

DESCRIPTION

BASELINE: Final Pay 2019

ALTERNATIVE: Final Pay 2020

This report compares property taxes payable in 2019 to property taxes payable in 2020. Both the payable 2019 and payable 2020 portions of the simulation are derived from final data as reported by the counties to the Department of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$480 million, or 4.6%**, according to the simulation. The overall tax increases are 4.4% in Greater Minnesota and 4.6% in the Metro area.
- **On a statewide bases, property tax changes vary by property type**, from -4.8% on public utility property to +10.2% on apartments. Changes on other major property types are +6.7% on residential homesteads, +7.3% on residential non-homestead property, +1.8% on commercial-industrial property, +1.9% on agricultural property, and +1.6% 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: Final Pay 2020

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SIMULATION CLASS RATES

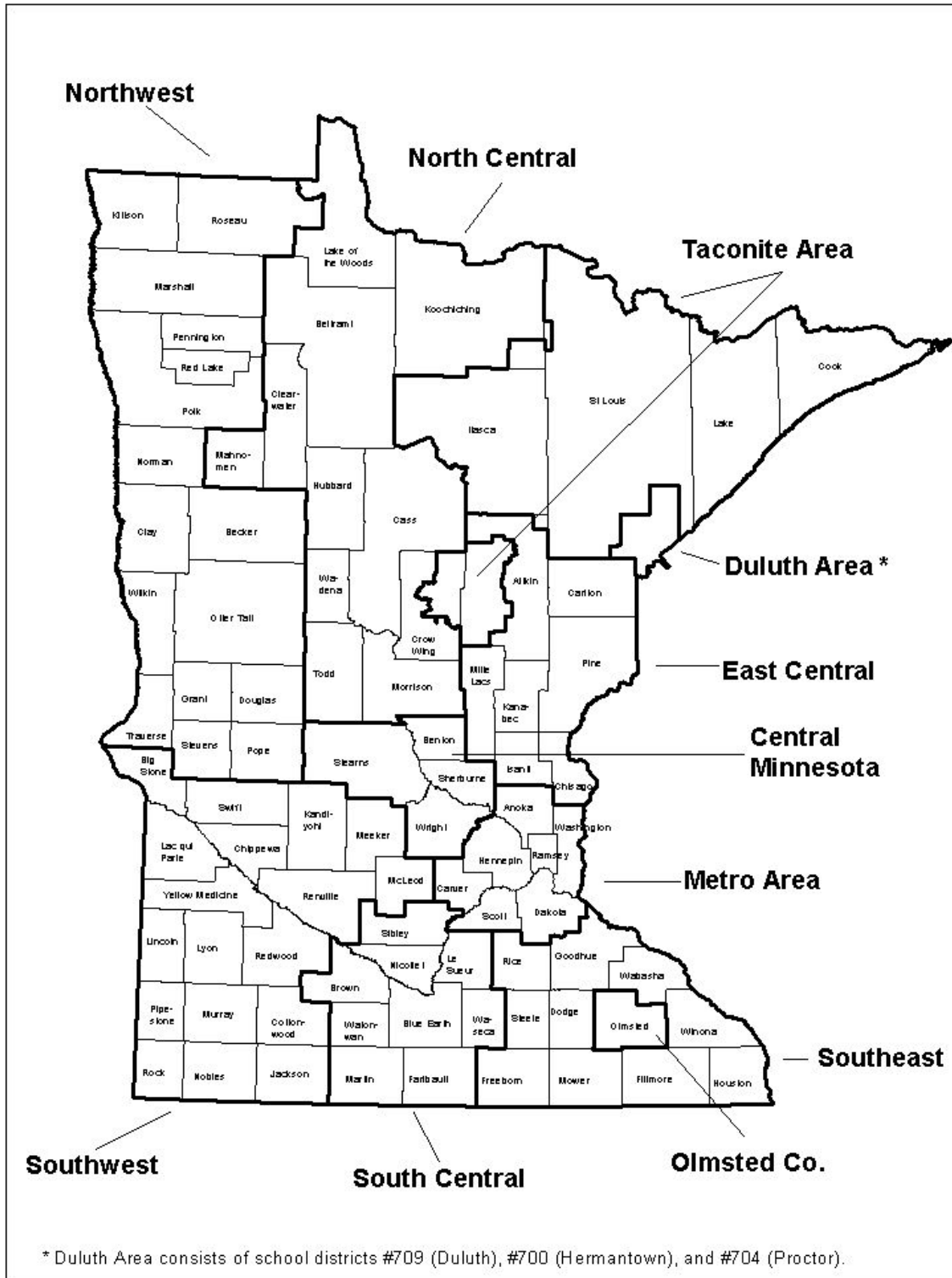
	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower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

¹ After subtraction of homestead market value exclusion.

² \$150,000 for payable 2020

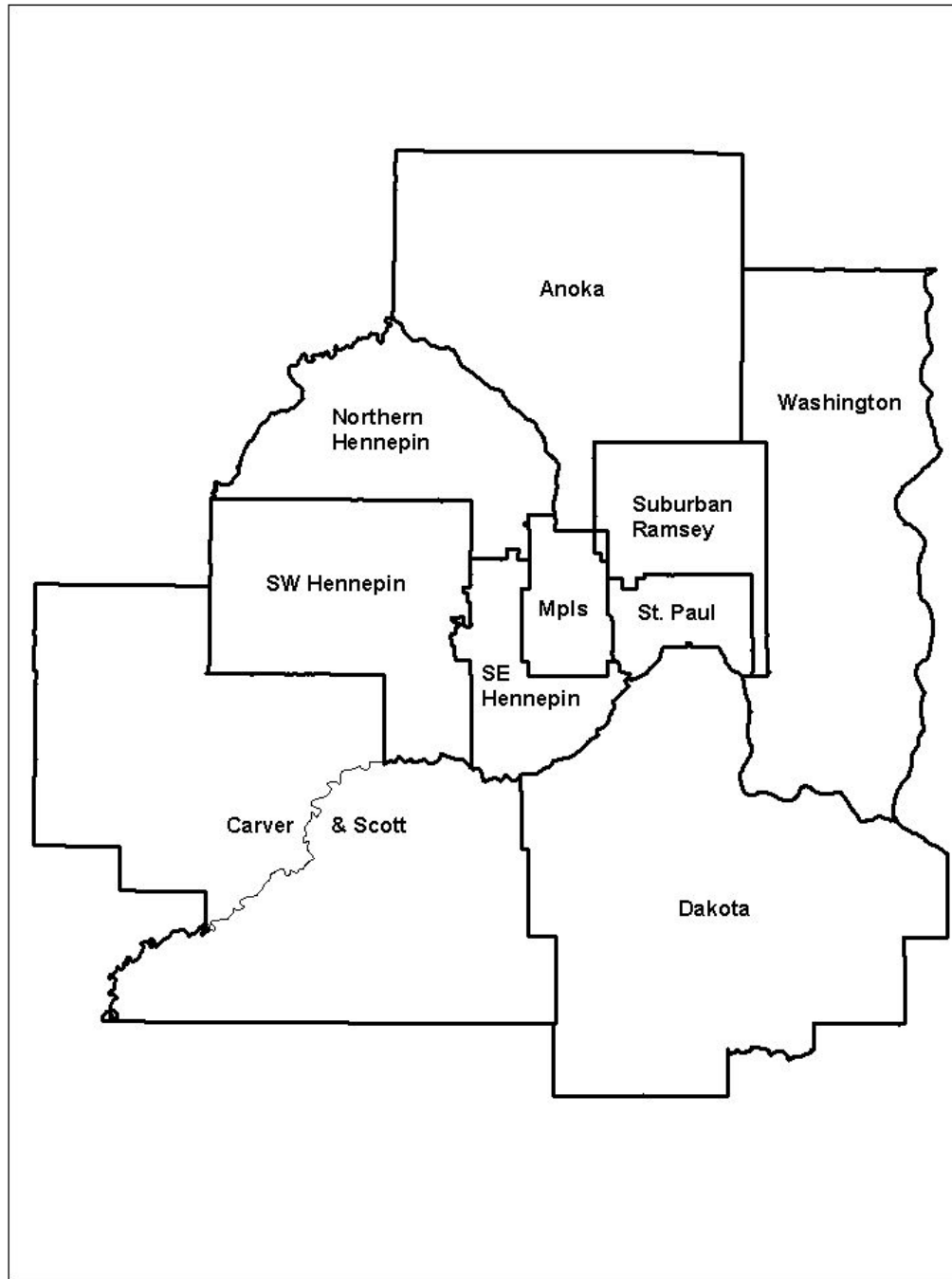
³ \$1,880,000 for payable 2020

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**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change		Base	Alter
Res Homestead	358,333,976	382,670,035	24,336,059	6.8	4,531,119	4,835,674	304,555	6.7	1.26	1.26	
Res Non-Hmstd	53,063,281	57,535,522	4,472,241	8.4	759,050	814,191	55,141	7.3	1.43	1.42	
Apartments	35,738,804	39,711,503	3,972,698	11.1	624,905	685,250	60,345	9.7	1.75	1.73	
Low-income Apts	5,130,572	6,068,020	937,448	18.3	56,761	65,738	8,977	15.8	1.11	1.08	
Seasonal Rec'l	28,926,545	29,859,207	932,662	3.2	291,237	295,924	4,687	1.6	1.01	0.99	
Com/Ind: Lo tier	10,421,200	10,571,326	150,126	1.4	235,388	237,395	2,006	0.9	2.26	2.25	
Com/Ind Hi tier	79,330,656	82,717,076	3,386,420	4.3	2,808,320	2,861,506	53,185	1.9	3.54	3.46	
Publ U: Elec Gen	2,862,289	2,814,661	-47,628	-1.7	71,718	71,968	249	0.3	2.51	2.56	
Publ U: Other	12,826,490	12,282,297	-544,194	-4.2	403,084	379,698	-23,386	-5.8	3.14	3.09	
Ag HGA	12,058,520	12,682,052	623,531	5.2	114,973	122,726	7,753	6.7	0.95	0.97	
Ag Hmstd Land	76,890,311	76,543,337	-346,974	-0.5	284,612	283,978	-634	-0.2	0.37	0.37	
Ag Non-Hmstd	51,126,769	52,476,847	1,350,079	2.6	359,109	366,210	7,101	2.0	0.70	0.70	
Miscellaneous	946,241	1,009,235	62,993	6.7	19,083	19,784	701	3.7	2.02	1.96	
Total	727,655,656	766,941,117	39,285,462	5.4	10,559,362	11,040,043	480,681	4.6	1.45	1.44	

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	7,861,239	8,316,570	455,331	5.8	County	43.12	42.65	0.026	0.026
(-) TIF Tax Capacity	198,294	211,546	13,252	6.7	City/Town	35.31	35.44	0.462	0.409
(-) FD Contrib Tax Cap	466,511	497,125	30,614	6.6	School District	23.81	24.00	20.523	20.427
(=) Taxable Tax Capacity	<u>7,196,434</u>	<u>7,607,898</u>	<u>411,464</u>	<u>5.7</u>	Special District	<u>5.00</u>	<u>4.85</u>	<u>0.014</u>	<u>0.014</u>
FD Distrib Tax Cap	459,112	489,364	30,252	6.6	Total	107.24	106.95	21.025	20.877

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	<i>Market Value</i>				<i>Pctg Chng</i>	<i>Net Tax</i>			<i>Effective Tax Rates</i>	
	<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Pctg Chng</i>		<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Pctg Chng</i>	<i>Base</i>
Res Homestead	122,596,983	130,501,451	7,904,468	6.4	1,454,496	1,575,590	121,095	8.3	1.19	1.21
Res Non-Hmstd	16,963,667	18,435,052	1,471,385	8.7	241,330	262,702	21,372	8.9	1.42	1.43
Apartments	6,143,974	6,853,201	709,227	11.5	111,343	124,591	13,248	11.9	1.81	1.82
Low-income Apts	1,249,262	1,358,336	109,074	8.7	14,518	15,835	1,317	9.1	1.16	1.17
Seasonal Rec'l	27,388,553	28,352,672	964,119	3.5	270,872	276,458	5,586	2.1	0.99	0.98
Com/Ind: Lo tier	6,355,523	6,482,565	127,042	2.0	143,424	146,203	2,779	1.9	2.26	2.26
Com/Ind Hi tier	19,728,365	20,343,178	614,813	3.1	686,671	700,443	13,772	2.0	3.48	3.44
Publ U: Elec Gen	2,400,015	2,321,977	-78,038	-3.3	59,446	59,184	-262	-0.4	2.48	2.55
Publ U: Other	8,841,270	8,341,536	-499,734	-5.7	263,279	245,220	-18,058	-6.9	2.98	2.94
Ag HGA	11,027,323	11,540,981	513,658	4.7	104,258	110,820	6,562	6.3	0.95	0.96
Ag Hmstd Land	74,098,481	73,791,871	-306,611	-0.4	274,680	275,135	456	0.2	0.37	0.37
Ag Non-Hmstd	49,152,999	50,503,683	1,350,684	2.7	341,363	349,546	8,182	2.4	0.69	0.69
Miscellaneous	348,011	360,615	12,604	3.6	7,675	7,935	259	3.4	2.21	2.20
Total	346,294,428	359,187,119	12,892,691	3.7	3,973,356	4,149,661	176,306	4.4	1.15	1.16

Tax Base

Tax Rates

					<i>Pctg Chng</i>	<i>Net Tax Cap (Pctg)</i>		<i>Ref Mkt Val</i>	
	<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Pctg Chng</i>		<i>Base</i>	<i>Alter</i>	<i>Base</i>	<i>Alter</i>
Total Tax Capacity	3,383,207	3,525,589	142,381	4.2	County	48.46	48.64	0.021	0.019
(-) TIF Tax Capacity	30,492	34,058	3,566	11.7	City/Town	29.64	29.98	0.302	0.285
(-) FD Contrib Tax Cap	12,090	12,189	99	0.8	School District	20.54	21.31	18.372	18.750
(=) Taxable Tax Capacity	<u>3,340,625</u>	<u>3,479,342</u>	<u>138,717</u>	<u>4.2</u>	Special District	<u>1.86</u>	<u>1.82</u>	<u>0.042</u>	<u>0.043</u>
FD Distrib Tax Cap	12,090	12,188	98	0.8	Total	100.50	101.76	18.736	19.098

Tax Burdens on Hypothetical Properties

	<i>Estimated Market Value</i>			<i>Pctg Chng</i>	<i>Net Tax</i>				<i>Effective Tax Rates</i>	
	<i>Baseline</i>	<i>Alternative</i>	<i>Value</i>		<i>Baseline</i>	<i>Alternative</i>	<i>Change</i>	<i>Pctg Chng</i>	<i>Base</i>	<i>Alter</i>
Res Hmstd: Lo Val	110,800	117,900		6.4	1,047	1,147	100	9.6	0.945	0.973
Res Hmstd: AvgVal	166,100	176,800		6.4	1,757	1,910	153	8.7	1.058	1.080
Res Hmstd: Hi Val	221,500	235,800		6.5	2,467	2,674	206	8.4	1.114	1.134
Res Hmstd: Ex-Hi Val	332,300	353,700		6.4	3,889	4,200	311	8.0	1.170	1.187
Apartment	300,000	334,600		11.5	4,331	4,895	564	13.0	1.444	1.463
Seas Rec: Lo Val	75,000	77,600		3.5	813	847	34	4.2	1.084	1.091
Seas Rec: Hi Val	200,000	207,000		3.5	2,314	2,394	80	3.4	1.157	1.156
Comm/Ind: Lo Val	150,000	154,700		3.1	3,483	3,004	-479	-13.7	2.322	1.942
Comm/Ind: Mid Val	300,000	309,300		3.1	8,034	7,632	-402	-5.0	2.678	2.467
Comm/Ind: Hi Val	1,000,000	1,031,200		3.1	29,270	29,240	-30	-0.1	2.927	2.835

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	235,736,993	252,168,585	16,431,591	7.0	3,076,624	3,260,084	183,460	6.0	1.31	1.29
Res Non-Hmstd	36,099,614	39,100,470	3,000,856	8.3	517,720	551,490	33,769	6.5	1.43	1.41
Apartments	29,594,830	32,858,301	3,263,471	11.0	513,561	560,659	47,098	9.2	1.74	1.71
Low-income Apts	3,881,310	4,709,684	828,374	21.3	42,243	49,903	7,660	18.1	1.09	1.06
Seasonal Rec'l	1,537,992	1,506,536	-31,457	-2.0	20,366	19,467	-899	-4.4	1.32	1.29
Com/Ind: Lo tier	4,065,677	4,088,761	23,085	0.6	91,964	91,192	-773	-0.8	2.26	2.23
Com/Ind Hi tier	59,602,292	62,373,898	2,771,606	4.7	2,121,649	2,161,063	39,413	1.9	3.56	3.46
Publ U: Elec Gen	462,274	492,683	30,409	6.6	12,272	12,784	511	4.2	2.65	2.59
Publ U: Other	3,985,220	3,940,761	-44,459	-1.1	139,805	134,478	-5,328	-3.8	3.51	3.41
Ag HGA	1,031,197	1,141,071	109,874	10.7	10,715	11,906	1,191	11.1	1.04	1.04
Ag Hmstd Land	2,791,830	2,751,467	-40,363	-1.4	9,933	8,843	-1,089	-11.0	0.36	0.32
Ag Non-Hmstd	1,973,769	1,973,164	-605	0.0	17,745	16,664	-1,081	-6.1	0.90	0.84
Miscellaneous	598,230	648,619	50,389	8.4	11,408	11,849	442	3.9	1.91	1.83
Total	381,361,228	407,753,999	26,392,771	6.9	6,586,006	6,890,381	304,375	4.6	1.73	1.69

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	4,790,981	312,950	7.0	County	38.48	37.60	0.028	0.030
(-) TIF Tax Capacity	167,801	177,488	9,687	5.8	City/Town	40.23	40.05	0.545	0.473
(-) FD Contrib Tax Cap	454,421	484,937	30,516	6.7	School District	26.64	26.27	21.645	21.289
(=) Taxable Tax Capacity	<u>3,855,809</u>	<u>4,128,556</u>	<u>272,747</u>	<u>7.1</u>	Special District	<u>7.72</u>	<u>7.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	447,022	477,176	30,154	6.7	Total	113.07	111.32	22.218	21.792

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	189,700	7.0	2,158	2,288	130	6.0	1.217	1.206	
Res Hmstd: AvgVal	265,900	284,400	7.0	3,447	3,638	191	5.5	1.296	1.279	
Res Hmstd: Hi Val	354,400	379,100	7.0	4,734	4,987	252	5.3	1.336	1.315	
Res Hmstd: Ex-Hi Val	531,800	568,900	7.0	7,285	7,764	480	6.6	1.37	1.365	
Apartment	300,000	333,100	11.0	4,907	5,361	454	9.3	1.636	1.609	
Comm/Ind: Lo Val	150,000	157,000	4.7	4,051	3,612	-439	-10.8	2.701	2.301	
Comm/Ind: Mid Val	300,000	314,000	4.7	9,342	9,006	-335	-3.6	3.114	2.868	
Comm/Ind: Hi Val	1,000,000	1,046,500	4.7	34,031	34,174	142	0.4	3.403	3.266	

GREATER MINNESOTA CITIES

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	71,043,913	75,854,557	4,810,644	6.8	946,655	1,031,231	84,576	8.9	1.33	1.36
Res Non-Hmstd	10,725,288	11,575,868	850,580	7.9	171,955	186,342	14,388	8.4	1.60	1.61
Apartments	6,051,560	6,742,037	690,476	11.4	110,128	123,172	13,044	11.8	1.82	1.83
Low-income Apts	1,249,047	1,358,121	109,074	8.7	14,516	15,833	1,317	9.1	1.16	1.17
Seasonal Rec'l	3,775,581	3,951,980	176,399	4.7	44,713	46,440	1,728	3.9	1.18	1.18
Com/Ind: Lo tier	5,106,384	5,197,327	90,943	1.8	122,784	124,966	2,182	1.8	2.40	2.40
Com/Ind Hi tier	17,256,052	17,786,450	530,398	3.1	618,946	631,257	12,311	2.0	3.59	3.55
Publ U: Elec Gen	2,344,844	2,259,514	-85,330	-3.6	58,297	57,920	-377	-0.6	2.49	2.56
Publ U: Other	2,641,485	2,459,490	-181,995	-6.9	96,656	89,673	-6,983	-7.2	3.66	3.65
Ag HGA	302,127	321,104	18,977	6.3	3,955	4,250	296	7.5	1.31	1.32
Ag Hmstd Land	805,926	807,631	1,705	0.2	4,969	4,924	-45	-0.9	0.62	0.61
Ag Non-Hmstd	1,131,042	1,158,447	27,405	2.4	14,373	14,587	215	1.5	1.27	1.26
Miscellaneous	278,890	289,392	10,503	3.8	6,354	6,597	243	3.8	2.28	2.28
Total	122,712,141	129,761,920	7,049,779	5.7	2,214,299	2,337,193	122,895	5.6	1.80	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,393,233	1,471,275	78,042	5.6	County	49.64	49.80	0.015	0.014
(-) TIF Tax Capacity	30,098	33,763	3,664	12.2	City/Town	55.78	55.98	0.499	0.472
(-) FD Contrib Tax Cap	7,625	7,758	133	1.7	School District	23.88	24.50	18.548	19.016
(=) Taxable Tax Capacity	<u>1,355,510</u>	<u>1,429,754</u>	<u>74,244</u>	<u>5.5</u>	Special District	<u>2.12</u>	<u>2.16</u>	<u>0.054</u>	<u>0.054</u>
FD Distrib Tax Cap	9,818	9,843	24	0.2	Total	131.42	132.43	19.116	19.556

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,300	105,000		6.8	1,107	1,220	113	10.2	1.126	1.162
Res Hmstd: AvgVal	147,400	157,400		6.8	1,904	2,075	171	9.0	1.292	1.318
Res Hmstd: Hi Val	196,500	209,800		6.8	2,701	2,930	229	8.5	1.375	1.396
Res Hmstd: Ex-Hi Val	294,800	314,800		6.8	4,297	4,643	346	8.0	1.458	1.475
Apartment	300,000	334,200		11.4	5,502	6,186	684	12.4	1.834	1.851
Comm/Ind: Lo Val	150,000	154,600		3.1	4,185	3,727	-458	-10.9	2.79	2.411
Comm/Ind: Mid Val	300,000	309,200		3.1	9,668	9,310	-358	-3.7	3.223	3.011
Comm/Ind: Hi Val	1,000,000	1,030,700		3.1	35,259	35,365	106	0.3	3.526	3.431

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	51,534,727	54,623,452	3,088,725	6.0	507,607	543,915	36,307	7.2	0.98	1.00
Res Non-Hmstd	6,234,246	6,853,898	619,652	9.9	69,311	76,230	6,918	10.0	1.11	1.11
Apartments	92,414	111,165	18,751	20.3	1,216	1,419	203	16.7	1.32	1.28
Low-income Apts	215	215	0	0.0	2	2	0	-9.3	0.94	0.85
Seasonal Rec'l	23,610,250	24,396,702	786,451	3.3	226,118	229,961	3,843	1.7	0.96	0.94
Com/Ind: Lo tier	1,247,793	1,283,944	36,150	2.9	20,608	21,210	602	2.9	1.65	1.65
Com/Ind Hi tier	2,472,143	2,556,560	84,417	3.4	67,719	69,181	1,462	2.2	2.74	2.71
Publ U: Elec Gen	55,171	62,463	7,292	13.2	1,149	1,264	115	10.0	2.08	2.02
Publ U: Other	6,198,129	5,880,422	-317,707	-5.1	166,561	155,491	-11,070	-6.6	2.69	2.64
Ag HGA	10,701,304	11,196,209	494,905	4.6	100,019	106,199	6,180	6.2	0.93	0.95
Ag Hmstd Land	73,220,843	72,900,642	-320,201	-0.4	269,367	269,869	502	0.2	0.37	0.37
Ag Non-Hmstd	47,990,893	49,307,900	1,317,007	2.7	326,593	334,550	7,956	2.4	0.68	0.68
Miscellaneous	69,121	71,222	2,101	3.0	1,322	1,338	16	1.2	1.91	1.88
Total	223,427,250	229,244,794	5,817,544	2.6	1,757,593	1,810,628	53,036	3.0	0.79	0.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,988,856	2,052,996	64,140	3.2	County	47.64	47.82	0.028	0.027
(-) TIF Tax Capacity	394	295	-99	-25.1	City/Town	11.79	11.85	0.011	0.007
(-) FD Contrib Tax Cap	4,465	4,431	-34	-0.8	School District	18.24	19.07	18.112	18.315
(=) Taxable Tax Capacity	<u>1,983,997</u>	<u>2,048,270</u>	<u>64,273</u>	<u>3.2</u>	Special District	<u>1.68</u>	<u>1.59</u>	<u>0.023</u>	<u>0.026</u>
FD Distrib Tax Cap	2,272	2,345	74	3.2	Total	79.36	80.33	18.175	18.375

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,100	142,100	6.0	1,108	1,200	92	8.3	0.826	0.845
Res Hmstd: AvgVal	201,000	213,000	6.0	1,809	1,949	140	7.7	0.9	0.915
Res Hmstd: Hi Val	267,900	284,000	6.0	2,509	2,698	189	7.5	0.936	0.95
Res Hmstd: Ex-Hi Val	402,000	426,100	6.0	3,913	4,197	285	7.3	0.973	0.985
Apartment	300,000	360,900	20.3	3,521	4,287	766	21.7	1.174	1.188
Seas Rec: Lo Val	75,000	77,500	3.3	654	679	25	3.8	0.872	0.877
Seas Rec: Hi Val	200,000	206,700	3.4	1,891	1,947	56	3.0	0.945	0.942
Comm/Ind: Lo Val	150,000	155,100	3.4	2,999	2,501	-498	-16.6	1.999	1.613
Comm/Ind: Mid Val	300,000	310,200	3.4	6,907	6,468	-439	-6.4	2.302	2.085
Comm/Ind: Hi Val	1,000,000	1,034,100	3.4	25,144	24,981	-163	-0.6	2.514	2.416

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,340,439	7,651,857	311,418	4.2	91,524	98,165	6,641	7.3	1.25	1.28
Res Non-Hmstd	1,168,537	1,227,062	58,525	5.0	17,333	18,545	1,212	7.0	1.48	1.51
Apartments	917,678	967,815	50,137	5.5	15,176	16,131	955	6.3	1.65	1.67
Low-income Apts	142,689	148,119	5,430	3.8	1,543	1,632	89	5.8	1.08	1.10
Seasonal Rec'l	484,562	509,004	24,441	5.0	6,264	6,395	131	2.1	1.29	1.26
Com/Ind: Lo tier	667,242	679,074	11,832	1.8	14,279	14,508	229	1.6	2.14	2.14
Com/Ind Hi tier	1,761,609	1,818,990	57,381	3.3	50,091	51,401	1,311	2.6	2.84	2.83
Publ U: Elec Gen	24,067	25,346	1,279	5.3	630	668	38	6.0	2.62	2.63
Publ U: Other	210,003	201,481	-8,522	-4.1	7,046	6,713	-332	-4.7	3.36	3.33
Ag HGA	19,867	20,522	655	3.3	241	257	16	6.8	1.21	1.25
Ag Hmstd Land	76,804	74,647	-2,157	-2.8	472	468	-4	-0.9	0.61	0.63
Ag Non-Hmstd	117,955	118,070	114	0.1	1,397	1,383	-14	-1.0	1.18	1.17
Miscellaneous	36,200	35,688	-512	-1.4	724	702	-22	-3.0	2.00	1.97
Total	12,967,653	13,477,674	510,022	3.9	206,719	216,969	10,250	5.0	1.59	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	144,589	150,376	5,787	4.0	County	44.64	45.44	0.000	0.000
(-) TIF Tax Capacity	5,939	6,045	105	1.8	City/Town	52.79	53.11	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.99	24.61	18.060	18.525
(=) Taxable Tax Capacity	138,650	144,331	5,681	4.1	Special District	3.38	3.08	0.088	0.102
FD Distrib Tax Cap	0	0	0	0.0	Total	123.79	126.25	18.147	18.627

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,200	98,200	4.2	981	1,060	78	8.0	1.041	1.079
Res Hmstd: AvgVal	141,200	147,200	4.2	1,701	1,823	122	7.2	1.204	1.238
Res Hmstd: Hi Val	188,200	196,200	4.3	2,420	2,586	166	6.9	1.286	1.318
Res Hmstd: Ex-Hi Val	282,400	294,400	4.2	3,862	4,116	254	6.6	1.368	1.398
Apartment	300,000	316,400	5.5	5,187	5,582	396	7.6	1.729	1.764
Comm/Ind: Lo Val	150,000	154,900	3.3	3,998	3,578	-420	-10.5	2.666	2.31
Comm/Ind: Mid Val	300,000	309,800	3.3	9,239	8,966	-273	-3.0	3.08	2.894
Comm/Ind: Hi Val	1,000,000	1,032,600	3.3	33,695	34,106	412	1.2	3.369	3.303

NORTHWEST 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	7,505,762	7,932,439	426,677	5.7	66,045	71,064	5,019	7.6	0.88	0.90
Res Non-Hmstd	941,491	981,384	39,894	4.2	9,386	9,814	428	4.6	1.00	1.00
Apartments	10,692	11,152	461	4.3	127	133	6	4.5	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	6,177,512	260,918	4.4	53,064	54,484	1,420	2.7	0.90	0.88
Com/Ind: Lo tier	214,632	222,317	7,686	3.6	3,214	3,356	141	4.4	1.50	1.51
Com/Ind Hi tier	481,503	501,837	20,334	4.2	11,882	12,547	666	5.6	2.47	2.50
Publ U: Elec Gen	1,099	1,059	-40	-3.7	19	19	0	-1.6	1.73	1.77
Publ U: Other	1,189,820	1,064,169	-125,651	-10.6	29,212	25,938	-3,274	-11.2	2.46	2.44
Ag HGA	1,749,297	1,811,385	62,088	3.5	15,078	15,883	805	5.3	0.86	0.88
Ag Hmstd Land	13,930,601	13,911,892	-18,709	-0.1	50,351	49,904	-446	-0.9	0.36	0.36
Ag Non-Hmstd	10,050,532	10,212,205	161,673	1.6	66,226	67,076	849	1.3	0.66	0.66
Miscellaneous	4,607	4,690	83	1.8	64	65	1	0.9	1.39	1.38
Total	41,996,630	42,832,043	835,413	2.0	304,669	310,282	5,614	1.8	0.73	0.72

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	376,225	385,005	8,780	2.3	County	41.91	42.35	0.000	0.000
(-) TIF Tax Capacity	188	85	-104	-55.0	City/Town	10.14	10.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.97	17.06	18.515	18.938
(=) Taxable Tax Capacity	<u>376,037</u>	<u>384,920</u>	<u>8,884</u>	<u>2.4</u>	Special District	<u>4.14</u>	<u>3.51</u>	<u>0.070</u>	<u>0.082</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	72.15	73.12	18.586	19.020

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,800	143,500		5.7	1,052	1,139	88	8.3	0.774	0.794
Res Hmstd: AvgVal	203,600	215,200		5.7	1,711	1,845	134	7.8	0.840	0.857
Res Hmstd: Hi Val	271,500	286,900		5.7	2,371	2,550	179	7.5	0.873	0.889
Res Hmstd: Ex-Hi Val	407,300	430,500		5.7	3,692	3,962	271	7.3	0.906	0.920
Apartment	300,000	312,900		4.3	3,263	3,455	192	5.9	1.088	1.104
Seas Rec: Lo Val	75,000	78,300		4.4	600	631	31	5.1	0.800	0.806
Seas Rec: Hi Val	200,000	208,800		4.4	1,747	1,817	70	4.0	0.873	0.870
Comm/Ind: Lo Val	150,000	156,300		4.2	2,843	2,371	-472	-16.6	1.895	1.517
Comm/Ind: Mid Val	300,000	312,700		4.2	6,541	6,155	-386	-5.9	2.180	1.968
Comm/Ind: Hi Val	1,000,000	1,042,200		4.2	23,797	23,807	9	0.0	2.38	2.284

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,139,931	4,440,233	300,302	7.3	47,408	50,866	3,459	7.3	1.15	1.15
Res Non-Hmstd	751,372	812,133	60,761	8.1	11,448	12,090	641	5.6	1.52	1.49
Apartments	342,538	382,994	40,456	11.8	6,253	6,898	646	10.3	1.83	1.80
Low-income Apts	93,473	99,960	6,487	6.9	1,114	1,170	56	5.0	1.19	1.17
Seasonal Rec'l	2,430,121	2,557,130	127,009	5.2	25,197	26,499	1,302	5.2	1.04	1.04
Com/Ind: Lo tier	521,962	532,083	10,121	1.9	12,028	12,031	3	0.0	2.30	2.26
Com/Ind Hi tier	1,092,529	1,094,366	1,838	0.2	39,091	38,140	-950	-2.4	3.58	3.49
Publ U: Elec Gen	3,037	8,666	5,629	185.3	98	244	146	148.5	3.23	2.81
Publ U: Other	129,917	129,743	-174	-0.1	4,724	4,573	-152	-3.2	3.64	3.52
Ag HGA	28,495	30,556	2,061	7.2	323	351	28	8.7	1.13	1.15
Ag Hmstd Land	53,365	53,489	124	0.2	243	246	3	1.2	0.46	0.46
Ag Non-Hmstd	95,227	94,815	-412	-0.4	890	872	-19	-2.1	0.93	0.92
Miscellaneous	16,513	16,465	-48	-0.3	386	377	-8	-2.2	2.34	2.29
Total	9,698,481	10,252,635	554,154	5.7	149,203	154,357	5,154	3.5	1.54	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,504	113,558	6,055	5.6	County	41.41	41.37	0.000	0.000
(-) TIF Tax Capacity	2,141	2,230	89	4.2	City/Town	50.71	50.59	0.070	0.066
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.10	20.29	15.244	14.595
(=) Taxable Tax Capacity	<u>105,363</u>	<u>111,328</u>	<u>5,965</u>	<u>5.7</u>	Special District	<u>0.93</u>	<u>1.10</u>	<u>0.016</u>	<u>0.018</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	114.15	113.35	15.330	14.679

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,500	101,400	7.3	896	973	77	8.6	0.948	0.959
Res Hmstd: AvgVal	141,700	152,000	7.3	1,555	1,668	113	7.3	1.097	1.098
Res Hmstd: Hi Val	188,900	202,600	7.3	2,215	2,364	150	6.8	1.172	1.167
Res Hmstd: Ex-Hi Val	283,400	304,000	7.3	3,535	3,759	224	6.3	1.247	1.237
Apartment	300,000	335,400	11.8	4,740	5,245	504	10.6	1.580	1.564
Seas Rec: Lo Val	75,000	78,900	5.2	915	954	38	4.2	1.220	1.209
Seas Rec: Hi Val	200,000	210,500	5.3	2,587	2,679	93	3.6	1.293	1.273
Comm/Ind: Lo Val	150,000	150,300	0.2	3,739	3,068	-671	-18.0	2.493	2.041
Comm/Ind: Mid Val	300,000	300,500	0.2	8,648	7,845	-802	-9.3	2.883	2.611
Comm/Ind: Hi Val	1,000,000	1,001,700	0.2	31,555	30,150	-1,406	-4.5	3.156	3.01

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,547,855	8,049,834	501,979	6.7	65,844	69,131	3,287	5.0	0.87	0.86
Res Non-Hmstd	829,313	913,695	84,382	10.2	8,628	9,232	604	7.0	1.04	1.01
Apartments	32,669	48,028	15,360	47.0	419	563	144	34.4	1.28	1.17
Low-income Apts	215	215	0	0.0	2	2	0	-9.3	0.94	0.85
Seasonal Rec'l	7,275,293	7,562,493	287,200	3.9	62,528	62,984	455	0.7	0.86	0.83
Com/Ind: Lo tier	208,668	218,200	9,532	4.6	3,189	3,246	56	1.8	1.53	1.49
Com/Ind Hi tier	225,985	261,168	35,183	15.6	6,032	6,650	618	10.2	2.67	2.55
Publ U: Elec Gen	5,041	15,633	10,593	210.1	107	264	157	146.6	2.12	1.69
Publ U: Other	1,301,328	1,246,374	-54,954	-4.2	34,669	32,216	-2,453	-7.1	2.66	2.58
Ag HGA	1,178,700	1,262,170	83,469	7.1	10,861	11,544	683	6.3	0.92	0.91
Ag Hmstd Land	3,178,578	3,272,648	94,070	3.0	11,360	11,140	-219	-1.9	0.36	0.34
Ag Non-Hmstd	2,575,265	2,681,081	105,815	4.1	20,891	21,136	246	1.2	0.81	0.79
Miscellaneous	20,798	22,522	1,724	8.3	442	473	32	7.2	2.12	2.10
Total	24,379,708	25,554,060	1,174,352	4.8	224,971	228,580	3,609	1.6	0.92	0.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	234,909	246,670	11,761	5.0	County	46.50	45.63	0.000	0.000
(-) TIF Tax Capacity	45	54	9	19.8	City/Town	13.66	13.41	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.13	18.79	15.485	14.845
(=) Taxable Tax Capacity	<u>234,864</u>	<u>246,616</u>	<u>11,752</u>	<u>5.0</u>	Special District	<u>1.23</u>	<u>1.20</u>	<u>0.085</u>	<u>0.095</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	80.52	79.03	15.570	14.939

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,600	129,700	6.7	957	1,011	54	5.7	0.787	0.779
Res Hmstd: AvgVal	182,300	194,400	6.6	1,584	1,662	78	4.9	0.869	0.855
Res Hmstd: Hi Val	243,000	259,200	6.7	2,211	2,314	103	4.7	0.91	0.893
Res Hmstd: Ex-Hi Val	364,600	388,800	6.6	3,468	3,619	151	4.3	0.951	0.931
Apartment	300,000	441,000	47.0	3,487	5,015	1,529	43.8	1.162	1.137
Seas Rec: Lo Val	75,000	78,000	4.0	663	674	11	1.7	0.884	0.864
Seas Rec: Hi Val	200,000	207,900	4.0	1,914	1,932	18	0.9	0.957	0.929
Comm/Ind: Lo Val	150,000	173,400	15.6	2,986	2,874	-112	-3.7	1.991	1.658
Comm/Ind: Mid Val	300,000	346,700	15.6	6,890	7,202	312	4.5	2.297	2.077
Comm/Ind: Hi Val	1,000,000	1,155,700	15.6	25,107	27,402	2,295	9.1	2.511	2.371

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	2,938,419	3,034,155	95,736	3.3	30,795	33,195	2,400	7.8	1.05	1.09
Res Non-Hmstd	496,327	549,513	53,186	10.7	8,916	10,096	1,180	13.2	1.80	1.84
Apartments	162,997	167,381	4,384	2.7	3,492	3,705	213	6.1	2.14	2.21
Low-income Apts	61,280	61,032	-248	-0.4	802	818	15	1.9	1.31	1.34
Seasonal Rec'l	363,963	373,366	9,403	2.6	5,124	5,241	117	2.3	1.41	1.40
Com/Ind: Lo tier	322,741	322,407	-334	-0.1	8,739	8,893	155	1.8	2.71	2.76
Com/Ind Hi tier	595,496	596,759	1,263	0.2	24,952	25,030	78	0.3	4.19	4.19
Publ U: Elec Gen	381,557	284,436	-97,121	-25.5	10,436	8,337	-2,099	-20.1	2.74	2.93
Publ U: Other	391,280	364,477	-26,803	-6.9	15,349	14,522	-828	-5.4	3.92	3.98
Ag HGA	9,473	9,769	295	3.1	101	106	5	5.1	1.06	1.09
Ag Hmstd Land	9,228	9,296	68	0.7	40	42	2	5.2	0.43	0.45
Ag Non-Hmstd	158,178	161,803	3,625	2.3	2,362	2,475	112	4.7	1.49	1.53
Miscellaneous	15,656	16,357	701	4.5	550	585	34	6.2	3.52	3.57
Total	5,906,594	5,950,749	44,155	0.7	111,660	113,043	1,383	1.2	1.89	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,140	67,383	-757	-1.1	County	58.80	60.21	0.000	0.000
(-) TIF Tax Capacity	935	870	-65	-7.0	City/Town	73.29	77.95	0.158	0.158
(-) FD Contrib Tax Cap	7,625	7,758	133	1.7	School District	16.72	16.78	13.140	12.584
(=) Taxable Tax Capacity	59,580	58,755	-825	-1.4	Special District	1.39	1.57	0.000	0.000
FD Distrib Tax Cap	9,818	9,843	24	0.2	Total	150.19	156.50	13.298	12.742

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,400	71,700	3.3	403	450	47	11.7	0.580	0.627
Res Hmstd: AvgVal	104,000	107,400	3.3	966	1,066	100	10.3	0.929	0.993
Res Hmstd: Hi Val	138,700	143,200	3.2	1,581	1,721	140	8.9	1.14	1.202
Res Hmstd: Ex-Hi Val	208,100	214,900	3.3	2,809	3,032	223	7.9	1.35	1.411
Apartment	300,000	308,100	2.7	6,031	6,420	389	6.4	2.010	2.084
Seas Rec: Lo Val	75,000	76,900	2.5	1,185	1,259	74	6.2	1.581	1.637
Seas Rec: Hi Val	200,000	205,200	2.6	3,308	3,495	188	5.7	1.654	1.703
Comm/Ind: Lo Val	150,000	150,300	0.2	4,590	4,053	-537	-11.7	3.06	2.696
Comm/Ind: Mid Val	300,000	300,600	0.2	10,643	10,155	-488	-4.6	3.548	3.378
Comm/Ind: Hi Val	1,000,000	1,002,100	0.2	38,891	38,638	-253	-0.6	3.889	3.856

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,458,302	5,637,566	179,263	3.3	44,475	46,768	2,293	5.2	0.81	0.83
Res Non-Hmstd	652,846	869,856	217,010	33.2	7,225	9,638	2,414	33.4	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	5,654,267	24,066	0.4	58,151	58,766	615	1.1	1.03	1.04
Com/Ind: Lo tier	96,510	101,264	4,754	4.9	1,904	1,986	82	4.3	1.97	1.96
Com/Ind Hi tier	302,491	302,026	-465	-0.2	9,896	9,786	-110	-1.1	3.27	3.24
Publ U: Elec Gen	2,604	2,484	-120	-4.6	64	60	-5	-7.0	2.47	2.41
Publ U: Other	687,058	614,666	-72,392	-10.5	21,296	19,123	-2,172	-10.2	3.10	3.11
Ag HGA	198,568	206,064	7,496	3.8	1,289	1,370	81	6.3	0.65	0.66
Ag Hmstd Land	327,773	327,610	-162	0.0	746	792	46	6.2	0.23	0.24
Ag Non-Hmstd	1,961,306	1,955,760	-5,546	-0.3	17,778	17,842	64	0.4	0.91	0.91
Miscellaneous	12,239	12,277	38	0.3	327	315	-12	-3.8	2.67	2.56
Total	15,342,312	15,696,025	353,713	2.3	163,315	166,611	3,296	2.0	1.06	1.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,003	159,400	3,397	2.2	County	60.26	61.27	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.19	14.15	0.000	0.000
(-) FD Contrib Tax Cap	4,465	4,431	-34	-0.8	School District	14.80	15.00	12.131	11.708
(=) Taxable Tax Capacity	<u>151,538</u>	<u>154,969</u>	<u>3,431</u>	<u>2.3</u>	Special District	<u>3.07</u>	<u>3.35</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	2,272	2,345	74	3.2	Total	92.33	93.77	12.131	11.708

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,400	131,600	3.3	803	857	54	6.7	0.630	0.651
Res Hmstd: AvgVal	191,100	197,400	3.3	1,521	1,604	83	5.5	0.796	0.813
Res Hmstd: Hi Val	254,700	263,100	3.3	2,239	2,351	112	5.0	0.879	0.894
Res Hmstd: Ex-Hi Val	382,100	394,600	3.3	3,675	3,846	170	4.6	0.962	0.975
Apartment	300,000	294,500	-1.8	3,826	3,797	-30	-0.8	1.275	1.289
Seas Rec: Lo Val	75,000	75,300	0.4	752	760	8	1.1	1.002	1.009
Seas Rec: Hi Val	200,000	200,900	0.5	2,150	2,160	10	0.5	1.075	1.075
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,533	2,914	-619	-17.5	2.355	1.945
Comm/Ind: Mid Val	300,000	299,500	-0.2	8,183	7,504	-679	-8.3	2.728	2.505
Comm/Ind: Hi Val	1,000,000	998,500	-0.2	29,881	28,940	-941	-3.1	2.988	2.898

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,102,242	6,446,076	343,835	5.6	85,409	91,963	6,553	7.7	1.40	1.43
Res Non-Hmstd	1,300,513	1,377,888	77,374	5.9	21,594	23,038	1,444	6.7	1.66	1.67
Apartments	507,462	616,156	108,695	21.4	10,044	12,317	2,273	22.6	1.98	2.00
Low-income Apts	89,241	105,742	16,501	18.5	1,094	1,306	212	19.4	1.23	1.24
Seasonal Rec'l	166,550	167,882	1,331	0.8	2,211	2,239	28	1.2	1.33	1.33
Com/Ind: Lo tier	253,756	256,115	2,358	0.9	6,219	6,321	102	1.6	2.45	2.47
Com/Ind Hi tier	1,403,631	1,412,813	9,182	0.7	54,283	54,157	-126	-0.2	3.87	3.83
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	8,356	-403	-4.6	3.75	3.72
Ag HGA	14,263	14,652	389	2.7	171	180	9	5.1	1.20	1.23
Ag Hmstd Land	14,100	12,985	-1,115	-7.9	47	41	-6	-12.6	0.33	0.32
Ag Non-Hmstd	152,265	154,385	2,120	1.4	1,659	1,681	22	1.3	1.09	1.09
Miscellaneous	31,232	36,950	5,718	18.3	1,048	1,233	186	17.7	3.35	3.34
Total	10,300,274	10,855,375	555,100	5.4	193,509	203,742	10,233	5.3	1.88	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	116,629	122,711	6,081	5.2	County	66.02	68.43	0.000	0.000
(-) TIF Tax Capacity	3,450	3,525	75	2.2	City/Town	37.61	38.49	2.695	2.555
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.39	28.85	15.040	14.890
(=) Taxable Tax Capacity	113,179	119,186	6,007	5.3	Special District	4.34	4.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.36	140.30	17.736	17.445

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,000	132,000	5.6	1,592	1,718	126	7.9	1.273	1.301
Res Hmstd: AvgVal	187,500	198,100	5.7	2,645	2,839	194	7.3	1.411	1.433
Res Hmstd: Hi Val	249,900	264,000	5.6	3,697	3,957	261	7.1	1.479	1.499
Res Hmstd: Ex-Hi Val	375,000	396,100	5.6	5,805	6,199	394	6.8	1.548	1.565
Apartment	300,000	364,300	21.4	5,721	7,024	1,304	22.8	1.907	1.928
Comm/Ind: Lo Val	150,000	151,000	0.7	4,320	3,743	-577	-13.3	2.880	2.479
Comm/Ind: Mid Val	300,000	302,000	0.7	9,991	9,402	-589	-5.9	3.330	3.113
Comm/Ind: Hi Val	1,000,000	1,006,500	0.7	36,458	35,803	-655	-1.8	3.646	3.557

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,561,660	5,046,382	484,722	10.6	68,938	75,437	6,499	9.4	1.51	1.49
Res Non-Hmstd	642,541	682,056	39,515	6.1	11,576	11,988	412	3.6	1.80	1.76
Apartments	233,179	250,910	17,731	7.6	5,097	5,360	264	5.2	2.19	2.14
Low-income Apts	81,609	87,600	5,992	7.3	1,096	1,151	55	5.0	1.34	1.31
Seasonal Rec'l	107,977	108,477	501	0.5	1,813	1,805	-8	-0.5	1.68	1.66
Com/Ind: Lo tier	334,030	338,028	3,998	1.2	9,122	9,026	-96	-1.1	2.73	2.67
Com/Ind Hi tier	710,779	731,039	20,261	2.9	29,720	29,528	-193	-0.6	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	6,056	17	0.3	4.16	4.02
Ag HGA	75,001	81,878	6,877	9.2	1,066	1,149	83	7.8	1.42	1.40
Ag Hmstd Land	91,142	89,808	-1,335	-1.5	463	416	-47	-10.1	0.51	0.46
Ag Non-Hmstd	77,287	77,887	600	0.8	1,079	1,045	-34	-3.1	1.40	1.34
Miscellaneous	24,000	24,143	143	0.6	510	500	-11	-2.1	2.13	2.07
Total	7,086,968	7,671,155	584,187	8.2	136,612	143,550	6,938	5.1	1.93	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	75,303	81,617	6,313	8.4	County	69.64	68.42	0.063	0.059
(-) TIF Tax Capacity	1,151	1,234	83	7.2	City/Town	52.42	50.82	0.175	0.193
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.87	29.59	15.123	14.997
(=) Taxable Tax Capacity	74,153	80,383	6,230	8.4	Special District	4.61	4.61	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	157.54	153.44	15.362	15.249

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,800	113,700	10.6	1,337	1,489	152	11.4	1.300	1.309
Res Hmstd: AvgVal	154,200	170,600	10.6	2,298	2,519	221	9.6	1.490	1.477
Res Hmstd: Hi Val	205,500	227,300	10.6	3,258	3,547	289	8.9	1.585	1.560
Res Hmstd: Ex-Hi Val	308,300	341,100	10.6	5,181	5,608	427	8.2	1.681	1.644
Apartment	300,000	322,800	7.6	6,369	6,684	315	4.9	2.123	2.070
Comm/Ind: Lo Val	150,000	154,300	2.9	4,716	4,140	-576	-12.2	3.144	2.683
Comm/Ind: Mid Val	300,000	308,600	2.9	10,927	10,294	-633	-5.8	3.642	3.336
Comm/Ind: Hi Val	1,000,000	1,028,500	2.9	39,912	39,006	-906	-2.3	3.991	3.793

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,158,269	6,612,815	454,546	7.4	74,726	79,732	5,006	6.7	1.21	1.21
Res Non-Hmstd	803,074	825,491	22,417	2.8	10,943	11,062	118	1.1	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	1,926,036	99,422	5.4	21,908	22,448	540	2.5	1.20	1.17
Com/Ind: Lo tier	111,361	114,698	3,337	3.0	2,290	2,329	39	1.7	2.06	2.03
Com/Ind Hi tier	116,799	120,012	3,213	2.8	3,884	3,896	12	0.3	3.33	3.25
Publ U: Elec Gen	24,342	23,234	-1,108	-4.6	657	639	-18	-2.7	2.70	2.75
Publ U: Other	406,836	379,596	-27,240	-6.7	14,054	13,076	-979	-7.0	3.45	3.44
Ag HGA	1,123,489	1,202,229	78,740	7.0	12,986	13,868	881	6.8	1.16	1.15
Ag Hmstd Land	1,447,604	1,435,432	-12,172	-0.8	5,536	5,166	-370	-6.7	0.38	0.36
Ag Non-Hmstd	1,351,851	1,387,152	35,301	2.6	14,635	14,645	10	0.1	1.08	1.06
Miscellaneous	6,452	6,331	-121	-1.9	99	93	-6	-5.7	1.53	1.47
Total	13,384,259	14,041,352	657,092	4.9	161,848	167,097	5,249	3.2	1.21	1.19

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	130,870	6,633	5.3	County	70.76	69.85	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	25.03	14.631	14.687
(=) Taxable Tax Capacity	<u>124,237</u>	<u>130,870</u>	<u>6,633</u>	<u>5.3</u>	Special District	<u>1.68</u>	<u>1.62</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	117.51	115.64	14.788	14.834

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,500	127,200	7.3	1,255	1,352	97	7.7	1.059	1.063
Res Hmstd: AvgVal	177,600	190,700	7.4	2,100	2,242	143	6.8	1.182	1.176
Res Hmstd: Hi Val	236,800	254,300	7.4	2,946	3,134	188	6.4	1.244	1.232
Res Hmstd: Ex-Hi Val	355,300	381,500	7.4	4,639	4,917	278	6.0	1.306	1.289
Apartment	300,000	330,000	10.0	4,850	5,260	409	8.4	1.617	1.594
Seas Rec: Lo Val	75,000	79,100	5.5	940	974	34	3.6	1.254	1.232
Seas Rec: Hi Val	200,000	210,900	5.5	2,654	2,733	79	3.0	1.327	1.296
Comm/Ind: Lo Val	150,000	154,100	2.7	3,807	3,244	-562	-14.8	2.538	2.105
Comm/Ind: Mid Val	300,000	308,300	2.8	8,808	8,222	-586	-6.7	2.936	2.667
Comm/Ind: Hi Val	1,000,000	1,027,500	2.8	32,149	31,440	-709	-2.2	3.215	3.06

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	15,393,276	16,699,416	1,306,140	8.5	204,018	227,567	23,549	11.5	1.33	1.36
Res Non-Hmstd	1,749,386	1,908,705	159,319	9.1	26,622	29,406	2,784	10.5	1.52	1.54
Apartments	1,219,763	1,295,409	75,646	6.2	22,478	23,785	1,308	5.8	1.84	1.84
Low-income Apts	230,986	250,302	19,316	8.4	2,569	2,802	233	9.1	1.11	1.12
Seasonal Rec'l	122,125	129,979	7,854	6.4	1,889	1,997	109	5.8	1.55	1.54
Com/Ind: Lo tier	744,356	763,214	18,858	2.5	17,101	17,490	389	2.3	2.30	2.29
Com/Ind Hi tier	3,394,907	3,513,896	118,989	3.5	123,332	125,331	1,999	1.6	3.63	3.57
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	21,902	-2,893	-11.7	3.34	3.32
Ag HGA	97,572	105,760	8,188	8.4	1,237	1,381	144	11.7	1.27	1.31
Ag Hmstd Land	199,457	202,774	3,317	1.7	952	929	-23	-2.4	0.48	0.46
Ag Non-Hmstd	210,035	221,300	11,264	5.4	2,440	2,527	87	3.6	1.16	1.14
Miscellaneous	49,891	52,834	2,943	5.9	932	989	57	6.1	1.87	1.87
Total	25,373,712	26,997,478	1,623,767	6.4	455,678	483,259	27,582	6.1	1.80	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,146	314,278	17,132	5.8	County	48.02	47.74	0.000	0.000
(-) TIF Tax Capacity	4,656	5,585	929	19.9	City/Town	46.51	46.57	0.910	0.856
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.12	29.71	16.343	19.438
(=) Taxable Tax Capacity	292,490	308,693	16,204	5.5	Special District	2.24	2.22	0.208	0.197
FD Distrib Tax Cap	0	0	0	0.0	Total	126.89	126.25	17.461	20.490

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,300	128,300		8.5	1,370	1,547	177	12.9	1.158	1.206
Res Hmstd: AvgVal	177,400	192,500		8.5	2,291	2,556	265	11.6	1.291	1.328
Res Hmstd: Hi Val	236,500	256,600		8.5	3,211	3,564	352	11.0	1.358	1.389
Res Hmstd: Ex-Hi Val	354,800	384,900		8.5	5,054	5,581	527	10.4	1.425	1.45
Apartment	300,000	318,600		6.2	5,282	5,681	398	7.5	1.761	1.783
Comm/Ind: Lo Val	150,000	155,300		3.5	4,058	3,621	-437	-10.8	2.705	2.332
Comm/Ind: Mid Val	300,000	310,500		3.5	9,381	9,048	-333	-3.5	3.127	2.914
Comm/Ind: Hi Val	1,000,000	1,035,000		3.5	34,222	34,383	160	0.5	3.422	3.322

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,013,047	9,666,563	653,517	7.3	97,828	107,031	9,203	9.4	1.09	1.11
Res Non-Hmstd	744,201	822,048	77,847	10.5	8,829	9,838	1,009	11.4	1.19	1.20
Apartments	4,733	4,993	260	5.5	66	70	3	5.0	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	1,361,101	65,398	5.0	13,720	14,160	440	3.2	1.06	1.04
Com/Ind: Lo tier	171,967	168,841	-3,125	-1.8	3,023	2,958	-66	-2.2	1.76	1.75
Com/Ind Hi tier	289,663	282,000	-7,663	-2.6	8,418	8,025	-392	-4.7	2.91	2.85
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	11,578	-1,885	-14.0	2.89	2.83
Ag HGA	1,312,367	1,375,255	62,887	4.8	13,513	14,390	876	6.5	1.03	1.05
Ag Hmstd Land	3,651,430	3,628,322	-23,108	-0.6	13,703	13,209	-493	-3.6	0.38	0.36
Ag Non-Hmstd	1,282,020	1,303,592	21,571	1.7	11,044	11,089	45	0.4	0.86	0.85
Miscellaneous	7,011	7,240	229	3.3	97	98	1	0.6	1.39	1.35
Total	18,237,494	19,029,560	792,065	4.3	183,704	192,445	8,741	4.8	1.01	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	167,219	175,285	8,066	4.8	County	48.73	48.33	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	19.577
(=) Taxable Tax Capacity	167,135	175,206	8,071	4.8	Special District	0.48	0.50	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	95.13	94.57	17.417	19.577

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	168,300		7.3	1,546	1,702	157	10.1	0.985	1.012
Res Hmstd: AvgVal	235,200	252,300		7.3	2,494	2,728	234	9.4	1.060	1.081
Res Hmstd: Hi Val	313,500	336,200		7.2	3,442	3,752	310	9.0	1.098	1.116
Res Hmstd: Ex-Hi Val	470,400	504,500		7.2	5,294	5,769	475	9.0	1.125	1.144
Apartment	300,000	316,500		5.5	4,090	4,361	271	6.6	1.363	1.378
Seas Rec: Lo Val	75,000	78,800		5.1	772	804	32	4.1	1.03	1.021
Seas Rec: Hi Val	200,000	210,100		5.1	2,206	2,280	73	3.3	1.103	1.085
Comm/Ind: Lo Val	150,000	146,000		-2.7	3,342	2,622	-721	-21.6	2.228	1.796
Comm/Ind: Mid Val	300,000	292,100		-2.6	7,712	6,765	-947	-12.3	2.571	2.316
Comm/Ind: Hi Val	1,000,000	973,500		-2.7	28,103	26,214	-1,889	-6.7	2.810	2.693

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,976,442	6,256,360	279,918	4.7	79,889	87,539	7,649	9.6	1.34	1.40
Res Non-Hmstd	862,626	927,814	65,189	7.6	14,498	16,096	1,598	11.0	1.68	1.73
Apartments	371,600	396,834	25,234	6.8	7,164	7,925	761	10.6	1.93	2.00
Low-income Apts	113,937	116,330	2,393	2.1	1,330	1,400	70	5.3	1.17	1.20
Seasonal Rec'l	56,076	58,983	2,908	5.2	994	1,049	56	5.6	1.77	1.78
Com/Ind: Lo tier	662,742	672,672	9,930	1.5	16,683	17,339	657	3.9	2.52	2.58
Com/Ind Hi tier	1,695,612	1,748,297	52,685	3.1	63,297	65,875	2,579	4.1	3.73	3.77
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	6,856	205	3.1	4.07	4.12
Ag HGA	19,909	19,475	-434	-2.2	276	278	2	0.6	1.39	1.43
Ag Hmstd Land	138,495	133,551	-4,944	-3.6	1,067	1,079	11	1.0	0.77	0.81
Ag Non-Hmstd	144,407	155,708	11,300	7.8	1,970	2,099	129	6.5	1.36	1.35
Miscellaneous	15,698	15,503	-196	-1.2	391	387	-3	-0.9	2.49	2.50
Total	10,225,060	10,667,908	442,848	4.3	194,347	207,922	13,575	7.0	1.90	1.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	112,448	117,537	5,089	4.5	County	43.35	44.13	0.136	0.130
(-) TIF Tax Capacity	2,945	3,175	229	7.8	City/Town	76.08	76.67	0.163	0.155
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.11	21.91	21.609	22.087
(=) Taxable Tax Capacity	109,502	114,362	4,860	4.4	Special District	1.58	1.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	139.12	144.31	21.908	22.372

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,900	74,200	4.7	747	808	61	8.2	1.054	1.09
Res Hmstd: AvgVal	106,200	111,200	4.7	1,325	1,454	129	9.7	1.248	1.308
Res Hmstd: Hi Val	141,600	148,200	4.7	1,939	2,117	177	9.1	1.37	1.428
Res Hmstd: Ex-Hi Val	212,500	222,500	4.7	3,170	3,447	277	8.8	1.492	1.549
Apartment	300,000	320,400	6.8	5,874	6,496	622	10.6	1.958	2.028
Comm/Ind: Lo Val	150,000	154,700	3.1	4,400	4,052	-347	-7.9	2.933	2.619
Comm/Ind: Mid Val	300,000	309,300	3.1	10,156	10,046	-110	-1.1	3.385	3.248
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	37,021	38,029	1,009	2.7	3.702	3.688

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,040,342	4,266,594	226,252	5.6	37,030	40,917	3,887	10.5	0.92	0.96
Res Non-Hmstd	554,306	595,607	41,302	7.5	5,453	6,136	684	12.5	0.98	1.03
Apartments	7,644	7,936	292	3.8	90	93	3	3.4	1.18	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	968,028	996,288	28,260	2.9	9,416	9,691	275	2.9	0.97	0.97
Com/Ind: Lo tier	169,969	176,222	6,254	3.7	2,506	2,700	194	7.7	1.47	1.53
Com/Ind Hi tier	450,108	454,903	4,794	1.1	11,120	11,232	113	1.0	2.47	2.47
Publ U: Elec Gen	9,114	8,462	-652	-7.2	122	119	-4	-3.0	1.34	1.40
Publ U: Other	957,973	944,030	-13,943	-1.5	22,183	22,106	-77	-0.3	2.32	2.34
Ag HGA	1,687,574	1,764,681	77,107	4.6	13,461	14,902	1,441	10.7	0.80	0.84
Ag Hmstd Land	24,676,051	23,946,052	-729,998	-3.0	81,516	82,623	1,107	1.4	0.33	0.35
Ag Non-Hmstd	16,839,546	17,422,670	583,124	3.5	94,027	99,904	5,877	6.3	0.56	0.57
Miscellaneous	3,925	3,903	-22	-0.6	85	86	1	1.1	2.16	2.20
Total	50,364,579	50,587,348	222,769	0.4	277,008	290,510	13,502	4.9	0.55	0.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	425,467	431,399	5,933	1.4	County	39.66	40.35	0.111	0.108
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.55	7.74	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.96	16.04	24.053	24.219
(=) Taxable Tax Capacity	<u>425,398</u>	<u>431,331</u>	<u>5,933</u>	<u>1.4</u>	Special District	<u>1.08</u>	<u>1.12</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	61.25	65.25	24.164	24.328

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,300	126,000	5.6	857	956	99	11.6	0.718	0.759
Res Hmstd: AvgVal	178,800	188,800	5.6	1,398	1,553	156	11.1	0.782	0.823
Res Hmstd: Hi Val	238,400	251,700	5.6	1,940	2,152	212	10.9	0.814	0.855
Res Hmstd: Ex-Hi Val	357,600	377,600	5.6	3,023	3,349	326	10.8	0.845	0.887
Apartment	300,000	311,500	3.8	3,022	3,298	277	9.2	1.007	1.059
Comm/Ind: Lo Val	150,000	151,600	1.1	2,681	2,158	-524	-19.5	1.788	1.423
Comm/Ind: Mid Val	300,000	303,200	1.1	6,136	5,668	-468	-7.6	2.045	1.869
Comm/Ind: Hi Val	1,000,000	1,010,700	1.1	22,256	22,048	-207	-0.9	2.226	2.182

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,836,262	7,245,961	409,699	6.0	92,493	98,481	5,988	6.5	1.35	1.36
Res Non-Hmstd	1,063,981	1,125,472	61,491	5.8	17,089	17,976	888	5.2	1.61	1.60
Apartments	726,812	778,680	51,868	7.1	12,432	13,295	863	6.9	1.71	1.71
Low-income Apts	103,742	106,424	2,682	2.6	1,190	1,213	23	1.9	1.15	1.14
Seasonal Rec'l	77,220	79,977	2,757	3.6	1,222	1,247	25	2.1	1.58	1.56
Com/Ind: Lo tier	515,536	523,131	7,595	1.5	12,800	12,897	97	0.8	2.48	2.47
Com/Ind Hi tier	1,798,630	1,823,408	24,779	1.4	62,681	63,207	526	0.8	3.48	3.47
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	5,538	-191	-3.3	3.76	3.67
Ag HGA	12,751	12,744	-6	-0.1	188	188	0	0.0	1.48	1.48
Ag Hmstd Land	65,138	64,136	-1,003	-1.5	593	576	-17	-2.9	0.91	0.90
Ag Non-Hmstd	100,242	99,577	-665	-0.7	1,333	1,319	-14	-1.1	1.33	1.32
Miscellaneous	26,239	28,500	2,261	8.6	459	492	34	7.3	1.75	1.73
Total	11,501,056	12,061,152	560,097	4.9	208,728	216,944	8,217	3.9	1.81	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	128,391	134,978	6,587	5.1	County	45.95	46.69	0.000	0.000
(-) TIF Tax Capacity	2,810	3,133	322	11.5	City/Town	63.02	63.16	0.234	0.218
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.68	21.82	19.773	19.312
(=) Taxable Tax Capacity	125,581	131,845	6,264	5.0	Special District	0.44	0.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	132.09	132.11	20.007	19.529

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,200	94,500	5.9	971	1,047	76	7.9	1.088	1.108
Res Hmstd: AvgVal	133,700	141,700	6.0	1,701	1,816	115	6.8	1.272	1.281
Res Hmstd: Hi Val	178,300	189,000	6.0	2,432	2,586	154	6.3	1.364	1.368
Res Hmstd: Ex-Hi Val	267,500	283,500	6.0	3,895	4,125	230	5.9	1.456	1.455
Apartment	300,000	321,400	7.1	5,554	5,935	382	6.9	1.851	1.847
Comm/Ind: Lo Val	150,000	152,100	1.4	4,213	3,629	-584	-13.9	2.809	2.386
Comm/Ind: Mid Val	300,000	304,100	1.4	9,730	9,108	-623	-6.4	3.243	2.995
Comm/Ind: Hi Val	1,000,000	1,013,800	1.4	35,477	34,689	-789	-2.2	3.548	3.422

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,320,190	3,534,969	214,778	6.5	32,514	34,577	2,063	6.3	0.98	0.98
Res Non-Hmstd	455,894	505,283	49,390	10.8	4,748	5,297	549	11.6	1.04	1.05
Apartments	6,675	7,320	645	9.7	84	95	11	13.3	1.26	1.30
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	288,705	297,613	8,909	3.1	2,976	3,023	47	1.6	1.03	1.02
Com/Ind: Lo tier	94,551	96,287	1,736	1.8	1,451	1,482	31	2.1	1.53	1.54
Com/Ind Hi tier	254,487	262,183	7,696	3.0	6,553	6,608	55	0.8	2.57	2.52
Publ U: Elec Gen	12,966	11,590	-1,377	-10.6	180	164	-16	-8.8	1.39	1.42
Publ U: Other	510,033	589,344	79,311	15.6	12,994	14,250	1,255	9.7	2.55	2.42
Ag HGA	1,178,237	1,233,190	54,952	4.7	10,517	10,982	465	4.4	0.89	0.89
Ag Hmstd Land	12,530,797	12,369,790	-161,007	-1.3	50,443	49,308	-1,135	-2.2	0.40	0.40
Ag Non-Hmstd	7,212,878	7,665,153	452,276	6.3	49,217	51,230	2,013	4.1	0.68	0.67
Miscellaneous	580	586	6	1.1	10	10	0	-0.2	1.69	1.67
Total	25,865,993	26,573,308	707,316	2.7	171,687	177,026	5,339	3.1	0.66	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	216,918	226,452	9,534	4.4	County	47.54	47.94	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	16.85	21.517	20.671
(=) Taxable Tax Capacity	216,918	226,452	9,534	4.4	Special District	0.43	0.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.63	74.22	21.517	20.671

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,900	147,900	6.5	1,151	1,220	69	6.0	0.829	0.825
Res Hmstd: AvgVal	208,300	221,800	6.5	1,865	1,968	103	5.5	0.895	0.887
Res Hmstd: Hi Val	277,700	295,700	6.5	2,579	2,715	137	5.3	0.929	0.918
Res Hmstd: Ex-Hi Val	416,600	443,500	6.5	4,006	4,209	203	5.1	0.961	0.949
Apartment	300,000	329,000	9.7	3,444	3,733	288	8.4	1.148	1.135
Comm/Ind: Lo Val	150,000	154,500	3.0	2,943	2,378	-564	-19.2	1.962	1.539
Comm/Ind: Mid Val	300,000	309,100	3.0	6,759	6,179	-580	-8.6	2.253	1.999
Comm/Ind: Hi Val	1,000,000	1,030,200	3.0	24,568	23,905	-662	-2.7	2.457	2.320

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,917,344	10,542,306	624,963	6.3	129,646	140,009	10,363	8.0	1.31	1.33
Res Non-Hmstd	1,568,659	1,814,707	246,048	15.7	22,545	26,278	3,733	16.6	1.44	1.45
Apartments	909,567	1,182,610	273,044	30.0	15,770	20,657	4,887	31.0	1.73	1.75
Low-income Apts	161,777	207,039	45,263	28.0	1,750	2,249	499	28.5	1.08	1.09
Seasonal Rec'l	7,995	9,269	1,275	15.9	118	140	23	19.4	1.47	1.51
Com/Ind: Lo tier	349,005	353,894	4,889	1.4	7,628	7,778	150	2.0	2.19	2.20
Com/Ind Hi tier	2,764,974	2,925,477	160,504	5.8	95,829	100,245	4,416	4.6	3.47	3.43
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	4,414	-90	-2.0	3.21	3.14
Ag HGA	399,054	411,309	12,255	3.1	4,272	4,433	161	3.8	1.07	1.08
Ag Hmstd Land	1,234,193	1,204,170	-30,023	-2.4	5,314	4,945	-369	-7.0	0.43	0.41
Ag Non-Hmstd	607,365	638,729	31,365	5.2	5,476	5,639	163	3.0	0.90	0.88
Miscellaneous	33,514	33,095	-419	-1.2	706	695	-11	-1.6	2.11	2.10
Total	18,093,947	19,463,134	1,369,188	7.6	293,557	317,481	23,924	8.1	1.62	1.63

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	202,232	218,904	16,672	8.2	County	51.67	50.13	0.000	0.000
(-) TIF Tax Capacity	2,710	4,376	1,666	61.5	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	214,528	15,006	7.5	Special District	1.25	1.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.51	118.51	21.409	20.442

**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	139,700	148,500	6.3	1,639	1,771	132	8.0	1.173	1.193	
Res Hmstd: AvgVal	209,500	222,700	6.3	2,675	2,877	201	7.5	1.277	1.292	
Res Hmstd: Hi Val	279,300	296,900	6.3	3,711	3,982	271	7.3	1.329	1.341	
Res Hmstd: Ex-Hi Val	419,000	445,400	6.3	5,779	6,189	410	7.1	1.379	1.39	
Apartment	300,000	390,100	30.0	5,011	6,576	1,565	31.2	1.670	1.686	
Comm/Ind: Lo Val	150,000	158,700	5.8	3,883	3,552	-332	-8.5	2.589	2.238	
Comm/Ind: Mid Val	300,000	317,400	5.8	8,954	8,855	-100	-1.1	2.985	2.79	
Comm/Ind: Hi Val	1,000,000	1,058,000	5.8	32,619	33,604	985	3.0	3.262	3.176	

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,017,229	11,826,838	809,609	7.3	152,531	166,505	13,974	9.2	1.38	1.41
Res Non-Hmstd	1,563,015	1,646,236	83,221	5.3	25,697	26,967	1,270	4.9	1.64	1.64
Apartments	665,941	710,142	44,201	6.6	12,308	13,199	891	7.2	1.85	1.86
Low-income Apts	170,314	175,572	5,259	3.1	2,028	2,093	65	3.2	1.19	1.19
Seasonal Rec'l	104,747	103,378	-1,369	-1.3	1,715	1,657	-58	-3.4	1.64	1.60
Com/Ind: Lo tier	785,494	807,444	21,950	2.8	19,099	19,610	510	2.7	2.43	2.43
Com/Ind Hi tier	2,159,545	2,245,459	85,913	4.0	79,351	82,058	2,707	3.4	3.67	3.65
Publ U: Elec Gen	655,123	693,903	38,780	5.9	18,099	20,005	1,906	10.5	2.76	2.88
Publ U: Other	457,744	393,778	-63,966	-14.0	16,761	14,367	-2,394	-14.3	3.66	3.65
Ag HGA	34,690	35,984	1,294	3.7	461	475	14	3.1	1.33	1.32
Ag Hmstd Land	161,653	169,819	8,165	5.1	1,069	1,104	35	3.3	0.66	0.65
Ag Non-Hmstd	146,658	148,442	1,784	1.2	1,854	1,830	-24	-1.3	1.26	1.23
Miscellaneous	37,169	37,074	-96	-0.3	759	747	-12	-1.6	2.04	2.02
Total	17,959,323	18,994,067	1,034,744	5.8	331,732	350,618	18,886	5.7	1.85	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	201,197	212,878	11,681	5.8	County	46.68	46.74	0.000	0.000
(-) TIF Tax Capacity	3,361	3,591	231	6.9	City/Town	62.53	63.17	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.43	23.19	23.208	22.940
(=) Taxable Tax Capacity	197,836	209,287	11,450	5.8	Special District	1.66	1.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.29	134.69	23.208	22.940

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,100	101,000	7.3	1,089	1,205	115	10.6	1.157	1.193
Res Hmstd: AvgVal	141,000	151,400	7.4	1,879	2,056	176	9.4	1.333	1.358
Res Hmstd: Hi Val	188,000	201,800	7.3	2,671	2,907	236	8.8	1.421	1.441
Res Hmstd: Ex-Hi Val	282,000	302,700	7.3	4,255	4,612	356	8.4	1.509	1.524
Apartment	300,000	319,900	6.6	5,695	6,120	425	7.5	1.898	1.913
Comm/Ind: Lo Val	150,000	156,000	4.0	4,288	3,884	-404	-9.4	2.859	2.49
Comm/Ind: Mid Val	300,000	311,900	4.0	9,889	9,637	-253	-2.6	3.296	3.09
Comm/Ind: Hi Val	1,000,000	1,039,800	4.0	36,029	36,498	469	1.3	3.603	3.510

SOUTHEAST 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	5,311,628	5,587,646	276,017	5.2	53,147	56,198	3,051	5.7	1.00	1.01
Res Non-Hmstd	811,452	844,816	33,364	4.1	8,736	9,075	338	3.9	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	275,927	12,569	4.8	2,521	2,576	55	2.2	0.96	0.93
Com/Ind: Lo tier	129,657	135,381	5,724	4.4	2,117	2,227	111	5.2	1.63	1.65
Com/Ind Hi tier	229,447	248,376	18,929	8.2	6,255	6,720	465	7.4	2.73	2.71
Publ U: Elec Gen	7	3	-4	-55.1	0	0	0	-32.7	1.56	2.34
Publ U: Other	556,070	509,193	-46,876	-8.4	14,989	13,581	-1,409	-9.4	2.70	2.67
Ag HGA	1,864,123	1,919,692	55,569	3.0	17,934	18,712	778	4.3	0.96	0.97
Ag Hmstd Land	12,240,361	12,801,851	561,491	4.6	50,422	52,805	2,382	4.7	0.41	0.41
Ag Non-Hmstd	6,038,916	5,968,020	-70,897	-1.2	46,686	45,346	-1,340	-2.9	0.77	0.76
Miscellaneous	6,288	6,458	169	2.7	87	87	0	-0.3	1.39	1.35
Total	27,455,349	28,301,691	846,342	3.1	202,946	207,385	4,439	2.2	0.74	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	227,532	234,970	7,438	3.3	County	48.71	48.51	0.000	0.000
(-) TIF Tax Capacity	8	10	1	14.3	City/Town	12.22	12.10	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.10	21.78	22.857	22.944
(=) Taxable Tax Capacity	227,524	234,961	7,437	3.3	Special District	0.50	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	82.54	82.87	22.857	22.944

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,600	143,700		5.2	1,234	1,314	80	6.5	0.903	0.914
Res Hmstd: AvgVal	204,800	215,400		5.2	2,003	2,123	120	6.0	0.978	0.986
Res Hmstd: Hi Val	272,900	287,100		5.2	2,772	2,933	161	5.8	1.016	1.022
Res Hmstd: Ex-Hi Val	409,500	430,800		5.2	4,313	4,555	242	5.6	1.053	1.057
Apartment	300,000	321,300		7.1	3,781	4,065	284	7.5	1.260	1.265
Comm/Ind: Lo Val	150,000	162,400		8.3	3,141	2,825	-316	-10.0	2.094	1.74
Comm/Ind: Mid Val	300,000	324,700		8.2	7,215	7,133	-82	-1.1	2.405	2.197
Comm/Ind: Hi Val	1,000,000	1,082,500		8.3	26,225	27,243	1,019	3.9	2.622	2.517

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	24,808,241	26,973,627	2,165,387		8.7	291,712	307,485	15,773	5.4	1.18	1.14
Res Non-Hmstd	2,682,645	2,915,121	232,475		8.7	34,829	36,302	1,472	4.2	1.30	1.25
Apartments	1,333,831	1,472,064	138,233		10.4	20,955	22,447	1,492	7.1	1.57	1.52
Low-income Apts	258,072	294,151	36,079		14.0	2,520	2,753	233	9.2	0.98	0.94
Seasonal Rec'l	44,118	41,965	-2,153		-4.9	535	484	-51	-9.5	1.21	1.15
Com/Ind: Lo tier	484,269	489,627	5,358		1.1	10,442	10,286	-156	-1.5	2.16	2.10
Com/Ind Hi tier	3,950,058	4,172,045	221,986		5.6	136,810	138,809	1,999	1.5	3.46	3.33
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	12,304	326	2.7	3.40	3.27
Ag HGA	125,832	136,960	11,128		8.8	1,371	1,463	92	6.7	1.09	1.07
Ag Hmstd Land	110,817	104,556	-6,262		-5.7	373	336	-38	-10.1	0.34	0.32
Ag Non-Hmstd	117,063	130,356	13,293		11.4	1,110	1,177	67	6.0	0.95	0.90
Miscellaneous	156,224	175,999	19,776		12.7	2,805	2,921	115	4.1	1.80	1.66
Total	34,423,401	37,282,850	2,859,449		8.3	515,440	536,766	21,325	4.1	1.50	1.44

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	376,046	408,879	32,833		8.7	County	34.84	33.31	0.000	0.000
(-) TIF Tax Capacity	8,005	9,249	1,245		15.5	City/Town	39.68	38.83	0.208	0.198
(-) FD Contrib Tax Cap	32,706	35,158	2,452		7.5	School District	24.51	23.47	21.647	21.077
(=) Taxable Tax Capacity	<u>335,335</u>	<u>364,472</u>	<u>29,137</u>		<u>8.7</u>	Special District	<u>4.88</u>	<u>3.98</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	60,769	64,302	3,532		5.8	Total	103.92	99.59	21.856	21.275

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	143,100	155,600		8.7	1,547	1,638	91	5.9	1.081	1.053
Res Hmstd: AvgVal	214,500	233,200		8.7	2,512	2,640	128	5.1	1.171	1.132
Res Hmstd: Hi Val	286,000	311,000		8.7	3,478	3,644	167	4.8	1.216	1.172
Res Hmstd: Ex-Hi Val	429,100	466,600		8.7	5,397	5,639	242	4.5	1.258	1.209
Apartment	300,000	331,100		10.4	4,553	4,826	273	6.0	1.518	1.458
Comm/Ind: Lo Val	150,000	158,400		5.6	3,915	3,472	-443	-11.3	2.61	2.192
Comm/Ind: Mid Val	300,000	316,900		5.6	9,025	8,673	-352	-3.9	3.008	2.737
Comm/Ind: Hi Val	1,000,000	1,056,200		5.6	32,875	32,935	60	0.2	3.287	3.118

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,377,733	25,279,356	1,901,623	8.1	280,738	296,338	15,601	5.6	1.20	1.17
Res Non-Hmstd	3,309,847	3,719,421	409,575	12.4	41,368	45,226	3,859	9.3	1.25	1.22
Apartments	1,077,564	1,313,415	235,851	21.9	16,649	19,647	2,998	18.0	1.55	1.50
Low-income Apts	244,369	286,862	42,493	17.4	2,333	2,643	310	13.3	0.95	0.92
Seasonal Rec'l	140,174	141,198	1,025	0.7	1,542	1,504	-38	-2.4	1.10	1.07
Com/Ind: Lo tier	308,705	311,040	2,335	0.8	6,529	6,471	-58	-0.9	2.12	2.08
Com/Ind Hi tier	3,163,889	3,301,188	137,299	4.3	107,188	108,841	1,653	1.5	3.39	3.30
Publ U: Elec Gen	216,392	210,707	-5,685	-2.6	5,366	5,117	-249	-4.6	2.48	2.43
Publ U: Other	359,656	343,585	-16,070	-4.5	12,236	11,334	-902	-7.4	3.40	3.30
Ag HGA	174,799	185,716	10,916	6.2	1,801	1,844	43	2.4	1.03	0.99
Ag Hmstd Land	251,532	247,862	-3,671	-1.5	678	625	-53	-7.9	0.27	0.25
Ag Non-Hmstd	443,445	422,157	-21,288	-4.8	3,714	3,361	-353	-9.5	0.84	0.80
Miscellaneous	35,051	34,821	-229	-0.7	660	621	-39	-5.9	1.88	1.78
Total	33,103,154	35,797,328	2,694,174	8.1	480,802	503,574	22,772	4.7	1.45	1.41

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	365,868	396,252	30,385	8.3	County	29.30	28.61	0.329	0.341
(-) TIF Tax Capacity	4,550	5,663	1,113	24.5	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	26.76	25.536	23.741
(=) Taxable Tax Capacity	<u>333,134</u>	<u>361,090</u>	<u>27,956</u>	<u>8.4</u>	Special District	<u>5.98</u>	<u>5.62</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,208	38,081	2,873	8.2	Total	96.77	95.01	26.057	24.260

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	188,900	204,300		8.2	2,124	2,244	120	5.7	1.125	1.099
Res Hmstd: AvgVal	283,200	306,200		8.1	3,365	3,541	176	5.2	1.188	1.156
Res Hmstd: Hi Val	377,500	408,200		8.1	4,605	4,838	233	5.1	1.22	1.185
Res Hmstd: Ex-Hi Val	566,400	612,500		8.1	7,117	7,573	455	6.4	1.257	1.236
Apartment	300,000	365,700		21.9	4,411	5,231	820	18.6	1.470	1.430
Comm/Ind: Lo Val	150,000	156,500		4.3	3,879	3,391	-488	-12.6	2.586	2.167
Comm/Ind: Mid Val	300,000	313,000		4.3	8,920	8,488	-432	-4.8	2.973	2.712
Comm/Ind: Hi Val	1,000,000	1,043,400		4.3	32,446	32,275	-171	-0.5	3.245	3.093

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	33,284,578	35,834,013	2,549,435	7.7	388,911	422,997	34,087	8.8	1.17	1.18
Res Non-Hmstd	3,844,421	4,061,491	217,071	5.6	48,024	50,785	2,761	5.7	1.25	1.25
Apartments	3,126,013	3,417,338	291,325	9.3	45,750	49,064	3,314	7.2	1.46	1.44
Low-income Apts	204,645	259,187	54,542	26.7	1,959	2,353	394	20.1	0.96	0.91
Seasonal Rec'l	26,544	25,722	-823	-3.1	342	319	-23	-6.7	1.29	1.24
Com/Ind: Lo tier	537,035	544,632	7,597	1.4	11,344	11,360	16	0.1	2.11	2.09
Com/Ind Hi tier	6,197,811	6,575,758	377,947	6.1	206,415	212,624	6,209	3.0	3.33	3.23
Publ U: Elec Gen	91,284	126,850	35,566	39.0	2,333	3,123	791	33.9	2.56	2.46
Publ U: Other	773,328	762,922	-10,405	-1.3	25,747	24,771	-976	-3.8	3.33	3.25
Ag HGA	219,431	239,472	20,041	9.1	2,141	2,304	162	7.6	0.98	0.96
Ag Hmstd Land	902,869	892,570	-10,299	-1.1	3,662	2,973	-689	-18.8	0.41	0.33
Ag Non-Hmstd	410,878	423,078	12,201	3.0	3,457	3,168	-289	-8.4	0.84	0.75
Miscellaneous	146,099	146,872	773	0.5	2,500	2,383	-117	-4.7	1.71	1.62
Total	49,764,936	53,309,905	3,544,970	7.1	742,584	788,224	45,640	6.1	1.49	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	561,078	602,792	41,714	7.4	County	25.22	23.98	0.000	0.000
(-) TIF Tax Capacity	13,890	12,470	-1,420	-10.2	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	25.20	23.321	26.439
(=) Taxable Tax Capacity	<u>493,607</u>	<u>533,826</u>	<u>40,220</u>	<u>8.1</u>	Special District	<u>4.18</u>	<u>3.85</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	61,098	65,788	4,690	7.7	Total	96.93	93.80	23.809	26.900

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	168,000	180,900	7.7	1,814	1,976	162	8.9	1.08	1.092
Res Hmstd: AvgVal	251,900	271,200	7.7	2,900	3,137	237	8.2	1.151	1.157
Res Hmstd: Hi Val	335,800	361,500	7.7	3,986	4,298	311	7.8	1.187	1.189
Res Hmstd: Ex-Hi Val	503,800	542,400	7.7	6,092	6,646	554	9.1	1.209	1.225
Apartment	300,000	328,000	9.3	4,349	4,728	379	8.7	1.45	1.442
Comm/Ind: Lo Val	150,000	159,100	6.1	3,852	3,497	-355	-9.2	2.568	2.198
Comm/Ind: Mid Val	300,000	318,300	6.1	8,869	8,696	-172	-1.9	2.956	2.732
Comm/Ind: Hi Val	1,000,000	1,061,000	6.1	32,280	32,952	672	2.1	3.228	3.106

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	22,032,442	23,616,926	1,584,484	7.2	276,100	288,003	11,903	4.3	1.25	1.22
Res Non-Hmstd	3,149,584	3,490,188	340,604	10.8	41,999	45,067	3,069	7.3	1.33	1.29
Apartments	734,176	954,115	219,938	30.0	11,922	14,836	2,914	24.4	1.62	1.55
Low-income Apts	168,883	195,982	27,098	16.0	1,698	1,879	181	10.7	1.01	0.96
Seasonal Rec'l	77,750	79,806	2,056	2.6	1,014	1,006	-8	-0.8	1.30	1.26
Com/Ind: Lo tier	399,899	407,095	7,195	1.8	8,769	8,721	-48	-0.6	2.19	2.14
Com/Ind Hi tier	3,268,531	3,529,531	261,000	8.0	114,707	118,950	4,243	3.7	3.51	3.37
Publ U: Elec Gen	18,269	18,414	146	0.8	484	471	-13	-2.7	2.65	2.56
Publ U: Other	475,929	464,734	-11,195	-2.4	15,768	15,040	-728	-4.6	3.31	3.24
Ag HGA	384,495	394,040	9,546	2.5	3,690	3,752	62	1.7	0.96	0.95
Ag Hmstd Land	1,316,691	1,297,568	-19,123	-1.5	4,324	4,054	-271	-6.3	0.33	0.31
Ag Non-Hmstd	627,540	639,963	12,424	2.0	5,349	5,164	-185	-3.5	0.85	0.81
Miscellaneous	24,038	26,763	2,725	11.3	351	377	26	7.5	1.46	1.41
Total	32,678,226	35,115,125	2,436,899	7.5	486,175	507,320	21,145	4.3	1.49	1.44

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	358,337	387,533	29,195	8.1	County	34.86	33.69	0.000	0.000
(-) TIF Tax Capacity	4,807	5,952	1,145	23.8	City/Town	32.15	31.81	0.343	0.320
(-) FD Contrib Tax Cap	28,759	30,628	1,869	6.5	School District	34.62	33.57	19.627	18.660
(=) Taxable Tax Capacity	324,771	350,953	26,182	8.1	Special District	5.64	5.00	0.000	0.000
FD Distrib Tax Cap	31,839	34,265	2,426	7.6	Total	107.27	104.07	19.971	18.980

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	195,700	209,800		7.2	2,280	2,377	98	4.3	1.165	1.133
Res Hmstd: AvgVal	293,400	314,500		7.2	3,617	3,757	140	3.9	1.233	1.195
Res Hmstd: Hi Val	391,100	419,200		7.2	4,954	5,137	183	3.7	1.267	1.225
Res Hmstd: Ex-Hi Val	586,700	628,900		7.2	7,698	8,074	376	4.9	1.312	1.284
Apartment	300,000	389,900		30.0	4,622	5,812	1,190	25.8	1.541	1.491
Comm/Ind: Lo Val	150,000	162,000		8.0	3,940	3,624	-316	-8.0	2.627	2.237
Comm/Ind: Mid Val	300,000	324,000		8.0	9,094	8,996	-98	-1.1	3.031	2.776
Comm/Ind: Hi Val	1,000,000	1,079,900		8.0	33,144	34,060	916	2.8	3.314	3.154

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	21,337,936	22,949,762	1,611,826	7.6	300,153	315,112	14,959	5.0	1.41	1.37
Res Non-Hmstd	2,225,900	2,480,322	254,422	11.4	34,288	36,858	2,571	7.5	1.54	1.49
Apartments	1,751,698	2,002,411	250,713	14.3	33,316	36,541	3,225	9.7	1.90	1.82
Low-income Apts	258,740	337,438	78,699	30.4	3,000	3,770	770	25.7	1.16	1.12
Seasonal Rec'l	171,531	158,836	-12,695	-7.4	2,390	2,123	-267	-11.2	1.39	1.34
Com/Ind: Lo tier	328,287	330,312	2,025	0.6	7,859	7,729	-130	-1.7	2.39	2.34
Com/Ind Hi tier	4,862,487	5,276,632	414,145	8.5	181,240	189,708	8,467	4.7	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	11,818	-813	-6.4	3.70	3.56
Ag HGA	66,441	92,312	25,871	38.9	923	1,319	396	42.9	1.39	1.43
Ag Hmstd Land	125,962	128,612	2,650	2.1	574	562	-12	-2.2	0.46	0.44
Ag Non-Hmstd	189,501	172,176	-17,325	-9.1	2,241	1,956	-286	-12.7	1.18	1.14
Miscellaneous	19,984	19,870	-114	-0.6	454	420	-33	-7.4	2.27	2.12
Total	31,679,868	34,280,489	2,600,621	8.2	579,069	607,916	28,847	5.0	1.83	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	362,065	393,739	31,674	8.7	County	41.57	40.95	0.000	0.000
(-) TIF Tax Capacity	8,378	9,998	1,620	19.3	City/Town	45.87	44.20	0.258	0.332
(-) FD Contrib Tax Cap	39,491	40,134	644	1.6	School District	26.02	24.26	25.808	25.144
(=) Taxable Tax Capacity	<u>314,197</u>	<u>343,607</u>	<u>29,410</u>	<u>9.4</u>	Special District	<u>9.31</u>	<u>9.25</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	50,381	53,914	3,532	7.0	Total	122.77	118.66	26.066	25.477

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	151,000	162,400	7.5	1,957	2,060	103	5.3	1.296	1.269
Res Hmstd: AvgVal	226,400	243,500	7.6	3,163	3,310	147	4.6	1.397	1.359
Res Hmstd: Hi Val	301,800	324,600	7.6	4,368	4,559	191	4.4	1.447	1.405
Res Hmstd: Ex-Hi Val	452,900	487,100	7.6	6,741	7,021	280	4.2	1.488	1.441
Apartment	300,000	342,900	14.3	5,386	5,960	574	10.7	1.795	1.738
Comm/Ind: Lo Val	150,000	162,800	8.5	4,261	3,985	-276	-6.5	2.840	2.448
Comm/Ind: Mid Val	300,000	325,600	8.5	9,811	9,786	-26	-0.3	3.270	3.005
Comm/Ind: Hi Val	1,000,000	1,085,200	8.5	35,713	36,851	1,137	3.2	3.571	3.396

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	24,001,763	25,421,604	1,419,840	5.9	327,524	345,283	17,758	5.4	1.36	1.36
Res Non-Hmstd	3,221,151	3,457,780	236,628	7.3	46,583	49,601	3,017	6.5	1.45	1.43
Apartments	4,456,100	4,986,487	530,387	11.9	76,033	84,442	8,409	11.1	1.71	1.69
Low-income Apts	315,398	403,176	87,778	27.8	3,316	4,156	840	25.3	1.05	1.03
Seasonal Rec'l	94,246	93,992	-254	-0.3	1,358	1,321	-37	-2.7	1.44	1.41
Com/Ind: Lo tier	338,405	335,382	-3,023	-0.9	7,776	7,633	-143	-1.8	2.30	2.28
Com/Ind Hi tier	9,979,596	10,382,990	403,394	4.0	358,581	364,692	6,111	1.7	3.59	3.51
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	9,202	14	0.2	3.62	3.51
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	0.26
Ag Non-Hmstd	456	313	-143	-31.3	5	3	-2	-32.3	1.10	1.08
Miscellaneous	4,199	4,331	132	3.1	73	74	1	1.7	1.73	1.71
Total	42,665,123	45,348,224	2,683,100	6.3	830,437	866,409	35,972	4.3	1.95	1.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	539,891	573,519	33,629	6.2	County	41.57	40.95	0.000	0.000
(-) TIF Tax Capacity	26,590	28,673	2,083	7.8	City/Town	40.42	40.37	0.000	0.000
(-) FD Contrib Tax Cap	69,078	74,906	5,828	8.4	School District	26.26	25.87	19.241	18.865
(=) Taxable Tax Capacity	444,223	469,940	25,718	5.8	Special District	10.56	10.60	0.000	0.000
FD Distrib Tax Cap	29,904	31,942	2,038	6.8	Total	118.81	117.79	19.241	18.865

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	194,900	206,400	5.9	2,457	2,589	132	5.4	1.260	1.254
Res Hmstd: AvgVal	292,300	309,600	5.9	3,905	4,102	197	5.0	1.336	1.325
Res Hmstd: Hi Val	389,600	412,600	5.9	5,353	5,613	260	4.9	1.374	1.360
Res Hmstd: Ex-Hi Val	584,600	619,200	5.9	8,322	8,813	491	5.9	1.423	1.423
Apartment	300,000	335,700	11.9	5,033	5,576	544	10.8	1.678	1.661
Comm/Ind: Lo Val	150,000	156,100	4.1	4,104	3,654	-451	-11.0	2.736	2.340
Comm/Ind: Mid Val	300,000	312,100	4.0	9,481	9,123	-358	-3.8	3.160	2.923
Comm/Ind: Hi Val	1,000,000	1,040,400	4.0	34,571	34,656	85	0.2	3.457	3.331

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	32,140,759	33,564,036	1,423,278	4.4	415,040	433,016	17,976	4.3	1.29	1.29
Res Non-Hmstd	5,335,063	5,904,189	569,125	10.7	71,501	78,934	7,433	10.4	1.34	1.34
Apartments	2,977,955	3,316,518	338,563	11.4	46,267	51,372	5,105	11.0	1.55	1.55
Low-income Apts	215,683	232,491	16,809	7.8	2,002	2,156	154	7.7	0.93	0.93
Seasonal Rec'l	942,300	923,997	-18,303	-1.9	12,420	11,964	-456	-3.7	1.32	1.29
Com/Ind: Lo tier	337,874	333,182	-4,692	-1.4	7,338	7,196	-142	-1.9	2.17	2.16
Com/Ind Hi tier	7,144,352	7,443,720	299,368	4.2	246,417	251,888	5,471	2.2	3.45	3.38
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	12,552	-131	-1.0	3.43	3.35
Ag HGA	59,503	91,986	32,483	54.6	781	1,217	436	55.9	1.31	1.32
Ag Hmstd Land	83,259	79,507	-3,752	-4.5	317	291	-27	-8.4	0.38	0.37
Ag Non-Hmstd	154,543	160,181	5,637	3.6	1,536	1,562	27	1.7	0.99	0.98
Miscellaneous	16,409	16,055	-354	-2.2	537	515	-22	-4.1	3.27	3.21
Total	49,777,691	52,440,117	2,662,426	5.3	816,839	852,663	35,824	4.4	1.64	1.63

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	594,953	627,627	32,674	5.5	County	41.57	40.95	0.000	0.000
(-) TIF Tax Capacity	11,198	12,243	1,045	9.3	City/Town	28.13	28.51	0.562	0.319
(-) FD Contrib Tax Cap	56,783	59,968	3,186	5.6	School District	23.66	24.00	22.930	22.657
(=) Taxable Tax Capacity	<u>526,973</u>	<u>555,416</u>	<u>28,443</u>	<u>5.4</u>	Special District	<u>9.99</u>	<u>9.95</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	23,417	25,239	1,822	7.8	Total	103.35	103.40	23.492	22.975

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	261,100	272,700		4.4	3,170	3,304	134	4.2	1.214	1.212
Res Hmstd: AvgVal	391,500	408,800		4.4	4,945	5,146	200	4.1	1.263	1.259
Res Hmstd: Hi Val	521,800	544,900		4.4	6,675	7,002	327	4.9	1.279	1.285
Res Hmstd: Ex-Hi Val	782,900	817,600		4.4	10,662	11,154	492	4.6	1.362	1.364
Apartment	300,000	334,100		11.4	4,580	5,086	505	11.0	1.527	1.522
Comm/Ind: Lo Val	150,000	156,300		4.2	3,946	3,503	-443	-11.2	2.631	2.241
Comm/Ind: Mid Val	300,000	312,600		4.2	9,089	8,755	-335	-3.7	3.03	2.801
Comm/Ind: Hi Val	1,000,000	1,041,900		4.2	33,093	33,260	168	0.5	3.309	3.192

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	17,207,718	18,625,193	1,417,476	8.2	234,204	262,838	28,634	12.2	1.36	1.41
Res Non-Hmstd	1,944,813	2,049,837	105,024	5.4	28,373	30,734	2,361	8.3	1.46	1.50
Apartments	2,313,395	2,427,573	114,177	4.9	41,360	43,943	2,583	6.2	1.79	1.81
Low-income Apts	403,323	421,631	18,308	4.5	4,468	4,728	261	5.8	1.11	1.12
Seasonal Rec'l	12,528	11,660	-868	-6.9	207	188	-19	-9.4	1.65	1.61
Com/Ind: Lo tier	345,801	344,856	-944	-0.3	8,004	8,091	87	1.1	2.31	2.35
Com/Ind Hi tier	5,185,970	5,286,601	100,631	1.9	189,767	192,126	2,359	1.2	3.66	3.63
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	9,753	-359	-3.6	3.66	3.62
Ag HGA	696	421	-275	-39.6	9	6	-3	-37.3	1.29	1.34
Ag Hmstd Land	699	655	-44	-6.3	3	3	0	-9.9	0.42	0.41
Ag Non-Hmstd	24,601	19,662	-4,939	-20.1	256	202	-54	-21.1	1.04	1.03
Miscellaneous	111,204	124,326	13,123	11.8	1,874	2,068	194	10.4	1.69	1.66
Total	27,827,179	29,581,543	1,754,364	6.3	518,638	554,680	36,041	6.9	1.86	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	331,900	351,805	19,906	6.0	County	52.58	52.00	0.000	0.000
(-) TIF Tax Capacity	12,398	12,323	-76	-0.6	City/Town	32.49	32.69	0.642	0.353
(-) FD Contrib Tax Cap	39,231	41,991	2,760	7.0	School District	28.01	30.24	20.725	23.677
(=) Taxable Tax Capacity	<u>280,270</u>	<u>297,492</u>	<u>17,221</u>	<u>6.1</u>	Special District	<u>8.69</u>	<u>7.82</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,620	37,762	2,142	6.0	Total	121.77	122.75	21.367	24.030

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	160,700	173,900	8.2	2,023	2,273	250	12.4	1.259	1.307
Res Hmstd: AvgVal	241,000	260,900	8.3	3,260	3,639	378	11.6	1.353	1.395
Res Hmstd: Hi Val	321,300	347,800	8.2	4,498	5,003	505	11.2	1.4	1.438
Res Hmstd: Ex-Hi Val	482,000	521,700	8.2	6,899	7,724	825	12.0	1.431	1.481
Apartment	300,000	314,800	4.9	5,207	5,587	379	7.3	1.736	1.775
Comm/Ind: Lo Val	150,000	152,900	1.9	4,167	3,681	-486	-11.7	2.778	2.407
Comm/Ind: Mid Val	300,000	305,800	1.9	9,615	9,201	-414	-4.3	3.205	3.009
Comm/Ind: Hi Val	1,000,000	1,019,400	1.9	35,041	34,962	-79	-0.2	3.504	3.43

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	24,028,340	25,407,605	1,379,266	5.7	349,200	362,978	13,778	3.9	1.45	1.43
Res Non-Hmstd	7,547,844	7,963,109	415,266	5.5	120,371	124,487	4,116	3.4	1.59	1.56
Apartments	8,176,647	9,048,194	871,547	10.7	147,022	159,729	12,706	8.6	1.80	1.77
Low-income Apts	983,676	1,354,832	371,156	37.7	10,912	14,449	3,537	32.4	1.11	1.07
Seasonal Rec'l	24,512	25,809	1,297	5.3	466	482	17	3.6	1.90	1.87
Com/Ind: Lo tier	557,800	563,586	5,787	1.0	13,055	12,990	-65	-0.5	2.34	2.30
Com/Ind Hi tier	11,049,172	11,513,224	464,052	4.2	407,824	413,690	5,866	1.4	3.69	3.59
Publ U: Elec Gen	60,841	55,591	-5,250	-8.6	1,737	1,571	-166	-9.5	2.85	2.83
Publ U: Other	452,013	438,431	-13,582	-3.0	16,682	15,730	-953	-5.7	3.69	3.59
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	-13.3	1.23	1.21
Miscellaneous	61,901	74,723	12,822	20.7	1,633	1,924	291	17.8	2.64	2.58
Total	52,944,475	56,446,633	3,502,158	6.6	1,068,924	1,108,049	39,126	3.7	2.02	1.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	668,351	710,486	42,135	6.3	County	41.46	40.85	0.000	0.000
(-) TIF Tax Capacity	51,606	53,994	2,388	4.6	City/Town	56.66	57.66	1.959	1.840
(-) FD Contrib Tax Cap	76,705	83,291	6,587	8.6	School District	22.02	21.10	18.393	15.826
(=) Taxable Tax Capacity	<u>540,041</u>	<u>573,201</u>	<u>33,160</u>	<u>6.1</u>	Special District	<u>7.42</u>	<u>7.49</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,332	59,918	2,586	4.5	Total	127.56	127.09	20.352	17.666

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	177,600	187,800	5.7	2,356	2,448	93	3.9	1.326	1.304
Res Hmstd: AvgVal	266,200	281,500	5.7	3,768	3,906	138	3.7	1.416	1.388
Res Hmstd: Hi Val	354,900	375,300	5.7	5,182	5,365	183	3.5	1.460	1.43
Res Hmstd: Ex-Hi Val	532,500	563,100	5.7	7,980	8,352	372	4.7	1.499	1.483
Apartment	300,000	332,000	10.7	5,394	5,861	467	8.7	1.798	1.765
Comm/Ind: Lo Val	150,000	156,300	4.2	4,229	3,760	-469	-11.1	2.819	2.405
Comm/Ind: Mid Val	300,000	312,600	4.2	9,765	9,376	-389	-4.0	3.255	2.999
Comm/Ind: Hi Val	1,000,000	1,042,000	4.2	35,602	35,584	-18	0.0	3.560	3.415

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,517,484	14,496,462	978,978	7.2	213,041	226,033	12,992	6.1	1.58	1.56
Res Non-Hmstd	2,838,346	3,059,012	220,666	7.8	50,384	53,496	3,111	6.2	1.78	1.75
Apartments	3,647,451	3,920,187	272,737	7.5	74,287	78,639	4,352	5.9	2.04	2.01
Low-income Apts	828,522	923,934	95,413	11.5	10,036	11,015	979	9.8	1.21	1.19
Seasonal Rec'l	4,290	3,551	-739	-17.2	92	75	-17	-18.9	2.15	2.11
Com/Ind: Lo tier	427,602	429,050	1,448	0.3	10,847	10,715	-132	-1.2	2.54	2.50
Com/Ind Hi tier	4,220,417	4,237,191	16,774	0.4	166,776	163,122	-3,654	-2.2	3.95	3.85
Publ U: Elec Gen	75,489	81,120	5,631	7.5	2,352	2,501	149	6.3	3.12	3.08
Publ U: Other	321,092	308,803	-12,288	-3.8	12,687	11,887	-800	-6.3	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	-4	-7.9	1.41	1.39
Miscellaneous	8,000	8,391	391	4.9	117	123	6	4.8	1.46	1.46
Total	25,892,703	27,471,451	1,578,748	6.1	540,677	557,657	16,980	3.1	2.09	2.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	307,453	324,742	17,289	5.6	County	48.18	47.71	0.000	0.000
(-) TIF Tax Capacity	26,380	26,924	544	2.1	City/Town	49.92	49.83	0.000	0.000
(-) FD Contrib Tax Cap	29,905	32,866	2,961	9.9	School District	37.00	37.98	20.695	17.711
(=) Taxable Tax Capacity	<u>251,169</u>	<u>264,952</u>	<u>13,784</u>	<u>5.5</u>	Special District	<u>11.28</u>	<u>10.79</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	61,454	65,966	4,512	7.3	Total	146.38	146.31	20.695	17.711

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,900	152,200	7.3	2,013	2,138	126	6.3	1.418	1.405	
Res Hmstd: AvgVal	212,800	228,200	7.2	3,291	3,478	188	5.7	1.546	1.524	
Res Hmstd: Hi Val	283,700	304,200	7.2	4,569	4,818	250	5.5	1.610	1.584	
Res Hmstd: Ex-Hi Val	425,600	456,400	7.2	7,111	7,486	375	5.3	1.671	1.640	
Apartment	300,000	322,400	7.5	6,110	6,467	357	5.8	2.037	2.006	
Comm/Ind: Lo Val	150,000	150,600	0.4	4,523	3,845	-678	-15.0	3.015	2.553	
Comm/Ind: Mid Val	300,000	301,200	0.4	10,451	9,643	-808	-7.7	3.484	3.202	
Comm/Ind: Hi Val	1,000,000	1,004,000	0.4	38,112	36,699	-1,413	-3.7	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: Final 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
State Total			727,655,656	7,863,740	10,559,362

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141	Blind/disabled Hmstd HGA: <50K	0.450	23,465	106	118
143	Ag Hmstd HGA: >500K	1.250	141,385	1,767	1,881
144	Blind/disabled 2a Hmstd land <50K	0.450	1,509	7	-2
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,397,065	41,985	13,465
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,738,637	38,693	11,580
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	38,760,663	193,803	127,683
146	Ag Hmstd 2a 1 & b: >1.90M	1.000	18,390,214	183,902	120,395
147	Blind/disabled Hmstd 2b land <50K	0.450	102	0	0
148.3	Ag Hmstd 2b 1 & b: <115K	0.500	545,296	2,726	1,153
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	729,905	3,650	1,516
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,477,579	7,388	5,770
149	Ag Hmstd 2b 1 & b: >1.90M	1.000	162,598	1,626	1,233
153	Ag Hmstd 2a Farm entity w/unused 1st ti	0.500	329,320	1,647	1,143
154	Ag 2a Non-homestead	1.000	44,149,122	441,491	294,330
155	Ag Hmstd 2b Farm entity w/unused 1st ti	0.500	10,450	52	42
156	Ag 2b Non-homestead	1.000	7,675,192	76,752	67,845
157	Migrant Housing <500K	1.000	2,789	28	32
158	Migrant Housing >500K	1.250	46	1	1
160	Managed forest land (2c)	0.650	573,843	3,730	3,177
161	Private Airport (2d)	1.000	687	7	7
167	Res 1b Homestead: <50K	0.450	589,188	2,651	3,574
169	Res Homestead: > 500K	1.250	19,260,806	240,760	292,528
171	Res NonHmstd 1 unit: <500K	1.000	44,152,830	441,528	597,047
172	Res NonHmstd 1 unit: >500K	1.250	4,318,603	53,983	65,985
174	Res NonHmstd 2-3 units	1.250	9,064,090	113,301	151,160
177	Regular apartments (4a)	1.250	39,711,503	496,394	685,250
178	Low-income housing (4d) <139K	0.750	5,912,605	44,345	65,168
179	Low-income housing (4d) >139K	0.250	155,415	389	570
180	Student housing	1.000	42,170	422	552
181	Manuf home park land	1.250	439,153	5,489	7,251
182	MH Coop >50% owner-occupied	0.750	6,781	51	73
183	MH Coop <50% owner-occupied	1.000	560	6	6
184	MH Class I	1.000	276,040	2,760	3,811
186	Non-comm SeasRec: <76K	1.000	10,077,136	100,771	93,226
187	Non-Comm SeasRec: 76K-500K	1.000	15,881,097	158,811	157,230
188	Non-comm SeasRec: >500K	1.250	2,424,126	30,302	29,181
190	Comm SeasRec 1c: <600K	0.500	361,441	1,807	1,770
191	Com SeasRec 1c: 600K-2.3M	1.000	216,386	2,164	1,978
192	Com SeasRec 1c: >2.3M	1.250	29,735	372	353
193	Com SeasRec 4c: <500K	1.000	236,765	2,368	2,937
194	Com SeasRec 4c: >500K	1.250	148,656	1,858	2,061
195	Bed & Breakfast	1.250	17,716	221	287
196	Qualifying golf courses	1.250	207,581	2,595	2,916
197	Metro Non-profit Indoor Rec	1.250	17,164	215	303
198	Non-profit/Comm Serv - NonRev	1.500	30,539	458	620
199	CongChart Veteran's Org - NonRev	1.000	1,724	17	28
200	Non-profit/Comm Serv - donation	1.500	27,249	409	668
201	Cong Chart Veteran's Org - Donation	1.000	47,795	478	777
202	Seasonal Restaurant on Lake	1.250	22,917	286	265
203	Qualifying Marina <500K	1.000	15,407	154	191

House Research Dept.

Simulation No. 20A4

Baseline: Final Pay '19

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Alternative: Final Pay '20

(all figures in \$000s)

204	Qualifying Marina >500K	1.250	34,254	428	510
206	Commercial: <150K	1.500	8,677,412	130,161	195,236
207	Commercial: >150K	2.000	57,006,707	1,140,134	1,988,647
213	Industrial: <150K	1.500	1,869,514	28,043	41,656
214	Industrial: >150K	2.000	21,997,834	439,957	763,112
220	Publ Util: land & bldgs <150K	1.500	49,732	746	972
221	Publ Util: land & bldgs >150K	2.000	1,264,046	25,281	41,544
222	Publ Util: Electric Generat Mach	2.000	2,814,661	56,293	71,968
223	Publ Util: machinery (non-generat)	2.000	2,187,122	43,742	65,453
225	Railroad <150K	1.500	24,401	366	503
226	Railroad >150K	2.000	2,113,862	42,277	69,430
228	Non-comm aircraft hangars	1.500	5,280	79	98
229	Mineral	2.000	2,320	46	100
230	All other real property	2.000	626	13	15
237	Pers tools&mach excl elec gen	2.000	607,711	12,154	17,537
238	Pers: Item 33 ag real estate	1.000	75,855	759	826
239	Pers: NCSRR<76K	1.000	51,779	518	528
240	Pers: NCSRR: 76K-500K	1.000	9,742	97	96
242	Pers Comm'l/Industr'l	2.000	1,598,674	31,973	40,317
244	Pers: Item 44T electric util trans lines	2.000	2,128,826	42,577	59,721
245	Pers: Item 44D electric util distri lines	2.000	1,868,979	37,380	65,739
246	Pers: Item 45 syst/gas utils	2.000	4,171,891	83,438	128,648
247	Pers: Publ Util water lines	2.000	3,990	80	85
248	Pers: All other	2.000	235,617	4,712	7,870
262	Disabled vet excl val: Res HM <300K	0.000	1,946,056	0	0
263	Disabled vet excl val: Res HM <150K	0.000	940,231	0	0
264	Disabled vet excl val: Ag HGA <300K	0.000	82,248	0	0
265	Disabled vet excl val: Ag HGA <150K	0.000	45,332	0	0
274	Ag Class 1b: Hmstd Market Excl Value	0.000	7,017	0	6
275	Ag HGA: Hmstd Market Excl Value	0.000	1,596,379	0	3,537
276	Class 1b: Hmstd Market Excl Value	0.000	128,940	0	106
277	Res Hmstd: Hmstd Market Excl Value	0.000	21,359,857	0	43,363
298	Ag Hmstd HGA: <76K	1.000	5,072,045	50,720	54,976
299	Ag Hmstd HGA: 76-413K	1.000	5,542,295	55,423	60,443
300	Ag Hmstd HGA: 413-500K	1.000	171,886	1,719	1,764
303	Res Hmstd: <76K	1.000	104,858,725	1,048,587	1,426,573
304	Res Hmstd: 76-413K	1.000	222,287,235	2,222,872	2,927,706
305	Res Hmstd: 413-500K	1.000	11,298,998	112,990	141,824
State Total			766,941,117	8,318,291	11,040,043

Baseline Levy Summary*Levy Summary Report*

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

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,447,164	2,654,986	268,256	1,970,859	411,477	781,876	9,534,619
Certified MKV Levy	1,588	24,655	60	1,336,253	874	0	1,363,430
Fiscal Disparities Levy	192,658	224,336	1,837	238,907	42,259	0	699,996
Disparity Reduction Aid	9,731	0	484	8,086	0	0	18,300
Spread NTC Levy	3,244,775	2,430,651	265,936	1,825,841	369,218	781,876	8,918,297
Spread MKV Levy	1,588	24,655	60	1,234,278	874	0	1,261,455
Tax Incr Financing Levy							267,493
Agricultural MV Credit			36,748	Disparity Reduction Credit		13,428	
Agricultural Bond Credit			57,039	Taconite credit		16,591	