

## DESCRIPTION

**BASELINE:** Final Pay 2019

**ALTERNATIVE:** Actual Pay 2020

This report compares property taxes payable in 2019 to property taxes payable in 2020. The payable 2019 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2020 portion of the simulation uses final levy data. The market value data for the payable 2020 portion is preliminary data. There are known errors in the market values for two counties, Anoka and Crow Wing, but these errors are thought to be minor.

## KEY POINTS

- **Statewide, property taxes are projected to increase by \$475 million, or 4.5%**, according to the simulation. The overall tax increases are 4.5% in Greater Minnesota and 4.5% in the Metro area.
- **On a statewide bases, property tax changes vary by property type**, from -4.6% on public utility property to +5.7% on apartments. Changes on other major property types are +5.6% on residential homesteads, +4.2% on residential non-homestead property, +0.3% on commercial-industrial property, +1.7% on agricultural property, and +0.8% on seasonal-recreational property.

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**BASELINE: Final Pay 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 as reported by county auditors to the Department of Revenue.

**ALTERNATIVE: Actual Pay 2020**

- **Market values** are actual values reported by the county assessors to the Department of Revenue. However, there are known errors in some values in Anoka County and in Crow Wing County. These errors are thought to be minor.
  - **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 calculated within the simulation model.
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## SIMULATION CLASS RATES

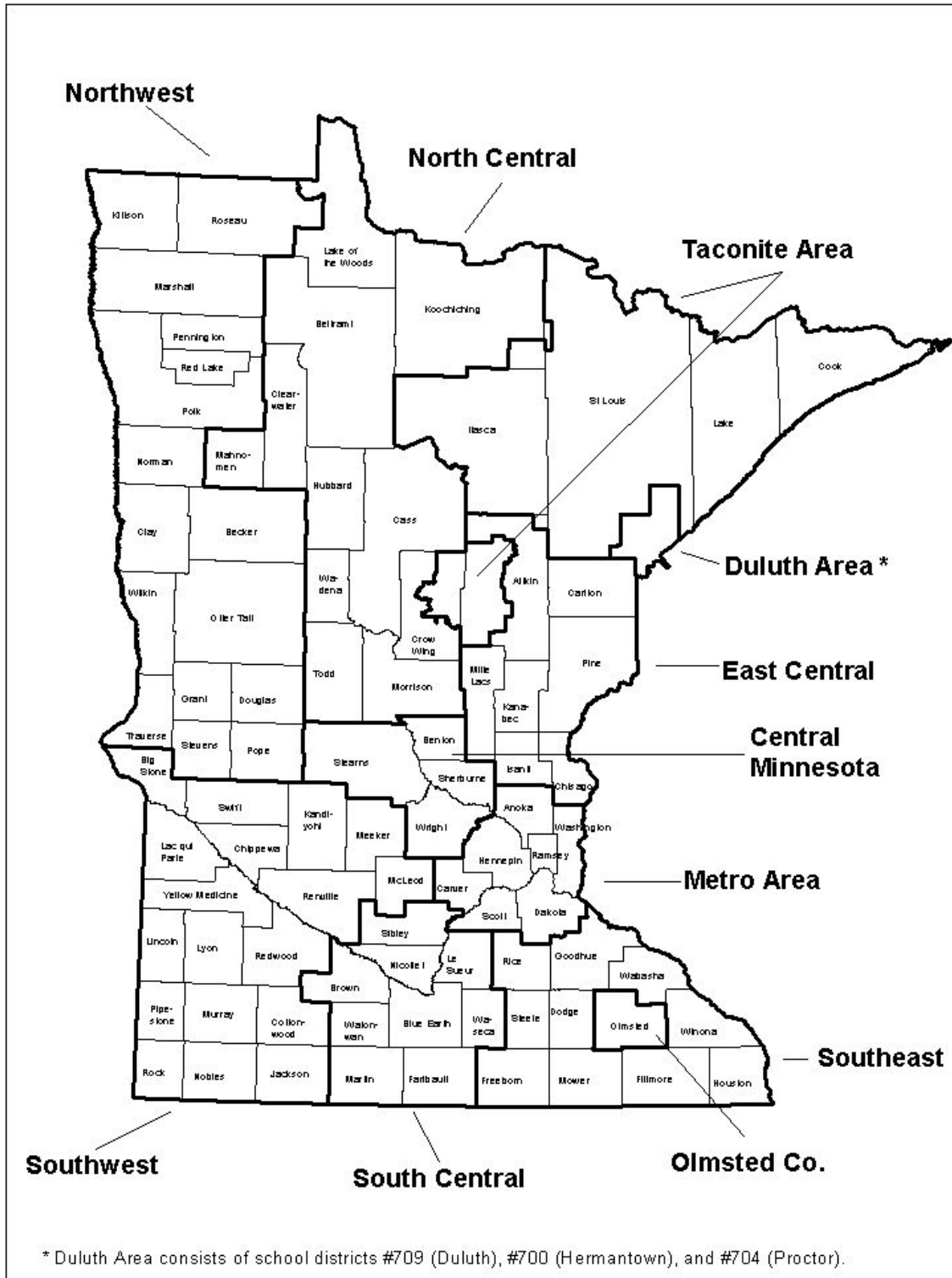
	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000 <sup>1</sup>	1.0%	1.0%
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
<b>Apartments:</b>		
Regular	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

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

<sup>2</sup> \$150,000 for payable 2020

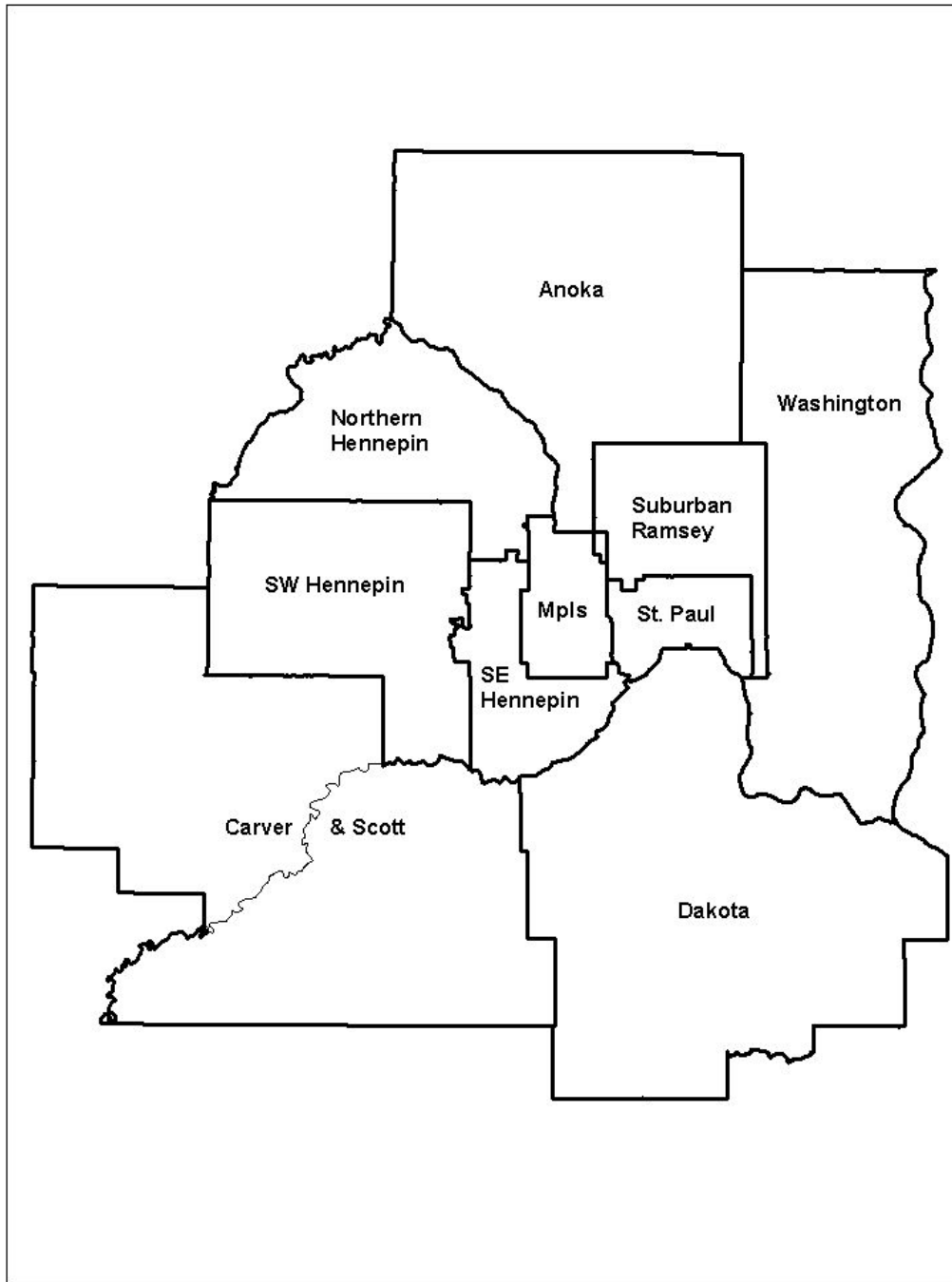
<sup>3</sup> \$1,880,000 for payable 2020

### Property Tax Model Regions (Greater Minnesota)



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

### Property Tax Model Regions (Metro Area)



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**.

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<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Homestead	358,333,976	379,148,429	20,814,453	5.8	4,531,119	4,783,475	252,355	5.6	1.26	1.26
Res Non-Hmstd	53,063,281	55,959,763	2,896,482	5.5	759,050	790,819	31,769	4.2	1.43	1.41
Apartments	35,738,804	38,176,404	2,437,599	6.8	624,905	657,201	32,296	5.2	1.75	1.72
Low-income Apts	5,130,572	5,843,979	713,407	13.9	56,761	63,183	6,421	11.3	1.11	1.08
Seasonal Rec'l	28,926,545	29,565,294	638,748	2.2	291,237	293,461	2,223	0.8	1.01	0.99
Com/Ind: Lo tier	10,421,200	10,389,470	-31,730	-0.3	235,388	233,200	-2,188	-0.9	2.26	2.24
Com/Ind Hi tier	79,330,656	81,396,741	2,066,085	2.6	2,808,320	2,820,628	12,307	0.4	3.54	3.47
Publ U: Elec Gen	2,862,289	2,814,661	-47,628	-1.7	71,718	71,973	255	0.4	2.51	2.56
Publ U: Other	12,826,490	12,282,297	-544,194	-4.2	403,084	380,899	-22,185	-5.5	3.14	3.10
Ag HGA	12,058,520	12,640,330	581,810	4.8	114,973	122,119	7,146	6.2	0.95	0.97
Ag Hmstd Land	76,890,311	76,396,010	-494,301	-0.6	284,612	290,368	5,756	2.0	0.37	0.38
Ag Non-Hmstd	51,126,769	52,388,875	1,262,106	2.5	359,109	359,192	84	0.0	0.70	0.69
Miscellaneous	946,241	1,006,846	60,604	6.4	19,083	19,747	664	3.5	2.02	1.96
New Construction	0	8,933,244	8,933,244	0.0	0	148,085	148,085	0.0	0.00	1.66
<b>Total</b>	<b>727,655,656</b>	<b>766,942,341</b>	<b>39,286,685</b>	<b>5.4</b>	<b>10,559,362</b>	<b>11,034,349</b>	<b>474,987</b>	<b>4.5</b>	<b>1.45</b>	<b>1.44</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	7,861,239	8,316,549	455,311	5.8	County	43.12	42.62	0.026	0.026
(-) TIF Tax Capacity	198,294	214,974	16,680	8.4	City/Town	35.31	35.40	0.462	0.409
(-) FD Contrib Tax Cap	466,511	497,131	30,620	6.6	School District	23.81	24.00	20.523	20.423
(=) Taxable Tax Capacity	7,196,434	7,604,444	408,010	5.7	Special District	5.00	4.73	0.014	0.009
FD Distrib Tax Cap	459,112	482,225	23,113	5.0	<b>Total</b>	<b>107.24</b>	<b>106.74</b>	<b>21.025</b>	<b>20.867</b>

**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>Alter</b>
Res Homestead	122,596,983	129,150,130	6,553,148	5.3	1,454,496	1,556,442	101,947	7.0	1.19	1.21
Res Non-Hmstd	16,963,667	17,905,098	941,431	5.5	241,330	254,808	13,478	5.6	1.42	1.42
Apartments	6,143,974	6,617,629	473,654	7.7	111,343	120,219	8,876	8.0	1.81	1.82
Low-income Apts	1,249,262	1,318,993	69,731	5.6	14,518	15,356	838	5.8	1.16	1.16
Seasonal Rec'l	27,388,553	28,062,366	673,813	2.5	270,872	274,064	3,192	1.2	0.99	0.98
Com/Ind: Lo tier	6,355,523	6,363,192	7,669	0.1	143,424	143,555	131	0.1	2.26	2.26
Com/Ind Hi tier	19,728,365	19,952,492	224,127	1.1	686,671	689,293	2,622	0.4	3.48	3.45
Publ U: Elec Gen	2,400,015	2,321,977	-78,038	-3.3	59,446	59,223	-223	-0.4	2.48	2.55
Publ U: Other	8,841,270	8,341,536	-499,734	-5.7	263,279	246,197	-17,081	-6.5	2.98	2.95
Ag HGA	11,027,323	11,503,046	475,722	4.3	104,258	110,266	6,007	5.8	0.95	0.96
Ag Hmstd Land	74,098,481	73,650,715	-447,767	-0.6	274,680	281,190	6,510	2.4	0.37	0.38
Ag Non-Hmstd	49,152,999	50,419,392	1,266,392	2.6	341,363	342,968	1,605	0.5	0.69	0.68
Miscellaneous	348,011	360,159	12,148	3.5	7,675	7,934	259	3.4	2.21	2.20
New Construction	0	3,221,483	3,221,483	0.0	0	48,850	48,850	0.0	0.00	1.52
<b>Total</b>	<b>346,294,428</b>	<b>359,188,207</b>	<b>12,893,779</b>	<b>3.7</b>	<b>3,973,356</b>	<b>4,150,366</b>	<b>177,010</b>	<b>4.5</b>	<b>1.15</b>	<b>1.16</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	3,383,207	3,525,570	142,362	4.2	County	48.46	48.61	0.021	0.019
(-) TIF Tax Capacity	30,492	33,784	3,292	10.8	City/Town	29.64	29.95	0.302	0.285
(-) FD Contrib Tax Cap	12,090	12,175	85	0.7	School District	20.54	21.33	18.372	18.713
(=) Taxable Tax Capacity	3,340,625	3,479,610	138,985	4.2	Special District	1.86	1.77	0.042	0.025
FD Distrib Tax Cap	12,090	12,188	98	0.8	<b>Total</b>	100.50	101.67	18.736	19.043

**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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	110,800	116,700	5,900	5.3	1,047	1,131	84	8.1	0.945	0.97
Res Hmstd: AvgVal	166,100	175,000	8,900	5.4	1,757	1,886	129	7.4	1.058	1.078
Res Hmstd: Hi Val	221,500	233,300	11,800	5.3	2,467	2,640	173	7.0	1.114	1.132
Res Hmstd: Ex-Hi Val	332,300	350,100	17,800	5.4	3,889	4,151	263	6.8	1.170	1.186
Apartment	300,000	323,100	23,100	7.7	4,331	4,721	390	9.0	1.444	1.461
Seas Rec: Lo Val	75,000	76,800	1,800	2.4	813	837	24	3.0	1.084	1.09
Seas Rec: Hi Val	200,000	204,900	4,900	2.5	2,314	2,370	56	2.4	1.157	1.157
Comm/Ind: Lo Val	150,000	151,700	1,700	1.1	3,483	2,917	-566	-16.3	2.322	1.923
Comm/Ind: Mid Val	300,000	303,400	3,400	1.1	8,034	7,475	-559	-7.0	2.678	2.464
Comm/Ind: Hi Val	1,000,000	1,011,400	11,400	1.1	29,270	28,748	-522	-1.8	2.927	2.842

<b>METRO AREA</b>
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Tax Burdens by Property Class	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	235,736,993	249,998,299	14,261,305		6.0	3,076,624	3,227,032	150,409	4.9	1.31	1.29
Res Non-Hmstd	36,099,614	38,054,665	1,955,051		5.4	517,720	536,012	18,292	3.5	1.43	1.41
Apartments	29,594,830	31,558,775	1,963,945		6.6	513,561	536,981	23,420	4.6	1.74	1.70
Low-income Apts	3,881,310	4,524,986	643,676		16.6	42,243	47,827	5,583	13.2	1.09	1.06
Seasonal Rec'l	1,537,992	1,502,928	-35,064		-2.3	20,366	19,397	-969	-4.8	1.32	1.29
Com/Ind: Lo tier	4,065,677	4,026,278	-39,398		-1.0	91,964	89,645	-2,320	-2.5	2.26	2.23
Com/Ind Hi tier	59,602,292	61,444,249	1,841,958		3.1	2,121,649	2,131,334	9,685	0.5	3.56	3.47
Publ U: Elec Gen	462,274	492,683	30,409		6.6	12,272	12,750	478	3.9	2.65	2.59
Publ U: Other	3,985,220	3,940,761	-44,459		-1.1	139,805	134,701	-5,104	-3.7	3.51	3.42
Ag HGA	1,031,197	1,137,284	106,087		10.3	10,715	11,854	1,139	10.6	1.04	1.04
Ag Hmstd Land	2,791,830	2,745,295	-46,534		-1.7	9,933	9,179	-754	-7.6	0.36	0.33
Ag Non-Hmstd	1,973,769	1,969,483	-4,286		-0.2	17,745	16,225	-1,521	-8.6	0.90	0.82
Miscellaneous	598,230	646,687	48,457		8.1	11,408	11,813	405	3.5	1.91	1.83
New Construction	0	5,711,760	5,711,760		0.0	0	99,234	99,234	0.0	0.00	1.74
<b>Total</b>	<b>381,361,228</b>	<b>407,754,134</b>	<b>26,392,906</b>		<b>6.9</b>	<b>6,586,006</b>	<b>6,883,984</b>	<b>297,977</b>	<b>4.5</b>	<b>1.73</b>	<b>1.69</b>

**Tax Base**

**Tax Rates**

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	4,478,031	4,790,980	312,948	7.0	County	38.48	37.56	0.028	0.030
(-) TIF Tax Capacity	167,801	181,190	13,388	8.0	City/Town	40.23	39.99	0.545	0.473
(-) FD Contrib Tax Cap	454,421	484,956	30,535	6.7	School District	26.64	26.24	21.645	21.302
(=) Taxable Tax Capacity	3,855,809	4,124,834	269,025	7.0	Special District	7.72	7.22	0.000	0.000
FD Distrib Tax Cap	447,022	470,037	23,015	5.1	<b>Total</b>	<b>113.07</b>	<b>111.02</b>	<b>22.218</b>	<b>21.804</b>

**Tax Burdens on  
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	177,300	188,000		6.0	2,158	2,261	103	4.8	1.217	1.203
Res Hmstd: AvgVal	265,900	282,000		6.1	3,447	3,598	151	4.4	1.296	1.276
Res Hmstd: Hi Val	354,400	375,800		6.0	4,734	4,932	198	4.2	1.336	1.312
Res Hmstd: Ex-Hi Val	531,800	564,000		6.1	7,285	7,669	384	5.3	1.37	1.36
Apartment	300,000	319,900		6.6	4,907	5,137	230	4.7	1.636	1.606
Comm/Ind: Lo Val	150,000	154,600		3.1	4,051	3,525	-526	-13.0	2.701	2.280
Comm/Ind: Mid Val	300,000	309,300		3.1	9,342	8,847	-494	-5.3	3.114	2.860
Comm/Ind: Hi Val	1,000,000	1,030,900		3.1	34,031	33,674	-357	-1.0	3.403	3.266



**GREATER MINNESOTA CITIES**

<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>Alter</b>
Res Homestead	71,043,913	75,069,151	4,025,238		5.7	946,655	1,018,462	71,808	7.6	1.33	1.36
Res Non-Hmstd	10,725,288	11,251,358	526,070		4.9	171,955	180,926	8,971	5.2	1.60	1.61
Apartments	6,051,560	6,508,865	457,305		7.6	110,128	118,834	8,706	7.9	1.82	1.83
Low-income Apts	1,249,047	1,318,779	69,731		5.6	14,516	15,354	838	5.8	1.16	1.16
Seasonal Rec'l	3,775,581	3,912,175	136,594		3.6	44,713	46,006	1,293	2.9	1.18	1.18
Com/Ind: Lo tier	5,106,384	5,105,934	-450		0.0	122,784	122,742	-43	0.0	2.40	2.40
Com/Ind Hi tier	17,256,052	17,456,944	200,891		1.2	618,946	621,314	2,368	0.4	3.59	3.56
Publ U: Elec Gen	2,344,844	2,259,514	-85,330		-3.6	58,297	57,960	-337	-0.6	2.49	2.57
Publ U: Other	2,641,485	2,459,490	-181,995		-6.9	96,656	89,938	-6,718	-7.0	3.66	3.66
Ag HGA	302,127	319,985	17,858		5.9	3,955	4,240	285	7.2	1.31	1.33
Ag Hmstd Land	805,926	805,471	-455		-0.1	4,969	5,074	105	2.1	0.62	0.63
Ag Non-Hmstd	1,131,042	1,156,292	25,250		2.2	14,373	14,404	32	0.2	1.27	1.25
Miscellaneous	278,890	289,075	10,185		3.7	6,354	6,590	236	3.7	2.28	2.28
New Construction	0	1,849,365	1,849,365		0.0	0	34,989	34,989	0.0	0.00	1.89
<b>Total</b>	<b>122,712,141</b>	<b>129,762,397</b>	<b>7,050,256</b>		<b>5.7</b>	<b>2,214,299</b>	<b>2,336,833</b>	<b>122,534</b>	<b>5.5</b>	<b>1.80</b>	<b>1.80</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	1,393,233	1,471,287	78,054	5.6	County	49.64	49.77	0.015	0.014
(-) TIF Tax Capacity	30,098	33,386	3,287	10.9	City/Town	55.78	55.85	0.499	0.472
(-) FD Contrib Tax Cap	7,625	7,752	127	1.7	School District	23.88	24.53	18.548	18.990
(=) Taxable Tax Capacity	1,355,510	1,430,149	74,639	5.5	Special District	2.12	2.09	0.054	0.042
FD Distrib Tax Cap	9,818	9,843	24	0.2	<b>Total</b>	<b>131.42</b>	<b>132.25</b>	<b>19.116</b>	<b>19.518</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,300	103,900		5.7	1,107	1,201	95	8.6	1.126	1.156
Res Hmstd: AvgVal	147,400	155,800		5.7	1,904	2,048	144	7.5	1.292	1.314
Res Hmstd: Hi Val	196,500	207,600		5.6	2,701	2,892	191	7.1	1.375	1.393
Res Hmstd: Ex-Hi Val	294,800	311,500		5.7	4,297	4,586	289	6.7	1.458	1.472
Apartment	300,000	322,700		7.6	5,502	5,965	463	8.4	1.834	1.848
Comm/Ind: Lo Val	150,000	151,700		1.1	4,185	3,623	-562	-13.4	2.79	2.388
Comm/Ind: Mid Val	300,000	303,500		1.2	9,668	9,120	-549	-5.7	3.223	3.005
Comm/Ind: Hi Val	1,000,000	1,011,600		1.2	35,259	34,761	-498	-1.4	3.526	3.436

**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	Alter
Res Homestead	51,534,727	54,058,188	2,523,460	4.9	507,607	537,702	30,094	5.9	0.98	0.99
Res Non-Hmstd	6,234,246	6,648,700	414,454	6.6	69,311	73,811	4,500	6.5	1.11	1.11
Apartments	92,414	108,764	16,350	17.7	1,216	1,385	170	14.0	1.32	1.27
Low-income Apts	215	215	0	0.0	2	2	0	-9.2	0.94	0.85
Seasonal Rec'l	23,610,250	24,146,798	536,547	2.3	226,118	228,012	1,894	0.8	0.96	0.94
Com/Ind: Lo tier	1,247,793	1,256,017	8,224	0.7	20,608	20,787	180	0.9	1.65	1.66
Com/Ind Hi tier	2,472,143	2,495,386	23,243	0.9	67,719	67,974	255	0.4	2.74	2.72
Publ U: Elec Gen	55,171	62,463	7,292	13.2	1,149	1,263	114	9.9	2.08	2.02
Publ U: Other	6,198,129	5,880,422	-317,707	-5.1	166,561	156,204	-10,357	-6.2	2.69	2.66
Ag HGA	10,701,304	11,159,724	458,420	4.3	100,019	105,773	5,754	5.8	0.93	0.95
Ag Hmstd Land	73,220,843	72,762,220	-458,623	-0.6	269,367	275,728	6,361	2.4	0.37	0.38
Ag Non-Hmstd	47,990,893	49,226,143	1,235,250	2.6	326,593	328,152	1,559	0.5	0.68	0.67
Miscellaneous	69,121	71,084	1,962	2.8	1,322	1,344	23	1.7	1.91	1.89
New Construction	0	1,370,850	1,370,850	0.0	0	13,847	13,847	0.0	0.00	1.01
<b>Total</b>	<b>223,427,250</b>	<b>229,246,972</b>	<b>5,819,722</b>	<b>2.6</b>	<b>1,757,593</b>	<b>1,811,985</b>	<b>54,392</b>	<b>3.1</b>	<b>0.79</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

	Tax Base			Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change		Base	Alter	Base	Alter	
Total Tax Capacity	1,988,856	2,052,977	64,121	3.2	County	47.64	47.79	0.028	0.027
(-) TIF Tax Capacity	394	398	5	1.1	City/Town	11.79	11.87	0.011	0.007
(-) FD Contrib Tax Cap	4,465	4,423	-42	-0.9	School District	18.24	19.09	18.112	18.301
(=) Taxable Tax Capacity	1,983,997	2,048,156	64,159	3.2	Special District	1.68	1.54	0.023	0.000
FD Distrib Tax Cap	2,272	2,345	74	3.2	<b>Total</b>	<b>79.36</b>	<b>80.30</b>	<b>18.175</b>	<b>18.335</b>

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	134,100	140,700	4.9	1,108	1,186	77	7.0	0.826	0.843
Res Hmstd: AvgVal	201,000	210,800	4.9	1,809	1,925	117	6.5	0.9	0.913
Res Hmstd: Hi Val	267,900	281,000	4.9	2,509	2,666	157	6.3	0.936	0.949
Res Hmstd: Ex-Hi Val	402,000	421,700	4.9	3,913	4,151	238	6.1	0.973	0.984
Apartment	300,000	353,100	17.7	3,521	4,192	670	19.0	1.174	1.187
Seas Rec: Lo Val	75,000	76,700	2.3	654	672	18	2.7	0.872	0.876
Seas Rec: Hi Val	200,000	204,500	2.3	1,891	1,928	37	2.0	0.945	0.943
Comm/Ind: Lo Val	150,000	151,400	0.9	2,999	2,411	-589	-19.6	1.999	1.592
Comm/Ind: Mid Val	300,000	302,800	0.9	6,907	6,302	-605	-8.8	2.302	2.081
Comm/Ind: Hi Val	1,000,000	1,009,400	0.9	25,144	24,463	-681	-2.7	2.514	2.423

<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>Alter</b>
Res Homestead	7,340,439	7,588,213	247,774	3.4	91,524	97,132	5,608	6.1	1.25	1.28
Res Non-Hmstd	1,168,537	1,188,222	19,685	1.7	17,333	17,931	598	3.5	1.48	1.51
Apartments	917,678	932,067	14,389	1.6	15,176	15,503	327	2.2	1.65	1.66
Low-income Apts	142,689	141,405	-1,285	-0.9	1,543	1,557	14	0.9	1.08	1.10
Seasonal Rec'l	484,562	502,077	17,515	3.6	6,264	6,326	62	1.0	1.29	1.26
Com/Ind: Lo tier	667,242	664,086	-3,156	-0.5	14,279	14,154	-125	-0.9	2.14	2.13
Com/Ind Hi tier	1,761,609	1,781,482	19,873	1.1	50,091	50,098	7	0.0	2.84	2.81
Publ U: Elec Gen	24,067	25,346	1,279	5.3	630	663	33	5.3	2.62	2.62
Publ U: Other	210,003	201,481	-8,522	-4.1	7,046	6,730	-316	-4.5	3.36	3.34
Ag HGA	19,867	20,488	621	3.1	241	257	16	6.8	1.21	1.25
Ag Hmstd Land	76,804	74,469	-2,335	-3.0	472	482	10	2.0	0.61	0.65
Ag Non-Hmstd	117,955	117,975	19	0.0	1,397	1,374	-23	-1.6	1.18	1.17
Miscellaneous	36,200	35,688	-512	-1.4	724	702	-21	-3.0	2.00	1.97
New Construction	0	204,676	204,676	0.0	0	3,718	3,718	0.0	0.00	1.82
<b>Total</b>	<b>12,967,653</b>	<b>13,477,674</b>	<b>510,022</b>	<b>3.9</b>	<b>206,719</b>	<b>216,628</b>	<b>9,909</b>	<b>4.8</b>	<b>1.59</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	144,589	150,375	5,786	4.0	County	44.64	45.53	0.000	0.000
(-) TIF Tax Capacity	5,939	6,199	260	4.4	City/Town	52.79	53.16	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.99	24.66	18.060	18.637
(=) Taxable Tax Capacity	138,650	144,176	5,526	4.0	Special District	3.38	2.60	0.088	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.79	125.95	18.147	18.637

**Tax Burdens 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	94,200	97,400	3.4	981	1,046	65	6.6	1.041	1.074
Res Hmstd: AvgVal	141,200	146,000	3.4	1,701	1,802	101	6.0	1.204	1.234
Res Hmstd: Hi Val	188,200	194,600	3.4	2,420	2,558	138	5.7	1.286	1.314
Res Hmstd: Ex-Hi Val	282,400	291,900	3.4	3,862	4,072	209	5.4	1.368	1.395
Apartment	300,000	304,700	1.6	5,187	5,365	178	3.4	1.729	1.761
Comm/Ind: Lo Val	150,000	151,700	1.1	3,998	3,465	-533	-13.3	2.666	2.284
Comm/Ind: Mid Val	300,000	303,400	1.1	9,239	8,754	-485	-5.2	3.08	2.885
Comm/Ind: Hi Val	1,000,000	1,011,300	1.1	33,695	33,433	-262	-0.8	3.369	3.306

<b>NORTHWEST TOWNS</b>
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Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,505,762	7,829,821	324,058	4.3	66,045	70,261	4,216	6.4	0.88	0.90
Res Non-Hmstd	941,491	951,407	9,917	1.1	9,386	9,527	141	1.5	1.00	1.00
Apartments	10,692	11,124	433	4.0	127	133	6	4.6	1.19	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,916,594	6,091,977	175,382	3.0	53,064	53,850	785	1.5	0.90	0.88
Com/Ind: Lo tier	214,632	216,541	1,909	0.9	3,214	3,283	69	2.1	1.50	1.52
Com/Ind Hi tier	481,503	493,593	12,089	2.5	11,882	12,418	537	4.5	2.47	2.52
Publ U: Elec Gen	1,099	1,059	-40	-3.7	19	19	0	-1.7	1.73	1.76
Publ U: Other	1,189,820	1,064,169	-125,651	-10.6	29,212	26,074	-3,138	-10.7	2.46	2.45
Ag HGA	1,749,297	1,806,310	57,013	3.3	15,078	15,897	819	5.4	0.86	0.88
Ag Hmstd Land	13,930,601	13,890,305	-40,296	-0.3	50,351	51,180	830	1.6	0.36	0.37
Ag Non-Hmstd	10,050,532	10,195,674	145,142	1.4	66,226	66,089	-137	-0.2	0.66	0.65
Miscellaneous	4,607	4,690	83	1.8	64	65	1	1.8	1.39	1.39
New Construction	0	276,941	276,941	0.0	0	2,531	2,531	0.0	0.00	0.91
<b>Total</b>	<b>41,996,630</b>	<b>42,833,609</b>	<b>836,979</b>	<b>2.0</b>	<b>304,669</b>	<b>311,326</b>	<b>6,657</b>	<b>2.2</b>	<b>0.73</b>	<b>0.73</b>

**Tax Base**

**Tax Rates**

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	376,225	385,006	8,781	2.3	County	41.91	42.48	0.000	0.000
(-) TIF Tax Capacity	188	198	9	5.0	City/Town	10.14	10.21	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.97	17.09	18.515	19.090
(=) Taxable Tax Capacity	376,037	384,808	8,772	2.3	Special District	4.14	3.48	0.070	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>72.15</b>	<b>73.25</b>	<b>18.586</b>	<b>19.090</b>

**Tax Burdens on  
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,800	141,700	4.3	1,052	1,125	74	7.0	0.774	0.794	
Res Hmstd: AvgVal	203,600	212,400	4.3	1,711	1,823	112	6.5	0.840	0.858	
Res Hmstd: Hi Val	271,500	283,200	4.3	2,371	2,521	150	6.3	0.873	0.890	
Res Hmstd: Ex-Hi Val	407,300	424,900	4.3	3,692	3,919	228	6.2	0.906	0.922	
Apartment	300,000	312,100	4.0	3,263	3,454	190	5.8	1.088	1.107	
Seas Rec: Lo Val	75,000	77,200	2.9	600	622	22	3.7	0.800	0.806	
Seas Rec: Hi Val	200,000	205,900	3.0	1,747	1,797	50	2.9	0.873	0.873	
Comm/Ind: Lo Val	150,000	153,800	2.5	2,843	2,320	-523	-18.4	1.895	1.508	
Comm/Ind: Mid Val	300,000	307,500	2.5	6,541	6,065	-476	-7.3	2.180	1.972	
Comm/Ind: Hi Val	1,000,000	1,025,100	2.5	23,797	23,552	-245	-1.0	2.38	2.298	

**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>Alter</b>
Res Homestead	4,139,931	4,397,597	257,666	6.2	47,408	50,376	2,968	6.3	1.15	1.15
Res Non-Hmstd	751,372	806,548	55,176	7.3	11,448	11,988	539	4.7	1.52	1.49
Apartments	342,538	376,463	33,925	9.9	6,253	6,769	516	8.3	1.83	1.80
Low-income Apts	93,473	97,825	4,353	4.7	1,114	1,142	28	2.5	1.19	1.17
Seasonal Rec'l	2,430,121	2,532,649	102,528	4.2	25,197	26,287	1,090	4.3	1.04	1.04
Com/Ind: Lo tier	521,962	524,631	2,669	0.5	12,028	11,865	-163	-1.4	2.30	2.26
Com/Ind Hi tier	1,092,529	1,084,448	-8,081	-0.7	39,091	37,934	-1,156	-3.0	3.58	3.50
Publ U: Elec Gen	3,037	8,666	5,629	185.3	98	243	145	148.3	3.23	2.81
Publ U: Other	129,917	129,743	-174	-0.1	4,724	4,582	-142	-3.0	3.64	3.53
Ag HGA	28,495	30,360	1,865	6.5	323	347	25	7.6	1.13	1.14
Ag Hmstd Land	53,365	53,284	-82	-0.2	243	257	13	5.5	0.46	0.48
Ag Non-Hmstd	95,227	94,763	-464	-0.5	890	865	-25	-2.8	0.93	0.91
Miscellaneous	16,513	16,460	-53	-0.3	386	377	-8	-2.2	2.34	2.29
New Construction	0	99,541	99,541	0.0	0	1,496	1,496	0.0	0.00	1.50
<b>Total</b>	<b>9,698,481</b>	<b>10,252,979</b>	<b>554,498</b>	<b>5.7</b>	<b>149,203</b>	<b>154,530</b>	<b>5,327</b>	<b>3.6</b>	<b>1.54</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	107,504	113,567	6,063	5.6	County	41.41	41.33	0.000	0.000
(-) TIF Tax Capacity	2,141	2,322	181	8.5	City/Town	50.71	50.61	0.070	0.066
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.10	20.30	15.244	14.607
(=) Taxable Tax Capacity	105,363	111,245	5,882	5.6	Special District	0.93	1.06	0.016	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>114.15</b>	<b>113.29</b>	<b>15.330</b>	<b>14.673</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	94,500	100,400	6.2	896	959	64	7.1	0.948	0.955
Res Hmstd: AvgVal	141,700	150,500	6.2	1,555	1,648	93	6.0	1.097	1.095
Res Hmstd: Hi Val	188,900	200,700	6.2	2,215	2,339	124	5.6	1.172	1.165
Res Hmstd: Ex-Hi Val	283,400	301,000	6.2	3,535	3,719	183	5.2	1.247	1.235
Apartment	300,000	329,700	9.9	4,740	5,153	412	8.7	1.580	1.563
Seas Rec: Lo Val	75,000	78,200	4.3	915	945	29	3.2	1.220	1.208
Seas Rec: Hi Val	200,000	208,400	4.2	2,587	2,654	67	2.6	1.293	1.274
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,739	3,035	-704	-18.8	2.493	2.038
Comm/Ind: Mid Val	300,000	297,800	-0.7	8,648	7,782	-866	-10.0	2.883	2.613
Comm/Ind: Hi Val	1,000,000	992,600	-0.7	31,555	29,970	-1,586	-5.0	3.156	3.019

**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>Alter</b>
Res Homestead	7,547,855	7,952,235	404,380	5.4	65,844	68,172	2,328	3.5	0.87	0.86
Res Non-Hmstd	829,313	889,142	59,829	7.2	8,628	8,952	324	3.8	1.04	1.01
Apartments	32,669	45,904	13,235	40.5	419	533	114	27.2	1.28	1.16
Low-income Apts	215	215	0	0.0	2	2	0	-9.2	0.94	0.85
Seasonal Rec'l	7,275,293	7,494,100	218,807	3.0	62,528	62,413	-115	-0.2	0.86	0.83
Com/Ind: Lo tier	208,668	213,066	4,398	2.1	3,189	3,171	-18	-0.6	1.53	1.49
Com/Ind Hi tier	225,985	239,466	13,481	6.0	6,032	6,130	98	1.6	2.67	2.56
Publ U: Elec Gen	5,041	15,633	10,593	210.1	107	263	156	146.3	2.12	1.68
Publ U: Other	1,301,328	1,246,374	-54,954	-4.2	34,669	32,296	-2,373	-6.8	2.66	2.59
Ag HGA	1,178,700	1,255,199	76,499	6.5	10,861	11,454	593	5.5	0.92	0.91
Ag Hmstd Land	3,178,578	3,259,620	81,041	2.5	11,360	11,664	304	2.7	0.36	0.36
Ag Non-Hmstd	2,575,265	2,677,305	102,040	4.0	20,891	20,693	-197	-0.9	0.81	0.77
Miscellaneous	20,798	22,467	1,670	8.0	442	475	33	7.4	2.12	2.11
New Construction	0	243,461	243,461	0.0	0	2,489	2,489	0.0	0.00	1.02
<b>Total</b>	<b>24,379,708</b>	<b>25,554,188</b>	<b>1,174,481</b>	<b>4.8</b>	<b>224,971</b>	<b>228,707</b>	<b>3,735</b>	<b>1.7</b>	<b>0.92</b>	<b>0.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	234,909	246,666	11,757	5.0	County	46.50	45.59	0.000	0.000
(-) TIF Tax Capacity	45	54	9	19.8	City/Town	13.66	13.43	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.13	18.74	15.485	14.854
(=) Taxable Tax Capacity	234,864	246,612	11,748	5.0	Special District	1.23	1.11	0.085	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>80.52</b>	<b>78.87</b>	<b>15.570</b>	<b>14.854</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	128,100	5.3	957	993	36	3.8	0.787	0.775
Res Hmstd: AvgVal	182,300	192,100	5.4	1,584	1,636	52	3.3	0.869	0.852
Res Hmstd: Hi Val	243,000	256,000	5.3	2,211	2,278	67	3.0	0.91	0.89
Res Hmstd: Ex-Hi Val	364,600	384,100	5.3	3,468	3,565	97	2.8	0.951	0.928
Apartment	300,000	421,500	40.5	3,487	4,782	1,295	37.1	1.162	1.134
Seas Rec: Lo Val	75,000	77,300	3.1	663	667	4	0.6	0.884	0.863
Seas Rec: Hi Val	200,000	206,000	3.0	1,914	1,913	-1	0.0	0.957	0.929
Comm/Ind: Lo Val	150,000	158,900	5.9	2,986	2,513	-473	-15.8	1.991	1.582
Comm/Ind: Mid Val	300,000	317,900	6.0	6,890	6,499	-391	-5.7	2.297	2.044
Comm/Ind: Hi Val	1,000,000	1,059,700	6.0	25,107	25,096	-12	0.0	2.511	2.368

<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>Alter</b>
Res Homestead	2,938,419	3,019,560	81,142	2.8	30,795	32,058	1,263	4.1	1.05	1.06
Res Non-Hmstd	496,327	544,607	48,280	9.7	8,916	9,859	943	10.6	1.80	1.81
Apartments	162,997	166,609	3,612	2.2	3,492	3,660	168	4.8	2.14	2.20
Low-income Apts	61,280	60,679	-601	-1.0	802	804	2	0.2	1.31	1.32
Seasonal Rec'l	363,963	369,552	5,589	1.5	5,124	5,178	54	1.1	1.41	1.40
Com/Ind: Lo tier	322,741	318,599	-4,142	-1.3	8,739	8,771	32	0.4	2.71	2.75
Com/Ind Hi tier	595,496	590,175	-5,322	-0.9	24,952	24,832	-120	-0.5	4.19	4.21
Publ U: Elec Gen	381,557	284,436	-97,121	-25.5	10,436	8,378	-2,058	-19.7	2.74	2.95
Publ U: Other	391,280	364,477	-26,803	-6.9	15,349	14,529	-820	-5.3	3.92	3.99
Ag HGA	9,473	9,766	293	3.1	101	112	11	10.9	1.06	1.15
Ag Hmstd Land	9,228	9,293	65	0.7	40	42	2	5.7	0.43	0.45
Ag Non-Hmstd	158,178	161,774	3,597	2.3	2,362	2,440	78	3.3	1.49	1.51
Miscellaneous	15,656	16,123	467	3.0	550	576	26	4.6	3.52	3.57
New Construction	0	35,232	35,232	0.0	0	717	717	0.0	0.00	2.04
<b>Total</b>	<b>5,906,594</b>	<b>5,950,882</b>	<b>44,288</b>	<b>0.7</b>	<b>111,660</b>	<b>111,957</b>	<b>298</b>	<b>0.3</b>	<b>1.89</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	68,140	67,388	-752	-1.1	County	58.80	60.14	0.000	0.000
(-) TIF Tax Capacity	935	915	-21	-2.2	City/Town	73.29	76.11	0.158	0.158
(-) FD Contrib Tax Cap	7,625	7,752	127	1.7	School District	16.72	17.52	13.140	11.783
(=) Taxable Tax Capacity	59,580	58,721	-859	-1.4	Special District	1.39	1.57	0.000	0.000
FD Distrib Tax Cap	9,818	9,843	24	0.2	<b>Total</b>	150.19	155.34	13.298	11.940

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	71,300	2.7	403	435	32	7.9	0.580	0.609
Res Hmstd: AvgVal	104,000	106,900	2.8	966	1,040	74	7.6	0.929	0.973
Res Hmstd: Hi Val	138,700	142,500	2.7	1,581	1,684	103	6.5	1.14	1.182
Res Hmstd: Ex-Hi Val	208,100	213,800	2.7	2,809	2,974	165	5.9	1.35	1.391
Apartment	300,000	306,600	2.2	6,031	6,319	288	4.8	2.010	2.061
Seas Rec: Lo Val	75,000	76,200	1.6	1,185	1,239	53	4.5	1.581	1.626
Seas Rec: Hi Val	200,000	203,100	1.6	3,308	3,438	131	4.0	1.654	1.693
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,590	3,992	-597	-13.0	3.06	2.685
Comm/Ind: Mid Val	300,000	297,300	-0.9	10,643	10,020	-623	-5.8	3.548	3.370
Comm/Ind: Hi Val	1,000,000	991,100	-0.9	38,891	38,224	-667	-1.7	3.889	3.857

**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>Alter</b>
Res Homestead	5,458,302	5,586,950	128,648	2.4	44,475	46,184	1,709	3.8	0.81	0.83
Res Non-Hmstd	652,846	858,082	205,236	31.4	7,225	9,512	2,287	31.7	1.11	1.11
Apartments	12,415	12,186	-229	-1.8	164	164	0	0.2	1.32	1.35
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,630,201	5,603,835	-26,366	-0.5	58,151	58,530	379	0.7	1.03	1.04
Com/Ind: Lo tier	96,510	99,487	2,977	3.1	1,904	1,969	65	3.4	1.97	1.98
Com/Ind Hi tier	302,491	300,562	-1,930	-0.6	9,896	9,868	-28	-0.3	3.27	3.28
Publ U: Elec Gen	2,604	2,484	-120	-4.6	64	60	-4	-6.2	2.47	2.43
Publ U: Other	687,058	614,666	-72,392	-10.5	21,296	19,289	-2,007	-9.4	3.10	3.14
Ag HGA	198,568	205,043	6,475	3.3	1,289	1,335	46	3.6	0.65	0.65
Ag Hmstd Land	327,773	326,504	-1,269	-0.4	746	811	65	8.7	0.23	0.25
Ag Non-Hmstd	1,961,306	1,954,552	-6,754	-0.3	17,778	17,927	149	0.8	0.91	0.92
Miscellaneous	12,239	12,240	1	0.0	327	320	-7	-2.3	2.67	2.61
New Construction	0	119,919	119,919	0.0	0	1,186	1,186	0.0	0.00	0.99
<b>Total</b>	<b>15,342,312</b>	<b>15,696,508</b>	<b>354,196</b>	<b>2.3</b>	<b>163,315</b>	<b>167,156</b>	<b>3,842</b>	<b>2.4</b>	<b>1.06</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>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	156,003	159,407	3,403	2.2	County	60.26	61.22	0.000	0.000	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.19	14.49	0.000	0.000	
(-) FD Contrib Tax Cap	4,465	4,423	-42	-0.9	School District	14.80	15.30	12.131	11.362	
(=) Taxable Tax Capacity	151,538	154,984	3,445	2.3	Special District	3.07	3.35	0.000	0.000	
FD Distrib Tax Cap	2,272	2,345	74	3.2	<b>Total</b>	<b>92.33</b>	<b>94.36</b>	<b>12.131</b>	<b>11.362</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	127,400	130,400	2.4	803	846	42	5.3	0.630	0.648
Res Hmstd: AvgVal	191,100	195,600	2.4	1,521	1,589	67	4.4	0.796	0.812
Res Hmstd: Hi Val	254,700	260,700	2.4	2,239	2,331	92	4.1	0.879	0.894
Res Hmstd: Ex-Hi Val	382,100	391,100	2.4	3,675	3,818	143	3.9	0.962	0.976
Apartment	300,000	294,500	-1.8	3,826	3,808	-18	-0.5	1.275	1.293
Seas Rec: Lo Val	75,000	74,600	-0.5	752	758	6	0.8	1.002	1.016
Seas Rec: Hi Val	200,000	199,100	-0.5	2,150	2,155	4	0.2	1.075	1.082
Comm/Ind: Lo Val	150,000	149,000	-0.7	3,533	2,920	-612	-17.3	2.355	1.96
Comm/Ind: Mid Val	300,000	298,100	-0.6	8,183	7,534	-648	-7.9	2.728	2.527
Comm/Ind: Hi Val	1,000,000	993,600	-0.6	29,881	29,092	-790	-2.6	2.988	2.928



<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Homestead	6,102,242	6,415,870	313,628	5.1	85,409	91,503	6,093	7.1	1.40	1.43
Res Non-Hmstd	1,300,513	1,354,114	53,601	4.1	21,594	22,655	1,062	4.9	1.66	1.67
Apartments	507,462	588,606	81,145	16.0	10,044	11,760	1,716	17.1	1.98	2.00
Low-income Apts	89,241	101,225	11,984	13.4	1,094	1,250	156	14.3	1.23	1.23
Seasonal Rec'l	166,550	166,159	-392	-0.2	2,211	2,219	8	0.4	1.33	1.34
Com/Ind: Lo tier	253,756	252,178	-1,578	-0.6	6,219	6,227	8	0.1	2.45	2.47
Com/Ind Hi tier	1,403,631	1,395,023	-8,609	-0.6	54,283	53,642	-641	-1.2	3.87	3.85
Publ U: Elec Gen	31,571	29,342	-2,230	-7.1	971	910	-61	-6.3	3.08	3.10
Publ U: Other	233,447	224,389	-9,058	-3.9	8,759	8,385	-374	-4.3	3.75	3.74
Ag HGA	14,263	14,638	375	2.6	171	180	8	4.9	1.20	1.23
Ag Hmstd Land	14,100	12,976	-1,123	-8.0	47	46	-1	-2.1	0.33	0.35
Ag Non-Hmstd	152,265	154,238	1,973	1.3	1,659	1,674	15	0.9	1.09	1.09
Miscellaneous	31,232	36,950	5,718	18.3	1,048	1,237	189	18.0	3.35	3.35
New Construction	0	109,667	109,667	0.0	0	2,207	2,207	0.0	0.00	2.01
<b>Total</b>	<b>10,300,274</b>	<b>10,855,375</b>	<b>555,100</b>	<b>5.4</b>	<b>193,509</b>	<b>203,894</b>	<b>10,385</b>	<b>5.4</b>	<b>1.88</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>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	116,629	122,711	6,081	5.2	County	66.02	68.40	0.000	0.000	
(-) TIF Tax Capacity	3,450	3,463	12	0.4	City/Town	37.61	38.47	2.695	2.555	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.39	28.83	15.040	14.890	
(=) Taxable Tax Capacity	113,179	119,248	6,069	5.4	Special District	4.34	4.52	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>138.36</b>	<b>140.23</b>	<b>17.736</b>	<b>17.445</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	125,000	131,400	5.1	1,592	1,707	116	7.3	1.273	1.299
Res Hmstd: AvgVal	187,500	197,100	5.1	2,645	2,822	177	6.7	1.411	1.432
Res Hmstd: Hi Val	249,900	262,700	5.1	3,697	3,935	238	6.5	1.479	1.498
Res Hmstd: Ex-Hi Val	375,000	394,300	5.1	5,805	6,168	363	6.2	1.548	1.564
Apartment	300,000	348,000	16.0	5,721	6,707	986	17.2	1.907	1.927
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,320	3,684	-636	-14.7	2.880	2.471
Comm/Ind: Mid Val	300,000	298,200	-0.6	9,991	9,282	-709	-7.1	3.330	3.113
Comm/Ind: Hi Val	1,000,000	993,900	-0.6	36,458	35,440	-1,018	-2.8	3.646	3.566

<b>EAST CENTRAL CITIES</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	4,561,660	4,973,027	411,367	9.0	68,938	74,161	5,223	7.6	1.51	1.49
Res Non-Hmstd	642,541	655,463	12,922	2.0	11,576	11,495	-81	-0.7	1.80	1.75
Apartments	233,179	247,093	13,913	6.0	5,097	5,263	167	3.3	2.19	2.13
Low-income Apts	81,609	86,292	4,683	5.7	1,096	1,131	34	3.1	1.34	1.31
Seasonal Rec'l	107,977	107,751	-226	-0.2	1,813	1,786	-27	-1.5	1.68	1.66
Com/Ind: Lo tier	334,030	331,958	-2,072	-0.6	9,122	8,844	-277	-3.0	2.73	2.66
Com/Ind Hi tier	710,779	721,958	11,180	1.6	29,720	29,180	-541	-1.8	4.18	4.04
Publ U: Elec Gen	2,570	2,482	-88	-3.4	93	89	-4	-4.0	3.61	3.59
Publ U: Other	145,193	150,465	5,272	3.6	6,039	6,068	29	0.5	4.16	4.03
Ag HGA	75,001	81,438	6,437	8.6	1,066	1,143	77	7.2	1.42	1.40
Ag Hmstd Land	91,142	89,487	-1,655	-1.8	463	434	-29	-6.2	0.51	0.49
Ag Non-Hmstd	77,287	77,692	405	0.5	1,079	1,025	-54	-5.0	1.40	1.32
Miscellaneous	24,000	24,143	143	0.6	510	499	-11	-2.2	2.13	2.07
New Construction	0	121,906	121,906	0.0	0	2,175	2,175	0.0	0.00	1.78
<b>Total</b>	<b>7,086,968</b>	<b>7,671,155</b>	<b>584,187</b>	<b>8.2</b>	<b>136,612</b>	<b>143,293</b>	<b>6,681</b>	<b>4.9</b>	<b>1.93</b>	<b>1.87</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	75,303	81,610	6,307	8.4	County	69.64	68.33	0.063	0.059
(-) TIF Tax Capacity	1,151	921	-230	-19.9	City/Town	52.42	50.62	0.175	0.193
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.87	29.47	15.123	14.982
(=) Taxable Tax Capacity	74,153	80,689	6,536	8.8	Special District	4.61	4.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>157.54</b>	<b>153.02</b>	<b>15.362</b>	<b>15.234</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	102,800	112,100	9.0	1,337	1,458	121	9.1	1.300	1.300	
Res Hmstd: AvgVal	154,200	168,100	9.0	2,298	2,471	173	7.5	1.490	1.47	
Res Hmstd: Hi Val	205,500	224,000	9.0	3,258	3,482	224	6.9	1.585	1.554	
Res Hmstd: Ex-Hi Val	308,300	336,100	9.0	5,181	5,510	329	6.3	1.681	1.639	
Apartment	300,000	317,900	6.0	6,369	6,565	196	3.1	2.123	2.065	
Comm/Ind: Lo Val	150,000	152,400	1.6	4,716	4,060	-656	-13.9	3.144	2.664	
Comm/Ind: Mid Val	300,000	304,700	1.6	10,927	10,142	-785	-7.2	3.642	3.329	
Comm/Ind: Hi Val	1,000,000	1,015,700	1.6	39,912	38,536	-1,376	-3.4	3.991	3.794	

<b>EAST CENTRAL TOWNS</b>
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Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,158,269	6,552,020	393,751	6.4	74,726	78,828	4,102	5.5	1.21	1.20
Res Non-Hmstd	803,074	799,100	-3,973	-0.5	10,943	10,674	-270	-2.5	1.36	1.34
Apartments	7,568	8,326	758	10.0	129	144	15	11.3	1.70	1.72
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,826,615	1,903,616	77,002	4.2	21,908	22,169	261	1.2	1.20	1.16
Com/Ind: Lo tier	111,361	112,408	1,047	0.9	2,290	2,277	-13	-0.6	2.06	2.03
Com/Ind Hi tier	116,799	118,568	1,768	1.5	3,884	3,860	-24	-0.6	3.33	3.26
Publ U: Elec Gen	24,342	23,234	-1,108	-4.6	657	638	-18	-2.8	2.70	2.75
Publ U: Other	406,836	379,596	-27,240	-6.7	14,054	13,120	-935	-6.7	3.45	3.46
Ag HGA	1,123,489	1,194,231	70,742	6.3	12,986	13,746	760	5.8	1.16	1.15
Ag Hmstd Land	1,447,604	1,428,402	-19,202	-1.3	5,536	5,371	-165	-3.0	0.38	0.38
Ag Non-Hmstd	1,351,851	1,385,023	33,172	2.5	14,635	14,377	-259	-1.8	1.08	1.04
Miscellaneous	6,452	6,331	-121	-1.9	99	93	-6	-6.0	1.53	1.47
New Construction	0	130,497	130,497	0.0	0	1,613	1,613	0.0	0.00	1.24
<b>Total</b>	<b>13,384,259</b>	<b>14,041,352</b>	<b>657,092</b>	<b>4.9</b>	<b>161,848</b>	<b>166,908</b>	<b>5,060</b>	<b>3.1</b>	<b>1.21</b>	<b>1.19</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	124,237	130,869	6,632	5.3	County	70.76	69.75	0.157	0.148
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.32	19.14	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.75	24.93	14.631	14.628
(=) Taxable Tax Capacity	124,237	130,869	6,632	5.3	Special District	1.68	1.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>117.51</b>	<b>115.45</b>	<b>14.788</b>	<b>14.776</b>

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,500	126,100	7,600	6.4	1,255	1,335	80	6.4	1.059	1.059
Res Hmstd: AvgVal	177,600	189,000	11,400	6.4	2,100	2,216	116	5.5	1.182	1.172
Res Hmstd: Hi Val	236,800	251,900	15,100	6.4	2,946	3,096	151	5.1	1.244	1.229
Res Hmstd: Ex-Hi Val	355,300	378,000	22,700	6.4	4,639	4,862	223	4.8	1.306	1.286
Apartment	300,000	330,000	30,000	10.0	4,850	5,250	399	8.2	1.617	1.591
Seas Rec: Lo Val	75,000	78,200	3,200	4.3	940	961	21	2.2	1.254	1.229
Seas Rec: Hi Val	200,000	208,400	8,400	4.2	2,654	2,699	45	1.7	1.327	1.295
Comm/Ind: Lo Val	150,000	152,300	2,300	1.5	3,807	3,186	-620	-16.3	2.538	2.092
Comm/Ind: Mid Val	300,000	304,500	4,500	1.5	8,808	8,114	-694	-7.9	2.936	2.665
Comm/Ind: Hi Val	1,000,000	1,015,100	15,100	1.5	32,149	31,120	-1,029	-3.2	3.215	3.066

**CENTRAL MINN CITIES**

<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	15,393,276	16,422,685	1,029,409	6.7	204,018	223,804	19,786	9.7	1.33	1.36
Res Non-Hmstd	1,749,386	1,827,243	77,857	4.5	26,622	28,157	1,535	5.8	1.52	1.54
Apartments	1,219,763	1,264,171	44,408	3.6	22,478	23,211	733	3.3	1.84	1.84
Low-income Apts	230,986	246,279	15,292	6.6	2,569	2,750	180	7.0	1.11	1.12
Seasonal Rec'l	122,125	129,180	7,055	5.8	1,889	1,988	99	5.3	1.55	1.54
Com/Ind: Lo tier	744,356	751,334	6,978	0.9	17,101	17,249	148	0.9	2.30	2.30
Com/Ind Hi tier	3,394,907	3,445,852	50,945	1.5	123,332	123,472	140	0.1	3.63	3.58
Publ U: Elec Gen	1,220,707	1,193,286	-27,420	-2.2	27,315	27,153	-162	-0.6	2.24	2.28
Publ U: Other	741,250	660,603	-80,648	-10.9	24,795	21,996	-2,798	-11.3	3.34	3.33
Ag HGA	97,572	105,447	7,875	8.1	1,237	1,378	141	11.4	1.27	1.31
Ag Hmstd Land	199,457	202,234	2,777	1.4	952	982	31	3.2	0.48	0.49
Ag Non-Hmstd	210,035	221,036	11,001	5.2	2,440	2,480	40	1.6	1.16	1.12
Miscellaneous	49,891	52,830	2,939	5.9	932	990	58	6.2	1.87	1.87
New Construction	0	475,299	475,299	0.0	0	8,354	8,354	0.0	0.00	1.76
<b>Total</b>	<b>25,373,712</b>	<b>26,997,478</b>	<b>1,623,767</b>	<b>6.4</b>	<b>455,678</b>	<b>483,964</b>	<b>28,286</b>	<b>6.2</b>	<b>1.80</b>	<b>1.79</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	297,146	314,283	17,138	5.8	County	48.02	47.75	0.000	0.000
(-) TIF Tax Capacity	4,656	5,672	1,016	21.8	City/Town	46.51	46.58	0.910	0.856
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.12	29.72	16.343	19.438
(=) Taxable Tax Capacity	292,490	308,612	16,122	5.5	Special District	2.24	2.22	0.208	0.196
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	126.89	126.27	17.461	20.490

**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	118,300	126,200	6.7	1,370	1,516	146	10.7	1.158	1.202	
Res Hmstd: AvgVal	177,400	189,300	6.7	2,291	2,510	219	9.5	1.291	1.326	
Res Hmstd: Hi Val	236,500	252,300	6.7	3,211	3,501	290	9.0	1.358	1.388	
Res Hmstd: Ex-Hi Val	354,800	378,500	6.7	5,054	5,488	434	8.6	1.425	1.45	
Apartment	300,000	310,900	3.6	5,282	5,544	262	5.0	1.761	1.783	
Comm/Ind: Lo Val	150,000	152,300	1.5	4,058	3,522	-536	-13.2	2.705	2.313	
Comm/Ind: Mid Val	300,000	304,500	1.5	9,381	8,866	-515	-5.5	3.127	2.912	
Comm/Ind: Hi Val	1,000,000	1,015,000	1.5	34,222	33,813	-409	-1.2	3.422	3.331	

**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>Alter</b>
Res Homestead	9,013,047	9,562,251	549,205	6.1	97,828	105,883	8,055	8.2	1.09	1.11
Res Non-Hmstd	744,201	785,068	40,867	5.5	8,829	9,388	559	6.3	1.19	1.20
Apartments	4,733	4,993	260	5.5	66	70	3	5.1	1.40	1.40
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,295,703	1,352,766	57,064	4.4	13,720	14,096	377	2.7	1.06	1.04
Com/Ind: Lo tier	171,967	165,133	-6,833	-4.0	3,023	2,896	-127	-4.2	1.76	1.75
Com/Ind Hi tier	289,663	274,916	-14,747	-5.1	8,418	7,860	-558	-6.6	2.91	2.86
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	465,353	409,605	-55,748	-12.0	13,463	11,637	-1,826	-13.6	2.89	2.84
Ag HGA	1,312,367	1,369,055	56,688	4.3	13,513	14,327	814	6.0	1.03	1.05
Ag Hmstd Land	3,651,430	3,613,763	-37,667	-1.0	13,703	13,550	-153	-1.1	0.38	0.37
Ag Non-Hmstd	1,282,020	1,298,780	16,760	1.3	11,044	10,715	-330	-3.0	0.86	0.82
Miscellaneous	7,011	7,240	229	3.3	97	98	1	0.6	1.39	1.35
New Construction	0	185,988	185,988	0.0	0	2,123	2,123	0.0	0.00	1.14
<b>Total</b>	<b>18,237,494</b>	<b>19,029,560</b>	<b>792,065</b>	<b>4.3</b>	<b>183,704</b>	<b>192,642</b>	<b>8,938</b>	<b>4.9</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	167,219	175,283	8,064	4.8	County	48.73	48.34	0.000	0.000
(-) TIF Tax Capacity	84	78	-5	-6.5	City/Town	18.28	18.39	0.025	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.64	27.35	17.391	19.572
(=) Taxable Tax Capacity	167,135	175,204	8,069	4.8	Special District	0.48	0.50	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.13	94.59	17.417	19.572

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	166,500	6.1	1,546	1,682	136	8.8	0.985	1.010
Res Hmstd: AvgVal	235,200	249,500	6.1	2,494	2,696	202	8.1	1.060	1.081
Res Hmstd: Hi Val	313,500	332,600	6.1	3,442	3,712	269	7.8	1.098	1.116
Res Hmstd: Ex-Hi Val	470,400	499,100	6.1	5,294	5,698	404	7.6	1.125	1.142
Apartment	300,000	316,500	5.5	4,090	4,362	272	6.6	1.363	1.378
Seas Rec: Lo Val	75,000	78,300	4.4	772	799	27	3.5	1.03	1.021
Seas Rec: Hi Val	200,000	208,800	4.4	2,206	2,269	62	2.8	1.103	1.087
Comm/Ind: Lo Val	150,000	142,400	-5.1	3,342	2,547	-795	-23.8	2.228	1.789
Comm/Ind: Mid Val	300,000	284,700	-5.1	7,712	6,578	-1,134	-14.7	2.571	2.311
Comm/Ind: Hi Val	1,000,000	949,100	-5.1	28,103	25,636	-2,467	-8.8	2.810	2.701

<b>SOUTHWEST CITIES</b>
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Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,976,442	6,215,856	239,414	4.0	79,889	86,964	7,075	8.9	1.34	1.40
Res Non-Hmstd	862,626	911,431	48,805	5.7	14,498	15,812	1,314	9.1	1.68	1.73
Apartments	371,600	390,386	18,786	5.1	7,164	7,781	617	8.6	1.93	1.99
Low-income Apts	113,937	114,799	862	0.8	1,330	1,377	47	3.5	1.17	1.20
Seasonal Rec'l	56,076	57,043	968	1.7	994	1,015	21	2.1	1.77	1.78
Com/Ind: Lo tier	662,742	658,998	-3,744	-0.6	16,683	17,007	324	1.9	2.52	2.58
Com/Ind Hi tier	1,695,612	1,707,665	12,054	0.7	63,297	64,508	1,211	1.9	3.73	3.78
Publ U: Elec Gen	4,059	0	-4,059	-100.0	136	0	-136	-100.0	3.36	0.00
Publ U: Other	163,458	166,382	2,923	1.8	6,651	6,890	239	3.6	4.07	4.14
Ag HGA	19,909	19,394	-515	-2.6	276	277	1	0.2	1.39	1.43
Ag Hmstd Land	138,495	132,763	-5,732	-4.1	1,067	1,097	30	2.8	0.77	0.83
Ag Non-Hmstd	144,407	154,289	9,882	6.8	1,970	2,060	90	4.6	1.36	1.34
Miscellaneous	15,698	15,503	-196	-1.2	391	388	-3	-0.7	2.49	2.50
New Construction	0	123,400	123,400	0.0	0	2,986	2,986	0.0	0.00	2.42
<b>Total</b>	<b>10,225,060</b>	<b>10,667,908</b>	<b>442,848</b>	<b>4.3</b>	<b>194,347</b>	<b>208,162</b>	<b>13,816</b>	<b>7.1</b>	<b>1.90</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	112,448	117,537	5,089	4.5	County	43.35	44.11	0.136	0.130
(-) TIF Tax Capacity	2,945	3,029	83	2.8	City/Town	76.08	76.58	0.163	0.155
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.11	21.90	21.609	22.092
(=) Taxable Tax Capacity	109,502	114,508	5,006	4.6	Special District	1.58	1.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>139.12</b>	<b>144.13</b>	<b>21.908</b>	<b>22.377</b>

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,900	73,700	2,800	3.9	747	802	55	7.4	1.054	1.089
Res Hmstd: AvgVal	106,200	110,500	4,300	4.0	1,325	1,441	116	8.8	1.248	1.304
Res Hmstd: Hi Val	141,600	147,300	5,700	4.0	1,939	2,100	160	8.3	1.37	1.425
Res Hmstd: Ex-Hi Val	212,500	221,000	8,500	4.0	3,170	3,419	249	7.9	1.492	1.547
Apartment	300,000	315,200	15,200	5.1	5,874	6,384	510	8.7	1.958	2.025
Comm/Ind: Lo Val	150,000	151,100	1,100	0.7	4,400	3,914	-485	-11.0	2.933	2.590
Comm/Ind: Mid Val	300,000	302,100	2,100	0.7	10,156	9,784	-372	-3.7	3.385	3.239
Comm/Ind: Hi Val	1,000,000	1,007,100	7,100	0.7	37,021	37,190	169	0.5	3.702	3.693

**SOUTHWEST TOWNS**

<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	4,040,342	4,225,069	184,728	4.6	37,030	40,518	3,488	9.4	0.92	0.96
Res Non-Hmstd	554,306	585,484	31,178	5.6	5,453	6,027	574	10.5	0.98	1.03
Apartments	7,644	7,754	110	1.4	90	91	1	0.8	1.18	1.17
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	968,028	988,100	20,071	2.1	9,416	9,630	214	2.3	0.97	0.97
Com/Ind: Lo tier	169,969	170,558	589	0.3	2,506	2,617	110	4.4	1.47	1.53
Com/Ind Hi tier	450,108	443,302	-6,806	-1.5	11,120	10,994	-126	-1.1	2.47	2.48
Publ U: Elec Gen	9,114	8,462	-652	-7.2	122	119	-4	-2.9	1.34	1.40
Publ U: Other	957,973	944,030	-13,943	-1.5	22,183	22,216	33	0.1	2.32	2.35
Ag HGA	1,687,574	1,761,535	73,962	4.4	13,461	14,868	1,407	10.5	0.80	0.84
Ag Hmstd Land	24,676,051	23,904,083	-771,968	-3.1	81,516	84,391	2,875	3.5	0.33	0.35
Ag Non-Hmstd	16,839,546	17,390,534	550,989	3.3	94,027	97,881	3,855	4.1	0.56	0.56
Miscellaneous	3,925	3,903	-22	-0.6	85	86	1	1.5	2.16	2.21
New Construction	0	154,534	154,534	0.0	0	1,297	1,297	0.0	0.00	0.84
<b>Total</b>	<b>50,364,579</b>	<b>50,587,348</b>	<b>222,769</b>	<b>0.4</b>	<b>277,008</b>	<b>290,735</b>	<b>13,726</b>	<b>5.0</b>	<b>0.55</b>	<b>0.57</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	425,467	431,389	5,923	1.4	County	39.66	40.35	0.111	0.108
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.55	7.73	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.96	16.05	24.053	24.229
(=) Taxable Tax Capacity	425,398	431,321	5,923	1.4	Special District	1.08	1.03	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>61.25</b>	<b>65.16</b>	<b>24.164</b>	<b>24.337</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	119,300	124,800	4.6	857	944	88	10.2	0.718	0.757	
Res Hmstd: AvgVal	178,800	187,000	4.6	1,398	1,536	138	9.9	0.782	0.821	
Res Hmstd: Hi Val	238,400	249,300	4.6	1,940	2,128	189	9.7	0.814	0.854	
Res Hmstd: Ex-Hi Val	357,600	373,900	4.6	3,023	3,313	290	9.6	0.845	0.886	
Apartment	300,000	304,300	1.4	3,022	3,219	197	6.5	1.007	1.058	
Comm/Ind: Lo Val	150,000	147,700	-1.5	2,681	2,082	-599	-22.3	1.788	1.41	
Comm/Ind: Mid Val	300,000	295,500	-1.5	6,136	5,510	-625	-10.2	2.045	1.865	
Comm/Ind: Hi Val	1,000,000	984,900	-1.5	22,256	21,556	-700	-3.1	2.226	2.189	

**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>Alter</b>
Res Homestead	6,836,262	7,186,080	349,818	5.1	92,493	97,200	4,707	5.1	1.35	1.35
Res Non-Hmstd	1,063,981	1,085,559	21,578	2.0	17,089	17,321	233	1.4	1.61	1.60
Apartments	726,812	742,028	15,217	2.1	12,432	12,642	210	1.7	1.71	1.70
Low-income Apts	103,742	103,045	-697	-0.7	1,190	1,173	-16	-1.4	1.15	1.14
Seasonal Rec'l	77,220	79,542	2,322	3.0	1,222	1,229	7	0.6	1.58	1.55
Com/Ind: Lo tier	515,536	513,995	-1,541	-0.3	12,800	12,640	-160	-1.2	2.48	2.46
Com/Ind Hi tier	1,798,630	1,791,981	-6,648	-0.4	62,681	62,278	-403	-0.6	3.48	3.48
Publ U: Elec Gen	22,153	22,053	-100	-0.5	519	515	-4	-0.8	2.34	2.33
Publ U: Other	152,351	151,091	-1,261	-0.8	5,730	5,546	-184	-3.2	3.76	3.67
Ag HGA	12,751	12,717	-33	-0.3	188	187	-1	-0.5	1.48	1.47
Ag Hmstd Land	65,138	64,060	-1,078	-1.7	593	586	-7	-1.2	0.91	0.91
Ag Non-Hmstd	100,242	99,513	-729	-0.7	1,333	1,310	-24	-1.8	1.33	1.32
Miscellaneous	26,239	28,436	2,197	8.4	459	490	31	6.8	1.75	1.72
New Construction	0	181,051	181,051	0.0	0	3,329	3,329	0.0	0.00	1.84
<b>Total</b>	<b>11,501,056</b>	<b>12,061,152</b>	<b>560,097</b>	<b>4.9</b>	<b>208,728</b>	<b>216,445</b>	<b>7,717</b>	<b>3.7</b>	<b>1.81</b>	<b>1.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	128,391	134,978	6,588	5.1	County	45.95	46.37	0.000	0.000
(-) TIF Tax Capacity	2,810	2,694	-116	-4.1	City/Town	63.02	62.98	0.234	0.218
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.68	21.83	19.773	19.304
(=) Taxable Tax Capacity	125,581	132,284	6,703	5.3	Special District	0.44	0.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	132.09	131.55	20.007	19.522

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	93,800	5.2	971	1,033	62	6.4	1.088	1.101
Res Hmstd: AvgVal	133,700	140,500	5.1	1,701	1,791	90	5.3	1.272	1.275
Res Hmstd: Hi Val	178,300	187,400	5.1	2,432	2,552	120	4.9	1.364	1.362
Res Hmstd: Ex-Hi Val	267,500	281,200	5.1	3,895	4,075	180	4.6	1.456	1.449
Apartment	300,000	306,300	2.1	5,554	5,635	81	1.5	1.851	1.84
Comm/Ind: Lo Val	150,000	149,400	-0.4	4,213	3,529	-684	-16.2	2.809	2.362
Comm/Ind: Mid Val	300,000	298,900	-0.4	9,730	8,916	-814	-8.4	3.243	2.983
Comm/Ind: Hi Val	1,000,000	996,300	-0.4	35,477	34,072	-1,405	-4.0	3.548	3.42



**SOUTH CENTRAL TOWNS**

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,320,190	3,506,191	186,000	5.6	32,514	34,029	1,515	4.7	0.98	0.97
Res Non-Hmstd	455,894	488,431	32,537	7.1	4,748	5,085	337	7.1	1.04	1.04
Apartments	6,675	7,294	619	9.3	84	94	10	12.3	1.26	1.29
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	288,705	296,169	7,464	2.6	2,976	2,965	-11	-0.4	1.03	1.00
Com/Ind: Lo tier	94,551	95,335	784	0.8	1,451	1,461	10	0.7	1.53	1.53
Com/Ind Hi tier	254,487	260,821	6,333	2.5	6,553	6,572	19	0.3	2.57	2.52
Publ U: Elec Gen	12,966	11,590	-1,377	-10.6	180	163	-17	-9.3	1.39	1.41
Publ U: Other	510,033	589,344	79,311	15.6	12,994	14,286	1,291	9.9	2.55	2.42
Ag HGA	1,178,237	1,231,087	52,849	4.5	10,517	10,901	384	3.6	0.89	0.89
Ag Hmstd Land	12,530,797	12,349,746	-181,051	-1.4	50,443	49,845	-598	-1.2	0.40	0.40
Ag Non-Hmstd	7,212,878	7,652,627	439,749	6.1	49,217	50,103	887	1.8	0.68	0.65
Miscellaneous	580	586	6	1.1	10	10	0	-0.7	1.69	1.66
New Construction	0	84,089	84,089	0.0	0	705	705	0.0	0.00	0.84
<b>Total</b>	<b>25,865,993</b>	<b>26,573,308</b>	<b>707,316</b>	<b>2.7</b>	<b>171,687</b>	<b>176,219</b>	<b>4,532</b>	<b>2.6</b>	<b>0.66</b>	<b>0.66</b>

**Tax Base**

**Tax Rates**

	Tax Base				Tax Rates				
	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	216,918	226,447	9,529	4.4	County	47.54	47.59	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.98	8.99	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.68	16.82	21.517	20.647
(=) Taxable Tax Capacity	216,918	226,447	9,529	4.4	Special District	0.43	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	74.63	73.73	21.517	20.647

**Tax Burdens on Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,900	146,700	7,800	5.6	1,151	1,202	51	4.5	0.829	0.819
Res Hmstd: AvgVal	208,300	220,000	11,700	5.6	1,865	1,940	75	4.0	0.895	0.882
Res Hmstd: Hi Val	277,700	293,300	15,600	5.6	2,579	2,678	99	3.8	0.929	0.913
Res Hmstd: Ex-Hi Val	416,600	439,900	23,300	5.6	4,006	4,152	146	3.6	0.961	0.944
Apartment	300,000	327,800	27,800	9.3	3,444	3,698	254	7.4	1.148	1.128
Comm/Ind: Lo Val	150,000	153,700	3,700	2.5	2,943	2,353	-590	-20.1	1.962	1.531
Comm/Ind: Mid Val	300,000	307,500	7,500	2.5	6,759	6,139	-620	-9.2	2.253	1.996
Comm/Ind: Hi Val	1,000,000	1,024,900	24,900	2.5	24,568	23,801	-767	-3.1	2.457	2.322

<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>Alter</b>
Res Homestead	9,917,344	10,418,571	501,227	5.1	129,646	138,347	8,701	6.7	1.31	1.33
Res Non-Hmstd	1,568,659	1,737,869	169,209	10.8	22,545	25,164	2,619	11.6	1.44	1.45
Apartments	909,567	1,115,206	205,640	22.6	15,770	19,487	3,717	23.6	1.73	1.75
Low-income Apts	161,777	195,485	33,708	20.8	1,750	2,125	375	21.4	1.08	1.09
Seasonal Rec'l	7,995	9,184	1,189	14.9	118	139	21	18.1	1.47	1.51
Com/Ind: Lo tier	349,005	345,082	-3,923	-1.1	7,628	7,593	-35	-0.5	2.19	2.20
Com/Ind Hi tier	2,764,974	2,849,805	84,831	3.1	95,829	98,043	2,215	2.3	3.47	3.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	140,501	140,527	26	0.0	4,503	4,431	-72	-1.6	3.21	3.15
Ag HGA	399,054	410,634	11,579	2.9	4,272	4,423	151	3.5	1.07	1.08
Ag Hmstd Land	1,234,193	1,202,306	-31,887	-2.6	5,314	5,098	-216	-4.1	0.43	0.42
Ag Non-Hmstd	607,365	637,874	30,509	5.0	5,476	5,470	-6	-0.1	0.90	0.86
Miscellaneous	33,514	33,095	-419	-1.2	706	695	-10	-1.4	2.11	2.10
New Construction	0	367,497	367,497	0.0	0	6,874	6,874	0.0	0.00	1.87
<b>Total</b>	<b>18,093,947</b>	<b>19,463,134</b>	<b>1,369,188</b>	<b>7.6</b>	<b>293,557</b>	<b>317,890</b>	<b>24,333</b>	<b>8.3</b>	<b>1.62</b>	<b>1.63</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	202,232	218,902	16,670	8.2	County	51.67	50.12	0.000	0.000
(-) TIF Tax Capacity	2,710	4,335	1,625	60.0	City/Town	45.30	45.13	0.168	0.153
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.28	21.60	21.241	20.289
(=) Taxable Tax Capacity	199,523	214,567	15,045	7.5	Special District	1.25	1.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.51	118.50	21.409	20.441

**Tax Burdens 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	146,800	5.1	1,639	1,747	108	6.6	1.173	1.190
Res Hmstd: AvgVal	209,500	220,100	5.1	2,675	2,840	165	6.2	1.277	1.290
Res Hmstd: Hi Val	279,300	293,400	5.0	3,711	3,933	222	6.0	1.329	1.341
Res Hmstd: Ex-Hi Val	419,000	440,200	5.1	5,779	6,116	337	5.8	1.379	1.389
Apartment	300,000	367,800	22.6	5,011	6,200	1,188	23.7	1.670	1.686
Comm/Ind: Lo Val	150,000	154,600	3.1	3,883	3,420	-463	-11.9	2.589	2.212
Comm/Ind: Mid Val	300,000	309,200	3.1	8,954	8,607	-347	-3.9	2.985	2.784
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	32,619	32,816	197	0.6	3.262	3.184

<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>Alter</b>
Res Homestead	11,017,229	11,731,006	713,777	6.5	152,531	164,987	12,456	8.2	1.38	1.41
Res Non-Hmstd	1,563,015	1,610,344	47,329	3.0	25,697	26,361	664	2.6	1.64	1.64
Apartments	665,941	693,090	27,149	4.1	12,308	12,858	550	4.5	1.85	1.86
Low-income Apts	170,314	171,745	1,432	0.8	2,028	2,046	18	0.9	1.19	1.19
Seasonal Rec'l	104,747	102,792	-1,955	-1.9	1,715	1,648	-67	-3.9	1.64	1.60
Com/Ind: Lo tier	785,494	794,938	9,444	1.2	19,099	19,302	203	1.1	2.43	2.43
Com/Ind Hi tier	2,159,545	2,211,368	51,823	2.4	79,351	81,021	1,671	2.1	3.67	3.66
Publ U: Elec Gen	655,123	693,903	38,780	5.9	18,099	20,008	1,909	10.5	2.76	2.88
Publ U: Other	457,744	393,778	-63,966	-14.0	16,761	14,420	-2,341	-14.0	3.66	3.66
Ag HGA	34,690	35,973	1,283	3.7	461	475	14	3.0	1.33	1.32
Ag Hmstd Land	161,653	169,777	8,123	5.0	1,069	1,127	57	5.4	0.66	0.66
Ag Non-Hmstd	146,658	148,424	1,765	1.2	1,854	1,815	-39	-2.1	1.26	1.22
Miscellaneous	37,169	37,063	-106	-0.3	759	747	-12	-1.6	2.04	2.02
New Construction	0	199,867	199,867	0.0	0	3,959	3,959	0.0	0.00	1.98
<b>Total</b>	<b>17,959,323</b>	<b>18,994,067</b>	<b>1,034,744</b>	<b>5.8</b>	<b>331,732</b>	<b>350,773</b>	<b>19,041</b>	<b>5.7</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	201,197	212,878	11,681	5.8	County	46.68	46.77	0.000	0.000
(-) TIF Tax Capacity	3,361	3,836	476	14.2	City/Town	62.53	63.01	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.43	23.21	23.208	22.922
(=) Taxable Tax Capacity	197,836	209,041	11,205	5.7	Special District	1.66	1.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>133.29</b>	<b>134.57</b>	<b>23.208</b>	<b>22.922</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	94,100	100,200	6.5	1,089	1,191	102	9.3	1.157	1.189
Res Hmstd: AvgVal	141,000	150,100	6.5	1,879	2,034	154	8.2	1.333	1.355
Res Hmstd: Hi Val	188,000	200,200	6.5	2,671	2,880	208	7.8	1.421	1.438
Res Hmstd: Ex-Hi Val	282,000	300,300	6.5	4,255	4,570	315	7.4	1.509	1.522
Apartment	300,000	312,200	4.1	5,695	5,967	273	4.8	1.898	1.911
Comm/Ind: Lo Val	150,000	153,600	2.4	4,288	3,798	-490	-11.4	2.859	2.473
Comm/Ind: Mid Val	300,000	307,200	2.4	9,889	9,483	-406	-4.1	3.296	3.087
Comm/Ind: Hi Val	1,000,000	1,024,000	2.4	36,029	36,016	-13	0.0	3.603	3.517

**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>Alter</b>
Res Homestead	5,311,628	5,544,336	232,708	4.4	53,147	55,757	2,609	4.9	1.00	1.01
Res Non-Hmstd	811,452	821,944	10,492	1.3	8,736	8,829	93	1.1	1.08	1.07
Apartments	4,042	4,329	287	7.1	52	58	6	11.4	1.28	1.33
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	263,359	272,481	9,123	3.5	2,521	2,548	27	1.1	0.96	0.94
Com/Ind: Lo tier	129,657	133,626	3,969	3.1	2,117	2,203	86	4.1	1.63	1.65
Com/Ind Hi tier	229,447	241,344	11,897	5.2	6,255	6,578	324	5.2	2.73	2.73
Publ U: Elec Gen	7	3	-4	-55.1	0	0	0	-32.6	1.56	2.34
Publ U: Other	556,070	509,193	-46,876	-8.4	14,989	13,648	-1,341	-8.9	2.70	2.68
Ag HGA	1,864,123	1,916,393	52,271	2.8	17,934	18,707	774	4.3	0.96	0.98
Ag Hmstd Land	12,240,361	12,784,621	544,261	4.4	50,422	53,840	3,417	6.8	0.41	0.42
Ag Non-Hmstd	6,038,916	5,960,359	-78,558	-1.3	46,686	44,256	-2,430	-5.2	0.77	0.74
Miscellaneous	6,288	6,411	123	2.0	87	87	-1	-0.8	1.39	1.35
New Construction	0	106,650	106,650	0.0	0	1,077	1,077	0.0	0.00	1.01
<b>Total</b>	<b>27,455,349</b>	<b>28,301,691</b>	<b>846,342</b>	<b>3.1</b>	<b>202,946</b>	<b>207,589</b>	<b>4,642</b>	<b>2.3</b>	<b>0.74</b>	<b>0.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	227,532	234,968	7,436	3.3	County	48.71	48.50	0.000	0.000
(-) TIF Tax Capacity	8	0	-8	-100.0	City/Town	12.22	12.11	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.10	21.79	22.857	22.962
(=) Taxable Tax Capacity	227,524	234,968	7,445	3.3	Special District	0.50	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>82.54</b>	<b>82.87</b>	<b>22.857</b>	<b>22.962</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	136,600	142,600	4.4	1,234	1,302	69	5.6	0.903	0.913
Res Hmstd: AvgVal	204,800	213,800	4.4	2,003	2,107	104	5.2	0.978	0.985
Res Hmstd: Hi Val	272,900	284,900	4.4	2,772	2,910	138	5.0	1.016	1.021
Res Hmstd: Ex-Hi Val	409,500	427,400	4.4	4,313	4,520	207	4.8	1.053	1.058
Apartment	300,000	321,300	7.1	3,781	4,066	285	7.5	1.260	1.266
Comm/Ind: Lo Val	150,000	157,800	5.2	3,141	2,710	-431	-13.7	2.094	1.717
Comm/Ind: Mid Val	300,000	315,600	5.2	7,215	6,920	-294	-4.1	2.405	2.193
Comm/Ind: Hi Val	1,000,000	1,051,900	5.2	26,225	26,564	340	1.3	2.622	2.525

<b>ANOKA COUNTY</b>
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<i><b>Tax Burdens by Property Class</b></i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Homestead	24,808,241	26,703,533	1,895,293	7.6	291,712	304,274	12,561	4.3	1.18	1.14
Res Non-Hmstd	2,682,645	2,843,845	161,200	6.0	34,829	35,419	590	1.7	1.30	1.25
Apartments	1,333,831	1,417,644	83,812	6.3	20,955	21,524	569	2.7	1.57	1.52
Low-income Apts	258,072	279,974	21,901	8.5	2,520	2,605	85	3.4	0.98	0.93
Seasonal Rec'l	44,118	41,907	-2,211	-5.0	535	484	-51	-9.5	1.21	1.16
Com/Ind: Lo tier	484,269	480,092	-4,177	-0.9	10,442	10,073	-369	-3.5	2.16	2.10
Com/Ind Hi tier	3,950,058	4,078,416	128,358	3.2	136,810	136,197	-613	-0.4	3.46	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	352,229	376,379	24,150	6.9	11,978	12,341	364	3.0	3.40	3.28
Ag HGA	125,832	136,129	10,297	8.2	1,371	1,457	86	6.3	1.09	1.07
Ag Hmstd Land	110,817	103,998	-6,819	-6.2	373	333	-41	-10.9	0.34	0.32
Ag Non-Hmstd	117,063	129,875	12,811	10.9	1,110	1,161	51	4.6	0.95	0.89
Miscellaneous	156,224	175,999	19,776	12.7	2,805	2,916	110	3.9	1.80	1.66
New Construction	0	515,058	515,058	0.0	0	8,304	8,304	0.0	0.00	1.61
<b>Total</b>	<b>34,423,401</b>	<b>37,282,850</b>	<b>2,859,449</b>	<b>8.3</b>	<b>515,440</b>	<b>537,087</b>	<b>21,646</b>	<b>4.2</b>	<b>1.50</b>	<b>1.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	376,046	408,879	32,833	8.7	County	34.84	33.33	0.000	0.000
(-) TIF Tax Capacity	8,005	9,707	1,703	21.3	City/Town	39.68	38.86	0.208	0.198
(-) FD Contrib Tax Cap	32,706	35,186	2,480	7.6	School District	24.51	23.61	21.647	21.017
(=) Taxable Tax Capacity	335,335	363,986	28,650	8.5	Special District	4.88	3.70	0.000	0.000
FD Distrib Tax Cap	60,769	64,302	3,532	5.8	<b>Total</b>	103.92	99.51	21.856	21.215

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	154,000	7.6	1,547	1,617	70	4.5	1.081	1.05
Res Hmstd: AvgVal	214,500	230,900	7.6	2,512	2,609	97	3.9	1.171	1.13
Res Hmstd: Hi Val	286,000	307,800	7.6	3,478	3,601	124	3.6	1.216	1.170
Res Hmstd: Ex-Hi Val	429,100	461,900	7.6	5,397	5,576	179	3.3	1.258	1.207
Apartment	300,000	318,900	6.3	4,553	4,643	90	2.0	1.518	1.456
Comm/Ind: Lo Val	150,000	154,900	3.3	3,915	3,355	-560	-14.3	2.61	2.166
Comm/Ind: Mid Val	300,000	309,700	3.2	9,025	8,446	-580	-6.4	3.008	2.727
Comm/Ind: Hi Val	1,000,000	1,032,500	3.3	32,875	32,217	-658	-2.0	3.287	3.120

**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>Alter</b>
Res Homestead	23,377,733	24,963,747	1,586,014	6.8	280,738	292,807	12,069	4.3	1.20	1.17
Res Non-Hmstd	3,309,847	3,576,275	266,428	8.0	41,368	43,493	2,126	5.1	1.25	1.22
Apartments	1,077,564	1,229,735	152,171	14.1	16,649	18,395	1,746	10.5	1.55	1.50
Low-income Apts	244,369	269,115	24,746	10.1	2,333	2,481	148	6.4	0.95	0.92
Seasonal Rec'l	140,174	140,969	796	0.6	1,542	1,502	-40	-2.6	1.10	1.07
Com/Ind: Lo tier	308,705	303,885	-4,820	-1.6	6,529	6,317	-213	-3.3	2.12	2.08
Com/Ind Hi tier	3,163,889	3,208,430	44,541	1.4	107,188	106,032	-1,156	-1.1	3.39	3.30
Publ U: Elec Gen	216,392	210,707	-5,685	-2.6	5,366	5,109	-257	-4.8	2.48	2.42
Publ U: Other	359,656	343,585	-16,070	-4.5	12,236	11,367	-869	-7.1	3.40	3.31
Ag HGA	174,799	185,272	10,473	6.0	1,801	1,838	38	2.1	1.03	0.99
Ag Hmstd Land	251,532	247,351	-4,181	-1.7	678	671	-8	-1.1	0.27	0.27
Ag Non-Hmstd	443,445	421,611	-21,834	-4.9	3,714	3,318	-396	-10.7	0.84	0.79
Miscellaneous	35,051	34,821	-229	-0.7	660	623	-38	-5.7	1.88	1.79
New Construction	0	661,823	661,823	0.0	0	10,023	10,023	0.0	0.00	1.51
<b>Total</b>	<b>33,103,154</b>	<b>35,797,328</b>	<b>2,694,174</b>	<b>8.1</b>	<b>480,802</b>	<b>503,976</b>	<b>23,174</b>	<b>4.8</b>	<b>1.45</b>	<b>1.41</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	365,868	396,252	30,384	8.3	County	29.30	28.61	0.329	0.341
(-) TIF Tax Capacity	4,550	5,652	1,102	24.2	City/Town	34.25	34.03	0.192	0.177
(-) FD Contrib Tax Cap	28,184	29,499	1,315	4.7	School District	27.23	26.69	25.536	23.819
(=) Taxable Tax Capacity	333,134	361,101	27,967	8.4	Special District	5.98	5.64	0.000	0.000
FD Distrib Tax Cap	35,208	38,081	2,873	8.2	<b>Total</b>	96.77	94.97	26.057	24.337

**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>
Res Hmstd: Lo Val	188,900	201,700	6.8	2,124	2,214	90	4.2	1.125	1.098
Res Hmstd: AvgVal	283,200	302,400	6.8	3,365	3,496	131	3.9	1.188	1.156
Res Hmstd: Hi Val	377,500	403,100	6.8	4,605	4,778	173	3.8	1.22	1.185
Res Hmstd: Ex-Hi Val	566,400	604,800	6.8	7,117	7,464	347	4.9	1.257	1.234
Apartment	300,000	342,400	14.1	4,411	4,898	487	11.1	1.470	1.430
Comm/Ind: Lo Val	150,000	152,100	1.4	3,879	3,248	-631	-16.3	2.586	2.135
Comm/Ind: Mid Val	300,000	304,200	1.4	8,920	8,214	-706	-7.9	2.973	2.700
Comm/Ind: Hi Val	1,000,000	1,014,100	1.4	32,446	31,394	-1,052	-3.2	3.245	3.096

<b>DAKOTA COUNTY</b>
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<i><b>Tax Burdens by Property Class</b></i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Homestead	33,284,578	35,518,565	2,233,987	6.7	388,911	419,259	30,348	7.8	1.17	1.18
Res Non-Hmstd	3,844,421	3,947,524	103,103	2.7	48,024	49,365	1,340	2.8	1.25	1.25
Apartments	3,126,013	3,290,101	164,088	5.2	45,750	47,329	1,580	3.5	1.46	1.44
Low-income Apts	204,645	252,237	47,592	23.3	1,959	2,293	334	17.0	0.96	0.91
Seasonal Rec'l	26,544	25,709	-836	-3.1	342	319	-23	-6.8	1.29	1.24
Com/Ind: Lo tier	537,035	537,681	645	0.1	11,344	11,212	-132	-1.2	2.11	2.09
Com/Ind Hi tier	6,197,811	6,470,052	272,242	4.4	206,415	209,878	3,462	1.7	3.33	3.24
Publ U: Elec Gen	91,284	126,850	35,566	39.0	2,333	3,118	785	33.6	2.56	2.46
Publ U: Other	773,328	762,922	-10,405	-1.3	25,747	24,837	-910	-3.5	3.33	3.26
Ag HGA	219,431	239,111	19,680	9.0	2,141	2,300	159	7.4	0.98	0.96
Ag Hmstd Land	902,869	891,183	-11,687	-1.3	3,662	3,063	-598	-16.3	0.41	0.34
Ag Non-Hmstd	410,878	422,620	11,742	2.9	3,457	3,096	-361	-10.4	0.84	0.73
Miscellaneous	146,099	146,872	773	0.5	2,500	2,384	-115	-4.6	1.71	1.62
New Construction	0	678,478	678,478	0.0	0	10,528	10,528	0.0	0.00	1.55
<b>Total</b>	<b>49,764,936</b>	<b>53,309,905</b>	<b>3,544,970</b>	<b>7.1</b>	<b>742,584</b>	<b>788,980</b>	<b>46,396</b>	<b>6.2</b>	<b>1.49</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	561,078	602,792	41,714	7.4	County	25.22	23.98	0.000	0.000
(-) TIF Tax Capacity	13,890	12,501	-1,388	-10.0	City/Town	41.58	40.77	0.488	0.461
(-) FD Contrib Tax Cap	53,581	56,495	2,914	5.4	School District	25.96	25.35	23.321	26.283
(=) Taxable Tax Capacity	493,607	533,795	40,188	8.1	Special District	4.18	3.87	0.000	0.000
FD Distrib Tax Cap	61,098	58,690	-2,408	-3.9	<b>Total</b>	96.93	93.97	23.809	26.743

**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>Chng</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	179,300	11,300	6.7	1,814	1,957	143	7.9	1.08	1.091
Res Hmstd: AvgVal	251,900	268,800	16,900	6.7	2,900	3,108	208	7.2	1.151	1.156
Res Hmstd: Hi Val	335,800	358,300	22,500	6.7	3,986	4,259	273	6.8	1.187	1.189
Res Hmstd: Ex-Hi Val	503,800	537,600	33,800	6.7	6,092	6,578	486	8.0	1.209	1.224
Apartment	300,000	315,700	15,700	5.2	4,349	4,553	204	4.7	1.45	1.442
Comm/Ind: Lo Val	150,000	156,600	6,600	4.4	3,852	3,415	-437	-11.3	2.568	2.181
Comm/Ind: Mid Val	300,000	313,200	13,200	4.4	8,869	8,544	-325	-3.7	2.956	2.728
Comm/Ind: Hi Val	1,000,000	1,043,900	43,900	4.4	32,280	32,473	193	0.6	3.228	3.111

**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>Alter</b>
Res Homestead	22,032,442	23,308,968	1,276,526	5.8	276,100	284,021	7,921	2.9	1.25	1.22
Res Non-Hmstd	3,149,584	3,336,986	187,402	6.0	41,999	43,030	1,031	2.5	1.33	1.29
Apartments	734,176	885,043	150,867	20.5	11,922	13,791	1,869	15.7	1.62	1.56
Low-income Apts	168,883	186,286	17,403	10.3	1,698	1,789	91	5.4	1.01	0.96
Seasonal Rec'l	77,750	79,502	1,752	2.3	1,014	1,003	-11	-1.0	1.30	1.26
Com/Ind: Lo tier	399,899	400,062	163	0.0	8,769	8,563	-206	-2.4	2.19	2.14
Com/Ind Hi tier	3,268,531	3,479,189	210,658	6.4	114,707	117,480	2,773	2.4	3.51	3.38
Publ U: Elec Gen	18,269	18,414	146	0.8	484	469	-15	-3.1	2.65	2.55
Publ U: Other	475,929	464,734	-11,195	-2.4	15,768	15,075	-693	-4.4	3.31	3.24
Ag HGA	384,495	392,961	8,466	2.2	3,690	3,735	46	1.2	0.96	0.95
Ag Hmstd Land	1,316,691	1,294,838	-21,853	-1.7	4,324	4,221	-103	-2.4	0.33	0.33
Ag Non-Hmstd	627,540	638,823	11,283	1.8	5,349	4,965	-384	-7.2	0.85	0.78
Miscellaneous	24,038	26,763	2,725	11.3	351	377	26	7.5	1.46	1.41
New Construction	0	602,556	602,556	0.0	0	8,847	8,847	0.0	0.00	1.47
<b>Total</b>	<b>32,678,226</b>	<b>35,115,125</b>	<b>2,436,899</b>	<b>7.5</b>	<b>486,175</b>	<b>507,367</b>	<b>21,193</b>	<b>4.4</b>	<b>1.49</b>	<b>1.44</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	358,337	387,530	29,192	8.1	County	34.86	33.71	0.000	0.000
(-) TIF Tax Capacity	4,807	6,073	1,266	26.3	City/Town	32.15	31.81	0.343	0.319
(-) FD Contrib Tax Cap	28,759	30,628	1,869	6.5	School District	34.62	33.56	19.627	18.677
(=) Taxable Tax Capacity	324,771	350,829	26,057	8.0	Special District	5.64	4.90	0.000	0.000
FD Distrib Tax Cap	31,839	34,224	2,385	7.5	<b>Total</b>	107.27	103.97	19.971	18.997

**Tax Burdens 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	195,700	207,000	5.8	2,280	2,341	62	2.7	1.165	1.131
Res Hmstd: AvgVal	293,400	310,400	5.8	3,617	3,704	87	2.4	1.233	1.193
Res Hmstd: Hi Val	391,100	413,800	5.8	4,954	5,067	113	2.3	1.267	1.225
Res Hmstd: Ex-Hi Val	586,700	620,700	5.8	7,698	7,947	249	3.2	1.312	1.280
Apartment	300,000	361,600	20.5	4,622	5,387	765	16.6	1.541	1.49
Comm/Ind: Lo Val	150,000	159,700	6.5	3,940	3,547	-394	-10.0	2.627	2.221
Comm/Ind: Mid Val	300,000	319,300	6.4	9,094	8,851	-243	-2.7	3.031	2.772
Comm/Ind: Hi Val	1,000,000	1,064,500	6.5	33,144	33,616	471	1.4	3.314	3.158



**NORTHERN HENNEPIN CO.**

<i><b>Tax Burdens by Property Class</b></i>	<b>Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Homestead	21,337,936	22,713,093	1,375,157	6.4	300,153	311,631	11,479	3.8	1.41	1.37
Res Non-Hmstd	2,225,900	2,377,521	151,621	6.8	34,288	35,336	1,049	3.1	1.54	1.49
Apartments	1,751,698	1,927,032	175,334	10.0	33,316	35,152	1,835	5.5	1.90	1.82
Low-income Apts	258,740	326,776	68,036	26.3	3,000	3,647	647	21.6	1.16	1.12
Seasonal Rec'l	171,531	158,706	-12,825	-7.5	2,390	2,121	-269	-11.3	1.39	1.34
Com/Ind: Lo tier	328,287	323,388	-4,899	-1.5	7,859	7,557	-302	-3.8	2.39	2.34
Com/Ind Hi tier	4,862,487	5,159,753	297,266	6.1	181,240	185,847	4,606	2.5	3.73	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	341,401	331,806	-9,596	-2.8	12,631	11,840	-790	-6.3	3.70	3.57
Ag HGA	66,441	92,116	25,675	38.6	923	1,314	391	42.4	1.39	1.43
Ag Hmstd Land	125,962	128,366	2,404	1.9	574	586	11	2.0	0.46	0.46
Ag Non-Hmstd	189,501	171,935	-17,567	-9.3	2,241	1,911	-331	-14.8	1.18	1.11
Miscellaneous	19,984	19,870	-114	-0.6	454	420	-34	-7.4	2.27	2.12
New Construction	0	550,127	550,127	0.0	0	10,643	10,643	0.0	0.00	1.93
<b>Total</b>	<b>31,679,868</b>	<b>34,280,489</b>	<b>2,600,621</b>	<b>8.2</b>	<b>579,069</b>	<b>608,005</b>	<b>28,936</b>	<b>5.0</b>	<b>1.83</b>	<b>1.77</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	362,065	393,739	31,673	8.7	County	41.57	40.85	0.000	0.000
(-) TIF Tax Capacity	8,378	10,503	2,125	25.4	City/Town	45.87	44.22	0.258	0.332
(-) FD Contrib Tax Cap	39,491	40,133	643	1.6	School District	26.02	24.25	25.808	25.174
(=) Taxable Tax Capacity	314,197	343,102	28,905	9.2	Special District	9.31	9.19	0.000	0.000
FD Distrib Tax Cap	50,381	53,914	3,532	7.0	<b>Total</b>	<b>122.77</b>	<b>118.51</b>	<b>26.066</b>	<b>25.506</b>

**Tax Burdens on  
Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	151,000	160,700	6.4	1,957	2,034	77	3.9	1.296	1.266	
Res Hmstd: AvgVal	226,400	241,000	6.4	3,163	3,271	108	3.4	1.397	1.357	
Res Hmstd: Hi Val	301,800	321,200	6.4	4,368	4,507	138	3.2	1.447	1.403	
Res Hmstd: Ex-Hi Val	452,900	482,100	6.4	6,741	6,943	203	3.0	1.488	1.440	
Apartment	300,000	330,000	10.0	5,386	5,730	345	6.4	1.795	1.736	
Comm/Ind: Lo Val	150,000	159,200	6.1	4,261	3,855	-406	-9.5	2.840	2.421	
Comm/Ind: Mid Val	300,000	318,300	6.1	9,811	9,535	-276	-2.8	3.270	2.996	
Comm/Ind: Hi Val	1,000,000	1,061,100	6.1	35,713	36,054	341	1.0	3.571	3.398	

**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>Alter</b>
Res Homestead	24,001,763	25,310,671	1,308,907	5.5	327,524	343,179	15,654	4.8	1.36	1.36
Res Non-Hmstd	3,221,151	3,379,566	158,415	4.9	46,583	48,393	1,810	3.9	1.45	1.43
Apartments	4,456,100	4,805,522	349,421	7.8	76,033	81,117	5,084	6.7	1.71	1.69
Low-income Apts	315,398	386,499	71,101	22.5	3,316	3,970	654	19.7	1.05	1.03
Seasonal Rec'l	94,246	93,958	-287	-0.3	1,358	1,320	-38	-2.8	1.44	1.40
Com/Ind: Lo tier	338,405	332,322	-6,083	-1.8	7,776	7,549	-226	-2.9	2.30	2.27
Com/Ind Hi tier	9,979,596	10,296,555	316,959	3.2	358,581	362,130	3,550	1.0	3.59	3.52
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	253,809	261,870	8,061	3.2	9,188	9,214	26	0.3	3.62	3.52
Ag HGA	0	163	163	0.0	0	2	2	0.0	0.00	1.15
Ag Hmstd Land	0	137	137	0.0	0	0	0	0.0	0.00	0.27
Ag Non-Hmstd	456	313	-143	-31.3	5	3	-2	-32.9	1.10	1.07
Miscellaneous	4,199	4,331	132	3.1	73	74	1	1.6	1.73	1.71
New Construction	0	476,316	476,316	0.0	0	9,084	9,084	0.0	0.00	1.91
<b>Total</b>	<b>42,665,123</b>	<b>45,348,224</b>	<b>2,683,100</b>	<b>6.3</b>	<b>830,437</b>	<b>866,036</b>	<b>35,599</b>	<b>4.3</b>	<b>1.95</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	539,891	573,519	33,629	6.2	County	41.57	40.85	0.000	0.000	
(-) TIF Tax Capacity	26,590	29,280	2,690	10.1	City/Town	40.42	40.37	0.000	0.000	
(-) FD Contrib Tax Cap	69,078	74,891	5,813	8.4	School District	26.26	25.87	19.241	18.864	
(=) Taxable Tax Capacity	444,223	469,348	25,126	5.7	Special District	<u>10.56</u>	<u>10.44</u>	<u>0.000</u>	<u>0.000</u>	
FD Distrib Tax Cap	29,904	31,942	2,038	6.8	<b>Total</b>	118.81	117.52	19.241	18.864	

**Tax Burdens 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	194,900	205,500	5.4	2,457	2,571	115	4.7	1.260	1.251
Res Hmstd: AvgVal	292,300	308,200	5.4	3,905	4,075	170	4.3	1.336	1.322
Res Hmstd: Hi Val	389,600	410,800	5.4	5,353	5,577	225	4.2	1.374	1.358
Res Hmstd: Ex-Hi Val	584,600	616,500	5.5	8,322	8,751	429	5.2	1.423	1.419
Apartment	300,000	323,500	7.8	5,033	5,363	330	6.6	1.678	1.658
Comm/Ind: Lo Val	150,000	154,800	3.2	4,104	3,603	-501	-12.2	2.736	2.328
Comm/Ind: Mid Val	300,000	309,500	3.2	9,481	9,034	-447	-4.7	3.160	2.919
Comm/Ind: Hi Val	1,000,000	1,031,800	3.2	34,571	34,391	-180	-0.5	3.457	3.333

**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>Alter</b>
Res Homestead	32,140,759	33,226,474	1,085,715	3.4	415,040	427,251	12,212	2.9	1.29	1.29
Res Non-Hmstd	5,335,063	5,676,149	341,086	6.4	71,501	75,635	4,134	5.8	1.34	1.33
Apartments	2,977,955	3,232,414	254,459	8.5	46,267	49,877	3,610	7.8	1.55	1.54
Low-income Apts	215,683	225,126	9,443	4.4	2,002	2,078	76	3.8	0.93	0.92
Seasonal Rec'l	942,300	921,215	-21,085	-2.2	12,420	11,908	-511	-4.1	1.32	1.29
Com/Ind: Lo tier	337,874	330,643	-7,231	-2.1	7,338	7,123	-215	-2.9	2.17	2.15
Com/Ind Hi tier	7,144,352	7,381,204	236,851	3.3	246,417	249,988	3,571	1.4	3.45	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	369,992	374,255	4,264	1.2	12,684	12,564	-119	-0.9	3.43	3.36
Ag HGA	59,503	91,111	31,608	53.1	781	1,202	421	53.9	1.31	1.32
Ag Hmstd Land	83,259	78,766	-4,492	-5.4	317	302	-15	-4.9	0.38	0.38
Ag Non-Hmstd	154,543	159,367	4,824	3.1	1,536	1,499	-37	-2.4	0.99	0.94
Miscellaneous	16,409	16,055	-354	-2.2	537	515	-22	-4.1	3.27	3.21
New Construction	0	727,337	727,337	0.0	0	10,936	10,936	0.0	0.00	1.50
<b>Total</b>	<b>49,777,691</b>	<b>52,440,117</b>	<b>2,662,426</b>	<b>5.3</b>	<b>816,839</b>	<b>850,879</b>	<b>34,040</b>	<b>4.2</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	594,953	627,627	32,674	5.5	County	41.57	40.85	0.000	0.000
(-) TIF Tax Capacity	11,198	12,387	1,189	10.6	City/Town	28.13	28.46	0.562	0.318
(-) FD Contrib Tax Cap	56,783	59,968	3,186	5.6	School District	23.66	23.97	22.930	22.655
(=) Taxable Tax Capacity	526,973	555,272	28,299	5.4	Special District	9.99	9.70	0.000	0.000
FD Distrib Tax Cap	23,417	25,239	1,822	7.8	<b>Total</b>	103.35	102.98	23.492	22.973

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</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	269,900	3.4	3,170	3,258	88	2.8	1.214	1.207
Res Hmstd: AvgVal	391,500	404,700	3.4	4,945	5,077	131	2.7	1.263	1.254
Res Hmstd: Hi Val	521,800	539,400	3.4	6,675	6,895	220	3.3	1.279	1.278
Res Hmstd: Ex-Hi Val	782,900	809,300	3.4	10,662	10,990	328	3.1	1.362	1.358
Apartment	300,000	325,600	8.5	4,580	4,939	359	7.8	1.527	1.517
Comm/Ind: Lo Val	150,000	155,000	3.3	3,946	3,452	-494	-12.5	2.631	2.227
Comm/Ind: Mid Val	300,000	309,900	3.3	9,089	8,662	-428	-4.7	3.03	2.795
Comm/Ind: Hi Val	1,000,000	1,033,200	3.3	33,093	32,987	-106	-0.3	3.309	3.193

**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>Alter</b>
Res Homestead	17,207,718	18,555,598	1,347,880	7.8	234,204	261,181	26,977	11.5	1.36	1.41
Res Non-Hmstd	1,944,813	2,015,007	70,194	3.6	28,373	30,140	1,767	6.2	1.46	1.50
Apartments	2,313,395	2,373,562	60,166	2.6	41,360	42,843	1,483	3.6	1.79	1.81
Low-income Apts	403,323	413,378	10,055	2.5	4,468	4,622	154	3.4	1.11	1.12
Seasonal Rec'l	12,528	11,605	-923	-7.4	207	186	-21	-10.1	1.65	1.60
Com/Ind: Lo tier	345,801	340,430	-5,371	-1.6	8,004	7,970	-34	-0.4	2.31	2.34
Com/Ind Hi tier	5,185,970	5,213,778	27,807	0.5	189,767	189,670	-97	-0.1	3.66	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	276,432	269,127	-7,304	-2.6	10,112	9,761	-351	-3.5	3.66	3.63
Ag HGA	696	421	-275	-39.6	9	6	-3	-37.5	1.29	1.34
Ag Hmstd Land	699	655	-44	-6.3	3	3	0	-13.1	0.42	0.39
Ag Non-Hmstd	24,601	19,662	-4,939	-20.1	256	202	-55	-21.4	1.04	1.03
Miscellaneous	111,204	124,326	13,123	11.8	1,874	2,063	189	10.1	1.69	1.66
New Construction	0	244,130	244,130	0.0	0	5,280	5,280	0.0	0.00	2.16
<b>Total</b>	<b>27,827,179</b>	<b>29,581,678</b>	<b>1,754,499</b>	<b>6.3</b>	<b>518,638</b>	<b>553,926</b>	<b>35,288</b>	<b>6.8</b>	<b>1.86</b>	<b>1.87</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	331,900	351,808	19,908	6.0	County	52.58	52.08	0.000	0.000
(-) TIF Tax Capacity	12,398	12,472	73	0.6	City/Town	32.49	32.70	0.642	0.353
(-) FD Contrib Tax Cap	39,231	41,991	2,760	7.0	School District	28.01	30.29	20.725	23.639
(=) Taxable Tax Capacity	280,270	297,345	17,075	6.1	Special District	8.69	7.31	0.000	0.000
FD Distrib Tax Cap	35,620	37,762	2,142	6.0	<b>Total</b>	121.77	122.38	21.367	23.992

**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	160,700	173,300	7.8	2,023	2,258	235	11.6	1.259	1.303	
Res Hmstd: AvgVal	241,000	259,900	7.8	3,260	3,614	354	10.9	1.353	1.391	
Res Hmstd: Hi Val	321,300	346,500	7.8	4,498	4,970	473	10.5	1.4	1.434	
Res Hmstd: Ex-Hi Val	482,000	519,800	7.8	6,899	7,669	770	11.2	1.431	1.475	
Apartment	300,000	307,800	2.6	5,207	5,447	240	4.6	1.736	1.77	
Comm/Ind: Lo Val	150,000	150,800	0.5	4,167	3,598	-568	-13.6	2.778	2.386	
Comm/Ind: Mid Val	300,000	301,600	0.5	9,615	9,047	-568	-5.9	3.205	3	
Comm/Ind: Hi Val	1,000,000	1,005,400	0.5	35,041	34,479	-563	-1.6	3.504	3.429	

**CITY OF MINNEAPOLIS**

<i><b>Tax Burdens by Property Class</b></i>	<b>Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Homestead	24,028,340	25,260,302	1,231,962	5.1	349,200	358,706	9,506	2.7	1.45	1.42
Res Non-Hmstd	7,547,844	7,866,055	318,212	4.2	120,371	122,223	1,852	1.5	1.59	1.55
Apartments	8,176,647	8,567,402	390,755	4.8	147,022	150,309	3,287	2.2	1.80	1.75
Low-income Apts	983,676	1,282,841	299,164	30.4	10,912	13,599	2,687	24.6	1.11	1.06
Seasonal Rec'l	24,512	25,809	1,297	5.3	466	479	14	2.9	1.90	1.86
Com/Ind: Lo tier	557,800	553,250	-4,550	-0.8	13,055	12,697	-358	-2.7	2.34	2.29
Com/Ind Hi tier	11,049,172	11,308,582	259,410	2.3	407,824	406,022	-1,802	-0.4	3.69	3.59
Publ U: Elec Gen	60,841	55,591	-5,250	-8.6	1,737	1,562	-175	-10.1	2.85	2.81
Publ U: Other	452,013	438,431	-13,582	-3.0	16,682	15,717	-965	-5.8	3.69	3.58
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	1,730	1,528	-203	-11.7	21	18	-3	-13.9	1.23	1.20
Miscellaneous	61,901	72,983	11,082	17.9	1,633	1,898	265	16.2	2.64	2.60
New Construction	0	1,013,860	1,013,860	0.0	0	20,405	20,405	0.0	0.00	2.01
<b>Total</b>	<b>52,944,475</b>	<b>56,446,633</b>	<b>3,502,158</b>	<b>6.6</b>	<b>1,068,924</b>	<b>1,103,635</b>	<b>34,711</b>	<b>3.2</b>	<b>2.02</b>	<b>1.96</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	668,351	710,486	42,135	6.3	County	41.46	40.74	0.000	0.000
(-) TIF Tax Capacity	51,606	55,213	3,607	7.0	City/Town	56.66	57.23	1.959	1.840
(-) FD Contrib Tax Cap	76,705	83,292	6,587	8.6	School District	22.02	20.95	18.393	15.825
(=) Taxable Tax Capacity	540,041	571,981	31,941	5.9	Special District	7.42	7.30	0.000	0.000
FD Distrib Tax Cap	57,332	59,918	2,586	4.5	<b>Total</b>	127.56	126.22	20.352	17.665

**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>Chng</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	186,700	9,100	5.1	2,356	2,418	62	2.6	1.326	1.295
Res Hmstd: AvgVal	266,200	279,800	13,600	5.1	3,768	3,858	90	2.4	1.416	1.379
Res Hmstd: Hi Val	354,900	373,100	18,200	5.1	5,182	5,302	120	2.3	1.460	1.421
Res Hmstd: Ex-Hi Val	532,500	559,800	27,300	5.1	7,980	8,244	263	3.3	1.499	1.473
Apartment	300,000	314,300	14,300	4.8	5,394	5,514	120	2.2	1.798	1.754
Comm/Ind: Lo Val	150,000	153,500	3,500	2.3	4,229	3,645	-583	-13.8	2.819	2.375
Comm/Ind: Mid Val	300,000	307,000	7,000	2.3	9,765	9,157	-609	-6.2	3.255	2.983
Comm/Ind: Hi Val	1,000,000	1,023,500	23,500	2.4	35,602	34,882	-720	-2.0	3.560	3.408

<b>CITY OF ST. PAUL</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	13,517,484	14,437,348	919,864	6.8	213,041	224,723	11,682	5.5	1.58	1.56
Res Non-Hmstd	2,838,346	3,035,736	197,390	7.0	50,384	52,978	2,593	5.1	1.78	1.75
Apartments	3,647,451	3,830,322	182,871	5.0	74,287	76,644	2,357	3.2	2.04	2.00
Low-income Apts	828,522	902,754	74,233	9.0	10,036	10,743	706	7.0	1.21	1.19
Seasonal Rec'l	4,290	3,548	-742	-17.3	92	75	-18	-19.2	2.15	2.11
Com/Ind: Lo tier	427,602	424,525	-3,076	-0.7	10,847	10,584	-263	-2.4	2.54	2.49
Com/Ind Hi tier	4,220,417	4,193,273	-27,144	-0.6	166,776	161,564	-5,212	-3.1	3.95	3.85
Publ U: Elec Gen	75,489	81,120	5,631	7.5	2,352	2,492	140	6.0	3.12	3.07
Publ U: Other	321,092	308,803	-12,288	-3.8	12,687	11,897	-790	-6.2	3.95	3.85
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	4,012	3,750	-263	-6.5	57	52	-5	-8.3	1.41	1.38
Miscellaneous	8,000	8,198	198	2.5	117	119	2	1.9	1.46	1.46
New Construction	0	242,074	242,074	0.0	0	5,184	5,184	0.0	0.00	2.14
<b>Total</b>	<b>25,892,703</b>	<b>27,471,451</b>	<b>1,578,748</b>	<b>6.1</b>	<b>540,677</b>	<b>557,055</b>	<b>16,378</b>	<b>3.0</b>	<b>2.09</b>	<b>2.03</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	307,453	324,742	17,289	5.6	County	48.18	47.73	0.000	0.000
(-) TIF Tax Capacity	26,380	27,401	1,021	3.9	City/Town	49.92	49.92	0.000	0.000
(-) FD Contrib Tax Cap	29,905	32,873	2,969	9.9	School District	37.00	37.58	20.695	18.168
(=) Taxable Tax Capacity	251,169	264,468	13,299	5.3	Special District	<u>11.28</u>	<u>10.31</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	61,454	65,966	4,512	7.3	<b>Total</b>	<b>146.38</b>	<b>145.55</b>	<b>20.695</b>	<b>18.168</b>

**Tax Burdens on Hypothetical Properties**

	<b>Estimated Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	141,900	151,600	6.8	2,013	2,126	113	5.6	1.418	1.402	
Res Hmstd: AvgVal	212,800	227,300	6.8	3,291	3,458	167	5.1	1.546	1.521	
Res Hmstd: Hi Val	283,700	303,000	6.8	4,569	4,790	222	4.9	1.610	1.581	
Res Hmstd: Ex-Hi Val	425,600	454,600	6.8	7,111	7,442	332	4.7	1.671	1.637	
Apartment	300,000	315,000	5.0	6,110	6,303	193	3.2	2.037	2.001	
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,523	3,788	-736	-16.3	3.015	2.542	
Comm/Ind: Mid Val	300,000	298,100	-0.6	10,451	9,523	-927	-8.9	3.484	3.195	
Comm/Ind: Hi Val	1,000,000	993,600	-0.6	38,112	36,320	-1,792	-4.7	3.811	3.655	

Baseline 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	1,382
144.0	Blind/disabled 2a Hmstd land <50K	0.450	1,779	8	3
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,600,594	43,003	14,843
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,902,026	39,510	12,448
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	39,400,880	197,004	131,520
146.0	Ag Hmstd 2a 1 & b: >1.90M	1.000	17,829,556	178,296	115,008
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	1,286
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	748,253	3,741	1,645
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,385,381	6,927	5,652
149.0	Ag Hmstd 2b 1 & b: >1.90M	1.000	152,590	1,526	1,173
153.0	Ag Hmstd 2a Farm entity w/unused 1st ti	0.500	279,095	1,395	996
154.0	Ag 2a Non-homestead	1.000	42,964,585	429,646	287,633
155.0	Ag Hmstd 2b Farm entity w/unused 1st ti	0.500	9,189	46	39
156.0	Ag 2b Non-homestead	1.000	7,539,478	75,395	67,551
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	3,167
161.0	Private Airport (2d)	1.000	674	7	7
167.0	Res 1b Homestead: <50K	0.450	581,271	2,616	3,556
169.0	Res Homestead: > 500K	1.250	16,922,449	211,531	259,300
171.0	Res NonHmstd 1 unit: <500K	1.000	41,027,404	410,274	560,357
172.0	Res NonHmstd 1 unit: >500K	1.250	3,748,481	46,856	58,103
174.0	Res NonHmstd 2-3 units	1.250	8,287,396	103,592	140,591
177.0	Regular apartments (4a)	1.250	35,738,804	446,735	624,905
178.0	Low-income housing (4d) <139K	0.750	5,035,586	37,767	56,396
179.0	Low-income housing (4d) >139K	0.250	94,986	237	365
180.0	Student housing	1.000	35,949	359	474
181.0	Manuf home park land	1.250	513,181	6,415	8,565
182.0	MH Coop >50% owner-occupied	0.750	6,727	50	73
183.0	MH Coop <50% owner-occupied	1.000	533	5	6
184.0	MH Class I	1.000	161,503	1,615	2,251
186.0	Non-comm SeasRec: <76K	1.000	10,095,037	100,950	94,267
187.0	Non-Comm SeasRec: 76K-500K	1.000	15,209,625	152,096	154,053
188.0	Non-comm SeasRec: >500K	1.250	2,174,150	27,177	26,768
190.0	Comm SeasRec 1c: <600K	0.500	364,881	1,824	1,792
191.0	Com SeasRec 1c: 600K-2.3M	1.000	198,563	1,986	1,819
192.0	Com SeasRec 1c: >2.3M	1.250	26,037	325	323
193.0	Com SeasRec 4c: <500K	1.000	240,835	2,408	3,041
194.0	Com SeasRec 4c: >500K	1.250	133,764	1,672	1,892
195.0	Bed & Breakfast	1.250	19,140	239	306
196.0	Qualifying golf courses	1.250	211,192	2,640	2,996
197.0	Metro Non-profit Indoor Rec	1.250	16,450	206	296
198.0	Non-profit/Comm Serv - NonRev	1.500	33,345	500	673
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	688
202.0	Seasonal Restaurant on Lake	1.250	21,900	274	256
203.0	Qualifying Marina <500K	1.000	15,144	151	190
204.0	Qualifying Marina >500K	1.250	29,815	373	448

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Alternative: Actual Pay '20

(all figures in \$000s)

206.0	Commercial: <150K	1.500	8,607,575	129,114	194,782
207.0	Commercial: >150K	2.000	55,160,286	1,103,206	1,969,104
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	40,095
214.0	Industrial: >150K	2.000	20,117,025	402,340	714,746
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	928
221.0	Publ Util: land & bldgs >150K	2.000	1,426,835	28,537	47,353
222.0	Publ Util: Electric Generat Mach	2.000	2,862,289	57,246	71,718
223.0	Publ Util: machinery (non-generat)	2.000	2,245,076	44,902	68,427
225.0	Railroad <150K	1.500	24,711	371	512
226.0	Railroad >150K	2.000	2,515,843	50,317	85,417
228.0	Non-comm aircraft hangars	1.500	4,788	72	95
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	18,765
238.0	Pers: Item 33 ag real estate	1.000	67,921	679	728
239.0	Pers: NCSRR<76K	1.000	51,235	512	511
240.0	Pers: NCSRR: 76K-500K	1.000	9,383	94	91
242.0	Pers Comm'l/Industr'l	2.000	1,487,506	29,750	39,053
244.0	Pers: Item 44T electric util trans lines	2.000	2,194,301	43,886	63,569
245.0	Pers: Item 44D electric util distri lines	2.000	1,838,249	36,765	66,159
246.0	Pers: Item 45 syst/gas utils	2.000	4,420,972	88,419	137,883
248.0	Pers: All other	2.000	219,774	4,395	7,490
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	3,611
276.0	Class 1b: Hmstd Market Excl Value	0.000	144,638	0	119
277.0	Res Hmstd: Hmstd Market Excl Value	0.000	22,647,040	0	46,227
298.0	Ag Hmstd HGA: <76K	1.000	5,087,502	50,875	54,772
299.0	Ag Hmstd HGA: 76-413K	1.000	4,974,323	49,743	54,098
300.0	Ag Hmstd HGA: 413-500K	1.000	89,314	893	981
303.0	Res Hmstd: <76K	1.000	103,938,475	1,039,385	1,422,093
304.0	Res Hmstd: 76-413K	1.000	202,329,352	2,023,293	2,682,330
305.0	Res Hmstd: 413-500K	1.000	9,204,032	92,040	117,495
<b>State Total</b>			<b>727,655,656</b>	<b>7,863,740</b>	<b>10,559,362</b>



Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141.1	Blind/disabled Hmstd HGA: <50K: Exist	0.450	23,362	105	118
141.2	Blind/disabled Hmstd HGA: <50K: New	0.450	103	0	1
143.1	Ag Hmstd HGA: >500K: Exist	1.250	140,887	1,761	1,872
143.2	Ag Hmstd HGA: >500K: New	1.250	498	6	7
144.1	Blind/disabled 2a Hmstd land <50K: Exi	0.450	1,504	7	1
144.2	Blind/disabled 2a Hmstd land <50K: Ne	0.450	4	0	0
145.31	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,372,326	41,862	7,338
145.32	Ag Hmstd 2a 1 & b: <115K: New	0.500	24,739	124	30
145.41	Ag Hmstd 2a 1 & b: 115K - 260K: Exist	0.500	7,719,575	38,598	20,859
145.42	Ag Hmstd 2a 1 & b: 115K - 260K: New	0.500	19,062	95	57
145.51	Ag Hmstd 2a 1 & b: 260K - 1.94M: Exist	0.500	38,687,471	193,437	132,728
145.52	Ag Hmstd 2a 1 & b: 260K - 1.94M: New	0.500	73,064	365	261
146.1	Ag Hmstd 2a 1 & b: >1.94M: Exist	1.000	18,360,996	183,610	117,742
146.2	Ag Hmstd 2a 1 & b: >1.94M: New	1.000	29,218	292	189
147.1	Blind/disabled Hmstd 2b land <50K: Exi	0.450	102	0	0
148.31	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	545,159	2,726	833
148.32	Ag Hmstd 2b 1 & b: <115K: New	0.500	137	1	0
148.41	Ag Hmstd 2b 1 & b: 115K - 260K: Exist	0.500	729,762	3,649	2,452
148.42	Ag Hmstd 2b 1 & b: 115K - 260K: New	0.500	143	1	0
148.51	Ag Hmstd 2b 1 & b: 260K - 1.94M: Exist	0.500	1,477,362	7,387	5,979
148.52	Ag Hmstd 2b 1 & b: 260K - 1.94M: New	0.500	199	1	1
149.1	Ag Hmstd 2b 1 & b: >1.94M: Exist	1.000	162,590	1,626	1,203
149.2	Ag Hmstd 2b 1 & b: >1.94M: New	1.000	8	0	0
153.1	Ag Hmstd 2a Farm w/unused 1st tier: Ex	0.500	328,716	1,644	1,190
153.2	Ag Hmstd 2a Farm w/unused 1st tier: Ne	0.500	604	3	2
154.1	Ag 2a Non-homestead: Exist	1.000	44,063,486	440,635	288,224
154.2	Ag 2a Non-homestead: New	1.000	85,671	857	576
155.1	Ag Hmstd 2b Farm w/unused 1st tier: Ex	0.500	10,446	52	43
155.2	Ag Hmstd 2b Farm w/unused 1st tier: Ne	0.500	4	0	0
156.1	Ag 2b Non-homestead: Exist	1.000	7,672,875	76,729	66,935
156.2	Ag 2b Non-homestead: New	1.000	2,412	24	20
157.1	Migrant Housing <500K: Exist	1.000	2,771	28	33
157.2	Migrant Housing <500K: New	1.000	18	0	0
158.1	Migrant Housing >500K: Exist	1.250	45	1	1
158.2	Migrant Housing >500K: New	1.250	1	0	0
160.1	Managed forest land (2c): Exist	0.650	573,843	3,730	3,223
161.1	Private Airport (2d): Exist	1.000	687	7	7
167.1	Res 1b Homestead: <50K: Exist	0.450	584,541	2,630	3,534
167.2	Res 1b Homestead: <50K: New	0.450	4,713	21	27
169.1	Res Homestead: > 500K: Exist	1.250	19,071,464	238,393	289,033
169.2	Res Homestead: > 500K: New	1.250	186,460	2,331	2,731
171.1	Res NonHmstd 1 unit: <500K: Exist	1.000	42,961,479	429,615	580,224
171.2	Res NonHmstd 1 unit: <500K: New	1.000	1,201,578	12,016	15,718
172.1	Res NonHmstd 1 unit: >500K: Exist	1.250	4,170,676	52,133	63,600
172.2	Res NonHmstd 1 unit: >500K: New	1.250	147,927	1,849	2,190
174.1	Res NonHmstd 2-3 units: Exist	1.250	8,827,608	110,345	146,996
174.2	Res NonHmstd 2-3 units: New	1.250	237,491	2,969	3,755
177.1	Regular apartments (4a): Exist	1.250	38,176,404	477,205	657,201
177.2	Regular apartments (4a): New	1.250	1,535,099	19,189	26,214
178.1	Low-income housing (4d) <115K: Exist	0.750	5,695,030	42,713	62,637

House Research Dept.

Simulation No. 20A2 Baseline: Final Pay '19

5/4/2020 11:24 AM Alternative: Actual Pay '20

(all figures in \$000s)

5/4/2020	11:24 AM	Alternative:	Actual Pay '20			
178.2	Low-income housing (4d) <115K: New	0.750	217,575	1,632	2,355	
179.1	Low-income housing (4d) >115K: Exist	0.250	148,949	372	546	
179.2	Low-income housing (4d) >115K: New	0.250	6,466	16	23	
180.1	Student housing: Exist	1.000	40,230	402	524	
180.2	Student housing: New	1.000	1,941	19	25	
181.1	Manuf home park land: Exist	1.250	438,703	5,484	7,235	
181.2	Manuf home park land: New	1.250	450	6	9	
182.1	MH Coop >50% owner-occupied: Exist	0.750	6,781	51	73	
183.1	MH Coop <50% owner-occupied: Exist	1.000	560	6	6	
184.1	MH Class I: Exist	1.000	276,040	2,760	3,805	
186.1	Non-comm SeasRec: <76K: Exist	1.000	9,968,176	99,682	92,294	
186.2	Non-comm SeasRec: <76K: New	1.000	113,160	1,132	1,053	
187.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	15,725,732	157,257	156,014	
187.2	Non-Comm SeasRec: 76K-500K: New	1.000	167,354	1,674	1,649	
188.1	Non-comm SeasRec: >500K: Exist	1.250	2,405,249	30,066	28,994	
188.2	Non-comm SeasRec: >500K: New	1.250	21,776	272	258	
190.1	Comm SeasRec 1c: <600K: Exist	0.500	358,740	1,794	1,756	
190.2	Comm SeasRec 1c: <600K: New	0.500	2,702	14	13	
191.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	214,445	2,144	1,958	
191.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,942	19	19	
192.1	Com SeasRec 1c: >2.3M: Exist	1.250	29,620	370	353	
192.2	Com SeasRec 1c: >2.3M: New	1.250	115	1	2	
193.1	Com SeasRec 4c: <500K: Exist	1.000	234,746	2,347	2,911	
193.2	Com SeasRec 4c: <500K: New	1.000	2,018	20	25	
194.1	Com SeasRec 4c: >500K: Exist	1.250	145,951	1,824	2,023	
194.2	Com SeasRec 4c: >500K: New	1.250	2,704	34	41	
195.1	Bed & Breakfast: Exist	1.250	17,710	221	287	
195.2	Bed & Breakfast: New	1.250	6	0	0	
196.1	Qualifying golf courses: Exist	1.250	207,581	2,595	2,913	
197.1	Metro Non-profit Indoor Rec: Exist	1.250	17,164	215	301	
198.1	Non-profit/Comm Serv - NonRev: Exist	1.500	30,589	459	619	
199.1	CongChart Veteran's Org - NonRev: Exis	1.000	1,702	17	28	
199.2	CongChart Veteran's Org - NonRev: Ne	1.000	21	0	0	
200.1	Non-profit/Comm Serv - donation: Exist	1.500	26,857	403	658	
200.2	Non-profit/Comm Serv - donation: New	1.500	392	6	10	
201.1	Cong Chart Veteran's Org - Donation: Ex	1.000	47,101	471	766	
201.2	Cong Chart Veteran's Org - Donation: N	1.000	694	7	11	
202.1	Seasonal Restaurant on Lake: Exist	1.250	22,758	284	263	
202.2	Seasonal Restaurant on Lake: New	1.250	159	2	2	
203.1	Qualifying Marina <500K: Exist	1.000	15,398	154	191	
203.2	Qualifying Marina <500K: New	1.000	9	0	0	
204.1	Qualifying Marina >500K: Exist	1.250	34,254	428	508	
206.1	Commercial: <150K: Exist	1.500	8,533,242	127,999	191,921	
206.2	Commercial: <150K: New	1.500	144,232	2,163	3,197	
207.1	Commercial: >150K: Exist	2.000	56,125,066	1,122,501	1,961,183	
207.2	Commercial: >150K: New	2.000	881,641	17,633	30,462	
213.1	Industrial: <150K: Exist	1.500	1,831,827	27,477	40,776	
213.2	Industrial: <150K: New	1.500	37,687	565	847	
214.1	Industrial: >150K: Exist	2.000	21,559,004	431,180	749,485	
214.2	Industrial: >150K: New	2.000	438,829	8,777	15,286	
220.1	Publ Util: land & bldgs <150K: Exist	1.500	49,732	746	972	
221.1	Publ Util: land & bldgs >150K: Exist	2.000	1,264,046	25,281	41,690	
222.1	Publ Util: Electric Generat Mach: Exist	2.000	2,814,661	56,293	71,973	
223.1	Publ Util: machinery (non-generat): Exis	2.000	2,187,122	43,742	65,672	
225.1	Railroad <150K: Exist	1.500	24,401	366	502	

## House Research Dept.

Simulation No. 20A2

Baseline: Final Pay '19

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Alternative: Actual Pay '20

(all figures in \$000s)

226.1	Railroad >150K: Exist	2.000	2,113,862	42,277	69,670
228.1	Non-comm aircraft hangars: Exist	1.500	5,280	79	98
229.1	Mineral: Exist	2.000	2,322	46	101
230.1	All other real property: Exist	2.000	626	13	15
237.1	Pers tools&mach excl elec gen: Exist	2.000	607,711	12,154	17,605
238.1	Pers: Item 33 ag real estate: Exist	1.000	75,855	759	777
239.1	Pers: NCSRR<76K: Exist	1.000	51,779	518	528
240.1	Pers: NCSRR: 76K-500K: Exist	1.000	9,742	97	96
242.1	Pers Comm'l/Industr'l: Exist	2.000	1,598,809	31,976	40,289
244.1	Pers: Item 44T elec util trans lines: Exist	2.000	2,128,826	42,577	59,970
245.1	Pers: Item 44D electric util distri lines: E	2.000	1,868,979	37,380	65,855
246.1	Pers: Item 45 syst/gas utils: Exist	2.000	4,171,891	83,438	129,049
247.1	Pers: Publ Util water lines: Exist	2.000	3,990	80	85
248.1	Pers: All other: Exist	2.000	235,617	4,712	7,884
262.1	Disabled vet excl val: Res HM <300K: E	0.000	1,928,729	0	0
262.2	Disabled vet excl val: Res HM <300K: N	0.000	17,708	0	0
263.1	Disabled vet excl val: Res HM <150K: E	0.000	931,315	0	0
263.2	Disabled vet excl val: Res HM <150K: N	0.000	8,991	0	0
264.1	Disabled vet excl val: Ag HGA <300K:	0.000	81,937	0	0
264.2	Disabled vet excl val: Ag HGA <300K:	0.000	311	0	0
265.1	Disabled vet excl val: Ag HGA <150K:	0.000	45,167	0	0
265.2	Disabled vet excl val: Ag HGA <150K:	0.000	164	0	0
274.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	6,986	0	6
274.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	31	0	0
275.1	Ag HGA: Hmstd Market Excl Value: Exi	0.000	1,591,304	0	3,493
275.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,234	0	10
276.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	128,048	0	104
276.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	916	0	1
277.1	Res Hmstd: Hmstd Market Excl Value: E	0.000	21,185,460	0	42,893
277.2	Res Hmstd: Hmstd Market Excl Value:	0.000	172,515	0	358
298.1	Ag Hmstd HGA: <76K: Exist	1.000	5,055,377	50,554	54,695
298.2	Ag Hmstd HGA: <76K: New	1.000	16,669	167	188
299.1	Ag Hmstd HGA: 76-413K: Exist	1.000	5,523,999	55,240	60,185
299.2	Ag Hmstd HGA: 76-413K: New	1.000	18,296	183	208
300.1	Ag Hmstd HGA: 413-500K: Exist	1.000	171,311	1,713	1,751
300.2	Ag Hmstd HGA: 413-500K: New	1.000	575	6	6
303.1	Res Hmstd: <76K: Exist	1.000	103,937,583	1,039,376	1,411,670
303.2	Res Hmstd: <76K: New	1.000	914,873	9,149	12,134
304.1	Res Hmstd: 76-413K: Exist	1.000	220,199,855	2,201,999	2,896,137
304.2	Res Hmstd: 76-413K: New	1.000	2,072,760	20,728	26,732
305.1	Res Hmstd: 413-500K: Exist	1.000	11,181,433	111,814	140,104
305.2	Res Hmstd: 413-500K: New	1.000	113,175	1,132	1,383
<b>State Total</b>			<b>766,942,341</b>	<b>8,318,321</b>	<b>11,034,349</b>

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	3,297,575	2,499,513	257,973	1,847,046	401,042	826,715	9,129,864
<b>Certified MKV Levy</b>	1,457	26,104	90	1,260,186	811	0	1,288,649
<b>Fiscal Disparities Levy</b>	185,117	213,797	1,814	221,527	41,097	0	663,351
<b>Disparity Reduction Aid</b>	9,653	0	470	7,967	0	0	18,089
<b>Spread NTC Levy</b>	3,102,805	2,285,716	255,689	1,713,241	359,946	826,715	8,544,112
<b>Spread MKV Levy</b>	1,457	26,104	90	1,164,498	811	0	1,192,960
<b>Tax Incr Financing Levy</b>							253,561
<b>Agricultural MV Credit</b>			37,558	<b>Disparity Reduction Credit</b>		12,498	
<b>Agricultural Bond Credit</b>			38,058	<b>Taconite credit</b>		16,594	

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	3,442,964	2,649,482	268,563	1,969,410	401,780	795,759	9,527,958
<b>Certified MKV Levy</b>	1,586	24,651	60	1,336,090	514	0	1,362,902
<b>Fiscal Disparities Levy</b>	192,658	224,336	1,837	238,907	42,259	0	699,996
<b>Disparity Reduction Aid</b>	9,417	0	232	7,837	0	0	17,485
<b>Spread NTC Levy</b>	3,240,890	2,425,146	266,494	1,824,772	359,521	795,759	8,912,583
<b>Spread MKV Levy</b>	1,586	24,651	60	1,233,983	514	0	1,260,795
<b>Tax Incr Financing Levy</b>							271,267
<b>Agricultural MV Credit</b>			35,300	<b>Disparity Reduction Credit</b>		13,665	
<b>Agricultural Bond Credit</b>			57,302	<b>Taconite credit</b>		17,386	