

DESCRIPTION

BASELINE: Final Pay 2020

ALTERNATIVE: Actual Pay 2021

This report compares property taxes payable in 2020 to property taxes payable in 2021. The payable 2020 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2021 portion of the simulation uses final market value and levy data.

KEY POINTS

- **Statewide, property taxes increased by \$186 million, or 1.7%**, according to the simulation. The overall tax increases are 2.5% in Greater Minnesota and 1.2% in the Metro area.
- **On a statewide bases, property tax changes vary by property type**, from -1.0% on agricultural property to +6.5% on apartments. Changes on other major property types are +0.7% on residential homesteads, +2.1% on residential non-homestead property, +2.4% on commercial-industrial property, +4.5% on public utility property, and +0.1% 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 2020

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

ALTERNATIVE: Actual Pay 2021

- **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 calculated within the simulation.
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SIMULATION CLASS RATES

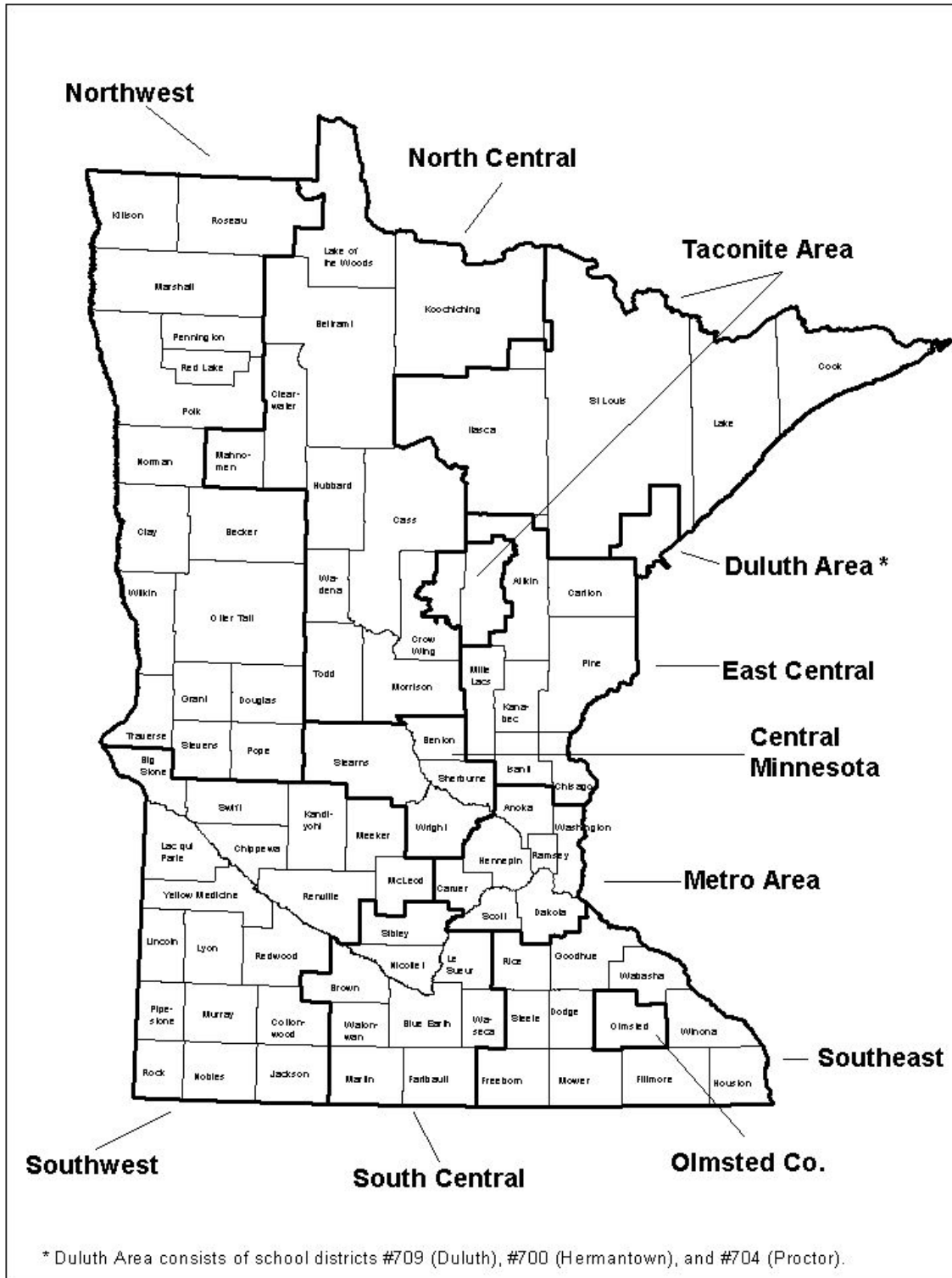
	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower 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 \$162,000 for payable 2021

³ \$1,900,000 for payable 2021

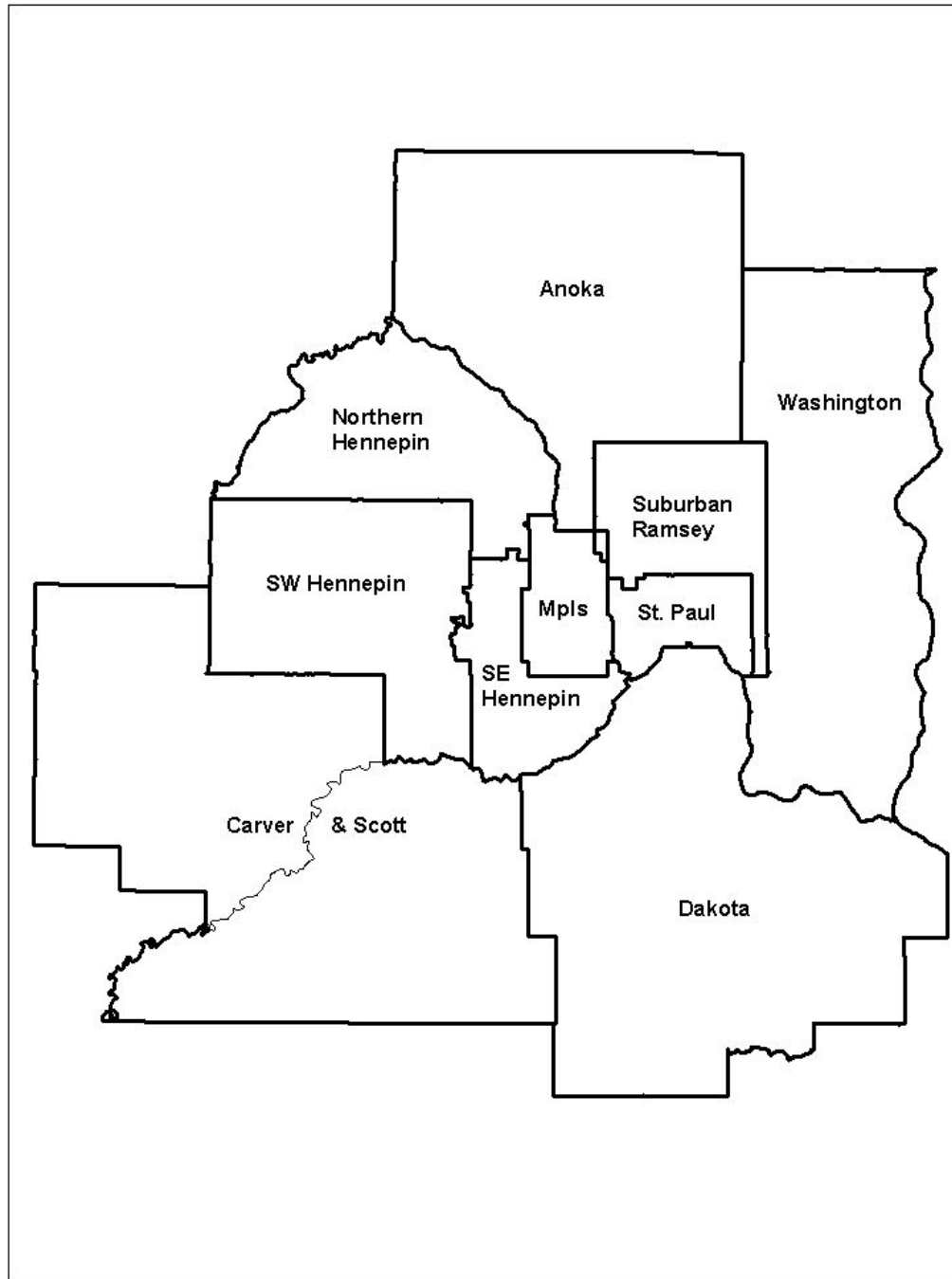
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



House Research Graphics

Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

<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	382,670,035	399,522,835	16,852,799		4.4	4,835,674	4,869,760	34,085	0.7	1.26	1.22
Res Non-Hmstd	57,535,522	61,375,893	3,840,371		6.7	814,191	831,202	17,010	2.1	1.42	1.35
Apartments	39,711,503	44,464,550	4,753,047		12.0	685,250	727,553	42,303	6.2	1.73	1.64
Low-income Apts	6,068,020	7,117,590	1,049,569		17.3	65,738	72,512	6,774	10.3	1.08	1.02
Seasonal Rec'l	29,859,207	30,814,971	955,764		3.2	295,924	296,077	153	0.1	0.99	0.96
Com/Ind: Lo tier	10,571,326	10,857,912	286,586		2.7	237,395	235,031	-2,363	-1.0	2.25	2.16
Com/Ind Hi tier	82,717,076	88,937,589	6,220,513		7.5	2,861,506	2,936,876	75,370	2.6	3.46	3.30
Publ U: Elec Gen	2,814,661	2,878,548	63,887		2.3	71,968	70,596	-1,372	-1.9	2.56	2.45
Publ U: Other	12,282,297	13,483,481	1,201,184		9.8	379,698	401,509	21,811	5.7	3.09	2.98
Ag HGA	12,682,052	13,253,092	571,040		4.5	122,726	126,802	4,076	3.3	0.97	0.96
Ag Hmstd Land	76,543,337	76,172,738	-370,599		-0.5	283,978	284,537	559	0.2	0.37	0.37
Ag Non-Hmstd	52,476,847	52,245,012	-231,835		-0.4	366,210	353,568	-12,643	-3.5	0.70	0.68
Miscellaneous	1,009,235	1,077,195	67,960		6.7	19,784	20,007	223	1.1	1.96	1.86
Total	766,941,117	802,201,405	35,260,287		4.6	11,040,043	11,226,030	185,987	1.7	1.44	1.40

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	8,316,570	8,770,204	453,634		5.5	County	42.65	40.75	0.026	0.025
(-) TIF Tax Capacity	211,546	205,575	-5,971		-2.8	City/Town	35.44	34.79	0.409	0.367
(-) FD Contrib Tax Cap	497,125	515,587	18,462		3.7	School District	24.00	23.33	20.427	19.360
(=) Taxable Tax Capacity	7,607,898	8,049,042	441,144		5.8	Special District	4.85	4.57	0.014	0.008
FD Distrib Tax Cap	489,364	510,884	21,520		4.4	Total	106.95	103.43	20.877	19.761

GREATER MINNESOTA

Tax Burdens by Property Class	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alter
Res Homestead	130,501,451	137,484,254	6,982,804	5.4	1,575,590	1,632,994	57,404	3.6	1.21	1.19
Res Non-Hmstd	18,435,052	19,648,310	1,213,257	6.6	262,702	273,134	10,432	4.0	1.43	1.39
Apartments	6,853,201	7,421,143	567,942	8.3	124,591	131,438	6,847	5.5	1.82	1.77
Low-income Apts	1,358,336	1,449,295	90,959	6.7	15,835	16,487	652	4.1	1.17	1.14
Seasonal Rec'l	28,352,672	29,271,241	918,569	3.2	276,458	276,919	461	0.2	0.98	0.95
Com/Ind: Lo tier	6,482,565	6,726,849	244,284	3.8	146,203	147,243	1,040	0.7	2.26	2.19
Com/Ind Hi tier	20,343,178	21,818,490	1,475,311	7.3	700,443	723,630	23,187	3.3	3.44	3.32
Publ U: Elec Gen	2,321,977	2,326,009	4,032	0.2	59,184	56,885	-2,299	-3.9	2.55	2.45
Publ U: Other	8,341,536	9,162,750	821,214	9.8	245,220	260,970	15,749	6.4	2.94	2.85
Ag HGA	11,540,981	12,026,008	485,027	4.2	110,820	114,416	3,596	3.2	0.96	0.95
Ag Hmstd Land	73,791,871	73,389,913	-401,958	-0.5	275,135	275,751	616	0.2	0.37	0.38
Ag Non-Hmstd	50,503,683	50,180,089	-323,594	-0.6	349,546	337,282	-12,264	-3.5	0.69	0.67
Miscellaneous	360,615	393,040	32,425	9.0	7,935	8,178	244	3.1	2.20	2.08
Total	359,187,119	371,297,390	12,110,272	3.4	4,149,661	4,255,327	105,666	2.5	1.16	1.15

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	3,525,589	3,677,492	151,903	4.3	County	48.64	47.76	0.019	0.018
(-) TIF Tax Capacity	34,058	38,672	4,614	13.5	City/Town	29.98	29.64	0.285	0.360
(-) FD Contrib Tax Cap	12,189	11,001	-1,187	-9.7	School District	21.31	20.87	18.750	18.301
(=) Taxable Tax Capacity	<u>3,479,342</u>	<u>3,627,819</u>	<u>148,477</u>	<u>4.3</u>	Special District	<u>1.82</u>	<u>1.73</u>	<u>0.043</u>	<u>0.024</u>
FD Distrib Tax Cap	12,188	11,001	-1,187	-9.7	Total	101.76	99.99	19.098	18.703

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	110,800	116,700		5.3	1,062	1,112	51	4.8	0.958	0.953
Res Hmstd: AvgVal	166,100	175,000		5.4	1,781	1,854	74	4.1	1.072	1.06
Res Hmstd: Hi Val	221,500	233,400		5.4	2,501	2,597	96	3.9	1.129	1.113
Res Hmstd: Ex-Hi Val	332,300	350,100		5.4	3,941	4,082	141	3.6	1.186	1.166
Apartment	300,000	324,900		8.3	4,389	4,668	280	6.4	1.463	1.437
Seas Rec: Lo Val	75,000	77,400		3.2	817	829	12	1.5	1.089	1.071
Seas Rec: Hi Val	200,000	206,500		3.3	2,310	2,343	33	1.4	1.155	1.135
Comm/Ind: Lo Val	150,000	160,900		7.3	3,400	3,083	-317	-9.3	2.267	1.916
Comm/Ind: Mid Val	300,000	321,800		7.3	7,838	7,719	-119	-1.5	2.613	2.399
Comm/Ind: Hi Val	1,000,000	1,072,500		7.3	28,549	29,349	800	2.8	2.855	2.737

METRO AREA

Tax Burdens by Property Class	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	252,168,585	262,038,580	9,869,995		3.9	3,260,084	3,236,766	-23,318	-0.7	1.29	1.24
Res Non-Hmstd	39,100,470	41,727,583	2,627,113		6.7	551,490	558,068	6,578	1.2	1.41	1.34
Apartments	32,858,301	37,043,407	4,185,106		12.7	560,659	596,115	35,456	6.3	1.71	1.61
Low-income Apts	4,709,684	5,668,295	958,611		20.4	49,903	56,025	6,122	12.3	1.06	0.99
Seasonal Rec'l	1,506,536	1,543,730	37,195		2.5	19,467	19,158	-308	-1.6	1.29	1.24
Com/Ind: Lo tier	4,088,761	4,131,063	42,302		1.0	91,192	87,788	-3,403	-3.7	2.23	2.13
Com/Ind Hi tier	62,373,898	67,119,100	4,745,202		7.6	2,161,063	2,213,246	52,183	2.4	3.46	3.30
Publ U: Elec Gen	492,683	552,539	59,855		12.1	12,784	13,711	928	7.3	2.59	2.48
Publ U: Other	3,940,761	4,320,731	379,971		9.6	134,478	140,539	6,062	4.5	3.41	3.25
Ag HGA	1,141,071	1,227,084	86,013		7.5	11,906	12,386	479	4.0	1.04	1.01
Ag Hmstd Land	2,751,467	2,782,825	31,359		1.1	8,843	8,786	-57	-0.6	0.32	0.32
Ag Non-Hmstd	1,973,164	2,064,923	91,759		4.7	16,664	16,286	-379	-2.3	0.84	0.79
Miscellaneous	648,619	684,154	35,535		5.5	11,849	11,828	-21	-0.2	1.83	1.73
Total	407,753,999	430,904,014	23,150,016		5.7	6,890,381	6,970,702	80,321	1.2	1.69	1.62

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	4,790,981	5,092,712	301,731		6.3	County	37.60	35.01	0.030	0.028
(-) TIF Tax Capacity	177,488	166,903	-10,585		-6.0	City/Town	40.05	39.01	0.473	0.371
(-) FD Contrib Tax Cap	484,937	504,586	19,649		4.1	School District	26.27	25.34	21.289	19.906
(=) Taxable Tax Capacity	4,128,556	4,421,223	292,667		7.1	Special District	7.41	6.90	0.000	0.000
FD Distrib Tax Cap	477,176	499,883	22,707		4.8	Total	111.32	106.26	21.792	20.305

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	184,200		3.9	2,123	2,105	-18	-0.8	1.197	1.143
Res Hmstd: AvgVal	265,900	276,300		3.9	3,391	3,356	-36	-1.1	1.275	1.214
Res Hmstd: Hi Val	354,400	368,300		3.9	4,658	4,605	-53	-1.1	1.314	1.250
Res Hmstd: Ex-Hi Val	531,800	552,600		3.9	7,167	7,134	-34	-0.5	1.348	1.291
Apartment	300,000	338,200		12.7	4,828	5,179	351	7.3	1.609	1.531
Comm/Ind: Lo Val	150,000	161,400		7.6	3,947	3,595	-352	-8.9	2.631	2.227
Comm/Ind: Mid Val	300,000	322,800		7.6	9,101	8,885	-215	-2.4	3.034	2.753
Comm/Ind: Hi Val	1,000,000	1,076,100		7.6	33,151	33,577	426	1.3	3.315	3.120

GREATER MINNESOTA CITIES

<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	75,854,557	79,483,393	3,628,836	4.8	1,031,231	1,063,799	32,568	3.2	1.36	1.34
Res Non-Hmstd	11,575,868	12,319,283	743,415	6.4	186,342	192,620	6,278	3.4	1.61	1.56
Apartments	6,742,037	7,278,314	536,278	8.0	123,172	129,327	6,155	5.0	1.83	1.78
Low-income Apts	1,358,121	1,442,308	84,187	6.2	15,833	16,378	545	3.4	1.17	1.14
Seasonal Rec'l	3,951,980	4,043,041	91,061	2.3	46,440	46,537	96	0.2	1.18	1.15
Com/Ind: Lo tier	5,197,327	5,250,863	53,536	1.0	124,966	122,919	-2,047	-1.6	2.40	2.34
Com/Ind Hi tier	17,786,450	18,717,397	930,947	5.2	631,257	641,163	9,906	1.6	3.55	3.43
Publ U: Elec Gen	2,259,514	2,269,490	9,976	0.4	57,920	55,780	-2,140	-3.7	2.56	2.46
Publ U: Other	2,459,490	2,742,631	283,141	11.5	89,673	96,311	6,638	7.4	3.65	3.51
Ag HGA	321,104	330,481	9,377	2.9	4,250	4,293	43	1.0	1.32	1.30
Ag Hmstd Land	807,631	803,052	-4,579	-0.6	4,924	4,910	-15	-0.3	0.61	0.61
Ag Non-Hmstd	1,158,447	1,175,144	16,696	1.4	14,587	14,296	-292	-2.0	1.26	1.22
Miscellaneous	289,392	320,844	31,452	10.9	6,597	6,894	297	4.5	2.28	2.15
Total	129,761,920	136,176,242	6,414,322	4.9	2,337,193	2,395,226	58,032	2.5	1.80	1.76

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	1,471,275	1,551,927	80,652	5.5	County	49.80	48.56	0.014	0.014
(-) TIF Tax Capacity	33,763	38,465	4,703	13.9	City/Town	55.98	54.31	0.472	0.600
(-) FD Contrib Tax Cap	7,758	6,089	-1,669	-21.5	School District	24.50	23.92	19.016	18.543
(=) Taxable Tax Capacity	<u>1,429,754</u>	<u>1,507,373</u>	<u>77,619</u>	<u>5.4</u>	Special District	<u>2.16</u>	<u>2.04</u>	<u>0.054</u>	<u>0.040</u>
FD Distrib Tax Cap	9,843	7,041	-2,802	-28.5	Total	132.43	128.84	19.556	19.197

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	98,300	103,000	4.8	1,118	1,159	41	3.7	1.137	1.125
Res Hmstd: AvgVal	147,400	154,500	4.8	1,923	1,978	55	2.9	1.305	1.280
Res Hmstd: Hi Val	196,500	205,900	4.8	2,728	2,796	68	2.5	1.388	1.358
Res Hmstd: Ex-Hi Val	294,800	308,900	4.8	4,339	4,435	96	2.2	1.472	1.436
Apartment	300,000	323,900	8.0	5,553	5,838	285	5.1	1.851	1.802
Comm/Ind: Lo Val	150,000	157,900	5.3	4,092	3,700	-393	-9.6	2.728	2.343
Comm/Ind: Mid Val	300,000	315,700	5.2	9,451	9,165	-286	-3.0	3.150	2.903
Comm/Ind: Hi Val	1,000,000	1,052,300	5.2	34,458	34,678	219	0.6	3.446	3.295

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	54,623,452	57,270,199	2,646,747	4.8	543,915	559,756	15,841	2.9	1.00	0.98
Res Non-Hmstd	6,853,898	7,231,196	377,298	5.5	76,230	78,631	2,401	3.2	1.11	1.09
Apartments	111,165	118,724	7,559	6.8	1,419	1,481	62	4.4	1.28	1.25
Low-income Apts	215	218	3	1.4	2	2	0	-3.3	0.85	0.81
Seasonal Rec'l	24,396,702	25,170,103	773,401	3.2	229,961	229,674	-288	-0.1	0.94	0.91
Com/Ind: Lo tier	1,283,944	1,428,125	144,181	11.2	21,210	22,882	1,673	7.9	1.65	1.60
Com/Ind Hi tier	2,556,560	2,986,510	429,950	16.8	69,181	77,437	8,256	11.9	2.71	2.59
Publ U: Elec Gen	62,463	56,519	-5,944	-9.5	1,264	1,105	-159	-12.6	2.02	1.96
Publ U: Other	5,880,422	6,402,021	521,599	8.9	155,491	163,941	8,450	5.4	2.64	2.56
Ag HGA	11,196,209	11,664,488	468,279	4.2	106,199	109,784	3,585	3.4	0.95	0.94
Ag Hmstd Land	72,900,642	72,500,772	-399,869	-0.5	269,869	270,464	595	0.2	0.37	0.37
Ag Non-Hmstd	49,307,900	48,919,146	-388,754	-0.8	334,550	322,069	-12,480	-3.7	0.68	0.66
Miscellaneous	71,222	71,313	91	0.1	1,338	1,253	-85	-6.4	1.88	1.76
Total	229,244,794	233,819,335	4,574,541	2.0	1,810,628	1,838,479	27,851	1.5	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	2,052,996	2,112,956	59,960	2.9	County	47.82	47.10	0.027	0.026
(-) TIF Tax Capacity	295	206	-89	-30.1	City/Town	11.85	11.77	0.007	0.007
(-) FD Contrib Tax Cap	4,431	4,010	-421	-9.5	School District	19.07	18.71	18.315	17.990
(=) Taxable Tax Capacity	<u>2,048,270</u>	<u>2,108,740</u>	<u>60,470</u>	<u>3.0</u>	Special District	<u>1.59</u>	<u>1.51</u>	<u>0.026</u>	<u>0.000</u>
FD Distrib Tax Cap	2,345	1,937	-409	-17.4	Total	80.33	79.08	18.375	18.022

**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	134,100	140,600	4.8	1,121	1,166	45	4.0	0.836	0.829	
Res Hmstd: AvgVal	201,000	210,700	4.8	1,830	1,895	64	3.5	0.911	0.899	
Res Hmstd: Hi Val	267,900	280,900	4.9	2,539	2,624	85	3.3	0.948	0.934	
Res Hmstd: Ex-Hi Val	402,000	421,500	4.9	3,960	4,085	125	3.2	0.985	0.969	
Apartment	300,000	320,400	6.8	3,564	3,745	181	5.1	1.188	1.169	
Seas Rec: Lo Val	75,000	77,400	3.2	656	667	11	1.7	0.874	0.862	
Seas Rec: Hi Val	200,000	206,300	3.2	1,881	1,910	28	1.5	0.941	0.926	
Comm/Ind: Lo Val	150,000	175,200	16.8	2,904	2,906	2	0.1	1.936	1.659	
Comm/Ind: Mid Val	300,000	350,500	16.8	6,684	7,209	526	7.9	2.228	2.057	
Comm/Ind: Hi Val	1,000,000	1,168,200	16.8	24,323	27,283	2,960	12.2	2.432	2.336	

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	7,651,857	7,916,661	264,804	3.5	98,165	101,493	3,328	3.4	1.28	1.28
Res Non-Hmstd	1,227,062	1,304,666	77,604	6.3	18,545	19,619	1,075	5.8	1.51	1.50
Apartments	967,815	1,026,962	59,147	6.1	16,131	16,853	722	4.5	1.67	1.64
Low-income Apts	148,119	150,440	2,321	1.6	1,632	1,644	12	0.7	1.10	1.09
Seasonal Rec'l	509,004	533,307	24,303	4.8	6,395	6,562	167	2.6	1.26	1.23
Com/Ind: Lo tier	679,074	683,719	4,645	0.7	14,508	14,327	-182	-1.3	2.14	2.10
Com/Ind Hi tier	1,818,990	1,894,537	75,547	4.2	51,401	52,158	756	1.5	2.83	2.75
Publ U: Elec Gen	25,346	27,388	2,042	8.1	668	686	19	2.8	2.63	2.51
Publ U: Other	201,481	226,026	24,544	12.2	6,713	7,260	547	8.1	3.33	3.21
Ag HGA	20,522	21,868	1,346	6.6	257	270	13	4.9	1.25	1.23
Ag Hmstd Land	74,647	74,141	-505	-0.7	468	472	3	0.7	0.63	0.64
Ag Non-Hmstd	118,070	120,469	2,399	2.0	1,383	1,389	6	0.4	1.17	1.15
Miscellaneous	35,688	36,239	551	1.5	702	700	-2	-0.2	1.97	1.93
Total	13,477,674	14,016,423	538,749	4.0	216,969	223,432	6,463	3.0	1.61	1.59

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	150,376	157,017	6,641	4.4	County	45.44	45.39	0.000	0.000
(-) TIF Tax Capacity	6,045	7,032	987	16.3	City/Town	53.11	52.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.61	24.48	18.525	18.716
(=) Taxable Tax Capacity	<u>144,331</u>	<u>149,985</u>	<u>5,654</u>	<u>3.9</u>	Special District	<u>3.08</u>	<u>2.60</u>	<u>0.102</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	126.25	125.06	18.627	18.716

**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	94,200	97,500	3,300	3.5	1,002	1,042	41	4.0	1.063	1.069
Res Hmstd: AvgVal	141,200	146,100	4,900	3.5	1,736	1,794	58	3.3	1.229	1.228
Res Hmstd: Hi Val	188,200	194,700	6,500	3.5	2,470	2,545	75	3.0	1.313	1.307
Res Hmstd: Ex-Hi Val	282,400	292,200	9,800	3.5	3,942	4,053	111	2.8	1.396	1.387
Apartment	300,000	318,300	18,300	6.1	5,293	5,572	279	5.3	1.764	1.750
Comm/Ind: Lo Val	150,000	156,200	6,200	4.1	3,983	3,577	-406	-10.2	2.655	2.290
Comm/Ind: Mid Val	300,000	312,500	12,500	4.2	9,200	8,909	-291	-3.2	3.067	2.851
Comm/Ind: Hi Val	1,000,000	1,041,500	41,500	4.2	33,548	33,779	232	0.7	3.355	3.243

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	7,932,439	8,346,855	414,415	5.2	71,064	73,548	2,484	3.5	0.90	0.88
Res Non-Hmstd	981,384	1,054,995	73,610	7.5	9,814	10,286	471	4.8	1.00	0.97
Apartments	11,152	11,813	661	5.9	133	137	4	3.3	1.19	1.16
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	6,177,512	6,417,694	240,181	3.9	54,484	54,904	420	0.8	0.88	0.86
Com/Ind: Lo tier	222,317	231,423	9,105	4.1	3,356	3,424	68	2.0	1.51	1.48
Com/Ind Hi tier	501,837	612,498	110,662	22.1	12,547	14,706	2,159	17.2	2.50	2.40
Publ U: Elec Gen	1,059	1,093	35	3.3	19	18	0	-1.2	1.77	1.69
Publ U: Other	1,064,169	1,162,886	98,717	9.3	25,938	27,602	1,664	6.4	2.44	2.37
Ag HGA	1,811,385	1,865,337	53,952	3.0	15,883	16,241	358	2.3	0.88	0.87
Ag Hmstd Land	13,911,892	13,952,943	41,051	0.3	49,904	51,439	1,535	3.1	0.36	0.37
Ag Non-Hmstd	10,212,205	10,378,431	166,225	1.6	67,076	66,884	-192	-0.3	0.66	0.64
Miscellaneous	4,690	4,599	-92	-2.0	65	61	-4	-6.4	1.38	1.32
Total	42,832,043	44,040,565	1,208,522	2.8	310,282	319,250	8,968	2.9	0.72	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	385,005	399,574	14,569	3.8	County	42.35	42.04	0.000	0.000
(-) TIF Tax Capacity	85	87	2	2.8	City/Town	10.20	10.09	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.06	16.50	18.938	18.812
(=) Taxable Tax Capacity	384,920	399,487	14,566	3.8	Special District	3.51	3.45	0.082	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	73.12	72.08	19.020	18.812

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	142,900		5.2	1,068	1,119	50	4.7	0.787	0.783
Res Hmstd: AvgVal	203,600	214,200		5.2	1,738	1,811	73	4.2	0.853	0.845
Res Hmstd: Hi Val	271,500	285,700		5.2	2,408	2,505	97	4.0	0.887	0.877
Res Hmstd: Ex-Hi Val	407,300	428,600		5.2	3,749	3,892	143	3.8	0.920	0.908
Apartment	300,000	317,800		5.9	3,313	3,461	149	4.5	1.104	1.089
Seas Rec: Lo Val	75,000	77,900		3.9	602	617	16	2.6	0.802	0.793
Seas Rec: Hi Val	200,000	207,800		3.9	1,737	1,779	42	2.4	0.869	0.856
Comm/Ind: Lo Val	150,000	183,100		22.1	2,793	2,954	161	5.7	1.862	1.613
Comm/Ind: Mid Val	300,000	366,200		22.1	6,423	7,262	839	13.1	2.141	1.983
Comm/Ind: Hi Val	1,000,000	1,220,500		22.1	23,361	27,364	4,003	17.1	2.336	2.242

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	4,440,233	4,678,027	237,794	5.4	50,866	52,996	2,130	4.2	1.15	1.13
Res Non-Hmstd	812,133	889,562	77,429	9.5	12,090	12,847	757	6.3	1.49	1.44
Apartments	382,994	407,586	24,591	6.4	6,898	7,222	324	4.7	1.80	1.77
Low-income Apts	99,960	102,940	2,980	3.0	1,170	1,175	6	0.5	1.17	1.14
Seasonal Rec'l	2,557,130	2,601,960	44,829	1.8	26,499	26,596	98	0.4	1.04	1.02
Com/Ind: Lo tier	532,083	556,998	24,915	4.7	12,031	12,159	128	1.1	2.26	2.18
Com/Ind Hi tier	1,094,366	1,160,958	66,592	6.1	38,140	39,218	1,077	2.8	3.49	3.38
Publ U: Elec Gen	8,666	6,025	-2,642	-30.5	244	169	-74	-30.5	2.81	2.81
Publ U: Other	129,743	136,480	6,737	5.2	4,573	4,682	110	2.4	3.52	3.43
Ag HGA	30,556	31,477	921	3.0	351	352	1	0.3	1.15	1.12
Ag Hmstd Land	53,489	53,574	86	0.2	246	236	-10	-4.0	0.46	0.44
Ag Non-Hmstd	94,815	97,564	2,749	2.9	872	866	-6	-0.7	0.92	0.89
Miscellaneous	16,465	16,850	385	2.3	377	371	-6	-1.7	2.29	2.20
Total	10,252,635	10,740,000	487,365	4.8	154,357	158,892	4,535	2.9	1.51	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	113,558	119,454	5,895	5.2	County	41.37	40.82	0.000	0.000
(-) TIF Tax Capacity	2,230	2,427	197	8.8	City/Town	50.59	49.86	0.066	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.29	19.88	14.595	13.900
(=) Taxable Tax Capacity	<u>111,328</u>	<u>117,026</u>	<u>5,698</u>	<u>5.1</u>	Special District	<u>1.10</u>	<u>1.00</u>	<u>0.018</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	113.35	111.56	14.679	13.900

**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	94,500	99,600	5.4	884	929	45	5.1	0.936	0.933
Res Hmstd: AvgVal	141,700	149,300	5.4	1,537	1,600	63	4.1	1.084	1.072
Res Hmstd: Hi Val	188,900	199,000	5.3	2,189	2,271	82	3.7	1.159	1.141
Res Hmstd: Ex-Hi Val	283,400	298,600	5.4	3,495	3,615	120	3.4	1.233	1.211
Apartment	300,000	319,300	6.4	4,691	4,896	205	4.4	1.564	1.534
Seas Rec: Lo Val	75,000	76,300	1.7	904	904	1	0.1	1.205	1.185
Seas Rec: Hi Val	200,000	203,500	1.8	2,542	2,544	2	0.1	1.271	1.25
Comm/Ind: Lo Val	150,000	159,100	6.1	3,634	3,271	-362	-10.0	2.422	2.056
Comm/Ind: Mid Val	300,000	318,300	6.1	8,405	8,196	-209	-2.5	2.802	2.575
Comm/Ind: Hi Val	1,000,000	1,060,800	6.1	30,671	31,164	493	1.6	3.067	2.938

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,049,834	8,454,542	404,708	5.0	69,131	71,374	2,244	3.2	0.86	0.84
Res Non-Hmstd	913,695	997,636	83,941	9.2	9,232	9,817	585	6.3	1.01	0.98
Apartments	48,028	49,292	1,264	2.6	563	574	11	2.0	1.17	1.16
Low-income Apts	215	218	3	1.4	2	2	0	-3.3	0.85	0.81
Seasonal Rec'l	7,562,493	7,747,282	184,789	2.4	62,984	63,225	241	0.4	0.83	0.82
Com/Ind: Lo tier	218,200	244,984	26,784	12.3	3,246	3,494	249	7.7	1.49	1.43
Com/Ind Hi tier	261,168	335,592	74,424	28.5	6,650	8,144	1,494	22.5	2.55	2.43
Publ U: Elec Gen	15,633	10,826	-4,807	-30.8	264	193	-71	-26.9	1.69	1.78
Publ U: Other	1,246,374	1,236,997	-9,377	-0.8	32,216	31,108	-1,109	-3.4	2.58	2.51
Ag HGA	1,262,170	1,346,946	84,776	6.7	11,544	12,131	587	5.1	0.91	0.90
Ag Hmstd Land	3,272,648	3,323,605	50,957	1.6	11,140	11,157	17	0.2	0.34	0.34
Ag Non-Hmstd	2,681,081	2,752,717	71,637	2.7	21,136	20,445	-692	-3.3	0.79	0.74
Miscellaneous	22,522	23,248	726	3.2	473	453	-20	-4.3	2.10	1.95
Total	25,554,060	26,523,885	969,825	3.8	228,580	232,116	3,536	1.5	0.89	0.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	246,670	257,295	10,625	4.3	County	45.63	44.83	0.000	0.000
(-) TIF Tax Capacity	54	51	-3	-5.9	City/Town	13.41	13.04	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.79	18.23	14.845	14.401
(=) Taxable Tax Capacity	246,616	257,244	10,628	4.3	Special District	1.20	1.06	0.095	0.000
FD Distrib Tax Cap	0	3	3	0.0	Total	79.03	77.16	14.939	14.401

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,600	127,700		5.0	935	966	31	3.4	0.769	0.757
Res Hmstd: AvgVal	182,300	191,500		5.0	1,548	1,593	44	2.9	0.849	0.832
Res Hmstd: Hi Val	243,000	255,200		5.0	2,162	2,218	56	2.6	0.89	0.869
Res Hmstd: Ex-Hi Val	364,600	382,900		5.0	3,391	3,472	81	2.4	0.930	0.907
Apartment	300,000	307,900		2.6	3,412	3,413	1	0.0	1.137	1.109
Seas Rec: Lo Val	75,000	76,800		2.4	646	647	1	0.1	0.861	0.842
Seas Rec: Hi Val	200,000	204,900		2.5	1,855	1,857	1	0.1	0.928	0.906
Comm/Ind: Lo Val	150,000	192,700		28.5	2,865	3,253	387	13.5	1.910	1.688
Comm/Ind: Mid Val	300,000	385,500		28.5	6,611	7,900	1,289	19.5	2.204	2.049
Comm/Ind: Hi Val	1,000,000	1,285,000		28.5	24,090	29,581	5,491	22.8	2.409	2.302

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	3,034,155	2,778,294	-255,861	-8.4	33,195	29,117	-4,078	-12.3	1.09	1.05
Res Non-Hmstd	549,513	485,856	-63,657	-11.6	10,096	8,453	-1,642	-16.3	1.84	1.74
Apartments	167,381	145,775	-21,606	-12.9	3,705	3,034	-671	-18.1	2.21	2.08
Low-income Apts	61,032	55,365	-5,667	-9.3	818	711	-106	-13.0	1.34	1.28
Seasonal Rec'l	373,366	362,981	-10,385	-2.8	5,241	4,756	-485	-9.3	1.40	1.31
Com/Ind: Lo tier	322,407	309,710	-12,697	-3.9	8,893	8,305	-589	-6.6	2.76	2.68
Com/Ind Hi tier	596,759	535,844	-60,915	-10.2	25,030	21,580	-3,450	-13.8	4.19	4.03
Publ U: Elec Gen	284,436	280,515	-3,922	-1.4	8,337	7,690	-647	-7.8	2.93	2.74
Publ U: Other	364,477	388,595	24,118	6.6	14,522	14,768	246	1.7	3.98	3.80
Ag HGA	9,769	9,526	-242	-2.5	106	109	3	2.8	1.09	1.14
Ag Hmstd Land	9,296	9,590	294	3.2	42	42	0	1.0	0.45	0.44
Ag Non-Hmstd	161,803	155,210	-6,593	-4.1	2,475	2,277	-197	-8.0	1.53	1.47
Miscellaneous	16,357	15,429	-928	-5.7	585	544	-40	-6.9	3.57	3.53
Total	5,950,749	5,532,689	-418,060	-7.0	113,043	101,388	-11,656	-10.3	1.90	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,383	63,653	-3,730	-5.5	County	60.21	57.46	0.000	0.000
(-) TIF Tax Capacity	870	954	84	9.7	City/Town	77.95	71.15	0.158	0.000
(-) FD Contrib Tax Cap	7,758	6,089	-1,669	-21.5	School District	16.78	17.04	12.584	11.447
(=) Taxable Tax Capacity	<u>58,755</u>	<u>56,610</u>	<u>-2,145</u>	<u>-3.7</u>	Special District	<u>1.57</u>	<u>1.58</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	9,843	7,041	-2,802	-28.5	Total	156.50	147.23	12.742	11.447

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	63,500	-8.5	425	319	-106	-25.1	0.612	0.502
Res Hmstd: AvgVal	104,000	95,200	-8.5	1,009	785	-224	-22.2	0.97	0.825
Res Hmstd: Hi Val	138,700	127,000	-8.4	1,645	1,336	-309	-18.8	1.186	1.052
Res Hmstd: Ex-Hi Val	208,100	190,600	-8.4	2,917	2,437	-480	-16.5	1.402	1.278
Apartment	300,000	261,300	-12.9	6,251	5,108	-1,143	-18.3	2.084	1.955
Seas Rec: Lo Val	75,000	72,900	-2.8	1,227	1,124	-103	-8.4	1.636	1.542
Seas Rec: Hi Val	200,000	194,400	-2.8	3,405	3,120	-285	-8.4	1.702	1.605
Comm/Ind: Lo Val	150,000	134,700	-10.2	4,616	3,424	-1,192	-25.8	3.077	2.542
Comm/Ind: Mid Val	300,000	269,400	-10.2	10,706	8,516	-2,190	-20.5	3.569	3.161
Comm/Ind: Hi Val	1,000,000	897,900	-10.2	39,128	32,951	-6,177	-15.8	3.913	3.67

TACONITE 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	5,637,566	5,478,674	-158,892	-2.8	46,768	42,444	-4,324	-9.2	0.83	0.77
Res Non-Hmstd	869,856	729,663	-140,193	-16.1	9,638	7,801	-1,838	-19.1	1.11	1.07
Apartments	12,186	14,014	1,828	15.0	164	176	11	6.9	1.35	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,654,267	5,828,179	173,912	3.1	58,766	57,199	-1,567	-2.7	1.04	0.98
Com/Ind: Lo tier	101,264	184,148	82,884	81.8	1,986	3,232	1,245	62.7	1.96	1.75
Com/Ind Hi tier	302,026	365,279	63,252	20.9	9,786	10,938	1,152	11.8	3.24	2.99
Publ U: Elec Gen	2,484	2,569	85	3.4	60	59	0	-0.8	2.41	2.31
Publ U: Other	614,666	705,062	90,397	14.7	19,123	20,757	1,634	8.5	3.11	2.94
Ag HGA	206,064	209,049	2,985	1.4	1,370	1,306	-64	-4.7	0.66	0.62
Ag Hmstd Land	327,610	325,984	-1,626	-0.5	792	669	-123	-15.5	0.24	0.21
Ag Non-Hmstd	1,955,760	1,914,031	-41,728	-2.1	17,842	16,153	-1,689	-9.5	0.91	0.84
Miscellaneous	12,277	11,291	-986	-8.0	315	274	-40	-12.8	2.56	2.43
Total	15,696,025	15,767,943	71,918	0.5	166,611	161,008	-5,603	-3.4	1.06	1.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	159,400	162,323	2,923	1.8	County	61.27	58.29	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.15	12.17	0.000	0.000
(-) FD Contrib Tax Cap	4,431	4,010	-421	-9.5	School District	15.00	14.25	11.708	11.270
(=) Taxable Tax Capacity	154,969	158,313	3,344	2.2	Special District	3.35	3.27	0.000	0.000
FD Distrib Tax Cap	2,345	1,933	-412	-17.6	Total	93.77	87.99	11.708	11.270

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	127,400	123,800	-2.8	812	712	-100	-12.3	0.638	0.575
Res Hmstd: AvgVal	191,100	185,700	-2.8	1,538	1,377	-161	-10.5	0.805	0.742
Res Hmstd: Hi Val	254,700	247,500	-2.8	2,263	2,041	-222	-9.8	0.888	0.825
Res Hmstd: Ex-Hi Val	382,100	371,300	-2.8	3,714	3,370	-343	-9.2	0.972	0.908
Apartment	300,000	345,000	15.0	3,868	4,183	315	8.2	1.289	1.213
Seas Rec: Lo Val	75,000	77,300	3.1	757	735	-22	-2.9	1.009	0.951
Seas Rec: Hi Val	200,000	206,200	3.1	2,150	2,092	-58	-2.7	1.075	1.015
Comm/Ind: Lo Val	150,000	181,400	20.9	3,494	3,634	140	4.0	2.329	2.003
Comm/Ind: Mid Val	300,000	362,800	20.9	8,094	8,845	751	9.3	2.698	2.438
Comm/Ind: Hi Val	1,000,000	1,209,400	20.9	29,561	33,165	3,604	12.2	2.956	2.742

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	6,446,076	6,641,589	195,512	3.0	91,963	92,361	398	0.4	1.43	1.39
Res Non-Hmstd	1,377,888	1,459,282	81,394	5.9	23,038	23,637	599	2.6	1.67	1.62
Apartments	616,156	646,649	30,492	4.9	12,317	12,504	187	1.5	2.00	1.93
Low-income Apts	105,742	113,578	7,836	7.4	1,306	1,358	52	4.0	1.24	1.20
Seasonal Rec'l	167,882	170,708	2,827	1.7	2,239	2,232	-7	-0.3	1.33	1.31
Com/Ind: Lo tier	256,115	261,580	5,465	2.1	6,321	6,239	-82	-1.3	2.47	2.39
Com/Ind Hi tier	1,412,813	1,529,351	116,538	8.2	54,157	56,393	2,236	4.1	3.83	3.69
Publ U: Elec Gen	29,342	33,145	3,803	13.0	910	993	83	9.1	3.10	3.00
Publ U: Other	224,389	265,762	41,373	18.4	8,356	9,540	1,183	14.2	3.72	3.59
Ag HGA	14,652	14,490	-162	-1.1	180	173	-7	-3.9	1.23	1.19
Ag Hmstd Land	12,985	13,994	1,009	7.8	41	47	6	15.5	0.32	0.34
Ag Non-Hmstd	154,385	147,361	-7,024	-4.5	1,681	1,526	-155	-9.2	1.09	1.04
Miscellaneous	36,950	57,697	20,747	56.1	1,233	1,516	283	22.9	3.34	2.63
Total	10,855,375	11,355,185	499,811	4.6	203,742	208,518	4,776	2.3	1.88	1.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	122,711	129,551	6,841	5.6	County	68.43	66.53	0.000	0.000
(-) TIF Tax Capacity	3,525	3,556	31	0.9	City/Town	38.49	37.56	2.555	2.440
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.85	27.33	14.890	14.767
(=) Taxable Tax Capacity	<u>119,186</u>	<u>125,995</u>	<u>6,810</u>	<u>5.7</u>	Special District	<u>4.52</u>	<u>4.39</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	140.30	135.82	17.445	17.207

**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	125,000	128,800	3,800	3.0	1,607	1,618	11	0.7	1.286	1.256
Res Hmstd: AvgVal	187,500	193,200	5,700	3.0	2,672	2,680	8	0.3	1.425	1.387
Res Hmstd: Hi Val	249,900	257,500	7,600	3.0	3,735	3,740	5	0.1	1.495	1.452
Res Hmstd: Ex-Hi Val	375,000	386,400	11,400	3.0	5,866	5,866	-1	0.0	1.564	1.518
Apartment	300,000	314,800	14,800	4.9	5,785	5,886	102	1.8	1.928	1.87
Comm/Ind: Lo Val	150,000	162,400	12,400	8.3	4,281	4,033	-248	-5.8	2.854	2.483
Comm/Ind: Mid Val	300,000	324,700	24,700	8.2	9,902	9,895	-7	-0.1	3.301	3.047
Comm/Ind: Hi Val	1,000,000	1,082,500	82,500	8.3	36,135	37,263	1,129	3.1	3.613	3.442

EAST CENTRAL CITIES

Tax Burdens by Property Class	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,046,382	5,400,837	354,455		7.0	75,437	79,381	3,944	5.2	1.49	1.47
Res Non-Hmstd	682,056	730,932	48,876		7.2	11,988	12,486	498	4.2	1.76	1.71
Apartments	250,910	277,961	27,052		10.8	5,360	5,822	462	8.6	2.14	2.09
Low-income Apts	87,600	96,498	8,898		10.2	1,151	1,243	92	8.0	1.31	1.29
Seasonal Rec'l	108,477	113,608	5,131		4.7	1,805	1,817	12	0.7	1.66	1.60
Com/Ind: Lo tier	338,028	341,305	3,278		1.0	9,026	8,904	-122	-1.4	2.67	2.61
Com/Ind Hi tier	731,039	766,402	35,363		4.8	29,528	30,115	587	2.0	4.04	3.93
Publ U: Elec Gen	2,482	2,670	188		7.6	89	93	4	4.2	3.59	3.47
Publ U: Other	150,465	160,119	9,654		6.4	6,056	6,188	131	2.2	4.02	3.86
Ag HGA	81,878	83,738	1,861		2.3	1,149	1,153	4	0.3	1.40	1.38
Ag Hmstd Land	89,808	90,026	219		0.2	416	417	1	0.2	0.46	0.46
Ag Non-Hmstd	77,887	81,153	3,266		4.2	1,045	1,039	-6	-0.6	1.34	1.28
Miscellaneous	24,143	26,266	2,123		8.8	500	531	31	6.2	2.07	2.02
Total	7,671,155	8,171,516	500,362		6.5	143,550	149,188	5,638	3.9	1.87	1.83

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	81,617	87,227	5,610		6.9	County	68.42	66.85	0.059	0.058
(-) TIF Tax Capacity	1,234	975	-259		-21.0	City/Town	50.82	49.46	0.193	0.176
(-) FD Contrib Tax Cap	0	0	0		0.0	School District	29.59	28.95	14.997	14.668
(=) Taxable Tax Capacity	80,383	86,251	5,869		7.3	Special District	4.61	4.35	0.000	0.000
FD Distrib Tax Cap	0	0	0		0.0	Total	153.44	149.61	15.249	14.901

**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	102,800	110,000		7.0	1,305	1,391	86	6.6	1.269	1.264
Res Hmstd: AvgVal	154,200	165,000		7.0	2,243	2,365	122	5.5	1.454	1.433
Res Hmstd: Hi Val	205,500	219,900		7.0	3,179	3,337	158	5.0	1.547	1.518
Res Hmstd: Ex-Hi Val	308,300	330,000		7.0	5,055	5,287	232	4.6	1.64	1.602
Apartment	300,000	332,300		10.8	6,211	6,710	498	8.0	2.070	2.019
Comm/Ind: Lo Val	150,000	157,300		4.9	4,544	4,143	-401	-8.8	3.029	2.634
Comm/Ind: Mid Val	300,000	314,500		4.8	10,527	10,218	-309	-2.9	3.509	3.249
Comm/Ind: Hi Val	1,000,000	1,048,400		4.8	38,445	38,579	134	0.3	3.844	3.68

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	6,612,815	7,118,844	506,030	7.7	79,732	84,005	4,273	5.4	1.21	1.18
Res Non-Hmstd	825,491	917,460	91,969	11.1	11,062	11,961	900	8.1	1.34	1.30
Apartments	8,326	8,996	670	8.1	144	146	2	1.5	1.72	1.62
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,926,036	2,021,936	95,899	5.0	22,448	22,827	379	1.7	1.17	1.13
Com/Ind: Lo tier	114,698	120,736	6,038	5.3	2,329	2,367	39	1.7	2.03	1.96
Com/Ind Hi tier	120,012	138,183	18,171	15.1	3,896	4,257	361	9.3	3.25	3.08
Publ U: Elec Gen	23,234	21,344	-1,890	-8.1	639	556	-83	-13.1	2.75	2.60
Publ U: Other	379,596	400,087	20,491	5.4	13,076	12,993	-83	-0.6	3.44	3.25
Ag HGA	1,202,229	1,283,871	81,643	6.8	13,868	14,617	749	5.4	1.15	1.14
Ag Hmstd Land	1,435,432	1,455,948	20,516	1.4	5,166	5,205	40	0.8	0.36	0.36
Ag Non-Hmstd	1,387,152	1,433,736	46,585	3.4	14,645	14,284	-361	-2.5	1.06	1.00
Miscellaneous	6,331	6,466	135	2.1	93	90	-3	-3.4	1.47	1.39
Total	14,041,352	14,927,607	886,255	6.3	167,097	173,308	6,212	3.7	1.19	1.16

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,870	140,264	9,394	7.2	County	69.85	67.61	0.148	0.136
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.14	18.43	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.03	24.59	14.687	14.430
(=) Taxable Tax Capacity	<u>130,870</u>	<u>140,264</u>	<u>9,394</u>	<u>7.2</u>	Special District	<u>1.62</u>	<u>1.23</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	115.64	111.87	14.834	14.565

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	127,600	7.7	1,239	1,316	77	6.2	1.045	1.031
Res Hmstd: AvgVal	177,600	191,200	7.7	2,071	2,180	108	5.2	1.166	1.14
Res Hmstd: Hi Val	236,800	254,900	7.6	2,906	3,045	139	4.8	1.227	1.194
Res Hmstd: Ex-Hi Val	355,300	382,500	7.7	4,575	4,777	202	4.4	1.288	1.249
Apartment	300,000	324,200	8.1	4,782	5,006	224	4.7	1.594	1.544
Seas Rec: Lo Val	75,000	78,700	4.9	921	938	17	1.8	1.228	1.191
Seas Rec: Hi Val	200,000	210,000	5.0	2,588	2,634	46	1.8	1.294	1.254
Comm/Ind: Lo Val	150,000	172,700	15.1	3,687	3,712	24	0.7	2.458	2.149
Comm/Ind: Mid Val	300,000	345,400	15.1	8,530	9,076	546	6.4	2.843	2.628
Comm/Ind: Hi Val	1,000,000	1,151,400	15.1	31,128	34,111	2,984	9.6	3.113	2.963

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	16,699,416	17,766,739	1,067,323	6.4	227,567	236,459	8,892	3.9	1.36	1.33
Res Non-Hmstd	1,908,705	2,095,507	186,802	9.8	29,406	31,211	1,805	6.1	1.54	1.49
Apartments	1,295,409	1,479,717	184,308	14.2	23,785	26,298	2,513	10.6	1.84	1.78
Low-income Apts	250,302	280,936	30,634	12.2	2,802	3,036	234	8.3	1.12	1.08
Seasonal Rec'l	129,979	139,316	9,338	7.2	1,997	2,065	68	3.4	1.54	1.48
Com/Ind: Lo tier	763,214	772,727	9,513	1.2	17,490	17,128	-362	-2.1	2.29	2.22
Com/Ind Hi tier	3,513,896	3,677,230	163,334	4.6	125,331	126,333	1,002	0.8	3.57	3.44
Publ U: Elec Gen	1,193,286	1,205,798	12,512	1.0	27,153	26,887	-265	-1.0	2.28	2.23
Publ U: Other	660,603	744,191	83,588	12.7	21,902	23,878	1,976	9.0	3.32	3.21
Ag HGA	105,760	109,319	3,559	3.4	1,381	1,380	-2	-0.1	1.31	1.26
Ag Hmstd Land	202,774	199,769	-3,005	-1.5	929	907	-22	-2.3	0.46	0.45
Ag Non-Hmstd	221,300	226,127	4,827	2.2	2,527	2,444	-83	-3.3	1.14	1.08
Miscellaneous	52,834	56,189	3,355	6.3	989	998	9	0.9	1.87	1.78
Total	26,997,478	28,753,563	1,756,085	6.5	483,259	499,024	15,764	3.3	1.79	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	314,278	335,487	21,209	6.7	County	47.74	46.20	0.000	0.000
(-) TIF Tax Capacity	5,585	6,408	824	14.7	City/Town	46.57	45.81	0.856	0.822
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.71	28.20	19.438	19.006
(=) Taxable Tax Capacity	<u>308,693</u>	<u>329,078</u>	<u>20,385</u>	<u>6.6</u>	Special District	<u>2.22</u>	<u>2.09</u>	<u>0.197</u>	<u>0.184</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	126.25	122.31	20.490	20.012

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	125,900		6.4	1,400	1,467	66	4.7	1.184	1.165
Res Hmstd: AvgVal	177,400	188,700		6.4	2,335	2,425	91	3.9	1.316	1.285
Res Hmstd: Hi Val	236,500	251,600		6.4	3,269	3,386	117	3.6	1.382	1.346
Res Hmstd: Ex-Hi Val	354,800	377,500		6.4	5,139	5,308	168	3.3	1.448	1.406
Apartment	300,000	342,700		14.2	5,349	5,925	576	10.8	1.783	1.729
Comm/Ind: Lo Val	150,000	157,000		4.7	4,011	3,559	-452	-11.3	2.674	2.267
Comm/Ind: Mid Val	300,000	313,900		4.6	9,256	8,846	-410	-4.4	3.085	2.818
Comm/Ind: Hi Val	1,000,000	1,046,500		4.7	33,734	33,530	-204	-0.6	3.373	3.204

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	9,666,563	10,228,552	561,988	5.8	107,031	110,050	3,019	2.8	1.11	1.08
Res Non-Hmstd	822,048	905,050	83,003	10.1	9,838	10,431	593	6.0	1.20	1.15
Apartments	4,993	5,273	280	5.6	70	70	1	0.8	1.40	1.33
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,361,101	1,395,603	34,502	2.5	14,160	14,083	-76	-0.5	1.04	1.01
Com/Ind: Lo tier	168,841	173,974	5,133	3.0	2,958	2,934	-24	-0.8	1.75	1.69
Com/Ind Hi tier	282,000	304,899	22,898	8.1	8,025	8,348	322	4.0	2.85	2.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	409,605	514,332	104,727	25.6	11,578	13,890	2,312	20.0	2.83	2.70
Ag HGA	1,375,255	1,429,596	54,341	4.0	14,390	14,539	149	1.0	1.05	1.02
Ag Hmstd Land	3,628,322	3,613,951	-14,371	-0.4	13,209	12,921	-289	-2.2	0.36	0.36
Ag Non-Hmstd	1,303,592	1,347,806	44,214	3.4	11,089	10,715	-375	-3.4	0.85	0.79
Miscellaneous	7,240	7,380	140	1.9	98	91	-7	-7.1	1.35	1.23
Total	19,029,560	19,926,416	896,856	4.7	192,445	198,070	5,625	2.9	1.01	0.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	175,285	186,088	10,804	6.2	County	48.33	46.66	0.000	0.000
(-) TIF Tax Capacity	78	0	-78	-100.0	City/Town	18.39	18.36	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.35	25.91	19.577	18.902
(=) Taxable Tax Capacity	175,206	186,088	10,882	6.2	Special District	0.50	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	94.57	91.42	19.577	18.902

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	166,000	5.8	1,572	1,620	48	3.0	1.002	0.976
Res Hmstd: AvgVal	235,200	248,900	5.8	2,533	2,599	66	2.6	1.077	1.044
Res Hmstd: Hi Val	313,500	331,700	5.8	3,493	3,577	83	2.4	1.114	1.078
Res Hmstd: Ex-Hi Val	470,400	497,700	5.8	5,370	5,490	121	2.3	1.141	1.103
Apartment	300,000	316,800	5.6	4,134	4,219	85	2.1	1.378	1.332
Seas Rec: Lo Val	75,000	76,900	2.5	763	757	-6	-0.7	1.017	0.985
Seas Rec: Hi Val	200,000	205,100	2.6	2,166	2,151	-15	-0.7	1.083	1.049
Comm/Ind: Lo Val	150,000	162,200	8.1	3,284	2,946	-339	-10.3	2.19	1.816
Comm/Ind: Mid Val	300,000	324,400	8.1	7,566	7,391	-175	-2.3	2.522	2.278
Comm/Ind: Hi Val	1,000,000	1,081,200	8.1	27,546	28,131	585	2.1	2.755	2.602

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	6,256,360	6,573,999	317,639	5.1	87,539	90,989	3,450	3.9	1.40	1.38
Res Non-Hmstd	927,814	987,390	59,576	6.4	16,096	16,705	608	3.8	1.73	1.69
Apartments	396,834	437,603	40,770	10.3	7,925	8,604	680	8.6	2.00	1.97
Low-income Apts	116,330	125,230	8,900	7.7	1,400	1,458	58	4.1	1.20	1.16
Seasonal Rec'l	58,983	65,312	6,329	10.7	1,049	1,145	96	9.1	1.78	1.75
Com/Ind: Lo tier	672,672	680,772	8,100	1.2	17,339	17,111	-228	-1.3	2.58	2.51
Com/Ind Hi tier	1,748,297	1,777,567	29,270	1.7	65,875	65,112	-763	-1.2	3.77	3.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	166,382	185,626	19,244	11.6	6,856	7,369	513	7.5	4.12	3.97
Ag HGA	19,475	20,424	949	4.9	278	291	13	4.6	1.43	1.42
Ag Hmstd Land	133,551	135,355	1,804	1.4	1,079	1,098	19	1.8	0.81	0.81
Ag Non-Hmstd	155,708	150,360	-5,348	-3.4	2,099	1,988	-110	-5.2	1.35	1.32
Miscellaneous	15,503	16,666	1,163	7.5	387	401	13	3.5	2.50	2.40
Total	10,667,908	11,156,304	488,396	4.6	207,922	212,270	4,348	2.1	1.95	1.90

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	117,537	123,055	5,518	4.7	County	44.13	44.00	0.130	0.124
(-) TIF Tax Capacity	3,175	3,367	192	6.0	City/Town	76.67	75.40	0.155	0.157
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.91	20.82	22.087	21.143
(=) Taxable Tax Capacity	<u>114,362</u>	<u>119,689</u>	<u>5,327</u>	<u>4.7</u>	Special District	<u>1.60</u>	<u>1.57</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	144.31	141.80	22.372	21.424

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	70,900	74,500		5.1	773	793	21	2.7	1.09	1.065
Res Hmstd: AvgVal	106,200	111,600		5.1	1,371	1,429	58	4.3	1.291	1.280
Res Hmstd: Hi Val	141,600	148,800		5.1	2,007	2,081	75	3.7	1.417	1.399
Res Hmstd: Ex-Hi Val	212,500	223,300		5.1	3,281	3,388	107	3.3	1.544	1.517
Apartment	300,000	330,800		10.3	6,083	6,572	489	8.0	2.028	1.987
Comm/Ind: Lo Val	150,000	152,500		1.7	4,445	3,877	-568	-12.8	2.964	2.542
Comm/Ind: Mid Val	300,000	305,000		1.7	10,261	9,632	-629	-6.1	3.420	3.158
Comm/Ind: Hi Val	1,000,000	1,016,700		1.7	37,399	36,486	-913	-2.4	3.74	3.589

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	4,266,594	4,515,954	249,360	5.8	40,917	42,986	2,069	5.1	0.96	0.95
Res Non-Hmstd	595,607	636,237	40,629	6.8	6,136	6,420	283	4.6	1.03	1.01
Apartments	7,936	8,668	732	9.2	93	100	7	7.0	1.18	1.15
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	996,288	1,016,828	20,540	2.1	9,691	9,857	166	1.7	0.97	0.97
Com/Ind: Lo tier	176,222	181,028	4,805	2.7	2,700	2,706	6	0.2	1.53	1.49
Com/Ind Hi tier	454,903	515,520	60,617	13.3	11,232	12,364	1,131	10.1	2.47	2.40
Publ U: Elec Gen	8,462	8,557	96	1.1	119	116	-3	-2.2	1.40	1.36
Publ U: Other	944,030	1,020,416	76,386	8.1	22,106	23,179	1,072	4.9	2.34	2.27
Ag HGA	1,764,681	1,848,265	83,584	4.7	14,902	15,516	614	4.1	0.84	0.84
Ag Hmstd Land	23,946,052	23,847,758	-98,295	-0.4	82,623	83,008	385	0.5	0.35	0.35
Ag Non-Hmstd	17,422,670	17,059,937	-362,733	-2.1	99,904	95,177	-4,727	-4.7	0.57	0.56
Miscellaneous	3,903	3,904	1	0.0	86	84	-2	-2.4	2.20	2.15
Total	50,587,348	50,663,070	75,722	0.1	290,510	291,511	1,001	0.3	0.57	0.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	431,399	434,233	2,833	0.7	County	40.35	40.59	0.108	0.103
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.74	7.99	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.04	15.33	24.219	23.299
(=) Taxable Tax Capacity	<u>431,331</u>	<u>434,164</u>	<u>2,833</u>	<u>0.7</u>	Special District	<u>1.12</u>	<u>1.07</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	65.25	64.97	24.328	23.402

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	119,300	126,300	5.9	896	944	48	5.4	0.751	0.747	
Res Hmstd: AvgVal	178,800	189,200	5.8	1,464	1,535	71	4.9	0.819	0.811	
Res Hmstd: Hi Val	238,400	252,300	5.8	2,033	2,127	95	4.7	0.853	0.843	
Res Hmstd: Ex-Hi Val	357,600	378,500	5.8	3,170	3,312	142	4.5	0.887	0.875	
Apartment	300,000	327,700	9.2	3,177	3,428	252	7.9	1.059	1.046	
Comm/Ind: Lo Val	150,000	170,000	13.3	2,696	2,535	-161	-6.0	1.797	1.491	
Comm/Ind: Mid Val	300,000	340,000	13.3	6,169	6,372	203	3.3	2.056	1.874	
Comm/Ind: Hi Val	1,000,000	1,133,300	13.3	22,376	24,273	1,897	8.5	2.238	2.142	

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	7,245,961	7,579,214	333,253	4.6	98,481	104,117	5,635	5.7	1.36	1.37
Res Non-Hmstd	1,125,472	1,187,095	61,623	5.5	17,976	19,040	1,064	5.9	1.60	1.60
Apartments	778,680	796,667	17,987	2.3	13,295	13,660	365	2.7	1.71	1.71
Low-income Apts	106,424	117,680	11,256	10.6	1,213	1,356	143	11.8	1.14	1.15
Seasonal Rec'l	79,977	80,156	179	0.2	1,247	1,246	-2	-0.1	1.56	1.55
Com/Ind: Lo tier	523,131	532,347	9,216	1.8	12,897	13,080	183	1.4	2.47	2.46
Com/Ind Hi tier	1,823,408	1,886,446	63,038	3.5	63,207	64,681	1,474	2.3	3.47	3.43
Publ U: Elec Gen	22,053	21,002	-1,051	-4.8	515	491	-24	-4.6	2.33	2.34
Publ U: Other	151,091	154,457	3,366	2.2	5,538	5,584	46	0.8	3.67	3.62
Ag HGA	12,744	13,634	890	7.0	188	206	17	9.3	1.48	1.51
Ag Hmstd Land	64,136	68,749	4,614	7.2	576	627	51	8.8	0.90	0.91
Ag Non-Hmstd	99,577	88,643	-10,934	-11.0	1,319	1,182	-136	-10.3	1.32	1.33
Miscellaneous	28,500	29,039	539	1.9	492	480	-12	-2.4	1.73	1.65
Total	12,061,152	12,555,129	493,977	4.1	216,944	225,749	8,805	4.1	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	134,978	140,700	5,722	4.2	County	46.69	47.35	0.000	0.000
(-) TIF Tax Capacity	3,133	3,050	-83	-2.6	City/Town	63.16	62.54	0.218	0.222
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.82	21.95	19.312	19.786
(=) Taxable Tax Capacity	<u>131,845</u>	<u>137,650</u>	<u>5,805</u>	<u>4.4</u>	Special District	<u>0.44</u>	<u>0.37</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	132.11	132.20	19.529	20.008

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	93,300	4.6	967	1,034	67	7.0	1.084	1.108
Res Hmstd: AvgVal	133,700	139,800	4.6	1,694	1,795	100	5.9	1.267	1.284
Res Hmstd: Hi Val	178,300	186,500	4.6	2,424	2,559	135	5.6	1.359	1.372
Res Hmstd: Ex-Hi Val	267,500	279,800	4.6	3,882	4,085	202	5.2	1.451	1.46
Apartment	300,000	306,900	2.3	5,540	5,686	146	2.6	1.847	1.853
Comm/Ind: Lo Val	150,000	155,200	3.5	4,128	3,731	-397	-9.6	2.752	2.404
Comm/Ind: Mid Val	300,000	310,400	3.5	9,535	9,268	-267	-2.8	3.178	2.986
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	34,767	35,102	336	1.0	3.477	3.393

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	3,534,969	3,698,583	163,614	4.6	34,577	37,111	2,534	7.3	0.98	1.00
Res Non-Hmstd	505,283	536,987	31,704	6.3	5,297	5,707	411	7.7	1.05	1.06
Apartments	7,320	8,119	799	10.9	95	109	14	14.2	1.30	1.34
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	297,613	309,728	12,115	4.1	3,023	3,138	115	3.8	1.02	1.01
Com/Ind: Lo tier	96,287	98,912	2,625	2.7	1,482	1,543	61	4.1	1.54	1.56
Com/Ind Hi tier	262,183	295,834	33,651	12.8	6,608	7,284	676	10.2	2.52	2.46
Publ U: Elec Gen	11,590	12,128	538	4.6	164	163	-1	-0.8	1.42	1.34
Publ U: Other	589,344	620,451	31,107	5.3	14,250	14,784	535	3.8	2.42	2.38
Ag HGA	1,233,190	1,266,379	33,189	2.7	10,982	11,803	821	7.5	0.89	0.93
Ag Hmstd Land	12,369,790	12,057,871	-311,919	-2.5	49,308	49,125	-184	-0.4	0.40	0.41
Ag Non-Hmstd	7,665,153	7,334,351	-330,802	-4.3	51,230	48,961	-2,269	-4.4	0.67	0.67
Miscellaneous	586	577	-9	-1.5	10	10	0	-2.3	1.67	1.66
Total	26,573,308	26,239,918	-333,390	-1.3	177,026	179,739	2,712	1.5	0.67	0.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	226,452	224,871	-1,581	-0.7	County	47.94	48.17	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.99	9.48	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.85	18.02	20.671	21.695
(=) Taxable Tax Capacity	226,452	224,871	-1,581	-0.7	Special District	0.44	0.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.22	76.01	20.671	21.695

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	138,900	145,300	6,400	4.6	1,134	1,232	97	8.6	0.817	0.848
Res Hmstd: AvgVal	208,300	217,900	9,600	4.6	1,839	1,988	149	8.1	0.883	0.913
Res Hmstd: Hi Val	277,700	290,600	12,900	4.6	2,544	2,746	202	7.9	0.916	0.945
Res Hmstd: Ex-Hi Val	416,600	435,900	19,300	4.6	3,953	4,259	306	7.7	0.949	0.977
Apartment	300,000	332,700	32,700	10.9	3,404	3,883	479	14.1	1.135	1.167
Comm/Ind: Lo Val	150,000	169,300	19,300	12.9	2,843	2,782	-61	-2.2	1.895	1.643
Comm/Ind: Mid Val	300,000	338,500	38,500	12.8	6,530	6,944	414	6.3	2.177	2.052
Comm/Ind: Hi Val	1,000,000	1,128,300	128,300	12.8	23,738	26,375	2,637	11.1	2.374	2.338

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	10,542,306	11,106,262	563,956	5.3	140,009	142,257	2,248	1.6	1.33	1.28
Res Non-Hmstd	1,814,707	1,976,601	161,894	8.9	26,278	27,416	1,138	4.3	1.45	1.39
Apartments	1,182,610	1,310,337	127,727	10.8	20,657	21,818	1,161	5.6	1.75	1.67
Low-income Apts	207,039	206,102	-938	-0.5	2,249	2,139	-110	-4.9	1.09	1.04
Seasonal Rec'l	9,269	10,768	1,499	16.2	140	158	18	12.5	1.51	1.47
Com/Ind: Lo tier	353,894	351,030	-2,865	-0.8	7,778	7,365	-413	-5.3	2.20	2.10
Com/Ind Hi tier	2,925,477	3,282,609	357,132	12.2	100,245	106,876	6,631	6.6	3.43	3.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	140,527	197,465	56,938	40.5	4,414	5,946	1,533	34.7	3.14	3.01
Ag HGA	411,309	424,630	13,321	3.2	4,433	4,423	-10	-0.2	1.08	1.04
Ag Hmstd Land	1,204,170	1,188,158	-16,012	-1.3	4,945	4,716	-228	-4.6	0.41	0.40
Ag Non-Hmstd	638,729	665,515	26,785	4.2	5,639	5,460	-178	-3.2	0.88	0.82
Miscellaneous	33,095	33,517	422	1.3	695	672	-23	-3.3	2.10	2.00
Total	19,463,134	20,752,994	1,289,860	6.6	317,481	329,248	11,766	3.7	1.63	1.59

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	218,904	236,894	17,990	8.2	County	50.13	46.72	0.000	0.000
(-) TIF Tax Capacity	4,376	6,707	2,331	53.3	City/Town	45.13	42.58	0.153	1.212
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.60	22.05	20.289	18.880
(=) Taxable Tax Capacity	214,528	230,187	15,659	7.3	Special District	1.65	1.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.51	113.00	20.442	20.091

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	139,700	147,200	5.4	1,649	1,680	31	1.9	1.180	1.142
Res Hmstd: AvgVal	209,500	220,700	5.3	2,693	2,730	36	1.3	1.286	1.237
Res Hmstd: Hi Val	279,300	294,200	5.3	3,738	3,779	41	1.1	1.338	1.284
Res Hmstd: Ex-Hi Val	419,000	441,400	5.3	5,822	5,875	52	0.9	1.39	1.331
Apartment	300,000	332,400	10.8	5,058	5,363	305	6.0	1.686	1.613
Comm/Ind: Lo Val	150,000	168,300	12.2	3,836	3,698	-138	-3.6	2.557	2.197
Comm/Ind: Mid Val	300,000	336,600	12.2	8,849	9,056	208	2.3	2.95	2.691
Comm/Ind: Hi Val	1,000,000	1,122,100	12.2	32,241	34,067	1,826	5.7	3.224	3.036

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	11,826,838	12,512,428	685,591	5.8	166,505	173,477	6,971	4.2	1.41	1.39
Res Non-Hmstd	1,646,236	1,730,704	84,468	5.1	26,967	27,554	587	2.2	1.64	1.59
Apartments	710,142	756,683	46,541	6.6	13,199	13,618	419	3.2	1.86	1.80
Low-income Apts	175,572	193,538	17,966	10.2	2,093	2,259	166	7.9	1.19	1.17
Seasonal Rec'l	103,378	107,108	3,730	3.6	1,657	1,699	43	2.6	1.60	1.59
Com/Ind: Lo tier	807,444	813,235	5,791	0.7	19,610	19,231	-379	-1.9	2.43	2.36
Com/Ind Hi tier	2,245,459	2,345,311	99,853	4.4	82,058	82,709	651	0.8	3.65	3.53
Publ U: Elec Gen	693,903	692,948	-956	-0.1	20,005	18,770	-1,235	-6.2	2.88	2.71
Publ U: Other	393,778	454,152	60,374	15.3	14,367	15,899	1,531	10.7	3.65	3.50
Ag HGA	35,984	35,718	-266	-0.7	475	467	-8	-1.7	1.32	1.31
Ag Hmstd Land	169,819	162,662	-7,156	-4.2	1,104	1,053	-51	-4.7	0.65	0.65
Ag Non-Hmstd	148,442	170,636	22,194	15.0	1,830	2,074	244	13.3	1.23	1.22
Miscellaneous	37,074	40,133	3,059	8.3	747	786	38	5.1	2.02	1.96
Total	18,994,067	20,015,256	1,021,189	5.4	350,618	359,594	8,977	2.6	1.85	1.80

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	212,878	225,142	12,264	5.8	County	46.74	45.62	0.000	0.000
(-) TIF Tax Capacity	3,591	3,989	398	11.1	City/Town	63.17	61.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.19	22.54	22.940	22.222
(=) Taxable Tax Capacity	209,287	221,152	11,866	5.7	Special District	1.59	1.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	134.69	130.98	22.940	22.222

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	94,100	99,600		5.8	1,096	1,149	53	4.9	1.164	1.154
Res Hmstd: AvgVal	141,000	149,200		5.8	1,892	1,964	72	3.8	1.342	1.317
Res Hmstd: Hi Val	188,000	198,900		5.8	2,690	2,781	91	3.4	1.431	1.398
Res Hmstd: Ex-Hi Val	282,000	298,300		5.8	4,285	4,415	129	3.0	1.52	1.48
Apartment	300,000	319,700		6.6	5,739	5,945	206	3.6	1.913	1.86
Comm/Ind: Lo Val	150,000	156,700		4.5	4,238	3,790	-447	-10.5	2.825	2.419
Comm/Ind: Mid Val	300,000	313,300		4.4	9,773	9,373	-400	-4.1	3.258	2.992
Comm/Ind: Hi Val	1,000,000	1,044,500		4.5	35,604	35,441	-164	-0.5	3.560	3.393

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,587,646	5,957,538	369,893	6.6	56,198	59,392	3,193	5.7	1.01	1.00
Res Non-Hmstd	844,816	924,857	80,041	9.5	9,075	9,860	786	8.7	1.07	1.07
Apartments	4,329	4,924	595	13.8	58	62	5	8.5	1.33	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	275,927	290,670	14,743	5.3	2,576	2,700	124	4.8	0.93	0.93
Com/Ind: Lo tier	135,381	140,363	4,982	3.7	2,227	2,253	26	1.2	1.65	1.61
Com/Ind Hi tier	248,376	279,846	31,470	12.7	6,720	7,383	663	9.9	2.71	2.64
Publ U: Elec Gen	3	3	0	-6.5	0	0	0	-6.7	2.34	2.33
Publ U: Other	509,193	571,550	62,357	12.2	13,581	14,826	1,245	9.2	2.67	2.59
Ag HGA	1,919,692	1,980,703	61,011	3.2	18,712	19,101	389	2.1	0.97	0.96
Ag Hmstd Land	12,801,851	12,729,744	-72,107	-0.6	52,805	52,234	-570	-1.1	0.41	0.41
Ag Non-Hmstd	5,968,020	5,970,243	2,223	0.0	45,346	43,501	-1,845	-4.1	0.76	0.73
Miscellaneous	6,458	6,669	211	3.3	87	85	-2	-2.5	1.35	1.28
Total	28,301,691	28,857,111	555,420	2.0	207,385	211,399	4,014	1.9	0.73	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	234,970	242,058	7,087	3.0	County	48.51	47.62	0.000	0.000
(-) TIF Tax Capacity	10	0	-10	-100.0	City/Town	12.10	12.20	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.78	21.64	22.944	22.524
(=) Taxable Tax Capacity	<u>234,961</u>	<u>242,058</u>	<u>7,097</u>	<u>3.0</u>	Special District	<u>0.48</u>	<u>0.47</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	82.87	81.94	22.944	22.524

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	136,600	145,600	6.6	1,239	1,317	78	6.3	0.907	0.904
Res Hmstd: AvgVal	204,800	218,400	6.6	2,011	2,127	116	5.8	0.982	0.974
Res Hmstd: Hi Val	272,900	291,000	6.6	2,783	2,936	153	5.5	1.02	1.009
Res Hmstd: Ex-Hi Val	409,500	436,600	6.6	4,330	4,558	228	5.3	1.057	1.044
Apartment	300,000	341,300	13.8	3,796	4,264	469	12.3	1.265	1.249
Comm/Ind: Lo Val	150,000	169,000	12.7	3,072	2,944	-127	-4.1	2.048	1.742
Comm/Ind: Mid Val	300,000	338,000	12.7	7,052	7,316	264	3.7	2.351	2.165
Comm/Ind: Hi Val	1,000,000	1,126,700	12.7	25,629	27,721	2,092	8.2	2.563	2.460

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	26,973,627	28,192,091	1,218,464	4.5	307,485	309,704	2,219	0.7	1.14	1.10
Res Non-Hmstd	2,915,121	3,170,691	255,570	8.8	36,302	37,995	1,693	4.7	1.25	1.20
Apartments	1,472,064	1,648,893	176,829	12.0	22,447	23,880	1,433	6.4	1.52	1.45
Low-income Apts	294,151	433,384	139,233	47.3	2,753	3,947	1,194	43.4	0.94	0.91
Seasonal Rec'l	41,965	45,879	3,914	9.3	484	508	24	4.9	1.15	1.11
Com/Ind: Lo tier	489,627	502,515	12,888	2.6	10,286	10,113	-173	-1.7	2.10	2.01
Com/Ind Hi tier	4,172,045	4,631,191	459,146	11.0	138,809	147,237	8,428	6.1	3.33	3.18
Publ U: Elec Gen	0	42,811	42,811	0.0	0	1,025	1,025	0.0	0.00	2.39
Publ U: Other	376,379	338,509	-37,870	-10.1	12,304	10,586	-1,718	-14.0	3.27	3.13
Ag HGA	136,960	140,980	4,019	2.9	1,463	1,466	4	0.2	1.07	1.04
Ag Hmstd Land	104,556	79,302	-25,254	-24.2	336	198	-137	-40.9	0.32	0.25
Ag Non-Hmstd	130,356	160,605	30,249	23.2	1,177	1,353	176	15.0	0.90	0.84
Miscellaneous	175,999	172,832	-3,167	-1.8	2,921	2,749	-172	-5.9	1.66	1.59
Total	37,282,850	39,559,682	2,276,832	6.1	536,766	550,762	13,997	2.6	1.44	1.39

<i>Tax Base</i>					<i>Tax Rates</i>				
	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	408,879	438,096	29,217	7.1	County	33.31	31.11	0.000	0.000
(-) TIF Tax Capacity	9,249	11,419	2,170	23.5	City/Town	38.83	37.94	0.198	0.182
(-) FD Contrib Tax Cap	35,158	36,942	1,785	5.1	School District	23.47	22.60	21.077	20.347
(=) Taxable Tax Capacity	<u>364,472</u>	<u>389,735</u>	<u>25,263</u>	<u>6.9</u>	Special District	<u>3.98</u>	<u>3.54</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	64,302	67,264	2,962	4.6	Total	99.59	95.19	21.275	20.529

<i>Tax Burdens on Hypothetical Properties</i>	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,100	149,600	4.5	1,487	1,499	12	0.8	1.039	1.002
Res Hmstd: AvgVal	214,500	224,200	4.5	2,414	2,424	10	0.4	1.125	1.081
Res Hmstd: Hi Val	286,000	298,900	4.5	3,342	3,349	7	0.2	1.169	1.121
Res Hmstd: Ex-Hi Val	429,100	448,500	4.5	5,186	5,190	4	0.1	1.209	1.157
Apartment	300,000	336,000	12.0	4,373	4,688	315	7.2	1.458	1.395
Comm/Ind: Lo Val	150,000	166,500	11.0	3,772	3,578	-194	-5.1	2.514	2.149
Comm/Ind: Mid Val	300,000	333,000	11.0	8,694	8,797	103	1.2	2.898	2.642
Comm/Ind: Hi Val	1,000,000	1,110,100	11.0	31,666	33,155	1,489	4.7	3.167	2.987

WASHINGTON 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	25,279,356	26,316,866	1,037,510		4.1	296,338	302,997	6,658	2.2	1.17	1.15
Res Non-Hmstd	3,719,421	3,870,704	151,283		4.1	45,226	46,233	1,007	2.2	1.22	1.19
Apartments	1,313,415	1,401,840	88,425		6.7	19,647	20,642	995	5.1	1.50	1.47
Low-income Apts	286,862	340,323	53,461		18.6	2,643	2,985	342	12.9	0.92	0.88
Seasonal Rec'l	141,198	143,962	2,764		2.0	1,504	1,495	-9	-0.6	1.07	1.04
Com/Ind: Lo tier	311,040	313,353	2,314		0.7	6,471	6,316	-156	-2.4	2.08	2.02
Com/Ind Hi tier	3,301,188	3,630,136	328,948		10.0	108,841	115,437	6,596	6.1	3.30	3.18
Publ U: Elec Gen	210,707	215,815	5,107		2.4	5,117	5,126	9	0.2	2.43	2.38
Publ U: Other	343,585	389,882	46,296		13.5	11,334	12,365	1,031	9.1	3.30	3.17
Ag HGA	185,716	233,521	47,805		25.7	1,844	2,276	432	23.4	0.99	0.97
Ag Hmstd Land	247,862	255,483	7,621		3.1	625	681	56	8.9	0.25	0.27
Ag Non-Hmstd	422,157	442,208	20,051		4.7	3,361	3,434	73	2.2	0.80	0.78
Miscellaneous	34,821	35,965	1,144		3.3	621	623	1	0.2	1.78	1.73
Total	35,797,328	37,590,056	1,792,728		5.0	503,574	520,609	17,035	3.4	1.41	1.38

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	396,252	418,475	22,223		5.6	County	28.61	27.08	0.341	0.324
(-) TIF Tax Capacity	5,663	6,084	421		7.4	City/Town	34.03	34.00	0.177	0.169
(-) FD Contrib Tax Cap	29,499	30,886	1,387		4.7	School District	26.76	27.27	23.741	22.695
(=) Taxable Tax Capacity	<u>361,090</u>	<u>381,506</u>	<u>20,416</u>		<u>5.7</u>	Special District	<u>5.62</u>	<u>5.39</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	38,081	39,090	1,010		2.7	Total	95.01	93.74	24.260	23.187

**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	196,700		4.1	2,061	2,110	49	2.4	1.091	1.073
Res Hmstd: AvgVal	283,200	294,800		4.1	3,266	3,337	71	2.2	1.153	1.132
Res Hmstd: Hi Val	377,500	393,000		4.1	4,472	4,564	93	2.1	1.185	1.161
Res Hmstd: Ex-Hi Val	566,400	589,600		4.1	6,913	7,104	190	2.8	1.221	1.205
Apartment	300,000	320,200		6.7	4,291	4,494	203	4.7	1.430	1.404
Comm/Ind: Lo Val	150,000	164,900		9.9	3,755	3,551	-203	-5.4	2.503	2.154
Comm/Ind: Mid Val	300,000	329,900		10.0	8,640	8,741	101	1.2	2.88	2.65
Comm/Ind: Hi Val	1,000,000	1,099,600		10.0	31,437	32,949	1,512	4.8	3.144	2.996

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	35,834,013	37,527,854	1,693,841	4.7	422,997	427,884	4,887	1.2	1.18	1.14
Res Non-Hmstd	4,061,491	4,341,178	279,687	6.9	50,785	52,247	1,462	2.9	1.25	1.20
Apartments	3,417,338	3,779,646	362,309	10.6	49,064	52,446	3,382	6.9	1.44	1.39
Low-income Apts	259,187	276,955	17,769	6.9	2,353	2,440	87	3.7	0.91	0.88
Seasonal Rec'l	25,722	25,939	218	0.8	319	308	-11	-3.4	1.24	1.19
Com/Ind: Lo tier	544,632	545,858	1,227	0.2	11,360	10,903	-458	-4.0	2.09	2.00
Com/Ind Hi tier	6,575,758	7,128,987	553,229	8.4	212,624	220,069	7,445	3.5	3.23	3.09
Publ U: Elec Gen	126,850	133,511	6,660	5.3	3,123	3,153	29	0.9	2.46	2.36
Publ U: Other	762,922	820,051	57,128	7.5	24,771	25,414	643	2.6	3.25	3.10
Ag HGA	239,472	261,289	21,817	9.1	2,304	2,428	124	5.4	0.96	0.93
Ag Hmstd Land	892,570	938,478	45,908	5.1	2,973	3,060	87	2.9	0.33	0.33
Ag Non-Hmstd	423,078	430,244	7,166	1.7	3,168	2,962	-206	-6.5	0.75	0.69
Miscellaneous	146,872	153,402	6,530	4.4	2,383	2,401	18	0.8	1.62	1.57
Total	53,309,905	56,363,393	3,053,487	5.7	788,224	805,714	17,490	2.2	1.48	1.43

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	602,792	641,678	38,886	6.5	County	23.98	22.42	0.000	0.000
(-) TIF Tax Capacity	12,470	13,679	1,210	9.7	City/Town	40.77	40.31	0.461	0.237
(-) FD Contrib Tax Cap	56,495	56,495	0	0.0	School District	25.20	24.73	26.439	24.824
(=) Taxable Tax Capacity	533,826	571,503	37,677	7.1	Special District	3.85	3.57	0.000	0.000
FD Distrib Tax Cap	65,788	68,687	2,898	4.4	Total	93.80	91.04	26.900	25.060

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	168,000	175,900	4.7	1,820	1,841	20	1.1	1.084	1.046
Res Hmstd: AvgVal	251,900	263,800	4.7	2,904	2,930	26	0.9	1.153	1.111
Res Hmstd: Hi Val	335,800	351,700	4.7	3,987	4,019	32	0.8	1.187	1.143
Res Hmstd: Ex-Hi Val	503,800	527,600	4.7	6,090	6,188	98	1.6	1.209	1.173
Apartment	300,000	331,800	10.6	4,325	4,607	283	6.5	1.442	1.389
Comm/Ind: Lo Val	150,000	162,600	8.4	3,775	3,450	-325	-8.6	2.517	2.122
Comm/Ind: Mid Val	300,000	325,200	8.4	8,674	8,517	-157	-1.8	2.891	2.619
Comm/Ind: Hi Val	1,000,000	1,084,100	8.4	31,535	32,167	632	2.0	3.154	2.967

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	23,616,926	24,764,092	1,147,166	4.9	288,003	290,511	2,508	0.9	1.22	1.17
Res Non-Hmstd	3,490,188	3,516,639	26,452	0.8	45,067	43,495	-1,572	-3.5	1.29	1.24
Apartments	954,115	1,095,887	141,772	14.9	14,836	16,119	1,283	8.7	1.55	1.47
Low-income Apts	195,982	257,314	61,332	31.3	1,879	2,303	423	22.5	0.96	0.89
Seasonal Rec'l	79,806	81,223	1,417	1.8	1,006	999	-7	-0.7	1.26	1.23
Com/Ind: Lo tier	407,095	419,474	12,379	3.0	8,721	8,588	-133	-1.5	2.14	2.05
Com/Ind Hi tier	3,529,531	3,962,660	433,129	12.3	118,950	126,309	7,359	6.2	3.37	3.19
Publ U: Elec Gen	18,414	17,962	-452	-2.5	471	428	-43	-9.1	2.56	2.38
Publ U: Other	464,734	527,578	62,844	13.5	15,040	16,149	1,109	7.4	3.24	3.06
Ag HGA	394,040	399,269	5,229	1.3	3,752	3,704	-48	-1.3	0.95	0.93
Ag Hmstd Land	1,297,568	1,292,747	-4,821	-0.4	4,054	3,985	-69	-1.7	0.31	0.31
Ag Non-Hmstd	639,963	652,411	12,448	1.9	5,164	4,784	-380	-7.4	0.81	0.73
Miscellaneous	26,763	36,919	10,156	37.9	377	494	118	31.2	1.41	1.34
Total	35,115,125	37,024,175	1,909,050	5.4	507,320	517,869	10,550	2.1	1.44	1.40

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	387,533	412,302	24,770	6.4	County	33.69	32.46	0.000	0.000
(-) TIF Tax Capacity	5,952	7,060	1,108	18.6	City/Town	31.81	31.54	0.320	0.139
(-) FD Contrib Tax Cap	30,628	33,093	2,465	8.0	School District	33.57	30.87	18.660	17.960
(=) Taxable Tax Capacity	350,953	372,149	21,196	6.0	Special District	5.00	4.68	0.000	0.000
FD Distrib Tax Cap	34,265	36,265	2,000	5.8	Total	104.07	99.55	18.980	18.099

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	195,700	205,200	4.9	2,204	2,219	15	0.7	1.126	1.081
Res Hmstd: AvgVal	293,400	307,700	4.9	3,498	3,512	15	0.4	1.192	1.141
Res Hmstd: Hi Val	391,100	410,100	4.9	4,791	4,804	13	0.3	1.225	1.172
Res Hmstd: Ex-Hi Val	586,700	615,200	4.9	7,445	7,524	79	1.1	1.269	1.223
Apartment	300,000	344,600	14.9	4,472	4,912	440	9.8	1.491	1.425
Comm/Ind: Lo Val	150,000	168,400	12.3	3,802	3,674	-127	-3.4	2.534	2.182
Comm/Ind: Mid Val	300,000	336,800	12.3	8,775	9,011	236	2.7	2.925	2.675
Comm/Ind: Hi Val	1,000,000	1,122,700	12.3	31,986	33,918	1,932	6.0	3.199	3.021

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	22,949,762	24,017,460	1,067,698	4.7	315,112	316,511	1,399	0.4	1.37	1.32
Res Non-Hmstd	2,480,322	2,812,704	332,382	13.4	36,858	39,955	3,096	8.4	1.49	1.42
Apartments	2,002,411	2,233,967	231,556	11.6	36,541	39,035	2,494	6.8	1.82	1.75
Low-income Apts	337,438	375,852	38,414	11.4	3,770	4,009	239	6.3	1.12	1.07
Seasonal Rec'l	158,836	150,906	-7,929	-5.0	2,123	1,947	-176	-8.3	1.34	1.29
Com/Ind: Lo tier	330,312	331,351	1,039	0.3	7,729	7,445	-284	-3.7	2.34	2.25
Com/Ind Hi tier	5,276,632	5,749,049	472,417	9.0	189,708	197,947	8,239	4.3	3.60	3.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	331,806	376,932	45,126	13.6	11,818	12,861	1,044	8.8	3.56	3.41
Ag HGA	92,312	96,609	4,297	4.7	1,319	1,304	-15	-1.1	1.43	1.35
Ag Hmstd Land	128,612	134,738	6,126	4.8	562	567	5	0.9	0.44	0.42
Ag Non-Hmstd	172,176	196,116	23,940	13.9	1,956	2,081	125	6.4	1.14	1.06
Miscellaneous	19,870	30,642	10,772	54.2	420	593	173	41.1	2.12	1.94
Total	34,280,489	36,506,324	2,225,835	6.5	607,916	624,255	16,339	2.7	1.77	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	393,739	422,493	28,754	7.3	County	40.95	37.98	0.000	0.000
(-) TIF Tax Capacity	9,998	11,850	1,852	18.5	City/Town	44.20	43.11	0.332	0.311
(-) FD Contrib Tax Cap	40,134	44,603	4,468	11.1	School District	24.26	23.66	25.144	23.632
(=) Taxable Tax Capacity	<u>343,607</u>	<u>366,040</u>	<u>22,433</u>	<u>6.5</u>	Special District	<u>9.25</u>	<u>9.00</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	53,914	55,807	1,893	3.5	Total	118.66	113.76	25.477	23.943

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	158,000	4.6	1,896	1,907	11	0.6	1.256	1.207
Res Hmstd: AvgVal	226,400	236,900	4.6	3,063	3,070	7	0.2	1.353	1.296
Res Hmstd: Hi Val	301,800	315,800	4.6	4,230	4,234	4	0.1	1.402	1.341
Res Hmstd: Ex-Hi Val	452,900	474,000	4.7	6,528	6,527	-1	0.0	1.441	1.377
Apartment	300,000	334,700	11.6	5,214	5,561	347	6.7	1.738	1.661
Comm/Ind: Lo Val	150,000	163,400	8.9	4,104	3,850	-254	-6.2	2.736	2.356
Comm/Ind: Mid Val	300,000	326,900	9.0	9,449	9,438	-10	-0.1	3.15	2.887
Comm/Ind: Hi Val	1,000,000	1,089,500	9.0	34,390	35,502	1,112	3.2	3.439	3.259

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	25,421,604	25,668,798	247,194	1.0	345,283	337,556	-7,726	-2.2	1.36	1.32
Res Non-Hmstd	3,457,780	3,735,641	277,862	8.0	49,601	51,701	2,100	4.2	1.43	1.38
Apartments	4,986,487	5,630,132	643,645	12.9	84,442	91,549	7,107	8.4	1.69	1.63
Low-income Apts	403,176	463,317	60,142	14.9	4,156	4,580	424	10.2	1.03	0.99
Seasonal Rec'l	93,992	89,011	-4,980	-5.3	1,321	1,212	-109	-8.2	1.41	1.36
Com/Ind: Lo tier	335,382	334,338	-1,044	-0.3	7,633	7,336	-296	-3.9	2.28	2.19
Com/Ind Hi tier	10,382,990	10,863,974	480,985	4.6	364,692	367,327	2,635	0.7	3.51	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	261,870	284,063	22,193	8.5	9,202	9,613	411	4.5	3.51	3.38
Ag HGA	163	178	15	9.2	2	2	0	7.8	1.15	1.14
Ag Hmstd Land	137	161	23	16.8	0	0	0	24.8	0.26	0.28
Ag Non-Hmstd	313	319	6	1.8	3	3	0	-2.1	1.08	1.04
Miscellaneous	4,331	5,142	811	18.7	74	78	4	5.2	1.71	1.51
Total	45,348,224	47,075,075	1,726,851	3.8	866,409	870,959	4,550	0.5	1.91	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	573,519	597,758	24,239	4.2	County	40.95	37.98	0.000	0.000
(-) TIF Tax Capacity	28,673	33,417	4,744	16.5	City/Town	40.37	40.52	0.000	0.000
(-) FD Contrib Tax Cap	74,906	77,799	2,893	3.9	School District	25.87	25.83	18.865	17.536
(=) Taxable Tax Capacity	469,940	486,542	16,602	3.5	Special District	10.60	10.04	0.000	0.000
FD Distrib Tax Cap	31,942	33,562	1,620	5.1	Total	117.79	114.38	18.865	17.536

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	196,800	1.0	2,431	2,371	-61	-2.5	1.248	1.205
Res Hmstd: AvgVal	292,300	295,100	1.0	3,866	3,768	-98	-2.5	1.323	1.277
Res Hmstd: Hi Val	389,600	393,400	1.0	5,298	5,165	-134	-2.5	1.36	1.313
Res Hmstd: Ex-Hi Val	584,600	590,300	1.0	8,238	8,045	-193	-2.3	1.409	1.363
Apartment	300,000	338,700	12.9	4,983	5,437	453	9.1	1.661	1.605
Comm/Ind: Lo Val	150,000	156,900	4.6	4,015	3,555	-460	-11.4	2.677	2.266
Comm/Ind: Mid Val	300,000	313,900	4.6	9,274	8,857	-417	-4.5	3.091	2.822
Comm/Ind: Hi Val	1,000,000	1,046,300	4.6	33,815	33,589	-227	-0.7	3.382	3.210

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	33,564,036	34,887,417	1,323,381	3.9	433,016	431,618	-1,397	-0.3	1.29	1.24
Res Non-Hmstd	5,904,189	6,458,260	554,072	9.4	78,934	82,389	3,455	4.4	1.34	1.28
Apartments	3,316,518	3,725,370	408,852	12.3	51,372	55,257	3,885	7.6	1.55	1.48
Low-income Apts	232,491	336,927	104,436	44.9	2,156	2,853	697	32.3	0.93	0.85
Seasonal Rec'l	923,997	962,046	38,049	4.1	11,964	11,931	-33	-0.3	1.29	1.24
Com/Ind: Lo tier	333,182	333,673	491	0.1	7,196	6,936	-259	-3.6	2.16	2.08
Com/Ind Hi tier	7,443,720	7,898,895	455,175	6.1	251,888	256,305	4,417	1.8	3.38	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	374,255	406,110	31,855	8.5	12,552	13,078	526	4.2	3.35	3.22
Ag HGA	91,986	94,808	2,822	3.1	1,217	1,201	-17	-1.4	1.32	1.27
Ag Hmstd Land	79,507	81,350	1,843	2.3	291	293	2	0.6	0.37	0.36
Ag Non-Hmstd	160,181	158,274	-1,906	-1.2	1,562	1,417	-145	-9.3	0.98	0.90
Miscellaneous	16,055	17,188	1,133	7.1	515	518	2	0.4	3.21	3.01
Total	52,440,117	55,360,321	2,920,204	5.6	852,663	863,795	11,132	1.3	1.63	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	627,627	664,920	37,293	5.9	County	40.95	37.98	0.000	0.000
(-) TIF Tax Capacity	12,243	13,920	1,677	13.7	City/Town	28.51	28.10	0.319	0.304
(-) FD Contrib Tax Cap	59,968	62,703	2,735	4.6	School District	24.00	23.68	22.657	21.482
(=) Taxable Tax Capacity	555,416	588,297	32,881	5.9	Special District	9.95	9.27	0.000	0.000
FD Distrib Tax Cap	25,239	27,101	1,862	7.4	Total	103.40	99.03	22.975	21.786

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	261,100	271,400	3.9	3,158	3,143	-15	-0.5	1.209	1.158
Res Hmstd: AvgVal	391,500	406,900	3.9	4,927	4,896	-31	-0.6	1.258	1.203
Res Hmstd: Hi Val	521,800	542,400	3.9	6,651	6,658	7	0.1	1.275	1.228
Res Hmstd: Ex-Hi Val	782,900	813,800	3.9	10,625	10,609	-16	-0.2	1.357	1.304
Apartment	300,000	337,000	12.3	4,567	4,906	339	7.4	1.522	1.456
Comm/Ind: Lo Val	150,000	159,200	6.1	3,866	3,455	-411	-10.6	2.578	2.170
Comm/Ind: Mid Val	300,000	318,300	6.1	8,907	8,575	-332	-3.7	2.969	2.694
Comm/Ind: Hi Val	1,000,000	1,061,100	6.1	32,428	32,476	48	0.1	3.243	3.061

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	18,625,193	19,431,478	806,285	4.3	262,838	256,540	-6,298	-2.4	1.41	1.32
Res Non-Hmstd	2,049,837	2,263,824	213,987	10.4	30,734	31,638	904	2.9	1.50	1.40
Apartments	2,427,573	2,877,951	450,379	18.6	43,943	48,660	4,718	10.7	1.81	1.69
Low-income Apts	421,631	465,245	43,614	10.3	4,728	4,885	156	3.3	1.12	1.05
Seasonal Rec'l	11,660	12,678	1,018	8.7	188	194	6	3.4	1.61	1.53
Com/Ind: Lo tier	344,856	348,224	3,368	1.0	8,091	7,695	-396	-4.9	2.35	2.21
Com/Ind Hi tier	5,286,601	5,604,927	318,325	6.0	192,126	192,119	-7	0.0	3.63	3.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	269,127	307,965	38,838	14.4	9,753	10,534	782	8.0	3.62	3.42
Ag HGA	421	429	9	2.1	6	5	0	-5.0	1.34	1.25
Ag Hmstd Land	655	568	-87	-13.3	3	2	-1	-19.4	0.41	0.38
Ag Non-Hmstd	19,662	19,467	-195	-1.0	202	185	-17	-8.4	1.03	0.95
Miscellaneous	124,326	131,954	7,628	6.1	2,068	2,030	-38	-1.8	1.66	1.54
Total	29,581,543	31,464,710	1,883,167	6.4	554,680	554,488	-192	0.0	1.88	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	351,805	376,132	24,327	6.9	County	52.00	47.51	0.000	0.000
(-) TIF Tax Capacity	12,323	13,853	1,530	12.4	City/Town	32.69	31.49	0.353	0.245
(-) FD Contrib Tax Cap	41,991	41,813	-178	-0.4	School District	30.24	29.81	23.677	20.452
(=) Taxable Tax Capacity	<u>297,492</u>	<u>320,466</u>	<u>22,974</u>	<u>7.7</u>	Special District	<u>7.82</u>	<u>7.17</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	37,762	39,554	1,793	4.7	Total	122.75	115.98	24.030	20.698

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	167,700	4.4	2,079	2,028	-51	-2.5	1.294	1.209
Res Hmstd: AvgVal	241,000	251,400	4.3	3,347	3,256	-91	-2.7	1.389	1.295
Res Hmstd: Hi Val	321,300	335,200	4.3	4,614	4,485	-129	-2.8	1.436	1.338
Res Hmstd: Ex-Hi Val	482,000	502,900	4.3	7,075	6,882	-193	-2.7	1.468	1.368
Apartment	300,000	355,700	18.6	5,324	5,893	569	10.7	1.775	1.657
Comm/Ind: Lo Val	150,000	159,000	6.0	4,151	3,677	-474	-11.4	2.768	2.313
Comm/Ind: Mid Val	300,000	318,100	6.0	9,567	9,101	-466	-4.9	3.189	2.861
Comm/Ind: Hi Val	1,000,000	1,060,200	6.0	34,837	34,399	-438	-1.3	3.484	3.245

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	25,407,605	26,004,332	596,727	2.3	362,978	341,983	-20,995	-5.8	1.43	1.32
Res Non-Hmstd	7,963,109	8,254,135	291,026	3.7	124,487	118,820	-5,667	-4.6	1.56	1.44
Apartments	9,048,194	10,094,877	1,046,682	11.6	159,729	163,993	4,264	2.7	1.77	1.62
Low-income Apts	1,354,832	1,551,497	196,664	14.5	14,449	15,161	712	4.9	1.07	0.98
Seasonal Rec'l	25,809	27,532	1,723	6.7	482	475	-8	-1.6	1.87	1.72
Com/Ind: Lo tier	563,586	573,391	9,805	1.7	12,990	12,386	-604	-4.7	2.30	2.16
Com/Ind Hi tier	11,513,224	12,348,826	835,601	7.3	413,690	416,687	2,996	0.7	3.59	3.37
Publ U: Elec Gen	55,591	58,867	3,276	5.9	1,571	1,561	-10	-0.7	2.83	2.65
Publ U: Other	438,431	508,761	70,331	16.0	15,730	17,142	1,412	9.0	3.59	3.37
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	1,528	1,529	2	0.1	18	17	-1	-7.3	1.21	1.12
Miscellaneous	74,723	73,216	-1,507	-2.0	1,924	1,799	-125	-6.5	2.58	2.46
Total	56,446,633	59,496,963	3,050,330	5.4	1,108,049	1,090,022	-18,027	-1.6	1.96	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	710,486	753,067	42,581	6.0	County	40.85	37.89	0.000	0.000
(-) TIF Tax Capacity	53,994	25,577	-28,417	-52.6	City/Town	57.66	54.36	1.840	1.531
(-) FD Contrib Tax Cap	83,291	88,352	5,061	6.1	School District	21.10	18.60	15.826	13.774
(=) Taxable Tax Capacity	<u>573,201</u>	<u>639,138</u>	<u>65,937</u>	<u>11.5</u>	Special District	<u>7.49</u>	<u>6.87</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	59,918	63,957	4,038	6.7	Total	127.09	117.72	17.666	15.304

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	181,800	2.4	2,301	2,168	-133	-5.8	1.295	1.193
Res Hmstd: AvgVal	266,200	272,500	2.4	3,685	3,468	-216	-5.9	1.384	1.273
Res Hmstd: Hi Val	354,900	363,200	2.3	5,070	4,769	-301	-5.9	1.429	1.313
Res Hmstd: Ex-Hi Val	532,500	545,000	2.3	7,812	7,382	-430	-5.5	1.467	1.355
Apartment	300,000	334,700	11.6	5,296	5,437	141	2.7	1.765	1.625
Comm/Ind: Lo Val	150,000	160,900	7.3	4,109	3,679	-430	-10.5	2.739	2.286
Comm/Ind: Mid Val	300,000	321,800	7.3	9,498	9,108	-390	-4.1	3.166	2.830
Comm/Ind: Hi Val	1,000,000	1,072,600	7.3	34,651	34,442	-208	-0.6	3.465	3.211

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	14,496,462	15,228,192	731,730	5.0	226,033	221,461	-4,572	-2.0	1.56	1.45
Res Non-Hmstd	3,059,012	3,303,807	244,794	8.0	53,496	53,595	100	0.2	1.75	1.62
Apartments	3,920,187	4,554,843	634,656	16.2	78,639	84,533	5,894	7.5	2.01	1.86
Low-income Apts	923,934	1,167,480	243,546	26.4	11,015	12,863	1,848	16.8	1.19	1.10
Seasonal Rec'l	3,551	4,554	1,003	28.2	75	89	14	19.2	2.11	1.96
Com/Ind: Lo tier	429,050	428,886	-164	0.0	10,715	10,070	-645	-6.0	2.50	2.35
Com/Ind Hi tier	4,237,191	4,632,082	394,891	9.3	163,122	167,557	4,435	2.7	3.85	3.62
Publ U: Elec Gen	81,120	83,573	2,453	3.0	2,501	2,419	-82	-3.3	3.08	2.89
Publ U: Other	308,803	351,249	42,446	13.7	11,887	12,704	817	6.9	3.85	3.62
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	3,750	3,750	0	0.0	52	48	-4	-8.6	1.39	1.27
Miscellaneous	8,391	9,392	1,002	11.9	123	126	4	2.9	1.46	1.34
Total	27,471,451	29,767,808	2,296,357	8.4	557,657	565,465	7,808	1.4	2.03	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	324,742	353,880	29,138	9.0	County	47.71	43.58	0.000	0.000
(-) TIF Tax Capacity	26,924	30,044	3,120	11.6	City/Town	49.83	44.78	0.000	0.000
(-) FD Contrib Tax Cap	32,866	31,899	-967	-2.9	School District	37.98	36.30	17.711	17.534
(=) Taxable Tax Capacity	<u>264,952</u>	<u>291,937</u>	<u>26,985</u>	<u>10.2</u>	Special District	<u>10.79</u>	<u>9.77</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	65,966	68,598	2,632	4.0	Total	146.31	134.44	17.711	17.534

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	141,900	149,100	5.1	1,969	1,937	-32	-1.6	1.388	1.299
Res Hmstd: AvgVal	212,800	223,500	5.0	3,226	3,154	-72	-2.2	1.516	1.411
Res Hmstd: Hi Val	283,700	298,000	5.0	4,482	4,372	-110	-2.5	1.58	1.467
Res Hmstd: Ex-Hi Val	425,600	447,100	5.1	6,981	6,795	-186	-2.7	1.640	1.52
Apartment	300,000	348,600	16.2	6,018	6,470	452	7.5	2.006	1.856
Comm/Ind: Lo Val	150,000	164,000	9.3	4,397	4,099	-298	-6.8	2.932	2.5
Comm/Ind: Mid Val	300,000	328,000	9.3	10,172	10,032	-140	-1.4	3.391	3.058
Comm/Ind: Hi Val	1,000,000	1,093,200	9.3	37,120	37,711	591	1.6	3.712	3.45

Baseline 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
204 Qualifying Marina >500K	1.250	34,254	428	510

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(all figures in \$000s)

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

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141	Blind/disabled Hmstd HGA: <50K	0.450	22,476	101	110
143	Ag Hmstd HGA: >500K	1.250	164,817	2,060	2,125
144	Blind/disabled 2a Hmstd land <50K	0.450	1,318	6	1
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,416,127	42,081	6,580
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,728,144	38,641	20,292
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	38,289,200	191,446	129,545
146	Ag Hmstd 2a 1 & b: >1.90M	1.000	18,334,487	183,345	116,279
147	Blind/disabled Hmstd 2b land <50K	0.450	96	0	0
148.3	Ag Hmstd 2b 1 & b: <115K	0.500	573,457	2,867	758
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	786,079	3,930	2,498
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,526,611	7,633	6,062
149	Ag Hmstd 2b 1 & b: >1.90M	1.000	169,323	1,693	1,253
153	Ag Hmstd 2a Farm entity w/unused 1st ti	0.500	336,808	1,684	1,224
154	Ag 2a Non-homestead	1.000	43,733,286	437,333	284,175
155	Ag Hmstd 2b Farm entity w/unused 1st ti	0.500	11,090	55	45
156	Ag 2b Non-homestead	1.000	7,866,817	78,668	65,477
157	Migrant Housing <500K	1.000	2,705	27	29
160	Managed forest land (2c)	0.650	569,404	3,701	3,097
161	Private Airport (2d)	1.000	583	6	6
167	Res 1b Homestead: <50K	0.450	502,331	2,260	3,017
169	Res Homestead: > 500K	1.250	20,974,765	262,185	303,757
171	Res NonHmstd 1 unit: <500K	1.000	47,147,632	471,476	610,864
172	Res NonHmstd 1 unit: >500K	1.250	4,793,055	59,913	69,557
174	Res NonHmstd 2-3 units	1.250	9,435,206	117,940	150,781
177	Regular apartments (4a)	1.250	44,464,550	555,807	727,553
178	Low-income housing (4d) <162K	0.750	6,883,522	51,626	71,716
179	Low-income housing (4d) >162K	0.250	234,067	585	796
180	Student housing	1.000	40,829	408	497
181	Manuf home park land	1.250	451,966	5,650	7,198
182	MH Coop >50% owner-occupied	0.750	6,871	52	72
183	MH Coop <50% owner-occupied	1.000	553	6	6
184	MH Class I	1.000	329,431	3,294	4,410
186	Non-comm SeasRec: <76K	1.000	10,132,310	101,323	90,292
187	Non-Comm SeasRec: 76K-500K	1.000	16,520,292	165,203	158,691
188	Non-comm SeasRec: >500K	1.250	2,612,196	32,652	30,595
190	Comm SeasRec 1c: <600K	0.500	361,606	1,808	1,699
191	Com SeasRec 1c: 600K-2.3M	1.000	221,212	2,212	1,965
192	Com SeasRec 1c: >2.3M	1.250	27,752	347	332
193	Com SeasRec 4c: <500K	1.000	275,092	2,751	3,192
194	Com SeasRec 4c: >500K	1.250	159,124	1,989	2,095
195	Bed & Breakfast	1.250	19,381	242	305
196	Qualifying golf courses	1.250	208,639	2,608	2,845
197	Metro Non-profit Indoor Rec	1.250	18,263	228	297
198	Non-profit/Comm Serv - NonRev	1.500	33,179	498	642
199	CongChart Veteran's Org - NonRev	1.000	2,295	23	37
200	Non-profit/Comm Serv - donation	1.500	25,671	385	600
201	Cong Chart Veteran's Org - Donation	1.000	55,956	560	892
202	Seasonal Restaurant on Lake	1.250	26,366	330	302
203	Qualifying Marina <500K	1.000	15,960	160	189
204	Qualifying Marina >500K	1.250	37,177	465	526

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(all figures in \$000s)

206	Commercial: <150K	1.500	8,890,500	133,357	192,949
207	Commercial: >150K	2.000	60,144,563	1,202,891	2,003,833
213	Industrial: <150K	1.500	1,935,381	29,031	41,432
214	Industrial: >150K	2.000	24,387,963	487,759	808,227
220	Publ Util: land & bldgs <150K	1.500	49,962	749	943
221	Publ Util: land & bldgs >150K	2.000	1,438,405	28,768	45,227
222	Publ Util: Electric Generat Mach	2.000	2,878,548	57,571	70,596
223	Publ Util: machinery (non-generat)	2.000	2,391,429	47,829	68,539
225	Railroad <150K	1.500	32,031	480	650
226	Railroad >150K	2.000	2,821,209	56,424	87,382
228	Non-comm aircraft hangars	1.500	5,032	75	91
229	Mineral	2.000	2,339	47	100
230	All other real property	2.000	680	14	16
237	Pers tools&mach excl elec gen	2.000	652,002	13,040	18,270
238	Pers: Item 33 ag real estate	1.000	72,800	728	790
239	Pers: NCSRR<76K	1.000	52,069	521	486
240	Pers: NCSRR: 76K-500K	1.000	10,432	104	96
242	Pers Comm'l/Industr'l	2.000	1,583,855	31,677	37,434
244	Pers: Item 44T electric util trans lines	2.000	2,407,190	48,144	65,148
245	Pers: Item 44D electric util distri lines	2.000	2,049,083	40,982	69,097
246	Pers: Item 45 syst/gas utils	2.000	4,491,788	89,836	134,211
247	Pers: Publ Util water lines	2.000	3,622	72	74
248	Pers: All other	2.000	238,911	4,778	7,612
262	Disabled vet excl val: Res HM <300K	0.000	2,187,022	0	0
263	Disabled vet excl val: Res HM <150K	0.000	1,003,621	0	0
264	Disabled vet excl val: Ag HGA <300K	0.000	91,630	0	0
265	Disabled vet excl val: Ag HGA <150K	0.000	47,768	0	0
274	Ag Class 1b: Hmstd Market Excl Value	0.000	7,569	0	6
275	Ag HGA: Hmstd Market Excl Value	0.000	1,528,751	0	3,283
276	Class 1b: Hmstd Market Excl Value	0.000	137,145	0	109
277	Res Hmstd: Hmstd Market Excl Value	0.000	20,404,741	0	39,768
298	Ag Hmstd HGA: <76K	1.000	5,138,971	51,390	54,457
299	Ag Hmstd HGA: 76-413K	1.000	6,111,688	61,117	65,334
300	Ag Hmstd HGA: 413-500K	1.000	139,423	1,394	1,487
303	Res Hmstd: <76K	1.000	106,159,219	1,061,592	1,390,401
304	Res Hmstd: 76-413K	1.000	236,091,929	2,360,919	2,986,924
305	Res Hmstd: 413-500K	1.000	12,062,062	120,621	145,784
	State Total		802,201,405	8,772,175	11,226,030

Baseline 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	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,486,618	2,756,673	279,440	2,027,495	410,376	794,051	9,754,653
Certified MKV Levy	1,583	23,390	60	1,339,014	514	0	1,364,562
Fiscal Disparities Levy	196,720	230,511	1,886	244,537	42,656	0	716,311
Disparity Reduction Aid	9,650	0	461	8,016	0	0	18,127
Spread NTC Levy	3,280,248	2,526,162	277,093	1,877,517	367,720	794,051	9,122,791
Spread MKV Levy	1,583	23,390	60	1,236,438	514	0	1,261,985
Tax Incr Financing Levy							246,488
Agricultural MV Credit			35,487	Disparity Reduction Credit		14,477	
Agricultural Bond Credit			61,874	Taconite credit		15,351	