

DESCRIPTION

BASELINE: Final Pay 2020

ALTERNATIVE: Final Pay 2021

This report compares property taxes payable in 2020 to property taxes payable in 2021. Both the payable 2020 and payable 2021 portions of the simulation are derived from final data as reported by the counties to the Department of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$226 million, or 2.0%**, according to the simulation. The overall tax increases are 2.5 % in Greater Minnesota and 1.8% in the Metro area.
- **On a statewide bases, property tax changes vary by property type**, from -0.1% on agricultural property to +7.2% on apartments. Changes on other major property types are +1.1% on residential homesteads, +2.5% on residential non-homestead property, +2.8% on commercial-industrial property, +4.4% on public utility property, and -0.0% 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: Final 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.
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SIMULATION CLASS RATES

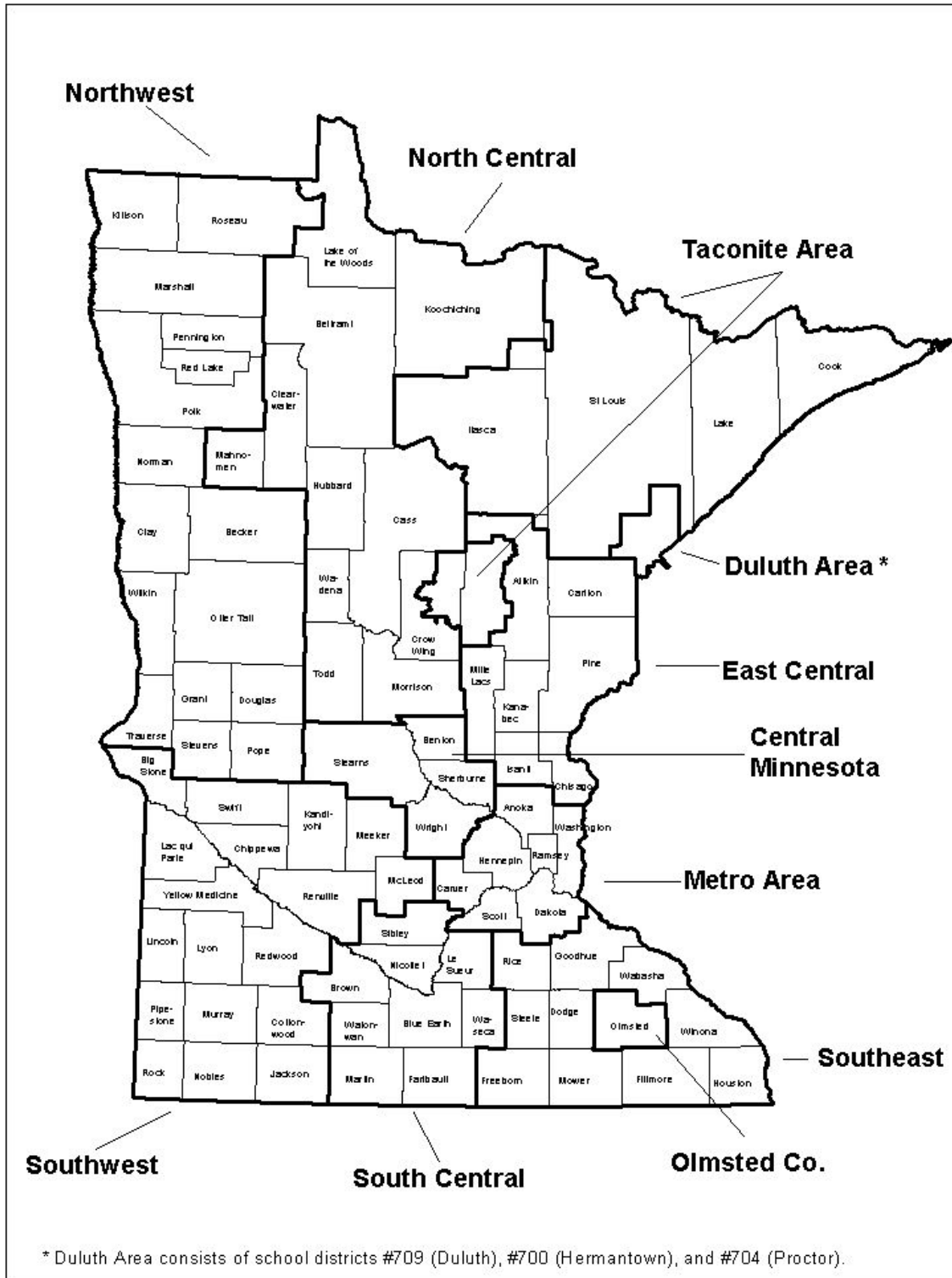
	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower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

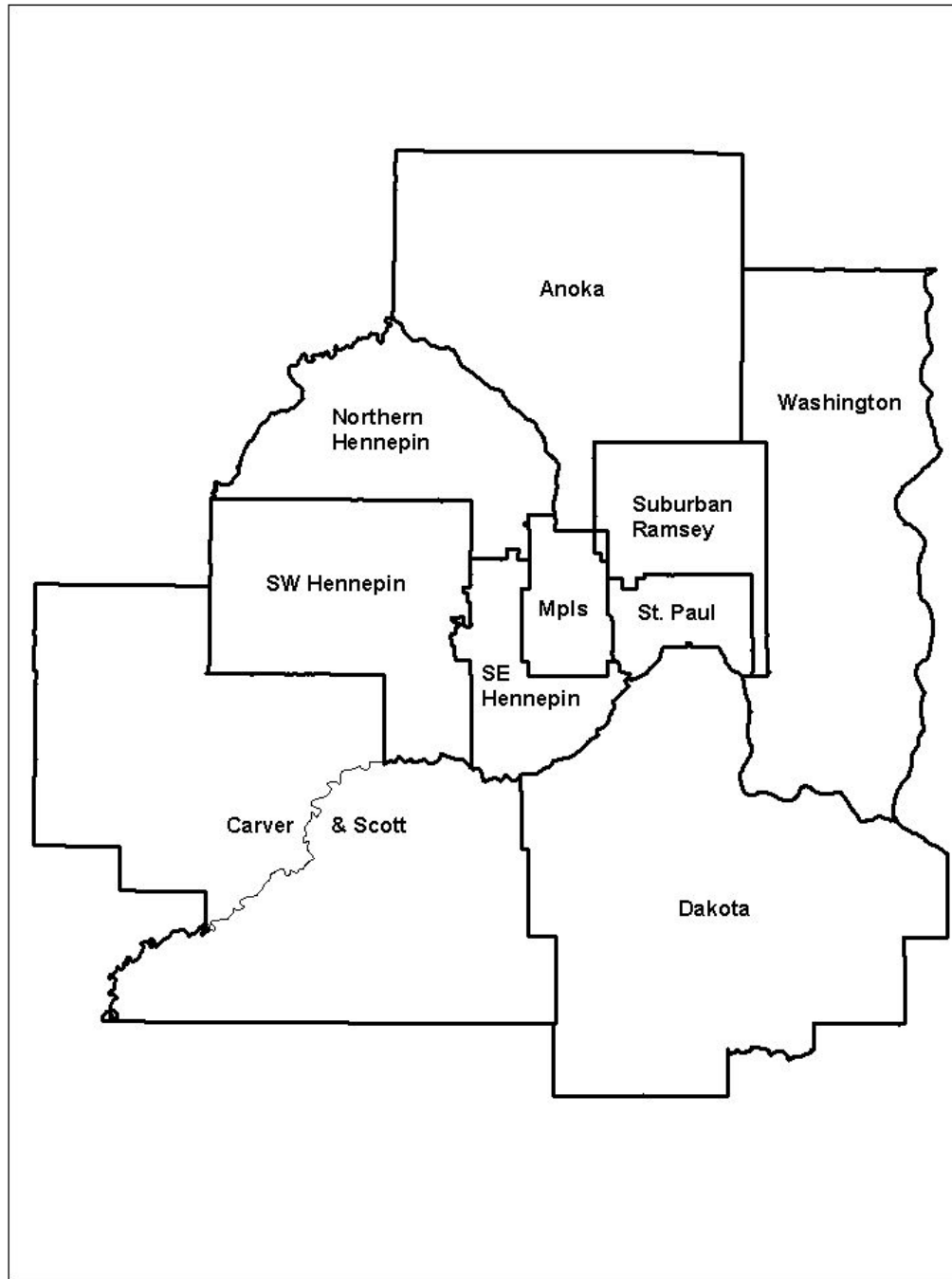
³ \$1,900,000 for payable 2021

Property Tax Model Regions (Greater Minnesota)



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

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	382,670,035	399,522,835	16,852,799	4.4	4,835,674	4,888,542	52,868	1.1	1.26	1.22
Res Non-Hmstd	57,535,522	61,375,893	3,840,371	6.7	814,191	834,834	20,643	2.5	1.42	1.36
Apartments	39,711,503	44,464,550	4,753,047	12.0	685,250	731,867	46,617	6.8	1.73	1.65
Low-income Apts	6,068,020	7,117,590	1,049,569	17.3	65,738	72,900	7,162	10.9	1.08	1.02
Seasonal Rec'l	29,859,207	30,814,971	955,764	3.2	295,924	295,824	-100	0.0	0.99	0.96
Com/Ind: Lo tier	10,571,326	10,857,912	286,586	2.7	237,395	235,327	-2,068	-0.9	2.25	2.17
Com/Ind: Hi tier	82,717,076	88,937,589	6,220,513	7.5	2,861,506	2,933,416	71,910	2.5	3.46	3.30
Publ U: Elec Gen	2,814,660	2,878,548	63,887	2.3	71,968	70,627	-1,340	-1.9	2.56	2.45
Publ U: Other	12,282,296	13,483,481	1,201,184	9.8	379,698	400,064	20,365	5.4	3.09	2.97
Ag HGA	12,682,052	13,253,092	571,040	4.5	122,726	126,951	4,224	3.4	0.97	0.96
Ag Hmstd Land	76,543,337	76,172,738	-370,599	-0.5	283,978	276,799	-7,180	-2.5	0.37	0.36
Ag Non-Hmstd	52,476,847	52,245,012	-231,835	-0.4	366,210	360,490	-5,720	-1.6	0.70	0.69
Miscellaneous	1,009,235	1,077,195	67,960	6.7	19,784	20,036	252	1.3	1.96	1.86
Total	766,941,116	802,201,406	35,260,286	4.6	11,040,042	11,247,677	207,633	1.9	1.44	1.40

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	8,316,570	8,770,274	453,704	5.5
(-) TIF Tax Capacity	211,546	216,537	4,991	2.4
(-) FD Contrib Tax Cap	497,125	519,134	22,009	4.4
(=) Taxable Tax Capacity	7,607,898	8,034,603	426,705	5.6
FD Distrib Tax Cap	489,364	510,848	21,484	4.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.65	40.86	0.026	0.025
City/Town	35.44	34.92	0.409	0.367
School District	24.00	23.41	20.427	19.353
Special District	4.85	4.70	0.014	0.015
Total	106.95	103.88	20.877	19.759

GREATER MINNESOTA

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	130,501,451	137,484,254	6,982,804	5.4	1,575,590	1,634,197	58,607	3.7	1.21	1.19
Res Non-Hmstd	18,435,052	19,648,310	1,213,257	6.6	262,702	273,499	10,797	4.1	1.43	1.39
Apartments	6,853,201	7,421,143	567,942	8.3	124,591	131,673	7,082	5.7	1.82	1.77
Low-income Apts	1,358,336	1,449,295	90,959	6.7	15,835	16,529	694	4.4	1.17	1.14
Seasonal Rec'l	28,352,672	29,271,241	918,569	3.2	276,458	276,597	140	0.1	0.98	0.94
Com/Ind: Lo tier	6,482,565	6,726,849	244,284	3.8	146,203	147,306	1,103	0.8	2.26	2.19
Com/Ind: Hi tier	20,343,178	21,818,490	1,475,311	7.3	700,443	721,466	21,023	3.0	3.44	3.31
Publ U: Elec Gen	2,321,977	2,326,009	4,032	0.2	59,184	56,842	-2,342	-4.0	2.55	2.44
Publ U: Other	8,341,536	9,162,750	821,214	9.8	245,220	259,878	14,658	6.0	2.94	2.84
Ag HGA	11,540,981	12,026,008	485,027	4.2	110,820	114,531	3,711	3.3	0.96	0.95
Ag Hmstd Land	73,791,871	73,389,913	-401,958	-0.5	275,135	268,338	-6,797	-2.5	0.37	0.37
Ag Non-Hmstd	50,503,683	50,180,089	-323,594	-0.6	349,546	343,679	-5,867	-1.7	0.69	0.68
Miscellaneous	360,615	393,040	32,425	9.0	7,935	8,171	237	3.0	2.20	2.08
Total	359,187,118	371,297,391	12,110,272	3.4	4,149,662	4,252,706	103,046	2.5	1.16	1.15

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,525,589.0	3,677,556.0	151,967.0	4.3
(-) TIF Tax Capacity	34,058.0	38,445.0	4,387.0	12.9
(-) FD Contrib Tax Cap	12,189.0	10,996.0	-1,193.0	-9.8
(=) Taxable Tax Capacity	3,479,342.0	3,628,115.0	148,773.0	4.3
FD Distrib Tax Cap	12,188.0	11,001.0	-1,187.0	-9.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.64	47.78	0.019	0.018
City/Town	29.98	29.70	0.285	0.360
School District	21.31	20.86	18.750	18.330
Special District	1.82	1.77	0.043	0.044
Total	101.76	100.12	19.098	18.751

4. 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	116,300	122,600	5.4	1,133	1,195	62	5.5	0.97	0.97
Res Hmstd: AvgVal	174,300	183,700	5.4	1,887	1,976	89	4.7	1.08	1.08
Res Hmstd: Hi Val	232,300	244,800	5.4	2,641	2,758	116	4.4	1.14	1.13
Res Hmstd: Ex-Hi Val	348,500	367,200	5.4	4,152	4,323	171	4.1	1.19	1.18
Apartment	300,000	324,900	8.3	4,389	4,675	286	6.5	1.46	1.44
Seas Rec: Lo Val	75,000	77,500	3.3	817	830	14	1.7	1.09	1.07
Seas Rec: Hi Val	200,000	206,500	3.2	2,310	2,341	32	1.4	1.16	1.13
Comm/Ind: Lo Val	150,000	160,900	7.3	2,825	3,080	255	9.0	1.88	1.91
Comm/Ind: Mid Val	300,000	321,800	7.3	7,263	7,695	432	5.9	2.42	2.39
Comm/Ind: Hi Val	1,000,000	1,072,600	7.3	27,974	29,232	1,258	4.5	2.80	2.73

METRO AREA

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	252,168,585	262,038,580	9,869,995	3.9	3,260,084	3,254,345	-5,739	-0.2	1.29	1.24
Res Non-Hmstd	39,100,470	41,727,583	2,627,113	6.7	551,490	561,336	9,846	1.8	1.41	1.35
Apartments	32,858,301	37,043,407	4,185,106	12.7	560,659	600,194	39,535	7.1	1.71	1.62
Low-income Apts	4,709,684	5,668,295	958,611	20.4	49,903	56,371	6,468	13.0	1.06	0.99
Seasonal Rec'l	1,506,536	1,543,730	37,195	2.5	19,467	19,227	-240	-1.2	1.29	1.25
Com/Ind: Lo tier	4,088,761	4,131,063	42,302	1.0	91,192	88,021	-3,171	-3.5	2.23	2.13
Com/Ind: Hi tier	62,373,898	67,119,100	4,745,202	7.6	2,161,063	2,211,950	50,887	2.4	3.46	3.30
Publ U: Elec Gen	492,683	552,538	59,855	12.1	12,784	13,785	1,001	7.8	2.59	2.49
Publ U: Other	3,940,761	4,320,731	379,971	9.6	134,478	140,186	5,708	4.2	3.41	3.24
Ag HGA	1,141,071	1,227,084	86,013	7.5	11,906	12,420	513	4.3	1.04	1.01
Ag Hmstd Land	2,751,467	2,782,825	31,359	1.1	8,843	8,461	-383	-4.3	0.32	0.30
Ag Non-Hmstd	1,973,164	2,064,923	91,759	4.7	16,664	16,811	147	0.9	0.84	0.81
Miscellaneous	648,619	684,154	35,535	5.5	11,849	11,865	16	0.1	1.83	1.73
Total	407,754,000	430,904,013	23,150,016	5.7	6,890,382	6,994,972	104,588	1.5	1.69	1.62

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	4,790,981	5,092,719	301,738	6.3
(-) TIF Tax Capacity	177,488	178,093	605	0.3
(-) FD Contrib Tax Cap	484,937	508,138	23,201	4.8
(=) Taxable Tax Capacity	4,128,556	4,406,488	277,932	6.7
FD Distrib Tax Cap	477,176	499,847	22,671	4.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.60	35.17	0.030	0.028
City/Town	40.05	39.21	0.473	0.371
School District	26.27	25.50	21.289	19.879
Special District	7.41	7.10	0.000	0.000
Total	111.32	106.98	21.792	20.278

4. 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	188,300	195,700	3.9	2,281	2,280	0	0.0	1.21	1.17
Res Hmstd: AvgVal	282,300	293,400	3.9	3,626	3,618	-8	-0.2	1.28	1.23
Res Hmstd: Hi Val	376,300	391,100	3.9	4,971	4,955	-16	-0.3	1.32	1.27
Res Hmstd: Ex-Hi Val	564,600	586,700	3.9	7,695	7,698	3	0.0	1.36	1.31
Apartment	300,000	338,300	12.8	4,828	5,210	382	7.9	1.61	1.54
Comm/Ind: Lo Val	150,000	161,500	7.7	3,372	3,604	232	6.9	2.25	2.23
Comm/Ind: Mid Val	300,000	322,900	7.6	8,525	8,886	361	4.2	2.84	2.75
Comm/Ind: Hi Val	1,000,000	1,076,100	7.6	32,576	33,536	960	2.9	3.26	3.12

GREATER MINNESOTA CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	75,854,557	79,483,393	3,628,836	4.8	1,031,231	1,065,957	34,726	3.4	1.36	1.34
Res Non-Hmstd	11,575,868	12,319,283	743,415	6.4	186,342	193,003	6,661	3.6	1.61	1.57
Apartments	6,742,037	7,278,314	536,278	8.0	123,172	129,553	6,381	5.2	1.83	1.78
Low-income Apts	1,358,121	1,442,308	84,187	6.2	15,833	16,419	586	3.7	1.17	1.14
Seasonal Rec'l	3,951,980	4,043,041	91,061	2.3	46,440	46,448	8	0.0	1.18	1.15
Com/Ind: Lo tier	5,197,327	5,250,863	53,536	1.0	124,966	122,963	-2,003	-1.6	2.40	2.34
Com/Ind: Hi tier	17,786,450	18,717,397	930,947	5.2	631,257	639,319	8,062	1.3	3.55	3.42
Publ U: Elec Gen	2,259,514	2,269,490	9,976	0.4	57,920	55,737	-2,183	-3.8	2.56	2.46
Publ U: Other	2,459,490	2,742,631	283,141	11.5	89,673	96,030	6,357	7.1	3.65	3.50
Ag HGA	321,104	330,481	9,377	2.9	4,250	4,288	37	0.9	1.32	1.30
Ag Hmstd Land	807,631	803,052	-4,579	-0.6	4,924	4,738	-187	-3.8	0.61	0.59
Ag Non-Hmstd	1,158,447	1,175,144	16,696	1.4	14,587	14,423	-165	-1.1	1.26	1.23
Miscellaneous	289,392	320,844	31,452	10.9	6,597	6,891	295	4.5	2.28	2.15
Total	129,761,918	136,176,241	6,414,323	4.9	2,337,192	2,395,769	58,575	2.5	1.80	1.76

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	1,471,275	1,551,930	80,655	5.5
(-) TIF Tax Capacity	33,763	38,229	4,466	13.2
(-) FD Contrib Tax Cap	7,758	6,089	-1,669	-21.5
(=) Taxable Tax Capacity	1,429,754	1,507,612	77,858	5.4
FD Distrib Tax Cap	9,843	7,041	-2,802	-28.5

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	49.80	48.63	0.014	0.014
City/Town	55.98	54.39	0.472	0.601
School District	24.50	23.90	19.016	18.585
Special District	2.16	2.09	0.054	0.053
Total	132.43	129.01	19.556	19.253

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,700	108,700	4.8	1,207	1,257	51	4.2	1.16	1.16
Res Hmstd: AvgVal	155,400	162,900	4.8	2,054	2,124	70	3.4	1.32	1.30
Res Hmstd: Hi Val	207,100	217,100	4.8	2,901	2,990	89	3.1	1.40	1.38
Res Hmstd: Ex-Hi Val	310,700	325,600	4.8	4,599	4,725	125	2.7	1.48	1.45
Apartment	300,000	323,900	8.0	5,553	5,847	294	5.3	1.85	1.81
Comm/Ind: Lo Val	150,000	157,900	5.3	3,517	3,697	180	5.1	2.34	2.34
Comm/Ind: Mid Val	300,000	315,800	5.3	8,876	9,148	272	3.1	2.96	2.90
Comm/Ind: Hi Val	1,000,000	1,052,400	5.2	33,883	34,572	689	2.0	3.39	3.29

GREATER MINNESOTA TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	560,482	16,567	3.0	1.00	0.98
Res Non-Hmstd	6,853,898	7,231,196	377,298	5.5	76,230	78,585	2,356	3.1	1.11	1.09
Apartments	111,165	118,724	7,559	6.8	1,419	1,483	64	4.5	1.28	1.25
Low-income Apts	215	218	3	1.4	2	2	0	-3.1	0.85	0.81
Seasonal Rec'l	24,396,702	25,170,103	773,401	3.2	229,961	229,397	-564	-0.2	0.94	0.91
Com/Ind: Lo tier	1,283,944	1,428,125	144,181	11.2	21,210	22,891	1,682	7.9	1.65	1.60
Com/Ind: Hi tier	2,556,560	2,986,510	429,950	16.8	69,181	77,106	7,926	11.5	2.71	2.58
Publ U: Elec Gen	62,463	56,519	-5,944	-9.5	1,264	1,106	-158	-12.5	2.02	1.96
Publ U: Other	5,880,422	6,402,021	521,599	8.9	155,491	163,130	7,639	4.9	2.64	2.55
Ag HGA	11,196,209	11,664,488	468,279	4.2	106,199	109,923	3,724	3.5	0.95	0.94
Ag Hmstd Land	72,900,642	72,500,772	-399,869	-0.5	269,869	263,277	-6,592	-2.4	0.37	0.36
Ag Non-Hmstd	49,307,900	48,919,146	-388,754	-0.8	334,550	328,324	-6,226	-1.9	0.68	0.67
Miscellaneous	71,222	71,313	91	0.1	1,338	1,248	-90	-6.7	1.88	1.75
Total	229,244,794	233,819,334	4,574,541	2.0	1,810,629	1,836,954	26,328	1.5	0.79	0.79

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,052,996	2,113,017	60,021	2.9
(-) TIF Tax Capacity	295	216	-79	-26.8
(-) FD Contrib Tax Cap	4,431	4,010	-421	-9.5
(=) Taxable Tax Capacity	2,048,270	2,108,792	60,522	3.0
FD Distrib Tax Cap	2,345	1,937	-408	-17.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.82	47.10	0.027	0.026
City/Town	11.85	11.80	0.007	0.007
School District	19.07	18.72	18.315	17.997
Special District	1.59	1.55	0.026	0.030
Total	80.33	79.17	18.375	18.060

4. 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	139,500	146,300	4.9	1,179	1,232	53	4.5	0.85	0.84
Res Hmstd: AvgVal	209,200	219,400	4.9	1,917	1,995	78	4.0	0.92	0.91
Res Hmstd: Hi Val	278,800	292,400	4.9	2,654	2,756	102	3.8	0.95	0.94
Res Hmstd: Ex-Hi Val	418,300	438,600	4.9	4,129	4,264	135	3.3	0.99	0.97
Apartment	300,000	320,400	6.8	3,564	3,749	186	5.2	1.19	1.17
Seas Rec: Lo Val	75,000	77,400	3.2	656	667	11	1.7	0.87	0.86
Seas Rec: Hi Val	200,000	206,400	3.2	1,881	1,908	26	1.4	0.94	0.92
Comm/Ind: Lo Val	150,000	175,300	16.9	2,329	2,901	573	24.6	1.55	1.65
Comm/Ind: Mid Val	300,000	350,500	16.8	6,108	7,178	1,069	17.5	2.04	2.05
Comm/Ind: Hi Val	1,000,000	1,168,200	16.8	23,748	27,138	3,390	14.3	2.37	2.32

NORTHWEST CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	101,749	3,584	3.7	1.28	1.29
Res Non-Hmstd	1,227,062	1,304,666	77,604	6.3	18,545	19,662	1,117	6.0	1.51	1.51
Apartments	967,815	1,026,962	59,147	6.1	16,131	16,899	769	4.8	1.67	1.65
Low-income Apts	148,119	150,440	2,321	1.6	1,632	1,648	16	1.0	1.10	1.10
Seasonal Rec'l	509,004	533,307	24,303	4.8	6,395	6,531	135	2.1	1.26	1.22
Com/Ind: Lo tier	679,074	683,719	4,645	0.7	14,508	14,341	-168	-1.2	2.14	2.10
Com/Ind: Hi tier	1,818,990	1,894,537	75,547	4.2	51,401	52,258	856	1.7	2.83	2.76
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	7,234	520	7.7	3.33	3.20
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	449	-20	-4.2	0.63	0.61
Ag Non-Hmstd	118,070	120,469	2,399	2.0	1,383	1,389	6	0.5	1.17	1.15
Miscellaneous	35,688	36,239	551	1.5	702	701	-1	-0.1	1.97	1.94
Total	13,477,675	14,016,423	538,748	4.0	216,968	223,817	6,846	3.2	1.61	1.60

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	150,376	157,017	6,641	4.4
(-) TIF Tax Capacity	6,045	6,538	493	8.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	144,331	150,479	6,148	4.3
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.44	45.28	0.000	0.000
City/Town	53.11	52.42	0.000	0.000
School District	24.61	24.43	18.525	18.829
Special District	3.08	2.97	0.102	0.116
Total	126.25	125.11	18.627	18.945

4. 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	99,700	103,200	3.5	1,088	1,137	49	4.5	1.09	1.10
Res Hmstd: AvgVal	149,400	154,600	3.5	1,864	1,935	71	3.8	1.25	1.25
Res Hmstd: Hi Val	199,100	206,000	3.5	2,640	2,734	93	3.5	1.33	1.33
Res Hmstd: Ex-Hi Val	298,700	309,100	3.5	4,197	4,335	138	3.3	1.41	1.40
Apartment	300,000	318,400	6.1	5,293	5,582	289	5.5	1.76	1.75
Comm/Ind: Lo Val	150,000	156,300	4.2	3,408	3,578	171	5.0	2.27	2.29
Comm/Ind: Mid Val	300,000	312,500	4.2	8,625	8,887	262	3.0	2.88	2.84
Comm/Ind: Hi Val	1,000,000	1,041,600	4.2	32,972	33,668	696	2.1	3.30	3.23

NORTHWEST TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	73,405	2,340	3.3	0.90	0.88
Res Non-Hmstd	981,384	1,054,995	73,610	7.5	9,814	10,304	490	5.0	1.00	0.98
Apartments	11,152	11,813	661	5.9	133	137	5	3.4	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	54,747	263	0.5	0.88	0.85
Com/Ind: Lo tier	222,317	231,423	9,105	4.1	3,356	3,420	64	1.9	1.51	1.48
Com/Ind: Hi tier	501,837	612,498	110,662	22.1	12,547	14,623	2,076	16.5	2.50	2.39
Publ U: Elec Gen	1,058	1,093	34	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	27,436	1,498	5.8	2.44	2.36
Ag HGA	1,811,385	1,865,337	53,952	3.0	15,883	16,272	389	2.4	0.88	0.87
Ag Hmstd Land	13,911,892	13,952,943	41,051	0.3	49,904	49,430	-474	-0.9	0.36	0.35
Ag Non-Hmstd	10,212,205	10,378,431	166,225	1.6	67,076	67,519	443	0.7	0.66	0.65
Miscellaneous	4,690	4,599	-92	-2.0	65	61	-4	-6.4	1.38	1.32
Total	42,832,040	44,040,567	1,208,521	2.8	310,283	317,372	7,090	2.3	0.72	0.72

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	385,005	399,593	14,588.0	3.8
(-) TIF Tax Capacity	85	87	2.0	2.4
(-) FD Contrib Tax Cap	0	0	0.0	0.0
(=) Taxable Tax Capacity	384,920	399,506	14,586.0	3.8
FD Distrib Tax Cap	0	0	0.0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.35	41.92	0.000	0.000
City/Town	10.20	10.09	0.000	0.000
School District	17.06	16.53	18.938	18.703
Special District	3.51	3.47	0.082	0.094
Total	73.12	72.01	19.020	18.797

4. 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	141,800	149,300	5.3	1,128	1,184	57	5.0	0.80	0.79
Res Hmstd: AvgVal	212,500	223,700	5.3	1,826	1,908	83	4.5	0.86	0.85
Res Hmstd: Hi Val	283,300	298,200	5.3	2,525	2,633	108	4.3	0.89	0.88
Res Hmstd: Ex-Hi Val	425,000	447,300	5.2	3,916	4,062	146	3.7	0.92	0.91
Apartment	300,000	317,800	5.9	3,313	3,458	145	4.4	1.10	1.09
Seas Rec: Lo Val	75,000	78,000	4.0	602	617	15	2.5	0.80	0.79
Seas Rec: Hi Val	200,000	207,800	3.9	1,737	1,772	35	2.0	0.87	0.85
Comm/Ind: Lo Val	150,000	183,100	22.1	2,218	2,940	722	32.6	1.48	1.61
Comm/Ind: Mid Val	300,000	366,200	22.1	5,848	7,216	1,369	23.4	1.95	1.97
Comm/Ind: Hi Val	1,000,000	1,220,600	22.1	22,786	27,170	4,384	19.2	2.28	2.23

NORTH CENTRAL CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	53,082	2,216	4.4	1.15	1.13
Res Non-Hmstd	812,133	889,562	77,429	9.5	12,090	12,878	788	6.5	1.49	1.45
Apartments	382,994	407,586	24,591	6.4	6,898	7,242	344	5.0	1.80	1.78
Low-income Apts	99,960	102,940	2,980	3.0	1,170	1,179	9	0.8	1.17	1.15
Seasonal Rec'l	2,557,130	2,601,960	44,829	1.8	26,499	26,534	36	0.1	1.04	1.02
Com/Ind: Lo tier	532,083	556,998	24,915	4.7	12,031	12,165	134	1.1	2.26	2.18
Com/Ind: Hi tier	1,094,366	1,160,958	66,592	6.1	38,140	39,118	977	2.6	3.49	3.37
Publ U: Elec Gen	8,666	6,025	-2,642	-30.5	244	169	-74	-30.4	2.81	2.81
Publ U: Other	129,743	136,480	6,737	5.2	4,573	4,675	103	2.2	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	223	-24	-9.7	0.46	0.42
Ag Non-Hmstd	94,815	97,564	2,748	2.9	872	871	0	0.0	0.92	0.89
Miscellaneous	16,465	16,850	385	2.3	377	371	-6	-1.7	2.29	2.20
Total	10,252,633	10,740,001	487,365	4.8	154,357	158,859	4,504	2.9	1.51	1.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	113,558	119,454	5,896	5.2
(-) TIF Tax Capacity	2,230	2,400	170	7.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	111,328	117,054	5,726	5.1
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.37	40.89	0.000	0.000
City/Town	50.59	49.98	0.066	0.000
School District	20.29	19.87	14.595	13.901
Special District	1.10	1.04	0.018	0.021
Total	113.35	111.78	14.679	13.922

4. 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	97,800	103,100	5.4	930	983	54	5.8	0.95	0.95
Res Hmstd: AvgVal	146,700	154,600	5.4	1,606	1,683	77	4.8	1.09	1.09
Res Hmstd: Hi Val	195,500	206,000	5.4	2,280	2,380	100	4.4	1.17	1.16
Res Hmstd: Ex-Hi Val	293,300	309,100	5.4	3,632	3,780	148	4.1	1.24	1.22
Apartment	300,000	319,300	6.4	4,691	4,906	215	4.6	1.56	1.54
Seas Rec: Lo Val	75,000	76,400	1.9	904	906	3	0.3	1.21	1.19
Seas Rec: Hi Val	200,000	203,600	1.8	2,542	2,545	3	0.1	1.27	1.25
Comm/Ind: Lo Val	150,000	159,200	6.1	3,058	3,273	214	7.0	2.04	2.06
Comm/Ind: Mid Val	300,000	318,300	6.1	7,830	8,176	347	4.4	2.61	2.57
Comm/Ind: Hi Val	1,000,000	1,060,900	6.1	30,095	31,063	968	3.2	3.01	2.93

NORTH CENTRAL TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	71,614	2,483	3.6	0.86	0.85
Res Non-Hmstd	913,695	997,636	83,941	9.2	9,232	9,849	617	6.7	1.01	0.99
Apartments	48,028	49,292	1,264	2.6	563	575	12	2.2	1.17	1.17
Low-income Apts	215	218	3	1.4	2	2	0	-3.1	0.85	0.81
Seasonal Rec'l	7,562,493	7,747,282	184,789	2.4	62,984	63,287	303	0.5	0.83	0.82
Com/Ind: Lo tier	218,200	244,984	26,784	12.3	3,246	3,502	256	7.9	1.49	1.43
Com/Ind: Hi tier	261,168	335,592	74,424	28.5	6,650	8,143	1,493	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	31,033	-1,183	-3.7	2.58	2.51
Ag HGA	1,262,170	1,346,946	84,776	6.7	11,544	12,168	624	5.4	0.91	0.90
Ag Hmstd Land	3,272,648	3,323,605	50,957	1.6	11,140	10,724	-416	-3.7	0.34	0.32
Ag Non-Hmstd	2,681,081	2,752,717	71,637	2.7	21,136	20,935	-201	-1.0	0.79	0.76
Miscellaneous	22,522	23,248	726	3.2	473	452	-22	-4.5	2.10	1.94
Total	25,554,061	26,523,885	969,825	3.8	228,581	232,477	3,895	1.7	0.89	0.88

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	246,670	257,296.0	10,626.0	4.3
(-) TIF Tax Capacity	54	60.0	6.0	11.1
(-) FD Contrib Tax Cap	0	0.0	0.0	0.0
(=) Taxable Tax Capacity	246,616	257,236.0	10,620.0	4.3
FD Distrib Tax Cap	0	3.0	3.0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.63	44.87	0.000	0.000
City/Town	13.41	13.24	0.000	0.000
School District	18.79	18.21	14.845	14.400
Special District	1.20	1.13	0.095	0.108
Total	79.03	77.44	14.939	14.508

4. 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	124,500	130,800	5.1	964	1,006	41	4.3	0.77	0.77
Res Hmstd: AvgVal	186,700	196,100	5.0	1,593	1,651	59	3.7	0.85	0.84
Res Hmstd: Hi Val	248,800	261,400	5.1	2,221	2,297	77	3.5	0.89	0.88
Res Hmstd: Ex-Hi Val	373,300	392,100	5.0	3,479	3,590	111	3.2	0.93	0.92
Apartment	300,000	307,900	2.6	3,412	3,427	16	0.5	1.14	1.11
Seas Rec: Lo Val	75,000	76,900	2.5	646	649	3	0.4	0.86	0.84
Seas Rec: Hi Val	200,000	204,900	2.5	1,855	1,858	3	0.2	0.93	0.91
Comm/Ind: Lo Val	150,000	192,800	28.5	2,290	3,253	963	42.1	1.53	1.69
Comm/Ind: Mid Val	300,000	385,500	28.5	6,035	7,880	1,845	30.6	2.01	2.04
Comm/Ind: Hi Val	1,000,000	1,285,000	28.5	23,515	29,479	5,965	25.4	2.35	2.29

TACONITE CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	30,009	-3,186	-9.6	1.09	1.08
Res Non-Hmstd	549,513	485,856	-63,657	-11.6	10,096	8,593	-1,503	-14.9	1.84	1.77
Apartments	167,381	145,775	-21,606	-12.9	3,705	3,061	-644	-17.4	2.21	2.10
Low-income Apts	61,032	55,365	-5,667	-9.3	818	721	-97	-11.8	1.34	1.30
Seasonal Rec'l	373,366	362,981	-10,385	-2.8	5,241	4,760	-482	-9.2	1.40	1.31
Com/Ind: Lo tier	322,407	309,710	-12,697	-3.9	8,893	8,346	-547	-6.2	2.76	2.69
Com/Ind: Hi tier	596,759	535,844	-60,915	-10.2	25,030	21,584	-3,446	-13.8	4.19	4.03
Publ U: Elec Gen	284,436	280,515	-3,922	-1.4	8,337	7,694	-643	-7.7	2.93	2.74
Publ U: Other	364,477	388,595	24,118	6.6	14,522	14,813	292	2.0	3.98	3.81
Ag HGA	9,769	9,526	-242	-2.5	106	104	-2	-2.3	1.09	1.09
Ag Hmstd Land	9,296	9,590	294	3.2	42	43	1	2.7	0.45	0.45
Ag Non-Hmstd	161,803	155,210	-6,593	-4.1	2,475	2,306	-168	-6.8	1.53	1.49
Miscellaneous	16,357	15,429	-928	-5.7	585	545	-40	-6.8	3.57	3.53
Total	5,950,751	5,532,690	-418,061	-7.0	113,045	102,579	-10,465	-9.3	1.90	1.85

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	67,383	63,653	-3,730	-5.5
(-) TIF Tax Capacity	870	994	124	14.3
(-) FD Contrib Tax Cap	7,758	6,089	-1,669	-21.5
(=) Taxable Tax Capacity	58,755	56,570	-2,185	-3.7
FD Distrib Tax Cap	9,843	7,041	-2,802	-28.5

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	60.21	57.55	0.000	0.000
City/Town	77.95	72.88	0.158	0.000
School District	16.78	16.64	12.584	12.054
Special District	1.57	1.46	0.000	0.000
Total	156.50	148.53	12.742	12.054

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,600	64,700	-8.4	438	340	-98	-22.5	0.62	0.53
Res Hmstd: AvgVal	105,800	96,900	-8.4	1,042	817	-224	-21.5	0.98	0.84
Res Hmstd: Hi Val	141,000	129,200	-8.4	1,687	1,379	-308	-18.2	1.20	1.07
Res Hmstd: Ex-Hi Val	211,500	193,700	-8.4	2,980	2,501	-478	-16.1	1.41	1.29
Apartment	300,000	261,300	-12.9	6,251	5,166	-1,085	-17.4	2.08	1.98
Seas Rec: Lo Val	75,000	73,000	-2.7	1,227	1,134	-93	-7.6	1.64	1.55
Seas Rec: Hi Val	200,000	194,500	-2.8	3,405	3,142	-262	-7.7	1.70	1.62
Comm/Ind: Lo Val	150,000	134,700	-10.2	4,040	3,449	-592	-14.6	2.69	2.56
Comm/Ind: Mid Val	300,000	269,400	-10.2	10,131	8,555	-1,575	-15.6	3.38	3.18
Comm/Ind: Hi Val	1,000,000	898,000	-10.2	38,553	33,062	-5,491	-14.2	3.86	3.68

TACONITE TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	43,031	-3,737	-8.0	0.83	0.79
Res Non-Hmstd	869,856	729,663	-140,193	-16.1	9,638	7,712	-1,927	-20.0	1.11	1.06
Apartments	12,186	14,014	1,828	15.0	164	177	12	7.6	1.35	1.26
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	57,069	-1,697	-2.9	1.04	0.98
Com/Ind: Lo tier	101,264	184,148	82,884	81.8	1,986	3,257	1,270	64.0	1.96	1.77
Com/Ind: Hi tier	302,026	365,279	63,252	20.9	9,786	10,941	1,155	11.8	3.24	3.00
Publ U: Elec Gen	2,484	2,569	85	3.4	60	59	0	-0.7	2.41	2.31
Publ U: Other	614,666	705,062	90,397	14.7	19,123	20,684	1,561	8.2	3.11	2.93
Ag HGA	206,064	209,049	2,985	1.4	1,370	1,345	-25	-1.8	0.66	0.64
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	16,230	-1,612	-9.0	0.91	0.85
Miscellaneous	12,277	11,291	-986	-8.0	315	272	-42	-13.4	2.56	2.41
Total	15,696,026	15,767,943	71,918	0.5	166,610	161,446	-5,165	-3.1	1.06	1.02

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	159,400	162,327	2,927.0	1.8
(-) TIF Tax Capacity	0	0	0.0	0.0
(-) FD Contrib Tax Cap	4,431	4,010	-421.0	-9.5
(=) Taxable Tax Capacity	154,969	158,317	3,348.0	2.2
FD Distrib Tax Cap	2,345	1,933	-412.0	-17.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	61.27	58.53	0.000	0.000
City/Town	14.15	12.25	0.000	0.000
School District	15.00	14.11	11.708	11.484
Special District	3.35	3.24	0.000	0.000
Total	93.77	88.13	11.708	11.484

4. 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	129,300	125,700	-2.8	834	734	-100	-12.0	0.65	0.58
Res Hmstd: AvgVal	193,800	188,400	-2.8	1,569	1,408	-161	-10.2	0.81	0.75
Res Hmstd: Hi Val	258,300	251,100	-2.8	2,304	2,082	-221	-9.6	0.89	0.83
Res Hmstd: Ex-Hi Val	387,500	376,600	-2.8	3,775	3,432	-343	-9.1	0.97	0.91
Apartment	300,000	345,100	15.0	3,868	4,198	330	8.5	1.29	1.22
Seas Rec: Lo Val	75,000	77,400	3.2	757	736	-20	-2.7	1.01	0.95
Seas Rec: Hi Val	200,000	206,200	3.1	2,150	2,091	-59	-2.8	1.07	1.01
Comm/Ind: Lo Val	150,000	181,500	21.0	2,919	3,633	714	24.5	1.95	2.00
Comm/Ind: Mid Val	300,000	362,900	21.0	7,519	8,824	1,305	17.4	2.51	2.43
Comm/Ind: Hi Val	1,000,000	1,209,500	21.0	28,986	33,048	4,062	14.0	2.90	2.73

DULUTH AREA

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	92,349	386	0.4	1.43	1.39
Res Non-Hmstd	1,377,888	1,459,282	81,394	5.9	23,038	23,635	597	2.6	1.67	1.62
Apartments	616,156	646,649	30,492	4.9	12,317	12,503	186	1.5	2.00	1.93
Low-income Apts	105,742	113,578	7,836	7.4	1,306	1,358	51	3.9	1.24	1.20
Seasonal Rec'l	167,882	170,708	2,827	1.7	2,239	2,228	-11	-0.5	1.33	1.31
Com/Ind: Lo tier	256,115	261,580	5,465	2.1	6,321	6,230	-91	-1.4	2.47	2.38
Com/Ind: Hi tier	1,412,813	1,529,351	116,538	8.2	54,157	56,145	1,988	3.7	3.83	3.67
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	9,496	1,140	13.6	3.72	3.57
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	1,008	7.8	41	41	0	0.1	0.32	0.29
Ag Non-Hmstd	154,385	147,361	-7,024	-4.5	1,681	1,530	-151	-9.0	1.09	1.04
Miscellaneous	36,950	57,697	20,747	56.1	1,233	1,511	278	22.5	3.34	2.62
Total	10,855,375	11,355,186	499,809	4.6	203,742	208,192	4,449	2.2	1.88	1.83

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	122,711	129,552	6,841	5.6
(-) TIF Tax Capacity	3,525	3,563	38	1.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	119,186	125,988	6,802	5.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	68.43	66.55	0.000	0.000
City/Town	38.49	37.56	2.555	2.440
School District	28.85	27.34	14.890	14.768
Special District	4.52	4.35	0.000	0.000
Total	140.30	135.80	17.445	17.207

4. 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	131,000	135,000	3.1	1,709	1,725	15	0.9	1.30	1.28
Res Hmstd: AvgVal	196,300	202,300	3.1	2,822	2,837	15	0.5	1.44	1.40
Res Hmstd: Hi Val	261,700	269,700	3.1	3,936	3,950	14	0.4	1.50	1.46
Res Hmstd: Ex-Hi Val	392,600	404,600	3.1	6,166	6,179	13	0.2	1.57	1.53
Apartment	300,000	314,900	5.0	5,785	5,887	103	1.8	1.93	1.87
Comm/Ind: Lo Val	150,000	162,400	8.3	3,706	4,025	319	8.6	2.47	2.48
Comm/Ind: Mid Val	300,000	324,800	8.3	9,327	9,863	536	5.7	3.11	3.04
Comm/Ind: Hi Val	1,000,000	1,082,500	8.2	35,559	37,105	1,546	4.3	3.56	3.43

EAST CENTRAL CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,046,382	5,400,837	354,455	7.0	75,437	79,582	4,145	5.5	1.49	1.47
Res Non-Hmstd	682,056	730,932	48,876	7.2	11,988	12,527	539	4.5	1.76	1.71
Apartments	250,910	277,961	27,052	10.8	5,360	5,841	481	9.0	2.14	2.10
Low-income Apts	87,600	96,498	8,898	10.2	1,151	1,247	96	8.3	1.31	1.29
Seasonal Rec'l	108,477	113,608	5,130	4.7	1,805	1,815	10	0.6	1.66	1.60
Com/Ind: Lo tier	338,028	341,305	3,278	1.0	9,026	8,919	-107	-1.2	2.67	2.61
Com/Ind: Hi tier	731,039	766,402	35,363	4.8	29,528	30,080	552	1.9	4.04	3.92
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	6,170	114	1.9	4.02	3.85
Ag HGA	81,878	83,738	1,861	2.3	1,149	1,152	3	0.3	1.40	1.38
Ag Hmstd Land	89,808	90,026	219	0.2	416	397	-19	-4.5	0.46	0.44
Ag Non-Hmstd	77,887	81,153	3,266	4.2	1,045	1,055	10	0.9	1.34	1.30
Miscellaneous	24,143	26,266	2,123	8.8	500	532	32	6.4	2.07	2.02
Total	7,671,155	8,171,515	500,363	6.5	143,550	149,410	5,860	4.1	1.87	1.83

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	81,617	87,227	5,610	6.9
(-) TIF Tax Capacity	1,234	1,292	58	4.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	80,383	85,935	5,552	6.9
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	68.42	66.98	0.059	0.058
City/Town	50.82	49.65	0.193	0.176
School District	29.59	29.00	14.997	14.665
Special District	4.61	4.37	0.000	0.000
Total	153.44	150.00	15.249	14.898

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,900	117,700	7.1	1,434	1,541	107	7.5	1.30	1.31
Res Hmstd: AvgVal	164,800	176,400	7.0	2,436	2,588	152	6.2	1.48	1.47
Res Hmstd: Hi Val	219,600	235,100	7.1	3,436	3,635	199	5.8	1.56	1.55
Res Hmstd: Ex-Hi Val	329,500	352,700	7.0	5,442	5,733	291	5.4	1.65	1.63
Apartment	300,000	332,400	10.8	6,211	6,728	516	8.3	2.07	2.02
Comm/Ind: Lo Val	150,000	157,300	4.9	3,969	4,145	176	4.4	2.65	2.64
Comm/Ind: Mid Val	300,000	314,600	4.9	9,951	10,211	260	2.6	3.32	3.25
Comm/Ind: Hi Val	1,000,000	1,048,400	4.8	37,870	38,508	638	1.7	3.79	3.67

EAST CENTRAL TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	84,099	4,367	5.5	1.21	1.18
Res Non-Hmstd	825,491	917,460	91,969	11.1	11,062	11,972	911	8.2	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	22,789	341	1.5	1.17	1.13
Com/Ind: Lo tier	114,698	120,736	6,038	5.3	2,329	2,366	37	1.6	2.03	1.96
Com/Ind: Hi tier	120,012	138,183	18,171	15.1	3,896	4,239	342	8.8	3.25	3.07
Publ U: Elec Gen	23,234	21,344	-1,890	-8.1	639	556	-83	-13.0	2.75	2.60
Publ U: Other	379,596	400,087	20,491	5.4	13,076	12,932	-144	-1.1	3.44	3.23
Ag HGA	1,202,229	1,283,871	81,643	6.8	13,868	14,635	767	5.5	1.15	1.14
Ag Hmstd Land	1,435,432	1,455,948	20,516	1.4	5,166	4,905	-261	-5.1	0.36	0.34
Ag Non-Hmstd	1,387,152	1,433,736	46,585	3.4	14,645	14,556	-89	-0.6	1.06	1.02
Miscellaneous	6,331	6,466	135	2.1	93	90	-3	-3.3	1.47	1.39
Total	14,041,352	14,927,607	886,257	6.3	167,098	173,285	6,187	3.7	1.19	1.16

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	130,870	140,263	9,393	7.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	130,870	140,263	9,393	7.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	69.85	67.68	0.148	0.136
City/Town	19.14	18.43	0.000	0.000
School District	25.03	24.63	14.687	14.430
Special District	1.62	1.23	0.000	0.000
Total	115.64	111.97	14.834	14.565

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,600	135,300	7.7	1,339	1,431	93	6.9	1.07	1.06
Res Hmstd: AvgVal	188,200	202,700	7.7	2,221	2,352	131	5.9	1.18	1.16
Res Hmstd: Hi Val	250,900	270,100	7.7	3,104	3,273	169	5.4	1.24	1.21
Res Hmstd: Ex-Hi Val	376,400	405,300	7.7	4,872	5,120	248	5.1	1.29	1.26
Apartment	300,000	324,200	8.1	4,782	5,010	228	4.8	1.59	1.55
Seas Rec: Lo Val	75,000	78,800	5.1	921	939	18	2.0	1.23	1.19
Seas Rec: Hi Val	200,000	210,000	5.0	2,588	2,631	44	1.7	1.29	1.25
Comm/Ind: Lo Val	150,000	172,800	15.2	3,112	3,708	596	19.2	2.07	2.15
Comm/Ind: Mid Val	300,000	345,500	15.2	7,955	9,049	1,094	13.8	2.65	2.62
Comm/Ind: Hi Val	1,000,000	1,151,500	15.2	30,552	33,973	3,420	11.2	3.06	2.95

CENTRAL MINN CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	236,429	8,862	3.9	1.36	1.33
Res Non-Hmstd	1,908,705	2,095,507	186,802	9.8	29,406	31,209	1,804	6.1	1.54	1.49
Apartments	1,295,409	1,479,717	184,308	14.2	23,785	26,302	2,517	10.6	1.84	1.78
Low-income Apts	250,302	280,936	30,634	12.2	2,802	3,043	240	8.6	1.12	1.08
Seasonal Rec'l	129,979	139,316	9,338	7.2	1,997	2,062	65	3.2	1.54	1.48
Com/Ind: Lo tier	763,214	772,727	9,513	1.2	17,490	17,097	-393	-2.2	2.29	2.21
Com/Ind: Hi tier	3,513,896	3,677,230	163,334	4.6	125,331	125,690	359	0.3	3.57	3.42
Publ U: Elec Gen	1,193,286	1,205,798	12,512	1.0	27,153	26,878	-275	-1.0	2.28	2.23
Publ U: Other	660,603	744,190	83,588	12.7	21,902	23,753	1,851	8.5	3.32	3.19
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	854	-75	-8.1	0.46	0.43
Ag Non-Hmstd	221,300	226,127	4,827	2.2	2,527	2,487	-40	-1.6	1.14	1.10
Miscellaneous	52,834	56,189	3,355	6.3	989	996	7	0.7	1.87	1.77
Total	26,997,478	28,753,564	1,756,088	6.5	483,259	498,180	14,920	3.1	1.79	1.73

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	314,278	335,488	21,210	6.7
(-) TIF Tax Capacity	5,585	6,252	667	11.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	308,693	329,236	20,543	6.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.74	46.18	0.000	0.000
City/Town	46.57	45.79	0.856	0.822
School District	29.71	28.20	19.438	19.006
Special District	2.22	2.11	0.197	0.184
Total	126.25	122.28	20.490	20.012

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,600	133,700	6.4	1,516	1,594	79	5.2	1.21	1.19
Res Hmstd: AvgVal	188,400	200,500	6.4	2,508	2,618	110	4.4	1.33	1.31
Res Hmstd: Hi Val	251,100	267,200	6.4	3,500	3,641	141	4.0	1.39	1.36
Res Hmstd: Ex-Hi Val	376,700	400,800	6.4	5,485	5,689	203	3.7	1.46	1.42
Apartment	300,000	342,700	14.2	5,349	5,924	575	10.7	1.78	1.73
Comm/Ind: Lo Val	150,000	157,000	4.7	3,436	3,551	116	3.4	2.29	2.26
Comm/Ind: Mid Val	300,000	314,000	4.7	8,681	8,815	135	1.6	2.89	2.81
Comm/Ind: Hi Val	1,000,000	1,046,500	4.7	33,159	33,376	217	0.7	3.32	3.19

CENTRAL MINN TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	110,012	2,981	2.8	1.11	1.08
Res Non-Hmstd	822,048	905,050	83,003	10.1	9,838	10,428	590	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	14,046	-113	-0.8	1.04	1.01
Com/Ind: Lo tier	168,841	173,974	5,133	3.0	2,958	2,928	-30	-1.0	1.75	1.68
Com/Ind: Hi tier	282,000	304,899	22,898	8.1	8,025	8,297	271	3.4	2.85	2.72
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	13,806	2,228	19.2	2.83	2.68
Ag HGA	1,375,255	1,429,596	54,341	4.0	14,390	14,535	146	1.0	1.05	1.02
Ag Hmstd Land	3,628,322	3,613,951	-14,371	-0.4	13,209	12,514	-696	-5.3	0.36	0.35
Ag Non-Hmstd	1,303,592	1,347,806	44,214	3.4	11,089	11,065	-24	-0.2	0.85	0.82
Miscellaneous	7,240	7,380	140	1.9	98	91	-7	-7.1	1.35	1.23
Total	19,029,560	19,926,416	896,855	4.7	192,446	197,792	5,347	2.8	1.01	0.99

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	175,285	186,100	10,815	6.2
(-) TIF Tax Capacity	78	0	-78	-100.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	175,206	186,100	10,894	6.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.33	46.64	0.000	0.000
City/Town	18.39	18.37	0.000	0.000
School District	27.35	25.90	19.577	18.899
Special District	0.50	0.48	0.000	0.000
Total	94.57	91.38	19.577	18.899

4. 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	166,000	175,700	5.8	1,684	1,742	58	3.4	1.01	0.99
Res Hmstd: AvgVal	248,800	263,300	5.8	2,700	2,780	80	3.0	1.09	1.06
Res Hmstd: Hi Val	331,700	351,000	5.8	3,716	3,819	103	2.8	1.12	1.09
Res Hmstd: Ex-Hi Val	497,600	526,600	5.8	5,680	5,868	188	3.3	1.14	1.11
Apartment	300,000	316,900	5.6	4,134	4,219	85	2.1	1.38	1.33
Seas Rec: Lo Val	75,000	77,000	2.7	763	757	-6	-0.7	1.02	0.98
Seas Rec: Hi Val	200,000	205,100	2.5	2,166	2,146	-20	-0.9	1.08	1.05
Comm/Ind: Lo Val	150,000	162,200	8.1	2,709	2,937	228	8.4	1.81	1.81
Comm/Ind: Mid Val	300,000	324,400	8.1	6,991	7,355	365	5.2	2.33	2.27
Comm/Ind: Hi Val	1,000,000	1,081,300	8.1	26,970	27,973	1,002	3.7	2.70	2.59

SOUTHWEST CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	91,001	3,463	4.0	1.40	1.38
Res Non-Hmstd	927,814	987,390	59,576	6.4	16,096	16,705	609	3.8	1.73	1.69
Apartments	396,834	437,603	40,770	10.3	7,925	8,605	680	8.6	2.00	1.97
Low-income Apts	116,330	125,230	8,900	7.7	1,400	1,457	57	4.1	1.20	1.16
Seasonal Rec'l	58,983	65,312	6,329	10.7	1,049	1,144	95	9.0	1.78	1.75
Com/Ind: Lo tier	672,672	680,772	8,100	1.2	17,339	17,097	-242	-1.4	2.58	2.51
Com/Ind: Hi tier	1,748,297	1,777,567	29,270	1.7	65,875	64,849	-1,026	-1.6	3.77	3.65
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	7,360	504	7.4	4.12	3.96
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	1,076	-3	-0.2	0.81	0.80
Ag Non-Hmstd	155,708	150,360	-5,348	-3.4	2,099	1,994	-104	-5.0	1.35	1.33
Miscellaneous	15,503	16,666	1,163	7.5	387	400	13	3.3	2.50	2.40
Total	10,667,909	11,156,304	488,396	4.6	207,922	211,979	4,059	2.0	1.95	1.90

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	117,537	123,055	5,518	4.7
(-) TIF Tax Capacity	3,175	3,266	91	2.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	114,362	119,790	5,428	4.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.13	43.99	0.130	0.124
City/Town	76.67	75.39	0.155	0.157
School District	21.91	20.79	22.087	21.194
Special District	1.60	1.61	0.000	0.000
Total	144.31	141.79	22.372	21.475

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,200	77,000	5.2	798	827	30	3.7	1.09	1.07
Res Hmstd: AvgVal	109,800	115,400	5.1	1,435	1,503	68	4.7	1.31	1.30
Res Hmstd: Hi Val	146,300	153,800	5.1	2,091	2,179	88	4.2	1.43	1.42
Res Hmstd: Ex-Hi Val	219,500	230,700	5.1	3,406	3,533	126	3.7	1.55	1.53
Apartment	300,000	330,900	10.3	6,083	6,575	493	8.1	2.03	1.99
Comm/Ind: Lo Val	150,000	152,600	1.7	3,870	3,875	5	0.1	2.58	2.54
Comm/Ind: Mid Val	300,000	305,100	1.7	9,685	9,606	-80	-0.8	3.23	3.15
Comm/Ind: Hi Val	1,000,000	1,016,800	1.7	36,824	36,349	-475	-1.3	3.68	3.57

SOUTHWEST TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	43,024	2,107	5.2	0.96	0.95
Res Non-Hmstd	595,607	636,237	40,629	6.8	6,136	6,426	289	4.7	1.03	1.01
Apartments	7,936	8,668	732	9.2	93	100	7	7.2	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	9,850	159	1.6	0.97	0.97
Com/Ind: Lo tier	176,222	181,028	4,805	2.7	2,700	2,703	3	0.1	1.53	1.49
Com/Ind: Hi tier	454,903	515,520	60,617	13.3	11,232	12,288	1,056	9.4	2.47	2.38
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	23,040	934	4.2	2.34	2.26
Ag HGA	1,764,681	1,848,265	83,584	4.7	14,902	15,536	634	4.3	0.84	0.84
Ag Hmstd Land	23,946,052	23,847,758	-98,295	-0.4	82,623	81,121	-1,502	-1.8	0.35	0.34
Ag Non-Hmstd	17,422,670	17,059,937	-362,733	-2.1	99,904	97,125	-2,779	-2.8	0.57	0.57
Miscellaneous	3,903	3,904	1	0.0	86	83	-2	-2.8	2.20	2.14
Total	50,587,348	50,663,072	75,722	0.1	290,509	291,412	903	0.3	0.57	0.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	431,399	434,246	2,847	0.7
(-) TIF Tax Capacity	68	68	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	431,331	434,178	2,847	0.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.35	40.58	0.108	0.103
City/Town	7.74	8.00	0.000	0.000
School District	16.04	15.39	24.219	23.328
Special District	1.12	1.14	0.000	0.000
Total	65.25	65.11	24.328	23.431

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,100	130,300	5.8	932	988	56	6.0	0.76	0.76
Res Hmstd: AvgVal	184,600	195,400	5.9	1,519	1,602	83	5.5	0.82	0.82
Res Hmstd: Hi Val	246,000	260,400	5.9	2,105	2,216	111	5.3	0.86	0.85
Res Hmstd: Ex-Hi Val	369,100	390,700	5.9	3,280	3,446	166	5.1	0.89	0.88
Apartment	300,000	327,700	9.2	3,177	3,435	258	8.1	1.06	1.05
Comm/Ind: Lo Val	150,000	170,000	13.3	2,121	2,530	410	19.3	1.41	1.49
Comm/Ind: Mid Val	300,000	340,000	13.3	5,594	6,345	751	13.4	1.86	1.87
Comm/Ind: Hi Val	1,000,000	1,133,300	13.3	21,801	24,144	2,344	10.7	2.18	2.13

SOUTH CENTRAL CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	104,479	5,998	6.1	1.36	1.38
Res Non-Hmstd	1,125,472	1,187,095	61,623	5.5	17,976	19,099	1,123	6.2	1.60	1.61
Apartments	778,680	796,667	17,987	2.3	13,295	13,684	389	2.9	1.71	1.72
Low-income Apts	106,424	117,680	11,256	10.6	1,213	1,359	147	12.1	1.14	1.16
Seasonal Rec'l	79,976	80,156	179	0.2	1,247	1,257	9	0.8	1.56	1.57
Com/Ind: Lo tier	523,131	532,347	9,216	1.8	12,897	13,107	211	1.6	2.47	2.46
Com/Ind: Hi tier	1,823,408	1,886,446	63,038	3.5	63,207	64,519	1,312	2.1	3.47	3.42
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	5,572	34	0.6	3.67	3.61
Ag HGA	12,744	13,634	890	7.0	188	206	18	9.7	1.48	1.51
Ag Hmstd Land	64,136	68,749	4,614	7.2	576	610	34	5.9	0.90	0.89
Ag Non-Hmstd	99,577	88,643	-10,934	-11.0	1,319	1,185	-133	-10.1	1.32	1.34
Miscellaneous	28,500	29,039	539	1.9	492	482	-11	-2.2	1.73	1.66
Total	12,061,153	12,555,129	493,976	4.1	216,944	226,050	9,107	4.2	1.80	1.80

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	134,978	140,700	5,722	4.2
(-) TIF Tax Capacity	3,133	3,362	229	7.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	131,845	137,337	5,492	4.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.69	47.62	0.000	0.000
City/Town	63.16	62.67	0.218	0.222
School District	21.82	21.92	19.312	19.786
Special District	0.44	0.45	0.000	0.000
Total	132.11	132.66	19.529	20.008

4. 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	94,700	99,100	4.6	1,057	1,137	81	7.6	1.12	1.15
Res Hmstd: AvgVal	141,900	148,500	4.7	1,828	1,950	122	6.7	1.29	1.31
Res Hmstd: Hi Val	189,200	198,000	4.7	2,602	2,765	163	6.3	1.38	1.40
Res Hmstd: Ex-Hi Val	283,800	296,900	4.6	4,149	4,393	244	5.9	1.46	1.48
Apartment	300,000	307,000	2.3	5,540	5,705	165	3.0	1.85	1.86
Comm/Ind: Lo Val	150,000	155,200	3.5	3,553	3,735	182	5.1	2.37	2.41
Comm/Ind: Mid Val	300,000	310,400	3.5	8,960	9,261	302	3.4	2.99	2.98
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	34,191	35,047	856	2.5	3.42	3.39

SOUTH CENTRAL TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	37,387	2,810	8.1	0.98	1.01
Res Non-Hmstd	505,283	536,987	31,704	6.3	5,297	5,744	447	8.4	1.05	1.07
Apartments	7,320	8,118	798	10.9	95	109	14	14.6	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	3,180	157	5.2	1.02	1.03
Com/Ind: Lo tier	96,287	98,912	2,625	2.7	1,482	1,548	66	4.5	1.54	1.56
Com/Ind: Hi tier	262,183	295,834	33,651	12.8	6,608	7,270	662	10.0	2.52	2.46
Publ U: Elec Gen	11,590	12,128	538	4.6	164	163	-1	-0.4	1.42	1.35
Publ U: Other	589,344	620,451	31,107	5.3	14,250	14,726	477	3.3	2.42	2.37
Ag HGA	1,233,190	1,266,379	33,189	2.7	10,982	11,865	883	8.0	0.89	0.94
Ag Hmstd Land	12,369,790	12,057,871	-311,919	-2.5	49,308	48,386	-922	-1.9	0.40	0.40
Ag Non-Hmstd	7,665,153	7,334,351	-330,802	-4.3	51,230	50,202	-1,028	-2.0	0.67	0.68
Miscellaneous	586	577	-9	-1.5	10	10	0	-1.9	1.67	1.66
Total	26,573,308	26,239,919	-333,389	-1.3	177,026	180,590	3,565	2.0	0.67	0.69

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	226,452	224,879	-1,573	-0.7
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	226,452	224,879	-1,573	-0.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.94	48.52	0.000	0.000
City/Town	8.99	9.48	0.000	0.000
School District	16.85	18.06	20.671	21.699
Special District	0.44	0.45	0.000	0.000
Total	74.22	76.51	20.671	21.699

4. 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	144,100	150,800	4.6	1,187	1,300	113	9.5	0.82	0.86
Res Hmstd: AvgVal	216,100	226,200	4.7	1,919	2,092	174	9.1	0.89	0.92
Res Hmstd: Hi Val	288,000	301,400	4.7	2,649	2,883	234	8.8	0.92	0.96
Res Hmstd: Ex-Hi Val	432,100	452,100	4.6	4,100	4,440	340	8.3	0.95	0.98
Apartment	300,000	332,800	10.9	3,404	3,905	502	14.7	1.13	1.17
Comm/Ind: Lo Val	150,000	169,300	12.9	2,268	2,786	518	22.9	1.51	1.65
Comm/Ind: Mid Val	300,000	338,600	12.9	5,955	6,941	986	16.6	1.99	2.05
Comm/Ind: Hi Val	1,000,000	1,128,400	12.8	23,163	26,327	3,164	13.7	2.32	2.33

OLMSTED COUNTY

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	142,107	2,098	1.5	1.33	1.28
Res Non-Hmstd	1,814,707	1,976,601	161,894	8.9	26,278	27,411	1,132	4.3	1.45	1.39
Apartments	1,182,610	1,310,337	127,727	10.8	20,657	21,886	1,228	5.9	1.75	1.67
Low-income Apts	207,039	206,102	-938	-0.5	2,249	2,145	-104	-4.6	1.09	1.04
Seasonal Rec'l	9,269	10,768	1,499	16.2	140	157	17	12.0	1.51	1.46
Com/Ind: Lo tier	353,894	351,030	-2,864	-0.8	7,778	7,358	-420	-5.4	2.20	2.10
Com/Ind: Hi tier	2,925,477	3,282,609	357,132	12.2	100,245	106,590	6,345	6.3	3.43	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	140,526	197,464	56,938	40.5	4,414	5,871	1,457	33.0	3.14	2.97
Ag HGA	411,309	424,630	13,321	3.2	4,433	4,356	-77	-1.7	1.08	1.03
Ag Hmstd Land	1,204,170	1,188,158	-16,012	-1.3	4,945	4,422	-523	-10.6	0.41	0.37
Ag Non-Hmstd	638,729	665,515	26,785	4.2	5,639	5,529	-110	-2.0	0.88	0.83
Miscellaneous	33,095	33,517	422	1.3	695	671	-24	-3.4	2.10	2.00
Total	19,463,131	20,752,993	1,289,860	6.6	317,482	328,503	11,019	3.5	1.63	1.58

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	218,904	236,895	17,991	8.2
(-) TIF Tax Capacity	4,376	6,535	2,159	49.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	214,528	230,361	15,833	7.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	50.13	46.69	0.000	0.000
City/Town	45.13	42.55	0.153	1.212
School District	21.60	22.04	20.289	18.881
Special District	1.65	1.64	0.000	0.000
Total	118.51	112.92	20.442	20.093

4. 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	148,700	156,700	5.4	1,784	1,823	40	2.2	1.20	1.16
Res Hmstd: AvgVal	222,900	234,900	5.4	2,894	2,943	49	1.7	1.30	1.25
Res Hmstd: Hi Val	297,100	313,000	5.4	4,004	4,061	57	1.4	1.35	1.30
Res Hmstd: Ex-Hi Val	445,700	469,600	5.4	6,193	6,246	53	0.9	1.39	1.33
Apartment	300,000	332,500	10.8	5,058	5,361	304	6.0	1.69	1.61
Comm/Ind: Lo Val	150,000	168,400	12.3	3,261	3,690	429	13.2	2.17	2.19
Comm/Ind: Mid Val	300,000	336,700	12.2	8,273	9,019	746	9.0	2.76	2.68
Comm/Ind: Hi Val	1,000,000	1,122,100	12.2	31,666	33,889	2,224	7.0	3.17	3.02

SOUTHEAST CITIES

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	173,664	7,159	4.3	1.41	1.39
Res Non-Hmstd	1,646,236	1,730,704	84,468	5.1	26,967	27,573	605	2.2	1.64	1.59
Apartments	710,142	756,683	46,541	6.6	13,199	13,638	439	3.3	1.86	1.80
Low-income Apts	175,572	193,538	17,966	10.2	2,093	2,262	169	8.1	1.19	1.17
Seasonal Rec'l	103,378	107,108	3,730	3.6	1,657	1,696	40	2.4	1.60	1.58
Com/Ind: Lo tier	807,444	813,235	5,791	0.7	19,610	19,222	-388	-2.0	2.43	2.36
Com/Ind: Hi tier	2,245,458	2,345,311	99,853	4.4	82,058	82,452	394	0.5	3.65	3.52
Publ U: Elec Gen	693,903	692,948	-956	-0.1	20,005	18,732	-1,273	-6.4	2.88	2.70
Publ U: Other	393,778	454,152	60,374	15.3	14,367	15,819	1,451	10.1	3.65	3.48
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	1,032	-73	-6.6	0.65	0.63
Ag Non-Hmstd	148,442	170,636	22,194	15.0	1,830	2,094	264	14.4	1.23	1.23
Miscellaneous	37,074	40,132	3,059	8.3	747	786	38	5.1	2.02	1.96
Total	18,994,068	20,015,255	1,021,189	5.4	350,617	359,437	8,817	2.5	1.85	1.80

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	212,878	225,142	12,264	5.8
(-) TIF Tax Capacity	3,591	4,027	436	12.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	209,287	221,115	11,828	5.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.74	45.64	0.00	0.000
City/Town	63.17	61.32	0.00	0.000
School District	23.19	22.55	22.94	22.248
Special District	1.59	1.57	0.00	0.000
Total	134.69	131.08	22.94	22.248

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,900	104,700	5.9	1,177	1,241	63	5.4	1.19	1.19
Res Hmstd: AvgVal	148,200	156,800	5.8	2,014	2,101	87	4.3	1.36	1.34
Res Hmstd: Hi Val	197,500	209,000	5.8	2,851	2,963	112	3.9	1.44	1.42
Res Hmstd: Ex-Hi Val	296,400	313,600	5.8	4,530	4,690	160	3.5	1.53	1.50
Apartment	300,000	319,700	6.6	5,739	5,950	211	3.7	1.91	1.86
Comm/Ind: Lo Val	150,000	156,700	4.5	3,662	3,786	124	3.4	2.44	2.42
Comm/Ind: Mid Val	300,000	313,400	4.5	9,198	9,351	154	1.7	3.07	2.98
Comm/Ind: Hi Val	1,000,000	1,044,500	4.4	35,029	35,315	286	0.8	3.50	3.38

SOUTHEAST TOWNS

- Rep21A3
- **Baseline:** Final Pay 2020
- **Alternative:** Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	59,415	3,216	5.7	1.01	1.00
Res Non-Hmstd	844,816	924,857	80,041	9.5	9,075	9,863	789	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	2,693	117	4.5	0.93	0.93
Com/Ind: Lo tier	135,381	140,363	4,982	3.7	2,227	2,250	23	1.0	1.65	1.60
Com/Ind: Hi tier	248,376	279,846	31,470	12.7	6,720	7,342	622	9.3	2.71	2.62
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	14,738	1,158	8.5	2.67	2.58
Ag HGA	1,919,692	1,980,703	61,011	3.2	18,712	19,104	393	2.1	0.97	0.96
Ag Hmstd Land	12,801,851	12,729,744	-72,107	-0.6	52,805	51,120	-1,685	-3.2	0.41	0.40
Ag Non-Hmstd	5,968,020	5,970,243	2,223	0.0	45,346	44,673	-674	-1.5	0.76	0.75
Miscellaneous	6,458	6,669	211	3.3	87	85	-2	-2.6	1.35	1.27
Total	28,301,692	28,857,110	555,419	2.0	207,385	211,345	3,962	1.9	0.73	0.73

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	234,970.0	242,060	7,090.0	3
(-) TIF Tax Capacity	10.0	0	-10.0	-100
(-) FD Contrib Tax Cap	0.0	0	0.0	0
(=) Taxable Tax Capacity	234,961.0	242,060	7,099.0	3
FD Distrib Tax Cap	0.0	0	0.0	0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.51	47.62	0.000	0.000
City/Town	12.10	12.20	0.000	0.000
School District	21.78	21.66	22.944	22.545
Special District	0.48	0.47	0.000	0.000
Total	82.87	81.96	22.944	22.545

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	142,800	152,300	6.7	1,309	1,399	90	6.9	0.92	0.92
Res Hmstd: AvgVal	214,000	228,200	6.6	2,115	2,248	132	6.3	0.99	0.99
Res Hmstd: Hi Val	285,300	304,200	6.6	2,923	3,098	175	6.0	1.02	1.02
Res Hmstd: Ex-Hi Val	428,000	456,400	6.6	4,529	4,769	241	5.3	1.06	1.04
Apartment	300,000	341,300	13.8	3,796	4,266	470	12.4	1.27	1.25
Comm/Ind: Lo Val	150,000	169,100	12.7	2,496	2,939	442	17.7	1.66	1.74
Comm/Ind: Mid Val	300,000	338,100	12.7	6,477	7,285	808	12.5	2.16	2.15
Comm/Ind: Hi Val	1,000,000	1,126,800	12.7	25,054	27,569	2,515	10.0	2.51	2.45

ANOKA COUNTY

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	314,308	6,823	2.2	1.14	1.11
Res Non-Hmstd	2,915,121	3,170,691	255,570	8.8	36,302	38,647	2,346	6.5	1.25	1.22
Apartments	1,472,064	1,648,893	176,829	12.0	22,447	24,336	1,889	8.4	1.52	1.48
Low-income Apts	294,151	433,384	139,233	47.3	2,753	4,015	1,262	45.9	0.94	0.93
Seasonal Rec'l	41,965	45,879	3,914	9.3	484	511	27	5.5	1.15	1.11
Com/Ind: Lo tier	489,627	502,515	12,888	2.6	10,286	10,196	-90	-0.9	2.10	2.03
Com/Ind: Hi tier	4,172,045	4,631,191	459,146	11.0	138,809	148,019	9,210	6.6	3.33	3.20
Publ U: Elec Gen	0	42,811	42,811	0.0	0	1,038	1,038	0.0	0.00	2.42
Publ U: Other	376,379	338,508	-37,870	-10.1	12,304	10,620	-1,684	-13.7	3.27	3.14
Ag HGA	136,960	140,980	4,019	2.9	1,463	1,477	14	1.0	1.07	1.05
Ag Hmstd Land	104,556	79,302	-25,254	-24.2	336	178	-158	-47.0	0.32	0.22
Ag Non-Hmstd	130,356	160,605	30,249	23.2	1,177	1,398	221	18.8	0.90	0.87
Miscellaneous	175,999	172,832	-3,167	-1.8	2,921	2,780	-141	-4.8	1.66	1.61
Total	37,282,850	39,559,682	2,276,832	6.1	536,767	557,523	20,757	3.9	1.44	1.41

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	408,879	438,096	29,217	7.1
(-) TIF Tax Capacity	9,249	12,280	3,031	32.8
(-) FD Contrib Tax Cap	35,158	37,477	2,319	6.6
(=) Taxable Tax Capacity	364,472	388,339	23,867	6.5
FD Distrib Tax Cap	64,302	67,264	2,962	4.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	33.31	31.23	0.000	0.000
City/Town	38.83	38.08	0.198	0.182
School District	23.47	22.84	21.077	20.323
Special District	3.98	4.87	0.000	0.000
Total	99.59	97.01	21.275	20.504

4. 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	156,300	163,400	4.5	1,658	1,702	43	2.6	1.06	1.04
Res Hmstd: AvgVal	234,300	244,900	4.5	2,671	2,730	60	2.2	1.14	1.11
Res Hmstd: Hi Val	312,300	326,500	4.5	3,684	3,761	77	2.1	1.18	1.15
Res Hmstd: Ex-Hi Val	468,500	489,700	4.5	5,662	5,755	92	1.6	1.21	1.18
Apartment	300,000	336,100	12.0	4,373	4,765	392	9.0	1.46	1.42
Comm/Ind: Lo Val	150,000	166,600	11.1	3,196	3,609	412	12.9	2.13	2.17
Comm/Ind: Mid Val	300,000	333,100	11.0	8,119	8,847	728	9.0	2.71	2.66
Comm/Ind: Hi Val	1,000,000	1,110,100	11.0	31,090	33,295	2,205	7.1	3.11	3.00

WASHINGTON COUNTY

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	25,279,356	26,316,866	1,037,510	4.1	296,338	303,359	7,021	2.4	1.17	1.15
Res Non-Hmstd	3,719,421	3,870,704	151,283	4.1	45,226	46,293	1,067	2.4	1.22	1.20
Apartments	1,313,415	1,401,840	88,425	6.7	19,647	20,675	1,028	5.2	1.50	1.47
Low-income Apts	286,862	340,323	53,460	18.6	2,643	2,989	346	13.1	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	6,310	-161	-2.5	2.08	2.01
Com/Ind: Hi tier	3,301,188	3,630,136	328,948	10.0	108,841	114,948	6,107	5.6	3.30	3.17
Publ U: Elec Gen	210,707	215,814	5,107	2.4	5,117	5,133	15	0.3	2.43	2.38
Publ U: Other	343,585	389,882	46,296	13.5	11,334	12,308	974	8.6	3.30	3.16
Ag HGA	185,716	233,521	47,805	25.7	1,844	2,280	435	23.6	0.99	0.98
Ag Hmstd Land	247,862	255,483	7,621	3.1	625	630	5	0.8	0.25	0.25
Ag Non-Hmstd	422,157	442,208	20,051	4.7	3,361	3,498	137	4.1	0.80	0.79
Miscellaneous	34,821	35,965	1,144	3.3	621	622	0	0.1	1.78	1.73
Total	35,797,328	37,590,057	1,792,728	5.0	503,572	520,540	16,965	3.4	1.41	1.38

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	396,252	418,476	22,224	5.6
(-) TIF Tax Capacity	5,663	6,087	424	7.5
(-) FD Contrib Tax Cap	29,499	30,886	1,387	4.7
(=) Taxable Tax Capacity	361,090	381,503	20,413	5.7
FD Distrib Tax Cap	38,081	39,090	1,009	2.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	28.61	27.08	0.341	0.324
City/Town	34.03	34.00	0.177	0.169
School District	26.76	27.35	23.741	22.600
Special District	5.62	5.54	0.000	0.000
Total	95.01	93.98	24.260	23.092

4. 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	199,600	207,800	4.1	2,198	2,258	61	2.8	1.10	1.09
Res Hmstd: AvgVal	299,200	311,500	4.1	3,471	3,560	89	2.6	1.16	1.14
Res Hmstd: Hi Val	398,800	415,200	4.1	4,744	4,861	117	2.5	1.19	1.17
Res Hmstd: Ex-Hi Val	598,300	622,900	4.1	7,370	7,581	211	2.9	1.23	1.22
Apartment	300,000	320,200	6.7	4,291	4,501	210	4.9	1.43	1.41
Comm/Ind: Lo Val	150,000	165,000	10.0	3,179	3,549	369	11.6	2.12	2.15
Comm/Ind: Mid Val	300,000	329,900	10.0	8,065	8,712	648	8.0	2.69	2.64
Comm/Ind: Hi Val	1,000,000	1,099,700	10.0	30,861	32,818	1,957	6.3	3.09	2.98

DAKOTA COUNTY

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	35,834,013	37,527,854	1,693,841	4.7	422,997	427,174	4,177	1.0	1.18	1.14
Res Non-Hmstd	4,061,491	4,341,178	279,687	6.9	50,785	52,137	1,352	2.7	1.25	1.20
Apartments	3,417,338	3,779,646	362,309	10.6	49,064	52,411	3,348	6.8	1.44	1.39
Low-income Apts	259,186	276,955	17,769	6.9	2,353	2,431	78	3.3	0.91	0.88
Seasonal Rec'l	25,722	25,939	218	0.8	319	307	-11	-3.6	1.24	1.19
Com/Ind: Lo tier	544,632	545,858	1,226	0.2	11,360	10,912	-448	-3.9	2.09	2.00
Com/Ind: Hi tier	6,575,758	7,128,987	553,229	8.4	212,624	220,362	7,738	3.6	3.23	3.09
Publ U: Elec Gen	126,850	133,510	6,660	5.3	3,123	3,192	69	2.2	2.46	2.39
Publ U: Other	762,922	820,051	57,128	7.5	24,771	25,256	485	2.0	3.25	3.08
Ag HGA	239,472	261,289	21,817	9.1	2,304	2,427	123	5.3	0.96	0.93
Ag Hmstd Land	892,570	938,478	45,908	5.1	2,973	3,004	31	1.0	0.33	0.32
Ag Non-Hmstd	423,078	430,244	7,166	1.7	3,168	3,047	-121	-3.8	0.75	0.71
Miscellaneous	146,872	153,402	6,530	4.4	2,383	2,383	0	0.0	1.62	1.55
Total	53,309,904	56,363,391	3,053,488	5.7	788,224	805,043	16,821	2.1	1.48	1.43

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	602,792	641,678	38,886.0	6.5
(-) TIF Tax Capacity	12,470	8,681	-3,789.0	-30.4
(-) FD Contrib Tax Cap	56,495	59,395	2,900.0	5.1
(=) Taxable Tax Capacity	533,826	573,602	39,776.0	7.5
FD Distrib Tax Cap	65,788	68,687	2,899.0	4.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	23.98	22.38	0.000	0.000
City/Town	40.77	40.21	0.461	0.237
School District	25.20	24.75	26.439	24.747
Special District	3.85	3.68	0.000	0.000
Total	93.80	91.03	26.900	24.984

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	178,400	186,900	4.8	1,955	1,982	28	1.4	1.10	1.06
Res Hmstd: AvgVal	267,500	280,200	4.7	3,105	3,141	36	1.2	1.16	1.12
Res Hmstd: Hi Val	356,500	373,400	4.7	4,255	4,299	44	1.0	1.19	1.15
Res Hmstd: Ex-Hi Val	534,900	560,200	4.7	6,538	6,636	98	1.5	1.22	1.18
Apartment	300,000	331,900	10.6	4,325	4,606	281	6.5	1.44	1.39
Comm/Ind: Lo Val	150,000	162,700	8.5	3,200	3,465	265	8.3	2.13	2.13
Comm/Ind: Mid Val	300,000	325,300	8.4	8,099	8,531	433	5.3	2.70	2.62
Comm/Ind: Hi Val	1,000,000	1,084,200	8.4	30,960	32,179	1,219	3.9	3.10	2.97

CARVER AND SCOTT COUNTIES

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	292,032	4,029	1.4	1.22	1.18
Res Non-Hmstd	3,490,188	3,516,639	26,452	0.8	45,067	43,730	-1,337	-3.0	1.29	1.24
Apartments	954,115	1,095,887	141,772	14.9	14,836	16,236	1,400	9.4	1.55	1.48
Low-income Apts	195,982	257,314	61,332	31.3	1,879	2,318	439	23.4	0.96	0.90
Seasonal Rec'l	79,806	81,223	1,417	1.8	1,006	1,003	-3	-0.3	1.26	1.23
Com/Ind: Lo tier	407,095	419,474	12,379	3.0	8,721	8,607	-114	-1.3	2.14	2.05
Com/Ind: Hi tier	3,529,531	3,962,660	433,129	12.3	118,950	126,179	7,230	6.1	3.37	3.18
Publ U: Elec Gen	18,414	17,962	-452	-2.5	471	431	-40	-8.5	2.56	2.40
Publ U: Other	464,734	527,578	62,844	13.5	15,040	16,099	1,059	7.0	3.24	3.05
Ag HGA	394,040	399,269	5,229	1.3	3,752	3,715	-37	-1.0	0.95	0.93
Ag Hmstd Land	1,297,568	1,292,747	-4,821	-0.4	4,054	3,815	-238	-5.9	0.31	0.30
Ag Non-Hmstd	639,963	652,411	12,448	1.9	5,164	5,006	-158	-3.1	0.81	0.77
Miscellaneous	26,763	36,919	10,156	37.9	377	497	120	31.7	1.41	1.34
Total	35,115,125	37,024,175	1,909,051	5.4	507,320	519,668	12,350	2.4	1.44	1.40

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	387,533	412,308	24,775	6.4
(-) TIF Tax Capacity	5,952	8,093	2,141	36.0
(-) FD Contrib Tax Cap	30,628	33,093	2,465	8.0
(=) Taxable Tax Capacity	350,953	371,122	20,169	5.7
FD Distrib Tax Cap	34,265	36,229	1,964	5.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	33.69	32.55	0.00	0.000
City/Town	31.81	31.63	0.32	0.139
School District	33.57	30.94	18.66	18.000
Special District	5.00	5.01	0.00	0.000
Total	104.07	100.14	18.98	18.139

4. 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	206,200	216,300	4.9	2,343	2,380	37	1.6	1.14	1.10
Res Hmstd: AvgVal	309,100	324,200	4.9	3,705	3,754	48	1.3	1.20	1.16
Res Hmstd: Hi Val	412,000	432,100	4.9	5,068	5,111	43	0.8	1.23	1.18
Res Hmstd: Ex-Hi Val	618,200	648,300	4.9	7,914	8,039	125	1.6	1.28	1.24
Apartment	300,000	344,600	14.9	4,472	4,938	466	10.4	1.49	1.43
Comm/Ind: Lo Val	150,000	168,500	12.3	3,226	3,679	453	14.0	2.15	2.18
Comm/Ind: Mid Val	300,000	336,900	12.3	8,200	9,003	803	9.8	2.73	2.67
Comm/Ind: Hi Val	1,000,000	1,122,800	12.3	31,411	33,849	2,438	7.8	3.14	3.01

NORTHERN HENNEPIN CO.

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	318,066	2,954	0.9	1.37	1.32
Res Non-Hmstd	2,480,322	2,812,704	332,382	13.4	36,858	40,181	3,322	9.0	1.49	1.43
Apartments	2,002,411	2,233,967	231,556	11.6	36,541	39,318	2,777	7.6	1.82	1.76
Low-income Apts	337,438	375,852	38,414	11.4	3,770	4,038	267	7.1	1.12	1.07
Seasonal Rec'l	158,836	150,906	-7,929	-5.0	2,123	1,952	-171	-8.1	1.34	1.29
Com/Ind: Lo tier	330,312	331,351	1,039	0.3	7,729	7,464	-265	-3.4	2.34	2.25
Com/Ind: Hi tier	5,276,632	5,749,049	472,417	9.0	189,708	197,686	7,978	4.2	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	12,837	1,020	8.6	3.56	3.41
Ag HGA	92,312	96,609	4,297	4.7	1,319	1,309	-10	-0.8	1.43	1.35
Ag Hmstd Land	128,612	134,738	6,126	4.8	562	549	-13	-2.3	0.44	0.41
Ag Non-Hmstd	172,176	196,116	23,940	13.9	1,956	2,130	174	8.9	1.14	1.09
Miscellaneous	19,870	30,642	10,772	54.2	420	595	175	41.6	2.12	1.94
Total	34,280,489	36,506,326	2,225,838	6.5	607,916	626,125	18,208	3.0	1.77	1.72

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	393,739	422,494	28,755	7.3
(-) TIF Tax Capacity	9,998	13,218	3,220	32.2
(-) FD Contrib Tax Cap	40,134	44,603	4,469	11.1
(=) Taxable Tax Capacity	343,607	364,674	21,067	6.1
FD Distrib Tax Cap	53,914	55,807	1,893	3.5

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.95	38.30	0.000	0.000
City/Town	44.20	43.36	0.332	0.311
School District	24.26	23.78	25.144	23.651
Special District	9.25	8.96	0.000	0.000
Total	118.66	114.41	25.477	23.962

4. 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	162,500	170,100	4.7	2,074	2,103	29	1.4	1.28	1.24
Res Hmstd: AvgVal	243,700	255,100	4.7	3,331	3,366	35	1.1	1.37	1.32
Res Hmstd: Hi Val	324,800	340,000	4.7	4,586	4,629	42	0.9	1.41	1.36
Res Hmstd: Ex-Hi Val	487,300	510,000	4.7	7,024	7,085	62	0.9	1.44	1.39
Apartment	300,000	334,700	11.6	5,214	5,588	374	7.2	1.74	1.67
Comm/Ind: Lo Val	150,000	163,500	9.0	3,529	3,857	328	9.3	2.35	2.36
Comm/Ind: Mid Val	300,000	326,900	9.0	8,873	9,429	556	6.3	2.96	2.88
Comm/Ind: Hi Val	1,000,000	1,089,600	9.0	33,815	35,441	1,626	4.8	3.38	3.25

SOUTHEAST HENNEPIN CO.

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	341,146	-4,136	-1.2	1.36	1.33
Res Non-Hmstd	3,457,780	3,735,641	277,862	8.0	49,601	52,290	2,689	5.4	1.43	1.40
Apartments	4,986,487	5,630,132	643,645	12.9	84,442	92,730	8,288	9.8	1.69	1.65
Low-income Apts	403,176	463,317	60,142	14.9	4,156	4,635	479	11.5	1.03	1.00
Seasonal Rec'l	93,992	89,011	-4,980	-5.3	1,321	1,221	-100	-7.6	1.41	1.37
Com/Ind: Lo tier	335,382	334,338	-1,044	-0.3	7,633	7,378	-254	-3.3	2.28	2.21
Com/Ind: Hi tier	10,382,990	10,863,974	480,985	4.6	364,692	367,460	2,768	0.8	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	9,617	415	4.5	3.51	3.39
Ag HGA	163	178	15	9.2	2	2	0	8.5	1.15	1.15
Ag Hmstd Land	137	160	23	16.8	0	0	0	20.7	0.26	0.27
Ag Non-Hmstd	313	319	6	1.8	3	3	0	-0.6	1.08	1.06
Miscellaneous	4,331	5,142	811	18.7	74	79	5	6.8	1.71	1.54
Total	45,348,225	47,075,073	1,726,852	3.8	866,409	876,561	10,154	1.2	1.91	1.86

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	573,519	597,758	24,239	4.2
(-) TIF Tax Capacity	28,673	39,899	11,226	39.2
(-) FD Contrib Tax Cap	74,906	77,822	2,916	3.9
(=) Taxable Tax Capacity	469,940	480,037	10,097	2.1
FD Distrib Tax Cap	31,942	33,562	1,620	5.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.95	38.30	0.000	0.000
City/Town	40.37	41.13	0.000	0.000
School District	25.87	26.22	18.865	17.537
Special District	10.60	10.07	0.000	0.000
Total	117.79	115.72	18.865	17.537

4. 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	207,400	209,500	1.0	2,615	2,579	-36	-1.4	1.26	1.23
Res Hmstd: AvgVal	310,900	314,000	1.0	4,140	4,080	-59	-1.4	1.33	1.30
Res Hmstd: Hi Val	414,400	418,500	1.0	5,663	5,577	-86	-1.5	1.37	1.33
Res Hmstd: Ex-Hi Val	621,800	627,900	1.0	8,856	8,737	-119	-1.3	1.42	1.39
Apartment	300,000	338,800	12.9	4,983	5,495	512	10.3	1.66	1.62
Comm/Ind: Lo Val	150,000	157,000	4.7	3,440	3,572	132	3.8	2.29	2.28
Comm/Ind: Mid Val	300,000	313,900	4.6	8,699	8,871	173	2.0	2.90	2.83
Comm/Ind: Hi Val	1,000,000	1,046,400	4.6	33,240	33,612	372	1.1	3.32	3.21

SOUTHWEST HENNEPIN CO.

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	434,201	1,185	0.3	1.29	1.24
Res Non-Hmstd	5,904,189	6,458,260	554,072	9.4	78,934	82,885	3,951	5.0	1.34	1.28
Apartments	3,316,518	3,725,370	408,852	12.3	51,372	55,638	4,266	8.3	1.55	1.49
Low-income Apts	232,491	336,927	104,436	44.9	2,156	2,874	718	33.3	0.93	0.85
Seasonal Rec'l	923,997	962,046	38,049	4.1	11,964	11,976	12	0.1	1.29	1.24
Com/Ind: Lo tier	333,182	333,673	491	0.1	7,196	6,951	-245	-3.4	2.16	2.08
Com/Ind: Hi tier	7,443,720	7,898,895	455,175	6.1	251,888	255,869	3,981	1.6	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	13,051	499	4.0	3.35	3.21
Ag HGA	91,986	94,808	2,822	3.1	1,217	1,205	-12	-1.0	1.32	1.27
Ag Hmstd Land	79,506	81,350	1,843	2.3	291	281	-10	-3.5	0.37	0.34
Ag Non-Hmstd	160,181	158,274	-1,906	-1.2	1,562	1,479	-84	-5.4	0.98	0.93
Miscellaneous	16,055	17,188	1,133	7.1	515	517	2	0.3	3.21	3.01
Total	52,440,116	55,360,318	2,920,203	5.6	852,663	866,927	14,263	1.7	1.63	1.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	627,627	664,921	37,294	5.9
(-) TIF Tax Capacity	12,243	16,149	3,906	31.9
(-) FD Contrib Tax Cap	59,968	62,703	2,735	4.6
(=) Taxable Tax Capacity	555,416	586,069	30,653	5.5
FD Distrib Tax Cap	25,239	27,101	1,862	7.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.95	38.30	0.000	0.000
City/Town	28.51	28.26	0.319	0.305
School District	24.00	23.82	22.657	21.485
Special District	9.95	9.38	0.000	0.000
Total	103.40	99.75	22.975	21.790

4. 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	271,200	281,900	3.9	3,295	3,308	13	0.4	1.21	1.17
Res Hmstd: AvgVal	406,600	422,700	4.0	5,132	5,137	6	0.1	1.26	1.22
Res Hmstd: Hi Val	542,000	563,400	3.9	6,958	7,006	47	0.7	1.28	1.24
Res Hmstd: Ex-Hi Val	813,200	845,300	3.9	11,087	11,135	48	0.4	1.36	1.32
Apartment	300,000	337,000	12.3	4,567	4,936	369	8.1	1.52	1.46
Comm/Ind: Lo Val	150,000	159,200	6.1	3,291	3,459	168	5.1	2.19	2.17
Comm/Ind: Mid Val	300,000	318,400	6.1	8,331	8,571	240	2.9	2.78	2.69
Comm/Ind: Hi Val	1,000,000	1,061,200	6.1	31,853	32,422	570	1.8	3.19	3.06

SUBURBAN RAMSEY CO.

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	257,605	-5,233	-2.0	1.41	1.33
Res Non-Hmstd	2,049,837	2,263,824	213,987	10.4	30,734	31,767	1,034	3.4	1.50	1.40
Apartments	2,427,573	2,877,951	450,379	18.6	43,943	48,914	4,972	11.3	1.81	1.70
Low-income Apts	421,631	465,245	43,614	10.3	4,728	4,904	176	3.7	1.12	1.05
Seasonal Rec'l	11,660	12,678	1,018	8.7	188	194	7	3.5	1.61	1.53
Com/Ind: Lo tier	344,856	348,224	3,368	1.0	8,091	7,703	-388	-4.8	2.35	2.21
Com/Ind: Hi tier	5,286,601	5,604,927	318,325	6.0	192,126	191,760	-366	-0.2	3.63	3.42
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	10,511	759	7.8	3.62	3.41
Ag HGA	421	429	9	2.1	6	5	0	-4.5	1.34	1.25
Ag Hmstd Land	655	568	-87	-13.3	3	2	0	-6.8	0.41	0.44
Ag Non-Hmstd	19,662	19,467	-195	-1.0	202	186	-16	-8.2	1.03	0.95
Miscellaneous	124,326	131,954	7,628	6.1	2,068	2,046	-23	-1.1	1.66	1.55
Total	29,581,542	31,464,710	1,883,169	6.4	554,680	555,597	922	0.2	1.88	1.77

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	351,805	376,132	24,327	6.9
(-) TIF Tax Capacity	12,323	15,602	3,279	26.6
(-) FD Contrib Tax Cap	41,991	41,813	-178	-0.4
(=) Taxable Tax Capacity	297,492	318,717	21,225	7.1
FD Distrib Tax Cap	37,762	39,554	1,792	4.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	52.00	47.70	0.000	0.000
City/Town	32.69	31.66	0.353	0.245
School District	30.24	30.09	23.677	20.250
Special District	7.82	7.33	0.000	0.000
Total	122.75	116.77	24.030	20.495

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	169,200	176,600	4.4	2,213	2,175	-39	-1.7	1.31	1.23
Res Hmstd: AvgVal	253,600	264,600	4.3	3,545	3,475	-70	-2.0	1.40	1.31
Res Hmstd: Hi Val	338,000	352,700	4.3	4,877	4,777	-100	-2.1	1.44	1.35
Res Hmstd: Ex-Hi Val	507,100	529,100	4.3	7,465	7,347	-118	-1.6	1.47	1.39
Apartment	300,000	355,700	18.6	5,324	5,921	597	11.2	1.77	1.66
Comm/Ind: Lo Val	150,000	159,100	6.1	3,576	3,683	106	3.0	2.38	2.31
Comm/Ind: Mid Val	300,000	318,100	6.0	8,991	9,091	100	1.1	3.00	2.86
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	34,262	34,337	75	0.2	3.43	3.24

CITY OF MINNEAPOLIS

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	344,377	-18,601	-5.1	1.43	1.32
Res Non-Hmstd	7,963,109	8,254,135	291,026	3.7	124,487	119,661	-4,826	-3.9	1.56	1.45
Apartments	9,048,194	10,094,877	1,046,682	11.6	159,729	165,169	5,440	3.4	1.77	1.64
Low-income Apts	1,354,832	1,551,496	196,664	14.5	14,449	15,268	818	5.7	1.07	0.98
Seasonal Rec'l	25,809	27,532	1,723	6.7	482	478	-4	-0.9	1.87	1.74
Com/Ind: Lo tier	563,586	573,391	9,805	1.7	12,990	12,423	-567	-4.4	2.30	2.17
Com/Ind: Hi tier	11,513,224	12,348,826	835,601	7.3	413,690	416,267	2,576	0.6	3.59	3.37
Publ U: Elec Gen	55,591	58,867	3,276	5.9	1,571	1,568	-3	-0.2	2.83	2.66
Publ U: Other	438,431	508,761	70,331	16.0	15,730	17,125	1,395	8.9	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	-6.6	1.21	1.13
Miscellaneous	74,723	73,216	-1,507	-2.0	1,924	1,801	-124	-6.4	2.58	2.46
Total	56,446,632	59,496,962	3,050,330	5.4	1,108,048	1,094,154	-13,897	-1.3	1.96	1.84

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	710,486	753,067	42,581	6.0
(-) TIF Tax Capacity	53,994	27,995	-25,999	-48.2
(-) FD Contrib Tax Cap	83,291	88,352	5,061	6.1
(=) Taxable Tax Capacity	573,201	636,720	63,519	11.1
FD Distrib Tax Cap	59,918	63,957	4,039	6.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.85	38.18	0.000	0.000
City/Town	57.66	54.85	1.840	1.531
School District	21.10	18.76	15.826	13.775
Special District	7.49	6.86	0.000	0.000
Total	127.09	118.65	17.666	15.306

4. 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	190,000	194,500	2.4	2,494	2,371	-123	-4.9	1.31	1.22
Res Hmstd: AvgVal	284,800	291,500	2.4	3,975	3,774	-201	-5.1	1.40	1.29
Res Hmstd: Hi Val	379,700	388,700	2.4	5,457	5,180	-277	-5.1	1.44	1.33
Res Hmstd: Ex-Hi Val	569,600	583,000	2.4	8,467	8,056	-411	-4.9	1.49	1.38
Apartment	300,000	334,800	11.6	5,296	5,478	182	3.4	1.77	1.64
Comm/Ind: Lo Val	150,000	160,900	7.3	3,533	3,687	153	4.3	2.36	2.29
Comm/Ind: Mid Val	300,000	321,800	7.3	8,923	9,110	187	2.1	2.97	2.83
Comm/Ind: Hi Val	1,000,000	1,072,600	7.3	34,075	34,419	344	1.0	3.41	3.21

CITY OF ST. PAUL

Rep21A3

Baseline: Final Pay 2020

Alternative: Final Pay 2021

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	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	222,076	-3,957	-1.8	1.56	1.46
Res Non-Hmstd	3,059,012	3,303,807	244,794	8.0	53,496	53,744	248	0.5	1.75	1.63
Apartments	3,920,187	4,554,843	634,656	16.2	78,639	84,767	6,129	7.8	2.01	1.86
Low-income Apts	923,934	1,167,480	243,546	26.4	11,015	12,899	1,883	17.1	1.19	1.10
Seasonal Rec'l	3,551	4,554	1,003	28.2	75	90	15	19.4	2.11	1.97
Com/Ind: Lo tier	429,050	428,886	-164	0.0	10,715	10,076	-639	-6.0	2.50	2.35
Com/Ind: Hi tier	4,237,191	4,632,082	394,891	9.3	163,122	167,090	3,969	2.4	3.85	3.61
Publ U: Elec Gen	81,120	83,573	2,453	3.0	2,501	2,424	-77	-3.1	3.08	2.90
Publ U: Other	308,803	351,249	42,446	13.7	11,887	12,669	782	6.6	3.85	3.61
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	-8.4	1.39	1.27
Miscellaneous	8,390	9,392	1,002	11.9	123	127	4	3.1	1.46	1.35
Total	27,471,450	29,767,808	2,296,357	8.4	557,658	566,010	8,353	1.5	2.03	1.90

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	324,742	353,880	29,138	9.0
(-) TIF Tax Capacity	26,924	30,090	3,166	11.8
(-) FD Contrib Tax Cap	32,866	31,994	-872	-2.7
(=) Taxable Tax Capacity	264,952	291,796	26,844	10.1
FD Distrib Tax Cap	65,966	68,598	2,632	4.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.71	43.66	0.000	0.000
City/Town	49.83	44.87	0.000	0.000
School District	37.98	36.32	17.711	17.583
Special District	10.79	9.97	0.000	0.000
Total	146.31	134.82	17.711	17.583

4. 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	158,700	5.1	2,131	2,109	-22	-1.0	1.41	1.33
Res Hmstd: AvgVal	226,400	237,900	5.1	3,467	3,412	-55	-1.6	1.53	1.43
Res Hmstd: Hi Val	301,800	317,100	5.1	4,803	4,715	-87	-1.8	1.59	1.49
Res Hmstd: Ex-Hi Val	452,700	475,600	5.1	7,425	7,248	-177	-2.4	1.64	1.52
Apartment	300,000	348,600	16.2	6,018	6,488	470	7.8	2.01	1.86
Comm/Ind: Lo Val	150,000	164,000	9.3	3,822	4,099	277	7.2	2.55	2.50
Comm/Ind: Mid Val	300,000	328,000	9.3	9,597	10,015	418	4.4	3.20	3.05
Comm/Ind: Hi Val	1,000,000	1,093,200	9.3	36,545	37,617	1,072	2.9	3.65	3.44

Baseline Legal Class Report (all values in 000s)

Baseline Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
141.0	Blind/disabled Hmstd HGA: <50K	0.45	23,465	106	118
143.0	Ag Hmstd HGA: >500K	1.25	141,385	1,767	1,881
144.0	Blind/disabled 2a Hmstd land <50K	0.45	1,509	7	-2
145.3	Ag Hmstd 2a I & b: <115K	0.50	8,397,065	41,985	13,465
145.4	Ag Hmstd 2a I & b: 115K - 260K	0.50	7,738,636	38,693	11,580
145.5	Ag Hmstd 2a I & b: 260K - 1.90M	0.50	38,760,663	193,803	127,683
146.0	Ag Hmstd 2a I & b: >1.90M	1.00	18,390,214	183,902	120,395
147.0	Blind/disabled Hmstd 2b land <50K	0.45	102	0	0
148.3	Ag Hmstd 2b I & b: <115K	0.50	545,296	2,726	1,153
148.4	Ag Hmstd 2b I & b: 115K - 260K	0.50	729,905	3,650	1,516
148.5	Ag Hmstd 2b I & b: 260K - 1.90M	0.50	1,477,579	7,388	5,770
149.0	Ag Hmstd 2b I & b: >1.90M	1.00	162,598	1,626	1,233
153.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	329,320	1,647	1,143
154.0	Ag 2a Non-homestead	1.00	44,149,122	441,491	294,330
155.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	10,450	52	42
156.0	Ag 2b Non-homestead	1.00	7,675,192	76,752	67,845
157.0	Migrant Housing <500K	1.00	2,789	28	32
158.0	Migrant Housing >500K	1.25	46	1	1
160.0	Managed forest land (2c)	0.65	573,843	3,730	3,177
161.0	Private Airport (2d)	1.00	687	7	7
167.0	Res 1b Homestead: <50K	0.45	589,188	2,651	3,574
169.0	Res Homestead: > 500K	1.25	19,260,806	240,760	292,528
171.0	Res NonHmstd 1 unit: <500K	1.00	44,152,830	441,528	597,047
172.0	Res NonHmstd 1 unit: >500K	1.25	4,318,603	53,983	65,985
174.0	Res NonHmstd 2-3 units	1.25	9,064,090	113,301	151,160
177.0	Regular apartments (4a)	1.25	39,711,503	496,394	685,250
178.0	Low-income housing (4d) <139K	0.75	5,912,605	44,345	65,168
179.0	Low-income housing (4d) >139K	0.25	155,415	389	570
180.0	Student housing	1.00	42,170	422	552
181.0	Manuf home park land	1.25	439,153	5,489	7,251
182.0	MH Coop >50% owner-occupied	0.75	6,781	51	73
183.0	MH Coop <50% owner-occupied	1.00	560	6	6
184.0	MH Class I	1.00	276,040	2,760	3,811
186.0	Non-comm SeasRec: <76K	1.00	10,077,136	100,771	93,226
187.0	Non-Comm SeasRec: 76K-500K	1.00	15,881,097	158,811	157,230
188.0	Non-comm SeasRec: >500K	1.25	2,424,126	30,302	29,181
190.0	Comm SeasRec 1c: <600K	0.50	361,441	1,807	1,770

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
191.0	Com SeasRec 1c: 600K-2.3M	1.00	216,386	2,164	1,978
192.0	Com SeasRec 1c: >2.3M	1.25	29,735	372	353
193.0	Com SeasRec 4c: <500K	1.00	236,765	2,368	2,937
194.0	Com SeasRec 4c: >500K	1.25	148,656	1,858	2,061
195.0	Bed & Breakfast	1.25	17,716	221	287
196.0	Qualifying golf courses	1.25	207,581	2,595	2,916
197.0	Metro Non-profit Indoor Rec	1.25	17,164	215	303
198.0	Non-profit/Comm Serv - NonRev	1.50	30,539	458	620
199.0	CongChart Veteran's Org - NonRev	1.00	1,724	17	28
200.0	Non-profit/Comm Serv - donation	1.50	27,249	409	668
201.0	Cong Chart Veteran's Org - Donation	1.00	47,795	478	777
202.0	Seasonal Restaurant on Lake	1.25	22,917	286	265
203.0	Qualifying Marina <500K	1.00	15,407	154	191
204.0	Qualifying Marina >500K	1.25	34,254	428	510
206.0	Commercial: <150K	1.50	8,677,412	130,161	195,236
207.0	Commercial: >150K	2.00	57,006,707	1,140,134	1,988,647
213.0	Industrial: <150K	1.50	1,869,514	28,043	41,656
214.0	Industrial: >150K	2.00	21,997,834	439,957	763,112
220.0	Publ Util: land & bldgs <150K	1.50	49,732	746	972
221.0	Publ Util: land & bldgs >150K	2.00	1,264,046	25,281	41,544
222.0	Publ Util: Electric Generat Mach	2.00	2,814,660	56,293	71,968
223.0	Publ Util: machinery (non-generat)	2.00	2,187,122	43,742	65,453
225.0	Railroad <150K	1.50	24,401	366	503
226.0	Railroad >150K	2.00	2,113,862	42,277	69,430
228.0	Non-comm aircraft hangars	1.50	5,280	79	98
229.0	Mineral	2.00	2,320	46	100
230.0	All other real property	2.00	626	13	15
237.0	Pers tools&mach excl elec gen	2.00	607,711	12,154	17,537
238.0	Pers: Item 33 ag real estate	1.00	75,854	759	826
239.0	Pers: NCSRR<76K	1.00	51,779	518	528
240.0	Pers: NCSRR: 76K-500K	1.00	9,742	97	96
242.0	Pers Comm'l/Industr'l	2.00	1,598,674	31,973	40,317
244.0	Pers: Item 44T electric util trans lines	2.00	2,128,826	42,577	59,721
245.0	Pers: Item 44D electric util distri lines	2.00	1,868,979	37,380	65,739
246.0	Pers: Item 45 syst/gas utils	2.00	4,171,891	83,438	128,648
247.0	Pers: Publ Util water lines	2.00	3,990	80	85
248.0	Pers: All other	2.00	235,617	4,712	7,870
262.0	Disabled vet excl val: Res HM <300K	0.00	1,946,056	0	0
263.0	Disabled vet excl val: Res HM <150K	0.00	940,231	0	0

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
264.0	Disabled vet excl val: Ag HGA <300K	0.00	82,248	0	0
265.0	Disabled vet excl val: Ag HGA <150K	0.00	45,332	0	0
274.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,017	0	6
275.0	Ag HGA: Hmstd Market Excl Value	0.00	1,596,379	0	3,537
276.0	Class 1b: Hmstd Market Excl Value	0.00	128,940	0	106
277.0	Res Hmstd: Hmstd Market Excl Value	0.00	21,359,857	0	43,363
298.0	Ag Hmstd HGA: <76K	1.00	5,072,045	50,720	54,976
299.0	Ag Hmstd HGA: 76-413K	1.00	5,542,295	55,423	60,443
300.0	Ag Hmstd HGA: 413-500K	1.00	171,886	1,719	1,764
303.0	Res Hmstd: <76K	1.00	104,858,725	1,048,587	1,426,573
304.0	Res Hmstd: 76-413K	1.00	222,287,235	2,222,872	2,927,706
305.0	Res Hmstd: 413-500K	1.00	11,298,998	112,990	141,824
0.0	TOTAL	0.00	766,941,117	8,318,291	11,040,043

Alternative Legal Class Report (all values in 000s)

Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
141.0	Blind/disabled Hmstd HGA: <50K	0.45	22,476	101	110
143.0	Ag Hmstd HGA: >500K	1.25	164,817	2,060	2,124
144.0	Blind/disabled 2a Hmstd land <50K	0.45	1,318	6	2
145.3	Ag Hmstd 2a I & b: <115K	0.50	8,416,127	42,081	12,804
145.4	Ag Hmstd 2a I & b: 115K - 260K	0.50	7,728,144	38,641	10,926
145.5	Ag Hmstd 2a I & b: 260K - 1.90M	0.50	38,289,200	191,446	123,486
146.0	Ag Hmstd 2a I & b: >1.90M	1.00	18,334,487	183,345	118,670
147.0	Blind/disabled Hmstd 2b land <50K	0.45	96	0	0
148.3	Ag Hmstd 2b I & b: <115K	0.50	573,457	2,867	1,089
148.4	Ag Hmstd 2b I & b: 115K - 260K	0.50	786,079	3,930	1,485
148.5	Ag Hmstd 2b I & b: 260K - 1.90M	0.50	1,526,611	7,633	5,836
149.0	Ag Hmstd 2b I & b: >1.90M	1.00	169,323	1,693	1,288
153.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	336,808	1,684	1,170
154.0	Ag 2a Non-homestead	1.00	43,733,286	437,333	289,907
155.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	11,090	55	44
156.0	Ag 2b Non-homestead	1.00	7,866,817	78,668	66,710
157.0	Migrant Housing <500K	1.00	2,705	27	30
160.0	Managed forest land (2c)	0.65	569,404	3,701	3,053
161.0	Private Airport (2d)	1.00	583	6	6
167.0	Res 1b Homestead: <50K	0.45	502,331	2,260	3,023
169.0	Res Homestead: > 500K	1.25	20,974,765	262,185	305,383
171.0	Res NonHmstd 1 unit: <500K	1.00	47,147,632	471,476	613,515
172.0	Res NonHmstd 1 unit: >500K	1.25	4,793,055	59,913	69,957
174.0	Res NonHmstd 2-3 units	1.25	9,435,206	117,940	151,363
177.0	Regular apartments (4a)	1.25	44,464,550	555,807	731,867
178.0	Low-income housing (4d) <162K	0.75	6,883,522	51,626	72,099
179.0	Low-income housing (4d) >162K	0.25	234,067	585	801
180.0	Student housing	1.00	40,829	408	500
181.0	Manuf home park land	1.25	451,966	5,650	7,221
182.0	MH Coop >50% owner-occupied	0.75	6,871	52	72
183.0	MH Coop <50% owner-occupied	1.00	553	6	6
184.0	MH Class I	1.00	329,431	3,294	4,438
186.0	Non-comm SeasRec: <76K	1.00	10,132,310	101,323	90,335
187.0	Non-Comm SeasRec: 76K-500K	1.00	16,520,292	165,203	158,384
188.0	Non-comm SeasRec: >500K	1.25	2,612,196	32,652	30,558
190.0	Comm SeasRec 1c: <600K	0.50	361,606	1,808	1,707
191.0	Com SeasRec 1c: 600K-2.3M	1.00	221,212	2,212	1,970

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
192.0	Com SeasRec 1c: >2.3M	1.25	27,752	347	331
193.0	Com SeasRec 4c: <500K	1.00	275,092	2,751	3,207
194.0	Com SeasRec 4c: >500K	1.25	159,124	1,989	2,101
195.0	Bed & Breakfast	1.25	19,381	242	305
196.0	Qualifying golf courses	1.25	208,639	2,608	2,851
197.0	Metro Non-profit Indoor Rec	1.25	18,263	228	299
198.0	Non-profit/Comm Serv - NonRev	1.50	33,179	498	645
199.0	CongChart Veteran's Org - NonRev	1.00	2,295	23	37
200.0	Non-profit/Comm Serv - donation	1.50	25,671	385	600
201.0	Cong Chart Veteran's Org - Donation	1.00	55,956	560	892
202.0	Seasonal Restaurant on Lake	1.25	26,366	330	303
203.0	Qualifying Marina <500K	1.00	15,960	160	189
204.0	Qualifying Marina >500K	1.25	37,177	465	528
206.0	Commercial: <150K	1.50	8,890,500	133,357	193,171
207.0	Commercial: >150K	2.00	60,144,563	1,202,891	2,001,350
213.0	Industrial: <150K	1.50	1,935,380	29,031	41,505
214.0	Industrial: >150K	2.00	24,387,963	487,759	807,488
220.0	Publ Util: land & bldgs <150K	1.50	49,962	749	943
221.0	Publ Util: land & bldgs >150K	2.00	1,438,405	28,768	45,052
222.0	Publ Util: Electric Generat Mach	2.00	2,878,548	57,571	70,627
223.0	Publ Util: machinery (non-generat)	2.00	2,391,429	47,829	68,243
225.0	Railroad <150K	1.50	32,031	480	651
226.0	Railroad >150K	2.00	2,821,208	56,424	87,152
228.0	Non-comm aircraft hangars	1.50	5,032	75	92
229.0	Mineral	2.00	2,339	47	101
230.0	All other real property	2.00	680	14	16
237.0	Pers tools&mach excl elec gen	2.00	652,002	13,040	18,182
238.0	Pers: Item 33 ag real estate	1.00	72,800	728	790
239.0	Pers: NCSRR<76K	1.00	52,069	521	486
240.0	Pers: NCSRR: 76K-500K	1.00	10,432	104	96
242.0	Pers Comm'l/Industr'l	2.00	1,583,855	31,677	37,426
244.0	Pers: Item 44T electric util trans lines	2.00	2,407,190	48,144	64,926
245.0	Pers: Item 44D electric util distri lines	2.00	2,049,083	40,982	68,969
246.0	Pers: Item 45 syst/gas utils	2.00	4,491,788	89,836	133,675
247.0	Pers: Publ Util water lines	2.00	3,622	72	73
248.0	Pers: All other	2.00	238,911	4,778	7,584
262.0	Disabled vet excl val: Res HM <300K	0.00	2,187,022	0	0
263.0	Disabled vet excl val: Res HM <150K	0.00	1,003,621	0	0
264.0	Disabled vet excl val: Ag HGA <300K	0.00	91,630	0	0

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
265.0	Disabled vet excl val: Ag HGA <150K	0.00	47,768	0	0
274.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,569	0	6
275.0	Ag HGA: Hmstd Market Excl Value	0.00	1,528,751	0	3,297
276.0	Class 1b: Hmstd Market Excl Value	0.00	137,145	0	110
277.0	Res Hmstd: Hmstd Market Excl Value	0.00	20,404,741	0	39,847
298.0	Ag Hmstd HGA: <76K	1.00	5,138,971	51,390	54,540
299.0	Ag Hmstd HGA: 76-413K	1.00	6,111,688	61,117	65,387
300.0	Ag Hmstd HGA: 413-500K	1.00	139,423	1,394	1,487
303.0	Res Hmstd: <76K	1.00	106,159,219	1,061,592	1,394,806
304.0	Res Hmstd: 76-413K	1.00	236,091,929	2,360,919	2,998,920
305.0	Res Hmstd: 413-500K	1.00	12,062,062	120,621	146,452
0.0	TOTAL	0.00	802,201,405	8,772,175	11,247,677

Levy Summary Report (all values in 000s)

Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,447,164	2,654,987	268,257	1,970,859	411,477	781,876	9,534,620
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	699,997
Disparity Reduction Aid	9,731	0	484	8,086	0	0	18,301
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
TIF Levy							267,493

Baseline Credit Summary

Agricultural MV Credit			36,748	Disparity Reduction Credit			13,428
Agricultural Bond Credit			57,039	Taconite Credit			16,591

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,489,587	2,761,201	280,199	2,030,650	419,941	776,840	9,758,418
Certified MKV Levy	1,583	23,397	60	1,338,349	946	0	1,364,335
Fiscal Disparities Levy	196,720	230,511	1,886	244,537	42,656	0	716,310
Disparity Reduction Aid	9,647	0	463	8,023	0	0	18,133
Spread NTC Levy	3,283,220	2,530,690	277,850	1,880,505	377,285	776,840	9,126,390
Spread MKV Levy	1,583	23,397	60	1,235,934	946	0	1,261,920
TIF Levy							262,342

Alternative Credit Summary

Agricultural MV Credit			36,567	Disparity Reduction Credit			14,115
Agricultural Bond Credit			62,671	Taconite Credit			16,618