

# House Research Simulation Report: Property Tax

**Simulation #19A3**

**Date 4/17/19**

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## DESCRIPTION

**BASELINE: Actual Pay 2018**

**ALTERNATIVE: Actual Pay 2019**

This report compares property taxes payable in 2018 with property taxes payable in 2019. The levies are final levies certified to the county auditors and filed with the Dept. of Revenue.

## KEY POINTS

- **Statewide net property taxes increased by about \$530 million, or 5.3% in the last year.** Homes and apartments saw the largest percentage increases in property taxes, with apartment seeing the largest of those increases. On a statewide average, increases for homes and apartments ranged from 6.0% to 10.6%.
- **Some property types experienced a decrease in net property taxes.** For the lower tier of commercial/industrial property (value under \$150,000), public utility electric generation property, and agricultural homestead land, net property taxes decreased. These decreases ranged from 0.3% to 2.8%.

**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:            Actual Pay 2018**

- **Market values** (taxable market values) are actual values reported by county assessors to the Department of Revenue.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are determined within the simulation model.

**ALTERNATIVE:        Actual Pay 2019**

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are determined within the simulation model.

**SIMULATION CLASS RATES**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000 <sup>1</sup>	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:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income:		
Lower tier <sup>2</sup>	0.75	0.75
Upper tier	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>		
Homestead:		
Lower tier <sup>3</sup>	0.5	0.5
Upper tier	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

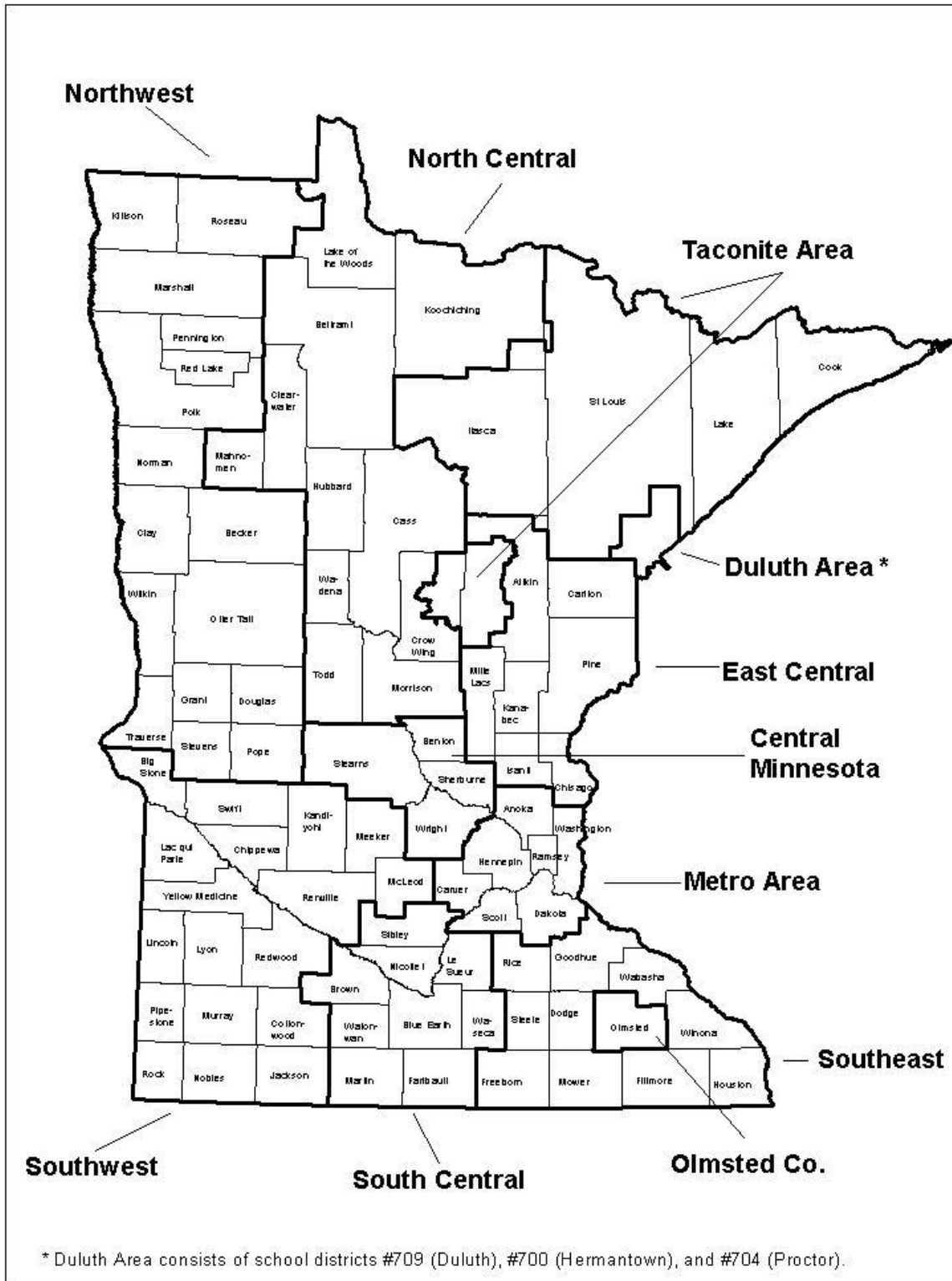
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<sup>1</sup> After subtraction of homestead market value exclusion.

<sup>2</sup> \$121,000 for payable 2018 and \$139,000 for payable 2019

<sup>3</sup> \$1,940,000 for payable 2018 and \$1,900,000 for payable 2019

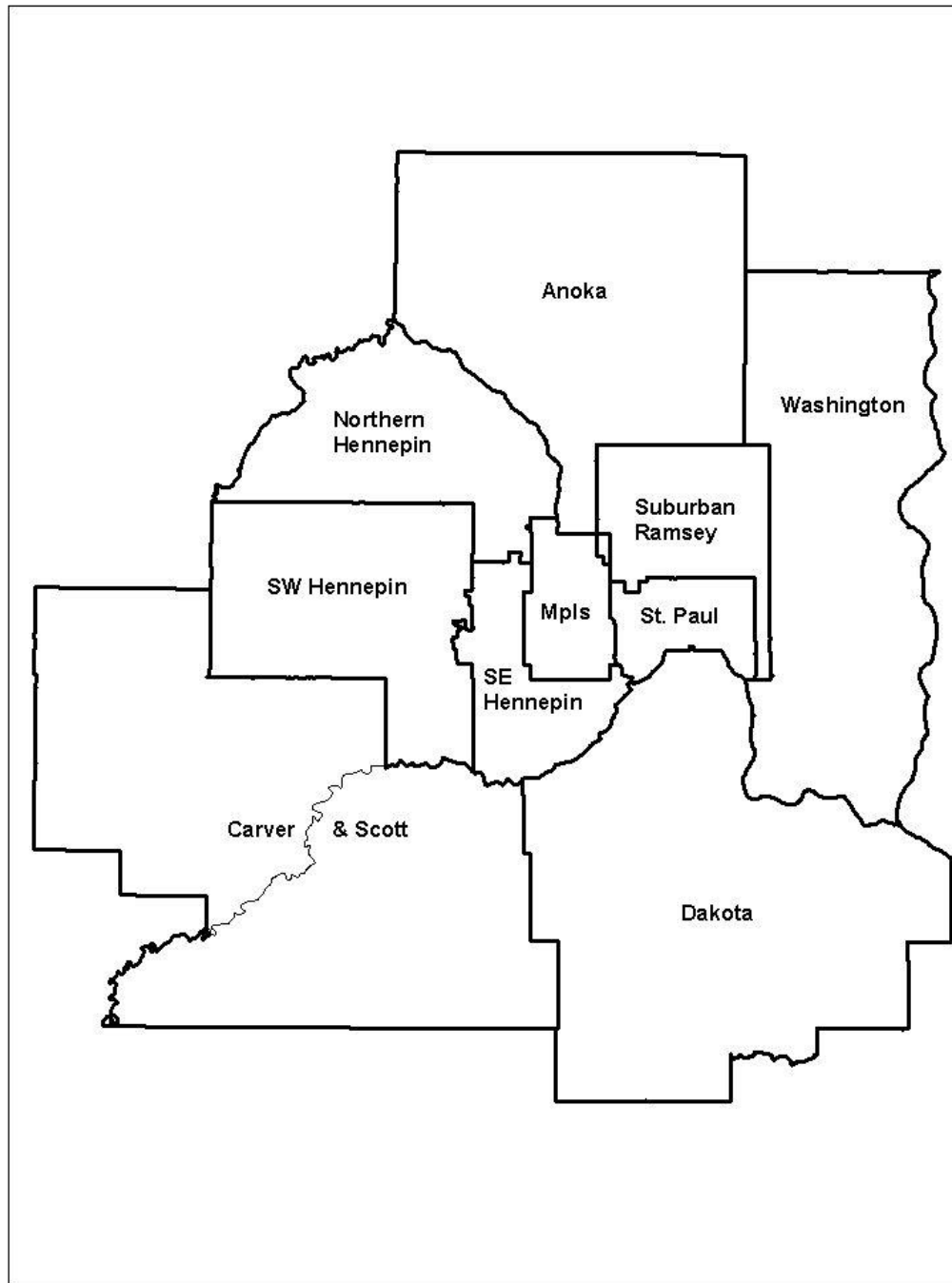
### Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

### Property Tax Model Regions (Metro Area)



House Research Graphics

Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion).

**Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	334,346,421	358,333,976	23,987,555		7.2	4,213,564	4,506,797	293,234	7.0	1.26	1.26
Res Non-Hmstd	49,628,534	53,063,281	3,434,747		6.9	711,831	754,711	42,880	6.0	1.43	1.42
Apartments	31,915,597	35,738,804	3,823,208		12.0	560,563	619,910	59,347	10.6	1.76	1.73
Low-income Apts	4,700,991	5,130,572	429,581		9.1	51,766	56,333	4,567	8.8	1.10	1.10
Seasonal Rec'l	27,964,894	28,926,545	961,651		3.4	281,827	291,610	9,783	3.5	1.01	1.01
Com/Ind: Lo tier	10,329,102	10,421,200	92,098		0.9	241,737	234,951	-6,786	-2.8	2.34	2.25
Com/Ind Hi tier	75,544,909	79,330,656	3,785,747		5.0	2,713,089	2,805,609	92,520	3.4	3.59	3.54
Publ U: Elec Gen	2,940,775	2,862,289	-78,487		-2.7	73,305	71,646	-1,659	-2.3	2.49	2.50
Publ U: Other	12,109,305	12,826,490	717,185		5.9	382,744	404,215	21,471	5.6	3.16	3.15
Ag HGA	11,440,357	12,058,520	618,163		5.4	106,857	114,771	7,914	7.4	0.93	0.95
Ag Hmstd Land	78,637,455	76,890,311	-1,747,144		-2.2	289,405	288,461	-944	-0.3	0.37	0.38
Ag Non-Hmstd	50,757,964	51,126,769	368,804		0.7	346,114	353,571	7,457	2.2	0.68	0.69
Miscellaneous	905,701	946,241	40,540		4.5	18,951	19,048	96	0.5	2.09	2.01
<b>Total</b>	<b>691,222,007</b>	<b>727,655,656</b>	<b>36,433,649</b>		<b>5.3</b>	<b>9,991,754</b>	<b>10,521,633</b>	<b>529,879</b>	<b>5.3</b>	<b>1.45</b>	<b>1.45</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>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	7,418,674	7,862,171	443,497		6.0	County	43.37	42.90	0.028	0.026
(-) TIF Tax Capacity	181,011	185,831	4,820		2.7	City/Town	35.37	35.12	0.525	0.462
(-) FD Contrib Tax Cap	430,461	453,503	23,042		5.4	School District	23.89	23.74	19.637	20.456
(=) Taxable Tax Capacity	<u>6,807,202</u>	<u>7,222,838</u>	<u>415,635</u>		<u>6.1</u>	Special District	<u>5.04</u>	<u>4.93</u>	<u>0.015</u>	<u>0.014</u>
FD Distrib Tax Cap	434,509	459,112	24,603		5.7	<b>Total</b>	107.68	106.69	20.204	20.958

**GREATER MINNESOTA**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Pctg Chng</b>	<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Base</b>	<b>Alte</b>
Res Homestead	114,866,705	122,596,983	7,730,278	6.7	1,339,225	1,451,937	112,712	8.4	1.17	1.18
Res Non-Hmstd	16,254,430	16,963,667	709,237	4.4	229,019	240,979	11,960	5.2	1.41	1.42
Apartments	5,678,810	6,143,974	465,164	8.2	102,310	111,199	8,889	8.7	1.80	1.81
Low-income Apts	1,166,467	1,249,262	82,795	7.1	13,461	14,496	1,035	7.7	1.15	1.16
Seasonal Rec'l	26,416,991	27,388,553	971,562	3.7	260,811	271,318	10,506	4.0	0.99	0.99
Com/Ind: Lo tier	6,267,669	6,355,523	87,854	1.4	140,495	143,422	2,927	2.1	2.24	2.26
Com/Ind Hi tier	19,051,577	19,728,365	676,787	3.6	665,486	689,200	23,713	3.6	3.49	3.49
Publ U: Elec Gen	2,509,004	2,400,015	-108,989	-4.3	61,516	59,420	-2,096	-3.4	2.45	2.48
Publ U: Other	8,450,134	8,841,270	391,136	4.6	251,728	264,389	12,660	5.0	2.98	2.99
Ag HGA	10,454,509	11,027,323	572,814	5.5	96,424	104,111	7,688	8.0	0.92	0.94
Ag Hmstd Land	75,858,589	74,098,481	-1,760,108	-2.3	279,199	278,823	-376	-0.1	0.37	0.38
Ag Non-Hmstd	48,765,955	49,152,999	387,045	0.8	328,147	336,518	8,371	2.6	0.67	0.68
Miscellaneous	343,364	348,011	4,647	1.4	7,738	7,687	-50	-0.7	2.25	2.21
<b>Total</b>	<b>336,084,206</b>	<b>346,294,428</b>	<b>10,210,222</b>	<b>3.0</b>	<b>3,775,561</b>	<b>3,973,499</b>	<b>197,939</b>	<b>5.2</b>	<b>1.12</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,259,209	3,383,964	124,755	3.8	County	47.90	48.40	0.022	0.021
(-) TIF Tax Capacity	26,230	29,372	3,143	12.0	City/Town	29.38	29.59	0.362	0.302
(-) FD Contrib Tax Cap	11,354	12,090	735	6.5	School District	20.00	20.54	17.755	18.331
(=) Taxable Tax Capacity	<u>3,221,624</u>	<u>3,342,501</u>	<u>120,877</u>	<u>3.8</u>	Special District	<u>1.82</u>	<u>1.85</u>	<u>0.043</u>	<u>0.042</u>
FD Distrib Tax Cap	11,367	12,090	723	6.4	<b>Total</b>	99.11	100.37	18.182	18.695

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Pctg Chng</b>	<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	110,800	118,300	7,500	6.8	1,029	1,135	105	10.2	0.93	0.96
Res Hmstd: AvgVal	166,100	177,300	11,200	6.7	1,727	1,887	160	9.3	1.04	1.06
Res Hmstd: Hi Val	221,500	236,400	14,900	6.7	2,427	2,641	214	8.8	1.1	1.12
Res Hmstd: Ex-Hi Val	332,300	354,700	22,400	6.7	3,825	4,150	325	8.5	1.15	1.17
Apartment	300,000	324,600	24,600	8.2	4,262	4,679	417	9.8	1.42	1.44
Seas Rec: Lo Val	75,000	77,800	2,800	3.7	806	845	40	4.9	1.07	1.09
Seas Rec: Hi Val	200,000	207,400	7,400	3.7	2,302	2,405	102	4.5	1.15	1.16
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	3,484	3,020	-464	-13.3	2.32	1.94
Comm/Ind: Mid Val	300,000	310,700	10,700	3.6	8,039	7,757	-282	-3.5	2.68	2.5
Comm/Ind: Hi Val	1,000,000	1,035,500	35,500	3.6	29,294	29,850	556	1.9	2.93	2.88

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Homestead	219,479,716	235,736,993	16,257,278	7.4	2,874,338	3,054,860	180,522	6.3	1.31	1.30
Res Non-Hmstd	33,374,104	36,099,614	2,725,510	8.2	482,813	513,733	30,920	6.4	1.45	1.42
Apartments	26,236,786	29,594,830	3,358,044	12.8	458,253	508,711	50,458	11.0	1.75	1.72
Low-income Apts	3,534,524	3,881,310	346,786	9.8	38,305	41,837	3,532	9.2	1.08	1.08
Seasonal Rec'l	1,547,903	1,537,992	-9,911	-0.6	21,016	20,292	-723	-3.4	1.36	1.32
Com/Ind: Lo tier	4,061,432	4,065,677	4,244	0.1	101,241	91,529	-9,712	-9.6	2.49	2.25
Com/Ind Hi tier	56,493,332	59,602,292	3,108,960	5.5	2,047,603	2,116,409	68,806	3.4	3.62	3.55
Publ U: Elec Gen	431,772	462,274	30,502	7.1	11,789	12,226	437	3.7	2.73	2.64
Publ U: Other	3,659,171	3,985,220	326,049	8.9	131,016	139,826	8,811	6.7	3.58	3.51
Ag HGA	985,848	1,031,197	45,349	4.6	10,433	10,659	227	2.2	1.06	1.03
Ag Hmstd Land	2,778,866	2,791,830	12,964	0.5	10,206	9,638	-568	-5.6	0.37	0.35
Ag Non-Hmstd	1,992,010	1,973,769	-18,241	-0.9	17,967	17,053	-914	-5.1	0.90	0.86
Miscellaneous	562,337	598,230	35,893	6.4	11,214	11,361	147	1.3	1.99	1.90
<b>Total</b>	<b>355,137,800</b>	<b>381,361,228</b>	<b>26,223,427</b>	<b>7.4</b>	<b>6,216,193</b>	<b>6,548,134</b>	<b>331,941</b>	<b>5.3</b>	<b>1.75</b>	<b>1.72</b>

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

					<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4,159,465	4,478,207	318,742	7.7	County	39.30	38.16	0.031	0.028
(-) TIF Tax Capacity	154,781	156,458	1,677	1.1	City/Town	40.76	39.88	0.611	0.545
(-) FD Contrib Tax Cap	419,106	441,413	22,307	5.3	School District	27.39	26.50	20.635	21.564
(=) Taxable Tax Capacity	<u>3,585,578</u>	<u>3,880,336</u>	<u>294,758</u>	<u>8.2</u>	Special District	<u>7.94</u>	<u>7.59</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	423,142	447,022	23,880	5.6	<b>Total</b>	115.38	112.14	21.276	22.137

**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>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	177,300	190,400	7.4	2,177	2,318	141	6.5	1.23	1.22	
Res Hmstd: AvgVal	265,900	285,600	7.4	3,480	3,686	206	5.9	1.31	1.29	
Res Hmstd: Hi Val	354,400	380,700	7.4	4,781	5,052	270	5.7	1.35	1.33	
Res Hmstd: Ex-Hi Val	531,800	571,200	7.4	7,359	7,869	510	6.9	1.38	1.38	
Apartment	300,000	338,400	12.8	4,965	5,493	528	10.6	1.65	1.62	
Comm/Ind: Lo Val	150,000	158,300	5.5	4,120	3,701	-419	-10.2	2.75	2.34	
Comm/Ind: Mid Val	300,000	316,500	5.5	9,508	9,278	-229	-2.4	3.17	2.93	
Comm/Ind: Hi Val	1,000,000	1,055,000	5.5	34,648	35,312	664	1.9	3.46	3.35	



**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	66,398,365	71,014,324	4,615,959	7.0	868,889	944,648	75,759	8.7	1.31	1.33
Res Non-Hmstd	10,255,116	10,720,008	464,891	4.5	162,736	171,558	8,822	5.4	1.59	1.60
Apartments	5,589,975	6,049,153	459,178	8.2	101,132	109,921	8,789	8.7	1.81	1.82
Low-income Apts	1,165,644	1,248,437	82,794	7.1	13,451	14,484	1,034	7.7	1.15	1.16
Seasonal Rec'l	3,627,082	3,775,550	148,468	4.1	42,294	44,757	2,463	5.8	1.17	1.19
Com/Ind: Lo tier	5,057,646	5,101,576	43,930	0.9	120,995	122,607	1,612	1.3	2.39	2.40
Com/Ind Hi tier	16,606,322	17,253,762	647,440	3.9	598,457	621,036	22,579	3.8	3.60	3.60
Publ U: Elec Gen	2,438,935	2,344,844	-94,091	-3.9	60,190	58,271	-1,920	-3.2	2.47	2.49
Publ U: Other	2,476,374	2,640,575	164,201	6.6	91,071	96,912	5,841	6.4	3.68	3.67
Ag HGA	281,363	301,242	19,879	7.1	3,641	3,945	304	8.3	1.29	1.31
Ag Hmstd Land	803,773	805,279	1,507	0.2	5,121	5,099	-22	-0.4	0.64	0.63
Ag Non-Hmstd	1,123,585	1,130,732	7,147	0.6	14,152	14,281	130	0.9	1.26	1.26
Miscellaneous	274,713	278,828	4,115	1.5	6,389	6,357	-32	-0.5	2.33	2.28
<b>Total</b>	<b>116,098,892</b>	<b>122,664,311</b>	<b>6,565,419</b>	<b>5.7</b>	<b>2,088,518</b>	<b>2,213,877</b>	<b>125,359</b>	<b>6.0</b>	<b>1.80</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	1,318,003	1,392,938	74,935	5.7	County	49.23	49.57	0.016	0.015
(-) TIF Tax Capacity	25,803	28,957	3,155	12.2	City/Town	55.74	55.61	0.600	0.499
(-) FD Contrib Tax Cap	7,228	7,625	397	5.5	School District	23.64	23.89	17.894	18.506
(=) Taxable Tax Capacity	<u>1,284,973</u>	<u>1,356,356</u>	<u>71,384</u>	<u>5.6</u>	Special District	<u>2.17</u>	<u>2.18</u>	<u>0.060</u>	<u>0.058</u>
FD Distrib Tax Cap	9,273	9,818	546	5.9	<b>Total</b>	130.77	131.25	18.570	19.078

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,300	105,100	6.9	1,097	1,207	111	10.1	1.12	1.15
Res Hmstd: AvgVal	147,400	157,600	6.9	1,888	2,055	167	8.8	1.28	1.30
Res Hmstd: Hi Val	196,500	210,200	7.0	2,679	2,903	224	8.4	1.36	1.38
Res Hmstd: Ex-Hi Val	294,800	315,300	7.0	4,263	4,599	337	7.9	1.45	1.46
Apartment	300,000	324,600	8.2	5,461	5,945	484	8.9	1.82	1.83
Comm/Ind: Lo Val	150,000	155,800	3.9	4,202	3,772	-430	-10.2	2.80	2.42
Comm/Ind: Mid Val	300,000	311,700	3.9	9,713	9,493	-219	-2.3	3.24	3.05
Comm/Ind: Hi Val	1,000,000	1,039,000	3.9	35,427	36,182	755	2.1	3.54	3.48

**GREATER MINNESOTA TOWNS**

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	48,424,458	51,534,727	3,110,269	6.4	469,791	506,603	36,812	7.8	0.97	0.98
Res Non-Hmstd	5,991,181	6,234,246	243,065	4.1	66,142	69,237	3,095	4.7	1.10	1.11
Apartments	86,531	92,414	5,883	6.8	1,124	1,214	90	8.0	1.30	1.31
Low-income Apts	213	215	1	0.7	2	2	0	1.2	0.93	0.94
Seasonal Rec'l	22,787,588	23,610,250	822,662	3.6	218,488	226,518	8,029	3.7	0.96	0.96
Com/Ind: Lo tier	1,204,225	1,247,793	43,568	3.6	19,344	20,622	1,278	6.6	1.61	1.65
Com/Ind Hi tier	2,443,048	2,472,143	29,095	1.2	66,931	68,042	1,111	1.7	2.74	2.75
Publ U: Elec Gen	70,069	55,171	-14,897	-21.3	1,326	1,149	-176	-13.3	1.89	2.08
Publ U: Other	5,971,305	6,198,129	226,824	3.8	160,560	167,369	6,809	4.2	2.69	2.70
Ag HGA	10,150,007	10,701,304	551,297	5.4	92,543	99,861	7,318	7.9	0.91	0.93
Ag Hmstd Land	74,981,601	73,220,843	-1,760,758	-2.3	273,771	273,336	-435	-0.2	0.37	0.37
Ag Non-Hmstd	47,611,012	47,990,893	379,881	0.8	313,665	321,826	8,161	2.6	0.66	0.67
Miscellaneous	68,590	69,121	532	0.8	1,347	1,328	-19	-1.4	1.96	1.92
<b>Total</b>	<b>219,789,827</b>	<b>223,427,250</b>	<b>3,637,422</b>	<b>1.7</b>	<b>1,685,033</b>	<b>1,757,106</b>	<b>72,073</b>	<b>4.3</b>	<b>0.77</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,939,733	1,989,468	49,735	2.6	County	47.01	47.57	0.031	0.028
(-) TIF Tax Capacity	411	398	-13	-3.2	City/Town	11.87	11.79	0.012	0.011
(-) FD Contrib Tax Cap	4,126	4,465	339	8.2	School District	17.60	18.23	17.548	18.073
(=) Taxable Tax Capacity	<u>1,935,196</u>	<u>1,984,605</u>	<u>49,410</u>	<u>2.6</u>	Special District	<u>1.60</u>	<u>1.62</u>	<u>0.017</u>	<u>0.017</u>
FD Distrib Tax Cap	2,094	2,271	177	8.5	<b>Total</b>	<b>78.07</b>	<b>79.22</b>	<b>17.607</b>	<b>18.130</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	134,100	142,700	6.4	1,086	1,190	103	9.5	0.81	0.83
Res Hmstd: AvgVal	201,000	213,900	6.4	1,774	1,931	157	8.9	0.88	0.90
Res Hmstd: Hi Val	267,900	285,100	6.4	2,461	2,671	211	8.6	0.92	0.94
Res Hmstd: Ex-Hi Val	402,000	427,800	6.4	3,838	4,156	318	8.3	0.95	0.97
Apartment	300,000	320,400	6.8	3,456	3,754	298	8.6	1.15	1.17
Seas Rec: Lo Val	75,000	77,700	3.6	648	680	32	4.9	0.86	0.87
Seas Rec: Hi Val	200,000	207,200	3.6	1,881	1,964	83	4.4	0.94	0.95
Comm/Ind: Lo Val	150,000	151,800	1.2	3,002	2,422	-580	-19.3	2.00	1.6
Comm/Ind: Mid Val	300,000	303,600	1.2	6,917	6,398	-519	-7.5	2.31	2.11
Comm/Ind: Hi Val	1,000,000	1,011,900	1.2	25,185	24,952	-234	-0.9	2.52	2.47

<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	7,061,085	7,340,439	279,354	4.0	86,113	91,475	5,362	6.2	1.22	1.25
Res Non-Hmstd	1,112,057	1,168,537	56,480	5.1	16,157	17,319	1,162	7.2	1.45	1.48
Apartments	845,409	917,678	72,269	8.5	13,920	15,152	1,232	8.8	1.65	1.65
Low-income Apts	136,198	142,689	6,491	4.8	1,439	1,543	104	7.2	1.06	1.08
Seasonal Rec'l	451,854	484,562	32,708	7.2	5,640	6,256	616	10.9	1.25	1.29
Com/Ind: Lo tier	657,755	667,242	9,487	1.4	14,061	14,251	190	1.4	2.14	2.14
Com/Ind Hi tier	1,680,641	1,761,609	80,968	4.8	47,373	50,060	2,687	5.7	2.82	2.84
Publ U: Elec Gen	26,809	24,067	-2,742	-10.2	693	627	-66	-9.5	2.59	2.61
Publ U: Other	205,505	210,003	4,498	2.2	6,896	7,054	159	2.3	3.36	3.36
Ag HGA	19,694	19,867	174	0.9	237	239	2	0.8	1.20	1.20
Ag Hmstd Land	77,184	76,804	-380	-0.5	482	485	3	0.7	0.62	0.63
Ag Non-Hmstd	114,915	117,955	3,040	2.6	1,325	1,390	66	5.0	1.15	1.18
Miscellaneous	33,699	36,200	2,501	7.4	677	724	47	6.9	2.01	2.00
<b>Total</b>	<b>12,422,804</b>	<b>12,967,653</b>	<b>544,849</b>	<b>4.4</b>	<b>195,013</b>	<b>206,576</b>	<b>11,564</b>	<b>5.9</b>	<b>1.57</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	138,045	144,591	6,546	4.7	County	44.07	44.59	0.000	0.000
(-) TIF Tax Capacity	5,705	5,663	-43	-0.7	City/Town	52.52	52.67	0.040	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.73	22.93	17.882	18.059
(=) Taxable Tax Capacity	<u>132,340</u>	<u>138,928</u>	<u>6,588</u>	<u>5.0</u>	Special District	<u>3.28</u>	<u>3.45</u>	<u>0.128</u>	<u>0.135</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.60	123.63	18.050	18.193

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,200	97,900	3.9	966	1,033	67	7.0	1.03	1.06
Res Hmstd: AvgVal	141,200	146,800	4.0	1,674	1,779	105	6.3	1.19	1.21
Res Hmstd: Hi Val	188,200	195,600	3.9	2,381	2,523	142	6.0	1.27	1.29
Res Hmstd: Ex-Hi Val	282,400	293,600	4.0	3,800	4,018	218	5.7	1.35	1.37
Apartment	300,000	325,600	8.5	5,102	5,624	523	10.2	1.70	1.73
Comm/Ind: Lo Val	150,000	157,200	4.8	3,988	3,627	-361	-9.0	2.66	2.31
Comm/Ind: Mid Val	300,000	314,500	4.8	9,215	9,146	-69	-0.8	3.07	2.91
Comm/Ind: Hi Val	1,000,000	1,048,200	4.8	33,610	34,887	1,277	3.8	3.36	3.33

**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	7,108,254	7,505,762	397,509	5.6	61,675	65,948	4,273	6.9	0.87	0.88
Res Non-Hmstd	919,793	941,491	21,698	2.4	8,994	9,363	370	4.1	0.98	0.99
Apartments	10,208	10,692	484	4.7	122	127	5	3.9	1.19	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,630,915	5,916,594	285,679	5.1	51,033	53,145	2,112	4.1	0.91	0.90
Com/Ind: Lo tier	202,284	214,632	12,347	6.1	2,929	3,213	284	9.7	1.45	1.50
Com/Ind Hi tier	474,912	481,503	6,591	1.4	11,656	11,919	263	2.3	2.45	2.48
Publ U: Elec Gen	1,092	1,099	6	0.6	19	19	0	0.6	1.72	1.72
Publ U: Other	1,186,722	1,189,820	3,098	0.3	28,824	29,311	487	1.7	2.43	2.46
Ag HGA	1,711,978	1,749,297	37,319	2.2	14,419	15,033	614	4.3	0.84	0.86
Ag Hmstd Land	14,301,633	13,930,601	-371,032	-2.6	50,993	50,754	-239	-0.5	0.36	0.36
Ag Non-Hmstd	10,022,034	10,050,532	28,498	0.3	63,650	65,092	1,441	2.3	0.64	0.65
Miscellaneous	4,471	4,607	136	3.0	66	64	-2	-2.3	1.47	1.39
<b>Total</b>	<b>41,574,296</b>	<b>41,996,630</b>	<b>422,334</b>	<b>1.0</b>	<b>294,379</b>	<b>303,987</b>	<b>9,608</b>	<b>3.3</b>	<b>0.71</b>	<b>0.72</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	370,069	376,362	6,293	1.7	County	41.64	41.85	0.000	0.000
(-) TIF Tax Capacity	192	192	0	0.0	City/Town	10.22	10.13	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.04	15.83	18.077	18.515
(=) Taxable Tax Capacity	<u>369,877</u>	<u>376,171</u>	<u>6,293</u>	<u>1.7</u>	Special District	<u>3.80</u>	<u>4.00</u>	<u>0.108</u>	<u>0.113</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>70.70</b>	<b>71.81</b>	<b>18.185</b>	<b>18.628</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	135,800	143,400	5.6	1,030	1,117	87	8.5	0.76	0.78
Res Hmstd: AvgVal	203,600	215,000	5.6	1,676	1,809	133	7.9	0.82	0.84
Res Hmstd: Hi Val	271,500	286,700	5.6	2,323	2,501	178	7.7	0.86	0.87
Res Hmstd: Ex-Hi Val	407,300	430,100	5.6	3,616	3,886	270	7.5	0.89	0.90
Apartment	300,000	314,200	4.7	3,197	3,406	209	6.5	1.07	1.08
Seas Rec: Lo Val	75,000	78,800	5.1	592	632	40	6.7	0.79	0.80
Seas Rec: Hi Val	200,000	210,100	5.1	1,734	1,837	103	6.0	0.87	0.87
Comm/Ind: Lo Val	150,000	152,100	1.4	2,845	2,267	-578	-20.3	1.9	1.49
Comm/Ind: Mid Val	300,000	304,200	1.4	6,547	6,034	-513	-7.8	2.18	1.98
Comm/Ind: Hi Val	1,000,000	1,013,900	1.4	23,825	23,608	-216	-0.9	2.38	2.33

**NORTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	3,923,698	4,110,342	186,645	4.8	43,463	46,829	3,366	7.7	1.11	1.14
Res Non-Hmstd	730,054	746,091	16,037	2.2	10,899	11,291	392	3.6	1.49	1.51
Apartments	309,528	340,131	30,603	9.9	5,494	6,162	668	12.2	1.77	1.81
Low-income Apts	93,025	92,863	-162	-0.2	1,093	1,100	7	0.6	1.17	1.18
Seasonal Rec'l	2,327,844	2,430,090	102,246	4.4	23,666	25,248	1,582	6.7	1.02	1.04
Com/Ind: Lo tier	510,146	517,154	7,008	1.4	11,600	11,842	242	2.1	2.27	2.29
Com/Ind Hi tier	1,056,739	1,090,238	33,500	3.2	37,430	39,029	1,599	4.3	3.54	3.58
Publ U: Elec Gen	2,607	3,037	430	16.5	86	98	12	14.5	3.28	3.23
Publ U: Other	123,522	129,007	5,485	4.4	4,490	4,683	193	4.3	3.63	3.63
Ag HGA	26,380	27,610	1,230	4.7	288	308	20	6.9	1.09	1.12
Ag Hmstd Land	52,879	52,718	-160	-0.3	255	249	-6	-2.2	0.48	0.47
Ag Non-Hmstd	94,931	94,917	-14	0.0	864	876	13	1.5	0.91	0.92
Miscellaneous	16,121	16,452	331	2.1	384	384	0	0.0	2.38	2.33
<b>Total</b>	<b>9,267,472</b>	<b>9,650,651</b>	<b>383,178</b>	<b>4.1</b>	<b>140,010</b>	<b>148,099</b>	<b>8,089</b>	<b>5.8</b>	<b>1.51</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	102,701	107,084	4,383	4.3	County	40.94	41.24	0.000	0.000
(-) TIF Tax Capacity	1,935	1,877	-58	-3.0	City/Town	49.98	50.36	0.074	0.071
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	21.02	14.916	15.233
(=) Taxable Tax Capacity	100,767	105,208	4,441	4.4	Special District	0.89	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.32	113.51	14.989	15.304

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,500	99,000	4.8	874	949	75	8.6	0.92	0.96
Res Hmstd: AvgVal	141,700	148,400	4.7	1,517	1,634	116	7.7	1.07	1.10
Res Hmstd: Hi Val	188,900	197,900	4.8	2,161	2,319	159	7.3	1.14	1.17
Res Hmstd: Ex-Hi Val	283,400	296,900	4.8	3,449	3,691	242	7.0	1.22	1.24
Apartment	300,000	329,700	9.9	4,624	5,182	558	12.1	1.54	1.57
Seas Rec: Lo Val	75,000	78,300	4.4	897	954	57	6.3	1.2	1.22
Seas Rec: Hi Val	200,000	208,800	4.4	2,546	2,696	149	5.9	1.27	1.29
Comm/Ind: Lo Val	150,000	154,800	3.2	3,711	3,261	-450	-12.1	2.47	2.11
Comm/Ind: Mid Val	300,000	309,500	3.2	8,584	8,330	-254	-3.0	2.86	2.69
Comm/Ind: Hi Val	1,000,000	1,031,700	3.2	31,325	31,996	671	2.1	3.13	3.10

**NORTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	7,129,508	7,547,855	418,347	5.9	61,017	65,683	4,665	7.6	0.86	0.87
Res Non-Hmstd	805,298	829,313	24,015	3.0	8,346	8,608	262	3.1	1.04	1.04
Apartments	29,190	32,669	3,478	11.9	372	418	46	12.3	1.28	1.28
Low-income Apts	213	215	1	0.7	2	2	0	1.2	0.93	0.94
Seasonal Rec'l	7,028,684	7,275,293	246,609	3.5	60,901	62,596	1,695	2.8	0.87	0.86
Com/Ind: Lo tier	203,544	208,668	5,124	2.5	3,023	3,190	167	5.5	1.49	1.53
Com/Ind Hi tier	227,863	225,985	-1,878	-0.8	6,108	6,062	-46	-0.7	2.68	2.68
Publ U: Elec Gen	5,000	5,041	40	0.8	110	107	-3	-2.4	2.19	2.12
Publ U: Other	1,238,908	1,301,328	62,420	5.0	33,209	34,805	1,596	4.8	2.68	2.67
Ag HGA	1,103,024	1,178,700	75,676	6.9	10,020	10,829	809	8.1	0.91	0.92
Ag Hmstd Land	3,135,415	3,178,578	43,163	1.4	11,577	11,634	57	0.5	0.37	0.37
Ag Non-Hmstd	2,514,107	2,575,265	61,158	2.4	20,331	20,530	199	1.0	0.81	0.80
Miscellaneous	22,106	20,798	-1,308	-5.9	482	444	-38	-8.0	2.18	2.14
<b>Total</b>	<b>23,442,861</b>	<b>24,379,708</b>	<b>936,846</b>	<b>4.0</b>	<b>215,499</b>	<b>224,909</b>	<b>9,410</b>	<b>4.4</b>	<b>0.92</b>	<b>0.92</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	224,756	234,913	10,157	4.5	County	46.59	46.41	0.000	0.000
(-) TIF Tax Capacity	58	45	-13	-22.7	City/Town	13.98	13.66	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.90	19.13	14.872	15.480
(=) Taxable Tax Capacity	224,698	234,868	10,170	4.5	Special District	1.17	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>80.64</b>	<b>80.35</b>	<b>14.872</b>	<b>15.480</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	121,600	128,700	5.8	949	1,022	73	7.7	0.78	0.79
Res Hmstd: AvgVal	182,300	193,000	5.9	1,573	1,682	109	6.9	0.86	0.87
Res Hmstd: Hi Val	243,000	257,300	5.9	2,197	2,342	145	6.6	0.90	0.91
Res Hmstd: Ex-Hi Val	364,600	386,000	5.9	3,447	3,664	217	6.3	0.95	0.95
Apartment	300,000	335,700	11.9	3,470	3,891	421	12.1	1.16	1.16
Seas Rec: Lo Val	75,000	77,600	3.5	667	687	20	3.1	0.89	0.89
Seas Rec: Hi Val	200,000	207,000	3.5	1,933	1,985	53	2.7	0.97	0.96
Comm/Ind: Lo Val	150,000	148,800	-0.8	3,019	2,336	-683	-22.6	2.01	1.57
Comm/Ind: Mid Val	300,000	297,500	-0.8	6,970	6,218	-752	-10.8	2.32	2.09
Comm/Ind: Hi Val	1,000,000	991,800	-0.8	25,407	24,379	-1,029	-4.0	2.54	2.46

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	2,844,286	2,938,419	94,133	3.3	27,619	30,182	2,563	9.3	0.97	1.03
Res Non-Hmstd	484,889	496,327	11,438	2.4	8,454	8,852	398	4.7	1.74	1.78
Apartments	154,990	162,997	8,007	5.2	3,221	3,500	280	8.7	2.08	2.15
Low-income Apts	61,411	61,280	-131	-0.2	778	801	22	2.9	1.27	1.31
Seasonal Rec'l	365,857	363,963	-1,895	-0.5	5,050	5,129	79	1.6	1.38	1.41
Com/Ind: Lo tier	321,250	322,741	1,491	0.5	8,392	8,737	345	4.1	2.61	2.71
Com/Ind Hi tier	597,466	595,496	-1,970	-0.3	24,780	25,081	301	1.2	4.15	4.21
Publ U: Elec Gen	374,255	381,557	7,302	2.0	9,742	10,441	699	7.2	2.60	2.74
Publ U: Other	360,516	391,280	30,764	8.5	13,791	15,362	1,571	11.4	3.83	3.93
Ag HGA	8,897	9,473	576	6.5	97	109	12	12.4	1.09	1.15
Ag Hmstd Land	8,716	9,228	512	5.9	36	41	5	13.3	0.42	0.45
Ag Non-Hmstd	160,630	158,178	-2,453	-1.5	2,344	2,358	14	0.6	1.46	1.49
Miscellaneous	14,194	15,656	1,462	10.3	504	554	50	9.9	3.55	3.54
<b>Total</b>	<b>5,757,357</b>	<b>5,906,594</b>	<b>149,237</b>	<b>2.6</b>	<b>104,809</b>	<b>111,147</b>	<b>6,338</b>	<b>6.0</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	66,288	68,156	1,868	2.8	County	57.80	58.75	0.000	0.000
(-) TIF Tax Capacity	1,130	1,124	-6	-0.5	City/Town	70.28	71.61	0.163	0.158
(-) FD Contrib Tax Cap	7,228	7,625	397	5.5	School District	14.81	17.36	12.022	12.282
(=) Taxable Tax Capacity	<u>57,930</u>	<u>59,407</u>	<u>1,477</u>	<u>2.6</u>	Special District	<u>2.56</u>	<u>2.61</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	9,273	9,818	546	5.9	<b>Total</b>	145.45	150.33	12.185	12.440

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	71,700	3.3	375	421	46	12.2	0.54	0.59
Res Hmstd: AvgVal	104,000	107,400	3.3	919	1,014	95	10.4	0.88	0.94
Res Hmstd: Hi Val	138,700	143,300	3.3	1,511	1,645	134	8.9	1.09	1.15
Res Hmstd: Ex-Hi Val	208,100	215,000	3.3	2,696	2,906	210	7.8	1.3	1.35
Apartment	300,000	315,500	5.2	5,820	6,321	501	8.6	1.94	2.00
Seas Rec: Lo Val	75,000	74,600	-0.5	1,153	1,181	28	2.4	1.54	1.58
Seas Rec: Hi Val	200,000	199,000	-0.5	3,229	3,298	69	2.1	1.61	1.66
Comm/Ind: Lo Val	150,000	149,500	-0.3	4,520	3,943	-577	-12.8	3.01	2.64
Comm/Ind: Mid Val	300,000	299,000	-0.3	10,486	9,987	-499	-4.8	3.5	3.34
Comm/Ind: Hi Val	1,000,000	996,700	-0.3	38,327	38,218	-109	-0.3	3.83	3.83

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	5,326,280	5,458,302	132,022	2.5	41,551	43,999	2,447	5.9	0.78	0.81
Res Non-Hmstd	632,881	652,846	19,965	3.2	6,886	7,221	335	4.9	1.09	1.11
Apartments	11,370	12,415	1,046	9.2	146	164	18	12.6	1.28	1.32
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,505,315	5,630,201	124,886	2.3	56,138	58,353	2,214	3.9	1.02	1.04
Com/Ind: Lo tier	96,478	96,510	32	0.0	1,828	1,904	76	4.1	1.90	1.97
Com/Ind Hi tier	314,363	302,491	-11,872	-3.8	10,194	9,945	-249	-2.4	3.24	3.29
Publ U: Elec Gen	2,527	2,604	77	3.0	60	64	4	7.0	2.38	2.47
Publ U: Other	675,921	687,058	11,137	1.6	20,824	21,399	574	2.8	3.08	3.11
Ag HGA	191,386	198,568	7,182	3.8	1,159	1,263	104	9.0	0.61	0.64
Ag Hmstd Land	329,594	327,773	-1,821	-0.6	694	734	39	5.7	0.21	0.22
Ag Non-Hmstd	2,020,036	1,961,306	-58,730	-2.9	17,995	17,776	-219	-1.2	0.89	0.91
Miscellaneous	10,624	12,239	1,615	15.2	289	330	41	14.2	2.72	2.70
<b>Total</b>	<b>15,116,775</b>	<b>15,342,312</b>	<b>225,537</b>	<b>1.5</b>	<b>157,766</b>	<b>163,152</b>	<b>5,386</b>	<b>3.4</b>	<b>1.04</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	153,624	156,003	2,378	1.5	County	59.21	60.04	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.30	14.36	0.000	0.000
(-) FD Contrib Tax Cap	4,126	4,465	339	8.2	School District	14.20	15.04	11.836	11.735
(=) Taxable Tax Capacity	149,498	151,538	2,040	1.4	Special District	2.74	3.08	0.000	0.000
FD Distrib Tax Cap	2,094	2,271	177	8.5	<b>Total</b>	90.45	92.51	11.836	11.735

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,400	130,600	2.5	780	833	53	6.8	0.61	0.64
Res Hmstd: AvgVal	191,100	195,800	2.5	1,484	1,566	82	5.6	0.78	0.8
Res Hmstd: Hi Val	254,700	261,000	2.5	2,186	2,299	113	5.2	0.86	0.88
Res Hmstd: Ex-Hi Val	382,100	391,600	2.5	3,593	3,766	174	4.8	0.94	0.96
Apartment	300,000	327,600	9.2	3,747	4,173	426	11.4	1.25	1.27
Seas Rec: Lo Val	75,000	76,700	2.3	741	772	31	4.2	0.99	1.01
Seas Rec: Hi Val	200,000	204,500	2.3	2,129	2,209	80	3.8	1.06	1.08
Comm/Ind: Lo Val	150,000	144,300	-3.8	3,502	2,774	-728	-20.8	2.33	1.92
Comm/Ind: Mid Val	300,000	288,700	-3.8	8,112	7,232	-881	-10.9	2.70	2.50
Comm/Ind: Hi Val	1,000,000	962,200	-3.8	29,627	28,219	-1,408	-4.8	2.96	2.93



**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	5,823,297	6,102,242	278,945	4.8	77,230	85,218	7,988	10.3	1.33	1.40
Res Non-Hmstd	1,266,374	1,300,513	34,139	2.7	19,955	21,539	1,584	7.9	1.58	1.66
Apartments	430,812	507,462	76,650	17.8	8,073	10,017	1,944	24.1	1.87	1.97
Low-income Apts	75,136	89,241	14,105	18.8	863	1,091	228	26.4	1.15	1.22
Seasonal Rec'l	166,877	166,550	-327	-0.2	2,210	2,210	0	0.0	1.32	1.33
Com/Ind: Lo tier	251,978	253,756	1,778	0.7	5,936	6,212	277	4.7	2.36	2.45
Com/Ind Hi tier	1,374,161	1,403,631	29,471	2.1	51,915	54,416	2,500	4.8	3.78	3.88
Publ U: Elec Gen	30,136	31,571	1,435	4.8	878	968	91	10.3	2.91	3.07
Publ U: Other	179,203	233,447	54,244	30.3	6,673	8,786	2,112	31.7	3.72	3.76
Ag HGA	12,946	14,263	1,317	10.2	154	171	17	11.0	1.19	1.20
Ag Hmstd Land	13,477	14,100	623	4.6	49	52	2	4.7	0.37	0.37
Ag Non-Hmstd	150,228	152,265	2,037	1.4	1,641	1,652	11	0.7	1.09	1.09
Miscellaneous	32,689	31,232	-1,457	-4.5	1,064	1,049	-15	-1.4	3.26	3.36
<b>Total</b>	<b>9,807,313</b>	<b>10,300,274</b>	<b>492,961</b>	<b>5.0</b>	<b>176,642</b>	<b>193,382</b>	<b>16,739</b>	<b>9.5</b>	<b>1.80</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	110,625	116,654	6,029	5.4	County	66.16	65.88	0.000	0.000
(-) TIF Tax Capacity	3,142	3,139	-2	-0.1	City/Town	35.99	37.50	2.833	2.696
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.54	30.30	10.856	15.040
(=) Taxable Tax Capacity	107,483	113,515	6,031	5.6	Special District	4.35	4.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	135.03	138.01	13.689	17.736

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	125,000	131,000	4.8	1,508	1,682	174	11.5	1.21	1.28
Res Hmstd: AvgVal	187,500	196,500	4.8	2,513	2,779	266	10.6	1.34	1.41
Res Hmstd: Hi Val	249,900	261,900	4.8	3,517	3,876	358	10.2	1.41	1.48
Res Hmstd: Ex-Hi Val	375,000	393,000	4.8	5,530	6,073	543	9.8	1.47	1.55
Apartment	300,000	353,400	17.8	5,474	6,724	1,249	22.8	1.82	1.90
Comm/Ind: Lo Val	150,000	153,200	2.1	4,225	3,813	-412	-9.8	2.82	2.49
Comm/Ind: Mid Val	300,000	306,400	2.1	9,790	9,621	-168	-1.7	3.26	3.14
Comm/Ind: Hi Val	1,000,000	1,021,400	2.1	35,758	36,730	971	2.7	3.58	3.6

<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	4,150,594	4,561,660	411,066	9.9	63,261	68,974	5,712	9.0	1.52	1.51
Res Non-Hmstd	629,528	642,541	13,014	2.1	11,586	11,589	2	0.0	1.84	1.80
Apartments	216,962	233,179	16,217	7.5	4,835	5,101	266	5.5	2.23	2.19
Low-income Apts	79,072	81,609	2,537	3.2	1,079	1,097	18	1.6	1.37	1.34
Seasonal Rec'l	99,914	107,977	8,063	8.1	1,718	1,822	104	6.1	1.72	1.69
Com/Ind: Lo tier	330,611	334,030	3,419	1.0	9,198	9,139	-58	-0.6	2.78	2.74
Com/Ind Hi tier	695,985	710,779	14,793	2.1	29,974	29,865	-109	-0.4	4.31	4.20
Publ U: Elec Gen	3,607	2,570	-1,038	-28.8	131	93	-39	-29.6	3.65	3.60
Publ U: Other	142,017	145,193	3,176	2.2	6,032	6,064	31	0.5	4.25	4.18
Ag HGA	68,998	75,001	6,003	8.7	980	1,065	86	8.7	1.42	1.42
Ag Hmstd Land	90,157	91,142	985	1.1	536	481	-55	-10.2	0.59	0.53
Ag Non-Hmstd	77,191	77,287	96	0.1	1,101	1,066	-36	-3.2	1.43	1.38
Miscellaneous	23,933	24,000	66	0.3	559	511	-48	-8.6	2.34	2.13
<b>Total</b>	<b>6,608,571</b>	<b>7,086,968</b>	<b>478,397</b>	<b>7.2</b>	<b>130,990</b>	<b>136,865</b>	<b>5,875</b>	<b>4.5</b>	<b>1.98</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	70,230	75,309	5,079	7.2	County	70.34	69.66	0.065	0.063
(-) TIF Tax Capacity	942	1,191	249	26.5	City/Town	55.14	52.51	0.236	0.176
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.31	30.93	14.206	15.067
(=) Taxable Tax Capacity	<u>69,288</u>	<u>74,117</u>	<u>4,829</u>	<u>7.0</u>	Special District	<u>4.72</u>	<u>4.60</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>162.51</b>	<b>157.70</b>	<b>14.508</b>	<b>15.306</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	102,800	113,000	9.9	1,365	1,514	149	10.9	1.33	1.34
Res Hmstd: AvgVal	154,200	169,500	9.9	2,350	2,564	214	9.1	1.52	1.51
Res Hmstd: Hi Val	205,500	225,900	9.9	3,333	3,613	279	8.4	1.62	1.6
Res Hmstd: Ex-Hi Val	308,300	338,800	9.9	5,303	5,712	408	7.7	1.72	1.69
Apartment	300,000	322,400	7.5	6,529	6,849	319	4.9	2.18	2.12
Comm/Ind: Lo Val	150,000	153,200	2.1	4,856	4,231	-624	-12.9	3.24	2.76
Comm/Ind: Mid Val	300,000	306,400	2.1	11,257	10,605	-652	-5.8	3.75	3.46
Comm/Ind: Hi Val	1,000,000	1,021,300	2.1	41,131	40,351	-780	-1.9	4.11	3.95

**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,722,939	6,158,269	435,330	7.6	69,553	74,774	5,221	7.5	1.22	1.21
Res Non-Hmstd	770,657	803,074	32,417	4.2	10,634	10,952	318	3.0	1.38	1.36
Apartments	7,973	7,568	-405	-5.1	138	129	-9	-6.3	1.73	1.70
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,759,447	1,826,615	67,168	3.8	21,406	21,961	555	2.6	1.22	1.20
Com/Ind: Lo tier	105,621	111,361	5,740	5.4	2,153	2,295	142	6.6	2.04	2.06
Com/Ind Hi tier	117,872	116,799	-1,072	-0.9	3,952	3,906	-46	-1.2	3.35	3.34
Publ U: Elec Gen	20,815	24,342	3,527	16.9	579	657	77	13.3	2.78	2.70
Publ U: Other	394,932	406,836	11,904	3.0	13,802	14,124	322	2.3	3.49	3.47
Ag HGA	1,027,745	1,123,489	95,744	9.3	11,824	12,995	1,171	9.9	1.15	1.16
Ag Hmstd Land	1,459,672	1,447,604	-12,068	-0.8	5,985	5,749	-236	-3.9	0.41	0.40
Ag Non-Hmstd	1,329,396	1,351,851	22,455	1.7	14,393	14,460	66	0.5	1.08	1.07
Miscellaneous	5,654	6,452	798	14.1	93	99	6	6.8	1.64	1.53
<b>Total</b>	<b>12,722,722</b>	<b>13,384,259</b>	<b>661,537</b>	<b>5.2</b>	<b>154,512</b>	<b>162,100</b>	<b>7,588</b>	<b>4.9</b>	<b>1.21</b>	<b>1.21</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	117,194	124,241	7,047	6.0	County	71.34	70.83	0.171	0.157
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.95	19.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.37	25.77	14.165	14.627
(=) Taxable Tax Capacity	117,194	124,241	7,047	6.0	Special District	1.68	1.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	119.34	117.60	14.336	14.784

**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	118,500	127,500	7.6	1,267	1,375	108	8.6	1.07	1.08
Res Hmstd: AvgVal	177,600	191,100	7.6	2,120	2,280	159	7.5	1.19	1.19
Res Hmstd: Hi Val	236,800	254,800	7.6	2,975	3,186	210	7.1	1.26	1.25
Res Hmstd: Ex-Hi Val	355,300	382,300	7.6	4,687	4,999	312	6.7	1.32	1.31
Apartment	300,000	284,700	-5.1	4,905	4,606	-299	-6.1	1.64	1.62
Seas Rec: Lo Val	75,000	77,900	3.9	957	981	23	2.4	1.28	1.26
Seas Rec: Hi Val	200,000	207,600	3.8	2,707	2,765	58	2.1	1.35	1.33
Comm/Ind: Lo Val	150,000	148,600	-0.9	3,882	3,152	-729	-18.8	2.59	2.12
Comm/Ind: Mid Val	300,000	297,300	-0.9	8,985	8,128	-858	-9.5	3	2.73
Comm/Ind: Hi Val	1,000,000	990,900	-0.9	32,803	31,388	-1,415	-4.3	3.28	3.17

**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	14,087,097	15,393,276	1,306,180	9.3	186,422	203,727	17,305	9.3	1.32	1.32
Res Non-Hmstd	1,631,748	1,749,386	117,638	7.2	25,042	26,576	1,534	6.1	1.53	1.52
Apartments	1,147,416	1,219,763	72,347	6.3	21,376	22,428	1,052	4.9	1.86	1.84
Low-income Apts	217,331	230,986	13,655	6.3	2,443	2,560	117	4.8	1.12	1.11
Seasonal Rec'l	116,652	122,125	5,473	4.7	1,884	1,888	3	0.2	1.62	1.55
Com/Ind: Lo tier	734,047	744,356	10,309	1.4	17,261	17,100	-161	-0.9	2.35	2.30
Com/Ind Hi tier	3,259,861	3,394,907	135,046	4.1	120,384	123,809	3,425	2.8	3.69	3.65
Publ U: Elec Gen	1,230,009	1,220,707	-9,302	-0.8	27,213	27,303	90	0.3	2.21	2.24
Publ U: Other	690,926	741,250	50,324	7.3	23,604	24,905	1,301	5.5	3.42	3.36
Ag HGA	89,908	97,572	7,664	8.5	1,130	1,236	107	9.4	1.26	1.27
Ag Hmstd Land	193,128	199,457	6,329	3.3	954	996	42	4.4	0.49	0.50
Ag Non-Hmstd	207,009	210,035	3,027	1.5	2,389	2,405	16	0.7	1.15	1.15
Miscellaneous	50,199	49,891	-308	-0.6	998	931	-67	-6.7	1.99	1.87
<b>Total</b>	<b>23,655,331</b>	<b>25,373,712</b>	<b>1,718,381</b>	<b>7.3</b>	<b>431,099</b>	<b>455,863</b>	<b>24,763</b>	<b>5.7</b>	<b>1.82</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	277,851	297,222	19,372	7.0	County	47.28	47.96	0.000	0.000
(-) TIF Tax Capacity	2,495	4,267	1,772	71.0	City/Town	46.75	46.44	1.234	0.910
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.33	30.09	16.272	16.343
(=) Taxable Tax Capacity	<u>275,355</u>	<u>292,955</u>	<u>17,600</u>	<u>6.4</u>	Special District	<u>2.39</u>	<u>2.23</u>	<u>0.223</u>	<u>0.208</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	127.75	126.73	17.728	17.461

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	118,300	129,300	9.3	1,381	1,527	146	10.6	1.17	1.18
Res Hmstd: AvgVal	177,400	193,800	9.2	2,309	2,525	216	9.3	1.30	1.30
Res Hmstd: Hi Val	236,500	258,400	9.3	3,237	3,524	287	8.9	1.37	1.36
Res Hmstd: Ex-Hi Val	354,800	387,700	9.3	5,094	5,523	429	8.4	1.44	1.42
Apartment	300,000	318,900	6.3	5,323	5,609	286	5.4	1.77	1.76
Comm/Ind: Lo Val	150,000	156,200	4.1	4,122	3,654	-467	-11.3	2.75	2.34
Comm/Ind: Mid Val	300,000	312,400	4.1	9,529	9,220	-309	-3.2	3.18	2.95
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	34,762	35,194	432	1.2	3.48	3.38

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	8,293,051	9,013,047	719,996	8.7	90,631	97,748	7,116	7.9	1.09	1.08
Res Non-Hmstd	711,346	744,201	32,854	4.6	8,598	8,821	223	2.6	1.21	1.19
Apartments	4,554	4,733	180	3.9	64	66	2	3.6	1.41	1.40
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,251,707	1,295,703	43,996	3.5	13,311	13,734	423	3.2	1.06	1.06
Com/Ind: Lo tier	166,263	171,967	5,704	3.4	2,960	3,026	66	2.2	1.78	1.76
Com/Ind Hi tier	278,506	289,663	11,158	4.0	8,305	8,461	157	1.9	2.98	2.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	432,318	465,353	33,035	7.6	12,777	13,530	753	5.9	2.96	2.91
Ag HGA	1,211,163	1,312,367	101,204	8.4	12,491	13,498	1,007	8.1	1.03	1.03
Ag Hmstd Land	3,597,444	3,651,430	53,986	1.5	14,027	13,971	-56	-0.4	0.39	0.38
Ag Non-Hmstd	1,315,278	1,282,020	-33,258	-2.5	11,267	10,786	-481	-4.3	0.86	0.84
Miscellaneous	6,742	7,011	269	4.0	94	97	3	2.9	1.40	1.38
<b>Total</b>	<b>17,268,370</b>	<b>18,237,494</b>	<b>969,124</b>	<b>5.6</b>	<b>174,526</b>	<b>183,739</b>	<b>9,213</b>	<b>5.3</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	156,896	167,315	10,419	6.6	County	48.40	48.67	0.000	0.000
(-) TIF Tax Capacity	84	84	0	0.0	City/Town	18.72	18.27	0.027	0.025
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.06	27.61	16.962	17.390
(=) Taxable Tax Capacity	156,812	167,231	10,419	6.6	Special District	0.87	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	97.04	95.02	16.989	17.415

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	156,900	170,500	8.7	1,565	1,697	133	8.5	1	1
Res Hmstd: AvgVal	235,200	255,600	8.7	2,526	2,721	195	7.7	1.07	1.06
Res Hmstd: Hi Val	313,500	340,700	8.7	3,487	3,745	258	7.4	1.11	1.1
Res Hmstd: Ex-Hi Val	470,400	511,200	8.7	5,364	5,774	411	7.7	1.14	1.13
Apartment	300,000	311,800	3.9	4,149	4,247	98	2.4	1.38	1.36
Seas Rec: Lo Val	75,000	77,600	3.5	790	801	11	1.4	1.05	1.03
Seas Rec: Hi Val	200,000	207,000	3.5	2,261	2,289	28	1.3	1.13	1.11
Comm/Ind: Lo Val	150,000	156,000	4.0	3,420	2,895	-525	-15.3	2.28	1.86
Comm/Ind: Mid Val	300,000	312,000	4.0	7,894	7,463	-431	-5.5	2.63	2.39
Comm/Ind: Hi Val	1,000,000	1,040,100	4.0	28,776	28,785	9	0.0	2.88	2.77

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	5,682,368	5,976,442	294,075	5.2	73,776	80,000	6,224	8.4	1.30	1.34
Res Non-Hmstd	836,045	862,626	26,581	3.2	13,733	14,514	781	5.7	1.64	1.68
Apartments	371,003	371,600	597	0.2	7,030	7,185	155	2.2	1.89	1.93
Low-income Apts	97,603	113,937	16,334	16.7	1,123	1,332	209	18.6	1.15	1.17
Seasonal Rec'l	55,936	56,076	140	0.2	1,008	990	-18	-1.7	1.80	1.77
Com/Ind: Lo tier	656,127	662,742	6,614	1.0	16,016	16,714	698	4.4	2.44	2.52
Com/Ind Hi tier	1,639,816	1,695,612	55,796	3.4	60,590	63,695	3,105	5.1	3.69	3.76
Publ U: Elec Gen	3,818	4,059	241	6.3	119	136	17	14.0	3.12	3.35
Publ U: Other	167,781	163,458	-4,323	-2.6	6,743	6,679	-64	-0.9	4.02	4.09
Ag HGA	19,941	19,909	-32	-0.2	268	276	9	3.2	1.34	1.39
Ag Hmstd Land	144,616	138,495	-6,121	-4.2	1,115	1,085	-30	-2.7	0.77	0.78
Ag Non-Hmstd	146,009	144,407	-1,601	-1.1	1,947	1,969	22	1.1	1.33	1.36
Miscellaneous	15,632	15,698	67	0.4	396	392	-4	-1.0	2.53	2.50
<b>Total</b>	<b>9,836,693</b>	<b>10,225,060</b>	<b>388,367</b>	<b>3.9</b>	<b>183,865</b>	<b>194,970</b>	<b>11,104</b>	<b>6.0</b>	<b>1.87</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	108,179	112,450	4,270	3.9	County	42.10	43.44	0.142	0.136
(-) TIF Tax Capacity	3,318	3,388	70	2.1	City/Town	75.59	76.35	0.312	0.163
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.49	18.13	20.321	21.608
(=) Taxable Tax Capacity	104,861	109,062	4,201	4.0	Special District	1.58	1.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.75	139.46	20.775	21.907

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	74,600	5.2	729	788	59	8.0	1.03	1.06
Res Hmstd: AvgVal	106,200	111,700	5.2	1,294	1,416	122	9.4	1.22	1.27
Res Hmstd: Hi Val	141,600	148,900	5.2	1,896	2,061	166	8.7	1.34	1.38
Res Hmstd: Ex-Hi Val	212,500	223,500	5.2	3,100	3,354	254	8.2	1.46	1.50
Apartment	300,000	300,500	0.2	5,751	5,897	145	2.5	1.92	1.96
Comm/Ind: Lo Val	150,000	155,100	3.4	4,370	3,984	-386	-8.8	2.91	2.57
Comm/Ind: Mid Val	300,000	310,200	3.4	10,093	9,974	-119	-1.2	3.36	3.22
Comm/Ind: Hi Val	1,000,000	1,034,000	3.4	36,798	37,927	1,129	3.1	3.68	3.67

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	3,832,030	4,040,342	208,312	5.4	33,609	37,017	3,408	10.1	0.88	0.92
Res Non-Hmstd	530,085	554,306	24,221	4.6	4,973	5,450	477	9.6	0.94	0.98
Apartments	7,100	7,644	545	7.7	73	90	17	24.0	1.02	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	930,976	968,028	37,052	4.0	8,901	9,427	526	5.9	0.96	0.97
Com/Ind: Lo tier	161,861	169,969	8,108	5.0	2,220	2,511	291	13.1	1.37	1.48
Com/Ind Hi tier	429,314	450,108	20,795	4.8	10,314	11,187	873	8.5	2.40	2.49
Publ U: Elec Gen	9,804	9,114	-690	-7.0	131	123	-8	-6.1	1.33	1.35
Publ U: Other	943,469	957,973	14,505	1.5	21,543	22,344	801	3.7	2.28	2.33
Ag HGA	1,638,701	1,687,574	48,873	3.0	12,273	13,452	1,179	9.6	0.75	0.80
Ag Hmstd Land	25,699,143	24,676,051	-1,023,093	-4.0	83,471	82,620	-852	-1.0	0.32	0.33
Ag Non-Hmstd	16,721,570	16,839,546	117,976	0.7	89,158	92,895	3,738	4.2	0.53	0.55
Miscellaneous	5,501	3,925	-1,576	-28.7	121	85	-36	-29.4	2.19	2.17
<b>Total</b>	<b>50,909,552</b>	<b>50,364,579</b>	<b>-544,973</b>	<b>-1.1</b>	<b>266,786</b>	<b>277,201</b>	<b>10,414</b>	<b>3.9</b>	<b>0.52</b>	<b>0.55</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	426,575	425,644	-931	-0.2	County	38.45	39.68	0.119	0.111
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.51	7.52	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.91	12.93	21.913	24.051
(=) Taxable Tax Capacity	<u>426,507</u>	<u>425,575</u>	<u>-931</u>	<u>-0.2</u>	Special District	<u>1.04</u>	<u>1.01</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>58.90</b>	<b>61.15</b>	<b>22.033</b>	<b>24.162</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>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	119,300	125,800	5.4	809	911	102	12.6	0.68	0.72
Res Hmstd: AvgVal	178,800	188,500	5.4	1,323	1,479	156	11.8	0.74	0.78
Res Hmstd: Hi Val	238,400	251,400	5.5	1,837	2,048	212	11.5	0.77	0.81
Res Hmstd: Ex-Hi Val	357,600	377,000	5.4	2,864	3,185	321	11.2	0.80	0.84
Apartment	300,000	323,000	7.7	2,870	3,249	379	13.2	0.96	1.01
Comm/Ind: Lo Val	150,000	157,300	4.9	2,637	2,228	-410	-15.5	1.76	1.42
Comm/Ind: Mid Val	300,000	314,500	4.8	6,043	5,872	-171	-2.8	2.01	1.87
Comm/Ind: Hi Val	1,000,000	1,048,400	4.8	21,939	22,886	947	4.3	2.19	2.18

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	6,399,777	6,836,262	436,486	6.8	85,313	92,255	6,943	8.1	1.33	1.35
Res Non-Hmstd	1,023,004	1,063,981	40,977	4.0	16,233	17,040	807	5.0	1.59	1.60
Apartments	696,824	726,812	29,987	4.3	11,764	12,418	655	5.6	1.69	1.71
Low-income Apts	103,359	103,742	383	0.4	1,166	1,188	22	1.9	1.13	1.15
Seasonal Rec'l	74,982	77,220	2,238	3.0	1,084	1,214	130	12.0	1.45	1.57
Com/Ind: Lo tier	512,960	515,536	2,576	0.5	12,581	12,778	197	1.6	2.45	2.48
Com/Ind Hi tier	1,760,586	1,798,630	38,044	2.2	61,469	62,905	1,437	2.3	3.49	3.50
Publ U: Elec Gen	19,269	22,153	2,883	15.0	441	519	78	17.7	2.29	2.34
Publ U: Other	137,692	152,351	14,659	10.6	5,212	5,742	531	10.2	3.78	3.77
Ag HGA	11,724	12,751	1,026	8.8	173	188	14	8.3	1.48	1.47
Ag Hmstd Land	65,806	65,138	-668	-1.0	605	600	-4	-0.7	0.92	0.92
Ag Non-Hmstd	102,283	100,242	-2,041	-2.0	1,346	1,326	-19	-1.4	1.32	1.32
Miscellaneous	26,202	26,239	37	0.1	459	458	-1	-0.3	1.75	1.75
<b>Total</b>	<b>10,934,468</b>	<b>11,501,056</b>	<b>566,588</b>	<b>5.2</b>	<b>197,845</b>	<b>208,632</b>	<b>10,788</b>	<b>5.5</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	122,017	128,391	6,373	5.2	County	44.58	45.69	0.000	0.000
(-) TIF Tax Capacity	1,684	2,836	1,152	68.4	City/Town	62.56	62.99	0.242	0.234
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.00	22.66	20.940	19.772
(=) Taxable Tax Capacity	120,333	125,554	5,221	4.3	Special District	0.38	0.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	129.52	131.72	21.182	20.007

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,200	95,300	6.8	966	1,061	95	9.9	1.08	1.11
Res Hmstd: AvgVal	133,700	142,800	6.8	1,688	1,835	146	8.7	1.26	1.28
Res Hmstd: Hi Val	178,300	190,500	6.8	2,413	2,611	199	8.2	1.35	1.37
Res Hmstd: Ex-Hi Val	267,500	285,700	6.8	3,861	4,161	301	7.8	1.44	1.46
Apartment	300,000	312,900	4.3	5,493	5,778	285	5.2	1.83	1.85
Comm/Ind: Lo Val	150,000	153,200	2.1	4,213	3,702	-511	-12.1	2.81	2.42
Comm/Ind: Mid Val	300,000	306,500	2.2	9,725	9,356	-369	-3.8	3.24	3.05
Comm/Ind: Hi Val	1,000,000	1,021,600	2.2	35,448	35,730	283	0.8	3.54	3.5



**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	3,123,801	3,320,190	196,389	6.3	29,435	32,296	2,861	9.7	0.94	0.97
Res Non-Hmstd	443,603	455,894	12,291	2.8	4,457	4,721	264	5.9	1.00	1.04
Apartments	6,735	6,675	-60	-0.9	81	84	3	3.8	1.20	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	279,827	288,705	8,877	3.2	2,515	2,940	425	16.9	0.90	1.02
Com/Ind: Lo tier	90,342	94,551	4,210	4.7	1,313	1,447	133	10.2	1.45	1.53
Com/Ind Hi tier	261,368	254,487	-6,881	-2.6	6,713	6,566	-147	-2.2	2.57	2.58
Publ U: Elec Gen	30,822	12,966	-17,856	-57.9	427	180	-247	-57.9	1.38	1.38
Publ U: Other	460,065	510,033	49,968	10.9	11,703	13,039	1,336	11.4	2.54	2.56
Ag HGA	1,132,468	1,178,237	45,769	4.0	9,798	10,463	665	6.8	0.87	0.89
Ag Hmstd Land	12,855,493	12,530,797	-324,696	-2.5	50,630	50,938	308	0.6	0.39	0.41
Ag Non-Hmstd	7,247,478	7,212,878	-34,601	-0.5	47,055	48,330	1,275	2.7	0.65	0.67
Miscellaneous	578	580	2	0.3	10	10	0	-1.6	1.71	1.68
<b>Total</b>	<b>25,932,580</b>	<b>25,865,993</b>	<b>-66,587</b>	<b>-0.3</b>	<b>164,136</b>	<b>171,014</b>	<b>6,877</b>	<b>4.2</b>	<b>0.63</b>	<b>0.66</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	215,597	217,030	1,433	0.7	County	46.09	47.21	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.82	8.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.27	17.65	22.274	21.520
(=) Taxable Tax Capacity	<u>215,597</u>	<u>217,030</u>	<u>1,433</u>	<u>0.7</u>	Special District	<u>0.32</u>	<u>0.32</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	71.50	74.16	22.274	21.520

**Tax Burdens 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	138,900	147,600	6.3	1,126	1,229	103	9.2	0.81	0.83
Res Hmstd: AvgVal	208,300	221,400	6.3	1,821	1,981	160	8.8	0.87	0.89
Res Hmstd: Hi Val	277,700	295,200	6.3	2,517	2,734	217	8.6	0.91	0.93
Res Hmstd: Ex-Hi Val	416,600	442,800	6.3	3,907	4,237	330	8.4	0.94	0.96
Apartment	300,000	297,300	-0.9	3,350	3,396	46	1.4	1.12	1.14
Comm/Ind: Lo Val	150,000	146,100	-2.6	2,924	2,235	-690	-23.6	1.95	1.53
Comm/Ind: Mid Val	300,000	292,100	-2.6	6,712	5,938	-774	-11.5	2.24	2.03
Comm/Ind: Hi Val	1,000,000	973,700	-2.6	24,388	23,333	-1,055	-4.3	2.44	2.4

<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	9,057,658	9,917,344	859,685	9.5	118,830	129,457	10,627	8.9	1.31	1.31
Res Non-Hmstd	1,496,648	1,568,659	72,011	4.8	21,835	22,510	676	3.1	1.46	1.44
Apartments	794,694	909,567	114,872	14.5	13,918	15,739	1,821	13.1	1.75	1.73
Low-income Apts	138,377	161,777	23,400	16.9	1,513	1,747	234	15.5	1.09	1.08
Seasonal Rec'l	9,570	7,995	-1,575	-16.5	159	118	-41	-25.8	1.66	1.47
Com/Ind: Lo tier	341,930	349,005	7,074	2.1	7,682	7,627	-55	-0.7	2.25	2.19
Com/Ind Hi tier	2,639,634	2,764,974	125,340	4.7	93,094	96,165	3,072	3.3	3.53	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	149,624	140,501	-9,123	-6.1	4,940	4,529	-411	-8.3	3.30	3.22
Ag HGA	379,489	399,054	19,565	5.2	4,233	4,272	39	0.9	1.12	1.07
Ag Hmstd Land	1,247,305	1,234,193	-13,112	-1.1	4,971	5,442	471	9.5	0.40	0.44
Ag Non-Hmstd	593,363	607,365	14,002	2.4	5,394	5,367	-28	-0.5	0.91	0.88
Miscellaneous	33,064	33,514	450	1.4	714	706	-8	-1.1	2.16	2.11
<b>Total</b>	<b>16,881,357</b>	<b>18,093,947</b>	<b>1,212,589</b>	<b>7.2</b>	<b>277,282</b>	<b>293,680</b>	<b>16,398</b>	<b>5.9</b>	<b>1.64</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	187,433	202,231	14,798	7.9	County	53.13	51.59	0.000	0.000
(-) TIF Tax Capacity	2,253	2,181	-73	-3.2	City/Town	44.93	45.22	0.179	0.167
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.78	18.25	21.929	21.242
(=) Taxable Tax Capacity	185,179	200,050	14,871	8.0	Special District	<u>0.95</u>	<u>1.25</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	117.79	116.32	22.108	21.409

**Tax Burdens 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	139,700	153,000	9.5	1,664	1,820	156	9.4	1.19	1.19
Res Hmstd: AvgVal	209,500	229,400	9.5	2,714	2,946	231	8.5	1.3	1.28
Res Hmstd: Hi Val	279,300	305,800	9.5	3,765	4,071	306	8.1	1.35	1.33
Res Hmstd: Ex-Hi Val	419,000	458,800	9.5	5,862	6,319	457	7.8	1.4	1.38
Apartment	300,000	343,400	14.5	5,080	5,728	648	12.8	1.69	1.67
Comm/Ind: Lo Val	150,000	157,100	4.7	3,963	3,499	-464	-11.7	2.64	2.23
Comm/Ind: Mid Val	300,000	314,200	4.7	9,137	8,832	-305	-3.3	3.05	2.81
Comm/Ind: Hi Val	1,000,000	1,047,500	4.8	33,281	33,721	440	1.3	3.33	3.22

<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	10,314,718	11,017,229	702,511	6.8	140,527	152,504	11,977	8.5	1.36	1.38
Res Non-Hmstd	1,467,441	1,563,015	95,574	6.5	24,086	25,689	1,603	6.7	1.64	1.64
Apartments	627,951	665,941	37,990	6.0	11,583	12,304	721	6.2	1.84	1.85
Low-income Apts	164,133	170,314	6,181	3.8	1,953	2,028	75	3.8	1.19	1.19
Seasonal Rec'l	103,949	104,747	798	0.8	1,740	1,716	-23	-1.3	1.67	1.64
Com/Ind: Lo tier	790,288	785,494	-4,794	-0.6	19,178	19,120	-58	-0.3	2.43	2.43
Com/Ind Hi tier	2,010,907	2,159,545	148,638	7.4	74,866	79,708	4,842	6.5	3.72	3.69
Publ U: Elec Gen	748,425	655,123	-93,302	-12.5	20,887	18,085	-2,802	-13.4	2.79	2.76
Publ U: Other	433,579	457,744	24,165	5.6	16,178	16,834	655	4.1	3.73	3.68
Ag HGA	32,104	34,690	2,586	8.1	416	461	45	10.8	1.30	1.33
Ag Hmstd Land	161,059	161,653	594	0.4	1,079	1,090	12	1.1	0.67	0.67
Ag Non-Hmstd	140,831	146,658	5,827	4.1	1,798	1,846	48	2.7	1.28	1.26
Miscellaneous	36,216	37,169	953	2.6	746	759	13	1.8	2.06	2.04
<b>Total</b>	<b>17,031,602</b>	<b>17,959,323</b>	<b>927,722</b>	<b>5.4</b>	<b>315,037</b>	<b>332,144</b>	<b>17,107</b>	<b>5.4</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	190,860	201,197	10,337	5.4	County	46.17	46.65	0.000	0.000
(-) TIF Tax Capacity	3,197	3,291	94	2.9	City/Town	64.07	62.41	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.44	22.44	21.688	23.210
(=) Taxable Tax Capacity	187,662	197,906	10,244	5.5	Special District	1.79	1.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	134.48	133.25	21.688	23.210

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,100	100,500	6.8	1,083	1,189	106	9.8	1.15	1.18
Res Hmstd: AvgVal	141,000	150,600	6.8	1,872	2,029	157	8.4	1.33	1.35
Res Hmstd: Hi Val	188,000	200,800	6.8	2,663	2,871	208	7.8	1.42	1.43
Res Hmstd: Ex-Hi Val	282,000	301,200	6.8	4,244	4,554	310	7.3	1.51	1.51
Apartment	300,000	318,100	6.0	5,694	6,037	343	6.0	1.9	1.9
Comm/Ind: Lo Val	150,000	161,100	7.4	4,333	4,083	-250	-5.8	2.89	2.53
Comm/Ind: Mid Val	300,000	322,200	7.4	10,001	10,125	124	1.2	3.33	3.14
Comm/Ind: Hi Val	1,000,000	1,073,900	7.4	36,453	38,320	1,867	5.1	3.65	3.57

**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	4,942,383	5,311,628	369,245	7.5	48,654	53,166	4,512	9.3	0.98	1.00
Res Non-Hmstd	754,846	811,452	56,606	7.5	8,011	8,741	730	9.1	1.06	1.08
Apartments	3,788	4,042	254	6.7	48	52	4	7.4	1.27	1.28
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	254,365	263,359	8,994	3.5	2,418	2,528	110	4.5	0.95	0.96
Com/Ind: Lo tier	128,386	129,657	1,271	1.0	2,009	2,121	112	5.6	1.56	1.64
Com/Ind Hi tier	229,376	229,447	71	0.0	6,270	6,296	26	0.4	2.73	2.74
Publ U: Elec Gen	9	7	-2	-23.3	0	0	0	-32.2	1.76	1.56
Publ U: Other	524,979	556,070	31,091	5.9	14,389	15,091	702	4.9	2.74	2.71
Ag HGA	1,744,823	1,864,123	119,300	6.8	16,224	17,947	1,723	10.6	0.93	0.96
Ag Hmstd Land	12,352,652	12,240,361	-112,291	-0.9	51,433	51,513	80	0.2	0.42	0.42
Ag Non-Hmstd	5,777,307	6,038,916	261,609	4.5	43,818	45,981	2,163	4.9	0.76	0.76
Miscellaneous	5,680	6,288	608	10.7	79	88	9	11.1	1.39	1.39
<b>Total</b>	<b>26,718,594</b>	<b>27,455,349</b>	<b>736,755</b>	<b>2.8</b>	<b>193,353</b>	<b>203,524</b>	<b>10,170</b>	<b>5.3</b>	<b>0.72</b>	<b>0.74</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	218,796	227,614	8,819	4.0	County	48.57	48.75	0.000	0.000
(-) TIF Tax Capacity	9	9	0	0.0	City/Town	12.47	12.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.35	21.13	22.015	22.858
(=) Taxable Tax Capacity	<u>218,787</u>	<u>227,606</u>	<u>8,819</u>	<u>4.0</u>	Special District	<u>0.50</u>	<u>0.50</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	81.90	82.62	22.015	22.858

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	136,600	146,800	7.5	1,215	1,342	127	10.5	0.89	0.91
Res Hmstd: AvgVal	204,800	220,100	7.5	1,974	2,166	192	9.7	0.96	0.98
Res Hmstd: Hi Val	272,900	293,300	7.5	2,732	2,989	257	9.4	1.00	1.02
Res Hmstd: Ex-Hi Val	409,500	440,100	7.5	4,252	4,639	387	9.1	1.04	1.05
Apartment	300,000	320,100	6.7	3,732	4,038	306	8.2	1.24	1.26
Comm/Ind: Lo Val	150,000	150,000	0.0	3,154	2,522	-632	-20.0	2.10	1.68
Comm/Ind: Mid Val	300,000	300,100	0.0	7,250	6,627	-623	-8.6	2.42	2.21
Comm/Ind: Hi Val	1,000,000	1,000,300	0.0	26,363	25,776	-587	-2.2	2.64	2.58

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	23,063,943	24,808,241	1,744,297	7.6	273,201	288,046	14,845	5.4	1.18	1.16
Res Non-Hmstd	2,449,643	2,682,645	233,002	9.5	32,464	34,315	1,851	5.7	1.33	1.28
Apartments	1,150,665	1,333,831	183,167	15.9	18,659	20,558	1,900	10.2	1.62	1.54
Low-income Apts	231,586	258,072	26,486	11.4	2,290	2,473	183	8.0	0.99	0.96
Seasonal Rec'l	38,735	44,118	5,384	13.9	486	532	46	9.5	1.26	1.21
Com/Ind: Lo tier	479,146	484,269	5,123	1.1	10,709	10,365	-344	-3.2	2.23	2.14
Com/Ind Hi tier	3,700,258	3,950,058	249,801	6.8	131,351	136,168	4,817	3.7	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	324,828	352,229	27,401	8.4	11,326	11,963	637	5.6	3.49	3.40
Ag HGA	116,863	125,832	8,969	7.7	1,290	1,361	70	5.4	1.10	1.08
Ag Hmstd Land	102,137	110,817	8,681	8.5	258	379	121	46.9	0.25	0.34
Ag Non-Hmstd	127,603	117,063	-10,539	-8.3	1,264	1,088	-175	-13.9	0.99	0.93
Miscellaneous	152,136	156,224	4,088	2.7	2,957	2,783	-174	-5.9	1.94	1.78
<b>Total</b>	<b>31,937,543</b>	<b>34,423,401</b>	<b>2,485,858</b>	<b>7.8</b>	<b>486,254</b>	<b>510,031</b>	<b>23,777</b>	<b>4.9</b>	<b>1.52</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	347,498	376,046	28,548	8.2	County	35.71	34.58	0.000	0.000
(-) TIF Tax Capacity	6,201	6,175	-25	-0.4	City/Town	40.64	39.37	0.218	0.208
(-) FD Contrib Tax Cap	31,824	32,706	882	2.8	School District	25.82	24.43	20.350	21.539
(=) Taxable Tax Capacity	309,473	337,164	27,691	8.9	Special District	<u>5.26</u>	<u>4.04</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	58,175	60,769	2,594	4.5	<b>Total</b>	107.43	102.41	20.568	21.748

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	143,100	153,900	7.5	1,570	1,661	91	5.8	1.1	1.08
Res Hmstd: AvgVal	214,500	230,700	7.6	2,553	2,681	128	5.0	1.19	1.16
Res Hmstd: Hi Val	286,000	307,600	7.6	3,537	3,701	164	4.6	1.24	1.20
Res Hmstd: Ex-Hi Val	429,100	461,600	7.6	5,492	5,731	239	4.4	1.28	1.24
Apartment	300,000	347,800	15.9	4,646	5,209	563	12.1	1.55	1.5
Comm/Ind: Lo Val	150,000	160,100	6.7	4,013	3,614	-399	-9.9	2.68	2.26
Comm/Ind: Mid Val	300,000	320,300	6.8	9,260	9,067	-193	-2.1	3.09	2.83
Comm/Ind: Hi Val	1,000,000	1,067,500	6.8	33,749	34,500	751	2.2	3.37	3.23

**WASHINGTON COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	21,974,137	23,377,733	1,403,596	6.4	263,655	280,288	16,634	6.3	1.20	1.20
Res Non-Hmstd	3,016,250	3,309,847	293,597	9.7	37,799	41,299	3,500	9.3	1.25	1.25
Apartments	950,632	1,077,564	126,932	13.4	14,930	16,632	1,702	11.4	1.57	1.54
Low-income Apts	204,175	244,369	40,195	19.7	1,911	2,329	418	21.9	0.94	0.95
Seasonal Rec'l	139,484	140,174	689	0.5	1,604	1,543	-61	-3.8	1.15	1.10
Com/Ind: Lo tier	305,677	308,705	3,028	1.0	6,599	6,529	-70	-1.1	2.16	2.12
Com/Ind Hi tier	2,968,989	3,163,889	194,900	6.6	102,403	107,665	5,262	5.1	3.45	3.40
Publ U: Elec Gen	205,739	216,392	10,653	5.2	5,336	5,364	28	0.5	2.59	2.48
Publ U: Other	325,847	359,656	33,808	10.4	11,289	12,278	988	8.8	3.46	3.41
Ag HGA	166,362	174,799	8,438	5.1	1,694	1,795	101	6.0	1.02	1.03
Ag Hmstd Land	252,443	251,532	-910	-0.4	759	716	-43	-5.7	0.30	0.28
Ag Non-Hmstd	433,772	443,445	9,673	2.2	3,642	3,670	28	0.8	0.84	0.83
Miscellaneous	33,395	35,051	1,656	5.0	624	662	38	6.1	1.87	1.89
<b>Total</b>	<b>30,976,901</b>	<b>33,103,154</b>	<b>2,126,253</b>	<b>6.9</b>	<b>452,245</b>	<b>480,770</b>	<b>28,526</b>	<b>6.3</b>	<b>1.46</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	340,933	365,872	24,939	7.3	County	29.72	29.25	0.353	0.330
(-) TIF Tax Capacity	3,947	3,896	-52	-1.3	City/Town	34.74	34.18	0.320	0.192
(-) FD Contrib Tax Cap	25,409	28,184	2,775	10.9	School District	27.36	27.16	25.064	25.542
(=) Taxable Tax Capacity	311,576	333,792	22,216	7.1	Special District	6.02	6.00	0.000	0.000
FD Distrib Tax Cap	32,800	35,208	2,407	7.3	<b>Total</b>	97.84	96.59	25.736	26.063

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	188,900	201,000	6.4	2,136	2,270	133	6.2	1.13	1.13
Res Hmstd: AvgVal	283,200	301,300	6.4	3,385	3,582	197	5.8	1.2	1.19
Res Hmstd: Hi Val	377,500	401,600	6.4	4,633	4,894	261	5.6	1.23	1.22
Res Hmstd: Ex-Hi Val	566,400	602,600	6.4	7,162	7,639	477	6.7	1.26	1.27
Apartment	300,000	340,100	13.4	4,441	4,993	552	12.4	1.48	1.47
Comm/Ind: Lo Val	150,000	159,800	6.5	3,930	3,586	-344	-8.7	2.62	2.24
Comm/Ind: Mid Val	300,000	319,700	6.6	9,041	8,985	-57	-0.6	3.01	2.81
Comm/Ind: Hi Val	1,000,000	1,065,600	6.6	32,894	34,167	1,273	3.9	3.29	3.21

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	30,776,321	33,284,578	2,508,258	8.1	366,695	387,825	21,130	5.8	1.19	1.17
Res Non-Hmstd	3,546,461	3,844,421	297,960	8.4	45,611	47,882	2,272	5.0	1.29	1.25
Apartments	2,827,681	3,126,013	298,332	10.6	42,389	45,615	3,226	7.6	1.50	1.46
Low-income Apts	188,830	204,645	15,815	8.4	1,784	1,953	169	9.5	0.94	0.95
Seasonal Rec'l	26,426	26,544	119	0.4	354	340	-14	-3.9	1.34	1.28
Com/Ind: Lo tier	533,472	537,035	3,563	0.7	11,626	11,345	-281	-2.4	2.18	2.11
Com/Ind Hi tier	5,877,302	6,197,811	320,509	5.5	200,676	207,304	6,628	3.3	3.41	3.34
Publ U: Elec Gen	67,764	91,284	23,520	34.7	1,771	2,320	549	31.0	2.61	2.54
Publ U: Other	736,648	773,328	36,679	5.0	25,241	25,829	588	2.3	3.43	3.34
Ag HGA	208,897	219,431	10,534	5.0	2,095	2,128	34	1.6	1.00	0.97
Ag Hmstd Land	908,479	902,869	-5,610	-0.6	3,505	3,260	-246	-7.0	0.39	0.36
Ag Non-Hmstd	414,104	410,878	-3,227	-0.8	3,304	3,131	-173	-5.2	0.80	0.76
Miscellaneous	132,352	146,099	13,746	10.4	2,354	2,499	146	6.2	1.78	1.71
<b>Total</b>	<b>46,244,737</b>	<b>49,764,936</b>	<b>3,520,198</b>	<b>7.6</b>	<b>707,405</b>	<b>741,432</b>	<b>34,026</b>	<b>4.8</b>	<b>1.53</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	519,512	561,078	41,566	8.0	County	26.45	25.14	0.000	0.000
(-) TIF Tax Capacity	12,284	12,389	105	0.9	City/Town	42.32	41.45	0.519	0.488
(-) FD Contrib Tax Cap	51,324	53,619	2,295	4.5	School District	26.27	25.86	24.030	23.363
(=) Taxable Tax Capacity	<u>455,904</u>	<u>495,070</u>	<u>39,166</u>	<u>8.6</u>	Special District	<u>4.33</u>	<u>4.10</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,701	61,098	3,397	5.9	<b>Total</b>	99.38	96.56	24.549	23.851

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,000	181,700	8.2	1,862	1,974	112	6.0	1.11	1.09
Res Hmstd: AvgVal	251,900	272,400	8.1	2,977	3,139	162	5.5	1.18	1.15
Res Hmstd: Hi Val	335,800	363,200	8.2	4,092	4,306	214	5.2	1.22	1.19
Res Hmstd: Ex-Hi Val	503,800	544,900	8.2	6,253	6,670	417	6.7	1.24	1.22
Apartment	300,000	331,700	10.6	4,463	4,795	332	7.4	1.49	1.45
Comm/Ind: Lo Val	150,000	158,200	5.5	3,958	3,502	-456	-11.5	2.64	2.21
Comm/Ind: Mid Val	300,000	316,400	5.5	9,112	8,814	-297	-3.3	3.04	2.79
Comm/Ind: Hi Val	1,000,000	1,054,500	5.5	33,164	33,599	435	1.3	3.32	3.19

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	20,456,890	22,032,442	1,575,552	7.7	262,284	274,872	12,588	4.8	1.28	1.25
Res Non-Hmstd	2,882,902	3,149,584	266,682	9.3	39,581	41,815	2,234	5.6	1.37	1.33
Apartments	666,771	734,176	67,405	10.1	11,154	11,860	705	6.3	1.67	1.62
Low-income Apts	149,857	168,883	19,027	12.7	1,563	1,691	128	8.2	1.04	1.00
Seasonal Rec'l	72,749	77,750	5,001	6.9	968	1,012	44	4.5	1.33	1.30
Com/Ind: Lo tier	391,665	399,899	8,234	2.1	8,877	8,761	-117	-1.3	2.27	2.19
Com/Ind Hi tier	3,053,089	3,268,531	215,442	7.1	110,046	114,894	4,848	4.4	3.60	3.52
Publ U: Elec Gen	17,556	18,269	712	4.1	463	485	22	4.8	2.64	2.65
Publ U: Other	430,406	475,929	45,522	10.6	14,693	15,812	1,120	7.6	3.41	3.32
Ag HGA	369,278	384,495	15,217	4.1	3,657	3,672	15	0.4	0.99	0.96
Ag Hmstd Land	1,304,120	1,316,691	12,571	1.0	4,725	4,454	-271	-5.7	0.36	0.34
Ag Non-Hmstd	632,101	627,540	-4,562	-0.7	5,523	5,146	-377	-6.8	0.87	0.82
Miscellaneous	24,181	24,038	-143	-0.6	394	349	-45	-11.4	1.63	1.45
<b>Total</b>	<b>30,451,566</b>	<b>32,678,226</b>	<b>2,226,659</b>	<b>7.3</b>	<b>463,928</b>	<b>484,822</b>	<b>20,894</b>	<b>4.5</b>	<b>1.52</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	332,084	358,489	26,405	8.0	County	36.05	34.77	0.000	0.000
(-) TIF Tax Capacity	4,244	4,099	-146	-3.4	City/Town	33.30	32.06	0.368	0.343
(-) FD Contrib Tax Cap	26,810	28,759	1,949	7.3	School District	35.77	34.49	19.997	19.641
(=) Taxable Tax Capacity	<u>301,030</u>	<u>325,632</u>	<u>24,602</u>	<u>8.2</u>	Special District	<u>5.59</u>	<u>5.34</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	29,283	31,839	2,556	8.7	<b>Total</b>	110.71	106.66	20.365	19.984

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	195,700	210,800	7.7	2,348	2,460	113	4.8	1.2	1.17
Res Hmstd: AvgVal	293,400	316,000	7.7	3,726	3,886	161	4.3	1.27	1.23
Res Hmstd: Hi Val	391,100	421,200	7.7	5,104	5,312	209	4.1	1.30	1.26
Res Hmstd: Ex-Hi Val	586,700	631,900	7.7	7,930	8,354	424	5.4	1.35	1.32
Apartment	300,000	330,300	10.1	4,762	5,064	301	6.3	1.59	1.53
Comm/Ind: Lo Val	150,000	160,600	7.1	4,051	3,676	-375	-9.3	2.70	2.29
Comm/Ind: Mid Val	300,000	321,200	7.1	9,351	9,209	-141	-1.5	3.12	2.87
Comm/Ind: Hi Val	1,000,000	1,070,600	7.1	34,082	35,030	948	2.8	3.41	3.27



**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	19,808,248	21,337,936	1,529,688	7.7	278,387	299,291	20,904	7.5	1.41	1.40
Res Non-Hmstd	2,046,963	2,225,900	178,937	8.7	31,809	34,183	2,374	7.5	1.55	1.54
Apartments	1,544,665	1,751,698	207,033	13.4	29,347	33,188	3,840	13.1	1.90	1.89
Low-income Apts	222,947	258,740	35,792	16.1	2,537	2,990	454	17.9	1.14	1.16
Seasonal Rec'l	187,793	171,531	-16,262	-8.7	2,644	2,387	-258	-9.7	1.41	1.39
Com/Ind: Lo tier	328,043	328,287	244	0.1	9,525	7,851	-1,674	-17.6	2.90	2.39
Com/Ind Hi tier	4,670,160	4,862,487	192,327	4.1	176,680	181,792	5,112	2.9	3.78	3.74
Publ U: Elec Gen	808	0	-808	-100.0	22	0	-22	-100.0	2.76	0.00
Publ U: Other	307,491	341,401	33,910	11.0	11,564	12,669	1,106	9.6	3.76	3.71
Ag HGA	63,966	66,441	2,475	3.9	886	918	32	3.6	1.39	1.38
Ag Hmstd Land	127,549	125,962	-1,587	-1.2	621	525	-96	-15.4	0.49	0.42
Ag Non-Hmstd	195,963	189,501	-6,461	-3.3	2,335	2,197	-137	-5.9	1.19	1.16
Miscellaneous	24,249	19,984	-4,265	-17.6	547	453	-94	-17.3	2.26	2.27
<b>Total</b>	<b>29,528,845</b>	<b>31,679,868</b>	<b>2,151,023</b>	<b>7.3</b>	<b>546,906</b>	<b>578,446</b>	<b>31,539</b>	<b>5.8</b>	<b>1.85</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	336,909	362,084	25,175	7.5	County	42.18	41.00	0.000	0.000
(-) TIF Tax Capacity	7,330	8,099	769	10.5	City/Town	45.89	45.76	0.373	0.258
(-) FD Contrib Tax Cap	36,179	39,491	3,312	9.2	School District	27.24	25.99	24.561	25.778
(=) Taxable Tax Capacity	293,400	314,495	21,095	7.2	Special District	9.67	9.64	0.000	0.000
FD Distrib Tax Cap	48,309	50,381	2,072	4.3	<b>Total</b>	124.98	122.39	24.935	26.036

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	151,000	162,700	7.7	1,968	2,125	157	8.0	1.30	1.31
Res Hmstd: AvgVal	226,400	243,900	7.7	3,183	3,414	230	7.2	1.41	1.4
Res Hmstd: Hi Val	301,800	325,100	7.7	4,398	4,702	304	6.9	1.46	1.45
Res Hmstd: Ex-Hi Val	452,900	487,900	7.7	6,790	7,242	452	6.7	1.5	1.48
Apartment	300,000	340,200	13.4	5,435	6,090	656	12.1	1.81	1.79
Comm/Ind: Lo Val	150,000	156,200	4.1	4,324	3,864	-460	-10.6	2.88	2.47
Comm/Ind: Mid Val	300,000	312,400	4.1	9,965	9,663	-301	-3.0	3.32	3.09
Comm/Ind: Hi Val	1,000,000	1,041,200	4.1	36,288	36,721	433	1.2	3.63	3.53

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	22,614,310	24,001,763	1,387,453	6.1	312,780	323,289	10,509	3.4	1.38	1.35
Res Non-Hmstd	2,988,029	3,221,151	233,123	7.8	44,117	46,043	1,926	4.4	1.48	1.43
Apartments	3,928,123	4,456,100	527,977	13.4	68,691	74,899	6,208	9.0	1.75	1.68
Low-income Apts	236,145	315,398	79,253	33.6	2,490	3,271	781	31.4	1.05	1.04
Seasonal Rec'l	104,214	94,246	-9,968	-9.6	1,532	1,337	-196	-12.8	1.47	1.42
Com/Ind: Lo tier	338,095	338,405	311	0.1	9,540	7,623	-1,917	-20.1	2.82	2.25
Com/Ind Hi tier	9,573,747	9,979,596	405,849	4.2	349,415	351,814	2,399	0.7	3.65	3.53
Publ U: Elec Gen	233	0	-233	-100.0	7	0	-7	-100.0	3.10	0.00
Publ U: Other	237,301	253,809	16,508	7.0	8,720	9,025	305	3.5	3.67	3.56
Ag HGA	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	456	456	0	-0.1	5	5	0	-4.4	1.11	1.06
Miscellaneous	4,762	4,199	-563	-11.8	84	71	-13	-15.3	1.77	1.70
<b>Total</b>	<b>40,025,415</b>	<b>42,665,123</b>	<b>2,639,708</b>	<b>6.6</b>	<b>797,381</b>	<b>817,376</b>	<b>19,995</b>	<b>2.5</b>	<b>1.99</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	506,516	539,891	33,375	6.6	County	42.18	41.13	0.000	0.000
(-) TIF Tax Capacity	29,392	26,599	-2,794	-9.5	City/Town	40.70	39.22	0.000	0.000
(-) FD Contrib Tax Cap	59,527	56,031	-3,496	-5.9	School District	27.26	25.48	19.792	19.240
(=) Taxable Tax Capacity	<u>417,596</u>	<u>457,261</u>	<u>39,665</u>	<u>9.5</u>	Special District	<u>10.90</u>	<u>10.84</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	27,852	29,904	2,052	7.4	<b>Total</b>	121.04	116.66	19.792	19.240

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	194,900	206,900	6.2	2,506	2,582	76	3.0	1.29	1.25
Res Hmstd: AvgVal	292,300	310,200	6.1	3,984	4,088	104	2.6	1.36	1.32
Res Hmstd: Hi Val	389,600	413,500	6.1	5,461	5,594	134	2.4	1.40	1.35
Res Hmstd: Ex-Hi Val	584,600	620,500	6.1	8,489	8,784	295	3.5	1.45	1.42
Apartment	300,000	340,300	13.4	5,133	5,617	485	9.4	1.71	1.65
Comm/Ind: Lo Val	150,000	156,400	4.3	4,181	3,638	-543	-13.0	2.79	2.33
Comm/Ind: Mid Val	300,000	312,700	4.2	9,658	9,168	-490	-5.1	3.22	2.93
Comm/Ind: Hi Val	1,000,000	1,042,400	4.2	35,213	34,984	-229	-0.7	3.52	3.36

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	30,287,201	32,140,759	1,853,558	6.1	394,962	413,292	18,330	4.6	1.30	1.29
Res Non-Hmstd	4,959,428	5,335,063	375,635	7.6	67,860	71,178	3,318	4.9	1.37	1.33
Apartments	2,743,443	2,977,955	234,512	8.5	43,330	46,081	2,752	6.4	1.58	1.55
Low-income Apts	190,867	215,683	24,816	13.0	1,780	1,993	213	12.0	0.93	0.92
Seasonal Rec'l	937,950	942,300	4,350	0.5	12,663	12,384	-279	-2.2	1.35	1.31
Com/Ind: Lo tier	336,420	337,874	1,455	0.4	9,071	7,331	-1,740	-19.2	2.70	2.17
Com/Ind Hi tier	6,940,749	7,144,352	203,604	2.9	244,818	247,209	2,391	1.0	3.53	3.46
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	308,732	369,992	61,260	19.8	10,825	12,715	1,890	17.5	3.51	3.44
Ag HGA	59,569	59,503	-66	-0.1	800	776	-23	-2.9	1.34	1.30
Ag Hmstd Land	83,363	83,259	-105	-0.1	334	302	-33	-9.8	0.40	0.36
Ag Non-Hmstd	158,593	154,543	-4,050	-2.6	1,573	1,486	-86	-5.5	0.99	0.96
Miscellaneous	13,577	16,409	2,832	20.9	452	539	87	19.1	3.33	3.29
<b>Total</b>	<b>47,019,891</b>	<b>49,777,691</b>	<b>2,757,799</b>	<b>5.9</b>	<b>788,469</b>	<b>815,288</b>	<b>26,818</b>	<b>3.4</b>	<b>1.68</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	562,155	594,954	32,799	5.8	County	42.18	41.00	0.000	0.000
(-) TIF Tax Capacity	10,510	10,673	163	1.5	City/Town	28.70	28.05	0.663	0.561
(-) FD Contrib Tax Cap	54,551	56,784	2,233	4.1	School District	24.54	23.60	22.439	22.923
(=) Taxable Tax Capacity	<u>497,094</u>	<u>527,498</u>	<u>30,403</u>	<u>6.1</u>	Special District	<u>10.22</u>	<u>10.18</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	21,288	23,417	2,128	10.0	<b>Total</b>	105.63	102.83	23.102	23.485

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	261,100	277,100	6.1	3,216	3,359	143	4.4	1.23	1.21
Res Hmstd: AvgVal	391,500	415,500	6.1	5,019	5,228	209	4.2	1.28	1.26
Res Hmstd: Hi Val	521,800	553,700	6.1	6,775	7,132	357	5.3	1.3	1.29
Res Hmstd: Ex-Hi Val	782,900	830,800	6.1	10,826	11,345	519	4.8	1.38	1.37
Apartment	300,000	325,600	8.5	4,654	4,950	296	6.4	1.55	1.52
Comm/Ind: Lo Val	150,000	154,400	2.9	4,027	3,469	-558	-13.9	2.68	2.25
Comm/Ind: Mid Val	300,000	308,800	2.9	9,281	8,780	-501	-5.4	3.09	2.84
Comm/Ind: Hi Val	1,000,000	1,029,300	2.9	33,799	33,564	-235	-0.7	3.38	3.26

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	16,157,950	17,207,718	1,049,768	6.5	222,054	231,926	9,872	4.4	1.37	1.35
Res Non-Hmstd	1,836,980	1,944,813	107,832	5.9	27,244	28,091	847	3.1	1.48	1.44
Apartments	2,039,154	2,313,395	274,242	13.4	37,173	40,935	3,761	10.1	1.82	1.77
Low-income Apts	376,422	403,323	26,901	7.1	4,275	4,422	147	3.4	1.14	1.10
Seasonal Rec'l	13,466	12,528	-938	-7.0	237	205	-32	-13.4	1.76	1.64
Com/Ind: Lo tier	346,231	345,801	-430	-0.1	8,232	7,967	-265	-3.2	2.38	2.30
Com/Ind Hi tier	4,945,811	5,185,970	240,159	4.9	185,336	189,716	4,380	2.4	3.75	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	261,390	276,432	15,041	5.8	9,788	10,108	320	3.3	3.74	3.66
Ag HGA	914	696	-218	-23.8	12	9	-3	-24.5	1.29	1.28
Ag Hmstd Land	776	699	-77	-9.9	3	3	0	-14.2	0.41	0.39
Ag Non-Hmstd	24,038	24,601	564	2.3	248	253	5	1.9	1.03	1.03
Miscellaneous	106,463	111,204	4,741	4.5	1,943	1,856	-87	-4.5	1.83	1.67
<b>Total</b>	<b>26,109,593</b>	<b>27,827,179</b>	<b>1,717,585</b>	<b>6.6</b>	<b>496,547</b>	<b>515,492</b>	<b>18,945</b>	<b>3.8</b>	<b>1.90</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	310,716	331,900	21,184	6.8	County	53.67	52.39	0.000	0.000
(-) TIF Tax Capacity	12,479	12,004	-476	-3.8	City/Town	32.72	32.47	0.682	0.642
(-) FD Contrib Tax Cap	36,800	39,231	2,431	6.6	School District	28.90	28.03	21.088	20.692
(=) Taxable Tax Capacity	261,436	280,665	19,229	7.4	Special District	8.77	7.53	0.000	0.000
FD Distrib Tax Cap	34,236	35,620	1,383	4.0	<b>Total</b>	124.06	120.42	21.771	21.334

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	160,700	171,100	6.5	2,061	2,151	90	4.4	1.28	1.26
Res Hmstd: AvgVal	241,000	256,700	6.5	3,322	3,452	130	3.9	1.38	1.34
Res Hmstd: Hi Val	321,300	342,200	6.5	4,582	4,751	169	3.7	1.43	1.39
Res Hmstd: Ex-Hi Val	482,000	513,300	6.5	7,029	7,317	288	4.1	1.46	1.43
Apartment	300,000	340,300	13.4	5,305	5,849	543	10.2	1.77	1.72
Comm/Ind: Lo Val	150,000	157,300	4.9	4,259	3,791	-468	-11.0	2.84	2.41
Comm/Ind: Mid Val	300,000	314,600	4.9	9,828	9,503	-324	-3.3	3.28	3.02
Comm/Ind: Hi Val	1,000,000	1,048,600	4.9	35,818	36,161	343	1.0	3.58	3.45

<b>CITY OF MINNEAPOLIS</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 Homestead	21,698,155	24,028,340	2,330,185	10.7	309,281	345,728	36,447	11.8	1.43	1.44
Res Non-Hmstd	6,956,681	7,547,844	591,163	8.5	109,892	119,158	9,265	8.4	1.58	1.58
Apartments	7,155,493	8,176,647	1,021,154	14.3	128,209	145,516	17,307	13.5	1.79	1.78
Low-income Apts	1,023,952	983,676	-40,276	-3.9	11,279	10,803	-475	-4.2	1.10	1.10
Seasonal Rec'l	22,927	24,512	1,585	6.9	434	461	26	6.1	1.89	1.88
Com/Ind: Lo tier	572,491	557,800	-14,692	-2.6	16,242	12,988	-3,254	-20.0	2.84	2.33
Com/Ind Hi tier	10,182,311	11,049,172	866,861	8.5	380,046	407,535	27,489	7.2	3.73	3.69
Publ U: Elec Gen	53,943	60,841	6,898	12.8	1,543	1,725	182	11.8	2.86	2.83
Publ U: Other	416,814	452,013	35,199	8.4	15,556	16,670	1,114	7.2	3.73	3.69
Ag HGA	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	1,546	1,730	184	11.9	19	21	2	9.6	1.23	1.21
Miscellaneous	59,083	61,901	2,818	4.8	1,596	1,629	32	2.0	2.70	2.63
<b>Total</b>	<b>48,143,396</b>	<b>52,944,475</b>	<b>4,801,079</b>	<b>10.0</b>	<b>974,098</b>	<b>1,062,233</b>	<b>88,136</b>	<b>9.0</b>	<b>2.02</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	605,386	668,351	62,966	10.4	County	42.08	40.91	0.000	0.000
(-) TIF Tax Capacity	43,158	48,081	4,922	11.4	City/Town	57.85	55.78	2.155	1.958
(-) FD Contrib Tax Cap	69,402	76,705	7,303	10.5	School District	21.72	21.67	15.464	18.392
(=) Taxable Tax Capacity	<u>492,826</u>	<u>543,566</u>	<u>50,741</u>	<u>10.3</u>	Special District	<u>7.60</u>	<u>7.72</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	54,852	57,332	2,481	4.5	<b>Total</b>	129.24	126.09	17.620	20.351

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	177,600	196,700	10.8	2,334	2,612	279	12.0	1.31	1.33
Res Hmstd: AvgVal	266,200	294,800	10.7	3,738	4,150	412	11.0	1.40	1.41
Res Hmstd: Hi Val	354,900	393,000	10.7	5,144	5,688	545	10.6	1.45	1.45
Res Hmstd: Ex-Hi Val	532,500	589,700	10.7	7,926	8,918	993	12.5	1.49	1.51
Apartment	300,000	342,800	14.3	5,375	6,101	725	13.5	1.79	1.78
Comm/Ind: Lo Val	150,000	162,800	8.5	4,265	4,058	-208	-4.9	2.84	2.49
Comm/Ind: Mid Val	300,000	325,500	8.5	9,864	10,059	195	2.0	3.29	3.09
Comm/Ind: Hi Val	1,000,000	1,085,100	8.5	35,991	38,075	2,085	5.8	3.6	3.51

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alte</b>
Res Homestead	12,642,561	13,517,484	874,923	6.9	191,039	210,302	19,263	10.1	1.51	1.56
Res Non-Hmstd	2,690,767	2,838,346	147,579	5.5	46,435	49,768	3,333	7.2	1.73	1.75
Apartments	3,230,159	3,647,451	417,292	12.9	64,371	73,427	9,056	14.1	1.99	2.01
Low-income Apts	709,744	828,522	118,778	16.7	8,396	9,910	1,514	18.0	1.18	1.20
Seasonal Rec'l	4,159	4,290	131	3.1	91	91	0	0.2	2.20	2.13
Com/Ind: Lo tier	430,193	427,602	-2,591	-0.6	10,820	10,769	-51	-0.5	2.52	2.52
Com/Ind Hi tier	4,082,521	4,220,417	137,896	3.4	161,666	166,453	4,787	3.0	3.96	3.94
Publ U: Elec Gen	85,729	75,489	-10,240	-11.9	2,647	2,333	-314	-11.9	3.09	3.09
Publ U: Other	301,183	321,092	19,908	6.6	11,925	12,662	737	6.2	3.96	3.94
Ag HGA	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	3,834	4,012	178	4.6	55	56	1	2.1	1.44	1.40
Miscellaneous	5,944	8,000	2,056	34.6	88	116	28	31.5	1.49	1.45
<b>Total</b>	<b>24,186,792</b>	<b>25,892,703</b>	<b>1,705,911</b>	<b>7.1</b>	<b>497,533</b>	<b>535,888</b>	<b>38,355</b>	<b>7.7</b>	<b>2.06</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	287,495	307,453	19,958	6.9	County	49.06	47.93	0.000	0.000
(-) TIF Tax Capacity	25,234	24,444	-790	-3.1	City/Town	49.48	49.54	0.000	0.000
(-) FD Contrib Tax Cap	27,281	29,905	2,624	9.6	School District	38.75	37.79	13.359	19.639
(=) Taxable Tax Capacity	234,981	253,104	18,123	7.7	Special District	11.44	10.08	0.000	0.000
FD Distrib Tax Cap	58,645	61,454	2,810	4.8	<b>Total</b>	148.74	145.34	13.359	19.639

**Tax Burdens 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	141,900	151,700	6.9	1,936	2,147	211	10.9	1.36	1.42
Res Hmstd: AvgVal	212,800	227,500	6.9	3,180	3,490	310	9.7	1.49	1.53
Res Hmstd: Hi Val	283,700	303,300	6.9	4,425	4,834	409	9.2	1.56	1.59
Res Hmstd: Ex-Hi Val	425,600	455,100	6.9	6,899	7,508	609	8.8	1.62	1.65
Apartment	300,000	338,800	12.9	5,978	6,820	842	14.1	1.99	2.01
Comm/Ind: Lo Val	150,000	155,100	3.4	4,505	4,071	-434	-9.6	3.00	2.63
Comm/Ind: Mid Val	300,000	310,100	3.4	10,445	10,185	-260	-2.5	3.48	3.28
Comm/Ind: Hi Val	1,000,000	1,033,800	3.4	38,165	38,727	563	1.5	3.82	3.75

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
140.0	Blind/disabled Hmstd HGA: <50K	0.450	24,325	109	120
141.0	Ag Hmstd HGA: <500K	1.000	9,525,172	95,252	102,092
142.0	Ag Hmstd HGA: >500K	1.250	85,000	1,063	1,134
143.0	Blind/disabled 2a Hmstd land <50K	0.450	550	2	1
144.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,452,634	42,263	7,774
144.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	8,010,295	40,051	21,996
144.5	Ag Hmstd 2a 1 & b: 260K - 1.94M	0.500	41,278,914	206,395	138,800
145.0	Ag Hmstd 2a 1 & b: >1.94M	1.000	17,842,637	178,426	110,026
147.3	Ag Hmstd 2b 1 & b: <115K	0.500	680,907	3,405	1,094
147.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	740,787	3,704	2,589
147.5	Ag Hmstd 2b 1 & b: 260K - 1.94M	0.500	1,258,561	6,293	5,263
148.0	Ag Hmstd 2b 1 & b: >1.94M	1.000	142,964	1,430	1,062
152.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	224,313	1,122	779
153.0	Ag 2a Non-homestead	1.000	42,694,739	426,947	276,041
154.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	4,892	24	21
155.0	Ag 2b Non-homestead	1.000	7,458,564	74,586	66,230
156.0	Migrant Housing <500K	1.000	2,377	24	29
159.0	Managed forest land (2c)	0.650	532,424	3,461	3,115
160.0	Private Airport (2d)	1.000	498	5	5
166.0	Res 1b Homestead: <50K	0.450	490,741	2,208	3,015
167.0	Res Homestead: <500K	1.000	292,781,367	2,927,814	3,936,582
168.0	Res Homestead: > 500K	1.250	14,743,113	184,289	226,883
170.0	Res NonHmstd 1 unit: <500K	1.000	38,391,800	383,918	526,320
171.0	Res NonHmstd 1 unit: >500K	1.250	3,231,008	40,388	50,272
173.0	Res NonHmstd 2-3 units	1.250	8,005,727	100,072	135,239
176.0	Regular apartments (4a)	1.250	31,915,597	398,945	560,563
177.0	Low-income housing (4d) <115K	0.750	4,608,555	34,564	51,427
178.0	Low-income housing (4d) >115K	0.250	92,436	231	339
179.0	Student housing	1.000	31,761	318	421
180.0	Manuf home park land	1.250	653,889	8,174	11,141
181.0	MH Coop >50% owner-occupied	0.750	6,726	50	75
182.0	MH Coop <50% owner-occupied	1.000	481	5	6
184.0	Non-comm SeasRec: <76K	1.000	10,062,067	100,621	93,896
185.0	Non-Comm SeasRec: 76K-500K	1.000	14,525,317	145,253	147,802
186.0	Non-comm SeasRec: >500K	1.250	1,965,622	24,570	24,447
188.0	Comm SeasRec 1c: <600K	0.500	370,977	1,855	1,792
189.0	Com SeasRec 1c: 600K-2.3M	1.000	190,634	1,906	1,716
190.0	Com SeasRec 1c: >2.3M	1.250	23,562	295	295
191.0	Com SeasRec 4c: <500K	1.000	230,111	2,301	2,845
192.0	Com SeasRec 4c: >500K	1.250	123,304	1,541	1,724
193.0	Bed & Breakfast	1.250	21,300	266	335
194.0	Qualifying golf courses	1.250	205,155	2,564	2,919
195.0	Metro Non-profit Indoor Rec	1.250	15,203	190	272
196.0	Non-profit/Comm Serv - NonRev	1.500	30,993	465	619
197.0	CongChart Veteran's Org - NonRev	1.000	2,619	26	41
198.0	Non-profit/Comm Serv - donation	1.500	58,177	873	1,420
199.0	Cong Chart Veteran's Org - Donation	1.000	16,392	164	264
200.0	Seasonal Restaurant on Lake	1.250	20,522	257	238
201.0	Qualifying Marina <500K	1.000	14,959	150	187
202.0	Qualifying Marina >500K	1.250	28,031	350	419
204.3	Commercial: <100K	1.500	5,811,920	87,179	122,408

House Research Dept.

Simulation No. 19A3

Baseline: Actual Pay '18

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Alternative: Actual Pay '19

(all figures in \$000s)

204.4	Commercial: 100K-150K	1.500	2,983,754	44,756	82,415
205.0	Commercial: >150K	2.000	53,949,273	1,078,985	1,949,837
207.0	JOBZ Commercial: <150K	0.000	150	0	0
208.0	JOBZ Commercial: >150K	0.000	14,459	0	0
211.3	Industrial: <100K	1.500	844,829	12,672	17,868
211.4	Industrial: 100K-150K	1.500	662,470	9,937	18,522
212.0	Industrial: >150K	2.000	17,847,592	356,952	647,477
214.0	JOBZ Industrial: <150K	0.000	252	0	0
215.0	JOBZ Industrial: >150K	0.000	35,546	0	0
218.3	Publ Util: land & bldgs <100K	1.500	40,111	602	712
218.4	Publ Util: land & bldgs 100K-150K	1.500	8,853	133	221
219.0	Publ Util: land & bldgs >150K	2.000	1,323,628	26,473	44,480
220.0	Publ Util: Electric Generat Mach	2.000	2,940,775	58,816	73,305
221.0	Publ Util: machinery (non-generat)	2.000	2,053,343	41,067	63,022
223.3	Railroad <100K	1.500	20,488	307	388
223.4	Railroad 100K-150K	1.500	5,239	79	136
224.0	Railroad >150K	2.000	2,293,202	45,864	77,254
226.0	Non-comm aircraft hangars	1.500	4,705	71	92
227.0	Mineral	2.000	2,344	47	104
228.0	All other real property	2.000	763	15	20
235.0	Pers tools&mach excl elec gen	2.000	596,024	11,920	16,502
236.0	Pers: Item 33 ag real estate	1.000	69,861	699	700
237.0	Pers: NCSRR<76K	1.000	51,044	510	509
238.0	Pers: NCSRR: 76K-500K	1.000	8,905	89	88
240.0	Pers Comm'l/Industr'l	2.000	1,404,837	28,097	38,520
242.0	Pers: Item 44T electric util trans lines	2.000	2,222,744	44,455	66,212
243.0	Pers: Item 44D electric util distri lines	2.000	1,555,813	31,116	56,526
244.0	Pers: Item 45 syst/gas utils	2.000	4,308,789	86,176	135,069
246.0	Pers: All other	2.000	204,535	4,091	7,087
260.0	Disabled vet excl val: Res HM <300K	0.000	1,546,378	0	0
261.0	Disabled vet excl val: Res HM <150K	0.000	734,830	0	0
262.0	Disabled vet excl val: Ag HGA <300K	0.000	65,595	0	0
263.0	Disabled vet excl val: Ag HGA <150K	0.000	34,430	0	0
272.0	Ag Class 1b: Hmstd Market Excl Value	0.000	11,843	0	9
273.0	Ag HGA: Hmstd Market Excl Value	0.000	1,693,991	0	3,501
274.0	Class 1b: Hmstd Market Excl Value	0.000	221,187	0	176
275.0	Res Hmstd: Hmstd Market Excl Value	0.000	23,828,805	0	46,907
<b>State Total</b>			691,222,007	7,420,290	9,991,754



Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141.0	Blind/disabled Hmstd HGA: <50K	0.450	24,213	109	121
143.0	Ag Hmstd HGA: >500K	1.250	104,223	1,303	1,379
144.0	Blind/disabled 2a Hmstd land <50K	0.450	1,779	8	1
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,600,594	43,003	7,994
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,902,026	39,510	21,560
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	39,400,880	197,004	134,503
146.0	Ag Hmstd 2a 1 & b: >1.90M	1.000	17,829,556	178,296	112,904
147.0	Blind/disabled Hmstd 2b land <50K	0.450	128	1	0
148.3	Ag Hmstd 2b 1 & b: <115K	0.500	580,841	2,904	930
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	748,253	3,741	2,580
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,385,381	6,927	5,776
149.0	Ag Hmstd 2b 1 & b: >1.90M	1.000	152,590	1,526	1,149
153.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	279,095	1,395	1,023
154.0	Ag 2a Non-homestead	1.000	42,964,585	429,646	282,899
155.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	9,189	46	40
156.0	Ag 2b Non-homestead	1.000	7,539,478	75,395	66,721
157.0	Migrant Housing <500K	1.000	2,634	26	30
158.0	Migrant Housing >500K	1.250	13	0	0
160.0	Managed forest land (2c)	0.650	552,138	3,589	3,194
161.0	Private Airport (2d)	1.000	674	7	7
167.0	Res 1b Homestead: <50K	0.450	581,271	2,616	3,531
169.0	Res Homestead: > 500K	1.250	16,922,449	211,531	257,824
171.0	Res NonHmstd 1 unit: <500K	1.000	41,027,404	410,274	557,247
172.0	Res NonHmstd 1 unit: >500K	1.250	3,748,481	46,856	57,740
174.0	Res NonHmstd 2-3 units	1.250	8,287,396	103,592	139,724
177.0	Regular apartments (4a)	1.250	35,738,804	446,735	619,910
178.0	Low-income housing (4d) <139K	0.750	5,035,586	37,767	55,972
179.0	Low-income housing (4d) >139K	0.250	94,986	237	361
180.0	Student housing	1.000	35,949	359	469
181.0	Manuf home park land	1.250	513,181	6,415	8,524
182.0	MH Coop >50% owner-occupied	0.750	6,727	50	72
183.0	MH Coop <50% owner-occupied	1.000	533	5	6
184.0	MH Class I	1.000	161,503	1,615	2,236
186.0	Non-comm SeasRec: <76K	1.000	10,095,037	100,950	94,320
187.0	Non-Comm SeasRec: 76K-500K	1.000	15,209,625	152,096	154,365
188.0	Non-comm SeasRec: >500K	1.250	2,174,150	27,177	26,791
190.0	Comm SeasRec 1c: <600K	0.500	364,881	1,824	1,790
191.0	Com SeasRec 1c: 600K-2.3M	1.000	198,563	1,986	1,817
192.0	Com SeasRec 1c: >2.3M	1.250	26,037	325	324
193.0	Com SeasRec 4c: <500K	1.000	240,835	2,408	3,043
194.0	Com SeasRec 4c: >500K	1.250	133,764	1,672	1,895
195.0	Bed & Breakfast	1.250	19,140	239	306
196.0	Qualifying golf courses	1.250	211,192	2,640	2,989
197.0	Metro Non-profit Indoor Rec	1.250	16,450	206	293
198.0	Non-profit/Comm Serv - NonRev	1.500	33,345	500	669
199.0	CongChart Veteran's Org - NonRev	1.000	1,674	17	28
200.0	Non-profit/Comm Serv - donation	1.500	32,641	490	798
201.0	Cong Chart Veteran's Org - Donation	1.000	41,735	417	687
202.0	Seasonal Restaurant on Lake	1.250	21,900	274	256
203.0	Qualifying Marina <500K	1.000	15,144	151	190

House Research Dept.

Simulation No. 19A3

Baseline: Actual Pay '18

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Alternative: Actual Pay '19

(all figures in \$000s)

204.0	Qualifying Marina >500K	1.250	29,815	373	446
206.0	Commercial: <150K	1.500	8,607,575	129,114	194,464
207.0	Commercial: >150K	2.000	55,160,286	1,103,206	1,966,299
209.0	JOBZ Commercial: <150K	0.000	150	0	0
210.0	JOBZ Commercial: >150K	0.000	14,739	0	0
213.0	Industrial: <150K	1.500	1,788,513	26,828	39,975
214.0	Industrial: >150K	2.000	20,117,025	402,340	714,770
216.0	JOBZ Industrial: <150K	0.000	252	0	0
217.0	JOBZ Industrial: >150K	0.000	35,257	0	0
220.0	Publ Util: land & bldgs <150K	1.500	48,157	722	927
221.0	Publ Util: land & bldgs >150K	2.000	1,426,835	28,537	47,485
222.0	Publ Util: Electric Generat Mach	2.000	2,862,289	57,246	71,646
223.0	Publ Util: machinery (non-generat)	2.000	2,245,076	44,902	68,635
225.0	Railroad <150K	1.500	24,711	371	512
226.0	Railroad >150K	2.000	2,515,843	50,317	85,515
228.0	Non-comm aircraft hangars	1.500	4,788	72	94
229.0	Mineral	2.000	2,358	47	102
230.0	All other real property	2.000	755	15	20
237.0	Pers tools&mach excl elec gen	2.000	652,901	13,058	18,796
238.0	Pers: Item 33 ag real estate	1.000	67,921	679	727
239.0	Pers: NCSRR<76K	1.000	51,235	512	511
240.0	Pers: NCSRR: 76K-500K	1.000	9,383	94	92
242.0	Pers Comm'l/Industr'l	2.000	1,487,506	29,750	39,025
244.0	Pers: Item 44T electric util trans lines	2.000	2,194,301	43,886	63,856
245.0	Pers: Item 44D electric util distri lines	2.000	1,838,249	36,765	66,181
246.0	Pers: Item 45 syst/gas utils	2.000	4,420,972	88,419	138,334
248.0	Pers: All other	2.000	219,774	4,395	7,517
262.0	Disabled vet excl val: Res HM <300K	0.000	1,723,474	0	0
263.0	Disabled vet excl val: Res HM <150K	0.000	843,245	0	0
264.0	Disabled vet excl val: Ag HGA <300K	0.000	73,574	0	0
265.0	Disabled vet excl val: Ag HGA <150K	0.000	41,822	0	0
274.0	Ag Class 1b: Hmstd Market Excl Value	0.000	8,998	0	7
275.0	Ag HGA: Hmstd Market Excl Value	0.000	1,654,551	0	3,605
276.0	Class 1b: Hmstd Market Excl Value	0.000	144,638	0	117
277.0	Res Hmstd: Hmstd Market Excl Value	0.000	22,647,040	0	46,030
298.0	Ag Hmstd HGA: <76K	1.000	5,087,502	50,875	54,674
299.0	Ag Hmstd HGA: 76-413K	1.000	4,974,323	49,743	54,005
300.0	Ag Hmstd HGA: 413-500K	1.000	89,314	893	979
303.0	Res Hmstd: <76K	1.000	103,938,475	1,039,385	1,414,692
304.0	Res Hmstd: 76-413K	1.000	202,329,352	2,023,293	2,667,752
305.0	Res Hmstd: 413-500K	1.000	9,204,032	92,040	116,852
<b>State Total</b>			<b>727,655,656</b>	<b>7,863,740</b>	<b>10,521,633</b>

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	3,142,878	2,359,558	253,233	1,757,570	383,255	829,809	8,726,304
<b>Certified MKV Levy</b>	1,461	27,760	90	1,126,665	786	0	1,156,763
<b>Fiscal Disparities Levy</b>	180,817	202,549	1,732	207,241	39,948	0	632,288
<b>Disparity Reduction Aid</b>	9,641	0	473	7,995	0	0	18,109
<b>Spread NTC Levy</b>	2,952,420	2,157,009	251,028	1,626,418	343,307	829,809	8,159,992
<b>Spread MKV Levy</b>	1,461	27,760	90	1,042,581	786	0	1,072,678
<b>Tax Incr Financing Levy</b>							233,499
<b>Agricultural Credit</b>			36,153		<b>Disparity Reduction Credit</b>	12,317	
<b>Taconite credit</b>			17,329				

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	3,293,278	2,494,442	258,157	1,849,196	397,407	843,688	9,136,168
<b>Certified MKV Levy</b>	1,457	26,096	90	1,255,792	811	0	1,284,246
<b>Fiscal Disparities Levy</b>	185,117	213,797	1,814	221,527	41,097	0	663,351
<b>Disparity Reduction Aid</b>	9,635	0	463	7,973	0	0	18,072
<b>Spread NTC Levy</b>	3,098,526	2,280,645	255,879	1,714,809	356,311	843,688	8,549,859
<b>Spread MKV Levy</b>	1,457	26,096	90	1,160,679	811	0	1,189,133
<b>Tax Incr Financing Levy</b>							235,551
<b>Agricultural MV Credit</b>			36,200		<b>Disparity Reduction Credit</b>	12,864	
<b>Agricultural Bond Credit</b>			39,091		<b>Taconite credit</b>	17,365	