.0	1	1	0	-5.6	1.70	1.60
Com/Ind: Lo: exi	1,519	1,715	196	12.9	42	45	3	6.9	2.74	2.60
Com/Ind Hi: exis	1,021	1,233	213	20.9	36	42	5	14.4	3.56	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	113	113	0	0.0	4	4	0	-5.4	3.57	3.38
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	244	287	43	17.5	3	3	0	-9.2	1.15	0.89
Ag Non-Hmstd	562	576	13	2.4	6	6	0	-4.4	1.15	1.08
Miscellaneous	196	188	-8	-4.0	3	3	0	-7.6	1.48	1.42
New construction	0	292	292	0.0	0	4	4	0.0	0.00	1.30
<b>Total</b>	<b>19,928</b>	<b>22,681</b>	<b>2,752</b>	<b>13.8</b>	<b>271</b>	<b>299</b>	<b>28</b>	<b>10.3</b>	<b>1.36</b>	<b>1.32</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	173	202	29	16.6	County	23.03	23.07	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	82.49	74.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.70	4.79	25.52	25.71
(=) Taxable Tax Capacity	173	202	29	16.6	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.25	107.55	25.52	25.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,400	48,700	12.2	411	439	29	7.0	0.95	0.90
Res Hmstd: Avg Val	65,100	73,000	12.1	616	659	42	6.9	0.95	0.90
Res Hmstd: Hi Val	86,800	97,400	12.2	883	992	109	12.3	1.02	1.02
Res Hmstd: Ex-Hi Val	130,200	146,000	12.1	1,539	1,686	148	9.6	1.18	1.16
Apartment	300,000	300,000	0.0	5,088	4,805	-283	-5.6	1.7	1.60
Comm/Ind: Lo Val	150,000	181,300	20.9	4,117	4,957	840	20.4	2.74	2.73
Comm/Ind: Mid Val	300,000	362,600	20.9	9,480	11,085	1,605	16.9	3.16	3.06
Comm/Ind: Hi Val	1,000,000	1,208,600	20.9	34,503	39,680	5,177	15.0	3.45	3.28

**Marshall County**

**Strandquist city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	696	721	26	3.7	5	8	2	44.0	0.79	1.09
Res Non-Hm: exis	103	87	-16	-15.8	1	1	0	12.5	1.17	1.56
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	81	88	7	9.3	2	2	0	25.2	2.28	2.61
Com/Ind Hi: exis	177	187	10	5.4	5	6	1	16.7	2.95	3.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221	202	-19	-8.6	7	7	0	1.2	2.95	3.27
Ag HGA: Exist	55	59	4	6.9	0	1	0	59.1	0.77	1.14
Ag Hmstd Land	18	22	4	20.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	52	58	6	12.1	0	0	0	10.5	0.84	0.82
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	21	21	0.0	0	0	0	0.0	0.00	1.29
<b>Total</b>	<b>1,403</b>	<b>1,445</b>	<b>42</b>	<b>3.0</b>	<b>21</b>	<b>26</b>	<b>5</b>	<b>21.5</b>	<b>1.51</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16	15	0	-0.9	County	23.08	23.14	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.59	41.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.91	12.62	26.74	65.01
(=) Taxable Tax Capacity	16	15	0	-0.9	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	83.60	82.37	26.74	65.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	17,200	17,800	3.5	132	204	71	54.0	0.77	1.14
Res Hmstd: Avg Val	25,800	26,800	3.9	198	307	108	54.6	0.77	1.14
Res Hmstd: Hi Val	34,300	35,600	3.8	264	407	144	54.5	0.77	1.14
Res Hmstd: Ex-Hi Val	51,500	53,400	3.7	396	611	215	54.3	0.77	1.14
Comm/Ind: Lo Val	150,000	158,100	5.4	3,423	4,187	763	22.3	2.28	2.65
Comm/Ind: Mid Val	300,000	316,200	5.4	7,854	9,356	1,501	19.1	2.62	2.96
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	28,532	33,474	4,942	17.3	2.85	3.18

**Marshall County**

**Viking city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,082	2,008	-74	-3.5	24	23	-1	-6.0	1.17	1.14
Res Non-Hm: exis	294	424	130	44.2	5	6	2	34.9	1.61	1.51
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	17	32	16	93.4	0	0	0	88.9	1.29	1.26
Com/Ind: Lo: exi	14	11	-3	-21.1	0	0	0	-23.8	2.87	2.77
Com/Ind Hi: exis	126	138	12	9.8	5	5	0	6.1	3.73	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	77	71	-6	-7.7	3	3	0	-10.7	3.73	3.60
Ag HGA: Exist	0	92	92	0.0	0	1	1	0.0	0.00	1.09
Ag Hmstd Land	93	95	2	2.2	1	0	0	-23.5	0.60	0.45
Ag Non-Hmstd	114	94	-20	-17.4	1	1	0	-19.2	1.20	1.17
Miscellaneous	11	13	2	21.7	0	0	0	17.4	1.51	1.46
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.14
<b>Total</b>	<b>2,826</b>	<b>2,981</b>	<b>155</b>	<b>5.5</b>	<b>39</b>	<b>40</b>	<b>1</b>	<b>2.4</b>	<b>1.39</b>	<b>1.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	24	26	2	7.2	County	22.81	22.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	87.73	83.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.58	5.18	30.97	28.32
(=) Taxable Tax Capacity	24	26	2	7.2	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	120.14	117.39	30.97	28.32

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,800	43,200	-3.6	462	427	-35	-7.6	1.03	0.99
Res Hmstd: Avg Val	67,200	64,800	-3.6	693	640	-53	-7.6	1.03	0.99
Res Hmstd: Hi Val	89,500	86,300	-3.6	1,002	912	-90	-9.0	1.12	1.06
Res Hmstd: Ex-Hi Val	134,300	129,500	-3.6	1,727	1,587	-141	-8.1	1.29	1.23
Comm/Ind: Lo Val	150,000	164,700	9.8	4,309	4,689	380	8.8	2.87	2.85
Comm/Ind: Mid Val	300,000	329,300	9.8	9,900	10,620	720	7.3	3.3	3.22
Comm/Ind: Hi Val	1,000,000	1,097,800	9.8	35,990	38,309	2,320	6.4	3.6	3.49

**Marshall County**

**Warren city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,492	44,297	805	1.9	564	579	16	2.8	1.30	1.31
Res Non-Hm: exis	3,216	2,916	-301	-9.3	52	48	-4	-6.9	1.61	1.65
Apartments: exis	1,048	1,054	5	0.5	20	20	1	3.3	1.87	1.92
Low-inc Apts: ex	367	367	0	0.0	4	4	0	1.8	1.19	1.21
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,141	4,107	-34	-0.8	120	121	1	0.7	2.91	2.95
Com/Ind Hi: exis	6,396	6,680	285	4.5	238	254	16	6.8	3.72	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	376	401	24	6.4	14	15	1	8.8	3.72	3.81
Ag HGA: Exist	110	116	6	5.8	1	2	0	7.9	1.31	1.34
Ag Hmstd Land	523	525	2	0.4	3	3	0	10.1	0.52	0.57
Ag Non-Hmstd	263	263	1	0.3	3	3	0	9.1	1.12	1.22
Miscellaneous	47	41	-6	-12.8	1	1	0	-10.7	1.83	1.87
New construction	0	815	815	0.0	0	13	13	0.0	0.00	1.58
<b>Total</b>	<b>59,979</b>	<b>61,581</b>	<b>1,603</b>	<b>2.7</b>	<b>1,020</b>	<b>1,064</b>	<b>45</b>	<b>4.4</b>	<b>1.70</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	574	594	19	3.4	County	23.03	23.07	0.00	0.00
(-) TIF Tax Capacity	19	25	7	35.6	City/Town	79.02	87.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.67	5.20	47.21	40.27
(=) Taxable Tax Capacity	556	568	13	2.3	Special District	5.02	5.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.75	121.53	47.21	40.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,500	62,600	1.8	703	709	6	0.8	1.14	1.13
Res Hmstd: Avg Val	92,300	94,000	1.8	1,144	1,171	27	2.4	1.24	1.25
Res Hmstd: Hi Val	123,000	125,300	1.9	1,663	1,712	49	3.0	1.35	1.37
Res Hmstd: Ex-Hi Val	184,500	187,900	1.8	2,702	2,793	91	3.4	1.46	1.49
Apartment	300,000	301,500	0.5	5,607	5,794	188	3.3	1.87	1.92
Comm/Ind: Lo Val	150,000	156,700	4.5	4,364	4,687	323	7.4	2.91	2.99
Comm/Ind: Mid Val	300,000	313,400	4.5	9,946	10,650	703	7.1	3.32	3.4
Comm/Ind: Hi Val	1,000,000	1,044,500	4.5	35,998	38,470	2,472	6.9	3.6	3.68

Martin County

Ceylon city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,256	3,387	131	4.0	85	89	3	3.9	2.62	2.62
Res Non-Hm: exis	910	844	-66	-7.2	40	37	-3	-7.6	4.36	4.34
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	6	4	-2	-36.4	0	0	0	-37.0	4.23	4.19
Com/Ind: Lo: exi	458	439	-19	-4.2	33	31	-2	-5.1	7.16	7.09
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	124	138	14	11.4	3	4	0	11.3	2.67	2.67
Ag Hmstd Land	930	550	-381	-40.9	25	10	-15	-60.2	2.71	1.83
Ag Non-Hmstd	539	542	3	0.5	22	22	0	-0.4	4.15	4.11
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	4.97
<b>Total</b>	<b>6,223</b>	<b>5,912</b>	<b>-311</b>	<b>-5.0</b>	<b>209</b>	<b>193</b>	<b>-16</b>	<b>-7.6</b>	<b>3.36</b>	<b>3.26</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	48	44	-4	-7.5	County	19.69	23.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	388.78	381.96	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.68	4.83	18.37	20.26
(=) Taxable Tax Capacity	48	44	-4	-7.5	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	414.51	410.78	18.37	20.26

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	17,900	18,600		3.9	478	496	18	3.8	2.67	2.67
Res Hmstd: Avg Val	26,900	28,000		4.1	718	747	28	4.0	2.67	2.67
Res Hmstd: Hi Val	35,800	37,200		3.9	956	992	36	3.8	2.67	2.67
Res Hmstd: Ex-Hi Val	53,800	56,000		4.1	1,437	1,494	57	4.0	2.67	2.67

Martin County

Dunnell city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,988	1,973	-15	-0.7	50	56	6	12.0	2.52	2.85
Res Non-Hm: exis	270	312	42	15.7	11	15	3	30.3	4.23	4.77
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	347	348	1	0.3	24	27	3	11.8	6.90	7.69
Com/Ind Hi: exis	300	322	22	7.4	27	33	5	20.0	9.09	#####
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	74	74	0	0.0	7	8	1	11.7	9.09	#####
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	939	118	-821	-87.4	28	5	-23	-81.8	2.97	4.29
Ag Non-Hmstd	5	0	-5	-100.0	0	0	0	-100.0	3.87	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	85	85	0.0	0	5	5	0.0	0.00	5.36
<b>Total</b>	<b>3,922</b>	<b>3,232</b>	<b>-690</b>	<b>-17.6</b>	<b>148</b>	<b>148</b>	<b>0</b>	<b>0.1</b>	<b>3.76</b>	<b>4.57</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	34	30	-4	-12.9	County	26.00	30.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	359.02	412.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.86	1.33	33.35	30.30
(=) Taxable Tax Capacity	34	30	-4	-12.9	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>387.24</b>	<b>444.00</b>	<b>33.35</b>	<b>30.30</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	19,700	19,600	-0.5	523	582	58	11.1	2.66	2.97	
Res Hmstd: Avg Val	29,600	29,400	-0.7	786	872	86	10.9	2.66	2.97	
Res Hmstd: Hi Val	39,400	39,100	-0.8	1,047	1,160	113	10.8	2.66	2.97	
Res Hmstd: Ex-Hi Val	59,200	58,800	-0.7	1,573	1,745	172	10.9	2.66	2.97	
Comm/Ind: Lo Val	150,000	161,200	7.5	10,354	12,675	2,321	22.4	6.90	7.86	
Comm/Ind: Mid Val	300,000	322,300	7.4	23,994	29,035	5,041	21.0	8	9.01	
Comm/Ind: Hi Val	1,000,000	1,074,400	7.4	87,643	105,410	17,767	20.3	8.76	9.81	

**Martin County**

**Fairmont city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	369,881	365,187	-4,694	-1.3	3,645	3,872	226	6.2	0.99	1.06
Res Non-Hm: exis	52,279	54,562	2,284	4.4	635	713	78	12.3	1.21	1.31
Apartments: exis	19,300	19,599	299	1.5	279	305	26	9.4	1.44	1.55
Low-inc Apts: ex	3,561	3,624	62	1.8	32	35	3	9.7	0.89	0.96
Seasnl Rec: exis	4,019	3,787	-232	-5.8	46	46	0	0.0	1.16	1.23
Com/Ind: Lo: exi	40,179	40,149	-30	-0.1	983	1,025	42	4.3	2.45	2.55
Com/Ind Hi: exis	151,295	150,823	-472	-0.3	4,301	5,034	733	17.0	2.84	3.34
Publ U: Elec Gen	160	155	-5	-3.3	4	4	0	4.1	2.20	2.37
Publ U: Other	5,076	5,800	724	14.3	163	194	30	18.7	3.21	3.34
Ag HGA: Exist	1,846	2,207	360	19.5	19	25	6	29.8	1.03	1.12
Ag Hmstd Land	17,930	18,077	147	0.8	112	124	12	11.0	0.63	0.69
Ag Non-Hmstd	25,785	21,448	-4,336	-16.8	260	232	-28	-10.7	1.01	1.08
Miscellaneous	888	894	5	0.6	16	16	0	-1.2	1.79	1.76
New construction	0	3,285	3,285	0.0	0	60	60	0.0	0.00	1.82
<b>Total</b>	<b>692,198</b>	<b>689,595</b>	<b>-2,603</b>	<b>-0.4</b>	<b>10,495</b>	<b>11,683</b>	<b>1,189</b>	<b>11.3</b>	<b>1.52</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,582	7,919	337	4.4	County	29.77	34.42	0.00	0.00
(-) TIF Tax Capacity	67	68	1	1.5	City/Town	45.37	47.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.29	26.03	18.37	20.26
(=) Taxable Tax Capacity	7,515	7,851	336	4.5	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	100.78	108.14	18.37	20.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,700	75,700	-1.3	608	645	36	6.0	0.79	0.85
Res Hmstd: Avg Val	115,000	113,500	-1.3	1,099	1,165	66	6.0	0.96	1.03
Res Hmstd: Hi Val	153,300	151,400	-1.2	1,590	1,689	98	6.2	1.04	1.12
Res Hmstd: Ex-Hi Val	230,000	227,100	-1.3	2,574	2,734	161	6.2	1.12	1.20
Apartment	300,000	304,600	1.5	4,330	4,735	404	9.3	1.44	1.55
Comm/Ind: Lo Val	150,000	149,500	-0.3	3,685	3,818	133	3.6	2.46	2.55
Comm/Ind: Mid Val	300,000	299,100	-0.3	8,506	8,807	301	3.5	2.84	2.94
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	31,003	32,095	1,092	3.5	3.10	3.22

Martin County

Granada city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,595	5,437	-158	-2.8	72	71	-1	-1.8	1.29	1.30
Res Non-Hm: exis	1,095	1,082	-13	-1.2	18	18	0	-0.7	1.64	1.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	226	195	-31	-13.9	6	6	-1	-13.1	2.83	2.85
Com/Ind Hi: exis	230	256	27	11.5	8	9	1	13.6	3.52	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	226	234	9	3.8	8	8	0	5.7	3.52	3.58
Ag HGA: Exist	30	31	1	3.0	0	0	0	0.5	1.28	1.25
Ag Hmstd Land	1,071	952	-119	-11.1	6	6	0	0.5	0.57	0.65
Ag Non-Hmstd	271	216	-55	-20.3	2	2	0	-11.3	0.87	0.97
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	96	96	0.0	0	2	2	0.0	0.00	1.70
<b>Total</b>	<b>8,744</b>	<b>8,499</b>	<b>-246</b>	<b>-2.8</b>	<b>121</b>	<b>122</b>	<b>1</b>	<b>0.6</b>	<b>1.39</b>	<b>1.44</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	70	70	0	-0.4	County	29.88	34.32	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	53.25	53.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.54	8.76	76.16	67.24
(=) Taxable Tax Capacity	70	70	0	-0.4	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>87.03</b>	<b>96.91</b>	<b>76.16</b>	<b>67.24</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	34,300	33,300		-2.9	440	418	-23	-5.2	1.28	1.25
Res Hmstd: Avg Val	51,500	50,000		-2.9	661	627	-34	-5.2	1.28	1.25
Res Hmstd: Hi Val	68,600	66,700		-2.8	881	836	-44	-5.0	1.28	1.25
Res Hmstd: Ex-Hi Val	102,900	100,000		-2.8	1,436	1,368	-68	-4.7	1.4	1.37
Comm/Ind: Lo Val	150,000	167,300		11.5	4,242	4,902	660	15.6	2.83	2.93
Comm/Ind: Mid Val	300,000	334,600		11.5	9,517	10,896	1,379	14.5	3.17	3.26
Comm/Ind: Hi Val	1,000,000	1,115,300		11.5	34,134	38,864	4,730	13.9	3.41	3.48



<b>Martin County</b>	<b>Northrop city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,707	5,090	383	8.1	57	62	5	9.4	1.20	1.22
Res Non-Hm: exis	389	421	32	8.3	8	8	1	7.0	1.97	1.95
Apartments: exis	10	10	0	1.6	0	0	0	0.1	2.39	2.36
Low-inc Apts: ex	75	77	1	2.0	1	1	0	0.7	1.46	1.44
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	173	173	0	-0.1	6	6	0	-2.2	3.59	3.52
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	168	178	10	6.0	8	8	0	3.5	4.73	4.62
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	50	38	-12	-24.7	1	1	0	-26.5	1.76	1.72
Ag Non-Hmstd	249	242	-7	-2.7	4	4	0	-5.0	1.76	1.72
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	83	83	0.0	0	1	1	0.0	0.00	1.55
<b>Total</b>	<b>5,821</b>	<b>6,312</b>	<b>490</b>	<b>8.4</b>	<b>85</b>	<b>92</b>	<b>7</b>	<b>8.0</b>	<b>1.46</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	41	45	4	9.4	County	28.74	33.53	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	124.82	114.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.58	24.26	18.37	20.26
(=) Taxable Tax Capacity	41	45	4	9.4	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	176.50	172.27	18.37	20.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,600	37,400	8.1	430	462	32	7.5	1.24	1.24
Res Hmstd: Avg Val	51,900	56,100	8.1	645	694	49	7.5	1.24	1.24
Res Hmstd: Hi Val	69,200	74,800	8.1	860	925	65	7.5	1.24	1.24
Res Hmstd: Ex-Hi Val	103,900	112,300	8.1	1,532	1,695	162	10.6	1.47	1.51
Apartment	300,000	304,700	1.6	7,170	7,179	9	0.1	2.39	2.36

Martin County

Sherburn city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	23,397	22,915	-481	-2.1	430	420	-10	-2.4	1.84	1.83
Res Non-Hm: exis	3,242	3,650	408	12.6	82	92	10	11.8	2.54	2.53
Apartments: exis	412	410	-2	-0.5	13	13	0	-0.8	3.07	3.07
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,040	2,076	36	1.8	89	90	1	0.9	4.38	4.35
Com/Ind Hi: exis	837	795	-43	-5.1	48	45	-3	-5.7	5.73	5.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,716	1,807	91	5.3	98	103	5	4.6	5.73	5.69
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	420	377	-42	-10.1	5	4	-1	-10.9	1.19	1.18
Ag Non-Hmstd	364	328	-36	-10.0	8	7	-1	-9.3	2.19	2.21
Miscellaneous	20	20	0	0.0	1	1	0	-0.3	3.07	3.07
New construction	0	244	244	0.0	0	7	7	0.0	0.00	2.93
<b>Total</b>	<b>32,447</b>	<b>32,622</b>	<b>175</b>	<b>0.5</b>	<b>774</b>	<b>782</b>	<b>8</b>	<b>1.0</b>	<b>2.39</b>	<b>2.40</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287	292	6	1.9	County	26.91	31.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	188.70	185.14	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.32	3.80	33.35	30.30
(=) Taxable Tax Capacity	287	292	6	1.9	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	219.29	220.96	33.35	30.30

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	44,100	43,200	-2.0	727	704	-24	-3.3	1.65	1.63
Res Hmstd: Avg Val	66,100	64,700	-2.1	1,090	1,054	-36	-3.3	1.65	1.63
Res Hmstd: Hi Val	88,100	86,300	-2.0	1,583	1,517	-66	-4.2	1.8	1.76
Res Hmstd: Ex-Hi Val	132,300	129,600	-2.0	2,787	2,691	-96	-3.4	2.11	2.08
Apartment	300,000	298,500	-0.5	9,224	9,149	-75	-0.8	3.07	3.07
Comm/Ind: Lo Val	150,000	142,400	-5.1	6,576	6,189	-386	-5.9	4.38	4.35
Comm/Ind: Mid Val	300,000	284,700	-5.1	15,177	14,190	-987	-6.5	5.06	4.98
Comm/Ind: Hi Val	1,000,000	949,100	-5.1	55,314	52,021	-3,292	-6.0	5.53	5.48

Martin County

Truman city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,559	21,988	2,428	12.4	216	253	38	17.4	1.10	1.15
Res Non-Hm: exis	3,095	4,804	1,709	55.2	50	79	29	58.1	1.62	1.65
Apartments: exis	1,585	1,164	-420	-26.5	31	23	-8	-25.3	1.95	1.98
Low-inc Apts: ex	304	290	-13	-4.4	4	4	0	-2.6	1.21	1.24
Seasnl Rec: exis	32	0	-32	-100.0	0	0	0	-100.0	1.40	0.00
Com/Ind: Lo: exi	3,507	3,496	-11	-0.3	107	106	0	-0.2	3.04	3.04
Com/Ind Hi: exis	5,346	5,304	-42	-0.8	211	209	-2	-0.8	3.95	3.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	689	692	3	0.4	27	27	0	0.4	3.95	3.95
Ag HGA: Exist	314	388	74	23.6	3	4	1	28.6	1.02	1.06
Ag Hmstd Land	3,804	3,432	-372	-9.8	29	27	-2	-8.0	0.77	0.79
Ag Non-Hmstd	396	352	-44	-11.1	5	5	-1	-10.4	1.32	1.33
Miscellaneous	2	0	-2	-100.0	0	0	0	-100.0	2.28	0.00
New construction	0	98	98	0.0	0	1	1	0.0	0.00	0.99
<b>Total</b>	<b>38,632</b>	<b>42,008</b>	<b>3,376</b>	<b>8.7</b>	<b>684</b>	<b>739</b>	<b>56</b>	<b>8.1</b>	<b>1.77</b>	<b>1.76</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	377	405	28	7.4	County	27.90	32.71	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	101.52	97.38	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.78	2.10	30.37	32.45	
(=) Taxable Tax Capacity	377	405	28	7.4	Special District	0.35	0.38	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	131.55	132.57	30.37	32.45	

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	35,100	39,500	12.5	384	442	59	15.3	1.09	1.12	
Res Hmstd: Avg Val	52,600	59,100	12.4	575	662	87	15.1	1.09	1.12	
Res Hmstd: Hi Val	70,200	78,900	12.4	767	902	135	17.6	1.09	1.14	
Res Hmstd: Ex-Hi Val	105,300	118,400	12.4	1,340	1,601	262	19.5	1.27	1.35	
Apartment	300,000	220,400	-26.5	5,844	4,368	-1,477	-25.3	1.95	1.98	
Comm/Ind: Lo Val	150,000	148,800	-0.8	4,557	4,527	-30	-0.7	3.04	3.04	
Comm/Ind: Mid Val	300,000	297,700	-0.8	10,481	10,394	-87	-0.8	3.49	3.49	
Comm/Ind: Hi Val	1,000,000	992,200	-0.8	38,126	37,812	-314	-0.8	3.81	3.81	

<b>Martin County</b>	<b>Welcome city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,070	15,584	-487	-3.0	238	240	2	0.8	1.48	1.54
Res Non-Hm: exis	1,425	1,738	313	21.9	30	38	8	27.6	2.09	2.19
Apartments: exis	121	123	2	1.9	3	3	0	7.4	2.50	2.63
Low-inc Apts: ex	131	133	2	1.8	2	2	0	6.8	1.55	1.62
Seasnl Rec: exis	44	44	0	0.0	0	0	0	4.9	1.03	1.08
Com/Ind: Lo: exi	2,139	2,089	-49	-2.3	73	74	1	1.2	3.43	3.56
Com/Ind Hi: exis	37,006	36,160	-846	-2.3	704	723	19	2.7	1.90	2.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	832	828	-3	-0.4	40	41	1	3.5	4.81	5.00
Ag HGA: Exist	360	375	14	3.9	6	7	1	9.8	1.68	1.78
Ag Hmstd Land	664	576	-88	-13.3	5	5	0	-8.2	0.74	0.79
Ag Non-Hmstd	375	333	-43	-11.3	6	6	0	-4.6	1.73	1.86
Miscellaneous	155	129	-27	-17.1	4	4	0	-11.7	2.65	2.82
New construction	0	437	437	0.0	0	8	8	0.0	0.00	1.94
<b>Total</b>	<b>59,321</b>	<b>58,547</b>	<b>-774</b>	<b>-1.3</b>	<b>1,112</b>	<b>1,151</b>	<b>39</b>	<b>3.5</b>	<b>1.87</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	475	473	-2	-0.4	County	30.22	34.89	0.00	0.00
(-) TIF Tax Capacity	15	15	0	0.8	City/Town	130.44	137.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.19	13.72	33.35	30.30
(=) Taxable Tax Capacity	460	458	-2	-0.5	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	173.19	186.34	33.35	30.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,400	42,100	-3.0	596	598	3	0.4	1.37	1.42
Res Hmstd: Avg Val	65,000	63,000	-3.1	892	895	3	0.3	1.37	1.42
Res Hmstd: Hi Val	86,700	84,100	-3.0	1,281	1,269	-12	-0.9	1.48	1.51
Res Hmstd: Ex-Hi Val	130,100	126,200	-3.0	2,245	2,252	7	0.3	1.73	1.78
Apartment	300,000	305,800	1.9	7,495	8,049	554	7.4	2.5	2.63
Comm/Ind: Lo Val	150,000	146,600	-2.3	5,538	5,610	72	1.3	3.69	3.83
Comm/Ind: Mid Val	300,000	293,100	-2.3	12,756	12,898	142	1.1	4.25	4.40
Comm/Ind: Hi Val	1,000,000	977,100	-2.3	46,439	47,109	670	1.4	4.64	4.82

Martin County

Trimont city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,147	13,202	55	0.4	186	192	6	3.2	1.42	1.46
Res Non-Hm: exis	2,002	1,719	-283	-14.1	42	37	-4	-10.8	2.08	2.16
Apartments: exis	196	199	3	1.7	5	5	0	5.9	2.49	2.59
Low-inc Apts: ex	85	86	1	1.6	1	1	0	5.3	1.54	1.60
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,791	1,857	66	3.7	66	70	4	6.4	3.68	3.77
Com/Ind Hi: exis	2,058	2,089	31	1.5	99	103	4	4.4	4.79	4.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	799	834	35	4.3	38	41	3	7.3	4.79	4.93
Ag HGA: Exist	313	318	6	1.8	5	5	0	5.6	1.49	1.55
Ag Hmstd Land	1,668	1,481	-188	-11.2	18	14	-4	-19.9	1.06	0.96
Ag Non-Hmstd	197	175	-22	-11.2	3	3	0	-5.7	1.72	1.83
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	39	39	0.0	0	1	1	0.0	0.00	1.46
<b>Total</b>	<b>22,256</b>	<b>21,999</b>	<b>-257</b>	<b>-1.2</b>	<b>463</b>	<b>473</b>	<b>10</b>	<b>2.2</b>	<b>2.08</b>	<b>2.15</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	206	204	-3	-1.2	County	29.28	33.94		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	135.33	140.83		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.19	7.57		33.35	30.30
(=) Taxable Tax Capacity	206	204	-3	-1.2	Special District	0.35	0.38		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	172.16	182.72		33.35	30.30

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	35,800	35,900	0.3	489	502	13	2.7	1.37	1.4
Res Hmstd: Avg Val	53,700	53,900	0.4	734	754	20	2.8	1.37	1.4
Res Hmstd: Hi Val	71,500	71,800	0.4	977	1,005	28	2.8	1.37	1.4
Res Hmstd: Ex-Hi Val	107,300	107,700	0.4	1,730	1,791	61	3.5	1.61	1.66
Apartment	300,000	305,100	1.7	7,456	7,893	437	5.9	2.49	2.59
Comm/Ind: Lo Val	150,000	152,300	1.5	5,515	5,773	257	4.7	3.68	3.79
Comm/Ind: Mid Val	300,000	304,500	1.5	12,702	13,275	573	4.5	4.23	4.36
Comm/Ind: Hi Val	1,000,000	1,015,000	1.5	46,241	48,298	2,057	4.4	4.62	4.76

Martin County

Ormsby city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,244	1,349	105	8.4	11	14	3	28.1	0.89	1.06
Res Non-Hm: exis	242	328	86	35.4	3	5	2	50.6	1.36	1.51
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	350	349	-1	-0.4	9	10	1	6.5	2.66	2.84
Com/Ind Hi: exis	27	36	9	33.0	1	1	0	41.8	3.49	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	59	62	3	4.6	2	2	0	11.5	3.49	3.72
Ag HGA: Exist	23	20	-3	-11.8	0	0	0	-0.5	0.86	0.97
Ag Hmstd Land	44	40	-4	-8.6	0	0	0	6.6	0.14	0.16
Ag Non-Hmstd	126	122	-4	-3.1	1	2	0	6.9	1.15	1.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	31	31	0.0	0	1	1	0.0	0.00	2.36
<b>Total</b>	<b>2,116</b>	<b>2,338</b>	<b>222</b>	<b>10.5</b>	<b>28</b>	<b>35</b>	<b>7</b>	<b>24.2</b>	<b>1.34</b>	<b>1.51</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	19	22	3	13.7	County	29.90	34.54	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.24	68.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.86	23.98	16.57	20.33
(=) Taxable Tax Capacity	19	22	3	13.7	Special District	0.35	0.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>115.35</b>	<b>127.21</b>	<b>16.57</b>	<b>20.33</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	37,700	40,900		8.5	323	395	72	22.3	0.86	0.97
Res Hmstd: Avg Val	56,500	61,300		8.5	485	593	108	22.3	0.86	0.97
Res Hmstd: Hi Val	75,400	81,800		8.5	647	827	180	27.8	0.86	1.01
Res Hmstd: Ex-Hi Val	113,100	122,600		8.4	1,180	1,476	296	25.1	1.04	1.20
Comm/Ind: Lo Val	150,000	199,400		32.9	3,985	6,098	2,113	53.0	2.66	3.06
Comm/Ind: Mid Val	300,000	398,900		33.0	9,216	13,518	4,302	46.7	3.07	3.39
Comm/Ind: Hi Val	1,000,000	1,329,600		33.0	33,626	48,136	14,509	43.1	3.36	3.62

<b>Meeker County</b>	<b>Cedar Mills city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,601	1,517	-84	-5.2	18	19	0	2.5	1.14	1.24
Res Non-Hm: exis	227	284	58	25.4	4	5	1	38.0	1.65	1.82
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	461	361	-100	-21.8	14	12	-2	-15.9	3.09	3.32
Com/Ind Hi: exis	48	43	-5	-9.6	2	2	0	-2.5	4.04	4.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11	11	0	-1.8	0	0	0	5.9	4.04	4.36
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	794	794	0	0.0	6	6	1	13.8	0.71	0.81
Ag Non-Hmstd	6	6	0	0.0	0	0	0	13.8	1.40	1.60
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,147</b>	<b>3,016</b>	<b>-131</b>	<b>-4.2</b>	<b>44</b>	<b>45</b>	<b>0</b>	<b>0.9</b>	<b>1.41</b>	<b>1.49</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	25	23	-2	-6.6	County	47.21	48.63	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	77.86	83.40	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.19	27.57	21.84	19.34	
(=) Taxable Tax Capacity	25	23	-2	-6.6	Special District	0.19	0.19	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.44	159.79	21.84	19.34	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,500	46,000	-5.2	515	530	15	3.0	1.06	1.15
Res Hmstd: Avg Val	72,800	69,000	-5.2	772	795	23	2.9	1.06	1.15
Res Hmstd: Hi Val	97,000	91,900	-5.3	1,174	1,183	10	0.8	1.21	1.29
Res Hmstd: Ex-Hi Val	145,500	137,900	-5.2	2,022	2,073	51	2.5	1.39	1.50
Comm/Ind: Lo Val	150,000	135,600	-9.6	4,629	4,501	-128	-2.8	3.09	3.32
Comm/Ind: Mid Val	300,000	271,100	-9.6	10,692	10,260	-431	-4.0	3.56	3.78
Comm/Ind: Hi Val	1,000,000	903,800	-9.6	38,984	37,853	-1,131	-2.9	3.9	4.19

<b>Meeker County</b>	<b>Cosmos city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,610	8,575	-36	-0.4	143	147	4	2.9	1.66	1.72
Res Non-Hm: exis	1,156	1,082	-74	-6.4	31	30	-1	-3.2	2.68	2.77
Apartments: exis	267	411	143	53.7	9	14	5	58.1	3.25	3.35
Low-inc Apts: ex	127	0	-127	-100.0	3	0	-3	-100.0	1.99	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,591	1,515	-75	-4.7	74	71	-2	-3.1	4.62	4.70
Com/Ind Hi: exis	739	708	-31	-4.2	45	44	-1	-2.6	6.09	6.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	413	437	24	5.8	25	27	2	7.5	6.09	6.19
Ag HGA: Exist	126	126	0	0.0	3	3	0	2.9	2.15	2.21
Ag Hmstd Land	940	236	-704	-74.9	15	4	-10	-72.2	1.55	1.71
Ag Non-Hmstd	1,162	1,986	825	71.0	28	50	21	75.6	2.43	2.49
Miscellaneous	157	149	-8	-4.8	6	6	0	-3.0	3.73	3.80
New construction	0	10	10	0.0	0	0	0	0.0	0.00	2.09
<b>Total</b>	<b>15,287</b>	<b>15,235</b>	<b>-52</b>	<b>-0.3</b>	<b>380</b>	<b>395</b>	<b>15</b>	<b>3.9</b>	<b>2.49</b>	<b>2.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	135	138	3	2.0	County	43.27	45.19	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	199.02	203.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.13	0.78	22.14	23.23
(=) Taxable Tax Capacity	135	138	3	2.0	Special District	0.19	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	242.61	249.20	22.14	23.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,300	32,200	-0.3	542	556	15	2.7	1.68	1.73
Res Hmstd: Avg Val	48,400	48,200	-0.4	812	833	21	2.6	1.68	1.73
Res Hmstd: Hi Val	64,500	64,200	-0.5	1,082	1,109	27	2.5	1.68	1.73
Res Hmstd: Ex-Hi Val	96,800	96,400	-0.4	1,871	1,914	44	2.3	1.93	1.99
Apartment	300,000	461,000	53.7	9,762	15,431	5,669	58.1	3.25	3.35
Comm/Ind: Lo Val	150,000	143,700	-4.2	6,932	6,753	-179	-2.6	4.62	4.7
Comm/Ind: Mid Val	300,000	287,500	-4.2	16,064	15,558	-507	-3.2	5.35	5.41
Comm/Ind: Hi Val	1,000,000	958,200	-4.2	58,681	57,062	-1,620	-2.8	5.87	5.96



<b>Meeker County</b>	<b>Darwin city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,562	12,699	136	1.1	126	134	7	5.6	1.01	1.05
Res Non-Hm: exis	2,135	2,163	28	1.3	27	29	2	5.9	1.28	1.34
Apartments: exis	69	69	0	0.0	1	1	0	4.8	1.49	1.56
Low-inc Apts: ex	118	118	0	0.0	1	1	0	4.6	0.91	0.96
Seasnl Rec: exis	34	34	0	0.0	0	0	0	4.8	1.17	1.23
Com/Ind: Lo: exi	1,362	1,313	-49	-3.6	34	34	-1	-1.5	2.52	2.58
Com/Ind Hi: exis	1,335	1,314	-22	-1.6	44	45	0	0.5	3.32	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	421	475	55	13.0	14	16	2	15.5	3.32	3.39
Ag HGA: Exist	1,034	781	-253	-24.5	10	7	-3	-26.4	0.95	0.93
Ag Hmstd Land	1,801	1,771	-30	-1.7	8	8	0	5.3	0.42	0.45
Ag Non-Hmstd	1,180	1,172	-8	-0.7	13	13	1	4.7	1.09	1.14
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	232	232	0.0	0	2	2	0.0	0.00	1.05
<b>Total</b>	<b>22,051</b>	<b>22,140</b>	<b>89</b>	<b>0.4</b>	<b>279</b>	<b>291</b>	<b>12</b>	<b>4.1</b>	<b>1.27</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	210	211	1	0.3	County	47.19	48.65	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	33.31	37.96	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.87	27.64	13.38	13.15
(=) Taxable Tax Capacity	210	211	1	0.3	Special District	0.19	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.55	114.43	13.38	13.15

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	82,800	83,700	1.1	686	728	42	6.1	0.83	0.87
Res Hmstd: Avg Val	124,100	125,400	1.0	1,230	1,303	73	5.9	0.99	1.04
Res Hmstd: Hi Val	165,500	167,300	1.1	1,775	1,881	105	5.9	1.07	1.12
Res Hmstd: Ex-Hi Val	248,200	250,900	1.1	2,864	3,033	169	5.9	1.15	1.21
Apartment	300,000	300,000	0.0	4,472	4,686	214	4.8	1.49	1.56
Comm/Ind: Lo Val	150,000	147,600	-1.6	3,784	3,804	19	0.5	2.52	2.58
Comm/Ind: Mid Val	300,000	295,200	-1.6	8,763	8,791	27	0.3	2.92	2.98
Comm/Ind: Hi Val	1,000,000	983,900	-1.6	31,999	32,152	154	0.5	3.2	3.27

<b>Meeker County</b>	<b>Dassel city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,687	43,787	101	0.2	547	577	30	5.5	1.25	1.32
Res Non-Hm: exis	10,698	10,425	-273	-2.6	177	181	4	2.2	1.66	1.74
Apartments: exis	2,376	2,370	-6	-0.3	46	48	2	4.7	1.94	2.04
Low-inc Apts: ex	309	309	0	0.0	4	4	0	5.0	1.19	1.25
Seasnl Rec: exis	85	262	177	208.6	1	4	3	232.4	1.52	1.64
Com/Ind: Lo: exi	7,597	7,498	-99	-1.3	228	231	3	1.3	3.00	3.08
Com/Ind Hi: exis	6,454	6,101	-353	-5.5	251	243	-8	-3.2	3.88	3.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,475	1,488	13	0.9	59	62	2	3.8	4.02	4.14
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	128	84	-44	-34.6	1	0	0	-37.2	0.47	0.45
Ag Non-Hmstd	1,065	1,105	40	3.7	15	17	1	8.8	1.44	1.51
Miscellaneous	234	220	-14	-6.1	5	5	0	-2.5	1.99	2.07
New construction	0	21	21	0.0	0	0	0	0.0	0.00	1.32
<b>Total</b>	<b>74,109</b>	<b>73,670</b>	<b>-439</b>	<b>-0.6</b>	<b>1,334</b>	<b>1,372</b>	<b>38</b>	<b>2.8</b>	<b>1.80</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	763	755	-8	-1.0	County	46.92	48.38	0.00	0.00
(-) TIF Tax Capacity	2	0	-2	-100.0	City/Town	81.71	87.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.88	15.21	14.48	15.25
(=) Taxable Tax Capacity	761	755	-6	-0.8	Special District	0.19	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.69	150.79	14.48	15.25

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,300	78,500	0.3	805	848	44	5.4	1.03	1.08
Res Hmstd: Avg Val	117,400	117,700	0.3	1,474	1,553	79	5.4	1.26	1.32
Res Hmstd: Hi Val	156,400	156,800	0.3	2,141	2,255	114	5.3	1.37	1.44
Res Hmstd: Ex-Hi Val	234,700	235,200	0.2	3,481	3,663	182	5.2	1.48	1.56
Apartment	300,000	299,200	-0.3	5,823	6,096	273	4.7	1.94	2.04
Comm/Ind: Lo Val	150,000	141,800	-5.5	4,592	4,457	-134	-2.9	3.06	3.14
Comm/Ind: Mid Val	300,000	283,600	-5.5	10,641	10,246	-395	-3.7	3.55	3.61
Comm/Ind: Hi Val	1,000,000	945,300	-5.5	38,874	37,643	-1,231	-3.2	3.89	3.98

<b>Meeker County</b>	<b>Grove City city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,203	12,014	-1,189	-9.0	171	164	-7	-4.2	1.30	1.36
Res Non-Hm: exis	2,687	2,278	-409	-15.2	52	48	-4	-8.4	1.95	2.11
Apartments: exis	306	306	0	0.0	7	7	0	6.0	2.25	2.38
Low-inc Apts: ex	511	433	-78	-15.2	7	6	-1	-10.1	1.38	1.47
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,880	1,820	-60	-3.2	64	64	0	0.4	3.42	3.54
Com/Ind Hi: exis	874	872	-2	-0.2	39	41	1	3.5	4.48	4.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	89	89	1	0.9	4	4	0	4.7	4.47	4.64
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	38	37	-1	-2.6	1	1	0	3.4	1.62	1.72
Ag Non-Hmstd	128	128	0	0.0	2	2	0	6.1	1.62	1.72
Miscellaneous	27	25	-2	-8.3	1	1	0	-2.8	2.25	2.38
New construction	0	24	24	0.0	0	0	0	0.0	0.00	1.95
<b>Total</b>	<b>19,744</b>	<b>18,028</b>	<b>-1,716</b>	<b>-8.7</b>	<b>348</b>	<b>339</b>	<b>-10</b>	<b>-2.7</b>	<b>1.76</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	173	160	-14	-7.9	County	45.55	46.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	112.40	122.03	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.09	3.13	22.14	23.23
(=) Taxable Tax Capacity	<u>173</u>	<u>160</u>	<u>-14</u>	<u>-7.9</u>	Special District	<u>0.19</u>	<u>0.19</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.23	172.18	22.14	23.23

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,500	46,900	-8.9	615	593	-22	-3.5	1.19	1.27
Res Hmstd: Avg Val	77,200	70,200	-9.1	932	888	-44	-4.7	1.21	1.27
Res Hmstd: Hi Val	102,900	93,600	-9.0	1,443	1,333	-110	-7.6	1.40	1.42
Res Hmstd: Ex-Hi Val	154,400	140,500	-9.0	2,468	2,322	-146	-5.9	1.6	1.65
Apartment	300,000	300,000	0.0	6,748	7,154	406	6.0	2.25	2.38
Comm/Ind: Lo Val	150,000	149,700	-0.2	5,124	5,305	182	3.5	3.42	3.54
Comm/Ind: Mid Val	300,000	299,400	-0.2	11,844	12,260	416	3.5	3.95	4.09
Comm/Ind: Hi Val	1,000,000	997,900	-0.2	43,208	44,725	1,517	3.5	4.32	4.48

<b>Meeker County</b>	<b>Litchfield city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	207,760	206,018	-1,742	-0.8	2,514	2,534	20	0.8	1.21	1.23
Res Non-Hm: exis	35,109	36,424	1,314	3.7	566	594	28	5.0	1.61	1.63
Apartments: exis	8,772	8,396	-376	-4.3	165	161	-4	-2.6	1.88	1.91
Low-inc Apts: ex	2,245	2,183	-62	-2.8	26	25	0	-1.1	1.15	1.17
Seasnl Rec: exis	217	229	12	5.3	4	4	0	6.6	1.62	1.64
Com/Ind: Lo: exi	25,155	24,557	-599	-2.4	748	731	-17	-2.3	2.97	2.98
Com/Ind Hi: exis	56,431	55,209	-1,222	-2.2	1,993	1,957	-36	-1.8	3.53	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,231	2,384	153	6.9	88	94	6	7.2	3.94	3.95
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	678	678	0	0.0	8	8	0	2.0	1.17	1.19
Ag Non-Hmstd	554	554	0	0.0	8	8	0	2.0	1.40	1.42
Miscellaneous	1,471	1,832	360	24.5	33	42	10	30.0	2.21	2.31
New construction	0	3,500	3,500	0.0	0	69	69	0.0	0.00	1.96
<b>Total</b>	<b>340,625</b>	<b>341,963</b>	<b>1,338</b>	<b>0.4</b>	<b>6,151</b>	<b>6,227</b>	<b>76</b>	<b>1.2</b>	<b>1.81</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,565	3,578	12	0.3	County	46.44	47.88	0.00	0.00
(-) TIF Tax Capacity	35	28	-6	-18.2	City/Town	64.57	66.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.51	28.22	13.38	13.15
(=) Taxable Tax Capacity	3,531	3,549	19	0.5	Special District	0.19	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.71	142.49	13.38	13.15

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,000	75,400	-0.8	739	744	5	0.7	0.97	0.99
Res Hmstd: Avg Val	113,900	112,900	-0.9	1,367	1,371	5	0.4	1.2	1.21
Res Hmstd: Hi Val	151,900	150,600	-0.9	1,996	2,007	10	0.5	1.31	1.33
Res Hmstd: Ex-Hi Val	227,900	226,000	-0.8	3,255	3,277	22	0.7	1.43	1.45
Apartment	300,000	287,100	-4.3	5,640	5,491	-149	-2.6	1.88	1.91
Comm/Ind: Lo Val	150,000	146,800	-2.1	4,485	4,401	-85	-1.9	2.99	3
Comm/Ind: Mid Val	300,000	293,500	-2.2	10,399	10,170	-230	-2.2	3.47	3.46
Comm/Ind: Hi Val	1,000,000	978,300	-2.2	37,997	37,242	-755	-2.0	3.8	3.81

<b>Meeker County</b>	<b>Watkins city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	22,569	20,880	-1,689	-7.5	397	356	-42	-10.5	1.76	1.70
Res Non-Hm: exis	3,581	3,175	-406	-11.3	93	81	-12	-13.2	2.60	2.55
Apartments: exis	968	1,534	565	58.4	29	45	16	53.6	3.02	2.93
Low-inc Apts: ex	1,535	790	-745	-48.5	28	14	-14	-49.9	1.84	1.79
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,962	3,841	-120	-3.0	172	161	-11	-6.4	4.35	4.20
Com/Ind Hi: exis	4,604	4,242	-362	-7.9	265	235	-30	-11.3	5.75	5.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,065	1,126	61	5.8	61	62	1	1.8	5.74	5.53
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	408	408	0	0.0	9	9	0	-4.9	2.26	2.15
Ag Non-Hmstd	78	78	0	0.0	2	2	0	-4.9	2.28	2.17
Miscellaneous	120	118	-2	-1.5	4	3	0	-4.4	3.02	2.93
New construction	0	1,273	1,273	0.0	0	34	34	0.0	0.00	2.65
<b>Total</b>	<b>38,889</b>	<b>37,465</b>	<b>-1,425</b>	<b>-3.7</b>	<b>1,061</b>	<b>1,001</b>	<b>-59</b>	<b>-5.6</b>	<b>2.73</b>	<b>2.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	399	388	-11	-2.7	County	46.78	48.25	0.00	0.00
(-) TIF Tax Capacity	26	0	-26	-100.0	City/Town	148.13	137.68	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.24	28.81	16.41	21.24
(=) Taxable Tax Capacity	373	388	15	4.0	Special District	2.21	2.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	228.35	217.26	16.41	21.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,600	54,200	-7.5	899	822	-77	-8.6	1.53	1.52
Res Hmstd: Avg Val	87,800	81,200	-7.5	1,479	1,286	-193	-13.0	1.68	1.58
Res Hmstd: Hi Val	117,100	108,300	-7.5	2,256	1,986	-271	-12.0	1.93	1.83
Res Hmstd: Ex-Hi Val	175,600	162,500	-7.5	3,809	3,384	-424	-11.1	2.17	2.08
Apartment	300,000	475,200	58.4	9,056	13,914	4,859	53.7	3.02	2.93
Comm/Ind: Lo Val	150,000	138,200	-7.9	6,526	5,805	-721	-11.0	4.35	4.20
Comm/Ind: Mid Val	300,000	276,400	-7.9	15,144	13,289	-1,855	-12.2	5.05	4.81
Comm/Ind: Hi Val	1,000,000	921,300	-7.9	55,364	48,949	-6,416	-11.6	5.54	5.31

<b>Meeker County</b>	<b>Kingston city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,660	5,703	43	0.8	53	54	1	1.4	0.93	0.94
Res Non-Hm: exis	975	847	-128	-13.2	13	11	-2	-11.8	1.32	1.34
Apartments: exis	83	83	0	0.0	1	1	0	1.2	1.50	1.52
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	93	123	30	32.1	2	3	1	31.6	2.54	2.53
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	55	56	1	1.6	2	2	0	1.2	3.34	3.33
Ag HGA: Exist	80	78	-2	-2.7	1	1	0	-3.4	0.82	0.81
Ag Hmstd Land	478	477	-1	-0.1	3	3	0	-3.0	0.54	0.53
Ag Non-Hmstd	267	266	-1	-0.3	3	3	0	1.2	1.10	1.11
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	31	31	0.0	0	0	0	0.0	0.00	0.94
<b>Total</b>	<b>7,690</b>	<b>7,663</b>	<b>-27</b>	<b>-0.3</b>	<b>77</b>	<b>78</b>	<b>0</b>	<b>0.3</b>	<b>1.01</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	62	61	-1	-1.1	County	47.20	48.64	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.37	34.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.89	27.66	13.38	13.15
(=) Taxable Tax Capacity	<u>62</u>	<u>61</u>	<u>-1</u>	<u>-1.1</u>	Special District	<u>0.19</u>	<u>0.19</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.64	111.24	13.38	13.15

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,100	69,600	0.7	547	556	9	1.7	0.79	0.8
Res Hmstd: Avg Val	103,600	104,400	0.8	968	989	21	2.1	0.93	0.95
Res Hmstd: Hi Val	138,100	139,200	0.8	1,427	1,457	30	2.1	1.03	1.05
Res Hmstd: Ex-Hi Val	207,300	208,900	0.8	2,346	2,393	47	2.0	1.13	1.15
Apartment	300,000	300,000	0.0	4,513	4,566	53	1.2	1.50	1.52

<b>Meeker County</b>	<b>Eden Valley city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,736	13,629	-108	-0.8	213	219	6	2.6	1.55	1.61
Res Non-Hm: exis	1,810	1,897	87	4.8	41	44	3	7.1	2.25	2.30
Apartments: exis	884	881	-3	-0.3	23	23	0	2.0	2.60	2.66
Low-inc Apts: ex	216	216	0	0.0	3	4	0	2.7	1.58	1.63
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,410	4,291	-118	-2.7	170	166	-3	-1.9	3.85	3.88
Com/Ind Hi: exis	3,053	3,039	-14	-0.5	155	155	0	0.0	5.08	5.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	645	820	176	27.2	32	42	10	30.4	4.98	5.10
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	326	327	1	0.2	4	3	-1	-28.2	1.37	0.98
Ag Non-Hmstd	414	409	-5	-1.2	8	8	0	-0.7	1.95	1.96
Miscellaneous	57	59	2	3.9	2	2	0	5.5	3.41	3.46
New construction	0	32	32	0.0	0	1	1	0.0	0.00	3.60
<b>Total</b>	<b>25,550</b>	<b>25,600</b>	<b>50</b>	<b>0.2</b>	<b>652</b>	<b>667</b>	<b>15</b>	<b>2.4</b>	<b>2.55</b>	<b>2.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	277	279	1	0.5	County	47.01	48.48	0.00	0.00
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	115.27	117.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.59	29.14	16.41	21.24
(=) Taxable Tax Capacity	271	273	1	0.5	Special District	1.05	1.03	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	194.92	195.83	16.41	21.24

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,000	57,500	-0.9	773	798	24	3.1	1.33	1.39
Res Hmstd: Avg Val	86,900	86,200	-0.8	1,263	1,294	31	2.4	1.45	1.50
Res Hmstd: Hi Val	115,900	115,000	-0.8	1,927	1,970	43	2.2	1.66	1.71
Res Hmstd: Ex-Hi Val	173,900	172,500	-0.8	3,254	3,319	65	2.0	1.87	1.92
Apartment	300,000	299,100	-0.3	7,802	7,957	155	2.0	2.60	2.66
Comm/Ind: Lo Val	150,000	149,300	-0.5	5,773	5,791	18	0.3	3.85	3.88
Comm/Ind: Mid Val	300,000	298,600	-0.5	13,389	13,398	9	0.1	4.46	4.49
Comm/Ind: Hi Val	1,000,000	995,400	-0.5	48,929	48,941	12	0.0	4.89	4.92

<b>Mille Lacs County</b>	<b>Bock city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,983	2,386	404	20.4	24	30	6	27.1	1.20	1.27
Res Non-Hm: exis	1,451	1,120	-330	-22.8	28	22	-6	-22.5	1.96	1.96
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	756	760	4	0.6	27	27	0	0.0	3.53	3.51
Com/Ind Hi: exis	14	0	-14	-100.0	1	0	-1	-100.0	4.65	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	37	37	-1	-1.6	2	2	0	-2.0	4.65	4.63
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	22	22	0	0.0	0	0	0	1.1	0.87	0.88
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	23	23	0.0	0	0	0	0.0	0.00	1.27
<b>Total</b>	<b>4,263</b>	<b>4,349</b>	<b>86</b>	<b>2.0</b>	<b>82</b>	<b>81</b>	<b>0</b>	<b>-0.4</b>	<b>1.91</b>	<b>1.87</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	40	40	0	-0.4	County	82.49	74.80	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	58.36	66.18	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.57	35.34	14.46	12.95	
(=) Taxable Tax Capacity	40	40	0	-0.4	Special District	0.23	0.24	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	174.66	176.55	14.46	12.95	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,500	56,000	20.4	555	666	111	20.1	1.19	1.19
Res Hmstd: Avg Val	69,700	83,900	20.4	831	1,066	235	28.2	1.19	1.27
Res Hmstd: Hi Val	92,900	111,800	20.3	1,253	1,639	386	30.8	1.35	1.47
Res Hmstd: Ex-Hi Val	139,400	167,800	20.4	2,205	2,789	584	26.5	1.58	1.66
Comm/Ind: Lo Val	150,000	0	#####	5,288	0	-5,288	#####	3.53	#####
Comm/Ind: Mid Val	300,000	0	#####	12,267	0	-12,267	#####	4.09	#####
Comm/Ind: Hi Val	1,000,000	0	#####	44,833	0	-44,833	#####	4.48	#####



**Mille Lacs County**

**Foreston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,383	16,027	645	4.2	217	218	1	0.5	1.41	1.36
Res Non-Hm: exis	3,918	3,783	-134	-3.4	74	69	-6	-8.0	1.90	1.81
Apartments: exis	536	536	0	0.0	12	12	-1	-4.6	2.27	2.16
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,197	1,184	-12	-1.0	41	39	-2	-5.5	3.45	3.30
Com/Ind Hi: exis	1,246	1,190	-55	-4.4	57	52	-5	-8.7	4.55	4.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	431	427	-3	-0.7	20	19	-1	-5.1	4.55	4.35
Ag HGA: Exist	442	581	139	31.3	6	7	2	30.5	1.28	1.28
Ag Hmstd Land	666	720	53	8.0	4	4	0	0.8	0.59	0.55
Ag Non-Hmstd	196	196	0	0.0	3	3	0	-4.2	1.70	1.63
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	33	33	0.0	0	1	1	0.0	0.00	1.96
<b>Total</b>	<b>24,013</b>	<b>24,678</b>	<b>664</b>	<b>2.8</b>	<b>434</b>	<b>422</b>	<b>-11</b>	<b>-2.6</b>	<b>1.81</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	222	227	6	2.5	County	82.50	74.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	53.38	52.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.57	35.34	14.46	12.95
(=) Taxable Tax Capacity	222	227	6	2.5	Special District	0.23	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.68	162.52	14.46	12.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,200	74,200	4.2	828	820	-8	-1.0	1.16	1.10
Res Hmstd: Avg Val	106,700	111,200	4.2	1,496	1,509	13	0.9	1.40	1.36
Res Hmstd: Hi Val	142,200	148,200	4.2	2,204	2,212	8	0.4	1.55	1.49
Res Hmstd: Ex-Hi Val	213,400	222,300	4.2	3,624	3,621	-3	-0.1	1.7	1.63
Apartment	300,000	300,000	0.0	6,797	6,483	-314	-4.6	2.27	2.16
Comm/Ind: Lo Val	150,000	143,400	-4.4	5,176	4,727	-449	-8.7	3.45	3.3
Comm/Ind: Mid Val	300,000	286,700	-4.4	12,005	10,893	-1,112	-9.3	4.00	3.8
Comm/Ind: Hi Val	1,000,000	955,700	-4.4	43,875	40,007	-3,868	-8.8	4.39	4.19

Mille Lacs County

Isle city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	36,099	32,523	-3,575	-9.9	585	507	-78	-13.3	1.62	1.56
Res Non-Hm: exis	7,773	9,690	1,917	24.7	155	186	31	20.0	2.00	1.92
Apartments: exis	1,112	1,104	-7	-0.6	26	25	-1	-3.0	2.33	2.28
Low-inc Apts: ex	1,095	1,095	0	0.0	16	15	0	-2.4	1.42	1.39
Seasnl Rec: exis	22,043	20,811	-1,232	-5.6	400	368	-31	-7.8	1.81	1.77
Com/Ind: Lo: exi	5,102	4,979	-123	-2.4	180	171	-9	-5.1	3.53	3.43
Com/Ind Hi: exis	2,035	1,872	-163	-8.0	94	85	-10	-10.5	4.64	4.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	880	875	-5	-0.6	41	40	-1	-3.3	4.64	4.52
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	30	67	38	126.2	0	1	0	121.5	0.87	0.85
Ag Non-Hmstd	460	422	-38	-8.2	8	7	-1	-10.1	1.73	1.69
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	599	599	0.0	0	19	19	0.0	0.00	3.14
<b>Total</b>	<b>76,627</b>	<b>74,039</b>	<b>-2,589</b>	<b>-3.4</b>	<b>1,505</b>	<b>1,424</b>	<b>-81</b>	<b>-5.4</b>	<b>1.96</b>	<b>1.92</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	761	737	-24	-3.2	County	82.49	74.88	0.00	0.00	
(-) TIF Tax Capacity	26	25	0	-1.4	City/Town	72.53	75.03	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.81	19.33	16.82	15.80	
(=) Taxable Tax Capacity	735	711	-24	-3.2	Special District	0.23	0.24	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>173.06</b>	<b>169.48</b>	<b>16.82</b>	<b>15.80</b>	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,000	91,000	-9.9	1,431	1,194	-237	-16.6	1.42	1.31	
Res Hmstd: Avg Val	151,400	136,400	-9.9	2,466	2,104	-362	-14.7	1.63	1.54	
Res Hmstd: Hi Val	201,900	181,900	-9.9	3,504	3,017	-487	-13.9	1.74	1.66	
Res Hmstd: Ex-Hi Val	302,900	272,900	-9.9	5,579	4,841	-737	-13.2	1.84	1.77	
Apartment	300,000	298,100	-0.6	6,994	6,786	-208	-3.0	2.33	2.28	
Seas Rec: Lo Val	75,000	70,800	-5.6	1,362	1,259	-103	-7.6	1.82	1.78	
Seas Rec: Hi Val	200,000	188,800	-5.6	3,792	3,499	-293	-7.7	1.9	1.85	
Comm/Ind: Lo Val	150,000	138,000	-8.0	5,288	4,732	-555	-10.5	3.53	3.43	
Comm/Ind: Mid Val	300,000	276,000	-8.0	12,254	10,838	-1,415	-11.5	4.08	3.93	
Comm/Ind: Hi Val	1,000,000	920,000	-8.0	44,762	39,944	-4,818	-10.8	4.48	4.34	

<b>Mille Lacs County</b>	<b>Milaca city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	64,675	68,138	3,463	5.4	982	1,030	47	4.8	1.52	1.51
Res Non-Hm: exis	17,492	18,111	619	3.5	367	370	3	0.9	2.10	2.04
Apartments: exis	7,942	8,021	79	1.0	201	198	-3	-1.3	2.53	2.47
Low-inc Apts: ex	5,141	5,085	-56	-1.1	79	76	-3	-3.4	1.54	1.50
Seasnl Rec: exis	20	20	0	0.0	1	1	0	-2.3	2.53	2.47
Com/Ind: Lo: exi	12,459	12,052	-406	-3.3	469	442	-27	-5.8	3.77	3.67
Com/Ind Hi: exis	9,784	8,876	-908	-9.3	487	430	-56	-11.6	4.97	4.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,299	4,297	-3	-0.1	211	205	-5	-2.4	4.90	4.78
Ag HGA: Exist	278	295	17	6.0	5	5	0	5.1	1.71	1.70
Ag Hmstd Land	556	556	0	0.0	4	4	0	-2.1	0.79	0.77
Ag Non-Hmstd	425	425	0	0.0	8	8	0	-1.8	1.91	1.87
Miscellaneous	948	919	-29	-3.0	26	25	-1	-5.5	2.79	2.72
New construction	0	605	605	0.0	0	14	14	0.0	0.00	2.35
<b>Total</b>	124,018	127,401	3,382	2.7	2,840	2,809	-30	-1.1	2.29	2.20

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,274	1,299	25	2.0	County	82.49	74.89	0.00	0.00	
(-) TIF Tax Capacity	49	49	-1	-1.0	City/Town	74.41	76.85	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.57	35.34	14.46	12.95	
(=) Taxable Tax Capacity	1,225	1,250	26	2.1	Special District	0.23	0.24	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	190.70	187.32	14.46	12.95	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,000	70,600	5.4	863	885	21	2.5	1.29	1.25
Res Hmstd: Avg Val	100,400	105,800	5.4	1,522	1,600	78	5.1	1.52	1.51
Res Hmstd: Hi Val	133,900	141,100	5.4	2,267	2,366	99	4.4	1.69	1.68
Res Hmstd: Ex-Hi Val	200,900	211,700	5.4	3,756	3,899	143	3.8	1.87	1.84
Apartment	300,000	303,000	1.0	7,585	7,487	-98	-1.3	2.53	2.47
Comm/Ind: Lo Val	150,000	136,100	-9.3	5,649	4,992	-657	-11.6	3.77	3.67
Comm/Ind: Mid Val	300,000	272,200	-9.3	13,109	11,426	-1,682	-12.8	4.37	4.2
Comm/Ind: Hi Val	1,000,000	907,200	-9.3	47,921	42,210	-5,711	-11.9	4.79	4.65

Mille Lacs County

Onamia city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,619	12,252	1,633	15.4	140	153	13	9.3	1.32	1.25
Res Non-Hm: exis	4,626	5,934	1,308	28.3	94	112	18	19.2	2.04	1.89
Apartments: exis	1,343	1,419	76	5.7	32	32	0	-0.8	2.42	2.27
Low-inc Apts: ex	2,245	2,172	-73	-3.3	33	30	-3	-10.3	1.48	1.37
Seasnl Rec: exis	142	165	23	16.1	3	3	0	15.2	1.88	1.86
Com/Ind: Lo: exi	3,980	4,102	122	3.1	144	141	-3	-2.2	3.62	3.44
Com/Ind Hi: exis	6,628	6,809	181	2.7	316	310	-5	-1.7	4.76	4.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,694	1,695	1	0.1	81	77	-3	-4.3	4.76	4.55
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	68	68	0	0.0	1	1	0	-1.2	1.78	1.76
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	1.36
<b>Total</b>	<b>31,345</b>	<b>34,624</b>	<b>3,278</b>	<b>10.5</b>	<b>845</b>	<b>861</b>	<b>16</b>	<b>1.9</b>	<b>2.69</b>	<b>2.49</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	377	412	34	9.1	County	82.00	74.43	0.00	0.00
(-) TIF Tax Capacity	32	32	1	2.4	City/Town	82.39	79.03	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.16	21.87	19.37	7.30
(=) Taxable Tax Capacity	346	380	34	9.7	Special District	0.23	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	177.78	175.57	19.37	7.30

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	45,000	51,900	15.3	567	585	17	3.1	1.26	1.13	
Res Hmstd: Avg Val	67,400	77,800	15.4	850	892	42	5.0	1.26	1.15	
Res Hmstd: Hi Val	89,900	103,700	15.4	1,254	1,406	152	12.1	1.4	1.36	
Res Hmstd: Ex-Hi Val	134,800	155,500	15.4	2,211	2,436	224	10.1	1.64	1.57	
Apartment	300,000	317,000	5.7	7,248	7,188	-59	-0.8	2.42	2.27	
Comm/Ind: Lo Val	150,000	154,100	2.7	5,432	5,340	-92	-1.7	3.62	3.47	
Comm/Ind: Mid Val	300,000	308,200	2.7	12,578	12,361	-217	-1.7	4.19	4.01	
Comm/Ind: Hi Val	1,000,000	1,027,400	2.7	45,925	45,130	-795	-1.7	4.59	4.39	

<b>Mille Lacs County</b>	<b>Pease city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,898	4,360	462	11.9	49	54	5	9.3	1.26	1.23
Res Non-Hm: exis	2,333	2,319	-14	-0.6	41	39	-2	-4.2	1.75	1.69
Apartments: exis	134	134	0	0.0	3	3	0	-3.6	2.13	2.05
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,134	1,092	-42	-3.7	37	35	-3	-7.2	3.28	3.16
Com/Ind Hi: exis	236	194	-42	-17.7	10	8	-2	-20.7	4.33	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	259	259	0	0.0	11	11	0	-3.6	4.33	4.17
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	154	147	-7	-4.8	1	1	0	-9.9	0.59	0.56
Ag Non-Hmstd	344	320	-24	-7.0	5	5	-1	-9.8	1.59	1.54
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	87	87	0.0	0	1	1	0.0	0.00	1.66
<b>Total</b>	<b>8,491</b>	<b>8,911</b>	<b>420</b>	<b>4.9</b>	<b>158</b>	<b>156</b>	<b>-2</b>	<b>-1.0</b>	<b>1.86</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	84	87	3	3.4	County	82.48	74.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.27	43.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.57	35.34	14.46	12.95
(=) Taxable Tax Capacity	84	87	3	3.4	Special District	0.23	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.56	153.66	14.46	12.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,300	61,900	11.9	606	651	45	7.4	1.1	1.05
Res Hmstd: Avg Val	82,900	92,700	11.8	962	1,100	138	14.4	1.16	1.19
Res Hmstd: Hi Val	110,500	123,600	11.9	1,479	1,658	179	12.1	1.34	1.34
Res Hmstd: Ex-Hi Val	165,900	185,600	11.9	2,517	2,777	260	10.3	1.52	1.5
Apartment	300,000	300,000	0.0	6,380	6,151	-229	-3.6	2.13	2.05
Comm/Ind: Lo Val	150,000	123,400	-17.7	4,926	3,904	-1,022	-20.8	3.28	3.16
Comm/Ind: Mid Val	300,000	246,800	-17.7	11,421	8,786	-2,635	-23.1	3.81	3.56
Comm/Ind: Hi Val	1,000,000	822,600	-17.7	41,733	32,824	-8,910	-21.3	4.17	3.99

**Mille Lacs County**

**Wahkon city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,819	13,391	-1,428	-9.6	228	198	-31	-13.5	1.54	1.48
Res Non-Hm: exis	2,072	2,699	627	30.2	38	48	10	25.6	1.85	1.78
Apartments: exis	357	357	0	0.0	8	8	0	-2.9	2.19	2.12
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	20,363	18,749	-1,613	-7.9	362	324	-38	-10.5	1.78	1.73
Com/Ind: Lo: exi	1,872	1,603	-269	-14.4	63	52	-11	-17.1	3.35	3.25
Com/Ind Hi: exis	518	328	-190	-36.7	23	14	-9	-38.6	4.41	4.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	287	285	-2	-0.8	13	12	0	-3.9	4.41	4.28
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	92	97	4	4.5	1	1	0	1.8	0.81	0.79
Ag Non-Hmstd	221	221	0	0.2	4	3	0	-2.5	1.62	1.57
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	322	322	0.0	0	6	6	0.0	0.00	1.86
<b>Total</b>	<b>40,600</b>	<b>38,052</b>	<b>-2,548</b>	<b>-6.3</b>	<b>740</b>	<b>666</b>	<b>-73</b>	<b>-9.9</b>	<b>1.82</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	403	375	-28	-7.0	County	82.50	74.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	60.99	62.83	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.81	19.33	16.82	15.81
(=) Taxable Tax Capacity	403	375	-28	-7.0	Special District	0.23	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.53	157.28	16.82	15.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	111,100	100,400	-9.6	1,541	1,294	-247	-16.0	1.39	1.29
Res Hmstd: Avg Val	166,600	150,600	-9.6	2,612	2,234	-378	-14.5	1.57	1.48
Res Hmstd: Hi Val	222,100	200,700	-9.6	3,682	3,172	-510	-13.9	1.66	1.58
Res Hmstd: Ex-Hi Val	333,300	301,200	-9.6	5,827	5,054	-773	-13.3	1.75	1.68
Apartment	300,000	300,000	0.0	6,562	6,372	-190	-2.9	2.19	2.12
Seas Rec: Lo Val	75,000	69,100	-7.9	1,276	1,145	-131	-10.3	1.70	1.66
Seas Rec: Hi Val	200,000	184,200	-7.9	3,561	3,187	-375	-10.5	1.78	1.73
Comm/Ind: Lo Val	150,000	95,000	-36.7	5,028	3,084	-1,944	-38.7	3.35	3.25
Comm/Ind: Mid Val	300,000	190,000	-36.7	11,648	6,579	-5,069	-43.5	3.88	3.46
Comm/Ind: Hi Val	1,000,000	633,400	-36.7	42,542	25,537	-17,005	-40.0	4.25	4.03

**Mille Lacs County**

**Princeton city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	124,330	127,212	2,881	2.3	1,923	1,945	23	1.2	1.55	1.53
Res Non-Hm: exis	33,929	32,222	-1,707	-5.0	713	666	-47	-6.6	2.10	2.07
Apartments: exis	9,975	9,972	-3	0.0	247	243	-4	-1.5	2.47	2.44
Low-inc Apts: ex	5,494	5,490	-5	-0.1	83	81	-1	-1.6	1.50	1.48
Seasnl Rec: exis	201	201	0	0.0	5	5	0	-1.5	2.47	2.44
Com/Ind: Lo: exi	16,243	15,863	-380	-2.3	602	576	-26	-4.4	3.71	3.63
Com/Ind Hi: exis	15,457	14,898	-558	-3.6	757	715	-42	-5.6	4.90	4.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,493	1,499	7	0.4	73	72	-1	-1.6	4.90	4.80
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	152	152	0	0.0	1	1	0	-1.5	0.94	0.92
Ag Non-Hmstd	1,014	1,014	0	0.0	19	19	0	-1.5	1.88	1.85
Miscellaneous	822	817	-5	-0.6	22	21	0	-2.2	2.64	2.60
New construction	0	1,473	1,473	0.0	0	38	38	0.0	0.00	2.58
<b>Total</b>	<b>209,110</b>	<b>210,814</b>	<b>1,704</b>	<b>0.8</b>	<b>4,444</b>	<b>4,382</b>	<b>-62</b>	<b>-1.4</b>	<b>2.13</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,070	2,078	8	0.4	County	81.35	73.73	0.00	0.00
(-) TIF Tax Capacity	112	111	-1	-0.9	City/Town	74.23	76.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.97	34.98	12.76	12.50
(=) Taxable Tax Capacity	1,958	1,967	9	0.4	Special District	0.23	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	187.78	185.00	12.76	12.50

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,000	77,800	2.4	953	977	24	2.5	1.25	1.26
Res Hmstd: Avg Val	114,000	116,600	2.3	1,780	1,808	28	1.6	1.56	1.55
Res Hmstd: Hi Val	152,000	155,500	2.3	2,606	2,641	35	1.4	1.71	1.7
Res Hmstd: Ex-Hi Val	228,000	233,300	2.3	4,258	4,307	49	1.1	1.87	1.85
Apartment	300,000	299,900	0.0	7,425	7,310	-115	-1.5	2.47	2.44
Comm/Ind: Lo Val	150,000	144,600	-3.6	5,558	5,247	-311	-5.6	3.71	3.63
Comm/Ind: Mid Val	300,000	289,200	-3.6	12,905	12,120	-784	-6.1	4.30	4.19
Comm/Ind: Hi Val	1,000,000	963,900	-3.6	47,189	44,485	-2,705	-5.7	4.72	4.62

Morrison County

Bowlus city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,775	8,680	905	11.6	84	105	21	24.9	1.08	1.21
Res Non-Hm: exis	747	800	53	7.1	11	13	2	18.8	1.50	1.67
Apartments: exis	406	408	2	0.6	7	8	1	11.4	1.78	1.97
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	871	877	6	0.7	25	27	2	7.4	2.86	3.05
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	6.6	3.75	4.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	234	243	9	4.0	9	10	1	10.9	3.75	4.00
Ag HGA: Exist	497	546	50	10.0	5	7	1	26.1	1.08	1.24
Ag Hmstd Land	1,586	1,619	33	2.1	8	9	1	16.2	0.49	0.56
Ag Non-Hmstd	66	66	0	0.0	1	1	0	10.4	1.27	1.40
Miscellaneous	73	74	1	1.9	2	2	0	11.0	2.42	2.64
New construction	0	15	15	0.0	0	0	0	0.0	0.00	1.21
<b>Total</b>	<b>12,255</b>	<b>13,329</b>	<b>1,074</b>	<b>8.8</b>	<b>152</b>	<b>182</b>	<b>30</b>	<b>19.6</b>	<b>1.24</b>	<b>1.37</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98	107	9	9.1	County	59.62	59.36	0.00	0.00
(-) TIF Tax Capacity	5	5	0	0.6	City/Town	35.60	35.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.32	44.68	19.60	22.12
(=) Taxable Tax Capacity	93	102	9	9.6	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.04	140.30	19.60	22.12

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	57,000	63,600	11.6	546	676	130	23.8	0.96	1.06
Res Hmstd: Avg Val	85,400	95,300	11.6	877	1,146	269	30.7	1.03	1.20
Res Hmstd: Hi Val	113,900	127,200	11.7	1,327	1,704	377	28.4	1.17	1.34
Res Hmstd: Ex-Hi Val	170,800	190,700	11.7	2,227	2,816	589	26.4	1.30	1.48
Apartment	300,000	301,800	0.6	5,352	5,960	608	11.4	1.78	1.97
Comm/Ind: Lo Val	150,000	150,000	0.0	4,294	4,582	288	6.7	2.86	3.05
Comm/Ind: Mid Val	300,000	300,000	0.0	9,921	10,580	659	6.6	3.31	3.53
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,181	38,573	2,392	6.6	3.62	3.86



Morrison County

Buckman city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,803	11,526	723	6.7	99	112	13	13.1	0.92	0.98
Res Non-Hm: exis	1,821	1,447	-374	-20.5	22	18	-4	-16.6	1.21	1.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,181	1,200	19	1.6	28	29	1	3.5	2.41	2.46
Com/Ind Hi: exis	925	897	-28	-3.0	29	29	0	-1.1	3.17	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	615	651	37	6.0	20	21	2	8.1	3.17	3.24
Ag HGA: Exist	357	369	11	3.2	4	4	0	8.0	1.02	1.07
Ag Hmstd Land	915	983	68	7.4	4	5	1	16.9	0.42	0.46
Ag Non-Hmstd	104	113	9	8.6	1	1	0	14.8	1.02	1.07
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	188	188	0.0	0	2	2	0.0	0.00	1.10
<b>Total</b>	16,721	17,374	653	3.9	207	222	15	7.1	1.24	1.28

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	161	168	7	4.0	County	59.62	59.35	0.00	0.00
(-) TIF Tax Capacity	0	5	5	0.0	City/Town	22.01	28.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.53	18.66	12.66	11.64
(=) Taxable Tax Capacity	161	162	1	0.6	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.66	107.48	12.66	11.64

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	80,700	86,100	6.7	618	709	91	14.7	0.77	0.82	
Res Hmstd: Avg Val	121,000	129,100	6.7	1,115	1,263	147	13.2	0.92	0.98	
Res Hmstd: Hi Val	161,200	172,000	6.7	1,612	1,815	203	12.6	1	1.06	
Res Hmstd: Ex-Hi Val	241,900	258,100	6.7	2,608	2,924	316	12.1	1.08	1.13	
Comm/Ind: Lo Val	150,000	145,400	-3.1	3,619	3,573	-45	-1.3	2.41	2.46	
Comm/Ind: Mid Val	300,000	290,900	-3.0	8,380	8,249	-131	-1.6	2.79	2.84	
Comm/Ind: Hi Val	1,000,000	969,600	-3.0	30,601	30,225	-375	-1.2	3.06	3.12	

Morrison County

Elmdale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,124	2,154	30	1.4	24	25	1	2.2	1.14	1.15
Res Non-Hm: exis	512	627	114	22.3	8	9	2	19.8	1.51	1.48
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	287	289	2	0.7	8	8	0	-2.4	2.92	2.83
Com/Ind Hi: exis	25	28	3	13.3	1	1	0	9.4	3.83	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183	453	270	147.3	7	17	10	138.9	3.83	3.70
Ag HGA: Exist	1,527	1,614	87	5.7	17	18	1	6.4	1.09	1.09
Ag Hmstd Land	4,795	5,200	405	8.4	24	25	1	4.3	0.51	0.49
Ag Non-Hmstd	222	260	37	16.7	3	3	0	11.6	1.30	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>9,676</b>	<b>10,624</b>	<b>948</b>	<b>9.8</b>	<b>92</b>	<b>106</b>	<b>14</b>	<b>15.3</b>	<b>0.95</b>	<b>1.00</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	65	76	11	16.1	County	59.62	59.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.68	22.12	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	44.03	42.19	21.49	24.03
(=) Taxable Tax Capacity	65	76	11	16.1	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.83	124.19	21.49	24.03

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	61,600	62,500		1.5	612	616	4	0.6	0.99	0.99
Res Hmstd: Avg Val	92,300	93,600		1.4	1,021	1,029	8	0.8	1.11	1.1
Res Hmstd: Hi Val	123,100	124,800		1.4	1,523	1,527	4	0.2	1.24	1.22
Res Hmstd: Ex-Hi Val	184,700	187,300		1.4	2,527	2,523	-4	-0.2	1.37	1.35
Comm/Ind: Lo Val	150,000	169,900		13.3	4,385	4,984	599	13.7	2.92	2.93
Comm/Ind: Mid Val	300,000	339,800		13.3	10,124	11,263	1,139	11.3	3.37	3.31
Comm/Ind: Hi Val	1,000,000	1,132,500		13.3	36,907	40,562	3,655	9.9	3.69	3.58

Morrison County

Flensburg city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,741	4,166	425	11.4	39	44	5	12.9	1.05	1.06
Res Non-Hm: exis	518	488	-30	-5.7	8	8	0	-4.0	1.52	1.55
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	72	72	0	0.0	1	1	0	3.6	1.49	1.55
Com/Ind: Lo: exi	176	153	-24	-13.4	5	4	-1	-13.0	2.90	2.91
Com/Ind Hi: exis	3	31	28	840.8	0	1	1	847.4	3.80	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196	209	14	7.1	7	8	1	7.7	3.74	3.77
Ag HGA: Exist	2,815	2,684	-131	-4.6	29	29	0	-1.1	1.03	1.06
Ag Hmstd Land	8,455	8,789	334	4.0	43	47	4	9.2	0.51	0.54
Ag Non-Hmstd	598	618	20	3.4	8	9	1	7.2	1.34	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	142	142	0.0	0	3	3	0.0	0.00	2.45
<b>Total</b>	<b>16,573</b>	<b>17,352</b>	<b>779</b>	<b>4.7</b>	<b>141</b>	<b>154</b>	<b>13</b>	<b>9.6</b>	<b>0.85</b>	<b>0.89</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	104	111	6	6.2	County	59.62	59.37		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	55.67	60.54		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.26	15.23		18.19	16.26
(=) Taxable Tax Capacity	104	111	6	6.2	Special District	0.50	0.52		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>131.05</b>	<b>135.66</b>		<b>18.19</b>	<b>16.26</b>

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	47,100	52,500	11.5	456	513	57	12.4	0.97	0.98
Res Hmstd: Avg Val	70,600	78,600	11.3	684	785	101	14.8	0.97	1
Res Hmstd: Hi Val	94,100	104,800	11.4	1,027	1,215	188	18.3	1.09	1.16
Res Hmstd: Ex-Hi Val	141,200	157,200	11.3	1,786	2,075	289	16.2	1.26	1.32
Comm/Ind: Lo Val	150,000	1,411,200	840.8	4,363	52,916	48,554	#####	2.91	3.75
Comm/Ind: Mid Val	300,000	2,822,300	840.8	10,089	107,211	97,122	962.7	3.36	3.8
Comm/Ind: Hi Val	1,000,000	9,407,800	840.8	36,811	360,600	323,789	879.6	3.68	3.83

Morrison County

Genola city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,027	2,235	208	10.3	16	17	1	7.5	0.79	0.77
Res Non-Hm: exis	562	377	-186	-33.0	6	4	-2	-33.5	1.12	1.11
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,057	2,055	-1	-0.1	48	46	-1	-2.7	2.31	2.25
Com/Ind Hi: exis	1,366	1,452	86	6.3	41	43	1	3.5	3.04	2.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185	188	3	1.8	6	6	0	-0.8	3.04	2.96
Ag HGA: Exist	99	99	0	0.0	1	1	0	-2.5	0.80	0.78
Ag Hmstd Land	116	116	0	0.0	0	0	0	-1.8	0.38	0.37
Ag Non-Hmstd	138	138	0	0.0	1	1	0	-1.4	0.95	0.94
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,549</b>	<b>6,660</b>	<b>111</b>	<b>1.7</b>	<b>119</b>	<b>119</b>	<b>-1</b>	<b>-0.7</b>	<b>1.82</b>	<b>1.78</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	85	86	1	1.6	County	59.60	59.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	15.23	14.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.53	18.66	12.66	11.64
(=) Taxable Tax Capacity	85	86	1	1.6	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.86	93.52	12.66	11.64

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	63,200	69,700	10.3	440	472	33	7.4	0.7	0.68
Res Hmstd: Avg Val	94,700	104,400	10.2	746	838	92	12.3	0.79	0.80
Res Hmstd: Hi Val	126,200	139,200	10.3	1,111	1,233	121	10.9	0.88	0.89
Res Hmstd: Ex-Hi Val	189,400	208,900	10.3	1,845	2,024	180	9.7	0.97	0.97
Comm/Ind: Lo Val	150,000	159,500	6.3	3,466	3,653	188	5.4	2.31	2.29
Comm/Ind: Mid Val	300,000	318,900	6.3	8,023	8,370	347	4.3	2.67	2.62
Comm/Ind: Hi Val	1,000,000	1,063,000	6.3	29,292	30,386	1,094	3.7	2.93	2.86

Morrison County

Harding city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,849	2,792	-57	-2.0	25	24	-1	-4.2	0.89	0.87
Res Non-Hm: exis	500	546	46	9.3	6	6	0	6.5	1.16	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	607	628	21	3.5	15	15	0	1.0	2.42	2.36
Com/Ind Hi: exis	50	47	-4	-7.4	2	1	0	-9.5	3.18	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	25	24	-1	-4.0	1	1	0	-6.3	3.18	3.10
Ag HGA: Exist	669	665	-4	-0.6	5	5	0	-3.1	0.82	0.80
Ag Hmstd Land	2,926	3,060	133	4.6	12	12	0	4.1	0.39	0.39
Ag Non-Hmstd	216	222	6	2.8	2	2	0	1.7	1.02	1.01
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>7,842</b>	<b>7,983</b>	<b>141</b>	<b>1.8</b>	<b>67</b>	<b>67</b>	<b>0</b>	<b>-0.6</b>	<b>0.86</b>	<b>0.84</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58	59	1	1.4	County	59.62	59.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	22.21	22.25	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.53	18.66	12.66	11.65
(=) Taxable Tax Capacity	58	59	1	1.4	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.86	100.77	12.66	11.65

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,500	64,200	-2.0	483	463	-20	-4.2	0.74	0.72
Res Hmstd: Avg Val	98,300	96,300	-2.0	836	795	-42	-5.0	0.85	0.83
Res Hmstd: Hi Val	131,000	128,400	-2.0	1,241	1,185	-56	-4.5	0.95	0.92
Res Hmstd: Ex-Hi Val	196,500	192,600	-2.0	2,051	1,965	-87	-4.2	1.04	1.02
Comm/Ind: Lo Val	150,000	139,000	-7.3	3,623	3,276	-347	-9.6	2.42	2.36
Comm/Ind: Mid Val	300,000	277,900	-7.4	8,391	7,505	-885	-10.6	2.8	2.70
Comm/Ind: Hi Val	1,000,000	926,400	-7.4	30,639	27,633	-3,006	-9.8	3.06	2.98

Morrison County

Hillman city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	606	617	11	1.7	5	5	0	-6.3	0.88	0.81
Res Non-Hm: exis	103	103	0	0.0	1	1	0	-2.7	1.33	1.29
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1	1	0	0.0	0	0	0	6.8	1.18	1.26
Com/Ind: Lo: exi	70	72	1	2.0	2	2	0	0.8	2.59	2.56
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5	5	0	-2.8	0	0	0	-2.8	3.39	3.39
Ag HGA: Exist	336	336	0	0.0	4	3	0	-5.2	1.07	1.01
Ag Hmstd Land	343	343	0	0.0	1	1	0	15.9	0.26	0.30
Ag Non-Hmstd	126	126	0	0.0	1	1	0	7.5	1.09	1.17
Miscellaneous	55	55	1	1.0	1	1	0	0.7	2.15	2.15
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,645	1,657	12	0.8	16	15	0	-1.9	0.96	0.93

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	13	13	0	0.7	County	59.63	59.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.52	35.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.61	22.29	19.38	7.31
(=) Taxable Tax Capacity	13	13	0	0.7	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.25	117.45	19.38	7.31

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	33,700	34,300		1.8	286	267	-19	-6.8	0.85	0.78
Res Hmstd: Avg Val	50,500	51,400		1.8	429	400	-29	-6.8	0.85	0.78
Res Hmstd: Hi Val	67,300	68,500		1.8	572	533	-39	-6.8	0.85	0.78
Res Hmstd: Ex-Hi Val	101,000	102,800		1.8	992	954	-38	-3.8	0.98	0.93

Morrison County

Lastrup city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,970	2,869	-101	-3.4	27	26	-1	-3.9	0.91	0.91
Res Non-Hm: exis	370	446	75	20.4	5	6	1	19.7	1.35	1.35
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	369	388	19	5.1	10	10	0	3.8	2.71	2.68
Com/Ind Hi: exis	43	41	-2	-4.9	2	1	0	-6.1	3.58	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,124	1,135	12	1.1	40	40	0	-0.2	3.58	3.53
Ag HGA: Exist	442	443	1	0.2	5	5	0	-0.1	1.06	1.06
Ag Hmstd Land	374	376	2	0.6	2	2	0	0.8	0.44	0.44
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	14	14	0.0	0	0	0	0.0	0.00	0.87
<b>Total</b>	<b>5,692</b>	<b>5,712</b>	<b>20</b>	<b>0.4</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>0.3</b>	<b>1.58</b>	<b>1.58</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	57	58	1	1.3	County	59.61	59.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.08	43.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	18.66	12.66	11.64
(=) Taxable Tax Capacity	57	58	1	1.3	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.72	122.15	12.66	11.64

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	49,500	47,800		-3.4	424	406	-18	-4.3	0.86	0.85
Res Hmstd: Avg Val	74,300	71,800		-3.4	637	610	-27	-4.2	0.86	0.85
Res Hmstd: Hi Val	99,000	95,600		-3.4	986	929	-56	-5.7	1	0.97
Res Hmstd: Ex-Hi Val	148,500	143,400		-3.4	1,705	1,621	-84	-4.9	1.15	1.13
Comm/Ind: Lo Val	150,000	142,700		-4.9	4,070	3,821	-249	-6.1	2.71	2.68
Comm/Ind: Mid Val	300,000	285,300		-4.9	9,433	8,794	-639	-6.8	3.14	3.08
Comm/Ind: Hi Val	1,000,000	951,000		-4.9	34,462	32,303	-2,160	-6.3	3.45	3.4

Morrison County

Little Falls city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	258,517	274,021	15,504	6.0	3,366	3,531	165	4.9	1.30	1.29
Res Non-Hm: exis	41,234	43,775	2,541	6.2	739	762	22	3.0	1.79	1.74
Apartments: exis	20,630	19,710	-920	-4.5	431	401	-30	-6.9	2.09	2.03
Low-inc Apts: ex	10,766	10,805	39	0.4	138	135	-3	-2.4	1.28	1.25
Seasnl Rec: exis	156	143	-14	-8.9	3	2	0	-10.7	1.63	1.59
Com/Ind: Lo: exi	32,656	31,623	-1,034	-3.2	1,043	986	-56	-5.4	3.19	3.12
Com/Ind Hi: exis	66,352	62,426	-3,926	-5.9	2,773	2,549	-224	-8.1	4.18	4.08
Publ U: Elec Gen	2,390	2,441	51	2.1	77	77	0	-0.2	3.23	3.15
Publ U: Other	9,933	10,752	819	8.2	421	444	22	5.3	4.24	4.12
Ag HGA: Exist	92	97	5	5.4	1	1	0	4.8	1.23	1.22
Ag Hmstd Land	170	171	1	0.6	1	1	0	-1.6	0.57	0.55
Ag Non-Hmstd	548	613	65	11.8	8	9	1	9.9	1.52	1.49
Miscellaneous	1,397	1,368	-29	-2.1	34	32	-2	-4.9	2.40	2.33
New construction	0	2,296	2,296	0.0	0	44	44	0.0	0.00	1.92
<b>Total</b>	444,840	460,240	15,400	3.5	9,034	8,973	-61	-0.7	2.03	1.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,745	4,879	133	2.8	County	59.07	58.83	0.00	0.00
(-) TIF Tax Capacity	161	160	-1	-0.8	City/Town	76.45	74.42	0.81	0.78
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.05	13.94	18.21	16.05
(=) Taxable Tax Capacity	4,584	4,718	135	2.9	Special District	2.20	2.05	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.78	149.24	19.02	16.84

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	70,700	74,900	5.9	778	797	18	2.4	1.10	1.06
Res Hmstd: Avg Val	105,900	112,300	6.0	1,388	1,460	72	5.2	1.31	1.30
Res Hmstd: Hi Val	141,200	149,700	6.0	2,039	2,131	92	4.5	1.44	1.42
Res Hmstd: Ex-Hi Val	211,900	224,600	6.0	3,343	3,476	132	4.0	1.58	1.55
Apartment	300,000	286,600	-4.5	6,262	5,829	-433	-6.9	2.09	2.03
Comm/Ind: Lo Val	150,000	141,100	-5.9	4,842	4,425	-417	-8.6	3.23	3.14
Comm/Ind: Mid Val	300,000	282,200	-5.9	11,202	10,157	-1,045	-9.3	3.73	3.6
Comm/Ind: Hi Val	1,000,000	940,800	-5.9	40,885	37,324	-3,560	-8.7	4.09	3.97



Morrison County

Pierz city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	38,487	43,317	4,830	12.5	404	467	63	15.7	1.05	1.08
Res Non-Hm: exis	5,200	6,056	856	16.5	75	86	11	15.0	1.44	1.42
Apartments: exis	4,428	4,483	55	1.2	75	75	0	0.3	1.69	1.67
Low-inc Apts: ex	1,458	1,451	-7	-0.5	15	15	0	-1.5	1.03	1.02
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,583	6,927	344	5.2	182	188	6	3.4	2.76	2.71
Com/Ind Hi: exis	6,890	8,216	1,326	19.2	251	294	43	17.3	3.64	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,993	393	-2,600	-86.9	109	14	-95	-87.1	3.64	3.58
Ag HGA: Exist	118	155	37	31.0	1	2	1	40.6	1.09	1.17
Ag Hmstd Land	411	432	21	5.0	3	2	0	-10.4	0.62	0.53
Ag Non-Hmstd	358	373	16	4.4	4	5	0	4.0	1.25	1.25
Miscellaneous	236	245	9	3.6	4	4	0	2.7	1.69	1.67
New construction	0	413	413	0.0	0	6	6	0.0	0.00	1.45
<b>Total</b>	<b>67,162</b>	<b>72,460</b>	<b>5,298</b>	<b>7.9</b>	<b>1,122</b>	<b>1,158</b>	<b>36</b>	<b>3.2</b>	<b>1.67</b>	<b>1.60</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	712	756	44	6.2	County	59.61	59.35	0.00	0.00
(-) TIF Tax Capacity	93	104	11	11.4	City/Town	45.32	46.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.53	18.66	12.66	11.64
(=) Taxable Tax Capacity	619	653	34	5.4	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.96	124.59	12.66	11.64

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	71,200	80,100	12.5	624	717	93	14.9	0.88	0.9
Res Hmstd: Avg Val	106,700	120,100	12.6	1,123	1,307	184	16.4	1.05	1.09
Res Hmstd: Hi Val	142,300	160,200	12.6	1,653	1,898	245	14.8	1.16	1.18
Res Hmstd: Ex-Hi Val	213,400	240,200	12.6	2,712	3,078	366	13.5	1.27	1.28
Apartment	300,000	303,700	1.2	5,066	5,083	17	0.3	1.69	1.67
Comm/Ind: Lo Val	150,000	178,900	19.3	4,143	5,106	963	23.2	2.76	2.85
Comm/Ind: Mid Val	300,000	357,700	19.2	9,604	11,507	1,904	19.8	3.20	3.22
Comm/Ind: Hi Val	1,000,000	1,192,400	19.2	35,087	41,390	6,304	18.0	3.51	3.47

Morrison County

Randall city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	15,010	16,188	1,178	7.8	179	179	0	0.1	1.19	1.10
Res Non-Hm: exis	2,375	2,721	346	14.6	42	44	2	4.6	1.75	1.60
Apartments: exis	604	577	-28	-4.6	13	11	-2	-12.7	2.11	1.93
Low-inc Apts: ex	677	683	6	0.8	9	8	-1	-7.8	1.29	1.18
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,835	2,853	17	0.6	92	86	-6	-6.9	3.25	3.01
Com/Ind Hi: exis	1,323	1,284	-39	-3.0	57	51	-6	-10.1	4.28	3.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	773	846	73	9.4	9	9	0	3.5	1.12	1.06
Ag Hmstd Land	1,091	1,090	0	0.0	6	6	-1	-10.6	0.59	0.53
Ag Non-Hmstd	218	218	-1	-0.3	3	3	0	-8.4	1.54	1.41
Miscellaneous	264	264	0	0.0	7	6	-1	-7.6	2.53	2.34
New construction	0	81	81	0.0	0	1	1	0.0	0.00	1.83
<b>Total</b>	<b>25,171</b>	<b>26,803</b>	<b>1,632</b>	<b>6.5</b>	<b>416</b>	<b>404</b>	<b>-12</b>	<b>-2.9</b>	<b>1.65</b>	<b>1.51</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	221	235	14	6.4	County	57.75	57.87	0.00	0.00
(-) TIF Tax Capacity	43	14	-29	-67.1	City/Town	83.11	70.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.55	12.86	18.21	16.05
(=) Taxable Tax Capacity	178	221	43	24.2	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.92	141.35	18.21	16.05

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	51,800	55,900		7.9	573	564	-9	-1.6	1.11	1.01
Res Hmstd: Avg Val	77,700	83,800		7.9	872	899	27	3.1	1.12	1.07
Res Hmstd: Hi Val	103,500	111,600		7.8	1,352	1,372	20	1.5	1.31	1.23
Res Hmstd: Ex-Hi Val	155,400	167,600		7.9	2,317	2,325	8	0.3	1.49	1.39
Apartment	300,000	286,300		-4.6	6,318	5,518	-800	-12.7	2.11	1.93
Comm/Ind: Lo Val	150,000	145,500		-3.0	4,878	4,379	-499	-10.2	3.25	3.01
Comm/Ind: Mid Val	300,000	291,100		-3.0	11,290	10,101	-1,189	-10.5	3.76	3.47
Comm/Ind: Hi Val	1,000,000	970,300		-3.0	41,216	36,994	-4,222	-10.2	4.12	3.81

Morrison County

Royalton city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	39,004	39,133	129	0.3	478	552	74	15.5	1.23	1.41
Res Non-Hm: exis	5,661	5,573	-88	-1.6	94	106	12	13.3	1.65	1.90
Apartments: exis	3,006	2,962	-43	-1.4	56	64	8	13.7	1.86	2.15
Low-inc Apts: ex	719	720	1	0.1	8	10	1	15.4	1.15	1.32
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,114	4,168	54	1.3	122	136	14	11.8	2.96	3.27
Com/Ind Hi: exis	3,496	3,612	116	3.3	136	155	19	14.0	3.88	4.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	755	793	38	5.1	29	34	5	15.9	3.88	4.28
Ag HGA: Exist	104	104	0	0.0	1	1	0	15.2	1.17	1.35
Ag Hmstd Land	212	223	11	5.1	1	1	0	33.0	0.42	0.53
Ag Non-Hmstd	560	566	6	1.0	7	9	1	16.8	1.33	1.54
Miscellaneous	467	472	5	1.2	11	12	2	15.2	2.29	2.60
New construction	0	340	340	0.0	0	5	5	0.0	0.00	1.44
<b>Total</b>	<b>58,097</b>	<b>58,667</b>	<b>569</b>	<b>1.0</b>	<b>943</b>	<b>1,085</b>	<b>142</b>	<b>15.0</b>	<b>1.62</b>	<b>1.85</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	567	574	6	1.1	County	59.57	59.32	0.00	0.00	
(-) TIF Tax Capacity	27	27	0	1.1	City/Town	42.13	49.89	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.28	44.64	19.60	22.12	
(=) Taxable Tax Capacity	541	546	6	1.1	Special District	0.50	0.52	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.48	154.37	19.60	22.12	

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	80,500	80,800		0.4	832	963	131	15.8	1.03	1.19
Res Hmstd: Avg Val	120,800	121,200		0.3	1,497	1,732	235	15.7	1.24	1.43
Res Hmstd: Hi Val	161,000	161,500		0.3	2,161	2,500	339	15.7	1.34	1.55
Res Hmstd: Ex-Hi Val	241,500	242,300		0.3	3,490	4,038	548	15.7	1.45	1.67
Apartment	300,000	295,700		-1.4	5,593	6,360	766	13.7	1.86	2.15
Comm/Ind: Lo Val	150,000	155,000		3.3	4,439	5,112	674	15.2	2.96	3.3
Comm/Ind: Mid Val	300,000	310,000		3.3	10,259	11,747	1,488	14.5	3.42	3.79
Comm/Ind: Hi Val	1,000,000	1,033,300		3.3	37,420	42,707	5,287	14.1	3.74	4.13

Morrison County

Sobieski city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,948	5,225	277	5.6	52	54	3	5.0	1.04	1.04
Res Non-Hm: exis	681	575	-107	-15.6	10	8	-2	-15.7	1.44	1.44
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	592	601	8	1.4	17	17	0	-0.2	2.79	2.75
Com/Ind Hi: exis	34	45	11	32.8	1	2	0	30.9	3.66	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	35	39	5	13.0	1	1	0	11.4	3.66	3.61
Ag HGA: Exist	1,736	1,846	110	6.4	19	20	1	5.2	1.09	1.08
Ag Hmstd Land	5,166	5,297	131	2.5	25	26	1	3.9	0.48	0.48
Ag Non-Hmstd	681	621	-60	-8.8	8	8	-1	-8.4	1.23	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	47	47	0.0	0	0	0	0.0	0.00	0.69
<b>Total</b>	<b>13,873</b>	<b>14,295</b>	<b>422</b>	<b>3.0</b>	<b>133</b>	<b>136</b>	<b>3</b>	<b>2.3</b>	<b>0.96</b>	<b>0.95</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	97	100	3	3.1	County	59.60	59.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.64	49.51	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.61	14.51	18.21	16.05
(=) Taxable Tax Capacity	97	100	3	3.1	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>123.35</b>	<b>123.89</b>	<b>18.21</b>	<b>16.05</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,900	59,000	5.5	516	533	18	3.4	0.92	0.90	
Res Hmstd: Avg Val	83,900	88,600	5.6	821	877	56	6.8	0.98	0.99	
Res Hmstd: Hi Val	111,800	118,100	5.6	1,247	1,323	76	6.1	1.12	1.12	
Res Hmstd: Ex-Hi Val	167,700	177,100	5.6	2,101	2,214	114	5.4	1.25	1.25	
Comm/Ind: Lo Val	150,000	199,300	32.9	4,190	5,901	1,712	40.8	2.79	2.96	
Comm/Ind: Mid Val	300,000	398,500	32.8	9,685	13,093	3,407	35.2	3.23	3.29	
Comm/Ind: Hi Val	1,000,000	1,328,400	32.8	35,331	46,664	11,333	32.1	3.53	3.51	

Morrison County

Swanville city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,513	9,361	-152	-1.6	109	116	7	6.6	1.15	1.24
Res Non-Hm: exis	1,163	1,429	266	22.9	19	24	5	26.6	1.66	1.71
Apartments: exis	126	251	125	99.5	2	5	3	107.3	1.89	1.96
Low-inc Apts: ex	215	210	-4	-2.0	2	3	0	2.9	1.16	1.22
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,675	2,501	-174	-6.5	77	73	-4	-5.5	2.88	2.91
Com/Ind Hi: exis	1,635	1,665	30	1.8	56	59	3	4.6	3.44	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	542	657	115	21.3	21	26	5	22.0	3.93	3.96
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	28	0	-28	-100.0	0	0	0	-100.0	0.69	0.00
Ag Non-Hmstd	20	51	31	157.4	0	1	0	155.4	1.37	1.36
Miscellaneous	43	49	6	13.8	1	1	0	16.7	2.55	2.62
New construction	0	51	51	0.0	0	1	1	0.0	0.00	1.24
<b>Total</b>	15,960	16,226	266	1.7	289	308	19	6.6	1.81	1.90

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	163	168	6	3.4	County	59.72	59.44	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	51.61	49.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.54	26.42	17.10	25.85
(=) Taxable Tax Capacity	163	168	6	3.4	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.38	136.32	17.10	25.85

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	57,600	56,700	-1.6	573	610	37	6.5	1	1.08	
Res Hmstd: Avg Val	86,400	85,000	-1.6	930	975	45	4.9	1.08	1.15	
Res Hmstd: Hi Val	115,200	113,400	-1.6	1,410	1,471	60	4.3	1.22	1.3	
Res Hmstd: Ex-Hi Val	172,800	170,000	-1.6	2,371	2,458	86	3.6	1.37	1.45	
Apartment	300,000	598,500	99.5	5,665	11,746	6,081	107.4	1.89	1.96	
Comm/Ind: Lo Val	150,000	152,800	1.9	4,489	4,659	170	3.8	2.99	3.05	
Comm/Ind: Mid Val	300,000	305,500	1.8	10,389	10,701	313	3.0	3.46	3.50	
Comm/Ind: Hi Val	1,000,000	1,018,400	1.8	37,921	38,910	989	2.6	3.79	3.82	

Morrison County

Upsala city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,050	12,114	64	0.5	188	192	4	2.0	1.56	1.58
Res Non-Hm: exis	1,651	1,541	-110	-6.7	36	34	-2	-5.4	2.16	2.19
Apartments: exis	555	721	166	29.9	14	18	4	30.9	2.54	2.56
Low-inc Apts: ex	282	184	-97	-34.6	4	3	-1	-33.9	1.55	1.57
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,202	2,139	-62	-2.8	83	80	-3	-3.2	3.76	3.75
Com/Ind Hi: exis	556	533	-23	-4.2	27	26	-1	-4.7	4.94	4.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	509	981	472	92.8	25	48	23	91.8	4.94	4.92
Ag HGA: Exist	1,674	1,692	19	1.1	26	27	1	2.8	1.55	1.57
Ag Hmstd Land	2,799	3,136	337	12.0	21	24	3	13.2	0.75	0.76
Ag Non-Hmstd	888	792	-96	-10.8	16	15	-2	-11.0	1.86	1.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	681	681	0.0	0	14	14	0.0	0.00	2.12
<b>Total</b>	<b>23,165</b>	<b>24,514</b>	<b>1,350</b>	<b>5.8</b>	<b>441</b>	<b>481</b>	<b>40</b>	<b>9.1</b>	<b>1.90</b>	<b>1.96</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	203	220	17	8.2	County	59.60	59.35	0.00	0.00	
(-) TIF Tax Capacity	2	9	7	312.6	City/Town	81.50	83.15	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	44.03	42.19	21.49	24.03	
(=) Taxable Tax Capacity	201	211	10	4.9	Special District	0.50	0.52	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.63	185.22	21.49	24.03	

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	62,200	62,500		0.5	826	845	18	2.2	1.33	1.35
Res Hmstd: Avg Val	93,200	93,700		0.5	1,395	1,427	32	2.3	1.5	1.52
Res Hmstd: Hi Val	124,300	125,000		0.6	2,091	2,134	43	2.1	1.68	1.71
Res Hmstd: Ex-Hi Val	186,500	187,500		0.5	3,483	3,546	63	1.8	1.87	1.89
Apartment	300,000	389,600		29.9	7,606	9,956	2,350	30.9	2.54	2.56
Comm/Ind: Lo Val	150,000	143,800		-4.1	5,640	5,389	-252	-4.5	3.76	3.75
Comm/Ind: Mid Val	300,000	287,500		-4.2	13,054	12,381	-672	-5.1	4.35	4.31
Comm/Ind: Hi Val	1,000,000	958,400		-4.2	47,648	45,367	-2,282	-4.8	4.76	4.73

Morrison County

Motley city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,170	12,575	-595	-4.5	167	161	-7	-4.1	1.27	1.28
Res Non-Hm: exis	2,804	2,764	-40	-1.4	53	54	1	1.2	1.89	1.94
Apartments: exis	894	352	-542	-60.6	20	8	-12	-59.5	2.23	2.29
Low-inc Apts: ex	962	1,503	540	56.1	13	21	8	60.2	1.36	1.39
Seasnl Rec: exis	167	162	-5	-2.9	3	3	0	-0.8	1.79	1.83
Com/Ind: Lo: exi	4,930	4,963	33	0.7	168	171	3	1.8	3.41	3.45
Com/Ind Hi: exis	5,124	5,249	125	2.4	225	233	8	3.6	4.38	4.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	661	690	29	4.4	30	31	2	5.5	4.50	4.55
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	209	209	0	0.0	3	4	0	2.7	1.68	1.72
Miscellaneous	141	141	0	0.0	3	3	0	2.6	2.23	2.29
New construction	0	60	60	0.0	0	2	2	0.0	0.00	3.22
<b>Total</b>	<b>29,061</b>	<b>28,667</b>	<b>-394</b>	<b>-1.4</b>	<b>685</b>	<b>690</b>	<b>5</b>	<b>0.7</b>	<b>2.36</b>	<b>2.41</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	330	325	-5	-1.4	County	59.57	59.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.91	101.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.76	11.05	13.20	13.32
(=) Taxable Tax Capacity	330	325	-5	-1.4	Special District	0.50	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	167.73	172.33	13.20	13.32

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	52,200	49,800		-4.6	594	581	-13	-2.2	1.14	1.17
Res Hmstd: Avg Val	78,300	74,800		-4.5	910	873	-37	-4.1	1.16	1.17
Res Hmstd: Hi Val	104,400	99,700		-4.5	1,422	1,364	-58	-4.1	1.36	1.37
Res Hmstd: Ex-Hi Val	156,600	149,500		-4.5	2,445	2,366	-80	-3.3	1.56	1.58
Apartment	300,000	118,300		-60.6	6,686	2,706	-3,980	-59.5	2.23	2.29
Comm/Ind: Lo Val	150,000	153,700		2.5	5,113	5,339	226	4.4	3.41	3.47
Comm/Ind: Mid Val	300,000	307,300		2.4	11,865	12,330	465	3.9	3.96	4.01
Comm/Ind: Hi Val	1,000,000	1,024,500		2.5	43,374	44,975	1,601	3.7	4.34	4.39

**Mower County**

**Adams city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,953	20,745	-208	-1.0	236	296	60	25.3	1.13	1.43
Res Non-Hm: exis	3,133	3,478	346	11.0	48	65	16	33.6	1.55	1.86
Apartments: exis	257	257	0	0.0	5	6	1	17.4	1.88	2.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,528	2,210	-1,318	-37.4	106	73	-33	-30.9	2.99	3.30
Com/Ind Hi: exis	1,553	2,974	1,421	91.4	61	127	66	107.0	3.94	4.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	993	1,055	62	6.3	39	45	6	14.9	3.94	4.26
Ag HGA: Exist	271	269	-3	-1.0	2	2	0	23.7	0.64	0.81
Ag Hmstd Land	2,045	1,370	-675	-33.0	15	11	-5	-31.0	0.76	0.78
Ag Non-Hmstd	0	226	226	0.0	0	3	3	0.0	0.00	1.45
Miscellaneous	0	151	151	0.0	0	4	4	0.0	0.00	2.88
New construction	0	594	594	0.0	0	22	22	0.0	0.00	3.62
<b>Total</b>	<b>32,734</b>	<b>33,330</b>	<b>595</b>	<b>1.8</b>	<b>513</b>	<b>653</b>	<b>140</b>	<b>27.4</b>	<b>1.57</b>	<b>1.96</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	301	324	23	7.6	County	41.20	43.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	95.68	96.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.63	3.50	13.22	39.83
(=) Taxable Tax Capacity	301	324	23	7.6	Special District	0.30	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.80	144.67	13.22	39.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,100	59,500	-1.0	584	753	170	29.1	0.97	1.27
Res Hmstd: Avg Val	90,200	89,300	-1.0	973	1,225	252	25.9	1.08	1.37
Res Hmstd: Hi Val	120,200	119,000	-1.0	1,470	1,812	342	23.3	1.22	1.52
Res Hmstd: Ex-Hi Val	180,300	178,500	-1.0	2,465	2,987	522	21.2	1.37	1.67
Apartment	300,000	300,000	0.0	5,639	6,620	981	17.4	1.88	2.21
Comm/Ind: Lo Val	150,000	287,200	91.5	4,485	10,795	6,310	140.7	2.99	3.76
Comm/Ind: Mid Val	300,000	574,300	91.4	10,399	23,036	12,637	121.5	3.47	4.01
Comm/Ind: Hi Val	1,000,000	1,914,500	91.5	37,999	80,177	42,178	111.0	3.8	4.19



**Mower County**

**Austin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	722,306	709,160	-13,147	-1.8	7,231	7,412	182	2.5	1.00	1.05
Res Non-Hm: exis	114,942	121,544	6,602	5.7	1,504	1,658	154	10.2	1.31	1.36
Apartments: exis	42,281	41,117	-1,164	-2.8	653	663	10	1.6	1.54	1.61
Low-inc Apts: ex	9,040	9,040	0	0.0	86	90	4	4.4	0.95	0.99
Seasnl Rec: exis	819	819	0	0.0	13	13	1	4.5	1.54	1.61
Com/Ind: Lo: exi	60,064	58,697	-1,367	-2.3	1,548	1,543	-5	-0.3	2.58	2.63
Com/Ind Hi: exis	141,090	139,180	-1,910	-1.4	4,781	4,808	27	0.6	3.39	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,132	3,056	-76	-2.4	106	106	-1	-0.5	3.39	3.46
Ag HGA: Exist	301	301	0	0.0	3	3	0	4.3	1.09	1.14
Ag Hmstd Land	2,225	1,995	-229	-10.3	16	14	-2	-13.6	0.71	0.69
Ag Non-Hmstd	4,138	4,167	29	0.7	46	49	3	5.6	1.11	1.16
Miscellaneous	2,978	2,729	-248	-8.3	57	54	-3	-5.9	1.91	1.96
New construction	0	7,500	7,500	0.0	0	167	167	0.0	0.00	2.22
<b>Total</b>	<b>1,103,316</b>	<b>1,099,305</b>	<b>-4,011</b>	<b>-0.4</b>	<b>16,043</b>	<b>16,579</b>	<b>535</b>	<b>3.3</b>	<b>1.45</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,188	11,186	-1	0.0	County	40.63	43.23	0.00	0.00
(-) TIF Tax Capacity	562	173	-389	-69.2	City/Town	40.70	44.49	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.12	26.37	15.66	15.81
(=) Taxable Tax Capacity	10,625	11,013	388	3.6	Special District	2.57	2.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.02	116.41	15.66	15.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,400	68,100	-1.9	571	583	12	2.2	0.82	0.86
Res Hmstd: Avg Val	104,000	102,100	-1.8	1,008	1,023	16	1.5	0.97	1.00
Res Hmstd: Hi Val	138,600	136,100	-1.8	1,481	1,509	28	1.9	1.07	1.11
Res Hmstd: Ex-Hi Val	208,000	204,200	-1.8	2,429	2,480	51	2.1	1.17	1.21
Apartment	300,000	291,700	-2.8	4,633	4,706	73	1.6	1.54	1.61
Comm/Ind: Lo Val	150,000	148,000	-1.3	3,874	3,897	23	0.6	2.58	2.63
Comm/Ind: Mid Val	300,000	295,900	-1.4	8,962	8,995	34	0.4	2.99	3.04
Comm/Ind: Hi Val	1,000,000	986,500	-1.4	32,703	32,878	175	0.5	3.27	3.33

**Mower County**

**Brownsdale city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	17,587	17,247	-340	-1.9	238	234	-5	-1.9	1.35	1.36
Res Non-Hm: exis	2,470	2,756	286	11.6	47	53	6	11.6	1.92	1.92
Apartments: exis	159	159	0	0.0	4	4	0	0.7	2.31	2.32
Low-inc Apts: ex	185	185	0	0.0	3	3	0	0.5	1.41	1.42
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,000	1,976	-23	-1.2	70	69	-1	-1.4	3.49	3.48
Com/Ind Hi: exis	171	171	0	0.0	8	8	0	-0.1	4.59	4.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	481	518	36	7.6	22	24	2	7.4	4.59	4.59
Ag HGA: Exist	93	88	-6	-6.0	1	1	0	-9.1	1.35	1.31
Ag Hmstd Land	169	161	-8	-4.9	1	1	0	-3.1	0.81	0.83
Ag Non-Hmstd	301	269	-32	-10.6	5	5	0	-9.1	1.70	1.73
Miscellaneous	128	128	0	0.0	3	3	0	0.7	2.31	2.32
New construction	0	1	1	0.0	0	0	0	0.0	0.00	1.36
<b>Total</b>	<b>23,744</b>	<b>23,658</b>	<b>-86</b>	<b>-0.4</b>	<b>402</b>	<b>403</b>	<b>1</b>	<b>0.3</b>	<b>1.69</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	200	200	0	0.2	County	41.62	44.21	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	114.83	115.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.15	11.39	18.19	16.18
(=) Taxable Tax Capacity	200	200	0	0.2	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.85	172.72	18.19	16.18

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,400	51,400	-1.9	629	616	-13	-2.1	1.20	1.2
Res Hmstd: Avg Val	78,500	77,000	-1.9	964	931	-33	-3.4	1.23	1.21
Res Hmstd: Hi Val	104,700	102,700	-1.9	1,496	1,456	-40	-2.7	1.43	1.42
Res Hmstd: Ex-Hi Val	157,100	154,100	-1.9	2,562	2,507	-54	-2.1	1.63	1.63
Apartment	300,000	300,000	0.0	6,915	6,963	47	0.7	2.31	2.32
Comm/Ind: Lo Val	150,000	150,000	0.0	5,236	5,222	-14	-0.3	3.49	3.48
Comm/Ind: Mid Val	300,000	300,000	0.0	12,126	12,105	-22	-0.2	4.04	4.03
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,281	44,222	-59	-0.1	4.43	4.42

Mower County

Dexter city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,124	8,487	-1,636	-16.2	86	97	11	13.2	0.85	1.15
Res Non-Hm: exis	2,173	1,975	-198	-9.1	25	30	5	21.0	1.14	1.52
Apartments: exis	143	121	-23	-15.7	2	2	0	8.6	1.36	1.75
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,389	2,387	-2	-0.1	56	66	9	16.2	2.36	2.75
Com/Ind Hi: exis	3,685	3,242	-444	-12.0	115	114	0	0.0	3.11	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	359	365	7	1.8	11	13	2	15.7	3.11	3.53
Ag HGA: Exist	568	484	-84	-14.8	5	6	1	12.7	0.94	1.25
Ag Hmstd Land	2,022	1,879	-143	-7.1	9	10	0	3.9	0.46	0.51
Ag Non-Hmstd	2,390	2,280	-110	-4.6	23	25	1	5.2	0.98	1.08
Miscellaneous	52	52	0	0.0	1	1	0	28.9	1.36	1.75
New construction	0	56	56	0.0	0	1	1	0.0	0.00	1.15
<b>Total</b>	<b>23,905</b>	<b>21,328</b>	<b>-2,576</b>	<b>-10.8</b>	<b>333</b>	<b>364</b>	<b>31</b>	<b>9.2</b>	<b>1.40</b>	<b>1.71</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	256	228	-28	-11.0	County	40.14	42.47		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.00	63.21		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.58	2.07		13.22	39.83
(=) Taxable Tax Capacity	256	228	-28	-11.0	Special District	0.30	0.34		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.02	108.08		13.22	39.83

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,300	54,700	-16.2	470	573	102	21.7	0.72	1.05
Res Hmstd: Avg Val	97,900	82,100	-16.1	810	892	81	10.0	0.83	1.09
Res Hmstd: Hi Val	130,500	109,400	-16.2	1,202	1,322	120	10.0	0.92	1.21
Res Hmstd: Ex-Hi Val	195,800	164,200	-16.1	1,986	2,186	200	10.1	1.01	1.33
Apartment	300,000	252,800	-15.7	4,072	4,422	350	8.6	1.36	1.75
Comm/Ind: Lo Val	150,000	131,900	-12.1	3,545	3,625	80	2.3	2.36	2.75
Comm/Ind: Mid Val	300,000	263,900	-12.0	8,206	8,145	-61	-0.7	2.74	3.09
Comm/Ind: Hi Val	1,000,000	879,600	-12.0	29,956	29,890	-65	-0.2	3	3.4

**Mower County**

**Elkton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,895	3,728	-167	-4.3	29	39	10	35.5	0.75	1.06
Res Non-Hm: exis	821	768	-53	-6.4	9	11	2	25.6	1.09	1.46
Apartments: exis	264	264	0	0.0	3	4	1	30.6	1.28	1.68
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	468	468	0	0.0	11	12	2	17.0	2.27	2.66
Com/Ind Hi: exis	160	160	0	0.0	5	5	1	14.3	2.99	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	150	154	4	2.7	4	5	1	17.3	2.99	3.41
Ag HGA: Exist	101	100	-1	-0.8	1	1	0	41.1	0.79	1.13
Ag Hmstd Land	3,833	3,653	-180	-4.7	21	20	-1	-3.0	0.55	0.56
Ag Non-Hmstd	2,086	2,008	-78	-3.7	19	21	1	6.8	0.92	1.02
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	20	20	0.0	0	0	0	0.0	0.00	1.46
<b>Total</b>	<b>11,778</b>	<b>11,324</b>	<b>-454</b>	<b>-3.9</b>	<b>102</b>	<b>120</b>	<b>18</b>	<b>17.8</b>	<b>0.87</b>	<b>1.06</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	96	91	-6	-5.8	County	41.34	43.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.65	53.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.82	3.53	13.22	39.83
(=) Taxable Tax Capacity	96	91	-6	-5.8	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.06	102.19	13.22	39.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	56,500	54,100	-4.2	387	547	160	41.5	0.68	1.01
Res Hmstd: Avg Val	84,800	81,200	-4.2	620	847	227	36.6	0.73	1.04
Res Hmstd: Hi Val	113,000	108,100	-4.3	940	1,254	314	33.4	0.83	1.16
Res Hmstd: Ex-Hi Val	169,500	162,200	-4.3	1,582	2,072	490	31.0	0.93	1.28
Apartment	300,000	300,000	0.0	3,849	5,027	1,178	30.6	1.28	1.68
Comm/Ind: Lo Val	150,000	150,000	0.0	3,411	3,990	579	17.0	2.27	2.66
Comm/Ind: Mid Val	300,000	300,000	0.0	7,893	9,111	1,218	15.4	2.63	3.04
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,808	33,009	4,201	14.6	2.88	3.30

**Mower County**

**Grand Meadow city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	33,808	32,552	-1,256	-3.7	474	472	-2	-0.4	1.40	1.45
Res Non-Hm: exis	5,632	5,858	226	4.0	104	114	9	9.1	1.85	1.94
Apartments: exis	3,683	3,672	-11	-0.3	80	84	4	5.0	2.16	2.28
Low-inc Apts: ex	176	176	0	0.0	2	2	0	5.1	1.34	1.41
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,286	4,261	-26	-0.6	141	145	4	2.7	3.30	3.41
Com/Ind Hi: exis	928	846	-83	-8.9	40	38	-2	-5.8	4.30	4.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	626	655	30	4.7	27	29	2	8.3	4.30	4.45
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	38	37	-1	-2.6	0	0	0	3.8	0.75	0.80
Ag Non-Hmstd	140	220	81	57.7	2	4	1	68.1	1.49	1.59
Miscellaneous	80	80	0	0.0	2	2	0	5.4	2.16	2.28
New construction	0	334	334	0.0	0	5	5	0.0	0.00	1.59
<b>Total</b>	<b>49,396</b>	<b>48,692</b>	<b>-704</b>	<b>-1.4</b>	<b>873</b>	<b>895</b>	<b>22</b>	<b>2.5</b>	<b>1.77</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	454	446	-9	-1.9	County	39.33	41.84	0.00	0.00
(-) TIF Tax Capacity	23	24	2	8.5	City/Town	86.86	93.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.79	23.24	29.88	29.10
(=) Taxable Tax Capacity	432	421	-10	-2.4	Special District	0.30	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.28	159.17	29.88	29.10

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	68,300	65,800	-3.7	816	820	4	0.5	1.19	1.25
Res Hmstd: Avg Val	102,400	98,600	-3.7	1,416	1,405	-11	-0.8	1.38	1.42
Res Hmstd: Hi Val	136,500	131,400	-3.7	2,073	2,069	-4	-0.2	1.52	1.57
Res Hmstd: Ex-Hi Val	204,700	197,100	-3.7	3,387	3,400	14	0.4	1.65	1.73
Apartment	300,000	299,100	-0.3	6,494	6,821	327	5.0	2.16	2.28
Comm/Ind: Lo Val	150,000	136,700	-8.9	4,948	4,658	-290	-5.9	3.3	3.41
Comm/Ind: Mid Val	300,000	273,300	-8.9	11,397	10,594	-803	-7.0	3.8	3.88
Comm/Ind: Hi Val	1,000,000	911,100	-8.9	41,490	38,952	-2,538	-6.1	4.15	4.28

**Mower County**

**Le Roy city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,206	21,074	-2,132	-9.2	376	324	-53	-14.0	1.62	1.54
Res Non-Hm: exis	4,078	4,490	412	10.1	96	104	8	8.4	2.35	2.32
Apartments: exis	337	334	-3	-1.0	9	9	0	-1.3	2.74	2.73
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	76	76	0	0.0	2	2	0	-1.5	2.49	2.45
Com/Ind: Lo: exi	5,087	4,687	-400	-7.9	202	185	-16	-8.2	3.97	3.96
Com/Ind Hi: exis	3,388	3,735	347	10.3	175	194	19	10.9	5.15	5.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,020	1,095	75	7.4	53	57	4	8.0	5.15	5.18
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	95	73	-21	-22.5	2	1	0	-18.2	1.86	1.97
Miscellaneous	127	127	0	0.0	3	3	0	-0.3	2.74	2.73
New construction	0	12	12	0.0	0	0	0	0.0	0.00	1.54
<b>Total</b>	<b>37,413</b>	<b>35,703</b>	<b>-1,711</b>	<b>-4.6</b>	<b>917</b>	<b>879</b>	<b>-38</b>	<b>-4.2</b>	<b>2.45</b>	<b>2.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	366	357	-10	-2.6	County	40.04	42.56	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	136.51	140.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.25	13.55	41.53	27.67
(=) Taxable Tax Capacity	<u>366</u>	<u>357</u>	<u>-10</u>	<u>-2.6</u>	Special District	<u>0.30</u>	<u>0.34</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	186.10	196.63	41.53	27.67

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,600	43,200	-9.2	729	629	-100	-13.7	1.53	1.46
Res Hmstd: Avg Val	71,400	64,800	-9.2	1,094	944	-150	-13.7	1.53	1.46
Res Hmstd: Hi Val	95,100	86,400	-9.1	1,631	1,359	-272	-16.7	1.72	1.57
Res Hmstd: Ex-Hi Val	142,700	129,600	-9.2	2,794	2,404	-390	-14.0	1.96	1.85
Apartment	300,000	296,900	-1.0	8,225	8,119	-106	-1.3	2.74	2.73
Comm/Ind: Lo Val	150,000	165,400	10.3	5,952	6,731	779	13.1	3.97	4.07
Comm/Ind: Mid Val	300,000	330,800	10.3	13,679	15,300	1,621	11.8	4.56	4.63
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	49,743	55,284	5,541	11.1	4.97	5.01

**Mower County**

**Lyle city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,210	11,672	-538	-4.4	114	106	-7	-6.6	0.93	0.91
Res Non-Hm: exis	2,549	2,643	94	3.7	33	35	2	5.4	1.29	1.31
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,401	1,171	-230	-16.4	36	31	-5	-15.0	2.59	2.64
Com/Ind Hi: exis	230	495	266	115.6	8	17	9	121.4	3.40	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	431	463	31	7.3	15	16	1	10.1	3.40	3.49
Ag HGA: Exist	45	47	2	4.3	0	0	0	1.2	0.83	0.81
Ag Hmstd Land	169	162	-7	-4.3	1	1	0	10.8	0.34	0.39
Ag Non-Hmstd	851	796	-55	-6.4	9	10	0	3.3	1.11	1.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	328	328	0.0	0	9	9	0.0	0.00	2.62
<b>Total</b>	<b>17,886</b>	<b>17,777</b>	<b>-109</b>	<b>-0.6</b>	<b>216</b>	<b>225</b>	<b>9</b>	<b>4.1</b>	<b>1.21</b>	<b>1.26</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	154	157	4	2.3	County	37.78	40.15	0.00	0.00
(-) TIF Tax Capacity	3	14	11	396.2	City/Town	55.01	59.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.60	22.33	17.10	7.61
(=) Taxable Tax Capacity	151	143	-8	-5.1	Special District	0.30	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.69	122.15	17.10	7.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,300	48,100	-4.4	420	389	-31	-7.4	0.84	0.81
Res Hmstd: Avg Val	75,500	72,200	-4.4	631	584	-46	-7.4	0.84	0.81
Res Hmstd: Hi Val	100,600	96,200	-4.4	974	899	-74	-7.6	0.97	0.93
Res Hmstd: Ex-Hi Val	150,900	144,300	-4.4	1,667	1,576	-90	-5.4	1.10	1.09
Comm/Ind: Lo Val	150,000	323,500	115.7	3,889	10,013	6,124	157.5	2.59	3.1
Comm/Ind: Mid Val	300,000	646,900	115.6	8,988	21,302	12,315	137.0	3	3.29
Comm/Ind: Hi Val	1,000,000	2,156,400	115.6	32,784	73,998	41,214	125.7	3.28	3.43

Mower County

Rose Creek city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,547	12,254	-293	-2.3	133	170	37	28.0	1.06	1.39
Res Non-Hm: exis	1,656	1,656	0	0.0	25	31	6	24.3	1.51	1.88
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,487	1,128	-359	-24.1	42	36	-6	-13.5	2.81	3.21
Com/Ind Hi: exis	135	527	391	289.5	5	22	17	335.5	3.71	4.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	434	459	25	5.8	16	19	3	18.3	3.71	4.15
Ag HGA: Exist	178	169	-10	-5.4	2	2	0	25.0	0.99	1.31
Ag Hmstd Land	518	448	-70	-13.4	3	3	-1	-17.9	0.60	0.57
Ag Non-Hmstd	28	28	0	0.0	0	0	0	8.4	1.28	1.39
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	51	51	0.0	0	1	1	0.0	0.00	1.88
<b>Total</b>	16,983	16,719	-263	-1.6	226	284	58	25.8	1.33	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	147	147	0	-0.2	County	40.50	43.10	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	84.40	91.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.94	2.72	13.22	39.83
(=) Taxable Tax Capacity	147	147	0	-0.2	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.10	138.82	13.22	39.83

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,600	63,100	-2.3	582	777	195	33.5	0.90	1.23
Res Hmstd: Avg Val	96,900	94,600	-2.4	1,004	1,291	287	28.6	1.04	1.36
Res Hmstd: Hi Val	129,200	126,200	-2.3	1,498	1,895	397	26.5	1.16	1.50
Res Hmstd: Ex-Hi Val	193,800	189,300	-2.3	2,485	3,101	616	24.8	1.28	1.64
Comm/Ind: Lo Val	150,000	584,200	289.5	4,222	22,819	18,597	440.5	2.81	3.91
Comm/Ind: Mid Val	300,000	1,168,500	289.5	9,785	47,048	37,262	380.8	3.26	4.03
Comm/Ind: Hi Val	1,000,000	3,895,000	289.5	35,747	160,106	124,359	347.9	3.57	4.11



**Mower County**

**Sargeant city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,561	1,227	-333	-21.4	11	9	-2	-18.3	0.70	0.73
Res Non-Hm: exis	270	486	216	80.2	3	5	2	88.2	1.03	1.07
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,093	1,095	1	0.1	24	24	1	3.3	2.16	2.22
Com/Ind Hi: exis	700	729	29	4.2	20	21	2	7.8	2.81	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4	4	0	-4.6	0	0	0	-1.3	2.81	2.91
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	941	653	-288	-30.6	7	6	-1	-11.8	0.70	0.89
Ag Non-Hmstd	2,853	2,981	128	4.5	23	26	3	14.9	0.81	0.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	15	15	0.0	0	0	0	0.0	0.00	0.82
<b>Total</b>	<b>7,422</b>	<b>7,190</b>	<b>-232</b>	<b>-3.1</b>	<b>87</b>	<b>92</b>	<b>6</b>	<b>6.4</b>	<b>1.17</b>	<b>1.28</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	80	80	0	0.5	County	42.41	45.02	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.01	31.12	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.15	11.39	18.19	16.18
(=) Taxable Tax Capacity	80	80	0	0.5	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.82	88.84	18.19	16.18

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	40,000	31,500	-21.3	267	219	-48	-17.9	0.67	0.69
Res Hmstd: Avg Val	60,000	47,200	-21.3	400	328	-72	-18.0	0.67	0.69
Res Hmstd: Hi Val	80,000	62,900	-21.4	549	437	-112	-20.4	0.69	0.69
Res Hmstd: Ex-Hi Val	120,000	94,400	-21.3	974	736	-238	-24.5	0.81	0.78
Comm/Ind: Lo Val	150,000	156,300	4.2	3,233	3,518	286	8.8	2.16	2.25
Comm/Ind: Mid Val	300,000	312,500	4.2	7,452	8,065	613	8.2	2.48	2.58
Comm/Ind: Hi Val	1,000,000	1,041,700	4.2	27,142	29,288	2,146	7.9	2.71	2.81

**Mower County**

**Taopi city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,485	1,452	-33	-2.2	9	13	4	44.7	0.61	0.91
Res Non-Hm: exis	251	287	36	14.3	2	3	1	54.7	0.85	1.15
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	11	10	-1	-5.6	0	0	0	8.1	1.95	2.23
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	103	117	13	13.0	3	3	1	25.8	2.55	2.84
Ag HGA: Exist	224	229	5	2.2	1	2	1	47.8	0.66	0.96
Ag Hmstd Land	1,228	1,170	-59	-4.8	4	4	0	-0.5	0.29	0.30
Ag Non-Hmstd	15	5	-10	-64.0	0	0	0	-62.3	0.70	0.73
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,316</b>	<b>3,269</b>	<b>-47</b>	<b>-1.4</b>	<b>19</b>	<b>26</b>	<b>7</b>	<b>34.1</b>	<b>0.58</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	23	24	0	0.7	County	42.40	45.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	23.52	23.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.93	4.70	13.22	39.83
(=) Taxable Tax Capacity	23	24	0	0.7	Special District	0.30	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	70.14	73.43	13.22	39.83

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,500	48,400	-2.2	274	406	132	48.3	0.55	0.84
Res Hmstd: Avg Val	74,200	72,600	-2.2	410	609	199	48.4	0.55	0.84
Res Hmstd: Hi Val	99,000	96,800	-2.2	627	887	260	41.5	0.63	0.92
Res Hmstd: Ex-Hi Val	148,500	145,200	-2.2	1,070	1,467	397	37.0	0.72	1.01

<b>Mower County</b>	<b>Waltham city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,666	3,483	-183	-5.0	28	28	0	0.7	0.76	0.81
Res Non-Hm: exis	586	544	-42	-7.2	7	7	0	0.2	1.11	1.20
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	195	195	0	0.0	5	5	0	4.7	2.34	2.44
Com/Ind Hi: exis	1	1	0	0.0	0	0	0	5.0	3.05	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	720	741	21	2.9	22	24	2	8.0	3.05	3.21
Ag HGA: Exist	258	153	-105	-40.7	2	1	-1	-40.6	0.79	0.79
Ag Hmstd Land	1,708	1,494	-213	-12.5	7	7	0	2.7	0.39	0.46
Ag Non-Hmstd	437	431	-6	-1.4	4	4	0	10.1	0.93	1.04
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	0.81
<b>Total</b>	<b>7,571</b>	<b>7,048</b>	<b>-522</b>	<b>-6.9</b>	<b>74</b>	<b>76</b>	<b>2</b>	<b>2.7</b>	<b>0.98</b>	<b>1.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	61	58	-3	-5.0	County	38.41	40.81	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.93	54.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.26	7.29	18.19	16.18
(=) Taxable Tax Capacity	61	58	-3	-5.0	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.85	103.61	18.19	16.18

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,200	40,100	-5.0	312	314	2	0.7	0.74	0.78
Res Hmstd: Avg Val	63,200	60,000	-5.1	467	470	3	0.6	0.74	0.78
Res Hmstd: Hi Val	84,300	80,100	-5.0	661	648	-12	-1.9	0.78	0.81
Res Hmstd: Ex-Hi Val	126,400	120,100	-5.0	1,163	1,165	1	0.1	0.92	0.97
Comm/Ind: Lo Val	150,000	150,000	0.0	3,503	3,667	164	4.7	2.34	2.44
Comm/Ind: Mid Val	300,000	300,000	0.0	8,084	8,476	392	4.9	2.69	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,458	30,917	1,459	5.0	2.95	3.09

<b>Mower County</b>	<b>Mapleview city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,446	2,919	-527	-15.3	34	30	-4	-12.9	0.99	1.02
Res Non-Hm: exis	826	966	140	17.0	12	15	2	20.6	1.46	1.50
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	921	912	-9	-1.0	26	26	0	0.5	2.86	2.90
Com/Ind Hi: exis	40	40	0	0.0	2	2	0	1.5	3.76	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	238	227	-11	-4.8	3	3	0	-1.2	1.29	1.34
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,471</b>	<b>5,063</b>	<b>-408</b>	<b>-7.5</b>	<b>77</b>	<b>75</b>	<b>-2</b>	<b>-2.4</b>	<b>1.41</b>	<b>1.49</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	48	45	-2	-5.0	County	39.69	42.12	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.13	66.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.33	24.38	15.66	15.81
(=) Taxable Tax Capacity	48	45	-2	-5.0	Special District	1.25	1.32	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.40	134.30	15.66	15.81

**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	34,300	29,100	-15.2	320	280	-40	-12.4	0.93	0.96
Res Hmstd: Avg Val	51,400	43,500	-15.4	480	419	-60	-12.6	0.93	0.96
Res Hmstd: Hi Val	68,600	58,100	-15.3	640	560	-80	-12.5	0.93	0.96
Res Hmstd: Ex-Hi Val	102,900	87,200	-15.3	1,131	914	-216	-19.1	1.1	1.05
Comm/Ind: Lo Val	150,000	150,000	0.0	4,288	4,352	64	1.5	2.86	2.90
Comm/Ind: Mid Val	300,000	300,000	0.0	9,927	10,076	149	1.5	3.31	3.36
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,241	36,788	546	1.5	3.62	3.68

**Mower County**

**Racine city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,215	19,632	-583	-2.9	251	256	5	1.9	1.24	1.30
Res Non-Hm: exis	2,024	2,078	54	2.6	31	33	2	7.0	1.53	1.60
Apartments: exis	150	150	0	0.0	3	3	0	5.4	1.78	1.88
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,502	2,463	-39	-1.6	72	73	1	1.2	2.86	2.94
Com/Ind Hi: exis	1,188	1,126	-62	-5.2	45	44	-1	-2.6	3.76	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262	271	9	3.4	10	10	1	6.3	3.76	3.86
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	402	362	-40	-9.9	5	5	0	-5.1	1.28	1.35
Ag Non-Hmstd	294	248	-46	-15.5	4	3	0	-10.9	1.28	1.35
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	218	218	0.0	0	4	4	0.0	0.00	1.66
<b>Total</b>	<b>27,037</b>	<b>26,548</b>	<b>-489</b>	<b>-1.8</b>	<b>420</b>	<b>430</b>	<b>10</b>	<b>2.5</b>	<b>1.55</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	264	259	-6	-2.1	County	42.41	45.03	0.00	0.00
(-) TIF Tax Capacity	15	14	-1	-6.4	City/Town	56.15	60.01	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.62	30.01	17.55	18.53
(=) Taxable Tax Capacity	250	245	-5	-1.9	Special District	0.30	0.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.48	135.38	17.55	18.53

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,000	90,300	-2.9	987	996	9	0.9	1.06	1.10
Res Hmstd: Avg Val	139,400	135,400	-2.9	1,718	1,745	26	1.5	1.23	1.29
Res Hmstd: Hi Val	185,800	180,400	-2.9	2,450	2,492	43	1.7	1.32	1.38
Res Hmstd: Ex-Hi Val	278,800	270,800	-2.9	3,915	3,994	79	2.0	1.40	1.47
Apartment	300,000	300,000	0.0	5,344	5,633	288	5.4	1.78	1.88
Comm/Ind: Lo Val	150,000	142,200	-5.2	4,295	4,188	-108	-2.5	2.86	2.94
Comm/Ind: Mid Val	300,000	284,400	-5.2	9,935	9,612	-323	-3.3	3.31	3.38
Comm/Ind: Hi Val	1,000,000	947,900	-5.2	36,252	35,255	-997	-2.8	3.63	3.72

<b>Murray County</b>	<b>Avoca city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,904	2,092	188	9.9	14	16	3	21.0	0.71	0.78
Res Non-Hm: exis	283	296	13	4.6	3	4	0	15.5	1.11	1.22
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,563	1,401	-161	-10.3	14	14	0	0.0	0.90	1.00
Com/Ind: Lo: exi	238	238	0	0.0	5	6	0	5.7	2.19	2.32
Com/Ind Hi: exis	1,050	1,011	-39	-3.7	30	30	1	1.9	2.84	3.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	203	224	21	10.2	6	7	1	16.7	2.84	3.01
Ag HGA: Exist	49	49	0	0.1	0	0	0	8.8	0.72	0.79
Ag Hmstd Land	1,601	1,192	-410	-25.6	11	8	-3	-28.3	0.70	0.68
Ag Non-Hmstd	1,217	941	-275	-22.6	10	8	-1	-12.4	0.79	0.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	30	30	0.0	0	0	0	0.0	0.00	0.95
<b>Total</b>	<b>8,108</b>	<b>7,475</b>	<b>-633</b>	<b>-7.8</b>	<b>93</b>	<b>94</b>	<b>1</b>	<b>1.2</b>	<b>1.14</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86	77	-8	-9.7	County	18.51	24.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.45	60.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.55	4.55	25.24	25.35
(=) Taxable Tax Capacity	86	77	-8	-9.7	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>78.62</b>	<b>89.01</b>	<b>25.24</b>	<b>25.35</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,500	25,800	9.8	170	203	33	19.4	0.72	0.79
Res Hmstd: Avg Val	35,300	38,800	9.9	256	306	50	19.5	0.72	0.79
Res Hmstd: Hi Val	47,000	51,600	9.8	340	406	66	19.4	0.72	0.79
Res Hmstd: Ex-Hi Val	70,600	77,600	9.9	511	618	107	20.9	0.72	0.8
Seas Rec: Lo Val	75,000	67,300	-10.3	654	655	1	0.2	0.87	0.97
Seas Rec: Hi Val	200,000	179,400	-10.3	1,903	1,876	-27	-1.4	0.95	1.05
Comm/Ind: Lo Val	150,000	144,400	-3.7	3,289	3,346	57	1.7	2.19	2.32
Comm/Ind: Mid Val	300,000	288,900	-3.7	7,548	7,651	103	1.4	2.52	2.65
Comm/Ind: Hi Val	1,000,000	963,000	-3.7	27,425	27,911	486	1.8	2.74	2.9

**Murray County**

**Chandler city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,575	4,503	-73	-1.6	45	45	0	0.3	0.97	0.99
Res Non-Hm: exis	638	774	136	21.3	9	11	2	23.4	1.36	1.38
Apartments: exis	37	324	287	773.5	1	5	5	789.8	1.62	1.65
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,717	1,670	-48	-2.8	44	43	-1	-2.7	2.55	2.55
Com/Ind Hi: exis	2,366	2,376	11	0.4	82	82	0	0.6	3.45	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	381	387	7	1.7	13	13	0	1.9	3.45	3.46
Ag HGA: Exist	221	221	1	0.3	2	2	0	2.0	0.99	1.00
Ag Hmstd Land	776	629	-147	-18.9	4	3	-1	-22.2	0.47	0.45
Ag Non-Hmstd	44	41	-3	-5.9	0	0	0	-3.9	1.09	1.12
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	65	65	0.0	0	2	2	0.0	0.00	2.95
<b>Total</b>	<b>10,755</b>	<b>10,991</b>	<b>236</b>	<b>2.2</b>	<b>199</b>	<b>206</b>	<b>8</b>	<b>3.8</b>	<b>1.85</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	123	128	4	3.6	County	18.52	24.29	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.17	82.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.58	4.55	25.24	25.35
(=) Taxable Tax Capacity	123	128	4	3.6	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.38	111.71	25.24	25.35

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,600	42,900	-1.6	396	396	0	0.0	0.91	0.92
Res Hmstd: Avg Val	65,400	64,400	-1.5	594	595	1	0.1	0.91	0.92
Res Hmstd: Hi Val	87,100	85,700	-1.6	851	845	-6	-0.7	0.98	0.99
Res Hmstd: Ex-Hi Val	130,700	128,600	-1.6	1,481	1,476	-5	-0.3	1.13	1.15
Apartment	300,000	2,620,500	773.5	4,859	43,234	38,375	789.8	1.62	1.65
Comm/Ind: Lo Val	150,000	150,700	0.5	3,981	4,011	30	0.8	2.65	2.66
Comm/Ind: Mid Val	300,000	301,300	0.4	9,163	9,221	58	0.6	3.05	3.06
Comm/Ind: Hi Val	1,000,000	1,004,500	0.5	33,345	33,549	204	0.6	3.33	3.34

<b>Murray County</b>	<b>Currie city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,991	4,980	-11	-0.2	80	87	7	9.0	1.60	1.75
Res Non-Hm: exis	464	477	13	2.9	11	13	1	11.8	2.44	2.65
Apartments: exis	130	130	0	0.0	4	4	0	9.1	2.87	3.13
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	589	587	-2	-0.4	25	26	2	6.3	4.17	4.45
Com/Ind Hi: exis	16	13	-3	-16.5	1	1	0	-10.8	5.49	5.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	282	321	39	13.9	15	19	3	21.7	5.49	5.87
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	481	669	188	39.0	10	14	3	33.9	2.14	2.06
Ag Non-Hmstd	693	239	-454	-65.5	15	6	-9	-62.2	2.14	2.35
Miscellaneous	10	10	0	0.0	0	0	0	8.2	3.73	4.03
New construction	0	243	243	0.0	0	7	7	0.0	0.00	3.07
<b>Total</b>	<b>7,655</b>	<b>7,669</b>	<b>14</b>	<b>0.2</b>	<b>162</b>	<b>177</b>	<b>15</b>	<b>9.5</b>	<b>2.11</b>	<b>2.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	66	66	0	0.1	County	17.22	23.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	193.42	206.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.42	4.98	19.46	19.76
(=) Taxable Tax Capacity	<u>66</u>	<u>66</u>	<u>0</u>	<u>0.1</u>	Special District	<u>0.11</u>	<u>0.16</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	214.17	234.90	19.46	19.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,300	33,200	-0.3	493	534	41	8.3	1.48	1.61
Res Hmstd: Avg Val	49,900	49,800	-0.2	738	800	62	8.4	1.48	1.61
Res Hmstd: Hi Val	66,500	66,400	-0.2	984	1,067	83	8.4	1.48	1.61
Res Hmstd: Ex-Hi Val	99,800	99,600	-0.2	1,726	1,872	146	8.4	1.73	1.88
Apartment	300,000	300,000	0.0	8,615	9,401	786	9.1	2.87	3.13
Comm/Ind: Lo Val	150,000	125,200	-16.5	6,252	5,571	-681	-10.9	4.17	4.45
Comm/Ind: Mid Val	300,000	250,400	-16.5	14,491	12,566	-1,925	-13.3	4.83	5.02
Comm/Ind: Hi Val	1,000,000	834,700	-16.5	52,940	46,849	-6,090	-11.5	5.29	5.61



**Murray County**

**Dovray city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,339	1,301	-38	-2.8	9	10	2	17.9	0.65	0.79
Res Non-Hm: exis	114	129	15	13.2	1	2	0	40.4	0.99	1.23
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	252	251	-1	-0.3	5	6	1	11.7	2.16	2.43
Com/Ind Hi: exis	1,174	1,081	-92	-7.9	33	34	1	3.0	2.84	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	153	172	19	12.2	4	5	1	25.4	2.84	3.18
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	227	170	-57	-25.2	1	1	0	-10.5	0.26	0.31
Ag Non-Hmstd	449	336	-113	-25.2	4	3	0	-10.4	0.85	1.02
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	0.79
<b>Total</b>	<b>3,707</b>	<b>3,443</b>	<b>-264</b>	<b>-7.1</b>	<b>57</b>	<b>62</b>	<b>4</b>	<b>7.5</b>	<b>1.55</b>	<b>1.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	45	42	-3	-6.6	County	18.49	24.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	64.01	73.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.35	4.08	12.94	17.02
(=) Taxable Tax Capacity	45	42	-3	-6.6	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.96	101.78	12.94	17.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,800	29,000	-2.7	190	226	36	18.9	0.64	0.78
Res Hmstd: Avg Val	44,600	43,300	-2.9	285	338	53	18.6	0.64	0.78
Res Hmstd: Hi Val	59,500	57,800	-2.9	380	451	71	18.7	0.64	0.78
Res Hmstd: Ex-Hi Val	89,300	86,800	-2.8	626	732	106	16.9	0.70	0.84
Comm/Ind: Lo Val	150,000	138,200	-7.9	3,247	3,353	105	3.2	2.16	2.43
Comm/Ind: Mid Val	300,000	276,400	-7.9	7,512	7,655	144	1.9	2.50	2.77
Comm/Ind: Hi Val	1,000,000	921,300	-7.9	27,414	28,148	734	2.7	2.74	3.06

**Murray County**

**Fulda city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	36,253	36,045	-208	-0.6	310	574	264	85.0	0.86	1.59
Res Non-Hm: exis	3,829	4,203	373	9.7	44	82	37	83.9	1.16	1.94
Apartments: exis	1,377	1,377	0	0.0	19	30	11	57.9	1.39	2.20
Low-inc Apts: ex	518	518	0	0.0	4	7	3	68.3	0.86	1.44
Seasnl Rec: exis	330	191	-139	-42.1	4	3	-1	-33.3	1.14	1.31
Com/Ind: Lo: exi	2,813	2,811	-2	-0.1	68	90	22	33.2	2.40	3.20
Com/Ind Hi: exis	221	206	-15	-6.8	7	8	1	18.1	3.16	4.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,242	2,428	186	8.3	71	97	26	37.2	3.16	4.00
Ag HGA: Exist	439	439	0	0.0	4	8	3	78.0	0.98	1.74
Ag Hmstd Land	1,728	1,302	-426	-24.7	11	7	-4	-38.3	0.62	0.51
Ag Non-Hmstd	24	24	0	0.0	0	0	0	10.5	1.00	1.11
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	328	328	0.0	0	5	5	0.0	0.00	1.66
<b>Total</b>	<b>49,774</b>	<b>49,872</b>	<b>97</b>	<b>0.2</b>	<b>543</b>	<b>911</b>	<b>369</b>	<b>68.0</b>	<b>1.09</b>	<b>1.83</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	430	432	2	0.4	County	16.83	22.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	82.31	85.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.32	1.41	14.22	81.66
(=) Taxable Tax Capacity	430	432	2	0.4	Special District	0.54	0.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	100.00	110.52	14.22	81.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	56,600	56,300	-0.5	420	833	413	98.3	0.74	1.48
Res Hmstd: Avg Val	84,900	84,400	-0.6	674	1,294	621	92.1	0.79	1.53
Res Hmstd: Hi Val	113,200	112,600	-0.5	1,022	1,864	842	82.3	0.90	1.66
Res Hmstd: Ex-Hi Val	169,800	168,800	-0.6	1,720	3,000	1,280	74.4	1.01	1.78
Apartment	300,000	300,000	0.0	4,177	6,594	2,418	57.9	1.39	2.2
Comm/Ind: Lo Val	150,000	139,800	-6.8	3,605	4,478	873	24.2	2.40	3.20
Comm/Ind: Mid Val	300,000	279,600	-6.8	8,340	9,987	1,647	19.8	2.78	3.57
Comm/Ind: Hi Val	1,000,000	932,000	-6.8	30,438	36,076	5,638	18.5	3.04	3.87

Murray County

Hadley city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,335	1,393	58	4.3	13	14	1	7.4	0.95	0.98
Res Non-Hm: exis	119	108	-12	-9.7	2	1	0	-8.6	1.32	1.34
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	346	326	-21	-6.0	4	4	0	-3.7	1.17	1.20
Com/Ind: Lo: exi	348	346	-2	-0.5	9	9	0	-1.0	2.60	2.58
Com/Ind Hi: exis	787	753	-34	-4.3	27	25	-1	-4.7	3.38	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	68	69	1	1.6	2	2	0	1.1	3.38	3.36
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	453	386	-67	-14.8	5	4	-1	-13.8	1.05	1.07
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	223	223	0.0	0	2	2	0.0	0.00	1.07
<b>Total</b>	<b>3,455</b>	<b>3,602</b>	<b>147</b>	<b>4.3</b>	<b>61</b>	<b>62</b>	<b>1</b>	<b>1.8</b>	<b>1.76</b>	<b>1.72</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	40	41	1	2.0	County	18.49	24.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	79.29	77.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.55	4.55	25.24	25.35
(=) Taxable Tax Capacity	40	41	1	2.0	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.44	106.73	25.24	25.35

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	29,700	31,000	4.4	263	277	14	5.4	0.89	0.89
Res Hmstd: Avg Val	44,500	46,400	4.3	394	415	21	5.3	0.89	0.89
Res Hmstd: Hi Val	59,300	61,900	4.4	525	553	28	5.4	0.89	0.89
Res Hmstd: Ex-Hi Val	89,000	92,900	4.4	855	919	64	7.5	0.96	0.99
Seas Rec: Lo Val	75,000	70,500	-6.0	855	811	-44	-5.1	1.14	1.15
Seas Rec: Hi Val	200,000	188,100	-6.0	2,440	2,305	-134	-5.5	1.22	1.23
Comm/Ind: Lo Val	150,000	143,600	-4.3	3,893	3,710	-183	-4.7	2.6	2.58
Comm/Ind: Mid Val	300,000	287,100	-4.3	8,956	8,481	-475	-5.3	2.99	2.95
Comm/Ind: Hi Val	1,000,000	957,000	-4.3	32,588	30,990	-1,598	-4.9	3.26	3.24

<b>Murray County</b>	<b>Iona city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,088	3,128	40	1.3	32	35	3	8.8	1.03	1.11
Res Non-Hm: exis	325	346	22	6.6	5	6	1	16.3	1.56	1.70
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	242	247	5	2.0	7	7	1	8.3	2.83	3.01
Com/Ind Hi: exis	71	52	-19	-26.1	3	2	-1	-21.5	3.69	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	85	86	1	1.7	3	3	0	8.1	3.69	3.93
Ag HGA: Exist	46	0	-46	-100.0	0	0	0	-100.0	0.98	0.00
Ag Hmstd Land	848	652	-196	-23.1	7	4	-2	-33.9	0.78	0.67
Ag Non-Hmstd	1,005	758	-246	-24.5	12	10	-2	-16.0	1.21	1.35
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	42	42	0.0	0	0	0	0.0	0.00	1.11
<b>Total</b>	<b>5,708</b>	<b>5,312</b>	<b>-396</b>	<b>-6.9</b>	<b>69</b>	<b>69</b>	<b>0</b>	<b>-0.4</b>	<b>1.21</b>	<b>1.29</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	46	41	-5	-10.3	County	17.20	22.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	98.56	109.83	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.48	2.25	25.25	25.35
(=) Taxable Tax Capacity	46	41	-5	-10.3	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.35	135.10	25.25	25.35

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,400	29,800	1.4	288	317	29	10.0	0.98	1.06
Res Hmstd: Avg Val	44,100	44,700	1.4	432	476	43	10.0	0.98	1.06
Res Hmstd: Hi Val	58,800	59,600	1.4	577	634	58	10.0	0.98	1.06
Res Hmstd: Ex-Hi Val	88,200	89,300	1.2	937	1,038	101	10.8	1.06	1.16
Comm/Ind: Lo Val	150,000	110,800	-26.1	4,250	3,334	-917	-21.6	2.83	3.01
Comm/Ind: Mid Val	300,000	221,600	-26.1	9,791	7,325	-2,466	-25.2	3.26	3.31
Comm/Ind: Hi Val	1,000,000	738,700	-26.1	35,649	27,633	-8,016	-22.5	3.56	3.74

<b>Murray County</b>	<b>Lake Wilson city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,788	6,859	70	1.0	60	67	7	11.2	0.89	0.98
Res Non-Hm: exis	555	577	22	4.0	7	8	1	15.2	1.20	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	612	608	-4	-0.7	12	12	1	5.7	1.90	2.02
Com/Ind Hi: exis	838	806	-33	-3.9	0	0	0	6.9	0.05	0.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	153	156	3	1.7	5	5	0	8.7	3.13	3.35
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	513	391	-122	-23.7	3	2	0	-13.4	0.53	0.60
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	7	7	0	0.0	0	0	0	11.7	1.65	1.85
New construction	0	112	112	0.0	0	1	1	0.0	0.00	0.98
<b>Total</b>	<b>9,468</b>	<b>9,516</b>	<b>48</b>	<b>0.5</b>	<b>86</b>	<b>96</b>	<b>10</b>	<b>11.1</b>	<b>0.91</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	65	66	1	1.2	County	13.36	19.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	79.60	86.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.27	0.11	25.25	25.35
(=) Taxable Tax Capacity	65	66	1	1.2	Special District	0.11	0.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.34	106.16	25.25	25.35

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,200	41,600	1.0	335	370	36	10.7	0.81	0.89
Res Hmstd: Avg Val	61,700	62,300	1.0	501	555	53	10.7	0.81	0.89
Res Hmstd: Hi Val	82,300	83,200	1.1	697	778	81	11.6	0.85	0.94
Res Hmstd: Ex-Hi Val	123,400	124,700	1.1	1,219	1,364	144	11.8	0.99	1.09
Comm/Ind: Lo Val	150,000	144,100	-3.9	3,620	3,710	90	2.5	2.41	2.57
Comm/Ind: Mid Val	300,000	288,200	-3.9	8,321	8,490	169	2.0	2.77	2.95
Comm/Ind: Hi Val	1,000,000	960,800	-3.9	30,258	31,013	755	2.5	3.03	3.23

Murray County

Slayton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	65,033	64,435	-599	-0.9	719	723	4	0.6	1.11	1.12
Res Non-Hm: exis	5,722	6,461	739	12.9	83	95	12	14.6	1.44	1.47
Apartments: exis	3,150	3,167	18	0.6	53	54	1	2.2	1.69	1.71
Low-inc Apts: ex	1,190	1,190	0	0.0	12	13	0	1.6	1.05	1.07
Seasnl Rec: exis	283	236	-48	-16.9	5	4	-1	-15.6	1.68	1.71
Com/Ind: Lo: exi	10,233	9,753	-480	-4.7	280	267	-13	-4.7	2.73	2.73
Com/Ind Hi: exis	5,227	5,687	459	8.8	186	202	16	8.8	3.56	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,783	2,059	276	15.5	63	73	10	15.5	3.56	3.56
Ag HGA: Exist	354	339	-15	-4.2	4	4	0	-2.7	1.26	1.28
Ag Hmstd Land	383	294	-88	-23.1	4	3	-1	-21.3	1.01	1.04
Ag Non-Hmstd	714	677	-38	-5.3	8	8	0	-3.5	1.15	1.17
Miscellaneous	23	23	0	0.0	0	0	0	1.7	1.91	1.94
New construction	0	2,668	2,668	0.0	0	79	79	0.0	0.00	2.96
<b>Total</b>	94,095	96,987	2,892	3.1	1,418	1,526	108	7.6	1.51	1.57

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	904	958	54	5.9	County	16.98	22.85	0.00	0.00	
(-) TIF Tax Capacity	16	16	0	0.0	City/Town	92.40	91.48	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.13	2.27	25.25	25.35	
(=) Taxable Tax Capacity	888	942	54	6.1	Special District	0.11	0.16	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	114.61	116.76	25.25	25.35	

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	60,400	59,800	-1.0	568	571	3	0.5	0.94	0.95	
Res Hmstd: Avg Val	90,600	89,800	-0.9	934	936	2	0.2	1.03	1.04	
Res Hmstd: Hi Val	120,800	119,700	-0.9	1,387	1,392	5	0.3	1.15	1.16	
Res Hmstd: Ex-Hi Val	181,200	179,500	-0.9	2,294	2,305	10	0.5	1.27	1.28	
Apartment	300,000	301,700	0.6	5,055	5,168	113	2.2	1.69	1.71	
Comm/Ind: Lo Val	150,000	163,200	8.8	4,099	4,571	472	11.5	2.73	2.80	
Comm/Ind: Mid Val	300,000	326,400	8.8	9,438	10,382	944	10.0	3.15	3.18	
Comm/Ind: Hi Val	1,000,000	1,087,900	8.8	34,353	37,496	3,143	9.1	3.44	3.45	

<b>Nicollet County</b>	<b>Courtland city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	37,901	37,915	14	0.0	443	459	16	3.6	1.17	1.21
Res Non-Hm: exis	1,859	2,077	218	11.7	25	29	4	14.2	1.36	1.39
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,713	2,689	-24	-0.9	70	70	0	0.7	2.57	2.61
Com/Ind Hi: exis	3,600	3,618	18	0.5	120	123	3	2.3	3.33	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	309	314	5	1.7	10	11	0	3.5	3.33	3.39
Ag HGA: Exist	300	312	12	4.1	3	4	0	8.6	1.14	1.19
Ag Hmstd Land	5,032	4,651	-381	-7.6	32	30	-2	-7.5	0.64	0.64
Ag Non-Hmstd	3,751	3,545	-206	-5.5	38	38	0	-0.4	1.02	1.07
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	894	894	0.0	0	12	12	0.0	0.00	1.35
<b>Total</b>	<b>55,464</b>	<b>56,014</b>	<b>550</b>	<b>1.0</b>	<b>742</b>	<b>775</b>	<b>33</b>	<b>4.4</b>	<b>1.34</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	543	549	6	1.1	County	49.75	52.97	0.00	0.00
(-) TIF Tax Capacity	21	21	0	0.4	City/Town	32.38	32.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.30	21.13	28.10	27.26
(=) Taxable Tax Capacity	522	527	6	1.1	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.87	107.33	28.10	27.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	112,900	112,900	0.0	1,191	1,229	37	3.1	1.06	1.09
Res Hmstd: Avg Val	169,200	169,300	0.1	1,975	2,043	68	3.4	1.17	1.21
Res Hmstd: Hi Val	225,500	225,600	0.0	2,758	2,855	97	3.5	1.22	1.27
Res Hmstd: Ex-Hi Val	338,400	338,500	0.0	4,329	4,483	154	3.6	1.28	1.32
Comm/Ind: Lo Val	150,000	150,800	0.5	3,855	3,944	90	2.3	2.57	2.62
Comm/Ind: Mid Val	300,000	301,500	0.5	8,854	9,055	201	2.3	2.95	3.00
Comm/Ind: Hi Val	1,000,000	1,005,000	0.5	32,185	32,911	727	2.3	3.22	3.27

**Nicollet County**

**Lafayette city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	13,991	13,819	-172	-1.2	151	155	4	2.7	1.08	1.12
Res Non-Hm: exis	1,344	1,574	231	17.2	20	24	4	21.9	1.48	1.54
Apartments: exis	283	283	0	0.0	5	5	0	4.8	1.74	1.82
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,913	1,969	56	2.9	53	56	3	5.5	2.79	2.86
Com/Ind Hi: exis	1,367	1,367	0	0.0	50	51	1	2.6	3.63	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	290	293	3	1.0	11	11	0	3.7	3.63	3.73
Ag HGA: Exist	265	265	0	0.0	3	3	0	4.2	1.22	1.28
Ag Hmstd Land	4,594	4,223	-370	-8.1	35	34	-1	-2.9	0.75	0.80
Ag Non-Hmstd	340	312	-28	-8.2	4	4	0	-2.5	1.17	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	69	69	0.0	0	1	1	0.0	0.00	1.28
<b>Total</b>	<b>24,385</b>	<b>24,174</b>	<b>-212</b>	<b>-0.9</b>	<b>331</b>	<b>344</b>	<b>13</b>	<b>4.0</b>	<b>1.36</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	211	211	0	-0.1	County	49.48	52.70	0.00	0.00
(-) TIF Tax Capacity	2	2	0	3.0	City/Town	47.55	50.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.25	20.80	28.10	27.27
(=) Taxable Tax Capacity	209	208	0	-0.1	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.72	124.07	28.10	27.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	56,000	55,300	-1.3	550	562	13	2.4	0.98	1.02
Res Hmstd: Avg Val	84,000	83,000	-1.2	870	887	17	1.9	1.04	1.07
Res Hmstd: Hi Val	111,900	110,500	-1.3	1,303	1,334	30	2.3	1.16	1.21
Res Hmstd: Ex-Hi Val	168,000	165,900	-1.3	2,175	2,234	59	2.7	1.29	1.35
Apartment	300,000	300,000	0.0	5,220	5,471	251	4.8	1.74	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,189	4,294	105	2.5	2.79	2.86
Comm/Ind: Mid Val	300,000	300,000	0.0	9,634	9,883	249	2.6	3.21	3.29
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,044	35,965	920	2.6	3.50	3.6



Nicollet County

Nicollet city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	45,515	43,823	-1,692	-3.7	562	575	13	2.3	1.24	1.31
Res Non-Hm: exis	5,744	5,239	-506	-8.8	90	89	-1	-1.4	1.57	1.69
Apartments: exis	2,469	2,344	-125	-5.0	42	43	1	2.8	1.71	1.85
Low-inc Apts: ex	62	187	125	200.2	1	2	1	224.0	1.07	1.15
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,223	5,190	-33	-0.6	143	150	6	4.4	2.75	2.89
Com/Ind Hi: exis	1,413	1,443	30	2.1	50	54	4	7.5	3.56	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	810	821	11	1.4	29	31	2	6.7	3.56	3.75
Ag HGA: Exist	221	226	5	2.4	3	3	0	10.8	1.34	1.45
Ag Hmstd Land	1,432	1,294	-138	-9.6	11	9	-1	-13.9	0.75	0.72
Ag Non-Hmstd	457	198	-259	-56.7	5	2	-3	-52.2	1.12	1.24
Miscellaneous	132	132	0	0.0	2	2	0	8.3	1.71	1.85
New construction	0	844	844	0.0	0	14	14	0.0	0.00	1.69
<b>Total</b>	<b>63,477</b>	<b>61,740</b>	<b>-1,737</b>	<b>-2.7</b>	<b>939</b>	<b>976</b>	<b>37</b>	<b>4.0</b>	<b>1.48</b>	<b>1.58</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	616	595	-22	-3.5	County	49.71	52.92	0.00	0.00
(-) TIF Tax Capacity	35	4	-30	-87.5	City/Town	50.18	57.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.98	13.50	30.16	29.83
(=) Taxable Tax Capacity	582	590	8	1.4	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>112.32</b>	<b>123.92</b>	<b>30.16</b>	<b>29.83</b>

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	96,100	92,500	-3.7	1,048	1,064	16	1.5	1.09	1.15	
Res Hmstd: Avg Val	144,000	138,600	-3.8	1,779	1,824	45	2.5	1.24	1.32	
Res Hmstd: Hi Val	192,000	184,900	-3.7	2,511	2,588	76	3.0	1.31	1.4	
Res Hmstd: Ex-Hi Val	288,100	277,400	-3.7	3,978	4,113	135	3.4	1.38	1.48	
Apartment	300,000	284,900	-5.0	5,117	5,263	146	2.9	1.71	1.85	
Comm/Ind: Lo Val	150,000	153,200	2.1	4,121	4,449	328	8.0	2.75	2.90	
Comm/Ind: Mid Val	300,000	306,400	2.1	9,465	10,192	727	7.7	3.15	3.33	
Comm/Ind: Hi Val	1,000,000	1,021,300	2.1	34,403	36,991	2,588	7.5	3.44	3.62	

**Nicollet County**

**St. Peter city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	338,899	342,546	3,647	1.1	3,852	4,547	695	18.0	1.14	1.33
Res Non-Hm: exis	51,053	50,258	-795	-1.6	710	818	108	15.2	1.39	1.63
Apartments: exis	35,154	33,531	-1,622	-4.6	563	630	67	12.0	1.60	1.88
Low-inc Apts: ex	12,846	14,740	1,894	14.7	127	169	42	33.3	0.99	1.15
Seasnl Rec: exis	161	166	5	3.0	3	3	1	20.9	1.60	1.88
Com/Ind: Lo: exi	26,145	26,772	628	2.4	689	788	99	14.4	2.63	2.94
Com/Ind Hi: exis	40,547	42,569	2,022	5.0	1,361	1,598	237	17.4	3.36	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,326	6,128	-198	-3.1	219	238	18	8.3	3.47	3.88
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	100	91	-9	-8.9	1	1	0	9.6	0.57	0.68
Ag Non-Hmstd	23	36	14	59.9	0	0	0	92.6	1.14	1.37
Miscellaneous	1,918	1,934	16	0.9	32	38	6	18.4	1.66	1.95
New construction	0	9,749	9,749	0.0	0	152	152	0.0	0.00	1.56
<b>Total</b>	<b>513,171</b>	<b>528,520</b>	<b>15,349</b>	<b>3.0</b>	<b>7,556</b>	<b>8,982</b>	<b>1,427</b>	<b>18.9</b>	<b>1.47</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,267	5,444	177	3.4	County	49.26	52.44	0.00	0.00
(-) TIF Tax Capacity	633	611	-22	-3.4	City/Town	46.83	47.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.00	36.57	18.12	16.94
(=) Taxable Tax Capacity	4,635	4,833	198	4.3	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.53	136.75	18.12	16.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,200	104,300	1.1	1,041	1,222	181	17.4	1.01	1.17
Res Hmstd: Avg Val	154,800	156,500	1.1	1,773	2,089	315	17.8	1.15	1.33
Res Hmstd: Hi Val	206,300	208,500	1.1	2,504	2,952	448	17.9	1.21	1.42
Res Hmstd: Ex-Hi Val	309,600	312,900	1.1	3,970	4,685	715	18.0	1.28	1.5
Apartment	300,000	286,200	-4.6	4,801	5,377	576	12.0	1.60	1.88
Comm/Ind: Lo Val	150,000	157,500	5.0	3,968	4,715	747	18.8	2.65	2.99
Comm/Ind: Mid Val	300,000	315,000	5.0	9,167	10,820	1,653	18.0	3.06	3.43
Comm/Ind: Hi Val	1,000,000	1,049,900	5.0	33,433	39,307	5,874	17.6	3.34	3.74

<b>Nicollet County</b>	<b>Mankato city (part)</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	170	172	2	1.4	2	2	0	3.9	1.31	1.34
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	829	829	0	0.0	22	22	0	0.9	2.64	2.67
Com/Ind Hi: exis	1,947	1,947	0	0.0	68	68	1	1.0	3.47	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3	3	0	0.0	0	0	0	1.0	3.47	3.51
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	32	32	0	0.0	0	0	0	3.8	1.15	1.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	2,981	2,983	2	0.1	92	93	1	1.0	3.09	3.12

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	53	53	0	0.0	County	48.85	52.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	43.72	43.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.98	23.44	15.76	14.75
(=) Taxable Tax Capacity	53	53	0	0.0	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.00	119.32	15.76	14.75

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	150,000	0.0	3,965	3,999	34	0.9	2.64	2.67
Comm/Ind: Mid Val	300,000	300,000	0.0	9,174	9,258	84	0.9	3.06	3.09
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,479	33,798	319	1.0	3.35	3.38

Nicollet County

North Mankato city (part

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	688,627	702,790	14,164	2.1	8,681	9,117	436	5.0	1.26	1.30
Res Non-Hm: exis	67,372	64,257	-3,115	-4.6	1,025	1,008	-17	-1.7	1.52	1.57
Apartments: exis	52,998	50,719	-2,279	-4.3	917	902	-15	-1.7	1.73	1.78
Low-inc Apts: ex	3,434	5,976	2,543	74.0	36	65	29	78.5	1.06	1.09
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	26,136	25,736	-400	-1.5	733	729	-4	-0.6	2.81	2.83
Com/Ind Hi: exis	126,483	133,386	6,903	5.5	4,665	4,973	308	6.6	3.69	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,598	11,843	245	2.1	427	441	14	3.4	3.68	3.73
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1	1	0	0.0	0	0	0	3.7	0.63	0.65
Ag Non-Hmstd	2,927	3,776	849	29.0	37	49	12	33.7	1.26	1.30
Miscellaneous	3,841	3,841	0	0.0	66	68	2	2.8	1.73	1.78
New construction	0	11,725	11,725	0.0	0	178	178	0.0	0.00	1.52
<b>Total</b>	<b>983,416</b>	<b>1,014,051</b>	<b>30,635</b>	<b>3.1</b>	<b>16,588</b>	<b>17,531</b>	<b>943</b>	<b>5.7</b>	<b>1.69</b>	<b>1.73</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	10,696	11,076	380	3.6	County	49.24	52.43	0.00	0.00
(-) TIF Tax Capacity	255	258	3	1.0	City/Town	53.58	53.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.53	24.00	15.76	14.75
(=) Taxable Tax Capacity	10,441	10,818	377	3.6	Special District	0.45	0.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	125.80	130.44	15.76	14.75

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	121,100	123,600	2.1	1,383	1,454	71	5.1	1.14	1.18
Res Hmstd: Avg Val	181,600	185,300	2.0	2,308	2,422	114	4.9	1.27	1.31
Res Hmstd: Hi Val	242,100	247,100	2.1	3,233	3,392	159	4.9	1.34	1.37
Res Hmstd: Ex-Hi Val	363,200	370,700	2.1	5,084	5,332	247	4.9	1.4	1.44
Apartment	300,000	287,100	-4.3	5,190	5,105	-86	-1.7	1.73	1.78
Comm/Ind: Lo Val	150,000	158,200	5.5	4,208	4,555	347	8.2	2.81	2.88
Comm/Ind: Mid Val	300,000	316,400	5.5	9,741	10,453	712	7.3	3.25	3.30
Comm/Ind: Hi Val	1,000,000	1,054,600	5.5	35,559	37,975	2,416	6.8	3.56	3.60

<b>Nobles County</b>	<b>Adrian city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	39,283	38,122	-1,161	-3.0	531	561	30	5.7	1.35	1.47
Res Non-Hm: exis	3,290	4,741	1,451	44.1	57	89	32	55.6	1.75	1.89
Apartments: exis	1,766	1,752	-14	-0.8	37	40	3	7.2	2.10	2.27
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	309	307	-2	-0.6	6	7	0	7.4	2.10	2.27
Com/Ind: Lo: exi	4,287	4,103	-184	-4.3	138	139	1	0.6	3.22	3.39
Com/Ind Hi: exis	1,622	1,498	-124	-7.7	68	66	-2	-3.0	4.20	4.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53	50	-3	-5.2	2	2	0	-0.4	4.20	4.41
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	660	597	-63	-9.6	5	5	-1	-9.7	0.79	0.78
Ag Non-Hmstd	92	80	-12	-12.6	1	1	0	-5.6	1.45	1.57
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	122	122	0.0	0	2	2	0.0	0.00	1.55
<b>Total</b>	<b>51,362</b>	<b>51,372</b>	<b>10</b>	<b>0.0</b>	<b>847</b>	<b>912</b>	<b>66</b>	<b>7.7</b>	<b>1.65</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	451	455	3	0.8	County	28.36	34.02	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	107.15	109.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.62	10.73	28.44	30.76
(=) Taxable Tax Capacity	451	455	3	0.8	Special District	0.93	2.20	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.07	156.73	28.44	30.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,100	61,200	-3.0	729	764	35	4.8	1.15	1.25
Res Hmstd: Avg Val	94,700	91,900	-3.0	1,226	1,269	42	3.5	1.3	1.38
Res Hmstd: Hi Val	126,200	122,500	-2.9	1,814	1,886	72	4.0	1.44	1.54
Res Hmstd: Ex-Hi Val	189,300	183,700	-3.0	2,991	3,120	128	4.3	1.58	1.7
Apartment	300,000	297,600	-0.8	6,293	6,746	452	7.2	2.1	2.27
Comm/Ind: Lo Val	150,000	138,500	-7.7	4,832	4,692	-140	-2.9	3.22	3.39
Comm/Ind: Mid Val	300,000	277,000	-7.7	11,132	10,687	-446	-4.0	3.71	3.86
Comm/Ind: Hi Val	1,000,000	923,400	-7.7	40,534	39,219	-1,316	-3.2	4.05	4.25

<b>Nobles County</b>	<b>Bigelow city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,379	4,229	-150	-3.4	48	50	2	3.8	1.11	1.19
Res Non-Hm: exis	678	821	144	21.2	11	14	3	30.0	1.59	1.71
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	340	338	-2	-0.6	10	11	0	3.6	3.04	3.17
Com/Ind Hi: exis	584	602	18	3.1	23	25	2	7.4	3.99	4.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	216	215	-1	-0.7	3	3	0	6.5	1.24	1.33
Ag Hmstd Land	532	497	-35	-6.5	3	3	0	0.0	0.60	0.64
Ag Non-Hmstd	242	211	-32	-13.1	3	3	0	-7.3	1.38	1.47
Miscellaneous	4	4	0	0.0	0	0	0	7.1	2.28	2.44
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,975</b>	<b>6,917</b>	<b>-58</b>	<b>-0.8</b>	<b>102</b>	<b>109</b>	<b>7</b>	<b>7.0</b>	<b>1.47</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	59	59	0	0.4	County	29.71	35.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	91.77	91.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.80	19.51	20.83	23.30
(=) Taxable Tax Capacity	59	59	0	0.4	Special District	0.93	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.22	147.35	20.83	23.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,800	40,400	-3.3	434	451	18	4.0	1.04	1.12
Res Hmstd: Avg Val	62,700	60,500	-3.5	651	676	25	3.9	1.04	1.12
Res Hmstd: Hi Val	83,600	80,700	-3.5	919	935	16	1.8	1.1	1.16
Res Hmstd: Ex-Hi Val	125,400	121,100	-3.4	1,636	1,678	43	2.6	1.30	1.39
Comm/Ind: Lo Val	150,000	154,700	3.1	4,564	4,953	389	8.5	3.04	3.20
Comm/Ind: Mid Val	300,000	309,400	3.1	10,545	11,376	831	7.9	3.51	3.68
Comm/Ind: Hi Val	1,000,000	1,031,200	3.1	38,457	41,343	2,887	7.5	3.85	4.01

<b>Nobles County</b>	<b>Brewster city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,283	12,331	49	0.4	118	141	23	19.9	0.96	1.15
Res Non-Hm: exis	1,543	1,903	360	23.4	20	28	9	44.5	1.28	1.50
Apartments: exis	114	114	0	0.0	2	2	0	16.5	1.51	1.76
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,249	1,245	-5	-0.4	28	30	3	9.4	2.21	2.43
Com/Ind Hi: exis	28,069	26,928	-1,141	-4.1	214	232	18	8.5	0.76	0.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	230	228	-3	-1.1	7	8	1	7.9	3.25	3.54
Ag HGA: Exist	553	564	11	2.0	6	7	1	21.2	1.05	1.25
Ag Hmstd Land	3,502	3,061	-441	-12.6	19	18	-1	-4.7	0.54	0.59
Ag Non-Hmstd	1,524	1,316	-209	-13.7	15	14	0	-2.8	0.96	1.08
Miscellaneous	40	40	0	0.0	1	1	0	17.3	1.27	1.49
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>49,107</b>	<b>47,728</b>	<b>-1,378</b>	<b>-2.8</b>	<b>428</b>	<b>482</b>	<b>54</b>	<b>12.6</b>	<b>0.87</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	295	293	-1	-0.4	County	32.46	39.06	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	59.30	63.06	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.93	4.43	31.37	41.32	
(=) Taxable Tax Capacity	295	293	-1	-0.4	Special District	1.14	1.34	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.84	107.89	31.37	41.32	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,200	52,400	0.4	464	556	92	19.8	0.89	1.06
Res Hmstd: Avg Val	78,200	78,500	0.4	705	846	140	19.9	0.90	1.08
Res Hmstd: Hi Val	104,300	104,700	0.4	1,060	1,262	202	19.1	1.02	1.21
Res Hmstd: Ex-Hi Val	156,500	157,100	0.4	1,769	2,095	326	18.4	1.13	1.33
Apartment	300,000	300,000	0.0	4,535	5,286	750	16.5	1.51	1.76
Comm/Ind: Lo Val	150,000	143,900	-4.1	3,769	3,972	204	5.4	2.51	2.76
Comm/Ind: Mid Val	300,000	287,800	-4.1	8,636	9,023	387	4.5	2.88	3.14
Comm/Ind: Hi Val	1,000,000	959,300	-4.1	31,353	32,814	1,461	4.7	3.14	3.42

<b>Nobles County</b>	<b>Dundee city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,126	1,110	-16	-1.4	14	21	7	51.3	1.21	1.85
Res Non-Hm: exis	270	262	-8	-2.9	5	6	2	35.5	1.68	2.34
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	311	279	-33	-10.5	10	11	1	7.1	3.20	3.82
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1	163	162	#####	0	8	8	#####	4.21	4.82
Ag HGA: Exist	41	41	0	-0.1	0	1	0	63.1	1.06	1.73
Ag Hmstd Land	817	642	-175	-21.4	6	4	-1	-23.8	0.70	0.68
Ag Non-Hmstd	75	63	-12	-16.3	1	1	0	-16.8	1.53	1.52
Miscellaneous	2	2	0	0.0	0	0	0	27.1	2.43	3.09
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,642</b>	<b>2,561</b>	<b>-81</b>	<b>-3.1</b>	<b>35</b>	<b>51</b>	<b>16</b>	<b>44.7</b>	<b>1.34</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	20	22	1	6.9	County	30.37	35.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	119.76	112.00	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.59	3.90	14.22	81.66
(=) Taxable Tax Capacity	20	22	1	6.9	Special District	0.12	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.84	151.82	14.22	81.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,500	23,200	-1.3	249	401	152	61.0	1.06	1.73
Res Hmstd: Avg Val	35,200	34,700	-1.4	373	599	227	60.8	1.06	1.73
Res Hmstd: Hi Val	46,900	46,200	-1.5	497	798	301	60.7	1.06	1.73
Res Hmstd: Ex-Hi Val	70,400	69,400	-1.4	746	1,199	453	60.8	1.06	1.73



<b>Nobles County</b>	<b>Ellsworth city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,943	8,359	-584	-6.5	167	155	-12	-7.1	1.87	1.86
Res Non-Hm: exis	1,076	1,614	537	49.9	29	43	15	50.8	2.66	2.67
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	99	99	0	0.0	2	2	0	0.6	1.99	2.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	686	725	39	5.7	31	33	2	6.2	4.47	4.49
Com/Ind Hi: exis	567	569	2	0.3	33	33	0	1.1	5.78	5.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	378	394	16	4.2	22	23	1	5.2	5.71	5.76
Ag HGA: Exist	99	99	0	0.0	2	2	0	-0.3	2.05	2.04
Ag Hmstd Land	644	565	-79	-12.3	7	6	-1	-13.6	1.04	1.02
Ag Non-Hmstd	740	645	-95	-12.8	16	14	-2	-9.7	2.11	2.19
Miscellaneous	24	24	0	0.0	1	1	0	0.6	2.65	2.67
New construction	0	80	80	0.0	0	3	3	0.0	0.00	3.21
<b>Total</b>	<b>13,256</b>	<b>13,172</b>	<b>-84</b>	<b>-0.6</b>	<b>308</b>	<b>314</b>	<b>6</b>	<b>2.0</b>	<b>2.32</b>	<b>2.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109	111	2	1.9	County	28.79	34.46	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	179.41	176.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.89	6.88	54.31	48.39
(=) Taxable Tax Capacity	109	111	2	1.9	Special District	0.93	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	211.02	218.51	54.31	48.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,900	31,700	-6.5	613	569	-44	-7.2	1.81	1.79
Res Hmstd: Avg Val	50,800	47,500	-6.5	919	853	-66	-7.2	1.81	1.79
Res Hmstd: Hi Val	67,700	63,300	-6.5	1,225	1,136	-89	-7.2	1.81	1.79
Res Hmstd: Ex-Hi Val	101,600	95,000	-6.5	2,103	1,909	-194	-9.2	2.07	2.01
Comm/Ind: Lo Val	150,000	150,400	0.3	6,704	6,759	55	0.8	4.47	4.49
Comm/Ind: Mid Val	300,000	300,800	0.3	15,371	15,521	150	1.0	5.12	5.16
Comm/Ind: Hi Val	1,000,000	1,002,800	0.3	55,818	56,420	602	1.1	5.58	5.63

<b>Nobles County</b>	<b>Kinbrae city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	140	182	42	30.3	1	2	2	255.3	0.43	1.17
Res Non-Hm: exis	171	126	-45	-26.1	1	2	1	66.7	0.63	1.42
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	97	96	0	-0.4	1	1	0	18.4	0.56	0.67
Com/Ind: Lo: exi	121	118	-3	-2.9	2	3	1	45.4	1.62	2.43
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	35	36	1	3.7	1	1	0	45.4	2.11	2.96
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	3,034	2,352	-681	-22.5	13	12	-1	-6.4	0.44	0.53
Ag Non-Hmstd	685	535	-150	-21.9	3	3	0	-4.2	0.48	0.59
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,281</b>	<b>3,445</b>	<b>-836</b>	<b>-19.5</b>	<b>21</b>	<b>24</b>	<b>3</b>	<b>12.1</b>	<b>0.50</b>	<b>0.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	41	32	-8	-20.4	County	29.87	35.45	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.57	18.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.59	3.90	14.23	81.66
(=) Taxable Tax Capacity	41	32	-8	-20.4	Special District	0.77	1.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>47.80</b>	<b>58.66</b>	<b>14.23</b>	<b>81.66</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,000	40,400	30.3	133	472	339	254.9	0.43	1.17
Res Hmstd: Avg Val	46,500	60,600	30.3	200	708	509	254.9	0.43	1.17
Res Hmstd: Hi Val	62,000	80,800	30.3	266	958	692	260.1	0.43	1.19
Res Hmstd: Ex-Hi Val	93,000	121,200	30.3	439	1,546	1,107	252.4	0.47	1.28

<b>Nobles County</b>	<b>Lismore city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,082	5,060	-22	-0.4	77	79	1	1.5	1.52	1.55
Res Non-Hm: exis	677	929	252	37.2	15	20	6	37.7	2.20	2.21
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	991	950	-41	-4.2	39	37	-2	-5.1	3.88	3.85
Com/Ind Hi: exis	91	172	81	89.1	5	9	4	86.9	5.08	5.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	249	261	12	5.0	13	13	0	3.7	5.08	5.03
Ag HGA: Exist	86	48	-38	-43.8	1	1	-1	-43.4	1.42	1.43
Ag Hmstd Land	259	191	-67	-26.0	2	1	-1	-30.6	0.78	0.74
Ag Non-Hmstd	60	73	13	21.3	1	1	0	20.0	1.89	1.87
Miscellaneous	14	14	0	0.0	0	0	0	-0.2	3.12	3.12
New construction	0	107	107	0.0	0	3	3	0.0	0.00	2.46
<b>Total</b>	<b>7,509</b>	<b>7,807</b>	<b>298</b>	<b>4.0</b>	<b>153</b>	<b>164</b>	<b>11</b>	<b>7.2</b>	<b>2.04</b>	<b>2.10</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	65	70	5	7.1	County	26.59	32.40	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	155.64	145.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.10	8.49	28.44	30.76
(=) Taxable Tax Capacity	65	70	5	7.1	Special District	0.93	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	189.27	187.28	28.44	30.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,900	39,700	-0.5	567	568	2	0.3	1.42	1.43
Res Hmstd: Avg Val	59,800	59,500	-0.5	849	852	2	0.3	1.42	1.43
Res Hmstd: Hi Val	79,700	79,400	-0.4	1,166	1,168	2	0.1	1.46	1.47
Res Hmstd: Ex-Hi Val	119,600	119,100	-0.4	2,103	2,100	-2	-0.1	1.76	1.76
Comm/Ind: Lo Val	150,000	283,700	89.1	5,826	12,487	6,661	114.3	3.88	4.40
Comm/Ind: Mid Val	300,000	567,400	89.1	13,453	26,744	13,291	98.8	4.48	4.71
Comm/Ind: Hi Val	1,000,000	1,891,400	89.1	49,043	93,276	44,233	90.2	4.90	4.93

<b>Nobles County</b>	<b>Round Lake city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,200	7,039	-161	-2.2	70	79	9	12.6	0.98	1.12
Res Non-Hm: exis	1,490	1,631	141	9.5	21	26	5	23.4	1.41	1.59
Apartments: exis	70	70	0	0.0	1	1	0	11.9	1.67	1.87
Low-inc Apts: ex	243	243	0	0.0	3	3	0	12.8	1.05	1.18
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	771	879	108	14.0	21	25	5	21.9	2.70	2.89
Com/Ind Hi: exis	1,462	1,462	0	0.0	51	54	3	6.2	3.50	3.71
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	117	116	0	0.0	1	1	0	15.2	0.96	1.11
Ag Hmstd Land	1,204	970	-234	-19.4	9	9	0	-3.3	0.76	0.91
Ag Non-Hmstd	1,194	1,069	-125	-10.4	13	12	-1	-3.9	1.09	1.16
Miscellaneous	22	21	0	-0.6	0	0	0	9.3	2.05	2.26
New construction	0	69	69	0.0	0	1	1	0.0	0.00	1.22
<b>Total</b>	<b>13,770</b>	<b>13,570</b>	<b>-201</b>	<b>-1.5</b>	<b>191</b>	<b>213</b>	<b>22</b>	<b>11.6</b>	<b>1.38</b>	<b>1.57</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	125	126	0	0.4	County	28.76	34.41	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	76.21	76.90	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.42	5.02	31.37	41.32	
(=) Taxable Tax Capacity	125	126	0	0.4	Special District	0.12	0.14	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.51	116.47	31.37	41.32	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	35,500	34,700	-2.3	343	386	43	12.7	0.96	1.11
Res Hmstd: Avg Val	53,200	52,000	-2.3	513	578	65	12.7	0.96	1.11
Res Hmstd: Hi Val	70,900	69,300	-2.3	684	771	87	12.7	0.96	1.11
Res Hmstd: Ex-Hi Val	106,300	103,900	-2.3	1,187	1,315	128	10.8	1.12	1.27
Apartment	300,000	300,000	0.0	5,010	5,607	597	11.9	1.67	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	4,053	4,334	280	6.9	2.70	2.89
Comm/Ind: Mid Val	300,000	300,000	0.0	9,301	9,906	604	6.5	3.10	3.30
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,791	35,907	2,117	6.3	3.38	3.59

<b>Nobles County</b>	<b>Rushmore city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,887	8,322	435	5.5	117	127	10	8.5	1.49	1.53
Res Non-Hm: exis	929	1,262	334	35.9	20	27	7	36.0	2.13	2.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	107	107	0	0.0	2	2	0	0.2	1.59	1.59
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	761	757	-4	-0.5	29	29	0	-1.5	3.83	3.79
Com/Ind Hi: exis	591	588	-4	-0.6	30	29	-1	-1.8	5.04	4.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	35	30	-5	-13.3	0	0	0	-14.2	0.95	0.94
Ag Non-Hmstd	5	4	-1	-14.0	0	0	0	-14.9	1.91	1.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	153	153	0.0	0	3	3	0.0	0.00	1.70
<b>Total</b>	<b>10,314</b>	<b>11,222</b>	<b>908</b>	<b>8.8</b>	<b>198</b>	<b>217</b>	<b>19</b>	<b>9.5</b>	<b>1.92</b>	<b>1.93</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	87	95	9	10.0	County	29.39	35.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	145.12	133.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.39	19.14	20.83	23.30
(=) Taxable Tax Capacity	87	95	9	10.0	Special District	0.93	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	190.83	188.87	20.83	23.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	40,500	42,700	5.4	548	583	35	6.4	1.35	1.37
Res Hmstd: Avg Val	60,700	64,000	5.4	821	874	53	6.4	1.35	1.37
Res Hmstd: Hi Val	80,900	85,400	5.6	1,141	1,254	113	9.9	1.41	1.47
Res Hmstd: Ex-Hi Val	121,300	128,000	5.5	2,065	2,230	165	8.0	1.70	1.74
Comm/Ind: Lo Val	150,000	149,100	-0.6	5,748	5,658	-89	-1.6	3.83	3.79
Comm/Ind: Mid Val	300,000	298,100	-0.6	13,307	13,071	-236	-1.8	4.44	4.38
Comm/Ind: Hi Val	1,000,000	993,700	-0.6	48,584	47,729	-856	-1.8	4.86	4.80

<b>Nobles County</b>	<b>Wilmington city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,098	8,546	448	5.5	104	113	9	8.8	1.28	1.32
Res Non-Hm: exis	990	813	-176	-17.8	18	15	-3	-15.5	1.82	1.88
Apartments: exis	62	131	69	110.3	1	3	2	113.0	2.18	2.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	735	854	119	16.2	25	28	4	16.1	3.34	3.33
Com/Ind Hi: exis	513	690	177	34.5	22	30	8	34.1	4.38	4.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	434	470	35	8.1	19	21	1	7.8	4.38	4.37
Ag HGA: Exist	128	128	0	0.0	2	2	0	1.8	1.47	1.49
Ag Hmstd Land	879	762	-117	-13.3	7	6	-1	-14.1	0.78	0.77
Ag Non-Hmstd	769	678	-92	-11.9	9	8	-1	-8.7	1.17	1.21
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	241	241	0.0	0	6	6	0.0	0.00	2.55
<b>Total</b>	<b>12,608</b>	<b>13,312</b>	<b>704</b>	<b>5.6</b>	<b>207</b>	<b>232</b>	<b>25</b>	<b>12.3</b>	<b>1.64</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	111	121	10	9.2	County	29.39	35.06	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	106.95	98.84	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.16	18.87	21.02	23.46	
(=) Taxable Tax Capacity	111	121	10	9.2	Special District	0.93	1.10	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.43	153.88	21.02	23.46	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,200	50,900	5.6	542	589	47	8.7	1.12	1.16
Res Hmstd: Avg Val	72,300	76,300	5.5	813	886	73	8.9	1.12	1.16
Res Hmstd: Hi Val	96,400	101,700	5.5	1,237	1,371	135	10.9	1.28	1.35
Res Hmstd: Ex-Hi Val	144,600	152,600	5.5	2,139	2,345	206	9.6	1.48	1.54
Apartment	300,000	630,800	110.3	6,347	13,613	7,267	114.5	2.12	2.16
Comm/Ind: Lo Val	150,000	201,800	34.5	4,886	7,127	2,240	45.8	3.26	3.53
Comm/Ind: Mid Val	300,000	403,600	34.5	11,297	15,772	4,476	39.6	3.77	3.91
Comm/Ind: Hi Val	1,000,000	1,345,400	34.5	41,211	56,120	14,910	36.2	4.12	4.17

<b>Nobles County</b>	<b>Worthington city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	331,910	323,265	-8,644	-2.6	3,351	3,658	307	9.2	1.01	1.13
Res Non-Hm: exis	48,171	55,212	7,041	14.6	594	760	166	28.0	1.23	1.38
Apartments: exis	20,276	19,298	-978	-4.8	297	316	19	6.6	1.46	1.64
Low-inc Apts: ex	11,999	12,469	471	3.9	109	127	18	16.3	0.91	1.02
Seasnl Rec: exis	997	996	-1	-0.1	13	14	1	10.9	1.29	1.43
Com/Ind: Lo: exi	37,885	36,727	-1,158	-3.1	926	960	34	3.7	2.44	2.62
Com/Ind Hi: exis	110,396	108,437	-1,959	-1.8	3,507	3,683	176	5.0	3.18	3.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,679	3,036	357	13.3	86	105	18	21.2	3.22	3.45
Ag HGA: Exist	286	285	0	0.0	3	3	0	11.9	0.99	1.10
Ag Hmstd Land	686	486	-200	-29.1	3	2	-1	-42.1	0.46	0.37
Ag Non-Hmstd	3,210	3,214	5	0.1	32	36	4	12.1	1.00	1.12
Miscellaneous	1,286	1,285	-1	-0.1	20	22	2	11.3	1.55	1.73
New construction	0	5,794	5,794	0.0	0	128	128	0.0	0.00	2.20
<b>Total</b>	<b>569,779</b>	<b>570,506</b>	<b>727</b>	<b>0.1</b>	<b>8,941</b>	<b>9,815</b>	<b>874</b>	<b>9.8</b>	<b>1.57</b>	<b>1.72</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,342	6,368	25	0.4	County	28.78	34.45	0.00	0.00	
(-) TIF Tax Capacity	184	163	-21	-11.6	City/Town	53.03	55.47	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.70	18.41	20.83	23.30	
(=) Taxable Tax Capacity	6,158	6,205	47	0.8	Special District	3.83	4.03	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	100.34	112.36	20.83	23.30	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,800	78,700	-2.6	678	729	50	7.4	0.84	0.93
Res Hmstd: Avg Val	121,100	117,900	-2.6	1,203	1,300	97	8.1	0.99	1.10
Res Hmstd: Hi Val	161,400	157,200	-2.6	1,728	1,873	145	8.4	1.07	1.19
Res Hmstd: Ex-Hi Val	242,100	235,800	-2.6	2,779	3,019	240	8.6	1.15	1.28
Apartment	300,000	285,500	-4.8	4,388	4,675	287	6.5	1.46	1.64
Comm/Ind: Lo Val	150,000	147,300	-1.8	3,712	3,899	188	5.1	2.47	2.65
Comm/Ind: Mid Val	300,000	294,700	-1.8	8,556	8,966	410	4.8	2.85	3.04
Comm/Ind: Hi Val	1,000,000	982,300	-1.8	31,164	32,702	1,539	4.9	3.12	3.33

**Norman County**

**Ada city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	39,088	37,535	-1,553	-4.0	410	397	-13	-3.1	1.05	1.06
Res Non-Hm: exis	5,650	5,598	-52	-0.9	82	84	2	2.3	1.45	1.50
Apartments: exis	3,340	3,147	-193	-5.8	58	57	-1	-2.4	1.75	1.81
Low-inc Apts: ex	699	699	0	0.0	8	8	0	3.2	1.08	1.11
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,534	5,526	-8	-0.1	156	158	2	1.6	2.82	2.87
Com/Ind Hi: exis	1,453	1,453	0	0.0	54	55	1	1.9	3.69	3.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	455	455	0.0	0	17	17	0.0	0.00	3.77
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	58	51	-6	-11.1	0	0	0	-6.2	0.62	0.66
Ag Non-Hmstd	182	182	0	0.0	2	2	0	5.5	1.25	1.31
Miscellaneous	82	82	0	0.0	1	1	0	3.6	1.75	1.81
New construction	0	87	87	0.0	0	1	1	0.0	0.00	1.06
<b>Total</b>	<b>56,087</b>	<b>54,817</b>	<b>-1,270</b>	<b>-2.3</b>	<b>771</b>	<b>781</b>	<b>10</b>	<b>1.2</b>	<b>1.38</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	491	482	-9	-1.8	County	30.28	33.47	0.00	0.00
(-) TIF Tax Capacity	42	42	0	1.0	City/Town	81.34	82.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.51	9.66	18.79	16.62
(=) Taxable Tax Capacity	449	439	-9	-2.1	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.60	131.40	18.79	16.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,000	47,100	-3.9	458	450	-9	-1.9	0.94	0.95
Res Hmstd: Avg Val	73,400	70,500	-4.0	687	673	-14	-2.0	0.94	0.95
Res Hmstd: Hi Val	97,800	93,900	-4.0	1,048	1,012	-36	-3.5	1.07	1.08
Res Hmstd: Ex-Hi Val	146,800	141,000	-4.0	1,806	1,765	-41	-2.3	1.23	1.25
Apartment	300,000	282,700	-5.8	5,236	5,113	-123	-2.3	1.75	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,227	4,299	72	1.7	2.82	2.87
Comm/Ind: Mid Val	300,000	300,000	0.0	9,768	9,948	180	1.8	3.26	3.32
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,630	36,311	682	1.9	3.56	3.63



**Norman County**

**Borup city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	971	769	-203	-20.9	8	6	-2	-20.2	0.82	0.82
Res Non-Hm: exis	345	547	202	58.5	4	7	3	58.0	1.27	1.27
Apartments: exis	142	142	0	0.0	2	2	0	1.8	1.46	1.49
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	217	217	0	0.0	5	5	0	0.2	2.48	2.48
Com/Ind Hi: exis	7	7	0	0.0	0	0	0	0.4	3.24	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	66	66	0.0	0	2	2	0.0	0.00	3.25
Ag HGA: Exist	196	196	0	0.0	2	2	0	0.7	0.91	0.92
Ag Hmstd Land	407	210	-198	-48.5	2	1	-2	-75.3	0.58	0.28
Ag Non-Hmstd	101	234	133	132.1	1	2	1	140.9	1.02	1.06
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,386</b>	<b>2,387</b>	<b>0</b>	<b>0.0</b>	<b>25</b>	<b>28</b>	<b>3</b>	<b>11.2</b>	<b>1.06</b>	<b>1.17</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	20	22	2	8.2	County	32.08	35.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	54.72	52.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.64	11.84	18.79	16.62
(=) Taxable Tax Capacity	20	22	2	8.2	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.92	105.81	18.79	16.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,200	22,300	-20.9	225	179	-47	-20.8	0.8	0.80
Res Hmstd: Avg Val	42,200	33,400	-20.9	337	268	-70	-20.7	0.8	0.80
Res Hmstd: Hi Val	56,300	44,500	-21.0	450	356	-94	-20.8	0.8	0.80
Res Hmstd: Ex-Hi Val	84,500	66,900	-20.8	718	536	-182	-25.4	0.85	0.80
Apartment	300,000	300,000	0.0	4,386	4,467	81	1.8	1.46	1.49
Comm/Ind: Lo Val	150,000	150,000	0.0	3,716	3,723	7	0.2	2.48	2.48
Comm/Ind: Mid Val	300,000	300,000	0.0	8,578	8,605	27	0.3	2.86	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,264	31,385	122	0.4	3.13	3.14

**Norman County**

**Gary city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,410	4,545	135	3.1	61	62	1	1.7	1.37	1.36
Res Non-Hm: exis	1,064	888	-176	-16.6	19	15	-3	-17.5	1.76	1.74
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	526	525	-1	-0.2	17	16	0	-1.7	3.15	3.10
Com/Ind Hi: exis	81	81	0	0.0	3	3	0	-1.3	4.03	3.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	239	239	0.0	0	9	9	0.0	0.00	3.98
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	5	5	0	0.0	0	0	0	-1.8	0.83	0.82
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	24	24	0	0.0	1	1	0	-0.6	2.39	2.37
New construction	0	16	16	0.0	0	0	0	0.0	0.00	1.36
<b>Total</b>	<b>6,110</b>	<b>6,322</b>	<b>213</b>	<b>3.5</b>	<b>100</b>	<b>107</b>	<b>7</b>	<b>7.1</b>	<b>1.63</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	55	4	8.1	County	28.97	32.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	90.83	86.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.29	1.66	50.22	47.53
(=) Taxable Tax Capacity	51	55	4	8.1	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	125.56	126.40	50.22	47.53

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,900	45,200	3.0	551	558	6	1.2	1.26	1.23
Res Hmstd: Avg Val	65,800	67,800	3.0	826	836	10	1.2	1.26	1.23
Res Hmstd: Hi Val	87,700	90,400	3.1	1,173	1,204	31	2.7	1.34	1.33
Res Hmstd: Ex-Hi Val	131,700	135,700	3.0	1,996	2,044	48	2.4	1.52	1.51
Comm/Ind: Lo Val	150,000	150,000	0.0	4,720	4,650	-70	-1.5	3.15	3.10
Comm/Ind: Mid Val	300,000	300,000	0.0	10,762	10,613	-149	-1.4	3.59	3.54
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,959	38,440	-519	-1.3	3.9	3.84

**Norman County**

**Halstad city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,741	10,761	-980	-8.3	172	158	-14	-8.2	1.46	1.47
Res Non-Hm: exis	1,996	1,888	-107	-5.4	40	39	-1	-2.0	1.99	2.06
Apartments: exis	777	777	0	0.0	18	19	1	4.3	2.37	2.48
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,266	1,270	4	0.3	45	46	1	3.2	3.53	3.63
Com/Ind Hi: exis	941	938	-3	-0.3	43	44	1	3.1	4.56	4.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2	76	74	#####	0	4	4	#####	3.53	4.72
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	12	12	-1	-6.5	0	0	0	1.3	1.57	1.70
Miscellaneous	21	21	0	0.0	1	1	0	4.7	2.61	2.73
New construction	0	180	180	0.0	0	4	4	0.0	0.00	2.13
<b>Total</b>	<b>16,757</b>	<b>15,924</b>	<b>-833</b>	<b>-5.0</b>	<b>319</b>	<b>315</b>	<b>-4</b>	<b>-1.2</b>	<b>1.90</b>	<b>1.98</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	148	141	-6	-4.2	County	31.30	34.47	0.00	0.00
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	117.32	126.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.83	3.28	41.16	35.27
(=) Taxable Tax Capacity	142	136	-6	-4.3	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.91	169.84	41.16	35.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	48,800	44,700	-8.4	660	613	-47	-7.1	1.35	1.37
Res Hmstd: Avg Val	73,200	67,100	-8.3	990	920	-70	-7.1	1.35	1.37
Res Hmstd: Hi Val	97,600	89,500	-8.3	1,487	1,340	-147	-9.9	1.52	1.5
Res Hmstd: Ex-Hi Val	146,400	134,200	-8.3	2,522	2,325	-197	-7.8	1.72	1.73
Apartment	300,000	300,000	0.0	7,119	7,427	308	4.3	2.37	2.48
Comm/Ind: Lo Val	150,000	149,500	-0.3	5,289	5,426	136	2.6	3.53	3.63
Comm/Ind: Mid Val	300,000	299,000	-0.3	12,136	12,479	343	2.8	4.05	4.17
Comm/Ind: Hi Val	1,000,000	996,700	-0.3	44,087	45,420	1,333	3.0	4.41	4.56

<b>Norman County</b>	<b>Hendrum city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,210	6,967	-243	-3.4	133	124	-9	-6.6	1.84	1.78
Res Non-Hm: exis	1,231	1,441	210	17.1	30	35	4	14.8	2.45	2.40
Apartments: exis	109	109	0	0.0	3	3	0	-1.4	2.93	2.89
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	643	634	-9	-1.4	27	26	-1	-3.0	4.20	4.13
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	69	69	0.0	0	4	4	0.0	0.00	5.38
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6	6	0.0	0	0	0	0.0	0.00	2.40
<b>Total</b>	<b>9,192</b>	<b>9,226</b>	<b>33</b>	<b>0.4</b>	<b>193</b>	<b>192</b>	<b>-1</b>	<b>-0.7</b>	<b>2.10</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	75	76	1	1.7	County	31.58	34.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	161.34	158.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.14	3.64	41.16	35.27
(=) Taxable Tax Capacity	75	76	1	1.7	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	201.54	202.95	41.16	35.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,900	50,200	-3.3	841	788	-53	-6.3	1.62	1.57
Res Hmstd: Avg Val	77,800	75,200	-3.3	1,279	1,181	-98	-7.7	1.64	1.57
Res Hmstd: Hi Val	103,700	100,200	-3.4	1,954	1,814	-140	-7.2	1.88	1.81
Res Hmstd: Ex-Hi Val	155,500	150,300	-3.3	3,306	3,099	-206	-6.2	2.13	2.06
Apartment	300,000	300,000	0.0	8,793	8,669	-124	-1.4	2.93	2.89

<b>Norman County</b>	<b>Perley city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,856	1,805	-51	-2.7	21	21	0	-2.0	1.14	1.15
Res Non-Hm: exis	549	580	31	5.6	9	10	1	8.8	1.60	1.64
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	415	418	3	0.8	12	13	0	3.2	2.94	3.01
Com/Ind Hi: exis	73	69	-3	-4.3	3	3	0	-1.5	3.78	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	34	34	0.0	0	1	1	0.0	0.00	3.89
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	342	302	-41	-11.8	4	2	-2	-39.4	1.18	0.81
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	27	27	0.0	0	1	1	0.0	0.00	2.92
<b>Total</b>	<b>3,234</b>	<b>3,235</b>	<b>0</b>	<b>0.0</b>	<b>49</b>	<b>50</b>	<b>1</b>	<b>2.4</b>	<b>1.51</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	28	28	0	-1.6	County	32.06	35.25	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	76.46	83.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.62	4.11	41.16	35.27
(=) Taxable Tax Capacity	28	28	0	-1.6	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.61	128.31	41.16	35.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	27,500	26,800	-2.5	307	301	-6	-2.1	1.12	1.12
Res Hmstd: Avg Val	41,200	40,100	-2.7	460	450	-10	-2.2	1.12	1.12
Res Hmstd: Hi Val	55,000	53,500	-2.7	614	601	-14	-2.3	1.12	1.12
Res Hmstd: Ex-Hi Val	82,500	80,300	-2.7	959	928	-31	-3.2	1.16	1.16
Comm/Ind: Lo Val	150,000	143,500	-4.3	4,405	4,314	-91	-2.1	2.94	3.01
Comm/Ind: Mid Val	300,000	287,000	-4.3	10,072	9,840	-232	-2.3	3.36	3.43
Comm/Ind: Hi Val	1,000,000	956,700	-4.3	36,520	35,898	-623	-1.7	3.65	3.75

<b>Norman County</b>	<b>Shelly city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,298	3,191	-107	-3.2	38	38	0	1.1	1.14	1.20
Res Non-Hm: exis	559	628	69	12.4	9	11	2	17.5	1.64	1.72
Apartments: exis	26	26	0	0.0	0	1	0	4.5	1.93	2.01
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	474	490	17	3.6	14	15	1	5.9	2.97	3.04
Com/Ind Hi: exis	169	160	-9	-5.5	6	6	0	-3.5	3.80	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	23	23	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	26	24	-2	-7.5	0	0	0	-3.7	1.15	1.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	26	26	0.0	0	0	0	0.0	0.00	1.29
<b>Total</b>	<b>4,573</b>	<b>4,568</b>	<b>-5</b>	<b>-0.1</b>	<b>68</b>	<b>71</b>	<b>3</b>	<b>4.4</b>	<b>1.49</b>	<b>1.56</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	36	37	0	0.7	County	31.63	34.84	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	73.03	72.54	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.37	6.03	49.64	52.42	
(=) Taxable Tax Capacity	36	37	0	0.7	Special District	4.47	5.79	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	114.50	119.20	49.64	52.42	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,300	27,400	-3.2	335	340	5	1.4	1.18	1.24
Res Hmstd: Avg Val	42,400	41,000	-3.3	502	508	6	1.3	1.18	1.24
Res Hmstd: Hi Val	56,600	54,800	-3.2	670	679	9	1.4	1.18	1.24
Res Hmstd: Ex-Hi Val	84,800	82,100	-3.2	1,053	1,053	0	0.0	1.24	1.28
Apartment	300,000	300,000	0.0	5,783	6,043	260	4.5	1.93	2.01
Comm/Ind: Lo Val	150,000	141,800	-5.5	4,462	4,312	-150	-3.4	2.97	3.04
Comm/Ind: Mid Val	300,000	283,500	-5.5	10,164	9,742	-422	-4.2	3.39	3.44
Comm/Ind: Hi Val	1,000,000	945,000	-5.5	36,771	35,409	-1,362	-3.7	3.68	3.75

**Norman County**

**Twin Valley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,569	10,331	-239	-2.3	158	148	-10	-6.6	1.50	1.43
Res Non-Hm: exis	1,769	2,006	238	13.4	38	41	3	7.7	2.17	2.06
Apartments: exis	889	893	4	0.4	23	22	-1	-4.6	2.58	2.45
Low-inc Apts: ex	623	623	0	0.0	10	10	-1	-5.0	1.62	1.54
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,344	1,333	-11	-0.8	50	48	-3	-5.6	3.76	3.58
Com/Ind Hi: exis	77	34	-43	-55.5	4	2	-2	-57.6	4.84	4.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3	616	614	#####	0	28	28	#####	3.76	4.60
Ag HGA: Exist	71	71	0	0.0	1	1	0	-5.0	1.50	1.42
Ag Hmstd Land	302	262	-40	-13.1	2	2	0	-12.5	0.83	0.83
Ag Non-Hmstd	156	84	-72	-46.1	3	1	-1	-48.7	1.66	1.58
Miscellaneous	23	23	0	0.0	1	1	0	-5.0	2.75	2.61
New construction	0	137	137	0.0	0	3	3	0.0	0.00	2.29
<b>Total</b>	<b>15,825</b>	<b>16,414</b>	<b>589</b>	<b>3.7</b>	<b>291</b>	<b>307</b>	<b>16</b>	<b>5.4</b>	<b>1.84</b>	<b>1.87</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	124	137	13	10.7	County	28.33	31.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	132.58	119.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.84	1.34	50.22	47.53
(=) Taxable Tax Capacity	124	137	13	10.7	Special District	4.47	5.79	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	166.22	158.07	50.22	47.53

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,800	29,100	-2.3	447	414	-33	-7.3	1.5	1.42
Res Hmstd: Avg Val	44,700	43,700	-2.2	670	622	-48	-7.2	1.5	1.42
Res Hmstd: Hi Val	59,600	58,300	-2.2	894	830	-64	-7.1	1.5	1.42
Res Hmstd: Ex-Hi Val	89,400	87,400	-2.2	1,450	1,333	-117	-8.1	1.62	1.52
Apartment	300,000	301,300	0.4	7,740	7,386	-354	-4.6	2.58	2.45
Comm/Ind: Lo Val	150,000	66,800	-55.5	5,635	2,388	-3,246	-57.6	3.76	3.58
Comm/Ind: Mid Val	300,000	133,500	-55.5	12,896	4,773	-8,123	-63.0	4.3	3.58
Comm/Ind: Hi Val	1,000,000	445,000	-55.5	46,784	18,959	-27,826	-59.5	4.68	4.26

**Olmsted County**

**Byron city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	297,590	301,700	4,110	1.4	4,657	4,915	258	5.5	1.56	1.63
Res Non-Hm: exis	46,767	42,526	-4,242	-9.1	872	819	-53	-6.1	1.87	1.93
Apartments: exis	8,192	8,724	533	6.5	177	195	18	10.1	2.16	2.23
Low-inc Apts: ex	1,841	1,956	115	6.2	24	27	2	10.1	1.31	1.36
Seasnl Rec: exis	186	186	0	0.0	4	4	0	3.4	2.16	2.23
Com/Ind: Lo: exi	14,025	13,831	-194	-1.4	453	454	0	0.1	3.23	3.28
Com/Ind Hi: exis	26,605	25,713	-892	-3.4	1,045	1,019	-25	-2.4	3.93	3.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,470	7,307	-163	-2.2	329	326	-3	-0.9	4.40	4.46
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	387	406	19	4.9	6	7	0	7.4	1.63	1.67
Ag Non-Hmstd	729	903	173	23.8	12	15	3	26.6	1.64	1.68
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	13,000	13,000	0.0	0	236	236	0.0	0.00	1.81
<b>Total</b>	<b>403,793</b>	<b>416,253</b>	<b>12,460</b>	<b>3.1</b>	<b>7,580</b>	<b>8,017</b>	<b>437</b>	<b>5.8</b>	<b>1.88</b>	<b>1.93</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,105	4,218	113	2.7	County	57.49	57.83	0.00	0.00
(-) TIF Tax Capacity	64	68	4	6.2	City/Town	64.80	68.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.03	41.30	10.40	12.94
(=) Taxable Tax Capacity	4,042	4,151	109	2.7	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	164.32	168.13	10.40	12.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,300	125,000	1.4	1,725	1,826	102	5.9	1.4	1.46
Res Hmstd: Avg Val	184,900	187,500	1.4	2,892	3,053	161	5.6	1.56	1.63
Res Hmstd: Hi Val	246,500	249,900	1.4	4,059	4,277	217	5.4	1.65	1.71
Res Hmstd: Ex-Hi Val	369,800	374,900	1.4	6,396	6,729	333	5.2	1.73	1.8
Apartment	300,000	319,500	6.5	6,474	7,128	654	10.1	2.16	2.23
Comm/Ind: Lo Val	150,000	145,000	-3.3	4,995	4,901	-93	-1.9	3.33	3.38
Comm/Ind: Mid Val	300,000	289,900	-3.4	11,602	11,315	-287	-2.5	3.87	3.90
Comm/Ind: Hi Val	1,000,000	966,500	-3.4	42,437	41,518	-919	-2.2	4.24	4.3



**Olmsted County**

**Dover city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	31,226	31,986	761	2.4	436	494	58	13.4	1.39	1.54
Res Non-Hm: exis	4,233	3,324	-909	-21.5	73	64	-9	-12.5	1.72	1.91
Apartments: exis	375	378	3	0.9	8	8	1	10.7	2.03	2.22
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,375	1,375	0	0.0	43	46	3	6.0	3.16	3.35
Com/Ind Hi: exis	1,077	1,081	4	0.3	45	47	3	5.8	4.16	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,080	1,111	31	2.9	45	49	4	8.5	4.16	4.39
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,212	1,272	60	5.0	10	11	1	12.5	0.79	0.85
Ag Non-Hmstd	491	506	14	2.9	7	8	1	9.7	1.49	1.59
Miscellaneous	130	130	0	0.0	3	3	0	9.7	2.03	2.22
New construction	0	39	39	0.0	0	1	1	0.0	0.00	1.54
<b>Total</b>	<b>41,198</b>	<b>41,201</b>	<b>3</b>	<b>0.0</b>	<b>668</b>	<b>730</b>	<b>62</b>	<b>9.2</b>	<b>1.62</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	384	382	-2	-0.6	County	57.50	57.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	57.41	63.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.15	36.21	16.41	23.67
(=) Taxable Tax Capacity	384	382	-2	-0.6	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.06	158.91	16.41	23.67

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,500	95,800	2.5	1,118	1,294	177	15.8	1.2	1.35
Res Hmstd: Avg Val	140,100	143,500	2.4	1,951	2,233	282	14.5	1.39	1.56
Res Hmstd: Hi Val	186,800	191,400	2.5	2,787	3,177	390	14.0	1.49	1.66
Res Hmstd: Ex-Hi Val	280,300	287,100	2.4	4,459	5,061	601	13.5	1.59	1.76
Apartment	300,000	302,800	0.9	6,082	6,731	649	10.7	2.03	2.22
Comm/Ind: Lo Val	150,000	150,500	0.3	4,741	5,046	304	6.4	3.16	3.35
Comm/Ind: Mid Val	300,000	301,000	0.3	10,981	11,648	666	6.1	3.66	3.87
Comm/Ind: Hi Val	1,000,000	1,003,300	0.3	40,101	42,456	2,355	5.9	4.01	4.23

Olmsted County

Eyota city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	85,282	85,463	182	0.2	1,179	1,278	99	8.4	1.38	1.50
Res Non-Hm: exis	6,533	5,865	-668	-10.2	110	106	-4	-3.6	1.68	1.80
Apartments: exis	2,042	2,066	24	1.2	41	45	3	7.8	2.03	2.16
Low-inc Apts: ex	507	512	5	0.9	6	7	1	8.3	1.24	1.33
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,453	4,315	-138	-3.1	141	141	0	0.3	3.16	3.28
Com/Ind Hi: exis	2,305	2,453	148	6.4	96	105	9	9.6	4.16	4.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,537	1,572	36	2.3	64	67	3	5.4	4.14	4.27
Ag HGA: Exist	353	353	-1	-0.2	5	6	0	7.5	1.48	1.59
Ag Hmstd Land	3,290	3,186	-105	-3.2	28	28	0	1.0	0.84	0.88
Ag Non-Hmstd	491	494	3	0.6	7	8	0	3.9	1.49	1.54
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	547	547	0.0	0	16	16	0.0	0.00	2.86
<b>Total</b>	106,792	106,825	33	0.0	1,677	1,806	129	7.7	1.57	1.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	963	968	5	0.5	County	57.37	57.71	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	57.94	59.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.98	36.05	16.41	23.67
(=) Taxable Tax Capacity	963	968	5	0.5	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.29	154.09	16.41	23.67

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	92,100	92,300	0.2	1,094	1,195	101	9.2	1.19	1.29
Res Hmstd: Avg Val	138,100	138,400	0.2	1,918	2,078	160	8.4	1.39	1.50
Res Hmstd: Hi Val	184,100	184,500	0.2	2,742	2,962	220	8.0	1.49	1.61
Res Hmstd: Ex-Hi Val	276,200	276,800	0.2	4,392	4,731	339	7.7	1.59	1.71
Apartment	300,000	303,500	1.2	6,091	6,564	474	7.8	2.03	2.16
Comm/Ind: Lo Val	150,000	159,600	6.4	4,747	5,327	581	12.2	3.16	3.34
Comm/Ind: Mid Val	300,000	319,300	6.4	10,993	12,179	1,186	10.8	3.66	3.81
Comm/Ind: Hi Val	1,000,000	1,064,300	6.4	40,145	44,143	3,998	10.0	4.01	4.15

Olmsted County

Rochester city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,265,514	5,309,654	44,140	0.8	65,763	71,163	5,401	8.2	1.25	1.34
Res Non-Hm: exis	950,802	935,130	-15,672	-1.6	13,835	14,433	598	4.3	1.46	1.54
Apartments: exis	437,337	460,932	23,595	5.4	7,513	8,346	832	11.1	1.72	1.81
Low-inc Apts: ex	93,605	98,151	4,546	4.9	984	1,096	112	11.4	1.05	1.12
Seasnl Rec: exis	1,101	1,098	-3	-0.3	19	20	1	4.9	1.73	1.82
Com/Ind: Lo: exi	253,053	252,707	-346	-0.1	7,069	7,218	149	2.1	2.79	2.86
Com/Ind Hi: exis	2,065,190	2,193,706	128,516	6.2	75,916	81,925	6,009	7.9	3.68	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	24,388	27,157	2,769	11.4	898	1,015	117	13.1	3.68	3.74
Ag HGA: Exist	1,408	773	-634	-45.1	18	10	-8	-42.4	1.28	1.34
Ag Hmstd Land	3,780	3,609	-171	-4.5	25	29	3	13.3	0.67	0.79
Ag Non-Hmstd	31,686	31,035	-651	-2.1	405	402	-3	-0.8	1.28	1.29
Miscellaneous	14,596	14,567	-30	-0.2	268	281	13	4.8	1.83	1.93
New construction	0	148,979	148,979	0.0	0	3,024	3,024	0.0	0.00	2.03
<b>Total</b>	<b>9,142,458</b>	<b>9,477,500</b>	<b>335,041</b>	<b>3.7</b>	<b>172,713</b>	<b>188,962</b>	<b>16,249</b>	<b>9.4</b>	<b>1.89</b>	<b>1.99</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	108,459	113,604	5,145	4.7	County	55.24	55.54	0.00	0.00
(-) TIF Tax Capacity	1,756	1,764	9	0.5	City/Town	49.99	51.17	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.19	20.12	13.85	21.52
(=) Taxable Tax Capacity	106,704	111,840	5,136	4.8	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.42	127.69	13.85	21.52

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	117,600	118,600		0.9	1,313	1,430	118	9.0	1.12	1.21
Res Hmstd: Avg Val	176,200	177,700		0.9	2,201	2,380	179	8.1	1.25	1.34
Res Hmstd: Hi Val	234,900	236,900		0.9	3,091	3,331	240	7.8	1.32	1.41
Res Hmstd: Ex-Hi Val	352,500	355,500		0.9	4,875	5,237	362	7.4	1.38	1.47
Apartment	300,000	316,200		5.4	5,156	5,727	571	11.1	1.72	1.81
Comm/Ind: Lo Val	150,000	159,300		6.2	4,194	4,637	443	10.6	2.8	2.91
Comm/Ind: Mid Val	300,000	318,700		6.2	9,716	10,600	884	9.1	3.24	3.33
Comm/Ind: Hi Val	1,000,000	1,062,200		6.2	35,487	38,413	2,926	8.2	3.55	3.62

Olmsted County

Stewartville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	248,593	249,639	1,046	0.4	3,657	3,773	115	3.2	1.47	1.51
Res Non-Hm: exis	25,695	25,114	-581	-2.3	442	444	2	0.4	1.72	1.77
Apartments: exis	8,191	8,683	492	6.0	168	182	14	8.6	2.05	2.10
Low-inc Apts: ex	5,149	5,430	281	5.5	65	71	5	8.1	1.27	1.30
Seasnl Rec: exis	387	387	0	0.0	8	8	0	2.5	2.05	2.10
Com/Ind: Lo: exi	15,663	15,566	-97	-0.6	496	497	1	0.2	3.17	3.19
Com/Ind Hi: exis	33,749	33,436	-314	-0.9	1,397	1,395	-2	-0.1	4.14	4.17
Publ U: Elec Gen	4	4	0	0.0	0	0	0	2.4	3.12	3.20
Publ U: Other	7,328	7,510	182	2.5	302	312	10	3.3	4.12	4.16
Ag HGA: Exist	232	230	-2	-0.8	4	4	0	1.5	1.59	1.63
Ag Hmstd Land	1,058	1,110	52	5.0	7	8	1	7.8	0.68	0.70
Ag Non-Hmstd	984	1,012	28	2.8	14	15	1	5.2	1.43	1.47
Miscellaneous	6,694	6,240	-454	-6.8	137	131	-6	-4.5	2.05	2.10
New construction	0	2,827	2,827	0.0	0	48	48	0.0	0.00	1.71
<b>Total</b>	<b>353,726</b>	<b>357,188</b>	<b>3,462</b>	<b>1.0</b>	<b>6,698</b>	<b>6,887</b>	<b>190</b>	<b>2.8</b>	<b>1.89</b>	<b>1.93</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,673	3,708	35	0.9	County	55.20	55.50	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	58.56	61.20	8.09	8.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.58	29.97	17.55	18.53
(=) Taxable Tax Capacity	3,673	3,708	35	0.9	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.34	146.67	25.64	26.54

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	102,500	102,900	0.4	1,331	1,372	42	3.1	1.3	1.33
Res Hmstd: Avg Val	153,600	154,200	0.4	2,260	2,328	68	3.0	1.47	1.51
Res Hmstd: Hi Val	204,800	205,700	0.4	3,191	3,288	97	3.0	1.56	1.6
Res Hmstd: Ex-Hi Val	307,300	308,600	0.4	5,056	5,207	151	3.0	1.65	1.69
Apartment	300,000	318,000	6.0	6,145	6,674	530	8.6	2.05	2.1
Comm/Ind: Lo Val	150,000	148,600	-0.9	4,751	4,747	-4	-0.1	3.17	3.19
Comm/Ind: Mid Val	300,000	297,200	-0.9	10,958	10,931	-27	-0.2	3.65	3.68
Comm/Ind: Hi Val	1,000,000	990,700	-0.9	39,924	39,856	-68	-0.2	3.99	4.02

**Olmsted County**

**Oronoco city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	111,408	119,528	8,121	7.3	1,540	1,729	189	12.3	1.38	1.45
Res Non-Hm: exis	20,895	16,912	-3,982	-19.1	314	266	-47	-15.1	1.50	1.58
Apartments: exis	172	201	29	17.0	3	4	1	22.4	1.68	1.76
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,484	5,090	606	13.5	124	143	19	15.3	2.76	2.80
Com/Ind Hi: exis	6,537	7,259	722	11.0	237	266	29	12.2	3.62	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,995	2,078	83	4.2	72	76	4	5.2	3.62	3.65
Ag HGA: Exist	0	131	131	0.0	0	2	2	0.0	0.00	1.26
Ag Hmstd Land	491	432	-59	-12.1	4	3	-1	-15.6	0.83	0.80
Ag Non-Hmstd	802	438	-364	-45.3	10	6	-4	-43.1	1.30	1.35
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6,586	6,586	0.0	0	97	97	0.0	0.00	1.47
<b>Total</b>	146,784	158,656	11,872	8.1	2,303	2,591	288	12.5	1.57	1.63

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,518	1,649	131	8.6	County	57.50	57.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.71	44.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.84	27.50	14.37	19.49
(=) Taxable Tax Capacity	1,518	1,649	131	8.6	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.05	130.83	14.37	19.49

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	164,600	176,600	7.3	2,086	2,375	290	13.9	1.27	1.35
Res Hmstd: Avg Val	246,800	264,800	7.3	3,369	3,805	436	12.9	1.37	1.44
Res Hmstd: Hi Val	329,000	353,000	7.3	4,652	5,235	583	12.5	1.41	1.48
Res Hmstd: Ex-Hi Val	493,700	529,700	7.3	7,130	8,060	930	13.0	1.44	1.52
Apartment	300,000	350,900	17.0	5,308	6,423	1,115	21.0	1.77	1.83
Comm/Ind: Lo Val	150,000	166,600	11.1	4,283	4,958	674	15.7	2.86	2.98
Comm/Ind: Mid Val	300,000	333,100	11.0	9,922	11,257	1,335	13.5	3.31	3.38
Comm/Ind: Hi Val	1,000,000	1,110,400	11.0	36,238	40,666	4,428	12.2	3.62	3.66

Olmsted County

Chatfield city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	51,934	50,820	-1,114	-2.1	796	837	41	5.1	1.53	1.65
Res Non-Hm: exis	6,056	6,715	659	10.9	115	135	20	17.3	1.89	2.00
Apartments: exis	97	234	137	141.4	2	6	3	156.4	2.26	2.40
Low-inc Apts: ex	1,233	1,231	-1	-0.1	17	18	1	7.0	1.38	1.48
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,752	2,439	-314	-11.4	95	87	-8	-8.4	3.45	3.57
Com/Ind Hi: exis	3,153	3,252	99	3.1	144	152	9	6.0	4.55	4.68
Publ U: Elec Gen	4	4	0	0.0	0	0	0	4.8	3.54	3.71
Publ U: Other	1,782	1,831	49	2.7	81	86	5	5.6	4.55	4.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	55	58	3	5.1	0	0	0	8.6	0.57	0.59
Ag Non-Hmstd	489	492	2	0.5	8	9	0	2.8	1.70	1.74
Miscellaneous	483	616	133	27.5	11	15	4	40.6	2.26	2.50
New construction	0	598	598	0.0	0	21	21	0.0	0.00	3.44
<b>Total</b>	<b>68,040</b>	<b>68,291</b>	<b>251</b>	<b>0.4</b>	<b>1,270</b>	<b>1,365</b>	<b>95</b>	<b>7.5</b>	<b>1.87</b>	<b>2.00</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	651	656	5	0.8	County	55.23	55.53	0.00	0.00	
(-) TIF Tax Capacity	72	9	-63	-87.5	City/Town	88.99	91.75	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.76	25.71	13.90	23.05	
(=) Taxable Tax Capacity	578	647	69	11.9	Special District	0.00	0.87	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.97	173.86	13.90	23.05	

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	92,600	90,600		-2.2	1,211	1,278	67	5.5	1.31	1.41
Res Hmstd: Avg Val	138,900	135,900		-2.2	2,133	2,241	108	5.1	1.54	1.65
Res Hmstd: Hi Val	185,100	181,100		-2.2	3,054	3,202	148	4.9	1.65	1.77
Res Hmstd: Ex-Hi Val	277,700	271,700		-2.2	4,898	5,128	230	4.7	1.76	1.89
Apartment	300,000	724,300		141.4	6,791	17,411	10,620	156.4	2.26	2.40
Comm/Ind: Lo Val	150,000	154,700		3.1	5,174	5,571	397	7.7	3.45	3.60
Comm/Ind: Mid Val	300,000	309,400		3.1	12,004	12,810	807	6.7	4.00	4.14
Comm/Ind: Hi Val	1,000,000	1,031,400		3.1	43,875	46,598	2,722	6.2	4.39	4.52

Olmsted County

Pine Island city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	36,961	38,717	1,756	4.8	613	668	55	9.0	1.66	1.73
Res Non-Hm: exis	11,590	9,705	-1,885	-16.3	219	192	-27	-12.1	1.89	1.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,731	1,578	-153	-8.8	60	56	-4	-6.4	3.46	3.55
Com/Ind Hi: exis	892	1,099	208	23.3	41	51	11	26.6	4.56	4.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	394	394	0.0	0	18	18	0.0	0.00	4.68
Ag HGA: Exist	162	162	0	0.0	3	3	0	4.6	1.61	1.69
Ag Hmstd Land	120	125	6	4.7	1	1	0	13.9	0.56	0.61
Ag Non-Hmstd	11,532	11,597	66	0.6	195	205	10	5.3	1.69	1.77
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,020	1,020	0.0	0	24	24	0.0	0.00	2.36
<b>Total</b>	<b>62,987</b>	<b>64,398</b>	<b>1,411</b>	<b>2.2</b>	<b>1,130</b>	<b>1,219</b>	<b>89</b>	<b>7.9</b>	<b>1.79</b>	<b>1.89</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	608	625	17	2.8	County	55.26	55.56	0.00	0.00
(-) TIF Tax Capacity	3	3	1	21.9	City/Town	73.44	78.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.86	42.57	15.30	15.74
(=) Taxable Tax Capacity	605	622	17	2.7	Special District	0.00	0.87	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.56	177.54	15.30	15.74

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	121,600	127,400		4.8	1,802	2,005	203	11.2	1.48	1.57
Res Hmstd: Avg Val	182,300	191,000		4.8	3,017	3,336	319	10.6	1.65	1.75
Res Hmstd: Hi Val	243,000	254,500		4.7	4,231	4,664	433	10.2	1.74	1.83
Res Hmstd: Ex-Hi Val	364,600	381,900		4.7	6,665	7,330	665	10.0	1.83	1.92
Comm/Ind: Lo Val	150,000	184,900		23.3	5,186	6,957	1,771	34.2	3.46	3.76
Comm/Ind: Mid Val	300,000	369,900		23.3	12,024	15,615	3,591	29.9	4.01	4.22
Comm/Ind: Hi Val	1,000,000	1,233,000		23.3	43,936	56,009	12,073	27.5	4.39	4.54

**Otter Tail County**

**Battle Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	37,125	41,340	4,215	11.4	426	478	52	12.3	1.15	1.16
Res Non-Hm: exis	4,707	5,336	629	13.4	69	77	8	11.2	1.48	1.45
Apartments: exis	4,747	4,576	-171	-3.6	82	78	-4	-4.9	1.72	1.69
Low-inc Apts: ex	246	246	0	0.0	3	3	0	-1.4	1.04	1.03
Seasnl Rec: exis	18,439	20,554	2,116	11.5	266	293	27	10.1	1.44	1.43
Com/Ind: Lo: exi	5,894	5,278	-616	-10.5	165	145	-21	-12.4	2.80	2.74
Com/Ind Hi: exis	1,956	1,646	-310	-15.9	73	60	-13	-17.7	3.71	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,016	1,011	-4	-0.4	37	36	-1	-2.6	3.69	3.61
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	501	501	0	0.1	3	3	0	-1.5	0.64	0.63
Ag Non-Hmstd	169	133	-36	-21.5	2	2	-1	-22.7	1.30	1.28
Miscellaneous	132	138	6	4.7	3	3	0	3.2	2.04	2.01
New construction	0	467	467	0.0	0	7	7	0.0	0.00	1.48
<b>Total</b>	<b>74,932</b>	<b>81,227</b>	<b>6,295</b>	<b>8.4</b>	<b>1,129</b>	<b>1,184</b>	<b>55</b>	<b>4.9</b>	<b>1.51</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	749	805	57	7.6	County	41.30	41.97	0.00	0.00
(-) TIF Tax Capacity	47	45	-2	-4.5	City/Town	78.09	75.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.05	10.10	9.26	9.40
(=) Taxable Tax Capacity	701	760	59	8.4	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.06	128.02	9.26	9.40

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	88,700	98,800	11.4	855	995	140	16.3	0.96	1.01
Res Hmstd: Avg Val	133,000	148,100	11.4	1,524	1,729	205	13.4	1.15	1.17
Res Hmstd: Hi Val	177,300	197,400	11.3	2,193	2,463	270	12.3	1.24	1.25
Res Hmstd: Ex-Hi Val	266,000	296,200	11.4	3,533	3,935	402	11.4	1.33	1.33
Apartment	300,000	289,200	-3.6	5,155	4,900	-255	-5.0	1.72	1.69
Seas Rec: Lo Val	75,000	83,600	11.5	1,040	1,150	110	10.6	1.39	1.38
Seas Rec: Hi Val	200,000	222,900	11.5	2,932	3,224	292	10.0	1.47	1.45
Comm/Ind: Lo Val	150,000	126,200	-15.9	4,207	3,462	-745	-17.7	2.80	2.74
Comm/Ind: Mid Val	300,000	252,400	-15.9	9,769	7,828	-1,941	-19.9	3.26	3.10
Comm/Ind: Hi Val	1,000,000	841,400	-15.9	35,729	29,188	-6,541	-18.3	3.57	3.47



**Otter Tail County**

**Bluffton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,575	5,122	547	11.9	47	51	5	9.7	1.03	1.01
Res Non-Hm: exis	734	462	-272	-37.1	11	7	-4	-36.7	1.44	1.45
Apartments: exis	227	230	3	1.4	4	4	0	0.6	1.69	1.68
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	69	69	0.0	0	1	1	0.0	0.00	1.32
Com/Ind: Lo: exi	505	518	13	2.5	14	14	0	0.8	2.76	2.72
Com/Ind Hi: exis	546	555	9	1.6	20	20	0	0.1	3.63	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	54	50	-4	-7.9	2	2	0	-9.3	3.63	3.58
Ag HGA: Exist	804	652	-152	-18.9	8	7	-1	-14.5	0.95	1.01
Ag Hmstd Land	1,919	1,644	-275	-14.3	8	7	-1	-11.6	0.42	0.44
Ag Non-Hmstd	382	546	164	43.0	4	7	2	52.3	1.16	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	58	58	0.0	0	1	1	0.0	0.00	1.40
<b>Total</b>	<b>9,747</b>	<b>9,907</b>	<b>159</b>	<b>1.6</b>	<b>117</b>	<b>120</b>	<b>3</b>	<b>2.3</b>	<b>1.20</b>	<b>1.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	81	83	2	2.9	County	41.37	42.04	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.65	59.90	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.73	20.97	15.04	13.49
(=) Taxable Tax Capacity	81	83	2	2.9	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.37	123.54	15.04	13.49

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	55,500	62,100	11.9	494	544	50	10.1	0.89	0.88
Res Hmstd: Avg Val	83,200	93,100	11.9	785	919	135	17.2	0.94	0.99
Res Hmstd: Hi Val	110,900	124,100	11.9	1,199	1,378	180	15.0	1.08	1.11
Res Hmstd: Ex-Hi Val	166,400	186,300	12.0	2,029	2,300	271	13.4	1.22	1.23
Apartment	300,000	304,100	1.4	5,078	5,106	29	0.6	1.69	1.68
Comm/Ind: Lo Val	150,000	152,400	1.6	4,143	4,161	18	0.4	2.76	2.73
Comm/Ind: Mid Val	300,000	304,800	1.6	9,591	9,613	22	0.2	3.2	3.15
Comm/Ind: Hi Val	1,000,000	1,015,900	1.6	35,018	35,053	35	0.1	3.50	3.45

**Otter Tail County**

**Clitherall city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,774	1,775	1	0.0	12	12	0	1.7	0.65	0.66
Res Non-Hm: exis	497	505	8	1.5	5	5	0	2.4	1.07	1.08
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	354	353	-2	-0.5	3	3	0	0.0	0.97	0.98
Com/Ind: Lo: exi	253	248	-4	-1.7	6	5	0	-2.7	2.19	2.17
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	69	64	-5	-7.7	2	2	0	-8.6	2.88	2.86
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	15	14	-1	-4.1	0	0	0	2.6	0.20	0.22
Ag Non-Hmstd	7	7	0	0.0	0	0	0	0.7	0.89	0.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	128	128	0.0	0	1	1	0.0	0.00	0.99
<b>Total</b>	<b>2,970</b>	<b>3,094</b>	<b>124</b>	<b>4.2</b>	<b>28</b>	<b>29</b>	<b>1</b>	<b>4.5</b>	<b>0.94</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	25	27	1	5.1	County	41.37	42.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.74	36.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.14	10.19	9.26	9.40
(=) Taxable Tax Capacity	25	27	1	5.1	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.88</b>	<b>89.53</b>	<b>9.26</b>	<b>9.40</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,800	33,800	0.0	212	213	2	0.9	0.63	0.63
Res Hmstd: Avg Val	50,700	50,700	0.0	317	320	3	0.9	0.63	0.63
Res Hmstd: Hi Val	67,600	67,600	0.0	423	427	4	0.9	0.63	0.63
Res Hmstd: Ex-Hi Val	101,400	101,400	0.0	745	751	6	0.8	0.73	0.74
Seas Rec: Lo Val	75,000	74,700	-0.4	731	731	0	0.0	0.97	0.98
Seas Rec: Hi Val	200,000	199,100	-0.5	2,108	2,103	-5	-0.2	1.05	1.06

**Otter Tail County**

**Dalton city**

<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	4,724	4,456	-268	-5.7	49	49	0	0.1	1.04	1.10
Res Non-Hm: exis	901	925	24	2.6	15	17	1	9.1	1.69	1.79
Apartments: exis	544	536	-7	-1.3	11	11	1	5.8	1.98	2.12
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	996	786	-210	-21.1	31	25	-5	-17.6	3.10	3.24
Com/Ind Hi: exis	17	8	-9	-52.9	1	0	0	-50.8	4.09	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	171	172	0	0.2	7	7	0	4.7	4.09	4.27
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	106	108	1	1.3	1	1	0	-20.0	0.99	0.78
Ag Non-Hmstd	47	36	-11	-22.4	1	1	0	-16.6	1.46	1.57
Miscellaneous	95	95	0	0.0	2	2	0	7.2	1.98	2.12
New construction	0	31	31	0.0	0	0	0	0.0	0.00	1.30
<b>Total</b>	<b>7,602</b>	<b>7,153</b>	<b>-449</b>	<b>-5.9</b>	<b>117</b>	<b>114</b>	<b>-3</b>	<b>-2.7</b>	<b>1.54</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	66	61	-5	-7.9	County	41.16	41.85	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	81.63	91.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.46	22.36	15.51	16.22
(=) Taxable Tax Capacity	66	61	-5	-7.9	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.88	156.72	15.51	16.22

**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	39,100	36,900		-5.6	403	407	4	1.0	1.03	1.10
Res Hmstd: Avg Val	58,600	55,300		-5.6	604	610	6	1.0	1.03	1.10
Res Hmstd: Hi Val	78,100	73,700		-5.6	820	813	-7	-0.9	1.05	1.10
Res Hmstd: Ex-Hi Val	117,200	110,500		-5.7	1,502	1,483	-19	-1.3	1.28	1.34
Apartment	300,000	296,000		-1.3	5,936	6,279	343	5.8	1.98	2.12
Comm/Ind: Lo Val	150,000	70,700		-52.9	4,656	2,292	-2,364	-50.8	3.10	3.24
Comm/Ind: Mid Val	300,000	141,400		-52.9	10,787	4,584	-6,203	-57.5	3.6	3.24
Comm/Ind: Hi Val	1,000,000	471,300		-52.9	39,398	18,578	-20,820	-52.8	3.94	3.94

**Otter Tail County**

**Deer Creek city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,574	6,753	179	2.7	52	56	4	7.3	0.79	0.82
Res Non-Hm: exis	1,716	1,422	-294	-17.2	21	18	-3	-13.9	1.23	1.28
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	453	453	0	0.0	4	4	0	5.2	0.83	0.87
Seasnl Rec: exis	66	68	2	2.4	1	1	0	9.4	1.04	1.11
Com/Ind: Lo: exi	1,186	1,205	18	1.6	28	29	1	4.2	2.34	2.40
Com/Ind Hi: exis	278	295	18	6.4	9	9	1	9.4	3.07	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	421	408	-13	-3.1	13	13	0	-0.3	3.07	3.16
Ag HGA: Exist	622	639	17	2.7	5	5	0	7.9	0.81	0.85
Ag Hmstd Land	3,226	3,205	-21	-0.7	12	13	1	8.8	0.38	0.41
Ag Non-Hmstd	551	556	5	0.9	5	6	0	8.6	0.94	1.01
Miscellaneous	80	80	0	0.0	1	1	0	5.6	1.34	1.42
New construction	0	57	57	0.0	0	1	1	0.0	0.00	1.12
<b>Total</b>	<b>15,173</b>	<b>15,140</b>	<b>-33</b>	<b>-0.2</b>	<b>150</b>	<b>156</b>	<b>6</b>	<b>3.8</b>	<b>0.99</b>	<b>1.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	126	125	-1	-0.9	County	41.19	41.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.88	47.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.63	13.02	15.04	13.49
(=) Taxable Tax Capacity	126	125	-1	-0.9	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.33	102.62	15.04	13.49

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,700	45,900	2.7	323	345	22	6.7	0.72	0.75
Res Hmstd: Avg Val	67,100	68,900	2.7	485	517	32	6.7	0.72	0.75
Res Hmstd: Hi Val	89,400	91,800	2.7	708	769	60	8.5	0.79	0.84
Res Hmstd: Ex-Hi Val	134,200	137,800	2.7	1,241	1,345	104	8.4	0.92	0.98
Comm/Ind: Lo Val	150,000	159,600	6.4	3,512	3,908	396	11.3	2.34	2.45
Comm/Ind: Mid Val	300,000	319,100	6.4	8,119	8,947	828	10.2	2.71	2.80
Comm/Ind: Hi Val	1,000,000	1,063,800	6.4	29,620	32,474	2,854	9.6	2.96	3.05

**Otter Tail County**

**Dent city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,924	3,965	41	1.0	41	44	3	6.6	1.05	1.11
Res Non-Hm: exis	1,009	1,027	18	1.8	17	18	1	6.1	1.64	1.71
Apartments: exis	109	109	0	0.0	2	2	0	4.6	1.96	2.05
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	86	89	3	2.9	1	1	0	7.4	1.55	1.61
Com/Ind: Lo: exi	997	1,039	42	4.2	31	33	2	6.7	3.08	3.16
Com/Ind Hi: exis	128	134	6	4.8	5	6	0	7.4	4.07	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179	165	-14	-7.9	7	7	0	-5.6	4.07	4.17
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	117	117	0	-0.3	2	2	0	4.5	1.46	1.53
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	180	180	0.0	0	3	3	0.0	0.00	1.74
<b>Total</b>	<b>6,550</b>	<b>6,826</b>	<b>275</b>	<b>4.2</b>	<b>106</b>	<b>115</b>	<b>9</b>	<b>8.6</b>	<b>1.62</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	60	63	3	4.7	County	41.38	42.02	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.39	79.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.55	25.47	13.08	13.31
(=) Taxable Tax Capacity	60	63	3	4.7	Special District	5.69	5.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.01	153.02	13.08	13.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,000	43,500		1.2	433	457	24	5.6	1.01	1.05
Res Hmstd: Avg Val	64,500	65,200		1.1	649	685	36	5.5	1.01	1.05
Res Hmstd: Hi Val	85,900	86,800		1.0	936	993	58	6.2	1.09	1.14
Res Hmstd: Ex-Hi Val	128,900	130,300		1.1	1,676	1,777	100	6.0	1.30	1.36
Apartment	300,000	300,000		0.0	5,868	6,137	269	4.6	1.96	2.05
Comm/Ind: Lo Val	150,000	157,300		4.9	4,623	5,040	417	9.0	3.08	3.20
Comm/Ind: Mid Val	300,000	314,500		4.8	10,721	11,588	866	8.1	3.57	3.68
Comm/Ind: Hi Val	1,000,000	1,048,400		4.8	39,181	42,157	2,976	7.6	3.92	4.02

**Otter Tail County**

**Elizabeth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,041	4,099	58	1.4	44	44	1	1.5	1.08	1.08
Res Non-Hm: exis	850	921	71	8.3	14	15	1	7.9	1.64	1.64
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	442	390	-52	-11.8	13	12	-2	-13.9	3.03	2.96
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	132	122	-11	-7.9	5	5	-1	-10.2	3.99	3.89
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	6	75	69	#####	0	1	1	#####	0.71	1.32
Ag Non-Hmstd	170	102	-69	-40.3	2	1	-1	-41.6	1.41	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	183	183	0.0	0	2	2	0.0	0.00	1.12
<b>Total</b>	<b>5,642</b>	<b>5,891</b>	<b>250</b>	<b>4.4</b>	<b>79</b>	<b>80</b>	<b>1</b>	<b>1.8</b>	<b>1.40</b>	<b>1.36</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	47	49	2	4.2	County	41.27	41.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	76.55	72.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.55	22.48	15.51	16.22
(=) Taxable Tax Capacity	47	49	2	4.2	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.00	137.95	15.51	16.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,700	45,300		1.3	447	448	1	0.2	1.00	0.99
Res Hmstd: Avg Val	67,000	68,000		1.5	671	673	2	0.4	1.00	0.99
Res Hmstd: Hi Val	89,300	90,600		1.5	986	996	10	1.0	1.10	1.1
Res Hmstd: Ex-Hi Val	134,000	135,900		1.4	1,742	1,750	8	0.5	1.30	1.29

Otter Tail County

Erhard city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,818	2,683	-134	-4.8	27	26	-1	-4.5	0.95	0.95
Res Non-Hm: exis	769	892	123	15.9	11	13	2	14.5	1.48	1.46
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	627	668	41	6.5	18	19	1	4.9	2.82	2.78
Com/Ind Hi: exis	135	137	2	1.4	5	5	0	-0.1	3.71	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	107	98	-8	-7.8	4	4	0	-9.1	3.71	3.65
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	239	224	-15	-6.1	3	3	0	-6.6	1.28	1.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	25	25	0.0	0	1	1	0.0	0.00	2.05
<b>Total</b>	<b>4,694</b>	<b>4,727</b>	<b>33</b>	<b>0.7</b>	<b>68</b>	<b>69</b>	<b>1</b>	<b>1.9</b>	<b>1.44</b>	<b>1.46</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	43	44	1	2.7	County	41.38	42.05	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.22	64.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.55	17.23	13.76	13.75
(=) Taxable Tax Capacity	43	44	1	2.7	Special District	1.72	3.06	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.87	127.27	13.76	13.75

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	36,800	35,000		-4.9	333	315	-18	-5.3	0.90	0.90
Res Hmstd: Avg Val	55,200	52,600		-4.7	499	474	-25	-5.1	0.90	0.90
Res Hmstd: Hi Val	73,600	70,100		-4.8	666	632	-34	-5.1	0.90	0.90
Res Hmstd: Ex-Hi Val	110,500	105,200		-4.8	1,216	1,130	-86	-7.1	1.10	1.07
Comm/Ind: Lo Val	150,000	152,100		1.4	4,225	4,240	15	0.4	2.82	2.79
Comm/Ind: Mid Val	300,000	304,300		1.4	9,789	9,803	13	0.1	3.26	3.22
Comm/Ind: Hi Val	1,000,000	1,014,200		1.4	35,757	35,748	-9	0.0	3.58	3.52

**Otter Tail County**

**Fergus Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	431,568	444,378	12,810	3.0	4,656	4,965	308	6.6	1.08	1.12
Res Non-Hm: exis	63,064	60,633	-2,431	-3.9	885	874	-11	-1.3	1.40	1.44
Apartments: exis	56,576	59,776	3,200	5.7	920	997	78	8.4	1.63	1.67
Low-inc Apts: ex	11,366	11,324	-42	-0.4	114	116	3	2.3	1.00	1.03
Seasnl Rec: exis	6,265	5,914	-351	-5.6	83	79	-3	-4.0	1.32	1.34
Com/Ind: Lo: exi	49,938	50,128	191	0.4	1,334	1,347	13	1.0	2.67	2.69
Com/Ind Hi: exis	133,894	133,601	-294	-0.2	4,564	4,541	-23	-0.5	3.41	3.40
Publ U: Elec Gen	25,262	22,790	-2,472	-9.8	634	586	-47	-7.5	2.51	2.57
Publ U: Other	31,358	31,496	138	0.4	1,103	1,115	12	1.0	3.52	3.54
Ag HGA: Exist	1,421	1,449	28	2.0	17	18	1	5.1	1.18	1.22
Ag Hmstd Land	1,764	1,284	-480	-27.2	7	3	-3	-46.9	0.37	0.27
Ag Non-Hmstd	4,764	5,508	744	15.6	56	66	10	18.4	1.18	1.20
Miscellaneous	2,596	2,622	27	1.0	49	51	2	3.5	1.88	1.93
New construction	0	5,399	5,399	0.0	0	112	112	0.0	0.00	2.08
<b>Total</b>	<b>819,836</b>	<b>836,302</b>	<b>16,467</b>	<b>2.0</b>	<b>14,421</b>	<b>14,871</b>	<b>450</b>	<b>3.1</b>	<b>1.76</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,497	9,642	146	1.5	County	40.60	41.26	0.00	0.00
(-) TIF Tax Capacity	115	89	-26	-22.4	City/Town	52.60	54.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.85	22.77	15.51	16.22
(=) Taxable Tax Capacity	9,382	9,553	172	1.8	Special District	1.62	1.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.66	120.50	15.51	16.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	79,400	81,800	3.0	703	758	55	7.8	0.89	0.93
Res Hmstd: Avg Val	119,000	122,500	2.9	1,273	1,359	86	6.8	1.07	1.11
Res Hmstd: Hi Val	158,600	163,300	3.0	1,842	1,961	119	6.5	1.16	1.20
Res Hmstd: Ex-Hi Val	238,000	245,100	3.0	2,983	3,168	185	6.2	1.25	1.29
Apartment	300,000	317,000	5.7	4,877	5,289	412	8.4	1.63	1.67
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,021	4,040	18	0.5	2.68	2.7
Comm/Ind: Mid Val	300,000	299,300	-0.2	9,306	9,339	34	0.4	3.10	3.12
Comm/Ind: Hi Val	1,000,000	997,800	-0.2	33,965	34,094	129	0.4	3.4	3.42



**Otter Tail County**

**Henning city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,587	15,169	582	4.0	143	144	1	0.5	0.98	0.95
Res Non-Hm: exis	3,341	3,227	-114	-3.4	48	45	-3	-5.7	1.43	1.40
Apartments: exis	1,243	1,223	-20	-1.6	21	20	-1	-2.8	1.68	1.66
Low-inc Apts: ex	418	418	0	0.0	4	4	0	-1.8	1.04	1.02
Seasnl Rec: exis	214	215	1	0.5	3	3	0	1.6	1.26	1.28
Com/Ind: Lo: exi	4,077	4,198	121	3.0	112	113	1	1.1	2.74	2.69
Com/Ind Hi: exis	1,560	1,566	6	0.4	56	55	-1	-1.1	3.58	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21	20	-1	-4.7	1	1	0	-6.1	3.58	3.52
Ag HGA: Exist	801	775	-27	-3.3	9	9	0	-4.0	1.13	1.12
Ag Hmstd Land	1,290	1,226	-64	-4.9	5	5	0	-1.0	0.37	0.39
Ag Non-Hmstd	861	935	74	8.6	10	11	1	10.1	1.17	1.19
Miscellaneous	161	181	20	12.1	3	3	0	12.3	1.77	1.78
New construction	0	137	137	0.0	0	3	3	0.0	0.00	2.21
<b>Total</b>	<b>28,575</b>	<b>29,291</b>	<b>716</b>	<b>2.5</b>	<b>414</b>	<b>416</b>	<b>2</b>	<b>0.5</b>	<b>1.45</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	267	273	6	2.4	County	41.03	41.71	0.00	0.00
(-) TIF Tax Capacity	7	7	1	8.9	City/Town	66.01	66.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.48	9.85	21.77	17.70
(=) Taxable Tax Capacity	261	266	6	2.2	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.16	118.75	21.77	17.70

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,900	46,700	4.0	413	415	2	0.5	0.92	0.89
Res Hmstd: Avg Val	67,300	70,000	4.0	620	623	3	0.5	0.92	0.89
Res Hmstd: Hi Val	89,600	93,200	4.0	903	929	26	2.9	1.01	1
Res Hmstd: Ex-Hi Val	134,500	139,900	4.0	1,574	1,616	42	2.7	1.17	1.16
Apartment	300,000	295,200	-1.6	5,046	4,904	-142	-2.8	1.68	1.66
Comm/Ind: Lo Val	150,000	150,600	0.4	4,104	4,052	-52	-1.3	2.74	2.69
Comm/Ind: Mid Val	300,000	301,200	0.4	9,467	9,359	-108	-1.1	3.16	3.11
Comm/Ind: Hi Val	1,000,000	1,003,900	0.4	34,495	34,121	-373	-1.1	3.45	3.4

**Otter Tail County**

**New York Mills city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	26,685	28,114	1,429	5.4	312	342	30	9.6	1.17	1.22
Res Non-Hm: exis	5,664	6,401	737	13.0	93	107	14	14.9	1.64	1.67
Apartments: exis	4,815	4,184	-631	-13.1	93	82	-10	-11.3	1.92	1.96
Low-inc Apts: ex	3,659	3,177	-482	-13.2	43	38	-5	-11.4	1.18	1.21
Seasnl Rec: exis	74	79	4	6.0	1	2	0	8.2	1.92	1.96
Com/Ind: Lo: exi	5,825	5,550	-275	-4.7	173	165	-7	-4.3	2.97	2.98
Com/Ind Hi: exis	10,120	9,106	-1,015	-10.0	380	346	-35	-9.1	3.76	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,292	1,255	-37	-2.8	51	50	-1	-2.3	3.97	3.99
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	306	410	104	33.9	4	5	2	38.7	1.29	1.34
Miscellaneous	340	308	-33	-9.6	8	8	-1	-8.4	2.41	2.44
New construction	0	1,786	1,786	0.0	0	30	30	0.0	0.00	1.71
<b>Total</b>	<b>58,781</b>	<b>60,369</b>	<b>1,589</b>	<b>2.7</b>	<b>1,159</b>	<b>1,176</b>	<b>17</b>	<b>1.5</b>	<b>1.97</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	647	654	7	1.1	County	39.68	40.35	0.00	0.00
(-) TIF Tax Capacity	104	106	2	1.6	City/Town	74.62	77.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.81	22.49	19.96	19.97
(=) Taxable Tax Capacity	543	548	6	1.0	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.75	140.95	19.96	19.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	56,500	59,500	5.3	580	622	42	7.3	1.03	1.05
Res Hmstd: Avg Val	84,700	89,200	5.3	928	1,024	96	10.3	1.1	1.15
Res Hmstd: Hi Val	112,900	118,900	5.3	1,408	1,539	132	9.4	1.25	1.29
Res Hmstd: Ex-Hi Val	169,400	178,500	5.4	2,369	2,574	205	8.7	1.4	1.44
Apartment	300,000	260,700	-13.1	5,765	5,114	-651	-11.3	1.92	1.96
Comm/Ind: Lo Val	150,000	135,000	-10.0	4,540	4,108	-432	-9.5	3.03	3.04
Comm/Ind: Mid Val	300,000	269,900	-10.0	10,494	9,349	-1,145	-10.9	3.5	3.46
Comm/Ind: Hi Val	1,000,000	899,700	-10.0	38,279	34,482	-3,797	-9.9	3.83	3.83

**Otter Tail County**

**Ottertail city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	41,721	43,671	1,950	4.7	385	449	64	16.6	0.92	1.03
Res Non-Hm: exis	7,630	7,597	-34	-0.4	84	93	10	11.6	1.10	1.23
Apartments: exis	266	265	-1	-0.5	3	4	0	12.1	1.21	1.36
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	42,135	42,780	645	1.5	434	485	51	11.8	1.03	1.13
Com/Ind: Lo: exi	5,727	5,942	214	3.7	125	139	14	10.9	2.19	2.34
Com/Ind Hi: exis	7,330	7,176	-154	-2.1	210	220	10	4.7	2.87	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,772	1,836	64	3.6	51	56	6	10.8	2.87	3.07
Ag HGA: Exist	681	751	70	10.3	5	7	1	27.0	0.79	0.91
Ag Hmstd Land	1,901	2,230	329	17.3	5	8	3	56.4	0.26	0.35
Ag Non-Hmstd	1,469	1,157	-312	-21.3	13	11	-1	-10.3	0.86	0.98
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,349	2,349	0.0	0	32	32	0.0	0.00	1.36
<b>Total</b>	110,632	115,753	5,121	4.6	1,315	1,504	189	14.4	1.19	1.30

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	1,195	1,249	54	4.6	County	41.37	42.03	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.70	30.16	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.99	24.00	13.76	13.64	
(=) Taxable Tax Capacity	1,195	1,249	54	4.6	Special District	0.63	0.62	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.68	96.81	13.76	13.64	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	138,900	145,400	4.7	1,169	1,372	203	17.3	0.84	0.94
Res Hmstd: Avg Val	208,200	217,900	4.7	1,912	2,236	324	17.0	0.92	1.03
Res Hmstd: Hi Val	277,500	290,500	4.7	2,654	3,101	447	16.8	0.96	1.07
Res Hmstd: Ex-Hi Val	416,400	435,900	4.7	4,141	4,814	674	16.3	0.99	1.10
Apartment	300,000	298,600	-0.5	3,626	4,021	395	10.9	1.21	1.35
Seas Rec: Lo Val	75,000	76,100	1.5	707	800	94	13.2	0.94	1.05
Seas Rec: Hi Val	200,000	203,100	1.6	2,044	2,295	251	12.3	1.02	1.13
Comm/Ind: Lo Val	150,000	146,900	-2.1	3,276	3,404	129	3.9	2.18	2.32
Comm/Ind: Mid Val	300,000	293,700	-2.1	7,574	7,851	277	3.7	2.52	2.67
Comm/Ind: Hi Val	1,000,000	979,000	-2.1	27,635	28,715	1,080	3.9	2.76	2.93

**Otter Tail County**

**Parkers Prairie city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,208	29,191	984	3.5	400	435	35	8.8	1.42	1.49
Res Non-Hm: exis	7,498	6,956	-542	-7.2	145	141	-4	-2.9	1.93	2.02
Apartments: exis	703	710	7	1.0	16	17	1	5.6	2.24	2.34
Low-inc Apts: ex	446	446	0	0.0	6	6	0	4.5	1.38	1.44
Seasnl Rec: exis	389	392	4	0.9	7	7	0	5.3	1.71	1.79
Com/Ind: Lo: exi	5,158	4,910	-248	-4.8	175	171	-4	-2.3	3.40	3.49
Com/Ind Hi: exis	4,168	3,290	-877	-21.1	185	150	-35	-19.0	4.45	4.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,015	1,892	-123	-6.1	90	86	-3	-3.6	4.45	4.56
Ag HGA: Exist	210	209	-1	-0.6	3	3	0	4.8	1.55	1.64
Ag Hmstd Land	407	407	0	0.0	3	3	0	6.0	0.66	0.69
Ag Non-Hmstd	1,147	963	-184	-16.0	18	16	-2	-11.9	1.59	1.67
Miscellaneous	1,663	1,502	-161	-9.7	31	29	-2	-5.5	1.88	1.96
New construction	0	79	79	0.0	0	1	1	0.0	0.00	1.59
<b>Total</b>	<b>52,010</b>	<b>50,947</b>	<b>-1,063</b>	<b>-2.0</b>	<b>1,079</b>	<b>1,066</b>	<b>-12</b>	<b>-1.1</b>	<b>2.07</b>	<b>2.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	536	513	-23	-4.3	County	41.21	41.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	99.96	107.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.11	16.55	25.24	25.69
(=) Taxable Tax Capacity	536	513	-23	-4.3	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.91	166.67	25.24	25.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,700	67,000	3.6	780	842	62	7.9	1.21	1.26
Res Hmstd: Avg Val	97,000	100,400	3.5	1,333	1,461	128	9.6	1.37	1.46
Res Hmstd: Hi Val	129,400	133,900	3.5	1,976	2,156	180	9.1	1.53	1.61
Res Hmstd: Ex-Hi Val	194,100	200,900	3.5	3,260	3,545	285	8.7	1.68	1.76
Apartment	300,000	303,000	1.0	6,716	7,091	375	5.6	2.24	2.34
Comm/Ind: Lo Val	150,000	118,400	-21.1	5,096	4,127	-968	-19.0	3.4	3.49
Comm/Ind: Mid Val	300,000	236,800	-21.1	11,763	9,189	-2,575	-21.9	3.92	3.88
Comm/Ind: Hi Val	1,000,000	789,500	-21.1	42,880	34,404	-8,476	-19.8	4.29	4.36

**Otter Tail County**

**Pelican Rapids city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	43,466	45,282	1,816	4.2	487	508	22	4.4	1.12	1.12
Res Non-Hm: exis	8,960	8,349	-611	-6.8	141	130	-11	-7.8	1.57	1.55
Apartments: exis	3,801	3,784	-16	-0.4	70	69	-1	-1.5	1.85	1.83
Low-inc Apts: ex	3,781	3,781	0	0.0	43	42	0	-1.1	1.13	1.12
Seasnl Rec: exis	203	207	4	2.0	3	3	0	0.7	1.58	1.56
Com/Ind: Lo: exi	9,856	9,460	-396	-4.0	291	274	-17	-5.9	2.95	2.90
Com/Ind Hi: exis	19,084	19,236	152	0.8	743	734	-9	-1.1	3.89	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,000	3,939	-61	-1.5	156	150	-5	-3.4	3.89	3.82
Ag HGA: Exist	0	239	239	0.0	0	3	3	0.0	0.00	1.40
Ag Hmstd Land	738	798	60	8.1	5	5	0	4.3	0.62	0.60
Ag Non-Hmstd	584	568	-16	-2.7	8	8	0	-3.9	1.37	1.35
Miscellaneous	678	654	-24	-3.6	14	13	-1	-5.1	2.10	2.06
New construction	0	825	825	0.0	0	18	18	0.0	0.00	2.15
<b>Total</b>	<b>95,150</b>	<b>97,121</b>	<b>1,971</b>	<b>2.1</b>	<b>1,960</b>	<b>1,958</b>	<b>-1</b>	<b>-0.1</b>	<b>2.06</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,112	1,131	19	1.7	County	40.62	41.29	0.00	0.00
(-) TIF Tax Capacity	25	5	-20	-80.5	City/Town	77.11	73.80	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.55	17.23	13.76	13.75
(=) Taxable Tax Capacity	1,087	1,126	39	3.6	Special District	1.72	3.06	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.00	135.38	13.76	13.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,200	63,800	4.2	587	606	19	3.2	0.96	0.95
Res Hmstd: Avg Val	91,800	95,600	4.1	987	1,038	51	5.2	1.08	1.09
Res Hmstd: Hi Val	122,400	127,500	4.2	1,486	1,553	67	4.5	1.21	1.22
Res Hmstd: Ex-Hi Val	183,600	191,300	4.2	2,484	2,582	98	3.9	1.35	1.35
Apartment	300,000	298,700	-0.4	5,550	5,466	-85	-1.5	1.85	1.83
Comm/Ind: Lo Val	150,000	151,200	0.8	4,430	4,392	-39	-0.9	2.95	2.90
Comm/Ind: Mid Val	300,000	302,400	0.8	10,268	10,163	-105	-1.0	3.42	3.36
Comm/Ind: Hi Val	1,000,000	1,008,000	0.8	37,513	37,096	-417	-1.1	3.75	3.68

**Otter Tail County**

**Perham city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	88,277	90,578	2,300	2.6	896	1,057	161	18.0	1.01	1.17
Res Non-Hm: exis	23,589	23,801	212	0.9	312	358	45	14.5	1.32	1.50
Apartments: exis	13,199	14,326	1,127	8.5	203	251	48	23.9	1.54	1.75
Low-inc Apts: ex	2,689	2,172	-517	-19.2	25	23	-2	-8.0	0.94	1.07
Seasnl Rec: exis	184	151	-34	-18.3	2	2	0	-6.6	1.24	1.41
Com/Ind: Lo: exi	25,434	25,340	-94	-0.4	648	707	59	9.1	2.55	2.79
Com/Ind Hi: exis	66,425	68,018	1,592	2.4	1,948	2,110	162	8.3	2.93	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,292	6,333	40	0.6	214	234	21	9.6	3.40	3.70
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	148	277	130	88.0	2	4	2	116.8	1.13	1.30
Miscellaneous	356	356	0	0.1	6	6	1	14.3	1.55	1.77
New construction	0	11,159	11,159	0.0	0	223	223	0.0	0.00	2.00
<b>Total</b>	<b>226,593</b>	<b>242,509</b>	<b>15,917</b>	<b>7.0</b>	<b>4,256</b>	<b>4,976</b>	<b>720</b>	<b>16.9</b>	<b>1.88</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,788	2,959	170	6.1	County	40.78	41.45	0.00	0.00
(-) TIF Tax Capacity	457	761	304	66.4	City/Town	49.98	55.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.17	26.96	13.08	13.31
(=) Taxable Tax Capacity	2,331	2,198	-133	-5.7	Special District	5.59	6.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.52	129.74	13.08	13.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	81,300	83,400	2.6	684	807	123	17.9	0.84	0.97
Res Hmstd: Avg Val	121,900	125,100	2.6	1,236	1,452	217	17.6	1.01	1.16
Res Hmstd: Hi Val	162,500	166,700	2.6	1,787	2,096	309	17.3	1.1	1.26
Res Hmstd: Ex-Hi Val	243,800	250,200	2.6	2,890	3,388	498	17.2	1.19	1.35
Apartment	300,000	325,600	8.5	4,612	5,714	1,102	23.9	1.54	1.75
Comm/Ind: Lo Val	150,000	153,600	2.4	3,869	4,345	476	12.3	2.58	2.83
Comm/Ind: Mid Val	300,000	307,200	2.4	8,963	10,028	1,065	11.9	2.99	3.26
Comm/Ind: Hi Val	1,000,000	1,024,000	2.4	32,734	36,548	3,814	11.7	3.27	3.57

**Otter Tail County**

**Richville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,912	1,880	-33	-1.7	17	18	1	7.5	0.88	0.96
Res Non-Hm: exis	539	572	33	6.1	7	8	1	14.4	1.26	1.36
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	70	72	1	2.0	1	1	0	10.7	1.14	1.24
Com/Ind: Lo: exi	221	221	0	0.2	5	6	0	5.0	2.48	2.60
Com/Ind Hi: exis	236	256	19	8.2	8	9	1	13.5	3.26	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	58	58	0	-0.2	2	2	0	4.7	3.26	3.42
Ag HGA: Exist	142	143	1	0.7	1	1	0	9.8	0.86	0.94
Ag Hmstd Land	813	814	1	0.2	3	4	0	12.5	0.40	0.44
Ag Non-Hmstd	67	65	-2	-3.0	1	1	0	6.1	1.06	1.16
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	13	13	0.0	0	0	0	0.0	0.00	0.63
<b>Total</b>	<b>4,059</b>	<b>4,095</b>	<b>35</b>	<b>0.9</b>	<b>45</b>	<b>49</b>	<b>4</b>	<b>9.8</b>	<b>1.10</b>	<b>1.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	35	36	1	2.1	County	41.39	42.06	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.98	42.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.55	25.47	13.08	13.31
(=) Taxable Tax Capacity	35	36	1	2.1	Special District	5.69	5.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.61	115.55	13.08	13.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,200	46,400	-1.7	361	383	23	6.3	0.76	0.83
Res Hmstd: Avg Val	70,800	69,600	-1.7	541	575	34	6.3	0.76	0.83
Res Hmstd: Hi Val	94,400	92,800	-1.7	817	862	45	5.5	0.87	0.93
Res Hmstd: Ex-Hi Val	141,600	139,200	-1.7	1,422	1,508	86	6.1	1.00	1.08
Comm/Ind: Lo Val	150,000	162,300	8.2	3,714	4,313	599	16.1	2.48	2.66
Comm/Ind: Mid Val	300,000	324,600	8.2	8,600	9,857	1,257	14.6	2.87	3.04
Comm/Ind: Hi Val	1,000,000	1,082,100	8.2	31,404	35,733	4,328	13.8	3.14	3.30

**Otter Tail County**

**Underwood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,433	10,399	-33	-0.3	107	111	5	4.3	1.02	1.07
Res Non-Hm: exis	1,514	1,556	42	2.8	22	23	1	6.6	1.43	1.49
Apartments: exis	282	282	0	0.0	5	5	0	4.0	1.65	1.72
Low-inc Apts: ex	270	270	0	0.0	3	3	0	4.1	1.00	1.04
Seasnl Rec: exis	1,953	1,847	-106	-5.4	27	26	-1	-2.3	1.38	1.42
Com/Ind: Lo: exi	1,567	1,434	-133	-8.5	43	40	-3	-7.0	2.73	2.78
Com/Ind Hi: exis	512	588	76	14.8	19	22	3	16.5	3.63	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	396	377	-19	-4.8	14	14	0	-3.4	3.63	3.68
Ag HGA: Exist	217	0	-217	-100.0	3	0	-3	-100.0	1.23	0.00
Ag Hmstd Land	240	226	-14	-6.0	1	1	0	-3.6	0.43	0.45
Ag Non-Hmstd	117	115	-1	-1.1	1	2	0	2.2	1.28	1.32
Miscellaneous	97	94	-3	-3.0	2	2	0	-0.1	2.29	2.36
New construction	0	363	363	0.0	0	7	7	0.0	0.00	2.01
<b>Total</b>	<b>17,596</b>	<b>17,549</b>	<b>-47</b>	<b>-0.3</b>	<b>246</b>	<b>256</b>	<b>10</b>	<b>4.0</b>	<b>1.40</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	168	168	1	0.4	County	41.13	41.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	62.33	65.19	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.67	24.47	5.59	6.77
(=) Taxable Tax Capacity	168	168	1	0.4	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.77	132.09	5.59	6.77

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	62,700	62,500	-0.3	516	538	22	4.3	0.82	0.86
Res Hmstd: Avg Val	94,000	93,700	-0.3	886	921	35	3.9	0.94	0.98
Res Hmstd: Hi Val	125,300	124,900	-0.3	1,339	1,391	52	3.9	1.07	1.11
Res Hmstd: Ex-Hi Val	188,000	187,400	-0.3	2,247	2,333	86	3.8	1.2	1.24
Apartment	300,000	300,000	0.0	4,959	5,156	197	4.0	1.65	1.72
Seas Rec: Lo Val	75,000	70,900	-5.5	1,023	996	-27	-2.6	1.36	1.40
Seas Rec: Hi Val	200,000	189,100	-5.5	2,886	2,797	-89	-3.1	1.44	1.48
Comm/Ind: Lo Val	150,000	172,100	14.7	4,100	4,980	880	21.5	2.73	2.89
Comm/Ind: Mid Val	300,000	344,300	14.8	9,539	11,320	1,781	18.7	3.18	3.29
Comm/Ind: Hi Val	1,000,000	1,147,600	14.8	34,920	40,892	5,972	17.1	3.49	3.56



**Otter Tail County**

**Vergas city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,227	14,009	-219	-1.5	157	154	-3	-1.7	1.10	1.10
Res Non-Hm: exis	1,830	1,800	-30	-1.6	27	26	-1	-2.5	1.48	1.47
Apartments: exis	1,671	1,711	39	2.3	28	28	1	2.0	1.67	1.66
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,479	6,160	681	12.4	73	82	9	12.8	1.33	1.34
Com/Ind: Lo: exi	2,019	2,118	99	4.9	55	57	2	3.5	2.73	2.69
Com/Ind Hi: exis	446	476	30	6.7	16	17	1	5.3	3.59	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	411	399	-12	-2.8	15	14	-1	-4.1	3.59	3.55
Ag HGA: Exist	459	470	11	2.4	5	5	0	2.8	1.08	1.08
Ag Hmstd Land	1,058	1,050	-8	-0.8	5	5	0	-1.1	0.45	0.45
Ag Non-Hmstd	76	90	15	19.4	1	1	0	19.4	1.22	1.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	844	844	0.0	0	11	11	0.0	0.00	1.32
<b>Total</b>	<b>27,676</b>	<b>29,127</b>	<b>1,451</b>	<b>5.2</b>	<b>381</b>	<b>402</b>	<b>20</b>	<b>5.3</b>	<b>1.38</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	264	279	15	5.8	County	41.38	42.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	58.96	59.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.80	19.36	14.39	13.95
(=) Taxable Tax Capacity	264	279	15	5.8	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.77	121.72	14.39	13.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,500	75,300	-1.6	672	655	-17	-2.5	0.88	0.87
Res Hmstd: Avg Val	114,700	112,900	-1.6	1,234	1,202	-32	-2.6	1.08	1.06
Res Hmstd: Hi Val	152,900	150,500	-1.6	1,796	1,753	-43	-2.4	1.17	1.17
Res Hmstd: Ex-Hi Val	229,500	226,000	-1.5	2,923	2,860	-63	-2.1	1.27	1.27
Apartment	300,000	307,000	2.3	4,998	5,099	101	2.0	1.67	1.66
Seas Rec: Lo Val	75,000	84,300	12.4	978	1,107	129	13.2	1.30	1.31
Seas Rec: Hi Val	200,000	224,900	12.5	2,766	3,112	346	12.5	1.38	1.38
Comm/Ind: Lo Val	150,000	160,100	6.7	4,097	4,399	302	7.4	2.73	2.75
Comm/Ind: Mid Val	300,000	320,200	6.7	9,488	10,076	588	6.2	3.16	3.15
Comm/Ind: Hi Val	1,000,000	1,067,200	6.7	34,646	36,563	1,917	5.5	3.46	3.43

**Otter Tail County**

**Vining city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,451	1,403	-48	-3.3	11	10	-1	-7.0	0.77	0.74
Res Non-Hm: exis	339	305	-34	-10.0	4	4	0	-9.2	1.24	1.25
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	117	102	-16	-13.2	1	1	0	-11.5	1.01	1.03
Com/Ind: Lo: exi	508	510	2	0.3	12	12	0	-1.3	2.36	2.32
Com/Ind Hi: exis	102	111	9	8.6	3	3	0	7.3	3.08	3.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	133	122	-11	-8.4	4	4	0	-9.5	3.08	3.04
Ag HGA: Exist	415	378	-37	-8.9	3	3	0	-14.5	0.82	0.77
Ag Hmstd Land	974	969	-5	-0.5	3	3	0	3.5	0.26	0.28
Ag Non-Hmstd	342	339	-2	-0.7	3	3	0	1.7	0.92	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	0.74
<b>Total</b>	<b>4,381</b>	<b>4,256</b>	<b>-125</b>	<b>-2.9</b>	<b>45</b>	<b>43</b>	<b>-2</b>	<b>-4.1</b>	<b>1.03</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	37	36	-1	-3.1	County	41.37	42.02	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.31	41.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.92	10.27	21.77	17.71
(=) Taxable Tax Capacity	37	36	-1	-3.1	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.24	94.52	21.77	17.71

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,800	35,600	-3.3	284	265	-19	-6.6	0.77	0.74
Res Hmstd: Avg Val	55,200	53,400	-3.3	426	397	-28	-6.6	0.77	0.74
Res Hmstd: Hi Val	73,600	71,200	-3.3	568	530	-38	-6.6	0.77	0.74
Res Hmstd: Ex-Hi Val	110,400	106,800	-3.3	1,007	937	-69	-6.9	0.91	0.88
Comm/Ind: Lo Val	150,000	162,900	8.6	3,543	3,878	334	9.4	2.36	2.38
Comm/Ind: Mid Val	300,000	325,800	8.6	8,159	8,829	670	8.2	2.72	2.71
Comm/Ind: Hi Val	1,000,000	1,086,100	8.6	29,699	31,936	2,238	7.5	2.97	2.94

**Otter Tail County**

**Urbank city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,290	1,364	75	5.8	10	12	2	16.2	0.81	0.89
Res Non-Hm: exis	434	394	-40	-9.2	5	5	0	1.1	1.19	1.32
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	287	316	29	10.0	7	8	1	16.9	2.33	2.48
Com/Ind Hi: exis	4	11	7	168.3	0	0	0	185.4	3.02	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	77	71	-6	-8.2	2	2	0	-2.3	3.02	3.21
Ag HGA: Exist	147	149	2	1.4	1	1	0	12.3	0.89	0.98
Ag Hmstd Land	967	939	-29	-3.0	3	4	0	12.8	0.34	0.39
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	0.81
<b>Total</b>	<b>3,206</b>	<b>3,252</b>	<b>46</b>	<b>1.4</b>	<b>29</b>	<b>33</b>	<b>4</b>	<b>12.6</b>	<b>0.91</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	25	25	0	1.9	County	41.34	42.04	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.44	39.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.31	16.76	25.24	25.69
(=) Taxable Tax Capacity	25	25	0	1.9	Special District	0.63	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	87.72	99.29	25.24	25.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,100	41,400	5.9	304	353	49	15.9	0.78	0.85
Res Hmstd: Avg Val	58,600	62,000	5.8	456	529	72	15.8	0.78	0.85
Res Hmstd: Hi Val	78,100	82,600	5.8	617	736	119	19.3	0.79	0.89
Res Hmstd: Ex-Hi Val	117,200	124,000	5.8	1,090	1,291	201	18.4	0.93	1.04
Comm/Ind: Lo Val	150,000	402,400	168.3	3,494	11,826	8,333	238.5	2.33	2.94
Comm/Ind: Mid Val	300,000	804,900	168.3	8,026	24,765	16,739	208.6	2.68	3.08
Comm/Ind: Hi Val	1,000,000	2,682,900	168.3	29,176	85,135	55,959	191.8	2.92	3.17

**Otter Tail County**

**Rothsay city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,786	5,822	36	0.6	81	87	6	7.9	1.40	1.50
Res Non-Hm: exis	217	132	-85	-39.1	4	3	-1	-33.8	1.98	2.15
Apartments: exis	199	199	0	0.0	5	5	0	7.1	2.39	2.56
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	727	686	-41	-5.6	26	26	0	-1.2	3.61	3.78
Com/Ind Hi: exis	445	358	-88	-19.7	21	18	-3	-15.9	4.77	4.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	100	92	-8	-7.8	5	5	0	-3.4	4.77	4.99
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	46	44	-1	-2.5	1	1	0	4.5	2.39	2.56
New construction	0	8	8	0.0	0	0	0	0.0	0.00	1.50
<b>Total</b>	<b>7,519</b>	<b>7,342</b>	<b>-178</b>	<b>-2.4</b>	<b>143</b>	<b>145</b>	<b>2</b>	<b>1.1</b>	<b>1.91</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	68	65	-3	-4.4	County	41.09	41.74	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	101.34	115.50	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	38.94	37.24	11.42	12.06
(=) Taxable Tax Capacity	<u>68</u>	<u>65</u>	<u>-3</u>	<u>-4.4</u>	Special District	<u>0.63</u>	<u>0.62</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	182.00	195.10	11.42	12.06

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,900	53,200	0.6	638	687	49	7.7	1.21	1.29
Res Hmstd: Avg Val	79,300	79,800	0.6	986	1,067	81	8.2	1.24	1.34
Res Hmstd: Hi Val	105,600	106,300	0.7	1,538	1,662	125	8.1	1.46	1.56
Res Hmstd: Ex-Hi Val	158,500	159,500	0.6	2,647	2,858	210	7.9	1.67	1.79
Apartment	300,000	300,000	0.0	7,167	7,678	511	7.1	2.39	2.56
Comm/Ind: Lo Val	150,000	120,500	-19.7	5,408	4,550	-857	-15.9	3.61	3.78
Comm/Ind: Mid Val	300,000	241,000	-19.7	12,561	10,209	-2,352	-18.7	4.19	4.24
Comm/Ind: Hi Val	1,000,000	803,300	-19.7	45,942	38,293	-7,648	-16.6	4.59	4.77

**Otter Tail County**

**Wadena city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,358	4,530	171	3.9	43	45	2	5.0	0.98	0.99
Res Non-Hm: exis	377	339	-38	-10.2	5	4	0	-7.3	1.23	1.27
Apartments: exis	2,048	2,048	0	0.0	29	31	1	3.9	1.44	1.49
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4	4	0	0.0	0	0	0	1.6	2.45	2.49
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	66	66	0.0	0	1	1	0.0	0.00	0.99
<b>Total</b>	<b>6,788</b>	<b>6,987</b>	<b>199</b>	<b>2.9</b>	<b>77</b>	<b>80</b>	<b>4</b>	<b>4.7</b>	<b>1.13</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	65	66	1	1.2	County	40.63	41.29	0.00	0.00
(-) TIF Tax Capacity	14	14	0	0.0	City/Town	41.32	45.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.73	20.97	15.04	13.49
(=) Taxable Tax Capacity	51	52	1	1.5	Special District	1.13	1.15	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	102.80	108.52	15.04	13.49

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,300	107,400	4.0	930	1,011	81	8.7	0.90	0.94
Res Hmstd: Avg Val	154,900	161,000	3.9	1,586	1,717	132	8.3	1.02	1.07
Res Hmstd: Hi Val	206,400	214,500	3.9	2,240	2,422	182	8.1	1.09	1.13
Res Hmstd: Ex-Hi Val	309,700	321,900	3.9	3,553	3,838	284	8.0	1.15	1.19
Apartment	300,000	300,000	0.0	4,306	4,474	168	3.9	1.44	1.49

**Pennington County**

**Goodridge city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,251	1,414	163	13.0	17	22	5	30.1	1.38	1.59
Res Non-Hm: exis	248	266	19	7.5	5	6	1	17.6	2.04	2.24
Apartments: exis	113	116	2	2.0	3	3	0	9.5	2.35	2.52
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	182	188	6	3.3	6	7	0	7.1	3.47	3.60
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	43	42	-1	-2.4	2	2	0	-0.3	4.44	4.53
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	65	74	9	14.3	1	1	0	10.1	1.43	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	2.24
<b>Total</b>	<b>1,902</b>	<b>2,104</b>	<b>202</b>	<b>10.6</b>	<b>34</b>	<b>41</b>	<b>7</b>	<b>20.4</b>	<b>1.79</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16	17	1	9.4	County	63.68	58.95	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	70.85	70.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.02	3.80	52.95	76.99
(=) Taxable Tax Capacity	16	17	1	9.4	Special District	4.45	4.42	3.33	3.06
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.99	137.80	56.29	80.05

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	18,000	20,300	12.8	256	330	75	29.2	1.42	1.63
Res Hmstd: Avg Val	26,900	30,400	13.0	382	495	113	29.4	1.42	1.63
Res Hmstd: Hi Val	35,900	40,600	13.1	510	661	151	29.5	1.42	1.63
Res Hmstd: Ex-Hi Val	53,900	60,900	13.0	766	991	225	29.4	1.42	1.63
Apartment	300,000	305,900	2.0	7,051	7,718	667	9.5	2.35	2.52

Pennington County

St. Hilaire city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,639	7,595	956	14.4	75	87	11	15.2	1.13	1.14
Res Non-Hm: exis	900	714	-186	-20.7	15	12	-3	-20.2	1.61	1.62
Apartments: exis	259	261	2	0.8	5	5	0	-0.8	1.87	1.84
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,229	1,251	22	1.8	36	36	0	-0.5	2.96	2.90
Com/Ind Hi: exis	1,777	1,805	28	1.6	69	69	-1	-0.7	3.89	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	184	166	-18	-9.6	7	6	-1	-11.6	3.89	3.81
Ag HGA: Exist	86	94	8	8.7	1	1	0	11.5	1.07	1.10
Ag Hmstd Land	40	48	8	20.2	0	0	0	17.5	0.48	0.47
Ag Non-Hmstd	229	275	46	20.1	3	4	1	18.3	1.35	1.33
Miscellaneous	38	40	2	5.0	1	1	0	3.3	1.87	1.84
New construction	0	73	73	0.0	0	1	1	0.0	0.00	1.30
<b>Total</b>	<b>11,382</b>	<b>12,323</b>	<b>941</b>	<b>8.3</b>	<b>212</b>	<b>221</b>	<b>9</b>	<b>4.1</b>	<b>1.86</b>	<b>1.79</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	121	129	8	6.9	County	61.62	56.99	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	39.22	38.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.59	32.50	14.76	14.46
(=) Taxable Tax Capacity	121	129	8	6.9	Special District	4.45	4.42	3.33	3.06
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.87	132.90	18.09	17.52

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	49,200	56,300	14.4	487	548	60	12.4	0.99	0.97
Res Hmstd: Avg Val	73,800	84,400	14.4	731	876	145	19.8	0.99	1.04
Res Hmstd: Hi Val	98,300	112,500	14.4	1,121	1,332	211	18.8	1.14	1.18
Res Hmstd: Ex-Hi Val	147,500	168,700	14.4	1,933	2,244	311	16.1	1.31	1.33
Apartment	300,000	302,500	0.8	5,600	5,555	-45	-0.8	1.87	1.84
Comm/Ind: Lo Val	150,000	152,300	1.5	4,447	4,434	-13	-0.3	2.96	2.91
Comm/Ind: Mid Val	300,000	304,700	1.6	10,287	10,233	-54	-0.5	3.43	3.36
Comm/Ind: Hi Val	1,000,000	1,015,600	1.6	37,537	37,283	-254	-0.7	3.75	3.67

**Pennington County**

**Thief River Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	266,678	291,330	24,652	9.2	3,325	3,749	424	12.8	1.25	1.29
Res Non-Hm: exis	28,964	28,308	-656	-2.3	467	465	-2	-0.5	1.61	1.64
Apartments: exis	17,820	17,952	132	0.7	335	343	8	2.4	1.88	1.91
Low-inc Apts: ex	7,915	7,928	13	0.2	91	93	2	1.7	1.15	1.17
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	26,760	26,613	-148	-0.6	797	794	-3	-0.4	2.98	2.99
Com/Ind Hi: exis	49,515	50,545	1,030	2.1	1,938	1,982	45	2.3	3.91	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,396	3,678	282	8.3	133	144	11	8.5	3.91	3.92
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	113	113	0.0	0	2	2	0.0	0.00	1.39
Ag Non-Hmstd	1,215	1,266	51	4.2	17	18	1	6.4	1.36	1.39
Miscellaneous	2,123	2,123	0	0.0	45	46	1	1.9	2.13	2.17
New construction	0	4,235	4,235	0.0	0	77	77	0.0	0.00	1.81
<b>Total</b>	<b>404,385</b>	<b>434,090</b>	<b>29,705</b>	<b>7.3</b>	<b>7,148</b>	<b>7,713</b>	<b>565</b>	<b>7.9</b>	<b>1.77</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4,185	4,494	310	7.4	County	62.19	57.53	0.00	0.00	
(-) TIF Tax Capacity	187	209	22	11.6	City/Town	39.08	43.75	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.16	33.04	14.76	14.46	
(=) Taxable Tax Capacity	3,997	4,285	288	7.2	Special District	4.45	4.42	3.33	3.06	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.87	138.74	18.09	17.52	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,600	85,900	9.3	800	933	133	16.6	1.02	1.09
Res Hmstd: Avg Val	117,800	128,700	9.3	1,452	1,655	203	14.0	1.23	1.29
Res Hmstd: Hi Val	157,000	171,500	9.2	2,103	2,377	274	13.0	1.34	1.39
Res Hmstd: Ex-Hi Val	235,600	257,400	9.3	3,409	3,827	417	12.2	1.45	1.49
Apartment	300,000	302,200	0.7	5,638	5,770	132	2.3	1.88	1.91
Comm/Ind: Lo Val	150,000	153,100	2.1	4,470	4,599	129	2.9	2.98	3.00
Comm/Ind: Mid Val	300,000	306,200	2.1	10,339	10,604	264	2.6	3.45	3.46
Comm/Ind: Hi Val	1,000,000	1,020,800	2.1	37,730	38,629	899	2.4	3.77	3.78



Pine County

Askov city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,957	7,287	330	4.7	100	106	6	5.6	1.44	1.46
Res Non-Hm: exis	1,570	1,820	250	15.9	37	42	5	13.6	2.34	2.29
Apartments: exis	54	54	0	0.1	2	2	0	-1.8	2.87	2.82
Low-inc Apts: ex	734	735	1	0.1	13	13	0	-1.8	1.74	1.71
Seasnl Rec: exis	61	35	-27	-43.6	1	1	-1	-44.8	2.27	2.22
Com/Ind: Lo: exi	1,822	2,013	192	10.5	76	82	6	7.9	4.18	4.08
Com/Ind Hi: exis	521	558	37	7.2	29	30	1	4.6	5.52	5.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	421	421	0	0.0	23	23	-1	-2.4	5.52	5.39
Ag HGA: Exist	432	455	24	5.5	8	8	0	6.0	1.77	1.77
Ag Hmstd Land	311	371	60	19.4	2	3	0	22.1	0.67	0.68
Ag Non-Hmstd	133	219	86	64.7	3	5	2	61.2	2.19	2.14
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	105	105	0.0	0	2	2	0.0	0.00	1.94
<b>Total</b>	13,015	14,073	1,058	8.1	294	315	21	7.2	2.26	2.24

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	117	128	11	9.7	County	64.42	66.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	116.42	110.15	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.48	34.40	13.77	14.07
(=) Taxable Tax Capacity	117	128	11	9.7	Special District	3.30	3.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	218.62	213.95	13.77	14.07

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	41,800	43,800	4.8	606	624	18	3.0	1.45	1.42
Res Hmstd: Avg Val	62,600	65,600	4.8	907	934	27	3.0	1.45	1.42
Res Hmstd: Hi Val	83,500	87,500	4.8	1,291	1,367	76	5.9	1.55	1.56
Res Hmstd: Ex-Hi Val	125,300	131,200	4.7	2,344	2,447	103	4.4	1.87	1.87
Apartment	300,000	300,400	0.1	8,611	8,456	-155	-1.8	2.87	2.82
Comm/Ind: Lo Val	150,000	160,800	7.2	6,267	6,701	434	6.9	4.18	4.17
Comm/Ind: Mid Val	300,000	321,500	7.2	14,554	15,365	811	5.6	4.85	4.78
Comm/Ind: Hi Val	1,000,000	1,071,700	7.2	53,226	55,812	2,586	4.9	5.32	5.21

**Pine County**

**Brook Park city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,359	2,273	-86	-3.6	22	22	0	0.6	0.92	0.96
Res Non-Hm: exis	1,313	1,430	117	8.9	18	20	2	13.5	1.34	1.39
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	123	121	-2	-1.2	2	2	0	2.2	1.26	1.30
Com/Ind: Lo: exi	466	473	7	1.4	12	13	0	3.2	2.64	2.69
Com/Ind Hi: exis	527	531	4	0.7	18	19	0	2.5	3.48	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	29	28	-1	-2.1	1	1	0	-0.4	3.48	3.54
Ag HGA: Exist	186	183	-3	-1.5	2	2	0	1.9	0.94	0.97
Ag Hmstd Land	153	151	-2	-1.6	0	0	0	8.9	0.22	0.24
Ag Non-Hmstd	252	248	-4	-1.5	3	3	0	2.5	1.17	1.21
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,409</b>	<b>5,440</b>	<b>30</b>	<b>0.6</b>	<b>77</b>	<b>81</b>	<b>4</b>	<b>4.5</b>	<b>1.43</b>	<b>1.49</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	53	54	1	1.4	County	64.40	66.25	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.47	35.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.44	18.93	13.31	14.03
(=) Taxable Tax Capacity	53	54	1	1.4	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.55	121.29	13.31	14.03

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,000	43,400	-3.6	375	377	2	0.6	0.83	0.87
Res Hmstd: Avg Val	67,400	64,900	-3.7	561	563	2	0.4	0.83	0.87
Res Hmstd: Hi Val	89,900	86,600	-3.7	828	815	-13	-1.6	0.92	0.94
Res Hmstd: Ex-Hi Val	134,800	129,900	-3.6	1,458	1,448	-10	-0.7	1.08	1.11
Comm/Ind: Lo Val	150,000	151,100	0.7	3,963	4,072	108	2.7	2.64	2.69
Comm/Ind: Mid Val	300,000	302,200	0.7	9,181	9,418	236	2.6	3.06	3.12
Comm/Ind: Hi Val	1,000,000	1,007,400	0.7	33,531	34,367	836	2.5	3.35	3.41

<b>Pine County</b>	<b>Bruno city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,741	1,901	161	9.2	18	19	1	7.7	1.04	1.02
Res Non-Hm: exis	762	618	-144	-18.9	12	10	-2	-16.1	1.63	1.69
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	37	38	1	2.7	1	1	0	4.8	1.51	1.54
Com/Ind: Lo: exi	357	296	-61	-17.1	11	9	-2	-16.5	3.03	3.05
Com/Ind Hi: exis	818	806	-13	-1.5	33	32	0	-0.9	4.00	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	351	351	0	0.0	14	14	0	0.7	4.00	4.03
Ag HGA: Exist	288	277	-11	-3.6	3	3	0	-3.7	1.03	1.03
Ag Hmstd Land	120	125	5	3.8	0	0	0	9.9	0.34	0.36
Ag Non-Hmstd	239	231	-8	-3.3	3	3	0	-1.0	1.42	1.46
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,714</b>	<b>4,644</b>	<b>-70</b>	<b>-1.5</b>	<b>95</b>	<b>93</b>	<b>-3</b>	<b>-2.8</b>	<b>2.02</b>	<b>2.00</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	53	51	-2	-4.1	County	64.43	66.33	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.09	41.82	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.26	34.18	13.71	14.01	
(=) Taxable Tax Capacity	53	51	-2	-4.1	Special District	3.30	3.10	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.08	145.43	13.71	14.01	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,600	45,400	9.1	412	460	48	11.7	0.99	1.01
Res Hmstd: Avg Val	62,400	68,200	9.3	617	691	73	11.8	0.99	1.01
Res Hmstd: Hi Val	83,200	90,900	9.3	873	1,027	153	17.5	1.05	1.13
Res Hmstd: Ex-Hi Val	124,800	136,300	9.2	1,575	1,810	235	14.9	1.26	1.33
Comm/Ind: Lo Val	150,000	147,700	-1.5	4,544	4,506	-38	-0.8	3.03	3.05
Comm/Ind: Mid Val	300,000	295,400	-1.5	10,534	10,422	-112	-1.1	3.51	3.53
Comm/Ind: Hi Val	1,000,000	984,700	-1.5	38,486	38,136	-350	-0.9	3.85	3.87

Pine County

Denham city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,016	1,131	115	11.3	9	11	1	15.4	0.93	0.97
Res Non-Hm: exis	727	585	-142	-19.5	9	7	-1	-16.7	1.22	1.26
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	260	256	-4	-1.6	3	3	0	1.4	1.24	1.28
Com/Ind: Lo: exi	290	285	-5	-1.6	7	7	0	-0.4	2.51	2.54
Com/Ind Hi: exis	6	5	-1	-12.5	0	0	0	-11.5	3.32	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	321	321	-1	-0.2	11	11	0	1.0	3.32	3.36
Ag HGA: Exist	216	214	-2	-1.0	2	2	0	2.2	1.03	1.06
Ag Hmstd Land	299	306	7	2.3	1	1	0	7.8	0.37	0.39
Ag Non-Hmstd	324	321	-3	-1.0	4	4	0	2.5	1.10	1.14
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,459</b>	<b>3,424</b>	<b>-35</b>	<b>-1.0</b>	<b>47</b>	<b>47</b>	<b>0</b>	<b>0.6</b>	<b>1.35</b>	<b>1.37</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	35	34	-1	-2.0	County	64.48	66.36		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	32.64	33.30		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.62	14.05		10.36	10.54
(=) Taxable Tax Capacity	35	34	-1	-2.0	Special District	0.24	0.24		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>109.98</b>	<b>113.95</b>		<b>10.36</b>	<b>10.54</b>

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	56,500	62,900	11.3	431	496	65	15.1	0.76	0.79
Res Hmstd: Avg Val	84,700	94,300	11.3	694	846	153	22.0	0.82	0.9
Res Hmstd: Hi Val	112,900	125,700	11.3	1,061	1,269	208	19.6	0.94	1.01
Res Hmstd: Ex-Hi Val	169,300	188,500	11.3	1,795	2,115	320	17.8	1.06	1.12
Seas Rec: Lo Val	75,000	73,800	-1.6	889	903	13	1.5	1.19	1.22
Seas Rec: Hi Val	200,000	196,800	-1.6	2,530	2,558	28	1.1	1.27	1.3
Comm/Ind: Lo Val	150,000	131,300	-12.5	3,771	3,340	-432	-11.5	2.51	2.54
Comm/Ind: Mid Val	300,000	262,500	-12.5	8,748	7,591	-1,157	-13.2	2.92	2.89
Comm/Ind: Hi Val	1,000,000	875,000	-12.5	31,973	28,147	-3,826	-12.0	3.2	3.22

Pine County

Finlayson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,207	9,037	-170	-1.8	112	112	0	-0.2	1.22	1.24
Res Non-Hm: exis	2,127	2,052	-75	-3.5	35	34	-1	-2.1	1.65	1.67
Apartments: exis	743	868	125	16.8	15	18	3	19.9	1.96	2.02
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	30	29	0	-1.0	0	0	0	1.2	1.55	1.58
Com/Ind: Lo: exi	1,713	1,699	-14	-0.8	53	53	0	0.2	3.09	3.12
Com/Ind Hi: exis	1,165	1,151	-13	-1.2	47	47	0	-0.2	4.08	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	526	532	7	1.2	21	22	0	2.2	4.05	4.09
Ag HGA: Exist	449	737	288	64.1	5	10	5	90.5	1.16	1.34
Ag Hmstd Land	635	748	112	17.7	2	3	1	40.2	0.39	0.47
Ag Non-Hmstd	506	419	-87	-17.1	7	6	-1	-15.1	1.46	1.50
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	64	64	0.0	0	1	1	0.0	0.00	1.37
<b>Total</b>	17,101	17,336	236	1.4	299	307	8	2.6	1.75	1.77

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	171	172	1	0.6	County	64.43	66.32		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.25	61.74		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.48	18.98		13.31	14.03
(=) Taxable Tax Capacity	171	172	1	0.6	Special District	3.30	3.10		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.47	150.13		13.31	14.03

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	69,000	67,700	-1.9	698	705	7	0.9	1.01	1.04
Res Hmstd: Avg Val	103,400	101,500	-1.8	1,243	1,244	1	0.1	1.20	1.23
Res Hmstd: Hi Val	137,900	135,400	-1.8	1,840	1,847	7	0.4	1.33	1.36
Res Hmstd: Ex-Hi Val	206,900	203,100	-1.8	3,033	3,049	16	0.5	1.47	1.50
Apartment	300,000	350,400	16.8	5,892	7,067	1,176	20.0	1.96	2.02
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,637	4,629	-8	-0.2	3.09	3.12
Comm/Ind: Mid Val	300,000	296,500	-1.2	10,752	10,710	-42	-0.4	3.58	3.61
Comm/Ind: Hi Val	1,000,000	988,500	-1.2	39,291	39,184	-107	-0.3	3.93	3.96

Pine County

Henriette city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,389	1,336	-53	-3.8	20	19	-1	-4.5	1.46	1.45
Res Non-Hm: exis	578	657	78	13.6	13	15	2	12.7	2.29	2.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	33	44	11	32.8	1	1	0	32.0	2.11	2.10
Com/Ind: Lo: exi	289	293	4	1.4	11	11	0	0.1	3.98	3.93
Com/Ind Hi: exis	92	92	0	0.0	5	5	0	-1.3	5.25	5.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	29	28	-1	-2.1	2	1	0	-3.4	5.25	5.18
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	42	40	-1	-3.1	1	1	0	-3.7	2.03	2.02
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	59	59	0.0	0	1	1	0.0	0.00	2.27
<b>Total</b>	<b>2,450</b>	<b>2,548</b>	<b>98</b>	<b>4.0</b>	<b>53</b>	<b>55</b>	<b>2</b>	<b>4.2</b>	<b>2.16</b>	<b>2.16</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	22	24	1	5.5	County	64.46	66.34	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	108.56	102.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.37	32.07	17.81	17.50
(=) Taxable Tax Capacity	22	24	1	5.5	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	202.65	201.53	17.81	17.50

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	34,300	33,000		-3.8	478	457	-21	-4.5	1.39	1.38
Res Hmstd: Avg Val	51,400	49,400		-3.9	716	684	-33	-4.6	1.39	1.38
Res Hmstd: Hi Val	68,600	66,000		-3.8	956	914	-43	-4.5	1.39	1.38
Res Hmstd: Ex-Hi Val	102,900	99,000		-3.8	1,701	1,597	-104	-6.1	1.65	1.61
Comm/Ind: Lo Val	150,000	150,000		0.0	5,968	5,890	-78	-1.3	3.98	3.93
Comm/Ind: Mid Val	300,000	300,000		0.0	13,836	13,656	-180	-1.3	4.61	4.55
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	50,556	49,898	-657	-1.3	5.06	4.99

Pine County

Hinckley city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	28,306	29,088	783	2.8	291	313	22	7.5	1.03	1.08
Res Non-Hm: exis	13,780	14,548	768	5.6	199	216	17	8.6	1.45	1.49
Apartments: exis	8,926	9,241	315	3.5	155	165	10	6.5	1.74	1.79
Low-inc Apts: ex	3,177	3,272	95	3.0	34	36	2	6.0	1.06	1.09
Seasnl Rec: exis	693	760	67	9.7	12	14	2	12.9	1.74	1.79
Com/Ind: Lo: exi	12,642	12,172	-470	-3.7	354	346	-7	-2.1	2.80	2.84
Com/Ind Hi: exis	34,034	34,316	282	0.8	1,262	1,286	24	1.9	3.71	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,023	1,940	-84	-4.1	75	73	-2	-3.3	3.71	3.75
Ag HGA: Exist	83	82	-1	-1.1	1	1	0	1.2	0.96	0.98
Ag Hmstd Land	225	199	-26	-11.5	1	1	0	-9.6	0.61	0.62
Ag Non-Hmstd	1,471	1,314	-157	-10.7	19	17	-2	-8.3	1.28	1.32
Miscellaneous	124	120	-5	-3.7	3	3	0	-1.0	2.06	2.12
New construction	0	4,338	4,338	0.0	0	124	124	0.0	0.00	2.86
<b>Total</b>	105,484	111,390	5,906	5.6	2,406	2,595	189	7.8	2.28	2.33

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	1,409	1,497	88	6.3	County	64.41	66.30		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	43.29	43.55		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.48	18.98		13.31	14.03
(=) Taxable Tax Capacity	1,409	1,497	88	6.3	Special District	3.30	3.10		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.47	131.93		13.31	14.03

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	58,900	60,500	2.7	532	564	31	5.9	0.90	0.93
Res Hmstd: Avg Val	88,300	90,700	2.7	876	940	65	7.4	0.99	1.04
Res Hmstd: Hi Val	117,700	121,000	2.8	1,326	1,418	92	6.9	1.13	1.17
Res Hmstd: Ex-Hi Val	176,600	181,500	2.8	2,230	2,373	144	6.4	1.26	1.31
Apartment	300,000	310,600	3.5	5,217	5,558	341	6.5	1.74	1.79
Comm/Ind: Lo Val	150,000	151,200	0.8	4,232	4,317	86	2.0	2.82	2.86
Comm/Ind: Mid Val	300,000	302,500	0.8	9,807	9,992	185	1.9	3.27	3.30
Comm/Ind: Hi Val	1,000,000	1,008,300	0.8	35,827	36,465	638	1.8	3.58	3.62

Pine County

Kerrick city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,539	1,308	-231	-15.0	17	15	-2	-12.6	1.11	1.14
Res Non-Hm: exis	323	588	265	82.1	6	11	5	87.4	1.75	1.80
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	92	92	1	0.7	2	2	0	2.1	1.69	1.72
Com/Ind: Lo: exi	193	196	4	1.8	6	7	0	2.1	3.31	3.32
Com/Ind Hi: exis	229	226	-3	-1.3	10	10	0	-1.0	4.36	4.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	154	155	1	0.3	7	7	0	0.6	4.36	4.38
Ag HGA: Exist	172	170	-2	-1.3	2	2	0	-0.4	0.99	1.00
Ag Hmstd Land	134	87	-47	-35.2	0	0	0	-27.2	0.33	0.37
Ag Non-Hmstd	129	185	55	42.9	2	3	1	45.2	1.61	1.63
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,965</b>	<b>3,007</b>	<b>42</b>	<b>1.4</b>	<b>52</b>	<b>55</b>	<b>4</b>	<b>7.2</b>	<b>1.74</b>	<b>1.84</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	27	29	2	6.4	County	64.42	66.33		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.48	62.22		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.48	34.40		13.76	14.07
(=) Taxable Tax Capacity	27	29	2	6.4	Special District	0.24	0.24		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.62	163.19		13.76	14.07

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	42,300	36,000	-14.9	466	403	-63	-13.5	1.10	1.12
Res Hmstd: Avg Val	63,400	53,900	-15.0	698	604	-95	-13.6	1.10	1.12
Res Hmstd: Hi Val	84,500	71,800	-15.0	998	804	-194	-19.4	1.18	1.12
Res Hmstd: Ex-Hi Val	126,700	107,700	-15.0	1,794	1,460	-335	-18.7	1.42	1.36
Comm/Ind: Lo Val	150,000	148,100	-1.3	4,962	4,913	-49	-1.0	3.31	3.32
Comm/Ind: Mid Val	300,000	296,200	-1.3	11,509	11,375	-134	-1.2	3.84	3.84
Comm/Ind: Hi Val	1,000,000	987,400	-1.3	42,062	41,625	-437	-1.0	4.21	4.22



Pine County

Pine City city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	78,446	81,959	3,513	4.5	1,028	1,116	89	8.6	1.31	1.36
Res Non-Hm: exis	23,861	22,685	-1,176	-4.9	419	409	-9	-2.2	1.75	1.80
Apartments: exis	10,542	10,582	41	0.4	218	226	8	3.5	2.07	2.14
Low-inc Apts: ex	3,969	3,969	0	0.0	50	52	2	3.0	1.27	1.31
Seasnl Rec: exis	5,587	5,646	58	1.0	94	97	4	4.0	1.68	1.72
Com/Ind: Lo: exi	19,229	18,757	-472	-2.5	611	604	-6	-1.0	3.18	3.22
Com/Ind Hi: exis	33,854	34,153	299	0.9	1,358	1,389	31	2.3	4.01	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,745	3,737	-8	-0.2	157	159	2	1.3	4.18	4.25
Ag HGA: Exist	295	297	2	0.7	4	4	0	3.9	1.28	1.32
Ag Hmstd Land	273	238	-34	-12.6	1	1	-1	-48.1	0.51	0.30
Ag Non-Hmstd	515	489	-26	-5.0	8	8	0	-1.5	1.52	1.57
Miscellaneous	1,266	1,260	-6	-0.5	26	27	1	2.7	2.04	2.11
New construction	0	1,866	1,866	0.0	0	39	39	0.0	0.00	2.07
<b>Total</b>	181,580	185,637	4,057	2.2	3,973	4,131	158	4.0	2.19	2.23

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,079	2,119	40	1.9	County	64.62	66.49	0.00	0.00
(-) TIF Tax Capacity	63	54	-10	-15.4	City/Town	56.93	57.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.76	32.44	17.81	17.50
(=) Taxable Tax Capacity	2,016	2,065	50	2.5	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.56	157.00	17.81	17.50

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	72,200	75,400		4.4	785	842	57	7.3	1.09	1.12
Res Hmstd: Avg Val	108,200	113,000		4.4	1,416	1,547	131	9.3	1.31	1.37
Res Hmstd: Hi Val	144,200	150,700		4.5	2,075	2,258	183	8.8	1.44	1.5
Res Hmstd: Ex-Hi Val	216,400	226,100		4.5	3,396	3,680	284	8.4	1.57	1.63
Apartment	300,000	301,200		0.4	6,218	6,438	220	3.5	2.07	2.14
Comm/Ind: Lo Val	150,000	151,300		0.9	4,819	4,944	125	2.6	3.21	3.27
Comm/Ind: Mid Val	300,000	302,700		0.9	11,154	11,434	280	2.5	3.72	3.78
Comm/Ind: Hi Val	1,000,000	1,008,800		0.9	40,721	41,704	983	2.4	4.07	4.13

Pine County

Rutledge city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,638	5,395	-243	-4.3	52	51	-1	-2.4	0.93	0.95
Res Non-Hm: exis	1,600	1,573	-27	-1.7	21	21	0	1.5	1.30	1.34
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,494	2,576	81	3.3	32	34	2	6.3	1.29	1.33
Com/Ind: Lo: exi	271	243	-28	-10.4	7	7	-1	-9.4	2.64	2.67
Com/Ind Hi: exis	85	75	-9	-11.0	3	3	0	-10.1	3.49	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	94	94	0	0.0	3	3	0	1.0	3.49	3.53
Ag HGA: Exist	59	59	0	-0.2	0	0	0	2.8	0.82	0.84
Ag Hmstd Land	60	59	-1	-1.3	0	0	0	4.9	0.29	0.31
Ag Non-Hmstd	1,404	1,395	-8	-0.6	17	17	0	2.6	1.18	1.22
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	105	105	0.0	0	1	1	0.0	0.00	1.04
<b>Total</b>	<b>11,705</b>	<b>11,573</b>	<b>-131</b>	<b>-1.1</b>	<b>136</b>	<b>138</b>	<b>2</b>	<b>1.3</b>	<b>1.16</b>	<b>1.19</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	103	101	-1	-1.4	County	64.44	66.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	41.35	41.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.62	14.05	10.36	10.54
(=) Taxable Tax Capacity	103	101	-1	-1.4	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.66	122.52	10.36	10.54

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	53,800	51,500	-4.3	439	433	-6	-1.3	0.82	0.84	
Res Hmstd: Avg Val	80,600	77,100	-4.3	684	655	-29	-4.3	0.85	0.85	
Res Hmstd: Hi Val	107,400	102,800	-4.3	1,058	1,025	-34	-3.2	0.99	1	
Res Hmstd: Ex-Hi Val	161,200	154,200	-4.3	1,810	1,766	-45	-2.5	1.12	1.14	
Seas Rec: Lo Val	75,000	77,400	3.2	954	1,015	61	6.3	1.27	1.31	
Seas Rec: Hi Val	200,000	206,500	3.3	2,704	2,866	162	6.0	1.35	1.39	
Comm/Ind: Lo Val	150,000	133,500	-11.0	3,967	3,567	-399	-10.1	2.64	2.67	
Comm/Ind: Mid Val	300,000	267,000	-11.0	9,204	8,136	-1,068	-11.6	3.07	3.05	
Comm/Ind: Hi Val	1,000,000	889,900	-11.0	33,643	30,109	-3,534	-10.5	3.36	3.38	

Pine County

Sandstone city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	20,074	19,985	-89	-0.4	278	283	5	1.8	1.39	1.42
Res Non-Hm: exis	8,754	8,870	117	1.3	183	189	6	3.5	2.09	2.13
Apartments: exis	972	994	22	2.3	24	25	1	4.5	2.49	2.54
Low-inc Apts: ex	2,466	2,466	0	0.0	37	38	1	2.2	1.51	1.55
Seasnl Rec: exis	157	155	-2	-1.2	4	4	0	3.2	2.43	2.54
Com/Ind: Lo: exi	5,936	5,868	-68	-1.2	221	220	-1	-0.3	3.72	3.75
Com/Ind Hi: exis	4,849	4,976	127	2.6	238	246	8	3.5	4.91	4.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,827	1,874	47	2.5	89	92	3	3.5	4.89	4.93
Ag HGA: Exist	85	98	13	15.1	1	1	0	26.9	1.36	1.50
Ag Hmstd Land	101	101	0	0.0	1	1	0	3.2	0.73	0.75
Ag Non-Hmstd	556	354	-202	-36.3	10	7	-4	-34.9	1.88	1.92
Miscellaneous	166	166	0	0.0	4	4	0	2.2	2.49	2.54
New construction	0	98	98	0.0	0	2	2	0.0	0.00	1.79
<b>Total</b>	<b>45,943</b>	<b>46,006</b>	<b>63</b>	<b>0.1</b>	<b>1,091</b>	<b>1,114</b>	<b>23</b>	<b>2.1</b>	<b>2.37</b>	<b>2.42</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	488	491	2	0.5	County	64.36	66.24	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	84.28	86.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.40	34.33	13.77	14.07
(=) Taxable Tax Capacity	488	491	2	0.5	Special District	4.83	4.63	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>187.88</b>	<b>191.96</b>	<b>13.77</b>	<b>14.07</b>

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	49,700	49,500	-0.4	629	640	11	1.8	1.26	1.29
Res Hmstd: Avg Val	74,600	74,300	-0.4	944	960	17	1.8	1.26	1.29
Res Hmstd: Hi Val	99,400	99,000	-0.4	1,473	1,496	23	1.6	1.48	1.51
Res Hmstd: Ex-Hi Val	149,200	148,500	-0.5	2,561	2,601	40	1.6	1.72	1.75
Apartment	300,000	306,800	2.3	7,458	7,793	335	4.5	2.49	2.54
Comm/Ind: Lo Val	150,000	153,900	2.6	5,575	5,817	242	4.3	3.72	3.78
Comm/Ind: Mid Val	300,000	307,900	2.6	12,940	13,443	503	3.9	4.31	4.37
Comm/Ind: Hi Val	1,000,000	1,026,200	2.6	47,308	49,012	1,704	3.6	4.73	4.78

Pine County

Sturgeon Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,143	12,366	223	1.8	172	177	5	2.8	1.42	1.43
Res Non-Hm: exis	3,224	2,902	-322	-10.0	63	58	-5	-8.0	1.95	2.00
Apartments: exis	146	148	2	1.4	3	3	0	1.6	2.29	2.30
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,363	1,463	100	7.4	29	31	2	7.0	2.10	2.09
Com/Ind: Lo: exi	1,631	1,750	119	7.3	57	61	4	6.5	3.49	3.46
Com/Ind Hi: exis	499	532	33	6.6	23	24	1	5.8	4.62	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	539	588	49	9.1	25	27	2	8.3	4.62	4.58
Ag HGA: Exist	269	266	-4	-1.4	4	4	0	-1.6	1.53	1.53
Ag Hmstd Land	917	904	-13	-1.4	7	7	0	-1.3	0.77	0.77
Ag Non-Hmstd	891	872	-20	-2.2	16	15	0	-2.1	1.75	1.75
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	315	315	0.0	0	5	5	0.0	0.00	1.66
<b>Total</b>	<b>21,622</b>	<b>22,105</b>	<b>483</b>	<b>2.2</b>	<b>399</b>	<b>412</b>	<b>14</b>	<b>3.4</b>	<b>1.84</b>	<b>1.87</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	203	209	7	3.3	County	64.44	66.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	97.77	94.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.62	14.05	10.36	10.54
(=) Taxable Tax Capacity	203	209	7	3.3	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	175.07	175.28	10.36	10.54

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	66,900	68,100	1.8	772	788	16	2.1	1.15	1.16
Res Hmstd: Avg Val	100,400	102,200	1.8	1,368	1,408	40	2.9	1.36	1.38
Res Hmstd: Hi Val	133,800	136,300	1.9	2,040	2,095	55	2.7	1.52	1.54
Res Hmstd: Ex-Hi Val	200,700	204,400	1.8	3,386	3,468	82	2.4	1.69	1.7
Apartment	300,000	304,100	1.4	6,876	6,983	107	1.6	2.29	2.3
Seas Rec: Lo Val	75,000	80,500	7.3	1,377	1,484	107	7.7	1.84	1.84
Seas Rec: Hi Val	200,000	214,700	7.4	3,832	4,117	284	7.4	1.92	1.92
Comm/Ind: Lo Val	150,000	160,000	6.7	5,236	5,654	418	8.0	3.49	3.53
Comm/Ind: Mid Val	300,000	319,900	6.6	12,165	12,982	816	6.7	4.06	4.06
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	44,502	47,193	2,691	6.0	4.45	4.43

Pine County

Willow River city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,811	12,761	950	8.0	126	140	14	10.8	1.07	1.10
Res Non-Hm: exis	4,817	4,836	19	0.4	67	68	1	0.9	1.39	1.40
Apartments: exis	485	485	0	0.0	8	8	0	0.4	1.68	1.69
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	457	456	-2	-0.3	6	6	0	-0.2	1.39	1.39
Com/Ind: Lo: exi	1,914	1,936	22	1.2	53	53	0	0.3	2.75	2.73
Com/Ind Hi: exis	684	702	18	2.6	25	25	0	1.7	3.64	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	398	422	24	6.1	14	15	1	5.2	3.62	3.59
Ag HGA: Exist	149	159	10	6.6	2	2	0	8.8	1.16	1.19
Ag Hmstd Land	256	265	9	3.4	1	1	0	4.7	0.52	0.53
Ag Non-Hmstd	168	169	1	0.6	2	2	0	1.1	1.14	1.15
Miscellaneous	232	232	1	0.3	5	5	0	0.7	1.99	2.00
New construction	0	217	217	0.0	0	3	3	0.0	0.00	1.24
<b>Total</b>	<b>21,371</b>	<b>22,640</b>	<b>1,269</b>	<b>5.9</b>	<b>309</b>	<b>328</b>	<b>18</b>	<b>6.0</b>	<b>1.45</b>	<b>1.45</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	208	221	13	6.2	County	64.43	66.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.61	42.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.62	14.05	10.36	10.54
(=) Taxable Tax Capacity	208	221	13	6.2	Special District	3.30	3.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	125.96	126.40	10.36	10.54

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	71,000	76,700		8.0	610	667	57	9.3	0.86	0.87
Res Hmstd: Avg Val	106,400	115,000		8.1	1,102	1,235	133	12.1	1.04	1.07
Res Hmstd: Hi Val	141,800	153,200		8.0	1,625	1,801	177	10.9	1.15	1.18
Res Hmstd: Ex-Hi Val	212,800	229,900		8.0	2,673	2,939	266	10.0	1.26	1.28
Apartment	300,000	300,000		0.0	5,034	5,056	22	0.4	1.68	1.69
Comm/Ind: Lo Val	150,000	153,900		2.6	4,131	4,236	105	2.5	2.75	2.75
Comm/Ind: Mid Val	300,000	307,700		2.6	9,587	9,781	194	2.0	3.2	3.18
Comm/Ind: Hi Val	1,000,000	1,025,700		2.6	35,048	35,666	618	1.8	3.50	3.48

Pine County

Rock Creek city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	50,054	50,536	482	1.0	532	554	21	4.0	1.06	1.10
Res Non-Hm: exis	11,416	11,037	-379	-3.3	155	154	0	-0.2	1.36	1.40
Apartments: exis	288	288	0	-0.1	5	5	0	3.2	1.58	1.63
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,505	2,283	-221	-8.8	31	29	-2	-6.3	1.24	1.28
Com/Ind: Lo: exi	3,004	3,067	63	2.1	79	81	2	3.1	2.63	2.65
Com/Ind Hi: exis	1,812	1,896	85	4.7	62	66	4	5.9	3.44	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,186	4,322	137	3.3	145	150	5	3.8	3.46	3.48
Ag HGA: Exist	11,728	12,333	605	5.2	119	131	12	9.8	1.02	1.06
Ag Hmstd Land	29,190	28,545	-644	-2.2	129	130	1	0.7	0.44	0.46
Ag Non-Hmstd	12,636	11,609	-1,027	-8.1	143	134	-9	-6.3	1.13	1.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,149	1,149	0.0	0	12	12	0.0	0.00	1.04
<b>Total</b>	126,817	127,066	249	0.2	1,400	1,446	46	3.3	1.10	1.14

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,073	1,079	6	0.6	County	64.44	66.31	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.99	17.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.19	32.76	16.57	16.71
(=) Taxable Tax Capacity	1,073	1,079	6	0.6	Special District	0.24	0.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.87	117.19	16.57	16.71

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	82,500	83,300	1.0	737	767	30	4.1	0.89	0.92
Res Hmstd: Avg Val	123,700	124,900	1.0	1,316	1,368	51	3.9	1.06	1.1
Res Hmstd: Hi Val	164,900	166,500	1.0	1,896	1,969	73	3.8	1.15	1.18
Res Hmstd: Ex-Hi Val	247,400	249,800	1.0	3,056	3,172	115	3.8	1.24	1.27
Apartment	300,000	299,700	-0.1	4,767	4,891	124	2.6	1.59	1.63
Comm/Ind: Lo Val	150,000	157,000	4.7	3,952	4,225	273	6.9	2.63	2.69
Comm/Ind: Mid Val	300,000	314,000	4.7	9,138	9,693	554	6.1	3.05	3.09
Comm/Ind: Hi Val	1,000,000	1,046,700	4.7	33,342	35,211	1,869	5.6	3.33	3.36

Pipestone County

Edgerton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	40,514	39,771	-742	-1.8	422	424	1	0.3	1.04	1.06
Res Non-Hm: exis	3,801	4,192	392	10.3	48	54	6	12.2	1.27	1.29
Apartments: exis	1,672	1,666	-5	-0.3	25	25	0	0.9	1.48	1.49
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	45	44	-1	-2.0	0	0	0	-2.1	0.98	0.98
Com/Ind: Lo: exi	5,293	4,895	-397	-7.5	130	120	-10	-8.0	2.46	2.45
Com/Ind Hi: exis	4,524	4,971	447	9.9	143	156	13	9.1	3.16	3.14
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	644	655	11	1.6	20	21	0	0.9	3.16	3.14
Ag HGA: Exist	590	612	23	3.8	7	7	0	6.3	1.11	1.13
Ag Hmstd Land	781	778	-3	-0.4	2	2	0	7.4	0.21	0.23
Ag Non-Hmstd	637	638	0	0.1	6	6	0	0.2	0.90	0.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,883	1,883	0.0	0	35	35	0.0	0.00	1.88
<b>Total</b>	<b>58,500</b>	<b>60,106</b>	<b>1,606</b>	<b>2.7</b>	<b>803</b>	<b>849</b>	<b>46</b>	<b>5.7</b>	<b>1.37</b>	<b>1.41</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	570	597	27	4.8	County	23.02	24.93	5.16	4.88	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.20	60.33	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.45	4.52	30.23	32.21	
(=) Taxable Tax Capacity	570	597	27	4.8	Special District	0.11	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>89.78</b>	<b>89.90</b>	<b>35.39</b>	<b>37.09</b>	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,400	69,100	-1.8	628	629	1	0.1	0.89	0.91	
Res Hmstd: Avg Val	105,600	103,700	-1.8	1,073	1,066	-7	-0.6	1.02	1.03	
Res Hmstd: Hi Val	140,800	138,200	-1.8	1,542	1,532	-10	-0.6	1.1	1.11	
Res Hmstd: Ex-Hi Val	211,200	207,300	-1.8	2,480	2,465	-14	-0.6	1.17	1.19	
Apartment	300,000	299,000	-0.3	4,428	4,469	41	0.9	1.48	1.49	
Comm/Ind: Lo Val	150,000	164,800	9.9	3,692	4,137	445	12.1	2.46	2.51	
Comm/Ind: Mid Val	300,000	329,600	9.9	8,438	9,313	875	10.4	2.81	2.83	
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	30,587	33,470	2,882	9.4	3.06	3.05	

Pipestone County

Hatfield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	821	792	-28	-3.4	5	5	0	3.3	0.61	0.65
Res Non-Hm: exis	133	130	-3	-2.4	1	1	0	4.5	0.73	0.78
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	220	266	46	21.1	4	5	1	23.8	1.72	1.76
Com/Ind Hi: exis	240	264	24	10.1	5	6	1	12.6	2.22	2.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	43	44	1	1.6	1	1	0	3.9	2.22	2.27
Ag HGA: Exist	250	257	7	2.7	1	2	0	9.9	0.56	0.59
Ag Hmstd Land	11,990	11,043	-947	-7.9	33	30	-2	-7.4	0.27	0.27
Ag Non-Hmstd	236	863	627	265.7	1	4	3	297.8	0.48	0.52
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	62	62	0.0	0	1	1	0.0	0.00	2.01
<b>Total</b>	<b>13,933</b>	<b>13,722</b>	<b>-211</b>	<b>-1.5</b>	<b>51</b>	<b>55</b>	<b>4</b>	<b>8.1</b>	<b>0.37</b>	<b>0.40</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	96	93	-2	-2.5	County	24.70	27.51	5.15	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.22	12.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.53	11.28	20.04	21.13
(=) Taxable Tax Capacity	96	93	-2	-2.5	Special District	0.11	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>47.56</b>	<b>51.79</b>	<b>25.19</b>	<b>26.01</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	36,500	35,200		-3.6	196	201	5	2.5	0.54	0.57
Res Hmstd: Avg Val	54,700	52,800		-3.5	294	301	8	2.6	0.54	0.57
Res Hmstd: Hi Val	72,900	70,400		-3.4	392	402	10	2.6	0.54	0.57
Res Hmstd: Ex-Hi Val	109,400	105,600		-3.5	666	678	12	1.9	0.61	0.64
Comm/Ind: Lo Val	150,000	165,200		10.1	2,589	2,994	404	15.6	1.73	1.81
Comm/Ind: Mid Val	300,000	330,300		10.1	5,916	6,738	822	13.9	1.97	2.04
Comm/Ind: Hi Val	1,000,000	1,101,200		10.1	21,439	24,220	2,781	13.0	2.14	2.2



Pipestone County

Holland city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,449	3,381	-68	-2.0	24	25	1	3.6	0.69	0.73
Res Non-Hm: exis	514	615	101	19.6	5	6	1	26.7	0.97	1.03
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	342	341	-1	-0.2	7	7	0	2.2	2.09	2.14
Com/Ind Hi: exis	1,480	1,529	49	3.3	40	42	2	5.7	2.70	2.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	169	172	3	1.7	5	5	0	4.1	2.70	2.76
Ag HGA: Exist	135	77	-58	-43.1	1	1	0	-39.9	0.68	0.72
Ag Hmstd Land	2,938	2,726	-212	-7.2	9	9	0	-0.1	0.32	0.35
Ag Non-Hmstd	14	45	30	214.1	0	0	0	235.3	0.72	0.77
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	105	105	0.0	0	1	1	0.0	0.00	0.73
<b>Total</b>	9,042	8,991	-51	-0.6	91	96	5	6.0	1.01	1.07

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	80	82	1	1.4	County	24.70	27.53	5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.42	37.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.74	11.45	19.57	20.64
(=) Taxable Tax Capacity	80	82	1	1.4	Special District	0.11	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	71.97	76.82	24.73	25.52

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	32,400	31,800		-1.9	220	228	8	3.5	0.68	0.72
Res Hmstd: Avg Val	48,600	47,600		-2.1	330	341	11	3.3	0.68	0.72
Res Hmstd: Hi Val	64,700	63,400		-2.0	439	454	15	3.3	0.68	0.72
Res Hmstd: Ex-Hi Val	97,100	95,200		-2.0	734	754	20	2.8	0.76	0.79
Comm/Ind: Lo Val	150,000	155,000		3.3	3,132	3,343	211	6.7	2.09	2.16
Comm/Ind: Mid Val	300,000	310,000		3.3	7,184	7,626	443	6.2	2.39	2.46
Comm/Ind: Hi Val	1,000,000	1,033,200		3.3	26,092	27,612	1,520	5.8	2.61	2.67

Pipestone County

Ihlen city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,430	1,394	-36	-2.5	15	16	1	8.9	1.02	1.13
Res Non-Hm: exis	153	175	22	14.5	3	3	1	30.9	1.64	1.88
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	81	75	-6	-7.1	2	2	0	0.9	3.01	3.27
Com/Ind Hi: exis	165	182	18	10.6	6	8	1	20.3	3.93	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	39	39	1	1.3	2	2	0	10.2	3.93	4.27
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	931	911	-21	-2.2	8	7	0	-6.1	0.85	0.81
Ag Non-Hmstd	87	87	0	0.0	1	1	0	14.2	1.33	1.52
Miscellaneous	1	1	0	-14.3	0	0	0	-3.6	1.58	1.78
New construction	0	11	11	0.0	0	0	0	0.0	0.00	1.88
<b>Total</b>	<b>2,887</b>	<b>2,875</b>	<b>-11</b>	<b>-0.4</b>	<b>37</b>	<b>40</b>	<b>3</b>	<b>9.5</b>	<b>1.27</b>	<b>1.39</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	22	22	-1	-2.7	County	22.15	24.98	5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	103.02	118.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.18	8.82	19.57	20.64
(=) Taxable Tax Capacity	22	22	-1	-2.7	Special District	0.11	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>133.46</b>	<b>152.39</b>	<b>24.73</b>	<b>25.52</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	29,400	28,700		-2.4	308	336	28	8.9	1.05	1.17
Res Hmstd: Avg Val	44,100	43,000		-2.5	462	503	41	8.8	1.05	1.17
Res Hmstd: Hi Val	58,700	57,200		-2.6	615	669	54	8.7	1.05	1.17
Res Hmstd: Ex-Hi Val	88,100	85,900		-2.5	1,002	1,079	76	7.6	1.14	1.26
Comm/Ind: Lo Val	150,000	165,900		10.6	4,515	5,585	1,070	23.7	3.01	3.37
Comm/Ind: Mid Val	300,000	331,900		10.6	10,412	12,681	2,270	21.8	3.47	3.82
Comm/Ind: Hi Val	1,000,000	1,106,200		10.6	37,929	45,782	7,853	20.7	3.79	4.14

<b>Pipestone County</b>	<b>Pipestone city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	102,950	104,579	1,630	1.6	1,173	1,223	50	4.3	1.14	1.17
Res Non-Hm: exis	12,678	14,936	2,258	17.8	192	227	35	18.5	1.51	1.52
Apartments: exis	2,870	2,905	35	1.2	51	52	1	2.5	1.78	1.80
Low-inc Apts: ex	2,433	2,433	0	0.0	27	27	0	1.3	1.10	1.12
Seasnl Rec: exis	511	542	31	6.0	9	10	1	7.0	1.75	1.77
Com/Ind: Lo: exi	18,876	18,223	-653	-3.5	535	515	-20	-3.7	2.83	2.83
Com/Ind Hi: exis	28,592	29,825	1,233	4.3	1,020	1,063	43	4.2	3.57	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,671	6,667	996	17.6	211	247	36	17.2	3.71	3.70
Ag HGA: Exist	552	573	21	3.8	7	7	0	6.6	1.23	1.27
Ag Hmstd Land	2,256	2,174	-82	-3.6	11	11	0	-1.5	0.50	0.51
Ag Non-Hmstd	5,396	5,136	-260	-4.8	66	64	-3	-3.9	1.23	1.24
Miscellaneous	104	104	0	0.0	2	2	0	1.3	1.78	1.80
New construction	0	3,278	3,278	0.0	0	82	82	0.0	0.00	2.52
<b>Total</b>	<b>182,889</b>	<b>191,376</b>	<b>8,487</b>	<b>4.6</b>	<b>3,303</b>	<b>3,530</b>	<b>227</b>	<b>6.9</b>	<b>1.81</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,958	2,081	124	6.3	County	21.85	24.84	5.19	4.92
(-) TIF Tax Capacity	44	48	4	8.1	City/Town	92.35	89.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.23	9.10	19.57	20.64
(=) Taxable Tax Capacity	1,913	2,033	120	6.3	Special District	0.11	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.54	123.73	24.76	25.55

**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	54,000	54,900	1.7	531	548	17	3.2	0.98	1
Res Hmstd: Avg Val	80,900	82,200	1.6	825	858	33	4.0	1.02	1.04
Res Hmstd: Hi Val	107,900	109,600	1.6	1,252	1,297	45	3.6	1.16	1.18
Res Hmstd: Ex-Hi Val	161,900	164,500	1.6	2,107	2,178	71	3.4	1.30	1.32
Apartment	300,000	303,700	1.2	5,338	5,473	135	2.5	1.78	1.80
Comm/Ind: Lo Val	150,000	156,500	4.3	4,270	4,501	231	5.4	2.85	2.88
Comm/Ind: Mid Val	300,000	312,900	4.3	9,840	10,291	452	4.6	3.28	3.29
Comm/Ind: Hi Val	1,000,000	1,043,100	4.3	35,831	37,323	1,492	4.2	3.58	3.58

Pipestone County

Ruthton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,592	3,433	-159	-4.4	35	36	1	3.0	0.98	1.06
Res Non-Hm: exis	777	836	59	7.6	12	14	2	17.4	1.49	1.63
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	10	10	0	0.0	0	0	0	8.7	1.36	1.48
Com/Ind: Lo: exi	1,164	1,145	-19	-1.7	34	35	1	3.4	2.88	3.03
Com/Ind Hi: exis	1,661	1,757	96	5.8	63	70	7	11.3	3.77	3.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	158	160	3	1.7	6	6	0	7.1	3.77	3.97
Ag HGA: Exist	90	91	1	0.7	1	1	0	8.3	0.97	1.04
Ag Hmstd Land	690	642	-48	-7.0	5	5	0	0.9	0.71	0.77
Ag Non-Hmstd	408	365	-43	-10.6	5	5	0	-2.2	1.28	1.40
Miscellaneous	2	2	0	0.0	0	0	0	8.4	1.80	1.95
New construction	0	41	41	0.0	0	1	1	0.0	0.00	2.17
<b>Total</b>	<b>8,553</b>	<b>8,482</b>	<b>-71</b>	<b>-0.8</b>	<b>160</b>	<b>173</b>	<b>13</b>	<b>7.9</b>	<b>1.87</b>	<b>2.04</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	93	94	1	1.2	County	21.40	24.24		5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	102.56	111.46		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.59	3.89		15.19	15.48
(=) Taxable Tax Capacity	93	94	1	1.2	Special District	0.11	0.13		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>127.66</b>	<b>139.72</b>		<b>20.35</b>	<b>20.36</b>

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	25,500	24,400	-4.3	247	254	7	2.8	0.97	1.04
Res Hmstd: Avg Val	38,200	36,500	-4.5	370	380	10	2.7	0.97	1.04
Res Hmstd: Hi Val	50,900	48,600	-4.5	493	506	13	2.6	0.97	1.04
Res Hmstd: Ex-Hi Val	76,400	73,000	-4.5	743	761	17	2.4	0.97	1.04
Comm/Ind: Lo Val	150,000	158,700	5.8	4,319	4,888	569	13.2	2.88	3.08
Comm/Ind: Mid Val	300,000	317,300	5.8	9,976	11,184	1,209	12.1	3.33	3.52
Comm/Ind: Hi Val	1,000,000	1,057,700	5.8	36,374	40,579	4,204	11.6	3.64	3.84

<b>Pipestone County</b>	<b>Trosky city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,032	1,918	-114	-5.6	13	13	0	-0.1	0.65	0.69
Res Non-Hm: exis	116	191	75	64.8	1	2	1	72.6	0.96	1.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	29	29	0	0.7	0	0	0	6.7	0.77	0.81
Com/Ind: Lo: exi	133	132	-1	-0.6	3	3	0	1.7	2.03	2.08
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	88	91	3	2.8	2	2	0	5.2	2.63	2.69
Ag HGA: Exist	522	513	-9	-1.8	4	4	0	3.8	0.81	0.85
Ag Hmstd Land	4,261	4,285	23	0.5	13	14	1	9.3	0.30	0.33
Ag Non-Hmstd	2,159	1,016	-1,143	-52.9	14	7	-7	-50.2	0.67	0.71
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1	1	0.0	0	0	0	0.0	0.00	2.08
<b>Total</b>	<b>9,341</b>	<b>8,176</b>	<b>-1,165</b>	<b>-12.5</b>	<b>51</b>	<b>46</b>	<b>-5</b>	<b>-9.6</b>	<b>0.55</b>	<b>0.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	67	56	-11	-16.8	County	24.69	27.52	5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	32.76	33.99	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.85	10.60	19.89	21.01
(=) Taxable Tax Capacity	<u>67</u>	<u>56</u>	<u>-11</u>	<u>-16.8</u>	Special District	<u>0.11</u>	<u>0.13</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	67.41	72.24	25.05	25.89

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,300	34,300	-5.5	238	237	0	-0.1	0.65	0.69
Res Hmstd: Avg Val	54,400	51,300	-5.7	356	355	-1	-0.3	0.65	0.69
Res Hmstd: Hi Val	72,600	68,500	-5.6	475	474	-1	-0.3	0.65	0.69
Res Hmstd: Ex-Hi Val	108,900	102,800	-5.6	822	807	-15	-1.9	0.75	0.78

Pipestone County

Woodstock city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,567	1,428	-139	-8.9	16	14	-1	-9.6	0.99	0.98
Res Non-Hm: exis	214	345	131	61.5	3	5	2	59.6	1.52	1.50
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	348	348	-1	-0.2	10	10	0	-2.2	2.88	2.82
Com/Ind Hi: exis	393	393	0	0.0	15	14	0	-2.1	3.76	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	77	78	1	1.7	3	3	0	-0.5	3.76	3.68
Ag HGA: Exist	235	198	-37	-15.6	3	2	0	-14.5	1.10	1.11
Ag Hmstd Land	2,111	1,452	-659	-31.2	13	8	-5	-39.0	0.59	0.53
Ag Non-Hmstd	123	751	628	510.3	2	9	8	499.2	1.25	1.23
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,068</b>	<b>4,993</b>	<b>-75</b>	<b>-1.5</b>	<b>63</b>	<b>65</b>	<b>2</b>	<b>3.7</b>	<b>1.25</b>	<b>1.31</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	40	43	3	7.0	County	21.14	24.22		5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.49	90.17		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.14	8.09		19.57	20.64
(=) Taxable Tax Capacity	40	43	3	7.0	Special District	0.11	0.13		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>124.87</b>	<b>122.60</b>		<b>24.73</b>	<b>25.52</b>

Tax Burdens on Hypothetical Properties

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	24,900	22,700	-8.8	248	225	-23	-9.4	1	0.99
Res Hmstd: Avg Val	37,300	34,000	-8.8	372	337	-35	-9.4	1	0.99
Res Hmstd: Hi Val	49,700	45,300	-8.9	495	449	-46	-9.4	1	0.99
Res Hmstd: Ex-Hi Val	74,600	68,000	-8.8	743	674	-70	-9.4	1	0.99
Comm/Ind: Lo Val	150,000	150,000	0.0	4,322	4,235	-87	-2.0	2.88	2.82
Comm/Ind: Mid Val	300,000	300,000	0.0	9,961	9,754	-207	-2.1	3.32	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,276	35,508	-768	-2.1	3.63	3.55

Pipestone County

Jasper city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,395	8,641	246	2.9	89	102	12	13.6	1.07	1.18
Res Non-Hm: exis	1,883	1,455	-428	-22.7	31	26	-5	-15.2	1.64	1.80
Apartments: exis	109	109	0	0.0	2	2	0	9.8	1.97	2.16
Low-inc Apts: ex	56	56	0	0.0	1	1	0	9.6	1.22	1.33
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	810	810	0	0.0	25	26	2	6.5	3.07	3.27
Com/Ind Hi: exis	95	102	7	7.7	4	4	1	14.7	4.01	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	287	291	4	1.5	12	12	1	8.1	4.01	4.27
Ag HGA: Exist	68	61	-6	-9.2	1	1	0	-0.9	1.07	1.17
Ag Hmstd Land	559	597	39	6.9	4	5	1	34.9	0.69	0.87
Ag Non-Hmstd	205	163	-42	-20.5	3	2	0	-11.9	1.38	1.52
Miscellaneous	65	63	-2	-2.8	2	2	0	7.0	2.94	3.23
New construction	0	121	121	0.0	0	1	1	0.0	0.00	0.99
<b>Total</b>	<b>12,529</b>	<b>12,468</b>	<b>-61</b>	<b>-0.5</b>	<b>173</b>	<b>186</b>	<b>13</b>	<b>7.7</b>	<b>1.38</b>	<b>1.49</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98	97	-1	-0.9	County	23.46	26.27	5.16	4.88
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.58	115.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.45	10.15	19.57	20.64
(=) Taxable Tax Capacity	98	97	-1	-0.9	Special District	0.11	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>137.59</b>	<b>152.39</b>	<b>24.73</b>	<b>25.52</b>

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	30,300	31,200	3.0	325	365	40	12.3	1.07	1.17
Res Hmstd: Avg Val	45,400	46,700	2.9	487	546	59	12.1	1.07	1.17
Res Hmstd: Hi Val	60,500	62,300	3.0	649	729	80	12.3	1.07	1.17
Res Hmstd: Ex-Hi Val	90,800	93,500	3.0	1,074	1,224	150	14.0	1.18	1.31
Apartment	300,000	300,000	0.0	5,901	6,480	579	9.8	1.97	2.16
Comm/Ind: Lo Val	150,000	161,600	7.7	4,608	5,401	793	17.2	3.07	3.34
Comm/Ind: Mid Val	300,000	323,100	7.7	10,629	12,305	1,676	15.8	3.54	3.81
Comm/Ind: Hi Val	1,000,000	1,077,100	7.7	38,724	44,538	5,813	15.0	3.87	4.13

**Polk County**

**Beltrami city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,069	1,060	-9	-0.8	9	9	-1	-7.0	0.87	0.81
Res Non-Hm: exis	311	179	-131	-42.2	4	2	-2	-45.9	1.27	1.19
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	386	271	-115	-29.8	10	6	-3	-34.1	2.51	2.36
Com/Ind Hi: exis	2,282	2,545	263	11.5	74	78	3	4.7	3.26	3.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	313	330	17	5.3	10	10	0	-1.2	3.26	3.06
Ag HGA: Exist	262	262	0	0.0	2	2	0	-6.3	0.93	0.87
Ag Hmstd Land	2,841	3,073	232	8.2	12	12	0	0.0	0.42	0.39
Ag Non-Hmstd	103	1	-102	-98.7	1	0	-1	-98.8	0.99	0.91
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,333	1,333	0.0	0	40	40	0.0	0.00	2.98
<b>Total</b>	<b>7,566</b>	<b>9,054</b>	<b>1,488</b>	<b>19.7</b>	<b>123</b>	<b>159</b>	<b>36</b>	<b>29.4</b>	<b>1.62</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	84	113	29	33.9	County	43.75	41.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.71	35.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.32	6.13	26.81	25.92
(=) Taxable Tax Capacity	84	113	29	33.9	Special District	7.02	7.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.80	91.32	26.81	25.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	22,300	22,100	-0.9	192	178	-14	-7.1	0.86	0.81
Res Hmstd: Avg Val	33,400	33,100	-0.9	288	267	-20	-7.1	0.86	0.81
Res Hmstd: Hi Val	44,500	44,100	-0.9	383	356	-27	-7.1	0.86	0.81
Res Hmstd: Ex-Hi Val	66,800	66,300	-0.7	575	535	-40	-6.9	0.86	0.81
Comm/Ind: Lo Val	150,000	167,300	11.5	3,767	4,066	299	7.9	2.51	2.43
Comm/Ind: Mid Val	300,000	334,600	11.5	8,655	9,181	527	6.1	2.88	2.74
Comm/Ind: Hi Val	1,000,000	1,115,500	11.6	31,465	33,058	1,593	5.1	3.15	2.96



**Polk County**

**Climax city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,851	3,795	-57	-1.5	55	53	-3	-4.7	1.44	1.39
Res Non-Hm: exis	366	414	47	13.0	7	8	1	7.9	1.96	1.87
Apartments: exis	421	421	0	0.0	10	9	0	-5.0	2.32	2.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	114	113	-1	-0.7	3	2	0	-5.7	2.32	2.21
Com/Ind: Lo: exi	652	370	-283	-43.3	23	12	-10	-46.3	3.45	3.27
Com/Ind Hi: exis	136	429	293	215.9	6	18	12	198.3	4.44	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	295	272	-23	-7.7	13	11	-2	-12.8	4.44	4.19
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,221	1,165	-56	-4.6	8	7	-1	-12.8	0.69	0.63
Ag Non-Hmstd	680	673	-7	-1.0	10	9	-1	-8.9	1.46	1.35
Miscellaneous	32	32	0	0.0	1	1	0	-5.0	2.32	2.21
New construction	0	509	509	0.0	0	19	19	0.0	0.00	3.66
<b>Total</b>	<b>7,769</b>	<b>8,192</b>	<b>423</b>	<b>5.4</b>	<b>136</b>	<b>149</b>	<b>14</b>	<b>10.2</b>	<b>1.75</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	67	77	10	14.4	County	40.02	38.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	97.08	84.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.14	3.26	49.64	52.42
(=) Taxable Tax Capacity	<u>67</u>	<u>77</u>	<u>10</u>	<u>14.4</u>	Special District	<u>7.02</u>	<u>7.91</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.27	134.66	49.64	52.42

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,700	36,200	-1.4	504	482	-22	-4.4	1.37	1.33
Res Hmstd: Avg Val	55,100	54,300	-1.5	757	723	-34	-4.5	1.37	1.33
Res Hmstd: Hi Val	73,400	72,300	-1.5	1,009	963	-45	-4.5	1.37	1.33
Res Hmstd: Ex-Hi Val	110,200	108,600	-1.5	1,759	1,662	-97	-5.5	1.6	1.53
Apartment	300,000	300,000	0.0	6,974	6,622	-352	-5.0	2.32	2.21
Comm/Ind: Lo Val	150,000	473,800	215.9	5,177	18,474	13,297	256.9	3.45	3.9
Comm/Ind: Mid Val	300,000	947,600	215.9	11,832	38,323	26,491	223.9	3.94	4.04
Comm/Ind: Hi Val	1,000,000	3,158,600	215.9	42,886	130,947	88,061	205.3	4.29	4.15

**Polk County**

**Crookston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	186,322	207,394	21,072	11.3	2,243	2,378	135	6.0	1.20	1.15
Res Non-Hm: exis	31,800	37,262	5,462	17.2	498	537	39	7.8	1.57	1.44
Apartments: exis	7,894	7,811	-83	-1.1	145	131	-13	-9.2	1.83	1.68
Low-inc Apts: ex	5,761	5,770	8	0.1	65	60	-5	-7.7	1.14	1.05
Seasnl Rec: exis	142	142	0	0.0	3	2	0	-8.2	1.83	1.68
Com/Ind: Lo: exi	17,155	19,705	2,550	14.9	500	532	32	6.4	2.91	2.70
Com/Ind Hi: exis	24,295	38,125	13,830	56.9	925	1,342	417	45.1	3.81	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,781	8,230	449	5.8	296	290	-7	-2.2	3.81	3.52
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	610	701	91	14.9	5	5	0	3.5	0.75	0.68
Ag Non-Hmstd	1,373	1,542	169	12.3	18	18	0	1.2	1.28	1.15
Miscellaneous	694	730	35	5.1	15	15	0	-3.1	2.16	1.99
New construction	0	2,137	2,137	0.0	0	31	31	0.0	0.00	1.43
<b>Total</b>	<b>283,827</b>	<b>329,548</b>	<b>45,721</b>	<b>16.1</b>	<b>4,712</b>	<b>5,340</b>	<b>628</b>	<b>13.3</b>	<b>1.66</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,816	3,435	619	22.0	County	41.56	40.00	0.00	0.00
(-) TIF Tax Capacity	37	41	3	9.0	City/Town	64.79	55.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.58	15.30	23.63	24.39
(=) Taxable Tax Capacity	<u>2,779</u>	<u>3,394</u>	<u>615</u>	<u>22.1</u>	Special District	<u>3.86</u>	<u>4.15</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.79	115.15	23.63	24.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	68,700	76,500	11.4	689	718	29	4.2	1.00	0.94
Res Hmstd: Avg Val	103,000	114,600	11.3	1,202	1,289	87	7.2	1.17	1.12
Res Hmstd: Hi Val	137,300	152,800	11.3	1,761	1,862	101	5.7	1.28	1.22
Res Hmstd: Ex-Hi Val	206,000	229,300	11.3	2,880	3,008	128	4.4	1.4	1.31
Apartment	300,000	296,800	-1.1	5,501	4,996	-505	-9.2	1.83	1.68
Comm/Ind: Lo Val	150,000	235,400	56.9	4,371	7,055	2,684	61.4	2.91	3
Comm/Ind: Mid Val	300,000	470,800	56.9	10,081	15,338	5,257	52.1	3.36	3.26
Comm/Ind: Hi Val	1,000,000	1,569,200	56.9	36,729	53,988	17,260	47.0	3.67	3.44

**Polk County**

**East Grand Forks city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	374,690	417,878	43,188	11.5	4,223	5,315	1,092	25.9	1.13	1.27
Res Non-Hm: exis	46,604	51,977	5,373	11.5	618	759	141	22.9	1.33	1.46
Apartments: exis	32,205	34,612	2,407	7.5	502	554	51	10.2	1.56	1.60
Low-inc Apts: ex	6,905	7,389	484	7.0	66	78	12	18.4	0.96	1.06
Seasnl Rec: exis	1,654	1,856	202	12.2	26	32	6	24.5	1.56	1.73
Com/Ind: Lo: exi	20,493	20,274	-219	-1.1	326	323	-3	-0.8	1.59	1.59
Com/Ind Hi: exis	54,503	61,855	7,352	13.5	861	983	122	14.1	1.58	1.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,118	3,403	285	9.1	49	54	5	9.8	1.58	1.59
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	70	73	3	4.6	1	1	0	17.6	1.13	1.27
Ag Non-Hmstd	3,733	4,047	314	8.4	42	52	9	21.9	1.13	1.27
Miscellaneous	2,395	2,483	88	3.7	38	43	6	15.1	1.57	1.74
New construction	0	9,666	9,666	0.0	0	141	141	0.0	0.00	1.45
<b>Total</b>	<b>546,371</b>	<b>615,514</b>	<b>69,143</b>	<b>12.7</b>	<b>6,752</b>	<b>8,334</b>	<b>1,583</b>	<b>23.4</b>	<b>1.24</b>	<b>1.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,747	6,592	845	14.7	County	42.84	41.02	0.00	0.00
(-) TIF Tax Capacity	240	327	87	36.4	City/Town	55.78	61.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.79	20.24	14.39	13.81
(=) Taxable Tax Capacity	5,508	6,266	758	13.8	Special District	3.86	4.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.27	127.41	14.39	13.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	116,500	129,900	11.5	1,184	1,509	325	27.4	1.02	1.16
Res Hmstd: Avg Val	174,700	194,800	11.5	1,986	2,500	513	25.8	1.14	1.28
Res Hmstd: Hi Val	232,900	259,700	11.5	2,789	3,491	702	25.2	1.2	1.34
Res Hmstd: Ex-Hi Val	349,400	389,700	11.5	4,395	5,476	1,081	24.6	1.26	1.41
Apartment	300,000	322,400	7.5	4,679	5,580	901	19.2	1.56	1.73
Comm/Ind: Lo Val	150,000	170,200	13.5	3,906	4,906	1,000	25.6	2.60	2.88
Comm/Ind: Mid Val	300,000	340,500	13.5	9,041	11,136	2,094	23.2	3.01	3.27
Comm/Ind: Hi Val	1,000,000	1,134,900	13.5	33,008	40,196	7,188	21.8	3.30	3.54

**Polk County**

**Erskine city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,872	8,403	531	6.7	118	123	5	3.9	1.50	1.46
Res Non-Hm: exis	1,986	2,228	243	12.2	46	49	3	6.2	2.31	2.18
Apartments: exis	489	503	14	2.9	14	13	0	-2.9	2.81	2.65
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	167	179	12	7.0	4	4	0	-0.2	2.18	2.04
Com/Ind: Lo: exi	1,432	1,421	-11	-0.8	59	55	-4	-6.3	4.09	3.86
Com/Ind Hi: exis	820	900	80	9.7	44	46	2	3.4	5.39	5.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	427	429	1	0.3	23	22	-1	-5.5	5.39	5.08
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	131	148	17	13.1	3	3	0	5.3	2.10	1.95
Miscellaneous	123	127	4	3.5	3	3	0	-2.4	2.81	2.65
New construction	0	102	102	0.0	0	2	2	0.0	0.00	2.11
<b>Total</b>	<b>13,446</b>	<b>14,438</b>	<b>992</b>	<b>7.4</b>	<b>314</b>	<b>319</b>	<b>6</b>	<b>1.9</b>	<b>2.33</b>	<b>2.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	127	137	10	7.9	County	42.25	40.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	137.88	127.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.34	22.30	18.45	20.71
(=) Taxable Tax Capacity	127	137	10	7.9	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	209.74	195.26	18.45	20.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,000	40,600	6.8	548	560	11	2.1	1.44	1.38
Res Hmstd: Avg Val	57,000	60,800	6.7	822	838	16	1.9	1.44	1.38
Res Hmstd: Hi Val	76,000	81,100	6.7	1,097	1,167	70	6.4	1.44	1.44
Res Hmstd: Ex-Hi Val	114,100	121,800	6.7	2,038	2,117	79	3.9	1.79	1.74
Apartment	300,000	308,600	2.9	8,419	8,171	-247	-2.9	2.81	2.65
Comm/Ind: Lo Val	150,000	164,600	9.7	6,137	6,540	402	6.6	4.09	3.97
Comm/Ind: Mid Val	300,000	329,200	9.7	14,228	14,908	680	4.8	4.74	4.53
Comm/Ind: Hi Val	1,000,000	1,097,300	9.7	51,985	53,960	1,975	3.8	5.2	4.92

**Polk County**

**Fertile city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,251	20,182	-70	-0.3	227	227	0	0.1	1.12	1.13
Res Non-Hm: exis	3,722	3,949	227	6.1	57	61	4	6.4	1.54	1.54
Apartments: exis	301	301	0	0.0	6	6	0	0.4	1.83	1.83
Low-inc Apts: ex	275	275	0	0.0	3	3	0	0.2	1.14	1.14
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,715	3,713	-3	-0.1	108	107	-1	-0.8	2.90	2.88
Com/Ind Hi: exis	651	687	36	5.6	25	26	1	4.9	3.78	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	837	774	-63	-7.6	32	29	-3	-8.2	3.78	3.75
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	437	458	21	4.9	5	6	0	5.9	1.25	1.26
Miscellaneous	55	55	0	0.3	1	1	0	0.7	1.83	1.83
New construction	0	408	408	0.0	0	6	6	0.0	0.00	1.42
<b>Total</b>	<b>30,244</b>	<b>30,802</b>	<b>558</b>	<b>1.8</b>	<b>464</b>	<b>471</b>	<b>8</b>	<b>1.7</b>	<b>1.53</b>	<b>1.53</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	273	279	6	2.1	County	42.92	41.06	0.00	0.00
(-) TIF Tax Capacity	1	4	3	226.6	City/Town	70.54	71.95	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.32	5.14	26.81	25.93
(=) Taxable Tax Capacity	272	275	3	1.1	Special District	7.02	7.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.81	126.06	26.81	25.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,900	50,700	-0.4	518	515	-3	-0.5	1.02	1.02
Res Hmstd: Avg Val	76,400	76,100	-0.4	779	773	-6	-0.8	1.02	1.02
Res Hmstd: Hi Val	101,800	101,400	-0.4	1,193	1,187	-6	-0.5	1.17	1.17
Res Hmstd: Ex-Hi Val	152,700	152,200	-0.3	2,022	2,016	-5	-0.3	1.32	1.32
Apartment	300,000	300,000	0.0	5,485	5,505	20	0.4	1.83	1.83
Comm/Ind: Lo Val	150,000	158,400	5.6	4,352	4,634	282	6.5	2.90	2.93
Comm/Ind: Mid Val	300,000	316,800	5.6	10,020	10,577	558	5.6	3.34	3.34
Comm/Ind: Hi Val	1,000,000	1,056,000	5.6	36,472	38,315	1,843	5.1	3.65	3.63

**Polk County**

**Fisher city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,610	15,167	2,558	20.3	177	196	19	10.6	1.41	1.29
Res Non-Hm: exis	1,288	1,121	-167	-13.0	23	18	-5	-23.0	1.79	1.58
Apartments: exis	578	571	-7	-1.1	12	11	-1	-12.1	2.15	1.91
Low-inc Apts: ex	492	487	-5	-1.1	7	6	-1	-12.5	1.33	1.18
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	706	712	6	0.9	23	21	-2	-8.4	3.28	2.98
Com/Ind Hi: exis	452	374	-78	-17.2	19	15	-5	-24.5	4.28	3.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	337	311	-26	-7.8	14	12	-2	-15.9	4.28	3.90
Ag HGA: Exist	95	111	16	16.8	1	1	0	9.2	1.32	1.23
Ag Hmstd Land	515	550	36	6.9	3	3	0	-2.9	0.65	0.59
Ag Non-Hmstd	109	99	-10	-8.9	2	1	0	-17.0	1.50	1.36
Miscellaneous	85	85	0	0.0	2	2	0	-9.8	2.84	2.56
New construction	0	9	9	0.0	0	0	0	0.0	0.00	1.29
<b>Total</b>	<b>17,266</b>	<b>19,598</b>	<b>2,332</b>	<b>13.5</b>	<b>285</b>	<b>287</b>	<b>2</b>	<b>0.7</b>	<b>1.65</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	151	174	22	14.7	County	43.74	41.87	0.00	0.00
(-) TIF Tax Capacity	4	4	0	-1.1	City/Town	86.57	75.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.98	14.58	27.56	20.46
(=) Taxable Tax Capacity	148	170	22	15.1	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.55	136.29	27.56	20.46

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,000	85,400	20.3	833	936	103	12.4	1.17	1.1
Res Hmstd: Avg Val	106,500	128,100	20.3	1,473	1,657	185	12.5	1.38	1.29
Res Hmstd: Hi Val	141,900	170,700	20.3	2,147	2,377	230	10.7	1.51	1.39
Res Hmstd: Ex-Hi Val	212,900	256,100	20.3	3,500	3,821	320	9.2	1.64	1.49
Apartment	300,000	296,600	-1.1	6,435	5,660	-776	-12.1	2.15	1.91
Comm/Ind: Lo Val	150,000	124,200	-17.2	4,920	3,698	-1,221	-24.8	3.28	2.98
Comm/Ind: Mid Val	300,000	248,400	-17.2	11,342	8,307	-3,035	-26.8	3.78	3.34
Comm/Ind: Hi Val	1,000,000	827,800	-17.2	41,311	30,916	-10,395	-25.2	4.13	3.73

<b>Polk County</b>	<b>Fosston city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	33,163	36,968	3,805	11.5	363	419	56	15.4	1.09	1.13
Res Non-Hm: exis	7,291	8,020	729	10.0	111	119	8	7.2	1.52	1.48
Apartments: exis	2,004	2,004	0	0.0	36	35	-1	-2.7	1.80	1.75
Low-inc Apts: ex	228	228	0	0.0	3	2	0	-2.3	1.12	1.09
Seasnl Rec: exis	0	156	156	0.0	0	3	3	0.0	0.00	1.75
Com/Ind: Lo: exi	8,180	8,299	119	1.5	235	230	-5	-1.9	2.87	2.77
Com/Ind Hi: exis	11,126	11,537	412	3.7	399	399	0	0.1	3.58	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	166	174	7	4.4	6	6	0	0.7	3.74	3.61
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	299	278	-21	-7.0	4	3	0	-11.5	1.21	1.15
Ag Non-Hmstd	276	289	14	5.0	3	3	0	0.0	1.24	1.18
Miscellaneous	261	253	-8	-3.1	5	5	0	-6.2	1.92	1.86
New construction	0	658	658	0.0	0	16	16	0.0	0.00	2.37
<b>Total</b>	<b>62,996</b>	<b>68,866</b>	<b>5,870</b>	<b>9.3</b>	<b>1,164</b>	<b>1,241</b>	<b>76</b>	<b>6.6</b>	<b>1.85</b>	<b>1.80</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	677	748	71	10.5	County	44.08	41.59	0.00	0.00	
(-) TIF Tax Capacity	67	76	9	13.1	City/Town	49.92	46.40	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.08	22.31	24.73	27.20	
(=) Taxable Tax Capacity	610	672	62	10.2	Special District	7.02	7.91	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.11	118.20	24.73	27.20	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	54,300	60,500	11.4	539	594	55	10.2	0.99	0.98
Res Hmstd: Avg Val	81,500	90,900	11.5	842	978	136	16.2	1.03	1.08
Res Hmstd: Hi Val	108,600	121,100	11.5	1,275	1,450	174	13.6	1.17	1.2
Res Hmstd: Ex-Hi Val	162,900	181,600	11.5	2,144	2,394	249	11.6	1.32	1.32
Apartment	300,000	300,000	0.0	5,396	5,249	-147	-2.7	1.8	1.75
Comm/Ind: Lo Val	150,000	155,500	3.7	4,305	4,359	55	1.3	2.87	2.80
Comm/Ind: Mid Val	300,000	311,100	3.7	9,921	9,974	53	0.5	3.31	3.21
Comm/Ind: Hi Val	1,000,000	1,037,000	3.7	36,129	36,164	35	0.1	3.61	3.49

**Polk County**

**Gully city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	591	671	80	13.5	5	6	1	15.8	0.90	0.92
Res Non-Hm: exis	542	435	-107	-19.8	7	6	-1	-18.9	1.34	1.36
Apartments: exis	88	88	0	0.0	1	1	0	0.7	1.61	1.62
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	492	496	4	0.9	13	13	0	0.0	2.65	2.62
Com/Ind Hi: exis	387	443	55	14.3	13	15	2	13.0	3.45	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	194	181	-13	-6.9	7	6	-1	-8.0	3.45	3.41
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	5	44	38	711.1	0	0	0	683.9	0.25	0.24
Ag Non-Hmstd	78	42	-37	-46.7	1	0	0	-47.2	1.09	1.08
Miscellaneous	6	6	0	0.0	0	0	0	0.7	1.61	1.62
New construction	0	13	13	0.0	0	0	0	0.0	0.00	2.76
<b>Total</b>	<b>2,384</b>	<b>2,418</b>	<b>34</b>	<b>1.4</b>	<b>48</b>	<b>49</b>	<b>1</b>	<b>1.5</b>	<b>2.02</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	30	30	0	1.2	County	43.74	41.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.18	39.21	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.12	22.47	24.73	27.21
(=) Taxable Tax Capacity	30	30	0	1.2	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.30	108.18	24.73	27.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	19,700	22,400	13.7	178	206	28	16.0	0.90	0.92
Res Hmstd: Avg Val	29,500	33,500	13.6	266	309	42	15.8	0.90	0.92
Res Hmstd: Hi Val	39,400	44,700	13.5	356	412	56	15.7	0.90	0.92
Res Hmstd: Ex-Hi Val	59,100	67,100	13.5	534	618	84	15.8	0.90	0.92
Apartment	300,000	300,000	0.0	4,841	4,873	32	0.7	1.61	1.62
Comm/Ind: Lo Val	150,000	171,500	14.3	3,972	4,668	697	17.5	2.65	2.72
Comm/Ind: Mid Val	300,000	342,900	14.3	9,143	10,509	1,365	14.9	3.05	3.06
Comm/Ind: Hi Val	1,000,000	1,143,200	14.3	33,279	37,780	4,501	13.5	3.33	3.30



**Polk County**

**Lengby city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,869	1,745	-124	-6.6	17	16	-1	-7.1	0.90	0.90
Res Non-Hm: exis	949	1,079	130	13.7	13	14	2	12.4	1.35	1.33
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4	4	0	0.0	0	0	0	-3.1	1.15	1.11
Com/Ind: Lo: exi	223	224	1	0.3	6	6	0	-1.9	2.60	2.54
Com/Ind Hi: exis	77	103	26	33.5	3	3	1	30.1	3.38	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	25	25	0	0.0	0	0	0	-1.4	1.84	1.81
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,147</b>	<b>3,180</b>	<b>32</b>	<b>1.0</b>	<b>39</b>	<b>40</b>	<b>1</b>	<b>2.8</b>	<b>1.23</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	27	28	1	3.5	County	41.03	39.24	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.82	39.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.03	19.48	24.73	27.21
(=) Taxable Tax Capacity	27	28	1	3.5	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	106.15	102.78	24.73	27.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,000	33,600	-6.7	318	299	-20	-6.2	0.88	0.89
Res Hmstd: Avg Val	54,000	50,400	-6.7	477	448	-30	-6.2	0.88	0.89
Res Hmstd: Hi Val	72,000	67,200	-6.7	637	597	-39	-6.2	0.88	0.89
Res Hmstd: Ex-Hi Val	108,100	100,900	-6.7	1,123	1,022	-101	-9.0	1.04	1.01
Comm/Ind: Lo Val	150,000	200,300	33.5	3,901	5,474	1,573	40.3	2.60	2.73
Comm/Ind: Mid Val	300,000	400,500	33.5	8,978	12,079	3,102	34.5	2.99	3.02
Comm/Ind: Hi Val	1,000,000	1,335,100	33.5	32,672	42,917	10,245	31.4	3.27	3.21

**Polk County**

**McIntosh city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,397	9,374	-23	-0.2	153	151	-2	-1.3	1.63	1.61
Res Non-Hm: exis	2,155	2,293	139	6.4	55	58	3	4.6	2.57	2.53
Apartments: exis	738	708	-30	-4.1	23	22	-1	-6.0	3.15	3.08
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,825	1,825	0	0.0	82	80	-2	-2.5	4.50	4.39
Com/Ind Hi: exis	471	564	93	19.7	28	33	5	16.5	5.94	5.78
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	466	435	-31	-6.6	28	25	-2	-9.0	5.94	5.78
Ag HGA: Exist	118	118	0	0.0	2	2	0	-1.1	1.61	1.59
Ag Hmstd Land	123	181	58	47.0	1	2	1	82.5	1.04	1.29
Ag Non-Hmstd	259	220	-39	-14.9	6	5	-1	-17.3	2.37	2.30
Miscellaneous	20	20	0	0.0	1	1	0	-2.0	3.15	3.08
New construction	0	4	4	0.0	0	0	0	0.0	0.00	1.61
<b>Total</b>	<b>15,573</b>	<b>15,743</b>	<b>171</b>	<b>1.1</b>	<b>380</b>	<b>379</b>	<b>-1</b>	<b>-0.2</b>	<b>2.44</b>	<b>2.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	139	141	2	1.7	County	42.46	40.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	164.71	162.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.55	22.40	18.45	20.71
(=) Taxable Tax Capacity	139	141	2	1.7	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	236.98	230.21	18.45	20.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,500	36,400	-0.3	586	578	-8	-1.4	1.61	1.59
Res Hmstd: Avg Val	54,700	54,600	-0.2	879	867	-11	-1.3	1.61	1.59
Res Hmstd: Hi Val	73,000	72,800	-0.3	1,173	1,156	-16	-1.4	1.61	1.59
Res Hmstd: Ex-Hi Val	109,500	109,200	-0.3	2,148	2,109	-39	-1.8	1.96	1.93
Apartment	300,000	287,700	-4.1	9,440	8,875	-566	-6.0	3.15	3.08
Comm/Ind: Lo Val	150,000	179,500	19.7	6,750	8,290	1,540	22.8	4.50	4.62
Comm/Ind: Mid Val	300,000	359,000	19.7	15,659	18,671	3,012	19.2	5.22	5.20
Comm/Ind: Hi Val	1,000,000	1,196,600	19.7	57,230	67,111	9,881	17.3	5.72	5.61

**Polk County**

**Mentor city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,585	1,632	47	3.0	15	15	0	1.2	0.94	0.92
Res Non-Hm: exis	681	732	51	7.4	10	10	0	4.2	1.46	1.41
Apartments: exis	3	0	-3	-100.0	0	0	0	-100.0	1.75	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	833	841	8	0.9	24	23	-1	-2.9	2.82	2.72
Com/Ind Hi: exis	340	461	122	35.8	13	16	4	30.3	3.70	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	269	250	-19	-7.1	10	9	-1	-10.8	3.70	3.55
Ag HGA: Exist	184	184	0	0.0	2	2	0	-2.0	1.00	0.98
Ag Hmstd Land	323	328	4	1.4	1	1	0	-6.7	0.38	0.35
Ag Non-Hmstd	655	685	30	4.6	8	8	0	-0.9	1.25	1.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	259	259	0.0	0	6	6	0.0	0.00	2.40
<b>Total</b>	<b>4,873</b>	<b>5,371</b>	<b>498</b>	<b>10.2</b>	<b>82</b>	<b>91</b>	<b>9</b>	<b>10.5</b>	<b>1.69</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	57	7	13.5	County	43.74	41.87	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.20	61.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.93	10.29	18.45	20.71
(=) Taxable Tax Capacity	51	57	7	13.5	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	125.13	118.66	18.45	20.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	26,400	27,200	3.0	247	250	3	1.2	0.94	0.92
Res Hmstd: Avg Val	39,600	40,800	3.0	370	375	5	1.2	0.94	0.92
Res Hmstd: Hi Val	52,800	54,400	3.0	494	500	6	1.2	0.94	0.92
Res Hmstd: Ex-Hi Val	79,300	81,700	3.0	762	784	22	2.9	0.96	0.96
Apartment	300,000	0	#####	5,246	0	-5,246	#####	1.75	#####
Comm/Ind: Lo Val	150,000	203,700	35.8	4,234	5,981	1,748	41.3	2.82	2.94
Comm/Ind: Mid Val	300,000	407,500	35.8	9,786	13,221	3,435	35.1	3.26	3.24
Comm/Ind: Hi Val	1,000,000	1,358,200	35.8	35,698	46,992	11,294	31.6	3.57	3.46

**Polk County**

**Nielsville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	701	723	23	3.2	14	17	2	15.8	2.04	2.29
Res Non-Hm: exis	180	156	-24	-13.3	6	6	0	-0.9	3.14	3.59
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	87	80	-7	-8.0	5	5	0	3.2	5.20	5.83
Com/Ind Hi: exis	0	18	18	0.0	0	1	1	0.0	0.00	7.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag HGA: Exist	83	0	-83	-100.0	2	0	-2	-100.0	2.18	0.00
Ag Hmstd Land	364	8	-356	-97.8	4	0	-4	-97.2	1.19	1.53
Ag Non-Hmstd	543	543	0	0.0	14	17	2	16.1	2.63	3.05
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	9	9	0.0	0	0	0	0.0	0.00	2.29
<b>Total</b>	<b>1,958</b>	<b>1,537</b>	<b>-421</b>	<b>-21.5</b>	<b>45</b>	<b>45</b>	<b>0</b>	<b>0.4</b>	<b>2.29</b>	<b>2.93</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	15	13	-2	-14.5	County	41.80	39.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	209.95	253.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.99	4.33	49.63	52.41
(=) Taxable Tax Capacity	15	13	-2	-14.5	Special District	7.02	7.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	262.76	305.08	49.63	52.41

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	15,900	16,400	3.1	330	386	57	17.2	2.07	2.35
Res Hmstd: Avg Val	23,800	24,600	3.4	493	579	86	17.4	2.07	2.35
Res Hmstd: Hi Val	31,700	32,700	3.2	657	770	113	17.2	2.07	2.35
Res Hmstd: Ex-Hi Val	47,600	49,100	3.2	987	1,156	169	17.2	2.07	2.35

**Polk County**

**Trail city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	716	716	0	-0.1	4	4	0	4.3	0.51	0.54
Res Non-Hm: exis	214	210	-4	-1.7	2	2	0	-0.6	0.84	0.85
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	26	26	0	0.0	0	0	0	-4.8	0.83	0.79
Com/Ind: Lo: exi	234	233	-1	-0.3	5	4	0	-2.4	1.96	1.92
Com/Ind Hi: exis	93	125	31	33.7	2	3	1	30.1	2.58	2.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,993	3,645	652	21.8	77	92	14	18.5	2.58	2.51
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	104	84	-20	-19.4	0	0	0	-23.5	0.37	0.35
Ag Non-Hmstd	178	197	19	10.6	1	1	0	5.0	0.74	0.70
Miscellaneous	7	7	0	-3.3	0	0	0	-3.3	1.01	1.01
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,564</b>	<b>5,242</b>	<b>677</b>	<b>14.8</b>	<b>92</b>	<b>107</b>	<b>15</b>	<b>16.3</b>	<b>2.01</b>	<b>2.04</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	74	88	14	18.5	County	43.74	41.87	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.78	10.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.17	13.48	8.86	13.55
(=) Taxable Tax Capacity	74	88	14	18.5	Special District	4.27	4.64	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	73.95	70.22	8.86	13.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,700	23,700	0.0	126	132	6	4.6	0.53	0.56
Res Hmstd: Avg Val	35,500	35,500	0.0	189	198	9	4.6	0.53	0.56
Res Hmstd: Hi Val	47,300	47,300	0.0	252	263	12	4.6	0.53	0.56
Res Hmstd: Ex-Hi Val	71,000	71,000	0.0	378	395	17	4.6	0.53	0.56
Comm/Ind: Lo Val	150,000	200,600	33.7	2,938	4,147	1,209	41.2	1.96	2.07
Comm/Ind: Mid Val	300,000	401,200	33.7	6,811	9,186	2,374	34.9	2.27	2.29
Comm/Ind: Hi Val	1,000,000	1,337,300	33.7	24,887	32,698	7,811	31.4	2.49	2.45

**Polk County**

**Winger city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,453	2,589	136	5.5	34	36	2	5.3	1.38	1.38
Res Non-Hm: exis	926	851	-76	-8.2	20	18	-2	-8.1	2.11	2.12
Apartments: exis	63	63	0	0.0	2	2	0	-0.3	2.59	2.58
Low-inc Apts: ex	194	194	0	0.0	3	3	0	-0.1	1.58	1.58
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,020	1,106	86	8.4	39	42	3	7.2	3.83	3.78
Com/Ind Hi: exis	506	510	3	0.6	26	25	0	-0.7	5.04	4.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	355	330	-25	-7.1	18	16	-1	-8.4	5.04	4.97
Ag HGA: Exist	59	59	0	0.0	1	1	0	0.6	1.34	1.34
Ag Hmstd Land	72	72	0	0.0	0	0	0	-1.8	0.66	0.65
Ag Non-Hmstd	122	140	18	14.6	2	3	0	13.2	1.92	1.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,771</b>	<b>5,913</b>	<b>142</b>	<b>2.5</b>	<b>144</b>	<b>146</b>	<b>2</b>	<b>1.1</b>	<b>2.50</b>	<b>2.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	61	62	1	1.6	County	40.03	38.21	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	122.49	124.14	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.58	19.47	18.45	20.71
(=) Taxable Tax Capacity	61	62	1	1.6	Special District	7.02	7.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	192.12	189.74	18.45	20.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,100	33,900	5.6	429	456	27	6.3	1.34	1.35
Res Hmstd: Avg Val	48,100	50,800	5.6	643	684	40	6.3	1.34	1.35
Res Hmstd: Hi Val	64,100	67,600	5.5	857	910	52	6.1	1.34	1.35
Res Hmstd: Ex-Hi Val	96,200	101,500	5.5	1,477	1,603	126	8.5	1.53	1.58
Apartment	300,000	300,000	0.0	7,758	7,736	-22	-0.3	2.59	2.58
Comm/Ind: Lo Val	150,000	150,900	0.6	5,741	5,718	-23	-0.4	3.83	3.79
Comm/Ind: Mid Val	300,000	301,900	0.6	13,303	13,228	-75	-0.6	4.43	4.38
Comm/Ind: Hi Val	1,000,000	1,006,300	0.6	48,594	48,263	-330	-0.7	4.86	4.8

**Pope County**

**Cyrus city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,665	5,397	-269	-4.7	57	57	0	0.0	1.01	1.06
Res Non-Hm: exis	885	1,141	257	29.0	13	18	5	37.2	1.48	1.57
Apartments: exis	518	518	0	0.0	9	10	1	5.8	1.76	1.86
Low-inc Apts: ex	81	81	0	0.0	1	1	0	5.5	1.09	1.15
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	726	725	-1	-0.1	21	21	1	3.1	2.83	2.93
Com/Ind Hi: exis	10	10	0	0.0	0	0	0	3.4	3.71	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	600	586	-15	-2.5	22	22	0	1.1	3.70	3.83
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	24	27	4	16.2	0	0	0	24.4	1.24	1.33
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	66	66	0.0	0	1	1	0.0	0.00	1.06
<b>Total</b>	<b>8,507</b>	<b>8,550</b>	<b>43</b>	<b>0.5</b>	<b>124</b>	<b>131</b>	<b>7</b>	<b>5.8</b>	<b>1.46</b>	<b>1.53</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	76	77	1	1.6	County	43.78	43.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.48	75.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.28	12.23	21.09	20.39
(=) Taxable Tax Capacity	<u>76</u>	<u>77</u>	<u>1</u>	<u>1.6</u>	Special District	<u>1.55</u>	<u>1.47</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.10	132.84	21.09	20.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,100	36,300	-4.7	364	363	-1	-0.2	0.96	1.00
Res Hmstd: Avg Val	57,100	54,400	-4.7	546	545	-1	-0.2	0.96	1.00
Res Hmstd: Hi Val	76,200	72,600	-4.7	729	727	-3	-0.4	0.96	1.00
Res Hmstd: Ex-Hi Val	114,300	108,900	-4.7	1,325	1,304	-21	-1.6	1.16	1.2
Apartment	300,000	300,000	0.0	5,286	5,593	307	5.8	1.76	1.86
Comm/Ind: Lo Val	150,000	150,000	0.0	4,250	4,388	138	3.3	2.83	2.93
Comm/Ind: Mid Val	300,000	300,000	0.0	9,811	10,137	326	3.3	3.27	3.38
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,763	36,965	1,202	3.4	3.58	3.7

**Pope County**

**Farwell city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,185	1,283	98	8.3	12	13	1	5.6	1.03	1.01
Res Non-Hm: exis	186	189	2	1.2	3	3	0	-2.1	1.71	1.66
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	56	73	17	30.4	1	1	0	22.6	1.56	1.46
Com/Ind: Lo: exi	7	52	45	600.0	0	2	1	566.3	3.13	2.98
Com/Ind Hi: exis	34	128	94	279.0	1	5	4	260.0	4.12	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	126	117	-9	-6.9	5	5	-1	-11.6	4.12	3.91
Ag HGA: Exist	84	84	0	0.0	1	1	0	-3.7	1.11	1.07
Ag Hmstd Land	285	276	-9	-3.2	2	2	0	-9.1	0.82	0.77
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,963</b>	<b>2,202</b>	<b>239</b>	<b>12.2</b>	<b>26</b>	<b>31</b>	<b>5</b>	<b>18.6</b>	<b>1.34</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	15	18	3	21.3	County	45.43	45.59	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.73	52.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.62	18.30	16.38	18.06
(=) Taxable Tax Capacity	15	18	3	21.3	Special District	21.25	21.55	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.03	137.99	16.38	18.06

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,400	37,300	8.4	360	376	16	4.6	1.05	1.01
Res Hmstd: Avg Val	51,500	55,800	8.3	539	563	24	4.5	1.05	1.01
Res Hmstd: Hi Val	68,700	74,400	8.3	719	750	32	4.4	1.05	1.01
Res Hmstd: Ex-Hi Val	103,000	111,600	8.3	1,272	1,366	94	7.4	1.23	1.22
Comm/Ind: Lo Val	150,000	568,400	278.9	4,695	20,838	16,143	343.8	3.13	3.67
Comm/Ind: Mid Val	300,000	1,136,900	279.0	10,874	43,080	32,206	296.2	3.62	3.79
Comm/Ind: Hi Val	1,000,000	3,789,600	279.0	39,706	146,863	107,157	269.9	3.97	3.88



Pope County

Glenwood city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	86,186	88,001	1,815	2.1	961	1,035	74	7.7	1.12	1.18
Res Non-Hm: exis	16,587	15,366	-1,221	-7.4	247	238	-9	-3.5	1.49	1.55
Apartments: exis	9,581	9,614	33	0.3	163	172	9	5.3	1.70	1.79
Low-inc Apts: ex	1,820	1,819	-1	0.0	19	20	1	5.0	1.05	1.10
Seasnl Rec: exis	5,623	4,903	-720	-12.8	78	71	-8	-9.6	1.40	1.45
Com/Ind: Lo: exi	15,434	13,807	-1,627	-10.5	428	391	-36	-8.4	2.77	2.84
Com/Ind Hi: exis	23,097	25,669	2,572	11.1	841	955	114	13.6	3.64	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,075	3,958	-117	-2.9	148	147	-1	-0.7	3.64	3.72
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	269	284	15	5.7	2	2	0	10.3	0.62	0.64
Ag Non-Hmstd	3,627	4,006	379	10.5	45	51	7	15.3	1.23	1.28
Miscellaneous	2,609	2,680	71	2.7	39	42	3	7.6	1.51	1.58
New construction	0	5,596	5,596	0.0	0	141	141	0.0	0.00	2.53
<b>Total</b>	168,908	175,704	6,796	4.0	2,971	3,267	296	10.0	1.76	1.86

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,878	1,983	105	5.6	County	44.10	44.24	0.00	0.00
(-) TIF Tax Capacity	116	106	-10	-9.0	City/Town	60.86	64.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.74	17.43	16.38	18.06
(=) Taxable Tax Capacity	1,761	1,877	115	6.6	Special District	2.34	2.25	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.05	128.40	16.38	18.06

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	80,300	82,000		2.1	750	818	67	9.0	0.93	1
Res Hmstd: Avg Val	120,300	122,800		2.1	1,352	1,462	110	8.1	1.12	1.19
Res Hmstd: Hi Val	160,400	163,800		2.1	1,956	2,110	154	7.9	1.22	1.29
Res Hmstd: Ex-Hi Val	240,700	245,800		2.1	3,164	3,406	241	7.6	1.31	1.39
Apartment	300,000	301,000		0.3	5,106	5,374	269	5.3	1.70	1.79
Comm/Ind: Lo Val	150,000	166,700		11.1	4,156	4,875	719	17.3	2.77	2.92
Comm/Ind: Mid Val	300,000	333,400		11.1	9,615	11,076	1,462	15.2	3.20	3.32
Comm/Ind: Hi Val	1,000,000	1,111,400		11.1	35,090	40,021	4,931	14.1	3.51	3.60

**Pope County**

**Long Beach city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	31,535	32,379	845	2.7	322	338	16	5.1	1.02	1.04
Res Non-Hm: exis	4,160	4,442	282	6.8	48	52	4	9.1	1.14	1.17
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	12,806	12,086	-721	-5.6	131	125	-7	-5.1	1.03	1.03
Com/Ind: Lo: exi	605	613	8	1.3	14	14	0	1.3	2.31	2.31
Com/Ind Hi: exis	535	538	3	0.6	16	16	0	0.4	3.02	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	630	638	8	1.2	19	19	0	1.1	3.02	3.02
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	388	388	0	0.0	5	5	0	2.3	1.32	1.35
New construction	0	573	573	0.0	0	6	6	0.0	0.00	1.07
<b>Total</b>	<b>50,660</b>	<b>51,658</b>	<b>999</b>	<b>2.0</b>	<b>555</b>	<b>576</b>	<b>21</b>	<b>3.7</b>	<b>1.10</b>	<b>1.11</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	495	504	9	1.8	County	45.76	45.82	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	25.54	25.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	18.70	16.38	18.06
(=) Taxable Tax Capacity	495	504	9	1.8	Special District	3.90	3.73	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.31	93.35	16.38	18.06

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	155,300	159,500	2.7	1,473	1,563	90	6.1	0.95	0.98
Res Hmstd: Avg Val	232,900	239,100	2.7	2,381	2,517	136	5.7	1.02	1.05
Res Hmstd: Hi Val	310,400	318,700	2.7	3,288	3,471	183	5.6	1.06	1.09
Res Hmstd: Ex-Hi Val	465,800	478,300	2.7	5,063	5,329	266	5.3	1.09	1.11
Seas Rec: Lo Val	75,000	70,800	-5.6	757	720	-36	-4.8	1.01	1.02
Seas Rec: Hi Val	200,000	188,700	-5.7	2,177	2,061	-116	-5.3	1.09	1.09
Comm/Ind: Lo Val	150,000	150,900	0.6	3,464	3,492	28	0.8	2.31	2.31
Comm/Ind: Mid Val	300,000	301,800	0.6	8,001	8,048	48	0.6	2.67	2.67
Comm/Ind: Hi Val	1,000,000	1,006,000	0.6	29,172	29,312	140	0.5	2.92	2.91

**Pope County**

**Lowry city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,760	8,078	318	4.1	91	95	4	4.6	1.17	1.18
Res Non-Hm: exis	1,741	1,578	-163	-9.4	30	27	-3	-9.9	1.74	1.73
Apartments: exis	92	92	0	0.0	2	2	0	-1.2	2.04	2.01
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,303	1,272	-31	-2.4	41	40	-2	-4.3	3.17	3.11
Com/Ind Hi: exis	740	1,030	290	39.2	31	42	11	36.2	4.17	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185	188	3	1.5	8	8	0	-0.8	4.17	4.08
Ag HGA: Exist	85	84	-1	-1.3	1	1	0	-2.4	1.14	1.13
Ag Hmstd Land	555	563	8	1.5	6	6	0	-1.2	1.09	1.06
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	34	34	0	0.0	1	1	0	-1.3	2.41	2.38
New construction	0	223	223	0.0	0	5	5	0.0	0.00	2.39
<b>Total</b>	<b>12,495</b>	<b>13,142</b>	<b>646</b>	<b>5.2</b>	<b>211</b>	<b>226</b>	<b>16</b>	<b>7.4</b>	<b>1.69</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	115	124	9	8.0	County	44.18	44.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	89.06	83.94	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.01	16.77	16.38	18.06
(=) Taxable Tax Capacity	115	124	9	8.0	Special District	1.55	1.47	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.81	146.54	16.38	18.06

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,900	54,000	4.0	551	572	21	3.8	1.06	1.06
Res Hmstd: Avg Val	77,900	81,100	4.1	842	896	54	6.5	1.08	1.10
Res Hmstd: Hi Val	103,800	108,100	4.1	1,307	1,376	69	5.3	1.26	1.27
Res Hmstd: Ex-Hi Val	155,800	162,200	4.1	2,241	2,338	97	4.3	1.44	1.44
Apartment	300,000	300,000	0.0	6,109	6,037	-72	-1.2	2.04	2.01
Comm/Ind: Lo Val	150,000	208,800	39.2	4,758	7,062	2,305	48.4	3.17	3.38
Comm/Ind: Mid Val	300,000	417,600	39.2	11,019	15,588	4,569	41.5	3.67	3.73
Comm/Ind: Hi Val	1,000,000	1,392,100	39.2	40,241	55,379	15,138	37.6	4.02	3.98

Pope County

Sedan city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,064	998	-65	-6.1	11	10	-1	-8.9	1.01	0.98
Res Non-Hm: exis	208	238	30	14.4	3	4	0	12.1	1.56	1.53
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	223	224	1	0.5	7	6	0	-2.2	2.97	2.89
Com/Ind Hi: exis	0	114	114	0.0	0	4	4	0.0	0.00	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	320	321	1	0.2	12	12	0	-2.6	3.90	3.79
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	641	607	-35	-5.4	5	4	-1	-13.6	0.72	0.66
Ag Non-Hmstd	110	151	41	37.0	2	2	0	32.7	1.36	1.32
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,567</b>	<b>2,654</b>	<b>87</b>	<b>3.4</b>	<b>39</b>	<b>42</b>	<b>3</b>	<b>8.0</b>	<b>1.53</b>	<b>1.60</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	23	25	2	9.1	County	45.76	45.82	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.42	63.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	18.70	16.37	18.05
(=) Taxable Tax Capacity	23	25	2	9.1	Special District	3.90	3.73	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.18	131.86	16.37	18.05

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	30,800	28,900	-6.2	302	281	-21	-7.0	0.98	0.97
Res Hmstd: Avg Val	46,200	43,400	-6.1	453	422	-31	-6.9	0.98	0.97
Res Hmstd: Hi Val	61,600	57,800	-6.2	604	562	-43	-7.0	0.98	0.97
Res Hmstd: Ex-Hi Val	92,500	86,800	-6.2	1,017	913	-104	-10.2	1.1	1.05

<b>Pope County</b>	<b>Starbuck city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	40,741	40,998	257	0.6	535	566	31	5.7	1.31	1.38
Res Non-Hm: exis	10,508	10,346	-162	-1.5	188	194	6	3.2	1.79	1.88
Apartments: exis	1,529	1,532	3	0.2	32	34	2	5.1	2.12	2.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,685	4,970	284	6.1	81	89	8	10.5	1.73	1.80
Com/Ind: Lo: exi	5,530	5,532	2	0.0	181	186	5	2.8	3.27	3.36
Com/Ind Hi: exis	2,684	2,757	73	2.7	116	122	6	5.4	4.31	4.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,060	1,091	31	2.9	46	48	3	5.7	4.31	4.42
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	224	237	12	5.5	2	2	0	10.2	0.87	0.91
Ag Non-Hmstd	38	38	0	0.0	1	1	0	4.4	1.57	1.64
Miscellaneous	156	187	31	19.6	4	5	1	23.1	2.36	2.43
New construction	0	737	737	0.0	0	15	15	0.0	0.00	2.03
<b>Total</b>	<b>67,156</b>	<b>68,423</b>	<b>1,267</b>	<b>1.9</b>	<b>1,186</b>	<b>1,262</b>	<b>77</b>	<b>6.5</b>	<b>1.77</b>	<b>1.85</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	637	650	13	2.1	County	45.70	45.77	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	92.36	97.73	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.03	18.63	16.38	18.06	
(=) Taxable Tax Capacity	637	650	13	2.1	Special District	1.55	1.47	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.65	163.60	16.38	18.06	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,500	65,900	0.6	723	766	43	5.9	1.10	1.16
Res Hmstd: Avg Val	98,200	98,800	0.6	1,254	1,331	77	6.1	1.28	1.35
Res Hmstd: Hi Val	130,900	131,700	0.6	1,866	1,977	111	5.9	1.43	1.50
Res Hmstd: Ex-Hi Val	196,400	197,600	0.6	3,092	3,271	180	5.8	1.57	1.66
Apartment	300,000	300,600	0.2	6,366	6,690	324	5.1	2.12	2.23
Seas Rec: Lo Val	75,000	79,500	6.0	1,239	1,371	132	10.7	1.65	1.73
Seas Rec: Hi Val	200,000	212,100	6.1	3,464	3,818	354	10.2	1.73	1.8
Comm/Ind: Lo Val	150,000	154,100	2.7	4,912	5,227	315	6.4	3.27	3.39
Comm/Ind: Mid Val	300,000	308,200	2.7	11,379	12,045	666	5.9	3.79	3.91
Comm/Ind: Hi Val	1,000,000	1,027,200	2.7	41,558	43,857	2,299	5.5	4.16	4.27

<b>Pope County</b>	<b>Villard city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,449	6,296	-152	-2.4	73	75	2	3.0	1.14	1.20
Res Non-Hm: exis	1,049	1,170	121	11.6	18	21	3	18.2	1.72	1.82
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	949	890	-59	-6.2	15	15	0	-1.1	1.63	1.72
Com/Ind: Lo: exi	1,357	1,372	14	1.1	43	45	2	4.8	3.15	3.27
Com/Ind Hi: exis	780	777	-3	-0.4	32	33	1	3.3	4.14	4.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	368	369	1	0.3	15	16	1	4.0	4.14	4.29
Ag HGA: Exist	102	95	-7	-6.7	1	1	0	-3.6	1.24	1.28
Ag Hmstd Land	698	777	78	11.2	7	8	1	18.0	1.00	1.06
Ag Non-Hmstd	199	218	19	9.7	3	3	0	16.2	1.48	1.57
Miscellaneous	40	40	0	0.0	1	1	0	6.3	2.02	2.14
New construction	0	167	167	0.0	0	3	3	0.0	0.00	2.05
<b>Total</b>	<b>11,990</b>	<b>12,171</b>	<b>180</b>	<b>1.5</b>	<b>209</b>	<b>223</b>	<b>14</b>	<b>6.8</b>	<b>1.74</b>	<b>1.83</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	114	116	2	1.5	County	45.47	45.53	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	81.99	89.36	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.75	18.36	16.38	18.06	
(=) Taxable Tax Capacity	114	116	2	1.5	Special District	4.01	3.84	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>148.22</b>	<b>157.09</b>	<b>16.38</b>	<b>18.06</b>	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,400	48,200	-2.4	520	541	21	4.1	1.05	1.12
Res Hmstd: Avg Val	74,100	72,300	-2.4	780	812	32	4.1	1.05	1.12
Res Hmstd: Hi Val	98,800	96,500	-2.3	1,206	1,242	36	2.9	1.22	1.29
Res Hmstd: Ex-Hi Val	148,200	144,700	-2.4	2,085	2,154	69	3.3	1.41	1.49
Seas Rec: Lo Val	75,000	70,400	-6.1	1,176	1,165	-11	-0.9	1.57	1.65
Seas Rec: Hi Val	200,000	187,600	-6.2	3,295	3,244	-51	-1.6	1.65	1.73
Comm/Ind: Lo Val	150,000	149,400	-0.4	4,722	4,879	157	3.3	3.15	3.27
Comm/Ind: Mid Val	300,000	298,800	-0.4	10,936	11,289	353	3.2	3.65	3.78
Comm/Ind: Hi Val	1,000,000	996,100	-0.4	39,935	41,233	1,297	3.2	3.99	4.14

<b>Pope County</b>	<b>Westport city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,095	1,127	32	2.9	9	9	0	5.1	0.80	0.82
Res Non-Hm: exis	194	165	-29	-15.1	2	2	0	-13.9	1.10	1.12
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	224	219	-5	-2.1	5	5	0	-2.6	2.28	2.27
Com/Ind Hi: exis	0	5	5	0.0	0	0	0	0.0	0.00	2.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	228	221	-8	-3.3	7	7	0	-4.0	2.98	2.96
Ag HGA: Exist	204	247	43	21.3	2	3	1	30.6	0.98	1.06
Ag Hmstd Land	235	216	-20	-8.3	1	1	0	-15.6	0.39	0.36
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	121	121	0.0	0	1	1	0.0	0.00	0.74
<b>Total</b>	<b>2,180</b>	<b>2,319</b>	<b>140</b>	<b>6.4</b>	<b>26</b>	<b>27</b>	<b>1</b>	<b>4.9</b>	<b>1.18</b>	<b>1.16</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	21	22	1	5.3	County	45.81	45.82	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	22.54	21.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	18.70	16.37	18.06
(=) Taxable Tax Capacity	21	22	1	5.3	Special District	4.70	4.55	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.16	90.49	16.37	18.06

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,000	44,300	3.0	303	320	17	5.8	0.70	0.72
Res Hmstd: Avg Val	64,400	66,300	3.0	454	480	26	5.7	0.70	0.72
Res Hmstd: Hi Val	85,900	88,400	2.9	649	695	45	7.0	0.76	0.79
Res Hmstd: Ex-Hi Val	128,800	132,600	3.0	1,141	1,210	69	6.1	0.89	0.91

**Ramsey County**

**New Brighton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,203,620	1,252,480	48,859	4.1	17,192	17,847	654	3.8	1.43	1.42
Res Non-Hm: exis	107,374	116,102	8,728	8.1	1,689	1,821	132	7.8	1.57	1.57
Apartments: exis	155,356	171,070	15,714	10.1	2,917	3,182	265	9.1	1.88	1.86
Low-inc Apts: ex	30,070	32,066	1,995	6.6	346	366	20	5.8	1.15	1.14
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	27,541	27,027	-514	-1.9	860	813	-47	-5.4	3.12	3.01
Com/Ind Hi: exis	289,012	289,123	111	0.0	11,803	11,371	-432	-3.7	4.08	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14,665	15,455	791	5.4	604	613	9	1.5	4.12	3.97
Ag HGA: Exist	193	193	0	0.0	3	3	0	-0.8	1.40	1.39
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	683	683	0	0.0	9	9	0	-1.2	1.31	1.30
Miscellaneous	9,410	9,602	191	2.0	175	177	2	1.1	1.86	1.84
New construction	0	12,271	12,271	0.0	0	394	394	0.0	0.00	3.21
<b>Total</b>	<b>1,837,924</b>	<b>1,926,071</b>	<b>88,148</b>	<b>4.8</b>	<b>35,598</b>	<b>36,595</b>	<b>997</b>	<b>2.8</b>	<b>1.94</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	20,871	21,936	1,065	5.1	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	2,512	2,743	230	9.2	City/Town	36.21	36.15	0.00	0.00
(-) FD Contrib Tax Cap	2,388	2,327	-61	-2.6	School District	27.44	26.54	22.65	22.66
(=) Taxable Tax Capacity	15,971	16,866	895	5.6	Special District	9.16	9.01	0.00	0.00
FD Distrib Tax Cap	2,991	3,039	48	1.6	<b>Total</b>	131.56	130.22	22.65	22.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	142,400	148,200	4.1	1,875	1,954	80	4.2	1.32	1.32
Res Hmstd: Avg Val	213,500	222,200	4.1	3,055	3,172	117	3.8	1.43	1.43
Res Hmstd: Hi Val	284,500	296,000	4.0	4,234	4,387	153	3.6	1.49	1.48
Res Hmstd: Ex-Hi Val	426,900	444,200	4.1	6,583	6,791	207	3.1	1.54	1.53
Apartment	300,000	330,300	10.1	5,613	6,125	511	9.1	1.87	1.85
Comm/Ind: Lo Val	150,000	150,100	0.1	4,690	4,524	-166	-3.5	3.13	3.01
Comm/Ind: Mid Val	300,000	300,100	0.0	10,831	10,438	-393	-3.6	3.61	3.48
Comm/Ind: Hi Val	1,000,000	1,000,400	0.0	39,487	38,048	-1,439	-3.6	3.95	3.80



**Ramsey County**

**North St. Paul city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	519,799	547,059	27,260	5.2	7,439	7,933	494	6.6	1.43	1.45
Res Non-Hm: exis	57,425	62,879	5,454	9.5	967	1,060	93	9.6	1.68	1.69
Apartments: exis	40,475	44,902	4,427	10.9	812	905	93	11.5	2.01	2.01
Low-inc Apts: ex	24,524	23,573	-951	-3.9	303	292	-11	-3.7	1.23	1.24
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	15,310	15,316	5	0.0	493	480	-13	-2.6	3.22	3.13
Com/Ind Hi: exis	68,034	67,698	-336	-0.5	2,872	2,784	-87	-3.0	4.22	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,732	4,005	273	7.3	158	165	7	4.6	4.22	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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	843	849	5	0.6	23	23	0	0.9	2.69	2.69
New construction	0	10,870	10,870	0.0	0	185	185	0.0	0.00	1.70
<b>Total</b>	<b>730,142</b>	<b>777,148</b>	<b>47,007</b>	<b>6.4</b>	<b>13,065</b>	<b>13,826</b>	<b>760</b>	<b>5.8</b>	<b>1.79</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,382	7,899	517	7.0	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	180	321	141	78.3	City/Town	35.16	38.66	6.67	5.61
(-) FD Contrib Tax Cap	572	604	32	5.6	School District	35.84	34.99	14.37	13.57
(=) Taxable Tax Capacity	6,631	6,974	344	5.2	Special District	13.85	13.67	0.00	0.00
FD Distrib Tax Cap	2,268	2,298	31	1.4	<b>Total</b>	143.60	145.84	21.04	19.18

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	106,400	112,000	5.3	1,354	1,452	98	7.2	1.27	1.3
Res Hmstd: Avg Val	159,500	167,900	5.3	2,297	2,448	151	6.6	1.44	1.46
Res Hmstd: Hi Val	212,600	223,700	5.2	3,240	3,442	202	6.2	1.52	1.54
Res Hmstd: Ex-Hi Val	319,000	335,700	5.2	5,129	5,437	308	6.0	1.61	1.62
Apartment	300,000	332,800	10.9	6,016	6,705	689	11.5	2.01	2.01
Comm/Ind: Lo Val	150,000	149,300	-0.5	4,827	4,677	-151	-3.1	3.22	3.13
Comm/Ind: Mid Val	300,000	298,500	-0.5	11,158	10,806	-353	-3.2	3.72	3.62
Comm/Ind: Hi Val	1,000,000	995,100	-0.5	40,704	39,454	-1,250	-3.1	4.07	3.96

**Ramsey County**

**Roseville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,148,615	2,150,517	1,902	0.1	30,968	30,459	-509	-1.6	1.44	1.42
Res Non-Hm: exis	258,308	265,986	7,678	3.0	4,063	4,120	57	1.4	1.57	1.55
Apartments: exis	285,812	303,051	17,239	6.0	5,328	5,586	258	4.8	1.86	1.84
Low-inc Apts: ex	45,778	52,749	6,970	15.2	529	598	70	13.2	1.15	1.13
Seasnl Rec: exis	948	772	-176	-18.5	14	12	-2	-14.3	1.53	1.61
Com/Ind: Lo: exi	60,716	60,287	-429	-0.7	1,897	1,814	-83	-4.4	3.12	3.01
Com/Ind Hi: exis	1,211,598	1,184,123	-27,474	-2.3	49,412	46,602	-2,810	-5.7	4.08	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	52,093	57,812	5,720	11.0	2,124	2,276	152	7.2	4.08	3.94
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	37	37	0	0.0	0	0	0	1.9	1.26	1.28
Miscellaneous	3,251	3,777	526	16.2	65	74	9	13.6	2.00	1.96
New construction	0	17,958	17,958	0.0	0	496	496	0.0	0.00	2.76
<b>Total</b>	<b>4,067,156</b>	<b>4,097,069</b>	<b>29,913</b>	<b>0.7</b>	<b>94,401</b>	<b>92,039</b>	<b>-2,361</b>	<b>-2.5</b>	<b>2.32</b>	<b>2.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	52,603	52,813	210	0.4	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	2,046	1,661	-386	-18.8	City/Town	38.69	39.20	1.89	1.88
(-) FD Contrib Tax Cap	8,824	8,629	-195	-2.2	School District	18.90	21.79	25.16	21.25
(=) Taxable Tax Capacity	41,733	42,524	791	1.9	Special District	11.09	9.47	0.00	0.00
FD Distrib Tax Cap	3,401	3,589	188	5.5	<b>Total</b>	127.44	128.99	27.05	23.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	148,100	148,200	0.1	1,983	1,946	-37	-1.9	1.34	1.31
Res Hmstd: Avg Val	222,100	222,300	0.1	3,211	3,159	-52	-1.6	1.45	1.42
Res Hmstd: Hi Val	296,000	296,300	0.1	4,438	4,371	-67	-1.5	1.5	1.48
Res Hmstd: Ex-Hi Val	444,200	444,600	0.1	6,863	6,763	-100	-1.5	1.54	1.52
Apartment	300,000	318,100	6.0	5,591	5,864	274	4.9	1.86	1.84
Comm/Ind: Lo Val	150,000	146,600	-2.3	4,674	4,400	-274	-5.9	3.12	3.00
Comm/Ind: Mid Val	300,000	293,200	-2.3	10,770	10,122	-649	-6.0	3.59	3.45
Comm/Ind: Hi Val	1,000,000	977,300	-2.3	39,221	36,969	-2,252	-5.7	3.92	3.78

**Ramsey County**

**Falcon Heights city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	308,015	303,511	-4,504	-1.5	3,939	3,909	-30	-0.8	1.28	1.29
Res Non-Hm: exis	26,719	28,519	1,800	6.7	363	391	28	7.8	1.36	1.37
Apartments: exis	37,830	38,620	790	2.1	609	633	24	3.9	1.61	1.64
Low-inc Apts: ex	6,133	5,598	-535	-8.7	62	57	-5	-7.8	1.00	1.01
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,468	2,474	6	0.2	72	68	-4	-5.4	2.92	2.75
Com/Ind Hi: exis	18,712	18,633	-80	-0.4	712	671	-41	-5.7	3.80	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,083	3,239	156	5.1	117	117	-1	-0.5	3.80	3.60
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,210	1,210	0.0	0	16	16	0.0	0.00	1.32
<b>Total</b>	<b>402,961</b>	<b>401,805</b>	<b>-1,156</b>	<b>-0.3</b>	<b>5,874</b>	<b>5,861</b>	<b>-12</b>	<b>-0.2</b>	<b>1.46</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,174	4,167	-7	-0.2	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	239	235	-4	-1.8	City/Town	23.46	25.84	0.00	0.00
(-) FD Contrib Tax Cap	163	89	-74	-45.3	School District	17.15	20.90	25.92	21.02
(=) Taxable Tax Capacity	3,772	3,843	71	1.9	Special District	8.63	8.95	0.00	0.00
FD Distrib Tax Cap	801	769	-33	-4.1	<b>Total</b>	108.00	114.21	25.92	21.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	174,400	171,800	-1.5	2,103	2,075	-28	-1.3	1.21	1.21
Res Hmstd: Avg Val	261,500	257,700	-1.5	3,354	3,324	-29	-0.9	1.28	1.29
Res Hmstd: Hi Val	348,600	343,500	-1.5	4,605	4,573	-32	-0.7	1.32	1.33
Res Hmstd: Ex-Hi Val	523,100	515,500	-1.5	7,067	7,015	-52	-0.7	1.35	1.36
Apartment	300,000	306,300	2.1	4,827	5,017	189	3.9	1.61	1.64
Comm/Ind: Lo Val	150,000	149,400	-0.4	4,376	4,114	-262	-6.0	2.92	2.75
Comm/Ind: Mid Val	300,000	298,700	-0.4	10,082	9,487	-595	-5.9	3.36	3.18
Comm/Ind: Hi Val	1,000,000	995,700	-0.4	36,707	34,591	-2,117	-5.8	3.67	3.47

**Ramsey County**

**Lauderdale city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	93,125	100,879	7,754	8.3	1,172	1,268	96	8.2	1.26	1.26
Res Non-Hm: exis	17,665	18,592	928	5.3	255	266	11	4.5	1.44	1.43
Apartments: exis	23,786	32,361	8,575	36.0	400	543	143	35.8	1.68	1.68
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,791	2,811	20	0.7	82	80	-3	-3.0	2.96	2.85
Com/Ind Hi: exis	16,005	15,572	-434	-2.7	617	580	-37	-6.0	3.85	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	12,784	13,144	360	2.8	491	488	-3	-0.7	3.84	3.71
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	147	147	0.0	0	2	2	0.0	0.00	1.27
<b>Total</b>	166,156	183,506	17,350	10.4	3,017	3,227	210	7.0	1.82	1.76

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,916	2,115	199	10.4	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.81	28.99	0.00	0.00
(-) FD Contrib Tax Cap	197	181	-15	-7.7	School District	17.15	20.90	25.92	21.02
(=) Taxable Tax Capacity	1,719	1,933	214	12.4	Special District	9.03	8.99	0.00	0.00
FD Distrib Tax Cap	430	403	-27	-6.3	<b>Total</b>	113.74	117.39	25.92	21.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,600	127,400	8.3	1,339	1,461	122	9.1	1.14	1.15
Res Hmstd: Avg Val	176,400	191,100	8.3	2,221	2,410	189	8.5	1.26	1.26
Res Hmstd: Hi Val	235,100	254,700	8.3	3,101	3,357	257	8.3	1.32	1.32
Res Hmstd: Ex-Hi Val	352,700	382,100	8.3	4,863	5,255	392	8.1	1.38	1.38
Apartment	300,000	408,100	36.0	5,043	6,846	1,803	35.8	1.68	1.68
Comm/Ind: Lo Val	150,000	145,900	-2.7	4,433	4,151	-282	-6.4	2.96	2.85
Comm/Ind: Mid Val	300,000	291,900	-2.7	10,214	9,552	-662	-6.5	3.40	3.27
Comm/Ind: Hi Val	1,000,000	972,900	-2.7	37,191	34,909	-2,282	-6.1	3.72	3.59

**Ramsey County**

**Arden Hills city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	674,150	689,475	15,325	2.3	9,414	9,519	105	1.1	1.40	1.38
Res Non-Hm: exis	70,486	71,649	1,163	1.7	1,041	1,042	1	0.1	1.48	1.45
Apartments: exis	30,149	36,293	6,144	20.4	527	625	98	18.6	1.75	1.72
Low-inc Apts: ex	2,329	2,175	-154	-6.6	25	23	-2	-7.9	1.08	1.07
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	12,883	13,079	196	1.5	389	380	-9	-2.2	3.02	2.91
Com/Ind Hi: exis	311,351	306,543	-4,808	-1.5	12,300	11,656	-645	-5.2	3.95	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14,178	14,510	331	2.3	558	549	-8	-1.5	3.93	3.79
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	7,010	7,140	131	1.9	123	124	0	0.4	1.76	1.74
New construction	0	6,626	6,626	0.0	0	124	124	0.0	0.00	1.87
<b>Total</b>	<b>1,122,537</b>	<b>1,147,492</b>	<b>24,954</b>	<b>2.2</b>	<b>24,377</b>	<b>24,042</b>	<b>-335</b>	<b>-1.4</b>	<b>2.17</b>	<b>2.10</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	14,422	14,675	253	1.8	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	684	208	-477	-69.7	City/Town	27.21	26.38	0.00	0.00
(-) FD Contrib Tax Cap	2,304	2,281	-23	-1.0	School District	26.88	25.91	22.02	22.17
(=) Taxable Tax Capacity	11,434	12,187	753	6.6	Special District	9.16	9.01	0.00	0.00
FD Distrib Tax Cap	890	968	78	8.8	<b>Total</b>	122.00	119.82	22.02	22.17

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	196,500	201,000	2.3	2,591	2,625	33	1.3	1.32	1.31
Res Hmstd: Avg Val	294,500	301,200	2.3	4,110	4,155	45	1.1	1.4	1.38
Res Hmstd: Hi Val	392,600	401,500	2.3	5,631	5,688	57	1.0	1.43	1.42
Res Hmstd: Ex-Hi Val	589,100	602,500	2.3	8,756	8,862	107	1.2	1.49	1.47
Apartment	300,000	361,100	20.4	5,235	6,209	974	18.6	1.75	1.72
Comm/Ind: Lo Val	150,000	147,700	-1.5	4,523	4,291	-232	-5.1	3.02	2.90
Comm/Ind: Mid Val	300,000	295,400	-1.5	10,444	9,882	-562	-5.4	3.48	3.35
Comm/Ind: Hi Val	1,000,000	984,600	-1.5	38,074	36,067	-2,007	-5.3	3.81	3.66

**Ramsey County**

**Little Canada city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	478,876	489,970	11,094	2.3	6,436	6,492	57	0.9	1.34	1.33
Res Non-Hm: exis	57,322	61,872	4,550	7.9	852	907	54	6.4	1.49	1.47
Apartments: exis	91,897	100,642	8,745	9.5	1,591	1,731	140	8.8	1.73	1.72
Low-inc Apts: ex	9,567	10,637	1,070	11.2	103	113	10	9.7	1.08	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	32,544	32,516	-29	-0.1	993	954	-39	-4.0	3.05	2.93
Com/Ind Hi: exis	179,376	182,740	3,364	1.9	7,141	7,012	-129	-1.8	3.98	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,833	9,339	506	5.7	351	357	7	1.9	3.97	3.83
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	218	218	0	0.0	1	1	0	3.9	0.38	0.40
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	11,532	11,741	209	1.8	200	202	2	1.1	1.73	1.72
New construction	0	4,881	4,881	0.0	0	93	93	0.0	0.00	1.91
<b>Total</b>	<b>870,164</b>	<b>904,556</b>	<b>34,392</b>	<b>4.0</b>	<b>17,668</b>	<b>17,863</b>	<b>196</b>	<b>1.1</b>	<b>2.03</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,615	11,025	410	3.9	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	950	1,005	55	5.8	City/Town	30.67	30.30	0.00	0.00
(-) FD Contrib Tax Cap	1,631	1,661	30	1.8	School District	17.93	21.33	25.78	21.20
(=) Taxable Tax Capacity	8,035	8,360	325	4.0	Special District	11.21	11.08	0.00	0.00
FD Distrib Tax Cap	1,318	1,346	28	2.2	<b>Total</b>	118.56	121.23	25.78	21.20

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	138,700	141,900	2.3	1,709	1,724	16	0.9	1.23	1.22
Res Hmstd: Avg Val	208,000	212,800	2.3	2,783	2,812	29	1.0	1.34	1.32
Res Hmstd: Hi Val	277,200	283,600	2.3	3,856	3,897	42	1.1	1.39	1.37
Res Hmstd: Ex-Hi Val	416,000	425,600	2.3	6,005	6,062	57	0.9	1.44	1.42
Apartment	300,000	328,500	9.5	5,220	5,674	455	8.7	1.74	1.73
Comm/Ind: Lo Val	150,000	152,800	1.9	4,567	4,496	-72	-1.6	3.04	2.94
Comm/Ind: Mid Val	300,000	305,600	1.9	10,528	10,348	-180	-1.7	3.51	3.39
Comm/Ind: Hi Val	1,000,000	1,018,800	1.9	38,346	37,664	-682	-1.8	3.83	3.7

**Ramsey County**

**North Oaks city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	888,898	917,181	28,284	3.2	11,732	12,013	281	2.4	1.32	1.31
Res Non-Hm: exis	176,820	180,869	4,049	2.3	2,447	2,471	23	0.9	1.38	1.37
Apartments: exis	49,329	53,768	4,439	9.0	750	809	60	8.0	1.52	1.51
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,490	1,540	50	3.4	20	20	0	2.1	1.34	1.32
Com/Ind: Lo: exi	1,864	1,870	6	0.3	53	51	-1	-2.5	2.82	2.74
Com/Ind Hi: exis	27,625	28,978	1,353	4.9	1,019	1,038	19	1.9	3.69	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,418	5,620	202	3.7	200	201	2	0.8	3.69	3.58
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	9,306	9,306	0	0.0	95	95	-1	-0.8	1.02	1.02
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	21,823	21,823	0.0	0	292	292	0.0	0.00	1.34
<b>Total</b>	<b>1,160,749</b>	<b>1,220,956</b>	<b>60,207</b>	<b>5.2</b>	<b>16,316</b>	<b>16,991</b>	<b>675</b>	<b>4.1</b>	<b>1.41</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12,875	13,565	689	5.4	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.12	10.02	0.00	0.00
(-) FD Contrib Tax Cap	231	264	33	14.1	School District	27.08	26.14	22.42	22.56
(=) Taxable Tax Capacity	12,644	13,301	657	5.2	Special District	6.96	6.91	0.00	0.00
FD Distrib Tax Cap	204	208	4	2.1	<b>Total</b>	102.91	101.58	22.42	22.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	414,800	428,000	3.2	5,199	5,314	115	2.2	1.25	1.24
Res Hmstd: Avg Val	621,800	641,600	3.2	8,106	8,325	218	2.7	1.30	1.3
Res Hmstd: Hi Val	828,900	855,300	3.2	11,235	11,521	286	2.5	1.36	1.35
Res Hmstd: Ex-Hi Val	1,243,700	1,283,300	3.2	17,501	17,921	420	2.4	1.41	1.4
Apartment	300,000	327,000	9.0	4,532	4,890	358	7.9	1.51	1.5
Comm/Ind: Lo Val	150,000	157,300	4.9	4,237	4,381	144	3.4	2.82	2.79
Comm/Ind: Mid Val	300,000	314,700	4.9	9,775	10,026	251	2.6	3.26	3.19
Comm/Ind: Hi Val	1,000,000	1,049,000	4.9	35,616	36,360	744	2.1	3.56	3.47

**Ramsey County**

**Maplewood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,948,841	1,983,285	34,444	1.8	29,224	29,598	375	1.3	1.50	1.49
Res Non-Hm: exis	228,274	241,774	13,500	5.9	3,863	4,058	195	5.1	1.69	1.68
Apartments: exis	213,654	220,173	6,519	3.1	4,332	4,440	108	2.5	2.03	2.02
Low-inc Apts: ex	78,048	84,066	6,018	7.7	939	1,006	67	7.1	1.20	1.20
Seasnl Rec: exis	146	162	16	11.1	2	3	0	10.9	1.67	1.67
Com/Ind: Lo: exi	58,422	58,047	-375	-0.6	1,893	1,820	-73	-3.8	3.24	3.14
Com/Ind Hi: exis	853,418	866,007	12,589	1.5	36,416	35,774	-642	-1.8	4.27	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	44,109	48,853	4,745	10.8	1,879	2,015	136	7.3	4.26	4.12
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	1,444	1,437	-7	-0.5	22	22	0	-0.9	1.52	1.52
Miscellaneous	26,867	28,575	1,707	6.4	553	587	34	6.1	2.06	2.05
New construction	0	27,667	27,667	0.0	0	884	884	0.0	0.00	3.20
<b>Total</b>	<b>3,453,223</b>	<b>3,560,046</b>	<b>106,822</b>	<b>3.1</b>	<b>79,123</b>	<b>80,208</b>	<b>1,085</b>	<b>1.4</b>	<b>2.29</b>	<b>2.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	42,128	43,584	1,456	3.5	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	632	1,011	379	59.9	City/Town	46.31	46.94	0.87	0.90
(-) FD Contrib Tax Cap	6,639	6,363	-276	-4.2	School District	33.43	33.14	15.98	14.67
(=) Taxable Tax Capacity	34,857	36,210	1,353	3.9	Special District	11.09	10.98	0.00	0.00
FD Distrib Tax Cap	5,275	5,262	-13	-0.3	<b>Total</b>	149.58	149.58	16.85	15.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,600	130,900	1.8	1,756	1,781	25	1.4	1.37	1.36
Res Hmstd: Avg Val	192,800	196,200	1.8	2,911	2,947	36	1.2	1.51	1.50
Res Hmstd: Hi Val	257,000	261,500	1.8	4,066	4,114	47	1.2	1.58	1.57
Res Hmstd: Ex-Hi Val	385,500	392,300	1.8	6,378	6,450	72	1.1	1.65	1.64
Apartment	300,000	309,200	3.1	6,115	6,263	148	2.4	2.04	2.03
Comm/Ind: Lo Val	150,000	152,200	1.5	4,855	4,788	-67	-1.4	3.24	3.15
Comm/Ind: Mid Val	300,000	304,400	1.5	11,245	11,064	-180	-1.6	3.75	3.63
Comm/Ind: Hi Val	1,000,000	1,014,800	1.5	41,062	40,358	-704	-1.7	4.11	3.98



Ramsey County

Shoreview city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,094,272	2,138,976	44,704	2.1	30,312	30,837	525	1.7	1.45	1.44
Res Non-Hm: exis	215,547	218,567	3,020	1.4	3,351	3,373	22	0.7	1.55	1.54
Apartments: exis	96,600	102,217	5,617	5.8	1,791	1,882	91	5.1	1.85	1.84
Low-inc Apts: ex	9,566	10,057	491	5.1	109	114	5	4.4	1.14	1.13
Seasnl Rec: exis	1,428	1,488	60	4.2	22	22	1	3.7	1.52	1.51
Com/Ind: Lo: exi	19,511	19,573	62	0.3	608	589	-19	-3.2	3.12	3.01
Com/Ind Hi: exis	322,128	323,344	1,216	0.4	13,159	12,734	-425	-3.2	4.09	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,398	9,089	691	8.2	342	357	15	4.4	4.08	3.93
Ag HGA: Exist	300	300	0	0.0	4	4	0	-0.7	1.48	1.48
Ag Hmstd Land	463	463	0	0.0	3	3	0	-1.3	0.55	0.54
Ag Non-Hmstd	4,043	4,043	0	0.0	53	52	-1	-1.1	1.31	1.30
Miscellaneous	6,944	7,083	139	2.0	129	131	2	1.2	1.86	1.84
New construction	0	14,156	14,156	0.0	0	259	259	0.0	0.00	1.83
<b>Total</b>	<b>2,779,200</b>	<b>2,849,356</b>	<b>70,156</b>	<b>2.5</b>	<b>49,884</b>	<b>50,358</b>	<b>474</b>	<b>0.9</b>	<b>1.79</b>	<b>1.77</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	30,247	31,048	801	2.6	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	920	607	-313	-34.0	City/Town	34.82	34.94	0.00	0.00
(-) FD Contrib Tax Cap	2,614	2,563	-51	-1.9	School District	26.53	25.73	22.17	22.13
(=) Taxable Tax Capacity	26,713	27,877	1,164	4.4	Special District	10.30	10.19	0.00	0.00
FD Distrib Tax Cap	2,577	2,659	83	3.2	<b>Total</b>	130.40	129.38	22.17	22.13

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	166,300	169,800		2.1	2,247	2,288	42	1.9	1.35	1.35
Res Hmstd: Avg Val	249,300	254,600		2.1	3,611	3,672	61	1.7	1.45	1.44
Res Hmstd: Hi Val	332,300	339,400		2.1	4,974	5,055	81	1.6	1.5	1.49
Res Hmstd: Ex-Hi Val	498,600	509,200		2.1	7,607	7,744	137	1.8	1.53	1.52
Apartment	300,000	317,400		5.8	5,555	5,835	280	5.0	1.85	1.84
Comm/Ind: Lo Val	150,000	150,600		0.4	4,674	4,533	-141	-3.0	3.12	3.01
Comm/Ind: Mid Val	300,000	301,100		0.4	10,795	10,454	-342	-3.2	3.6	3.47
Comm/Ind: Hi Val	1,000,000	1,003,800		0.4	39,360	38,099	-1,261	-3.2	3.94	3.8

**Ramsey County**

**Vadnais Heights city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	864,526	891,130	26,603	3.1	11,570	11,874	304	2.6	1.34	1.33
Res Non-Hm: exis	88,149	89,175	1,026	1.2	1,294	1,300	6	0.5	1.47	1.46
Apartments: exis	41,109	43,947	2,839	6.9	718	761	44	6.1	1.75	1.73
Low-inc Apts: ex	15,509	17,442	1,933	12.5	168	187	19	11.6	1.08	1.07
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	27,242	26,426	-816	-3.0	826	774	-52	-6.3	3.03	2.93
Com/Ind Hi: exis	291,000	295,651	4,651	1.6	11,526	11,309	-218	-1.9	3.96	3.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	12,446	15,100	2,655	21.3	491	576	85	17.2	3.95	3.81
Ag HGA: Exist	360	360	0	0.0	5	5	0	-0.8	1.30	1.29
Ag Hmstd Land	346	346	0	0.0	1	1	0	-1.0	0.37	0.37
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	5,731	5,845	114	2.0	100	101	1	1.2	1.75	1.73
New construction	0	11,006	11,006	0.0	0	337	337	0.0	0.00	3.06
<b>Total</b>	<b>1,346,418</b>	<b>1,396,429</b>	<b>50,011</b>	<b>3.7</b>	<b>26,698</b>	<b>27,224</b>	<b>526</b>	<b>2.0</b>	<b>1.98</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	16,001	16,663	663	4.1	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	1,175	149	-1,026	-87.3	City/Town	26.88	26.80	0.00	0.00
(-) FD Contrib Tax Cap	2,359	2,501	142	6.0	School District	26.70	26.21	23.72	23.39
(=) Taxable Tax Capacity	12,467	14,013	1,547	12.4	Special District	8.10	8.09	0.00	0.00
FD Distrib Tax Cap	1,403	1,400	-3	-0.2	<b>Total</b>	120.43	119.61	23.72	23.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	146,500	151,000	3.1	1,822	1,876	54	3.0	1.24	1.24
Res Hmstd: Avg Val	219,600	226,400	3.1	2,955	3,036	81	2.7	1.35	1.34
Res Hmstd: Hi Val	292,700	301,700	3.1	4,088	4,194	105	2.6	1.4	1.39
Res Hmstd: Ex-Hi Val	439,200	452,700	3.1	6,331	6,473	142	2.2	1.44	1.43
Apartment	300,000	320,700	6.9	5,228	5,545	317	6.1	1.74	1.73
Comm/Ind: Lo Val	150,000	152,400	1.6	4,545	4,482	-62	-1.4	3.03	2.94
Comm/Ind: Mid Val	300,000	304,800	1.6	10,485	10,311	-174	-1.7	3.5	3.38
Comm/Ind: Hi Val	1,000,000	1,016,000	1.6	38,209	37,512	-697	-1.8	3.82	3.69

**Ramsey County**

**Mounds View city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	498,167	519,563	21,396	4.3	7,201	7,405	204	2.8	1.45	1.43
Res Non-Hm: exis	47,334	49,185	1,852	3.9	803	818	16	1.9	1.70	1.66
Apartments: exis	72,301	73,779	1,478	2.0	1,432	1,428	-3	-0.2	1.98	1.94
Low-inc Apts: ex	12,490	12,963	474	3.8	153	155	2	1.6	1.22	1.20
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	11,037	11,051	14	0.1	355	341	-14	-4.1	3.22	3.09
Com/Ind Hi: exis	234,541	235,620	1,079	0.5	9,883	9,504	-380	-3.8	4.21	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,662	6,997	336	5.0	281	282	2	0.5	4.21	4.03
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	17,699	18,053	354	2.0	350	349	-1	-0.3	1.98	1.94
New construction	0	7,781	7,781	0.0	0	260	260	0.0	0.00	3.34
<b>Total</b>	<b>900,230</b>	<b>934,993</b>	<b>34,763</b>	<b>3.9</b>	<b>20,458</b>	<b>20,543</b>	<b>85</b>	<b>0.4</b>	<b>2.27</b>	<b>2.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,023	11,456	432	3.9	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	1,340	1,315	-25	-1.8	City/Town	42.38	40.10	2.09	2.09
(-) FD Contrib Tax Cap	1,949	1,903	-46	-2.4	School District	27.26	26.10	21.87	22.22
(=) Taxable Tax Capacity	<u>7,734</u>	<u>8,237</u>	<u>503</u>	<u>6.5</u>	Special District	<u>10.85</u>	<u>10.70</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	1,999	2,091	91	4.6	<b>Total</b>	139.24	135.42	23.96	24.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	113,900	118,800	4.3	1,483	1,538	55	3.7	1.30	1.29
Res Hmstd: Avg Val	170,700	178,000	4.3	2,481	2,556	75	3.0	1.45	1.44
Res Hmstd: Hi Val	227,600	237,400	4.3	3,481	3,577	96	2.8	1.53	1.51
Res Hmstd: Ex-Hi Val	341,500	356,200	4.3	5,483	5,619	137	2.5	1.61	1.58
Apartment	300,000	306,100	2.0	5,941	5,926	-15	-0.2	1.98	1.94
Comm/Ind: Lo Val	150,000	150,700	0.5	4,831	4,657	-173	-3.6	3.22	3.09
Comm/Ind: Mid Val	300,000	301,400	0.5	11,151	10,736	-416	-3.7	3.72	3.56
Comm/Ind: Hi Val	1,000,000	1,004,600	0.5	40,649	39,099	-1,550	-3.8	4.06	3.89

**Ramsey County**

**Gem Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	51,400	56,080	4,681	9.1	746	829	84	11.3	1.45	1.48
Res Non-Hm: exis	12,821	10,718	-2,103	-16.4	203	168	-35	-17.3	1.59	1.57
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,249	2,249	0	0.0	36	36	0	0.5	1.59	1.60
Com/Ind: Lo: exi	2,715	2,590	-125	-4.6	82	76	-6	-7.3	3.04	2.95
Com/Ind Hi: exis	13,925	13,847	-78	-0.6	553	534	-19	-3.4	3.97	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	624	670	46	7.3	25	26	1	4.3	3.97	3.86
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	286	287	1	0.5	3	3	0	1.4	1.20	1.21
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,055	5,055	0.0	0	77	77	0.0	0.00	1.52
<b>Total</b>	<b>84,019</b>	<b>91,496</b>	<b>7,477</b>	<b>8.9</b>	<b>1,648</b>	<b>1,750</b>	<b>102</b>	<b>6.2</b>	<b>1.96</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,022	1,104	82	8.0	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	27.71	29.53	0.00	0.00
(-) FD Contrib Tax Cap	124	126	2	1.6	School District	26.61	26.22	23.97	23.54
(=) Taxable Tax Capacity	897	978	80	8.9	Special District	7.18	7.12	0.00	0.00
FD Distrib Tax Cap	21	23	2	11.9	<b>Total</b>	120.26	121.38	23.97	23.54

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	233,700	255,000	9.1	3,176	3,522	346	10.9	1.36	1.38
Res Hmstd: Avg Val	350,400	382,300	9.1	4,985	5,506	521	10.4	1.42	1.44
Res Hmstd: Hi Val	467,000	509,500	9.1	6,736	7,413	677	10.1	1.44	1.45
Res Hmstd: Ex-Hi Val	700,700	764,500	9.1	10,710	11,882	1,173	10.9	1.53	1.55
Comm/Ind: Lo Val	150,000	149,200	-0.5	4,556	4,404	-152	-3.3	3.04	2.95
Comm/Ind: Mid Val	300,000	298,300	-0.6	10,511	10,147	-364	-3.5	3.50	3.40
Comm/Ind: Hi Val	1,000,000	994,400	-0.6	38,301	36,996	-1,305	-3.4	3.83	3.72

<b>Ramsey County</b>	<b>State Fairgrounds</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	1,008	1,017	9	0.9	32	33	1	2.4	3.21	3.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>1,008</b>	<b>1,017</b>	<b>9</b>	<b>0.9</b>	<b>32</b>	<b>33</b>	<b>1</b>	<b>2.4</b>	<b>3.21</b>	<b>3.26</b>

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	20	20	0	0.9	County	58.83	58.57	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	0.00	0.00			
(-) FD Contrib Tax Cap	4	6	2	51.3	School District	19.75	23.06	24.67	20.31	
(=) Taxable Tax Capacity	16	14	-2	-12.1	Special District	8.62	8.95	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>87.20</b>	<b>90.57</b>			

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	151,300	0.9						
Comm/Ind: Mid Val	300,000	302,700	0.9						
Comm/Ind: Hi Val	1,000,000	1,008,900	0.9						

Ramsey County

Blaine city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,150	3,150	0	0.0	99	95	-4	-3.8	3.15	3.03
Com/Ind Hi: exis	33,388	33,467	78	0.2	1,376	1,326	-49	-3.6	4.12	3.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	32	36	4	10.8	1	1	0	6.6	4.12	3.96
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>36,571</b>	<b>36,653</b>	<b>82</b>	<b>0.2</b>	<b>1,476</b>	<b>1,423</b>	<b>-53</b>	<b>-3.6</b>	<b>4.04</b>	<b>3.88</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	716	717	2	0.2	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.41	35.50	0.56	0.00
(-) FD Contrib Tax Cap	283	273	-9	-3.3	School District	27.26	26.10	21.87	22.22
(=) Taxable Tax Capacity	433	444	11	2.5	Special District	11.18	11.02	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.61	131.15	22.43	22.22

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
Comm/Ind: Lo Val	150,000	150,400		0.3	4,719	4,557	-162	-3.4	3.15	3.03
Comm/Ind: Mid Val	300,000	300,700		0.2	10,900	10,513	-387	-3.5	3.63	3.5
Comm/Ind: Hi Val	1,000,000	1,002,300		0.2	39,742	38,316	-1,426	-3.6	3.97	3.82

**Ramsey County**

**Spring Lake Park city (p**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,853	8,963	111	1.2	133	136	3	2.3	1.50	1.52
Res Non-Hm: exis	2,004	2,133	129	6.4	34	37	2	6.8	1.71	1.72
Apartments: exis	660	676	16	2.4	14	14	0	2.8	2.09	2.10
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	300	300	0	0.0	10	10	0	-2.5	3.28	3.20
Com/Ind Hi: exis	126	126	0	0.0	5	5	0	-2.5	4.30	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	48	49	1	1.9	2	2	0	-0.7	4.30	4.19
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>11,990</b>	<b>12,247</b>	<b>256</b>	<b>2.1</b>	<b>199</b>	<b>204</b>	<b>5</b>	<b>2.7</b>	<b>1.66</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	112	115	3	2.7	County	58.76	58.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	52.74	54.56	0.00	0.00
(-) FD Contrib Tax Cap	3	3	0	0.5	School District	27.26	26.10	21.87	22.22
(=) Taxable Tax Capacity	<u>110</u>	<u>113</u>	<u>3</u>	<u>2.8</u>	Special District	<u>10.85</u>	<u>10.70</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	31	32	1	4.7	<b>Total</b>	149.61	149.89	21.87	22.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	107,400	108,700	1.2	1,429	1,459	30	2.1	1.33	1.34
Res Hmstd: Avg Val	161,000	163,000	1.2	2,420	2,467	47	1.9	1.50	1.51
Res Hmstd: Hi Val	214,600	217,300	1.3	3,412	3,475	63	1.8	1.59	1.6
Res Hmstd: Ex-Hi Val	321,900	325,900	1.2	5,396	5,490	94	1.7	1.68	1.68
Apartment	300,000	307,300	2.4	6,266	6,440	174	2.8	2.09	2.1
Comm/Ind: Lo Val	150,000	150,000	0.0	4,923	4,802	-121	-2.5	3.28	3.20
Comm/Ind: Mid Val	300,000	300,000	0.0	11,377	11,093	-284	-2.5	3.79	3.7
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,498	40,453	-1,044	-2.5	4.15	4.05

**Ramsey County**

**St. Paul city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,753,073	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
<b>Total</b>	<b>19,665,300</b>	<b>20,520,010</b>	<b>854,710</b>	<b>4.3</b>	<b>416,044</b>	<b>426,175</b>	<b>10,131</b>	<b>2.4</b>	<b>2.12</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	229,259	239,695	10,436	4.6	County	54.16	53.54	0.00	0.00
(-) TIF Tax Capacity	20,745	22,094	1,348	6.5	City/Town	43.69	42.43	0.00	0.00
(-) FD Contrib Tax Cap	24,569	22,957	-1,612	-6.6	School District	42.86	42.44	13.48	13.86
(=) Taxable Tax Capacity	183,945	194,645	10,699	5.8	Special District	11.46	11.82	0.00	0.00
FD Distrib Tax Cap	50,525	52,499	1,974	3.9	<b>Total</b>	152.17	150.23	13.48	13.86

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	130,200	134,300		3.1	1,768	1,826	57	3.2	1.36	1.36
Res Hmstd: Avg Val	195,200	201,400		3.2	2,934	3,018	83	2.8	1.50	1.5
Res Hmstd: Hi Val	260,200	268,400		3.2	4,100	4,208	108	2.6	1.58	1.57
Res Hmstd: Ex-Hi Val	390,400	402,700		3.2	6,435	6,593	158	2.5	1.65	1.64
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



<b>Ramsey County</b>	<b>St. Paul Airport</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	24,038	26,697	2,659	11.1	307	338	31	10.1	1.28	1.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>24,038</b>	<b>26,697</b>	<b>2,659</b>	<b>11.1</b>	<b>307</b>	<b>338</b>	<b>31</b>	<b>10.1</b>	<b>1.28</b>	<b>1.26</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	481	534	53	11.1	County	54.31	53.67	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	0.00	0.00			
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.00	0.00			
(=) Taxable Tax Capacity	481	534	53	11.1	Special District	9.50	9.57	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	63.81	63.25			

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	166,600	11.1							
Comm/Ind: Mid Val	300,000	333,200	11.1							
Comm/Ind: Hi Val	1,000,000	1,110,600	11.1							

**Ramsey County**

**St. Anthony city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	89,543	101,932	12,389	13.8	1,661	1,827	166	10.0	1.86	1.79
Res Non-Hm: exis	14,392	16,628	2,236	15.5	302	332	30	10.0	2.10	2.00
Apartments: exis	86,995	97,987	10,991	12.6	2,156	2,323	167	7.7	2.48	2.37
Low-inc Apts: ex	6,739	6,429	-309	-4.6	89	86	-3	-3.7	1.32	1.33
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,243	5,093	-150	-2.9	190	175	-15	-7.7	3.62	3.44
Com/Ind Hi: exis	59,815	61,225	1,410	2.4	2,820	2,749	-71	-2.5	4.71	4.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,974	3,035	61	2.1	140	136	-4	-2.8	4.69	4.47
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	12,085	12,085	0.0	0	278	278	0.0	0.00	2.30
<b>Total</b>	265,700	304,414	38,714	14.6	7,357	7,906	549	7.5	2.77	2.60

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,407	3,869	462	13.6	County	58.75	58.52	0.00	0.00
(-) TIF Tax Capacity	897	1,097	200	22.3	City/Town	71.36	64.68	0.00	0.00
(-) FD Contrib Tax Cap	439	425	-14	-3.3	School District	29.97	32.52	34.29	29.21
(=) Taxable Tax Capacity	2,071	2,348	277	13.4	Special District	10.77	10.56	0.00	0.00
FD Distrib Tax Cap	388	454	67	17.2	<b>Total</b>	170.84	166.28	34.29	29.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	116,200	132,300	13.9	1,926	2,165	239	12.4	1.66	1.64
Res Hmstd: Avg Val	174,300	198,400	13.8	3,207	3,556	349	10.9	1.84	1.79
Res Hmstd: Hi Val	232,300	264,400	13.8	4,486	4,945	459	10.2	1.93	1.87
Res Hmstd: Ex-Hi Val	348,500	396,700	13.8	7,049	7,729	681	9.7	2.02	1.95
Apartment	300,000	337,900	12.6	7,435	8,010	575	7.7	2.48	2.37
Comm/Ind: Lo Val	150,000	153,500	2.3	5,432	5,318	-114	-2.1	3.62	3.46
Comm/Ind: Mid Val	300,000	307,100	2.4	12,502	12,214	-288	-2.3	4.17	3.98
Comm/Ind: Hi Val	1,000,000	1,023,600	2.4	45,498	44,382	-1,116	-2.5	4.55	4.34

**Ramsey County**

**White Bear Lake city (pa**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,351,324	1,383,359	32,035	2.4	17,144	17,399	255	1.5	1.27	1.26
Res Non-Hm: exis	188,464	194,013	5,549	2.9	2,694	2,743	49	1.8	1.43	1.41
Apartments: exis	166,697	187,470	20,772	12.5	2,786	3,094	308	11.0	1.67	1.65
Low-inc Apts: ex	28,346	30,122	1,776	6.3	294	309	14	4.9	1.04	1.03
Seasnl Rec: exis	814	896	81	10.0	11	12	1	8.8	1.34	1.32
Com/Ind: Lo: exi	45,103	44,513	-591	-1.3	1,348	1,273	-75	-5.5	2.99	2.86
Com/Ind Hi: exis	299,771	295,160	-4,611	-1.5	11,702	11,021	-681	-5.8	3.90	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	18,424	20,010	1,586	8.6	719	747	28	3.9	3.90	3.73
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	10	474	464	#####	0	5	5	#####	1.15	1.13
Miscellaneous	1,326	1,326	0	0.0	28	28	0	-1.4	2.14	2.11
New construction	0	9,213	9,213	0.0	0	135	135	0.0	0.00	1.46
<b>Total</b>	<b>2,100,280</b>	<b>2,166,554</b>	<b>66,274</b>	<b>3.2</b>	<b>36,727</b>	<b>36,766</b>	<b>39</b>	<b>0.1</b>	<b>1.75</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	23,480	24,204	724	3.1	County	58.75	58.52	0.00	0.00	
(-) TIF Tax Capacity	531	422	-109	-20.5	City/Town	20.30	19.68	0.00	0.00	
(-) FD Contrib Tax Cap	2,683	2,474	-209	-7.8	School District	26.62	26.22	23.97	23.54	
(=) Taxable Tax Capacity	20,266	21,308	1,042	5.1	Special District	8.85	8.76	0.00	0.00	
FD Distrib Tax Cap	3,018	3,128	109	3.6	<b>Total</b>	114.52	113.18	23.97	23.54	

**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	131,500	134,600		2.4	1,530	1,556	26	1.7	1.16	1.16
Res Hmstd: Avg Val	197,100	201,800		2.4	2,506	2,543	37	1.5	1.27	1.26
Res Hmstd: Hi Val	262,800	269,000		2.4	3,484	3,530	46	1.3	1.33	1.31
Res Hmstd: Ex-Hi Val	394,300	403,600		2.4	5,441	5,508	67	1.2	1.38	1.36
Apartment	300,000	337,400		12.5	5,014	5,568	554	11.1	1.67	1.65
Comm/Ind: Lo Val	150,000	147,700		-1.5	4,482	4,223	-258	-5.8	2.99	2.86
Comm/Ind: Mid Val	300,000	295,400		-1.5	10,337	9,718	-619	-6.0	3.45	3.29
Comm/Ind: Hi Val	1,000,000	984,600		-1.5	37,664	35,454	-2,210	-5.9	3.77	3.60

Red Lake County

Brooks city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,332	2,521	190	8.1	20	20	0	1.3	0.85	0.80
Res Non-Hm: exis	390	311	-80	-20.4	4	3	-1	-26.4	1.15	1.06
Apartments: exis	161	165	4	2.4	2	2	0	-4.6	1.36	1.27
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	22	25	3	14.7	0	0	0	7.7	1.35	1.27
Com/Ind: Lo: exi	786	743	-43	-5.5	19	16	-2	-11.2	2.35	2.21
Com/Ind Hi: exis	1,023	1,150	127	12.4	31	33	2	5.6	3.07	2.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	381	351	-30	-7.8	12	10	-2	-13.4	3.07	2.88
Ag HGA: Exist	457	477	21	4.5	4	4	0	-1.7	0.92	0.87
Ag Hmstd Land	898	982	84	9.4	4	5	0	1.5	0.50	0.46
Ag Non-Hmstd	209	234	25	11.9	2	2	0	3.8	0.92	0.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	351	351	0.0	0	7	7	0.0	0.00	1.87
<b>Total</b>	<b>6,659</b>	<b>7,311</b>	<b>652</b>	<b>9.8</b>	<b>99</b>	<b>103</b>	<b>4</b>	<b>3.8</b>	<b>1.49</b>	<b>1.41</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74	82	8	10.6	County	43.78	40.37	0.00	0.00
(-) TIF Tax Capacity	15	17	1	9.4	City/Town	27.37	24.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.63	15.93	21.19	20.13
(=) Taxable Tax Capacity	58	65	6	10.9	Special District	4.31	4.51	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	92.09	85.49	21.19	20.13

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	42,000	45,400	8.1	321	324	3	1.0	0.76	0.71
Res Hmstd: Avg Val	63,000	68,100	8.1	482	486	5	1.0	0.76	0.71
Res Hmstd: Hi Val	84,000	90,800	8.1	678	711	32	4.8	0.81	0.78
Res Hmstd: Ex-Hi Val	126,000	136,200	8.1	1,189	1,225	36	3.0	0.94	0.9
Apartment	300,000	307,300	2.4	4,089	3,902	-187	-4.6	1.36	1.27
Comm/Ind: Lo Val	150,000	168,700	12.5	3,531	3,858	327	9.2	2.35	2.29
Comm/Ind: Mid Val	300,000	337,300	12.4	8,134	8,719	585	7.2	2.71	2.58
Comm/Ind: Hi Val	1,000,000	1,124,400	12.4	29,612	31,410	1,798	6.1	2.96	2.79

**Red Lake County**

**Oklee city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,174	6,467	294	4.8	90	95	4	4.9	1.46	1.46
Res Non-Hm: exis	1,115	1,013	-103	-9.2	26	23	-2	-8.8	2.31	2.32
Apartments: exis	834	873	40	4.7	23	25	1	5.3	2.81	2.83
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	615	661	46	7.5	25	27	2	7.2	4.10	4.08
Com/Ind Hi: exis	547	564	18	3.2	29	30	1	3.0	5.39	5.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,854	2,143	289	15.6	100	115	15	15.3	5.39	5.38
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	76	85	9	12.2	1	1	0	11.3	1.00	0.99
Ag Non-Hmstd	461	494	33	7.0	10	10	1	8.1	2.08	2.10
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	47	47	0.0	0	1	1	0.0	0.00	1.46
<b>Total</b>	<b>11,675</b>	<b>12,346</b>	<b>672</b>	<b>5.8</b>	<b>304</b>	<b>327</b>	<b>23</b>	<b>7.5</b>	<b>2.61</b>	<b>2.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	121	130	9	7.2	County	38.80	35.76	0.00	0.00
(-) TIF Tax Capacity	4	4	0	0.4	City/Town	153.02	158.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.07	11.85	21.19	20.13
(=) Taxable Tax Capacity	117	125	9	7.5	Special District	4.31	4.51	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	208.20	210.24	21.19	20.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,300	32,800	4.8	457	480	22	4.9	1.46	1.46
Res Hmstd: Avg Val	46,900	49,100	4.7	685	718	33	4.8	1.46	1.46
Res Hmstd: Hi Val	62,500	65,500	4.8	913	958	45	4.9	1.46	1.46
Res Hmstd: Ex-Hi Val	93,800	98,300	4.8	1,552	1,668	116	7.4	1.65	1.7
Apartment	300,000	314,200	4.7	8,443	8,890	447	5.3	2.81	2.83
Comm/Ind: Lo Val	150,000	154,900	3.3	6,144	6,389	246	4.0	4.1	4.12
Comm/Ind: Mid Val	300,000	309,700	3.2	14,230	14,715	485	3.4	4.74	4.75
Comm/Ind: Hi Val	1,000,000	1,032,400	3.2	51,964	53,582	1,619	3.1	5.2	5.19

**Red Lake County**

**Plummer city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,988	4,316	328	8.2	50	50	0	0.4	1.25	1.16
Res Non-Hm: exis	427	454	27	6.4	8	8	0	-2.4	1.84	1.68
Apartments: exis	204	216	12	6.1	5	4	0	-3.2	2.21	2.02
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	444	415	-29	-6.5	15	13	-2	-13.7	3.37	3.11
Com/Ind Hi: exis	339	410	71	21.0	15	17	2	11.5	4.43	4.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,083	4,874	791	19.4	181	199	18	10.1	4.43	4.08
Ag HGA: Exist	630	670	40	6.3	7	7	0	-0.3	1.12	1.05
Ag Hmstd Land	1,306	1,464	158	12.1	8	8	1	8.0	0.59	0.57
Ag Non-Hmstd	915	1,014	99	10.8	15	15	0	0.7	1.60	1.45
Miscellaneous	23	23	1	2.7	1	1	0	-5.7	2.93	2.70
New construction	0	119	119	0.0	0	3	3	0.0	0.00	2.66
<b>Total</b>	<b>12,358</b>	<b>13,975</b>	<b>1,617</b>	<b>13.1</b>	<b>303</b>	<b>325</b>	<b>22</b>	<b>7.1</b>	<b>2.45</b>	<b>2.32</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	148	171	24	16.0	County	40.00	37.16	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	101.29	89.80	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.51	14.02	21.19	20.13
(=) Taxable Tax Capacity	148	171	24	16.0	Special District	4.31	4.51	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	160.11	145.48	21.19	20.13

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,100	34,700	8.1	376	373	-4	-1.0	1.17	1.07
Res Hmstd: Avg Val	48,100	52,100	8.3	564	560	-4	-0.8	1.17	1.07
Res Hmstd: Hi Val	64,100	69,400	8.3	752	745	-6	-0.8	1.17	1.07
Res Hmstd: Ex-Hi Val	96,100	104,000	8.2	1,285	1,317	32	2.5	1.34	1.27
Apartment	300,000	318,400	6.1	6,640	6,431	-209	-3.1	2.21	2.02
Comm/Ind: Lo Val	150,000	181,400	20.9	5,062	5,951	889	17.6	3.37	3.28
Comm/Ind: Mid Val	300,000	362,900	21.0	11,705	13,361	1,656	14.2	3.90	3.68
Comm/Ind: Hi Val	1,000,000	1,209,600	21.0	42,706	47,930	5,225	12.2	4.27	3.96

**Red Lake County**

**Red Lake Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	36,350	36,710	360	1.0	779	877	98	12.6	2.14	2.39
Res Non-Hm: exis	3,579	3,169	-410	-11.5	103	99	-4	-4.1	2.89	3.13
Apartments: exis	887	887	0	0.0	31	33	2	6.6	3.50	3.73
Low-inc Apts: ex	299	299	0	0.0	6	7	1	8.3	2.16	2.33
Seasnl Rec: exis	66	66	0	0.0	2	2	0	6.9	3.38	3.61
Com/Ind: Lo: exi	3,209	3,349	140	4.4	157	170	13	8.5	4.88	5.07
Com/Ind Hi: exis	936	1,162	226	24.1	60	76	16	27.4	6.39	6.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,675	1,242	-434	-25.9	104	80	-23	-22.5	6.20	6.48
Ag HGA: Exist	149	152	3	1.8	3	3	0	14.8	1.99	2.25
Ag Hmstd Land	146	159	13	8.8	2	2	0	8.3	1.08	1.07
Ag Non-Hmstd	163	146	-18	-10.8	4	4	0	-11.8	2.50	2.48
Miscellaneous	133	133	0	0.0	5	6	0	5.5	4.08	4.30
New construction	0	108	108	0.0	0	3	3	0.0	0.00	2.45
<b>Total</b>	<b>47,593</b>	<b>47,580</b>	<b>-12</b>	<b>0.0</b>	<b>1,256</b>	<b>1,362</b>	<b>106</b>	<b>8.4</b>	<b>2.64</b>	<b>2.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	413	411	-2	-0.5	County	38.17	34.73	0.00	0.00
(-) TIF Tax Capacity	11	11	0	-0.3	City/Town	180.78	181.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.01	26.68	37.06	63.69
(=) Taxable Tax Capacity	402	400	-2	-0.5	Special District	4.31	4.51	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	250.28	247.53	37.06	63.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,500	58,100	1.0	1,077	1,233	156	14.5	1.87	2.12
Res Hmstd: Avg Val	86,200	87,100	1.0	1,739	1,983	244	14.0	2.02	2.28
Res Hmstd: Hi Val	114,900	116,000	1.0	2,628	2,947	318	12.1	2.29	2.54
Res Hmstd: Ex-Hi Val	172,400	174,100	1.0	4,410	4,884	474	10.8	2.56	2.81
Apartment	300,000	300,000	0.0	10,497	11,193	696	6.6	3.5	3.73
Comm/Ind: Lo Val	150,000	186,200	24.1	7,329	9,993	2,664	36.4	4.89	5.37
Comm/Ind: Mid Val	300,000	372,300	24.1	16,915	22,200	5,285	31.2	5.64	5.96
Comm/Ind: Hi Val	1,000,000	1,241,000	24.1	61,651	79,182	17,531	28.4	6.17	6.38

**Redwood County**

**Belview city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,085	5,172	87	1.7	51	58	6	12.4	1.01	1.12
Res Non-Hm: exis	619	745	127	20.5	10	13	3	33.9	1.60	1.78
Apartments: exis	120	91	-28	-23.7	2	2	0	-15.4	1.90	2.10
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	658	661	3	0.5	20	21	2	7.6	2.99	3.21
Com/Ind Hi: exis	32	28	-4	-12.7	1	1	0	-6.4	3.92	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	256	274	19	7.3	10	12	1	14.9	3.92	4.20
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,209	1,064	-145	-12.0	10	8	-2	-21.1	0.84	0.75
Ag Non-Hmstd	2,960	2,630	-330	-11.2	40	39	0	-1.0	1.35	1.50
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	55	55	0.0	0	1	1	0.0	0.00	2.10
<b>Total</b>	<b>10,938</b>	<b>10,722</b>	<b>-216</b>	<b>-2.0</b>	<b>145</b>	<b>155</b>	<b>11</b>	<b>7.6</b>	<b>1.32</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	91	88	-3	-3.3	County	21.82	24.98	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	111.11	119.55	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.53	5.36	21.32	22.63
(=) Taxable Tax Capacity	91	88	-3	-3.3	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.58	150.02	21.32	22.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,000	29,500	1.7	296	332	36	12.3	1.02	1.13
Res Hmstd: Avg Val	43,500	44,200	1.6	444	498	54	12.1	1.02	1.13
Res Hmstd: Hi Val	58,000	59,000	1.7	592	665	73	12.3	1.02	1.13
Res Hmstd: Ex-Hi Val	87,000	88,500	1.7	961	1,089	128	13.3	1.10	1.23
Apartment	300,000	228,900	-23.7	5,687	4,810	-876	-15.4	1.9	2.10
Comm/Ind: Lo Val	150,000	131,000	-12.7	4,489	4,199	-290	-6.5	2.99	3.21
Comm/Ind: Mid Val	300,000	262,000	-12.7	10,369	9,511	-858	-8.3	3.46	3.63
Comm/Ind: Hi Val	1,000,000	873,500	-12.7	37,805	35,185	-2,620	-6.9	3.78	4.03



**Redwood County**

**Clements city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,943	3,032	88	3.0	28	32	4	14.0	0.95	1.05
Res Non-Hm: exis	654	567	-87	-13.3	9	9	-1	-6.6	1.45	1.56
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	759	742	-17	-2.2	21	22	0	2.3	2.83	2.96
Com/Ind Hi: exis	89	126	37	40.9	3	5	2	47.4	3.72	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	102	256	155	152.3	4	9	5	136.0	3.58	3.34
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	643	591	-53	-8.2	4	4	0	-0.3	0.58	0.63
Ag Non-Hmstd	828	764	-64	-7.7	10	10	0	-0.2	1.27	1.37
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	132	132	0.0	0	1	1	0.0	0.00	1.12
<b>Total</b>	<b>6,019</b>	<b>6,211</b>	<b>192</b>	<b>3.2</b>	<b>80</b>	<b>92</b>	<b>12</b>	<b>14.7</b>	<b>1.33</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	55	3	6.2	County	24.28	27.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	98.63	104.03	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.51	5.01	17.06	17.92
(=) Taxable Tax Capacity	51	55	3	6.2	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.54	136.78	17.06	17.92

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,900	34,900	2.9	315	349	34	10.7	0.93	1
Res Hmstd: Avg Val	50,800	52,300	3.0	472	523	51	10.7	0.93	1
Res Hmstd: Hi Val	67,800	69,800	2.9	630	698	67	10.7	0.93	1
Res Hmstd: Ex-Hi Val	101,700	104,800	3.0	1,105	1,241	136	12.3	1.09	1.18
Comm/Ind: Lo Val	150,000	211,300	40.9	4,244	6,822	2,578	60.7	2.83	3.23
Comm/Ind: Mid Val	300,000	422,700	40.9	9,818	15,039	5,221	53.2	3.27	3.56
Comm/Ind: Hi Val	1,000,000	1,408,900	40.9	35,830	53,370	17,540	49.0	3.58	3.79

**Redwood County**

**Delhi city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,049	1,071	22	2.1	6	8	1	18.5	0.61	0.71
Res Non-Hm: exis	196	192	-4	-2.3	2	2	0	15.0	0.83	0.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	154	150	-4	-2.7	3	3	0	6.2	1.86	2.03
Com/Ind Hi: exis	2,605	2,578	-27	-1.0	63	68	5	8.1	2.41	2.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	57	58	1	1.8	1	2	0	11.1	2.41	2.63
Ag HGA: Exist	82	86	4	5.1	0	1	0	24.6	0.59	0.70
Ag Hmstd Land	2,135	1,879	-256	-12.0	7	8	1	7.7	0.35	0.43
Ag Non-Hmstd	910	801	-109	-12.0	5	6	0	6.7	0.59	0.72
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	40	40	0.0	0	1	1	0.0	0.00	2.57
<b>Total</b>	<b>7,187</b>	<b>6,854</b>	<b>-333</b>	<b>-4.6</b>	<b>88</b>	<b>97</b>	<b>9</b>	<b>10.1</b>	<b>1.23</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	88	86	-2	-2.8	County	25.03	28.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.87	33.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.94	9.83	21.32	22.63
(=) Taxable Tax Capacity	88	86	-2	-2.8	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	58.96	71.53	21.32	22.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	26,900	27,500	2.2	153	180	28	18.2	0.57	0.66
Res Hmstd: Avg Val	40,300	41,200	2.2	229	270	42	18.2	0.57	0.66
Res Hmstd: Hi Val	53,800	55,000	2.2	305	361	55	18.2	0.57	0.66
Res Hmstd: Ex-Hi Val	80,700	82,400	2.1	471	563	91	19.4	0.58	0.68
Comm/Ind: Lo Val	150,000	148,400	-1.1	2,788	3,010	222	8.0	1.86	2.03
Comm/Ind: Mid Val	300,000	296,900	-1.0	6,399	6,904	505	7.9	2.13	2.33
Comm/Ind: Hi Val	1,000,000	989,600	-1.0	23,248	25,113	1,865	8.0	2.32	2.54

**Redwood County**

**Lamberton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	17,468	17,092	-375	-2.1	242	250	8	3.3	1.38	1.46
Res Non-Hm: exis	1,760	2,146	386	21.9	33	43	10	29.2	1.90	2.01
Apartments: exis	1,130	1,130	0	0.0	25	27	2	6.3	2.26	2.40
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,776	2,812	36	1.3	94	99	5	5.5	3.39	3.53
Com/Ind Hi: exis	4,464	4,522	58	1.3	196	207	11	5.6	4.40	4.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,960	2,193	233	11.9	86	100	14	16.4	4.36	4.54
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	846	745	-101	-11.9	11	6	-5	-45.9	1.30	0.80
Ag Non-Hmstd	461	422	-39	-8.4	7	7	0	-1.5	1.50	1.62
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	90	90	0.0	0	2	2	0.0	0.00	2.09
<b>Total</b>	<b>30,865</b>	<b>31,153</b>	<b>288</b>	<b>0.9</b>	<b>695</b>	<b>741</b>	<b>46</b>	<b>6.6</b>	<b>2.25</b>	<b>2.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	331	336	4	1.3	County	23.59	26.81	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	125.08	133.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.69	1.51	37.45	37.58
(=) Taxable Tax Capacity	331	336	4	1.3	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.48	161.81	37.45	37.58

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,900	39,000	-2.3	510	525	16	3.0	1.28	1.35
Res Hmstd: Avg Val	59,800	58,500	-2.2	764	788	24	3.1	1.28	1.35
Res Hmstd: Hi Val	79,700	78,000	-2.1	1,045	1,066	21	2.0	1.31	1.37
Res Hmstd: Ex-Hi Val	119,600	117,000	-2.2	1,849	1,901	51	2.8	1.55	1.62
Apartment	300,000	299,900	0.0	6,767	7,193	426	6.3	2.26	2.4
Comm/Ind: Lo Val	150,000	152,000	1.3	5,089	5,390	301	5.9	3.39	3.55
Comm/Ind: Mid Val	300,000	303,900	1.3	11,687	12,353	666	5.7	3.9	4.06
Comm/Ind: Hi Val	1,000,000	1,013,000	1.3	42,478	44,857	2,380	5.6	4.25	4.43

**Redwood County**

**Lucan city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,859	4,134	275	7.1	80	88	8	10.2	2.06	2.12
Res Non-Hm: exis	416	240	-176	-42.4	13	8	-6	-42.0	3.22	3.24
Apartments: exis	150	150	0	0.0	6	6	0	1.4	3.83	3.88
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	534	572	38	7.0	24	27	2	8.9	4.58	4.66
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	127	131	4	3.4	9	9	0	4.2	7.01	7.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,099	979	-120	-10.9	17	15	-1	-8.9	1.51	1.54
Ag Non-Hmstd	469	412	-56	-12.0	14	12	-1	-10.3	2.88	2.94
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	47	47	0.0	0	1	1	0.0	0.00	2.12
<b>Total</b>	<b>6,655</b>	<b>6,666</b>	<b>11</b>	<b>0.2</b>	<b>162</b>	<b>166</b>	<b>3</b>	<b>2.0</b>	<b>2.44</b>	<b>2.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	51	51	0	0.6	County	23.01	26.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	256.51	259.00	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.75	8.75	22.50	20.56
(=) Taxable Tax Capacity	51	51	0	0.6	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>288.39</b>	<b>294.16</b>	<b>22.50</b>	<b>20.56</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,000	35,300	7.0	645	696	50	7.8	1.96	1.97
Res Hmstd: Avg Val	49,500	53,000	7.1	968	1,044	77	7.9	1.96	1.97
Res Hmstd: Hi Val	66,000	70,700	7.1	1,290	1,393	103	8.0	1.96	1.97
Res Hmstd: Ex-Hi Val	99,000	106,000	7.1	2,261	2,521	260	11.5	2.28	2.38
Apartment	300,000	300,000	0.0	11,489	11,648	158	1.4	3.83	3.88

**Redwood County**

**Milroy city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,202	6,241	39	0.6	96	98	2	1.6	1.55	1.57
Res Non-Hm: exis	705	698	-7	-1.0	16	16	0	-0.1	2.25	2.28
Apartments: exis	134	134	0	0.0	4	4	0	0.9	2.61	2.64
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	641	677	36	5.7	24	26	1	5.6	3.81	3.81
Com/Ind Hi: exis	1,633	1,640	7	0.4	81	81	0	0.3	4.95	4.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213	196	-17	-8.0	11	10	-1	-8.1	4.95	4.94
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	201	213	11	5.6	2	2	0	5.9	0.92	0.92
Ag Non-Hmstd	101	89	-12	-12.1	2	2	0	-11.1	1.76	1.78
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	59	59	0.0	0	1	1	0.0	0.00	1.57
<b>Total</b>	<b>9,831</b>	<b>9,948</b>	<b>117</b>	<b>1.2</b>	<b>235</b>	<b>238</b>	<b>3</b>	<b>1.3</b>	<b>2.39</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	98	99	1	1.0	County	22.72	26.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	153.11	151.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.00	-0.02	41.24	41.30
(=) Taxable Tax Capacity	98	99	1	1.0	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	175.95	177.77	41.24	41.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,000	45,300	0.7	661	670	10	1.5	1.47	1.48
Res Hmstd: Avg Val	67,400	67,800	0.6	989	1,003	14	1.4	1.47	1.48
Res Hmstd: Hi Val	89,900	90,500	0.7	1,440	1,465	26	1.8	1.60	1.62
Res Hmstd: Ex-Hi Val	134,900	135,700	0.6	2,488	2,528	40	1.6	1.84	1.86
Apartment	300,000	300,000	0.0	7,835	7,905	70	0.9	2.61	2.64
Comm/Ind: Lo Val	150,000	150,700	0.5	5,719	5,747	28	0.5	3.81	3.81
Comm/Ind: Mid Val	300,000	301,300	0.4	13,138	13,187	50	0.4	4.38	4.38
Comm/Ind: Hi Val	1,000,000	1,004,400	0.4	47,759	47,923	163	0.3	4.78	4.77

**Redwood County**

**Morgan city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,665	20,541	-124	-0.6	258	273	15	6.0	1.25	1.33
Res Non-Hm: exis	2,146	2,374	228	10.6	39	46	7	17.7	1.81	1.93
Apartments: exis	215	216	1	0.5	5	5	0	6.9	2.21	2.35
Low-inc Apts: ex	215	214	0	-0.2	3	3	0	6.4	1.35	1.44
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,328	2,336	8	0.3	79	82	3	4.3	3.38	3.51
Com/Ind Hi: exis	2,159	2,148	-11	-0.5	96	99	3	3.3	4.46	4.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	891	906	15	1.7	40	42	2	5.6	4.46	4.63
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	404	372	-32	-8.0	7	6	0	-2.6	1.64	1.74
Ag Non-Hmstd	46	40	-6	-13.0	1	1	0	-7.9	1.64	1.74
Miscellaneous	10	11	1	5.2	0	0	0	11.9	2.62	2.78
New construction	0	31	31	0.0	0	0	0	0.0	0.00	1.38
<b>Total</b>	<b>29,080</b>	<b>29,189</b>	<b>109</b>	<b>0.4</b>	<b>526</b>	<b>558</b>	<b>32</b>	<b>6.1</b>	<b>1.81</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	264	266	1	0.4	County	19.65	22.88	0.00	0.00
(-) TIF Tax Capacity	3	3	0	-1.3	City/Town	141.02	144.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.66	6.52	15.18	17.28
(=) Taxable Tax Capacity	261	262	1	0.5	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	164.45	174.12	15.18	17.28

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,000	44,700	-0.7	512	544	32	6.2	1.14	1.22
Res Hmstd: Avg Val	67,500	67,100	-0.6	768	817	49	6.3	1.14	1.22
Res Hmstd: Hi Val	90,000	89,500	-0.6	1,137	1,205	67	5.9	1.26	1.35
Res Hmstd: Ex-Hi Val	135,000	134,200	-0.6	2,012	2,130	118	5.9	1.49	1.59
Apartment	300,000	301,400	0.5	6,622	7,081	459	6.9	2.21	2.35
Comm/Ind: Lo Val	150,000	149,300	-0.5	5,069	5,246	177	3.5	3.38	3.51
Comm/Ind: Mid Val	300,000	298,500	-0.5	11,752	12,141	389	3.3	3.92	4.07
Comm/Ind: Hi Val	1,000,000	995,000	-0.5	42,939	44,369	1,430	3.3	4.29	4.46

**Redwood County**

**Redwood Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	147,285	151,442	4,157	2.8	1,749	1,964	215	12.3	1.19	1.30
Res Non-Hm: exis	25,692	24,324	-1,368	-5.3	401	412	11	2.7	1.56	1.69
Apartments: exis	10,633	9,724	-910	-8.6	196	194	-2	-0.8	1.84	2.00
Low-inc Apts: ex	2,386	3,319	933	39.1	27	41	14	50.8	1.14	1.23
Seasnl Rec: exis	406	408	2	0.5	7	8	1	9.0	1.84	2.00
Com/Ind: Lo: exi	20,930	19,559	-1,371	-6.5	595	587	-9	-1.4	2.84	3.00
Com/Ind Hi: exis	30,155	32,073	1,919	6.4	1,104	1,247	142	12.9	3.66	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,123	2,272	149	7.0	80	92	11	14.2	3.78	4.03
Ag HGA: Exist	1,119	430	-688	-61.5	16	7	-9	-57.7	1.39	1.53
Ag Hmstd Land	938	693	-245	-26.1	8	8	-1	-6.3	0.89	1.12
Ag Non-Hmstd	1,089	1,069	-20	-1.8	14	15	1	6.8	1.30	1.42
Miscellaneous	1,091	1,203	112	10.3	22	26	4	18.3	2.02	2.17
New construction	0	8,201	8,201	0.0	0	232	232	0.0	0.00	2.82
<b>Total</b>	<b>243,846</b>	<b>254,718</b>	<b>10,872</b>	<b>4.5</b>	<b>4,220</b>	<b>4,832</b>	<b>611</b>	<b>14.5</b>	<b>1.73</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,493	2,658	164	6.6	County	24.40	27.63	0.00	0.00
(-) TIF Tax Capacity	7	86	79	#####	City/Town	89.41	91.74	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.34	22.16	21.32	22.63
(=) Taxable Tax Capacity	2,486	2,572	85	3.4	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.27	141.66	21.32	22.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,500	68,400	2.9	662	736	75	11.3	0.99	1.08
Res Hmstd: Avg Val	99,700	102,500	2.8	1,143	1,287	144	12.6	1.15	1.26
Res Hmstd: Hi Val	132,900	136,700	2.9	1,685	1,893	207	12.3	1.27	1.38
Res Hmstd: Ex-Hi Val	199,500	205,100	2.8	2,773	3,104	331	11.9	1.39	1.51
Apartment	300,000	274,300	-8.6	5,525	5,478	-47	-0.8	1.84	2
Comm/Ind: Lo Val	150,000	159,500	6.3	4,392	5,003	611	13.9	2.93	3.14
Comm/Ind: Mid Val	300,000	319,100	6.4	10,142	11,438	1,295	12.8	3.38	3.58
Comm/Ind: Hi Val	1,000,000	1,063,600	6.4	36,975	41,452	4,477	12.1	3.7	3.9

**Redwood County**

**Revere city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	773	817	44	5.7	8	9	1	15.9	1.04	1.14
Res Non-Hm: exis	109	88	-21	-18.9	2	2	0	-11.2	1.59	1.75
Apartments: exis	71	71	0	0.0	1	2	0	8.6	1.94	2.10
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	287	223	-63	-22.0	9	7	-2	-18.0	3.06	3.22
Com/Ind Hi: exis	127	196	69	54.3	5	8	3	61.9	4.04	4.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	276	284	8	3.0	11	12	1	8.8	4.01	4.24
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	156	146	-10	-6.1	1	1	0	1.3	0.77	0.84
Ag Non-Hmstd	1,858	1,745	-114	-6.1	27	27	0	0.4	1.45	1.55
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	133	133	0.0	0	5	5	0.0	0.00	3.76
<b>Total</b>	<b>3,656</b>	<b>3,703</b>	<b>47</b>	<b>1.3</b>	<b>64</b>	<b>73</b>	<b>9</b>	<b>13.9</b>	<b>1.75</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	39	40	2	4.8	County	23.02	26.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	120.47	126.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.05	1.77	12.94	17.02
(=) Taxable Tax Capacity	39	40	2	4.8	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.66	154.71	12.94	17.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	16,100	17,000	5.6	161	187	26	16.3	1	1.1
Res Hmstd: Avg Val	24,200	25,600	5.8	241	281	40	16.5	1	1.1
Res Hmstd: Hi Val	32,200	34,000	5.6	321	373	52	16.3	1	1.1
Res Hmstd: Ex-Hi Val	48,300	51,000	5.6	482	560	79	16.3	1	1.1
Apartment	300,000	300,000	0.0	5,813	6,312	499	8.6	1.94	2.10
Comm/Ind: Lo Val	150,000	231,400	54.3	4,590	8,278	3,688	80.3	3.06	3.58
Comm/Ind: Mid Val	300,000	462,800	54.3	10,646	18,081	7,435	69.8	3.55	3.91
Comm/Ind: Hi Val	1,000,000	1,542,600	54.3	38,906	63,826	24,920	64.1	3.89	4.14



**Redwood County**

**Sanborn city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,772	6,493	-279	-4.1	57	56	-1	-1.8	0.84	0.86
Res Non-Hm: exis	1,010	1,156	146	14.5	12	14	2	17.4	1.14	1.17
Apartments: exis	36	38	2	4.2	0	1	0	7.0	1.33	1.36
Low-inc Apts: ex	108	113	4	4.1	1	1	0	6.6	0.85	0.87
Seasnl Rec: exis	194	180	-14	-7.1	3	2	0	-4.7	1.33	1.36
Com/Ind: Lo: exi	1,296	1,122	-173	-13.4	30	26	-4	-13.0	2.28	2.29
Com/Ind Hi: exis	1,930	2,131	201	10.4	56	62	6	10.9	2.91	2.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	705	745	40	5.6	20	22	2	8.9	2.84	2.92
Ag HGA: Exist	0	69	69	0.0	0	1	1	0.0	0.00	0.85
Ag Hmstd Land	3,694	4,089	395	10.7	18	18	0	-1.9	0.49	0.44
Ag Non-Hmstd	2,381	1,682	-699	-29.4	18	13	-5	-26.9	0.76	0.79
Miscellaneous	5	5	0	0.0	0	0	0	2.7	1.52	1.56
New construction	0	252	252	0.0	0	6	6	0.0	0.00	2.37
<b>Total</b>	<b>18,131</b>	<b>18,075</b>	<b>-56</b>	<b>-0.3</b>	<b>214</b>	<b>221</b>	<b>6</b>	<b>2.9</b>	<b>1.18</b>	<b>1.22</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	177	176	-1	-0.5	County	25.04	28.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.79	48.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.23	2.70	37.45	37.58
(=) Taxable Tax Capacity	177	176	-1	-0.5	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	76.17	78.85	37.45	37.58

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,300	30,000	-4.2	260	255	-6	-2.2	0.83	0.85
Res Hmstd: Avg Val	46,900	45,000	-4.1	390	382	-8	-2.1	0.83	0.85
Res Hmstd: Hi Val	62,500	59,900	-4.2	520	508	-11	-2.2	0.83	0.85
Res Hmstd: Ex-Hi Val	93,800	89,900	-4.2	846	817	-30	-3.5	0.90	0.91
Apartment	300,000	312,700	4.2	3,980	4,257	277	7.0	1.33	1.36
Comm/Ind: Lo Val	150,000	165,600	10.4	3,417	3,887	470	13.8	2.28	2.35
Comm/Ind: Mid Val	300,000	331,200	10.4	7,786	8,731	945	12.1	2.6	2.64
Comm/Ind: Hi Val	1,000,000	1,104,000	10.4	28,174	31,332	3,159	11.2	2.82	2.84

Redwood County

Seaforth city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,168	1,281	113	9.7	8	11	2	27.6	0.71	0.82
Res Non-Hm: exis	218	148	-69	-31.8	3	2	0	-17.7	1.22	1.47
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	36	14	-22	-60.9	1	0	-1	-56.5	2.45	2.73
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	89	93	4	4.7	3	3	0	16.9	3.19	3.57
Ag HGA: Exist	31	31	0	-0.1	0	0	0	13.6	0.81	0.92
Ag Hmstd Land	2,866	3,057	192	6.7	15	18	3	22.4	0.52	0.59
Ag Non-Hmstd	942	328	-615	-65.2	9	4	-5	-57.5	0.98	1.19
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	15	15	0.0	0	0	0	0.0	0.00	1.47
<b>Total</b>	<b>5,349</b>	<b>4,967</b>	<b>-382</b>	<b>-7.1</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>0.1</b>	<b>0.73</b>	<b>0.78</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	36	30	-6	-16.1	County	24.19	27.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.41	82.17	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.04	9.85	22.50	20.56
(=) Taxable Tax Capacity	36	30	-6	-16.1	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	97.76	119.43	22.50	20.56

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	24,300	26,600	9.5	197	245	48	24.4	0.81	0.92
Res Hmstd: Avg Val	36,500	40,000	9.6	296	369	73	24.5	0.81	0.92
Res Hmstd: Hi Val	48,600	53,300	9.7	394	492	97	24.6	0.81	0.92
Res Hmstd: Ex-Hi Val	73,000	80,100	9.7	592	763	170	28.7	0.81	0.95

**Redwood County**

**Vesta city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,510	5,929	419	7.6	78	80	2	3.2	1.41	1.35
Res Non-Hm: exis	1,013	820	-194	-19.1	21	17	-5	-23.0	2.12	2.02
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	884	772	-112	-12.7	34	28	-6	-16.9	3.79	3.61
Com/Ind Hi: exis	2,141	2,383	243	11.3	107	113	6	6.0	4.98	4.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	267	279	12	4.7	13	13	0	-0.3	4.98	4.74
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	92	80	-12	-13.2	1	1	0	-17.3	0.94	0.89
Ag Non-Hmstd	225	198	-27	-11.9	4	4	-1	-16.0	1.87	1.78
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	314	314	0.0	0	12	12	0.0	0.00	3.95
<b>Total</b>	<b>10,132</b>	<b>10,775</b>	<b>643</b>	<b>6.3</b>	<b>258</b>	<b>268</b>	<b>10</b>	<b>3.8</b>	<b>2.54</b>	<b>2.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109	119	9	8.7	County	22.96	26.37	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	155.44	143.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.59	8.78	22.50	20.56
(=) Taxable Tax Capacity	109	119	9	8.7	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	187.10	178.34	22.50	20.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,000	38,700	7.5	485	494	9	1.8	1.35	1.28
Res Hmstd: Avg Val	54,000	58,100	7.6	728	741	13	1.8	1.35	1.28
Res Hmstd: Hi Val	72,000	77,500	7.6	970	1,002	31	3.2	1.35	1.29
Res Hmstd: Ex-Hi Val	108,000	116,200	7.6	1,749	1,834	85	4.9	1.62	1.58
Comm/Ind: Lo Val	150,000	167,000	11.3	5,689	6,221	532	9.4	3.79	3.73
Comm/Ind: Mid Val	300,000	334,000	11.3	13,161	14,144	983	7.5	4.39	4.23
Comm/Ind: Hi Val	1,000,000	1,113,400	11.3	48,033	51,121	3,089	6.4	4.80	4.59

**Redwood County**

**Wabasso city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,889	17,285	396	2.3	229	243	13	5.9	1.36	1.40
Res Non-Hm: exis	1,465	1,056	-409	-27.9	28	21	-7	-25.0	1.94	2.02
Apartments: exis	734	691	-44	-5.9	17	16	0	-2.4	2.28	2.36
Low-inc Apts: ex	459	459	0	0.0	6	7	0	3.5	1.40	1.45
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,758	2,930	172	6.2	90	98	8	8.9	3.25	3.34
Com/Ind Hi: exis	3,659	3,801	142	3.9	135	143	8	6.0	3.69	3.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	585	615	31	5.3	26	28	2	7.8	4.51	4.62
Ag HGA: Exist	166	107	-59	-35.4	2	2	-1	-29.6	1.37	1.49
Ag Hmstd Land	1,953	1,667	-287	-14.7	20	17	-2	-11.9	1.02	1.05
Ag Non-Hmstd	367	343	-24	-6.5	6	6	0	-1.6	1.62	1.71
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	381	381	0.0	0	6	6	0.0	0.00	1.69
<b>Total</b>	<b>29,034</b>	<b>29,334</b>	<b>300</b>	<b>1.0</b>	<b>560</b>	<b>588</b>	<b>28</b>	<b>4.9</b>	<b>1.93</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	272	277	4	1.6	County	24.47	27.70	0.00	0.00
(-) TIF Tax Capacity	20	22	2	9.4	City/Town	126.77	132.07	2.02	1.92
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.04	11.02	22.50	20.56
(=) Taxable Tax Capacity	252	255	2	1.0	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.39	170.92	24.51	22.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	49,000	50,100	2.2	598	626	29	4.8	1.22	1.25
Res Hmstd: Avg Val	73,400	75,100	2.3	895	939	44	4.9	1.22	1.25
Res Hmstd: Hi Val	97,800	100,100	2.4	1,366	1,453	87	6.4	1.4	1.45
Res Hmstd: Ex-Hi Val	146,800	150,200	2.3	2,354	2,499	146	6.2	1.60	1.66
Apartment	300,000	282,200	-5.9	6,825	6,664	-161	-2.4	2.28	2.36
Comm/Ind: Lo Val	150,000	155,800	3.9	5,163	5,544	381	7.4	3.44	3.56
Comm/Ind: Mid Val	300,000	311,700	3.9	11,924	12,739	815	6.8	3.97	4.09
Comm/Ind: Hi Val	1,000,000	1,038,800	3.9	43,477	46,295	2,818	6.5	4.35	4.46

**Redwood County**

**Walnut Grove city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,232	9,577	345	3.7	73	85	12	16.3	0.80	0.89
Res Non-Hm: exis	1,518	1,572	54	3.6	19	21	3	14.4	1.23	1.36
Apartments: exis	449	354	-95	-21.1	7	6	-1	-13.6	1.48	1.62
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,394	1,285	-109	-7.8	35	34	-1	-3.1	2.51	2.64
Com/Ind Hi: exis	5,644	5,861	217	3.8	186	203	16	8.8	3.30	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	716	751	35	4.8	24	26	2	10.2	3.29	3.46
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	361	311	-50	-13.8	3	3	-1	-18.9	0.90	0.85
Ag Non-Hmstd	2,492	2,278	-214	-8.6	27	26	0	-1.8	1.08	1.16
Miscellaneous	19	19	0	0.0	0	0	0	7.9	1.96	2.12
New construction	0	35	35	0.0	0	1	1	0.0	0.00	1.44
<b>Total</b>	<b>21,825</b>	<b>22,044</b>	<b>219</b>	<b>1.0</b>	<b>374</b>	<b>405</b>	<b>31</b>	<b>8.2</b>	<b>1.71</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	255	258	3	1.2	County	23.42	26.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	84.00	86.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.40	2.16	12.94	17.02
(=) Taxable Tax Capacity	255	258	3	1.2	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.95	115.90	12.94	17.02

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,400	29,500	3.9	221	255	35	15.7	0.78	0.87
Res Hmstd: Avg Val	42,600	44,200	3.8	331	383	52	15.6	0.78	0.87
Res Hmstd: Hi Val	56,800	58,900	3.7	441	510	68	15.5	0.78	0.87
Res Hmstd: Ex-Hi Val	85,300	88,500	3.8	712	837	125	17.6	0.83	0.95
Apartment	300,000	236,600	-21.1	4,436	3,831	-606	-13.7	1.48	1.62
Comm/Ind: Lo Val	150,000	155,800	3.9	3,764	4,157	393	10.4	2.51	2.67
Comm/Ind: Mid Val	300,000	311,500	3.8	8,719	9,545	826	9.5	2.91	3.06
Comm/Ind: Hi Val	1,000,000	1,038,400	3.8	31,839	34,697	2,858	9.0	3.18	3.34

**Redwood County**

**Wanda city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,503	1,414	-89	-5.9	19	18	-1	-4.3	1.27	1.29
Res Non-Hm: exis	52	179	126	241.0	1	4	2	239.0	1.99	1.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	271	268	-3	-1.1	10	10	0	-0.1	3.54	3.57
Com/Ind Hi: exis	65	65	0	-0.2	3	3	0	0.9	4.64	4.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	103	107	5	4.6	5	5	0	5.7	4.64	4.69
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	848	797	-51	-6.0	14	13	0	-2.9	1.60	1.65
Ag Non-Hmstd	3	3	0	-6.9	0	0	0	-3.8	1.70	1.76
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.29
<b>Total</b>	<b>2,844</b>	<b>2,834</b>	<b>-10</b>	<b>-0.4</b>	<b>51</b>	<b>53</b>	<b>2</b>	<b>3.1</b>	<b>1.80</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	25	26	0	1.4	County	21.40	24.72	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	140.38	142.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.05	8.09	22.49	20.56
(=) Taxable Tax Capacity	25	26	0	1.4	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.95	175.56	22.49	20.56

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,600	26,900	-5.9	356	339	-17	-4.9	1.24	1.26
Res Hmstd: Avg Val	42,900	40,400	-5.8	534	509	-25	-4.7	1.24	1.26
Res Hmstd: Hi Val	57,200	53,800	-5.9	712	677	-35	-4.9	1.24	1.26
Res Hmstd: Ex-Hi Val	85,900	80,800	-5.9	1,152	1,059	-93	-8.1	1.34	1.31
Comm/Ind: Lo Val	150,000	149,800	-0.1	5,303	5,345	42	0.8	3.54	3.57
Comm/Ind: Mid Val	300,000	299,500	-0.2	12,261	12,362	101	0.8	4.09	4.13
Comm/Ind: Hi Val	1,000,000	998,500	-0.2	44,730	45,136	406	0.9	4.47	4.52

**Renville County**

**Bird Island city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,512	28,388	-124	-0.4	298	309	11	3.6	1.05	1.09
Res Non-Hm: exis	2,757	2,889	132	4.8	40	43	4	9.4	1.44	1.50
Apartments: exis	833	821	-12	-1.5	15	15	0	3.1	1.75	1.83
Low-inc Apts: ex	173	172	-1	-0.4	2	2	0	4.0	1.07	1.12
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,590	4,528	-62	-1.3	130	131	1	1.0	2.83	2.90
Com/Ind Hi: exis	2,571	2,662	91	3.5	96	102	6	6.2	3.73	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,258	2,268	10	0.4	83	87	3	3.7	3.69	3.82
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	3,047	2,262	-785	-25.8	35	25	-10	-28.7	1.15	1.10
Ag Non-Hmstd	321	608	287	89.5	4	8	4	100.6	1.28	1.36
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	242	242	0.0	0	4	4	0.0	0.00	1.82
<b>Total</b>	<b>45,060</b>	<b>44,839</b>	<b>-221</b>	<b>-0.5</b>	<b>702</b>	<b>726</b>	<b>24</b>	<b>3.4</b>	<b>1.56</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	435	433	-1	-0.3	County	22.42	27.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	101.48	103.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.70	4.52	14.79	13.52
(=) Taxable Tax Capacity	435	433	-1	-0.3	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.30	135.81	14.79	13.52

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,700	47,500	-0.4	438	451	14	3.1	0.92	0.95
Res Hmstd: Avg Val	71,500	71,200	-0.4	656	676	20	3.1	0.92	0.95
Res Hmstd: Hi Val	95,200	94,800	-0.4	994	1,026	31	3.2	1.04	1.08
Res Hmstd: Ex-Hi Val	142,900	142,300	-0.4	1,732	1,793	61	3.5	1.21	1.26
Apartment	300,000	295,500	-1.5	5,255	5,416	161	3.1	1.75	1.83
Comm/Ind: Lo Val	150,000	155,300	3.5	4,250	4,555	305	7.2	2.83	2.93
Comm/Ind: Mid Val	300,000	310,600	3.5	9,842	10,492	650	6.6	3.28	3.38
Comm/Ind: Hi Val	1,000,000	1,035,400	3.5	35,941	38,204	2,262	6.3	3.59	3.69

**Renville County**

**Buffalo Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,180	16,255	76	0.5	234	243	9	3.8	1.45	1.50
Res Non-Hm: exis	2,865	2,647	-218	-7.6	56	54	-2	-3.5	1.97	2.06
Apartments: exis	783	776	-7	-0.9	19	19	1	3.8	2.39	2.50
Low-inc Apts: ex	77	75	-2	-2.6	1	1	0	1.6	1.47	1.54
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,397	2,422	25	1.0	86	89	3	4.1	3.57	3.68
Com/Ind Hi: exis	6,183	6,069	-115	-1.9	289	292	4	1.3	4.67	4.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,284	1,384	101	7.8	60	66	6	10.7	4.66	4.79
Ag HGA: Exist	350	350	0	-0.1	7	7	0	4.3	1.94	2.02
Ag Hmstd Land	461	395	-66	-14.3	4	3	0	-10.0	0.79	0.83
Ag Non-Hmstd	267	306	38	14.3	5	5	1	21.6	1.69	1.80
Miscellaneous	26	26	0	0.0	1	1	0	4.7	2.39	2.50
New construction	0	51	51	0.0	0	2	2	0.0	0.00	3.15
<b>Total</b>	<b>30,873</b>	<b>30,756</b>	<b>-117</b>	<b>-0.4</b>	<b>760</b>	<b>784</b>	<b>24</b>	<b>3.1</b>	<b>2.46</b>	<b>2.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	346	344	-2	-0.5	County	24.10	29.08	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	141.79	146.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.55	2.22	27.42	25.21
(=) Taxable Tax Capacity	346	344	-2	-0.5	Special District	1.56	1.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	169.00	179.78	27.42	25.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	52,100	52,300	0.4	671	696	25	3.7	1.29	1.33
Res Hmstd: Avg Val	78,200	78,600	0.5	1,026	1,069	43	4.2	1.31	1.36
Res Hmstd: Hi Val	104,200	104,700	0.5	1,576	1,646	70	4.5	1.51	1.57
Res Hmstd: Ex-Hi Val	156,400	157,100	0.4	2,681	2,805	125	4.6	1.71	1.79
Apartment	300,000	297,400	-0.9	7,160	7,433	273	3.8	2.39	2.5
Comm/Ind: Lo Val	150,000	147,200	-1.9	5,355	5,414	58	1.1	3.57	3.68
Comm/Ind: Mid Val	300,000	294,400	-1.9	12,358	12,476	118	1.0	4.12	4.24
Comm/Ind: Hi Val	1,000,000	981,400	-1.9	45,039	45,586	547	1.2	4.50	4.65



**Renville County**

**Danube city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,435	11,417	-19	-0.2	154	153	-1	-0.4	1.35	1.34
Res Non-Hm: exis	1,289	1,339	49	3.8	23	24	1	3.5	1.80	1.79
Apartments: exis	175	63	-112	-64.1	4	1	-2	-64.2	2.12	2.12
Low-inc Apts: ex	84	187	104	124.1	1	3	1	123.3	1.35	1.34
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,444	1,293	-151	-10.5	46	41	-5	-11.5	3.21	3.17
Com/Ind Hi: exis	2,156	2,253	97	4.5	89	92	3	3.3	4.11	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,051	1,067	16	1.5	42	42	0	0.5	3.96	3.92
Ag HGA: Exist	129	128	-1	-0.8	2	2	0	-1.4	1.54	1.53
Ag Hmstd Land	1,493	1,271	-222	-14.9	9	8	-1	-13.9	0.62	0.63
Ag Non-Hmstd	528	449	-79	-15.0	7	6	-1	-14.8	1.30	1.30
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,434	1,434	0.0	0	56	56	0.0	0.00	3.90
<b>Total</b>	<b>19,784</b>	<b>20,900</b>	<b>1,115</b>	<b>5.6</b>	<b>377</b>	<b>427</b>	<b>51</b>	<b>13.4</b>	<b>1.90</b>	<b>2.04</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	189	215	26	13.5	County	23.03	28.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	103.62	96.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.55	4.69	50.06	49.12
(=) Taxable Tax Capacity	189	215	26	13.5	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.90	130.20	50.06	49.12

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,600	44,500	-0.2	571	566	-5	-0.8	1.28	1.27
Res Hmstd: Avg Val	66,800	66,700	-0.1	855	849	-6	-0.7	1.28	1.27
Res Hmstd: Hi Val	89,100	89,000	-0.1	1,224	1,215	-8	-0.7	1.37	1.37
Res Hmstd: Ex-Hi Val	133,600	133,400	-0.1	2,077	2,064	-13	-0.6	1.55	1.55
Apartment	300,000	107,600	-64.1	6,373	2,280	-4,093	-64.2	2.12	2.12
Comm/Ind: Lo Val	150,000	156,700	4.5	4,815	5,032	217	4.5	3.21	3.21
Comm/Ind: Mid Val	300,000	313,500	4.5	10,985	11,410	425	3.9	3.66	3.64
Comm/Ind: Hi Val	1,000,000	1,044,900	4.5	39,777	41,157	1,380	3.5	3.98	3.94

**Renville County**

**Fairfax city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,853	28,859	6	0.0	335	366	31	9.3	1.16	1.27
Res Non-Hm: exis	3,374	3,352	-22	-0.7	56	61	5	9.1	1.65	1.82
Apartments: exis	2,482	2,454	-28	-1.1	50	54	4	8.5	2.01	2.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,985	3,949	-36	-0.9	125	132	7	5.4	3.14	3.34
Com/Ind Hi: exis	1,700	1,658	-42	-2.5	70	73	3	3.7	4.13	4.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	166	164	-2	-1.0	5	6	0	5.0	3.24	3.43
Ag HGA: Exist	347	347	0	0.0	5	5	0	9.7	1.34	1.47
Ag Hmstd Land	2,469	2,812	343	13.9	24	23	-1	-5.8	0.97	0.80
Ag Non-Hmstd	1,522	582	-940	-61.7	23	9	-13	-58.0	1.48	1.62
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	14	14	0.0	0	0	0	0.0	0.00	1.27
<b>Total</b>	<b>44,897</b>	<b>44,192</b>	<b>-706</b>	<b>-1.6</b>	<b>693</b>	<b>729</b>	<b>36</b>	<b>5.2</b>	<b>1.54</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	392	377	-14	-3.6	County	23.37	28.25	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	120.31	129.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.56	3.70	16.13	17.71
(=) Taxable Tax Capacity	<u>392</u>	<u>377</u>	<u>-14</u>	<u>-3.6</u>	Special District	<u>0.69</u>	<u>0.77</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.94	162.30	16.13	17.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,300	47,300	0.0	496	544	48	9.7	1.05	1.15
Res Hmstd: Avg Val	70,900	70,900	0.0	744	816	72	9.7	1.05	1.15
Res Hmstd: Hi Val	94,500	94,500	0.0	1,125	1,235	109	9.7	1.19	1.31
Res Hmstd: Ex-Hi Val	141,700	141,700	0.0	1,963	2,153	191	9.7	1.39	1.52
Apartment	300,000	296,600	-1.1	6,032	6,543	511	8.5	2.01	2.21
Comm/Ind: Lo Val	150,000	146,300	-2.5	4,712	4,887	175	3.7	3.14	3.34
Comm/Ind: Mid Val	300,000	292,600	-2.5	10,914	11,278	364	3.3	3.64	3.85
Comm/Ind: Hi Val	1,000,000	975,500	-2.5	39,858	41,292	1,434	3.6	3.99	4.23

**Renville County**

**Franklin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,736	8,407	671	8.7	99	115	16	15.9	1.28	1.37
Res Non-Hm: exis	1,183	1,221	38	3.2	23	25	2	7.5	1.99	2.07
Apartments: exis	830	809	-20	-2.4	20	21	0	1.4	2.44	2.53
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	578	552	-25	-4.4	21	21	0	-2.3	3.66	3.73
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	331	332	1	0.2	15	15	0	2.5	4.52	4.63
Ag HGA: Exist	83	0	-83	-100.0	1	0	-1	-100.0	1.25	0.00
Ag Hmstd Land	1,894	1,307	-588	-31.0	23	14	-9	-37.3	1.22	1.11
Ag Non-Hmstd	1,042	1,232	191	18.3	19	23	4	22.2	1.83	1.89
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	1.72
<b>Total</b>	<b>13,676</b>	<b>13,879</b>	<b>203</b>	<b>1.5</b>	<b>222</b>	<b>235</b>	<b>13</b>	<b>5.7</b>	<b>1.63</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109	111	1	1.2	County	20.71	25.74	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	159.52	157.59	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.91	4.74	15.18	17.28
(=) Taxable Tax Capacity	109	111	1	1.2	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	182.84	188.84	15.18	17.28

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,200	37,200	8.8	427	486	59	13.7	1.25	1.31
Res Hmstd: Avg Val	51,300	55,700	8.6	641	727	87	13.5	1.25	1.31
Res Hmstd: Hi Val	68,300	74,200	8.6	853	969	116	13.6	1.25	1.31
Res Hmstd: Ex-Hi Val	102,500	111,400	8.7	1,517	1,782	265	17.5	1.48	1.6
Apartment	300,000	292,700	-2.4	7,312	7,415	103	1.4	2.44	2.53

**Renville County**

**Hector city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	26,190	26,049	-141	-0.5	354	362	8	2.3	1.35	1.39
Res Non-Hm: exis	4,670	4,693	23	0.5	89	93	4	4.0	1.91	1.98
Apartments: exis	216	214	-3	-1.3	5	5	0	2.4	2.31	2.39
Low-inc Apts: ex	216	214	-2	-1.0	3	3	0	2.3	1.43	1.47
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,306	4,009	-296	-6.9	150	142	-7	-4.9	3.48	3.55
Com/Ind Hi: exis	3,798	3,852	54	1.4	173	179	7	3.8	4.54	4.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,809	1,825	16	0.9	80	83	3	3.3	4.42	4.53
Ag HGA: Exist	191	191	0	0.0	3	3	0	3.3	1.73	1.79
Ag Hmstd Land	4,490	4,016	-475	-10.6	60	54	-6	-10.6	1.34	1.34
Ag Non-Hmstd	937	869	-68	-7.2	15	15	0	-2.3	1.63	1.71
Miscellaneous	180	317	137	76.3	5	9	4	88.4	2.56	2.73
New construction	0	375	375	0.0	0	12	12	0.0	0.00	3.27
<b>Total</b>	<b>47,003</b>	<b>46,623</b>	<b>-380</b>	<b>-0.8</b>	<b>937</b>	<b>960</b>	<b>24</b>	<b>2.5</b>	<b>1.99</b>	<b>2.06</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	453	451	-3	-0.6	County	22.37	27.29	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	138.66	142.22	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.16	0.14	27.42	25.21
(=) Taxable Tax Capacity	453	451	-3	-0.6	Special District	1.56	1.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.75	171.43	27.42	25.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,900	46,600	-0.6	587	597	10	1.7	1.25	1.28
Res Hmstd: Avg Val	70,300	69,900	-0.6	879	895	16	1.8	1.25	1.28
Res Hmstd: Hi Val	93,700	93,200	-0.5	1,313	1,338	25	1.9	1.40	1.44
Res Hmstd: Ex-Hi Val	140,500	139,700	-0.6	2,272	2,324	52	2.3	1.62	1.66
Apartment	300,000	296,000	-1.3	6,926	7,089	163	2.4	2.31	2.39
Comm/Ind: Lo Val	150,000	152,100	1.4	5,215	5,426	212	4.1	3.48	3.57
Comm/Ind: Mid Val	300,000	304,200	1.4	12,030	12,503	472	3.9	4.01	4.11
Comm/Ind: Hi Val	1,000,000	1,014,100	1.4	43,837	45,531	1,693	3.9	4.38	4.49

**Renville County**

**Morton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,897	7,822	-74	-0.9	113	120	7	6.2	1.43	1.53
Res Non-Hm: exis	1,122	959	-162	-14.5	24	22	-2	-7.5	2.12	2.29
Apartments: exis	224	224	0	0.0	6	6	0	8.0	2.58	2.79
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,680	1,647	-33	-2.0	64	66	2	3.5	3.82	4.03
Com/Ind Hi: exis	2,365	2,351	-14	-0.6	119	125	6	5.0	5.02	5.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	277	282	5	1.7	14	15	1	7.4	5.02	5.30
Ag HGA: Exist	0	173	173	0.0	0	3	3	0.0	0.00	2.02
Ag Hmstd Land	1,020	923	-98	-9.6	11	11	0	-3.2	1.12	1.20
Ag Non-Hmstd	1	1	0	0.0	0	0	0	8.2	1.90	2.05
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	1.53
<b>Total</b>	<b>14,587</b>	<b>14,400</b>	<b>-187</b>	<b>-1.3</b>	<b>350</b>	<b>369</b>	<b>18</b>	<b>5.2</b>	<b>2.40</b>	<b>2.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	149	147	-2	-1.4	County	23.73	28.68	0.00	0.00
(-) TIF Tax Capacity	35	34	-1	-2.2	City/Town	160.38	165.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.85	10.49	21.32	22.63
(=) Taxable Tax Capacity	114	113	-1	-1.1	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	189.66	205.21	21.32	22.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,300	33,000	-0.9	450	481	31	6.9	1.35	1.46
Res Hmstd: Avg Val	49,900	49,400	-1.0	674	720	46	6.8	1.35	1.46
Res Hmstd: Hi Val	66,600	66,000	-0.9	900	962	62	6.9	1.35	1.46
Res Hmstd: Ex-Hi Val	99,900	99,000	-0.9	1,572	1,674	102	6.5	1.57	1.69
Apartment	300,000	300,000	0.0	7,752	8,374	623	8.0	2.58	2.79
Comm/Ind: Lo Val	150,000	149,100	-0.6	5,729	6,014	285	5.0	3.82	4.03
Comm/Ind: Mid Val	300,000	298,200	-0.6	13,260	13,908	648	4.9	4.42	4.66
Comm/Ind: Hi Val	1,000,000	993,900	-0.6	48,407	50,798	2,391	4.9	4.84	5.11

**Renville County**

**Olivia city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	68,173	68,323	150	0.2	695	732	37	5.4	1.02	1.07
Res Non-Hm: exis	7,749	7,589	-160	-2.1	106	110	4	3.9	1.36	1.45
Apartments: exis	5,802	5,795	-7	-0.1	96	101	6	5.8	1.65	1.74
Low-inc Apts: ex	837	814	-23	-2.7	8	9	0	2.7	1.01	1.07
Seasnl Rec: exis	201	201	0	0.0	3	4	0	5.9	1.65	1.74
Com/Ind: Lo: exi	12,293	12,083	-210	-1.7	333	338	5	1.5	2.71	2.79
Com/Ind Hi: exis	14,668	14,542	-126	-0.9	522	535	13	2.5	3.56	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,706	2,910	204	7.5	95	106	11	11.3	3.53	3.65
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,334	1,137	-197	-14.8	9	8	-1	-15.5	0.67	0.66
Ag Non-Hmstd	2,027	1,766	-262	-12.9	24	23	-2	-6.5	1.20	1.29
Miscellaneous	453	505	52	11.5	8	10	2	18.5	1.87	1.99
New construction	0	646	646	0.0	0	9	9	0.0	0.00	1.43
<b>Total</b>	116,243	116,311	68	0.1	1,900	1,984	84	4.4	1.63	1.71

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,223	1,224	1	0.1	County	24.74	29.67	0.00	0.00
(-) TIF Tax Capacity	17	16	-1	-4.5	City/Town	84.91	87.90	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.03	8.86	14.79	13.52
(=) Taxable Tax Capacity	1,207	1,208	1	0.1	Special District	2.20	2.28	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	119.88	128.70	14.79	13.52

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,500	61,600	0.2	533	559	26	4.8	0.87	0.91
Res Hmstd: Avg Val	92,200	92,400	0.2	895	942	47	5.3	0.97	1.02
Res Hmstd: Hi Val	122,900	123,200	0.2	1,341	1,416	74	5.5	1.09	1.15
Res Hmstd: Ex-Hi Val	184,300	184,700	0.2	2,234	2,361	127	5.7	1.21	1.28
Apartment	300,000	299,600	-0.1	4,939	5,225	286	5.8	1.65	1.74
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,060	4,156	95	2.3	2.71	2.79
Comm/Ind: Mid Val	300,000	297,400	-0.9	9,400	9,618	218	2.3	3.13	3.23
Comm/Ind: Hi Val	1,000,000	991,400	-0.9	34,320	35,165	845	2.5	3.43	3.55

**Renville County**

**Renville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	22,611	22,319	-292	-1.3	406	413	7	1.8	1.79	1.85
Res Non-Hm: exis	2,660	2,847	187	7.0	67	74	7	10.8	2.50	2.59
Apartments: exis	3,236	3,210	-26	-0.8	97	99	3	2.8	2.99	3.10
Low-inc Apts: ex	1,088	1,077	-11	-1.0	20	21	0	2.4	1.87	1.93
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,994	3,821	-172	-4.3	170	166	-3	-2.0	4.25	4.35
Com/Ind Hi: exis	3,274	3,454	180	5.5	180	194	15	8.1	5.49	5.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	878	930	52	5.9	48	52	4	8.7	5.46	5.61
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	1,139	1,265	125	11.0	20	13	-7	-35.5	1.77	1.03
Ag Non-Hmstd	5,361	4,812	-549	-10.2	107	100	-6	-6.0	1.99	2.08
Miscellaneous	92	91	0	-0.3	3	3	0	3.3	2.99	3.10
New construction	0	4	4	0.0	0	0	0	0.0	0.00	1.85
<b>Total</b>	<b>44,331</b>	<b>43,828</b>	<b>-503</b>	<b>-1.1</b>	<b>1,116</b>	<b>1,136</b>	<b>20</b>	<b>1.8</b>	<b>2.52</b>	<b>2.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	432	425	-7	-1.7	County	23.72	28.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	-100.0	City/Town	170.25	173.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.25	5.89	50.06	49.12
(=) Taxable Tax Capacity	432	425	-7	-1.6	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	198.92	208.39	50.06	49.12

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	40,700	40,200	-1.2	689	700	11	1.5	1.69	1.74
Res Hmstd: Avg Val	61,100	60,300	-1.3	1,035	1,050	15	1.5	1.69	1.74
Res Hmstd: Hi Val	81,400	80,300	-1.4	1,432	1,442	11	0.8	1.76	1.8
Res Hmstd: Ex-Hi Val	122,100	120,500	-1.3	2,518	2,553	35	1.4	2.06	2.12
Apartment	300,000	297,500	-0.8	8,961	9,211	250	2.8	2.99	3.1
Comm/Ind: Lo Val	150,000	158,200	5.5	6,368	6,981	613	9.6	4.25	4.41
Comm/Ind: Mid Val	300,000	316,500	5.5	14,608	15,894	1,286	8.8	4.87	5.02
Comm/Ind: Hi Val	1,000,000	1,055,000	5.5	53,063	57,478	4,415	8.3	5.31	5.45

**Renville County**

**Sacred Heart city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,249	7,277	28	0.4	180	184	5	2.7	2.48	2.53
Res Non-Hm: exis	1,000	1,107	106	10.6	38	43	5	12.3	3.84	3.90
Apartments: exis	159	136	-23	-14.3	7	6	-1	-12.6	4.63	4.73
Low-inc Apts: ex	261	261	0	0.0	7	8	0	1.9	2.86	2.91
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,137	1,132	-5	-0.4	71	71	1	0.8	6.22	6.30
Com/Ind Hi: exis	1,014	1,003	-11	-1.1	82	83	0	0.2	8.13	8.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	712	749	37	5.2	57	60	4	6.7	7.95	8.07
Ag HGA: Exist	177	113	-64	-36.0	5	3	-2	-30.5	2.82	3.07
Ag Hmstd Land	3,189	2,628	-561	-17.6	58	50	-8	-14.5	1.82	1.89
Ag Non-Hmstd	75	67	-9	-11.4	2	2	0	-9.3	3.31	3.39
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	187	187	0.0	0	5	5	0.0	0.00	2.53
<b>Total</b>	<b>14,974</b>	<b>14,660</b>	<b>-313</b>	<b>-2.1</b>	<b>508</b>	<b>516</b>	<b>8</b>	<b>1.5</b>	<b>3.39</b>	<b>3.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	129	128	-1	-0.6	County	21.75	26.73	0.00	0.00
(-) TIF Tax Capacity	1	1	0	-1.2	City/Town	307.31	308.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.98	2.35	50.06	49.12
(=) Taxable Tax Capacity	128	127	-1	-0.6	Special District	0.69	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	330.73	338.83	50.06	49.12

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	27,200	27,300	0.4	676	689	13	2.0	2.48	2.52
Res Hmstd: Avg Val	40,800	41,000	0.5	1,014	1,035	21	2.1	2.48	2.52
Res Hmstd: Hi Val	54,400	54,600	0.4	1,352	1,378	26	2.0	2.48	2.52
Res Hmstd: Ex-Hi Val	81,700	82,000	0.4	2,123	2,169	47	2.2	2.6	2.65
Apartment	300,000	257,200	-14.3	13,904	12,157	-1,747	-12.6	4.63	4.73
Comm/Ind: Lo Val	150,000	148,300	-1.1	9,334	9,347	13	0.1	6.22	6.30
Comm/Ind: Mid Val	300,000	296,600	-1.1	21,528	21,533	5	0.0	7.18	7.26
Comm/Ind: Hi Val	1,000,000	988,800	-1.1	78,437	78,568	131	0.2	7.84	7.95



Rice County

Dundas city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	74,393	75,458	1,065	1.4	1,176	1,222	46	3.9	1.58	1.62
Res Non-Hm: exis	13,804	12,642	-1,162	-8.4	255	239	-16	-6.2	1.85	1.89
Apartments: exis	82	82	0	0.0	2	2	0	2.4	2.14	2.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8,139	8,139	0	0.0	265	268	2	0.9	3.26	3.29
Com/Ind Hi: exis	26,728	26,467	-261	-1.0	1,129	1,129	0	0.0	4.22	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,899	1,939	40	2.1	80	83	2	3.1	4.22	4.27
Ag HGA: Exist	279	120	-159	-57.0	4	2	-2	-57.9	1.54	1.50
Ag Hmstd Land	2,408	2,341	-68	-2.8	21	19	-2	-8.3	0.87	0.82
Ag Non-Hmstd	253	0	-253	-100.0	4	0	-4	-100.0	1.42	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,180	1,180	0.0	0	20	20	0.0	0.00	1.73
<b>Total</b>	127,985	128,367	382	0.3	2,935	2,983	48	1.6	2.29	2.32

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,496	1,497	1	0.0	County	40.62	42.44	0.00	0.00
(-) TIF Tax Capacity	475	504	29	6.1	City/Town	67.11	71.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.13	32.85	36.66	36.08
(=) Taxable Tax Capacity	1,022	993	-28	-2.8	Special District	0.22	0.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.08	146.62	36.66	36.08

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	106,800	108,300	1.4	1,516	1,576	59	3.9	1.42	1.45
Res Hmstd: Avg Val	160,100	162,400	1.4	2,537	2,635	98	3.9	1.58	1.62
Res Hmstd: Hi Val	213,400	216,500	1.5	3,558	3,695	137	3.9	1.67	1.71
Res Hmstd: Ex-Hi Val	320,200	324,800	1.4	5,604	5,817	213	3.8	1.75	1.79
Apartment	300,000	300,000	0.0	6,428	6,581	153	2.4	2.14	2.19
Comm/Ind: Lo Val	150,000	148,500	-1.0	4,888	4,884	-4	-0.1	3.26	3.29
Comm/Ind: Mid Val	300,000	297,100	-1.0	11,222	11,208	-15	-0.1	3.74	3.77
Comm/Ind: Hi Val	1,000,000	990,200	-1.0	40,782	40,769	-13	0.0	4.08	4.12

Rice County

Faribault city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	696,507	703,425	6,917	1.0	7,907	8,375	468	5.9	1.14	1.19
Res Non-Hm: exis	125,521	126,659	1,137	0.9	1,754	1,848	95	5.4	1.40	1.46
Apartments: exis	65,584	64,167	-1,417	-2.2	1,081	1,105	24	2.2	1.65	1.72
Low-inc Apts: ex	7,309	19,614	12,305	168.4	74	204	129	173.8	1.02	1.04
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	60,444	59,590	-854	-1.4	1,616	1,625	9	0.6	2.67	2.73
Com/Ind Hi: exis	206,253	216,861	10,608	5.1	6,043	6,556	513	8.5	2.93	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	29,061	29,565	504	1.7	1,026	1,065	38	3.7	3.53	3.60
Ag HGA: Exist	551	512	-39	-7.2	7	6	0	-4.5	1.23	1.26
Ag Hmstd Land	4,002	4,101	99	2.5	25	25	0	-0.2	0.62	0.60
Ag Non-Hmstd	10,171	9,401	-770	-7.6	118	114	-4	-3.4	1.16	1.22
Miscellaneous	6,189	6,431	242	3.9	115	123	8	7.3	1.85	1.92
New construction	0	8,875	8,875	0.0	0	169	169	0.0	0.00	1.91
<b>Total</b>	1,211,594	1,249,200	37,606	3.1	19,766	21,214	1,448	7.3	1.63	1.70

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	County		Base	Alter	Base	Alter
Total Tax Capacity	12,935	13,417	482	3.7	County	39.23	41.06	0.00	0.00
(-) TIF Tax Capacity	196	200	4	2.2	City/Town	54.01	56.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.97	20.61	19.20	20.03
(=) Taxable Tax Capacity	12,739	13,217	478	3.8	Special District	3.27	3.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.49	121.68	19.20	20.03

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	89,100	90,000		1.0	869	921	52	6.0	0.97	1.02
Res Hmstd: Avg Val	133,600	134,900		1.0	1,519	1,606	87	5.7	1.14	1.19
Res Hmstd: Hi Val	178,100	179,900		1.0	2,170	2,293	124	5.7	1.22	1.27
Res Hmstd: Ex-Hi Val	267,300	270,000		1.0	3,473	3,669	195	5.6	1.3	1.36
Apartment	300,000	293,500		-2.2	4,944	5,052	108	2.2	1.65	1.72
Comm/Ind: Lo Val	150,000	157,700		5.1	4,050	4,409	359	8.9	2.70	2.8
Comm/Ind: Mid Val	300,000	315,400		5.1	9,355	10,096	741	7.9	3.12	3.20
Comm/Ind: Hi Val	1,000,000	1,051,400		5.1	34,110	36,635	2,525	7.4	3.41	3.48

Rice County

Lonsdale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	191,663	200,702	9,039	4.7	2,788	2,971	183	6.5	1.45	1.48
Res Non-Hm: exis	34,091	33,120	-970	-2.8	592	583	-9	-1.5	1.74	1.76
Apartments: exis	5,787	5,941	154	2.7	115	123	8	6.6	1.99	2.07
Low-inc Apts: ex	545	1,045	500	91.8	7	13	6	91.6	1.27	1.27
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	10,973	11,047	74	0.7	353	353	0	0.1	3.21	3.20
Com/Ind Hi: exis	14,520	13,532	-989	-6.8	607	569	-38	-6.3	4.18	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,683	2,714	31	1.2	114	115	1	0.5	4.25	4.22
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	42	42	0	0.0	0	0	0	-38.2	0.79	0.49
Ag Non-Hmstd	1,478	1,439	-39	-2.6	22	22	0	-0.5	1.52	1.55
Miscellaneous	0	287	287	0.0	0	8	8	0.0	0.00	2.79
New construction	0	2,326	2,326	0.0	0	39	39	0.0	0.00	1.66
<b>Total</b>	261,781	272,194	10,413	4.0	4,599	4,795	197	4.3	1.76	1.76

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,612	2,705	92	3.5	County	38.87	40.74	0.00	0.00	
(-) TIF Tax Capacity	57	59	2	3.1	City/Town	73.45	73.41	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	40.67	41.31	13.25	12.88	
(=) Taxable Tax Capacity	2,555	2,646	90	3.5	Special District	0.22	0.22	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.21	155.68	13.25	12.88	

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	110,400	115,600		4.7	1,419	1,531	111	7.8	1.29	1.32
Res Hmstd: Avg Val	165,600	173,400		4.7	2,414	2,586	172	7.1	1.46	1.49
Res Hmstd: Hi Val	220,700	231,100		4.7	3,407	3,639	232	6.8	1.54	1.57
Res Hmstd: Ex-Hi Val	331,200	346,800		4.7	5,399	5,752	352	6.5	1.63	1.66
Apartment	300,000	308,000		2.7	6,143	6,390	247	4.0	2.05	2.07
Comm/Ind: Lo Val	150,000	139,800		-6.8	4,787	4,464	-324	-6.8	3.19	3.19
Comm/Ind: Mid Val	300,000	279,600		-6.8	11,104	10,251	-854	-7.7	3.70	3.67
Comm/Ind: Hi Val	1,000,000	931,900		-6.8	40,583	37,740	-2,844	-7.0	4.06	4.05

Rice County

Morristown city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	29,544	30,213	669	2.3	342	419	77	22.5	1.16	1.39
Res Non-Hm: exis	4,630	4,808	178	3.8	70	85	15	21.8	1.51	1.77
Apartments: exis	646	651	4	0.7	12	14	2	17.4	1.78	2.08
Low-inc Apts: ex	357	559	201	56.2	4	7	3	83.2	1.11	1.30
Seasnl Rec: exis	1	1	0	0.0	0	0	0	12.5	1.31	1.48
Com/Ind: Lo: exi	2,273	2,258	-16	-0.7	65	71	6	10.0	2.85	3.15
Com/Ind Hi: exis	476	475	-1	-0.2	18	19	2	10.0	3.72	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	724	730	6	0.8	27	30	3	11.0	3.72	4.09
Ag HGA: Exist	138	140	2	1.4	2	2	0	19.9	1.25	1.48
Ag Hmstd Land	1,186	1,417	231	19.5	6	8	3	46.5	0.47	0.58
Ag Non-Hmstd	562	298	-264	-47.0	7	4	-3	-39.8	1.23	1.39
Miscellaneous	709	708	-1	-0.1	13	15	2	15.9	1.88	2.18
New construction	0	194	194	0.0	0	3	3	0.0	0.00	1.45
<b>Total</b>	<b>41,247</b>	<b>42,451</b>	<b>1,204</b>	<b>2.9</b>	<b>564</b>	<b>678</b>	<b>114</b>	<b>20.1</b>	<b>1.37</b>	<b>1.60</b>

Tax Base

Tax Rates

	Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Base	Alter	Base	Alter
Total Tax Capacity	358	370	12	3.4	County	40.43	42.27	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	77.68	91.26	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.31	5.53	24.82	33.66	
(=) Taxable Tax Capacity	358	370	12	3.4	Special District	0.22	0.22	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.65	139.27	24.82	33.66	

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	71,900	73,500	2.2	708	862	154	21.8	0.98	1.17
Res Hmstd: Avg Val	107,700	110,100	2.2	1,250	1,523	273	21.8	1.16	1.38
Res Hmstd: Hi Val	143,600	146,900	2.3	1,819	2,206	386	21.2	1.27	1.50
Res Hmstd: Ex-Hi Val	215,400	220,300	2.3	2,958	3,567	610	20.6	1.37	1.62
Apartment	300,000	302,100	0.7	5,344	6,276	932	17.4	1.78	2.08
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,273	4,722	449	10.5	2.85	3.15
Comm/Ind: Mid Val	300,000	299,500	-0.2	9,847	10,852	1,005	10.2	3.28	3.62
Comm/Ind: Hi Val	1,000,000	998,300	-0.2	35,857	39,461	3,603	10.0	3.59	3.95

Rice County

Nerstrand city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,762	11,500	-262	-2.2	116	124	9	7.5	0.98	1.08
Res Non-Hm: exis	1,169	1,282	113	9.7	14	17	3	20.7	1.19	1.31
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,399	1,399	0	0.0	34	36	2	5.8	2.44	2.59
Com/Ind Hi: exis	1,245	1,245	0	0.0	40	42	2	5.9	3.19	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	158	160	3	1.7	5	5	0	7.7	3.19	3.38
Ag HGA: Exist	694	700	7	1.0	7	8	1	11.2	1.06	1.17
Ag Hmstd Land	1,862	1,871	9	0.5	8	9	1	7.9	0.44	0.47
Ag Non-Hmstd	2,944	2,930	-14	-0.5	29	32	3	10.7	0.99	1.10
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	49	49	0.0	0	1	1	0.0	0.00	1.08
<b>Total</b>	<b>21,232</b>	<b>21,138</b>	<b>-94</b>	<b>-0.4</b>	<b>253</b>	<b>275</b>	<b>21</b>	<b>8.4</b>	<b>1.19</b>	<b>1.30</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	201	199	-1	-0.6	County	38.97	42.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.66	47.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.45	20.14	19.20	20.03
(=) Taxable Tax Capacity	201	199	-1	-0.6	Special District	0.22	0.22	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.31	110.40	19.20	20.03

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	86,400	84,500		-2.2	731	775	44	6.0	0.85	0.92
Res Hmstd: Avg Val	129,600	126,700		-2.2	1,282	1,367	85	6.7	0.99	1.08
Res Hmstd: Hi Val	172,700	168,900		-2.2	1,831	1,960	129	7.0	1.06	1.16
Res Hmstd: Ex-Hi Val	259,100	253,300		-2.2	2,932	3,144	212	7.2	1.13	1.24
Comm/Ind: Lo Val	150,000	150,000		0.0	3,664	3,878	214	5.8	2.44	2.59
Comm/Ind: Mid Val	300,000	300,000		0.0	8,453	8,948	495	5.9	2.82	2.98
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	30,802	32,609	1,807	5.9	3.08	3.26

<b>Rice County</b>	<b>Dennison city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	664	680	16	2.4	11	11	0	3.1	1.60	1.61
Res Non-Hm: exis	195	198	3	1.5	4	4	0	-0.6	1.86	1.82
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	444	444	0	0.0	14	14	0	-0.7	3.26	3.24
Com/Ind Hi: exis	109	109	0	0.0	5	5	0	-0.7	4.23	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	18	18	0	1.7	1	1	0	0.9	4.23	4.20
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	41	41	0.0	0	1	1	0.0	0.00	1.82
<b>Total</b>	1,430	1,490	60	4.2	34	35	1	2.7	2.38	2.35

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	17	18	1	3.3	County	40.63	42.45	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	67.32	67.72	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.13	32.85	36.66	36.08	
(=) Taxable Tax Capacity	17	18	1	3.3	Special District	0.22	0.22	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.30	143.25	36.66	36.08	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	147,600	151,200	2.4	2,301	2,373	72	3.1	1.56	1.57
Res Hmstd: Avg Val	221,300	226,700	2.4	3,714	3,824	110	3.0	1.68	1.69
Res Hmstd: Hi Val	295,000	302,200	2.4	5,127	5,275	148	2.9	1.74	1.75
Res Hmstd: Ex-Hi Val	442,600	453,300	2.4	7,921	8,129	208	2.6	1.79	1.79
Comm/Ind: Lo Val	150,000	150,000	0.0	4,893	4,858	-35	-0.7	3.26	3.24
Comm/Ind: Mid Val	300,000	300,000	0.0	11,234	11,154	-80	-0.7	3.74	3.72
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,824	40,537	-287	-0.7	4.08	4.05

Rice County

Northfield city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	713,520	730,243	16,723	2.3	11,281	11,604	323	2.9	1.58	1.59
Res Non-Hm: exis	119,493	122,028	2,535	2.1	2,133	2,179	45	2.1	1.79	1.79
Apartments: exis	50,709	50,648	-61	-0.1	1,046	1,048	2	0.2	2.06	2.07
Low-inc Apts: ex	7,523	18,665	11,142	148.1	97	239	142	145.4	1.30	1.28
Seasnl Rec: exis	63	50	-14	-21.6	1	1	0	-15.8	1.93	2.07
Com/Ind: Lo: exi	38,189	38,408	219	0.6	1,197	1,190	-6	-0.5	3.13	3.10
Com/Ind Hi: exis	136,144	136,460	316	0.2	5,317	5,205	-113	-2.1	3.91	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	12,268	12,609	341	2.8	501	511	11	2.1	4.08	4.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	106	106	0	0.0	0	0	0	1.6	0.37	0.38
Ag Non-Hmstd	1,891	1,869	-22	-1.1	25	25	0	-0.3	1.34	1.35
Miscellaneous	1,668	1,668	0	0.0	37	37	0	0.3	2.20	2.21
New construction	0	6,152	6,152	0.0	0	118	118	0.0	0.00	1.91
<b>Total</b>	<b>1,081,575</b>	<b>1,118,907</b>	<b>37,332</b>	<b>3.5</b>	<b>21,636</b>	<b>22,157</b>	<b>522</b>	<b>2.4</b>	<b>2.00</b>	<b>1.98</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	11,761	12,080	319	2.7	County	38.99	40.87	0.00	0.00	
(-) TIF Tax Capacity	276	312	36	13.2	City/Town	57.19	57.75	2.01	1.76	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.21	32.98	36.66	36.08	
(=) Taxable Tax Capacity	11,485	11,768	282	2.5	Special District	3.67	3.66	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.06	135.27	38.67	37.84	

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	126,300	129,300		2.4	1,835	1,892	57	3.1	1.45	1.46
Res Hmstd: Avg Val	189,400	193,800		2.3	3,001	3,087	86	2.9	1.58	1.59
Res Hmstd: Hi Val	252,400	258,300		2.3	4,165	4,282	117	2.8	1.65	1.66
Res Hmstd: Ex-Hi Val	378,800	387,700		2.3	6,501	6,680	179	2.7	1.72	1.72
Apartment	300,000	299,600		-0.1	6,187	6,199	12	0.2	2.06	2.07
Comm/Ind: Lo Val	150,000	150,300		0.2	4,738	4,717	-21	-0.4	3.16	3.14
Comm/Ind: Mid Val	300,000	300,700		0.2	10,862	10,816	-45	-0.4	3.62	3.6
Comm/Ind: Hi Val	1,000,000	1,002,300		0.2	39,439	39,271	-169	-0.4	3.94	3.92

**Rock County**

**Beaver Creek city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,847	9,109	261	3.0	115	119	4	3.7	1.30	1.31
Res Non-Hm: exis	1,164	1,060	-103	-8.9	20	19	-1	-7.3	1.76	1.79
Apartments: exis	135	135	0	0.0	3	3	0	2.0	1.91	1.94
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	629	685	56	9.0	19	21	2	9.6	2.97	2.99
Com/Ind Hi: exis	1,375	1,274	-102	-7.4	53	49	-4	-6.7	3.84	3.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	235	244	9	3.7	9	9	0	4.5	3.84	3.87
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	293	278	-15	-5.1	3	3	0	-2.0	0.93	0.96
Ag Non-Hmstd	587	553	-34	-5.7	7	7	0	-2.6	1.23	1.27
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	116	116	0.0	0	3	3	0.0	0.00	2.77
<b>Total</b>	<b>13,266</b>	<b>13,455</b>	<b>189</b>	<b>1.4</b>	<b>228</b>	<b>233</b>	<b>4</b>	<b>2.0</b>	<b>1.72</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	131	132	1	0.4	County	16.37	18.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	95.57	94.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.75	14.27	37.06	35.93
(=) Taxable Tax Capacity	131	132	1	0.4	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.81	126.82	37.06	35.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,100	66,000	3.0	710	739	30	4.2	1.11	1.12
Res Hmstd: Avg Val	96,200	99,000	2.9	1,187	1,252	65	5.5	1.23	1.26
Res Hmstd: Hi Val	128,200	132,000	3.0	1,734	1,827	93	5.4	1.35	1.38
Res Hmstd: Ex-Hi Val	192,300	198,000	3.0	2,829	2,976	147	5.2	1.47	1.50
Apartment	300,000	300,000	0.0	5,717	5,834	117	2.0	1.91	1.94
Comm/Ind: Lo Val	150,000	138,900	-7.4	4,460	4,154	-307	-6.9	2.97	2.99
Comm/Ind: Mid Val	300,000	277,800	-7.4	10,222	9,429	-794	-7.8	3.41	3.39
Comm/Ind: Hi Val	1,000,000	926,200	-7.4	37,112	34,507	-2,605	-7.0	3.71	3.73



**Rock County**

**Hardwick city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,692	2,761	69	2.6	17	18	1	3.4	0.64	0.64
Res Non-Hm: exis	572	541	-30	-5.3	5	5	0	-3.1	0.91	0.93
Apartments: exis	139	139	0	0.0	1	2	0	2.8	1.06	1.09
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	470	229	-241	-51.4	9	5	-5	-51.2	1.98	1.99
Com/Ind Hi: exis	473	561	88	18.7	12	14	2	19.4	2.57	2.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	42	40	-2	-3.8	1	1	0	-3.3	2.57	2.58
Ag HGA: Exist	89	89	0	-0.1	1	1	0	1.0	0.68	0.68
Ag Hmstd Land	3,357	1,908	-1,449	-43.2	16	6	-10	-63.3	0.46	0.30
Ag Non-Hmstd	3,911	4,950	1,039	26.6	26	35	9	33.8	0.66	0.70
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	426	426	0.0	0	9	9	0.0	0.00	2.20
<b>Total</b>	<b>11,744</b>	<b>11,645</b>	<b>-100</b>	<b>-0.9</b>	<b>88</b>	<b>95</b>	<b>6</b>	<b>7.2</b>	<b>0.75</b>	<b>0.81</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	106	107	1	1.1	County	18.19	19.83	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	37.17	38.23	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.60	11.69	23.15	21.38
(=) Taxable Tax Capacity	106	107	1	1.1	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	66.08	69.87	23.15	21.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	27,500	28,200		2.5	173	179	6	3.4	0.63	0.63
Res Hmstd: Avg Val	41,200	42,300		2.7	259	268	9	3.5	0.63	0.63
Res Hmstd: Hi Val	54,900	56,300		2.6	345	356	12	3.4	0.63	0.63
Res Hmstd: Ex-Hi Val	82,300	84,400		2.6	537	563	26	4.8	0.65	0.67
Apartment	300,000	300,000		0.0	3,173	3,262	89	2.8	1.06	1.09
Comm/Ind: Lo Val	150,000	178,000		18.7	2,976	3,709	734	24.7	1.98	2.08
Comm/Ind: Mid Val	300,000	356,000		18.7	6,827	8,307	1,480	21.7	2.28	2.33
Comm/Ind: Hi Val	1,000,000	1,186,800		18.7	24,802	29,768	4,966	20.0	2.48	2.51

**Rock County**

**Hills city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,144	18,474	330	1.8	181	188	7	3.7	1.00	1.01
Res Non-Hm: exis	1,558	1,759	201	12.9	20	23	3	14.2	1.27	1.29
Apartments: exis	2,045	2,051	7	0.3	30	30	1	2.1	1.46	1.48
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,512	1,529	17	1.1	37	37	0	1.2	2.44	2.44
Com/Ind Hi: exis	476	488	13	2.6	15	15	0	2.8	3.13	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	428	451	22	5.2	13	14	1	5.4	3.13	3.13
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	433	402	-31	-7.2	2	2	0	-4.1	0.47	0.49
Ag Non-Hmstd	723	666	-57	-7.9	6	6	0	-4.7	0.87	0.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	75	75	0.0	0	1	1	0.0	0.00	1.11
<b>Total</b>	<b>25,320</b>	<b>25,895</b>	<b>576</b>	<b>2.3</b>	<b>304</b>	<b>316</b>	<b>12</b>	<b>4.0</b>	<b>1.20</b>	<b>1.22</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	223	230	7	3.1	County	18.20	19.35	0.00	0.00
(-) TIF Tax Capacity	2	2	0	2.0	City/Town	55.74	54.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.94	15.86	37.06	35.93
(=) Taxable Tax Capacity	221	227	7	3.1	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	86.99	90.00	37.06	35.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,600	60,700	1.8	532	546	14	2.6	0.89	0.9
Res Hmstd: Avg Val	89,400	91,000	1.8	855	885	29	3.4	0.96	0.97
Res Hmstd: Hi Val	119,100	121,300	1.8	1,247	1,291	44	3.5	1.05	1.06
Res Hmstd: Ex-Hi Val	178,800	182,100	1.8	2,034	2,106	71	3.5	1.14	1.16
Apartment	300,000	301,000	0.3	4,374	4,468	94	2.1	1.46	1.48
Comm/Ind: Lo Val	150,000	154,000	2.7	3,655	3,783	128	3.5	2.44	2.46
Comm/Ind: Mid Val	300,000	307,900	2.6	8,342	8,602	259	3.1	2.78	2.79
Comm/Ind: Hi Val	1,000,000	1,026,500	2.7	30,218	31,102	884	2.9	3.02	3.03

**Rock County**

**Kenneth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	840	839	0	0.0	5	5	0	4.5	0.59	0.62
Res Non-Hm: exis	245	233	-12	-5.0	2	2	0	0.3	0.80	0.85
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	48	48	0	-0.1	1	1	0	2.3	1.84	1.89
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	90	90	0	-0.3	2	2	0	2.5	2.38	2.45
Ag HGA: Exist	84	82	-2	-1.8	0	0	0	1.7	0.57	0.59
Ag Hmstd Land	3,312	3,129	-183	-5.5	10	11	1	5.3	0.30	0.34
Ag Non-Hmstd	1,800	1,668	-131	-7.3	10	11	0	3.1	0.57	0.63
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	13	13	0.0	0	0	0	0.0	0.00	0.62
<b>Total</b>	<b>6,419</b>	<b>6,103</b>	<b>-315</b>	<b>-4.9</b>	<b>31</b>	<b>32</b>	<b>1</b>	<b>4.1</b>	<b>0.48</b>	<b>0.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	49	46	-2	-5.0	County	18.21	19.84	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	27.70	31.32	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.60	11.68	23.15	21.38
(=) Taxable Tax Capacity	49	46	-2	-5.0	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	56.62	62.97	23.15	21.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	35,000	35,000	0.0	200	207	7	3.6	0.57	0.59
Res Hmstd: Avg Val	52,500	52,500	0.0	300	311	11	3.6	0.57	0.59
Res Hmstd: Hi Val	70,000	70,000	0.0	400	414	14	3.6	0.57	0.59
Res Hmstd: Ex-Hi Val	105,000	105,000	0.0	680	711	30	4.5	0.65	0.68

**Rock County**

**Luverne city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	160,815	166,107	5,292	3.3	1,495	1,579	85	5.7	0.93	0.95
Res Non-Hm: exis	16,183	15,756	-427	-2.6	188	186	-1	-0.8	1.16	1.18
Apartments: exis	7,559	7,552	-7	-0.1	103	105	2	2.1	1.36	1.39
Low-inc Apts: ex	3,649	3,649	0	0.0	31	32	1	1.8	0.85	0.87
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	18,746	17,809	-938	-5.0	437	416	-21	-4.7	2.33	2.34
Com/Ind Hi: exis	35,011	35,786	775	2.2	1,059	1,089	30	2.8	3.03	3.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	716	758	42	5.9	22	23	1	6.4	3.05	3.07
Ag HGA: Exist	732	749	17	2.3	8	8	0	4.2	1.08	1.10
Ag Hmstd Land	481	452	-29	-6.0	2	2	0	-0.9	0.33	0.35
Ag Non-Hmstd	2,092	1,978	-114	-5.4	19	19	0	-1.5	0.90	0.94
Miscellaneous	173	119	-55	-31.7	3	2	-1	-38.7	1.52	1.36
New construction	0	3,718	3,718	0.0	0	81	81	0.0	0.00	2.18
<b>Total</b>	<b>246,158</b>	<b>254,433</b>	<b>8,275</b>	<b>3.4</b>	<b>3,365</b>	<b>3,542</b>	<b>177</b>	<b>5.3</b>	<b>1.37</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,554	2,662	109	4.3	County	18.06	19.70	0.00	0.00
(-) TIF Tax Capacity	34	60	26	76.1	City/Town	61.73	62.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.45	11.55	23.15	21.38
(=) Taxable Tax Capacity	2,519	2,602	83	3.3	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.36	94.16	23.15	21.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	74,000	76,400	3.2	573	597	24	4.2	0.77	0.78
Res Hmstd: Avg Val	110,900	114,500	3.2	1,013	1,069	57	5.6	0.91	0.93
Res Hmstd: Hi Val	147,800	152,700	3.3	1,461	1,543	82	5.6	0.99	1.01
Res Hmstd: Ex-Hi Val	221,800	229,100	3.3	2,362	2,490	129	5.5	1.06	1.09
Apartment	300,000	299,700	-0.1	4,083	4,168	85	2.1	1.36	1.39
Comm/Ind: Lo Val	150,000	153,300	2.2	3,522	3,634	112	3.2	2.35	2.37
Comm/Ind: Mid Val	300,000	306,600	2.2	8,102	8,338	236	2.9	2.70	2.72
Comm/Ind: Hi Val	1,000,000	1,022,100	2.2	29,476	30,296	820	2.8	2.95	2.96

**Rock County**

**Magnolia city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,082	3,016	-67	-2.2	20	20	0	0.3	0.65	0.67
Res Non-Hm: exis	396	433	37	9.4	4	4	0	12.1	0.96	0.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	399	419	20	5.0	8	9	1	6.2	2.04	2.06
Com/Ind Hi: exis	780	776	-4	-0.5	21	21	0	1.0	2.64	2.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	156	163	7	4.8	4	4	0	6.3	2.64	2.68
Ag HGA: Exist	39	39	0	-0.6	0	0	0	1.1	0.65	0.66
Ag Hmstd Land	2,591	2,438	-153	-5.9	14	14	0	0.8	0.54	0.58
Ag Non-Hmstd	1,522	1,431	-91	-6.0	11	11	0	0.7	0.70	0.75
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	75	75	0.0	0	1	1	0.0	0.00	0.88
<b>Total</b>	<b>8,965</b>	<b>8,790</b>	<b>-175</b>	<b>-2.0</b>	<b>82</b>	<b>84</b>	<b>2</b>	<b>2.9</b>	<b>0.91</b>	<b>0.95</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	84	82	-1	-1.4	County	18.20	19.83	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.88	43.10	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.60	11.69	23.15	21.38
(=) Taxable Tax Capacity	84	82	-1	-1.4	Special District	0.12	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	69.79	74.75	23.15	21.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,100	30,400		-2.3	202	201	-1	-0.4	0.65	0.66
Res Hmstd: Avg Val	46,600	45,600		-2.1	303	302	-1	-0.3	0.65	0.66
Res Hmstd: Hi Val	62,100	60,800		-2.1	404	403	-1	-0.3	0.65	0.66
Res Hmstd: Ex-Hi Val	93,200	91,200		-2.1	665	660	-5	-0.8	0.71	0.72
Comm/Ind: Lo Val	150,000	149,300		-0.5	3,059	3,081	22	0.7	2.04	2.06
Comm/Ind: Mid Val	300,000	298,600		-0.5	7,022	7,079	57	0.8	2.34	2.37
Comm/Ind: Hi Val	1,000,000	995,300		-0.5	25,516	25,756	240	0.9	2.55	2.59

<b>Rock County</b>	<b>Steen city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,367	3,421	54	1.6	30	32	2	6.1	0.89	0.93
Res Non-Hm: exis	573	517	-56	-9.7	7	6	0	-4.6	1.17	1.24
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	125	124	-1	-0.6	3	3	0	2.4	2.32	2.39
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	89	93	4	4.7	3	3	0	8.1	2.96	3.06
Ag HGA: Exist	165	162	-3	-1.6	1	2	0	2.3	0.89	0.93
Ag Hmstd Land	1,783	1,644	-139	-7.8	8	7	-1	-9.1	0.43	0.43
Ag Non-Hmstd	667	613	-53	-8.0	5	5	0	0.7	0.79	0.86
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	10	10	0.0	0	0	0	0.0	0.00	0.93
<b>Total</b>	<b>6,768</b>	<b>6,585</b>	<b>-183</b>	<b>-2.7</b>	<b>57</b>	<b>58</b>	<b>1</b>	<b>2.2</b>	<b>0.84</b>	<b>0.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	50	48	-2	-4.6	County	18.17	19.81	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.74	50.06	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.93	16.45	37.06	35.93	
(=) Taxable Tax Capacity	50	48	-2	-4.6	Special District	0.12	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>78.96</b>	<b>86.45</b>	<b>37.06</b>	<b>35.93</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,400	40,000	1.5	333	351	19	5.6	0.84	0.88
Res Hmstd: Avg Val	59,100	60,000	1.5	499	527	28	5.6	0.84	0.88
Res Hmstd: Hi Val	78,700	80,000	1.7	675	719	44	6.6	0.86	0.9
Res Hmstd: Ex-Hi Val	118,200	120,100	1.6	1,161	1,241	80	6.9	0.98	1.03

<b>Rock County</b>	<b>Jasper city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	845	813	-32	-3.8	9	9	1	5.6	1.06	1.17
Res Non-Hm: exis	122	141	19	15.5	2	2	0	26.4	1.55	1.70
Apartments: exis	56	56	0	0.0	1	1	0	9.9	1.83	2.01
Low-inc Apts: ex	94	94	0	0.0	1	1	0	9.8	1.13	1.24
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	617	614	-4	-0.6	18	19	1	5.6	2.92	3.10
Com/Ind Hi: exis	2,342	2,340	-3	-0.1	90	95	6	6.2	3.83	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	121	123	2	1.6	5	5	0	8.0	3.83	4.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	749	711	-39	-5.2	5	5	0	5.2	0.61	0.68
Ag Non-Hmstd	124	124	0	0.0	2	2	0	10.4	1.31	1.44
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,071</b>	<b>5,015</b>	<b>-56</b>	<b>-1.1</b>	<b>131</b>	<b>140</b>	<b>9</b>	<b>6.5</b>	<b>2.59</b>	<b>2.79</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	72	72	0	-0.4	County	17.00	18.64	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.58	115.85	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.10	9.81	19.57	20.64	
(=) Taxable Tax Capacity	72	72	0	-0.4	Special District	0.12	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	130.80	144.43	19.57	20.64	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,300	30,100	-3.8	307	323	16	5.2	0.98	1.07
Res Hmstd: Avg Val	47,000	45,200	-3.8	461	485	24	5.2	0.98	1.07
Res Hmstd: Hi Val	62,600	60,200	-3.8	614	646	32	5.2	0.98	1.07
Res Hmstd: Ex-Hi Val	93,900	90,400	-3.7	1,035	1,072	36	3.5	1.10	1.19
Apartment	300,000	300,000	0.0	5,492	6,035	543	9.9	1.83	2.01
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,378	4,646	268	6.1	2.92	3.10
Comm/Ind: Mid Val	300,000	299,700	-0.1	10,117	10,741	623	6.2	3.37	3.58
Comm/Ind: Hi Val	1,000,000	998,900	-0.1	36,901	39,176	2,275	6.2	3.69	3.92

Roseau County

Badger city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,119	9,042	-77	-0.8	158	154	-4	-2.5	1.74	1.71
Res Non-Hm: exis	832	979	147	17.7	20	23	3	14.3	2.38	2.31
Apartments: exis	502	524	22	4.5	14	14	0	1.7	2.78	2.71
Low-inc Apts: ex	0	67	67	0.0	0	1	1	0.0	0.00	1.71
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	959	930	-29	-3.1	38	36	-2	-6.2	4.00	3.87
Com/Ind Hi: exis	69	107	38	55.9	4	5	2	50.5	5.16	4.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	331	302	-30	-8.9	17	15	-2	-12.1	5.09	4.92
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	77	72	-5	-6.0	1	1	0	-10.3	0.91	0.86
Ag Non-Hmstd	269	260	-9	-3.2	5	4	0	-7.6	1.81	1.73
Miscellaneous	65	65	0	0.0	2	2	0	-2.7	2.78	2.71
New construction	0	26	26	0.0	0	0	0	0.0	0.00	1.71
<b>Total</b>	<b>12,223</b>	<b>12,375</b>	<b>152</b>	<b>1.2</b>	<b>258</b>	<b>256</b>	<b>-2</b>	<b>-1.0</b>	<b>2.11</b>	<b>2.07</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102	104	1	1.3	County	63.10	59.45	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	96.94	95.66	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.73	11.57	52.00	54.89
(=) Taxable Tax Capacity	102	104	1	1.3	Special District	6.42	6.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	181.19	172.91	52.00	54.89

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	46,800	46,400	-0.9	752	736	-16	-2.1	1.61	1.59
Res Hmstd: Avg Val	70,200	69,600	-0.9	1,128	1,104	-24	-2.1	1.61	1.59
Res Hmstd: Hi Val	93,600	92,800	-0.9	1,661	1,614	-46	-2.8	1.77	1.74
Res Hmstd: Ex-Hi Val	140,400	139,200	-0.9	2,828	2,744	-85	-3.0	2.01	1.97
Apartment	300,000	313,400	4.5	8,355	8,494	139	1.7	2.78	2.71
Comm/Ind: Lo Val	150,000	233,900	55.9	5,998	9,985	3,986	66.5	4	4.27
Comm/Ind: Mid Val	300,000	467,700	55.9	13,736	21,625	7,890	57.4	4.58	4.62
Comm/Ind: Hi Val	1,000,000	1,559,100	55.9	49,844	75,966	26,122	52.4	4.98	4.87



<b>Roseau County</b>	<b>Greenbush city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,432	17,730	3,298	22.9	233	276	44	18.7	1.61	1.56
Res Non-Hm: exis	2,234	2,455	221	9.9	52	53	0	0.4	2.34	2.14
Apartments: exis	393	1,027	634	161.3	11	26	15	138.3	2.83	2.58
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,566	2,653	87	3.4	105	100	-5	-5.0	4.11	3.78
Com/Ind Hi: exis	181	220	39	21.6	10	11	1	11.5	5.41	4.96
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	910	861	-49	-5.3	49	42	-6	-13.2	5.37	4.92
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	41	50	8	19.8	0	0	0	7.7	1.04	0.94
Ag Non-Hmstd	183	213	31	16.9	4	4	0	5.1	2.09	1.88
Miscellaneous	53	53	0	0.0	2	2	0	-8.4	3.67	3.36
New construction	0	187	187	0.0	0	5	5	0.0	0.00	2.46
<b>Total</b>	20,992	25,449	4,457	21.2	467	520	53	11.4	2.22	2.04

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	187	230	43	22.7	County	63.50	59.87	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	130.41	113.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.60	8.03	21.59	23.03
(=) Taxable Tax Capacity	187	230	43	22.7	Special District	6.42	6.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	208.93	187.91	21.59	23.03

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,400	52,100	22.9	623	707	84	13.5	1.47	1.36
Res Hmstd: Avg Val	63,600	78,100	22.8	935	1,080	145	15.5	1.47	1.38
Res Hmstd: Hi Val	84,700	104,100	22.9	1,334	1,672	338	25.4	1.57	1.61
Res Hmstd: Ex-Hi Val	127,200	156,300	22.9	2,393	2,862	468	19.6	1.88	1.83
Apartment	300,000	783,900	161.3	8,483	20,218	11,735	138.3	2.83	2.58
Comm/Ind: Lo Val	150,000	182,300	21.5	6,166	7,269	1,103	17.9	4.11	3.99
Comm/Ind: Mid Val	300,000	364,700	21.6	14,280	16,317	2,037	14.3	4.76	4.47
Comm/Ind: Hi Val	1,000,000	1,215,600	21.6	52,145	58,525	6,380	12.2	5.21	4.81

<b>Roseau County</b>	<b>Roseau city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	69,108	77,188	8,080	11.7	1,087	1,212	124	11.4	1.57	1.57
Res Non-Hm: exis	8,081	9,645	1,564	19.4	175	197	22	12.8	2.16	2.04
Apartments: exis	6,663	6,917	254	3.8	169	167	-2	-1.3	2.54	2.41
Low-inc Apts: ex	2,525	2,760	235	9.3	39	41	2	4.3	1.55	1.48
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	14,350	14,326	-24	-0.2	543	515	-28	-5.2	3.78	3.59
Com/Ind Hi: exis	22,691	22,671	-20	-0.1	1,106	1,047	-59	-5.3	4.87	4.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,915	2,994	79	2.7	142	139	-4	-2.6	4.88	4.63
Ag HGA: Exist	219	244	25	11.2	4	5	0	8.3	1.91	1.86
Ag Hmstd Land	104	131	27	26.4	1	1	0	23.5	0.75	0.73
Ag Non-Hmstd	349	283	-65	-18.8	7	5	-2	-24.0	1.91	1.79
Miscellaneous	687	825	138	20.1	19	22	3	17.7	2.71	2.66
New construction	0	1,939	1,939	0.0	0	41	41	0.0	0.00	2.09
<b>Total</b>	127,691	139,922	12,231	9.6	3,291	3,390	99	3.0	2.58	2.42

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	1,432	1,562	129	9.0	County	63.41	59.79	0.00	0.00	
(-) TIF Tax Capacity	37	37	0	0.0	City/Town	75.21	68.83	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.28	43.15	14.80	17.53	
(=) Taxable Tax Capacity	1,395	1,524	129	9.3	Special District	10.56	7.41	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	191.46	179.17	14.80	17.53	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,500	74,300	11.7	862	929	67	7.7	1.3	1.25
Res Hmstd: Avg Val	99,700	111,400	11.7	1,515	1,704	188	12.4	1.52	1.53
Res Hmstd: Hi Val	132,900	148,400	11.7	2,257	2,491	234	10.4	1.7	1.68
Res Hmstd: Ex-Hi Val	199,400	222,700	11.7	3,743	4,072	329	8.8	1.88	1.83
Apartment	300,000	311,400	3.8	7,624	7,520	-104	-1.4	2.54	2.41
Comm/Ind: Lo Val	150,000	149,900	-0.1	5,671	5,384	-287	-5.1	3.78	3.59
Comm/Ind: Mid Val	300,000	299,700	-0.1	13,159	12,470	-689	-5.2	4.39	4.16
Comm/Ind: Hi Val	1,000,000	999,100	-0.1	48,102	45,556	-2,546	-5.3	4.81	4.56

Roseau County

Strathcona city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	747	750	3	0.4	7	7	-1	-10.3	0.97	0.87
Res Non-Hm: exis	27	27	0	0.1	0	0	0	-10.0	1.52	1.37
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5	5	0	0.0	0	0	0	-14.7	1.24	1.06
Com/Ind: Lo: exi	93	100	7	7.7	3	2	0	-3.7	2.71	2.42
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21	22	1	4.4	1	1	0	-7.1	3.54	3.15
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	34	34	0	0.0	0	0	0	-15.6	0.58	0.49
Ag Non-Hmstd	93	93	0	0.0	1	1	0	-15.6	1.15	0.97
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	2.42
<b>Total</b>	1,019	1,049	30	2.9	12	12	-1	-5.7	1.20	1.10

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	8	9	0	5.2	County	63.55	59.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.69	23.24	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.59	8.04	21.59	23.03
(=) Taxable Tax Capacity	8	9	0	5.2	Special District	6.42	6.23	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.25	97.30	21.59	23.03

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	45,300	45,500		0.4	411	370	-41	-9.9	0.91	0.81
Res Hmstd: Avg Val	67,900	68,200		0.4	616	555	-61	-9.9	0.91	0.81
Res Hmstd: Hi Val	90,500	90,900		0.4	903	811	-92	-10.2	1	0.89
Res Hmstd: Ex-Hi Val	135,700	136,300		0.4	1,569	1,397	-171	-10.9	1.16	1.03

Roseau County

Warroad city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	36,967	36,830	-137	-0.4	620	587	-32	-5.2	1.68	1.60
Res Non-Hm: exis	7,589	7,511	-78	-1.0	173	162	-10	-6.0	2.27	2.16
Apartments: exis	5,591	7,939	2,348	42.0	148	199	51	34.7	2.65	2.51
Low-inc Apts: ex	1,497	2,322	825	55.1	24	35	11	47.2	1.61	1.53
Seasnl Rec: exis	1,483	1,494	12	0.8	32	31	-1	-4.5	2.17	2.05
Com/Ind: Lo: exi	7,975	8,207	232	2.9	312	305	-7	-2.3	3.91	3.71
Com/Ind Hi: exis	17,557	17,680	123	0.7	907	867	-40	-4.4	5.16	4.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	849	931	81	9.6	44	45	2	4.0	5.14	4.88
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	340	340	0	0.0	7	6	0	-5.5	2.01	1.90
Miscellaneous	424	295	-129	-30.3	13	8	-5	-38.8	2.97	2.61
New construction	0	523	523	0.0	0	10	10	0.0	0.00	1.94
<b>Total</b>	<b>80,271</b>	<b>84,072</b>	<b>3,800</b>	<b>4.7</b>	<b>2,278</b>	<b>2,256</b>	<b>-21</b>	<b>-0.9</b>	<b>2.84</b>	<b>2.68</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	957	1,002	45	4.7	County	63.50	59.88	0.00	0.00	
(-) TIF Tax Capacity	106	97	-9	-8.6	City/Town	84.25	83.38	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	51.04	44.69	13.82	13.89	
(=) Taxable Tax Capacity	851	905	54	6.4	Special District	1.81	1.69	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	200.60	189.64	13.82	13.89	

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,100	69,800	-0.4	941	891	-49	-5.3	1.34	1.28	
Res Hmstd: Avg Val	105,100	104,700	-0.4	1,696	1,603	-93	-5.5	1.61	1.53	
Res Hmstd: Hi Val	140,100	139,600	-0.4	2,510	2,373	-137	-5.4	1.79	1.70	
Res Hmstd: Ex-Hi Val	210,300	209,500	-0.4	4,142	3,915	-227	-5.5	1.97	1.87	
Apartment	300,000	426,000	42.0	7,937	10,690	2,753	34.7	2.65	2.51	
Comm/Ind: Lo Val	150,000	151,100	0.7	5,862	5,623	-240	-4.1	3.91	3.72	
Comm/Ind: Mid Val	300,000	302,100	0.7	13,610	13,027	-583	-4.3	4.54	4.31	
Comm/Ind: Hi Val	1,000,000	1,007,000	0.7	49,763	47,592	-2,171	-4.4	4.98	4.73	

<b>Roseau County</b>	<b>Roosevelt city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,314	3,376	62	1.9	38	37	-2	-4.8	1.16	1.08
Res Non-Hm: exis	506	458	-48	-9.5	8	7	-1	-15.4	1.65	1.54
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	45	45	0	0.0	1	1	0	-7.0	1.56	1.45
Com/Ind: Lo: exi	121	121	0	0.0	4	4	0	-6.2	3.12	2.92
Com/Ind Hi: exis	324	343	19	5.9	13	13	0	-0.7	4.11	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	72	70	-2	-2.8	3	3	0	-8.8	4.11	3.85
Ag HGA: Exist	147	154	7	4.5	2	2	0	-0.8	1.04	0.99
Ag Hmstd Land	117	144	28	23.8	1	1	0	10.0	0.50	0.44
Ag Non-Hmstd	160	185	24	15.2	2	3	0	6.8	1.48	1.37
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	29	29	0.0	0	0	0	0.0	0.00	1.08
<b>Total</b>	<b>4,806</b>	<b>4,925</b>	<b>118</b>	<b>2.5</b>	<b>72</b>	<b>69</b>	<b>-3</b>	<b>-4.5</b>	<b>1.50</b>	<b>1.40</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	41	42	1	2.1	County	63.50	59.89	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	31.43	30.83	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	51.04	44.69	13.82	13.89	
(=) Taxable Tax Capacity	41	42	1	2.1	Special District	1.81	1.69	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	147.78	137.09	13.82	13.89	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	47,000	47,900	1.9	482	461	-21	-4.4	1.02	0.96
Res Hmstd: Avg Val	70,500	71,800	1.8	723	690	-32	-4.5	1.02	0.96
Res Hmstd: Hi Val	94,000	95,800	1.9	1,094	1,054	-40	-3.6	1.16	1.10
Res Hmstd: Ex-Hi Val	141,000	143,600	1.8	1,916	1,835	-81	-4.2	1.36	1.28
Comm/Ind: Lo Val	150,000	158,800	5.9	4,674	4,725	51	1.1	3.12	2.98
Comm/Ind: Mid Val	300,000	317,700	5.9	10,837	10,847	10	0.1	3.61	3.41
Comm/Ind: Hi Val	1,000,000	1,059,000	5.9	39,596	39,406	-190	-0.5	3.96	3.72

**St. Louis County**

**Aurora city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	41,462	42,711	1,249	3.0	455	441	-15	-3.2	1.10	1.03
Res Non-Hm: exis	5,359	5,050	-309	-5.8	128	114	-14	-11.0	2.39	2.26
Apartments: exis	552	1,151	599	108.5	16	32	16	96.8	2.90	2.74
Low-inc Apts: ex	1,678	1,135	-543	-32.4	30	19	-11	-36.2	1.76	1.66
Seasnl Rec: exis	34	72	38	109.6	1	2	1	98.3	2.30	2.18
Com/Ind: Lo: exi	4,240	4,063	-177	-4.2	169	155	-14	-8.0	3.98	3.82
Com/Ind Hi: exis	2,610	2,881	272	10.4	137	146	8	6.0	5.27	5.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,983	2,053	70	3.5	102	102	-1	-0.5	5.17	4.96
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	1,029	997	-32	-3.1	23	21	-2	-8.4	2.22	2.09
Miscellaneous	56	56	0	0.0	2	2	0	-5.3	4.38	4.15
New construction	0	1,651	1,651	0.0	0	42	42	0.0	0.00	2.56
<b>Total</b>	<b>59,001</b>	<b>61,819</b>	<b>2,818</b>	<b>4.8</b>	<b>1,063</b>	<b>1,075</b>	<b>11</b>	<b>1.1</b>	<b>1.80</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	507	540	33	6.5	County	54.70	52.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	135.11	131.62	0.00	0.00
(-) FD Contrib Tax Cap	38	39	0	1.1	School District	30.60	24.20	13.38	12.32
(=) Taxable Tax Capacity	469	501	32	6.9	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	209	215	7	3.1	<b>Total</b>	221.60	209.40	13.38	12.32

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,200	45,500	2.9	332	313	-19	-5.8	0.75	0.69
Res Hmstd: Avg Val	66,300	68,300	3.0	655	627	-28	-4.3	0.99	0.92
Res Hmstd: Hi Val	88,400	91,100	3.1	1,113	1,097	-17	-1.5	1.26	1.20
Res Hmstd: Ex-Hi Val	132,600	136,600	3.0	2,240	2,191	-49	-2.2	1.69	1.60
Apartment	300,000	625,600	108.5	8,712	17,146	8,434	96.8	2.90	2.74
Comm/Ind: Lo Val	150,000	165,600	10.4	5,973	6,521	548	9.2	3.98	3.94
Comm/Ind: Mid Val	300,000	331,200	10.4	13,871	14,892	1,021	7.4	4.62	4.5
Comm/Ind: Hi Val	1,000,000	1,104,100	10.4	50,726	53,960	3,234	6.4	5.07	4.89

**St. Louis County**

**Biwabik city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,037	28,758	721	2.6	285	285	0	0.0	1.02	0.99
Res Non-Hm: exis	4,690	4,431	-259	-5.5	98	90	-8	-7.9	2.08	2.03
Apartments: exis	1,354	1,354	0	0.0	32	32	-1	-2.9	2.40	2.33
Low-inc Apts: ex	447	447	0	0.0	7	6	0	-3.0	1.46	1.42
Seasnl Rec: exis	40,305	40,051	-254	-0.6	791	766	-25	-3.2	1.96	1.91
Com/Ind: Lo: exi	3,169	2,996	-173	-5.4	110	102	-8	-7.4	3.48	3.40
Com/Ind Hi: exis	3,357	3,559	202	6.0	155	161	6	3.8	4.63	4.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,990	2,300	310	15.6	92	104	12	13.1	4.63	4.53
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	1,100	1,100	0	0.0	19	19	0	-2.4	1.76	1.72
Miscellaneous	32	32	0	0.0	1	1	0	-2.9	4.55	4.42
New construction	0	601	601	0.0	0	11	11	0.0	0.00	1.80
<b>Total</b>	<b>84,480</b>	<b>85,628</b>	<b>1,148</b>	<b>1.4</b>	<b>1,591</b>	<b>1,577</b>	<b>-14</b>	<b>-0.9</b>	<b>1.88</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	841	855	15	1.8	County	58.99	55.98	0.00	0.00
(-) TIF Tax Capacity	8	5	-2	-28.9	City/Town	91.24	96.11	0.00	0.00
(-) FD Contrib Tax Cap	47	49	2	4.7	School District	29.52	23.03	13.38	12.32
(=) Taxable Tax Capacity	<u>786</u>	<u>801</u>	<u>15</u>	<u>1.9</u>	Special District	<u>1.19</u>	<u>1.14</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	44	44	0	0.2	<b>Total</b>	180.93	176.27	13.38	12.32

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,200	51,500	2.6	297	293	-4	-1.4	0.59	0.57
Res Hmstd: Avg Val	75,300	77,200	2.5	603	607	4	0.6	0.80	0.79
Res Hmstd: Hi Val	100,400	103,000	2.6	1,125	1,134	9	0.8	1.12	1.10
Res Hmstd: Ex-Hi Val	150,600	154,500	2.6	2,183	2,187	5	0.2	1.45	1.42
Apartment	300,000	300,000	0.0	7,186	6,980	-207	-2.9	2.4	2.33
Seas Rec: Lo Val	75,000	74,500	-0.7	1,421	1,375	-46	-3.2	1.89	1.85
Seas Rec: Hi Val	200,000	198,700	-0.7	3,949	3,822	-127	-3.2	1.97	1.92
Comm/Ind: Lo Val	150,000	159,000	6.0	5,256	5,546	290	5.5	3.50	3.49
Comm/Ind: Mid Val	300,000	318,000	6.0	12,198	12,744	546	4.5	4.07	4.01
Comm/Ind: Hi Val	1,000,000	1,060,100	6.0	44,592	46,336	1,744	3.9	4.46	4.37

**St. Louis County**

**Brookston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,599	2,858	259	10.0	18	21	3	17.9	0.69	0.74
Res Non-Hm: exis	1,115	946	-169	-15.2	16	14	-2	-12.4	1.44	1.49
Apartments: exis	504	504	0	0.0	9	9	0	2.0	1.72	1.76
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	461	501	40	8.7	7	7	1	11.3	1.42	1.45
Com/Ind: Lo: exi	176	162	-14	-8.2	5	5	0	-8.2	2.92	2.92
Com/Ind Hi: exis	334	388	54	16.2	13	15	2	16.2	3.85	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	80	83	4	4.4	3	3	0	4.4	3.85	3.86
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	219	219	0	0.0	3	3	0	2.5	1.29	1.32
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,488</b>	<b>5,661</b>	<b>173</b>	<b>3.2</b>	<b>73</b>	<b>77</b>	<b>4</b>	<b>5.5</b>	<b>1.33</b>	<b>1.36</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	53	55	2	3.1	County	67.61	64.47	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.30	44.77	0.00	0.00
(-) FD Contrib Tax Cap	3	3	0	-1.2	School District	22.01	20.06	11.25	10.61
(=) Taxable Tax Capacity	51	52	2	3.3	Special District	3.04	2.91	0.00	0.00
FD Distrib Tax Cap	12	13	1	4.7	<b>Total</b>	128.96	132.21	11.25	10.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,700	70,100	10.0	275	341	66	24.0	0.43	0.49
Res Hmstd: Avg Val	95,500	105,000	9.9	680	842	163	23.9	0.71	0.80
Res Hmstd: Hi Val	127,300	140,000	10.0	1,163	1,384	221	19.0	0.91	0.99
Res Hmstd: Ex-Hi Val	191,000	210,000	9.9	2,130	2,467	337	15.8	1.12	1.17
Apartment	300,000	300,000	0.0	5,174	5,276	103	2.0	1.72	1.76
Seas Rec: Lo Val	75,000	81,500	8.7	1,031	1,153	121	11.7	1.38	1.41
Seas Rec: Hi Val	200,000	217,300	8.7	2,910	3,232	322	11.1	1.45	1.49
Comm/Ind: Lo Val	150,000	174,300	16.2	4,379	5,314	935	21.3	2.92	3.05
Comm/Ind: Mid Val	300,000	348,600	16.2	10,161	12,033	1,872	18.4	3.39	3.45
Comm/Ind: Hi Val	1,000,000	1,162,000	16.2	37,145	43,392	6,247	16.8	3.71	3.73



**St. Louis County**

**Buhl city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,554	24,229	675	2.9	156	148	-8	-4.9	0.66	0.61
Res Non-Hm: exis	3,976	4,003	27	0.7	60	58	-2	-4.0	1.52	1.45
Apartments: exis	854	854	0	0.0	16	15	-1	-4.0	1.87	1.80
Low-inc Apts: ex	489	489	0	0.0	6	5	0	-4.7	1.13	1.08
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,080	1,080	0	0.0	33	32	-1	-3.1	3.05	2.95
Com/Ind Hi: exis	560	596	37	6.5	23	23	1	3.7	4.04	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192	206	13	6.9	8	8	0	4.0	4.04	3.93
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	364	383	19	5.1	5	5	0	4.3	1.44	1.43
Miscellaneous	127	129	2	1.4	3	3	0	-2.9	2.52	2.42
New construction	0	86	86	0.0	0	1	1	0.0	0.00	1.22
<b>Total</b>	<b>31,196</b>	<b>32,054</b>	<b>858</b>	<b>2.7</b>	<b>309</b>	<b>300</b>	<b>-10</b>	<b>-3.1</b>	<b>0.99</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	253	260	7	2.7	County	52.80	50.09	0.00	0.00
(-) TIF Tax Capacity	18	18	0	0.0	City/Town	90.02	91.65	0.00	0.00
(-) FD Contrib Tax Cap	8	8	0	2.6	School District	0.00	0.00	7.27	1.26
(=) Taxable Tax Capacity	<u>227</u>	<u>234</u>	<u>7</u>	<u>3.0</u>	Special District	<u>1.19</u>	<u>1.14</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	127	117	-11	-8.2	<b>Total</b>	144.00	142.88	7.27	1.26

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	46,500	47,800	2.8	148	141	-7	-4.5	0.32	0.3
Res Hmstd: Avg Val	69,600	71,600	2.9	337	308	-29	-8.6	0.48	0.43
Res Hmstd: Hi Val	92,800	95,500	2.9	673	652	-21	-3.1	0.72	0.68
Res Hmstd: Ex-Hi Val	139,300	143,300	2.9	1,436	1,403	-34	-2.4	1.03	0.98
Apartment	300,000	300,000	0.0	5,618	5,396	-222	-4.0	1.87	1.8
Comm/Ind: Lo Val	150,000	159,800	6.5	4,568	4,811	243	5.3	3.05	3.01
Comm/Ind: Mid Val	300,000	319,600	6.5	10,623	11,092	469	4.4	3.54	3.47
Comm/Ind: Hi Val	1,000,000	1,065,400	6.5	38,880	40,404	1,524	3.9	3.89	3.79

**St. Louis County**

**Chisholm city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	101,322	105,283	3,960	3.9	715	840	126	17.6	0.71	0.80
Res Non-Hm: exis	15,922	17,301	1,379	8.7	269	310	41	15.3	1.69	1.79
Apartments: exis	5,071	5,078	8	0.2	103	110	7	6.6	2.03	2.17
Low-inc Apts: ex	985	985	0	0.0	12	13	1	6.1	1.25	1.32
Seasnl Rec: exis	60	60	0	0.0	1	1	0	5.2	1.88	1.97
Com/Ind: Lo: exi	7,837	7,873	35	0.5	247	256	9	3.5	3.15	3.25
Com/Ind Hi: exis	4,395	4,163	-232	-5.3	172	167	-5	-2.7	3.90	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,202	3,366	163	5.1	135	146	12	8.5	4.20	4.34
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	344	333	-11	-3.3	5	5	0	4.2	1.49	1.61
Miscellaneous	45	45	0	0.0	1	1	0	5.1	2.85	2.99
New construction	0	213	213	0.0	0	4	4	0.0	0.00	1.84
<b>Total</b>	<b>139,184</b>	<b>144,700</b>	<b>5,516</b>	<b>4.0</b>	<b>1,660</b>	<b>1,855</b>	<b>194</b>	<b>11.7</b>	<b>1.19</b>	<b>1.28</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,163	1,216	53	4.6	County	51.60	49.25	0.00	0.00
(-) TIF Tax Capacity	7	7	0	0.0	City/Town	82.12	88.67	0.00	0.00
(-) FD Contrib Tax Cap	56	53	-3	-5.8	School District	14.34	21.70	17.27	15.93
(=) Taxable Tax Capacity	1,100	1,156	56	5.1	Special District	0.95	0.92	0.00	0.00
FD Distrib Tax Cap	727	787	60	8.3	<b>Total</b>	149.01	160.54	17.27	15.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,100	44,800	3.9	156	188	31	20.1	0.36	0.42
Res Hmstd: Avg Val	64,700	67,200	3.9	375	439	64	17.1	0.58	0.65
Res Hmstd: Hi Val	86,200	89,600	3.9	679	798	119	17.5	0.79	0.89
Res Hmstd: Ex-Hi Val	129,300	134,400	3.9	1,453	1,653	199	13.7	1.12	1.23
Apartment	300,000	300,500	0.2	6,106	6,509	403	6.6	2.04	2.17
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,797	4,685	-112	-2.3	3.2	3.3
Comm/Ind: Mid Val	300,000	284,200	-5.3	11,106	10,773	-332	-3.0	3.70	3.79
Comm/Ind: Hi Val	1,000,000	947,200	-5.3	40,548	39,565	-982	-2.4	4.05	4.18

**St. Louis County**

**Cook city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,861	11,654	-1,207	-9.4	153	129	-24	-15.7	1.19	1.10
Res Non-Hm: exis	3,457	3,114	-343	-9.9	79	70	-9	-11.7	2.28	2.24
Apartments: exis	1,078	971	-107	-10.0	30	26	-3	-11.3	2.74	2.70
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	87	87	0	0.0	2	2	0	-1.3	2.20	2.17
Com/Ind: Lo: exi	5,368	5,352	-16	-0.3	204	201	-3	-1.4	3.80	3.76
Com/Ind Hi: exis	4,191	4,282	91	2.2	211	213	2	1.1	5.02	4.97
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	407	590	183	44.9	20	29	9	43.4	5.02	4.97
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	89	85	-4	-4.3	2	2	0	2.6	1.93	2.07
Miscellaneous	805	804	-1	-0.1	26	26	0	-1.5	3.26	3.22
New construction	0	87	87	0.0	0	3	3	0.0	0.00	3.67
<b>Total</b>	<b>28,345</b>	<b>27,027</b>	<b>-1,318</b>	<b>-4.6</b>	<b>726</b>	<b>701</b>	<b>-25</b>	<b>-3.5</b>	<b>2.56</b>	<b>2.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	323	315	-9	-2.6	County	62.32	59.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	112.67	115.49	0.00	0.00
(-) FD Contrib Tax Cap	50	49	-2	-3.4	School District	19.56	17.51	11.25	10.61
(=) Taxable Tax Capacity	273	266	-7	-2.5	Special District	15.50	15.40	0.00	0.00
FD Distrib Tax Cap	44	53	9	21.2	<b>Total</b>	210.05	207.40	11.25	10.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,500	45,800	-9.3	403	329	-75	-18.5	0.8	0.72
Res Hmstd: Avg Val	75,700	68,600	-9.4	749	637	-113	-15.0	0.99	0.93
Res Hmstd: Hi Val	100,900	91,400	-9.4	1,352	1,101	-251	-18.5	1.34	1.20
Res Hmstd: Ex-Hi Val	151,400	137,200	-9.4	2,565	2,185	-380	-14.8	1.69	1.59
Apartment	300,000	270,100	-10.0	8,215	7,289	-926	-11.3	2.74	2.7
Comm/Ind: Lo Val	150,000	153,300	2.2	5,694	5,798	103	1.8	3.8	3.78
Comm/Ind: Mid Val	300,000	306,500	2.2	13,230	13,415	185	1.4	4.41	4.38
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	48,397	48,981	584	1.2	4.84	4.79

**St. Louis County**

**Ely city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	96,133	100,331	4,198	4.4	935	999	64	6.9	0.97	1.00
Res Non-Hm: exis	29,545	33,185	3,640	12.3	568	624	56	9.9	1.92	1.88
Apartments: exis	2,921	2,981	60	2.1	66	66	0	0.4	2.24	2.21
Low-inc Apts: ex	1,541	1,538	-2	-0.1	21	21	0	-1.7	1.37	1.35
Seasnl Rec: exis	3,105	2,826	-279	-9.0	55	49	-6	-10.9	1.76	1.72
Com/Ind: Lo: exi	22,811	22,120	-690	-3.0	771	737	-34	-4.5	3.38	3.33
Com/Ind Hi: exis	14,490	12,961	-1,528	-10.5	645	569	-77	-11.9	4.45	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	293	318	25	8.4	13	14	1	6.8	4.45	4.39
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	93	93	0	0.0	2	2	0	-1.7	1.67	1.64
Miscellaneous	123	1	-122	-99.3	3	0	-3	-99.5	2.24	1.80
New construction	0	1,226	1,226	0.0	0	28	28	0.0	0.00	2.32
<b>Total</b>	171,054	177,582	6,528	3.8	3,078	3,108	30	1.0	1.80	1.75

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,708	1,758	50	2.9	County	59.31	56.47	0.00	0.00
(-) TIF Tax Capacity	76	67	-9	-11.5	City/Town	94.16	92.03	0.00	0.00
(-) FD Contrib Tax Cap	198	206	7	3.8	School District	10.81	12.98	15.88	15.84
(=) Taxable Tax Capacity	1,434	1,485	51	3.5	Special District	2.46	2.40	0.00	0.00
FD Distrib Tax Cap	272	285	12	4.5	<b>Total</b>	166.74	163.88	15.88	15.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,100	60,600	4.3	358	377	18	5.1	0.62	0.62
Res Hmstd: Avg Val	87,100	90,900	4.4	785	842	57	7.3	0.90	0.93
Res Hmstd: Hi Val	116,100	121,200	4.4	1,358	1,432	73	5.4	1.17	1.18
Res Hmstd: Ex-Hi Val	174,200	181,800	4.4	2,507	2,610	104	4.1	1.44	1.44
Apartment	300,000	306,200	2.1	6,729	6,758	29	0.4	2.24	2.21
Comm/Ind: Lo Val	150,000	134,200	-10.5	5,070	4,468	-602	-11.9	3.38	3.33
Comm/Ind: Mid Val	300,000	268,400	-10.5	11,750	10,188	-1,562	-13.3	3.92	3.8
Comm/Ind: Hi Val	1,000,000	894,500	-10.6	42,926	37,653	-5,273	-12.3	4.29	4.21

**St. Louis County**

**Eveleth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	72,841	72,887	46	0.1	510	490	-20	-3.9	0.70	0.67
Res Non-Hm: exis	12,350	12,263	-87	-0.7	216	209	-7	-3.3	1.75	1.70
Apartments: exis	3,176	3,179	4	0.1	66	65	-2	-2.4	2.09	2.04
Low-inc Apts: ex	2,029	2,010	-19	-1.0	26	25	-1	-3.6	1.28	1.24
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	7,649	7,486	-163	-2.1	249	238	-11	-4.3	3.25	3.18
Com/Ind Hi: exis	6,805	6,755	-50	-0.7	292	284	-8	-2.9	4.29	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,004	4,315	311	7.8	172	181	9	5.5	4.29	4.20
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	434	434	0	0.0	7	7	0	-1.9	1.57	1.54
Miscellaneous	116	576	460	398.0	4	12	8	178.1	3.64	2.03
New construction	0	141	141	0.0	0	2	2	0.0	0.00	1.24
<b>Total</b>	109,402	110,045	642	0.6	1,541	1,511	-30	-1.9	1.41	1.37

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	996	1,005	9	0.9	County	51.85	48.76	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	104.41	104.50	0.00	0.00
(-) FD Contrib Tax Cap	71	76	5	7.7	School District	0.00	0.00	12.80	11.31
(=) Taxable Tax Capacity	926	929	4	0.4	Special District	0.95	0.92	0.00	0.00
FD Distrib Tax Cap	487	552	65	13.3	<b>Total</b>	157.22	154.19	12.80	11.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,600	42,600	0.0	155	150	-5	-3.1	0.36	0.35
Res Hmstd: Avg Val	63,900	63,900	0.0	370	348	-21	-5.7	0.58	0.55
Res Hmstd: Hi Val	85,200	85,300	0.1	669	641	-28	-4.2	0.78	0.75
Res Hmstd: Ex-Hi Val	127,900	128,000	0.1	1,455	1,407	-48	-3.3	1.14	1.1
Apartment	300,000	300,400	0.1	6,280	6,130	-150	-2.4	2.09	2.04
Comm/Ind: Lo Val	150,000	148,900	-0.7	4,875	4,731	-144	-2.9	3.25	3.18
Comm/Ind: Mid Val	300,000	297,800	-0.7	11,310	10,971	-338	-3.0	3.77	3.68
Comm/Ind: Hi Val	1,000,000	992,600	-0.7	41,341	40,143	-1,198	-2.9	4.13	4.04

**St. Louis County**

**Floodwood city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	11,136	10,454	-682	-6.1	127	117	-10	-7.6	1.14	1.12
Res Non-Hm: exis	2,481	3,221	740	29.8	61	79	18	29.6	2.47	2.47
Apartments: exis	266	266	0	0.0	8	8	0	0.3	3.00	3.01
Low-inc Apts: ex	698	698	0	0.0	13	13	0	0.2	1.82	1.82
Seasnl Rec: exis	46	48	2	4.1	1	1	0	5.0	2.41	2.43
Com/Ind: Lo: exi	2,536	2,480	-56	-2.2	110	107	-3	-2.6	4.34	4.33
Com/Ind Hi: exis	547	602	55	10.0	31	35	3	9.7	5.76	5.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	293	311	19	6.4	17	18	1	6.1	5.76	5.74
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	317	317	0	0.0	7	7	0	1.0	2.32	2.34
Miscellaneous	38	34	-5	-12.9	1	1	0	-12.6	3.00	3.01
New construction	0	79	79	0.0	0	2	2	0.0	0.00	1.98
<b>Total</b>	<b>18,358</b>	<b>18,511</b>	<b>152</b>	<b>0.8</b>	<b>377</b>	<b>388</b>	<b>11</b>	<b>3.0</b>	<b>2.05</b>	<b>2.10</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	163	167	4	2.2	County	57.05	54.11	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	159.64	167.13	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.36	11.21	10.25	8.38
(=) Taxable Tax Capacity	163	167	4	2.2	Special District	1.94	1.82	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	231.99	234.27	10.25	8.38

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,400	37,000	-6.1	299	261	-38	-12.6	0.76	0.71
Res Hmstd: Avg Val	59,000	55,400	-6.1	592	535	-57	-9.6	1.00	0.97
Res Hmstd: Hi Val	78,700	73,900	-6.1	917	811	-106	-11.6	1.17	1.1
Res Hmstd: Ex-Hi Val	118,100	110,900	-6.1	1,954	1,763	-191	-9.8	1.65	1.59
Apartment	300,000	300,000	0.0	9,007	9,037	30	0.3	3.00	3.01
Comm/Ind: Lo Val	150,000	165,100	10.1	6,515	7,357	842	12.9	4.34	4.46
Comm/Ind: Mid Val	300,000	330,100	10.0	15,150	16,830	1,680	11.1	5.05	5.1
Comm/Ind: Hi Val	1,000,000	1,100,400	10.0	55,448	61,054	5,606	10.1	5.54	5.55

**St. Louis County**

**Gilbert city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	52,347	52,819	472	0.9	605	580	-26	-4.2	1.16	1.10
Res Non-Hm: exis	6,495	7,881	1,386	21.3	145	168	23	15.9	2.23	2.13
Apartments: exis	414	453	39	9.4	11	12	1	4.5	2.69	2.57
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	939	986	46	4.9	21	21	0	0.8	2.20	2.11
Com/Ind: Lo: exi	3,686	3,692	7	0.2	139	135	-5	-3.4	3.78	3.64
Com/Ind Hi: exis	3,464	3,659	196	5.6	173	176	3	2.0	4.99	4.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	936	1,048	112	12.0	47	51	4	8.1	4.99	4.82
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	1,150	1,154	4	0.3	24	23	-1	-3.8	2.05	1.97
Miscellaneous	67	67	0	0.0	2	2	0	-4.3	3.75	3.59
New construction	0	471	471	0.0	0	8	8	0.0	0.00	1.65
<b>Total</b>	<b>69,498</b>	<b>72,229</b>	<b>2,732</b>	<b>3.9</b>	<b>1,167</b>	<b>1,174</b>	<b>7</b>	<b>0.6</b>	<b>1.68</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	599	629	30	5.1	County	57.60	54.95	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	146.44	140.70	0.00	0.00
(-) FD Contrib Tax Cap	38	41	3	8.3	School District	0.01	0.00	12.80	11.31
(=) Taxable Tax Capacity	561	588	27	4.9	Special District	0.95	0.92	0.00	0.00
FD Distrib Tax Cap	186	211	25	13.3	<b>Total</b>	205.00	196.57	12.80	11.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,700	52,200	1.0	387	360	-27	-7.1	0.75	0.69
Res Hmstd: Avg Val	77,500	78,200	0.9	752	717	-36	-4.7	0.97	0.92
Res Hmstd: Hi Val	103,200	104,100	0.9	1,360	1,301	-58	-4.3	1.32	1.25
Res Hmstd: Ex-Hi Val	154,900	156,300	0.9	2,581	2,479	-102	-4.0	1.67	1.59
Apartment	300,000	328,200	9.4	8,072	8,436	364	4.5	2.69	2.57
Comm/Ind: Lo Val	150,000	158,500	5.7	5,665	5,874	209	3.7	3.78	3.71
Comm/Ind: Mid Val	300,000	316,900	5.6	13,154	13,508	354	2.7	4.38	4.26
Comm/Ind: Hi Val	1,000,000	1,056,500	5.7	48,105	49,155	1,050	2.2	4.81	4.65

**St. Louis County**

**Hermantown city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	506,914	544,466	37,552	7.4	6,674	7,045	370	5.6	1.32	1.29
Res Non-Hm: exis	80,261	79,957	-304	-0.4	1,194	1,154	-40	-3.4	1.49	1.44
Apartments: exis	43,353	48,928	5,575	12.9	771	840	69	8.9	1.78	1.72
Low-inc Apts: ex	2,263	1,894	-369	-16.3	24	20	-5	-18.9	1.08	1.04
Seasnl Rec: exis	500	487	-14	-2.8	8	7	-1	-6.5	1.58	1.52
Com/Ind: Lo: exi	33,455	31,727	-1,728	-5.2	964	879	-85	-8.9	2.88	2.77
Com/Ind Hi: exis	126,386	178,656	52,270	41.4	4,827	6,539	1,712	35.5	3.82	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61,977	38,424	-23,553	-38.0	2,366	1,406	-960	-40.6	3.82	3.66
Ag HGA: Exist	1,363	1,313	-49	-3.6	17	16	-1	-4.3	1.26	1.26
Ag Hmstd Land	1,168	1,082	-85	-7.3	5	4	-1	-13.4	0.43	0.40
Ag Non-Hmstd	14,898	15,284	386	2.6	193	189	-4	-1.9	1.29	1.24
Miscellaneous	2,105	2,444	338	16.1	40	44	5	11.6	1.89	1.81
New construction	0	14,655	14,655	0.0	0	248	248	0.0	0.00	1.69
<b>Total</b>	<b>874,644</b>	<b>959,317</b>	<b>84,673</b>	<b>9.7</b>	<b>17,084</b>	<b>18,392</b>	<b>1,308</b>	<b>7.7</b>	<b>1.95</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	10,480	11,672	1,193	11.4	County	68.16	65.07	0.00	0.00
(-) TIF Tax Capacity	0	10	10	0.0	City/Town	36.17	35.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.23	27.91	6.91	9.75
(=) Taxable Tax Capacity	10,480	11,662	1,182	11.3	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.75	129.52	6.91	9.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	145,600	156,400	7.4	1,762	1,878	117	6.6	1.21	1.20
Res Hmstd: Avg Val	218,400	234,600	7.4	2,897	3,058	161	5.6	1.33	1.30
Res Hmstd: Hi Val	291,100	312,700	7.4	4,031	4,237	206	5.1	1.38	1.36
Res Hmstd: Ex-Hi Val	436,700	469,100	7.4	6,274	6,533	259	4.1	1.44	1.39
Apartment	300,000	338,600	12.9	5,335	5,812	477	8.9	1.78	1.72
Comm/Ind: Lo Val	150,000	212,000	41.3	4,322	6,423	2,101	48.6	2.88	3.03
Comm/Ind: Mid Val	300,000	424,100	41.4	10,050	14,185	4,135	41.1	3.35	3.34
Comm/Ind: Hi Val	1,000,000	1,413,600	41.4	36,781	50,398	13,618	37.0	3.68	3.57



**St. Louis County**

**Hibbing city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	494,485	490,373	-4,112	-0.8	4,585	4,472	-112	-2.4	0.93	0.91
Res Non-Hm: exis	64,784	66,266	1,481	2.3	1,106	1,121	15	1.4	1.71	1.69
Apartments: exis	15,336	15,743	407	2.7	309	315	5	1.7	2.02	2.00
Low-inc Apts: ex	9,894	10,559	664	6.7	122	129	7	5.7	1.23	1.22
Seasnl Rec: exis	4,803	6,339	1,536	32.0	79	103	24	30.0	1.64	1.62
Com/Ind: Lo: exi	45,086	44,677	-409	-0.9	1,428	1,397	-32	-2.2	3.17	3.13
Com/Ind Hi: exis	67,198	71,563	4,366	6.5	2,755	2,882	127	4.6	4.10	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	19,812	23,694	3,882	19.6	830	979	150	18.0	4.19	4.13
Ag HGA: Exist	3,555	3,528	-27	-0.7	38	38	0	-0.2	1.06	1.07
Ag Hmstd Land	3,751	3,398	-353	-9.4	17	15	-3	-15.0	0.46	0.44
Ag Non-Hmstd	34,568	34,395	-173	-0.5	514	508	-6	-1.2	1.49	1.48
Miscellaneous	3,325	6,000	2,675	80.4	81	123	43	53.0	2.42	2.06
New construction	0	6,191	6,191	0.0	0	147	147	0.0	0.00	2.38
<b>Total</b>	<b>766,597</b>	<b>782,726</b>	<b>16,130</b>	<b>2.1</b>	<b>11,864</b>	<b>12,229</b>	<b>365</b>	<b>3.1</b>	<b>1.55</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,445	7,697	251	3.4	County	58.30	55.45	0.00	0.00
(-) TIF Tax Capacity	68	93	25	37.3	City/Town	82.09	83.50	0.00	0.00
(-) FD Contrib Tax Cap	524	535	11	2.1	School District	7.34	7.72	15.04	14.62
(=) Taxable Tax Capacity	6,853	7,068	215	3.1	Special District	1.55	1.51	0.00	0.00
FD Distrib Tax Cap	1,283	1,396	113	8.8	<b>Total</b>	149.28	148.18	15.04	14.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,500	63,000	-0.8	349	337	-12	-3.5	0.55	0.54
Res Hmstd: Avg Val	95,200	94,400	-0.8	821	796	-25	-3.1	0.86	0.84
Res Hmstd: Hi Val	126,900	125,800	-0.9	1,385	1,349	-36	-2.6	1.09	1.07
Res Hmstd: Ex-Hi Val	190,400	188,800	-0.8	2,514	2,458	-55	-2.2	1.32	1.30
Apartment	300,000	308,000	2.7	6,049	6,155	106	1.7	2.02	2
Comm/Ind: Lo Val	150,000	159,700	6.5	4,769	5,106	337	7.1	3.18	3.2
Comm/Ind: Mid Val	300,000	319,500	6.5	11,052	11,711	659	6.0	3.68	3.67
Comm/Ind: Hi Val	1,000,000	1,065,000	6.5	40,373	42,527	2,154	5.3	4.04	3.99

**St. Louis County**

**Iron Junction city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,609	3,576	-33	-0.9	16	16	-1	-4.3	0.46	0.44
Res Non-Hm: exis	121	160	39	31.8	1	2	0	24.6	1.20	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1	1	0	0.0	0	0	0	-2.5	1.06	1.03
Com/Ind: Lo: exi	58	58	0	0.0	2	1	0	-2.7	2.62	2.55
Com/Ind Hi: exis	1,172	1,306	134	11.5	40	44	3	8.6	3.46	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	195	202	7	3.4	7	7	0	0.8	3.46	3.37
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	126	126	0	0.0	1	1	0	-2.5	0.97	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	12	12	0.0	0	0	0	0.0	0.00	0.44
<b>Total</b>	<b>5,282</b>	<b>5,441</b>	<b>158</b>	<b>3.0</b>	<b>68</b>	<b>71</b>	<b>3</b>	<b>4.6</b>	<b>1.29</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	55	58	3	5.8	County	69.22	66.03	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	23.76	25.68	0.00	0.00
(-) FD Contrib Tax Cap	9	9	1	6.3	School District	3.07	1.91	12.81	11.31
(=) Taxable Tax Capacity	46	49	3	5.7	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	7	7	0	2.6	<b>Total</b>	97.24	94.76	12.81	11.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,100	50,600	-1.0	156	148	-8	-5.1	0.31	0.29
Res Hmstd: Avg Val	76,600	75,900	-0.9	258	228	-31	-11.8	0.34	0.3
Res Hmstd: Hi Val	102,100	101,200	-0.9	561	517	-44	-7.8	0.55	0.51
Res Hmstd: Ex-Hi Val	153,200	151,800	-0.9	1,168	1,097	-71	-6.1	0.76	0.72
Comm/Ind: Lo Val	150,000	167,200	11.5	3,935	4,409	473	12.0	2.62	2.64
Comm/Ind: Mid Val	300,000	334,400	11.5	9,118	10,037	919	10.1	3.04	3.00
Comm/Ind: Hi Val	1,000,000	1,114,600	11.5	33,305	36,301	2,996	9.0	3.33	3.26

**St. Louis County**

**Kinney city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,878	2,270	391	20.8	23	40	17	74.4	1.22	1.76
Res Non-Hm: exis	240	327	87	36.4	9	14	6	65.6	3.64	4.42
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	305	321	16	5.1	16	20	4	23.3	5.32	6.24
Com/Ind Hi: exis	322	526	204	63.3	23	44	21	92.2	7.07	8.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172	176	4	2.4	12	15	2	20.5	7.07	8.32
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	395	477	81	20.6	14	20	6	45.3	3.43	4.14
Miscellaneous	329	331	1	0.4	25	29	4	15.3	7.72	8.86
New construction	0	154	154	0.0	0	3	3	0.0	0.00	1.98
<b>Total</b>	<b>3,642</b>	<b>4,581</b>	<b>939</b>	<b>25.8</b>	<b>122</b>	<b>185</b>	<b>63</b>	<b>51.8</b>	<b>3.34</b>	<b>4.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	38	48	10	25.2	County	18.33	26.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	323.89	386.70	0.00	0.00
(-) FD Contrib Tax Cap	3	4	0	1.5	School District	-0.01	0.00	7.27	1.27
(=) Taxable Tax Capacity	35	44	10	27.6	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	30	33	3	8.9	<b>Total</b>	343.41	413.84	7.27	1.27

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	23,200	28,000	20.7	180	384	204	113.4	0.77	1.37
Res Hmstd: Avg Val	34,800	42,100	21.0	427	736	308	72.2	1.23	1.75
Res Hmstd: Hi Val	46,300	56,000	21.0	673	1,082	410	61.0	1.45	1.93
Res Hmstd: Ex-Hi Val	69,500	84,000	20.9	1,167	1,944	776	66.5	1.68	2.31
Comm/Ind: Lo Val	150,000	245,000	63.3	7,976	17,261	9,285	116.4	5.32	7.05
Comm/Ind: Mid Val	300,000	490,000	63.3	18,575	37,636	19,061	102.6	6.19	7.68
Comm/Ind: Hi Val	1,000,000	1,633,300	63.3	68,036	132,717	64,682	95.1	6.80	8.13

**St. Louis County**

**Leonidas city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,379	1,445	67	4.8	5	5	0	2.7	0.35	0.34
Res Non-Hm: exis	161	100	-60	-37.6	2	1	-1	-39.1	1.33	1.30
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	83	83	0	0.0	2	2	0	-2.8	2.88	2.80
Com/Ind Hi: exis	457	497	40	8.7	17	18	1	5.8	3.79	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	244	286	42	17.3	9	11	1	14.2	3.79	3.69
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	127	86	-41	-32.3	2	1	-1	-34.4	1.20	1.16
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,451</b>	<b>2,498</b>	<b>48</b>	<b>1.9</b>	<b>37</b>	<b>38</b>	<b>1</b>	<b>2.7</b>	<b>1.53</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	26	27	1	4.0	County	55.10	52.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.50	62.61	0.00	0.00
(-) FD Contrib Tax Cap	5	5	0	5.9	School District	0.03	-0.01	12.80	11.31
(=) Taxable Tax Capacity	21	22	1	3.5	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	5	5	0	-3.1	<b>Total</b>	119.81	116.13	12.80	11.31

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,800	45,900		4.8	126	126	0	0.2	0.29	0.28
Res Hmstd: Avg Val	65,600	68,800		4.9	240	242	2	0.7	0.37	0.35
Res Hmstd: Hi Val	87,500	91,700		4.8	493	517	23	4.8	0.56	0.56
Res Hmstd: Ex-Hi Val	131,300	137,700		4.9	1,122	1,151	30	2.6	0.85	0.84
Comm/Ind: Lo Val	150,000	163,100		8.7	4,313	4,676	363	8.4	2.88	2.87
Comm/Ind: Mid Val	300,000	326,200		8.7	9,999	10,694	695	6.9	3.33	3.28
Comm/Ind: Hi Val	1,000,000	1,087,200		8.7	36,536	38,770	2,234	6.1	3.65	3.57

**St. Louis County**

**McKinley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,154	2,154	0	0.0	12	12	0	-0.7	0.54	0.53
Res Non-Hm: exis	553	565	12	2.1	11	11	0	2.9	1.93	1.94
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	3.31	3.31
Com/Ind Hi: exis	74	74	0	0.4	3	3	0	0.6	4.37	4.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	339	363	25	7.3	15	16	1	7.4	4.37	4.38
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	155	157	2	1.4	3	3	0	3.3	1.64	1.67
Miscellaneous	1	1	0	0.0	0	0	0	0.0	4.42	4.42
New construction	0	8	8	0.0	0	0	0	0.0	0.00	0.53
<b>Total</b>	<b>3,276</b>	<b>3,322</b>	<b>46</b>	<b>1.4</b>	<b>43</b>	<b>44</b>	<b>1</b>	<b>3.4</b>	<b>1.31</b>	<b>1.33</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	29	30	1	2.5	County	53.23	50.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	109.26	114.84	0.00	0.00
(-) FD Contrib Tax Cap	3	3	0	-8.5	School District	-0.01	0.03	12.80	11.30
(=) Taxable Tax Capacity	26	27	1	3.8	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	22	22	1	2.4	<b>Total</b>	163.68	166.64	12.80	11.30

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,600	30,600	0.0	115	116	0	0.3	0.38	0.38
Res Hmstd: Avg Val	45,800	45,800	0.0	193	195	1	0.7	0.42	0.42
Res Hmstd: Hi Val	61,100	61,100	0.0	363	365	2	0.5	0.59	0.6
Res Hmstd: Ex-Hi Val	91,700	91,700	0.0	829	834	5	0.6	0.90	0.91
Comm/Ind: Lo Val	150,000	150,600	0.4	4,968	4,996	28	0.6	3.31	3.32
Comm/Ind: Mid Val	300,000	301,200	0.4	11,528	11,591	64	0.6	3.84	3.85
Comm/Ind: Hi Val	1,000,000	1,004,100	0.4	42,141	42,375	235	0.6	4.21	4.22

**St. Louis County**

**Meadowlands city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,719	1,468	-251	-14.6	12	9	-3	-23.2	0.72	0.64
Res Non-Hm: exis	940	1,237	297	31.5	18	22	4	21.4	1.94	1.79
Apartments: exis	72	155	84	116.8	2	3	2	99.9	2.36	2.18
Low-inc Apts: ex	279	196	-84	-29.9	4	3	-1	-35.4	1.44	1.32
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	332	335	3	1.0	12	11	-1	-5.5	3.54	3.32
Com/Ind Hi: exis	48	48	0	0.0	2	2	0	-6.4	4.69	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	173	178	5	3.0	8	8	0	-3.7	4.69	4.39
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	22	22	0	0.0	0	0	0	-9.9	0.58	0.52
Ag Non-Hmstd	39	39	0	0.0	1	1	0	-7.9	1.80	1.66
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	8	8	0.0	0	0	0	0.0	0.00	1.79
<b>Total</b>	<b>3,624</b>	<b>3,686</b>	<b>62</b>	<b>1.7</b>	<b>59</b>	<b>60</b>	<b>0</b>	<b>0.5</b>	<b>1.63</b>	<b>1.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	33	35	2	6.6	County	60.57	57.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	100.07	90.23	0.00	0.00
(-) FD Contrib Tax Cap	1	1	0	0.9	School District	18.31	16.62	11.25	10.61
(=) Taxable Tax Capacity	32	34	2	6.7	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	19	21	2	13.4	<b>Total</b>	180.13	165.92	11.25	10.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,400	26,800	-14.6	161	127	-34	-21.2	0.51	0.47
Res Hmstd: Avg Val	47,100	40,200	-14.6	272	190	-82	-30.0	0.58	0.47
Res Hmstd: Hi Val	62,800	53,600	-14.6	460	301	-159	-34.6	0.73	0.56
Res Hmstd: Ex-Hi Val	94,200	80,400	-14.6	995	632	-363	-36.5	1.06	0.79
Apartment	300,000	650,300	116.8	7,092	14,177	7,085	99.9	2.36	2.18
Comm/Ind: Lo Val	150,000	150,000	0.0	5,317	4,975	-342	-6.4	3.54	3.32
Comm/Ind: Mid Val	300,000	300,000	0.0	12,350	11,555	-795	-6.4	4.12	3.85
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,173	42,264	-2,909	-6.4	4.52	4.23

**St. Louis County**

**Mountain Iron city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	103,185	109,114	5,929	5.7	870	814	-56	-6.4	0.84	0.75
Res Non-Hm: exis	12,777	11,862	-915	-7.2	181	152	-29	-16.3	1.42	1.28
Apartments: exis	7,146	7,628	482	6.7	121	116	-5	-4.3	1.70	1.52
Low-inc Apts: ex	2,914	2,957	43	1.5	30	27	-3	-9.8	1.04	0.92
Seasnl Rec: exis	1,996	1,894	-102	-5.1	27	24	-3	-11.2	1.37	1.29
Com/Ind: Lo: exi	10,946	10,319	-627	-5.7	317	281	-37	-11.6	2.90	2.72
Com/Ind Hi: exis	45,982	47,575	1,593	3.5	1,763	1,719	-44	-2.5	3.83	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,669	8,729	2,059	30.9	255	315	60	23.3	3.83	3.61
Ag HGA: Exist	777	912	135	17.4	6	6	0	2.0	0.80	0.70
Ag Hmstd Land	883	832	-52	-5.9	2	2	-1	-21.8	0.26	0.22
Ag Non-Hmstd	7,610	10,285	2,676	35.2	98	122	24	24.8	1.29	1.19
Miscellaneous	9	36	27	284.4	0	1	0	357.9	1.46	1.73
New construction	0	3,804	3,804	0.0	0	99	99	0.0	0.00	2.61
<b>Total</b>	<b>200,894</b>	<b>215,946</b>	<b>15,052</b>	<b>7.5</b>	<b>3,672</b>	<b>3,678</b>	<b>6</b>	<b>0.2</b>	<b>1.83</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,373	2,586	212	8.9	County	66.51	63.51	0.00	0.00
(-) TIF Tax Capacity	69	65	-4	-5.2	City/Town	57.64	53.07	4.45	4.17
(-) FD Contrib Tax Cap	319	355	36	11.2	School District	1.69	0.17	7.40	1.44
(=) Taxable Tax Capacity	<u>1,985</u>	<u>2,165</u>	<u>180</u>	<u>9.1</u>	Special District	<u>0.95</u>	<u>0.92</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	153	162	8	5.4	<b>Total</b>	126.79	117.66	11.85	5.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,300	82,800	5.7	388	355	-33	-8.4	0.5	0.43
Res Hmstd: Avg Val	117,400	124,100	5.7	974	908	-66	-6.8	0.83	0.73
Res Hmstd: Hi Val	156,400	165,400	5.8	1,559	1,461	-99	-6.3	1	0.88
Res Hmstd: Ex-Hi Val	234,700	248,200	5.8	2,734	2,569	-165	-6.0	1.17	1.04
Apartment	300,000	320,200	6.7	5,110	4,889	-221	-4.3	1.70	1.53
Comm/Ind: Lo Val	150,000	155,200	3.5	4,356	4,272	-84	-1.9	2.90	2.75
Comm/Ind: Mid Val	300,000	310,400	3.5	10,104	9,877	-228	-2.3	3.37	3.18
Comm/Ind: Hi Val	1,000,000	1,034,700	3.5	36,931	36,035	-896	-2.4	3.69	3.48

## St. Louis County

## Orr city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,714	7,366	-348	-4.5	82	69	-13	-16.2	1.06	0.93
Res Non-Hm: exis	971	1,285	314	32.4	18	22	4	20.5	1.84	1.68
Apartments: exis	1,362	1,350	-12	-0.9	30	27	-3	-9.2	2.21	2.03
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	590	628	38	6.4	11	10	0	-2.3	1.78	1.64
Com/Ind: Lo: exi	1,453	1,542	89	6.1	49	49	0	0.5	3.35	3.17
Com/Ind Hi: exis	1,945	2,026	81	4.2	86	85	-1	-1.4	4.43	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	136	228	92	67.4	6	10	4	58.6	4.43	4.19
Ag HGA: Exist	148	148	0	0.0	2	2	0	-11.2	1.25	1.11
Ag Hmstd Land	26	26	0	0.0	0	0	0	-15.2	0.21	0.18
Ag Non-Hmstd	103	103	0	0.0	2	2	0	-8.5	1.68	1.54
Miscellaneous	92	92	0	0.0	3	2	0	-8.0	2.83	2.60
New construction	0	400	400	0.0	0	8	8	0.0	0.00	2.02
<b>Total</b>	14,541	15,194	653	4.5	287	285	-2	-0.9	1.98	1.88

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	157	168	10	6.6	County	63.72	61.22	0.00	0.00
(-) TIF Tax Capacity	12	3	-8	-71.0	City/Town	68.30	58.29	0.00	0.00
(-) FD Contrib Tax Cap	19	19	0	1.7	School District	20.11	18.49	11.25	10.61
(=) Taxable Tax Capacity	127	145	18	14.4	Special District	15.74	15.63	0.00	0.00
FD Distrib Tax Cap	20	26	6	28.8	<b>Total</b>	167.87	153.62	11.25	10.61

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	63,500	60,600	-4.6	421	333	-88	-20.9	0.66	0.55
Res Hmstd: Avg Val	95,200	90,900	-4.5	934	757	-177	-19.0	0.98	0.83
Res Hmstd: Hi Val	126,900	121,200	-4.5	1,550	1,296	-254	-16.4	1.22	1.07
Res Hmstd: Ex-Hi Val	190,500	181,900	-4.5	2,785	2,377	-408	-14.7	1.46	1.31
Apartment	300,000	297,400	-0.9	6,633	6,026	-606	-9.1	2.21	2.03
Comm/Ind: Lo Val	150,000	156,200	4.1	5,021	5,014	-6	-0.1	3.35	3.21
Comm/Ind: Mid Val	300,000	312,500	4.2	11,658	11,564	-94	-0.8	3.89	3.70
Comm/Ind: Hi Val	1,000,000	1,041,500	4.2	42,635	42,114	-520	-1.2	4.26	4.04



St. Louis County

Proctor city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	135,817	135,455	-362	-0.3	1,803	1,831	28	1.6	1.33	1.35
Res Non-Hm: exis	23,314	23,242	-72	-0.3	387	394	7	1.7	1.66	1.69
Apartments: exis	5,804	5,768	-36	-0.6	114	115	2	1.3	1.96	1.99
Low-inc Apts: ex	2,570	2,570	0	0.0	31	31	1	1.9	1.20	1.22
Seasnl Rec: exis	67	67	0	0.0	1	1	0	2.3	1.52	1.56
Com/Ind: Lo: exi	7,494	7,573	78	1.0	231	234	4	1.6	3.08	3.09
Com/Ind Hi: exis	24,281	25,814	1,533	6.3	983	1,051	68	6.9	4.05	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,661	1,735	74	4.5	67	71	3	5.1	4.05	4.07
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	801	738	-63	-7.9	12	11	-1	-5.5	1.44	1.48
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	924	924	0.0	0	22	22	0.0	0.00	2.33
<b>Total</b>	201,809	203,886	2,077	1.0	3,628	3,761	133	3.7	1.80	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	2,082	2,124	42	2.0	County	65.33	62.21	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	57.21	63.28	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.12	20.92	15.75	15.01
(=) Taxable Tax Capacity	2,082	2,124	42	2.0	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.85	147.56	15.75	15.01

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	92,700	92,500	-0.2	1,064	1,077	13	1.2	1.15	1.16
Res Hmstd: Avg Val	138,900	138,500	-0.3	1,861	1,886	25	1.3	1.34	1.36
Res Hmstd: Hi Val	185,200	184,700	-0.3	2,660	2,698	38	1.4	1.44	1.46
Res Hmstd: Ex-Hi Val	277,800	277,100	-0.3	4,258	4,323	65	1.5	1.53	1.56
Apartment	300,000	298,100	-0.6	5,867	5,946	79	1.3	1.96	1.99
Comm/Ind: Lo Val	150,000	159,500	6.3	4,614	5,025	411	8.9	3.08	3.15
Comm/Ind: Mid Val	300,000	318,900	6.3	10,688	11,518	830	7.8	3.56	3.61
Comm/Ind: Hi Val	1,000,000	1,063,100	6.3	39,033	41,830	2,797	7.2	3.90	3.93

St. Louis County

Tower city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	15,065	14,634	-431	-2.9	183	171	-12	-6.5	1.21	1.17
Res Non-Hm: exis	5,396	5,101	-296	-5.5	108	104	-4	-3.3	2.00	2.05
Apartments: exis	1,804	1,768	-36	-2.0	44	43	-1	-2.0	2.45	2.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,329	3,018	-1,311	-30.3	89	61	-28	-31.1	2.06	2.03
Com/Ind: Lo: exi	3,163	3,062	-101	-3.2	112	108	-4	-3.8	3.55	3.53
Com/Ind Hi: exis	1,027	954	-74	-7.2	48	45	-4	-7.7	4.70	4.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	504	561	57	11.3	24	26	3	10.7	4.70	4.68
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	322	196	-126	-39.0	6	4	-2	-38.9	1.87	1.87
Miscellaneous	1,491	1,387	-103	-6.9	43	40	-3	-6.9	2.91	2.91
New construction	0	158	158	0.0	0	3	3	0.0	0.00	1.69
<b>Total</b>	<b>33,101</b>	<b>30,838</b>	<b>-2,263</b>	<b>-6.8</b>	<b>658</b>	<b>606</b>	<b>-52</b>	<b>-7.9</b>	<b>1.99</b>	<b>1.96</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	336	312	-25	-7.3	County	61.52	57.66	0.00	0.00
(-) TIF Tax Capacity	13	13	0	0.3	City/Town	105.80	112.60	0.00	0.00
(-) FD Contrib Tax Cap	22	21	-1	-3.2	School District	18.16	15.79	11.25	10.61
(=) Taxable Tax Capacity	302	278	-24	-7.9	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	26	31	6	22.5	<b>Total</b>	186.67	187.20	11.25	10.61

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	66,600	64,700		-2.9	531	506	-26	-4.8	0.8	0.78
Res Hmstd: Avg Val	99,800	96,900		-2.9	1,158	1,093	-65	-5.6	1.16	1.13
Res Hmstd: Hi Val	133,100	129,300		-2.9	1,873	1,789	-84	-4.5	1.41	1.38
Res Hmstd: Ex-Hi Val	199,600	193,900		-2.9	3,301	3,175	-126	-3.8	1.65	1.64
Apartment	300,000	294,000		-2.0	7,338	7,191	-146	-2.0	2.45	2.45
Seas Rec: Lo Val	75,000	52,300		-30.3	1,464	1,023	-442	-30.2	1.95	1.96
Seas Rec: Hi Val	200,000	139,400		-30.3	4,064	2,805	-1,259	-31.0	2.03	2.01
Comm/Ind: Lo Val	150,000	139,200		-7.2	5,332	4,920	-412	-7.7	3.55	3.53
Comm/Ind: Mid Val	300,000	278,400		-7.2	12,385	11,307	-1,078	-8.7	4.13	4.06
Comm/Ind: Hi Val	1,000,000	928,100		-7.2	45,300	41,693	-3,606	-8.0	4.53	4.49

**St. Louis County**

**Virginia city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	207,101	208,529	1,428	0.7	1,943	1,949	5	0.3	0.94	0.93
Res Non-Hm: exis	36,691	35,671	-1,020	-2.8	683	657	-25	-3.7	1.86	1.84
Apartments: exis	16,149	16,318	169	1.0	348	348	0	0.0	2.16	2.13
Low-inc Apts: ex	4,362	4,349	-13	-0.3	58	57	-1	-1.3	1.32	1.31
Seasnl Rec: exis	35	0	-35	-100.0	1	0	-1	-100.0	1.67	0.00
Com/Ind: Lo: exi	32,191	30,492	-1,699	-5.3	1,062	994	-68	-6.4	3.30	3.26
Com/Ind Hi: exis	78,901	77,435	-1,465	-1.9	3,430	3,326	-104	-3.0	4.35	4.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	632	675	42	6.7	27	29	1	5.4	4.35	4.30
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	1,937	1,933	-5	-0.2	31	31	0	-0.1	1.58	1.58
Miscellaneous	307	263	-44	-14.4	10	9	-1	-12.6	3.23	3.30
New construction	0	5,734	5,734	0.0	0	185	185	0.0	0.00	3.23
<b>Total</b>	<b>378,307</b>	<b>381,399</b>	<b>3,092</b>	<b>0.8</b>	<b>7,592</b>	<b>7,585</b>	<b>-7</b>	<b>-0.1</b>	<b>2.01</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,196	4,238	42	1.0	County	54.95	51.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	94.64	99.71	0.00	0.00
(-) FD Contrib Tax Cap	560	568	8	1.4	School District	5.93	2.32	17.72	17.78
(=) Taxable Tax Capacity	3,636	3,670	34	0.9	Special District	2.45	2.32	0.00	0.00
FD Distrib Tax Cap	783	897	114	14.6	<b>Total</b>	157.97	156.26	17.72	17.78

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	56,900	57,300	0.7	325	324	-1	-0.3	0.57	0.57
Res Hmstd: Avg Val	85,400	86,000	0.7	718	721	2	0.3	0.84	0.84
Res Hmstd: Hi Val	113,800	114,600	0.7	1,258	1,259	1	0.1	1.11	1.1
Res Hmstd: Ex-Hi Val	170,700	171,900	0.7	2,338	2,337	-2	-0.1	1.37	1.36
Apartment	300,000	303,100	1.0	6,456	6,459	4	0.1	2.15	2.13
Comm/Ind: Lo Val	150,000	147,200	-1.9	4,962	4,812	-150	-3.0	3.31	3.27
Comm/Ind: Mid Val	300,000	294,400	-1.9	11,488	11,111	-377	-3.3	3.83	3.77
Comm/Ind: Hi Val	1,000,000	981,400	-1.9	41,946	40,647	-1,300	-3.1	4.19	4.14

**St. Louis County**

**Winton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,123	4,069	-54	-1.3	38	37	-1	-3.2	0.93	0.91
Res Non-Hm: exis	1,789	1,836	47	2.6	35	35	0	-0.3	1.94	1.89
Apartments: exis	229	229	0	0.0	5	5	0	-2.8	2.31	2.25
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	68	68	0	0.0	1	1	0	-3.0	1.81	1.75
Com/Ind: Lo: exi	258	258	0	0.0	9	9	0	-2.4	3.45	3.37
Com/Ind Hi: exis	171	171	0	0.0	8	8	0	-2.5	4.55	4.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	85	86	2	1.8	4	4	0	-0.7	4.55	4.44
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	0.91
<b>Total</b>	<b>6,723</b>	<b>6,735</b>	<b>13</b>	<b>0.2</b>	<b>100</b>	<b>98</b>	<b>-2</b>	<b>-1.8</b>	<b>1.49</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	58	59	0	0.5	County	65.17	61.97	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	91.96	88.06	0.00	0.00
(-) FD Contrib Tax Cap	2	3	0	14.4	School District	13.84	15.83	15.88	15.84
(=) Taxable Tax Capacity	56	56	0	0.0	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	16	18	2	10.0	<b>Total</b>	172.17	167.00	15.88	15.84

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,800	45,200	-1.3	256	235	-21	-8.3	0.56	0.52	
Res Hmstd: Avg Val	68,700	67,800	-1.3	529	497	-32	-6.0	0.77	0.73	
Res Hmstd: Hi Val	91,600	90,400	-1.3	933	877	-56	-6.0	1.02	0.97	
Res Hmstd: Ex-Hi Val	137,400	135,600	-1.3	1,866	1,771	-94	-5.0	1.36	1.31	
Apartment	300,000	300,000	0.0	6,932	6,738	-195	-2.8	2.31	2.25	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,175	5,049	-126	-2.4	3.45	3.37	
Comm/Ind: Mid Val	300,000	300,000	0.0	11,996	11,703	-294	-2.4	4	3.90	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,827	42,751	-1,076	-2.5	4.38	4.28	

**St. Louis County**

**Hoyt Lakes city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	52,015	47,318	-4,696	-9.0	448	365	-84	-18.7	0.86	0.77
Res Non-Hm: exis	8,613	7,273	-1,340	-15.6	181	147	-33	-18.4	2.10	2.03
Apartments: exis	1,154	1,154	0	0.0	29	28	-1	-3.8	2.51	2.42
Low-inc Apts: ex	241	241	0	0.0	4	4	0	-3.8	1.53	1.47
Seasnl Rec: exis	3,481	3,171	-311	-8.9	71	62	-9	-12.1	2.03	1.95
Com/Ind: Lo: exi	2,834	2,857	23	0.8	104	101	-3	-2.5	3.66	3.54
Com/Ind Hi: exis	16,201	16,918	716	4.4	784	792	8	1.0	4.84	4.68
Publ U: Elec Gen	22,771	23,390	619	2.7	871	867	-4	-0.4	3.82	3.71
Publ U: Other	10,180	10,839	659	6.5	493	507	15	3.0	4.84	4.68
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	15,826	15,622	-204	-1.3	299	285	-14	-4.8	1.89	1.82
Miscellaneous	85	85	0	0.0	2	2	0	-3.8	2.88	2.77
New construction	0	78	78	0.0	0	1	1	0.0	0.00	1.92
<b>Total</b>	<b>133,399</b>	<b>128,945</b>	<b>-4,454</b>	<b>-3.3</b>	<b>3,284</b>	<b>3,161</b>	<b>-124</b>	<b>-3.8</b>	<b>2.46</b>	<b>2.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,654	1,648	-6	-0.4	County	66.42	63.23	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	88.23	91.39	0.00	0.00
(-) FD Contrib Tax Cap	180	197	17	9.4	School District	34.30	27.61	13.38	12.32
(=) Taxable Tax Capacity	1,474	1,451	-23	-1.6	Special District	1.19	1.14	0.00	0.00
FD Distrib Tax Cap	117	138	21	18.1	<b>Total</b>	190.13	183.37	13.38	12.32

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	43,400	39,500	-9.0	238	168	-70	-29.4	0.55	0.43
Res Hmstd: Avg Val	65,100	59,200	-9.1	515	409	-105	-20.5	0.79	0.69
Res Hmstd: Hi Val	86,700	78,900	-9.0	890	676	-213	-24.0	1.03	0.86
Res Hmstd: Ex-Hi Val	130,100	118,400	-9.0	1,847	1,514	-333	-18.0	1.42	1.28
Apartment	300,000	300,000	0.0	7,531	7,246	-285	-3.8	2.51	2.42
Comm/Ind: Lo Val	150,000	156,600	4.4	5,493	5,619	126	2.3	3.66	3.59
Comm/Ind: Mid Val	300,000	313,300	4.4	12,750	12,951	201	1.6	4.25	4.13
Comm/Ind: Hi Val	1,000,000	1,044,200	4.4	46,617	47,149	532	1.1	4.66	4.52

**St. Louis County**

**Babbitt city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	35,933	38,333	2,401	6.7	308	320	12	3.9	0.86	0.83
Res Non-Hm: exis	7,489	8,402	913	12.2	163	176	13	8.0	2.17	2.09
Apartments: exis	1,394	1,374	-20	-1.4	37	35	-2	-5.1	2.67	2.57
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	681	665	-16	-2.4	15	14	-1	-5.9	2.14	2.07
Com/Ind: Lo: exi	2,359	2,118	-242	-10.2	90	78	-12	-13.0	3.80	3.69
Com/Ind Hi: exis	3,842	3,687	-156	-4.1	193	180	-13	-6.9	5.03	4.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,035	2,344	309	15.2	102	114	12	11.7	5.03	4.88
Ag HGA: Exist	73	73	0	0.0	1	1	0	-2.6	0.81	0.79
Ag Hmstd Land	44	44	0	0.0	0	0	0	-3.8	0.43	0.41
Ag Non-Hmstd	19,873	19,786	-87	-0.4	406	389	-17	-4.1	2.04	1.97
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	570	570	0.0	0	21	21	0.0	0.00	3.61
<b>Total</b>	<b>73,723</b>	<b>77,395</b>	<b>3,672</b>	<b>5.0</b>	<b>1,314</b>	<b>1,328</b>	<b>13</b>	<b>1.0</b>	<b>1.78</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	674	706	31	4.6	County	67.74	64.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	112.87	110.54	0.00	0.00
(-) FD Contrib Tax Cap	30	30	0	-0.5	School District	22.75	20.79	11.25	10.61
(=) Taxable Tax Capacity	<u>644</u>	<u>676</u>	<u>31</u>	<u>4.9</u>	Special District	<u>1.19</u>	<u>1.14</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	110	118	8	7.1	<b>Total</b>	204.56	197.09	11.25	10.61

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,000	41,600	6.7	207	221	14	6.5	0.53	0.53
Res Hmstd: Avg Val	58,500	62,400	6.7	469	489	20	4.3	0.80	0.78
Res Hmstd: Hi Val	78,000	83,200	6.7	750	827	77	10.2	0.96	0.99
Res Hmstd: Ex-Hi Val	117,000	124,800	6.7	1,663	1,764	101	6.1	1.42	1.41
Apartment	300,000	295,800	-1.4	8,008	7,601	-407	-5.1	2.67	2.57
Comm/Ind: Lo Val	150,000	143,900	-4.1	5,706	5,309	-398	-7.0	3.80	3.69
Comm/Ind: Mid Val	300,000	287,800	-4.1	13,258	12,263	-995	-7.5	4.42	4.26
Comm/Ind: Hi Val	1,000,000	959,500	-4.1	48,502	45,066	-3,435	-7.1	4.85	4.7

**St. Louis County**

**Duluth city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,246,261	3,312,457	66,196	2.0	43,143	43,267	123	0.3	1.33	1.31
Res Non-Hm: exis	859,944	879,366	19,421	2.3	13,982	13,954	-28	-0.2	1.63	1.59
Apartments: exis	317,526	326,337	8,811	2.8	5,952	5,960	8	0.1	1.87	1.83
Low-inc Apts: ex	70,435	68,677	-1,758	-2.5	809	770	-39	-4.9	1.15	1.12
Seasnl Rec: exis	18,356	20,913	2,557	13.9	284	310	26	9.3	1.55	1.48
Com/Ind: Lo: exi	174,721	174,953	232	0.1	5,198	5,046	-151	-2.9	2.97	2.88
Com/Ind Hi: exis	858,498	888,217	29,719	3.5	32,872	33,004	132	0.4	3.83	3.72
Publ U: Elec Gen	24,061	26,192	2,132	8.9	699	739	41	5.8	2.90	2.82
Publ U: Other	101,002	106,448	5,446	5.4	3,950	4,032	82	2.1	3.91	3.79
Ag HGA: Exist	461	454	-7	-1.4	6	6	0	-3.8	1.32	1.29
Ag Hmstd Land	310	290	-19	-6.2	1	1	0	-14.9	0.44	0.40
Ag Non-Hmstd	759	1,393	634	83.5	10	18	8	74.5	1.37	1.31
Miscellaneous	28,912	29,512	600	2.1	472	477	5	1.0	1.63	1.62
New construction	0	46,855	46,855	0.0	0	1,162	1,162	0.0	0.00	2.48
<b>Total</b>	<b>5,701,245</b>	<b>5,882,066</b>	<b>180,821</b>	<b>3.2</b>	<b>107,378</b>	<b>108,747</b>	<b>1,368</b>	<b>1.3</b>	<b>1.88</b>	<b>1.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	63,843	66,397	2,554	4.0	County	64.30	61.33	0.00	0.00
(-) TIF Tax Capacity	1,978	1,506	-472	-23.9	City/Town	32.47	33.33	4.63	4.49
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.17	31.86	11.30	12.19
(=) Taxable Tax Capacity	61,865	64,891	3,026	4.9	Special District	6.20	6.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	137.15	132.70	15.93	16.69

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	107,200	109,400	2.1	1,263	1,271	8	0.7	1.18	1.16
Res Hmstd: Avg Val	160,700	164,000	2.1	2,148	2,152	4	0.2	1.34	1.31
Res Hmstd: Hi Val	214,300	218,700	2.1	3,034	3,034	0	0.0	1.42	1.39
Res Hmstd: Ex-Hi Val	321,500	328,100	2.1	4,808	4,799	-8	-0.2	1.5	1.46
Apartment	300,000	308,300	2.8	5,621	5,629	8	0.1	1.87	1.83
Comm/Ind: Lo Val	150,000	155,200	3.5	4,466	4,527	61	1.4	2.98	2.92
Comm/Ind: Mid Val	300,000	310,400	3.5	10,341	10,413	72	0.7	3.45	3.35
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	37,759	37,881	122	0.3	3.78	3.66

**Scott County**

**Belle Plaine city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	311,463	329,046	17,583	5.6	4,866	5,142	276	5.7	1.56	1.56
Res Non-Hm: exis	44,296	46,475	2,180	4.9	843	870	27	3.2	1.90	1.87
Apartments: exis	4,759	4,942	183	3.8	106	108	3	2.5	2.22	2.19
Low-inc Apts: ex	4,500	4,717	217	4.8	61	63	2	3.5	1.35	1.33
Seasnl Rec: exis	158	180	22	13.7	3	4	0	12.2	2.22	2.19
Com/Ind: Lo: exi	16,761	16,563	-198	-1.2	564	537	-26	-4.6	3.36	3.24
Com/Ind Hi: exis	37,743	37,766	24	0.1	1,677	1,618	-59	-3.5	4.44	4.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,523	4,610	86	1.9	201	197	-3	-1.7	4.44	4.28
Ag HGA: Exist	258	0	-258	-100.0	4	0	-4	-100.0	1.71	0.00
Ag Hmstd Land	3,120	706	-2,414	-77.4	47	5	-42	-89.6	1.51	0.69
Ag Non-Hmstd	8,918	11,588	2,670	29.9	149	191	42	27.9	1.68	1.65
Miscellaneous	929	1,023	94	10.1	21	22	2	8.7	2.22	2.19
New construction	0	3,070	3,070	0.0	0	50	50	0.0	0.00	1.63
<b>Total</b>	<b>437,426</b>	<b>460,685</b>	<b>23,258</b>	<b>5.3</b>	<b>8,542</b>	<b>8,809</b>	<b>266</b>	<b>3.1</b>	<b>1.95</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	4,472	4,715	243	5.4	County	36.60	36.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	89.34	89.20	0.00	0.00
(-) FD Contrib Tax Cap	421	421	-1	-0.1	School District	37.28	35.24	12.27	12.63
(=) Taxable Tax Capacity	4,051	4,295	244	6.0	Special District	4.33	4.33	0.00	0.00
FD Distrib Tax Cap	1,185	1,163	-23	-1.9	<b>Total</b>	167.55	164.92	12.27	12.63

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	109,100	115,300	5.7	1,502	1,604	102	6.8	1.38	1.39
Res Hmstd: Avg Val	163,600	172,800	5.6	2,565	2,710	146	5.7	1.57	1.57
Res Hmstd: Hi Val	218,000	230,300	5.6	3,625	3,817	192	5.3	1.66	1.66
Res Hmstd: Ex-Hi Val	327,100	345,600	5.7	5,751	6,035	284	4.9	1.76	1.75
Apartment	300,000	311,500	3.8	6,651	6,815	164	2.5	2.22	2.19
Comm/Ind: Lo Val	150,000	150,100	0.1	5,044	4,871	-173	-3.4	3.36	3.25
Comm/Ind: Mid Val	300,000	300,200	0.1	11,708	11,302	-407	-3.5	3.90	3.76
Comm/Ind: Hi Val	1,000,000	1,000,600	0.1	42,808	41,308	-1,500	-3.5	4.28	4.13



Scott County

Jordan city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	270,547	284,894	14,347	5.3	3,760	4,222	462	12.3	1.39	1.48
Res Non-Hm: exis	43,550	43,734	184	0.4	699	735	36	5.2	1.60	1.68
Apartments: exis	9,174	9,567	393	4.3	173	191	18	10.4	1.88	1.99
Low-inc Apts: ex	5,975	6,225	250	4.2	69	76	7	10.1	1.15	1.22
Seasnl Rec: exis	204	222	19	9.2	4	4	1	15.6	1.88	1.99
Com/Ind: Lo: exi	16,656	16,519	-137	-0.8	519	512	-6	-1.2	3.11	3.10
Com/Ind Hi: exis	36,710	37,228	517	1.4	1,507	1,523	16	1.1	4.10	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,164	4,321	157	3.8	171	177	6	3.4	4.10	4.09
Ag HGA: Exist	132	131	-1	-0.8	2	2	0	4.3	1.27	1.33
Ag Hmstd Land	197	198	1	0.5	2	2	0	8.4	1.01	1.09
Ag Non-Hmstd	433	204	-229	-52.9	6	3	-3	-49.7	1.39	1.49
Miscellaneous	3,326	3,687	361	10.9	63	73	11	17.4	1.88	1.99
New construction	0	8,138	8,138	0.0	0	151	151	0.0	0.00	1.86
<b>Total</b>	391,068	415,068	24,001	6.1	6,973	7,671	699	10.0	1.78	1.85

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,162	4,425	264	6.3	County	36.55	36.10	0.00	0.00
(-) TIF Tax Capacity	127	132	5	3.8	City/Town	63.90	68.34	0.00	0.00
(-) FD Contrib Tax Cap	391	404	13	3.3	School District	32.87	38.34	14.37	13.51
(=) Taxable Tax Capacity	3,643	3,889	246	6.8	Special District	5.71	5.79	0.00	0.00
FD Distrib Tax Cap	1,154	1,095	-60	-5.2	<b>Total</b>	139.04	148.57	14.37	13.51

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	130,900	137,800		5.3	1,654	1,864	210	12.7	1.26	1.35
Res Hmstd: Avg Val	196,200	206,600		5.3	2,738	3,071	334	12.2	1.4	1.49
Res Hmstd: Hi Val	261,600	275,500		5.3	3,823	4,280	457	12.0	1.46	1.55
Res Hmstd: Ex-Hi Val	392,500	413,300		5.3	5,995	6,698	703	11.7	1.53	1.62
Apartment	300,000	312,900		4.3	5,645	6,233	588	10.4	1.88	1.99
Comm/Ind: Lo Val	150,000	152,100		1.4	4,672	4,739	67	1.4	3.11	3.12
Comm/Ind: Mid Val	300,000	304,200		1.4	10,829	10,961	132	1.2	3.61	3.60
Comm/Ind: Hi Val	1,000,000	1,014,100		1.4	39,561	40,001	440	1.1	3.96	3.94

**Scott County**

**Elko New Market city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	294,841	300,507	5,666	1.9	3,842	4,139	297	7.7	1.30	1.38
Res Non-Hm: exis	40,623	36,188	-4,435	-10.9	582	544	-38	-6.5	1.43	1.50
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,545	1,545	0	0.0	27	28	2	5.6	1.73	1.83
Com/Ind: Lo: exi	4,049	4,048	-1	0.0	122	120	-1	-1.0	3.00	2.97
Com/Ind Hi: exis	6,597	6,617	20	0.3	261	259	-2	-0.8	3.96	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,163	2,263	101	4.7	85	88	3	3.6	3.92	3.88
Ag HGA: Exist	223	522	299	133.8	3	7	4	143.0	1.34	1.39
Ag Hmstd Land	692	1,020	328	47.4	4	5	2	50.8	0.52	0.53
Ag Non-Hmstd	2,676	2,597	-79	-3.0	32	32	1	2.6	1.18	1.25
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,393	5,393	0.0	0	77	77	0.0	0.00	1.42
<b>Total</b>	<b>353,409</b>	<b>360,701</b>	<b>7,291</b>	<b>2.1</b>	<b>4,957</b>	<b>5,301</b>	<b>344</b>	<b>6.9</b>	<b>1.40</b>	<b>1.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,432	3,502	70	2.0	County	36.59	36.14	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.55	48.51	0.00	0.00
(-) FD Contrib Tax Cap	97	101	4	3.8	School District	31.35	36.68	21.21	22.04
(=) Taxable Tax Capacity	<u>3,335</u>	<u>3,401</u>	<u>66</u>	<u>2.0</u>	Special District	<u>3.78</u>	<u>3.75</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	614	638	24	3.8	<b>Total</b>	<b>118.27</b>	<b>125.08</b>	<b>21.21</b>	<b>22.04</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,000	160,000	1.9	1,917	2,068	152	7.9	1.22	1.29
Res Hmstd: Avg Val	235,300	239,800	1.9	3,092	3,332	240	7.8	1.31	1.39
Res Hmstd: Hi Val	313,700	319,700	1.9	4,269	4,598	329	7.7	1.36	1.44
Res Hmstd: Ex-Hi Val	470,600	479,600	1.9	6,564	7,056	492	7.5	1.39	1.47
Comm/Ind: Lo Val	150,000	150,500	0.3	4,521	4,497	-24	-0.5	3.01	2.99
Comm/Ind: Mid Val	300,000	300,900	0.3	10,444	10,372	-72	-0.7	3.48	3.45
Comm/Ind: Hi Val	1,000,000	1,003,000	0.3	38,081	37,798	-283	-0.7	3.81	3.77

**Scott County**

**Prior Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,074,492	2,233,605	159,113	7.7	26,567	28,613	2,046	7.7	1.28	1.28
Res Non-Hm: exis	392,989	388,587	-4,402	-1.1	5,387	5,308	-80	-1.5	1.37	1.37
Apartments: exis	53,481	55,783	2,302	4.3	852	880	28	3.2	1.59	1.58
Low-inc Apts: ex	9,600	10,028	428	4.5	95	98	3	3.3	0.99	0.98
Seasnl Rec: exis	21,757	21,364	-392	-1.8	287	280	-7	-2.4	1.32	1.31
Com/Ind: Lo: exi	26,436	26,897	461	1.7	770	760	-10	-1.3	2.91	2.82
Com/Ind Hi: exis	103,439	104,600	1,162	1.1	3,935	3,857	-77	-2.0	3.80	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	19,246	20,823	1,577	8.2	731	771	40	5.5	3.80	3.70
Ag HGA: Exist	1,205	936	-269	-22.3	14	13	-1	-9.6	1.20	1.39
Ag Hmstd Land	7,408	7,684	276	3.7	45	48	3	6.8	0.60	0.62
Ag Non-Hmstd	12,867	17,418	4,551	35.4	142	210	69	48.4	1.10	1.21
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	52,721	52,721	0.0	0	700	700	0.0	0.00	1.33
<b>Total</b>	<b>2,722,918</b>	<b>2,940,446</b>	<b>217,528</b>	<b>8.0</b>	<b>38,824</b>	<b>41,537</b>	<b>2,713</b>	<b>7.0</b>	<b>1.43</b>	<b>1.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	28,116	30,472	2,356	8.4	County	36.59	36.14	0.00	0.00
(-) TIF Tax Capacity	441	471	30	6.8	City/Town	31.95	31.93	3.87	3.76
(-) FD Contrib Tax Cap	1,027	1,130	103	10.0	School District	32.70	32.86	19.61	19.20
(=) Taxable Tax Capacity	26,648	28,871	2,223	8.3	Special District	7.32	7.34	0.00	0.00
FD Distrib Tax Cap	2,234	2,383	149	6.7	<b>Total</b>	108.56	108.27	23.49	22.96

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	192,400	207,200	7.7	2,324	2,518	193	8.3	1.21	1.22
Res Hmstd: Avg Val	288,500	310,600	7.7	3,687	3,975	288	7.8	1.28	1.28
Res Hmstd: Hi Val	384,600	414,100	7.7	5,050	5,434	384	7.6	1.31	1.31
Res Hmstd: Ex-Hi Val	577,000	621,300	7.7	7,828	8,481	653	8.3	1.36	1.37
Apartment	300,000	312,900	4.3	4,776	4,953	177	3.7	1.59	1.58
Comm/Ind: Lo Val	150,000	151,700	1.1	4,367	4,302	-65	-1.5	2.91	2.84
Comm/Ind: Mid Val	300,000	303,400	1.1	10,071	9,902	-170	-1.7	3.36	3.26
Comm/Ind: Hi Val	1,000,000	1,011,200	1.1	36,694	36,031	-663	-1.8	3.67	3.56

**Scott County**

**Savage city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,057,658	2,127,059	69,401	3.4	28,622	30,015	1,393	4.9	1.39	1.41
Res Non-Hm: exis	234,022	236,883	2,862	1.2	3,490	3,553	63	1.8	1.49	1.50
Apartments: exis	28,989	38,147	9,158	31.6	512	682	170	33.2	1.77	1.79
Low-inc Apts: ex	27,122	25,561	-1,562	-5.8	299	277	-22	-7.3	1.10	1.08
Seasnl Rec: exis	339	339	0	0.0	6	6	0	1.5	1.67	1.70
Com/Ind: Lo: exi	45,835	45,568	-267	-0.6	1,395	1,358	-37	-2.6	3.04	2.98
Com/Ind Hi: exis	362,766	363,382	616	0.2	14,415	14,141	-275	-1.9	3.97	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21,206	22,782	1,575	7.4	843	886	43	5.1	3.97	3.89
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	8,933	9,508	575	6.4	111	118	7	6.5	1.24	1.24
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	46,009	46,009	0.0	0	726	726	0.0	0.00	1.58
<b>Total</b>	<b>2,786,870</b>	<b>2,915,238</b>	<b>128,368</b>	<b>4.6</b>	<b>49,692</b>	<b>51,761</b>	<b>2,069</b>	<b>4.2</b>	<b>1.78</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	30,714	32,128	1,414	4.6	County	36.60	36.15	0.00	0.00
(-) TIF Tax Capacity	0	82	82	0.0	City/Town	51.72	50.01	1.48	1.41
(-) FD Contrib Tax Cap	2,927	3,214	287	9.8	School District	28.92	33.15	22.05	21.38
(=) Taxable Tax Capacity	27,787	28,832	1,045	3.8	Special District	5.92	6.05	0.00	0.00
FD Distrib Tax Cap	3,241	3,462	222	6.8	<b>Total</b>	123.15	125.36	23.53	22.79

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,800	174,500	3.4	2,205	2,315	111	5.0	1.31	1.33
Res Hmstd: Avg Val	253,000	261,500	3.4	3,533	3,702	169	4.8	1.4	1.42
Res Hmstd: Hi Val	337,300	348,700	3.4	4,863	5,092	229	4.7	1.44	1.46
Res Hmstd: Ex-Hi Val	506,100	523,200	3.4	7,443	7,823	381	5.1	1.47	1.5
Apartment	300,000	394,800	31.6	5,324	7,086	1,762	33.1	1.77	1.79
Comm/Ind: Lo Val	150,000	150,300	0.2	4,568	4,480	-88	-1.9	3.05	2.98
Comm/Ind: Mid Val	300,000	300,500	0.2	10,541	10,332	-209	-2.0	3.51	3.44
Comm/Ind: Hi Val	1,000,000	1,001,700	0.2	38,417	37,652	-764	-2.0	3.84	3.76

**Scott County**

**Shakopee city**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,298,741	2,371,178	72,437	3.2	26,935	32,349	5,415	20.1	1.17	1.36
Res Non-Hm: exis	337,049	362,114	25,065	7.4	4,325	5,355	1,030	23.8	1.28	1.48
Apartments: exis	123,619	131,223	7,605	6.2	1,914	2,344	429	22.4	1.55	1.79
Low-inc Apts: ex	27,229	26,579	-650	-2.4	256	287	31	12.1	0.94	1.08
Seasnl Rec: exis	2,152	2,154	3	0.1	33	38	5	15.5	1.54	1.77
Com/Ind: Lo: exi	63,877	61,269	-2,608	-4.1	1,820	1,799	-21	-1.2	2.85	2.94
Com/Ind Hi: exis	851,897	852,758	861	0.1	32,029	32,953	924	2.9	3.76	3.86
Publ U: Elec Gen	11,128	11,090	-38	-0.3	305	323	18	5.8	2.74	2.91
Publ U: Other	27,468	30,465	2,996	10.9	1,034	1,168	135	13.0	3.76	3.83
Ag HGA: Exist	4,374	4,204	-170	-3.9	54	60	6	11.6	1.22	1.42
Ag Hmstd Land	9,011	8,031	-980	-10.9	45	47	2	5.5	0.49	0.59
Ag Non-Hmstd	50,489	54,897	4,408	8.7	581	727	145	25.0	1.15	1.32
Miscellaneous	726	762	36	5.0	12	14	2	20.5	1.65	1.89
New construction	0	96,750	96,750	0.0	0	2,985	2,985	0.0	0.00	3.09
<b>Total</b>	<b>3,807,759</b>	<b>4,013,475</b>	<b>205,716</b>	<b>5.4</b>	<b>69,342</b>	<b>80,449</b>	<b>11,107</b>	<b>16.0</b>	<b>1.82</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	45,825	48,665	2,839	6.2	County	36.60	36.15	0.00	0.00
(-) TIF Tax Capacity	408	385	-24	-5.8	City/Town	37.85	37.87	0.54	0.61
(-) FD Contrib Tax Cap	6,699	7,316	617	9.2	School District	35.14	52.49	10.53	12.75
(=) Taxable Tax Capacity	38,718	40,964	2,246	5.8	Special District	5.38	5.37	0.00	0.00
FD Distrib Tax Cap	4,631	4,906	275	5.9	<b>Total</b>	114.97	131.88	11.06	13.35

**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	152,400	157,200		3.1	1,650	1,978	328	19.9	1.08	1.26
Res Hmstd: Avg Val	228,500	235,700		3.2	2,688	3,212	524	19.5	1.18	1.36
Res Hmstd: Hi Val	304,600	314,200		3.2	3,726	4,445	719	19.3	1.22	1.41
Res Hmstd: Ex-Hi Val	457,000	471,400		3.2	5,760	6,846	1,086	18.9	1.26	1.45
Apartment	300,000	318,500		6.2	4,643	5,676	1,032	22.2	1.55	1.78
Comm/Ind: Lo Val	150,000	150,200		0.1	4,269	4,419	150	3.5	2.85	2.94
Comm/Ind: Mid Val	300,000	300,300		0.1	9,905	10,238	332	3.4	3.30	3.41
Comm/Ind: Hi Val	1,000,000	1,001,000		0.1	36,209	37,401	1,192	3.3	3.62	3.74

<b>Scott County</b>	<b>New Prague city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	208,267	221,357	13,090	6.3	2,843	3,102	259	9.1	1.36	1.40
Res Non-Hm: exis	32,967	33,528	561	1.7	526	543	17	3.3	1.59	1.62
Apartments: exis	17,570	18,316	746	4.2	328	348	21	6.3	1.86	1.90
Low-inc Apts: ex	5,290	5,521	231	4.4	61	64	4	6.1	1.14	1.16
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	11,764	11,747	-17	-0.1	349	350	1	0.4	2.96	2.98
Com/Ind Hi: exis	35,259	35,815	556	1.6	1,374	1,405	31	2.2	3.90	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,773	1,869	96	5.4	69	73	4	6.1	3.90	3.92
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	160	190	30	18.8	1	1	0	22.5	0.68	0.70
Ag Non-Hmstd	1,790	1,690	-99	-5.6	24	24	-1	-2.6	1.36	1.40
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	5,404	5,404	0.0	0	82	82	0.0	0.00	1.52
<b>Total</b>	<b>314,840</b>	<b>335,437</b>	<b>20,597</b>	<b>6.5</b>	<b>5,573</b>	<b>5,992</b>	<b>419</b>	<b>7.5</b>	<b>1.77</b>	<b>1.79</b>

<i>Tax Base</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	3,378	3,599	221	6.5	County	36.40	35.96		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	64.55	62.19		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.10	38.15		17.02	15.26
(=) Taxable Tax Capacity	<u>3,378</u>	<u>3,599</u>	<u>221</u>	<u>6.5</u>	Special District	<u>3.52</u>	<u>3.56</u>		<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.56	139.86		17.02	15.26

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	121,000	128,600	6.3	1,489	1,636	147	9.9	1.23	1.27
Res Hmstd: Avg Val	181,400	192,800	6.3	2,484	2,713	228	9.2	1.37	1.41
Res Hmstd: Hi Val	241,800	257,000	6.3	3,480	3,789	310	8.9	1.44	1.47
Res Hmstd: Ex-Hi Val	362,800	385,600	6.3	5,473	5,946	472	8.6	1.51	1.54
Apartment	300,000	312,700	4.2	5,594	5,944	350	6.3	1.86	1.90
Comm/Ind: Lo Val	150,000	152,400	1.6	4,447	4,563	116	2.6	2.96	2.99
Comm/Ind: Mid Val	300,000	304,700	1.6	10,291	10,536	245	2.4	3.43	3.46
Comm/Ind: Hi Val	1,000,000	1,015,800	1.6	37,563	38,423	860	2.3	3.76	3.78

Sherburne County

Becker city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	195,938	203,066	7,128	3.6	2,234	2,571	338	15.1	1.14	1.27
Res Non-Hm: exis	25,385	26,346	961	3.8	340	384	44	13.0	1.34	1.46
Apartments: exis	12,749	12,738	-11	-0.1	201	217	16	7.9	1.58	1.70
Low-inc Apts: ex	3,237	3,265	28	0.9	31	35	3	10.4	0.97	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	13,173	13,094	-78	-0.6	345	356	11	3.1	2.62	2.72
Com/Ind Hi: exis	52,150	50,772	-1,377	-2.6	1,790	1,791	1	0.1	3.43	3.53
Publ U: Elec Gen	482,770	434,371	-48,399	-10.0	11,674	11,101	-573	-4.9	2.42	2.56
Publ U: Other	170,122	209,447	39,325	23.1	5,836	7,385	1,549	26.5	3.43	3.53
Ag HGA: Exist	119	124	5	3.9	1	1	0	17.1	1.05	1.18
Ag Hmstd Land	678	674	-3	-0.5	5	5	0	1.1	0.80	0.81
Ag Non-Hmstd	5,340	5,068	-272	-5.1	60	58	-2	-3.8	1.12	1.14
Miscellaneous	430	433	3	0.6	7	7	1	8.8	1.53	1.65
New construction	0	2,341	2,341	0.0	0	39	39	0.0	0.00	1.65
<b>Total</b>	962,090	961,739	-351	0.0	22,524	23,951	1,426	6.3	2.34	2.49

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	16,500	16,395	-105	-0.6	County	51.91	50.39	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.22	35.70	1.77	1.81	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.45	25.06	15.47	26.26	
(=) Taxable Tax Capacity	16,500	16,395	-105	-0.6	Special District	2.71	2.60	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.28	113.75	17.24	28.07	

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	113,000	117,100		3.6	1,160	1,357	197	17.0	1.03	1.16
Res Hmstd: Avg Val	169,500	175,700		3.7	1,949	2,248	299	15.4	1.15	1.28
Res Hmstd: Hi Val	225,900	234,100		3.6	2,736	3,136	400	14.6	1.21	1.34
Res Hmstd: Ex-Hi Val	338,900	351,200		3.6	4,314	4,917	603	14.0	1.27	1.4
Apartment	300,000	299,700		-0.1	4,728	5,103	375	7.9	1.58	1.70
Comm/Ind: Lo Val	150,000	146,000		-2.7	3,926	3,965	39	1.0	2.62	2.72
Comm/Ind: Mid Val	300,000	292,100		-2.6	9,075	9,087	11	0.1	3.03	3.11
Comm/Ind: Hi Val	1,000,000	973,600		-2.6	33,104	33,127	23	0.1	3.31	3.40

Sherburne County

Big Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	448,166	462,198	14,032	3.1	6,350	6,965	615	9.7	1.42	1.51
Res Non-Hm: exis	69,687	68,938	-749	-1.1	1,193	1,236	44	3.7	1.71	1.79
Apartments: exis	15,216	15,793	576	3.8	311	336	25	8.1	2.04	2.13
Low-inc Apts: ex	7,631	7,092	-539	-7.1	95	93	-2	-2.4	1.24	1.31
Seasnl Rec: exis	9,531	9,057	-474	-5.0	163	155	-8	-5.0	1.71	1.71
Com/Ind: Lo: exi	16,895	16,536	-360	-2.1	539	536	-3	-0.5	3.19	3.24
Com/Ind Hi: exis	72,681	68,428	-4,253	-5.9	3,060	2,912	-148	-4.8	4.21	4.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,101	5,327	226	4.4	214	227	13	6.0	4.19	4.26
Ag HGA: Exist	387	397	10	2.7	6	6	1	8.8	1.50	1.59
Ag Hmstd Land	823	822	-1	-0.1	6	5	0	-6.5	0.71	0.67
Ag Non-Hmstd	1,272	1,517	246	19.3	19	23	4	19.8	1.52	1.53
Miscellaneous	236	341	105	44.3	5	7	2	50.3	2.04	2.13
New construction	0	9,014	9,014	0.0	0	156	156	0.0	0.00	1.74
<b>Total</b>	647,625	665,459	17,834	2.8	11,960	12,658	698	5.8	1.85	1.90

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,678	6,822	144	2.2	County	51.87	50.36	0.00	0.00
(-) TIF Tax Capacity	111	88	-23	-21.0	City/Town	57.39	57.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.00	44.12	12.28	19.95
(=) Taxable Tax Capacity	6,567	6,734	167	2.5	Special District	2.33	2.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.59	154.17	12.28	19.95

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	104,700	108,000		3.2	1,309	1,456	147	11.2	1.25	1.35
Res Hmstd: Avg Val	156,900	161,800		3.1	2,247	2,467	220	9.8	1.43	1.53
Res Hmstd: Hi Val	209,200	215,700		3.1	3,187	3,481	294	9.2	1.52	1.61
Res Hmstd: Ex-Hi Val	313,800	323,600		3.1	5,067	5,509	442	8.7	1.61	1.70
Apartment	300,000	311,400		3.8	6,128	6,622	494	8.1	2.04	2.13
Comm/Ind: Lo Val	150,000	141,200		-5.9	4,781	4,576	-205	-4.3	3.19	3.24
Comm/Ind: Mid Val	300,000	282,400		-5.9	11,095	10,494	-600	-5.4	3.7	3.72
Comm/Ind: Hi Val	1,000,000	941,500		-5.9	40,559	38,537	-2,022	-5.0	4.06	4.09



Sherburne County

Clear Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	23,051	24,399	1,348	5.8	343	358	15	4.3	1.49	1.47
Res Non-Hm: exis	4,641	4,299	-342	-7.4	84	76	-8	-9.6	1.81	1.77
Apartments: exis	885	880	-5	-0.6	19	19	-1	-2.9	2.16	2.11
Low-inc Apts: ex	552	540	-12	-2.2	7	7	0	-4.5	1.32	1.29
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,707	2,568	-139	-5.1	90	83	-7	-7.7	3.33	3.24
Com/Ind Hi: exis	3,469	3,677	208	6.0	152	157	5	3.2	4.39	4.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	563	583	20	3.6	25	25	0	0.9	4.39	4.27
Ag HGA: Exist	188	189	1	0.7	3	3	0	-1.0	1.58	1.56
Ag Hmstd Land	786	931	145	18.5	5	6	1	12.6	0.68	0.65
Ag Non-Hmstd	411	408	-3	-0.7	7	6	0	-2.6	1.61	1.58
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	728	728	0.0	0	20	20	0.0	0.00	2.73
<b>Total</b>	<b>37,252</b>	<b>39,202</b>	<b>1,950</b>	<b>5.2</b>	<b>736</b>	<b>760</b>	<b>24</b>	<b>3.3</b>	<b>1.97</b>	<b>1.94</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	387	409	23	5.9	County	51.91	50.39	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.31	82.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.22	23.64	14.28	13.16
(=) Taxable Tax Capacity	387	409	23	5.9	Special District	2.02	1.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.46	158.35	14.28	13.16

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	98,000	103,700	5.8	1,263	1,337	73	5.8	1.29	1.29
Res Hmstd: Avg Val	147,000	155,600	5.9	2,196	2,301	105	4.8	1.49	1.48
Res Hmstd: Hi Val	195,900	207,400	5.9	3,126	3,263	137	4.4	1.6	1.57
Res Hmstd: Ex-Hi Val	293,900	311,100	5.9	4,991	5,189	199	4.0	1.7	1.67
Apartment	300,000	298,300	-0.6	6,483	6,297	-186	-2.9	2.16	2.11
Comm/Ind: Lo Val	150,000	159,000	6.0	4,988	5,238	250	5.0	3.33	3.29
Comm/Ind: Mid Val	300,000	318,000	6.0	11,568	12,028	460	4.0	3.86	3.78
Comm/Ind: Hi Val	1,000,000	1,059,900	6.0	42,275	43,711	1,437	3.4	4.23	4.12

Sherburne County

Elk River city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,230,896	1,310,384	79,488	6.5	18,527	19,297	770	4.2	1.51	1.47
Res Non-Hm: exis	145,731	149,439	3,709	2.5	2,474	2,450	-23	-0.9	1.70	1.64
Apartments: exis	41,101	43,297	2,196	5.3	837	853	16	1.9	2.04	1.97
Low-inc Apts: ex	22,710	23,236	527	2.3	285	282	-3	-0.9	1.25	1.21
Seasnl Rec: exis	2,736	2,530	-206	-7.5	50	44	-5	-11.0	1.83	1.76
Com/Ind: Lo: exi	50,375	50,024	-351	-0.7	1,594	1,526	-68	-4.3	3.16	3.05
Com/Ind Hi: exis	301,600	291,147	-10,453	-3.5	12,512	11,630	-882	-7.1	4.15	3.99
Publ U: Elec Gen	5,672	5,370	-302	-5.3	178	162	-15	-8.7	3.13	3.02
Publ U: Other	56,254	55,805	-449	-0.8	2,332	2,228	-105	-4.5	4.15	3.99
Ag HGA: Exist	6,962	7,141	179	2.6	100	101	1	0.8	1.43	1.41
Ag Hmstd Land	12,153	10,890	-1,263	-10.4	72	59	-13	-18.2	0.59	0.54
Ag Non-Hmstd	19,737	20,277	540	2.7	285	281	-4	-1.4	1.44	1.39
Miscellaneous	73	33	-39	-53.9	2	1	-1	-55.6	3.13	3.02
New construction	0	17,355	17,355	0.0	0	319	319	0.0	0.00	1.84
<b>Total</b>	<b>1,895,998</b>	<b>1,986,927</b>	<b>90,930</b>	<b>4.8</b>	<b>39,247</b>	<b>39,232</b>	<b>-15</b>	<b>0.0</b>	<b>2.07</b>	<b>1.97</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	21,461	22,314	853	4.0	County	51.91	50.39		0.00	0.00
(-) TIF Tax Capacity	199	204	5	2.5	City/Town	47.12	46.01		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.44	39.19		19.36	19.44
(=) Taxable Tax Capacity	21,262	22,110	848	4.0	Special District	4.77	4.76		1.58	2.10
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	146.23	140.36		20.93	21.54

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,200	134,300	8,100	6.4	1,731	1,821	90	5.2	1.37	1.36
Res Hmstd: Avg Val	189,200	201,400	12,200	6.4	2,867	2,992	125	4.4	1.52	1.49
Res Hmstd: Hi Val	252,200	268,500	16,300	6.5	4,003	4,163	160	4.0	1.59	1.55
Res Hmstd: Ex-Hi Val	378,400	402,800	24,400	6.4	6,279	6,507	228	3.6	1.66	1.62
Apartment	300,000	316,000	16,000	5.3	6,112	6,225	113	1.9	2.04	1.97
Comm/Ind: Lo Val	150,000	144,800	-5,200	-3.5	4,746	4,416	-330	-6.9	3.16	3.05
Comm/Ind: Mid Val	300,000	289,600	-10,400	-3.5	10,968	10,151	-817	-7.5	3.66	3.51
Comm/Ind: Hi Val	1,000,000	965,300	-34,700	-3.5	40,008	37,141	-2,867	-7.2	4.00	3.85

Sherburne County

Zimmerman city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	194,328	210,998	16,669	8.6	2,630	2,909	279	10.6	1.35	1.38
Res Non-Hm: exis	36,256	37,497	1,242	3.4	599	619	20	3.4	1.65	1.65
Apartments: exis	6,665	6,882	217	3.3	130	135	4	3.3	1.96	1.96
Low-inc Apts: ex	4,303	4,338	35	0.8	52	52	0	0.9	1.20	1.20
Seasnl Rec: exis	2,728	2,843	115	4.2	42	44	2	4.0	1.55	1.55
Com/Ind: Lo: exi	10,857	10,849	-8	-0.1	333	330	-4	-1.1	3.07	3.04
Com/Ind Hi: exis	21,046	20,212	-834	-4.0	848	806	-42	-5.0	4.03	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,640	4,719	79	1.7	187	188	1	0.6	4.03	3.99
Ag HGA: Exist	77	82	5	5.8	1	1	0	9.6	1.05	1.09
Ag Hmstd Land	89	89	0	0.0	0	0	0	0.0	0.41	0.41
Ag Non-Hmstd	733	677	-55	-7.6	10	9	-1	-7.9	1.35	1.35
Miscellaneous	587	591	3	0.6	13	13	0	0.4	2.24	2.23
New construction	0	3,309	3,309	0.0	0	49	49	0.0	0.00	1.47
<b>Total</b>	<b>282,309</b>	<b>303,086</b>	<b>20,777</b>	<b>7.4</b>	<b>4,845</b>	<b>5,154</b>	<b>310</b>	<b>6.4</b>	<b>1.72</b>	<b>1.70</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,811	3,015	205	7.3	County	51.84	50.34	0.00	0.00	
(-) TIF Tax Capacity	71	33	-37	-52.9	City/Town	44.84	49.70	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.32	39.09	19.36	19.44	
(=) Taxable Tax Capacity	2,740	2,982	242	8.8	Special District	2.02	1.91	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.03	141.03	19.36	19.44	

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	94,100	102,200		8.6	1,103	1,244	141	12.8	1.17	1.22
Res Hmstd: Avg Val	141,200	153,300		8.6	1,919	2,129	211	11.0	1.36	1.39
Res Hmstd: Hi Val	188,200	204,300		8.6	2,732	3,012	280	10.3	1.45	1.47
Res Hmstd: Ex-Hi Val	282,300	306,500		8.6	4,361	4,782	421	9.7	1.54	1.56
Apartment	300,000	309,800		3.3	5,869	6,063	194	3.3	1.96	1.96
Comm/Ind: Lo Val	150,000	144,100		-3.9	4,605	4,379	-226	-4.9	3.07	3.04
Comm/Ind: Mid Val	300,000	288,100		-4.0	10,648	10,064	-584	-5.5	3.55	3.49
Comm/Ind: Hi Val	1,000,000	960,400		-4.0	38,849	36,867	-1,982	-5.1	3.88	3.84

Sherburne County

St. Cloud city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	121,182	124,260	3,078	2.5	1,471	1,511	40	2.7	1.21	1.22
Res Non-Hm: exis	23,303	23,629	326	1.4	362	366	5	1.3	1.55	1.55
Apartments: exis	51,794	52,369	576	1.1	936	948	12	1.3	1.81	1.81
Low-inc Apts: ex	13,170	13,509	339	2.6	147	151	4	2.6	1.12	1.12
Seasnl Rec: exis	20	20	0	2.0	0	0	0	2.2	1.81	1.81
Com/Ind: Lo: exi	1,573	1,587	14	0.9	45	45	0	0.0	2.89	2.86
Com/Ind Hi: exis	6,707	7,038	330	4.9	253	263	10	4.0	3.77	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,473	2,586	114	4.6	93	97	4	3.8	3.77	3.75
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	179	237	58	32.2	2	3	1	33.5	1.27	1.28
Miscellaneous	518	570	52	10.0	11	12	1	10.6	2.08	2.09
New construction	0	981	981	0.0	0	14	14	0.0	0.00	1.45
<b>Total</b>	<b>220,919</b>	<b>226,787</b>	<b>5,868</b>	<b>2.7</b>	<b>3,320</b>	<b>3,411</b>	<b>90</b>	<b>2.7</b>	<b>1.50</b>	<b>1.50</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,160	2,222	62	2.9	County	51.87	50.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	47.50	47.55	7.38	7.23
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.16	23.58	14.28	13.16
(=) Taxable Tax Capacity	2,160	2,222	62	2.9	Special District	3.64	6.98	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.18	128.46	21.66	20.39

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,700	83,800	2.6	836	866	30	3.6	1.02	1.03
Res Hmstd: Avg Val	122,500	125,600	2.5	1,490	1,536	47	3.1	1.22	1.22
Res Hmstd: Hi Val	163,300	167,400	2.5	2,144	2,207	63	2.9	1.31	1.32
Res Hmstd: Ex-Hi Val	245,000	251,200	2.5	3,453	3,551	98	2.8	1.41	1.41
Apartment	300,000	303,300	1.1	5,419	5,489	70	1.3	1.81	1.81
Comm/Ind: Lo Val	150,000	157,400	4.9	4,328	4,567	239	5.5	2.89	2.90
Comm/Ind: Mid Val	300,000	314,800	4.9	9,990	10,462	472	4.7	3.33	3.32
Comm/Ind: Hi Val	1,000,000	1,049,300	4.9	36,413	37,969	1,556	4.3	3.64	3.62

**Sherburne County**

**Princeton city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,067	5,024	-43	-0.8	70	71	1	2.0	1.38	1.42
Res Non-Hm: exis	450	787	337	75.0	9	15	6	72.7	1.91	1.88
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	436	449	13	3.0	9	10	0	4.8	2.14	2.18
Com/Ind: Lo: exi	5,687	5,665	-22	-0.4	188	188	0	0.0	3.31	3.32
Com/Ind Hi: exis	43,502	43,080	-422	-1.0	1,901	1,890	-10	-0.5	4.37	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	447	478	31	6.8	18	19	1	7.7	4.05	4.08
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	146	146	0	0.0	2	2	0	2.0	1.61	1.65
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,508	1,508	0.0	0	65	65	0.0	0.00	4.28
<b>Total</b>	<b>55,735</b>	<b>57,137</b>	<b>1,402</b>	<b>2.5</b>	<b>2,197</b>	<b>2,261</b>	<b>64</b>	<b>2.9</b>	<b>3.94</b>	<b>3.96</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,015	1,040	25	2.5	County	51.89	50.38	0.00	0.00
(-) TIF Tax Capacity	0	21	21	0.0	City/Town	74.36	76.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.06	36.08	12.76	12.50
(=) Taxable Tax Capacity	1,015	1,020	4	0.4	Special District	2.02	1.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.33	164.55	12.76	12.50

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	90,900	90,100	-0.9	1,114	1,116	2	0.2	1.23	1.24
Res Hmstd: Avg Val	136,300	135,100	-0.9	1,970	1,979	9	0.5	1.45	1.47
Res Hmstd: Hi Val	181,700	180,200	-0.8	2,826	2,845	18	0.6	1.56	1.58
Res Hmstd: Ex-Hi Val	272,600	270,300	-0.8	4,541	4,573	33	0.7	1.67	1.69
Comm/Ind: Lo Val	150,000	148,500	-1.0	4,963	4,934	-29	-0.6	3.31	3.32
Comm/Ind: Mid Val	300,000	297,100	-1.0	11,516	11,438	-78	-0.7	3.84	3.85
Comm/Ind: Hi Val	1,000,000	990,300	-1.0	42,098	41,856	-242	-0.6	4.21	4.23

Sibley County

Arlington city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	67,168	67,596	428	0.6	895	952	57	6.4	1.33	1.41
Res Non-Hm: exis	8,375	7,951	-424	-5.1	153	155	2	1.0	1.83	1.95
Apartments: exis	1,074	1,099	24	2.3	23	25	2	8.5	2.14	2.27
Low-inc Apts: ex	1,328	1,351	23	1.7	17	19	1	8.0	1.30	1.38
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,288	5,260	-27	-0.5	175	180	5	3.1	3.31	3.43
Com/Ind Hi: exis	2,717	2,825	108	4.0	119	128	9	7.6	4.38	4.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	650	703	52	8.0	28	32	3	11.8	4.38	4.53
Ag HGA: Exist	124	124	0	0.0	2	2	0	6.4	1.39	1.48
Ag Hmstd Land	234	249	15	6.4	1	2	0	17.5	0.55	0.61
Ag Non-Hmstd	2,009	1,905	-104	-5.2	33	33	0	-0.1	1.63	1.72
Miscellaneous	165	165	0	0.0	4	4	0	6.1	2.14	2.27
New construction	0	230	230	0.0	0	4	4	0.0	0.00	1.81
<b>Total</b>	<b>89,132</b>	<b>89,457</b>	<b>326</b>	<b>0.4</b>	<b>1,450</b>	<b>1,535</b>	<b>85</b>	<b>5.9</b>	<b>1.63</b>	<b>1.72</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	789	789	0	0.0	County	39.32	43.59		0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	97.48	100.35		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.88	25.44		10.78	12.70
(=) Taxable Tax Capacity	789	789	0	0.0	Special District	2.03	2.18		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	162.71	171.56		10.78	12.70

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	71,100	71,600	0.7	771	828	57	7.4	1.08	1.16
Res Hmstd: Avg Val	106,600	107,300	0.7	1,400	1,504	104	7.4	1.31	1.40
Res Hmstd: Hi Val	142,100	143,000	0.6	2,068	2,217	149	7.2	1.45	1.55
Res Hmstd: Ex-Hi Val	213,300	214,700	0.7	3,407	3,649	242	7.1	1.6	1.7
Apartment	300,000	306,800	2.3	6,425	6,969	544	8.5	2.14	2.27
Comm/Ind: Lo Val	150,000	156,000	4.0	4,964	5,416	452	9.1	3.31	3.47
Comm/Ind: Mid Val	300,000	311,900	4.0	11,529	12,478	949	8.2	3.84	4.00
Comm/Ind: Hi Val	1,000,000	1,039,700	4.0	42,166	45,448	3,283	7.8	4.22	4.37

Sibley County

Gaylord city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	53,134	57,667	4,533	8.5	713	843	130	18.2	1.34	1.46
Res Non-Hm: exis	6,416	7,546	1,130	17.6	125	154	29	23.2	1.95	2.04
Apartments: exis	7,623	7,636	13	0.2	180	190	9	5.1	2.36	2.48
Low-inc Apts: ex	1,098	1,098	0	0.0	16	17	1	5.1	1.43	1.51
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	7,533	7,530	-4	0.0	269	277	8	2.9	3.58	3.68
Com/Ind Hi: exis	8,160	8,191	31	0.4	386	399	12	3.2	4.73	4.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,010	2,082	72	3.6	95	101	6	6.5	4.73	4.87
Ag HGA: Exist	146	146	0	0.0	2	2	0	5.3	1.61	1.70
Ag Hmstd Land	948	757	-192	-20.2	15	12	-3	-19.7	1.59	1.61
Ag Non-Hmstd	1,936	1,694	-242	-12.5	35	32	-3	-8.7	1.81	1.88
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	639	639	0.0	0	23	23	0.0	0.00	3.53
<b>Total</b>	<b>89,003</b>	<b>94,984</b>	<b>5,981</b>	<b>6.7</b>	<b>1,838</b>	<b>2,050</b>	<b>212</b>	<b>11.5</b>	<b>2.06</b>	<b>2.16</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	878	942	64	7.3	County	39.36	43.76	0.00	0.00
(-) TIF Tax Capacity	66	65	-2	-2.7	City/Town	116.74	118.44	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.83	25.53	10.78	12.70
(=) Taxable Tax Capacity	812	878	66	8.1	Special District	0.59	0.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>180.52</b>	<b>188.39</b>	<b>10.78</b>	<b>12.70</b>

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,100	59,800		8.5	656	752	96	14.6	1.19	1.26
Res Hmstd: Avg Val	82,600	89,600		8.5	1,042	1,252	210	20.1	1.26	1.4
Res Hmstd: Hi Val	110,100	119,500		8.5	1,613	1,904	291	18.0	1.46	1.59
Res Hmstd: Ex-Hi Val	165,300	179,400		8.5	2,759	3,210	451	16.4	1.67	1.79
Apartment	300,000	300,500		0.2	7,093	7,458	365	5.1	2.36	2.48
Comm/Ind: Lo Val	150,000	150,600		0.4	5,365	5,552	187	3.5	3.58	3.69
Comm/Ind: Mid Val	300,000	301,100		0.4	12,464	12,876	412	3.3	4.15	4.28
Comm/Ind: Hi Val	1,000,000	1,003,800		0.4	45,595	47,074	1,479	3.2	4.56	4.69

Sibley County

Gibbon city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,919	17,008	89	0.5	299	317	19	6.3	1.77	1.87
Res Non-Hm: exis	3,081	3,160	79	2.5	84	90	6	6.9	2.73	2.85
Apartments: exis	558	586	28	5.1	19	20	2	9.5	3.35	3.49
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,745	1,654	-91	-5.2	83	81	-2	-2.5	4.74	4.88
Com/Ind Hi: exis	769	769	0	0.0	48	50	1	2.8	6.27	6.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	344	350	6	1.7	22	23	1	4.5	6.27	6.44
Ag HGA: Exist	131	131	0	0.0	3	3	0	4.3	2.22	2.31
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,102	748	-354	-32.1	28	20	-8	-29.4	2.55	2.65
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	56	56	0.0	0	1	1	0.0	0.00	1.87
<b>Total</b>	<b>24,650</b>	<b>24,463</b>	<b>-187</b>	<b>-0.8</b>	<b>585</b>	<b>605</b>	<b>19</b>	<b>3.3</b>	<b>2.37</b>	<b>2.47</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	205	204	-1	-0.6	County	34.79	39.03	0.00	0.00
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	219.24	224.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.17	0.24	16.13	17.71
(=) Taxable Tax Capacity	200	198	-1	-0.6	Special District	0.59	0.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>254.79</b>	<b>264.79</b>	<b>16.13</b>	<b>17.71</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,100	40,300		0.5	678	712	34	5.0	1.69	1.77
Res Hmstd: Avg Val	60,100	60,400		0.5	1,016	1,067	51	5.0	1.69	1.77
Res Hmstd: Hi Val	80,100	80,500		0.5	1,405	1,480	75	5.3	1.75	1.84
Res Hmstd: Ex-Hi Val	120,200	120,800		0.5	2,583	2,714	131	5.1	2.15	2.25
Apartment	300,000	315,200		5.1	10,039	10,991	952	9.5	3.35	3.49
Comm/Ind: Lo Val	150,000	150,000		0.0	7,116	7,317	201	2.8	4.74	4.88
Comm/Ind: Mid Val	300,000	300,000		0.0	16,524	16,984	460	2.8	5.51	5.66
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	60,427	62,098	1,672	2.8	6.04	6.21



Sibley County

Green Isle city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	20,339	20,630	291	1.4	412	442	30	7.3	2.03	2.14
Res Non-Hm: exis	3,704	3,358	-346	-9.3	110	106	-4	-3.6	2.97	3.16
Apartments: exis	131	131	0	0.0	4	5	0	5.3	3.34	3.52
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,659	1,646	-13	-0.8	79	81	2	2.9	4.75	4.93
Com/Ind Hi: exis	1,270	1,270	0	0.0	80	83	3	3.6	6.30	6.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	289	293	4	1.4	18	19	1	5.1	6.30	6.53
Ag HGA: Exist	432	432	0	0.0	10	10	1	5.5	2.26	2.38
Ag Hmstd Land	182	182	0	0.0	2	2	0	6.2	0.98	1.04
Ag Non-Hmstd	1,462	1,462	0	0.0	38	40	2	4.8	2.59	2.71
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	14	14	0.0	0	0	0	0.0	0.00	2.14
<b>Total</b>	<b>29,467</b>	<b>29,417</b>	<b>-50</b>	<b>-0.2</b>	<b>753</b>	<b>788</b>	<b>35</b>	<b>4.6</b>	<b>2.56</b>	<b>2.68</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	269	268	-1	-0.4	County	39.31	43.59	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	195.15	201.78	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.83	25.38	10.78	12.70
(=) Taxable Tax Capacity	269	268	-1	-0.4	Special District	0.59	0.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>258.88</b>	<b>271.40</b>	<b>10.78</b>	<b>12.70</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,900	66,800	1.4	1,095	1,173	78	7.1	1.66	1.76
Res Hmstd: Avg Val	98,700	100,100	1.4	1,927	2,078	150	7.8	1.95	2.08
Res Hmstd: Hi Val	131,600	133,500	1.4	2,891	3,108	217	7.5	2.2	2.33
Res Hmstd: Ex-Hi Val	197,500	200,300	1.4	4,822	5,169	347	7.2	2.44	2.58
Apartment	300,000	300,000	0.0	10,031	10,559	527	5.3	3.34	3.52
Comm/Ind: Lo Val	150,000	150,000	0.0	7,128	7,390	262	3.7	4.75	4.93
Comm/Ind: Mid Val	300,000	300,000	0.0	16,578	17,181	603	3.6	5.53	5.73
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	60,678	62,870	2,191	3.6	6.07	6.29

Sibley County

Henderson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	34,636	36,295	1,659	4.8	557	599	42	7.5	1.61	1.65
Res Non-Hm: exis	4,960	5,008	48	1.0	106	107	2	1.4	2.13	2.14
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	111	111	0	0.0	3	3	0	0.3	2.44	2.45
Com/Ind: Lo: exi	2,608	2,491	-117	-4.5	97	92	-5	-5.2	3.73	3.70
Com/Ind Hi: exis	286	284	-2	-0.7	14	14	0	-1.7	4.92	4.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	593	690	97	16.3	29	34	4	15.2	4.92	4.87
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	21	16	-5	-25.2	0	0	0	-26.0	0.93	0.92
Ag Non-Hmstd	272	245	-27	-9.9	5	5	-1	-10.9	1.87	1.85
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	208	208	0.0	0	4	4	0.0	0.00	1.86
<b>Total</b>	<b>43,486</b>	<b>45,347</b>	<b>1,861</b>	<b>4.3</b>	<b>812</b>	<b>857</b>	<b>46</b>	<b>5.6</b>	<b>1.87</b>	<b>1.89</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	380	400	20	5.2	County	39.47	43.81	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	127.10	120.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	19.44	16.98	20.21
(=) Taxable Tax Capacity	380	400	20	5.2	Special District	0.59	0.65	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	186.68	184.74	16.98	20.21

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	75,900	79,500	4.7	979	1,074	95	9.7	1.29	1.35
Res Hmstd: Avg Val	113,800	119,200	4.7	1,814	1,953	140	7.7	1.59	1.64
Res Hmstd: Hi Val	151,600	158,900	4.8	2,647	2,833	186	7.0	1.75	1.78
Res Hmstd: Ex-Hi Val	227,500	238,400	4.8	4,320	4,594	274	6.3	1.9	1.93
Comm/Ind: Lo Val	150,000	148,900	-0.7	5,596	5,513	-84	-1.5	3.73	3.70
Comm/Ind: Mid Val	300,000	297,900	-0.7	12,973	12,754	-219	-1.7	4.32	4.28
Comm/Ind: Hi Val	1,000,000	992,800	-0.7	47,399	46,588	-811	-1.7	4.74	4.69

**Sibley County**

**New Auburn city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,873	6,995	122	1.8	154	164	11	7.1	2.23	2.35
Res Non-Hm: exis	1,091	1,132	40	3.7	42	45	4	8.4	3.84	4.02
Apartments: exis	373	373	0	0.0	17	17	1	4.6	4.46	4.66
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	128	128	0	0.0	5	5	0	4.1	3.81	3.97
Com/Ind: Lo: exi	452	452	0	0.0	27	28	1	3.5	6.08	6.29
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	268	271	4	1.3	22	23	1	4.9	8.05	8.34
Ag HGA: Exist	130	130	0	0.0	3	3	0	4.4	2.22	2.31
Ag Hmstd Land	378	373	-5	-1.4	6	6	0	3.7	1.55	1.63
Ag Non-Hmstd	50	25	-25	-50.2	2	1	-1	-47.8	3.44	3.61
Miscellaneous	120	120	0	0.0	5	6	0	4.6	4.46	4.66
New construction	0	72	72	0.0	0	2	2	0.0	0.00	2.35
<b>Total</b>	<b>9,863</b>	<b>10,071</b>	<b>207</b>	<b>2.1</b>	<b>282</b>	<b>301</b>	<b>19</b>	<b>6.7</b>	<b>2.86</b>	<b>2.98</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	76	78	2	2.3	County	40.69	44.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	295.62	295.38	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.88	18.23	15.27	15.07
(=) Taxable Tax Capacity	76	78	2	2.3	Special District	2.03	2.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	344.22	360.70	15.27	15.07

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	32,500	33,100	1.8	721	766	45	6.3	2.22	2.31
Res Hmstd: Avg Val	48,800	49,700	1.8	1,082	1,150	68	6.3	2.22	2.31
Res Hmstd: Hi Val	65,000	66,200	1.8	1,442	1,532	91	6.3	2.22	2.31
Res Hmstd: Ex-Hi Val	97,600	99,300	1.7	2,529	2,710	181	7.2	2.59	2.73
Apartment	300,000	300,000	0.0	13,366	13,978	612	4.6	4.46	4.66

**Sibley County**

**Winthrop city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	34,870	36,473	1,603	4.6	356	396	40	11.2	1.02	1.09
Res Non-Hm: exis	6,322	7,384	1,062	16.8	94	113	19	20.7	1.48	1.53
Apartments: exis	1,056	1,059	3	0.3	19	20	1	3.8	1.78	1.85
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,888	4,624	-263	-5.4	140	134	-6	-4.1	2.87	2.91
Com/Ind Hi: exis	20,938	17,279	-3,660	-17.5	790	660	-130	-16.4	3.77	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	258	257	-2	-0.6	10	10	0	0.7	3.77	3.82
Ag HGA: Exist	194	208	14	7.0	2	2	0	14.5	1.08	1.16
Ag Hmstd Land	556	542	-14	-2.5	3	3	0	-4.3	0.63	0.61
Ag Non-Hmstd	1,214	1,214	0	0.0	16	16	0	2.9	1.30	1.33
Miscellaneous	34	34	0	0.0	1	1	0	3.4	1.96	2.03
New construction	0	388	388	0.0	0	4	4	0.0	0.00	1.14
<b>Total</b>	<b>70,331</b>	<b>69,463</b>	<b>-869</b>	<b>-1.2</b>	<b>1,430</b>	<b>1,360</b>	<b>-70</b>	<b>-4.9</b>	<b>2.03</b>	<b>1.96</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	824	778	-46	-5.6	County	39.97	44.19	0.00	0.00
(-) TIF Tax Capacity	18	18	0	0.0	City/Town	84.14	83.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.07	5.24	16.13	17.71
(=) Taxable Tax Capacity	<u>806</u>	<u>760</u>	<u>-46</u>	<u>-5.7</u>	Special District	<u>0.59</u>	<u>0.65</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.77	133.50	16.13	17.71

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,700	54,100	4.6	486	529	43	8.9	0.94	0.98
Res Hmstd: Avg Val	77,600	81,200	4.6	740	828	89	12.0	0.95	1.02
Res Hmstd: Hi Val	103,400	108,200	4.6	1,146	1,269	123	10.7	1.11	1.17
Res Hmstd: Ex-Hi Val	155,100	162,200	4.6	1,961	2,150	189	9.7	1.26	1.33
Apartment	300,000	301,000	0.3	5,350	5,556	206	3.8	1.78	1.85
Comm/Ind: Lo Val	150,000	123,800	-17.5	4,303	3,601	-703	-16.3	2.87	2.91
Comm/Ind: Mid Val	300,000	247,600	-17.5	9,960	8,090	-1,870	-18.8	3.32	3.27
Comm/Ind: Hi Val	1,000,000	825,200	-17.5	36,359	30,148	-6,211	-17.1	3.64	3.65

**Stearns County**

**Albany city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	103,719	105,278	1,560	1.5	1,308	1,342	35	2.7	1.26	1.28
Res Non-Hm: exis	10,665	10,669	4	0.0	178	178	0	0.1	1.67	1.67
Apartments: exis	4,235	4,208	-27	-0.6	78	78	0	0.1	1.85	1.86
Low-inc Apts: ex	5,214	5,214	0	0.0	59	59	0	0.7	1.13	1.14
Seasnl Rec: exis	385	554	169	43.9	6	8	3	44.7	1.52	1.53
Com/Ind: Lo: exi	11,084	10,605	-479	-4.3	327	311	-16	-4.8	2.95	2.93
Com/Ind Hi: exis	27,161	27,967	806	3.0	792	818	27	3.4	2.92	2.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,619	3,590	-29	-0.8	140	138	-2	-1.2	3.87	3.86
Ag HGA: Exist	149	150	1	0.8	2	2	0	1.7	1.29	1.30
Ag Hmstd Land	652	662	10	1.5	9	9	0	2.7	1.36	1.37
Ag Non-Hmstd	272	272	0	0.0	4	4	0	1.1	1.36	1.37
Miscellaneous	463	512	49	10.5	9	10	1	9.4	1.96	1.94
New construction	0	2,680	2,680	0.0	0	71	71	0.0	0.00	2.64
<b>Total</b>	167,618	172,361	4,743	2.8	2,911	3,030	119	4.1	1.74	1.76

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,729	1,794	65	3.7	County	53.33	51.53	0.00	0.00
(-) TIF Tax Capacity	274	229	-46	-16.7	City/Town	47.60	45.49	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.37	39.84	14.71	14.29
(=) Taxable Tax Capacity	1,455	1,566	110	7.6	Special District	0.60	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.90	137.42	14.71	14.29

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	92,900	94,300	1.5	1,007	1,035	29	2.9	1.08	1.1
Res Hmstd: Avg Val	139,300	141,400	1.5	1,762	1,808	46	2.6	1.27	1.28
Res Hmstd: Hi Val	185,700	188,500	1.5	2,518	2,581	63	2.5	1.36	1.37
Res Hmstd: Ex-Hi Val	278,600	282,800	1.5	4,031	4,128	97	2.4	1.45	1.46
Apartment	300,000	298,100	-0.6	5,538	5,546	9	0.2	1.85	1.86
Comm/Ind: Lo Val	150,000	154,500	3.0	4,420	4,573	154	3.5	2.95	2.96
Comm/Ind: Mid Val	300,000	308,900	3.0	10,239	10,538	299	2.9	3.41	3.41
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	37,397	38,383	986	2.6	3.74	3.73

**Stearns County**

**Avon city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	69,039	71,324	2,284	3.3	1,121	1,174	53	4.7	1.62	1.65
Res Non-Hm: exis	6,494	6,397	-96	-1.5	133	133	0	0.1	2.05	2.08
Apartments: exis	1,876	1,860	-17	-0.9	45	46	0	0.5	2.41	2.45
Low-inc Apts: ex	804	811	7	0.9	12	12	0	2.2	1.47	1.49
Seasnl Rec: exis	1,258	1,108	-150	-11.9	25	22	-3	-10.7	1.96	1.98
Com/Ind: Lo: exi	7,684	7,671	-13	-0.2	279	279	0	0.1	3.63	3.64
Com/Ind Hi: exis	19,735	19,574	-161	-0.8	535	532	-3	-0.5	2.71	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,057	1,057	0	0.0	51	51	0	0.3	4.78	4.80
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	40	23	-17	-43.5	0	0	0	-42.5	0.91	0.92
Ag Non-Hmstd	216	252	36	16.8	4	5	1	18.7	1.81	1.84
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,161	1,161	0.0	0	21	21	0.0	0.00	1.83
<b>Total</b>	<b>108,203</b>	<b>111,237</b>	<b>3,034</b>	<b>2.8</b>	<b>2,205</b>	<b>2,275</b>	<b>70</b>	<b>3.2</b>	<b>2.04</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,036	1,062	25	2.4	County	53.58	51.74	0.00	0.00
(-) TIF Tax Capacity	213	228	15	7.2	City/Town	90.46	89.37	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.66	42.72	14.71	14.29
(=) Taxable Tax Capacity	824	834	10	1.2	Special District	0.60	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	181.30	184.39	14.71	14.29

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	96,000	99,200	3.3	1,363	1,449	86	6.3	1.42	1.46
Res Hmstd: Avg Val	143,900	148,700	3.3	2,380	2,514	134	5.6	1.65	1.69
Res Hmstd: Hi Val	191,800	198,100	3.3	3,397	3,578	180	5.3	1.77	1.81
Res Hmstd: Ex-Hi Val	287,700	297,200	3.3	5,434	5,711	278	5.1	1.89	1.92
Apartment	300,000	297,400	-0.9	7,240	7,280	39	0.5	2.41	2.45
Comm/Ind: Lo Val	150,000	148,800	-0.8	5,441	5,413	-29	-0.5	3.63	3.64
Comm/Ind: Mid Val	300,000	297,500	-0.8	12,623	12,540	-83	-0.7	4.21	4.22
Comm/Ind: Hi Val	1,000,000	991,800	-0.8	46,138	45,885	-253	-0.5	4.61	4.63

**Stearns County**

**Belgrade city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,982	19,597	615	3.2	219	234	15	6.9	1.15	1.19
Res Non-Hm: exis	2,822	2,440	-382	-13.5	45	40	-5	-10.8	1.59	1.64
Apartments: exis	446	531	86	19.2	9	11	2	22.6	1.93	1.98
Low-inc Apts: ex	422	422	0	0.1	5	5	0	2.9	1.18	1.21
Seasnl Rec: exis	135	135	0	-0.2	2	2	0	2.6	1.61	1.66
Com/Ind: Lo: exi	3,910	3,973	63	1.6	119	122	3	2.7	3.04	3.07
Com/Ind Hi: exis	4,269	4,224	-45	-1.1	170	170	0	0.0	3.99	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	511	562	52	10.1	20	23	2	11.3	3.99	4.03
Ag HGA: Exist	191	191	1	0.4	3	3	0	3.3	1.43	1.47
Ag Hmstd Land	536	566	30	5.7	3	4	0	9.2	0.65	0.67
Ag Non-Hmstd	537	567	30	5.5	8	8	1	8.6	1.40	1.44
Miscellaneous	68	70	1	1.6	1	1	0	4.5	1.93	1.98
New construction	0	238	238	0.0	0	5	5	0.0	0.00	2.18
<b>Total</b>	<b>32,829</b>	<b>33,516</b>	<b>687</b>	<b>2.1</b>	<b>604</b>	<b>628</b>	<b>24</b>	<b>4.0</b>	<b>1.84</b>	<b>1.87</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	336	343	7	2.1	County	52.78	51.05	0.00	0.00
(-) TIF Tax Capacity	5	3	-3	-49.7	City/Town	78.03	82.97	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.96	7.30	17.20	17.54
(=) Taxable Tax Capacity	331	341	10	2.9	Special District	2.54	3.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.32	144.45	17.20	17.54

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,600	59,500	3.3	584	620	36	6.2	1.01	1.04
Res Hmstd: Avg Val	86,400	89,200	3.2	948	1,023	76	8.0	1.1	1.15
Res Hmstd: Hi Val	115,100	118,800	3.2	1,436	1,541	105	7.3	1.25	1.3
Res Hmstd: Ex-Hi Val	172,700	178,300	3.2	2,416	2,582	166	6.9	1.4	1.45
Apartment	300,000	357,600	19.2	5,778	7,084	1,307	22.6	1.93	1.98
Comm/Ind: Lo Val	150,000	148,400	-1.1	4,557	4,558	1	0.0	3.04	3.07
Comm/Ind: Mid Val	300,000	296,800	-1.1	10,546	10,532	-14	-0.1	3.52	3.55
Comm/Ind: Hi Val	1,000,000	989,400	-1.1	38,497	38,488	-8	0.0	3.85	3.89

**Stearns County**

**Brooten city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,471	17,402	-1,069	-5.8	229	218	-11	-4.9	1.24	1.25
Res Non-Hm: exis	3,276	3,398	122	3.7	55	59	3	6.1	1.69	1.73
Apartments: exis	1,253	1,476	222	17.7	26	31	5	20.6	2.05	2.10
Low-inc Apts: ex	540	357	-182	-33.8	7	5	-2	-32.2	1.26	1.29
Seasnl Rec: exis	223	224	0	0.1	5	5	0	2.5	2.05	2.10
Com/Ind: Lo: exi	3,920	3,780	-139	-3.6	125	121	-3	-2.8	3.19	3.21
Com/Ind Hi: exis	4,655	4,731	76	1.6	195	200	5	2.5	4.19	4.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	619	625	6	0.9	26	26	0	1.8	4.19	4.22
Ag HGA: Exist	502	485	-18	-3.5	6	6	0	-2.5	1.28	1.29
Ag Hmstd Land	659	681	21	3.2	3	4	1	16.1	0.49	0.55
Ag Non-Hmstd	352	378	26	7.2	5	6	1	9.9	1.50	1.54
Miscellaneous	31	31	1	2.0	1	1	0	4.4	2.42	2.48
New construction	0	208	208	0.0	0	5	5	0.0	0.00	2.22
<b>Total</b>	<b>34,501</b>	<b>33,775</b>	<b>-727</b>	<b>-2.1</b>	<b>683</b>	<b>686</b>	<b>3</b>	<b>0.4</b>	<b>1.98</b>	<b>2.03</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	363	358	-5	-1.4	County	52.63	50.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	85.43	90.35	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.86	7.18	17.20	17.54
(=) Taxable Tax Capacity	<u>363</u>	<u>358</u>	<u>-5</u>	<u>-1.4</u>	Special District	<u>5.24</u>	<u>5.40</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	150.16	153.81	17.20	17.54

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,900	54,600	-5.7	621	600	-22	-3.5	1.07	1.1
Res Hmstd: Avg Val	86,800	81,800	-5.8	1,011	942	-69	-6.8	1.16	1.15
Res Hmstd: Hi Val	115,800	109,100	-5.8	1,535	1,448	-88	-5.7	1.33	1.33
Res Hmstd: Ex-Hi Val	173,700	163,700	-5.8	2,583	2,459	-124	-4.8	1.49	1.50
Apartment	300,000	353,200	17.7	6,147	7,410	1,263	20.6	2.05	2.1
Comm/Ind: Lo Val	150,000	152,400	1.6	4,778	4,919	141	2.9	3.19	3.23
Comm/Ind: Mid Val	300,000	304,900	1.6	11,062	11,359	297	2.7	3.69	3.73
Comm/Ind: Hi Val	1,000,000	1,016,300	1.6	40,390	41,405	1,015	2.5	4.04	4.07



**Stearns County**

**Cold Spring city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	160,927	167,226	6,299	3.9	1,964	2,027	64	3.2	1.22	1.21
Res Non-Hm: exis	18,257	20,213	1,956	10.7	285	305	21	7.2	1.56	1.51
Apartments: exis	7,346	7,698	351	4.8	130	134	4	2.7	1.77	1.74
Low-inc Apts: ex	5,751	5,777	26	0.4	63	62	-1	-1.6	1.09	1.07
Seasnl Rec: exis	445	404	-41	-9.3	8	7	-1	-11.1	1.77	1.74
Com/Ind: Lo: exi	13,585	13,529	-55	-0.4	389	377	-12	-3.0	2.86	2.79
Com/Ind Hi: exis	39,229	41,263	2,034	5.2	1,476	1,512	36	2.5	3.76	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,245	3,444	200	6.1	122	126	4	3.4	3.76	3.66
Ag HGA: Exist	165	173	7	4.4	2	2	0	3.2	1.27	1.26
Ag Hmstd Land	138	139	1	0.7	1	1	0	-2.3	0.42	0.41
Ag Non-Hmstd	871	871	0	0.0	11	11	0	-1.9	1.30	1.27
Miscellaneous	1,318	1,322	4	0.3	25	25	0	-1.7	1.89	1.85
New construction	0	4,119	4,119	0.0	0	111	111	0.0	0.00	2.69
<b>Total</b>	<b>251,278</b>	<b>266,178</b>	<b>14,901</b>	<b>5.9</b>	<b>4,475</b>	<b>4,700</b>	<b>225</b>	<b>5.0</b>	<b>1.78</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,746	2,950	204	7.4	County	52.96	51.22	0.00	0.00
(-) TIF Tax Capacity	141	167	26	18.7	City/Town	44.13	44.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.21	30.04	15.28	14.81
(=) Taxable Tax Capacity	2,605	2,783	177	6.8	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.74	127.29	15.28	14.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,400	99,100	3.9	1,012	1,048	36	3.6	1.06	1.06
Res Hmstd: Avg Val	143,100	148,700	3.9	1,759	1,809	50	2.8	1.23	1.22
Res Hmstd: Hi Val	190,700	198,200	3.9	2,505	2,569	64	2.6	1.31	1.3
Res Hmstd: Ex-Hi Val	286,100	297,300	3.9	4,000	4,091	91	2.3	1.4	1.38
Apartment	300,000	314,400	4.8	5,324	5,468	144	2.7	1.77	1.74
Comm/Ind: Lo Val	150,000	157,800	5.2	4,290	4,465	176	4.1	2.86	2.83
Comm/Ind: Mid Val	300,000	315,600	5.2	9,933	10,250	317	3.2	3.31	3.25
Comm/Ind: Hi Val	1,000,000	1,051,900	5.2	36,269	37,241	972	2.7	3.63	3.54

**Stearns County**

**Elrosa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,285	8,578	293	3.5	69	72	3	4.3	0.84	0.84
Res Non-Hm: exis	480	520	40	8.4	5	6	0	6.9	1.08	1.07
Apartments: exis	278	280	2	0.7	4	4	0	-1.3	1.30	1.28
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,708	1,710	2	0.1	39	38	-1	-2.7	2.29	2.23
Com/Ind Hi: exis	654	658	4	0.6	20	19	0	-2.3	3.00	2.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	42	48	6	13.1	1	1	0	9.8	3.00	2.91
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	5	5	0	8.9	0	0	0	6.1	0.91	0.88
Ag Non-Hmstd	13	0	-13	-100.0	0	0	0	-100.0	0.91	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	273	273	0.0	0	3	3	0.0	0.00	1.04
<b>Total</b>	<b>11,465</b>	<b>12,072</b>	<b>607</b>	<b>5.3</b>	<b>138</b>	<b>143</b>	<b>5</b>	<b>3.4</b>	<b>1.21</b>	<b>1.18</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109	116	7	6.5	County	52.79	51.34	0.00	0.00
(-) TIF Tax Capacity	11	11	0	1.1	City/Town	27.94	26.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	6.99	7.70	17.20	17.54
(=) Taxable Tax Capacity	98	105	7	7.1	Special District	2.87	3.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.59	88.25	17.20	17.54

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	68,900	71,300	3.5	493	503	10	1.9	0.72	0.70
Res Hmstd: Avg Val	103,200	106,900	3.6	859	887	28	3.3	0.83	0.83
Res Hmstd: Hi Val	137,600	142,500	3.6	1,258	1,292	34	2.7	0.91	0.91
Res Hmstd: Ex-Hi Val	206,500	213,800	3.5	2,057	2,103	46	2.2	1	0.98
Apartment	300,000	302,200	0.7	3,913	3,864	-50	-1.3	1.30	1.28
Comm/Ind: Lo Val	150,000	150,800	0.5	3,438	3,365	-72	-2.1	2.29	2.23
Comm/Ind: Mid Val	300,000	301,700	0.6	7,935	7,760	-175	-2.2	2.65	2.57
Comm/Ind: Hi Val	1,000,000	1,005,500	0.6	28,924	28,256	-668	-2.3	2.89	2.81

**Stearns County**

**Freeport city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,108	29,576	1,468	5.2	336	372	35	10.4	1.20	1.26
Res Non-Hm: exis	1,860	2,193	333	17.9	30	36	6	19.3	1.62	1.64
Apartments: exis	317	318	1	0.4	6	6	0	2.4	1.91	1.95
Low-inc Apts: ex	286	287	1	0.4	3	3	0	2.3	1.17	1.19
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,637	5,663	26	0.5	168	170	2	1.0	2.98	3.00
Com/Ind Hi: exis	6,948	7,096	148	2.1	269	277	7	2.7	3.88	3.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,225	1,851	626	51.1	49	73	24	50.1	3.98	3.95
Ag HGA: Exist	637	672	35	5.5	8	9	1	9.3	1.27	1.31
Ag Hmstd Land	1,193	1,270	77	6.5	7	7	1	7.3	0.59	0.59
Ag Non-Hmstd	462	483	21	4.5	7	7	0	7.0	1.41	1.45
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	387	387	0.0	0	10	10	0.0	0.00	2.65
<b>Total</b>	<b>46,671</b>	<b>49,795</b>	<b>3,124</b>	<b>6.7</b>	<b>884</b>	<b>970</b>	<b>87</b>	<b>9.8</b>	<b>1.89</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	495	539	44	8.8	County	51.93	50.28	0.00	0.00	
(-) TIF Tax Capacity	2	2	0	3.4	City/Town	74.09	80.28	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.73	12.71	14.37	13.91	
(=) Taxable Tax Capacity	493	537	44	8.8	Special District	1.44	1.34	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.19	144.62	14.37	13.91	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,700	79,700	5.3	750	829	79	10.5	0.99	1.04	
Res Hmstd: Avg Val	113,500	119,400	5.2	1,384	1,510	126	9.1	1.22	1.26	
Res Hmstd: Hi Val	151,200	159,100	5.2	2,018	2,191	172	8.5	1.33	1.38	
Res Hmstd: Ex-Hi Val	226,900	238,800	5.2	3,292	3,558	266	8.1	1.45	1.49	
Apartment	300,000	301,200	0.4	5,726	5,864	138	2.4	1.91	1.95	
Comm/Ind: Lo Val	150,000	153,200	2.1	4,534	4,684	150	3.3	3.02	3.06	
Comm/Ind: Mid Val	300,000	306,400	2.1	10,507	10,817	310	3.0	3.50	3.53	
Comm/Ind: Hi Val	1,000,000	1,021,300	2.1	38,381	39,437	1,056	2.8	3.84	3.86	

**Stearns County**

**Greenwald city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,777	7,862	85	1.1	71	69	-2	-2.1	0.91	0.88
Res Non-Hm: exis	370	374	4	1.0	5	4	0	-2.7	1.22	1.17
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	43	43	0	0.5	0	0	0	-3.1	1.16	1.12
Com/Ind: Lo: exi	906	911	5	0.5	23	22	-1	-3.3	2.51	2.42
Com/Ind Hi: exis	371	380	9	2.5	12	12	0	-1.4	3.30	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	110	112	1	1.3	4	4	0	-2.6	3.30	3.18
Ag HGA: Exist	509	574	65	12.7	5	6	1	12.5	1.00	1.00
Ag Hmstd Land	1,312	1,410	98	7.5	6	6	0	3.6	0.45	0.43
Ag Non-Hmstd	1	1	0	20.0	0	0	0	15.6	1.07	1.03
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6	6	0.0	0	0	0	0.0	0.00	0.88
<b>Total</b>	<b>11,398</b>	<b>11,671</b>	<b>273</b>	<b>2.4</b>	<b>125</b>	<b>124</b>	<b>-2</b>	<b>-1.4</b>	<b>1.10</b>	<b>1.06</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	94	96	2	2.6	County	53.10	51.37	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	37.43	36.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.32	14.18	14.37	13.91
(=) Taxable Tax Capacity	94	96	2	2.6	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.29	103.36	14.37	13.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,800	62,500	1.1	487	475	-12	-2.5	0.79	0.76
Res Hmstd: Avg Val	92,600	93,600	1.1	816	800	-17	-2.0	0.88	0.85
Res Hmstd: Hi Val	123,400	124,800	1.1	1,221	1,195	-26	-2.1	0.99	0.96
Res Hmstd: Ex-Hi Val	185,200	187,200	1.1	2,032	1,984	-48	-2.4	1.1	1.06
Comm/Ind: Lo Val	150,000	153,800	2.5	3,771	3,748	-23	-0.6	2.51	2.44
Comm/Ind: Mid Val	300,000	307,500	2.5	8,727	8,633	-94	-1.1	2.91	2.81
Comm/Ind: Hi Val	1,000,000	1,025,100	2.5	31,855	31,440	-415	-1.3	3.19	3.07

**Stearns County**

**Holdingford city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	24,899	25,670	772	3.1	373	372	-1	-0.2	1.50	1.45
Res Non-Hm: exis	2,138	2,429	291	13.6	45	48	3	6.8	2.11	1.99
Apartments: exis	738	775	36	4.9	18	18	0	-0.7	2.47	2.33
Low-inc Apts: ex	742	732	-10	-1.3	11	10	-1	-6.4	1.50	1.43
Seasnl Rec: exis	36	36	1	1.4	1	1	0	-5.0	1.93	1.81
Com/Ind: Lo: exi	1,845	1,754	-91	-4.9	67	61	-6	-9.5	3.64	3.47
Com/Ind Hi: exis	1,978	2,095	117	5.9	54	63	9	16.4	2.75	3.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	224	229	5	2.0	11	11	0	-3.5	4.86	4.60
Ag HGA: Exist	155	157	1	1.0	2	2	0	-2.1	1.29	1.25
Ag Hmstd Land	357	382	24	6.8	3	3	0	-1.7	0.80	0.74
Ag Non-Hmstd	222	227	5	2.4	4	4	0	-4.2	1.84	1.73
Miscellaneous	209	214	5	2.2	6	6	0	-3.2	2.94	2.78
New construction	0	856	856	0.0	0	19	19	0.0	0.00	2.22
<b>Total</b>	<b>33,544</b>	<b>35,556</b>	<b>2,013</b>	<b>6.0</b>	<b>596</b>	<b>618</b>	<b>22</b>	<b>3.7</b>	<b>1.78</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	281	306	25	9.0	County	51.80	50.10	0.00	0.00
(-) TIF Tax Capacity	11	20	9	84.7	City/Town	95.82	90.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.17	31.45	16.25	17.81
(=) Taxable Tax Capacity	270	286	16	6.0	Special District	0.60	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	184.39	172.50	16.25	17.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,100	68,100	3.0	839	826	-13	-1.5	1.27	1.21
Res Hmstd: Avg Val	99,100	102,200	3.1	1,466	1,461	-5	-0.3	1.48	1.43
Res Hmstd: Hi Val	132,100	136,200	3.1	2,183	2,161	-22	-1.0	1.65	1.59
Res Hmstd: Ex-Hi Val	198,200	204,300	3.1	3,619	3,563	-56	-1.6	1.83	1.74
Apartment	300,000	314,800	4.9	7,402	7,349	-54	-0.7	2.47	2.33
Comm/Ind: Lo Val	150,000	158,900	5.9	5,534	5,651	117	2.1	3.69	3.56
Comm/Ind: Mid Val	300,000	317,700	5.9	12,831	12,956	125	1.0	4.28	4.08
Comm/Ind: Hi Val	1,000,000	1,059,100	5.9	46,886	47,061	175	0.4	4.69	4.44

**Stearns County**

**Kimball city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	23,515	24,409	895	3.8	338	361	22	6.6	1.44	1.48
Res Non-Hm: exis	4,183	4,539	356	8.5	90	97	7	7.4	2.15	2.13
Apartments: exis	2,103	2,171	68	3.2	49	51	2	3.5	2.34	2.35
Low-inc Apts: ex	382	388	5	1.4	5	6	0	1.8	1.44	1.44
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,742	4,538	-204	-4.3	168	159	-9	-5.1	3.53	3.50
Com/Ind Hi: exis	4,160	4,710	550	13.2	193	216	23	12.1	4.64	4.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,406	1,422	16	1.2	65	65	0	0.2	4.64	4.59
Ag HGA: Exist	293	146	-147	-50.1	4	2	-2	-56.8	1.43	1.24
Ag Hmstd Land	893	609	-283	-31.7	6	4	-2	-32.8	0.68	0.67
Ag Non-Hmstd	753	863	109	14.5	13	15	2	13.8	1.72	1.70
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	650	650	0.0	0	18	18	0.0	0.00	2.76
<b>Total</b>	<b>42,430</b>	<b>44,445</b>	<b>2,015</b>	<b>4.7</b>	<b>932</b>	<b>993</b>	<b>61</b>	<b>6.6</b>	<b>2.20</b>	<b>2.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	444	474	30	6.7	County	52.54	50.83	0.00	0.00
(-) TIF Tax Capacity	1	2	1	139.7	City/Town	98.05	95.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.40	21.00	19.80	21.66
(=) Taxable Tax Capacity	443	472	29	6.5	Special District	2.58	2.81	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	171.57	170.50	19.80	21.66

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,600	69,100	3.8	817	857	39	4.8	1.23	1.24
Res Hmstd: Avg Val	99,900	103,700	3.8	1,427	1,517	90	6.3	1.43	1.46
Res Hmstd: Hi Val	133,100	138,200	3.8	2,114	2,233	119	5.6	1.59	1.62
Res Hmstd: Ex-Hi Val	199,800	207,400	3.8	3,493	3,669	176	5.0	1.75	1.77
Apartment	300,000	309,700	3.2	7,028	7,271	243	3.5	2.34	2.35
Comm/Ind: Lo Val	150,000	169,800	13.2	5,299	6,165	866	16.3	3.53	3.63
Comm/Ind: Mid Val	300,000	339,600	13.2	12,264	13,973	1,709	13.9	4.09	4.11
Comm/Ind: Hi Val	1,000,000	1,132,100	13.2	44,772	50,416	5,644	12.6	4.48	4.45

<b>Stearns County</b>	<b>Lake Henry city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,750	2,748	-1	0.0	29	28	0	-1.3	1.05	1.03
Res Non-Hm: exis	343	471	128	37.4	5	7	2	32.3	1.45	1.40
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	579	587	7	1.3	17	16	0	-2.6	2.86	2.75
Com/Ind Hi: exis	909	912	3	0.3	34	33	-1	-3.5	3.77	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	38	38	1	1.9	1	1	0	-2.1	3.77	3.62
Ag HGA: Exist	121	108	-13	-10.6	1	1	0	-13.2	1.17	1.13
Ag Hmstd Land	256	271	15	5.7	1	1	0	7.2	0.46	0.47
Ag Non-Hmstd	86	77	-9	-10.2	1	1	0	-13.6	1.30	1.25
Miscellaneous	51	52	1	2.0	1	1	0	-1.7	1.78	1.71
New construction	0	67	67	0.0	0	1	1	0.0	0.00	0.76
<b>Total</b>	<b>5,132</b>	<b>5,331</b>	<b>199</b>	<b>3.9</b>	<b>91</b>	<b>90</b>	<b>0</b>	<b>-0.2</b>	<b>1.77</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	54	56	2	4.3	County	53.10	51.35	0.00	0.00
(-) TIF Tax Capacity	18	18	0	0.3	City/Town	57.06	53.68	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.25	18.53	15.35	14.97
(=) Taxable Tax Capacity	36	38	2	6.3	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.85	124.90	15.35	14.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,100	61,100	0.0	570	549	-20	-3.6	0.93	0.9
Res Hmstd: Avg Val	91,700	91,700	0.0	955	921	-35	-3.6	1.04	1.00
Res Hmstd: Hi Val	122,200	122,100	-0.1	1,434	1,380	-54	-3.7	1.17	1.13
Res Hmstd: Ex-Hi Val	183,300	183,200	-0.1	2,392	2,303	-89	-3.7	1.31	1.26
Comm/Ind: Lo Val	150,000	150,500	0.3	4,293	4,146	-147	-3.4	2.86	2.75
Comm/Ind: Mid Val	300,000	301,000	0.3	9,941	9,594	-347	-3.5	3.31	3.19
Comm/Ind: Hi Val	1,000,000	1,003,400	0.3	36,297	35,018	-1,279	-3.5	3.63	3.49

**Stearns County**

**Meire Grove city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,640	4,595	-45	-1.0	45	43	-2	-3.9	0.97	0.94
Res Non-Hm: exis	727	916	190	26.1	9	11	2	21.5	1.24	1.20
Apartments: exis	602	596	-7	-1.1	9	9	0	-4.7	1.51	1.46
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	674	684	10	1.6	17	17	0	-2.3	2.55	2.45
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162	163	1	0.6	5	5	0	-3.2	3.33	3.20
Ag HGA: Exist	344	271	-73	-21.3	2	1	-1	-32.8	0.57	0.48
Ag Hmstd Land	690	618	-72	-10.4	3	2	0	-17.1	0.42	0.38
Ag Non-Hmstd	91	204	113	124.4	1	2	1	116.2	1.10	1.06
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	72	72	0.0	0	1	1	0.0	0.00	0.81
<b>Total</b>	<b>7,929</b>	<b>8,120</b>	<b>190</b>	<b>2.4</b>	<b>91</b>	<b>91</b>	<b>0</b>	<b>-0.2</b>	<b>1.15</b>	<b>1.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	69	72	3	4.0	County	53.03	51.27	0.00	0.00
(-) TIF Tax Capacity	7	7	0	-1.1	City/Town	39.88	38.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.20	14.06	14.37	13.91
(=) Taxable Tax Capacity	61	64	3	4.6	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.55	105.55	14.37	13.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	65,800	65,200	-0.9	527	504	-23	-4.4	0.80	0.77
Res Hmstd: Avg Val	98,700	97,700	-1.0	912	867	-46	-5.0	0.92	0.89
Res Hmstd: Hi Val	131,600	130,300	-1.0	1,353	1,287	-65	-4.8	1.03	0.99
Res Hmstd: Ex-Hi Val	197,400	195,500	-1.0	2,233	2,128	-105	-4.7	1.13	1.09
Apartment	300,000	296,600	-1.1	4,539	4,326	-213	-4.7	1.51	1.46



**Stearns County**

**Melrose city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	106,281	108,446	2,166	2.0	1,328	1,337	9	0.6	1.25	1.23
Res Non-Hm: exis	11,193	11,703	510	4.6	180	184	4	2.3	1.60	1.57
Apartments: exis	7,951	8,115	164	2.1	152	152	0	-0.1	1.91	1.87
Low-inc Apts: ex	2,135	1,972	-163	-7.6	25	23	-2	-9.6	1.17	1.15
Seasnl Rec: exis	417	381	-36	-8.6	8	7	-1	-10.5	1.91	1.87
Com/Ind: Lo: exi	13,923	13,906	-16	-0.1	416	405	-11	-2.7	2.99	2.91
Com/Ind Hi: exis	31,079	30,997	-82	-0.3	1,136	1,102	-34	-3.0	3.66	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,228	3,191	963	43.2	89	124	35	39.5	3.99	3.89
Ag HGA: Exist	326	331	5	1.6	4	4	0	0.1	1.20	1.18
Ag Hmstd Land	892	948	56	6.3	5	6	0	4.1	0.61	0.59
Ag Non-Hmstd	970	973	3	0.3	14	14	0	-1.7	1.42	1.39
Miscellaneous	1,213	1,237	24	2.0	26	26	0	-0.2	2.12	2.08
New construction	0	1,273	1,273	0.0	0	24	24	0.0	0.00	1.91
<b>Total</b>	<b>178,607</b>	<b>183,473</b>	<b>4,866</b>	<b>2.7</b>	<b>3,383</b>	<b>3,406</b>	<b>23</b>	<b>0.7</b>	<b>1.89</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,921	1,983	62	3.2	County	53.18	51.42	0.00	0.00
(-) TIF Tax Capacity	98	103	5	4.8	City/Town	71.36	71.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.60	14.44	14.37	13.91
(=) Taxable Tax Capacity	1,823	1,881	58	3.2	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.58	138.77	14.37	13.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,500	82,100	2.0	831	839	9	1.0	1.03	1.02
Res Hmstd: Avg Val	120,700	123,200	2.1	1,509	1,518	9	0.6	1.25	1.23
Res Hmstd: Hi Val	160,900	164,200	2.1	2,187	2,195	8	0.4	1.36	1.34
Res Hmstd: Ex-Hi Val	241,400	246,300	2.0	3,545	3,551	6	0.2	1.47	1.44
Apartment	300,000	306,200	2.1	5,740	5,737	-3	-0.1	1.91	1.87
Comm/Ind: Lo Val	150,000	149,600	-0.3	4,543	4,412	-130	-2.9	3.03	2.95
Comm/Ind: Mid Val	300,000	299,200	-0.3	10,527	10,223	-305	-2.9	3.51	3.42
Comm/Ind: Hi Val	1,000,000	997,400	-0.3	38,457	37,357	-1,100	-2.9	3.85	3.75

**Stearns County**

**New Munich city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,423	12,443	20	0.2	149	146	-3	-2.3	1.20	1.17
Res Non-Hm: exis	1,320	1,633	313	23.7	21	25	4	18.5	1.61	1.54
Apartments: exis	694	586	-109	-15.6	13	11	-2	-18.6	1.89	1.82
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,445	1,461	16	1.1	43	42	-1	-2.6	3.00	2.89
Com/Ind Hi: exis	377	384	7	1.7	15	15	0	-2.0	3.95	3.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	133	136	2	1.7	5	5	0	-2.0	3.95	3.81
Ag HGA: Exist	560	572	12	2.2	8	8	0	-0.9	1.39	1.35
Ag Hmstd Land	92	95	2	2.6	0	0	0	-3.0	0.41	0.39
Ag Non-Hmstd	56	58	2	3.0	1	1	0	-0.5	1.40	1.35
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	88	88	0.0	0	1	1	0.0	0.00	1.27
<b>Total</b>	<b>17,101</b>	<b>17,454</b>	<b>354</b>	<b>2.1</b>	<b>256</b>	<b>254</b>	<b>-2</b>	<b>-1.0</b>	<b>1.50</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	155	159	4	2.8	County	53.09	51.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.79	67.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.32	14.18	14.37	13.91
(=) Taxable Tax Capacity	155	159	4	2.8	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.64	134.79	14.37	13.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	72,000	72,100	0.1	707	683	-23	-3.3	0.98	0.95
Res Hmstd: Avg Val	108,000	108,200	0.2	1,279	1,238	-41	-3.2	1.18	1.14
Res Hmstd: Hi Val	143,900	144,100	0.1	1,877	1,816	-61	-3.3	1.30	1.26
Res Hmstd: Ex-Hi Val	215,900	216,300	0.2	3,076	2,977	-99	-3.2	1.42	1.38
Apartment	300,000	253,100	-15.6	5,667	4,616	-1,051	-18.5	1.89	1.82
Comm/Ind: Lo Val	150,000	152,600	1.7	4,499	4,434	-65	-1.4	3	2.91
Comm/Ind: Mid Val	300,000	305,200	1.7	10,425	10,243	-182	-1.7	3.48	3.36
Comm/Ind: Hi Val	1,000,000	1,017,500	1.8	38,082	37,359	-723	-1.9	3.81	3.67

**Stearns County**

**Paynesville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	77,968	80,117	2,148	2.8	786	808	22	2.7	1.01	1.01
Res Non-Hm: exis	10,080	11,197	1,117	11.1	137	150	13	9.6	1.36	1.34
Apartments: exis	6,649	6,645	-4	-0.1	106	105	-1	-1.1	1.60	1.58
Low-inc Apts: ex	1,604	1,591	-13	-0.8	16	15	0	-1.9	0.98	0.97
Seasnl Rec: exis	410	312	-98	-23.9	6	4	-1	-23.1	1.37	1.38
Com/Ind: Lo: exi	15,635	15,601	-34	-0.2	414	405	-9	-2.1	2.65	2.60
Com/Ind Hi: exis	18,088	18,525	438	2.4	626	629	3	0.5	3.46	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,955	3,739	784	26.5	103	128	25	24.1	3.48	3.41
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	23	24	1	5.2	0	0	0	8.4	0.45	0.47
Ag Non-Hmstd	1,886	1,899	14	0.7	22	22	0	-0.2	1.16	1.15
Miscellaneous	871	876	5	0.6	18	18	0	-0.7	2.04	2.01
New construction	0	1,681	1,681	0.0	0	49	49	0.0	0.00	2.93
<b>Total</b>	<b>136,168</b>	<b>142,209</b>	<b>6,040</b>	<b>4.4</b>	<b>2,233</b>	<b>2,333</b>	<b>100</b>	<b>4.5</b>	<b>1.64</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,468	1,555	88	6.0	County	52.96	51.22	0.00	0.00
(-) TIF Tax Capacity	72	93	21	29.9	City/Town	41.64	41.81	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.07	18.36	15.35	14.97
(=) Taxable Tax Capacity	1,396	1,462	66	4.7	Special District	2.89	3.15	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.56	114.54	15.35	14.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	70,900	72,900	2.8	600	610	10	1.6	0.85	0.84
Res Hmstd: Avg Val	106,300	109,200	2.7	1,072	1,100	28	2.6	1.01	1.01
Res Hmstd: Hi Val	141,800	145,700	2.8	1,574	1,611	37	2.4	1.11	1.11
Res Hmstd: Ex-Hi Val	212,700	218,600	2.8	2,575	2,630	54	2.1	1.21	1.20
Apartment	300,000	299,800	-0.1	4,794	4,741	-53	-1.1	1.6	1.58
Comm/Ind: Lo Val	150,000	153,600	2.4	3,972	4,018	46	1.2	2.65	2.62
Comm/Ind: Mid Val	300,000	307,300	2.4	9,191	9,263	72	0.8	3.06	3.01
Comm/Ind: Hi Val	1,000,000	1,024,200	2.4	33,547	33,726	179	0.5	3.35	3.29

**Stearns County**

**Richmond city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	61,165	65,930	4,765	7.8	880	921	41	4.7	1.44	1.40
Res Non-Hm: exis	5,544	5,667	122	2.2	105	101	-4	-3.5	1.89	1.79
Apartments: exis	2,647	2,770	123	4.7	58	58	0	-0.6	2.19	2.08
Low-inc Apts: ex	491	520	29	6.0	7	7	0	0.6	1.34	1.27
Seasnl Rec: exis	838	855	17	2.1	15	15	0	-2.9	1.80	1.71
Com/Ind: Lo: exi	7,002	7,371	369	5.3	235	236	0	0.1	3.36	3.20
Com/Ind Hi: exis	4,560	4,486	-74	-1.6	202	189	-13	-6.5	4.43	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,040	1,061	21	2.0	46	45	-1	-3.0	4.43	4.21
Ag HGA: Exist	85	89	4	4.5	1	1	0	1.8	1.22	1.18
Ag Hmstd Land	345	326	-19	-5.5	2	2	0	-12.7	0.67	0.62
Ag Non-Hmstd	95	118	23	24.6	2	2	0	18.1	1.63	1.55
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	390	390	0.0	0	7	7	0.0	0.00	1.87
<b>Total</b>	<b>83,811</b>	<b>89,583</b>	<b>5,771</b>	<b>6.9</b>	<b>1,553</b>	<b>1,583</b>	<b>30</b>	<b>1.9</b>	<b>1.85</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	807	869	62	7.7	County	53.00	51.26	0.00	0.00
(-) TIF Tax Capacity	15	17	2	10.9	City/Town	77.53	72.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.27	30.09	15.28	14.81
(=) Taxable Tax Capacity	792	852	60	7.6	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	163.23	154.73	15.28	14.81

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	83,600	90,100	7.8	1,007	1,077	69	6.9	1.20	1.2
Res Hmstd: Avg Val	125,300	135,100	7.8	1,813	1,902	89	4.9	1.45	1.41
Res Hmstd: Hi Val	167,000	180,000	7.8	2,619	2,726	107	4.1	1.57	1.51
Res Hmstd: Ex-Hi Val	250,600	270,100	7.8	4,234	4,379	145	3.4	1.69	1.62
Apartment	300,000	314,000	4.7	6,580	6,538	-42	-0.6	2.19	2.08
Comm/Ind: Lo Val	150,000	147,600	-1.6	5,043	4,720	-323	-6.4	3.36	3.2
Comm/Ind: Mid Val	300,000	295,100	-1.6	11,691	10,912	-779	-6.7	3.9	3.7
Comm/Ind: Hi Val	1,000,000	983,800	-1.6	42,716	39,938	-2,778	-6.5	4.27	4.06

**Stearns County**

**Rockville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	142,284	143,771	1,487	1.0	1,822	1,796	-27	-1.5	1.28	1.25
Res Non-Hm: exis	8,542	7,385	-1,157	-13.5	127	107	-19	-15.3	1.48	1.45
Apartments: exis	4,767	4,850	83	1.7	85	85	-1	-1.0	1.79	1.75
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasn1 Rec: exis	28,365	29,839	1,475	5.2	403	415	11	2.8	1.42	1.39
Com/Ind: Lo: exi	6,451	6,354	-96	-1.5	185	177	-8	-4.5	2.87	2.78
Com/Ind Hi: exis	14,415	13,902	-513	-3.6	416	384	-32	-7.6	2.89	2.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,820	4,482	661	17.3	144	163	20	13.8	3.76	3.64
Ag HGA: Exist	11,056	11,659	603	5.5	138	143	5	3.4	1.25	1.23
Ag Hmstd Land	30,924	30,416	-508	-1.6	177	165	-12	-6.8	0.57	0.54
Ag Non-Hmstd	12,134	14,906	2,772	22.8	155	187	31	20.2	1.28	1.25
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,486	1,486	0.0	0	19	19	0.0	0.00	1.26
<b>Total</b>	<b>262,757</b>	<b>269,050</b>	<b>6,294</b>	<b>2.4</b>	<b>3,653</b>	<b>3,640</b>	<b>-13</b>	<b>-0.4</b>	<b>1.39</b>	<b>1.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,472	2,537	66	2.7	County	53.18	51.42	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	44.43	44.16	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.95	27.93	14.85	14.09
(=) Taxable Tax Capacity	<u>2,472</u>	<u>2,537</u>	<u>66</u>	<u>2.7</u>	Special District	<u>1.35</u>	<u>1.25</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.91	124.77	14.85	14.09

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	136,700	138,100	1.0	1,632	1,608	-24	-1.5	1.19	1.16
Res Hmstd: Avg Val	205,000	207,100	1.0	2,686	2,644	-42	-1.6	1.31	1.28
Res Hmstd: Hi Val	273,300	276,200	1.1	3,740	3,681	-59	-1.6	1.37	1.33
Res Hmstd: Ex-Hi Val	410,000	414,300	1.0	5,849	5,753	-96	-1.6	1.43	1.39
Apartment	300,000	305,200	1.7	5,242	5,190	-52	-1.0	1.75	1.70
Seas Rec: Lo Val	75,000	78,900	5.2	1,024	1,054	30	3.0	1.36	1.34
Seas Rec: Hi Val	200,000	210,400	5.2	2,889	2,969	80	2.8	1.44	1.41
Comm/Ind: Lo Val	150,000	144,700	-3.5	4,242	3,967	-275	-6.5	2.83	2.74
Comm/Ind: Mid Val	300,000	289,300	-3.6	9,824	9,138	-686	-7.0	3.27	3.16
Comm/Ind: Hi Val	1,000,000	964,400	-3.6	35,872	33,497	-2,375	-6.6	3.59	3.47

**Stearns County**

**Roscoe city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,751	3,710	-41	-1.1	35	34	-1	-2.7	0.94	0.93
Res Non-Hm: exis	707	753	45	6.4	9	10	0	3.3	1.31	1.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	422	420	-1	-0.3	11	11	0	-3.6	2.64	2.56
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	230	265	36	15.4	8	9	1	11.6	3.47	3.36
Ag HGA: Exist	0	91	91	0.0	0	1	1	0.0	0.00	0.91
Ag Hmstd Land	713	768	56	7.8	3	4	0	5.3	0.47	0.46
Ag Non-Hmstd	196	207	11	5.5	2	2	0	2.3	1.15	1.12
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,018</b>	<b>6,213</b>	<b>195</b>	<b>3.2</b>	<b>69</b>	<b>70</b>	<b>1</b>	<b>1.3</b>	<b>1.15</b>	<b>1.13</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	49	52	2	4.6	County	53.04	51.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.62	40.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.16	18.45	15.35	14.97
(=) Taxable Tax Capacity	49	52	2	4.6	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.26	111.85	15.35	14.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,200	57,600	-1.0	492	473	-19	-3.9	0.85	0.82
Res Hmstd: Avg Val	87,200	86,200	-1.1	800	763	-37	-4.6	0.92	0.89
Res Hmstd: Hi Val	116,300	115,000	-1.1	1,210	1,158	-53	-4.4	1.04	1.01
Res Hmstd: Ex-Hi Val	174,500	172,600	-1.1	2,031	1,946	-85	-4.2	1.16	1.13

**Stearns County**

**St. Anthony city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,702	2,847	145	5.4	23	25	2	7.8	0.86	0.88
Res Non-Hm: exis	374	238	-136	-36.3	4	3	-1	-34.6	1.09	1.12
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	153	150	-3	-2.2	4	4	0	-1.6	2.32	2.34
Com/Ind Hi: exis	12	9	-3	-28.6	0	0	0	-28.1	3.05	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53	61	9	16.2	2	2	0	16.9	3.05	3.07
Ag HGA: Exist	181	188	6	3.5	1	2	0	7.7	0.79	0.82
Ag Hmstd Land	1,038	1,119	81	7.8	4	4	1	14.5	0.38	0.40
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,512</b>	<b>4,611</b>	<b>99</b>	<b>2.2</b>	<b>38</b>	<b>39</b>	<b>1</b>	<b>3.1</b>	<b>0.85</b>	<b>0.85</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	34	34	0	0.7	County	53.08	51.35	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.81	7.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.48	37.67	14.72	14.29
(=) Taxable Tax Capacity	34	34	0	0.7	Special District	1.08	1.01	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.45	97.78	14.72	14.29

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,300	73,000	5.3	495	533	38	7.7	0.71	0.73
Res Hmstd: Avg Val	103,900	109,500	5.4	871	959	89	10.2	0.84	0.88
Res Hmstd: Hi Val	138,500	145,900	5.3	1,278	1,399	121	9.5	0.92	0.96
Res Hmstd: Ex-Hi Val	207,800	219,000	5.4	2,093	2,283	189	9.1	1.01	1.04
Comm/Ind: Lo Val	150,000	107,100	-28.6	3,487	2,505	-983	-28.2	2.32	2.34
Comm/Ind: Mid Val	300,000	214,300	-28.6	8,064	5,482	-2,582	-32.0	2.69	2.56
Comm/Ind: Hi Val	1,000,000	714,300	-28.6	29,419	20,834	-8,585	-29.2	2.94	2.92

**Stearns County**

**St. Joseph city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	197,444	204,615	7,172	3.6	2,388	2,468	81	3.4	1.21	1.21
Res Non-Hm: exis	21,202	20,655	-547	-2.6	326	315	-11	-3.2	1.54	1.53
Apartments: exis	14,872	17,497	2,625	17.7	265	309	44	16.7	1.78	1.77
Low-inc Apts: ex	4,689	2,686	-2,003	-42.7	51	29	-22	-43.3	1.09	1.08
Seasnl Rec: exis	142	146	4	2.6	2	2	0	2.3	1.46	1.45
Com/Ind: Lo: exi	18,841	18,804	-38	-0.2	541	531	-10	-1.8	2.87	2.82
Com/Ind Hi: exis	40,076	40,602	526	1.3	1,514	1,510	-4	-0.3	3.78	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,894	3,126	232	8.0	109	116	7	6.3	3.77	3.71
Ag HGA: Exist	158	163	4	2.8	2	2	0	3.4	1.00	1.00
Ag Hmstd Land	154	145	-9	-6.0	1	1	0	-9.3	0.41	0.40
Ag Non-Hmstd	5,961	5,781	-180	-3.0	78	76	-2	-3.2	1.31	1.31
Miscellaneous	1,186	1,215	29	2.4	23	24	0	1.5	1.96	1.95
New construction	0	1,578	1,578	0.0	0	30	30	0.0	0.00	1.93
<b>Total</b>	<b>307,620</b>	<b>317,013</b>	<b>9,392</b>	<b>3.1</b>	<b>5,298</b>	<b>5,412</b>	<b>114</b>	<b>2.1</b>	<b>1.72</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,278	3,396	118	3.6	County	53.08	51.34	0.00	0.00
(-) TIF Tax Capacity	38	39	1	2.7	City/Town	52.61	54.77	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.21	23.62	14.28	13.16
(=) Taxable Tax Capacity	<u>3,240</u>	<u>3,357</u>	<u>117</u>	<u>3.6</u>	Special District	<u>1.11</u>	<u>1.04</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	131.01	130.77	14.28	13.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,600	97,000	3.6	982	1,023	41	4.2	1.05	1.05
Res Hmstd: Avg Val	140,300	145,400	3.6	1,716	1,777	61	3.5	1.22	1.22
Res Hmstd: Hi Val	187,100	193,900	3.6	2,451	2,532	81	3.3	1.31	1.31
Res Hmstd: Ex-Hi Val	280,700	290,900	3.6	3,921	4,042	121	3.1	1.4	1.39
Apartment	300,000	353,000	17.7	5,341	6,235	893	16.7	1.78	1.77
Comm/Ind: Lo Val	150,000	152,000	1.3	4,303	4,308	4	0.1	2.87	2.83
Comm/Ind: Mid Val	300,000	303,900	1.3	9,970	9,957	-13	-0.1	3.32	3.28
Comm/Ind: Hi Val	1,000,000	1,013,100	1.3	36,413	36,331	-82	-0.2	3.64	3.59



**Stearns County**

**St. Martin city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	12,377	12,737	361	2.9	169	181	12	7.0	1.36	1.42
Res Non-Hm: exis	540	448	-92	-17.0	10	8	-2	-18.6	1.78	1.74
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	294	294	0	0.1	4	4	0	3.9	1.31	1.36
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,945	1,899	-46	-2.4	63	63	-1	-0.9	3.24	3.29
Com/Ind Hi: exis	2,927	3,047	119	4.1	123	130	7	5.4	4.20	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	228	232	4	1.7	10	10	0	3.8	4.36	4.46
Ag HGA: Exist	118	119	2	1.3	2	2	0	5.3	1.39	1.44
Ag Hmstd Land	686	729	43	6.2	8	8	0	0.2	1.09	1.03
Ag Non-Hmstd	738	753	15	2.0	12	13	1	6.3	1.59	1.66
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	555	555	0.0	0	17	17	0.0	0.00	3.05
<b>Total</b>	<b>19,853</b>	<b>20,814</b>	<b>961</b>	<b>4.8</b>	<b>399</b>	<b>433</b>	<b>34</b>	<b>8.6</b>	<b>2.01</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	208	221	13	6.0	County	53.09	51.36	0.00	0.00
(-) TIF Tax Capacity	15	22	7	46.1	City/Town	73.09	76.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.71	32.72	14.86	14.44
(=) Taxable Tax Capacity	193	199	6	2.9	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.32	162.08	14.86	14.44

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,000	77,200	2.9	815	872	57	7.0	1.09	1.13
Res Hmstd: Avg Val	112,500	115,800	2.9	1,502	1,609	108	7.2	1.34	1.39
Res Hmstd: Hi Val	150,000	154,400	2.9	2,197	2,347	151	6.9	1.46	1.52
Res Hmstd: Ex-Hi Val	225,000	231,600	2.9	3,586	3,822	237	6.6	1.59	1.65
Comm/Ind: Lo Val	150,000	156,100	4.1	4,882	5,223	341	7.0	3.25	3.35
Comm/Ind: Mid Val	300,000	312,200	4.1	11,316	12,025	709	6.3	3.77	3.85
Comm/Ind: Hi Val	1,000,000	1,040,800	4.1	41,344	43,777	2,434	5.9	4.13	4.21

**Stearns County**

**St. Rosa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,989	3,205	216	7.2	29	31	2	8.1	0.97	0.97
Res Non-Hm: exis	593	623	30	5.0	7	7	0	4.1	1.13	1.12
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	596	601	6	0.9	14	14	0	-0.9	2.38	2.34
Com/Ind Hi: exis	533	548	15	2.9	17	17	0	1.0	3.13	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	92	115	23	24.7	3	4	1	22.4	3.13	3.07
Ag HGA: Exist	177	0	-177	-100.0	2	0	-2	-100.0	1.01	0.00
Ag Hmstd Land	436	402	-34	-7.7	2	2	0	4.0	0.47	0.53
Ag Non-Hmstd	305	314	9	2.8	3	3	0	2.3	0.98	0.98
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,721</b>	<b>5,808</b>	<b>87</b>	<b>1.5</b>	<b>76</b>	<b>78</b>	<b>2</b>	<b>2.2</b>	<b>1.33</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	60	61	2	2.9	County	53.10	51.36	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.54	31.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.32	14.18	14.37	13.91
(=) Taxable Tax Capacity	60	61	2	2.9	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.40	97.94	14.37	13.91

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,900	101,800	7.3	788	864	76	9.6	0.83	0.85
Res Hmstd: Avg Val	142,300	152,600	7.2	1,364	1,477	112	8.2	0.96	0.97
Res Hmstd: Hi Val	189,700	203,400	7.2	1,941	2,090	149	7.7	1.02	1.03
Res Hmstd: Ex-Hi Val	284,600	305,200	7.2	3,095	3,318	223	7.2	1.09	1.09
Comm/Ind: Lo Val	150,000	154,300	2.9	3,571	3,638	67	1.9	2.38	2.36
Comm/Ind: Mid Val	300,000	308,600	2.9	8,260	8,375	114	1.4	2.75	2.71
Comm/Ind: Hi Val	1,000,000	1,028,500	2.9	30,144	30,474	330	1.1	3.01	2.96

**Stearns County**

**St. Stephen city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	36,979	39,038	2,059	5.6	474	483	8	1.8	1.28	1.24
Res Non-Hm: exis	2,899	2,681	-218	-7.5	46	41	-6	-11.9	1.60	1.52
Apartments: exis	513	518	5	1.0	10	9	0	-3.9	1.90	1.81
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	47	47	0	-0.4	1	1	0	-5.7	1.50	1.42
Com/Ind: Lo: exi	1,961	1,947	-14	-0.7	59	56	-3	-5.4	3.02	2.87
Com/Ind Hi: exis	939	984	45	4.8	37	37	0	-0.2	3.96	3.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	457	506	49	10.7	18	19	1	5.4	3.97	3.78
Ag HGA: Exist	2,470	2,602	131	5.3	33	34	1	1.8	1.35	1.31
Ag Hmstd Land	3,742	3,875	133	3.5	22	21	-1	-6.3	0.59	0.53
Ag Non-Hmstd	1,932	1,963	31	1.6	26	25	-1	-3.8	1.33	1.26
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	203	203	0.0	0	3	3	0.0	0.00	1.25
<b>Total</b>	<b>51,939</b>	<b>54,363</b>	<b>2,424</b>	<b>4.7</b>	<b>727</b>	<b>728</b>	<b>1</b>	<b>0.1</b>	<b>1.40</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	454	477	23	5.1	County	52.99	51.25	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	49.68	47.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	37.89	34.41	13.69	14.19
(=) Taxable Tax Capacity	454	477	23	5.1	Special District	0.60	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.16	133.50	13.69	14.19

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	91,900	97,000	5.5	1,014	1,052	38	3.7	1.10	1.08
Res Hmstd: Avg Val	137,700	145,400	5.6	1,781	1,825	44	2.4	1.29	1.26
Res Hmstd: Hi Val	183,600	193,800	5.6	2,550	2,598	48	1.9	1.39	1.34
Res Hmstd: Ex-Hi Val	275,500	290,800	5.6	4,090	4,147	57	1.4	1.48	1.43
Apartment	300,000	302,900	1.0	5,704	5,485	-219	-3.8	1.90	1.81
Comm/Ind: Lo Val	150,000	157,200	4.8	4,523	4,583	60	1.3	3.02	2.92
Comm/Ind: Mid Val	300,000	314,300	4.8	10,485	10,527	42	0.4	3.49	3.35
Comm/Ind: Hi Val	1,000,000	1,047,700	4.8	38,307	38,278	-29	-0.1	3.83	3.65

Stearns County

Sauk Centre city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	153,226	165,744	12,518	8.2	1,734	1,981	247	14.2	1.13	1.20
Res Non-Hm: exis	27,806	26,336	-1,470	-5.3	407	397	-11	-2.6	1.46	1.51
Apartments: exis	12,244	14,166	1,922	15.7	205	243	38	18.3	1.68	1.71
Low-inc Apts: ex	3,515	1,847	-1,668	-47.5	36	20	-17	-46.0	1.04	1.07
Seasnl Rec: exis	2,962	3,418	455	15.4	41	46	6	14.6	1.37	1.36
Com/Ind: Lo: exi	23,778	24,074	296	1.2	650	659	9	1.4	2.73	2.74
Com/Ind Hi: exis	44,616	47,604	2,989	6.7	1,554	1,653	99	6.4	3.48	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,149	2,280	131	6.1	77	81	4	5.5	3.58	3.56
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	234	235	1	0.6	1	1	0	-0.1	0.59	0.59
Ag Non-Hmstd	3,310	3,533	223	6.7	39	41	2	6.0	1.18	1.17
Miscellaneous	692	719	27	3.9	13	14	1	5.7	1.92	1.96
New construction	0	2,409	2,409	0.0	0	58	58	0.0	0.00	2.41
<b>Total</b>	<b>274,531</b>	<b>292,364</b>	<b>17,833</b>	<b>6.5</b>	<b>4,758</b>	<b>5,194</b>	<b>436</b>	<b>9.2</b>	<b>1.73</b>	<b>1.78</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	3,033	3,267	235	7.7	County	53.03	51.29	0.00	0.00	
(-) TIF Tax Capacity	49	30	-19	-38.5	City/Town	51.17	48.11	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.32	16.41	20.23	24.97	
(=) Taxable Tax Capacity	2,984	3,237	253	8.5	Special District	1.44	1.34	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.95	117.14	20.23	24.97	

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,300	90,100	8.2	800	939	139	17.4	0.96	1.04	
Res Hmstd: Avg Val	124,900	135,100	8.2	1,419	1,626	207	14.6	1.14	1.20	
Res Hmstd: Hi Val	166,500	180,100	8.2	2,038	2,313	275	13.5	1.22	1.28	
Res Hmstd: Ex-Hi Val	249,800	270,200	8.2	3,278	3,688	411	12.5	1.31	1.37	
Apartment	300,000	347,100	15.7	5,030	5,949	919	18.3	1.68	1.71	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,099	4,460	361	8.8	2.73	2.79	
Comm/Ind: Mid Val	300,000	320,100	6.7	9,463	10,166	704	7.4	3.15	3.18	
Comm/Ind: Hi Val	1,000,000	1,067,000	6.7	34,494	36,788	2,294	6.7	3.45	3.45	

<b>Stearns County</b>	<b>Spring Hill city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,616	2,655	40	1.5	23	23	0	-1.6	0.89	0.86
Res Non-Hm: exis	116	188	72	62.4	1	2	1	56.4	1.22	1.18
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	184	190	6	3.4	2	2	0	-1.3	1.24	1.19
Com/Ind: Lo: exi	199	201	1	0.6	5	5	0	-4.1	2.53	2.41
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46	46	1	2.0	2	1	0	-2.8	3.32	3.16
Ag HGA: Exist	253	261	8	3.2	3	3	0	-0.8	1.00	0.96
Ag Hmstd Land	2,040	2,237	197	9.7	10	11	1	8.6	0.49	0.48
Ag Non-Hmstd	10	11	1	9.1	0	0	0	3.6	1.08	1.03
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>5,462</b>	<b>5,788</b>	<b>326</b>	<b>6.0</b>	<b>46</b>	<b>47</b>	<b>1</b>	<b>2.1</b>	<b>0.85</b>	<b>0.81</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	38	40	3	6.9	County	53.08	51.34	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	38.26	35.78	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.32	14.18	14.37	13.91	
(=) Taxable Tax Capacity	38	40	3	6.9	Special District	1.44	1.34	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.10	102.65	14.37	13.91	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	54,500	55,300	1.5	432	418	-14	-3.3	0.79	0.75
Res Hmstd: Avg Val	81,700	82,900	1.5	677	661	-17	-2.5	0.83	0.8
Res Hmstd: Hi Val	109,000	110,600	1.5	1,038	1,009	-29	-2.8	0.95	0.91
Res Hmstd: Ex-Hi Val	163,500	166,000	1.5	1,759	1,706	-53	-3.0	1.08	1.03

**Stearns County**

**Waite Park city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	174,009	184,932	10,923	6.3	2,362	2,478	116	4.9	1.36	1.34
Res Non-Hm: exis	27,262	24,728	-2,534	-9.3	479	426	-53	-11.1	1.76	1.72
Apartments: exis	79,092	78,753	-339	-0.4	1,640	1,593	-47	-2.8	2.07	2.02
Low-inc Apts: ex	3,865	3,757	-107	-2.8	49	46	-3	-5.2	1.27	1.23
Seasnl Rec: exis	1,560	1,622	62	3.9	27	28	0	1.7	1.74	1.70
Com/Ind: Lo: exi	45,582	45,386	-196	-0.4	1,468	1,421	-47	-3.2	3.22	3.13
Com/Ind Hi: exis	300,325	301,880	1,555	0.5	12,753	12,469	-285	-2.2	4.25	4.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,290	5,502	212	4.0	225	227	3	1.2	4.25	4.13
Ag HGA: Exist	1,842	1,937	95	5.2	27	27	0	1.8	1.45	1.41
Ag Hmstd Land	4,533	4,858	325	7.2	30	31	1	5.0	0.66	0.64
Ag Non-Hmstd	6,010	6,053	43	0.7	93	92	-1	-1.3	1.54	1.51
Miscellaneous	4,377	4,019	-359	-8.2	91	81	-9	-10.4	2.07	2.02
New construction	0	5,580	5,580	0.0	0	140	140	0.0	0.00	2.50
<b>Total</b>	<b>653,747</b>	<b>669,006</b>	<b>15,259</b>	<b>2.3</b>	<b>19,243</b>	<b>19,058</b>	<b>-185</b>	<b>-1.0</b>	<b>2.94</b>	<b>2.85</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	9,639	9,826	186	1.9	County	53.09	51.35	0.00	0.00
(-) TIF Tax Capacity	1,335	0	-1,335	-100.0	City/Town	72.26	71.74	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.23	23.64	14.28	13.16
(=) Taxable Tax Capacity	<u>8,304</u>	<u>9,826</u>	<u>1,521</u>	<u>18.3</u>	Special District	<u>4.88</u>	<u>4.62</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	154.46	151.34	14.28	13.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	84,600	89,900	6.3	970	1,038	68	7.0	1.15	1.15
Res Hmstd: Avg Val	126,800	134,800	6.3	1,741	1,837	97	5.6	1.37	1.36
Res Hmstd: Hi Val	169,100	179,700	6.3	2,513	2,637	124	4.9	1.49	1.47
Res Hmstd: Ex-Hi Val	253,700	269,600	6.3	4,058	4,239	180	4.4	1.6	1.57
Apartment	300,000	298,700	-0.4	6,221	6,044	-177	-2.8	2.07	2.02
Comm/Ind: Lo Val	150,000	150,800	0.5	4,831	4,729	-102	-2.1	3.22	3.14
Comm/Ind: Mid Val	300,000	301,600	0.5	11,201	10,958	-243	-2.2	3.73	3.63
Comm/Ind: Hi Val	1,000,000	1,005,200	0.5	40,926	40,019	-908	-2.2	4.09	3.98

**Stearns County**

**St. Augusta city**

<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	216,555	225,989	9,434	4.4	2,425	2,468	43	1.8	1.12	1.09
Res Non-Hm: exis	23,639	23,273	-366	-1.5	327	310	-17	-5.1	1.38	1.33
Apartments: exis	4,090	4,177	88	2.1	61	60	-1	-1.1	1.49	1.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	711	998	287	40.4	8	12	3	38.8	1.19	1.17
Com/Ind: Lo: exi	7,665	7,792	127	1.7	194	190	-4	-1.8	2.53	2.44
Com/Ind Hi: exis	23,478	23,549	71	0.3	780	756	-24	-3.1	3.32	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,560	6,040	480	8.6	184	194	9	5.0	3.32	3.21
Ag HGA: Exist	13,038	12,928	-110	-0.8	139	136	-4	-2.7	1.07	1.05
Ag Hmstd Land	33,243	33,491	248	0.7	147	144	-3	-2.0	0.44	0.43
Ag Non-Hmstd	13,422	14,451	1,029	7.7	141	147	6	4.5	1.05	1.02
Miscellaneous	425	430	5	1.3	9	9	0	-1.8	2.09	2.02
New construction	0	4,816	4,816	0.0	0	61	61	0.0	0.00	1.27
<b>Total</b>	<b>341,826</b>	<b>357,935</b>	<b>16,109</b>	<b>4.7</b>	<b>4,415</b>	<b>4,487</b>	<b>71</b>	<b>1.6</b>	<b>1.29</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,402	3,579	177	5.2	County	53.09	51.35	0.00	0.00
(-) TIF Tax Capacity	149	175	26	17.6	City/Town	30.25	29.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.11	23.60	14.37	13.29
(=) Taxable Tax Capacity	3,253	3,403	151	4.6	Special District	0.60	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.06	105.24	14.37	13.29

**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	137,300	143,300		4.4	1,412	1,442	30	2.1	1.03	1.01
Res Hmstd: Avg Val	205,900	214,900		4.4	2,319	2,359	40	1.7	1.13	1.1
Res Hmstd: Hi Val	274,500	286,500		4.4	3,225	3,275	50	1.6	1.17	1.14
Res Hmstd: Ex-Hi Val	411,800	429,700		4.3	5,039	5,093	54	1.1	1.22	1.19
Apartment	300,000	306,400		2.1	4,483	4,438	-45	-1.0	1.49	1.45
Comm/Ind: Lo Val	150,000	150,500		0.3	3,788	3,677	-112	-2.9	2.53	2.44
Comm/Ind: Mid Val	300,000	300,900		0.3	8,767	8,504	-264	-3.0	2.92	2.83
Comm/Ind: Hi Val	1,000,000	1,003,000		0.3	32,003	31,038	-965	-3.0	3.20	3.09

## Stearns County

## Eden Valley city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,464	12,352	888	7.7	183	198	15	8.4	1.59	1.60
Res Non-Hm: exis	1,962	1,746	-216	-11.0	44	40	-5	-10.7	2.26	2.27
Apartments: exis	212	456	244	115.1	6	12	7	114.8	2.68	2.68
Low-inc Apts: ex	603	348	-255	-42.3	10	6	-4	-42.1	1.63	1.64
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	448	508	60	13.3	18	20	2	12.0	3.94	3.90
Com/Ind Hi: exis	50	52	2	4.5	3	3	0	2.9	5.20	5.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	218	233	15	6.7	11	12	1	5.1	5.20	5.13
Ag HGA: Exist	361	376	15	4.2	6	7	0	6.7	1.73	1.78
Ag Hmstd Land	414	445	31	7.5	3	3	0	6.0	0.79	0.78
Ag Non-Hmstd	162	119	-43	-26.7	3	2	-1	-28.2	2.01	1.97
Miscellaneous	285	291	6	2.2	8	8	0	2.1	2.68	2.68
New construction	0	349	349	0.0	0	9	9	0.0	0.00	2.54
<b>Total</b>	<b>16,178</b>	<b>17,274</b>	<b>1,096</b>	<b>6.8</b>	<b>295</b>	<b>319</b>	<b>25</b>	<b>8.3</b>	<b>1.82</b>	<b>1.85</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	132	141	10	7.5	County	52.90	51.17	0.00	0.00
(-) TIF Tax Capacity	3	4	1	37.3	City/Town	115.27	115.49	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.61	29.14	16.41	21.24
(=) Taxable Tax Capacity	128	137	9	6.8	Special District	1.44	1.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	201.22	197.13	16.41	21.24

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,700	70,800	7.8	901	988	87	9.6	1.37	1.4
Res Hmstd: Avg Val	98,500	106,100	7.7	1,573	1,771	198	12.6	1.6	1.67
Res Hmstd: Hi Val	131,300	141,500	7.8	2,346	2,607	261	11.1	1.79	1.84
Res Hmstd: Ex-Hi Val	197,000	212,300	7.8	3,895	4,279	384	9.9	1.98	2.02
Apartment	300,000	645,200	115.1	8,038	17,269	9,231	114.8	2.68	2.68
Comm/Ind: Lo Val	150,000	156,700	4.5	5,915	6,191	276	4.7	3.94	3.95
Comm/Ind: Mid Val	300,000	313,400	4.5	13,720	14,225	505	3.7	4.57	4.54
Comm/Ind: Hi Val	1,000,000	1,044,700	4.5	50,141	51,718	1,577	3.1	5.01	4.95



**Stearns County**

**Sartell city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	673,096	698,841	25,744	3.8	8,871	9,058	187	2.1	1.32	1.30
Res Non-Hm: exis	76,651	67,111	-9,540	-12.4	1,203	1,030	-173	-14.4	1.57	1.53
Apartments: exis	96,650	107,084	10,434	10.8	1,744	1,887	143	8.2	1.80	1.76
Low-inc Apts: ex	9,852	8,676	-1,176	-11.9	104	90	-15	-14.0	1.06	1.03
Seasnl Rec: exis	1,229	1,132	-97	-7.9	22	20	-2	-10.1	1.81	1.77
Com/Ind: Lo: exi	18,635	19,467	832	4.5	533	541	8	1.5	2.86	2.78
Com/Ind Hi: exis	173,524	173,932	408	0.2	6,503	6,341	-162	-2.5	3.75	3.65
Publ U: Elec Gen	0	804	804	0.0	0	22	22	0.0	0.00	2.75
Publ U: Other	5,806	8,798	2,992	51.5	223	326	104	46.7	3.83	3.71
Ag HGA: Exist	346	251	-95	-27.4	4	3	-1	-25.7	1.12	1.15
Ag Hmstd Land	1,379	1,286	-93	-6.7	8	7	-1	-8.6	0.54	0.53
Ag Non-Hmstd	5,081	4,561	-520	-10.2	68	59	-9	-12.8	1.34	1.30
Miscellaneous	2,145	2,191	45	2.1	39	39	0	-0.3	1.81	1.77
New construction	0	18,796	18,796	0.0	0	279	279	0.0	0.00	1.49
<b>Total</b>	<b>1,064,393</b>	<b>1,112,929</b>	<b>48,535</b>	<b>4.6</b>	<b>19,322</b>	<b>19,703</b>	<b>381</b>	<b>2.0</b>	<b>1.82</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12,024	12,587	563	4.7	County	53.07	51.33	0.00	0.00
(-) TIF Tax Capacity	117	122	5	4.0	City/Town	38.91	40.47	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.28	33.20	13.73	14.09
(=) Taxable Tax Capacity	11,907	12,465	558	4.7	Special District	4.17	3.95	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.44	128.95	13.73	14.09

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	124,600	129,400	3.9	1,477	1,521	44	3.0	1.19	1.18
Res Hmstd: Avg Val	186,800	193,900	3.8	2,460	2,518	59	2.4	1.32	1.3
Res Hmstd: Hi Val	249,000	258,500	3.8	3,443	3,518	74	2.2	1.38	1.36
Res Hmstd: Ex-Hi Val	373,600	387,900	3.8	5,413	5,519	106	2.0	1.45	1.42
Apartment	300,000	332,400	10.8	5,378	5,826	448	8.3	1.79	1.75
Comm/Ind: Lo Val	150,000	150,400	0.3	4,327	4,221	-106	-2.5	2.88	2.81
Comm/Ind: Mid Val	300,000	300,700	0.2	10,028	9,770	-258	-2.6	3.34	3.25
Comm/Ind: Hi Val	1,000,000	1,002,400	0.2	36,632	35,676	-956	-2.6	3.66	3.56

**Stearns County**

**St. Cloud city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,592,569	1,637,296	44,727	2.8	20,070	20,273	204	1.0	1.26	1.24
Res Non-Hm: exis	236,203	245,854	9,650	4.1	3,793	3,847	54	1.4	1.61	1.56
Apartments: exis	302,261	308,242	5,982	2.0	5,565	5,547	-18	-0.3	1.84	1.80
Low-inc Apts: ex	27,816	27,307	-509	-1.8	316	303	-13	-4.1	1.14	1.11
Seasnl Rec: exis	1,930	1,544	-386	-20.0	35	28	-8	-21.9	1.83	1.79
Com/Ind: Lo: exi	114,193	113,066	-1,127	-1.0	3,338	3,216	-122	-3.7	2.92	2.84
Com/Ind Hi: exis	751,726	751,607	-119	0.0	28,586	27,826	-760	-2.7	3.80	3.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	45,277	47,208	1,932	4.3	1,732	1,758	26	1.5	3.83	3.72
Ag HGA: Exist	1,530	1,568	38	2.5	18	18	0	-0.4	1.19	1.16
Ag Hmstd Land	5,515	5,997	483	8.8	29	31	2	8.3	0.53	0.52
Ag Non-Hmstd	8,563	8,671	108	1.3	111	111	0	-0.3	1.30	1.28
Miscellaneous	2,929	2,909	-20	-0.7	62	60	-2	-2.6	2.11	2.06
New construction	0	34,910	34,910	0.0	0	639	639	0.0	0.00	1.83
<b>Total</b>	<b>3,090,511</b>	<b>3,186,180</b>	<b>95,669</b>	<b>3.1</b>	<b>63,655</b>	<b>63,658</b>	<b>2</b>	<b>0.0</b>	<b>2.06</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	37,081	38,152	1,071	2.9	County	53.05	51.31	0.00	0.00
(-) TIF Tax Capacity	557	573	16	2.8	City/Town	47.08	47.13	7.39	7.25
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.17	23.60	14.28	13.16
(=) Taxable Tax Capacity	36,524	37,580	1,056	2.9	Special District	5.65	5.61	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.95	127.65	21.67	20.40

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	90,200	92,700	2.8	989	1,004	14	1.5	1.1	1.08
Res Hmstd: Avg Val	135,200	139,000	2.8	1,724	1,742	18	1.1	1.28	1.25
Res Hmstd: Hi Val	180,300	185,400	2.8	2,461	2,483	22	0.9	1.36	1.34
Res Hmstd: Ex-Hi Val	270,500	278,100	2.8	3,934	3,961	28	0.7	1.45	1.42
Apartment	300,000	305,900	2.0	5,523	5,505	-18	-0.3	1.84	1.8
Comm/Ind: Lo Val	150,000	150,000	0.0	4,390	4,272	-119	-2.7	2.93	2.85
Comm/Ind: Mid Val	300,000	300,000	0.0	10,136	9,865	-271	-2.7	3.38	3.29
Comm/Ind: Hi Val	1,000,000	999,800	0.0	36,948	35,960	-988	-2.7	3.69	3.6

**Steele County**

**Ellendale city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	22,533	22,585	52	0.2	355	349	-5	-1.5	1.57	1.55
Res Non-Hm: exis	3,508	3,515	7	0.2	75	75	0	0.0	2.14	2.14
Apartments: exis	1,584	2,033	449	28.3	40	51	11	28.1	2.51	2.50
Low-inc Apts: ex	140	140	0	0.0	2	2	0	-0.6	1.53	1.52
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,633	1,783	150	9.2	61	66	5	8.4	3.73	3.71
Com/Ind Hi: exis	1,325	1,475	150	11.3	65	72	7	10.9	4.92	4.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	525	607	82	15.6	26	30	4	15.2	4.92	4.90
Ag HGA: Exist	97	102	6	6.0	1	2	0	7.4	1.49	1.51
Ag Hmstd Land	1,154	1,043	-111	-9.6	13	12	-1	-7.2	1.09	1.12
Ag Non-Hmstd	354	333	-21	-5.9	7	6	0	-4.0	1.86	1.90
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	225	225	0.0	0	4	4	0.0	0.00	1.64
<b>Total</b>	<b>32,851</b>	<b>33,840</b>	<b>989</b>	<b>3.0</b>	<b>644</b>	<b>669</b>	<b>24</b>	<b>3.8</b>	<b>1.96</b>	<b>1.98</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	299	313	13	4.5	County	59.04	61.61	0.00	0.00
(-) TIF Tax Capacity	16	21	6	36.1	City/Town	118.35	119.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.46	8.61	18.52	13.55
(=) Taxable Tax Capacity	284	292	8	2.8	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	185.85	189.56	18.52	13.55

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	68,000	68,200	0.3	884	868	-16	-1.8	1.30	1.27
Res Hmstd: Avg Val	102,000	102,200	0.2	1,563	1,544	-19	-1.2	1.53	1.51
Res Hmstd: Hi Val	135,900	136,200	0.2	2,313	2,293	-20	-0.9	1.70	1.68
Res Hmstd: Ex-Hi Val	203,900	204,400	0.2	3,816	3,794	-22	-0.6	1.87	1.86
Apartment	300,000	384,900	28.3	7,525	9,642	2,117	28.1	2.51	2.50
Comm/Ind: Lo Val	150,000	167,000	11.3	5,601	6,394	794	14.2	3.73	3.83
Comm/Ind: Mid Val	300,000	334,000	11.3	12,976	14,575	1,599	12.3	4.33	4.36
Comm/Ind: Hi Val	1,000,000	1,113,500	11.4	47,393	52,760	5,367	11.3	4.74	4.74

**Steele County**

**Medford city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	54,968	57,131	2,163	3.9	803	842	39	4.8	1.46	1.47
Res Non-Hm: exis	3,992	4,084	91	2.3	73	75	2	2.6	1.82	1.83
Apartments: exis	1,247	1,365	118	9.5	27	29	2	7.9	2.14	2.11
Low-inc Apts: ex	612	493	-118	-19.4	8	6	-2	-20.2	1.31	1.30
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,850	2,944	95	3.3	94	95	1	0.9	3.29	3.21
Com/Ind Hi: exis	17,172	17,802	630	3.7	741	749	7	1.0	4.32	4.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	896	902	6	0.6	39	38	-1	-2.0	4.32	4.21
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	4	4	0	-5.0	0	0	0	-8.2	0.78	0.75
Ag Non-Hmstd	788	754	-34	-4.3	12	11	-1	-7.5	1.55	1.50
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	892	892	0.0	0	16	16	0.0	0.00	1.77
<b>Total</b>	<b>82,528</b>	<b>86,370</b>	<b>3,842</b>	<b>4.7</b>	<b>1,797</b>	<b>1,860</b>	<b>63</b>	<b>3.5</b>	<b>2.18</b>	<b>2.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	921	971	50	5.5	County	58.98	61.54	0.00	0.00
(-) TIF Tax Capacity	25	0	-25	-100.0	City/Town	66.85	61.59	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.22	26.77	20.23	23.57
(=) Taxable Tax Capacity	895	971	76	8.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.04	149.89	20.23	23.57

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	90,700	94,300	4.0	1,139	1,205	66	5.8	1.26	1.28
Res Hmstd: Avg Val	136,000	141,400	4.0	1,996	2,085	89	4.5	1.47	1.47
Res Hmstd: Hi Val	181,200	188,300	3.9	2,851	2,962	111	3.9	1.57	1.57
Res Hmstd: Ex-Hi Val	271,900	282,600	3.9	4,568	4,725	157	3.4	1.68	1.67
Apartment	300,000	328,500	9.5	6,421	6,929	508	7.9	2.14	2.11
Comm/Ind: Lo Val	150,000	155,500	3.7	4,933	5,051	118	2.4	3.29	3.25
Comm/Ind: Mid Val	300,000	311,000	3.7	11,410	11,590	180	1.6	3.80	3.73
Comm/Ind: Hi Val	1,000,000	1,036,700	3.7	41,634	42,109	475	1.1	4.16	4.06

<b>Steele County</b>	<b>Owatonna city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,069,082	1,091,826	22,744	2.1	14,202	16,400	2,199	15.5	1.33	1.50
Res Non-Hm: exis	113,002	114,009	1,007	0.9	1,861	2,126	265	14.2	1.65	1.86
Apartments: exis	73,057	73,764	707	1.0	1,379	1,570	191	13.9	1.89	2.13
Low-inc Apts: ex	19,181	18,502	-679	-3.5	223	242	19	8.6	1.16	1.31
Seasnl Rec: exis	98	98	0	0.0	2	2	0	12.8	1.89	2.13
Com/Ind: Lo: exi	73,241	70,942	-2,299	-3.1	2,179	2,292	113	5.2	2.98	3.23
Com/Ind Hi: exis	254,545	261,958	7,413	2.9	9,856	11,012	1,156	11.7	3.87	4.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,626	5,592	-34	-0.6	218	236	17	7.9	3.88	4.22
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	792	750	-42	-5.3	5	5	0	8.4	0.61	0.70
Ag Non-Hmstd	14,535	14,484	-52	-0.4	195	221	26	13.3	1.34	1.52
Miscellaneous	4,494	4,581	88	1.9	94	107	14	14.5	2.08	2.34
New construction	0	18,820	18,820	0.0	0	613	613	0.0	0.00	3.26
<b>Total</b>	<b>1,627,652</b>	<b>1,675,326</b>	<b>47,673</b>	<b>2.9</b>	<b>30,213</b>	<b>34,827</b>	<b>4,614</b>	<b>15.3</b>	<b>1.86</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	17,649	18,329	680	3.9	County	58.00	60.54	0.00	0.00
(-) TIF Tax Capacity	497	600	103	20.7	City/Town	58.73	59.61	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	31.53	21.04	22.25
(=) Taxable Tax Capacity	17,152	17,729	577	3.4	Special District	0.76	0.82	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.15	152.49	21.04	22.25

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,600	100,700	2.1	1,150	1,330	180	15.7	1.17	1.32
Res Hmstd: Avg Val	147,800	150,900	2.1	1,973	2,276	303	15.4	1.33	1.51
Res Hmstd: Hi Val	197,000	201,200	2.1	2,796	3,224	428	15.3	1.42	1.60
Res Hmstd: Ex-Hi Val	295,600	301,900	2.1	4,445	5,122	677	15.2	1.50	1.7
Apartment	300,000	302,900	1.0	5,662	6,448	786	13.9	1.89	2.13
Comm/Ind: Lo Val	150,000	154,400	2.9	4,476	5,045	569	12.7	2.98	3.27
Comm/Ind: Mid Val	300,000	308,700	2.9	10,338	11,594	1,256	12.2	3.45	3.76
Comm/Ind: Hi Val	1,000,000	1,029,100	2.9	37,694	42,169	4,475	11.9	3.77	4.1

**Steele County**

**Blooming Prairie city (p**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	63,528	63,594	67	0.1	858	883	25	3.0	1.35	1.39
Res Non-Hm: exis	7,755	8,022	267	3.4	143	150	8	5.3	1.84	1.87
Apartments: exis	1,019	1,019	0	0.0	22	23	1	2.5	2.18	2.24
Low-inc Apts: ex	1,136	1,136	0	0.0	15	16	0	2.3	1.34	1.37
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	7,546	7,621	75	1.0	253	258	5	2.1	3.35	3.38
Com/Ind Hi: exis	4,213	4,474	261	6.2	186	200	14	7.5	4.41	4.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	664	725	61	9.2	29	32	3	10.5	4.41	4.46
Ag HGA: Exist	88	75	-13	-15.0	1	1	0	-20.8	1.24	1.16
Ag Hmstd Land	3,275	4,150	874	26.7	52	50	-2	-3.6	1.59	1.21
Ag Non-Hmstd	1,061	1,028	-34	-3.2	17	17	0	0.2	1.61	1.67
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,435	1,435	0.0	0	27	27	0.0	0.00	1.89
<b>Total</b>	<b>90,285</b>	<b>93,278</b>	<b>2,993</b>	<b>3.3</b>	<b>1,576</b>	<b>1,657</b>	<b>81</b>	<b>5.2</b>	<b>1.75</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	822	848	27	3.2	County	57.89	60.44	0.00	0.00
(-) TIF Tax Capacity	10	10	0	-0.2	City/Town	82.87	80.79	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.40	24.55	17.06	15.46
(=) Taxable Tax Capacity	811	838	27	3.3	Special District	0.95	0.98	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.11	166.76	17.06	15.46

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,100	66,200	0.2	752	765	13	1.7	1.14	1.16
Res Hmstd: Avg Val	99,100	99,200	0.1	1,309	1,335	26	2.0	1.32	1.35
Res Hmstd: Hi Val	132,000	132,100	0.1	1,943	1,984	41	2.1	1.47	1.50
Res Hmstd: Ex-Hi Val	198,100	198,300	0.1	3,217	3,290	73	2.3	1.62	1.66
Apartment	300,000	300,000	0.0	6,553	6,717	164	2.5	2.18	2.24
Comm/Ind: Lo Val	150,000	159,300	6.2	5,022	5,492	470	9.4	3.35	3.45
Comm/Ind: Mid Val	300,000	318,600	6.2	11,633	12,600	967	8.3	3.88	3.95
Comm/Ind: Hi Val	1,000,000	1,062,000	6.2	42,485	45,768	3,284	7.7	4.25	4.31

**Stevens County**

**Alberta city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,529	1,555	26	1.7	24	25	0	0.3	1.60	1.58
Res Non-Hm: exis	654	627	-26	-4.0	14	13	-1	-5.1	2.08	2.06
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	252	252	0	0.0	9	8	0	-1.6	3.41	3.36
Com/Ind Hi: exis	2,807	2,845	38	1.3	120	119	0	-0.2	4.26	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	203	187	-16	-7.8	9	8	-1	-9.3	4.26	4.19
Ag HGA: Exist	109	111	2	1.9	2	2	0	1.0	1.76	1.75
Ag Hmstd Land	134	143	10	7.1	2	2	0	7.0	1.18	1.18
Ag Non-Hmstd	54	56	2	3.9	1	1	0	3.8	1.18	1.18
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	3	3	0.0	0	0	0	0.0	0.00	1.58
<b>Total</b>	<b>5,742</b>	<b>5,780</b>	<b>37</b>	<b>0.7</b>	<b>179</b>	<b>177</b>	<b>-2</b>	<b>-0.9</b>	<b>3.12</b>	<b>3.07</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	83	83	0	0.6	County	35.70	33.65	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	80.15	82.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	1.43	1.40	87.87	85.64
(=) Taxable Tax Capacity	83	83	0	0.6	Special District	1.03	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.31	118.23	87.87	85.64

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,900	32,400	1.6	507	507	1	0.1	1.59	1.57
Res Hmstd: Avg Val	47,800	48,600	1.7	759	761	2	0.2	1.59	1.57
Res Hmstd: Hi Val	63,700	64,800	1.7	1,012	1,015	3	0.3	1.59	1.57
Res Hmstd: Ex-Hi Val	95,500	97,100	1.7	1,630	1,643	12	0.8	1.71	1.69
Comm/Ind: Lo Val	150,000	152,000	1.3	5,121	5,122	0	0.0	3.41	3.37
Comm/Ind: Mid Val	300,000	304,000	1.3	11,511	11,495	-16	-0.1	3.84	3.78
Comm/Ind: Hi Val	1,000,000	1,013,400	1.3	41,327	41,239	-88	-0.2	4.13	4.07

**Stevens County**

**Chokio city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	10,487	10,656	169	1.6	179	177	-1	-0.8	1.70	1.66
Res Non-Hm: exis	891	895	4	0.5	19	18	0	-1.8	2.10	2.05
Apartments: exis	90	90	0	0.0	2	2	0	-2.3	2.39	2.34
Low-inc Apts: ex	349	349	0	0.0	5	5	0	-2.3	1.57	1.53
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	952	934	-18	-1.9	33	31	-1	-4.5	3.46	3.36
Com/Ind Hi: exis	745	754	9	1.2	32	32	0	-1.5	4.31	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	447	419	-28	-6.2	19	18	-2	-8.3	4.30	4.20
Ag HGA: Exist	233	237	4	1.7	4	4	0	-0.3	1.81	1.78
Ag Hmstd Land	307	327	20	6.5	1	1	0	8.5	0.29	0.30
Ag Non-Hmstd	35	38	2	6.8	0	0	0	4.6	1.21	1.19
Miscellaneous	8	8	0	0.0	0	0	0	-2.2	2.70	2.64
New construction	0	26	26	0.0	0	0	0	0.0	0.00	1.66
<b>Total</b>	<b>14,542</b>	<b>14,731</b>	<b>189</b>	<b>1.3</b>	<b>295</b>	<b>290</b>	<b>-5</b>	<b>-1.7</b>	<b>2.03</b>	<b>1.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	127	127	1	0.6	County	34.74	32.71	0.00	0.00
(-) TIF Tax Capacity	2	2	0	0.0	City/Town	85.03	84.48	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.38	0.36	87.87	85.64
(=) Taxable Tax Capacity	125	126	1	0.7	Special District	1.03	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.18	118.64	87.87	85.64

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,900	43,600	1.6	689	684	-5	-0.7	1.61	1.57
Res Hmstd: Avg Val	64,300	65,300	1.6	1,033	1,024	-8	-0.8	1.61	1.57
Res Hmstd: Hi Val	85,700	87,100	1.6	1,434	1,430	-3	-0.2	1.67	1.64
Res Hmstd: Ex-Hi Val	128,500	130,600	1.6	2,375	2,366	-10	-0.4	1.85	1.81
Apartment	300,000	300,000	0.0	7,180	7,018	-162	-2.3	2.39	2.34
Comm/Ind: Lo Val	150,000	151,800	1.2	5,186	5,123	-63	-1.2	3.46	3.37
Comm/Ind: Mid Val	300,000	303,600	1.2	11,661	11,500	-161	-1.4	3.89	3.79
Comm/Ind: Hi Val	1,000,000	1,012,100	1.2	41,880	41,266	-614	-1.5	4.19	4.08



**Stevens County**

**Donnelly city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,055	4,842	-213	-4.2	45	42	-3	-6.7	0.88	0.86
Res Non-Hm: exis	672	976	304	45.3	9	12	4	41.7	1.27	1.24
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	339	339	0	0.0	9	8	0	-2.9	2.56	2.48
Com/Ind Hi: exis	448	481	33	7.4	15	16	1	4.3	3.34	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	254	236	-18	-7.2	8	8	-1	-8.4	3.29	3.25
Ag HGA: Exist	476	445	-31	-6.5	4	4	0	-7.8	0.88	0.87
Ag Hmstd Land	4,961	5,187	226	4.6	35	36	1	2.6	0.70	0.69
Ag Non-Hmstd	1,727	1,974	247	14.3	18	20	2	11.8	1.06	1.03
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	0.83
<b>Total</b>	<b>13,932</b>	<b>14,487</b>	<b>555</b>	<b>4.0</b>	<b>142</b>	<b>145</b>	<b>3</b>	<b>2.2</b>	<b>1.02</b>	<b>1.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	113	118	6	4.9	County	35.57	33.58	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	40.33	38.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.84	26.46	21.09	20.39
(=) Taxable Tax Capacity	113	118	6	4.9	Special District	4.02	4.98	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.76	103.46	21.09	20.39

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	36,300	34,800	-4.1	307	287	-20	-6.5	0.85	0.82
Res Hmstd: Avg Val	54,400	52,100	-4.2	460	430	-30	-6.6	0.85	0.82
Res Hmstd: Hi Val	72,500	69,400	-4.3	613	572	-41	-6.6	0.85	0.82
Res Hmstd: Ex-Hi Val	108,700	104,100	-4.2	1,089	1,001	-88	-8.0	1.00	0.96
Comm/Ind: Lo Val	150,000	161,000	7.3	3,837	4,084	247	6.4	2.56	2.54
Comm/Ind: Mid Val	300,000	322,100	7.4	8,849	9,312	463	5.2	2.95	2.89
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	32,234	33,698	1,464	4.5	3.22	3.14

**Stevens County**

**Hancock city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	14,846	14,840	-6	0.0	237	251	14	5.7	1.60	1.69
Res Non-Hm: exis	1,498	1,519	21	1.4	33	35	2	5.0	2.23	2.32
Apartments: exis	436	436	0	0.0	12	12	0	2.7	2.73	2.80
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,631	1,628	-3	-0.2	65	66	0	0.7	4.00	4.03
Com/Ind Hi: exis	1,239	1,256	17	1.4	65	66	1	1.6	5.26	5.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	783	770	-13	-1.7	41	41	-1	-1.3	5.25	5.27
Ag HGA: Exist	110	168	58	52.7	2	3	2	81.3	1.72	2.04
Ag Hmstd Land	1,285	1,312	27	2.1	12	12	0	0.7	0.92	0.91
Ag Non-Hmstd	2	2	0	0.0	0	0	0	-1.5	2.02	1.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	177	177	0.0	0	3	3	0.0	0.00	1.88
<b>Total</b>	<b>21,828</b>	<b>22,107</b>	<b>279</b>	<b>1.3</b>	<b>468</b>	<b>489</b>	<b>21</b>	<b>4.6</b>	<b>2.14</b>	<b>2.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	195	198	3	1.3	County	32.37	30.40	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	155.05	155.29	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.70	12.44	20.48	31.41
(=) Taxable Tax Capacity	195	198	3	1.3	Special District	1.03	1.10	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	202.15	199.22	20.48	31.41

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,400	41,400	0.0	587	625	38	6.5	1.42	1.51
Res Hmstd: Avg Val	62,000	62,000	0.0	879	936	57	6.5	1.42	1.51
Res Hmstd: Hi Val	82,700	82,700	0.0	1,239	1,314	75	6.0	1.5	1.59
Res Hmstd: Ex-Hi Val	124,000	124,000	0.0	2,233	2,340	107	4.8	1.80	1.89
Apartment	300,000	300,000	0.0	8,195	8,413	218	2.7	2.73	2.80
Comm/Ind: Lo Val	150,000	152,100	1.4	5,997	6,158	161	2.7	4	4.05
Comm/Ind: Mid Val	300,000	304,200	1.4	13,890	14,174	283	2.0	4.63	4.66
Comm/Ind: Hi Val	1,000,000	1,014,100	1.4	50,727	51,588	861	1.7	5.07	5.09

**Stevens County**

**Morris city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	133,342	133,685	343	0.3	1,563	1,581	17	1.1	1.17	1.18
Res Non-Hm: exis	30,111	31,271	1,160	3.9	433	451	18	4.1	1.44	1.44
Apartments: exis	8,399	8,385	-14	-0.2	143	144	1	0.5	1.70	1.71
Low-inc Apts: ex	2,728	2,743	15	0.5	29	29	0	1.1	1.06	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	20,150	19,909	-241	-1.2	543	533	-10	-1.8	2.70	2.68
Com/Ind Hi: exis	26,750	26,955	205	0.8	823	822	-2	-0.2	3.08	3.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,455	5,137	-318	-5.8	194	183	-11	-5.4	3.55	3.57
Ag HGA: Exist	269	271	2	0.7	4	4	0	1.3	1.35	1.36
Ag Hmstd Land	590	832	242	41.0	6	9	3	45.4	1.06	1.09
Ag Non-Hmstd	947	860	-87	-9.2	11	10	-1	-8.2	1.18	1.19
Miscellaneous	279	281	2	0.6	6	7	0	0.9	2.32	2.32
New construction	0	2,251	2,251	0.0	0	41	41	0.0	0.00	1.82
<b>Total</b>	<b>229,020</b>	<b>232,580</b>	<b>3,559</b>	<b>1.6</b>	<b>3,756</b>	<b>3,814</b>	<b>57</b>	<b>1.5</b>	<b>1.64</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,382	2,422	39	1.7	County	34.66	32.67	0.00	0.00
(-) TIF Tax Capacity	90	90	0	0.0	City/Town	53.98	56.67	2.30	2.37
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.04	26.62	21.09	20.39
(=) Taxable Tax Capacity	<u>2,293</u>	<u>2,332</u>	<u>39</u>	<u>1.7</u>	Special District	<u>2.88</u>	<u>2.95</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.56	118.91	23.39	22.76

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	81,300	81,500	0.2	794	799	5	0.6	0.98	0.98
Res Hmstd: Avg Val	121,800	122,100	0.2	1,408	1,418	10	0.7	1.16	1.16
Res Hmstd: Hi Val	162,400	162,800	0.2	2,023	2,038	15	0.7	1.25	1.25
Res Hmstd: Ex-Hi Val	243,700	244,300	0.2	3,255	3,280	25	0.8	1.34	1.34
Apartment	300,000	299,500	-0.2	5,110	5,133	23	0.4	1.70	1.71
Comm/Ind: Lo Val	150,000	151,100	0.7	4,137	4,150	12	0.3	2.76	2.75
Comm/Ind: Mid Val	300,000	302,300	0.8	9,537	9,559	22	0.2	3.18	3.16
Comm/Ind: Hi Val	1,000,000	1,007,700	0.8	34,735	34,796	61	0.2	3.47	3.45

**Swift County**

**Appleton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,547	20,571	24	0.1	338	354	16	4.7	1.65	1.72
Res Non-Hm: exis	5,038	5,325	287	5.7	131	146	14	10.9	2.60	2.73
Apartments: exis	709	710	1	0.1	22	23	1	5.4	3.07	3.23
Low-inc Apts: ex	960	960	0	0.0	18	19	1	5.2	1.88	1.97
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,428	4,415	-13	-0.3	195	201	7	3.5	4.40	4.56
Com/Ind Hi: exis	19,718	19,642	-76	-0.4	1,141	1,180	39	3.5	5.79	6.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,194	2,064	-130	-5.9	127	124	-3	-2.3	5.79	6.01
Ag HGA: Exist	10	13	4	36.8	0	0	0	43.9	2.50	2.63
Ag Hmstd Land	406	406	0	0.0	5	5	0	6.0	1.14	1.20
Ag Non-Hmstd	686	607	-79	-11.5	16	15	-1	-6.2	2.27	2.41
Miscellaneous	101	99	-2	-2.0	4	4	0	3.3	3.67	3.87
New construction	0	132	132	0.0	0	4	4	0.0	0.00	2.69
<b>Total</b>	<b>54,798</b>	<b>54,945</b>	<b>148</b>	<b>0.3</b>	<b>1,996</b>	<b>2,075</b>	<b>79</b>	<b>3.9</b>	<b>3.64</b>	<b>3.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	712	711	-1	-0.1	County	33.45	34.63	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	190.55	201.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	2.94	3.40	22.81	22.22
(=) Taxable Tax Capacity	712	711	-1	-0.1	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	227.19	240.76	22.81	22.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	31,800	31,800	0.0	506	530	24	4.7	1.59	1.67
Res Hmstd: Avg Val	47,600	47,700	0.2	757	795	38	5.0	1.59	1.67
Res Hmstd: Hi Val	63,500	63,600	0.2	1,010	1,060	50	4.9	1.59	1.67
Res Hmstd: Ex-Hi Val	95,300	95,400	0.1	1,731	1,819	88	5.1	1.82	1.91
Apartment	300,000	300,300	0.1	9,204	9,705	501	5.4	3.07	3.23
Comm/Ind: Lo Val	150,000	149,400	-0.4	6,595	6,817	221	3.4	4.4	4.56
Comm/Ind: Mid Val	300,000	298,800	-0.4	15,275	15,786	511	3.3	5.09	5.28
Comm/Ind: Hi Val	1,000,000	996,200	-0.4	55,781	57,696	1,914	3.4	5.58	5.79

Swift County

Benson city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	98,098	97,887	-212	-0.2	1,067	1,101	34	3.2	1.09	1.12
Res Non-Hm: exis	15,029	15,921	892	5.9	206	225	19	9.2	1.37	1.41
Apartments: exis	4,053	3,800	-253	-6.2	67	64	-2	-3.1	1.64	1.70
Low-inc Apts: ex	1,831	2,084	253	13.8	19	22	3	17.3	1.03	1.06
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	12,222	11,883	-340	-2.8	323	318	-5	-1.5	2.64	2.68
Com/Ind Hi: exis	37,663	37,832	168	0.4	1,311	1,335	25	1.9	3.48	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,255	2,094	840	66.9	44	74	30	69.3	3.48	3.53
Ag HGA: Exist	11	15	4	36.4	0	0	0	40.6	1.37	1.41
Ag Hmstd Land	2,377	2,377	0	0.0	18	18	1	2.9	0.74	0.76
Ag Non-Hmstd	114	114	0	0.0	1	1	0	4.6	1.10	1.15
Miscellaneous	148	148	0	0.0	3	3	0	2.9	1.95	2.01
New construction	0	869	869	0.0	0	15	15	0.0	0.00	1.78
<b>Total</b>	172,802	175,023	2,222	1.3	3,057	3,178	121	4.0	1.77	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,929	1,966	37	1.9	County	35.62	36.80	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.87	72.46	4.50	4.09
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.09	4.51	22.36	21.87
(=) Taxable Tax Capacity	1,929	1,966	37	1.9	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.83	114.93	26.86	25.96

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,600	64,500	-0.2	599	612	13	2.2	0.93	0.95
Res Hmstd: Avg Val	96,800	96,600	-0.2	1,010	1,033	23	2.3	1.04	1.07
Res Hmstd: Hi Val	129,000	128,700	-0.2	1,482	1,518	37	2.5	1.15	1.18
Res Hmstd: Ex-Hi Val	193,600	193,200	-0.2	2,429	2,494	65	2.7	1.25	1.29
Apartment	300,000	281,300	-6.2	4,924	4,772	-153	-3.1	1.64	1.7
Comm/Ind: Lo Val	150,000	150,700	0.5	4,016	4,094	78	1.9	2.68	2.72
Comm/Ind: Mid Val	300,000	301,300	0.4	9,235	9,410	175	1.9	3.08	3.12
Comm/Ind: Hi Val	1,000,000	1,004,500	0.5	33,594	34,234	640	1.9	3.36	3.41

**Swift County**

**Clontarf city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,149	4,204	54	1.3	34	37	3	9.3	0.82	0.89
Res Non-Hm: exis	156	92	-65	-41.4	2	1	-1	-39.3	1.13	1.17
Apartments: exis	35	35	0	0.0	0	0	0	4.3	1.34	1.40
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	696	237	-459	-66.0	16	6	-11	-65.4	2.32	2.36
Com/Ind Hi: exis	688	769	81	11.8	21	24	3	13.7	3.02	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	154	141	-12	-8.1	5	4	0	-6.5	3.02	3.07
Ag HGA: Exist	191	203	12	6.3	2	2	0	10.3	0.89	0.93
Ag Hmstd Land	2,474	2,475	1	0.0	12	13	1	6.0	0.50	0.53
Ag Non-Hmstd	1,952	1,947	-6	-0.3	17	18	1	5.3	0.89	0.94
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>10,496</b>	<b>10,102</b>	<b>-394</b>	<b>-3.8</b>	<b>109</b>	<b>106</b>	<b>-4</b>	<b>-3.4</b>	<b>1.04</b>	<b>1.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	93	89	-5	-4.9	County	36.40	37.61	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.17	50.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.37	4.79	22.36	21.87
(=) Taxable Tax Capacity	93	89	-5	-4.9	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.20	94.21	22.36	21.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,400	51,100	1.4	382	401	18	4.8	0.76	0.78
Res Hmstd: Avg Val	75,500	76,500	1.3	573	602	29	5.1	0.76	0.79
Res Hmstd: Hi Val	100,700	102,000	1.3	872	920	48	5.5	0.87	0.90
Res Hmstd: Ex-Hi Val	151,100	153,100	1.3	1,475	1,556	81	5.5	0.98	1.02
Apartment	300,000	300,000	0.0	4,016	4,189	173	4.3	1.34	1.4
Comm/Ind: Lo Val	150,000	167,600	11.7	3,484	4,082	599	17.2	2.32	2.44
Comm/Ind: Mid Val	300,000	335,300	11.8	8,017	9,239	1,222	15.2	2.67	2.76
Comm/Ind: Hi Val	1,000,000	1,117,500	11.8	29,171	33,290	4,119	14.1	2.92	2.98

**Swift County**

**Danvers city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,208	3,360	152	4.8	28	30	2	8.9	0.87	0.91
Res Non-Hm: exis	200	194	-6	-3.1	2	2	0	0.1	1.20	1.23
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	730	730	0	0.0	18	18	0	1.1	2.42	2.45
Com/Ind Hi: exis	707	716	10	1.4	22	23	1	2.6	3.15	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	176	161	-14	-8.1	6	5	0	-7.0	3.15	3.19
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	859	859	0	0.0	8	9	0	4.5	0.96	1.00
Ag Non-Hmstd	768	768	0	0.0	7	8	0	4.5	0.96	1.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	8	8	0.0	0	0	0	0.0	0.00	0.91
<b>Total</b>	<b>6,647</b>	<b>6,797</b>	<b>150</b>	<b>2.3</b>	<b>91</b>	<b>95</b>	<b>4</b>	<b>4.0</b>	<b>1.37</b>	<b>1.40</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	69	70	1	1.9	County	36.22	37.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	54.95	56.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.17	4.59	22.36	21.87
(=) Taxable Tax Capacity	69	70	1	1.9	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.60	99.90	22.36	21.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	50,000	52,400	4.8	399	429	30	7.6	0.8	0.82
Res Hmstd: Avg Val	74,900	78,500	4.8	597	654	57	9.6	0.8	0.83
Res Hmstd: Hi Val	99,900	104,600	4.7	908	996	87	9.6	0.91	0.95
Res Hmstd: Ex-Hi Val	149,900	157,000	4.7	1,541	1,681	140	9.1	1.03	1.07
Comm/Ind: Lo Val	150,000	152,100	1.4	3,628	3,736	109	3.0	2.42	2.46
Comm/Ind: Mid Val	300,000	304,200	1.4	8,353	8,586	233	2.8	2.78	2.82
Comm/Ind: Hi Val	1,000,000	1,013,900	1.4	30,404	31,216	812	2.7	3.04	3.08

**Swift County**

**De Graff city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	2,253	2,395	142	6.3	16	17	1	8.1	0.71	0.72
Res Non-Hm: exis	599	541	-58	-9.6	6	5	0	-8.2	0.99	1.01
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	209	206	-3	-1.5	4	4	0	-1.8	2.14	2.13
Com/Ind Hi: exis	289	321	32	10.9	8	9	1	10.7	2.78	2.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	333	306	-28	-8.3	9	8	-1	-8.5	2.78	2.77
Ag HGA: Exist	159	170	11	7.0	1	2	0	10.0	0.88	0.91
Ag Hmstd Land	2,178	2,178	-1	0.0	11	12	0	2.7	0.52	0.53
Ag Non-Hmstd	103	107	4	3.9	1	1	0	6.7	0.77	0.79
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	18	18	0.0	0	0	0	0.0	0.00	0.72
<b>Total</b>	<b>6,124</b>	<b>6,241</b>	<b>118</b>	<b>1.9</b>	<b>57</b>	<b>59</b>	<b>1</b>	<b>2.5</b>	<b>0.93</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	54	54	1	1.3	County	36.44	37.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.86	35.40	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.37	4.79	22.36	21.87
(=) Taxable Tax Capacity	54	54	1	1.3	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	76.93	78.97	22.36	21.87

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,200	36,400	6.4	234	252	18	7.6	0.69	0.69
Res Hmstd: Avg Val	51,200	54,400	6.3	351	377	26	7.4	0.69	0.69
Res Hmstd: Hi Val	68,300	72,600	6.3	468	503	35	7.4	0.69	0.69
Res Hmstd: Ex-Hi Val	102,400	108,900	6.3	801	881	80	10.0	0.78	0.81
Comm/Ind: Lo Val	150,000	166,400	10.9	3,208	3,653	445	13.9	2.14	2.2
Comm/Ind: Mid Val	300,000	332,800	10.9	7,373	8,262	889	12.1	2.46	2.48
Comm/Ind: Hi Val	1,000,000	1,109,200	10.9	26,810	29,768	2,959	11.0	2.68	2.68



**Swift County**

**Holloway city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,888	1,857	-30	-1.6	17	17	0	0.3	0.87	0.89
Res Non-Hm: exis	234	263	29	12.5	3	3	0	14.2	1.29	1.31
Apartments: exis	96	96	0	0.0	1	1	0	1.8	1.53	1.56
Low-inc Apts: ex	32	32	0	0.0	0	0	0	1.6	0.95	0.97
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	431	431	0	0.0	11	11	0	0.1	2.55	2.55
Com/Ind Hi: exis	11,886	11,911	26	0.2	396	397	1	0.3	3.33	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	624	572	-53	-8.4	21	19	-2	-8.3	3.33	3.33
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	342	342	0	0.0	3	3	0	2.5	0.99	1.02
Ag Non-Hmstd	2,159	2,159	0	0.0	23	23	1	2.5	1.04	1.07
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>17,691</b>	<b>17,663</b>	<b>-28</b>	<b>-0.2</b>	<b>475</b>	<b>475</b>	<b>1</b>	<b>0.2</b>	<b>2.68</b>	<b>2.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	297	297	0	-0.1	County	36.38	37.58	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.99	62.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.65	6.11	22.81	22.22
(=) Taxable Tax Capacity	297	297	0	-0.1	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.27	106.91	22.81	22.22

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,700	30,200	-1.6	262	261	-1	-0.5	0.85	0.86
Res Hmstd: Avg Val	46,000	45,300	-1.5	393	391	-1	-0.4	0.85	0.86
Res Hmstd: Hi Val	61,400	60,400	-1.6	524	522	-2	-0.5	0.85	0.86
Res Hmstd: Ex-Hi Val	92,100	90,600	-1.6	869	859	-10	-1.1	0.94	0.95
Apartment	300,000	300,000	0.0	4,594	4,676	82	1.8	1.53	1.56
Comm/Ind: Lo Val	150,000	150,300	0.2	3,830	3,842	13	0.3	2.55	2.56
Comm/Ind: Mid Val	300,000	300,600	0.2	8,822	8,851	29	0.3	2.94	2.94
Comm/Ind: Hi Val	1,000,000	1,002,200	0.2	32,118	32,231	113	0.4	3.21	3.22

**Swift County**

**Kerkhoven city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	21,317	21,656	339	1.6	268	281	13	4.8	1.26	1.30
Res Non-Hm: exis	2,833	2,559	-274	-9.7	47	44	-3	-7.1	1.67	1.71
Apartments: exis	948	948	0	0.0	19	20	1	2.8	2.01	2.07
Low-inc Apts: ex	216	216	0	0.0	3	3	0	2.8	1.24	1.27
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,276	2,214	-62	-2.7	71	70	-1	-1.7	3.14	3.17
Com/Ind Hi: exis	735	778	43	5.8	30	32	2	6.9	4.11	4.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	800	800	0	0.0	33	33	0	1.0	4.11	4.16
Ag HGA: Exist	208	208	0	-0.1	3	3	0	2.8	1.26	1.30
Ag Hmstd Land	455	453	-2	-0.4	6	7	0	2.5	1.42	1.46
Ag Non-Hmstd	767	767	0	0.0	11	11	0	2.6	1.45	1.49
Miscellaneous	71	71	0	0.0	1	2	0	2.8	2.07	2.13
New construction	0	92	92	0.0	0	3	3	0.0	0.00	2.73
<b>Total</b>	<b>30,627</b>	<b>30,762</b>	<b>135</b>	<b>0.4</b>	<b>493</b>	<b>508</b>	<b>15</b>	<b>2.9</b>	<b>1.61</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	277	279	1	0.5	County	35.83	37.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	95.91	96.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.83	14.04	20.36	21.16
(=) Taxable Tax Capacity	<u>277</u>	<u>279</u>	<u>1</u>	<u>0.5</u>	Special District	<u>0.26</u>	<u>1.16</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.82	148.65	20.36	21.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,700	60,600	1.5	640	669	28	4.4	1.07	1.10
Res Hmstd: Avg Val	89,600	91,000	1.6	1,057	1,113	56	5.3	1.18	1.22
Res Hmstd: Hi Val	119,400	121,300	1.6	1,589	1,669	80	5.0	1.33	1.38
Res Hmstd: Ex-Hi Val	179,200	182,000	1.6	2,654	2,780	126	4.8	1.48	1.53
Apartment	300,000	300,000	0.0	6,042	6,209	168	2.8	2.01	2.07
Comm/Ind: Lo Val	150,000	158,800	5.9	4,705	5,121	416	8.8	3.14	3.22
Comm/Ind: Mid Val	300,000	317,500	5.8	10,877	11,718	841	7.7	3.63	3.69
Comm/Ind: Hi Val	1,000,000	1,058,400	5.8	39,680	42,514	2,834	7.1	3.97	4.02

<b>Swift County</b>	<b>Murdock city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	5,817	5,747	-70	-1.2	48	51	3	7.1	0.82	0.89
Res Non-Hm: exis	731	790	59	8.1	8	10	1	15.7	1.16	1.24
Apartments: exis	276	276	0	0.0	4	4	0	7.2	1.40	1.50
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,160	1,131	-29	-2.5	28	28	0	1.0	2.40	2.49
Com/Ind Hi: exis	6,955	7,004	50	0.7	217	227	10	4.4	3.13	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	407	375	-32	-7.8	13	12	-1	-4.5	3.13	3.24
Ag HGA: Exist	1	0	-1	-100.0	0	0	0	-100.0	1.16	0.00
Ag Hmstd Land	804	801	-2	-0.3	6	6	0	7.5	0.71	0.77
Ag Non-Hmstd	417	383	-34	-8.2	4	4	0	-1.0	0.96	1.03
Miscellaneous	8	8	0	0.0	0	0	0	7.3	1.64	1.76
New construction	0	188	188	0.0	0	6	6	0.0	0.00	2.97
<b>Total</b>	<b>16,575</b>	<b>16,703</b>	<b>129</b>	<b>0.8</b>	<b>328</b>	<b>348</b>	<b>20</b>	<b>6.2</b>	<b>1.98</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	224	227	4	1.7	County	36.27	37.48	0.00	0.00
(-) TIF Tax Capacity	3	3	0	0.0	City/Town	46.30	50.39	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.76	13.97	20.36	21.16
(=) Taxable Tax Capacity	221	224	4	1.7	Special District	0.26	1.16	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.59	103.00	20.36	21.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	41,100	40,600	-1.2	319	337	17	5.5	0.78	0.83
Res Hmstd: Avg Val	61,600	60,900	-1.1	479	505	27	5.5	0.78	0.83
Res Hmstd: Hi Val	82,100	81,100	-1.2	667	699	32	4.8	0.81	0.86
Res Hmstd: Ex-Hi Val	123,200	121,700	-1.2	1,179	1,240	62	5.2	0.96	1.02
Apartment	300,000	300,000	0.0	4,195	4,497	302	7.2	1.4	1.5
Comm/Ind: Lo Val	150,000	151,100	0.7	3,598	3,764	166	4.6	2.4	2.49
Comm/Ind: Mid Val	300,000	302,100	0.7	8,293	8,662	369	4.5	2.76	2.87
Comm/Ind: Hi Val	1,000,000	1,007,100	0.7	30,203	31,529	1,326	4.4	3.02	3.13

**Todd County**

**Bertha city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,502	8,594	1,092	14.6	92	141	49	52.7	1.23	1.64
Res Non-Hm: exis	2,018	2,268	250	12.4	39	56	17	43.2	1.94	2.47
Apartments: exis	103	102	-1	-0.6	2	3	1	25.7	2.39	3.02
Low-inc Apts: ex	583	585	2	0.3	8	11	2	27.8	1.45	1.85
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,626	1,565	-60	-3.7	59	67	9	15.1	3.60	4.31
Com/Ind Hi: exis	95	77	-18	-18.8	5	4	0	-3.6	4.76	5.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	527	540	13	2.5	25	30	5	21.7	4.74	5.62
Ag HGA: Exist	90	194	104	116.0	1	4	2	194.0	1.35	1.84
Ag Hmstd Land	317	479	162	51.2	2	5	2	115.8	0.67	0.95
Ag Non-Hmstd	247	97	-151	-61.0	4	2	-2	-52.2	1.81	2.22
Miscellaneous	69	46	-22	-32.7	2	1	0	-14.8	2.39	3.03
New construction	0	34	34	0.0	0	1	1	0.0	0.00	1.64
<b>Total</b>	<b>13,176</b>	<b>14,581</b>	<b>1,405</b>	<b>10.7</b>	<b>240</b>	<b>325</b>	<b>85</b>	<b>35.6</b>	<b>1.82</b>	<b>2.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	114	124	10	8.6	County	63.59	70.94	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.08	114.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	34.29	36.32	12.64	24.94
(=) Taxable Tax Capacity	114	124	10	8.6	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	181.09	221.83	12.64	24.94

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,900	40,000	14.6	423	632	209	49.3	1.21	1.58
Res Hmstd: Avg Val	52,300	59,900	14.5	634	947	312	49.2	1.21	1.58
Res Hmstd: Hi Val	69,700	79,800	14.5	845	1,302	457	54.1	1.21	1.63
Res Hmstd: Ex-Hi Val	104,600	119,800	14.5	1,523	2,369	847	55.6	1.46	1.98
Apartment	300,000	298,100	-0.6	7,170	9,010	1,839	25.7	2.39	3.02
Comm/Ind: Lo Val	150,000	121,800	-18.8	5,406	5,245	-161	-3.0	3.60	4.31
Comm/Ind: Mid Val	300,000	243,500	-18.8	12,550	11,749	-801	-6.4	4.18	4.83
Comm/Ind: Hi Val	1,000,000	811,800	-18.8	45,890	43,903	-1,987	-4.3	4.59	5.41

Todd County

Browerville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	13,544	15,771	2,227	16.4	186	218	32	17.0	1.38	1.38
Res Non-Hm: exis	2,819	2,859	41	1.4	57	57	-1	-1.1	2.03	1.98
Apartments: exis	578	587	9	1.6	14	14	0	-0.9	2.43	2.38
Low-inc Apts: ex	279	279	0	0.0	4	4	0	-2.4	1.50	1.46
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,410	2,415	5	0.2	86	84	-2	-2.4	3.56	3.46
Com/Ind Hi: exis	1,972	1,925	-47	-2.4	94	89	-5	-5.2	4.75	4.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	690	771	81	11.8	33	35	3	8.6	4.73	4.60
Ag HGA: Exist	3	4	1	15.2	0	0	0	12.4	2.00	1.95
Ag Hmstd Land	41	13	-28	-68.0	0	0	0	-59.3	0.67	0.85
Ag Non-Hmstd	88	107	18	20.9	2	2	0	17.7	1.74	1.69
Miscellaneous	39	39	0	0.0	1	1	0	-2.4	2.43	2.38
New construction	0	232	232	0.0	0	8	8	0.0	0.00	3.47
<b>Total</b>	<b>22,464</b>	<b>25,003</b>	<b>2,539</b>	<b>11.3</b>	<b>477</b>	<b>512</b>	<b>35</b>	<b>7.3</b>	<b>2.12</b>	<b>2.05</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	215	238	23	10.5	County	65.59	72.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	88.49	80.49	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.89	16.07	25.79	25.65
(=) Taxable Tax Capacity	215	238	23	10.5	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	174.09	169.49	25.79	25.65

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	42,200	49,100	16.4	550	625	76	13.8	1.30	1.27	
Res Hmstd: Avg Val	63,300	73,700	16.4	824	939	114	13.8	1.30	1.27	
Res Hmstd: Hi Val	84,400	98,300	16.5	1,171	1,437	266	22.7	1.39	1.46	
Res Hmstd: Ex-Hi Val	126,600	147,400	16.4	2,081	2,470	389	18.7	1.64	1.68	
Apartment	300,000	304,800	1.6	7,302	7,239	-63	-0.9	2.43	2.38	
Comm/Ind: Lo Val	150,000	146,400	-2.4	5,445	5,165	-281	-5.2	3.63	3.53	
Comm/Ind: Mid Val	300,000	292,900	-2.4	12,577	11,891	-686	-5.5	4.19	4.06	
Comm/Ind: Hi Val	1,000,000	976,300	-2.4	45,858	43,452	-2,405	-5.2	4.59	4.45	

<b>Todd County</b>	<b>Burtrum city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,962	1,992	30	1.5	23	25	2	7.6	1.18	1.25
Res Non-Hm: exis	626	568	-58	-9.2	11	11	0	-4.2	1.78	1.88
Apartments: exis	50	50	0	0.0	1	1	0	5.5	2.19	2.31
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	25	26	1	3.2	0	0	0	8.2	1.72	1.80
Com/Ind: Lo: exi	203	185	-18	-8.9	7	6	0	-5.9	3.36	3.47
Com/Ind Hi: exis	5	5	0	0.0	0	0	0	3.2	4.43	4.57
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	118	136	18	15.1	5	6	1	18.8	4.43	4.57
Ag HGA: Exist	394	376	-18	-4.5	5	5	0	0.7	1.23	1.30
Ag Hmstd Land	428	393	-35	-8.1	1	1	0	0.4	0.32	0.35
Ag Non-Hmstd	28	55	27	98.7	0	1	0	109.3	1.63	1.72
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	50	50	0.0	0	1	1	0.0	0.00	1.13
<b>Total</b>	<b>3,838</b>	<b>3,836</b>	<b>-2</b>	<b>0.0</b>	<b>55</b>	<b>58</b>	<b>3</b>	<b>5.6</b>	<b>1.43</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	30	30	0	0.3	County	63.94	71.10	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	68.12	67.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.87	32.55	15.19	16.36
(=) Taxable Tax Capacity	30	30	0	0.3	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	163.05	171.71	15.19	16.36

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	35,400	35,900	1.4	400	429	29	7.1	1.13	1.19
Res Hmstd: Avg Val	53,000	53,800	1.5	599	642	43	7.2	1.13	1.19
Res Hmstd: Hi Val	70,700	71,800	1.6	799	857	58	7.3	1.13	1.19
Res Hmstd: Ex-Hi Val	106,100	107,700	1.5	1,440	1,552	113	7.8	1.36	1.44
Apartment	300,000	300,000	0.0	6,570	6,930	360	5.5	2.19	2.31
Comm/Ind: Lo Val	150,000	150,000	0.0	5,038	5,202	164	3.3	3.36	3.47
Comm/Ind: Mid Val	300,000	300,000	0.0	11,679	12,057	378	3.2	3.89	4.02
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,672	44,045	1,373	3.2	4.27	4.40

Todd County

Clarissa city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,932	11,546	1,615	16.3	130	152	22	17.0	1.31	1.32
Res Non-Hm: exis	1,567	2,067	500	31.9	33	43	10	29.9	2.12	2.09
Apartments: exis	1,377	1,539	162	11.8	35	39	4	11.3	2.53	2.52
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	30	31	1	4.4	1	1	0	6.8	1.96	2.01
Com/Ind: Lo: exi	2,111	2,082	-29	-1.4	78	76	-2	-2.2	3.68	3.65
Com/Ind Hi: exis	620	542	-78	-12.5	31	27	-4	-12.9	4.95	4.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	432	446	14	3.2	21	22	1	2.8	4.92	4.90
Ag HGA: Exist	381	382	2	0.4	5	5	0	-1.3	1.31	1.28
Ag Hmstd Land	337	319	-18	-5.3	2	2	0	-2.3	0.73	0.76
Ag Non-Hmstd	141	141	0	0.0	3	3	0	2.5	1.88	1.93
Miscellaneous	31	31	0	1.3	1	1	0	1.2	2.66	2.66
New construction	0	5	5	0.0	0	0	0	0.0	0.00	1.32
<b>Total</b>	16,958	19,132	2,174	12.8	340	371	31	9.1	2.00	1.94

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	152	170	18	11.9	County	58.65	66.52		0.00	0.00
(-) TIF Tax Capacity	7	9	2	30.9	City/Town	125.47	115.56		0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.48	10.28		18.04	10.96
(=) Taxable Tax Capacity	145	161	16	11.0	Special District	0.13	0.14		0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	187.74	192.51		18.04	10.96

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	32,100	37,300	16.2	419	472	52	12.4	1.31	1.26
Res Hmstd: Avg Val	48,100	55,900	16.2	629	707	78	12.5	1.31	1.26
Res Hmstd: Hi Val	64,100	74,500	16.2	838	942	104	12.5	1.31	1.26
Res Hmstd: Ex-Hi Val	96,200	111,800	16.2	1,443	1,752	309	21.4	1.5	1.57
Apartment	300,000	335,300	11.8	7,581	8,436	854	11.3	2.53	2.52
Comm/Ind: Lo Val	150,000	131,200	-12.5	5,636	4,889	-747	-13.3	3.76	3.73
Comm/Ind: Mid Val	300,000	262,400	-12.5	13,061	11,132	-1,929	-14.8	4.35	4.24
Comm/Ind: Hi Val	1,000,000	874,600	-12.5	47,709	41,324	-6,386	-13.4	4.77	4.72

Todd County

Eagle Bend city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,141	10,188	48	0.5	137	141	5	3.3	1.35	1.38
Res Non-Hm: exis	1,800	1,773	-27	-1.5	40	40	1	2.3	2.20	2.28
Apartments: exis	282	273	-9	-3.0	7	7	0	1.5	2.62	2.74
Low-inc Apts: ex	342	333	-9	-2.5	5	6	0	1.4	1.60	1.66
Seasnl Rec: exis	3	3	0	0.0	0	0	0	7.5	2.03	2.19
Com/Ind: Lo: exi	2,288	2,233	-55	-2.4	88	89	1	0.9	3.86	3.99
Com/Ind Hi: exis	127	96	-32	-24.8	6	5	-1	-21.9	5.09	5.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	524	552	29	5.5	27	29	3	9.6	5.08	5.28
Ag HGA: Exist	517	514	-3	-0.6	8	8	0	1.6	1.51	1.55
Ag Hmstd Land	568	531	-37	-6.5	4	4	0	3.5	0.72	0.79
Ag Non-Hmstd	109	119	10	9.3	2	2	0	18.0	1.95	2.10
Miscellaneous	26	26	0	0.0	1	1	0	4.6	2.53	2.64
New construction	0	82	82	0.0	0	2	2	0.0	0.00	2.01
<b>Total</b>	<b>16,725</b>	<b>16,723</b>	<b>-2</b>	<b>0.0</b>	<b>325</b>	<b>335</b>	<b>10</b>	<b>3.0</b>	<b>1.94</b>	<b>2.00</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	141	141	0	0.0	County	59.56	66.78	0.00	0.00	
(-) TIF Tax Capacity	2	2	0	-0.9	City/Town	131.58	133.66	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.51	9.68	18.04	10.96	
(=) Taxable Tax Capacity	139	139	0	0.1	Special District	0.13	0.14	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	194.77	210.25	18.04	10.96	

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	36,500	36,700		0.5	492	503	11	2.2	1.35	1.37
Res Hmstd: Avg Val	54,700	55,000		0.5	738	754	16	2.2	1.35	1.37
Res Hmstd: Hi Val	72,900	73,200		0.4	983	1,004	20	2.1	1.35	1.37
Res Hmstd: Ex-Hi Val	109,300	109,800		0.5	1,792	1,854	61	3.4	1.64	1.69
Apartment	300,000	290,900		-3.0	7,845	7,964	119	1.5	2.62	2.74
Comm/Ind: Lo Val	150,000	112,700		-24.9	5,794	4,499	-1,295	-22.3	3.86	3.99
Comm/Ind: Mid Val	300,000	225,500		-24.8	13,430	9,980	-3,450	-25.7	4.48	4.43
Comm/Ind: Hi Val	1,000,000	751,600		-24.8	49,063	37,793	-11,270	-23.0	4.91	5.03



Todd County

Grey Eagle city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,503	7,235	-1,268	-14.9	117	108	-9	-7.6	1.38	1.50
Res Non-Hm: exis	1,193	965	-228	-19.1	23	21	-2	-10.0	1.96	2.18
Apartments: exis	291	262	-29	-10.0	7	7	0	0.3	2.40	2.68
Low-inc Apts: ex	583	583	0	0.0	9	10	1	11.4	1.46	1.63
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,676	1,490	-186	-11.1	61	58	-2	-3.8	3.61	3.91
Com/Ind Hi: exis	132	109	-23	-17.5	6	6	-1	-10.7	4.77	5.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183	188	5	2.6	9	10	1	11.0	4.77	5.16
Ag HGA: Exist	44	45	1	1.9	1	1	0	18.9	1.23	1.44
Ag Hmstd Land	171	177	6	3.4	1	1	0	20.9	0.71	0.83
Ag Non-Hmstd	0	8	8	0.0	0	0	0	0.0	0.00	2.01
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	97	97	0.0	0	2	2	0.0	0.00	1.93
<b>Total</b>	<b>12,776</b>	<b>11,159</b>	<b>-1,617</b>	<b>-12.7</b>	<b>233</b>	<b>224</b>	<b>-10</b>	<b>-4.2</b>	<b>1.83</b>	<b>2.00</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111	96	-15	-13.4	County	64.55	71.58	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	83.38	95.94	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.49	33.01	15.19	16.36
(=) Taxable Tax Capacity	111	96	-15	-13.4	Special District	0.58	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	180.01	201.12	15.19	16.36

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	49,400	42,000	-15.0	609	576	-33	-5.4	1.23	1.37
Res Hmstd: Avg Val	74,100	63,100	-14.8	913	865	-48	-5.3	1.23	1.37
Res Hmstd: Hi Val	98,800	84,100	-14.9	1,418	1,232	-186	-13.1	1.44	1.47
Res Hmstd: Ex-Hi Val	148,200	126,100	-14.9	2,463	2,222	-241	-9.8	1.66	1.76
Apartment	300,000	270,000	-10.0	7,206	7,229	24	0.3	2.40	2.68
Comm/Ind: Lo Val	150,000	123,800	-17.5	5,419	4,840	-580	-10.7	3.61	3.91
Comm/Ind: Mid Val	300,000	247,600	-17.5	12,569	10,898	-1,671	-13.3	4.19	4.40
Comm/Ind: Hi Val	1,000,000	825,400	-17.5	45,936	40,700	-5,236	-11.4	4.59	4.93

**Todd County**

**Hewitt city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,703	4,352	-351	-7.5	60	64	5	7.8	1.27	1.48
Res Non-Hm: exis	1,352	997	-355	-26.3	27	24	-4	-13.5	2.02	2.37
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	36	4	-31	-88.0	1	0	-1	-86.6	1.92	2.13
Com/Ind: Lo: exi	395	334	-61	-15.3	14	14	-1	-5.9	3.64	4.05
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	311	323	13	4.1	15	17	2	14.9	4.80	5.30
Ag HGA: Exist	850	764	-86	-10.1	11	11	1	4.8	1.24	1.45
Ag Hmstd Land	1,159	785	-374	-32.3	8	6	-2	-26.3	0.72	0.79
Ag Non-Hmstd	386	497	111	28.7	7	10	3	43.4	1.84	2.05
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>9,191</b>	<b>8,056</b>	<b>-1,134</b>	<b>-12.3</b>	<b>143</b>	<b>146</b>	<b>3</b>	<b>2.2</b>	<b>1.55</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	71	62	-9	-12.8	County	61.46	68.03	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	89.92	103.07	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.31	33.64	12.64	24.94	
(=) Taxable Tax Capacity	71	62	-9	-12.8	Special District	0.13	0.14	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	183.81	204.88	12.64	24.94	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,700	36,700	-7.6	488	543	55	11.2	1.23	1.48
Res Hmstd: Avg Val	59,600	55,200	-7.4	733	816	84	11.4	1.23	1.48
Res Hmstd: Hi Val	79,400	73,500	-7.4	1,007	1,087	80	8.0	1.27	1.48
Res Hmstd: Ex-Hi Val	119,100	110,200	-7.5	1,852	1,973	121	6.5	1.56	1.79

Todd County

Long Prairie city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	60,992	57,123	-3,869	-6.3	723	714	-9	-1.3	1.19	1.25
Res Non-Hm: exis	14,592	14,240	-352	-2.4	248	260	12	4.8	1.70	1.82
Apartments: exis	5,210	5,187	-23	-0.4	106	114	7	7.0	2.04	2.19
Low-inc Apts: ex	2,984	2,984	0	0.0	37	40	3	7.5	1.25	1.34
Seasnl Rec: exis	498	484	-14	-2.8	8	8	0	3.6	1.63	1.74
Com/Ind: Lo: exi	12,503	12,243	-260	-2.1	393	402	10	2.5	3.14	3.29
Com/Ind Hi: exis	16,936	16,650	-286	-1.7	695	715	20	2.9	4.10	4.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,066	2,149	83	4.0	86	94	8	8.9	4.19	4.38
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	4	4	0	0.0	0	0	0	7.5	0.76	0.81
Ag Non-Hmstd	326	457	131	40.1	5	7	2	50.5	1.51	1.62
Miscellaneous	406	405	-1	-0.2	10	10	1	6.6	2.39	2.55
New construction	0	404	404	0.0	0	12	12	0.0	0.00	2.96
<b>Total</b>	116,514	112,329	-4,185	-3.6	2,311	2,377	66	2.9	1.98	2.12

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,228	1,188	-40	-3.3	County	65.62	72.77	0.00	0.00
(-) TIF Tax Capacity	84	83	-1	-1.6	City/Town	52.83	55.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.49	34.16	15.19	16.36
(=) Taxable Tax Capacity	1,144	1,105	-39	-3.4	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.07	162.32	15.19	16.36

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	55,800	52,300	-6.3	591	595	4	0.7	1.06	1.14	
Res Hmstd: Avg Val	83,700	78,400	-6.3	943	911	-32	-3.4	1.13	1.16	
Res Hmstd: Hi Val	111,500	104,400	-6.4	1,443	1,414	-29	-2.0	1.29	1.35	
Res Hmstd: Ex-Hi Val	167,300	156,700	-6.3	2,446	2,424	-22	-0.9	1.46	1.55	
Apartment	300,000	298,700	-0.4	6,121	6,549	429	7.0	2.04	2.19	
Comm/Ind: Lo Val	150,000	147,500	-1.7	4,768	4,908	140	2.9	3.18	3.33	
Comm/Ind: Mid Val	300,000	294,900	-1.7	11,050	11,341	291	2.6	3.68	3.85	
Comm/Ind: Hi Val	1,000,000	983,100	-1.7	40,365	41,498	1,133	2.8	4.04	4.22	

Todd County

West Union city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,262	2,248	-13	-0.6	23	25	2	8.2	1.01	1.10
Res Non-Hm: exis	271	324	53	19.7	4	5	1	30.4	1.37	1.49
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	201	158	-43	-21.4	5	5	-1	-16.6	2.69	2.85
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	299	314	15	5.0	10	11	1	11.9	3.42	3.64
Ag HGA: Exist	82	82	-1	-1.0	1	1	0	2.4	0.93	0.96
Ag Hmstd Land	378	375	-3	-0.8	3	3	0	5.4	0.73	0.77
Ag Non-Hmstd	158	158	0	0.0	2	2	0	6.6	1.26	1.34
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,651</b>	<b>3,659</b>	<b>8</b>	<b>0.2</b>	<b>48</b>	<b>51</b>	<b>4</b>	<b>7.6</b>	<b>1.30</b>	<b>1.40</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	32	32	0	0.3	County	65.59	72.77	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	33.73	33.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.64	22.90	15.42	18.09
(=) Taxable Tax Capacity	32	32	0	0.3	Special District	0.97	0.99	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	120.93	130.32	15.42	18.09

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	55,900	55,600	-0.5	492	535	44	8.8	0.88	0.96
Res Hmstd: Avg Val	83,800	83,300	-0.6	783	849	65	8.3	0.93	1.02
Res Hmstd: Hi Val	111,700	111,000	-0.6	1,194	1,292	98	8.2	1.07	1.16
Res Hmstd: Ex-Hi Val	167,500	166,500	-0.6	2,016	2,181	165	8.2	1.20	1.31

Todd County

Swanville city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	132	127	-5	-3.8	2	2	0	5.0	1.32	1.44
Res Non-Hm: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	10	9	0	-3.2	0	0	0	0.7	1.51	1.57
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	24	24	0	0.0	0	0	0	4.4	1.42	1.48
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	166	160	-5	-3.2	2	2	0	4.6	1.34	1.45

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	1	1	0	-4.1	County	65.73	72.67	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	51.42	49.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.88	25.85	17.08	25.85
(=) Taxable Tax Capacity	1	1	0	-4.1	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.16	148.38	17.08	25.85

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	87,900	84,500		-3.9	983	1,033	50	5.1	1.12	1.22
Res Hmstd: Avg Val	131,800	126,700		-3.9	1,738	1,824	86	5.0	1.32	1.44
Res Hmstd: Hi Val	175,700	168,900		-3.9	2,493	2,616	122	4.9	1.42	1.55
Res Hmstd: Ex-Hi Val	263,600	253,500		-3.8	4,005	4,203	197	4.9	1.52	1.66
Seas Rec: Lo Val	75,000	72,600		-3.2	1,130	1,138	7	0.7	1.51	1.57
Seas Rec: Hi Val	200,000	193,700		-3.2	3,174	3,183	10	0.3	1.59	1.64

<b>Todd County</b>	<b>Osakis city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,559	9,233	674	7.9	126	144	18	14.4	1.47	1.56
Res Non-Hm: exis	927	1,032	105	11.4	16	18	3	16.5	1.69	1.77
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	13,159	14,806	1,647	12.5	221	262	41	18.6	1.68	1.77
Com/Ind: Lo: exi	410	358	-52	-12.7	13	12	-1	-10.2	3.24	3.34
Com/Ind Hi: exis	37	6	-31	-83.5	2	0	-1	-83.0	4.30	4.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	109	111	2	1.8	5	5	0	4.8	4.30	4.42
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	18	11	-6	-35.6	0	0	0	-32.1	1.60	1.69
Miscellaneous	222	205	-18	-7.9	6	6	0	-4.1	2.80	2.92
New construction	0	161	161	0.0	0	3	3	0.0	0.00	1.71
<b>Total</b>	<b>23,442</b>	<b>25,925</b>	<b>2,483</b>	<b>10.6</b>	<b>389</b>	<b>450</b>	<b>62</b>	<b>15.9</b>	<b>1.66</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	224	248	24	10.8	County	65.19	72.43	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	61.48	63.17	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.29	31.92	8.42	8.01
(=) Taxable Tax Capacity	224	248	24	10.8	Special District	0.97	0.99	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	159.93	168.51	8.42	8.01

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	109,800	118,500	7.9	1,411	1,644	233	16.5	1.28	1.39
Res Hmstd: Avg Val	164,600	177,600	7.9	2,412	2,777	364	15.1	1.47	1.56
Res Hmstd: Hi Val	219,400	236,700	7.9	3,414	3,910	496	14.5	1.56	1.65
Res Hmstd: Ex-Hi Val	329,200	355,100	7.9	5,420	6,179	759	14.0	1.65	1.74
Seas Rec: Lo Val	75,000	84,400	12.5	1,264	1,503	240	19.0	1.68	1.78
Seas Rec: Hi Val	200,000	225,000	12.5	3,529	4,166	637	18.0	1.76	1.85
Comm/Ind: Lo Val	150,000	24,700	-83.5	4,866	824	-4,042	-83.1	3.24	3.34
Comm/Ind: Mid Val	300,000	49,500	-83.5	11,312	1,652	-9,660	-85.4	3.77	3.34
Comm/Ind: Hi Val	1,000,000	164,900	-83.5	41,393	5,664	-35,729	-86.3	4.14	3.43

Todd County

Staples city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	35,359	34,654	-705	-2.0	406	416	10	2.5	1.15	1.20
Res Non-Hm: exis	13,322	12,053	-1,269	-9.5	235	227	-8	-3.5	1.76	1.88
Apartments: exis	2,242	2,172	-70	-3.1	48	49	1	2.8	2.14	2.28
Low-inc Apts: ex	348	350	2	0.5	5	5	0	6.7	1.31	1.39
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8,465	8,354	-112	-1.3	280	287	7	2.5	3.31	3.43
Com/Ind Hi: exis	5,318	5,735	417	7.8	232	260	28	12.0	4.37	4.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	818	947	129	15.8	36	43	7	20.0	4.36	4.52
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	9	7	-2	-21.3	0	0	0	-16.2	0.81	0.86
Ag Non-Hmstd	22	22	0	0.0	0	0	0	6.5	1.61	1.71
Miscellaneous	218	228	10	4.4	5	5	1	11.6	2.22	2.38
New construction	0	316	316	0.0	0	7	7	0.0	0.00	2.22
<b>Total</b>	<b>66,123</b>	<b>64,838</b>	<b>-1,285</b>	<b>-1.9</b>	<b>1,246</b>	<b>1,300</b>	<b>53</b>	<b>4.3</b>	<b>1.88</b>	<b>2.00</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	642	635	-8	-1.2	County	62.53	69.68	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	90.81	93.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.54	7.80	13.20	13.32
(=) Taxable Tax Capacity	642	635	-8	-1.2	Special District	0.13	0.14	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	161.01	171.49	13.20	13.32

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	42,900	42,000		-2.1	471	488	17	3.6	1.1	1.16
Res Hmstd: Avg Val	64,300	63,000		-2.0	706	732	26	3.7	1.1	1.16
Res Hmstd: Hi Val	85,700	84,000		-2.0	1,018	1,043	26	2.5	1.19	1.24
Res Hmstd: Ex-Hi Val	128,600	126,000		-2.0	1,827	1,884	57	3.1	1.42	1.5
Apartment	300,000	290,600		-3.1	6,434	6,616	182	2.8	2.14	2.28
Comm/Ind: Lo Val	150,000	161,800		7.9	4,962	5,687	725	14.6	3.31	3.51
Comm/Ind: Mid Val	300,000	323,500		7.8	11,512	13,020	1,507	13.1	3.84	4.02
Comm/Ind: Hi Val	1,000,000	1,078,400		7.8	42,080	47,253	5,173	12.3	4.21	4.38

**Traverse County**

**Browns Valley city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,244	5,800	-444	-7.1	125	117	-7	-5.9	2.00	2.02
Res Non-Hm: exis	1,780	2,175	395	22.2	59	72	14	23.3	3.30	3.33
Apartments: exis	125	125	0	0.0	5	5	0	1.2	3.92	3.97
Low-inc Apts: ex	524	524	0	0.0	13	13	0	1.5	2.40	2.43
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,285	1,217	-68	-5.3	70	66	-3	-5.0	5.41	5.43
Com/Ind Hi: exis	420	446	26	6.2	30	32	2	6.3	7.12	7.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	429	395	-34	-8.0	31	28	-2	-7.9	7.12	7.13
Ag HGA: Exist	135	135	0	0.0	3	3	0	2.3	2.03	2.08
Ag Hmstd Land	392	407	15	3.9	5	5	0	4.8	1.18	1.19
Ag Non-Hmstd	77	87	10	12.6	2	3	0	12.7	2.91	2.92
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	65	65	0.0	0	3	3	0.0	0.00	4.10
<b>Total</b>	<b>11,411</b>	<b>11,376</b>	<b>-35</b>	<b>-0.3</b>	<b>340</b>	<b>346</b>	<b>6</b>	<b>1.7</b>	<b>2.98</b>	<b>3.04</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	101	101	1	0.8	County	18.90	16.79	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	270.59	272.56	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.04	0.01	28.29	32.62
(=) Taxable Tax Capacity	101	101	1	0.8	Special District	1.63	2.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	291.16	291.55	28.29	32.62

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	24,700	22,900	-7.3	501	475	-26	-5.2	2.03	2.08
Res Hmstd: Avg Val	37,000	34,400	-7.0	751	714	-37	-4.9	2.03	2.08
Res Hmstd: Hi Val	49,300	45,800	-7.1	1,001	951	-50	-5.0	2.03	2.08
Res Hmstd: Ex-Hi Val	73,900	68,600	-7.2	1,500	1,424	-76	-5.1	2.03	2.08
Apartment	300,000	300,000	0.0	11,767	11,912	144	1.2	3.92	3.97
Comm/Ind: Lo Val	150,000	159,300	6.2	8,117	8,805	689	8.5	5.41	5.53
Comm/Ind: Mid Val	300,000	318,600	6.2	18,798	20,162	1,364	7.3	6.27	6.33
Comm/Ind: Hi Val	1,000,000	1,061,900	6.2	68,642	73,152	4,510	6.6	6.86	6.89



Traverse County

Dumont city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,137	1,140	2	0.2	14	14	0	-3.5	1.27	1.22
Res Non-Hm: exis	200	217	17	8.6	4	4	0	6.5	1.95	1.91
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	453	449	-4	-0.8	15	15	0	-2.2	3.31	3.26
Com/Ind Hi: exis	590	588	-1	-0.2	25	25	0	-1.0	4.29	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	276	255	-22	-7.9	12	11	-1	-8.6	4.29	4.25
Ag HGA: Exist	169	168	-1	-0.5	2	2	0	-4.3	1.24	1.20
Ag Hmstd Land	1,179	1,297	118	10.0	13	12	-1	-10.9	1.14	0.92
Ag Non-Hmstd	513	515	2	0.3	7	8	0	2.9	1.45	1.49
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	12	12	0.0	0	0	0	0.0	0.00	3.84
<b>Total</b>	<b>4,517</b>	<b>4,640</b>	<b>123</b>	<b>2.7</b>	<b>93</b>	<b>91</b>	<b>-3</b>	<b>-2.9</b>	<b>2.07</b>	<b>1.95</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	49	48	-1	-2.3	County	24.92	22.73	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	112.45	115.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.63	5.88	37.38	30.40
(=) Taxable Tax Capacity	49	48	-1	-2.3	Special District	3.92	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.92	148.76	37.38	30.40

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	21,100	21,100	21,100	0.0	262	252	-10	-3.8	1.24	1.2
Res Hmstd: Avg Val	31,600	31,700	31,650	0.3	393	379	-14	-3.5	1.24	1.2
Res Hmstd: Hi Val	42,100	42,200	42,150	0.2	523	505	-18	-3.5	1.24	1.2
Res Hmstd: Ex-Hi Val	63,200	63,300	63,250	0.2	786	757	-28	-3.6	1.24	1.2
Comm/Ind: Lo Val	150,000	149,700	149,850	-0.2	4,963	4,887	-76	-1.5	3.31	3.26
Comm/Ind: Mid Val	300,000	299,400	299,700	-0.2	11,393	11,247	-145	-1.3	3.8	3.76
Comm/Ind: Hi Val	1,000,000	997,900	998,950	-0.2	41,400	40,941	-459	-1.1	4.14	4.10

**Traverse County**

**Tintah city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	356	348	-7	-2.1	5	5	0	-8.5	1.39	1.29
Res Non-Hm: exis	235	215	-19	-8.3	4	4	-1	-14.8	1.77	1.64
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	39	39	0	0.0	1	1	0	-6.2	2.97	2.78
Com/Ind Hi: exis	284	311	27	9.5	10	11	0	2.9	3.68	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	79	99	20	25.1	3	3	1	17.6	3.68	3.46
Ag HGA: Exist	60	58	-2	-4.1	1	1	0	-11.5	1.38	1.27
Ag Hmstd Land	1,544	1,687	143	9.3	7	7	0	4.2	0.46	0.44
Ag Non-Hmstd	529	643	114	21.5	5	6	1	14.7	0.92	0.87
Miscellaneous	1	1	0	0.0	0	0	0	-7.3	1.74	1.62
New construction	0	98	98	0.0	0	1	1	0.0	0.00	0.60
<b>Total</b>	<b>3,126</b>	<b>3,498</b>	<b>372</b>	<b>11.9</b>	<b>36</b>	<b>38</b>	<b>1</b>	<b>3.3</b>	<b>1.16</b>	<b>1.07</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	27	30	3	12.5	County	27.01	26.94	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.37	50.09	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.70	4.77	82.48	74.95
(=) Taxable Tax Capacity	27	30	3	12.5	Special District	3.92	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.99	86.87	82.48	74.95

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	15,800	15,500	-1.9	218	197	-21	-9.5	1.38	1.27
Res Hmstd: Avg Val	23,700	23,200	-2.1	326	295	-31	-9.7	1.38	1.27
Res Hmstd: Hi Val	31,600	30,900	-2.2	435	393	-42	-9.7	1.38	1.27
Res Hmstd: Ex-Hi Val	47,400	46,400	-2.1	653	590	-63	-9.7	1.38	1.27
Comm/Ind: Lo Val	150,000	164,200	9.5	4,449	4,663	215	4.8	2.97	2.84
Comm/Ind: Mid Val	300,000	328,400	9.5	9,967	10,343	375	3.8	3.32	3.15
Comm/Ind: Hi Val	1,000,000	1,094,800	9.5	35,723	36,851	1,128	3.2	3.57	3.37

**Traverse County**

**Wheaton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	28,722	32,535	3,813	13.3	429	461	32	7.5	1.49	1.42
Res Non-Hm: exis	4,587	5,321	734	16.0	93	101	8	8.4	2.03	1.90
Apartments: exis	2,084	2,085	1	0.1	50	47	-3	-6.1	2.42	2.27
Low-inc Apts: ex	316	316	0	0.0	5	4	0	-6.7	1.51	1.41
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,145	6,228	83	1.3	220	211	-9	-4.2	3.59	3.39
Com/Ind Hi: exis	3,585	3,410	-176	-4.9	167	151	-16	-9.8	4.66	4.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,251	2,134	-117	-5.2	103	93	-11	-10.2	4.59	4.35
Ag HGA: Exist	41	41	0	0.3	1	1	0	-7.6	1.35	1.25
Ag Hmstd Land	1,608	1,838	230	14.3	13	14	1	11.2	0.78	0.76
Ag Non-Hmstd	690	755	65	9.4	11	12	1	5.2	1.64	1.57
Miscellaneous	25	25	0	1.3	1	1	0	-5.0	2.41	2.26
New construction	0	141	141	0.0	0	2	2	0.0	0.00	1.55
<b>Total</b>	<b>50,053</b>	<b>54,828</b>	<b>4,775</b>	<b>9.5</b>	<b>1,093</b>	<b>1,097</b>	<b>4</b>	<b>0.4</b>	<b>2.18</b>	<b>2.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	497	537	40	8.0	County	22.31	20.42	0.00	0.00
(-) TIF Tax Capacity	10	10	0	0.0	City/Town	136.86	128.70	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.44	2.93	37.38	30.40
(=) Taxable Tax Capacity	487	527	40	8.2	Special District	3.92	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	163.53	157.12	37.38	30.40

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,700	43,800	13.2	524	546	22	4.1	1.35	1.25
Res Hmstd: Avg Val	58,000	65,700	13.3	786	819	33	4.2	1.35	1.25
Res Hmstd: Hi Val	77,300	87,600	13.3	1,058	1,181	124	11.7	1.37	1.35
Res Hmstd: Ex-Hi Val	115,900	131,300	13.3	1,890	2,063	173	9.1	1.63	1.57
Apartment	300,000	300,200	0.1	7,254	6,808	-445	-6.1	2.42	2.27
Comm/Ind: Lo Val	150,000	142,700	-4.9	5,382	4,837	-544	-10.1	3.59	3.39
Comm/Ind: Mid Val	300,000	285,300	-4.9	12,370	11,063	-1,308	-10.6	4.12	3.88
Comm/Ind: Hi Val	1,000,000	951,000	-4.9	44,983	40,475	-4,508	-10.0	4.5	4.26

Wabasha County

Elgin city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	45,077	45,551	474	1.1	577	586	10	1.7	1.28	1.29
Res Non-Hm: exis	6,088	5,125	-963	-15.8	95	81	-14	-14.7	1.56	1.58
Apartments: exis	1,669	1,732	63	3.8	31	33	2	4.9	1.86	1.88
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,496	3,383	-114	-3.3	104	100	-4	-3.4	2.97	2.97
Com/Ind Hi: exis	2,465	2,606	141	5.7	97	102	5	5.6	3.92	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,118	1,186	69	6.1	44	46	3	6.0	3.92	3.92
Ag HGA: Exist	177	176	-1	-0.5	2	2	0	0.4	1.35	1.36
Ag Hmstd Land	301	315	14	4.6	3	4	0	4.6	1.13	1.13
Ag Non-Hmstd	746	731	-15	-2.0	10	10	0	-0.4	1.39	1.42
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	470	470	0.0	0	9	9	0.0	0.00	1.99
<b>Total</b>	<b>61,136</b>	<b>61,274</b>	<b>137</b>	<b>0.2</b>	<b>963</b>	<b>974</b>	<b>11</b>	<b>1.2</b>	<b>1.58</b>	<b>1.59</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	594	596	2	0.3	County	52.47	53.64	0.00	0.00
(-) TIF Tax Capacity	23	23	0	0.4	City/Town	74.09	75.32	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.22	12.16	12.19	11.41
(=) Taxable Tax Capacity	571	573	1	0.3	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.23	141.54	12.19	11.41

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	95,200	96,200		1.1	1,042	1,067	24	2.3	1.09	1.11
Res Hmstd: Avg Val	142,700	144,200		1.1	1,821	1,862	41	2.2	1.28	1.29
Res Hmstd: Hi Val	190,200	192,200		1.1	2,600	2,657	57	2.2	1.37	1.38
Res Hmstd: Ex-Hi Val	285,400	288,400		1.1	4,161	4,251	91	2.2	1.46	1.47
Apartment	300,000	311,300		3.8	5,587	5,863	276	4.9	1.86	1.88
Comm/Ind: Lo Val	150,000	158,600		5.7	4,457	4,786	329	7.4	2.97	3.02
Comm/Ind: Mid Val	300,000	317,200		5.7	10,339	10,998	659	6.4	3.45	3.47
Comm/Ind: Hi Val	1,000,000	1,057,300		5.7	37,786	39,985	2,200	5.8	3.78	3.78

**Wabasha County**

**Hammond city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,298	3,065	-233	-7.1	37	37	-1	-1.7	1.13	1.19
Res Non-Hm: exis	602	823	221	36.7	10	14	4	39.4	1.62	1.66
Apartments: exis	247	245	-2	-1.0	5	5	0	2.4	1.87	1.93
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	178	183	6	3.1	5	6	0	4.1	2.98	3.01
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	84	86	1	1.7	3	3	0	2.0	3.92	3.94
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	78	74	-4	-5.0	1	1	0	-5.7	1.39	1.38
Miscellaneous	19	17	-2	-8.2	0	0	0	-5.0	1.87	1.93
New construction	0	25	25	0.0	0	0	0	0.0	0.00	1.81
<b>Total</b>	<b>4,506</b>	<b>4,518</b>	<b>12</b>	<b>0.3</b>	<b>62</b>	<b>66</b>	<b>4</b>	<b>6.5</b>	<b>1.37</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	38	39	1	1.8	County	52.50	53.69	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	64.51	63.35	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.12	20.04	13.84	21.53
(=) Taxable Tax Capacity	38	39	1	1.8	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.58	137.51	13.84	21.53

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	57,900	53,800	-7.1	562	560	-2	-0.3	0.97	1.04
Res Hmstd: Avg Val	86,800	80,700	-7.0	915	871	-44	-4.8	1.05	1.08
Res Hmstd: Hi Val	115,700	107,500	-7.1	1,392	1,331	-61	-4.4	1.20	1.24
Res Hmstd: Ex-Hi Val	173,600	161,400	-7.0	2,346	2,255	-92	-3.9	1.35	1.4
Apartment	300,000	297,000	-1.0	5,612	5,745	133	2.4	1.87	1.93

**Wabasha County**

**Kellogg city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	20,898	20,944	46	0.2	287	308	22	7.6	1.37	1.47
Res Non-Hm: exis	2,615	2,507	-109	-4.2	48	50	2	3.8	1.83	1.98
Apartments: exis	364	362	-2	-0.6	8	8	1	7.5	2.17	2.35
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	152	152	-1	-0.4	3	3	0	8.2	1.72	1.87
Com/Ind: Lo: exi	1,399	1,413	14	1.0	47	50	3	6.6	3.33	3.51
Com/Ind Hi: exis	654	681	27	4.2	29	32	3	10.1	4.38	4.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	257	261	4	1.7	11	12	1	7.5	4.38	4.63
Ag HGA: Exist	385	383	-2	-0.4	6	7	0	7.1	1.60	1.73
Ag Hmstd Land	198	198	0	-0.1	1	1	0	14.1	0.50	0.57
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	19	19	0.0	0	0	0	0.0	0.00	1.47
<b>Total</b>	<b>26,921</b>	<b>26,919</b>	<b>-2</b>	<b>0.0</b>	<b>439</b>	<b>471</b>	<b>32</b>	<b>7.3</b>	<b>1.63</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	235	235	0	0.0	County	52.37	53.54	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	94.91	103.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.24	17.84	16.98	15.58
(=) Taxable Tax Capacity	235	235	0	0.0	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	159.97	175.25	16.98	15.58

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	77,200	77,400	0.3	881	947	65	7.4	1.14	1.22
Res Hmstd: Avg Val	115,800	116,100	0.3	1,620	1,746	126	7.8	1.4	1.50
Res Hmstd: Hi Val	154,400	154,700	0.2	2,359	2,544	185	7.8	1.53	1.64
Res Hmstd: Ex-Hi Val	231,600	232,100	0.2	3,836	4,143	307	8.0	1.66	1.78
Apartment	300,000	298,200	-0.6	6,508	6,997	489	7.5	2.17	2.35
Comm/Ind: Lo Val	150,000	156,300	4.2	4,995	5,562	567	11.3	3.33	3.56
Comm/Ind: Mid Val	300,000	312,500	4.2	11,571	12,799	1,228	10.6	3.86	4.1
Comm/Ind: Hi Val	1,000,000	1,041,800	4.2	42,257	46,586	4,329	10.2	4.23	4.47

**Wabasha County**

**Mazeppa city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	37,617	35,768	-1,849	-4.9	597	575	-21	-3.6	1.59	1.61
Res Non-Hm: exis	4,673	4,845	172	3.7	91	96	5	5.6	1.94	1.98
Apartments: exis	385	382	-3	-0.8	9	9	0	1.4	2.22	2.27
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	48	48	0	0.0	1	1	0	2.3	1.64	1.68
Com/Ind: Lo: exi	2,071	2,107	36	1.8	70	72	2	2.6	3.37	3.40
Com/Ind Hi: exis	601	607	6	0.9	26	27	0	1.8	4.41	4.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	569	578	10	1.7	25	26	1	2.5	4.39	4.43
Ag HGA: Exist	285	284	-1	-0.5	5	5	0	1.6	1.77	1.81
Ag Hmstd Land	757	757	0	0.0	5	6	0	2.8	0.71	0.73
Ag Non-Hmstd	205	205	0	-0.1	3	3	0	2.4	1.56	1.60
Miscellaneous	235	235	0	0.0	5	5	0	2.2	2.22	2.27
New construction	0	525	525	0.0	0	9	9	0.0	0.00	1.80
<b>Total</b>	<b>47,445</b>	<b>46,340</b>	<b>-1,105</b>	<b>-2.3</b>	<b>837</b>	<b>834</b>	<b>-3</b>	<b>-0.4</b>	<b>1.76</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	438	427	-10	-2.4	County	51.68	52.83	0.00	0.00
(-) TIF Tax Capacity	16	16	0	0.2	City/Town	82.28	84.84	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.48	21.73	27.53	27.48
(=) Taxable Tax Capacity	422	412	-10	-2.4	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	155.88	159.83	27.53	27.48

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	97,100	92,300	-4.9	1,337	1,266	-70	-5.3	1.38	1.37
Res Hmstd: Avg Val	145,500	138,300	-4.9	2,292	2,194	-98	-4.3	1.58	1.59
Res Hmstd: Hi Val	194,000	184,500	-4.9	3,250	3,126	-124	-3.8	1.68	1.69
Res Hmstd: Ex-Hi Val	291,000	276,700	-4.9	5,165	4,986	-179	-3.5	1.77	1.80
Apartment	300,000	297,700	-0.8	6,672	6,766	94	1.4	2.22	2.27
Comm/Ind: Lo Val	150,000	151,400	0.9	5,062	5,164	102	2.0	3.37	3.41
Comm/Ind: Mid Val	300,000	302,800	0.9	11,673	11,891	218	1.9	3.89	3.93
Comm/Ind: Hi Val	1,000,000	1,009,300	0.9	42,526	43,283	757	1.8	4.25	4.29

Wabasha County

Millville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,003	6,598	-405	-5.8	60	56	-3	-5.6	0.85	0.85
Res Non-Hm: exis	720	1,055	335	46.5	8	11	4	45.5	1.07	1.07
Apartments: exis	216	208	-7	-3.4	3	3	0	-3.5	1.30	1.29
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,339	1,386	47	3.5	31	31	1	2.0	2.29	2.26
Com/Ind Hi: exis	75	78	2	3.2	2	2	0	1.8	3.02	2.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70	71	1	1.6	2	2	0	0.2	3.02	2.98
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	103	103	0.0	0	1	1	0.0	0.00	0.85
<b>Total</b>	9,423	9,499	75	0.8	105	107	2	1.5	1.12	1.13

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88	90	2	2.4	County	52.51	53.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.54	27.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.52	12.46	12.19	11.41
(=) Taxable Tax Capacity	88	90	2	2.4	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.01	94.46	12.19	11.41

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,400	75,700	-5.8	572	515	-56	-9.9	0.71	0.68
Res Hmstd: Avg Val	120,500	113,500	-5.8	1,032	946	-85	-8.3	0.86	0.83
Res Hmstd: Hi Val	160,600	151,300	-5.8	1,491	1,379	-113	-7.6	0.93	0.91
Res Hmstd: Ex-Hi Val	240,900	227,000	-5.8	2,412	2,244	-168	-7.0	1.00	0.99
Apartment	300,000	289,900	-3.4	3,891	3,754	-138	-3.5	1.3	1.29
Comm/Ind: Lo Val	150,000	154,800	3.2	3,440	3,533	93	2.7	2.29	2.28
Comm/Ind: Mid Val	300,000	309,600	3.2	7,965	8,138	173	2.2	2.65	2.63
Comm/Ind: Hi Val	1,000,000	1,032,000	3.2	29,082	29,630	548	1.9	2.91	2.87



**Wabasha County**

**Plainview city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	135,214	137,023	1,809	1.3	1,840	1,978	138	7.5	1.36	1.44
Res Non-Hm: exis	11,129	12,329	1,201	10.8	191	222	31	16.1	1.72	1.80
Apartments: exis	3,352	3,420	68	2.0	68	74	5	7.8	2.03	2.15
Low-inc Apts: ex	2,674	2,685	11	0.4	33	35	2	5.9	1.24	1.31
Seasnl Rec: exis	176	191	15	8.5	3	4	0	14.5	1.77	1.87
Com/Ind: Lo: exi	13,216	12,988	-228	-1.7	420	427	7	1.6	3.18	3.29
Com/Ind Hi: exis	13,885	14,280	395	2.8	583	620	38	6.4	4.20	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,460	4,625	164	3.7	187	201	14	7.3	4.20	4.34
Ag HGA: Exist	786	782	-4	-0.5	11	11	1	4.7	1.37	1.44
Ag Hmstd Land	2,951	2,952	1	0.0	21	23	2	8.1	0.72	0.78
Ag Non-Hmstd	1,001	998	-3	-0.3	15	16	1	6.1	1.53	1.63
Miscellaneous	798	831	33	4.1	18	19	1	8.2	2.26	2.35
New construction	0	1,154	1,154	0.0	0	31	31	0.0	0.00	2.69
<b>Total</b>	<b>189,641</b>	<b>194,257</b>	<b>4,617</b>	<b>2.4</b>	<b>3,391</b>	<b>3,661</b>	<b>271</b>	<b>8.0</b>	<b>1.79</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,883	1,942	60	3.2	County	51.66	52.84	0.00	0.00
(-) TIF Tax Capacity	63	64	0	0.3	City/Town	88.57	97.34	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.36	12.31	12.19	11.41
(=) Taxable Tax Capacity	1,819	1,879	60	3.3	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.04	162.91	12.19	11.41

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,500	90,700	1.3	1,032	1,107	75	7.3	1.15	1.22
Res Hmstd: Avg Val	134,200	136,000	1.3	1,832	1,963	131	7.1	1.37	1.44
Res Hmstd: Hi Val	178,900	181,300	1.3	2,633	2,819	187	7.1	1.47	1.56
Res Hmstd: Ex-Hi Val	268,400	272,000	1.3	4,235	4,533	299	7.1	1.58	1.67
Apartment	300,000	306,100	2.0	6,105	6,582	477	7.8	2.03	2.15
Comm/Ind: Lo Val	150,000	154,300	2.9	4,768	5,117	349	7.3	3.18	3.32
Comm/Ind: Mid Val	300,000	308,500	2.8	11,064	11,815	751	6.8	3.69	3.83
Comm/Ind: Hi Val	1,000,000	1,028,500	2.9	40,445	43,093	2,647	6.5	4.04	4.19

**Wabasha County**

**Wabasha city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	128,378	128,667	290	0.2	1,720	1,783	63	3.7	1.34	1.39
Res Non-Hm: exis	33,301	32,659	-643	-1.9	541	550	9	1.6	1.62	1.68
Apartments: exis	3,796	3,773	-23	-0.6	72	75	2	3.1	1.90	1.98
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	12,536	12,124	-412	-3.3	199	200	1	0.7	1.58	1.65
Com/Ind: Lo: exi	16,150	16,213	63	0.4	487	498	11	2.3	3.01	3.07
Com/Ind Hi: exis	16,013	17,130	1,117	7.0	634	692	58	9.1	3.96	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,423	3,515	92	2.7	135	141	6	4.8	3.94	4.02
Ag HGA: Exist	1,303	1,297	-6	-0.5	18	19	1	2.8	1.41	1.45
Ag Hmstd Land	3,351	3,333	-18	-0.5	20	21	1	5.0	0.60	0.63
Ag Non-Hmstd	5,395	5,332	-63	-1.2	75	78	3	3.7	1.39	1.46
Miscellaneous	749	725	-24	-3.2	15	15	0	-0.6	2.05	2.10
New construction	0	380	380	0.0	0	9	9	0.0	0.00	2.25
<b>Total</b>	<b>224,395</b>	<b>225,148</b>	<b>754</b>	<b>0.3</b>	<b>3,916</b>	<b>4,080</b>	<b>164</b>	<b>4.2</b>	<b>1.75</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,334	2,356	22	0.9	County	51.54	52.72	0.00	0.00
(-) TIF Tax Capacity	256	258	2	0.8	City/Town	74.61	74.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.21	17.81	16.98	15.58
(=) Taxable Tax Capacity	<u>2,078</u>	<u>2,098</u>	<u>20</u>	<u>1.0</u>	Special District	<u>0.44</u>	<u>0.42</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.80	145.62	16.98	15.58

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	108,300	108,500	0.2	1,305	1,349	43	3.3	1.21	1.24
Res Hmstd: Avg Val	162,400	162,800	0.2	2,216	2,295	80	3.6	1.36	1.41
Res Hmstd: Hi Val	216,500	217,000	0.2	3,126	3,240	114	3.6	1.44	1.49
Res Hmstd: Ex-Hi Val	324,800	325,500	0.2	4,949	5,131	183	3.7	1.52	1.58
Apartment	300,000	298,200	-0.6	5,714	5,893	178	3.1	1.90	1.98
Seas Rec: Lo Val	75,000	72,500	-3.3	1,105	1,116	11	1.0	1.47	1.54
Seas Rec: Hi Val	200,000	193,400	-3.3	3,107	3,125	18	0.6	1.55	1.62
Comm/Ind: Lo Val	150,000	160,500	7.0	4,519	5,028	509	11.3	3.01	3.13
Comm/Ind: Mid Val	300,000	320,900	7.0	10,460	11,508	1,048	10.0	3.49	3.59
Comm/Ind: Hi Val	1,000,000	1,069,800	7.0	38,183	41,764	3,582	9.4	3.82	3.90

Wabasha County

Zumbro Falls city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,549	9,214	-335	-3.5	132	129	-3	-2.2	1.39	1.40
Res Non-Hm: exis	1,069	1,410	341	31.9	19	24	6	31.0	1.74	1.73
Apartments: exis	242	249	7	3.0	5	5	0	4.2	1.96	1.99
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	61	61	0	-0.4	1	1	0	0.8	1.96	1.99
Com/Ind: Lo: exi	1,289	1,322	33	2.6	40	41	1	2.5	3.08	3.07
Com/Ind Hi: exis	7	8	1	11.0	0	0	0	10.9	4.04	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211	215	4	2.0	9	9	0	2.0	4.04	4.04
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	350	350	0	0.0	4	3	-1	-33.8	1.08	0.72
Ag Non-Hmstd	268	266	-2	-0.6	4	4	0	1.1	1.41	1.44
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	133	133	0.0	0	2	2	0.0	0.00	1.41
<b>Total</b>	<b>13,045</b>	<b>13,228</b>	<b>183</b>	<b>1.4</b>	<b>213</b>	<b>218</b>	<b>5</b>	<b>2.3</b>	<b>1.63</b>	<b>1.65</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	125	127	2	1.4	County	52.51	53.66	0.00	0.00
(-) TIF Tax Capacity	40	42	1	3.4	City/Town	71.04	70.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.10	18.78	19.94	19.21
(=) Taxable Tax Capacity	85	85	0	0.5	Special District	0.45	0.43	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.10	143.56	19.94	19.21

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	95,100	91,800		-3.5	1,127	1,078	-49	-4.3	1.18	1.17
Res Hmstd: Avg Val	142,500	137,500		-3.5	1,950	1,881	-69	-3.5	1.37	1.37
Res Hmstd: Hi Val	190,000	183,300		-3.5	2,776	2,686	-90	-3.2	1.46	1.47
Res Hmstd: Ex-Hi Val	285,100	275,100		-3.5	4,428	4,299	-129	-2.9	1.55	1.56
Apartment	300,000	308,900		3.0	5,889	6,137	247	4.2	1.96	1.99
Comm/Ind: Lo Val	150,000	166,400		10.9	4,615	5,273	658	14.3	3.08	3.17
Comm/Ind: Mid Val	300,000	332,900		11.0	10,669	11,992	1,323	12.4	3.56	3.60
Comm/Ind: Hi Val	1,000,000	1,109,600		11.0	38,921	43,334	4,413	11.3	3.89	3.91

**Wabasha County**

**Bellechester city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,885	1,877	-8	-0.4	19	19	1	3.6	0.98	1.02
Res Non-Hm: exis	243	241	-2	-0.7	3	3	0	3.3	1.22	1.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	14	14	0	1.4	0	0	0	2.5	3.29	3.33
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	163	163	0	0.0	2	2	0	-12.0	1.06	0.93
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,304</b>	<b>2,294</b>	<b>-10</b>	<b>-0.4</b>	<b>24</b>	<b>24</b>	<b>1</b>	<b>2.4</b>	<b>1.03</b>	<b>1.06</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	19	19	0	-1.7	County	52.51	53.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	33.49	34.65	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.61	19.20	16.31	18.16
(=) Taxable Tax Capacity	19	19	0	-1.7	Special District	1.08	1.08	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.69	108.64	16.31	18.16

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	78,600	78,300		-0.4	640	665	25	3.9	0.81	0.85
Res Hmstd: Avg Val	117,800	117,300		-0.4	1,156	1,198	42	3.6	0.98	1.02
Res Hmstd: Hi Val	157,000	156,300		-0.4	1,671	1,730	59	3.5	1.06	1.11
Res Hmstd: Ex-Hi Val	235,600	234,600		-0.4	2,705	2,800	95	3.5	1.15	1.19

**Wabasha County**

**Lake City city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	204,106	207,062	2,956	1.4	2,816	2,933	117	4.2	1.38	1.42
Res Non-Hm: exis	48,815	48,264	-550	-1.1	837	844	7	0.9	1.71	1.75
Apartments: exis	3,246	3,233	-13	-0.4	64	65	1	2.1	1.97	2.01
Low-inc Apts: ex	1,031	1,033	2	0.2	12	13	0	2.5	1.21	1.24
Seasnl Rec: exis	21,715	22,715	1,000	4.6	347	373	27	7.7	1.60	1.64
Com/Ind: Lo: exi	18,071	18,021	-50	-0.3	546	550	3	0.6	3.02	3.05
Com/Ind Hi: exis	30,189	30,620	431	1.4	1,053	1,097	45	4.2	3.49	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	3,261	3,329	69	2.1	130	134	4	3.1	4.00	4.04
Ag HGA: Exist	163	162	-1	-0.5	2	2	0	1.6	1.42	1.45
Ag Hmstd Land	181	181	0	0.0	1	1	0	6.7	0.37	0.40
Ag Non-Hmstd	1,271	1,254	-17	-1.3	18	18	0	1.8	1.41	1.46
Miscellaneous	1,164	1,163	-1	-0.1	23	23	1	2.4	1.97	2.01
New construction	0	2,038	2,038	0.0	0	34	34	0.0	0.00	1.64
<b>Total</b>	<b>333,212</b>	<b>339,076</b>	<b>5,865</b>	<b>1.8</b>	<b>5,849</b>	<b>6,088</b>	<b>239</b>	<b>4.1</b>	<b>1.76</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,381	3,455	74	2.2	County	51.75	52.91	0.00	0.00
(-) TIF Tax Capacity	134	134	0	-0.2	City/Town	71.78	73.45	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.33	18.98	19.94	19.21
(=) Taxable Tax Capacity	<u>3,248</u>	<u>3,322</u>	<u>74</u>	<u>2.3</u>	Special District	<u>0.44</u>	<u>0.42</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	141.31	145.75	19.94	19.21

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	99,700	101,100	1.4	1,208	1,258	49	4.1	1.21	1.24
Res Hmstd: Avg Val	149,500	151,700	1.5	2,075	2,159	84	4.1	1.39	1.42
Res Hmstd: Hi Val	199,300	202,200	1.5	2,941	3,058	117	4.0	1.48	1.51
Res Hmstd: Ex-Hi Val	299,100	303,400	1.4	4,677	4,860	183	3.9	1.56	1.60
Apartment	300,000	298,800	-0.4	5,897	6,018	121	2.0	1.97	2.01
Seas Rec: Lo Val	75,000	78,500	4.7	1,124	1,213	89	7.9	1.5	1.55
Seas Rec: Hi Val	200,000	209,200	4.6	3,157	3,391	234	7.4	1.58	1.62
Comm/Ind: Lo Val	150,000	152,100	1.4	4,620	4,747	127	2.7	3.08	3.12
Comm/Ind: Mid Val	300,000	304,300	1.4	10,680	10,955	275	2.6	3.56	3.60
Comm/Ind: Hi Val	1,000,000	1,014,300	1.4	38,961	39,917	956	2.5	3.9	3.94

Wabasha County

Minneiska city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,129	4,175	46	1.1	40	39	-1	-2.5	0.97	0.94
Res Non-Hm: exis	275	294	19	7.0	3	3	0	4.3	1.20	1.18
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	344	352	7	2.1	3	4	0	5.4	1.00	1.03
Com/Ind: Lo: exi	80	82	2	1.9	2	2	0	-0.2	2.35	2.30
Com/Ind Hi: exis	281	300	19	6.9	9	9	0	5.4	3.03	2.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50	51	1	1.8	2	2	0	0.4	3.03	2.99
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	67	59	-8	-12.6	1	1	0	-8.8	0.85	0.88
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	0.94
<b>Total</b>	5,226	5,316	90	1.7	59	59	0	-0.4	1.14	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	48	49	1	2.5	County	52.50	53.70	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.50	13.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.30	20.29	31.79	24.68
(=) Taxable Tax Capacity	48	49	1	2.5	Special District	0.44	0.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.75	88.35	31.79	24.68

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	94,800	95,900	1.2	861	831	-30	-3.5	0.91	0.87
Res Hmstd: Avg Val	142,100	143,700	1.1	1,449	1,409	-39	-2.7	1.02	0.98
Res Hmstd: Hi Val	189,400	191,500	1.1	2,036	1,988	-48	-2.4	1.08	1.04
Res Hmstd: Ex-Hi Val	284,200	287,400	1.1	3,213	3,148	-65	-2.0	1.13	1.1
Seas Rec: Lo Val	75,000	76,600	2.1	700	741	42	5.9	0.93	0.97
Seas Rec: Hi Val	200,000	204,200	2.1	2,026	2,135	110	5.4	1.01	1.05
Comm/Ind: Lo Val	150,000	160,400	6.9	3,525	3,762	237	6.7	2.35	2.35
Comm/Ind: Mid Val	300,000	320,700	6.9	8,066	8,548	481	6.0	2.69	2.67
Comm/Ind: Hi Val	1,000,000	1,069,000	6.9	29,258	30,889	1,630	5.6	2.93	2.89

Wadena County

Aldrich city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,071	1,016	-54	-5.1	10	10	0	-0.9	0.96	1.00
Res Non-Hm: exis	449	477	28	6.2	7	8	1	9.4	1.55	1.60
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4	4	0	0.0	0	0	0	3.0	1.42	1.47
Com/Ind: Lo: exi	200	205	5	2.5	6	6	0	3.7	2.90	2.93
Com/Ind Hi: exis	239	239	0	0.0	9	9	0	1.2	3.82	3.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	159	162	3	2.0	6	6	0	3.2	3.82	3.87
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	33	34	1	2.4	0	0	0	5.8	0.67	0.69
Ag Non-Hmstd	149	150	1	0.7	2	2	0	4.1	1.34	1.38
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	1.00
<b>Total</b>	<b>2,304</b>	<b>2,294</b>	<b>-9</b>	<b>-0.4</b>	<b>41</b>	<b>42</b>	<b>1</b>	<b>3.1</b>	<b>1.76</b>	<b>1.82</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	24	24	0	1.0	County	89.58	87.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	33.23	39.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.79	11.09	13.20	13.32
(=) Taxable Tax Capacity	24	24	0	1.0	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.73	138.18	13.20	13.32

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	35,700	33,900		-5.0	334	326	-7	-2.2	0.93	0.96
Res Hmstd: Avg Val	53,500	50,800		-5.0	500	489	-11	-2.2	0.93	0.96
Res Hmstd: Hi Val	71,400	67,800		-5.0	667	652	-15	-2.2	0.93	0.96
Res Hmstd: Ex-Hi Val	107,100	101,700		-5.0	1,205	1,153	-52	-4.3	1.12	1.13
Comm/Ind: Lo Val	150,000	150,000		0.0	4,348	4,402	54	1.2	2.9	2.93
Comm/Ind: Mid Val	300,000	300,000		0.0	10,080	10,205	125	1.2	3.36	3.40
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	36,829	37,285	457	1.2	3.68	3.73

Wadena County

Menahga city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	31,183	34,707	3,524	11.3	486	540	54	11.1	1.56	1.56
Res Non-Hm: exis	6,888	7,749	861	12.5	155	167	12	7.7	2.24	2.15
Apartments: exis	843	1,277	434	51.4	22	33	10	45.3	2.66	2.55
Low-inc Apts: ex	1,601	1,443	-157	-9.8	26	22	-3	-13.5	1.62	1.56
Seasnl Rec: exis	2,748	2,776	28	1.0	57	56	-2	-3.1	2.09	2.00
Com/Ind: Lo: exi	4,943	4,970	27	0.5	194	187	-7	-3.6	3.92	3.76
Com/Ind Hi: exis	1,140	1,169	30	2.6	59	58	-1	-1.6	5.16	4.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,205	1,400	195	16.2	62	69	7	11.1	5.14	4.92
Ag HGA: Exist	77	199	122	159.0	1	3	2	188.1	1.38	1.54
Ag Hmstd Land	189	368	179	94.6	2	3	1	74.0	0.83	0.74
Ag Non-Hmstd	793	646	-147	-18.6	14	10	-3	-25.0	1.71	1.58
Miscellaneous	203	178	-25	-12.3	7	6	-1	-16.2	3.34	3.19
New construction	0	421	421	0.0	0	9	9	0.0	0.00	2.10
<b>Total</b>	<b>51,812</b>	<b>57,303</b>	<b>5,492</b>	<b>10.6</b>	<b>1,084</b>	<b>1,161</b>	<b>77</b>	<b>7.1</b>	<b>2.09</b>	<b>2.03</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	471	528	57	12.2	County	87.64	86.12	0.00	0.00	
(-) TIF Tax Capacity	7	10	3	40.2	City/Town	89.36	80.43	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.23	23.40	17.93	17.54	
(=) Taxable Tax Capacity	464	518	54	11.7	Special District	0.13	0.13	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	198.37	190.09	17.93	17.54	

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	53,400	59,400	11.2	731	782	50	6.9	1.37	1.32	
Res Hmstd: Avg Val	80,000	89,000	11.3	1,134	1,292	158	13.9	1.42	1.45	
Res Hmstd: Hi Val	106,600	118,600	11.3	1,757	1,958	200	11.4	1.65	1.65	
Res Hmstd: Ex-Hi Val	160,000	178,100	11.3	3,008	3,295	287	9.5	1.88	1.85	
Apartment	300,000	454,300	51.4	7,977	11,592	3,615	45.3	2.66	2.55	
Seas Rec: Lo Val	75,000	75,800	1.1	1,552	1,504	-48	-3.1	2.07	1.98	
Seas Rec: Hi Val	200,000	202,000	1.0	4,298	4,167	-132	-3.1	2.15	2.06	
Comm/Ind: Lo Val	150,000	153,900	2.6	5,874	5,827	-47	-0.8	3.92	3.79	
Comm/Ind: Mid Val	300,000	307,800	2.6	13,616	13,443	-172	-1.3	4.54	4.37	
Comm/Ind: Hi Val	1,000,000	1,026,100	2.6	49,745	48,993	-752	-1.5	4.97	4.77	



Wadena County

Nimrod city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,826	1,923	98	5.4	20	22	1	6.8	1.12	1.14
Res Non-Hm: exis	387	318	-68	-17.7	7	6	-1	-19.1	1.77	1.74
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	713	711	-2	-0.2	12	12	0	-1.5	1.67	1.65
Com/Ind: Lo: exi	103	101	-3	-2.6	3	3	0	-4.4	3.30	3.24
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	125	128	3	2.5	5	5	0	0.6	4.35	4.27
Ag HGA: Exist	65	68	3	4.2	1	1	0	3.3	1.12	1.11
Ag Hmstd Land	152	140	-12	-7.9	0	0	0	-2.5	0.30	0.32
Ag Non-Hmstd	326	337	11	3.5	5	5	0	2.2	1.59	1.57
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	11	11	0.0	0	0	0	0.0	0.00	1.14
<b>Total</b>	<b>3,697</b>	<b>3,737</b>	<b>41</b>	<b>1.1</b>	<b>54</b>	<b>54</b>	<b>0</b>	<b>0.1</b>	<b>1.47</b>	<b>1.46</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	31	31	0	1.1	County	89.59	87.89	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	60.47	59.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.44	8.85	16.43	16.50
(=) Taxable Tax Capacity	31	31	0	1.1	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	158.62	156.69	16.43	16.50

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	38,400	40,500	5.5	429	448	19	4.4	1.12	1.11
Res Hmstd: Avg Val	57,600	60,700	5.4	643	671	28	4.4	1.12	1.11
Res Hmstd: Hi Val	76,800	80,900	5.3	863	932	68	7.9	1.12	1.15
Res Hmstd: Ex-Hi Val	115,200	121,400	5.4	1,590	1,690	100	6.3	1.38	1.39
Seas Rec: Lo Val	75,000	74,800	-0.3	1,254	1,235	-19	-1.5	1.67	1.65
Seas Rec: Hi Val	200,000	199,500	-0.3	3,503	3,447	-56	-1.6	1.75	1.73

Wadena County

Sebeka city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,935	11,034	99	0.9	190	212	22	11.5	1.74	1.92
Res Non-Hm: exis	2,387	2,226	-161	-6.7	67	69	2	3.2	2.82	3.12
Apartments: exis	1,189	1,194	5	0.5	40	45	4	11.1	3.40	3.76
Low-inc Apts: ex	593	593	0	0.0	12	14	1	10.5	2.06	2.28
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,571	2,409	-162	-6.3	124	125	2	1.5	4.81	5.21
Com/Ind Hi: exis	601	629	28	4.7	38	43	5	13.5	6.36	6.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	712	742	30	4.2	45	51	6	12.9	6.36	6.89
Ag HGA: Exist	418	379	-39	-9.3	9	9	0	3.9	2.03	2.33
Ag Hmstd Land	846	878	33	3.9	9	11	2	18.6	1.10	1.26
Ag Non-Hmstd	192	145	-47	-24.3	5	4	-1	-15.9	2.59	2.88
Miscellaneous	102	103	1	0.5	3	4	0	11.2	3.40	3.76
New construction	0	91	91	0.0	0	4	4	0.0	0.00	4.83
<b>Total</b>	<b>20,546</b>	<b>20,425</b>	<b>-121</b>	<b>-0.6</b>	<b>543</b>	<b>592</b>	<b>49</b>	<b>9.0</b>	<b>2.64</b>	<b>2.90</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	186	185	-1	-0.6	County	84.71	82.95	0.00	0.00
(-) TIF Tax Capacity	10	10	0	3.1	City/Town	168.94	199.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.02	5.41	16.43	16.50
(=) Taxable Tax Capacity	176	175	-1	-0.8	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>258.81</b>	<b>287.55</b>	<b>16.43</b>	<b>16.50</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	34,500	34,800		0.9	592	658	65	11.0	1.72	1.89
Res Hmstd: Avg Val	51,800	52,300		1.0	889	989	99	11.1	1.72	1.89
Res Hmstd: Hi Val	69,000	69,600		0.9	1,185	1,316	131	11.0	1.72	1.89
Res Hmstd: Ex-Hi Val	103,600	104,500		0.9	2,129	2,377	248	11.6	2.06	2.27
Apartment	300,000	301,400		0.5	10,198	11,331	1,133	11.1	3.4	3.76
Comm/Ind: Lo Val	150,000	157,000		4.7	7,211	8,293	1,082	15.0	4.81	5.28
Comm/Ind: Mid Val	300,000	314,100		4.7	16,744	19,114	2,370	14.2	5.58	6.09
Comm/Ind: Hi Val	1,000,000	1,046,900		4.7	61,230	69,589	8,359	13.7	6.12	6.65

Wadena County

Verndale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	11,411	11,080	-332	-2.9	152	150	-1	-0.8	1.33	1.36
Res Non-Hm: exis	2,321	1,904	-417	-18.0	47	40	-7	-15.5	2.02	2.08
Apartments: exis	239	242	3	1.1	6	6	0	3.9	2.50	2.57
Low-inc Apts: ex	234	234	0	0.0	4	4	0	2.9	1.51	1.55
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,025	1,972	-54	-2.7	76	75	-1	-1.4	3.74	3.79
Com/Ind Hi: exis	854	824	-30	-3.5	42	41	-1	-2.3	4.96	5.02
Publ U: Elec Gen	783	0	-783	-100.0	31	0	-31	-100.0	3.95	0.00
Publ U: Other	813	1,719	906	111.5	39	85	46	117.8	4.80	4.94
Ag HGA: Exist	371	351	-20	-5.3	5	5	0	-4.7	1.31	1.32
Ag Hmstd Land	489	484	-5	-0.9	4	4	0	1.7	0.76	0.78
Ag Non-Hmstd	223	202	-21	-9.2	4	4	0	-7.3	1.94	1.98
Miscellaneous	76	76	0	0.0	2	2	0	2.8	2.50	2.57
New construction	0	94	94	0.0	0	3	3	0.0	0.00	3.23
<b>Total</b>	<b>19,839</b>	<b>19,182</b>	<b>-657</b>	<b>-3.3</b>	<b>411</b>	<b>418</b>	<b>7</b>	<b>1.8</b>	<b>2.07</b>	<b>2.18</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	189	184	-5	-2.8	County	88.66	86.93	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	75.34	81.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.46	29.72	7.68	9.33
(=) Taxable Tax Capacity	189	184	-5	-2.8	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	193.59	197.83	7.68	9.33

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	47,500	46,100		-2.9	588	590	2	0.3	1.24	1.28
Res Hmstd: Avg Val	71,200	69,100		-2.9	882	885	3	0.3	1.24	1.28
Res Hmstd: Hi Val	94,900	92,100		-3.0	1,355	1,335	-19	-1.4	1.43	1.45
Res Hmstd: Ex-Hi Val	142,400	138,300		-2.9	2,393	2,375	-19	-0.8	1.68	1.72
Apartment	300,000	303,200		1.1	7,490	7,781	291	3.9	2.5	2.57
Comm/Ind: Lo Val	150,000	144,800		-3.5	5,612	5,488	-125	-2.2	3.74	3.79
Comm/Ind: Mid Val	300,000	289,600		-3.5	13,057	12,695	-362	-2.8	4.35	4.38
Comm/Ind: Hi Val	1,000,000	965,300		-3.5	47,800	46,628	-1,172	-2.5	4.78	4.83

Wadena County

Staples city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	19,869	20,289	420	2.1	317	333	17	5.2	1.59	1.64
Res Non-Hm: exis	1,966	2,429	463	23.6	42	52	10	23.3	2.14	2.13
Apartments: exis	3,543	3,543	0	0.0	88	89	1	1.0	2.49	2.51
Low-inc Apts: ex	1,504	1,504	0	0.0	23	23	0	1.0	1.51	1.53
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,508	1,572	65	4.3	54	56	2	3.9	3.56	3.54
Com/Ind Hi: exis	1,003	1,230	228	22.7	49	60	11	22.6	4.92	4.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,188	2,004	-183	-8.4	108	98	-9	-8.5	4.92	4.91
Ag HGA: Exist	84	84	0	0.3	1	1	0	1.5	1.35	1.36
Ag Hmstd Land	253	255	2	0.8	2	2	0	2.1	0.75	0.76
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	149	126	-23	-15.7	4	3	-1	-16.7	2.66	2.63
New construction	0	181	181	0.0	0	8	8	0.0	0.00	4.21
<b>Total</b>	<b>32,066</b>	<b>33,218</b>	<b>1,152</b>	<b>3.6</b>	<b>687</b>	<b>726</b>	<b>39</b>	<b>5.6</b>	<b>2.14</b>	<b>2.18</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	320	336	16	4.9	County	87.95	86.31	0.00	0.00
(-) TIF Tax Capacity	18	18	0	0.0	City/Town	90.98	94.07	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.42	9.78	13.20	13.32
(=) Taxable Tax Capacity	302	318	16	5.2	Special District	0.13	0.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	188.48	190.29	13.20	13.32

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	81,200	82,900		2.1	1,073	1,121	48	4.4	1.32	1.35
Res Hmstd: Avg Val	121,700	124,300		2.1	1,959	2,035	76	3.9	1.61	1.64
Res Hmstd: Hi Val	162,200	165,600		2.1	2,844	2,947	102	3.6	1.75	1.78
Res Hmstd: Ex-Hi Val	243,400	248,500		2.1	4,620	4,777	157	3.4	1.9	1.92
Apartment	300,000	300,000		0.0	7,464	7,535	71	1.0	2.49	2.51
Comm/Ind: Lo Val	150,000	184,100		22.7	5,580	7,249	1,669	29.9	3.72	3.94
Comm/Ind: Mid Val	300,000	368,100		22.7	12,954	16,285	3,331	25.7	4.32	4.42
Comm/Ind: Hi Val	1,000,000	1,227,000		22.7	47,367	58,464	11,097	23.4	4.74	4.76

Wadena County

Wadena city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	84,249	90,936	6,688	7.9	990	1,114	124	12.6	1.17	1.22
Res Non-Hm: exis	20,483	21,593	1,110	5.4	358	381	23	6.4	1.75	1.76
Apartments: exis	6,479	6,905	426	6.6	132	143	11	8.0	2.04	2.07
Low-inc Apts: ex	2,037	2,025	-11	-0.5	25	26	0	0.6	1.25	1.26
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	19,267	18,487	-780	-4.0	593	574	-19	-3.2	3.08	3.11
Com/Ind Hi: exis	23,601	24,441	840	3.6	777	823	46	5.9	3.29	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,197	1,182	-16	-1.3	50	50	-1	-1.1	4.19	4.20
Ag HGA: Exist	182	195	12	6.8	2	2	0	-7.7	1.35	1.17
Ag Hmstd Land	338	343	5	1.4	2	2	0	5.2	0.47	0.49
Ag Non-Hmstd	429	438	9	2.1	6	7	0	4.5	1.51	1.55
Miscellaneous	460	457	-3	-0.7	12	12	0	0.3	2.54	2.56
New construction	0	2,009	2,009	0.0	0	57	57	0.0	0.00	2.85
<b>Total</b>	158,723	169,011	10,288	6.5	2,947	3,189	241	8.2	1.86	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,575	1,700	125	8.0	County	87.79	86.18	0.00	0.00
(-) TIF Tax Capacity	7	25	17	242.7	City/Town	41.21	45.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.26	20.43	15.04	13.49
(=) Taxable Tax Capacity	1,567	1,675	108	6.9	Special District	2.89	2.95	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	151.15	154.58	15.04	13.49

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	52,600	56,800	8.0	556	603	47	8.5	1.06	1.06
Res Hmstd: Avg Val	78,900	85,200	8.0	856	975	119	13.9	1.08	1.14
Res Hmstd: Hi Val	105,200	113,600	8.0	1,329	1,492	163	12.3	1.26	1.31
Res Hmstd: Ex-Hi Val	157,800	170,300	7.9	2,274	2,524	249	11.0	1.44	1.48
Apartment	300,000	319,700	6.6	6,119	6,609	489	8.0	2.04	2.07
Comm/Ind: Lo Val	150,000	155,300	3.5	4,768	4,996	228	4.8	3.18	3.22
Comm/Ind: Mid Val	300,000	310,700	3.6	11,050	11,521	471	4.3	3.68	3.71
Comm/Ind: Hi Val	1,000,000	1,035,600	3.6	40,365	41,955	1,589	3.9	4.04	4.05

Waseca County

Janesville city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	88,562	93,767	5,206	5.9	1,329	1,513	184	13.8	1.50	1.61
Res Non-Hm: exis	9,574	10,627	1,053	11.0	184	214	30	16.1	1.92	2.01
Apartments: exis	1,802	1,795	-8	-0.4	39	42	2	5.6	2.18	2.31
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	62	68	6	9.0	1	2	0	15.5	2.18	2.31
Com/Ind: Lo: exi	4,373	4,659	286	6.5	145	160	15	10.5	3.31	3.43
Com/Ind Hi: exis	886	1,060	174	19.6	38	47	9	24.1	4.29	4.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	657	677	20	3.1	28	30	2	7.0	4.29	4.45
Ag HGA: Exist	49	125	76	155.1	1	2	1	230.4	1.24	1.60
Ag Hmstd Land	924	950	26	2.8	6	7	1	25.3	0.62	0.76
Ag Non-Hmstd	1,006	784	-223	-22.1	15	12	-2	-16.8	1.45	1.55
Miscellaneous	116	116	0	0.0	3	3	0	6.0	2.18	2.31
New construction	0	1,731	1,731	0.0	0	33	33	0.0	0.00	1.92
<b>Total</b>	108,011	116,358	8,347	7.7	1,788	2,064	276	15.4	1.66	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	933	1,023	91	9.7	County	51.13	59.98	0.00	0.00
(-) TIF Tax Capacity	36	39	3	8.2	City/Town	80.32	78.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.81	16.21	36.50	37.27
(=) Taxable Tax Capacity	896	984	88	9.8	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	145.41	155.28	36.50	37.27

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,300	85,000	5.9	1,024	1,177	153	14.9	1.28	1.38
Res Hmstd: Avg Val	120,400	127,500	5.9	1,806	2,055	249	13.8	1.50	1.61
Res Hmstd: Hi Val	160,500	169,900	5.9	2,588	2,931	342	13.2	1.61	1.72
Res Hmstd: Ex-Hi Val	240,800	255,000	5.9	4,154	4,688	534	12.9	1.73	1.84
Apartment	300,000	298,700	-0.4	6,548	6,911	363	5.5	2.18	2.31
Comm/Ind: Lo Val	150,000	179,400	19.6	4,961	6,455	1,494	30.1	3.31	3.6
Comm/Ind: Mid Val	300,000	358,700	19.6	11,392	14,434	3,041	26.7	3.8	4.02
Comm/Ind: Hi Val	1,000,000	1,195,800	19.6	41,407	51,686	10,279	24.8	4.14	4.32

Waseca County

New Richland city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	31,111	30,270	-841	-2.7	409	411	2	0.5	1.31	1.36
Res Non-Hm: exis	3,740	4,593	853	22.8	69	89	20	28.3	1.85	1.93
Apartments: exis	912	912	0	0.0	20	21	1	5.1	2.24	2.35
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	3,029	2,776	-253	-8.4	103	98	-5	-5.3	3.41	3.52
Com/Ind Hi: exis	650	574	-76	-11.7	29	27	-2	-8.4	4.48	4.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,141	1,186	45	4.0	51	55	4	7.9	4.48	4.65
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	170	145	-25	-14.6	2	2	0	-7.8	1.23	1.33
Ag Non-Hmstd	47	94	47	100.2	1	2	1	116.2	1.64	1.77
Miscellaneous	43	43	0	0.0	1	1	0	5.1	2.24	2.35
New construction	0	111	111	0.0	0	2	2	0.0	0.00	1.36
<b>Total</b>	<b>40,844</b>	<b>40,705</b>	<b>-139</b>	<b>-0.3</b>	<b>686</b>	<b>707</b>	<b>21</b>	<b>3.1</b>	<b>1.68</b>	<b>1.74</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	347	347	0	0.0	County	50.35	59.18	0.00	0.00
(-) TIF Tax Capacity	15	15	0	1.7	City/Town	107.98	110.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.56	7.51	18.52	13.55
(=) Taxable Tax Capacity	<u>332</u>	<u>332</u>	<u>0</u>	<u>-0.1</u>	Special District	<u>0.15</u>	<u>0.18</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>164.05</b>	<b>177.14</b>	<b>18.52</b>	<b>13.55</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,100	53,600		-2.7	644	642	-2	-0.3	1.17	1.2
Res Hmstd: Avg Val	82,600	80,400		-2.7	1,019	1,002	-17	-1.7	1.23	1.25
Res Hmstd: Hi Val	110,100	107,100		-2.7	1,562	1,553	-8	-0.5	1.42	1.45
Res Hmstd: Ex-Hi Val	165,100	160,600		-2.7	2,647	2,659	12	0.4	1.60	1.66
Apartment	300,000	300,000		0.0	6,707	7,049	342	5.1	2.24	2.35
Comm/Ind: Lo Val	150,000	132,400		-11.7	5,110	4,662	-448	-8.8	3.41	3.52
Comm/Ind: Mid Val	300,000	264,800		-11.7	11,831	10,621	-1,211	-10.2	3.94	4.01
Comm/Ind: Hi Val	1,000,000	882,700		-11.7	43,196	39,354	-3,843	-8.9	4.32	4.46

<b>Waseca County</b>	<b>Waldorf city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,933	4,686	-247	-5.0	73	82	9	12.2	1.49	1.76
Res Non-Hm: exis	1,326	1,087	-239	-18.0	28	28	0	0.4	2.12	2.60
Apartments: exis	28	19	-8	-30.4	1	1	0	-14.4	2.53	3.11
Low-inc Apts: ex	205	143	-62	-30.4	3	3	0	-14.9	1.57	1.92
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	889	751	-138	-15.5	33	33	0	-0.5	3.72	4.39
Com/Ind Hi: exis	738	682	-56	-7.6	36	39	3	9.2	4.84	5.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	135	137	2	1.7	7	8	1	20.2	4.84	5.73
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	892	761	-131	-14.7	15	17	1	7.9	1.73	2.19
Ag Non-Hmstd	236	174	-62	-26.1	4	4	0	-6.6	1.73	2.19
Miscellaneous	0	131	131	0.0	0	6	6	0.0	0.00	4.75
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>9,381</b>	<b>8,571</b>	<b>-811</b>	<b>-8.6</b>	<b>200</b>	<b>220</b>	<b>20</b>	<b>10.0</b>	<b>2.14</b>	<b>2.57</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	89	82	-8	-8.7	County	49.53	58.14	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	111.33	146.34	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.21	14.38	36.50	37.27	
(=) Taxable Tax Capacity	89	82	-8	-8.7	Special District	0.15	0.18	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>173.23</b>	<b>219.03</b>	<b>36.50</b>	<b>37.27</b>	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	45,100	42,800	-5.1	633	722	89	14.0	1.40	1.69
Res Hmstd: Avg Val	67,600	64,200	-5.0	949	1,083	134	14.1	1.40	1.69
Res Hmstd: Hi Val	90,100	85,600	-5.0	1,385	1,547	162	11.7	1.54	1.81
Res Hmstd: Ex-Hi Val	135,100	128,300	-5.0	2,399	2,726	327	13.6	1.78	2.12
Apartment	300,000	208,900	-30.4	7,591	6,498	-1,093	-14.4	2.53	3.11
Comm/Ind: Lo Val	150,000	138,600	-7.6	5,586	6,081	494	8.8	3.72	4.39
Comm/Ind: Mid Val	300,000	277,200	-7.6	12,853	13,863	1,011	7.9	4.28	5.00
Comm/Ind: Hi Val	1,000,000	923,800	-7.6	46,761	50,883	4,121	8.8	4.68	5.51



Waseca County

Waseca city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	264,355	262,969	-1,386	-0.5	3,518	3,990	472	13.4	1.33	1.52
Res Non-Hm: exis	42,583	43,742	1,159	2.7	753	884	131	17.4	1.77	2.02
Apartments: exis	18,647	18,693	46	0.2	384	442	59	15.3	2.06	2.37
Low-inc Apts: ex	6,463	6,364	-100	-1.5	82	92	10	12.8	1.26	1.45
Seasnl Rec: exis	228	228	0	0.0	4	5	1	15.2	1.82	2.10
Com/Ind: Lo: exi	27,267	26,899	-368	-1.4	867	946	79	9.2	3.18	3.52
Com/Ind Hi: exis	54,943	54,992	49	0.1	2,291	2,543	252	11.0	4.17	4.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,107	8,367	1,259	17.7	296	387	91	30.6	4.17	4.63
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	1,343	1,222	-121	-9.0	20	21	1	6.4	1.49	1.74
Miscellaneous	1,252	1,234	-18	-1.5	29	33	4	12.8	2.35	2.69
New construction	0	1,536	1,536	0.0	0	37	37	0.0	0.00	2.39
<b>Total</b>	424,188	426,244	2,056	0.5	8,245	9,382	1,137	13.8	1.94	2.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	4,428	4,465	37	0.8	County	51.39	60.22	0.00	0.00
(-) TIF Tax Capacity	202	179	-23	-11.4	City/Town	79.11	81.81	3.93	3.98
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.70	30.51	15.27	14.57
(=) Taxable Tax Capacity	4,227	4,286	60	1.4	Special District	2.00	1.94	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.20	174.47	19.20	18.55

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	74,600	74,200	-0.5	811	914	103	12.7	1.09	1.23
Res Hmstd: Avg Val	111,800	111,200	-0.5	1,477	1,671	194	13.1	1.32	1.50
Res Hmstd: Hi Val	149,000	148,200	-0.5	2,154	2,443	290	13.5	1.45	1.65
Res Hmstd: Ex-Hi Val	223,600	222,400	-0.5	3,510	3,992	482	13.7	1.57	1.8
Apartment	300,000	300,700	0.2	6,171	7,116	944	15.3	2.06	2.37
Comm/Ind: Lo Val	150,000	150,100	0.1	4,787	5,302	515	10.8	3.19	3.53
Comm/Ind: Mid Val	300,000	300,300	0.1	11,073	12,281	1,209	10.9	3.69	4.09
Comm/Ind: Hi Val	1,000,000	1,000,900	0.1	40,408	44,837	4,429	11.0	4.04	4.48

Waseca County

Elysian city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	110	312	202	183.9	1	5	4	310.9	1.09	1.57
Res Non-Hm: exis	202	0	-202	-100.0	3	0	-3	-100.0	1.64	0.00
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	222	215	-7	-3.3	2	2	0	12.1	0.68	0.79
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	122	80	-42	-34.5	2	2	0	-24.6	1.64	1.89
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	656	607	-49	-7.5	8	8	0	1.1	1.22	1.34

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6	5	-1	-13.6	County	50.70	59.37	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.80	59.90	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.66	4.73	24.81	33.67
(=) Taxable Tax Capacity	6	5	-1	-13.6	Special District	0.15	0.18	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.31	124.18	24.81	33.67

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	73,400	208,300		183.8	672	3,058	2,386	354.9	0.92	1.47
Res Hmstd: Avg Val	110,000	312,200		183.8	1,193	4,814	3,621	303.5	1.08	1.54
Res Hmstd: Hi Val	146,600	416,100		183.8	1,728	6,568	4,840	280.1	1.18	1.58
Res Hmstd: Ex-Hi Val	220,000	624,500		183.9	2,801	10,244	7,443	265.8	1.27	1.64
Seas Rec: Lo Val	75,000	72,500		-3.3	899	961	62	6.9	1.2	1.33
Seas Rec: Hi Val	200,000	193,300		-3.4	2,557	2,709	152	5.9	1.28	1.40

Washington County

Afton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	394,677	402,405	7,728	2.0	4,150	4,334	184	4.4	1.05	1.08
Res Non-Hm: exis	77,046	82,308	5,262	6.8	855	933	78	9.1	1.11	1.13
Apartments: exis	1,970	1,970	0	0.0	26	28	2	6.7	1.33	1.42
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,451	2,494	44	1.8	25	26	1	2.5	1.03	1.03
Com/Ind: Lo: exi	3,601	3,601	0	0.0	95	93	-3	-2.7	2.65	2.58
Com/Ind Hi: exis	22,425	22,425	0	0.0	777	755	-22	-2.8	3.46	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,142	8,297	155	1.9	283	280	-2	-0.8	3.47	3.38
Ag HGA: Exist	17,648	17,186	-463	-2.6	187	193	5	2.9	1.06	1.12
Ag Hmstd Land	27,984	26,280	-1,704	-6.1	103	97	-6	-5.7	0.37	0.37
Ag Non-Hmstd	37,324	37,970	646	1.7	314	327	13	4.2	0.84	0.86
Miscellaneous	296	291	-5	-1.6	3	3	0	0.1	1.04	1.06
New construction	0	5,864	5,864	0.0	0	65	65	0.0	0.00	1.10
<b>Total</b>	<b>593,563</b>	<b>611,091</b>	<b>17,528</b>	<b>3.0</b>	<b>6,817</b>	<b>7,133</b>	<b>315</b>	<b>4.6</b>	<b>1.15</b>	<b>1.17</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,229	6,432	203	3.3	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	27.72	29.36	0.00	0.00
(-) FD Contrib Tax Cap	245	250	5	2.0	School District	21.92	20.79	20.04	21.20
(=) Taxable Tax Capacity	5,984	6,182	198	3.3	Special District	4.36	4.79	0.00	0.00
FD Distrib Tax Cap	152	158	6	3.9	<b>Total</b>	84.17	85.49	20.44	21.59

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	282,400	287,900		1.9	2,855	2,986	131	4.6	1.01	1.04
Res Hmstd: Avg Val	423,400	431,700		2.0	4,429	4,623	193	4.4	1.05	1.07
Res Hmstd: Hi Val	564,400	575,500		2.0	6,040	6,324	284	4.7	1.07	1.1
Res Hmstd: Ex-Hi Val	846,800	863,400		2.0	9,588	10,022	434	4.5	1.13	1.16
Apartment	300,000	300,000		0.0	3,770	3,854	84	2.2	1.26	1.28
Comm/Ind: Lo Val	150,000	150,000		0.0	3,984	3,886	-98	-2.5	2.66	2.59
Comm/Ind: Mid Val	300,000	300,000		0.0	9,194	8,960	-235	-2.6	3.06	2.99
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	33,509	32,637	-872	-2.6	3.35	3.26

Washington County

Bayport city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	149,632	159,965	10,333	6.9	1,602	1,683	81	5.0	1.07	1.05
Res Non-Hm: exis	33,284	36,240	2,956	8.9	394	416	22	5.7	1.18	1.15
Apartments: exis	13,804	14,068	265	1.9	189	187	-2	-1.2	1.37	1.33
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,811	1,606	-205	-11.3	21	18	-3	-13.5	1.15	1.12
Com/Ind: Lo: exi	5,705	5,517	-189	-3.3	157	131	-26	-16.5	2.75	2.37
Com/Ind Hi: exis	30,398	30,038	-360	-1.2	1,093	929	-164	-15.0	3.60	3.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,738	1,831	92	5.3	63	57	-6	-9.5	3.60	3.09
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	457	456	-2	-0.4	9	8	0	-3.4	1.92	1.86
New construction	0	4,738	4,738	0.0	0	52	52	0.0	0.00	1.09
<b>Total</b>	236,830	254,460	17,630	7.4	3,527	3,480	-47	-1.3	1.49	1.37

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,671	2,857	186	7.0	County	27.43	27.80	0.40	0.39
(-) TIF Tax Capacity	148	149	1	0.9	City/Town	40.42	37.12	0.00	0.00
(-) FD Contrib Tax Cap	274	73	-200	-73.3	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	2,250	2,634	385	17.1	Special District	4.18	4.56	0.00	0.00
FD Distrib Tax Cap	661	639	-22	-3.3	<b>Total</b>	93.13	89.32	20.39	21.01

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	152,100	162,600		6.9	1,507	1,592	85	5.6	0.99	0.98
Res Hmstd: Avg Val	228,100	243,900		6.9	2,434	2,554	121	5.0	1.07	1.05
Res Hmstd: Hi Val	304,000	325,000		6.9	3,359	3,514	155	4.6	1.10	1.08
Res Hmstd: Ex-Hi Val	456,100	487,600		6.9	5,177	5,379	202	3.9	1.14	1.10
Apartment	300,000	305,800		1.9	4,104	4,057	-47	-1.2	1.37	1.33
Comm/Ind: Lo Val	150,000	148,200		-1.2	4,122	3,515	-607	-14.7	2.75	2.37
Comm/Ind: Mid Val	300,000	296,500		-1.2	9,515	8,087	-1,428	-15.0	3.17	2.73
Comm/Ind: Hi Val	1,000,000	988,200		-1.2	34,686	29,475	-5,211	-15.0	3.47	2.98

Washington County

Birchwood Village city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	102,675	114,779	12,103	11.8	1,161	1,272	111	9.5	1.13	1.11
Res Non-Hm: exis	13,663	17,772	4,109	30.1	164	209	45	27.3	1.20	1.18
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,135	2,135	1	0.0	24	24	0	-1.9	1.14	1.12
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	446	470	24	5.3	14	14	0	1.4	3.07	2.96
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	139	139	0.0	0	2	2	0.0	0.00	1.11
<b>Total</b>	118,919	135,295	16,376	13.8	1,364	1,520	157	11.5	1.15	1.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,181	1,367	186	15.8	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	27.63	23.87	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.61	26.22	23.97	23.54
(=) Taxable Tax Capacity	1,181	1,367	186	15.8	Special District	6.36	6.75	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	90.77	87.39	24.37	23.93

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	214,700	240,000	11.8	2,310	2,535	225	9.8	1.08	1.06
Res Hmstd: Avg Val	321,900	359,800	11.8	3,632	3,963	331	9.1	1.13	1.10
Res Hmstd: Hi Val	429,000	479,600	11.8	4,940	5,339	399	8.1	1.15	1.11
Res Hmstd: Ex-Hi Val	643,700	719,600	11.8	7,738	8,490	752	9.7	1.20	1.18

Washington County

Scandia city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	419,047	404,395	-14,653	-3.5	4,370	4,451	81	1.9	1.04	1.10
Res Non-Hm: exis	76,666	70,365	-6,301	-8.2	874	854	-20	-2.3	1.14	1.21
Apartments: exis	418	411	-8	-1.9	5	6	0	5.0	1.28	1.37
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	32,814	32,382	-432	-1.3	364	380	16	4.5	1.11	1.17
Com/Ind: Lo: exi	4,894	4,893	-1	0.0	130	129	-1	-0.4	2.66	2.65
Com/Ind Hi: exis	11,261	11,515	254	2.3	395	401	6	1.5	3.51	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,959	5,285	325	6.6	174	184	10	6.0	3.50	3.48
Ag HGA: Exist	18,779	17,976	-803	-4.3	189	190	1	0.6	1.01	1.06
Ag Hmstd Land	29,565	29,601	36	0.1	102	111	9	8.9	0.35	0.38
Ag Non-Hmstd	24,613	25,070	457	1.9	226	245	18	8.1	0.92	0.98
Miscellaneous	566	569	2	0.4	6	6	0	7.3	1.05	1.13
New construction	0	5,022	5,022	0.0	0	57	57	0.0	0.00	1.13
<b>Total</b>	<b>623,583</b>	<b>607,483</b>	<b>-16,100</b>	<b>-2.6</b>	<b>6,835</b>	<b>7,014</b>	<b>179</b>	<b>2.6</b>	<b>1.10</b>	<b>1.15</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,210	6,032	-178	-2.9	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	34.59	36.70	0.00	0.00
(-) FD Contrib Tax Cap	143	155	12	8.3	School District	21.89	24.99	13.85	14.43
(=) Taxable Tax Capacity	6,066	5,877	-190	-3.1	Special District	5.98	6.37	0.00	0.00
FD Distrib Tax Cap	291	292	0	0.1	<b>Total</b>	92.63	98.61	14.25	14.82

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	216,700	209,100		-3.5	2,152	2,190	38	1.8	0.99	1.05
Res Hmstd: Avg Val	324,800	313,400		-3.5	3,397	3,466	69	2.0	1.05	1.11
Res Hmstd: Hi Val	433,000	417,900		-3.5	4,628	4,740	113	2.4	1.07	1.13
Res Hmstd: Ex-Hi Val	649,600	626,900		-3.5	7,289	7,424	135	1.8	1.12	1.18
Apartment	300,000	294,400		-1.9	3,901	4,065	164	4.2	1.30	1.38
Seas Rec: Lo Val	75,000	74,000		-1.3	759	792	33	4.3	1.01	1.07
Seas Rec: Hi Val	200,000	197,400		-1.3	2,183	2,264	80	3.7	1.09	1.15
Comm/Ind: Lo Val	150,000	153,400		2.3	3,998	4,093	95	2.4	2.67	2.67
Comm/Ind: Mid Val	300,000	306,800		2.3	9,258	9,437	179	1.9	3.09	3.08
Comm/Ind: Hi Val	1,000,000	1,022,600		2.3	33,804	34,373	569	1.7	3.38	3.36

Washington County

Dellwood city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	217,664	226,837	9,173	4.2	2,727	2,775	48	1.8	1.25	1.22
Res Non-Hm: exis	49,405	56,204	6,799	13.8	642	707	66	10.2	1.30	1.26
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,977	3,874	-2,103	-35.2	74	46	-28	-37.5	1.24	1.19
Com/Ind: Lo: exi	708	708	0	0.0	20	19	-1	-4.7	2.80	2.67
Com/Ind Hi: exis	10,834	10,892	58	0.5	394	378	-16	-4.1	3.64	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,332	1,402	70	5.3	48	49	0	0.4	3.64	3.47
Ag HGA: Exist	436	461	25	5.7	5	5	0	2.7	1.19	1.15
Ag Hmstd Land	311	178	-133	-42.8	1	1	-1	-45.4	0.42	0.40
Ag Non-Hmstd	2,632	2,854	222	8.4	23	25	2	7.5	0.89	0.88
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	808	808	0.0	0	10	10	0.0	0.00	1.23
<b>Total</b>	<b>289,298</b>	<b>304,218</b>	<b>14,920</b>	<b>5.2</b>	<b>3,935</b>	<b>4,015</b>	<b>81</b>	<b>2.0</b>	<b>1.36</b>	<b>1.32</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	3,254	3,428	174	5.3	County	30.17	30.55		0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.86	16.75		0.00	0.00
(-) FD Contrib Tax Cap	96	96	0	0.1	School District	34.50	34.07		29.23	26.62
(=) Taxable Tax Capacity	3,158	3,332	174	5.5	Special District	6.36	6.75		0.00	0.00
FD Distrib Tax Cap	39	43	4	9.3	<b>Total</b>	<b>88.89</b>	<b>88.11</b>		<b>29.64</b>	<b>27.01</b>

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	419,000	436,700	4.2	4,966	5,027	61	1.2	1.19	1.15
Res Hmstd: Avg Val	628,200	654,700	4.2	7,730	7,878	147	1.9	1.23	1.20
Res Hmstd: Hi Val	837,400	872,700	4.2	10,675	10,868	193	1.8	1.27	1.25
Res Hmstd: Ex-Hi Val	1,256,400	1,309,400	4.2	16,572	16,857	285	1.7	1.32	1.29
Comm/Ind: Lo Val	150,000	150,800	0.5	4,203	4,032	-171	-4.1	2.80	2.67
Comm/Ind: Mid Val	300,000	301,600	0.5	9,659	9,263	-396	-4.1	3.22	3.07
Comm/Ind: Hi Val	1,000,000	1,005,300	0.5	35,120	33,674	-1,446	-4.1	3.51	3.35

Washington County

Forest Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,235,660	1,252,138	16,478	1.3	13,371	14,255	883	6.6	1.08	1.14
Res Non-Hm: exis	210,316	218,520	8,204	3.9	2,524	2,742	218	8.6	1.20	1.25
Apartments: exis	54,062	58,779	4,717	8.7	762	869	108	14.1	1.41	1.48
Low-inc Apts: ex	15,234	15,194	-41	-0.3	132	138	6	4.7	0.87	0.91
Seasnl Rec: exis	16,317	16,989	671	4.1	194	211	17	8.7	1.19	1.24
Com/Ind: Lo: exi	39,877	39,390	-487	-1.2	1,106	1,075	-30	-2.8	2.77	2.73
Com/Ind Hi: exis	190,824	187,457	-3,367	-1.8	6,968	6,733	-235	-3.4	3.65	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	11,071	11,681	610	5.5	404	419	15	3.8	3.65	3.59
Ag HGA: Exist	9,903	9,622	-281	-2.8	108	109	2	1.5	1.09	1.14
Ag Hmstd Land	13,042	13,221	178	1.4	47	51	4	7.7	0.36	0.39
Ag Non-Hmstd	19,535	19,031	-504	-2.6	195	200	4	2.3	1.00	1.05
Miscellaneous	6,143	6,295	152	2.5	103	110	7	6.9	1.67	1.74
New construction	0	23,266	23,266	0.0	0	323	323	0.0	0.00	1.39
<b>Total</b>	<b>1,821,985</b>	<b>1,871,582</b>	<b>49,596</b>	<b>2.7</b>	<b>25,913</b>	<b>27,235</b>	<b>1,322</b>	<b>5.1</b>	<b>1.42</b>	<b>1.46</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	19,711	20,216	505	2.6	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	705	58	-647	-91.7	City/Town	42.78	43.34	0.00	0.00
(-) FD Contrib Tax Cap	1,799	1,804	5	0.3	School District	21.11	24.88	13.35	13.98
(=) Taxable Tax Capacity	17,206	18,353	1,147	6.7	Special District	7.64	8.05	0.00	0.00
FD Distrib Tax Cap	2,214	2,348	134	6.1	<b>Total</b>	101.71	106.82	13.75	14.37

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	158,200	160,300		1.3	1,593	1,699	106	6.7	1.01	1.06
Res Hmstd: Avg Val	237,200	240,400		1.3	2,577	2,747	170	6.6	1.09	1.14
Res Hmstd: Hi Val	316,200	320,400		1.3	3,561	3,793	232	6.5	1.13	1.18
Res Hmstd: Ex-Hi Val	474,400	480,700		1.3	5,477	5,826	348	6.4	1.15	1.21
Apartment	300,000	326,200		8.7	4,227	4,824	598	14.1	1.41	1.48
Comm/Ind: Lo Val	150,000	147,400		-1.7	4,159	4,024	-136	-3.3	2.77	2.73
Comm/Ind: Mid Val	300,000	294,700		-1.8	9,636	9,292	-344	-3.6	3.21	3.15
Comm/Ind: Hi Val	1,000,000	982,400		-1.8	35,196	33,993	-1,203	-3.4	3.52	3.46



Washington County

Hugo city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,129,652	1,094,600	-35,052	-3.1	12,969	12,545	-424	-3.3	1.15	1.15
Res Non-Hm: exis	170,514	166,277	-4,237	-2.5	2,119	2,072	-47	-2.2	1.24	1.25
Apartments: exis	2,736	3,438	702	25.7	40	50	10	25.6	1.47	1.47
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,828	1,823	-5	-0.3	27	27	0	-1.0	1.49	1.48
Com/Ind: Lo: exi	17,734	17,418	-316	-1.8	500	477	-23	-4.7	2.82	2.74
Com/Ind Hi: exis	95,858	95,418	-441	-0.5	3,545	3,420	-125	-3.5	3.70	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	16,646	17,125	479	2.9	612	611	-1	-0.1	3.68	3.57
Ag HGA: Exist	16,872	16,840	-32	-0.2	174	178	4	2.4	1.03	1.06
Ag Hmstd Land	25,606	25,614	9	0.0	80	83	4	4.6	0.31	0.32
Ag Non-Hmstd	35,145	37,282	2,137	6.1	327	357	30	9.0	0.93	0.96
Miscellaneous	2,774	2,760	-14	-0.5	45	45	0	-0.8	1.62	1.62
New construction	0	13,545	13,545	0.0	0	162	162	0.0	0.00	1.20
<b>Total</b>	<b>1,515,364</b>	<b>1,492,140</b>	<b>-23,224</b>	<b>-1.5</b>	<b>20,438</b>	<b>20,027</b>	<b>-412</b>	<b>-2.0</b>	<b>1.35</b>	<b>1.34</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	County		Base	Alter	Base	Alter
Total Tax Capacity	15,644	15,381	-263	-1.7	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	82	82	0	0.0	City/Town	35.62	35.58	0.00	0.00
(-) FD Contrib Tax Cap	969	1,002	33	3.4	School District	26.18	26.24	23.00	22.58
(=) Taxable Tax Capacity	14,593	14,297	-297	-2.0	Special District	5.07	5.45	0.00	0.00
FD Distrib Tax Cap	1,449	1,536	87	6.0	<b>Total</b>	97.04	97.82	23.40	22.97

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	168,800	163,600	-3.1	1,819	1,756	-63	-3.5	1.08	1.07	
Res Hmstd: Avg Val	253,100	245,200	-3.1	2,908	2,813	-95	-3.3	1.15	1.15	
Res Hmstd: Hi Val	337,400	326,900	-3.1	3,997	3,872	-125	-3.1	1.18	1.18	
Res Hmstd: Ex-Hi Val	506,300	490,600	-3.1	6,113	5,926	-187	-3.1	1.21	1.21	
Apartment	300,000	377,000	25.7	4,341	5,476	1,135	26.1	1.45	1.45	
Comm/Ind: Lo Val	150,000	149,300	-0.5	4,235	4,090	-145	-3.4	2.82	2.74	
Comm/Ind: Mid Val	300,000	298,600	-0.5	9,765	9,424	-342	-3.5	3.26	3.16	
Comm/Ind: Hi Val	1,000,000	995,400	-0.5	35,572	34,344	-1,229	-3.5	3.56	3.45	

Washington County

Lake Elmo city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	881,296	894,175	12,879	1.5	9,007	9,060	53	0.6	1.02	1.01
Res Non-Hm: exis	123,238	126,974	3,736	3.0	1,329	1,353	25	1.8	1.08	1.07
Apartments: exis	1,244	1,182	-62	-5.0	15	14	-1	-5.8	1.19	1.18
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,745	1,401	-344	-19.7	19	15	-4	-23.0	1.10	1.05
Com/Ind: Lo: exi	19,194	19,037	-158	-0.8	499	481	-18	-3.7	2.60	2.53
Com/Ind Hi: exis	87,095	86,513	-582	-0.7	3,001	2,891	-110	-3.7	3.45	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	12,232	13,408	1,176	9.6	415	442	27	6.4	3.39	3.29
Ag HGA: Exist	6,774	6,533	-241	-3.6	69	66	-3	-4.6	1.02	1.01
Ag Hmstd Land	12,782	11,290	-1,492	-11.7	38	31	-8	-19.8	0.30	0.27
Ag Non-Hmstd	45,437	51,046	5,610	12.3	382	420	38	10.0	0.84	0.82
Miscellaneous	9,633	9,633	0	0.0	114	113	-1	-0.9	1.19	1.18
New construction	0	20,531	20,531	0.0	0	286	286	0.0	0.00	1.39
<b>Total</b>	<b>1,200,669</b>	<b>1,241,722</b>	<b>41,053</b>	<b>3.4</b>	<b>14,889</b>	<b>15,172</b>	<b>283</b>	<b>1.9</b>	<b>1.24</b>	<b>1.22</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	13,184	13,665	481	3.6	County	27.68	27.85	0.40	0.39	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	23.79	23.10	0.00	0.00	
(-) FD Contrib Tax Cap	785	873	88	11.3	School District	25.42	24.25	19.01	19.14	
(=) Taxable Tax Capacity	12,399	12,792	393	3.2	Special District	5.91	6.36	0.00	0.00	
FD Distrib Tax Cap	676	662	-14	-2.1	<b>Total</b>	<b>82.80</b>	<b>81.56</b>	<b>19.41</b>	<b>19.53</b>	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	266,600	270,500		1.5	2,615	2,629	14	0.5	0.98	0.97
Res Hmstd: Avg Val	399,600	405,400		1.5	4,074	4,092	18	0.5	1.02	1.01
Res Hmstd: Hi Val	532,700	540,500		1.5	5,512	5,546	34	0.6	1.03	1.03
Res Hmstd: Ex-Hi Val	799,300	811,000		1.5	8,789	8,832	43	0.5	1.1	1.09
Apartment	300,000	285,100		-5.0	3,687	3,463	-224	-6.1	1.23	1.21
Comm/Ind: Lo Val	150,000	149,000		-0.7	3,908	3,771	-137	-3.5	2.61	2.53
Comm/Ind: Mid Val	300,000	298,000		-0.7	9,021	8,694	-327	-3.6	3.01	2.92
Comm/Ind: Hi Val	1,000,000	993,300		-0.7	32,883	31,705	-1,178	-3.6	3.29	3.19

Washington County

Lakeland Shores city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	41,620	40,412	-1,207	-2.9	419	409	-11	-2.5	1.01	1.01
Res Non-Hm: exis	10,689	11,808	1,119	10.5	115	129	14	12.2	1.08	1.09
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	891	891	0	0.0	23	23	-1	-3.3	2.62	2.54
Com/Ind Hi: exis	1,072	1,072	0	0.0	37	35	-1	-3.4	3.43	3.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	203	206	3	1.6	7	7	0	-1.9	3.43	3.31
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	140	140	0.0	0	2	2	0.0	0.00	1.09
<b>Total</b>	<b>54,474</b>	<b>54,529</b>	<b>55</b>	<b>0.1</b>	<b>601</b>	<b>604</b>	<b>3</b>	<b>0.5</b>	<b>1.10</b>	<b>1.11</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	581	581	1	0.1	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.97	25.68	0.00	0.00
(-) FD Contrib Tax Cap	15	15	0	0.6	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	566	567	1	0.1	Special District	2.82	3.19	0.00	0.00
FD Distrib Tax Cap	17	18	1	5.5	<b>Total</b>	<b>79.06</b>	<b>79.26</b>	<b>20.39</b>	<b>21.01</b>

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	256,800	249,400	-2.9	2,442	2,383	-59	-2.4	0.95	0.96	
Res Hmstd: Avg Val	385,000	373,800	-2.9	3,808	3,720	-89	-2.3	0.99	1	
Res Hmstd: Hi Val	513,200	498,300	-2.9	5,130	4,996	-133	-2.6	1	1.00	
Res Hmstd: Ex-Hi Val	770,000	747,700	-2.9	8,191	7,988	-203	-2.5	1.06	1.07	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,934	3,804	-131	-3.3	2.62	2.54	
Comm/Ind: Mid Val	300,000	300,000	0.0	9,078	8,770	-308	-3.4	3.03	2.92	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,083	31,947	-1,135	-3.4	3.31	3.19	

Washington County

Mahtomedi city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	765,548	827,852	62,304	8.1	10,432	10,911	479	4.6	1.36	1.32
Res Non-Hm: exis	78,734	92,227	13,493	17.1	1,135	1,282	147	12.9	1.44	1.39
Apartments: exis	20,821	21,693	872	4.2	345	346	0	0.1	1.66	1.59
Low-inc Apts: ex	12,216	14,489	2,273	18.6	127	144	17	13.8	1.04	1.00
Seasnl Rec: exis	758	826	68	9.0	10	10	1	6.2	1.27	1.23
Com/Ind: Lo: exi	8,085	7,816	-269	-3.3	243	220	-23	-9.4	3.00	2.81
Com/Ind Hi: exis	39,589	39,682	93	0.2	1,545	1,452	-92	-6.0	3.90	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	8,317	9,237	920	11.1	324	338	14	4.2	3.90	3.66
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	47	47	0	0.0	0	0	0	-2.8	0.54	0.53
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	6,295	6,295	0.0	0	93	93	0.0	0.00	1.48
<b>Total</b>	934,114	1,020,164	86,049	9.2	14,160	14,796	636	4.5	1.52	1.45

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	9,763	10,722	959	9.8	County	30.17	30.55	0.40	0.39	
(-) TIF Tax Capacity	84	0	-84	-100.0	City/Town	38.02	34.62	0.00	0.00	
(-) FD Contrib Tax Cap	421	372	-49	-11.7	School District	34.50	34.07	29.23	26.62	
(=) Taxable Tax Capacity	9,258	10,349	1,092	11.8	Special District	6.27	6.67	0.00	0.00	
FD Distrib Tax Cap	683	721	39	5.7	<b>Total</b>	108.96	105.90	29.64	27.01	

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	213,100	230,400		8.1	2,757	2,888	131	4.8	1.29	1.25
Res Hmstd: Avg Val	319,400	345,400		8.1	4,334	4,526	192	4.4	1.36	1.31
Res Hmstd: Hi Val	425,800	460,500		8.1	5,901	6,121	220	3.7	1.39	1.33
Res Hmstd: Ex-Hi Val	638,900	690,900		8.1	9,233	9,689	456	4.9	1.45	1.40
Apartment	300,000	312,600		4.2	4,975	4,983	8	0.2	1.66	1.59
Comm/Ind: Lo Val	150,000	150,400		0.3	4,500	4,232	-268	-5.9	3.00	2.81
Comm/Ind: Mid Val	300,000	300,700		0.2	10,352	9,732	-620	-6.0	3.45	3.24
Comm/Ind: Hi Val	1,000,000	1,002,300		0.2	37,662	35,405	-2,257	-6.0	3.77	3.53

Washington County

Marine on St. Croix city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	88,525	93,675	5,150	5.8	1,164	1,252	88	7.6	1.31	1.34
Res Non-Hm: exis	26,723	28,112	1,389	5.2	376	399	23	6.2	1.41	1.42
Apartments: exis	194	194	0	0.0	3	3	0	1.1	1.61	1.62
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,185	2,981	-204	-6.4	43	39	-3	-7.9	1.34	1.32
Com/Ind: Lo: exi	1,578	1,578	0	0.0	46	45	-1	-3.2	2.93	2.84
Com/Ind Hi: exis	3,626	3,959	333	9.2	139	147	8	5.6	3.84	3.71
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,602	1,686	85	5.3	62	63	1	1.8	3.84	3.71
Ag HGA: Exist	235	255	20	8.4	3	3	0	10.9	1.25	1.28
Ag Hmstd Land	903	771	-132	-14.6	4	3	-1	-17.3	0.45	0.44
Ag Non-Hmstd	2,175	1,891	-284	-13.0	24	21	-3	-12.4	1.12	1.13
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	254	254	0.0	0	3	3	0.0	0.00	1.36
<b>Total</b>	128,747	135,357	6,611	5.1	1,864	1,979	116	6.2	1.45	1.46

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,354	1,430	76	5.6	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	55.37	56.74	0.00	0.00
(-) FD Contrib Tax Cap	49	49	1	1.0	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	1,305	1,380	75	5.8	Special District	5.64	6.03	0.00	0.00
FD Distrib Tax Cap	44	39	-5	-10.7	<b>Total</b>	112.27	113.16	20.39	21.01

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	231,600	245,100		5.8	2,888	3,117	228	7.9	1.25	1.27
Res Hmstd: Avg Val	347,200	367,400		5.8	4,539	4,882	343	7.6	1.31	1.33
Res Hmstd: Hi Val	462,800	489,700		5.8	6,139	6,570	431	7.0	1.33	1.34
Res Hmstd: Ex-Hi Val	694,300	734,700		5.8	9,756	10,521	765	7.8	1.41	1.43
Apartment	300,000	300,000		0.0	4,822	4,874	52	1.1	1.61	1.62
Comm/Ind: Lo Val	150,000	163,800		9.2	4,397	4,769	372	8.5	2.93	2.91
Comm/Ind: Mid Val	300,000	327,600		9.2	10,158	10,852	695	6.8	3.39	3.31
Comm/Ind: Hi Val	1,000,000	1,091,800		9.2	37,042	39,233	2,191	5.9	3.70	3.59

Washington County

Newport city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	151,357	159,338	7,980	5.3	2,166	2,429	263	12.2	1.43	1.52
Res Non-Hm: exis	24,169	25,962	1,793	7.4	407	452	45	11.2	1.68	1.74
Apartments: exis	15,773	15,980	206	1.3	311	323	12	4.0	1.97	2.02
Low-inc Apts: ex	3,493	3,493	0	0.0	42	44	2	4.2	1.21	1.27
Seasnl Rec: exis	27	27	0	0.0	0	0	0	-4.3	1.49	1.43
Com/Ind: Lo: exi	10,582	10,771	189	1.8	338	341	3	1.0	3.19	3.17
Com/Ind Hi: exis	57,427	57,735	308	0.5	2,405	2,374	-31	-1.3	4.19	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21,109	22,538	1,429	6.8	883	926	43	4.8	4.18	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	5,150	5,100	-50	-1.0	72	68	-4	-5.4	1.41	1.34
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,203	1,203	0.0	0	28	28	0.0	0.00	2.32
<b>Total</b>	<b>289,087</b>	<b>302,145</b>	<b>13,058</b>	<b>4.5</b>	<b>6,624</b>	<b>6,987</b>	<b>362</b>	<b>5.5</b>	<b>2.29</b>	<b>2.31</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,568	3,731	163	4.6	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	69.88	61.64	0.00	0.00
(-) FD Contrib Tax Cap	603	606	3	0.4	School District	35.67	36.82	21.00	34.02
(=) Taxable Tax Capacity	2,964	3,125	160	5.4	Special District	4.87	5.31	0.00	0.00
FD Distrib Tax Cap	498	506	8	1.6	<b>Total</b>	140.59	134.32	21.40	34.41

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	112,300	118,200		5.3	1,438	1,637	199	13.9	1.28	1.38
Res Hmstd: Avg Val	168,400	177,300		5.3	2,417	2,706	288	11.9	1.44	1.53
Res Hmstd: Hi Val	224,400	236,200		5.3	3,395	3,771	375	11.1	1.51	1.6
Res Hmstd: Ex-Hi Val	336,700	354,500		5.3	5,356	5,910	553	10.3	1.59	1.67
Apartment	300,000	303,900		1.3	5,914	6,148	234	4.0	1.97	2.02
Comm/Ind: Lo Val	150,000	150,800		0.5	4,791	4,787	-4	-0.1	3.19	3.17
Comm/Ind: Mid Val	300,000	301,600		0.5	11,071	10,987	-84	-0.8	3.69	3.64
Comm/Ind: Hi Val	1,000,000	1,005,400		0.5	40,381	39,923	-459	-1.1	4.04	3.97

Washington County

St. Paul Park city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	254,338	247,517	-6,821	-2.7	3,089	3,357	268	8.7	1.21	1.36
Res Non-Hm: exis	38,530	39,865	1,335	3.5	555	633	78	14.2	1.44	1.59
Apartments: exis	5,003	5,003	0	0.0	84	92	8	9.6	1.68	1.84
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	906	906	0	0.0	14	15	1	10.3	1.52	1.67
Com/Ind: Lo: exi	9,008	8,912	-97	-1.1	269	269	0	0.1	2.98	3.02
Com/Ind Hi: exis	26,890	31,942	5,052	18.8	1,050	1,249	199	18.9	3.91	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	6,147	6,071	-77	-1.2	239	237	-2	-0.7	3.89	3.91
Ag HGA: Exist	378	361	-16	-4.3	5	6	0	6.0	1.37	1.52
Ag Hmstd Land	2,746	686	-2,059	-75.0	21	4	-17	-82.4	0.75	0.53
Ag Non-Hmstd	439	6,988	6,549	#####	5	83	78	#####	1.17	1.19
Miscellaneous	2,253	2,253	0	0.0	41	45	4	8.7	1.84	2.00
New construction	0	798	798	0.0	0	13	13	0.0	0.00	1.64
<b>Total</b>	<b>346,639</b>	<b>351,303</b>	<b>4,664</b>	<b>1.3</b>	<b>5,371</b>	<b>6,003</b>	<b>632</b>	<b>11.8</b>	<b>1.55</b>	<b>1.71</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,507	3,604	97	2.8	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	46.31	46.75	0.00	0.00
(-) FD Contrib Tax Cap	300	298	-2	-0.7	School District	35.67	36.82	21.00	34.02
(=) Taxable Tax Capacity	3,206	3,306	99	3.1	Special District	4.87	5.31	0.00	0.00
FD Distrib Tax Cap	1,039	1,009	-30	-2.9	<b>Total</b>	117.02	119.43	21.40	34.41

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	109,700	106,800		-2.6	1,198	1,313	115	9.6	1.09	1.23
Res Hmstd: Avg Val	164,400	160,000		-2.7	2,013	2,189	176	8.7	1.22	1.37
Res Hmstd: Hi Val	219,100	213,200		-2.7	2,828	3,064	236	8.4	1.29	1.44
Res Hmstd: Ex-Hi Val	328,800	320,000		-2.7	4,462	4,822	360	8.1	1.36	1.51
Apartment	300,000	300,000		0.0	5,030	5,511	480	9.6	1.68	1.84
Comm/Ind: Lo Val	150,000	178,200		18.8	4,474	5,630	1,156	25.8	2.98	3.16
Comm/Ind: Mid Val	300,000	356,400		18.8	10,333	12,598	2,264	21.9	3.44	3.53
Comm/Ind: Hi Val	1,000,000	1,187,900		18.8	37,674	45,108	7,434	19.7	3.77	3.8

Washington County

Landfall city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm: exis	142	142	0	0.0	2	2	0	4.5	1.38	1.44
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	451	450	-1	-0.2	13	13	0	-1.0	2.95	2.92
Com/Ind Hi: exis	5,519	5,416	-103	-1.9	214	209	-6	-2.6	3.88	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	761	789	28	3.6	30	30	1	2.9	3.88	3.85
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>6,873</b>	<b>6,797</b>	<b>-76</b>	<b>-1.1</b>	<b>259</b>	<b>254</b>	<b>-5</b>	<b>-1.8</b>	<b>3.77</b>	<b>3.74</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	134	132	-2	-1.1	County	30.16	30.54	0.40	0.39
(-) TIF Tax Capacity	63	61	-2	-3.1	City/Town	48.70	55.90	0.00	0.00
(-) FD Contrib Tax Cap	44	44	0	0.8	School District	35.84	34.99	14.37	13.57
(=) Taxable Tax Capacity	27	27	0	0.5	Special District	8.66	8.97	0.00	0.00
FD Distrib Tax Cap	535	753	218	40.8	<b>Total</b>	123.37	130.40	14.77	13.96

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	147,200	-1.9	4,423	4,305	-117	-2.7	2.95	2.92
Comm/Ind: Mid Val	300,000	294,400	-1.9	10,246	9,951	-295	-2.9	3.42	3.38
Comm/Ind: Hi Val	1,000,000	981,300	-1.9	37,419	36,417	-1,002	-2.7	3.74	3.71



Washington County

Stillwater city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,425,597	1,488,693	63,096	4.4	17,682	18,786	1,104	6.2	1.24	1.26
Res Non-Hm: exis	227,883	237,618	9,735	4.3	3,059	3,227	169	5.5	1.34	1.36
Apartments: exis	27,961	26,674	-1,287	-4.6	441	427	-15	-3.4	1.58	1.60
Low-inc Apts: ex	30,826	32,159	1,333	4.3	301	319	17	5.7	0.98	0.99
Seasnl Rec: exis	6,521	5,302	-1,219	-18.7	98	80	-18	-18.0	1.50	1.51
Com/Ind: Lo: exi	38,000	37,814	-186	-0.5	1,105	1,071	-34	-3.1	2.91	2.83
Com/Ind Hi: exis	227,737	226,236	-1,501	-0.7	8,676	8,385	-291	-3.3	3.81	3.71
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	12,511	13,123	612	4.9	477	486	10	2.1	3.81	3.71
Ag HGA: Exist	0	470	470	0.0	0	6	6	0.0	0.00	1.25
Ag Hmstd Land	0	336	336	0.0	0	1	1	0.0	0.00	0.26
Ag Non-Hmstd	636	2,830	2,194	345.1	6	31	24	391.1	0.98	1.08
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	19,319	19,319	0.0	0	252	252	0.0	0.00	1.30
<b>Total</b>	<b>1,997,672</b>	<b>2,090,575</b>	<b>92,903</b>	<b>4.7</b>	<b>31,844</b>	<b>33,071</b>	<b>1,226</b>	<b>3.9</b>	<b>1.59</b>	<b>1.58</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	21,842	22,768	926	4.2	County	27.43	27.80	0.40	0.39	
(-) TIF Tax Capacity	1,260	1,252	-8	-0.7	City/Town	54.92	56.32	0.00	0.00	
(-) FD Contrib Tax Cap	2,038	2,066	28	1.4	School District	21.10	19.84	19.99	20.62	
(=) Taxable Tax Capacity	18,543	19,449	906	4.9	Special District	6.51	7.17	0.00	0.00	
FD Distrib Tax Cap	2,037	2,033	-4	-0.2	<b>Total</b>	109.96	111.13	20.39	21.01	

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	170,900	178,500		4.4	1,987	2,123	136	6.8	1.16	1.19
Res Hmstd: Avg Val	256,200	267,500		4.4	3,184	3,388	205	6.4	1.24	1.27
Res Hmstd: Hi Val	341,600	356,700		4.4	4,381	4,656	275	6.3	1.28	1.31
Res Hmstd: Ex-Hi Val	512,500	535,200		4.4	6,715	7,170	455	6.8	1.31	1.34
Apartment	300,000	286,200		-4.6	4,735	4,577	-159	-3.3	1.58	1.6
Comm/Ind: Lo Val	150,000	149,000		-0.7	4,362	4,220	-142	-3.3	2.91	2.83
Comm/Ind: Mid Val	300,000	298,000		-0.7	10,076	9,734	-343	-3.4	3.36	3.27
Comm/Ind: Hi Val	1,000,000	993,400		-0.7	36,743	35,508	-1,235	-3.4	3.67	3.57

Washington County

Willernie city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	26,710	24,894	-1,816	-6.8	345	328	-17	-4.8	1.29	1.32
Res Non-Hm: exis	7,590	6,848	-741	-9.8	113	106	-7	-5.8	1.48	1.55
Apartments: exis	636	636	0	0.0	11	12	1	4.9	1.75	1.83
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,569	2,569	0	0.0	78	77	-1	-1.1	3.05	3.01
Com/Ind Hi: exis	2,630	2,579	-51	-1.9	104	101	-3	-2.8	3.96	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	260	275	15	5.7	10	11	0	4.7	3.96	3.93
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	69	69	0.0	0	1	1	0.0	0.00	1.47
<b>Total</b>	<b>40,395</b>	<b>37,871</b>	<b>-2,524</b>	<b>-6.2</b>	<b>662</b>	<b>637</b>	<b>-25</b>	<b>-3.8</b>	<b>1.64</b>	<b>1.68</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	411	383	-28	-6.8	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.12	53.77	0.00	0.00
(-) FD Contrib Tax Cap	35	35	0	0.2	School District	34.50	34.07	29.23	26.62
(=) Taxable Tax Capacity	376	348	-28	-7.4	Special District	6.36	6.75	0.00	0.00
FD Distrib Tax Cap	97	93	-4	-4.0	<b>Total</b>	116.15	125.14	29.64	27.01

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	108,000	100,700		-6.8	1,255	1,180	-75	-6.0	1.16	1.17
Res Hmstd: Avg Val	161,900	150,900		-6.8	2,097	2,000	-97	-4.6	1.3	1.33
Res Hmstd: Hi Val	215,800	201,100		-6.8	2,939	2,820	-119	-4.0	1.36	1.40
Res Hmstd: Ex-Hi Val	323,800	301,800		-6.8	4,627	4,466	-161	-3.5	1.43	1.48
Apartment	300,000	300,000		0.0	5,245	5,503	258	4.9	1.75	1.83
Comm/Ind: Lo Val	150,000	147,100		-1.9	4,568	4,432	-136	-3.0	3.05	3.01
Comm/Ind: Mid Val	300,000	294,200		-1.9	10,510	10,183	-327	-3.1	3.50	3.46
Comm/Ind: Hi Val	1,000,000	980,600		-1.9	38,241	37,141	-1,100	-2.9	3.82	3.79

Washington County

Oak Park Heights city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	216,037	215,522	-515	-0.2	2,654	2,675	21	0.8	1.23	1.24
Res Non-Hm: exis	39,110	41,463	2,352	6.0	534	571	38	7.0	1.36	1.38
Apartments: exis	72,153	84,945	12,791	17.7	1,166	1,385	219	18.8	1.62	1.63
Low-inc Apts: ex	1,947	1,979	32	1.6	19	20	1	2.6	1.00	1.01
Seasnl Rec: exis	295	306	11	3.9	4	4	0	5.2	1.44	1.46
Com/Ind: Lo: exi	15,174	14,428	-746	-4.9	436	405	-31	-7.0	2.87	2.81
Com/Ind Hi: exis	154,402	151,583	-2,819	-1.8	5,811	5,572	-239	-4.1	3.76	3.68
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	31,634	32,116	481	1.5	1,189	1,179	-10	-0.8	3.76	3.67
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	117	2,498	2,381	#####	1	28	27	#####	1.13	1.14
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2,138	2,138	0.0	0	65	65	0.0	0.00	3.04
<b>Total</b>	711,103	730,961	19,858	2.8	16,769	16,880	111	0.7	2.36	2.31

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	10,836	11,095	260	2.4	County	30.17	30.55		0.40	0.39
(-) TIF Tax Capacity	186	188	2	1.1	City/Town	56.60	57.71		0.00	0.00
(-) FD Contrib Tax Cap	2,214	2,293	79	3.6	School District	21.10	19.84		19.99	20.62
(=) Taxable Tax Capacity	8,436	8,614	179	2.1	Special District	5.12	5.54		0.00	0.00
FD Distrib Tax Cap	416	388	-28	-6.6	<b>Total</b>	112.99	113.64		20.39	21.01

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,600	138,300	-0.2	1,569	1,580	12	0.7	1.13	1.14
Res Hmstd: Avg Val	207,800	207,300	-0.2	2,562	2,580	18	0.7	1.23	1.24
Res Hmstd: Hi Val	277,100	276,400	-0.3	3,557	3,581	24	0.7	1.28	1.3
Res Hmstd: Ex-Hi Val	415,700	414,700	-0.2	5,544	5,584	39	0.7	1.33	1.35
Apartment	300,000	353,200	17.7	4,849	5,759	910	18.8	1.62	1.63
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,310	4,138	-172	-4.0	2.87	2.81
Comm/Ind: Mid Val	300,000	294,500	-1.8	9,955	9,525	-430	-4.3	3.32	3.23
Comm/Ind: Hi Val	1,000,000	981,700	-1.8	36,300	34,785	-1,515	-4.2	3.63	3.54

Washington County

St. Marys Point city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	51,872	52,573	701	1.4	523	532	8	1.5	1.01	1.01
Res Non-Hm: exis	14,112	14,904	792	5.6	151	160	9	6.2	1.07	1.08
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	3,477	2,273	-1,205	-34.6	37	24	-14	-36.6	1.08	1.04
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	650	661	11	1.6	18	18	0	0.1	2.80	2.75
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	39	39	0.0	0	0	0	0.0	0.00	1.01
<b>Total</b>	<b>70,111</b>	<b>70,449</b>	<b>339</b>	<b>0.5</b>	<b>730</b>	<b>734</b>	<b>4</b>	<b>0.6</b>	<b>1.04</b>	<b>1.04</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	736	739	3	0.4	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	24.67	24.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	736	739	3	0.4	Special District	3.04	3.42	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>78.98</b>	<b>78.62</b>	<b>20.39</b>	<b>21.01</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	263,100	266,700		1.4	2,507	2,553	46	1.8	0.95	0.96
Res Hmstd: Avg Val	394,500	399,800		1.3	3,906	3,973	67	1.7	0.99	0.99
Res Hmstd: Hi Val	525,800	532,900		1.4	5,276	5,374	98	1.9	1.00	1.01
Res Hmstd: Ex-Hi Val	788,900	799,600		1.4	8,410	8,555	145	1.7	1.07	1.07

Washington County

Lakeland city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	168,925	180,381	11,456	6.8	1,934	2,066	132	6.8	1.14	1.15
Res Non-Hm: exis	25,126	25,936	810	3.2	311	319	8	2.5	1.24	1.23
Apartments: exis	376	376	0	0.0	5	5	0	-1.0	1.42	1.41
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,085	1,102	17	1.6	12	12	0	-0.2	1.15	1.13
Com/Ind: Lo: exi	3,269	3,256	-13	-0.4	89	87	-2	-2.1	2.73	2.68
Com/Ind Hi: exis	8,506	8,503	-3	0.0	303	298	-6	-1.8	3.57	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,451	1,474	22	1.5	52	52	0	-0.3	3.57	3.50
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	13	13	0	0.0	0	0	0	-1.6	0.49	0.48
Ag Non-Hmstd	2,487	2,499	13	0.5	24	24	0	-1.2	0.98	0.96
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1,106	1,106	0.0	0	13	13	0.0	0.00	1.17
<b>Total</b>	211,238	224,647	13,409	6.3	2,731	2,876	145	5.3	1.29	1.28

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,185	2,334	149	6.8	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	21	21	0	-0.2	City/Town	43.50	42.41	0.00	0.00
(-) FD Contrib Tax Cap	77	92	15	19.5	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	2,088	2,222	134	6.4	Special District	2.82	3.19	0.00	0.00
FD Distrib Tax Cap	165	171	5	3.2	<b>Total</b>	97.60	95.99	20.39	21.01

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	180,400	192,600		6.8	1,923	2,062	139	7.2	1.07	1.07
Res Hmstd: Avg Val	270,400	288,700		6.8	3,064	3,270	205	6.7	1.13	1.13
Res Hmstd: Hi Val	360,500	384,900		6.8	4,207	4,478	272	6.5	1.17	1.16
Res Hmstd: Ex-Hi Val	540,800	577,500		6.8	6,480	6,943	462	7.1	1.2	1.20
Apartment	300,000	300,000		0.0	4,272	4,230	-42	-1.0	1.42	1.41
Comm/Ind: Lo Val	150,000	150,000		0.0	4,089	4,020	-70	-1.7	2.73	2.68
Comm/Ind: Mid Val	300,000	299,900		0.0	9,439	9,270	-169	-1.8	3.15	3.09
Comm/Ind: Hi Val	1,000,000	999,700		0.0	34,407	33,784	-623	-1.8	3.44	3.38

Washington County

Lake St. Croix Beach cit

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	76,314	76,089	-226	-0.3	849	834	-15	-1.8	1.11	1.10
Res Non-Hm: exis	12,976	16,043	3,067	23.6	163	197	34	21.1	1.26	1.23
Apartments: exis	256	256	0	0.0	4	4	0	-2.1	1.48	1.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,031	904	-126	-12.3	12	10	-2	-14.5	1.13	1.10
Com/Ind: Lo: exi	962	962	0	0.0	27	26	-1	-4.3	2.82	2.70
Com/Ind Hi: exis	983	1,000	17	1.7	36	35	-1	-2.8	3.70	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	383	389	6	1.5	14	14	0	-3.0	3.70	3.53
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	402	402	0.0	0	5	5	0.0	0.00	1.16
<b>Total</b>	<b>92,905</b>	<b>96,045</b>	<b>3,139</b>	<b>3.4</b>	<b>1,105</b>	<b>1,125</b>	<b>20</b>	<b>1.8</b>	<b>1.19</b>	<b>1.17</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	868	904	36	4.1	County	30.18	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	48.10	45.58	0.00	0.00
(-) FD Contrib Tax Cap	15	15	0	-0.8	School District	21.10	19.84	19.99	20.62
(=) Taxable Tax Capacity	853	889	36	4.2	Special District	2.82	3.19	0.00	0.00
FD Distrib Tax Cap	133	140	7	5.2	<b>Total</b>	102.19	99.16	20.39	21.01

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,300	125,900	-0.3	1,284	1,256	-28	-2.2	1.02	1	
Res Hmstd: Avg Val	189,400	188,800	-0.3	2,115	2,068	-47	-2.2	1.12	1.1	
Res Hmstd: Hi Val	252,500	251,800	-0.3	2,947	2,881	-66	-2.2	1.17	1.14	
Res Hmstd: Ex-Hi Val	378,800	377,700	-0.3	4,611	4,507	-105	-2.3	1.22	1.19	
Apartment	300,000	300,000	0.0	4,444	4,349	-95	-2.1	1.48	1.45	
Comm/Ind: Lo Val	150,000	152,600	1.7	4,234	4,143	-91	-2.2	2.82	2.71	
Comm/Ind: Mid Val	300,000	305,200	1.7	9,777	9,530	-247	-2.5	3.26	3.12	
Comm/Ind: Hi Val	1,000,000	1,017,300	1.7	35,645	34,672	-973	-2.7	3.56	3.41	

Washington County

Pine Springs city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	49,617	55,354	5,737	11.6	526	580	54	10.3	1.06	1.05
Res Non-Hm: exis	4,328	2,194	-2,134	-49.3	47	23	-25	-52.3	1.09	1.03
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	-4.0	2.62	2.52
Com/Ind Hi: exis	363	363	0	0.0	12	12	0	-3.8	3.40	3.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	721	734	13	1.8	24	24	0	-2.0	3.38	3.25
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	68	68	0.0	0	1	1	0.0	0.00	1.04
<b>Total</b>	<b>55,029</b>	<b>58,713</b>	<b>3,684</b>	<b>6.7</b>	<b>610</b>	<b>639</b>	<b>29</b>	<b>4.8</b>	<b>1.11</b>	<b>1.09</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	558	597	39	7.0	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	6.85	7.23	0.00	0.00
(-) FD Contrib Tax Cap	7	7	0	1.5	School District	34.54	34.10	28.77	26.20
(=) Taxable Tax Capacity	551	590	39	7.1	Special District	5.88	6.32	0.00	0.00
FD Distrib Tax Cap	30	34	3	11.4	<b>Total</b>	<b>77.44</b>	<b>78.20</b>	<b>29.17</b>	<b>26.59</b>

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	248,800	277,600		11.6	2,537	2,813	276	10.9	1.02	1.01
Res Hmstd: Avg Val	373,100	416,200		11.6	3,949	4,361	412	10.4	1.06	1.05
Res Hmstd: Hi Val	497,300	554,800		11.6	5,302	5,921	619	11.7	1.07	1.07
Res Hmstd: Ex-Hi Val	746,100	832,400		11.6	8,430	9,373	942	11.2	1.13	1.13
Comm/Ind: Lo Val	150,000	150,000		0.0	3,930	3,774	-156	-4.0	2.62	2.52
Comm/Ind: Mid Val	300,000	300,000		0.0	9,024	8,674	-351	-3.9	3.01	2.89
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	32,797	31,537	-1,260	-3.8	3.28	3.15

Washington County

Cottage Grove city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,263,711	2,296,520	32,809	1.4	28,000	32,146	4,146	14.8	1.24	1.40
Res Non-Hm: exis	191,281	207,455	16,175	8.5	2,586	3,150	564	21.8	1.35	1.52
Apartments: exis	46,076	49,804	3,728	8.1	744	891	147	19.7	1.62	1.79
Low-inc Apts: ex	6,833	7,246	413	6.0	68	82	13	19.2	1.00	1.13
Seasnl Rec: exis	2,859	2,897	38	1.3	43	47	4	9.3	1.51	1.63
Com/Ind: Lo: exi	23,461	23,542	82	0.3	684	702	18	2.7	2.91	2.98
Com/Ind Hi: exis	230,246	231,304	1,058	0.5	8,794	8,958	164	1.9	3.82	3.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	37,719	40,444	2,725	7.2	1,441	1,566	125	8.7	3.82	3.87
Ag HGA: Exist	7,287	7,540	253	3.5	92	106	14	15.6	1.26	1.41
Ag Hmstd Land	29,721	30,005	285	1.0	160	161	1	0.8	0.54	0.54
Ag Non-Hmstd	54,882	53,616	-1,267	-2.3	600	604	4	0.6	1.09	1.13
Miscellaneous	4,691	4,667	-24	-0.5	79	87	8	9.9	1.68	1.86
New construction	0	25,867	25,867	0.0	0	436	436	0.0	0.00	1.69
<b>Total</b>	<b>2,898,766</b>	<b>2,980,908</b>	<b>82,141</b>	<b>2.8</b>	<b>43,290</b>	<b>48,936</b>	<b>5,646</b>	<b>13.0</b>	<b>1.49</b>	<b>1.64</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	29,862	30,785	923	3.1	County	30.17	30.55	0.40	0.39	
(-) TIF Tax Capacity	647	704	58	8.9	City/Town	41.38	42.94	0.00	0.00	
(-) FD Contrib Tax Cap	2,017	2,080	63	3.1	School District	35.42	36.55	21.05	33.91	
(=) Taxable Tax Capacity	27,198	28,001	803	3.0	Special District	4.87	5.31	0.00	0.00	
FD Distrib Tax Cap	4,915	4,933	18	0.4	<b>Total</b>	111.85	115.35	21.46	34.30	

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	146,000	148,100	148,100	1.4	1,677	1,940	264	15.7	1.15	1.31
Res Hmstd: Avg Val	218,900	222,100	222,100	1.5	2,722	3,125	403	14.8	1.24	1.41
Res Hmstd: Hi Val	291,800	296,000	296,000	1.4	3,767	4,307	540	14.3	1.29	1.46
Res Hmstd: Ex-Hi Val	437,800	444,100	444,100	1.4	5,836	6,646	810	13.9	1.33	1.5
Apartment	300,000	324,300	324,300	8.1	4,838	5,788	950	19.6	1.61	1.78
Comm/Ind: Lo Val	150,000	150,700	150,700	0.5	4,375	4,510	135	3.1	2.92	2.99
Comm/Ind: Mid Val	300,000	301,400	301,400	0.5	10,102	10,343	241	2.4	3.37	3.43
Comm/Ind: Hi Val	1,000,000	1,004,600	1,004,600	0.5	36,826	37,559	734	2.0	3.68	3.74



Washington County

Woodbury city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,522,237	5,586,838	64,601	1.2	67,727	75,573	7,846	11.6	1.23	1.35
Res Non-Hm: exis	673,164	691,609	18,445	2.7	8,654	9,662	1,008	11.6	1.29	1.40
Apartments: exis	317,395	323,120	5,725	1.8	4,807	5,316	509	10.6	1.51	1.65
Low-inc Apts: ex	13,008	16,323	3,314	25.5	112	142	29	26.2	0.86	0.87
Seasnl Rec: exis	3,050	3,050	0	0.0	46	49	3	6.7	1.50	1.60
Com/Ind: Lo: exi	47,652	47,818	166	0.3	1,350	1,347	-3	-0.2	2.83	2.82
Com/Ind Hi: exis	908,532	933,651	25,119	2.8	33,634	33,986	352	1.0	3.70	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	50,081	52,147	2,065	4.1	1,884	1,974	90	4.8	3.76	3.79
Ag HGA: Exist	2,569	2,866	298	11.6	30	38	7	24.3	1.18	1.31
Ag Hmstd Land	12,684	12,921	237	1.9	62	63	2	2.6	0.49	0.49
Ag Non-Hmstd	58,025	49,605	-8,420	-14.5	597	527	-70	-11.7	1.03	1.06
Miscellaneous	130	141	11	8.3	2	2	0	21.2	1.29	1.45
New construction	0	137,256	137,256	0.0	0	2,334	2,334	0.0	0.00	1.70
<b>Total</b>	<b>7,608,529</b>	<b>7,857,346</b>	<b>248,817</b>	<b>3.3</b>	<b>118,905</b>	<b>131,013</b>	<b>12,107</b>	<b>10.2</b>	<b>1.56</b>	<b>1.67</b>

Tax Base

Tax Rates

	Market Value				Net Tax				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	84,584	87,597	3,013	3.6	County	30.17	30.55		0.40	0.39
(-) TIF Tax Capacity	83	103	20	24.2	City/Town	34.63	35.25		1.31	1.22
(-) FD Contrib Tax Cap	7,153	7,447	294	4.1	School District	33.49	34.02		20.17	29.94
(=) Taxable Tax Capacity	77,348	80,047	2,699	3.5	Special District	6.06	6.46		0.00	0.00
FD Distrib Tax Cap	6,477	6,510	34	0.5	<b>Total</b>	104.36	106.28		21.88	31.54

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	192,800	195,100	1.2	2,226	2,480	253	11.4	1.15	1.27
Res Hmstd: Avg Val	289,000	292,400	1.2	3,531	3,914	383	10.8	1.22	1.34
Res Hmstd: Hi Val	385,200	389,700	1.2	4,836	5,348	512	10.6	1.26	1.37
Res Hmstd: Ex-Hi Val	578,000	584,800	1.2	7,500	8,285	785	10.5	1.3	1.42
Apartment	300,000	305,400	1.8	4,570	5,021	451	9.9	1.52	1.64
Comm/Ind: Lo Val	150,000	154,100	2.7	4,281	4,464	183	4.3	2.85	2.9
Comm/Ind: Mid Val	300,000	308,300	2.8	9,880	10,212	332	3.4	3.29	3.31
Comm/Ind: Hi Val	1,000,000	1,027,600	2.8	36,008	37,022	1,014	2.8	3.60	3.60

Washington County

Oakdale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,593,262	1,613,242	19,980	1.3	18,236	18,438	202	1.1	1.14	1.14
Res Non-Hm: exis	144,703	163,354	18,650	12.9	1,857	2,085	228	12.3	1.28	1.28
Apartments: exis	66,255	73,252	6,997	10.6	1,044	1,146	102	9.8	1.58	1.56
Low-inc Apts: ex	54,920	53,609	-1,310	-2.4	522	507	-15	-2.8	0.95	0.95
Seasnl Rec: exis	2,013	2,023	10	0.5	30	30	0	0.1	1.49	1.49
Com/Ind: Lo: exi	31,248	31,511	264	0.8	898	874	-24	-2.6	2.87	2.77
Com/Ind Hi: exis	395,833	387,417	-8,416	-2.1	14,963	14,146	-817	-5.5	3.78	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	21,107	21,818	711	3.4	798	797	-1	-0.2	3.78	3.65
Ag HGA: Exist	451	447	-4	-0.8	5	5	0	-1.4	1.18	1.18
Ag Hmstd Land	152	152	-1	-0.4	0	0	0	-0.1	0.26	0.26
Ag Non-Hmstd	22,875	28,183	5,308	23.2	256	316	60	23.5	1.12	1.12
Miscellaneous	2,777	2,777	0	0.0	43	43	0	-0.3	1.55	1.54
New construction	0	9,450	9,450	0.0	0	164	164	0.0	0.00	1.73
<b>Total</b>	<b>2,335,597</b>	<b>2,387,234</b>	<b>51,638</b>	<b>2.2</b>	<b>38,653</b>	<b>38,552</b>	<b>-101</b>	<b>-0.3</b>	<b>1.65</b>	<b>1.61</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	26,008	26,528	521	2.0	County	30.17	30.55	0.40	0.39	
(-) TIF Tax Capacity	565	708	143	25.2	City/Town	39.10	39.43	0.00	0.00	
(-) FD Contrib Tax Cap	3,354	3,374	20	0.6	School District	35.83	34.98	14.48	13.67	
(=) Taxable Tax Capacity	22,089	22,447	358	1.6	Special District	6.84	7.24	0.00	0.00	
FD Distrib Tax Cap	3,963	4,250	287	7.2	<b>Total</b>	111.95	112.20	14.88	14.06	

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,000	129,600	1.3	1,336	1,349	14	1.0	1.04	1.04	
Res Hmstd: Avg Val	191,900	194,300	1.3	2,210	2,231	21	1.0	1.15	1.15	
Res Hmstd: Hi Val	255,800	259,000	1.3	3,085	3,114	29	0.9	1.21	1.20	
Res Hmstd: Ex-Hi Val	383,800	388,600	1.3	4,838	4,881	43	0.9	1.26	1.26	
Apartment	300,000	331,700	10.6	4,645	5,118	474	10.2	1.55	1.54	
Comm/Ind: Lo Val	150,000	146,800	-2.1	4,309	4,072	-237	-5.5	2.87	2.77	
Comm/Ind: Mid Val	300,000	293,600	-2.1	9,980	9,405	-575	-5.8	3.33	3.20	
Comm/Ind: Hi Val	1,000,000	978,700	-2.1	36,445	34,424	-2,021	-5.5	3.64	3.52	

Washington County

Grant city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	593,275	596,391	3,117	0.5	6,290	6,286	-4	-0.1	1.06	1.05
Res Non-Hm: exis	74,264	78,168	3,904	5.3	844	878	34	4.0	1.14	1.12
Apartments: exis	950	950	0	0.0	13	13	0	-1.1	1.35	1.33
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	4,620	4,410	-210	-4.5	50	48	-2	-4.0	1.08	1.08
Com/Ind: Lo: exi	4,531	4,681	150	3.3	121	120	-2	-1.3	2.67	2.56
Com/Ind Hi: exis	9,500	9,541	40	0.4	331	318	-14	-4.1	3.49	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,309	7,529	220	3.0	261	256	-4	-1.6	3.56	3.41
Ag HGA: Exist	13,429	12,739	-690	-5.1	138	129	-9	-6.2	1.03	1.01
Ag Hmstd Land	17,139	17,975	836	4.9	43	48	5	11.3	0.25	0.27
Ag Non-Hmstd	26,401	26,502	101	0.4	203	205	2	0.8	0.77	0.77
Miscellaneous	177	177	0	0.0	2	2	0	0.7	1.09	1.10
New construction	0	3,471	3,471	0.0	0	37	37	0.0	0.00	1.06
<b>Total</b>	<b>751,596</b>	<b>762,535</b>	<b>10,939</b>	<b>1.5</b>	<b>8,295</b>	<b>8,339</b>	<b>44</b>	<b>0.5</b>	<b>1.10</b>	<b>1.09</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	7,804	7,917	113	1.5	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.33	13.73	0.00	0.00
(-) FD Contrib Tax Cap	175	174	-1	-0.6	School District	29.03	28.28	25.43	24.16
(=) Taxable Tax Capacity	7,628	7,743	114	1.5	Special District	6.19	6.76	0.00	0.00
FD Distrib Tax Cap	257	253	-5	-1.8	<b>Total</b>	<b>78.72</b>	<b>79.32</b>	<b>25.83</b>	<b>24.55</b>

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	299,300	300,900	0.5	3,048	3,045	-3	-0.1	1.02	1.01
Res Hmstd: Avg Val	448,700	451,100	0.5	4,691	4,686	-6	-0.1	1.05	1.04
Res Hmstd: Hi Val	598,100	601,200	0.5	6,446	6,445	-1	0.0	1.08	1.07
Res Hmstd: Ex-Hi Val	897,300	902,000	0.5	10,163	10,166	3	0.0	1.13	1.13
Apartment	300,000	300,000	0.0	3,727	3,711	-16	-0.4	1.24	1.24
Comm/Ind: Lo Val	150,000	150,600	0.4	4,110	3,943	-167	-4.1	2.74	2.62
Comm/Ind: Mid Val	300,000	301,300	0.4	9,460	9,075	-386	-4.1	3.15	3.01
Comm/Ind: Hi Val	1,000,000	1,004,200	0.4	34,430	33,009	-1,421	-4.1	3.44	3.29

Washington County

Hastings city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	0	327	327	0.0	0	5	5	0.0	0.00	1.44
Res Non-Hm: exis	477	149	-328	-68.7	7	2	-5	-68.1	1.41	1.44
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	104	104	0	0.0	1	1	0	2.0	1.41	1.44
Com/Ind: Lo: exi	450	450	0	0.0	14	13	0	-2.6	3.03	2.95
Com/Ind Hi: exis	1,725	1,762	37	2.1	68	68	0	-0.6	3.95	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	63	65	1	1.7	3	2	0	-1.0	3.95	3.84
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	24	24	0	0.0	0	0	0	1.8	1.16	1.18
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	2,842	2,880	38	1.3	93	92	-1	-0.7	3.26	3.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	49	49	1	1.6	County	29.03	29.43	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	62.46	63.53	0.00	0.00
(-) FD Contrib Tax Cap	17	17	0	-0.1	School District	19.24	19.26	25.30	25.99
(=) Taxable Tax Capacity	32	32	1	2.5	Special District	4.89	5.49	0.00	0.00
FD Distrib Tax Cap	0	0	0	1.1	<b>Total</b>	115.62	117.70	25.70	26.38

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Comm/Ind: Lo Val	150,000	153,200	2.1	4,538	4,545	7	0.1	3.03	2.97
Comm/Ind: Mid Val	300,000	306,400	2.1	10,461	10,432	-29	-0.3	3.49	3.40
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	38,101	37,912	-189	-0.5	3.81	3.71

Washington County

White Bear Lake city (pa

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,956	20,853	1,897	10.0	212	230	19	8.8	1.12	1.10
Res Non-Hm: exis	1,002	1,318	317	31.6	12	16	3	28.4	1.21	1.18
Apartments: exis	11,447	12,645	1,198	10.5	165	178	13	8.2	1.44	1.41
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	600	600	0	0.0	17	16	-1	-4.8	2.84	2.70
Com/Ind Hi: exis	5,588	5,554	-34	-0.6	206	195	-11	-5.3	3.68	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	391	411	20	5.0	14	14	0	0.1	3.68	3.51
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>37,983</b>	<b>41,380</b>	<b>3,397</b>	<b>8.9</b>	<b>626</b>	<b>649</b>	<b>24</b>	<b>3.8</b>	<b>1.65</b>	<b>1.57</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	453	491	39	8.5	County	30.17	30.55	0.40	0.39
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.30	19.68	0.00	0.00
(-) FD Contrib Tax Cap	50	48	-1	-2.7	School District	34.50	34.07	29.23	26.62
(=) Taxable Tax Capacity	403	443	40	9.9	Special District	6.36	6.75	0.00	0.00
FD Distrib Tax Cap	61	51	-10	-15.7	<b>Total</b>	91.33	91.04	29.64	27.01

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	138,900	152,800	138,900	10.0	1,454	1,590	136	9.3	1.05	1.04
Res Hmstd: Avg Val	208,200	229,000	208,200	10.0	2,349	2,552	203	8.6	1.13	1.11
Res Hmstd: Hi Val	277,500	305,300	277,500	10.0	3,245	3,515	271	8.3	1.17	1.15
Res Hmstd: Ex-Hi Val	416,400	458,100	416,400	10.0	5,037	5,408	371	7.4	1.21	1.18
Apartment	300,000	331,400	300,000	10.5	4,314	4,666	353	8.2	1.44	1.41
Comm/Ind: Lo Val	150,000	149,100	150,000	-0.6	4,253	4,025	-228	-5.4	2.84	2.7
Comm/Ind: Mid Val	300,000	298,200	300,000	-0.6	9,775	9,250	-524	-5.4	3.26	3.10
Comm/Ind: Hi Val	1,000,000	993,800	1,000,000	-0.6	35,544	33,662	-1,882	-5.3	3.55	3.39

Watonwan County

Butterfield city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,385	8,496	-889	-9.5	149	142	-7	-4.5	1.58	1.67
Res Non-Hm: exis	1,023	836	-187	-18.3	24	21	-3	-13.4	2.32	2.46
Apartments: exis	121	121	0	0.0	3	3	0	6.0	2.71	2.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,070	1,078	8	0.7	42	44	2	5.0	3.92	4.09
Com/Ind Hi: exis	1,134	1,213	79	7.0	57	64	7	11.9	5.07	5.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	366	374	8	2.2	19	20	1	6.9	5.07	5.30
Ag HGA: Exist	76	76	0	-0.4	1	1	0	3.6	1.55	1.62
Ag Hmstd Land	24	24	0	1.7	0	0	0	6.2	0.13	0.13
Ag Non-Hmstd	363	357	-5	-1.4	6	7	0	6.9	1.78	1.93
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	76	76	0.0	0	1	1	0.0	0.00	1.95
<b>Total</b>	<b>13,561</b>	<b>12,651</b>	<b>-910</b>	<b>-6.7</b>	<b>301</b>	<b>304</b>	<b>3</b>	<b>0.8</b>	<b>2.22</b>	<b>2.40</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	121	117	-4	-3.4	County	40.60	42.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	131.80	144.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.34	5.74	48.39	45.65
(=) Taxable Tax Capacity	121	117	-4	-3.4	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>178.34</b>	<b>193.47</b>	<b>48.39</b>	<b>45.65</b>

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	34,500	31,200		-9.6	536	505	-31	-5.9	1.55	1.62
Res Hmstd: Avg Val	51,700	46,800		-9.5	803	757	-46	-5.8	1.55	1.62
Res Hmstd: Hi Val	69,000	62,500		-9.4	1,072	1,011	-61	-5.7	1.55	1.62
Res Hmstd: Ex-Hi Val	103,500	93,700		-9.5	1,849	1,683	-165	-8.9	1.79	1.8
Apartment	300,000	300,000		0.0	8,140	8,625	485	6.0	2.71	2.87
Comm/Ind: Lo Val	150,000	160,500		7.0	5,880	6,688	808	13.7	3.92	4.17
Comm/Ind: Mid Val	300,000	320,900		7.0	13,478	15,185	1,707	12.7	4.49	4.73
Comm/Ind: Hi Val	1,000,000	1,069,700		7.0	48,936	54,856	5,920	12.1	4.89	5.13

Watonwan County

Darfur city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,383	1,282	-101	-7.3	22	23	1	2.4	1.62	1.79
Res Non-Hm: exis	320	245	-74	-23.3	8	7	-1	-15.2	2.60	2.88
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	459	291	-168	-36.6	19	13	-6	-31.7	4.23	4.56
Com/Ind Hi: exis	128	136	8	6.6	7	8	1	14.9	5.51	5.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	92	97	5	4.9	5	6	1	13.0	5.51	5.94
Ag HGA: Exist	52	59	8	15.0	1	1	0	26.7	1.63	1.80
Ag Hmstd Land	479	531	52	10.8	4	6	2	41.0	0.92	1.17
Ag Non-Hmstd	6	141	135	#####	0	3	3	#####	2.05	2.26
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	31	31	0.0	0	2	2	0.0	0.00	5.14
<b>Total</b>	2,918	2,812	-106	-3.6	68	69	1	2.2	2.32	2.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	26	25	-1	-4.5	County	38.41	39.88	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	165.84	185.71	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	-0.06	0.16	40.03	43.80
(=) Taxable Tax Capacity	26	25	-1	-4.5	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	204.81	226.35	40.03	43.80

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	20,100	18,600	-7.5	327	334	7	2.0	1.63	1.8
Res Hmstd: Avg Val	30,100	27,900	-7.3	490	501	11	2.2	1.63	1.8
Res Hmstd: Hi Val	40,100	37,200	-7.2	653	668	15	2.3	1.63	1.8
Res Hmstd: Ex-Hi Val	60,100	55,700	-7.3	979	1,000	21	2.2	1.63	1.8
Comm/Ind: Lo Val	150,000	160,000	6.7	6,350	7,437	1,087	17.1	4.23	4.65
Comm/Ind: Mid Val	300,000	319,900	6.6	14,617	16,930	2,313	15.8	4.87	5.29
Comm/Ind: Hi Val	1,000,000	1,066,400	6.6	53,194	61,249	8,055	15.1	5.32	5.74

Watonwan County

La Salle city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,482	1,619	136	9.2	15	19	4	23.9	1.03	1.17
Res Non-Hm: exis	259	229	-30	-11.6	4	4	0	-1.5	1.64	1.83
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	617	585	-32	-5.2	19	19	0	1.5	3.08	3.30
Com/Ind Hi: exis	320	457	137	42.9	13	20	7	52.8	4.06	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	115	123	8	6.8	5	5	1	14.2	4.06	4.34
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	1	1	1	83.3	0	0	0	104.0	1.60	1.78
New construction	0	100	100	0.0	0	4	4	0.0	0.00	3.91
<b>Total</b>	<b>2,794</b>	<b>3,114</b>	<b>319</b>	<b>11.4</b>	<b>56</b>	<b>72</b>	<b>15</b>	<b>27.2</b>	<b>2.01</b>	<b>2.30</b>

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	30	34	5	16.5	County	41.35	42.92	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	88.01	90.62	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.87	23.98	16.57	20.33
(=) Taxable Tax Capacity	30	34	5	16.5	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	143.84	158.13	16.57	20.33

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	27,500	30,000		9.1	283	346	63	22.2	1.03	1.15
Res Hmstd: Avg Val	41,200	45,000		9.2	424	518	95	22.3	1.03	1.15
Res Hmstd: Hi Val	54,900	59,900		9.1	565	690	125	22.2	1.03	1.15
Res Hmstd: Ex-Hi Val	82,400	90,000		9.2	893	1,145	253	28.3	1.08	1.27
Comm/Ind: Lo Val	150,000	214,400		42.9	4,626	7,750	3,123	67.5	3.08	3.61
Comm/Ind: Mid Val	300,000	428,800		42.9	10,712	17,050	6,338	59.2	3.57	3.98
Comm/Ind: Hi Val	1,000,000	1,429,400		42.9	39,111	60,453	21,343	54.6	3.91	4.23



**Watonwan County**

**Lewisville city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,912	3,784	-128	-3.3	47	49	1	2.4	1.21	1.28
Res Non-Hm: exis	1,168	954	-214	-18.3	22	19	-3	-14.6	1.88	1.97
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	488	509	21	4.3	16	18	1	6.8	3.36	3.44
Com/Ind Hi: exis	971	960	-11	-1.2	43	43	0	1.1	4.38	4.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	243	252	9	3.7	11	11	1	6.1	4.38	4.48
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	411	411	0	0.0	3	3	0	14.6	0.68	0.78
Ag Non-Hmstd	55	55	0	0.0	1	1	0	4.0	1.53	1.59
Miscellaneous	52	52	0	0.0	2	2	0	3.6	2.92	3.03
New construction	0	36	36	0.0	0	1	1	0.0	0.00	3.44
<b>Total</b>	<b>7,300</b>	<b>7,013</b>	<b>-287</b>	<b>-3.9</b>	<b>144</b>	<b>146</b>	<b>2</b>	<b>1.3</b>	<b>1.98</b>	<b>2.08</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	70	69	-2	-2.6	County	41.01	42.62	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	106.61	111.08	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.94	5.01	30.37	32.45
(=) Taxable Tax Capacity	<u>70</u>	<u>69</u>	<u>-2</u>	<u>-2.6</u>	Special District	<u>0.61</u>	<u>0.60</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	153.17	159.30	30.37	32.45

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	30,300	29,300	-3.3	370	375	5	1.3	1.22	1.28
Res Hmstd: Avg Val	45,500	44,000	-3.3	556	563	7	1.3	1.22	1.28
Res Hmstd: Hi Val	60,700	58,700	-3.3	742	752	9	1.3	1.22	1.28
Res Hmstd: Ex-Hi Val	91,000	88,000	-3.3	1,225	1,220	-5	-0.4	1.35	1.39
Comm/Ind: Lo Val	150,000	148,300	-1.1	5,043	5,106	63	1.2	3.36	3.44
Comm/Ind: Mid Val	300,000	296,500	-1.2	11,616	11,731	115	1.0	3.87	3.96
Comm/Ind: Hi Val	1,000,000	988,400	-1.2	42,288	42,746	458	1.1	4.23	4.32

Watonwan County

Madelia city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	51,998	50,150	-1,848	-3.6	662	656	-5	-0.8	1.27	1.31
Res Non-Hm: exis	6,091	5,155	-935	-15.4	106	92	-14	-13.6	1.75	1.78
Apartments: exis	1,867	1,934	67	3.6	38	40	2	5.2	2.02	2.05
Low-inc Apts: ex	1,166	1,094	-72	-6.2	15	14	-1	-4.7	1.26	1.28
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	6,134	5,889	-245	-4.0	191	184	-7	-3.8	3.12	3.13
Com/Ind Hi: exis	4,379	4,624	245	5.6	177	188	10	5.8	4.05	4.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	958	1,214	256	26.7	39	49	10	27.0	4.05	4.06
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	626	694	68	10.9	7	7	-1	-7.1	1.14	0.96
Ag Non-Hmstd	668	742	74	11.1	9	10	1	13.1	1.36	1.38
Miscellaneous	248	239	-9	-3.6	6	6	0	-2.4	2.36	2.39
New construction	0	1,799	1,799	0.0	0	49	49	0.0	0.00	2.72
<b>Total</b>	<b>74,135</b>	<b>73,535</b>	<b>-599</b>	<b>-0.8</b>	<b>1,250</b>	<b>1,295</b>	<b>44</b>	<b>3.6</b>	<b>1.69</b>	<b>1.76</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	675	690	15	2.3	County	41.23	42.82	0.00	0.00	
(-) TIF Tax Capacity	9	9	1	6.4	City/Town	77.32	77.90	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.49	16.73	32.45	32.64	
(=) Taxable Tax Capacity	666	681	15	2.2	Special District	0.61	0.60	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.65	138.06	32.45	32.64	

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	56,200	54,200		-3.6	640	626	-14	-2.2	1.14	1.15
Res Hmstd: Avg Val	84,300	81,300		-3.6	1,015	975	-40	-4.0	1.20	1.2
Res Hmstd: Hi Val	112,400	108,400		-3.6	1,522	1,471	-51	-3.3	1.35	1.36
Res Hmstd: Ex-Hi Val	168,600	162,600		-3.6	2,535	2,463	-71	-2.8	1.50	1.52
Apartment	300,000	310,800		3.6	6,060	6,378	318	5.2	2.02	2.05
Comm/Ind: Lo Val	150,000	158,400		5.6	4,680	5,030	350	7.5	3.12	3.18
Comm/Ind: Mid Val	300,000	316,800		5.6	10,758	11,460	702	6.5	3.59	3.62
Comm/Ind: Hi Val	1,000,000	1,056,000		5.6	39,123	41,468	2,345	6.0	3.91	3.93

Watonwan County

Odin city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,899	1,849	-51	-2.7	24	23	0	-1.7	1.26	1.27
Res Non-Hm: exis	286	164	-122	-42.5	5	3	-2	-41.5	1.84	1.87
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	385	377	-8	-2.0	12	12	0	-2.0	3.24	3.24
Com/Ind Hi: exis	105	130	25	23.9	4	5	1	24.2	4.16	4.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	137	144	7	5.2	6	6	0	5.4	4.16	4.17
Ag HGA: Exist	255	285	29	11.5	4	4	1	17.1	1.45	1.53
Ag Hmstd Land	1,103	1,102	-1	-0.1	6	6	0	-4.5	0.59	0.56
Ag Non-Hmstd	270	267	-2	-0.9	4	4	0	2.1	1.33	1.37
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7	7	0.0	0	0	0	0.0	0.00	1.06
<b>Total</b>	<b>4,440</b>	<b>4,325</b>	<b>-115</b>	<b>-2.6</b>	<b>65</b>	<b>64</b>	<b>-1</b>	<b>-1.5</b>	<b>1.47</b>	<b>1.49</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	35	35	-1	-2.3	County	40.81	42.38	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	86.06	88.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	5.54	5.96	48.39	45.66
(=) Taxable Tax Capacity	35	35	-1	-2.3	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.02	137.00	48.39	45.66

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	25,300	24,600	-2.8	324	315	-10	-3.0	1.28	1.28
Res Hmstd: Avg Val	37,900	36,900	-2.6	486	472	-14	-2.9	1.28	1.28
Res Hmstd: Hi Val	50,500	49,200	-2.6	647	629	-18	-2.8	1.28	1.28
Res Hmstd: Ex-Hi Val	75,800	73,800	-2.6	972	944	-28	-2.9	1.28	1.28
Comm/Ind: Lo Val	150,000	185,800	23.9	4,860	6,353	1,493	30.7	3.24	3.42
Comm/Ind: Mid Val	300,000	371,600	23.9	11,099	14,098	2,999	27.0	3.7	3.79
Comm/Ind: Hi Val	1,000,000	1,238,800	23.9	40,212	50,247	10,035	25.0	4.02	4.06

Watonwan County

St. James city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	101,028	88,601	-12,427	-12.3	1,145	1,151	6	0.5	1.13	1.30
Res Non-Hm: exis	14,337	12,074	-2,263	-15.8	231	226	-5	-2.2	1.61	1.87
Apartments: exis	4,502	4,606	104	2.3	85	101	16	18.2	1.89	2.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	12,572	12,624	52	0.4	372	413	41	10.9	2.96	3.27
Com/Ind Hi: exis	15,178	15,213	34	0.2	585	646	62	10.5	3.85	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	549	554	5	0.9	22	24	2	11.2	3.94	4.35
Ag HGA: Exist	133	99	-33	-25.2	1	1	0	-13.1	0.99	1.15
Ag Hmstd Land	192	190	-1	-0.6	1	1	0	19.9	0.60	0.72
Ag Non-Hmstd	572	572	0	0.0	8	9	1	14.8	1.38	1.59
Miscellaneous	762	748	-14	-1.8	19	21	2	11.2	2.49	2.82
New construction	0	460	460	0.0	0	10	10	0.0	0.00	2.14
<b>Total</b>	149,824	135,740	-14,084	-9.4	2,470	2,604	134	5.4	1.65	1.92

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,430	1,318	-111	-7.8	County	41.20	42.79	0.00	0.00
(-) TIF Tax Capacity	55	53	-2	-3.6	City/Town	82.57	91.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.71	23.89	16.57	20.33
(=) Taxable Tax Capacity	1,375	1,265	-109	-8.0	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	138.09	158.59	16.57	20.33

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	53,800	47,200		-12.3	535	545	10	1.9	0.99	1.15
Res Hmstd: Avg Val	80,700	70,800		-12.3	834	818	-16	-2.0	1.03	1.15
Res Hmstd: Hi Val	107,600	94,400		-12.3	1,284	1,233	-50	-3.9	1.19	1.31
Res Hmstd: Ex-Hi Val	161,400	141,500		-12.3	2,182	2,143	-39	-1.8	1.35	1.51
Apartment	300,000	306,900		2.3	5,675	6,708	1,033	18.2	1.89	2.19
Comm/Ind: Lo Val	150,000	150,300		0.2	4,497	4,980	483	10.7	3	3.31
Comm/Ind: Mid Val	300,000	300,700		0.2	10,410	11,517	1,108	10.6	3.47	3.83
Comm/Ind: Hi Val	1,000,000	1,002,300		0.2	38,004	42,015	4,012	10.6	3.80	4.19

**Watonwan County**

**Ormsby city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,452	1,550	98	6.7	13	15	2	18.2	0.90	1.00
Res Non-Hm: exis	196	34	-162	-82.6	3	1	-2	-80.5	1.45	1.62
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	436	431	-4	-1.0	12	13	0	3.8	2.83	2.97
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	76	80	4	5.0	3	3	0	9.8	3.72	3.89
Ag HGA: Exist	66	64	-2	-2.3	1	1	0	7.3	0.93	1.02
Ag Hmstd Land	572	571	-2	-0.3	3	3	0	9.1	0.46	0.51
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	20	20	0.0	0	0	0	0.0	0.00	1.00
<b>Total</b>	<b>2,798</b>	<b>2,750</b>	<b>-48</b>	<b>-1.7</b>	<b>34</b>	<b>36</b>	<b>1</b>	<b>3.9</b>	<b>1.23</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
						<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	22	21	-1	-3.9	County	41.34	42.98	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.24	68.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.87	23.98	16.57	20.33
(=) Taxable Tax Capacity	22	21	-1	-3.9	Special District	0.61	0.60	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.05	135.88	16.57	20.33

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,500	30,400		6.7	264	310	45	17.1	0.93	1.02
Res Hmstd: Avg Val	42,700	45,600		6.8	396	464	68	17.2	0.93	1.02
Res Hmstd: Hi Val	56,900	60,700		6.7	528	618	90	17.1	0.93	1.02
Res Hmstd: Ex-Hi Val	85,400	91,200		6.8	851	1,030	179	21.0	1	1.13

Wilkin County

Breckenridge city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	106,240	107,101	861	0.8	1,102	1,163	62	5.6	1.04	1.09
Res Non-Hm: exis	12,559	11,305	-1,254	-10.0	164	154	-10	-6.0	1.30	1.36
Apartments: exis	7,651	8,147	496	6.5	118	130	12	10.6	1.54	1.60
Low-inc Apts: ex	1,835	2,246	411	22.4	18	22	5	27.5	0.95	0.99
Seasnl Rec: exis	1	1	0	0.0	0	0	0	3.9	1.54	1.60
Com/Ind: Lo: exi	10,794	10,652	-142	-1.3	188	163	-25	-13.3	1.74	1.53
Com/Ind Hi: exis	11,271	10,861	-410	-3.6	209	160	-49	-23.5	1.86	1.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	836	953	118	14.1	16	14	-1	-9.4	1.86	1.47
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	719	710	-9	-1.2	8	8	0	1.0	1.07	1.10
Ag Non-Hmstd	973	1,023	50	5.1	10	11	1	7.8	1.07	1.10
Miscellaneous	162	155	-7	-4.4	2	2	0	-0.7	1.54	1.60
New construction	0	1,408	1,408	0.0	0	15	15	0.0	0.00	1.10
<b>Total</b>	153,040	154,563	1,523	1.0	1,834	1,844	10	0.5	1.20	1.19

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,493	1,502	9	0.6	County	30.96	32.24	0.00	0.00
(-) TIF Tax Capacity	11	10	-1	-7.6	City/Town	65.67	65.91	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.66	9.27	19.85	22.43
(=) Taxable Tax Capacity	1,482	1,492	10	0.7	Special District	2.09	2.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.38	110.08	19.85	22.43

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	75,000	75,600		0.8	632	669	37	5.8	0.84	0.88
Res Hmstd: Avg Val	112,400	113,300		0.8	1,139	1,204	65	5.7	1.01	1.06
Res Hmstd: Hi Val	149,900	151,100		0.8	1,652	1,742	90	5.4	1.10	1.15
Res Hmstd: Ex-Hi Val	224,800	226,600		0.8	2,677	2,817	140	5.2	1.19	1.24
Apartment	300,000	319,500		6.5	4,622	5,113	491	10.6	1.54	1.60
Comm/Ind: Lo Val	150,000	144,500		-3.7	3,855	3,763	-92	-2.4	2.57	2.60
Comm/Ind: Mid Val	300,000	289,100		-3.6	8,896	8,633	-263	-3.0	2.97	2.99
Comm/Ind: Hi Val	1,000,000	963,600		-3.6	32,420	31,551	-870	-2.7	3.24	3.27

<b>Wilkin County</b>	<b>Campbell city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,281	2,205	-76	-3.3	34	31	-2	-7.2	1.49	1.43
Res Non-Hm: exis	508	615	107	21.0	10	12	2	19.1	2.01	1.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	240	240	0	0.0	8	8	0	-0.9	3.27	3.24
Com/Ind Hi: exis	1,264	1,287	23	1.8	52	52	1	1.5	4.08	4.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	312	287	-25	-7.9	13	12	-1	-8.2	4.08	4.07
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	429	424	-5	-1.2	5	5	0	3.4	1.12	1.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	5,034	5,058	24	0.5	121	120	-1	-0.5	2.41	2.38

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	59	59	0	0.7	County	31.74	33.01	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	71.71	74.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.76	4.64	82.48	74.95
(=) Taxable Tax Capacity	59	59	0	0.7	Special District	3.92	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.13	117.36	82.48	74.95

**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	24,300	23,500	-3.3	364	342	-22	-6.1	1.5	1.45
Res Hmstd: Avg Val	36,400	35,200	-3.3	545	512	-33	-6.1	1.5	1.45
Res Hmstd: Hi Val	48,500	46,900	-3.3	726	682	-45	-6.1	1.5	1.45
Res Hmstd: Ex-Hi Val	72,800	70,400	-3.3	1,090	1,023	-67	-6.1	1.5	1.45
Comm/Ind: Lo Val	150,000	152,800	1.9	4,902	4,972	71	1.4	3.27	3.25
Comm/Ind: Mid Val	300,000	305,500	1.8	11,024	11,185	160	1.5	3.67	3.66
Comm/Ind: Hi Val	1,000,000	1,018,400	1.8	39,598	40,190	592	1.5	3.96	3.95

<b>Wilkin County</b>	<b>Doran city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	423	383	-40	-9.5	5	5	0	-8.6	1.18	1.19
Res Non-Hm: exis	97	155	59	60.7	2	3	1	55.7	2.03	1.97
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2	2	0	0.0	0	0	0	-1.2	3.41	3.37
Com/Ind Hi: exis	175	191	17	9.6	8	8	1	8.1	4.47	4.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	57	53	-5	-7.9	3	2	0	-9.1	4.47	4.41
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	253	249	-3	-1.3	4	4	0	-2.6	1.63	1.61
Ag Non-Hmstd	107	106	-1	-1.1	2	2	0	-2.5	1.63	1.61
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	1,114	1,140	26	2.4	23	24	1	4.0	2.09	2.12

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	12	12	1	4.7	County	31.89	33.20	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	117.70	112.42	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.54	10.15	19.84	22.43
(=) Taxable Tax Capacity	12	12	1	4.7	Special District	3.92	5.07	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	163.05	160.85	19.84	22.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	18,800	17,000	-9.6	221	202	-19	-8.6	1.18	1.19
Res Hmstd: Avg Val	28,200	25,500	-9.6	332	303	-29	-8.6	1.18	1.19
Res Hmstd: Hi Val	37,600	34,000	-9.6	442	404	-38	-8.6	1.18	1.19
Res Hmstd: Ex-Hi Val	56,400	51,000	-9.6	664	607	-57	-8.6	1.18	1.19
Comm/Ind: Lo Val	150,000	164,400	9.6	5,108	5,684	577	11.3	3.41	3.46
Comm/Ind: Mid Val	300,000	328,900	9.6	11,819	12,944	1,125	9.5	3.94	3.94
Comm/Ind: Hi Val	1,000,000	1,096,200	9.6	43,137	46,806	3,669	8.5	4.31	4.27



<b>Wilkin County</b>	<b>Foxhome city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,794	1,901	107	6.0	16	17	1	9.2	0.89	0.92
Res Non-Hm: exis	486	419	-67	-13.8	7	6	-1	-11.5	1.35	1.39
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	201	201	0	0.0	5	5	0	-0.1	2.61	2.60
Com/Ind Hi: exis	33	45	12	35.4	1	2	0	34.8	3.41	3.40
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139	179	40	28.6	5	6	1	26.2	3.32	3.26
Ag HGA: Exist	211	211	0	0.0	2	2	0	2.7	1.01	1.04
Ag Hmstd Land	502	495	-7	-1.4	2	2	0	-1.9	0.35	0.35
Ag Non-Hmstd	53	53	-1	-1.1	1	1	0	-1.0	1.10	1.10
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>3,420</b>	<b>3,504</b>	<b>84</b>	<b>2.4</b>	<b>38</b>	<b>40</b>	<b>2</b>	<b>6.1</b>	<b>1.11</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	27	28	1	3.3	County	31.98	33.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	66.84	64.68	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.55	10.15	19.85	22.43
(=) Taxable Tax Capacity	27	28	1	3.3	Special District	1.48	1.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.84	110.00	19.85	22.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,500	30,200	6.0	244	267	23	9.3	0.86	0.88
Res Hmstd: Avg Val	42,700	45,300	6.1	366	401	34	9.4	0.86	0.88
Res Hmstd: Hi Val	56,900	60,300	6.0	488	533	45	9.3	0.86	0.88
Res Hmstd: Ex-Hi Val	85,400	90,500	6.0	783	878	96	12.2	0.92	0.97
Comm/Ind: Lo Val	150,000	203,000	35.3	3,910	5,705	1,794	45.9	2.61	2.81
Comm/Ind: Mid Val	300,000	406,100	35.4	9,025	12,602	3,577	39.6	3.01	3.10
Comm/Ind: Hi Val	1,000,000	1,353,600	35.4	32,894	44,780	11,886	36.1	3.29	3.31

<b>Wilkin County</b>	<b>Kent city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,359	1,342	-17	-1.2	10	11	0	3.8	0.77	0.81
Res Non-Hm: exis	271	284	13	4.9	3	3	0	9.3	1.13	1.18
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	46	46	0	0.0	1	1	0	1.1	2.34	2.36
Com/Ind Hi: exis	435	456	21	4.8	13	14	1	5.6	3.05	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	75	69	-6	-8.0	2	2	0	-7.3	3.05	3.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	29	28	0	-1.4	0	0	0	0.8	0.92	0.94
Ag Non-Hmstd	400	379	-21	-5.3	4	4	0	-3.1	0.92	0.94
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>2,614</b>	<b>2,604</b>	<b>-10</b>	<b>-0.4</b>	<b>34</b>	<b>35</b>	<b>1</b>	<b>3.4</b>	<b>1.30</b>	<b>1.35</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	26	27	0	0.4	County	31.70	32.97	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	49.26	49.05	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.28	9.89	19.85	22.43
(=) Taxable Tax Capacity	26	27	0	0.4	Special District	1.48	1.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.71	93.80	19.85	22.43

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	29,200	28,800	-1.4	219	227	8	3.7	0.75	0.79
Res Hmstd: Avg Val	43,800	43,300	-1.1	328	341	13	3.9	0.75	0.79
Res Hmstd: Hi Val	58,400	57,700	-1.2	437	454	17	3.9	0.75	0.79
Res Hmstd: Ex-Hi Val	87,700	86,600	-1.3	709	730	21	3.0	0.81	0.84
Comm/Ind: Lo Val	150,000	157,100	4.7	3,503	3,759	256	7.3	2.34	2.39
Comm/Ind: Mid Val	300,000	314,300	4.8	8,074	8,588	514	6.4	2.69	2.73
Comm/Ind: Hi Val	1,000,000	1,047,600	4.8	29,405	31,117	1,712	5.8	2.94	2.97

<b>Wilkin County</b>	<b>Nashua city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	613	633	20	3.3	7	7	0	-2.4	1.12	1.05
Res Non-Hm: exis	180	183	3	1.9	2	2	0	-2.2	1.32	1.27
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	356	265	-91	-25.7	8	6	-2	-28.1	2.31	2.23
Com/Ind Hi: exis	596	774	177	29.7	17	21	4	26.2	2.80	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	265	246	-19	-7.3	7	7	-1	-9.9	2.80	2.72
Ag HGA: Exist	198	198	0	0.0	2	2	0	-5.0	1.19	1.13
Ag Hmstd Land	4,586	3,637	-950	-20.7	10	8	-2	-17.3	0.22	0.23
Ag Non-Hmstd	7,240	8,049	809	11.2	35	40	6	15.9	0.48	0.50
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>14,035</b>	<b>13,985</b>	<b>-50</b>	<b>-0.4</b>	<b>89</b>	<b>94</b>	<b>5</b>	<b>5.4</b>	<b>0.63</b>	<b>0.67</b>

**Tax Base**

**Tax Rates**

	<b>Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	126	131	5	3.7	County	31.86	33.15	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.38	7.12	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.89	4.77	82.48	74.95	
(=) Taxable Tax Capacity	126	131	5	3.7	Special District	3.92	5.07	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>48.05</b>	<b>50.11</b>	<b>82.48</b>	<b>74.95</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	25,500	26,400	3.5	284	277	-7	-2.3	1.11	1.05
Res Hmstd: Avg Val	38,300	39,600	3.4	426	416	-10	-2.5	1.11	1.05
Res Hmstd: Hi Val	51,000	52,700	3.3	568	553	-14	-2.5	1.11	1.05
Res Hmstd: Ex-Hi Val	76,600	79,200	3.4	854	840	-14	-1.7	1.12	1.06
Comm/Ind: Lo Val	150,000	194,600	29.7	3,460	4,560	1,100	31.8	2.31	2.34
Comm/Ind: Mid Val	300,000	389,200	29.7	7,661	9,860	2,199	28.7	2.55	2.53
Comm/Ind: Hi Val	1,000,000	1,297,500	29.8	27,264	34,599	7,335	26.9	2.73	2.67

Wilkin County

Wolverton city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,022	2,878	-144	-4.8	28	28	0	-0.1	0.92	0.97
Res Non-Hm: exis	386	484	99	25.6	5	7	2	30.4	1.30	1.35
Apartments: exis	91	91	0	0.0	1	1	0	4.0	1.55	1.61
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	176	172	-4	-2.3	5	5	0	-0.8	2.58	2.62
Com/Ind Hi: exis	727	687	-40	-5.5	25	24	-1	-4.3	3.38	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	52	70	18	34.6	2	2	1	36.3	3.38	3.42
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	536	525	-11	-2.0	3	3	0	0.7	0.54	0.56
Ag Non-Hmstd	86	85	-1	-1.2	1	1	0	1.5	1.08	1.11
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	11	11	0.0	0	0	0	0.0	0.00	1.35
<b>Total</b>	<b>5,075</b>	<b>5,003</b>	<b>-72</b>	<b>-1.4</b>	<b>69</b>	<b>70</b>	<b>1</b>	<b>1.9</b>	<b>1.36</b>	<b>1.41</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47	47	0	-0.9	County	31.64	32.94	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	65.82	66.44	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	9.27	9.87	19.84	22.42
(=) Taxable Tax Capacity	47	47	0	-0.9	Special District	1.48	1.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.20	111.15	19.84	22.42

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	48,000	45,700	-4.8	407	407	0	0.1	0.85	0.89
Res Hmstd: Avg Val	71,900	68,500	-4.7	609	610	1	0.2	0.85	0.89
Res Hmstd: Hi Val	95,900	91,300	-4.8	918	897	-21	-2.3	0.96	0.98
Res Hmstd: Ex-Hi Val	143,900	137,000	-4.8	1,580	1,553	-27	-1.7	1.1	1.13
Apartment	300,000	300,000	0.0	4,653	4,841	188	4.0	1.55	1.61
Comm/Ind: Lo Val	150,000	141,800	-5.5	3,874	3,716	-158	-4.1	2.58	2.62
Comm/Ind: Mid Val	300,000	283,500	-5.5	8,939	8,495	-444	-5.0	2.98	3
Comm/Ind: Hi Val	1,000,000	945,100	-5.5	32,579	31,116	-1,463	-4.5	3.26	3.29

Wilkin County

Rothsay city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	8,204	8,235	31	0.4	102	112	10	9.8	1.24	1.36
Res Non-Hm: exis	614	725	111	18.0	11	14	3	30.8	1.74	1.93
Apartments: exis	458	458	0	0.0	10	10	1	9.6	2.08	2.28
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	425	431	6	1.4	14	15	1	7.9	3.24	3.44
Com/Ind Hi: exis	1,711	1,743	32	1.9	73	79	6	8.4	4.28	4.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	508	736	228	44.9	22	33	12	54.1	4.28	4.55
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	2,848	3,095	247	8.7	38	43	5	13.6	1.32	1.38
Ag Non-Hmstd	1,828	1,518	-310	-16.9	29	26	-3	-8.8	1.57	1.73
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	2	2	0.0	0	0	0	0.0	0.00	1.36
<b>Total</b>	16,596	16,943	347	2.1	297	333	36	12.0	1.79	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	164	168	4	2.7	County	31.71	33.00	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	85.20	100.63	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	39.10	37.41	11.42	12.06
(=) Taxable Tax Capacity	164	168	4	2.7	Special District	1.48	1.90	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	157.48	172.94	11.42	12.06

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	56,400	56,600	0.4	597	656	58	9.8	1.06	1.16
Res Hmstd: Avg Val	84,600	84,900	0.4	962	1,059	96	10.0	1.14	1.25
Res Hmstd: Hi Val	112,700	113,100	0.4	1,477	1,624	148	10.0	1.31	1.44
Res Hmstd: Ex-Hi Val	169,100	169,700	0.4	2,509	2,760	250	10.0	1.48	1.63
Apartment	300,000	300,000	0.0	6,248	6,847	599	9.6	2.08	2.28
Comm/Ind: Lo Val	150,000	152,800	1.9	4,856	5,293	437	9.0	3.24	3.46
Comm/Ind: Mid Val	300,000	305,600	1.9	11,274	12,248	974	8.6	3.76	4.01
Comm/Ind: Hi Val	1,000,000	1,018,800	1.9	41,223	44,708	3,485	8.5	4.12	4.39

**Winona County**

**Altura city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	15,890	16,264	374	2.4	145	156	11	7.7	0.91	0.96
Res Non-Hm: exis	2,133	2,251	117	5.5	24	27	2	9.6	1.15	1.19
Apartments: exis	122	122	0	0.0	2	2	0	3.8	1.35	1.40
Low-inc Apts: ex	354	354	0	0.0	3	3	0	3.9	0.84	0.87
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,246	1,252	5	0.4	29	30	0	1.6	2.35	2.37
Com/Ind Hi: exis	644	807	163	25.3	20	25	5	26.7	3.07	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	351	453	102	29.0	11	14	3	30.3	3.07	3.10
Ag HGA: Exist	1,058	1,190	133	12.5	11	12	2	16.2	1.01	1.04
Ag Hmstd Land	7,950	8,840	890	11.2	44	48	4	9.7	0.55	0.54
Ag Non-Hmstd	2,332	1,455	-877	-37.6	22	14	-8	-35.5	0.93	0.96
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	45	45	0.0	0	1	1	0.0	0.00	2.11
<b>Total</b>	<b>32,080</b>	<b>33,032</b>	<b>952</b>	<b>3.0</b>	<b>310</b>	<b>332</b>	<b>22</b>	<b>7.0</b>	<b>0.97</b>	<b>1.01</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	272	279	7	2.7	County	37.85	38.26	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.89	43.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.97	14.19	18.66	19.93
(=) Taxable Tax Capacity	272	279	7	2.7	Special District	0.51	0.49	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.21	96.36	18.66	19.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	80,300	82,200	2.4	619	668	50	8.0	0.77	0.81
Res Hmstd: Avg Val	120,400	123,200	2.3	1,101	1,181	80	7.2	0.91	0.96
Res Hmstd: Hi Val	160,400	164,200	2.4	1,582	1,693	111	7.0	0.99	1.03
Res Hmstd: Ex-Hi Val	240,700	246,400	2.4	2,548	2,720	172	6.8	1.06	1.10
Apartment	300,000	300,000	0.0	4,055	4,211	156	3.8	1.35	1.40
Comm/Ind: Lo Val	150,000	188,000	25.3	3,519	4,738	1,219	34.6	2.35	2.52
Comm/Ind: Mid Val	300,000	375,900	25.3	8,117	10,559	2,442	30.1	2.71	2.81
Comm/Ind: Hi Val	1,000,000	1,253,100	25.3	29,575	37,738	8,162	27.6	2.96	3.01

**Winona County**

**Dakota city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	18,278	17,976	-301	-1.6	227	215	-12	-5.4	1.24	1.19
Res Non-Hm: exis	1,968	2,406	437	22.2	29	34	5	17.7	1.48	1.43
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	894	899	5	0.5	11	12	0	1.7	1.28	1.30
Com/Ind: Lo: exi	367	366	-1	-0.2	10	10	0	-2.9	2.78	2.70
Com/Ind Hi: exis	218	238	21	9.5	8	8	1	7.1	3.60	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	90	127	37	40.7	3	4	1	37.7	3.60	3.52
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	25	25	0	0.0	0	0	0	1.6	0.57	0.58
Ag Non-Hmstd	25	25	0	0.0	0	0	0	1.6	1.13	1.15
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1	1	0.0	0	0	0	0.0	0.00	1.19
<b>Total</b>	<b>21,865</b>	<b>22,062</b>	<b>198</b>	<b>0.9</b>	<b>289</b>	<b>284</b>	<b>-5</b>	<b>-1.8</b>	<b>1.32</b>	<b>1.29</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	191	195	4	2.2	County	37.85	38.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.76	56.20	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.30	20.29	31.79	24.68
(=) Taxable Tax Capacity	191	195	4	2.2	Special District	0.40	0.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.30	115.16	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,100	91,600	-1.6	1,024	947	-77	-7.5	1.1	1.03
Res Hmstd: Avg Val	139,600	137,300	-1.6	1,746	1,633	-113	-6.4	1.25	1.19
Res Hmstd: Hi Val	186,100	183,000	-1.7	2,468	2,320	-148	-6.0	1.33	1.27
Res Hmstd: Ex-Hi Val	279,200	274,600	-1.6	3,914	3,696	-218	-5.6	1.40	1.35
Comm/Ind: Lo Val	150,000	164,200	9.5	4,168	4,555	387	9.3	2.78	2.77
Comm/Ind: Mid Val	300,000	328,400	9.5	9,565	10,337	772	8.1	3.19	3.15
Comm/Ind: Hi Val	1,000,000	1,094,600	9.5	34,755	37,321	2,566	7.4	3.48	3.41

<b>Winona County</b>	<b>Elba city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	6,671	6,631	-40	-0.6	60	62	3	4.4	0.89	0.94
Res Non-Hm: exis	824	888	64	7.8	9	11	1	14.9	1.13	1.21
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	511	519	8	1.6	6	7	0	6.0	1.23	1.29
Com/Ind: Lo: exi	568	524	-44	-7.8	13	13	-1	-5.7	2.36	2.42
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	60	84	24	40.8	2	3	1	44.0	3.10	3.17
Ag HGA: Exist	183	182	-1	-0.5	2	2	0	4.6	0.84	0.89
Ag Hmstd Land	378	367	-11	-2.9	1	1	0	4.6	0.25	0.27
Ag Non-Hmstd	925	924	-1	-0.1	9	10	0	5.3	0.98	1.03
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	15	15	0.0	0	0	0	0.0	0.00	0.94
<b>Total</b>	<b>10,120</b>	<b>10,135</b>	<b>15</b>	<b>0.1</b>	<b>102</b>	<b>107</b>	<b>5</b>	<b>5.1</b>	<b>1.01</b>	<b>1.06</b>

<i>Tax Base</i>					<i>Tax Rates</i>		<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	88	88	0	0.2	County	37.85	38.26	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	42.51	42.42	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.12	22.09	13.25	13.97	
(=) Taxable Tax Capacity	88	88	0	0.2	Special District	0.40	0.39	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	97.88	103.17	13.25	13.97	

<i>Tax Burdens on Hypothetical Properties</i>	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	76,100	75,600	-0.7	548	574	25	4.6	0.72	0.76
Res Hmstd: Avg Val	114,100	113,400	-0.6	1,004	1,049	45	4.5	0.88	0.93
Res Hmstd: Hi Val	152,100	151,200	-0.6	1,460	1,527	67	4.6	0.96	1.01
Res Hmstd: Ex-Hi Val	228,200	226,800	-0.6	2,373	2,483	110	4.7	1.04	1.09
Seas Rec: Lo Val	75,000	76,200	1.6	798	850	52	6.5	1.06	1.12
Seas Rec: Hi Val	200,000	203,200	1.6	2,288	2,426	137	6.0	1.14	1.19



**Winona County**

**Goodview city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	173,906	176,022	2,116	1.2	2,127	2,085	-42	-2.0	1.22	1.18
Res Non-Hm: exis	12,913	13,757	845	6.5	185	192	7	3.8	1.44	1.40
Apartments: exis	20,834	24,024	3,190	15.3	344	390	46	13.4	1.65	1.62
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	111	111	0	0.4	1	1	0	3.0	1.19	1.22
Com/Ind: Lo: exi	14,998	14,805	-193	-1.3	402	389	-13	-3.2	2.68	2.63
Com/Ind Hi: exis	35,014	36,800	1,786	5.1	1,213	1,259	45	3.8	3.46	3.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	4,244	4,606	362	8.5	146	158	12	8.0	3.44	3.42
Ag HGA: Exist	96	95	-1	-0.7	1	1	0	-5.4	1.07	1.01
Ag Hmstd Land	131	131	0	0.0	0	0	0	3.3	0.27	0.28
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	3,888	3,902	13	0.3	68	67	-1	-1.2	1.74	1.71
New construction	0	1,412	1,412	0.0	0	25	25	0.0	0.00	1.79
<b>Total</b>	266,134	275,665	9,532	3.6	4,487	4,567	80	1.8	1.69	1.66

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,939	3,069	130	4.4	County	37.74	38.16	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	50.31	51.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.15	20.15	31.79	24.68
(=) Taxable Tax Capacity	2,939	3,069	130	4.4	Special District	0.41	0.40	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	106.61	110.07	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	107,100	108,400	1.2	1,188	1,158	-30	-2.5	1.11	1.07
Res Hmstd: Avg Val	160,600	162,600	1.2	1,980	1,942	-38	-1.9	1.23	1.19
Res Hmstd: Hi Val	214,100	216,700	1.2	2,772	2,725	-47	-1.7	1.29	1.26
Res Hmstd: Ex-Hi Val	321,200	325,100	1.2	4,357	4,293	-64	-1.5	1.36	1.32
Apartment	300,000	345,900	15.3	4,952	5,613	661	13.4	1.65	1.62
Comm/Ind: Lo Val	150,000	157,700	5.1	4,017	4,204	187	4.6	2.68	2.67
Comm/Ind: Mid Val	300,000	315,300	5.1	9,214	9,594	380	4.1	3.07	3.04
Comm/Ind: Hi Val	1,000,000	1,051,000	5.1	33,467	34,755	1,289	3.9	3.35	3.31

**Winona County**

**Lewiston city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	52,443	55,818	3,376	6.4	695	756	60	8.7	1.33	1.35
Res Non-Hm: exis	4,087	3,875	-211	-5.2	69	66	-3	-3.9	1.68	1.70
Apartments: exis	3,152	2,569	-583	-18.5	62	51	-11	-18.2	1.97	1.98
Low-inc Apts: ex	263	263	0	0.0	3	3	0	0.5	1.21	1.22
Seasnl Rec: exis	88	88	0	0.0	2	2	0	0.4	1.97	1.98
Com/Ind: Lo: exi	5,441	5,274	-167	-3.1	168	161	-7	-3.9	3.09	3.06
Com/Ind Hi: exis	4,907	5,059	152	3.1	199	203	4	2.1	4.05	4.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,239	2,545	306	13.6	90	102	11	12.6	4.04	4.00
Ag HGA: Exist	87	89	2	2.3	1	1	0	4.3	1.13	1.15
Ag Hmstd Land	1,307	1,423	116	8.9	11	12	1	7.4	0.82	0.81
Ag Non-Hmstd	978	1,172	194	19.9	14	17	3	19.5	1.43	1.42
Miscellaneous	540	540	0	0.0	11	11	0	0.4	2.00	2.01
New construction	0	454	454	0.0	0	13	13	0.0	0.00	2.95
<b>Total</b>	<b>75,531</b>	<b>79,169</b>	<b>3,638</b>	<b>4.8</b>	<b>1,325</b>	<b>1,397</b>	<b>72</b>	<b>5.5</b>	<b>1.75</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	754	795	41	5.5	County	37.85	38.26	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	92.46	89.43	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.97	14.19	18.66	19.93
(=) Taxable Tax Capacity	<u>754</u>	<u>795</u>	<u>41</u>	<u>5.5</u>	Special District	<u>0.40</u>	<u>0.39</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	142.68	142.28	18.66	19.93

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,000	91,500	6.4	967	1,071	105	10.8	1.12	1.17
Res Hmstd: Avg Val	129,000	137,300	6.4	1,716	1,873	157	9.2	1.33	1.36
Res Hmstd: Hi Val	172,000	183,100	6.5	2,465	2,675	210	8.5	1.43	1.46
Res Hmstd: Ex-Hi Val	258,000	274,600	6.4	3,963	4,276	313	7.9	1.54	1.56
Apartment	300,000	244,500	-18.5	5,910	4,836	-1,075	-18.2	1.97	1.98
Comm/Ind: Lo Val	150,000	154,600	3.1	4,632	4,778	147	3.2	3.09	3.09
Comm/Ind: Mid Val	300,000	309,300	3.1	10,714	10,992	278	2.6	3.57	3.55
Comm/Ind: Hi Val	1,000,000	1,031,000	3.1	39,098	39,981	883	2.3	3.91	3.88

<b>Winona County</b>	<b>Minnesota City city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	7,854	8,153	300	3.8	78	76	-2	-2.5	1.00	0.94
Res Non-Hm: exis	1,050	1,055	5	0.4	13	12	-1	-4.0	1.23	1.18
Apartments: exis	248	248	0	0.0	3	3	0	-4.5	1.39	1.33
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	928	963	35	3.8	22	22	0	-0.3	2.37	2.27
Com/Ind Hi: exis	567	567	0	0.0	17	17	-1	-3.3	3.05	2.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	131	187	56	42.9	4	6	2	38.3	3.05	2.95
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	111	111	0.0	0	3	3	0.0	0.00	2.42
<b>Total</b>	<b>10,777</b>	<b>11,283</b>	<b>506</b>	<b>4.7</b>	<b>138</b>	<b>139</b>	<b>1</b>	<b>0.7</b>	<b>1.28</b>	<b>1.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	104	111	7	6.2	County	37.85	38.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.75	27.06	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.30	20.29	31.79	24.68
(=) Taxable Tax Capacity	104	111	7	6.2	Special District	0.84	0.83	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.74	86.46	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	81,900	85,000	3.8	706	689	-18	-2.5	0.86	0.81
Res Hmstd: Avg Val	122,700	127,400	3.8	1,218	1,193	-25	-2.0	0.99	0.94
Res Hmstd: Hi Val	163,600	169,800	3.8	1,730	1,697	-33	-1.9	1.06	1
Res Hmstd: Ex-Hi Val	245,400	254,800	3.8	2,754	2,708	-46	-1.7	1.12	1.06
Apartment	300,000	300,000	0.0	4,169	3,982	-187	-4.5	1.39	1.33
Comm/Ind: Lo Val	150,000	150,000	0.0	3,548	3,409	-139	-3.9	2.37	2.27
Comm/Ind: Mid Val	300,000	300,100	0.0	8,119	7,833	-285	-3.5	2.71	2.61
Comm/Ind: Hi Val	1,000,000	1,000,200	0.0	29,450	28,471	-980	-3.3	2.95	2.85

**Winona County**

**Rollingstone city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	33,102	33,210	109	0.3	386	369	-17	-4.4	1.17	1.11
Res Non-Hm: exis	2,499	2,934	435	17.4	37	41	4	11.1	1.48	1.40
Apartments: exis	82	82	0	0.0	1	1	0	-2.8	1.59	1.54
Low-inc Apts: ex	400	400	0	0.0	4	4	0	-3.7	1.00	0.96
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,524	1,524	0	0.0	40	39	-1	-2.8	2.60	2.53
Com/Ind Hi: exis	442	447	5	1.1	15	15	0	-1.0	3.37	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	316	420	104	32.8	11	14	3	30.0	3.37	3.29
Ag HGA: Exist	163	164	1	0.6	2	2	0	-3.8	1.19	1.14
Ag Hmstd Land	234	222	-11	-4.9	1	1	0	-4.9	0.30	0.30
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	431	431	0.0	0	6	6	0.0	0.00	1.29
<b>Total</b>	<b>38,762</b>	<b>39,834</b>	<b>1,072</b>	<b>2.8</b>	<b>496</b>	<b>491</b>	<b>-6</b>	<b>-1.1</b>	<b>1.28</b>	<b>1.23</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	350	361	11	3.2	County	37.65	38.08	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	45.12	44.82	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.04	20.04	31.79	24.68
(=) Taxable Tax Capacity	350	361	11	3.2	Special District	0.84	0.83	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	101.65	103.77	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,600	98,900	0.3	1,027	976	-51	-5.0	1.04	0.99
Res Hmstd: Avg Val	147,800	148,300	0.3	1,729	1,657	-72	-4.2	1.17	1.12
Res Hmstd: Hi Val	197,000	197,600	0.3	2,431	2,336	-94	-3.9	1.23	1.18
Res Hmstd: Ex-Hi Val	295,600	296,600	0.3	3,836	3,700	-136	-3.5	1.3	1.25
Apartment	300,000	300,000	0.0	4,766	4,632	-134	-2.8	1.59	1.54
Comm/Ind: Lo Val	150,000	151,700	1.1	3,905	3,854	-51	-1.3	2.60	2.54
Comm/Ind: Mid Val	300,000	303,300	1.1	8,954	8,848	-106	-1.2	2.98	2.92
Comm/Ind: Hi Val	1,000,000	1,011,100	1.1	32,513	32,164	-349	-1.1	3.25	3.18

**Winona County**

**St. Charles city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	157,843	160,242	2,399	1.5	1,485	1,626	141	9.5	0.94	1.01
Res Non-Hm: exis	17,080	17,370	290	1.7	203	219	16	7.8	1.19	1.26
Apartments: exis	10,275	10,170	-105	-1.0	137	145	9	6.4	1.33	1.43
Low-inc Apts: ex	1,528	1,528	0	0.0	12	13	1	7.5	0.82	0.88
Seasnl Rec: exis	856	783	-73	-8.6	11	11	0	-2.1	1.29	1.38
Com/Ind: Lo: exi	13,374	13,252	-122	-0.9	311	320	9	2.8	2.33	2.41
Com/Ind Hi: exis	7,916	8,409	493	6.2	242	267	25	10.1	3.06	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,476	2,791	315	12.7	76	89	13	16.9	3.06	3.17
Ag HGA: Exist	317	321	4	1.2	3	3	0	9.0	0.95	1.02
Ag Hmstd Land	1,655	1,528	-127	-7.7	8	7	-1	-8.2	0.46	0.46
Ag Non-Hmstd	2,580	2,647	66	2.6	25	27	3	10.5	0.96	1.03
Miscellaneous	871	865	-6	-0.6	13	14	1	6.4	1.53	1.63
New construction	0	3,469	3,469	0.0	0	58	58	0.0	0.00	1.66
<b>Total</b>	<b>216,772</b>	<b>223,374</b>	<b>6,602</b>	<b>3.0</b>	<b>2,526</b>	<b>2,799</b>	<b>273</b>	<b>10.8</b>	<b>1.17</b>	<b>1.25</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,132	2,211	79	3.7	County	36.76	37.19	0.00	0.00
(-) TIF Tax Capacity	51	68	17	32.7	City/Town	39.94	43.58	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.94	21.92	13.25	13.97
(=) Taxable Tax Capacity	2,080	2,143	63	3.0	Special District	2.04	0.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.68	103.08	13.25	13.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	101,900	103,400	1.5	841	922	81	9.6	0.83	0.89
Res Hmstd: Avg Val	152,700	155,000	1.5	1,439	1,574	136	9.4	0.94	1.02
Res Hmstd: Hi Val	203,600	206,700	1.5	2,037	2,227	190	9.4	1.00	1.08
Res Hmstd: Ex-Hi Val	305,400	310,000	1.5	3,233	3,532	299	9.2	1.06	1.14
Apartment	300,000	296,900	-1.0	3,986	4,240	255	6.4	1.33	1.43
Comm/Ind: Lo Val	150,000	159,300	6.2	3,493	3,917	424	12.2	2.33	2.46
Comm/Ind: Mid Val	300,000	318,700	6.2	8,084	8,976	892	11.0	2.69	2.82
Comm/Ind: Hi Val	1,000,000	1,062,300	6.2	29,509	32,572	3,063	10.4	2.95	3.07

**Winona County**

**Stockton city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	30,969	31,893	925	3.0	321	314	-7	-2.1	1.04	0.99
Res Non-Hm: exis	3,265	3,238	-27	-0.8	41	38	-2	-5.4	1.24	1.19
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	627	614	-14	-2.2	15	14	-1	-5.5	2.36	2.28
Com/Ind Hi: exis	1,193	1,209	16	1.3	36	36	-1	-1.4	3.03	2.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	343	393	50	14.7	10	12	1	11.5	3.03	2.95
Ag HGA: Exist	107	110	3	2.7	1	1	0	-2.9	0.95	0.90
Ag Hmstd Land	1,117	1,014	-103	-9.2	3	4	0	12.3	0.31	0.39
Ag Non-Hmstd	234	300	66	28.1	2	3	1	30.4	0.85	0.87
Miscellaneous	663	663	0	0.0	9	9	0	-3.8	1.38	1.33
New construction	0	25	25	0.0	0	0	0	0.0	0.00	1.19
<b>Total</b>	<b>38,517</b>	<b>39,458</b>	<b>941</b>	<b>2.4</b>	<b>439</b>	<b>431</b>	<b>-8</b>	<b>-1.8</b>	<b>1.14</b>	<b>1.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	355	367	11	3.2	County	37.84	38.27	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.14	27.27	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.30	20.29	31.79	24.68
(=) Taxable Tax Capacity	355	367	11	3.2	Special District	0.84	0.83	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.12	86.66	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,300	106,400	3.0	970	945	-25	-2.6	0.94	0.89
Res Hmstd: Avg Val	154,900	159,500	3.0	1,613	1,577	-35	-2.2	1.04	0.99
Res Hmstd: Hi Val	206,500	212,700	3.0	2,255	2,211	-44	-2.0	1.09	1.04
Res Hmstd: Ex-Hi Val	309,800	319,100	3.0	3,542	3,479	-63	-1.8	1.14	1.09
Comm/Ind: Lo Val	150,000	152,000	1.3	3,533	3,472	-61	-1.7	2.36	2.28
Comm/Ind: Mid Val	300,000	304,000	1.3	8,086	7,959	-127	-1.6	2.7	2.62
Comm/Ind: Hi Val	1,000,000	1,013,300	1.3	29,330	28,897	-433	-1.5	2.93	2.85

**Winona County**

**Utica city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	9,314	8,611	-703	-7.5	79	75	-3	-4.0	0.84	0.88
Res Non-Hm: exis	1,950	1,563	-387	-19.8	22	19	-3	-12.6	1.10	1.20
Apartments: exis	116	116	0	0.0	1	2	0	8.3	1.27	1.38
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,559	1,548	-11	-0.7	35	37	1	3.4	2.26	2.36
Com/Ind Hi: exis	556	491	-64	-11.6	17	15	-1	-7.9	2.97	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	634	766	133	20.9	19	24	5	26.1	2.97	3.10
Ag HGA: Exist	444	401	-43	-9.8	4	4	0	-5.1	0.90	0.95
Ag Hmstd Land	2,581	2,604	23	0.9	10	11	1	6.3	0.40	0.42
Ag Non-Hmstd	1,247	1,195	-51	-4.1	11	12	0	4.2	0.91	0.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	80	80	0.0	0	1	1	0.0	0.00	1.18
<b>Total</b>	<b>18,399</b>	<b>17,376</b>	<b>-1,024</b>	<b>-5.6</b>	<b>198</b>	<b>199</b>	<b>1</b>	<b>0.5</b>	<b>1.08</b>	<b>1.14</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	171	160	-11	-6.6	County	37.85	38.26	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	35.99	38.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.12	22.09	13.25	13.97
(=) Taxable Tax Capacity	171	160	-11	-6.6	Special District	0.40	0.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.35	99.28	13.25	13.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,800	70,100	-7.5	516	515	0	-0.1	0.68	0.74
Res Hmstd: Avg Val	113,600	105,000	-7.6	942	913	-28	-3.0	0.83	0.87
Res Hmstd: Hi Val	151,400	140,000	-7.5	1,368	1,341	-27	-2.0	0.90	0.96
Res Hmstd: Ex-Hi Val	227,200	210,100	-7.5	2,223	2,197	-26	-1.2	0.98	1.05
Apartment	300,000	300,000	0.0	3,823	4,142	319	8.3	1.27	1.38
Comm/Ind: Lo Val	150,000	132,700	-11.5	3,396	3,129	-267	-7.9	2.26	2.36
Comm/Ind: Mid Val	300,000	265,300	-11.6	7,857	7,108	-749	-9.5	2.62	2.68
Comm/Ind: Hi Val	1,000,000	884,400	-11.6	28,676	26,282	-2,394	-8.3	2.87	2.97

Winona County

Winona city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	891,440	904,534	13,094	1.5	9,780	9,589	-191	-2.0	1.10	1.06
Res Non-Hm: exis	156,479	161,422	4,943	3.2	2,108	2,134	27	1.3	1.35	1.32
Apartments: exis	100,498	108,395	7,896	7.9	1,507	1,596	90	5.9	1.50	1.47
Low-inc Apts: ex	13,447	14,135	688	5.1	127	130	3	2.2	0.95	0.92
Seasnl Rec: exis	1,192	1,231	39	3.2	16	17	0	1.5	1.38	1.36
Com/Ind: Lo: exi	77,635	76,629	-1,006	-1.3	1,938	1,875	-63	-3.3	2.50	2.45
Com/Ind Hi: exis	273,956	276,526	2,570	0.9	8,655	8,615	-40	-0.5	3.16	3.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	19,945	21,737	1,792	9.0	641	690	49	7.7	3.21	3.18
Ag HGA: Exist	2,353	2,178	-176	-7.5	28	25	-3	-10.1	1.20	1.16
Ag Hmstd Land	3,636	3,743	106	2.9	12	14	2	18.5	0.34	0.39
Ag Non-Hmstd	4,069	3,962	-107	-2.6	38	39	0	1.0	0.95	0.98
Miscellaneous	2,391	2,522	131	5.5	44	46	2	4.0	1.85	1.82
New construction	0	11,485	11,485	0.0	0	244	244	0.0	0.00	2.12
<b>Total</b>	<b>1,547,043</b>	<b>1,588,499</b>	<b>41,455</b>	<b>2.7</b>	<b>24,895</b>	<b>25,014</b>	<b>119</b>	<b>0.5</b>	<b>1.61</b>	<b>1.57</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	17,496	18,049	553	3.2	County	36.71	37.15	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	36.63	37.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.11	20.11	31.79	24.68
(=) Taxable Tax Capacity	17,496	18,049	553	3.2	Special District	3.06	2.92	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	94.51	98.07	31.79	24.68

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	94,300	95,700		1.5	919	894	-25	-2.8	0.97	0.93
Res Hmstd: Avg Val	141,400	143,500		1.5	1,554	1,523	-31	-2.0	1.1	1.06
Res Hmstd: Hi Val	188,500	191,300		1.5	2,189	2,152	-37	-1.7	1.16	1.12
Res Hmstd: Ex-Hi Val	282,900	287,100		1.5	3,462	3,412	-49	-1.4	1.22	1.19
Apartment	300,000	323,600		7.9	4,498	4,765	268	6.0	1.5	1.47
Comm/Ind: Lo Val	150,000	151,400		0.9	3,745	3,715	-30	-0.8	2.5	2.45
Comm/Ind: Mid Val	300,000	302,800		0.9	8,579	8,529	-49	-0.6	2.86	2.82
Comm/Ind: Hi Val	1,000,000	1,009,400		0.9	31,137	31,000	-137	-0.4	3.11	3.07



<b>Winona County</b>	<b>Minneiska city (part)</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,460	3,609	149	4.3	32	31	0	-1.1	0.91	0.86
Res Non-Hm: exis	518	408	-110	-21.3	5	4	-1	-24.5	1.02	0.98
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	26	26	0	0.0	0	0	0	3.4	0.79	0.81
Com/Ind: Lo: exi	281	281	-1	-0.3	6	6	0	-3.1	2.13	2.07
Com/Ind Hi: exis	97	102	5	4.6	3	3	0	2.5	2.73	2.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	23	32	9	40.6	1	1	0	37.7	2.73	2.68
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	61	61	0	0.0	0	0	0	4.1	0.70	0.73
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	43	43	0	-0.2	1	0	0	-3.2	1.19	1.16
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>4,510</b>	<b>4,561</b>	<b>51</b>	<b>1.1</b>	<b>47</b>	<b>46</b>	<b>-2</b>	<b>-3.2</b>	<b>1.05</b>	<b>1.00</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	43	43	0	1.0	County	37.85	38.28	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.50	13.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.30	20.29	31.79	24.68
(=) Taxable Tax Capacity	43	43	0	1.0	Special District	0.40	0.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	70.05	72.89	31.79	24.68

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,400	104,700	4.3	825	819	-6	-0.7	0.82	0.78
Res Hmstd: Avg Val	150,500	157,000	4.3	1,367	1,363	-3	-0.2	0.91	0.87
Res Hmstd: Hi Val	200,600	209,200	4.3	1,908	1,907	-2	-0.1	0.95	0.91
Res Hmstd: Ex-Hi Val	300,900	313,800	4.3	2,993	2,996	3	0.1	0.99	0.95
Comm/Ind: Lo Val	150,000	156,900	4.6	3,194	3,288	94	2.9	2.13	2.1
Comm/Ind: Mid Val	300,000	313,900	4.6	7,294	7,490	196	2.7	2.43	2.39
Comm/Ind: Hi Val	1,000,000	1,046,300	4.6	26,428	27,093	665	2.5	2.64	2.59

**Winona County**

**La Crescent city (part)**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	3,734	4,346	612	16.4	47	57	10	21.4	1.26	1.32
Res Non-Hm: exis	3,144	2,641	-503	-16.0	51	44	-7	-14.0	1.61	1.65
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	0	0	0	0.0	0	0	0	0.0	0.00	0.00
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	575	575	0.0	0	8	8	0.0	0.00	1.45
<b>Total</b>	<b>6,879</b>	<b>7,563</b>	<b>684</b>	<b>9.9</b>	<b>98</b>	<b>109</b>	<b>11</b>	<b>11.6</b>	<b>1.42</b>	<b>1.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	72	79	6	8.8	County	36.87	37.30	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.20	64.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.59	22.04	15.45	15.25
(=) Taxable Tax Capacity	72	79	6	8.8	Special District	0.40	0.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.07	124.49	15.45	15.25

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	183,900	214,000	16.4	2,260	2,767	507	22.4	1.23	1.29
Res Hmstd: Avg Val	275,700	320,900	16.4	3,613	4,380	767	21.2	1.31	1.36
Res Hmstd: Hi Val	367,500	427,700	16.4	4,966	5,977	1,010	20.3	1.35	1.4
Res Hmstd: Ex-Hi Val	551,400	641,700	16.4	7,683	9,408	1,725	22.5	1.39	1.47

<b>Wright County</b>	<b>Albertville city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	372,545	387,968	15,423	4.1	5,241	5,423	181	3.5	1.41	1.40
Res Non-Hm: exis	46,000	44,748	-1,253	-2.7	737	705	-33	-4.5	1.60	1.57
Apartments: exis	7,028	9,375	2,347	33.4	136	179	43	31.8	1.93	1.91
Low-inc Apts: ex	9,907	8,733	-1,174	-11.8	117	102	-15	-12.9	1.18	1.17
Seasnl Rec: exis	834	789	-45	-5.4	16	15	-1	-6.5	1.93	1.91
Com/Ind: Lo: exi	16,394	16,506	113	0.7	496	490	-7	-1.4	3.03	2.97
Com/Ind Hi: exis	126,109	124,804	-1,305	-1.0	4,976	4,813	-163	-3.3	3.95	3.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,899	6,049	150	2.5	233	234	1	0.4	3.96	3.87
Ag HGA: Exist	263	271	8	3.2	3	3	0	2.7	1.29	1.29
Ag Hmstd Land	614	626	12	2.0	3	3	0	0.8	0.56	0.55
Ag Non-Hmstd	5,136	6,538	1,402	27.3	71	88	17	24.4	1.38	1.35
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	8,897	8,897	0.0	0	142	142	0.0	0.00	1.60
<b>Total</b>	<b>590,729</b>	<b>615,306</b>	<b>24,577</b>	<b>4.2</b>	<b>12,031</b>	<b>12,197</b>	<b>166</b>	<b>1.4</b>	<b>2.04</b>	<b>1.98</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,885	7,137	251	3.6	County	40.52	39.90	0.00	0.00
(-) TIF Tax Capacity	80	123	44	55.0	City/Town	51.39	52.35	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	48.03	45.81	16.07	15.70
(=) Taxable Tax Capacity	6,806	7,013	208	3.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	139.94	138.06	16.07	15.70

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	124,700	129,900	4.2	1,581	1,645	63	4.0	1.27	1.27
Res Hmstd: Avg Val	186,900	194,600	4.1	2,630	2,720	90	3.4	1.41	1.4
Res Hmstd: Hi Val	249,200	259,500	4.1	3,680	3,798	118	3.2	1.48	1.46
Res Hmstd: Ex-Hi Val	373,900	389,400	4.1	5,783	5,957	174	3.0	1.55	1.53
Apartment	300,000	400,200	33.4	5,730	7,535	1,805	31.5	1.91	1.88
Comm/Ind: Lo Val	150,000	148,400	-1.1	4,531	4,388	-143	-3.2	3.02	2.96
Comm/Ind: Mid Val	300,000	296,900	-1.0	10,492	10,150	-342	-3.3	3.5	3.42
Comm/Ind: Hi Val	1,000,000	989,700	-1.0	38,310	37,100	-1,210	-3.2	3.83	3.75

Wright County

Annandale city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	117,963	126,584	8,621	7.3	1,518	1,638	120	7.9	1.29	1.29
Res Non-Hm: exis	18,017	17,519	-498	-2.8	283	275	-9	-3.1	1.57	1.57
Apartments: exis	3,007	3,098	91	3.0	55	56	1	2.4	1.84	1.82
Low-inc Apts: ex	6,162	6,387	225	3.7	69	71	2	3.0	1.13	1.12
Seasnl Rec: exis	4,215	3,706	-510	-12.1	68	59	-8	-12.3	1.60	1.60
Com/Ind: Lo: exi	15,284	15,241	-43	-0.3	448	440	-8	-1.8	2.93	2.88
Com/Ind Hi: exis	19,708	19,502	-206	-1.0	759	740	-19	-2.5	3.85	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,690	2,733	43	1.6	103	103	0	0.0	3.83	3.77
Ag HGA: Exist	253	271	18	7.0	3	3	0	7.6	1.24	1.25
Ag Hmstd Land	597	590	-7	-1.1	3	3	0	-2.3	0.45	0.44
Ag Non-Hmstd	1,122	1,150	27	2.4	15	15	0	2.0	1.33	1.33
Miscellaneous	3,038	3,038	0	0.0	56	55	0	-0.6	1.84	1.82
New construction	0	1,304	1,304	0.0	0	21	21	0.0	0.00	1.60
<b>Total</b>	192,057	201,123	9,066	4.7	3,380	3,480	100	3.0	1.76	1.73

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,041	2,132	91	4.4	County	40.46	39.83	0.00	0.00	
(-) TIF Tax Capacity	78	75	-3	-4.1	City/Town	68.99	67.81	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.27	23.19	16.66	16.20	
(=) Taxable Tax Capacity	1,963	2,057	94	4.8	Special District	1.76	2.09	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.48	132.92	16.66	16.20	

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	99,300	106,600		7.4	1,113	1,222	109	9.8	1.12	1.15
Res Hmstd: Avg Val	148,900	159,800		7.3	1,917	2,079	162	8.4	1.29	1.30
Res Hmstd: Hi Val	198,500	213,000		7.3	2,722	2,936	215	7.9	1.37	1.38
Res Hmstd: Ex-Hi Val	297,900	319,700		7.3	4,333	4,655	322	7.4	1.45	1.46
Apartment	300,000	309,000		3.0	5,505	5,635	130	2.4	1.84	1.82
Comm/Ind: Lo Val	150,000	148,400		-1.1	4,395	4,281	-114	-2.6	2.93	2.88
Comm/Ind: Mid Val	300,000	296,900		-1.0	10,171	9,898	-273	-2.7	3.39	3.33
Comm/Ind: Hi Val	1,000,000	989,500		-1.1	37,126	36,164	-962	-2.6	3.71	3.65

<b>Wright County</b>	<b>Buffalo city</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	696,024	738,968	42,944	6.2	8,742	9,509	768	8.8	1.26	1.29
Res Non-Hm: exis	104,725	106,409	1,684	1.6	1,541	1,586	45	2.9	1.47	1.49
Apartments: exis	35,767	37,850	2,083	5.8	624	670	46	7.3	1.75	1.77
Low-inc Apts: ex	14,032	14,817	785	5.6	150	160	11	7.1	1.07	1.08
Seasnl Rec: exis	17,390	15,821	-1,569	-9.0	260	237	-23	-8.8	1.49	1.50
Com/Ind: Lo: exi	35,588	35,620	32	0.1	1,007	1,007	0	0.0	2.83	2.83
Com/Ind Hi: exis	135,235	135,283	48	0.0	5,046	5,044	-3	-0.1	3.73	3.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	5,165	5,280	115	2.2	193	197	4	2.1	3.73	3.73
Ag HGA: Exist	693	713	20	2.9	10	10	0	4.5	1.40	1.42
Ag Hmstd Land	178	178	0	0.0	1	1	0	2.3	0.42	0.43
Ag Non-Hmstd	2,550	2,739	188	7.4	33	36	3	9.0	1.30	1.32
Miscellaneous	6,266	6,447	181	2.9	116	121	5	4.7	1.85	1.88
New construction	0	10,357	10,357	0.0	0	164	164	0.0	0.00	1.58
<b>Total</b>	<b>1,053,613</b>	<b>1,110,481</b>	<b>56,868</b>	<b>5.4</b>	<b>17,722</b>	<b>18,742</b>	<b>1,021</b>	<b>5.8</b>	<b>1.68</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	11,355	11,951	596	5.3	County	40.84	40.60	0.00	0.00
(-) TIF Tax Capacity	61	54	-7	-11.7	City/Town	51.71	54.76	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.33	34.43	12.52	12.60
(=) Taxable Tax Capacity	11,294	11,897	603	5.3	Special District	1.72	1.72	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.59	131.52	12.52	12.60

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,400	124,600	6.1	1,323	1,454	131	9.9	1.13	1.17
Res Hmstd: Avg Val	176,000	186,900	6.2	2,224	2,425	201	9.1	1.26	1.3
Res Hmstd: Hi Val	234,700	249,200	6.2	3,126	3,397	270	8.6	1.33	1.36
Res Hmstd: Ex-Hi Val	352,100	373,800	6.2	4,932	5,340	408	8.3	1.40	1.43
Apartment	300,000	317,500	5.8	5,235	5,620	385	7.3	1.75	1.77
Comm/Ind: Lo Val	150,000	150,100	0.1	4,245	4,245	0	0.0	2.83	2.83
Comm/Ind: Mid Val	300,000	300,100	0.0	9,842	9,838	-4	0.0	3.28	3.28
Comm/Ind: Hi Val	1,000,000	1,000,400	0.0	35,964	35,948	-16	0.0	3.6	3.59

Wright County

Cokato city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	76,244	81,243	4,999	6.6	931	995	65	6.9	1.22	1.23
Res Non-Hm: exis	14,949	14,957	8	0.1	231	228	-3	-1.5	1.55	1.52
Apartments: exis	4,214	4,375	161	3.8	78	80	2	2.1	1.85	1.82
Low-inc Apts: ex	4,901	5,072	171	3.5	55	56	1	2.0	1.13	1.11
Seasnl Rec: exis	207	237	30	14.3	3	4	0	10.8	1.58	1.53
Com/Ind: Lo: exi	12,694	12,356	-339	-2.7	374	356	-19	-5.0	2.95	2.88
Com/Ind Hi: exis	21,078	22,174	1,096	5.2	819	840	21	2.6	3.88	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,795	1,828	33	1.8	69	69	0	-0.7	3.87	3.78
Ag HGA: Exist	132	143	10	7.9	2	2	0	8.9	1.25	1.26
Ag Hmstd Land	78	145	67	85.2	0	1	1	286.4	0.38	0.80
Ag Non-Hmstd	777	692	-85	-10.9	11	9	-1	-12.9	1.36	1.33
Miscellaneous	971	971	0	0.0	18	18	0	-1.6	1.85	1.82
New construction	0	1,081	1,081	0.0	0	33	33	0.0	0.00	3.08
<b>Total</b>	138,040	145,273	7,232	5.2	2,592	2,691	99	3.8	1.88	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,518	1,608	91	6.0	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	46	58	12	26.9	City/Town	80.41	77.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.29	15.58	14.48	15.25
(=) Taxable Tax Capacity	1,472	1,550	79	5.3	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.23	133.22	14.48	15.25

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,200	88,700	6.6	849	927	79	9.3	1.02	1.05
Res Hmstd: Avg Val	124,800	133,000	6.6	1,526	1,638	112	7.3	1.22	1.23
Res Hmstd: Hi Val	166,300	177,200	6.6	2,203	2,347	144	6.6	1.32	1.32
Res Hmstd: Ex-Hi Val	249,500	265,900	6.6	3,559	3,771	212	6.0	1.43	1.42
Apartment	300,000	311,500	3.8	5,543	5,662	120	2.2	1.85	1.82
Comm/Ind: Lo Val	150,000	157,800	5.2	4,424	4,615	191	4.3	2.95	2.92
Comm/Ind: Mid Val	300,000	315,600	5.2	10,249	10,594	344	3.4	3.42	3.36
Comm/Ind: Hi Val	1,000,000	1,052,000	5.2	37,437	38,495	1,058	2.8	3.74	3.66

Wright County

Delano city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	331,503	346,397	14,894	4.5	4,059	5,245	1,187	29.2	1.22	1.51
Res Non-Hm: exis	33,876	33,998	122	0.4	471	576	104	22.1	1.39	1.69
Apartments: exis	12,447	13,052	605	4.9	203	260	56	27.8	1.63	1.99
Low-inc Apts: ex	3,966	4,153	187	4.7	40	51	11	28.1	1.00	1.23
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	17,728	18,643	916	5.2	477	573	96	20.1	2.69	3.07
Com/Ind Hi: exis	65,406	67,546	2,140	3.3	2,312	2,717	405	17.5	3.54	4.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,675	1,796	121	7.2	58	71	13	22.2	3.48	3.96
Ag HGA: Exist	446	461	14	3.2	5	7	1	27.6	1.15	1.42
Ag Hmstd Land	1,187	1,184	-4	-0.3	6	7	1	23.9	0.48	0.59
Ag Non-Hmstd	3,095	2,056	-1,039	-33.6	37	29	-8	-20.5	1.19	1.42
Miscellaneous	491	491	0	0.0	11	13	2	18.1	2.25	2.66
New construction	0	11,084	11,084	0.0	0	207	207	0.0	0.00	1.87
<b>Total</b>	<b>471,820</b>	<b>500,860</b>	<b>29,040</b>	<b>6.2</b>	<b>7,678</b>	<b>9,755</b>	<b>2,077</b>	<b>27.0</b>	<b>1.63</b>	<b>1.95</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	5,201	5,544	344	6.6	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	143	134	-9	-6.4	City/Town	54.11	53.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.86	48.34	15.07	21.69
(=) Taxable Tax Capacity	5,058	5,410	353	7.0	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	118.50	141.71	15.07	21.69

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	138,500	144,700		4.5	1,556	2,021	465	29.9	1.12	1.4
Res Hmstd: Avg Val	207,600	216,900		4.5	2,553	3,293	740	29.0	1.23	1.52
Res Hmstd: Hi Val	276,700	289,100		4.5	3,550	4,565	1,015	28.6	1.28	1.58
Res Hmstd: Ex-Hi Val	415,200	433,900		4.5	5,546	7,090	1,544	27.8	1.34	1.63
Apartment	300,000	314,600		4.9	4,896	6,255	1,359	27.8	1.63	1.99
Comm/Ind: Lo Val	150,000	154,900		3.3	4,034	4,804	770	19.1	2.69	3.10
Comm/Ind: Mid Val	300,000	309,800		3.3	9,337	11,036	1,699	18.2	3.11	3.56
Comm/Ind: Hi Val	1,000,000	1,032,700		3.3	34,085	40,118	6,033	17.7	3.41	3.88

Wright County

Howard Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	69,265	72,452	3,187	4.6	957	1,021	64	6.7	1.38	1.41
Res Non-Hm: exis	11,260	10,997	-264	-2.3	196	194	-3	-1.4	1.74	1.76
Apartments: exis	3,942	4,364	422	10.7	82	91	9	11.3	2.08	2.09
Low-inc Apts: ex	3,023	2,820	-203	-6.7	38	36	-2	-5.9	1.26	1.27
Seasnl Rec: exis	4,688	4,597	-91	-1.9	76	74	-3	-3.5	1.63	1.60
Com/Ind: Lo: exi	7,366	7,193	-173	-2.3	238	230	-7	-3.1	3.23	3.20
Com/Ind Hi: exis	12,109	12,352	244	2.0	517	522	5	1.0	4.27	4.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,288	2,372	84	3.7	97	100	3	2.7	4.24	4.20
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	405	405	0.0	0	6	6	0.0	0.00	1.55
Ag Non-Hmstd	494	126	-368	-74.6	8	2	-6	-74.8	1.57	1.55
Miscellaneous	918	918	0	0.0	19	19	0	0.5	2.08	2.09
New construction	0	1,368	1,368	0.0	0	30	30	0.0	0.00	2.16
<b>Total</b>	115,352	119,965	4,612	4.0	2,228	2,324	96	4.3	1.93	1.94

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,208	1,259	51	4.2	County	40.51	39.89	0.00	0.00
(-) TIF Tax Capacity	161	180	19	11.6	City/Town	71.56	71.49	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	44.73	43.93	11.59	14.55
(=) Taxable Tax Capacity	1,047	1,079	32	3.1	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	156.80	155.31	11.59	14.55

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	89,100	93,200		4.6	1,042	1,135	93	8.9	1.17	1.22
Res Hmstd: Avg Val	133,500	139,600		4.6	1,852	1,988	136	7.3	1.39	1.42
Res Hmstd: Hi Val	178,000	186,200		4.6	2,665	2,845	180	6.8	1.5	1.53
Res Hmstd: Ex-Hi Val	267,100	279,400		4.6	4,291	4,558	267	6.2	1.61	1.63
Apartment	300,000	332,100		10.7	6,228	6,930	703	11.3	2.08	2.09
Comm/Ind: Lo Val	150,000	153,000		2.0	4,843	4,933	90	1.8	3.23	3.22
Comm/Ind: Mid Val	300,000	306,000		2.0	11,243	11,395	152	1.4	3.75	3.72
Comm/Ind: Hi Val	1,000,000	1,020,100		2.0	41,108	41,556	447	1.1	4.11	4.07



Wright County

Maple Lake city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	75,369	78,811	3,442	4.6	929	1,015	86	9.3	1.23	1.29
Res Non-Hm: exis	12,240	12,508	268	2.2	189	198	9	4.7	1.54	1.58
Apartments: exis	2,715	2,731	16	0.6	50	51	1	2.7	1.83	1.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	123	127	4	3.0	2	2	0	5.0	1.71	1.74
Com/Ind: Lo: exi	10,177	9,620	-556	-5.5	299	283	-16	-5.3	2.94	2.94
Com/Ind Hi: exis	21,013	21,261	249	1.2	813	821	8	1.0	3.87	3.86
Publ U: Elec Gen	2,152	2,038	-115	-5.3	61	59	-3	-4.1	2.85	2.89
Publ U: Other	4,421	4,346	-75	-1.7	168	165	-3	-1.9	3.79	3.79
Ag HGA: Exist	214	222	8	3.6	3	3	0	7.2	1.38	1.43
Ag Hmstd Land	1,437	1,436	-1	-0.1	13	13	0	-0.2	0.88	0.88
Ag Non-Hmstd	1,421	1,411	-10	-0.7	19	19	0	-0.9	1.36	1.36
Miscellaneous	1,159	1,152	-7	-0.6	25	25	0	1.0	2.16	2.19
New construction	0	1,921	1,921	0.0	0	59	59	0.0	0.00	3.07
<b>Total</b>	132,441	137,584	5,143	3.9	2,570	2,712	142	5.5	1.94	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	1,515	1,579	64	4.2	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	59.14	59.21	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	36.19	36.48	13.65	17.79
(=) Taxable Tax Capacity	1,515	1,579	64	4.2	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.85	135.60	13.65	17.79

Tax Burdens on  
Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,800	91,800	4.6	914	1,015	101	11.1	1.04	1.11
Res Hmstd: Avg Val	131,600	137,600	4.6	1,622	1,774	151	9.3	1.23	1.29
Res Hmstd: Hi Val	175,400	183,400	4.6	2,331	2,532	201	8.6	1.33	1.38
Res Hmstd: Ex-Hi Val	263,200	275,200	4.6	3,751	4,052	301	8.0	1.43	1.47
Apartment	300,000	301,800	0.6	5,504	5,653	149	2.7	1.83	1.87
Comm/Ind: Lo Val	150,000	151,800	1.2	4,403	4,481	78	1.8	2.94	2.95
Comm/Ind: Mid Val	300,000	303,600	1.2	10,205	10,343	138	1.4	3.40	3.41
Comm/Ind: Hi Val	1,000,000	1,011,800	1.2	37,282	37,693	411	1.1	3.73	3.73

Wright County

Monticello city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	485,582	511,191	25,609	5.3	4,865	5,103	238	4.9	1.00	1.00
Res Non-Hm: exis	75,919	80,678	4,759	6.3	902	945	43	4.7	1.19	1.17
Apartments: exis	26,817	29,111	2,294	8.6	377	402	25	6.6	1.41	1.38
Low-inc Apts: ex	12,135	13,165	1,031	8.5	105	112	7	6.7	0.87	0.85
Seasnl Rec: exis	1,549	1,506	-43	-2.8	22	21	-1	-4.5	1.40	1.38
Com/Ind: Lo: exi	36,944	36,862	-82	-0.2	892	866	-26	-2.9	2.41	2.35
Com/Ind Hi: exis	200,784	200,019	-765	-0.4	6,352	6,148	-204	-3.2	3.16	3.07
Publ U: Elec Gen	580,858	670,687	89,829	15.5	12,482	14,096	1,614	12.9	2.15	2.10
Publ U: Other	143,432	126,662	-16,770	-11.7	4,536	3,892	-644	-14.2	3.16	3.07
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	237	549	312	131.4	1	3	2	148.4	0.50	0.53
Ag Non-Hmstd	17,935	16,148	-1,787	-10.0	178	155	-22	-12.5	0.99	0.96
Miscellaneous	6,948	6,938	-10	-0.1	101	99	-2	-2.1	1.45	1.43
New construction	0	13,352	13,352	0.0	0	196	196	0.0	0.00	1.47
<b>Total</b>	<b>1,589,140</b>	<b>1,706,869</b>	<b>117,729</b>	<b>7.4</b>	<b>30,812</b>	<b>32,037</b>	<b>1,225</b>	<b>4.0</b>	<b>1.94</b>	<b>1.88</b>

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	24,651	26,590	1,939	7.9	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	762	688	-75	-9.8	City/Town	35.73	34.46	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.87	20.83	16.65	17.62
(=) Taxable Tax Capacity	23,889	25,902	2,013	8.4	Special District	0.00	1.08	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	99.12	96.28	16.65	17.62

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	103,100	108,500	5.2	916	971	55	6.0	0.89	0.9
Res Hmstd: Avg Val	154,600	162,800	5.3	1,559	1,637	78	5.0	1.01	1.01
Res Hmstd: Hi Val	206,000	216,900	5.3	2,199	2,300	100	4.6	1.07	1.06
Res Hmstd: Ex-Hi Val	309,100	325,400	5.3	3,485	3,630	145	4.1	1.13	1.12
Apartment	300,000	325,700	8.6	4,216	4,493	277	6.6	1.41	1.38
Comm/Ind: Lo Val	150,000	149,400	-0.4	3,621	3,510	-112	-3.1	2.41	2.35
Comm/Ind: Mid Val	300,000	298,900	-0.4	8,367	8,101	-266	-3.2	2.79	2.71
Comm/Ind: Hi Val	1,000,000	996,200	-0.4	30,511	29,533	-978	-3.2	3.05	2.96

Wright County

Montrose city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	130,697	136,509	5,812	4.4	1,576	1,628	52	3.3	1.21	1.19
Res Non-Hm: exis	19,551	21,619	2,068	10.6	290	311	21	7.3	1.48	1.44
Apartments: exis	2,078	2,150	71	3.4	37	37	0	0.7	1.77	1.72
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	4,160	4,250	90	2.2	119	118	-1	-1.0	2.85	2.77
Com/Ind Hi: exis	7,942	8,066	124	1.6	299	294	-5	-1.6	3.76	3.65
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,413	1,483	70	4.9	53	54	1	1.7	3.76	3.65
Ag HGA: Exist	495	510	15	3.1	6	6	0	1.2	1.26	1.24
Ag Hmstd Land	1,553	1,554	1	0.0	9	9	0	-3.1	0.59	0.57
Ag Non-Hmstd	5,089	5,125	36	0.7	67	65	-1	-2.2	1.31	1.27
Miscellaneous	1,424	1,424	0	0.0	25	24	-1	-2.6	1.77	1.72
New construction	0	2,214	2,214	0.0	0	27	27	0.0	0.00	1.22
<b>Total</b>	174,403	184,904	10,501	6.0	2,481	2,574	93	3.7	1.42	1.39

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,636	1,747	112	6.8	County	40.47	39.86	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	55.54	53.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	35.21	34.32	12.52	12.60
(=) Taxable Tax Capacity	1,636	1,747	112	6.8	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	131.22	127.48	12.52	12.60

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	93,200	97,300		4.4	961	1,000	39	4.0	1.03	1.03
Res Hmstd: Avg Val	139,700	145,900		4.4	1,684	1,736	52	3.1	1.21	1.19
Res Hmstd: Hi Val	186,200	194,500		4.5	2,408	2,473	65	2.7	1.29	1.27
Res Hmstd: Ex-Hi Val	279,400	291,800		4.4	3,857	3,948	90	2.3	1.38	1.35
Apartment	300,000	310,300		3.4	5,296	5,336	40	0.7	1.77	1.72
Comm/Ind: Lo Val	150,000	152,300		1.5	4,282	4,235	-47	-1.1	2.85	2.78
Comm/Ind: Mid Val	300,000	304,700		1.6	9,928	9,793	-134	-1.4	3.31	3.21
Comm/Ind: Hi Val	1,000,000	1,015,600		1.6	36,276	35,724	-553	-1.5	3.63	3.52

Wright County

St. Michael city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	1,091,181	1,136,012	44,832	4.1	14,675	14,965	290	2.0	1.34	1.32
Res Non-Hm: exis	97,295	98,803	1,508	1.5	1,434	1,418	-16	-1.1	1.47	1.44
Apartments: exis	7,732	8,448	717	9.3	137	146	9	6.5	1.78	1.73
Low-inc Apts: ex	6,509	6,241	-268	-4.1	71	66	-5	-6.5	1.09	1.06
Seasnl Rec: exis	4,424	5,223	799	18.1	66	75	9	13.2	1.49	1.43
Com/Ind: Lo: exi	23,249	23,155	-93	-0.4	660	637	-23	-3.5	2.84	2.75
Com/Ind Hi: exis	92,636	88,961	-3,675	-4.0	3,474	3,233	-240	-6.9	3.75	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	10,601	11,225	624	5.9	399	411	11	2.8	3.77	3.66
Ag HGA: Exist	17,836	18,029	193	1.1	223	222	-1	-0.4	1.25	1.23
Ag Hmstd Land	38,204	36,118	-2,086	-5.5	199	183	-16	-8.2	0.52	0.51
Ag Non-Hmstd	28,928	30,169	1,241	4.3	370	374	4	1.2	1.28	1.24
Miscellaneous	681	675	-7	-1.0	17	16	-1	-3.4	2.43	2.37
New construction	0	13,135	13,135	0.0	0	198	198	0.0	0.00	1.51
<b>Total</b>	<b>1,419,275</b>	<b>1,476,194</b>	<b>56,919</b>	<b>4.0</b>	<b>21,726</b>	<b>21,945</b>	<b>219</b>	<b>1.0</b>	<b>1.53</b>	<b>1.49</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	14,310	14,889	579	4.0	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	258	151	-107	-41.6	City/Town	38.45	37.75	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	49.64	47.78	15.19	14.75
(=) Taxable Tax Capacity	14,052	14,738	686	4.9	Special District	0.64	0.61	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.26	126.04	15.19	14.75

Tax Burdens on Hypothetical Properties

Hypothetical Properties	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	150,600	156,800		4.1	1,869	1,916	47	2.5	1.24	1.22
Res Hmstd: Avg Val	225,700	235,000		4.1	3,041	3,106	64	2.1	1.35	1.32
Res Hmstd: Hi Val	300,900	313,300		4.1	4,215	4,297	82	1.9	1.40	1.37
Res Hmstd: Ex-Hi Val	451,500	470,100		4.1	6,522	6,619	97	1.5	1.44	1.41
Apartment	300,000	327,800		9.3	5,303	5,648	345	6.5	1.77	1.72
Comm/Ind: Lo Val	150,000	144,000		-4.0	4,278	3,985	-293	-6.8	2.85	2.77
Comm/Ind: Mid Val	300,000	288,100		-4.0	9,905	9,178	-727	-7.3	3.30	3.19
Comm/Ind: Hi Val	1,000,000	960,300		-4.0	36,167	33,648	-2,519	-7.0	3.62	3.50

<b>Wright County</b>	<b>South Haven city</b>
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<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,166	5,016	-151	-2.9	79	78	-1	-1.0	1.53	1.56
Res Non-Hm: exis	1,548	1,692	144	9.3	35	38	3	9.8	2.25	2.26
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	747	807	60	8.0	29	31	3	8.8	3.85	3.88
Com/Ind Hi: exis	275	299	24	8.7	14	15	1	9.6	5.08	5.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	366	379	13	3.5	18	19	1	4.4	4.98	5.02
Ag HGA: Exist	282	281	-1	-0.3	5	5	0	1.4	1.77	1.80
Ag Hmstd Land	373	364	-9	-2.5	3	3	0	-0.4	0.71	0.73
Ag Non-Hmstd	673	663	-10	-1.5	13	13	0	0.7	1.95	1.99
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	0	0	0.0	0	0	0	0.0	0.00	0.00
<b>Total</b>	<b>9,430</b>	<b>9,501</b>	<b>70</b>	<b>0.7</b>	<b>196</b>	<b>203</b>	<b>7</b>	<b>3.8</b>	<b>2.08</b>	<b>2.14</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88	89	2	2.0	County	40.53	39.90	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	130.38	134.18	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.42	23.33	16.66	16.20
(=) Taxable Tax Capacity	88	89	2	2.0	Special District	1.44	1.70	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	194.78	199.12	16.66	16.20

**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	61,500	59,700	-2.9	821	810	-11	-1.4	1.34	1.36
Res Hmstd: Avg Val	92,300	89,600	-2.9	1,388	1,348	-40	-2.9	1.50	1.50
Res Hmstd: Hi Val	123,000	119,400	-2.9	2,091	2,043	-48	-2.3	1.7	1.71
Res Hmstd: Ex-Hi Val	184,500	179,100	-2.9	3,499	3,436	-63	-1.8	1.9	1.92
Comm/Ind: Lo Val	150,000	163,100	8.7	5,774	6,487	713	12.4	3.85	3.98
Comm/Ind: Mid Val	300,000	326,200	8.7	13,389	14,832	1,443	10.8	4.46	4.55
Comm/Ind: Hi Val	1,000,000	1,087,200	8.7	48,926	53,767	4,841	9.9	4.89	4.95

Wright County

Waverly city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	66,439	71,112	4,673	7.0	1,036	1,113	77	7.4	1.56	1.57
Res Non-Hm: exis	14,341	13,136	-1,205	-8.4	280	255	-26	-9.2	1.95	1.94
Apartments: exis	602	498	-104	-17.3	14	11	-3	-18.6	2.27	2.23
Low-inc Apts: ex	268	279	11	4.3	4	4	0	3.0	1.38	1.36
Seasnl Rec: exis	10,364	10,184	-180	-1.7	193	184	-9	-4.6	1.86	1.81
Com/Ind: Lo: exi	3,164	3,120	-45	-1.4	109	105	-4	-3.7	3.46	3.38
Com/Ind Hi: exis	3,291	3,479	188	5.7	150	155	5	3.0	4.57	4.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	883	920	37	4.2	40	41	1	1.6	4.54	4.43
Ag HGA: Exist	454	497	43	9.5	8	9	1	9.8	1.71	1.72
Ag Hmstd Land	521	482	-38	-7.4	4	3	0	-11.8	0.73	0.70
Ag Non-Hmstd	1,774	1,773	-1	-0.1	31	30	-1	-3.1	1.72	1.67
Miscellaneous	154	154	0	0.0	5	5	0	-1.9	3.02	2.96
New construction	0	1,496	1,496	0.0	0	34	34	0.0	0.00	2.27
<b>Total</b>	102,256	107,131	4,875	4.8	1,874	1,948	74	3.9	1.83	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	982	1,035	53	5.4	County	40.45	39.85	0.00	0.00
(-) TIF Tax Capacity	0	9	9	0.0	City/Town	87.04	83.26	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	44.61	43.82	11.59	14.55
(=) Taxable Tax Capacity	982	1,026	45	4.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	172.10	166.93	11.59	14.55

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	102,200	109,400	7.0	1,395	1,528	133	9.6	1.36	1.4
Res Hmstd: Avg Val	153,200	164,000	7.0	2,411	2,601	190	7.9	1.57	1.59
Res Hmstd: Hi Val	204,200	218,600	7.1	3,426	3,674	248	7.2	1.68	1.68
Res Hmstd: Ex-Hi Val	306,300	327,800	7.0	5,460	5,820	360	6.6	1.78	1.78
Apartment	300,000	248,200	-17.3	6,801	5,540	-1,261	-18.5	2.27	2.23
Seas Rec: Lo Val	75,000	73,700	-1.7	1,355	1,292	-63	-4.7	1.81	1.75
Seas Rec: Hi Val	200,000	196,500	-1.8	3,773	3,595	-177	-4.7	1.89	1.83
Comm/Ind: Lo Val	150,000	158,600	5.7	5,188	5,451	263	5.1	3.46	3.44
Comm/Ind: Mid Val	300,000	317,100	5.7	12,046	12,514	467	3.9	4.02	3.95
Comm/Ind: Hi Val	1,000,000	1,057,100	5.7	44,054	45,488	1,434	3.3	4.41	4.30

Wright County

Otsego city

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	860,816	931,982	71,165	8.3	10,979	11,510	531	4.8	1.28	1.23
Res Non-Hm: exis	108,097	118,962	10,866	10.1	1,589	1,654	65	4.1	1.47	1.39
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	2,510	2,432	-78	-3.1	39	37	-1	-3.5	1.54	1.53
Com/Ind: Lo: exi	10,317	9,241	-1,076	-10.4	291	248	-43	-14.8	2.82	2.69
Com/Ind Hi: exis	73,042	75,878	2,835	3.9	2,702	2,665	-37	-1.4	3.70	3.51
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	15,884	17,462	1,579	9.9	581	603	22	3.8	3.66	3.45
Ag HGA: Exist	14,394	14,043	-351	-2.4	182	171	-11	-6.0	1.26	1.22
Ag Hmstd Land	35,631	32,623	-3,008	-8.4	195	166	-29	-14.7	0.55	0.51
Ag Non-Hmstd	27,975	33,718	5,743	20.5	353	403	50	14.2	1.26	1.20
Miscellaneous	3,756	3,756	0	0.0	67	63	-3	-5.1	1.77	1.68
New construction	0	66,225	66,225	0.0	0	1,393	1,393	0.0	0.00	2.10
<b>Total</b>	<b>1,152,422</b>	<b>1,306,321</b>	<b>153,899</b>	<b>13.4</b>	<b>16,977</b>	<b>18,912</b>	<b>1,936</b>	<b>11.4</b>	<b>1.47</b>	<b>1.45</b>

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	11,376	13,260	1,883	16.6	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	41.14	37.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	41.23	38.19	18.90	19.06
(=) Taxable Tax Capacity	11,376	13,260	1,883	16.6	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.90	115.95	18.90	19.06

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	125,100	135,400		8.2	1,455	1,538	83	5.7	1.16	1.14
Res Hmstd: Avg Val	187,500	203,000		8.3	2,408	2,521	112	4.7	1.28	1.24
Res Hmstd: Hi Val	250,000	270,700		8.3	3,364	3,505	142	4.2	1.35	1.29
Res Hmstd: Ex-Hi Val	375,000	406,000		8.3	5,275	5,473	199	3.8	1.41	1.35
Comm/Ind: Lo Val	150,000	155,800		3.9	4,190	4,190	0	0.0	2.79	2.69
Comm/Ind: Mid Val	300,000	311,600		3.9	9,683	9,614	-68	-0.7	3.23	3.09
Comm/Ind: Hi Val	1,000,000	1,038,800		3.9	35,314	34,932	-382	-1.1	3.53	3.36

Wright County

Dayton city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,789	4,877	88	1.8	74	74	0	0.6	1.54	1.52
Res Non-Hm: exis	564	584	20	3.5	9	9	0	1.1	1.59	1.56
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	149	151	1	0.9	6	6	0	-2.0	4.01	3.89
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	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	206	206	0.0	0	3	3	0.0	0.00	1.52
<b>Total</b>	5,502	5,818	316	5.7	89	92	4	4.0	1.61	1.58

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	55	58	4	6.7	County	40.52	39.91	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	56.95	57.03	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	42.44	39.19	19.36	19.44
(=) Taxable Tax Capacity	55	58	4	6.7	Special District	0.20	0.19	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.11	136.32	19.36	19.44

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	187,900	191,400		1.9	2,712	2,708	-3	-0.1	1.44	1.41
Res Hmstd: Avg Val	281,700	286,900		1.8	4,326	4,313	-13	-0.3	1.54	1.50
Res Hmstd: Hi Val	375,500	382,400		1.8	5,940	5,918	-22	-0.4	1.58	1.55
Res Hmstd: Ex-Hi Val	563,400	573,800		1.8	9,206	9,189	-18	-0.2	1.63	1.60



Wright County

Clearwater city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	65,620	68,131	2,510	3.8	840	874	34	4.0	1.28	1.28
Res Non-Hm: exis	10,460	10,802	341	3.3	169	173	4	2.1	1.62	1.60
Apartments: exis	7,770	8,437	666	8.6	148	159	11	7.6	1.90	1.89
Low-inc Apts: ex	718	768	50	6.9	8	9	0	5.8	1.16	1.15
Seasnl Rec: exis	1,341	1,292	-49	-3.6	25	24	-1	-4.6	1.87	1.85
Com/Ind: Lo: exi	6,242	6,320	78	1.2	188	187	-1	-0.4	3.02	2.97
Com/Ind Hi: exis	16,207	16,243	36	0.2	644	635	-9	-1.4	3.97	3.91
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	1,630	1,681	51	3.1	65	66	1	1.5	3.97	3.91
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	346	346	0	0.0	5	5	0	-0.3	1.41	1.40
Miscellaneous	276	276	0	0.0	7	7	0	-1.0	2.58	2.55
New construction	0	312	312	0.0	0	4	4	0.0	0.00	1.28
<b>Total</b>	110,612	114,606	3,995	3.6	2,100	2,143	43	2.0	1.90	1.87

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	1,217	1,263	46	3.7	County	40.51	39.89	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	75.17	75.72	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.19	23.60	14.28	13.16	
(=) Taxable Tax Capacity	1,217	1,263	46	3.7	Special District	0.99	1.16	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	140.85	140.37	14.28	13.16	

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	88,700	92,100	3.8	964	1,008	44	4.5	1.09	1.09
Res Hmstd: Avg Val	133,000	138,100	3.8	1,707	1,772	65	3.8	1.28	1.28
Res Hmstd: Hi Val	177,400	184,200	3.8	2,452	2,538	86	3.5	1.38	1.38
Res Hmstd: Ex-Hi Val	266,100	276,300	3.8	3,941	4,068	127	3.2	1.48	1.47
Apartment	300,000	325,700	8.6	5,710	6,143	433	7.6	1.90	1.89
Comm/Ind: Lo Val	150,000	150,300	0.2	4,525	4,461	-64	-1.4	3.02	2.97
Comm/Ind: Mid Val	300,000	300,700	0.2	10,487	10,343	-144	-1.4	3.5	3.44
Comm/Ind: Hi Val	1,000,000	1,002,200	0.2	38,308	37,778	-530	-1.4	3.83	3.77

Wright County

Hanover city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	168,563	176,163	7,600	4.5	2,232	2,317	85	3.8	1.32	1.32
Res Non-Hm: exis	12,206	11,558	-648	-5.3	186	171	-15	-7.9	1.52	1.48
Apartments: exis	451	460	9	2.0	8	8	0	1.0	1.70	1.68
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	127	132	5	4.0	2	2	0	2.8	1.60	1.58
Com/Ind: Lo: exi	5,866	5,923	57	1.0	163	161	-2	-1.0	2.77	2.72
Com/Ind Hi: exis	7,135	7,074	-61	-0.9	261	254	-7	-2.8	3.66	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,406	2,433	28	1.1	88	88	-1	-0.9	3.68	3.60
Ag HGA: Exist	1,535	1,172	-363	-23.7	20	16	-5	-22.7	1.32	1.34
Ag Hmstd Land	1,503	853	-651	-43.3	7	3	-4	-56.5	0.47	0.36
Ag Non-Hmstd	3,149	3,990	841	26.7	40	50	10	24.9	1.27	1.25
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	7,139	7,139	0.0	0	96	96	0.0	0.00	1.34
<b>Total</b>	202,941	216,897	13,956	6.9	3,007	3,165	158	5.3	1.48	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,034	2,176	142	7.0	County	40.53	39.91	0.00	0.00
(-) TIF Tax Capacity	8	7	-1	-8.4	City/Town	48.18	48.33	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	37.90	36.83	12.95	12.93
(=) Taxable Tax Capacity	2,026	2,169	143	7.0	Special District	1.81	1.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.41	126.75	12.95	12.93

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	153,600	160,500	4.5	1,871	1,953	82	4.4	1.22	1.22
Res Hmstd: Avg Val	230,200	240,600	4.5	3,042	3,163	121	4.0	1.32	1.31
Res Hmstd: Hi Val	306,900	320,700	4.5	4,215	4,373	158	3.8	1.37	1.36
Res Hmstd: Ex-Hi Val	460,500	481,300	4.5	6,510	6,722	213	3.3	1.41	1.4
Apartment	300,000	306,100	2.0	5,204	5,245	41	0.8	1.73	1.71
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,225	4,103	-122	-2.9	2.82	2.76
Comm/Ind: Mid Val	300,000	297,400	-0.9	9,793	9,499	-295	-3.0	3.26	3.19
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	35,780	34,737	-1,043	-2.9	3.58	3.50

Wright County

Rockford city (part)

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	163,691	167,027	3,336	2.0	2,310	2,345	34	1.5	1.41	1.40
Res Non-Hm: exis	14,460	14,672	212	1.5	245	243	-2	-0.8	1.70	1.66
Apartments: exis	5,022	5,263	241	4.8	97	101	3	3.6	1.94	1.92
Low-inc Apts: ex	2,592	2,731	139	5.4	31	32	1	4.3	1.18	1.17
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,715	5,673	-42	-0.7	175	170	-5	-2.7	3.06	3.00
Com/Ind Hi: exis	20,543	19,847	-696	-3.4	829	784	-45	-5.4	4.04	3.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	7,324	7,083	-241	-3.3	294	278	-16	-5.4	4.02	3.93
Ag HGA: Exist	279	270	-9	-3.2	4	4	0	-5.0	1.32	1.30
Ag Hmstd Land	1,212	1,222	10	0.8	7	7	0	-1.7	0.62	0.60
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	6,289	6,284	-4	-0.1	122	121	-2	-1.3	1.94	1.92
New construction	0	1,100	1,100	0.0	0	18	18	0.0	0.00	1.63
<b>Total</b>	227,126	231,171	4,045	1.8	4,115	4,103	-12	-0.3	1.81	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,417	2,449	32	1.3	County	40.47	39.85	0.00	0.00
(-) TIF Tax Capacity	52	50	-3	-5.0	City/Town	56.37	56.60	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	47.46	45.16	13.53	14.57
(=) Taxable Tax Capacity	2,365	2,399	35	1.5	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	144.30	141.61	13.53	14.57

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,700	126,200	2.0	1,576	1,605	29	1.8	1.27	1.27
Res Hmstd: Avg Val	185,400	189,200	2.0	2,629	2,669	39	1.5	1.42	1.41
Res Hmstd: Hi Val	247,100	252,100	2.0	3,683	3,731	48	1.3	1.49	1.48
Res Hmstd: Ex-Hi Val	370,800	378,400	2.0	5,796	5,865	69	1.2	1.56	1.55
Apartment	300,000	314,400	4.8	5,817	6,024	207	3.6	1.94	1.92
Comm/Ind: Lo Val	150,000	144,900	-3.4	4,591	4,345	-246	-5.4	3.06	3
Comm/Ind: Mid Val	300,000	289,800	-3.4	10,645	10,020	-624	-5.9	3.55	3.46
Comm/Ind: Hi Val	1,000,000	966,100	-3.4	38,895	36,733	-2,162	-5.6	3.89	3.80

**Yellow Medicine County**

**Canby city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	50,130	49,472	-658	-1.3	623	739	116	18.6	1.24	1.49
Res Non-Hm: exis	7,065	6,901	-164	-2.3	116	132	16	13.9	1.64	1.92
Apartments: exis	1,737	1,741	4	0.2	35	40	5	15.4	2.00	2.30
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	5,859	5,927	68	1.2	184	204	20	10.8	3.14	3.44
Com/Ind Hi: exis	7,034	6,467	-566	-8.1	291	290	-1	-0.5	4.14	4.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	2,232	2,075	-157	-7.0	92	92	0	0.5	4.11	4.44
Ag HGA: Exist	73	57	-17	-22.6	1	1	0	-5.2	1.03	1.26
Ag Hmstd Land	851	737	-114	-13.4	6	6	0	-7.2	0.71	0.76
Ag Non-Hmstd	837	700	-137	-16.4	13	11	-1	-10.3	1.50	1.61
Miscellaneous	241	250	9	3.7	6	7	1	18.1	2.38	2.71
New construction	0	857	857	0.0	0	16	16	0.0	0.00	1.86
<b>Total</b>	<b>76,058</b>	<b>75,183</b>	<b>-876</b>	<b>-1.2</b>	<b>1,366</b>	<b>1,538</b>	<b>172</b>	<b>12.6</b>	<b>1.80</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	756	743	-13	-1.7	County	30.20	35.85	0.00	0.00
(-) TIF Tax Capacity	99	109	10	9.8	City/Town	110.41	114.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.56	8.12	13.07	29.67
(=) Taxable Tax Capacity	657	634	-23	-3.4	Special District	1.52	1.68	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.69	160.63	13.07	29.67

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,200	57,400	-1.4	599	724	125	20.8	1.03	1.26
Res Hmstd: Avg Val	87,200	86,100	-1.3	979	1,165	185	18.9	1.12	1.35
Res Hmstd: Hi Val	116,200	114,700	-1.3	1,490	1,750	260	17.4	1.28	1.53
Res Hmstd: Ex-Hi Val	174,400	172,100	-1.3	2,516	2,926	410	16.3	1.44	1.7
Apartment	300,000	300,700	0.2	6,005	6,930	924	15.4	2.00	2.30
Comm/Ind: Lo Val	150,000	137,900	-8.1	4,705	4,737	32	0.7	3.14	3.44
Comm/Ind: Mid Val	300,000	275,800	-8.1	10,914	10,790	-124	-1.1	3.64	3.91
Comm/Ind: Hi Val	1,000,000	919,500	-8.1	39,887	39,635	-252	-0.6	3.99	4.31

**Yellow Medicine County**

**Clarkfield city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	16,604	16,261	-343	-2.1	202	229	27	13.5	1.22	1.41
Res Non-Hm: exis	1,998	2,060	62	3.1	35	41	6	17.4	1.75	2.00
Apartments: exis	92	92	0	0.0	2	2	0	13.6	2.13	2.42
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	2,655	2,282	-373	-14.1	87	82	-5	-6.1	3.27	3.57
Com/Ind Hi: exis	7,566	7,548	-18	-0.2	324	353	28	8.8	4.29	4.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	649	698	49	7.5	28	33	5	17.2	4.29	4.67
Ag HGA: Exist	136	135	-1	-0.8	2	2	0	13.0	1.47	1.67
Ag Hmstd Land	1,133	1,071	-62	-5.4	11	9	-2	-15.7	0.97	0.86
Ag Non-Hmstd	1,667	1,566	-101	-6.1	25	27	1	5.4	1.53	1.71
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	35	35	0.0	0	0	0	0.0	0.00	1.41
<b>Total</b>	<b>32,500</b>	<b>31,748</b>	<b>-752</b>	<b>-2.3</b>	<b>717</b>	<b>779</b>	<b>62</b>	<b>8.7</b>	<b>2.20</b>	<b>2.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	360	352	-8	-2.2	County	29.20	34.84	0.00	0.00
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	119.71	131.11	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	3.17	4.74	22.12	27.75
(=) Taxable Tax Capacity	292	284	-8	-2.7	Special District	0.46	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	152.54	171.21	22.12	27.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	38,300	37,500	-2.1	435	489	54	12.4	1.14	1.30
Res Hmstd: Avg Val	57,500	56,300	-2.1	653	735	81	12.4	1.14	1.30
Res Hmstd: Hi Val	76,600	75,000	-2.1	875	979	104	11.8	1.14	1.30
Res Hmstd: Ex-Hi Val	114,900	112,500	-2.1	1,597	1,774	178	11.1	1.39	1.58
Apartment	300,000	300,000	0.0	6,384	7,253	869	13.6	2.13	2.42
Comm/Ind: Lo Val	150,000	149,600	-0.3	4,905	5,348	442	9.0	3.27	3.57
Comm/Ind: Mid Val	300,000	299,300	-0.2	11,335	12,339	1,004	8.9	3.78	4.12
Comm/Ind: Hi Val	1,000,000	997,600	-0.2	41,342	44,975	3,633	8.8	4.13	4.51

**Yellow Medicine County**

**Echo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,870	4,656	-215	-4.4	89	88	-1	-1.6	1.83	1.88
Res Non-Hm: exis	384	480	95	24.8	10	13	3	28.9	2.70	2.79
Apartments: exis	279	279	0	-0.1	9	9	0	3.3	3.27	3.38
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	774	803	29	3.7	36	38	2	5.7	4.65	4.73
Com/Ind Hi: exis	623	601	-21	-3.4	38	37	-1	-1.8	6.12	6.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	241	258	17	7.1	15	16	1	8.9	6.11	6.21
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	554	505	-49	-8.8	9	8	-1	-6.0	1.60	1.65
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	143	143	0.0	0	6	6	0.0	0.00	4.17
<b>Total</b>	<b>7,725</b>	<b>7,724</b>	<b>-1</b>	<b>0.0</b>	<b>206</b>	<b>216</b>	<b>10</b>	<b>4.9</b>	<b>2.67</b>	<b>2.80</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	72	73	1	1.5	County	30.61	36.52	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	208.57	205.54	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	4.60	5.97	22.12	27.75
(=) Taxable Tax Capacity	72	73	1	1.5	Special District	0.46	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	244.24	248.54	22.12	27.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	34,100	32,600	-4.4	575	577	1	0.3	1.69	1.77
Res Hmstd: Avg Val	51,100	48,800	-4.5	862	863	1	0.1	1.69	1.77
Res Hmstd: Hi Val	68,100	65,100	-4.4	1,149	1,151	3	0.2	1.69	1.77
Res Hmstd: Ex-Hi Val	102,100	97,600	-4.4	2,034	1,989	-45	-2.2	1.99	2.04
Apartment	300,000	299,800	-0.1	9,823	10,146	323	3.3	3.27	3.38
Comm/Ind: Lo Val	150,000	144,900	-3.4	6,969	6,860	-108	-1.6	4.65	4.73
Comm/Ind: Mid Val	300,000	289,800	-3.4	16,150	15,798	-352	-2.2	5.38	5.45
Comm/Ind: Hi Val	1,000,000	966,000	-3.4	58,994	57,859	-1,136	-1.9	5.9	5.99

**Yellow Medicine County**

**Hanley Falls city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,006	4,083	77	1.9	61	69	8	13.3	1.52	1.69
Res Non-Hm: exis	948	877	-71	-7.4	23	23	0	1.9	2.39	2.63
Apartments: exis	147	147	0	0.0	4	5	0	9.8	2.92	3.21
Low-inc Apts: ex	73	73	0	0.0	1	1	0	10.1	1.79	1.97
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	274	274	0	0.0	12	12	1	7.1	4.23	4.53
Com/Ind Hi: exis	487	490	3	0.7	27	29	2	7.6	5.56	5.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	130	132	2	1.7	7	8	1	8.7	5.56	5.94
Ag HGA: Exist	50	50	0	-0.1	1	1	0	11.0	1.52	1.68
Ag Hmstd Land	166	150	-15	-9.2	1	1	0	-6.7	0.90	0.93
Ag Non-Hmstd	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	1	1	0.0	0	0	0	0.0	0.00	1.69
<b>Total</b>	<b>6,279</b>	<b>6,278</b>	<b>-2</b>	<b>0.0</b>	<b>137</b>	<b>150</b>	<b>13</b>	<b>9.2</b>	<b>2.18</b>	<b>2.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	54	53	0	-0.3	County	27.43	33.24	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	187.38	198.40	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	0.14	1.43	22.12	27.75
(=) Taxable Tax Capacity	54	53	0	-0.3	Special District	1.32	1.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	216.27	234.64	22.12	27.75

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	33,400	34,000	1.8	507	573	66	13.0	1.52	1.69
Res Hmstd: Avg Val	50,000	51,000	2.0	759	860	100	13.2	1.52	1.69
Res Hmstd: Hi Val	66,700	68,000	1.9	1,013	1,146	133	13.1	1.52	1.69
Res Hmstd: Ex-Hi Val	100,000	101,900	1.9	1,773	2,015	242	13.6	1.77	1.98
Apartment	300,000	300,000	0.0	8,774	9,631	858	9.8	2.92	3.21
Comm/Ind: Lo Val	150,000	151,000	0.7	6,339	6,848	509	8.0	4.23	4.54
Comm/Ind: Mid Val	300,000	302,000	0.7	14,681	15,821	1,140	7.8	4.89	5.24
Comm/Ind: Hi Val	1,000,000	1,006,600	0.7	53,609	57,689	4,080	7.6	5.36	5.73

**Yellow Medicine County**

**Hazel Run city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	981	917	-64	-6.6	7	7	1	11.9	0.67	0.80
Res Non-Hm: exis	20	79	59	298.9	0	1	1	367.6	0.96	1.13
Apartments: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	79	79	0	0.0	2	2	0	10.0	2.07	2.27
Com/Ind Hi: exis	70	80	10	13.5	2	2	0	24.3	2.68	2.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	42	43	1	1.9	1	1	0	11.7	2.68	2.94
Ag HGA: Exist	225	225	0	0.0	2	2	0	19.3	0.77	0.92
Ag Hmstd Land	1,761	1,661	-100	-5.7	9	10	1	10.5	0.50	0.58
Ag Non-Hmstd	1,367	1,272	-95	-6.9	10	11	1	8.7	0.72	0.85
Miscellaneous	4	4	0	0.0	0	0	0	18.2	1.31	1.55
New construction	0	6	6	0.0	0	0	0	0.0	0.00	0.80
<b>Total</b>	<b>4,549</b>	<b>4,366</b>	<b>-183</b>	<b>-4.0</b>	<b>32</b>	<b>36</b>	<b>4</b>	<b>13.8</b>	<b>0.70</b>	<b>0.83</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	38	37	-1	-3.3	County	33.93	39.74	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	28.83	33.20	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	8.30	10.01	22.12	27.75	
(=) Taxable Tax Capacity	38	37	-1	-3.3	Special District	1.32	1.57	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>72.38</b>	<b>84.53</b>	<b>22.12</b>	<b>27.75</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	28,400	26,500	-6.7	186	208	22	11.7	0.66	0.78
Res Hmstd: Avg Val	42,600	39,800	-6.6	279	312	33	11.8	0.66	0.78
Res Hmstd: Hi Val	56,800	53,100	-6.5	372	417	44	11.9	0.66	0.78
Res Hmstd: Ex-Hi Val	85,300	79,700	-6.6	592	641	49	8.2	0.69	0.80
Comm/Ind: Lo Val	150,000	170,200	13.5	3,102	4,005	903	29.1	2.07	2.35
Comm/Ind: Mid Val	300,000	340,500	13.5	7,127	9,012	1,885	26.4	2.38	2.65
Comm/Ind: Hi Val	1,000,000	1,134,900	13.5	25,911	32,366	6,456	24.9	2.59	2.85



**Yellow Medicine County**

**Porter city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	4,232	4,202	-30	-0.7	31	40	9	29.9	0.73	0.95
Res Non-Hm: exis	656	688	32	4.9	7	9	2	31.4	1.00	1.25
Apartments: exis	175	175	0	0.0	2	3	0	22.5	1.21	1.48
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	771	765	-6	-0.7	17	19	2	11.2	2.19	2.45
Com/Ind Hi: exis	1,156	1,146	-9	-0.8	33	36	3	9.3	2.87	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	318	307	-12	-3.7	9	10	1	7.0	2.85	3.17
Ag HGA: Exist	228	140	-88	-38.5	2	1	0	-19.9	0.68	0.88
Ag Hmstd Land	6,642	4,469	-2,173	-32.7	31	22	-9	-29.7	0.47	0.49
Ag Non-Hmstd	20	1,494	1,474	#####	0	14	14	#####	0.86	0.95
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	40	40	0.0	0	1	1	0.0	0.00	1.96
<b>Total</b>	<b>14,197</b>	<b>13,425</b>	<b>-772</b>	<b>-5.4</b>	<b>132</b>	<b>154</b>	<b>23</b>	<b>17.1</b>	<b>0.93</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	119	120	1	0.5	County	33.48	39.29	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	-38.6	City/Town	40.87	42.65	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	10.69	11.39	13.07	29.67	
(=) Taxable Tax Capacity	119	120	1	0.6	Special District	1.32	1.57	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	86.35	94.90	13.07	29.67	

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	44,800	44,500	-0.7	291	385	95	32.6	0.65	0.87
Res Hmstd: Avg Val	67,100	66,600	-0.7	435	577	141	32.5	0.65	0.87
Res Hmstd: Hi Val	89,500	88,900	-0.7	638	830	192	30.1	0.71	0.93
Res Hmstd: Ex-Hi Val	134,200	133,200	-0.7	1,117	1,420	303	27.1	0.83	1.07
Apartment	300,000	300,000	0.0	3,630	4,449	819	22.5	1.21	1.48
Comm/Ind: Lo Val	150,000	148,800	-0.8	3,280	3,644	364	11.1	2.19	2.45
Comm/Ind: Mid Val	300,000	297,600	-0.8	7,589	8,348	759	10.0	2.53	2.81
Comm/Ind: Hi Val	1,000,000	991,900	-0.8	27,696	30,334	2,638	9.5	2.77	3.06

**Yellow Medicine County**

**St. Leo city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	1,420	1,319	-101	-7.1	11	13	2	17.1	0.79	1.00
Res Non-Hm: exis	188	259	71	37.8	2	4	1	63.8	1.24	1.47
Apartments: exis	127	127	0	0.0	2	2	0	16.6	1.51	1.76
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	8	7	0	-5.3	0	0	0	-0.1	1.19	1.25
Com/Ind: Lo: exi	109	111	2	1.5	3	3	0	10.9	2.55	2.78
Com/Ind Hi: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70	83	13	18.1	2	3	1	27.2	3.35	3.61
Ag HGA: Exist	191	189	-2	-1.1	2	2	0	24.2	0.80	1.00
Ag Hmstd Land	819	744	-75	-9.2	3	3	0	-5.3	0.37	0.39
Ag Non-Hmstd	19	17	-2	-9.0	0	0	0	-3.4	1.10	1.17
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	4	4	0.0	0	0	0	0.0	0.00	1.00
<b>Total</b>	<b>2,951</b>	<b>2,860</b>	<b>-91</b>	<b>-3.1</b>	<b>26</b>	<b>30</b>	<b>5</b>	<b>19.3</b>	<b>0.86</b>	<b>1.06</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	21	21	0	0.0	County	33.91	39.71	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	63.85	63.88	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.22	11.92	13.07	29.67
(=) Taxable Tax Capacity	21	21	0	0.0	Special District	1.32	1.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.30	117.08	13.07	29.67

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	25,600	23,800	-7.0	203	238	35	17.2	0.79	1
Res Hmstd: Avg Val	38,400	35,700	-7.0	304	357	52	17.2	0.79	1
Res Hmstd: Hi Val	51,200	47,600	-7.0	406	476	70	17.2	0.79	1
Res Hmstd: Ex-Hi Val	76,800	71,400	-7.0	613	713	100	16.4	0.8	1
Apartment	300,000	300,000	0.0	4,528	5,281	753	16.6	1.51	1.76

**Yellow Medicine County**

**Wood Lake city**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	8,843	9,459	616	7.0	108	120	12	11.1	1.22	1.26
Res Non-Hm: exis	978	694	-284	-29.0	17	13	-4	-25.7	1.74	1.82
Apartments: exis	318	318	0	0.0	7	7	0	4.6	2.09	2.18
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	1,023	1,155	132	12.9	33	38	5	16.1	3.22	3.31
Com/Ind Hi: exis	1,351	1,184	-168	-12.4	57	52	-6	-9.6	4.23	4.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	294	314	20	6.8	12	14	1	10.1	4.23	4.36
Ag HGA: Exist	287	302	15	5.3	4	4	0	10.7	1.34	1.41
Ag Hmstd Land	1,925	1,723	-202	-10.5	15	13	-2	-16.2	0.79	0.74
Ag Non-Hmstd	213	188	-25	-11.8	3	3	0	-5.6	1.50	1.61
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	61	61	0.0	0	1	1	0.0	0.00	1.49
<b>Total</b>	<b>15,232</b>	<b>15,397</b>	<b>165</b>	<b>1.1</b>	<b>256</b>	<b>264</b>	<b>8</b>	<b>3.0</b>	<b>1.68</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	137	136	-1	-0.6	County	32.89	38.71	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	98.27	101.44	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.32	19.83	21.31	17.77
(=) Taxable Tax Capacity	137	136	-1	-0.6	Special District	0.46	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	149.94	160.50	21.31	17.77

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	42,900	45,900	7.0	477	524	46	9.7	1.11	1.14
Res Hmstd: Avg Val	64,300	68,800	7.0	715	785	69	9.7	1.11	1.14
Res Hmstd: Hi Val	85,700	91,700	7.0	1,025	1,170	145	14.1	1.2	1.28
Res Hmstd: Ex-Hi Val	128,600	137,600	7.0	1,817	2,054	237	13.0	1.41	1.49
Apartment	300,000	300,000	0.0	6,262	6,552	290	4.6	2.09	2.18
Comm/Ind: Lo Val	150,000	131,400	-12.4	4,835	4,355	-480	-9.9	3.22	3.31
Comm/Ind: Mid Val	300,000	262,800	-12.4	11,175	9,889	-1,286	-11.5	3.72	3.76
Comm/Ind: Hi Val	1,000,000	876,100	-12.4	40,760	36,627	-4,133	-10.1	4.08	4.18

**Yellow Medicine County**

**Granite Falls city (part**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Hmstd: exist	57,180	57,769	589	1.0	715	770	55	7.7	1.25	1.33
Res Non-Hm: exis	8,297	7,876	-421	-5.1	133	133	-1	-0.5	1.61	1.68
Apartments: exis	1,427	1,427	0	0.0	27	29	1	4.3	1.92	2.01
Low-inc Apts: ex	2,172	2,172	0	0.0	26	27	1	4.9	1.20	1.26
Seasnl Rec: exis	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Com/Ind: Lo: exi	8,819	8,710	-109	-1.2	265	267	2	0.6	3.01	3.06
Com/Ind Hi: exis	6,445	6,504	59	0.9	250	257	6	2.5	3.89	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	764	969	204	26.7	30	38	9	28.6	3.91	3.97
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	32	32	0	0.0	0	0	0	1.8	1.29	1.32
Ag Non-Hmstd	233	231	-2	-0.9	3	3	0	0.9	1.29	1.32
Miscellaneous	0	0	0	0.0	0	0	0	0.0	0.00	0.00
New construction	0	195	195	0.0	0	3	3	0.0	0.00	1.53
<b>Total</b>	<b>85,370</b>	<b>85,886</b>	<b>515</b>	<b>0.6</b>	<b>1,450</b>	<b>1,526</b>	<b>76</b>	<b>5.2</b>	<b>1.70</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	816	826	10	1.2	County	33.61	39.39	0.00	0.00
(-) TIF Tax Capacity	47	45	-1	-3.1	City/Town	87.33	82.47	8.38	8.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	7.98	9.29	22.12	27.75
(=) Taxable Tax Capacity	770	781	12	1.5	Special District	0.46	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.38	131.67	30.50	35.97

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,300	61,900	1.0	663	712	49	7.4	1.08	1.15
Res Hmstd: Avg Val	91,900	92,800	1.0	1,094	1,175	81	7.4	1.19	1.27
Res Hmstd: Hi Val	122,500	123,800	1.1	1,619	1,732	112	6.9	1.32	1.4
Res Hmstd: Ex-Hi Val	183,700	185,600	1.0	2,669	2,841	172	6.4	1.45	1.53
Apartment	300,000	300,000	0.0	5,767	6,017	250	4.3	1.92	2.01
Comm/Ind: Lo Val	150,000	151,400	0.9	4,510	4,651	141	3.1	3.01	3.07
Comm/Ind: Mid Val	300,000	302,800	0.9	10,371	10,654	284	2.7	3.46	3.52
Comm/Ind: Hi Val	1,000,000	1,009,200	0.9	37,721	38,664	943	2.5	3.77	3.83