

Description

Baseline: Final Pay 2022

Alternative: Preliminary Pay 2023

This report compares property taxes payable in 2022 to preliminary property taxes payable in 2023. The payable 2022 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2022 portion of the simulation uses final market value data, preliminary levy data, and the credits are estimated within the simulation.

Key Points

- **Statewide, property taxes increased by \$624 million, or 5.3%**, according to the simulation. The overall tax increases are 5.8% in Greater Minnesota and 5.1% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -2.2% on commercial-industrial property to +8.2% on residential homesteads. Changes on other major property types are +6.5% on residential non-homestead property, +0.0% on apartments, +3.2% on seasonal-recreational property, +3.7% on public utility property, and +1.8% on agricultural 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 2022

- **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.

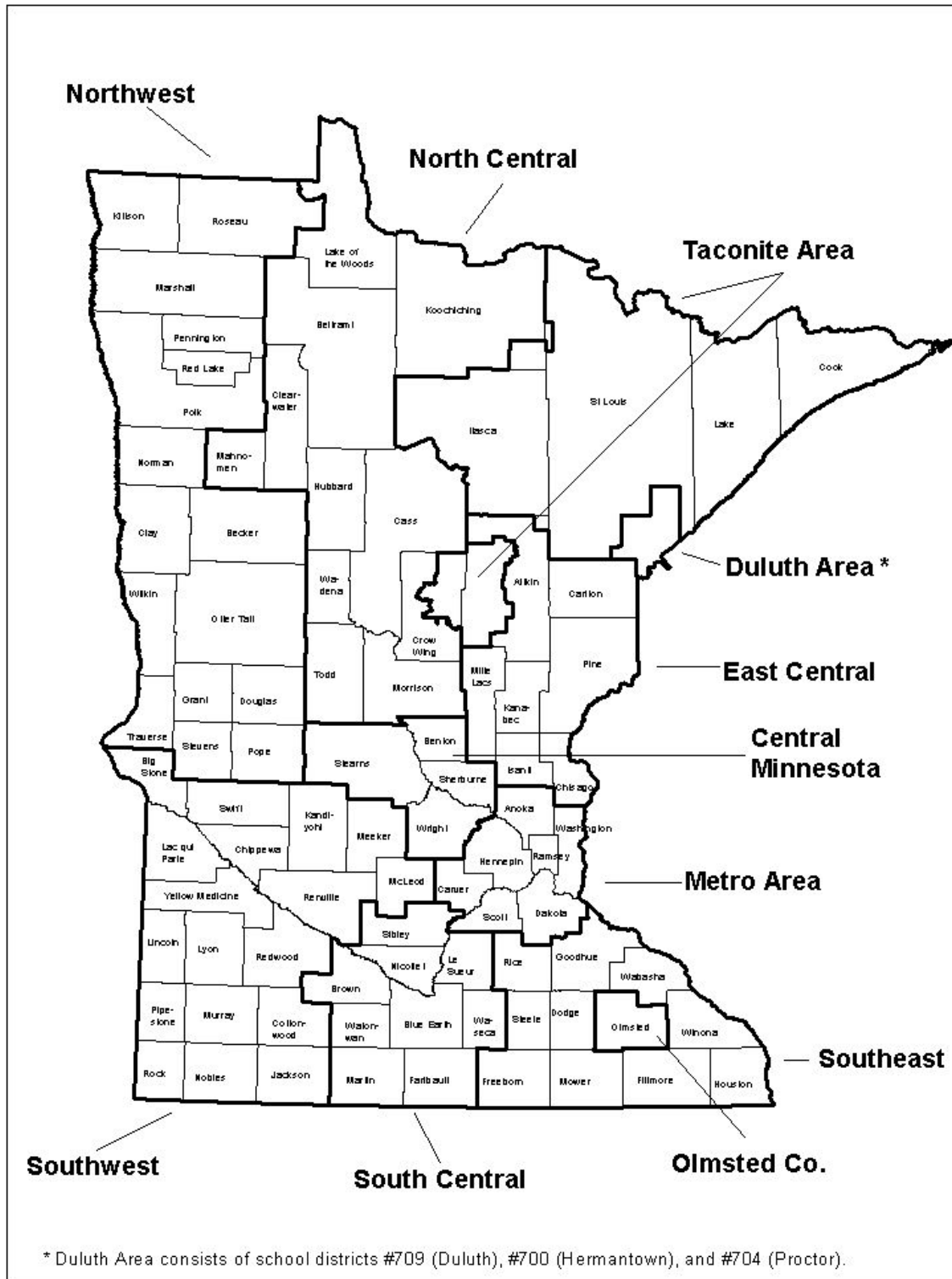
Alternative: Preliminary Pay 2023

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

Simulation Class Rates

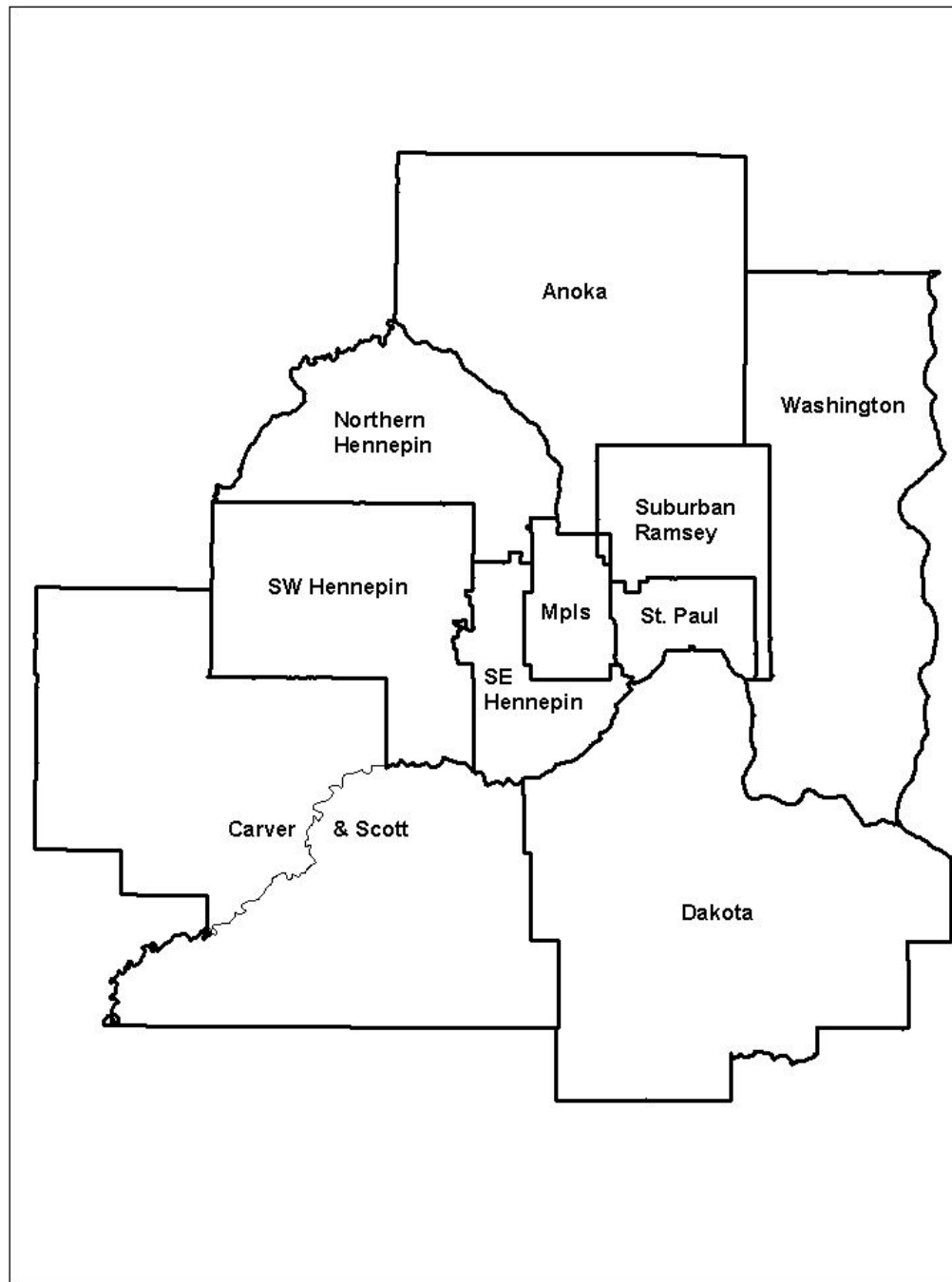
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower tier^	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:~	0.5	0.5
Upper tier:	1.0	1.0
Nonhomestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
* After subtraction of homestead market value exclusion.		
^ \$174,000 for payable 2022, \$100,000 for payable 2023		
~ \$1,890,000 for payable 2022 and payable 2023		

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)



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

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	423,745,499	499,338,494	75,592,995	17.8	5,201,074	5,628,527	427,452	8.2	1.23	1.13
Res Non-Hmstd	65,170,528	76,823,877	11,653,349	17.9	887,852	945,915	58,063	6.5	1.36	1.23
Apartments	47,391,720	51,795,750	4,404,030	9.3	786,433	796,418	9,985	1.3	1.66	1.54
Low-income Apts	8,008,848	8,827,218	818,369	10.2	83,197	73,468	-9,729	-11.7	1.04	0.83
Seasonal Rec'l	32,244,563	39,798,819	7,554,256	23.4	306,403	316,160	9,756	3.2	0.95	0.79
Com/Ind: Lo tier	10,784,019	10,900,549	116,530	1.1	231,594	203,427	-28,167	-12.2	2.15	1.87
Com/Ind: Hi tier	89,675,070	94,168,163	4,493,093	5.0	2,948,672	2,905,506	-43,166	-1.5	3.29	3.09
Publ U: Elec Gen	2,669,863	3,047,492	377,629	14.1	65,849	68,126	2,276	3.5	2.47	2.24
Publ U: Other	12,149,422	14,263,693	2,114,272	17.4	351,339	364,354	13,015	3.7	2.89	2.55
Ag HGA	14,081,575	16,606,561	2,524,986	17.9	134,697	143,690	8,993	6.7	0.96	0.87
Ag Hmstd Land	76,357,146	86,149,936	9,792,790	12.8	277,296	290,504	13,207	4.8	0.36	0.34
Ag Non-Hmstd	52,043,730	59,921,180	7,877,449	15.1	361,579	353,645	-7,934	-2.2	0.69	0.59
Miscellaneous	1,108,741	1,249,271	140,530	12.7	20,825	20,835	10	0.0	1.88	1.67
New Construction	0	12,171,599	12,171,599	0.0	0	169,773	169,773	0.0	0.00	1.39
Total	835,430,724	975,062,602	139,631,877	16.7	11,656,810	12,280,348	623,534	5.3	1.40	1.26

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	9,120,585	10,687,513	1,566,928	17.2
(-) TIF Tax Capacity	206,618	215,106	8,488	4.1
(-) FD Contrib Tax Cap	563,074	545,600	-17,474	-3.1
(=) Taxable Tax Capacity	8,350,892	9,926,808	1,575,916	18.9
FD Distrib Tax Cap	555,210	541,654	-13,556	-2.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.69	36.05	0.020	0.018
City/Town	35.61	32.76	0.211	0.170
School District	23.30	20.40	19.102	17.844
Special District	4.82	4.15	0.015	0.007
Total	104.41	93.37	19.349	18.039

GREATER MINNESOTA

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	147,071,356	176,702,995	29,631,639	20.1	1,744,037	1,912,109	168,072	9.6	1.19	1.08
Res Non-Hmstd	21,456,544	25,866,811	4,410,267	20.6	294,843	316,170	21,326	7.2	1.37	1.22
Apartments	7,868,939	8,661,949	793,009	10.1	139,538	140,825	1,287	0.9	1.77	1.63
Low-income Apts	1,607,482	1,790,854	183,373	11.4	18,158	17,907	-251	-1.4	1.13	1.00
Seasonal Rec'l	30,684,397	38,010,468	7,326,072	23.9	287,007	296,701	9,694	3.4	0.94	0.78
Com/Ind: Lo tier	6,663,714	6,785,673	121,958	1.8	145,172	126,298	-18,873	-13.0	2.18	1.86
Com/Ind: Hi tier	22,126,404	23,863,198	1,736,794	7.8	734,874	726,081	-8,794	-1.2	3.32	3.04
Publ U: Elec Gen	2,349,375	2,513,803	164,428	7.0	57,771	55,431	-2,340	-4.1	2.46	2.21
Publ U: Other	9,077,509	10,954,934	1,877,425	20.7	253,502	265,037	11,534	4.5	2.79	2.42
Ag HGA	12,800,800	15,070,167	2,269,367	17.7	121,923	129,997	8,074	6.6	0.95	0.86
Ag Hmstd Land	73,530,159	83,249,877	9,719,718	13.2	268,972	282,691	13,719	5.1	0.37	0.34
Ag Non-Hmstd	49,966,794	57,607,451	7,640,657	15.3	345,065	338,152	-6,913	-2.0	0.69	0.59
Miscellaneous	431,448	494,834	63,386	14.7	9,244	9,401	157	1.7	2.14	1.90
New Construction	0	4,495,120	4,495,120	0.0	0	58,046	58,046	0.0	0.00	1.29
Total	385,634,921	456,068,134	70,433,213	18.3	4,420,106	4,674,846	254,738	5.8	1.15	1.03

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,832,366	4,598,450	766,084	20.0
(-) TIF Tax Capacity	40,918	45,268	4,350	10.6
(-) FD Contrib Tax Cap	12,764	10,095	-2,669	-20.9
(=) Taxable Tax Capacity	3,778,684	4,543,087	764,403	20.2
FD Distrib Tax Cap	12,316	10,090	-2,226	-18.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.73	41.99	0.008	0.007
City/Town	30.04	27.09	0.329	0.277
School District	20.85	18.03	17.601	15.839
Special District	1.76	1.56	0.044	0.019
Total	100.39	88.67	17.982	16.140

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	115,200	138,500	20.2	1,094	1,232	138	12.6	0.95	0.89
Res Hmstd: AvgVal	172,700	207,500	20.2	1,826	2,010	184	10.1	1.06	0.97
Res Hmstd: Hi Val	230,200	276,600	20.2	2,559	2,790	231	9.0	1.11	1.01
Res Hmstd: Ex-Hi Val	345,400	415,000	20.2	4,027	4,350	323	8.0	1.17	1.05
Apartment	300,000	330,300	10.1	4,304	4,194	-110	-2.5	1.43	1.27
Seas Rec: Lo Val	75,000	93,000	24.0	801	883	82	10.2	1.07	0.95
Seas Rec: Hi Val	200,000	247,800	23.9	2,255	2,446	191	8.5	1.13	0.99
Comm/Ind: Lo Val	150,000	161,800	7.9	2,758	2,771	13	0.5	1.84	1.71
Comm/Ind: Mid Val	300,000	323,600	7.9	7,055	6,955	-101	-1.4	2.35	2.15
Comm/Ind: Hi Val	1,000,000	1,078,500	7.8	27,112	26,474	-638	-2.4	2.71	2.45

METRO AREA

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	276,674,143	322,635,499	45,961,356	16.6	3,457,038	3,716,418	259,380	7.5	1.25	1.15
Res Non-Hmstd	43,713,985	50,957,066	7,243,082	16.6	593,009	629,746	36,736	6.2	1.36	1.24
Apartments	39,522,781	43,133,801	3,611,020	9.1	646,896	655,593	8,698	1.3	1.64	1.52
Low-income Apts	6,401,367	7,036,363	634,997	9.9	65,039	55,560	-9,478	-14.6	1.02	0.79
Seasonal Rec'l	1,560,166	1,788,351	228,184	14.6	19,397	19,459	62	0.3	1.24	1.09
Com/Ind: Lo tier	4,120,305	4,114,876	-5,429	-0.1	86,422	77,129	-9,294	-10.8	2.10	1.87
Com/Ind: Hi tier	67,548,666	70,304,965	2,756,299	4.1	2,213,797	2,179,425	-34,372	-1.6	3.28	3.10
Publ U: Elec Gen	320,487	533,689	213,201	66.5	8,078	12,695	4,617	57.1	2.52	2.38
Publ U: Other	3,071,912	3,308,759	236,847	7.7	97,837	99,317	1,480	1.5	3.18	3.00
Ag HGA	1,280,775	1,536,394	255,618	20.0	12,773	13,693	920	7.2	1.00	0.89
Ag Hmstd Land	2,826,988	2,900,059	73,072	2.6	8,324	7,812	-512	-6.2	0.29	0.27
Ag Non-Hmstd	2,076,936	2,313,729	236,793	11.4	16,513	15,493	-1,021	-6.2	0.80	0.67
Miscellaneous	677,293	754,437	77,144	11.4	11,580	11,433	-147	-1.3	1.71	1.52
New Construction	0	7,676,478	7,676,478	0.0	0	111,727	111,727	0.0	0.00	1.46
Total	449,795,804	518,994,466	69,198,662	15.4	7,236,703	7,605,500	368,796	5.1	1.61	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	5,288,219	6,089,063	800,844	15.1
(-) TIF Tax Capacity	165,700	169,837	4,137	2.5
(-) FD Contrib Tax Cap	550,311	535,505	-14,806	-2.7
(=) Taxable Tax Capacity	4,572,209	5,383,721	811,512	17.7
FD Distrib Tax Cap	542,894	531,564	-11,330	-2.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.87	31.04	0.027	0.025
City/Town	40.21	37.55	0.150	0.113
School District	25.32	22.40	19.886	18.927
Special District	7.35	6.33	0.000	0.000
Total	107.74	97.33	20.062	19.065

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	205,400	239,600	16.7	2,423	2,636	213	8.8	1.18	1.10
Res Hmstd: AvgVal	308,000	359,200	16.6	3,834	4,133	299	7.8	1.24	1.15
Res Hmstd: Hi Val	410,500	478,700	16.6	5,243	5,572	328	6.3	1.28	1.16
Res Hmstd: Ex-Hi Val	615,900	718,300	16.6	8,184	8,892	708	8.6	1.33	1.24
Apartment	300,000	327,500	9.2	4,642	4,609	-34	-0.7	1.55	1.41
Comm/Ind: Lo Val	150,000	156,200	4.1	3,202	3,201	-1	0.0	2.13	2.05
Comm/Ind: Mid Val	300,000	312,300	4.1	8,082	7,978	-103	-1.3	2.69	2.55
Comm/Ind: Hi Val	1,000,000	1,040,900	4.1	30,854	30,278	-576	-1.9	3.09	2.91

GREATER MINNESOTA CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	84,757,851	100,691,457	15,933,606	18.8	1,137,930	1,254,486	116,555	10.2	1.34	1.25
Res Non-Hmstd	13,106,939	15,696,790	2,589,851	19.8	204,175	220,992	16,818	8.2	1.56	1.41
Apartments	7,723,532	8,512,484	788,952	10.2	137,376	138,801	1,425	1.0	1.78	1.63
Low-income Apts	1,599,117	1,782,556	183,439	11.5	18,031	17,787	-245	-1.4	1.13	1.00
Seasonal Rec'l	4,238,182	5,385,674	1,147,493	27.1	47,506	49,777	2,271	4.8	1.12	0.92
Com/Ind: Lo tier	5,253,713	5,316,566	62,853	1.2	121,957	106,696	-15,261	-12.5	2.32	2.01
Com/Ind: Hi tier	19,097,049	20,420,555	1,323,506	6.9	653,549	643,440	-10,109	-1.5	3.42	3.15
Publ U: Elec Gen	2,300,249	2,448,684	148,435	6.5	56,796	54,394	-2,402	-4.2	2.47	2.22
Publ U: Other	2,418,289	2,464,185	45,895	1.9	84,066	77,608	-6,458	-7.7	3.48	3.15
Ag HGA	350,183	408,172	57,989	16.6	4,517	4,786	269	6.0	1.29	1.17
Ag Hmstd Land	825,042	900,395	75,353	9.1	4,876	5,000	124	2.5	0.59	0.56
Ag Non-Hmstd	1,195,538	1,359,229	163,691	13.7	14,698	14,647	-52	-0.4	1.23	1.08
Miscellaneous	352,683	395,511	42,828	12.1	7,850	7,875	25	0.3	2.23	1.99
New Construction	0	2,611,165	2,611,165	0.0	0	42,192	42,192	0.0	0.00	1.62
Total	143,218,367	168,393,423	25,175,056	17.6	2,493,327	2,638,481	145,152	5.8	1.74	1.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	1,627,039	1,915,408	288,369	17.7
(-) TIF Tax Capacity	40,688	45,020	4,332	10.6
(-) FD Contrib Tax Cap	6,686	5,524	-1,162	-17.4
(=) Taxable Tax Capacity	1,579,665	1,864,864	285,199	18.1
FD Distrib Tax Cap	7,791	6,310	-1,481	-19.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.42	42.86	0.003	0.003
City/Town	54.97	51.10	0.553	0.474
School District	23.58	20.52	17.698	16.126
Special District	2.06	1.94	0.052	0.032
Total	129.02	116.42	18.306	16.634

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	106,300	126,300	18.8	1,209	1,379	170	14.1	1.14	1.09
Res Hmstd: AvgVal	159,300	189,300	18.8	2,051	2,284	232	11.3	1.29	1.21
Res Hmstd: Hi Val	212,300	252,300	18.8	2,894	3,188	294	10.2	1.36	1.26
Res Hmstd: Ex-Hi Val	318,600	378,500	18.8	4,583	4,999	416	9.1	1.44	1.32
Apartment	300,000	330,700	10.2	5,388	5,363	-25	-0.5	1.80	1.62
Comm/Ind: Lo Val	150,000	160,400	6.9	3,409	3,424	14	0.4	2.27	2.13
Comm/Ind: Mid Val	300,000	320,800	6.9	8,574	8,468	-106	-1.2	2.86	2.64
Comm/Ind: Hi Val	1,000,000	1,069,400	6.9	32,678	32,010	-667	-2.0	3.27	2.99

GREATER MINNESOTA TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	61,384,100	74,948,375	13,564,274	22.1	596,016	644,253	48,237	8.1	0.97	0.86
Res Non-Hmstd	8,217,896	10,026,320	1,808,424	22.0	88,290	92,676	4,386	5.0	1.07	0.92
Apartments	115,617	118,737	3,120	2.7	1,414	1,288	-127	-8.9	1.22	1.08
Low-income Apts	218	236	18	8.3	2	2	0	3.6	0.84	0.81
Seasonal Rec'l	26,383,434	32,545,225	6,161,791	23.4	238,726	246,051	7,325	3.1	0.90	0.76
Com/Ind: Lo tier	1,346,697	1,405,229	58,532	4.3	21,417	17,940	-3,477	-16.2	1.59	1.28
Com/Ind: Hi tier	2,905,132	3,312,652	407,520	14.0	75,961	77,342	1,382	1.8	2.61	2.33
Publ U: Elec Gen	49,126	65,119	15,993	32.6	975	1,037	62	6.4	1.98	1.59
Publ U: Other	6,631,227	8,460,653	1,829,427	27.6	168,497	186,480	17,983	10.7	2.54	2.20
Ag HGA	12,389,330	14,595,768	2,206,438	17.8	116,843	124,633	7,791	6.7	0.94	0.85
Ag Hmstd Land	72,102,797	81,620,573	9,517,776	13.2	261,671	274,978	13,307	5.1	0.36	0.34
Ag Non-Hmstd	48,062,528	55,385,092	7,322,563	15.2	325,384	318,434	-6,949	-2.1	0.68	0.57
Miscellaneous	77,792	97,808	20,017	25.7	1,360	1,485	125	9.2	1.75	1.52
New Construction	0	1,861,668	1,861,668	0.0	0	15,623	15,623	0.0	0.00	0.84
Total	239,665,894	284,443,455	44,777,561	18.7	1,896,556	2,002,222	105,668	5.6	0.79	0.70

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,179,935	2,652,878	472,943	21.7
(-) TIF Tax Capacity	141	145	4	2.8
(-) FD Contrib Tax Cap	5,178	3,721	-1,457	-28.1
(=) Taxable Tax Capacity	2,174,615	2,649,012	474,397	21.8
FD Distrib Tax Cap	2,086	1,843	-243	-11.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.17	41.31	0.015	0.012
City/Town	11.81	10.06	0.006	0.005
School District	18.91	16.34	17.487	15.418
Special District	1.53	1.28	0.033	0.000
Total	79.42	69.00	17.541	15.436

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	127,700	156,000	22.2	1,034	1,157	123	11.9	0.81	0.74
Res Hmstd: AvgVal	191,400	233,700	22.1	1,697	1,861	164	9.7	0.89	0.80
Res Hmstd: Hi Val	255,100	311,500	22.1	2,360	2,567	206	8.7	0.93	0.82
Res Hmstd: Ex-Hi Val	382,800	467,400	22.1	3,690	3,946	257	7.0	0.96	0.84
Apartment	300,000	308,100	2.7	3,505	3,133	-372	-10.6	1.17	1.02
Seas Rec: Lo Val	75,000	92,600	23.5	644	697	53	8.2	0.86	0.75
Seas Rec: Hi Val	200,000	246,800	23.4	1,836	1,951	115	6.2	0.92	0.79
Comm/Ind: Lo Val	150,000	171,100	14.1	2,273	2,475	202	8.9	1.52	1.45
Comm/Ind: Mid Val	300,000	342,100	14.0	5,927	6,213	286	4.8	1.98	1.82
Comm/Ind: Hi Val	1,000,000	1,140,300	14.0	22,978	23,663	685	3.0	2.30	2.08

NORTHWEST CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	8,115,969	9,207,505	1,091,536	13.4	104,337	111,585	7,247	6.9	1.29	1.21
Res Non-Hmstd	1,377,300	1,614,059	236,759	17.2	20,628	22,332	1,704	8.3	1.50	1.38
Apartments	1,059,041	1,126,231	67,190	6.3	17,420	17,534	114	0.7	1.64	1.56
Low-income Apts	152,908	153,904	996	0.7	1,662	1,539	-123	-7.4	1.09	1.00
Seasonal Rec'l	566,037	642,942	76,906	13.6	6,904	7,101	197	2.9	1.22	1.10
Com/Ind: Lo tier	684,980	697,974	12,994	1.9	14,270	12,809	-1,462	-10.2	2.08	1.84
Com/Ind: Hi tier	1,933,488	2,085,197	151,710	7.8	53,441	53,955	514	1.0	2.76	2.59
Publ U: Elec Gen	28,195	28,574	379	1.3	712	651	-61	-8.6	2.53	2.28
Publ U: Other	202,817	223,199	20,382	10.0	6,428	6,481	53	0.8	3.17	2.90
Ag HGA	22,142	25,169	3,027	13.7	278	293	15	5.4	1.26	1.17
Ag Hmstd Land	74,912	81,821	6,908	9.2	460	491	31	6.8	0.61	0.60
Ag Non-Hmstd	120,164	134,713	14,548	12.1	1,398	1,432	34	2.4	1.16	1.06
Miscellaneous	37,597	39,157	1,560	4.1	732	696	-36	-4.9	1.95	1.78
New Construction	0	192,679	192,679	0.0	0	2,908	2,908	0.0	0.00	1.51
Total	14,375,550	16,253,124	1,877,574	13.1	228,670	239,807	11,135	4.9	1.59	1.48

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	161,142	183,087	21,945	13.6
(-) TIF Tax Capacity	6,694	5,555	-1,139	-17.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	154,447	177,532	23,085	14.9
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.75	41.47	0.000	0.000
City/Town	53.59	51.42	0.000	0.000
School District	23.54	21.06	17.355	15.911
Special District	3.06	2.35	0.127	0.000
Total	125.94	116.30	17.482	15.911

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	97,000	110,100	13.5	1,032	1,138	106	10.2	1.06	1.03
Res Hmstd: AvgVal	145,500	165,100	13.5	1,783	1,922	140	7.8	1.23	1.16
Res Hmstd: Hi Val	193,900	220,000	13.5	2,532	2,706	174	6.9	1.31	1.23
Res Hmstd: Ex-Hi Val	290,900	330,100	13.5	4,033	4,277	244	6.0	1.39	1.30
Apartment	300,000	319,100	6.4	5,247	5,146	-101	-1.9	1.75	1.61
Comm/Ind: Lo Val	150,000	161,800	7.9	3,362	3,480	117	3.5	2.24	2.15
Comm/Ind: Mid Val	300,000	323,600	7.9	8,469	8,587	118	1.4	2.82	2.65
Comm/Ind: Hi Val	1,000,000	1,078,500	7.8	32,300	32,416	116	0.4	3.23	3.01

NORTHWEST TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	8,880,627	10,583,296	1,702,669	19.2	77,610	82,811	5,201	6.7	0.87	0.78
Res Non-Hmstd	1,217,527	1,487,671	270,144	22.2	11,817	12,693	876	7.4	0.97	0.85
Apartments	12,773	14,116	1,342	10.5	145	142	-3	-2.2	1.14	1.01
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	6,746,889	8,234,791	1,487,901	22.1	57,150	59,891	2,741	4.8	0.85	0.73
Com/Ind: Lo tier	233,706	242,912	9,207	3.9	3,393	2,872	-521	-15.4	1.45	1.18
Com/Ind: Hi tier	592,638	627,926	35,288	6.0	14,236	13,820	-417	-2.9	2.40	2.20
Publ U: Elec Gen	1,104	1,090	-13	-1.2	18	16	-2	-10.7	1.64	1.48
Publ U: Other	1,177,082	1,782,043	604,962	51.4	28,224	38,289	10,066	35.7	2.40	2.15
Ag HGA	1,931,051	2,261,283	330,232	17.1	16,883	17,987	1,104	6.5	0.87	0.80
Ag Hmstd Land	13,192,924	14,523,992	1,331,067	10.1	46,724	48,148	1,424	3.0	0.35	0.33
Ag Non-Hmstd	9,742,711	10,956,183	1,213,472	12.5	64,357	63,017	-1,340	-2.1	0.66	0.58
Miscellaneous	4,715	4,939	225	4.8	63	58	-6	-8.8	1.34	1.17
New Construction	0	341,066	341,066	0.0	0	2,702	2,702	0.0	0.00	0.79
Total	43,733,747	51,061,308	7,327,562	16.8	320,620	342,446	21,825	6.8	0.73	0.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	399,694	479,725	80,031	20.0
(-) TIF Tax Capacity	78	79	1	1.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	399,616	479,646	80,030	20.0
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.55	38.29	0.000	0.000
City/Town	10.13	8.69	0.000	0.000
School District	16.69	14.85	17.850	15.561
Special District	3.46	2.87	0.105	0.000
Total	72.82	64.70	17.956	15.561

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	122,100	145,600	19.2	917	1,012	95	10.4	0.75	0.70
Res Hmstd: AvgVal	183,100	218,300	19.2	1,511	1,638	127	8.4	0.83	0.75
Res Hmstd: Hi Val	244,000	290,800	19.2	2,104	2,262	159	7.5	0.86	0.78
Res Hmstd: Ex-Hi Val	366,100	436,300	19.2	3,292	3,502	210	6.4	0.90	0.80
Apartment	300,000	331,600	10.5	3,270	3,198	-72	-2.2	1.09	0.96
Seas Rec: Lo Val	75,000	91,600	22.1	594	649	55	9.3	0.79	0.71
Seas Rec: Hi Val	200,000	244,200	22.1	1,704	1,825	121	7.1	0.85	0.75
Comm/Ind: Lo Val	150,000	159,000	6.0	2,174	2,132	-42	-1.9	1.45	1.34
Comm/Ind: Mid Val	300,000	317,900	6.0	5,695	5,503	-192	-3.4	1.90	1.73
Comm/Ind: Hi Val	1,000,000	1,059,600	6.0	22,122	21,236	-886	-4.0	2.21	2.00

NORTH CENTRAL CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	5,044,029	6,449,958	1,405,930	27.9	56,414	62,934	6,520	11.6	1.12	0.98
Res Non-Hmstd	1,040,787	1,326,577	285,790	27.5	14,477	15,391	915	6.3	1.39	1.16
Apartments	439,734	490,114	50,380	11.5	7,672	7,347	-326	-4.2	1.74	1.50
Low-income Apts	115,845	120,092	4,247	3.7	1,322	1,196	-126	-9.5	1.14	1.00
Seasonal Rec'l	2,735,875	3,609,045	873,171	31.9	26,885	28,505	1,620	6.0	0.98	0.79
Com/Ind: Lo tier	549,152	563,671	14,518	2.6	11,882	9,947	-1,935	-16.3	2.16	1.76
Com/Ind: Hi tier	1,177,832	1,310,502	132,670	11.3	39,627	38,664	-964	-2.4	3.36	2.95
Publ U: Elec Gen	3,096	3,060	-36	-1.2	88	85	-3	-3.7	2.85	2.77
Publ U: Other	142,412	150,037	7,625	5.4	4,824	4,532	-292	-6.1	3.39	3.02
Ag HGA	32,633	39,214	6,582	20.2	357	389	32	9.0	1.09	0.99
Ag Hmstd Land	54,724	59,472	4,748	8.7	233	231	-2	-0.8	0.43	0.39
Ag Non-Hmstd	94,791	119,370	24,579	25.9	829	836	7	0.9	0.87	0.70
Miscellaneous	17,374	18,785	1,411	8.1	375	347	-28	-7.6	2.16	1.85
New Construction	0	167,580	167,580	0.0	0	1,813	1,813	0.0	0.00	1.08
Total	11,448,284	14,427,477	2,979,195	26.0	164,985	172,217	7,231	4.4	1.44	1.19

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	127,383	162,202	34,819	27.3
(-) TIF Tax Capacity	2,324	2,443	119	5.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	125,058	159,759	34,701	27.7
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.73	31.93	0.000	0.000
City/Town	49.51	42.40	0.000	0.000
School District	19.46	15.24	12.672	10.349
Special District	0.97	0.77	0.024	0.000
Total	109.67	90.35	12.696	10.349

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	91,000	116,400	27.9	795	930	135	17.0	0.87	0.80
Res Hmstd: AvgVal	136,300	174,300	27.9	1,394	1,560	167	11.9	1.02	0.90
Res Hmstd: Hi Val	181,700	232,400	27.9	1,994	2,193	198	10.0	1.10	0.94
Res Hmstd: Ex-Hi Val	272,600	348,600	27.9	3,196	3,457	261	8.2	1.17	0.99
Apartment	300,000	334,400	11.5	4,493	4,123	-371	-8.3	1.50	1.23
Seas Rec: Lo Val	75,000	99,000	32.0	871	960	90	10.3	1.16	0.97
Seas Rec: Hi Val	200,000	263,900	32.0	2,441	2,653	212	8.7	1.22	1.01
Comm/Ind: Lo Val	150,000	166,900	11.3	2,924	2,876	-48	-1.6	1.95	1.72
Comm/Ind: Mid Val	300,000	333,800	11.3	7,471	7,186	-285	-3.8	2.49	2.15
Comm/Ind: Hi Val	1,000,000	1,112,700	11.3	28,689	27,298	-1,391	-4.8	2.87	2.45

NORTH CENTRAL TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	9,089,221	11,665,078	2,575,857	28.3	75,913	82,206	6,293	8.3	0.84	0.70
Res Non-Hmstd	1,155,583	1,506,018	350,435	30.3	11,047	11,670	623	5.6	0.96	0.77
Apartments	42,796	36,553	-6,243	-14.6	464	357	-107	-23.1	1.08	0.98
Low-income Apts	218	236	18	8.3	2	2	0	3.6	0.84	0.81
Seasonal Rec'l	8,122,287	10,287,363	2,165,076	26.7	65,482	67,190	1,708	2.6	0.81	0.65
Com/Ind: Lo tier	231,388	244,774	13,385	5.8	3,256	2,636	-620	-19.0	1.41	1.08
Com/Ind: Hi tier	315,132	419,732	104,600	33.2	7,606	8,538	933	12.3	2.41	2.03
Publ U: Elec Gen	5,021	19,929	14,908	296.9	100	265	165	165.8	1.98	1.33
Publ U: Other	1,215,010	1,880,665	665,655	54.8	29,237	37,014	7,777	26.6	2.41	1.97
Ag HGA	1,436,819	1,734,116	297,296	20.7	12,986	13,913	926	7.1	0.90	0.80
Ag Hmstd Land	3,415,561	3,758,232	342,670	10.0	10,754	10,827	73	0.7	0.31	0.29
Ag Non-Hmstd	2,829,744	3,385,061	555,317	19.6	21,305	20,383	-921	-4.3	0.75	0.60
Miscellaneous	24,679	32,441	7,762	31.5	470	527	57	12.2	1.90	1.63
New Construction	0	356,371	356,371	0.0	0	2,645	2,645	0.0	0.00	0.74
Total	27,883,459	35,326,569	7,443,107	26.7	238,622	258,173	19,552	8.2	0.86	0.73

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	270,762	356,218	85,456	31.6
(-) TIF Tax Capacity	64	66	2	3.1
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	270,698	356,152	85,454	31.6
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.26	35.38	0.000	0.000
City/Town	12.94	10.23	0.000	0.000
School District	19.14	15.34	13.183	11.015
Special District	1.07	0.87	0.116	0.000
Total	76.41	61.83	13.298	11.015

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	110,900	142,400	28.4	787	886	100	12.7	0.71	0.62
Res Hmstd: AvgVal	166,300	213,500	28.4	1,322	1,444	122	9.2	0.79	0.68
Res Hmstd: Hi Val	221,700	284,600	28.4	1,857	2,001	144	7.8	0.84	0.70
Res Hmstd: Ex-Hi Val	332,600	426,900	28.4	2,928	3,110	182	6.2	0.88	0.73
Apartment	300,000	256,300	-14.6	3,265	2,263	-1,001	-30.7	1.09	0.88
Seas Rec: Lo Val	75,000	95,000	26.7	621	648	27	4.3	0.83	0.68
Seas Rec: Hi Val	200,000	253,400	26.7	1,776	1,823	47	2.6	0.89	0.72
Comm/Ind: Lo Val	150,000	199,800	33.2	2,185	2,813	628	28.7	1.46	1.41
Comm/Ind: Mid Val	300,000	399,600	33.2	5,743	6,846	1,102	19.2	1.91	1.71
Comm/Ind: Hi Val	1,000,000	1,332,000	33.2	22,348	25,664	3,316	14.8	2.23	1.93

TACONITE CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	2,975,378	3,707,644	732,266	24.6	33,041	38,253	5,212	15.8	1.11	1.03
Res Non-Hmstd	568,383	721,084	152,702	26.9	10,133	11,151	1,018	10.0	1.78	1.55
Apartments	149,424	166,932	17,508	11.7	3,152	3,045	-107	-3.4	2.11	1.82
Low-income Apts	56,952	55,599	-1,354	-2.4	734	640	-94	-12.8	1.29	1.15
Seasonal Rec'l	386,530	492,341	105,811	27.4	5,101	5,287	185	3.6	1.32	1.07
Com/Ind: Lo tier	287,122	295,257	8,136	2.8	7,723	6,859	-864	-11.2	2.69	2.32
Com/Ind: Hi tier	539,856	575,012	35,157	6.5	21,916	20,994	-922	-4.2	4.06	3.65
Publ U: Elec Gen	275,383	306,696	31,313	11.4	7,852	7,288	-564	-7.2	2.85	2.38
Publ U: Other	343,151	326,974	-16,177	-4.7	13,202	11,085	-2,117	-16.0	3.85	3.39
Ag HGA	9,457	11,404	1,947	20.6	105	126	21	19.8	1.11	1.10
Ag Hmstd Land	8,751	10,202	1,450	16.6	39	42	3	6.6	0.45	0.41
Ag Non-Hmstd	159,664	189,535	29,871	18.7	2,414	2,478	64	2.6	1.51	1.31
Miscellaneous	15,299	15,865	565	3.7	539	521	-18	-3.3	3.52	3.28
New Construction	0	51,343	51,343	0.0	0	798	798	0.0	0.00	1.55
Total	5,775,350	6,925,888	1,150,538	19.9	105,951	108,567	2,615	2.5	1.83	1.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	65,681	78,464	12,783	19.5
(-) TIF Tax Capacity	817	1,140	323	39.5
(-) FD Contrib Tax Cap	6,686	5,524	-1,162	-17.4
(=) Taxable Tax Capacity	58,178	71,801	13,623	23.4
FD Distrib Tax Cap	7,791	6,310	-1,481	-19.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	56.64	47.44	0.000	0.000
City/Town	74.73	66.23	0.000	0.000
School District	17.10	14.64	10.852	8.728
Special District	1.44	1.26	0.000	0.000
Total	149.92	129.57	10.852	8.728

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	61,200	76,300	24.7	302	347	45	14.8	0.49	0.45
Res Hmstd: AvgVal	91,700	114,300	24.6	725	916	192	26.5	0.79	0.80
Res Hmstd: Hi Val	122,300	152,400	24.6	1,258	1,488	230	18.3	1.03	0.98
Res Hmstd: Ex-Hi Val	183,400	228,600	24.6	2,323	2,630	308	13.3	1.27	1.15
Apartment	300,000	335,200	11.7	5,948	5,721	-226	-3.8	1.98	1.71
Seas Rec: Lo Val	75,000	95,600	27.5	1,172	1,300	128	10.9	1.56	1.36
Seas Rec: Hi Val	200,000	254,800	27.4	3,246	3,559	313	9.7	1.62	1.40
Comm/Ind: Lo Val	150,000	159,800	6.5	3,935	3,815	-120	-3.0	2.62	2.39
Comm/Ind: Mid Val	300,000	319,600	6.5	9,838	9,415	-422	-4.3	3.28	2.95
Comm/Ind: Hi Val	1,000,000	1,065,200	6.5	37,385	35,546	-1,839	-4.9	3.74	3.34

TACONITE TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	5,866,995	7,447,436	1,580,441	26.9	46,785	50,737	3,951	8.4	0.80	0.68
Res Non-Hmstd	1,033,336	1,357,684	324,348	31.4	11,170	11,885	715	6.4	1.08	0.88
Apartments	14,116	19,290	5,174	36.7	179	198	20	10.9	1.27	1.03
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	6,058,337	7,450,402	1,392,065	23.0	60,043	61,614	1,571	2.6	0.99	0.83
Com/Ind: Lo tier	104,450	112,985	8,535	8.2	2,122	1,737	-384	-18.1	2.03	1.54
Com/Ind: Hi tier	325,922	396,924	71,003	21.8	10,595	10,991	396	3.7	3.25	2.77
Publ U: Elec Gen	2,497	2,485	-12	-0.5	59	51	-9	-14.9	2.38	2.04
Publ U: Other	656,411	823,137	166,726	25.4	19,844	20,401	557	2.8	3.02	2.48
Ag HGA	220,512	270,648	50,136	22.7	1,463	1,493	30	2.0	0.66	0.55
Ag Hmstd Land	330,648	384,880	54,233	16.4	756	709	-46	-6.1	0.23	0.18
Ag Non-Hmstd	1,921,558	2,221,533	299,975	15.6	16,744	16,059	-685	-4.1	0.87	0.72
Miscellaneous	11,580	15,961	4,381	37.8	304	346	43	14.0	2.62	2.17
New Construction	0	182,143	182,143	0.0	0	1,458	1,458	0.0	0.00	0.80
Total	16,546,362	20,685,508	4,139,148	25.0	170,064	177,679	7,617	4.5	1.03	0.86

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	169,831	216,528	46,697	27.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	5,178	3,721	-1,457	-28.1
(=) Taxable Tax Capacity	164,653	212,807	48,154	29.2
FD Distrib Tax Cap	2,086	1,843	-243	-11.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	58.26	48.01	0.000	0.000
City/Town	13.34	11.21	0.000	0.000
School District	14.31	11.99	10.676	8.111
Special District	3.31	2.76	0.000	0.000
Total	89.23	73.97	10.676	8.111

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	139,600	27.0	564	673	109	19.4	0.51	0.48
Res Hmstd: AvgVal	164,700	209,100	27.0	1,156	1,290	135	11.7	0.70	0.62
Res Hmstd: Hi Val	219,600	278,800	27.0	1,748	1,909	161	9.2	0.80	0.68
Res Hmstd: Ex-Hi Val	329,400	418,200	27.0	2,933	3,143	210	7.1	0.89	0.75
Apartment	300,000	410,000	36.7	3,666	4,123	457	12.5	1.22	1.01
Seas Rec: Lo Val	75,000	92,300	23.1	717	740	23	3.2	0.96	0.80
Seas Rec: Hi Val	200,000	246,000	23.0	2,032	2,066	34	1.7	1.02	0.84
Comm/Ind: Lo Val	150,000	182,700	21.8	2,896	3,159	263	9.1	1.93	1.73
Comm/Ind: Mid Val	300,000	365,400	21.8	7,415	7,729	314	4.2	2.47	2.12
Comm/Ind: Hi Val	1,000,000	1,217,900	21.8	28,502	29,052	550	1.9	2.85	2.39

DULUTH AREA

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	6,887,944	7,966,153	1,078,209	15.7	97,922	106,524	8,602	8.8	1.42	1.34
Res Non-Hmstd	1,558,661	1,912,894	354,233	22.7	25,839	29,250	3,411	13.2	1.66	1.53
Apartments	723,191	765,919	42,728	5.9	14,312	14,042	-270	-1.9	1.98	1.83
Low-income Apts	135,853	134,192	-1,661	-1.2	1,656	1,515	-141	-8.5	1.22	1.13
Seasonal Rec'l	180,876	201,610	20,734	11.5	2,351	2,330	-21	-0.9	1.30	1.16
Com/Ind: Lo tier	260,097	257,865	-2,232	-0.9	6,292	5,491	-801	-12.7	2.42	2.13
Com/Ind: Hi tier	1,635,066	1,730,331	95,265	5.8	61,366	60,355	-1,011	-1.6	3.75	3.49
Publ U: Elec Gen	28,649	30,322	1,673	5.8	881	866	-15	-1.7	3.07	2.86
Publ U: Other	180,110	147,814	-32,296	-17.9	6,513	4,903	-1,610	-24.7	3.62	3.32
Ag HGA	15,062	16,591	1,529	10.2	184	188	4	2.1	1.22	1.13
Ag Hmstd Land	13,044	12,797	-246	-1.9	40	34	-5	-13.8	0.31	0.27
Ag Non-Hmstd	145,677	149,943	4,266	2.9	1,547	1,376	-171	-11.0	1.06	0.92
Miscellaneous	74,159	74,286	126	0.2	2,168	2,039	-129	-5.9	2.92	2.75
New Construction	0	141,344	141,344	0.0	0	2,700	2,700	0.0	0.00	1.91
Total	11,838,389	13,542,061	1,703,672	14.4	221,071	231,613	10,543	4.8	1.87	1.71

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	135,089	154,484	19,395	14.4
(-) TIF Tax Capacity	3,789	4,391	602	15.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	131,300	150,093	18,793	14.3
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	67.75	61.34	0.000	0.000
City/Town	39.21	37.07	2.341	2.043
School District	28.49	25.35	13.839	12.177
Special District	4.35	5.52	0.000	0.000
Total	139.81	129.28	16.180	14.220

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	118,800	137,400	15.7	1,482	1,650	168	11.3	1.25	1.20
Res Hmstd: AvgVal	178,000	205,900	15.7	2,480	2,713	233	9.4	1.39	1.32
Res Hmstd: Hi Val	237,300	274,500	15.7	3,479	3,777	297	8.5	1.47	1.38
Res Hmstd: Ex-Hi Val	356,000	411,800	15.7	5,480	5,907	427	7.8	1.54	1.43
Apartment	300,000	317,800	5.9	5,728	5,587	-141	-2.5	1.91	1.76
Comm/Ind: Lo Val	150,000	158,800	5.9	3,655	3,673	18	0.5	2.44	2.31
Comm/Ind: Mid Val	300,000	317,500	5.8	9,158	9,068	-90	-1.0	3.05	2.86
Comm/Ind: Hi Val	1,000,000	1,058,300	5.8	34,839	34,250	-588	-1.7	3.48	3.24

EAST CENTRAL CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	5,830,750	7,217,951	1,387,201	23.8	85,447	94,634	9,187	10.8	1.47	1.31
Res Non-Hmstd	762,397	922,267	159,870	21.0	12,912	13,604	692	5.4	1.69	1.48
Apartments	315,514	350,621	35,107	11.1	6,499	6,250	-249	-3.8	2.06	1.78
Low-income Apts	106,882	135,203	28,321	26.5	1,355	1,512	157	11.6	1.27	1.12
Seasonal Rec'l	118,618	150,766	32,147	27.1	1,893	2,043	150	7.9	1.60	1.36
Com/Ind: Lo tier	347,349	355,548	8,199	2.4	8,870	7,590	-1,280	-14.4	2.55	2.13
Com/Ind: Hi tier	797,124	858,107	60,983	7.7	30,829	29,205	-1,624	-5.3	3.87	3.40
Publ U: Elec Gen	2,602	2,502	-100	-3.8	88	71	-18	-20.0	3.40	2.83
Publ U: Other	131,631	135,634	4,003	3.0	4,999	4,519	-480	-9.6	3.80	3.33
Ag HGA	88,217	104,364	16,147	18.3	1,192	1,242	50	4.2	1.35	1.19
Ag Hmstd Land	92,081	109,490	17,409	18.9	392	404	12	3.1	0.43	0.37
Ag Non-Hmstd	86,334	105,647	19,313	22.4	1,091	1,099	8	0.8	1.26	1.04
Miscellaneous	29,204	33,271	4,068	13.9	568	558	-10	-1.8	1.94	1.68
New Construction	0	188,902	188,902	0.0	0	2,736	2,736	0.0	0.00	1.45
Total	8,708,703	10,670,273	1,961,570	22.5	156,135	165,467	9,331	6.0	1.79	1.55

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	92,851	114,359	21,508	23.2
(-) TIF Tax Capacity	1,366	1,419	53	3.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	91,485	112,939	21,454	23.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	66.40	55.85	0.053	0.039
City/Town	49.21	45.39	0.000	0.000
School District	27.22	22.52	15.292	12.984
Special District	4.14	3.61	0.000	0.000
Total	146.97	127.37	15.345	13.024

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	115,000	142,400	23.8	1,471	1,688	217	14.7	1.28	1.19
Res Hmstd: AvgVal	172,400	213,500	23.8	2,479	2,768	289	11.6	1.44	1.30
Res Hmstd: Hi Val	229,800	284,500	23.8	3,487	3,846	359	10.3	1.52	1.35
Res Hmstd: Ex-Hi Val	344,800	426,900	23.8	5,505	5,993	488	8.9	1.60	1.40
Apartment	300,000	333,400	11.1	5,972	5,742	-230	-3.8	1.99	1.72
Comm/Ind: Lo Val	150,000	161,500	7.7	3,804	3,698	-105	-2.8	2.54	2.29
Comm/Ind: Mid Val	300,000	323,000	7.7	9,509	9,107	-402	-4.2	3.17	2.82
Comm/Ind: Hi Val	1,000,000	1,076,600	7.7	36,134	34,346	-1,788	-4.9	3.61	3.19

EAST CENTRAL TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	7,706,333	9,703,175	1,996,842	25.9	90,467	97,606	7,139	7.9	1.17	1.01
Res Non-Hmstd	1,030,610	1,276,053	245,443	23.8	13,230	13,593	363	2.7	1.28	1.07
Apartments	10,727	9,354	-1,374	-12.8	171	128	-43	-25.3	1.59	1.36
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,144,496	2,689,614	545,117	25.4	23,775	24,131	356	1.5	1.11	0.90
Com/Ind: Lo tier	121,590	128,224	6,634	5.5	2,335	1,900	-435	-18.6	1.92	1.48
Com/Ind: Hi tier	142,460	166,035	23,575	16.5	4,371	4,293	-78	-1.8	3.07	2.59
Publ U: Elec Gen	21,852	21,149	-702	-3.2	549	446	-103	-18.8	2.51	2.11
Publ U: Other	423,516	752,554	329,038	77.7	13,670	18,714	5,044	36.9	3.23	2.49
Ag HGA	1,362,576	1,690,002	327,426	24.0	15,494	16,546	1,052	6.8	1.14	0.98
Ag Hmstd Land	1,489,334	1,768,748	279,413	18.8	4,792	4,718	-74	-1.5	0.32	0.27
Ag Non-Hmstd	1,471,955	1,867,110	395,155	26.8	14,630	14,504	-125	-0.9	0.99	0.78
Miscellaneous	7,349	9,752	2,403	32.7	98	102	5	5.0	1.33	1.05
New Construction	0	227,509	227,509	0.0	0	2,227	2,227	0.0	0.00	0.98
Total	15,932,798	20,309,279	4,376,479	27.5	183,582	198,908	15,328	8.3	1.15	0.98

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	150,829	198,852	48,023	31.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	150,829	198,852	48,023	31.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	67.09	55.38	0.126	0.101
City/Town	18.00	14.19	0.000	0.000
School District	23.44	18.85	15.140	12.753
Special District	1.13	1.03	0.000	0.000
Total	109.67	89.45	15.266	12.854

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	119,600	150,600	25.9	1,204	1,329	125	10.4	1.01	0.88
Res Hmstd: AvgVal	179,200	225,700	25.9	2,007	2,158	150	7.5	1.12	0.96
Res Hmstd: Hi Val	238,900	300,900	26.0	2,812	2,987	175	6.2	1.18	0.99
Res Hmstd: Ex-Hi Val	358,400	451,300	25.9	4,423	4,617	194	4.4	1.23	1.02
Apartment	300,000	261,700	-12.8	4,570	3,262	-1,308	-28.6	1.52	1.25
Seas Rec: Lo Val	75,000	94,100	25.5	871	901	31	3.5	1.16	0.96
Seas Rec: Hi Val	200,000	250,900	25.4	2,441	2,497	56	2.3	1.22	1.00
Comm/Ind: Lo Val	150,000	174,900	16.6	2,963	3,102	139	4.7	1.98	1.77
Comm/Ind: Mid Val	300,000	349,700	16.6	7,548	7,628	80	1.1	2.52	2.18
Comm/Ind: Hi Val	1,000,000	1,165,500	16.6	28,945	28,750	-195	-0.7	2.89	2.47

CENTRAL MINN CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	19,146,531	22,998,049	3,851,518	20.1	252,008	278,749	26,740	10.6	1.32	1.21
Res Non-Hmstd	2,208,058	2,657,869	449,811	20.4	32,326	35,029	2,703	8.4	1.46	1.32
Apartments	1,575,414	1,753,549	178,136	11.3	27,748	28,436	688	2.5	1.76	1.62
Low-income Apts	305,506	341,073	35,567	11.6	3,248	3,232	-16	-0.5	1.06	0.95
Seasonal Rec'l	144,853	171,256	26,403	18.2	2,110	2,200	90	4.2	1.46	1.28
Com/Ind: Lo tier	779,518	785,432	5,914	0.8	16,964	14,835	-2,129	-12.5	2.18	1.89
Com/Ind: Hi tier	3,801,672	3,994,695	193,022	5.1	129,122	125,167	-3,955	-3.1	3.40	3.13
Publ U: Elec Gen	1,201,914	1,275,958	74,044	6.2	26,823	26,042	-781	-2.9	2.23	2.04
Publ U: Other	680,887	706,117	25,231	3.7	21,452	20,455	-997	-4.6	3.15	2.90
Ag HGA	118,165	135,484	17,319	14.7	1,474	1,530	56	3.8	1.25	1.13
Ag Hmstd Land	217,485	224,865	7,379	3.4	952	895	-56	-5.9	0.44	0.40
Ag Non-Hmstd	230,195	243,489	13,294	5.8	2,492	2,265	-226	-9.1	1.08	0.93
Miscellaneous	58,064	71,901	13,837	23.8	1,059	1,149	89	8.4	1.82	1.60
New Construction	0	831,869	831,869	0.0	0	11,880	11,880	0.0	0.00	1.43
Total	30,468,262	36,191,606	5,723,344	18.8	517,778	551,864	34,086	6.6	1.70	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	353,837	418,527	64,690	18.3
(-) TIF Tax Capacity	6,480	7,317	837	12.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	347,356	411,210	63,854	18.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.71	40.15	0.000	0.000
City/Town	45.80	43.04	0.776	0.679
School District	27.79	24.17	17.993	17.105
Special District	2.03	1.84	0.175	0.147
Total	121.34	109.19	18.944	17.931

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	138,100	165,900	20.1	1,636	1,865	229	14.0	1.18	1.12
Res Hmstd: AvgVal	207,000	248,700	20.1	2,678	2,999	321	12.0	1.29	1.21
Res Hmstd: Hi Val	276,000	331,600	20.1	3,721	4,135	413	11.1	1.35	1.25
Res Hmstd: Ex-Hi Val	414,000	497,300	20.1	5,808	6,322	514	8.9	1.40	1.27
Apartment	300,000	334,000	11.3	5,119	5,158	39	0.8	1.71	1.54
Comm/Ind: Lo Val	150,000	157,700	5.1	3,281	3,211	-70	-2.1	2.19	2.04
Comm/Ind: Mid Val	300,000	315,300	5.1	8,271	7,994	-277	-3.4	2.76	2.54
Comm/Ind: Hi Val	1,000,000	1,050,800	5.1	31,560	30,315	-1,246	-3.9	3.16	2.88

CENTRAL MINN TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	11,088,908	13,525,303	2,436,394	22.0	115,657	127,361	11,704	10.1	1.04	0.94
Res Non-Hmstd	998,712	1,183,403	184,691	18.5	11,114	11,680	566	5.1	1.11	0.99
Apartments	4,533	4,973	440	9.7	60	58	-2	-3.4	1.32	1.16
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,455,477	1,742,662	287,185	19.7	14,259	14,882	622	4.4	0.98	0.85
Com/Ind: Lo tier	175,415	178,529	3,114	1.8	2,869	2,409	-460	-16.0	1.64	1.35
Com/Ind: Hi tier	316,226	359,995	43,769	13.8	8,490	8,735	245	2.9	2.68	2.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	520,655	507,243	-13,412	-2.6	13,914	12,341	-1,574	-11.3	2.67	2.43
Ag HGA	1,518,087	1,776,923	258,836	17.1	15,168	16,161	993	6.5	1.00	0.91
Ag Hmstd Land	3,726,997	4,049,445	322,448	8.7	12,708	12,298	-410	-3.2	0.34	0.30
Ag Non-Hmstd	1,391,698	1,587,714	196,016	14.1	11,227	10,629	-598	-5.3	0.81	0.67
Miscellaneous	7,525	8,023	498	6.6	90	85	-5	-5.3	1.20	1.06
New Construction	0	239,688	239,688	0.0	0	2,268	2,268	0.0	0.00	0.95
Total	21,204,233	25,163,901	3,959,667	18.7	205,556	218,907	13,349	6.5	0.97	0.87

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	199,371	241,127	41,756	20.9
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	199,371	241,127	41,756	20.9
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.06	40.55	0.000	0.000
City/Town	17.70	15.55	0.000	0.000
School District	25.07	21.77	17.653	16.571
Special District	0.44	0.38	0.000	0.000
Total	89.27	78.25	17.653	16.571

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	163,100	199,000	22.0	1,543	1,736	193	12.5	0.95	0.87
Res Hmstd: AvgVal	244,400	298,100	22.0	2,477	2,745	268	10.8	1.01	0.92
Res Hmstd: Hi Val	325,800	397,400	22.0	3,413	3,757	344	10.1	1.05	0.95
Res Hmstd: Ex-Hi Val	488,800	596,200	22.0	5,227	5,842	615	11.8	1.07	0.98
Apartment	300,000	329,200	9.7	3,877	3,766	-112	-2.9	1.29	1.14
Seas Rec: Lo Val	75,000	89,800	19.7	718	757	40	5.5	0.96	0.84
Seas Rec: Hi Val	200,000	239,500	19.8	2,033	2,113	80	3.9	1.02	0.88
Comm/Ind: Lo Val	150,000	170,800	13.9	2,540	2,761	221	8.7	1.69	1.62
Comm/Ind: Mid Val	300,000	341,600	13.9	6,549	6,864	315	4.8	2.18	2.01
Comm/Ind: Hi Val	1,000,000	1,138,500	13.9	25,258	26,009	750	3.0	2.53	2.28

SOUTHWEST CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	7,011,420	8,200,602	1,189,181	17.0	98,186	109,707	11,521	11.7	1.40	1.34
Res Non-Hmstd	1,013,334	1,193,323	179,989	17.8	17,252	18,865	1,614	9.4	1.70	1.58
Apartments	483,189	508,588	25,399	5.3	9,502	9,297	-205	-2.2	1.97	1.83
Low-income Apts	128,905	133,466	4,560	3.5	1,514	1,447	-67	-4.4	1.17	1.08
Seasonal Rec'l	71,640	80,361	8,721	12.2	1,249	1,280	31	2.5	1.74	1.59
Com/Ind: Lo tier	689,380	702,244	12,864	1.9	17,318	15,665	-1,653	-9.5	2.51	2.23
Com/Ind: Hi tier	1,830,402	1,901,720	71,317	3.9	67,205	65,547	-1,657	-2.5	3.67	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	167,762	170,138	2,376	1.4	6,545	6,147	-397	-6.1	3.90	3.61
Ag HGA	20,998	24,241	3,243	15.4	307	333	26	8.6	1.46	1.37
Ag Hmstd Land	136,332	154,888	18,556	13.6	1,107	1,189	82	7.4	0.81	0.77
Ag Non-Hmstd	145,505	169,659	24,154	16.6	1,975	2,088	113	5.7	1.36	1.23
Miscellaneous	17,009	20,416	3,407	20.0	413	459	46	11.1	2.43	2.25
New Construction	0	148,985	148,985	0.0	0	2,914	2,914	0.0	0.00	1.96
Total	11,715,876	13,408,631	1,692,752	14.4	222,573	234,938	12,368	5.6	1.90	1.75

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	129,186	147,824	18,638	14.4
(-) TIF Tax Capacity	3,444	3,492	48	1.4
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	125,742	144,333	18,591	14.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.06	39.68	0.000	0.000
City/Town	76.67	73.76	0.075	0.064
School District	20.30	17.84	20.909	19.417
Special District	1.63	1.39	0.000	0.000
Total	142.66	132.68	20.984	19.481

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	72,900	85,300	17.0	777	906	129	16.6	1.07	1.06
Res Hmstd: AvgVal	109,300	127,900	17.0	1,398	1,605	207	14.8	1.28	1.25
Res Hmstd: Hi Val	145,700	170,500	17.0	2,040	2,304	264	12.9	1.40	1.35
Res Hmstd: Ex-Hi Val	218,600	255,700	17.0	3,327	3,702	375	11.3	1.52	1.45
Apartment	300,000	315,800	5.3	5,979	5,853	-126	-2.1	1.99	1.85
Comm/Ind: Lo Val	150,000	155,900	3.9	3,791	3,737	-54	-1.4	2.53	2.40
Comm/Ind: Mid Val	300,000	311,700	3.9	9,452	9,221	-231	-2.4	3.15	2.96
Comm/Ind: Hi Val	1,000,000	1,039,000	3.9	35,868	34,822	-1,046	-2.9	3.59	3.35

SOUTHWEST TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	4,863,596	5,798,387	934,791	19.2	46,851	51,315	4,464	9.5	0.96	0.88
Res Non-Hmstd	681,635	796,009	114,374	16.8	6,968	7,308	340	4.9	1.02	0.92
Apartments	8,636	9,197	561	6.5	103	103	-1	-0.7	1.20	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,065,246	1,240,793	175,547	16.5	9,982	10,251	268	2.7	0.94	0.83
Com/Ind: Lo tier	183,560	191,143	7,583	4.1	2,709	2,331	-378	-14.0	1.48	1.22
Com/Ind: Hi tier	510,741	544,053	33,311	6.5	12,255	11,935	-320	-2.6	2.40	2.19
Publ U: Elec Gen	7,670	8,547	877	11.4	102	115	14	13.3	1.33	1.35
Publ U: Other	1,104,573	1,086,611	-17,962	-1.6	25,181	22,417	-2,764	-11.0	2.28	2.06
Ag HGA	1,952,122	2,298,184	346,062	17.7	16,581	18,169	1,588	9.6	0.85	0.79
Ag Hmstd Land	23,990,609	28,002,963	4,012,354	16.7	82,752	90,621	7,869	9.5	0.34	0.32
Ag Non-Hmstd	16,578,559	19,038,734	2,460,174	14.8	96,311	94,838	-1,473	-1.5	0.58	0.50
Miscellaneous	4,099	4,587	488	11.9	89	90	1	1.3	2.17	1.97
New Construction	0	189,796	189,796	0.0	0	1,437	1,437	0.0	0.00	0.76
Total	50,951,046	59,209,004	8,257,956	16.2	299,884	310,930	11,045	3.7	0.59	0.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	438,001	516,721	78,720	18
(-) TIF Tax Capacity	0	0	0	0
(-) FD Contrib Tax Cap	0	0	0	0
(=) Taxable Tax Capacity	438,001	516,721	78,720	18
FD Distrib Tax Cap	0	0	0	0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.26	37.13	0.00	0.000
City/Town	8.08	6.99	0.00	0.000
School District	15.96	14.33	24.23	22.618
Special District	1.20	0.97	0.00	0.000
Total	66.50	59.42	24.23	22.618

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	108,500	129,400	19.3	802	909	108	13.4	0.74	0.70
Res Hmstd: AvgVal	162,700	194,000	19.2	1,326	1,474	148	11.2	0.81	0.76
Res Hmstd: Hi Val	216,800	258,500	19.2	1,849	2,038	189	10.2	0.85	0.79
Res Hmstd: Ex-Hi Val	325,300	387,900	19.2	2,898	3,168	270	9.3	0.89	0.82
Apartment	300,000	319,500	6.5	3,221	3,096	-125	-3.9	1.07	0.97
Comm/Ind: Lo Val	150,000	159,800	6.5	2,126	2,132	6	0.3	1.42	1.33
Comm/Ind: Mid Val	300,000	319,600	6.5	5,551	5,466	-85	-1.5	1.85	1.71
Comm/Ind: Hi Val	1,000,000	1,065,300	6.5	21,532	21,023	-510	-2.4	2.15	1.97

SOUTH CENTRAL CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	8,026,160	9,563,659	1,537,499	19.2	111,101	123,502	12,401	11.2	1.38	1.29
Res Non-Hmstd	1,205,589	1,392,370	186,781	15.5	19,388	20,383	995	5.1	1.61	1.46
Apartments	861,959	929,741	67,782	7.9	14,745	14,581	-164	-1.1	1.71	1.57
Low-income Apts	128,414	136,739	8,325	6.5	1,458	1,376	-82	-5.6	1.14	1.01
Seasonal Rec'l	83,563	91,828	8,264	9.9	1,288	1,271	-18	-1.4	1.54	1.38
Com/Ind: Lo tier	534,053	538,242	4,189	0.8	13,145	11,492	-1,653	-12.6	2.46	2.14
Com/Ind: Hi tier	1,869,025	1,979,733	110,708	5.9	64,153	62,942	-1,211	-1.9	3.43	3.18
Publ U: Elec Gen	13,031	20,547	7,516	57.7	305	445	140	45.9	2.34	2.16
Publ U: Other	139,414	138,356	-1,058	-0.8	5,023	4,552	-470	-9.4	3.60	3.29
Ag HGA	14,485	15,941	1,456	10.0	224	232	8	3.5	1.55	1.46
Ag Hmstd Land	67,528	70,676	3,148	4.7	610	636	26	4.2	0.90	0.90
Ag Non-Hmstd	96,454	110,033	13,579	14.1	1,299	1,350	51	3.9	1.35	1.23
Miscellaneous	29,962	36,885	6,923	23.1	501	557	56	11.2	1.67	1.51
New Construction	0	224,852	224,852	0.0	0	4,402	4,402	0.0	0.00	1.96
Total	13,069,637	15,249,602	2,179,964	16.7	233,240	247,721	14,481	6.2	1.78	1.62

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	145,716	170,593	24,877	17.1
(-) TIF Tax Capacity	3,453	3,853	400	11.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	142,263	166,740	24,477	17.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.46	42.56	0.000	0.000
City/Town	63.17	59.60	0.209	0.135
School District	22.19	19.85	18.994	16.564
Special District	0.43	0.32	0.000	0.000
Total	133.25	122.33	19.204	16.699

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	99,300	118,400	19.2	1,137	1,321	184	16.2	1.15	1.12
Res Hmstd: AvgVal	148,900	177,500	19.2	1,952	2,208	255	13.1	1.31	1.24
Res Hmstd: Hi Val	198,400	236,500	19.2	2,766	3,093	326	11.8	1.39	1.31
Res Hmstd: Ex-Hi Val	297,700	354,800	19.2	4,399	4,868	468	10.6	1.48	1.37
Apartment	300,000	323,600	7.9	5,573	5,489	-84	-1.5	1.86	1.70
Comm/Ind: Lo Val	150,000	158,900	5.9	3,553	3,547	-6	-0.2	2.37	2.23
Comm/Ind: Mid Val	300,000	317,800	5.9	8,904	8,767	-137	-1.5	2.97	2.76
Comm/Ind: Hi Val	1,000,000	1,059,300	5.9	33,879	33,127	-753	-2.2	3.39	3.13

SOUTH CENTRAL TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	3,953,778	4,760,978	807,200	20.4	39,923	43,278	3,356	8.4	1.01	0.91
Res Non-Hmstd	546,541	643,921	97,380	17.8	5,850	6,137	287	4.9	1.07	0.95
Apartments	8,941	10,194	1,253	14.0	118	123	6	4.8	1.32	1.21
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	323,323	386,906	63,583	19.7	3,261	3,434	174	5.3	1.01	0.89
Com/Ind: Lo tier	99,451	102,586	3,135	3.2	1,546	1,302	-244	-15.8	1.55	1.27
Com/Ind: Hi tier	275,848	302,093	26,245	9.5	6,924	6,888	-37	-0.5	2.51	2.28
Publ U: Elec Gen	10,983	11,918	935	8.5	147	144	-3	-1.7	1.34	1.21
Publ U: Other	706,829	767,121	60,292	8.5	16,882	16,750	-132	-0.8	2.39	2.18
Ag HGA	1,306,881	1,550,709	243,829	18.7	12,283	13,182	899	7.3	0.94	0.85
Ag Hmstd Land	12,051,975	13,539,033	1,487,058	12.3	48,834	50,923	2,089	4.3	0.41	0.38
Ag Non-Hmstd	7,325,602	8,519,170	1,193,568	16.3	50,365	49,906	-459	-0.9	0.69	0.59
Miscellaneous	558	584	26	4.6	9	9	-1	-6.8	1.68	1.50
New Construction	0	107,308	107,308	0.0	0	879	879	0.0	0.00	0.82
Total	26,610,710	30,702,521	4,091,812	15.4	186,142	192,955	6,814	3.7	0.70	0.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	230,150	271,059	40,909	17.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	230,150	271,059	40,909	17.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.81	43.66	0.000	0.000
City/Town	9.50	8.16	0.000	0.000
School District	18.51	16.69	21.327	18.742
Special District	0.44	0.30	0.000	0.000
Total	77.27	68.82	21.327	18.742

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	136,200	164,100	20.5	1,150	1,282	132	11.5	0.84	0.78
Res Hmstd: AvgVal	204,200	245,900	20.4	1,868	2,049	182	9.7	0.91	0.83
Res Hmstd: Hi Val	272,100	327,700	20.4	2,584	2,816	232	9.0	0.95	0.86
Res Hmstd: Ex-Hi Val	408,300	491,700	20.4	4,022	4,306	284	7.1	0.99	0.88
Apartment	300,000	342,100	14.0	3,538	3,584	47	1.3	1.18	1.05
Comm/Ind: Lo Val	150,000	164,300	9.5	2,325	2,401	76	3.3	1.55	1.46
Comm/Ind: Mid Val	300,000	328,600	9.5	6,029	6,074	45	0.7	2.01	1.85
Comm/Ind: Hi Val	1,000,000	1,095,200	9.5	23,316	23,211	-104	-0.4	2.33	2.12

OLMSTED COUNTY

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	11,901,318	13,484,293	1,582,975	13.3	154,619	164,242	9,622	6.2	1.30	1.22
Res Non-Hmstd	2,093,175	2,474,978	381,803	18.2	29,235	31,844	2,609	8.9	1.40	1.29
Apartments	1,302,546	1,525,340	222,794	17.1	21,865	23,643	1,777	8.1	1.68	1.55
Low-income Apts	269,963	341,923	71,960	26.7	2,804	2,940	136	4.9	1.04	0.86
Seasonal Rec'l	9,209	10,575	1,366	14.8	125	130	5	3.7	1.36	1.23
Com/Ind: Lo tier	353,196	350,088	-3,107	-0.9	7,414	6,390	-1,024	-13.8	2.10	1.83
Com/Ind: Hi tier	3,219,916	3,528,889	308,973	9.6	105,281	106,850	1,569	1.5	3.27	3.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	225,758	235,639	9,881	4.4	6,744	6,394	-350	-5.2	2.99	2.71
Ag HGA	441,039	481,191	40,152	9.1	4,670	4,649	-21	-0.5	1.06	0.97
Ag Hmstd Land	1,178,536	1,460,879	282,343	24.0	4,408	5,325	917	20.8	0.37	0.36
Ag Non-Hmstd	675,900	823,511	147,611	21.8	5,701	5,846	145	2.5	0.84	0.71
Miscellaneous	42,779	54,640	11,861	27.7	846	958	113	13.3	1.98	1.75
New Construction	0	405,774	405,774	0.0	0	6,629	6,629	0.0	0.00	1.63
Total	21,713,335	25,177,720	3,464,386	16.0	343,712	365,840	22,127	6.4	1.58	1.45

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	246,716	286,814	40,098	16.3
(-) TIF Tax Capacity	7,373	9,552	2,179	29.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	239,343	277,261	37,918	15.8
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.14	43.09	0.000	0.000
City/Town	43.53	40.56	1.144	0.995
School District	22.60	20.09	17.770	16.740
Special District	1.64	1.65	0.000	0.000
Total	114.92	105.39	18.914	17.736

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	162,900	184,600	13.3	1,921	2,055	135	7.0	1.18	1.11
Res Hmstd: AvgVal	244,200	276,700	13.3	3,093	3,277	184	6.0	1.27	1.18
Res Hmstd: Hi Val	325,600	369,000	13.3	4,266	4,501	234	5.5	1.31	1.22
Res Hmstd: Ex-Hi Val	488,400	553,400	13.3	6,536	6,954	418	6.4	1.34	1.26
Apartment	300,000	351,400	17.1	4,877	5,252	376	7.7	1.63	1.49
Comm/Ind: Lo Val	150,000	164,400	9.6	3,136	3,315	179	5.7	2.09	2.02
Comm/Ind: Mid Val	300,000	328,800	9.6	7,933	8,176	243	3.1	2.64	2.49
Comm/Ind: Hi Val	1,000,000	1,096,000	9.6	30,321	30,860	539	1.8	3.03	2.82

SOUTHEAST CITIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	13,465,937	15,996,519	2,530,582	18.8	185,932	206,602	20,670	11.1	1.38	1.29
Res Non-Hmstd	1,837,646	2,127,711	290,065	15.8	28,745	30,233	1,487	5.2	1.56	1.42
Apartments	821,156	904,103	82,947	10.1	14,568	14,737	168	1.2	1.77	1.63
Low-income Apts	197,889	230,366	32,478	16.4	2,279	2,389	110	4.8	1.15	1.04
Seasonal Rec'l	108,365	121,448	13,083	12.1	1,679	1,682	2	0.1	1.55	1.38
Com/Ind: Lo tier	821,388	824,506	3,118	0.4	19,007	16,421	-2,586	-13.6	2.31	1.99
Com/Ind: Hi tier	2,438,236	2,645,021	206,786	8.5	84,824	84,686	-139	-0.2	3.48	3.20
Publ U: Elec Gen	747,378	781,025	33,647	4.5	20,047	18,947	-1,100	-5.5	2.68	2.43
Publ U: Other	390,493	435,595	45,101	11.5	13,613	13,826	214	1.6	3.49	3.17
Ag HGA	39,053	46,153	7,101	18.2	508	558	50	9.8	1.30	1.21
Ag Hmstd Land	164,619	179,074	14,455	8.8	1,031	1,050	19	1.8	0.63	0.59
Ag Non-Hmstd	174,375	195,556	21,181	12.1	2,110	2,087	-23	-1.1	1.21	1.07
Miscellaneous	41,623	44,515	2,892	6.9	800	777	-24	-3.0	1.92	1.74
New Construction	0	333,989	333,989	0.0	0	6,254	6,254	0.0	0.00	1.87
Total	21,248,158	24,865,581	3,617,425	17.0	375,143	400,249	25,102	6.7	1.77	1.61

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	238,868	280,791	41,923	17.6
(-) TIF Tax Capacity	4,947	5,858	911	18.4
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	233,920	274,932	41,012	17.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.17	41.33	0.000	0.000
City/Town	61.42	56.00	0.000	0.000
School District	21.47	18.96	21.417	19.828
Special District	1.56	1.50	0.000	0.000
Total	129.61	117.79	21.417	19.828

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	106,000	126,000	18.9	1,242	1,429	187	15.1	1.17	1.13
Res Hmstd: AvgVal	158,900	188,800	18.8	2,102	2,360	257	12.2	1.32	1.25
Res Hmstd: Hi Val	211,800	251,700	18.8	2,963	3,292	329	11.1	1.40	1.31
Res Hmstd: Ex-Hi Val	317,800	377,600	18.8	4,688	5,158	471	10.0	1.48	1.37
Apartment	300,000	330,400	10.1	5,503	5,520	17	0.3	1.83	1.67
Comm/Ind: Lo Val	150,000	162,800	8.5	3,504	3,612	109	3.1	2.34	2.22
Comm/Ind: Mid Val	300,000	325,500	8.5	8,780	8,861	81	0.9	2.93	2.72
Comm/Ind: Hi Val	1,000,000	1,084,900	8.5	33,399	33,357	-42	-0.1	3.34	3.07

SOUTHEAST TOWNS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	6,287,058	7,363,847	1,076,789	17.1	61,734	66,695	4,961	8.0	0.98	0.91
Res Non-Hmstd	995,562	1,129,220	133,658	13.4	10,334	10,619	286	2.8	1.04	0.94
Apartments	5,460	6,407	946	17.3	67	69	3	4.1	1.22	1.08
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	299,993	326,195	26,202	8.7	2,693	2,607	-86	-3.2	0.90	0.80
Com/Ind: Lo tier	144,615	149,815	5,200	3.6	2,259	1,949	-310	-13.7	1.56	1.30
Com/Ind: Hi tier	280,598	307,241	26,643	9.5	7,268	7,217	-51	-0.7	2.59	2.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	641,008	655,962	14,954	2.3	16,270	15,268	-1,002	-6.2	2.54	2.33
Ag HGA	2,210,213	2,522,322	312,109	14.1	21,203	22,431	1,228	5.8	0.96	0.89
Ag Hmstd Land	12,721,776	14,129,510	1,407,734	11.1	49,957	51,436	1,479	3.0	0.39	0.36
Ag Non-Hmstd	6,067,180	6,927,359	860,179	14.2	44,287	42,886	-1,402	-3.2	0.73	0.62
Miscellaneous	6,900	7,312	412	6.0	85	81	-4	-4.2	1.23	1.11
New Construction	0	141,634	141,634	0.0	0	1,166	1,166	0.0	0.00	0.82
Total	29,660,363	33,666,824	4,006,460	13.5	216,157	222,424	6,268	2.9	0.73	0.66

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	251,869	290,914	39,045	15.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	251,869	290,914	39,045	15.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.99	42.46	0.000	0.000
City/Town	11.88	10.55	0.000	0.000
School District	21.02	18.22	22.207	20.932
Special District	0.47	0.41	0.000	0.000
Total	80.37	71.65	22.207	20.932

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	137,400	161,000	17.2	1,209	1,328	118	9.8	0.88	0.82
Res Hmstd: AvgVal	205,900	241,200	17.1	1,962	2,122	160	8.2	0.95	0.88
Res Hmstd: Hi Val	274,500	321,600	17.2	2,715	2,918	203	7.5	0.99	0.91
Res Hmstd: Ex-Hi Val	411,800	482,400	17.1	4,223	4,466	244	5.8	1.03	0.93
Apartment	300,000	352,100	17.4	3,680	3,891	211	5.7	1.23	1.11
Comm/Ind: Lo Val	150,000	164,300	9.5	2,408	2,509	101	4.2	1.61	1.53
Comm/Ind: Mid Val	300,000	328,500	9.5	6,218	6,308	90	1.5	2.07	1.92
Comm/Ind: Hi Val	1,000,000	1,095,000	9.5	23,999	24,045	46	0.2	2.40	2.20

ANOKA COUNTY

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	30,295,936	36,422,737	6,126,801	20.2	329,779	351,900	22,121	6.7	1.09	0.97
Res Non-Hmstd	3,349,061	4,334,177	985,116	29.4	39,705	44,678	4,974	12.5	1.19	1.03
Apartments	1,826,261	2,054,218	227,957	12.5	26,428	25,855	-573	-2.2	1.45	1.26
Low-income Apts	534,349	585,836	51,487	9.6	4,724	3,496	-1,228	-26.0	0.88	0.60
Seasonal Rec'l	49,077	46,383	-2,694	-5.5	531	415	-116	-21.9	1.08	0.89
Com/Ind: Lo tier	500,950	500,596	-354	-0.1	9,849	8,428	-1,421	-14.4	1.97	1.68
Com/Ind: Hi tier	4,734,155	5,194,614	460,458	9.7	148,534	150,041	1,507	1.0	3.14	2.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	279,851	311,115	31,263	11.2	8,511	8,741	230	2.7	3.04	2.81
Ag HGA	145,599	176,945	31,346	21.5	1,454	1,597	143	9.8	1.00	0.90
Ag Hmstd Land	92,746	116,573	23,827	25.7	204	283	80	39.1	0.22	0.24
Ag Non-Hmstd	156,162	155,291	-871	-0.6	1,306	1,095	-211	-16.2	0.84	0.71
Miscellaneous	173,036	196,125	23,089	13.3	2,725	2,657	-68	-2.5	1.57	1.35
New Construction	0	740,765	740,765	0.0	0	8,662	8,662	0.0	0.00	1.17
Total	42,137,183	50,835,375	8,698,190	20.6	573,750	607,848	34,100	5.9	1.36	1.20

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	464,814	563,120	98,306	21.1
(-) TIF Tax Capacity	13,065	15,596	2,531	19.4
(-) FD Contrib Tax Cap	41,309	41,374	65	0.2
(=) Taxable Tax Capacity	410,439	506,149	95,710	23.3
FD Distrib Tax Cap	72,122	69,430	-2,692	-3.7

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	29.50	24.34	0.000	0.000
City/Town	38.31	34.75	0.111	0.100
School District	22.21	18.43	19.347	17.694
Special District	4.67	3.96	0.000	0.000
Total	94.69	81.49	19.458	17.794

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	173,900	209,100	20.2	1,781	1,926	145	8.2	1.02	0.92
Res Hmstd: AvgVal	260,700	313,500	20.3	2,845	3,039	194	6.8	1.09	0.97
Res Hmstd: Hi Val	347,500	417,800	20.2	3,910	4,148	238	6.1	1.13	0.99
Res Hmstd: Ex-Hi Val	521,400	626,900	20.2	6,002	6,483	480	8.0	1.15	1.03
Apartment	300,000	337,500	12.5	4,135	4,038	-96	-2.3	1.38	1.20
Comm/Ind: Lo Val	150,000	164,600	9.7	3,014	3,173	159	5.3	2.01	1.93
Comm/Ind: Mid Val	300,000	329,200	9.7	7,646	7,849	202	2.6	2.55	2.38
Comm/Ind: Hi Val	1,000,000	1,097,300	9.7	29,264	29,667	403	1.4	2.93	2.70

WASHINGTON COUNTY

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	27,602,744	33,426,958	5,824,214	21.1	325,138	352,404	27,266	8.4	1.18	1.05
Res Non-Hmstd	4,085,460	4,894,737	809,277	19.8	50,036	52,741	2,705	5.4	1.22	1.08
Apartments	1,565,644	1,829,441	263,796	16.8	23,337	23,938	602	2.6	1.49	1.31
Low-income Apts	370,286	445,540	75,254	20.3	3,320	2,812	-508	-15.3	0.90	0.63
Seasonal Rec'l	144,974	165,613	20,639	14.2	1,525	1,508	-17	-1.1	1.05	0.91
Com/Ind: Lo tier	313,599	312,546	-1,052	-0.3	6,243	5,463	-780	-12.5	1.99	1.75
Com/Ind: Hi tier	3,922,501	4,052,121	129,620	3.3	123,628	119,842	-3,787	-3.1	3.15	2.96
Publ U: Elec Gen	223,879	227,995	4,116	1.8	5,384	5,099	-284	-5.3	2.40	2.24
Publ U: Other	299,418	323,752	24,334	8.1	9,408	9,498	90	1.0	3.14	2.93
Ag HGA	245,140	296,886	51,746	21.1	2,448	2,599	151	6.2	1.00	0.88
Ag Hmstd Land	262,585	269,894	7,309	2.8	669	593	-76	-11.4	0.25	0.22
Ag Non-Hmstd	406,571	470,453	63,883	15.7	3,197	3,130	-67	-2.1	0.79	0.67
Miscellaneous	36,010	36,195	185	0.5	643	577	-65	-10.1	1.78	1.60
New Construction	0	981,209	981,209	0.0	0	11,793	11,793	0.0	0.00	1.20
Total	39,478,811	47,733,340	8,254,530	20.9	554,976	591,997	37,023	6.7	1.41	1.24

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	440,622	533,577	92,955	21.1
(-) TIF Tax Capacity	6,521	6,884	363	5.6
(-) FD Contrib Tax Cap	33,680	35,240	1,560	4.6
(=) Taxable Tax Capacity	400,422	491,453	91,031	22.7
FD Distrib Tax Cap	42,300	42,393	93	0.2

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	27.25	23.38	0.308	0.270
City/Town	34.62	30.92	0.160	0.133
School District	27.73	25.08	23.858	20.513
Special District	5.36	4.48	0.000	0.000
Total	94.96	83.86	24.326	20.916

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	212,800	257,800	21.1	2,367	2,583	217	9.2	1.11	1.00
Res Hmstd: AvgVal	319,000	386,400	21.1	3,724	4,028	304	8.2	1.17	1.04
Res Hmstd: Hi Val	425,300	515,100	21.1	5,073	5,429	355	7.0	1.19	1.05
Res Hmstd: Ex-Hi Val	638,000	772,700	21.1	7,938	8,668	730	9.2	1.24	1.12
Apartment	300,000	350,600	16.9	4,291	4,409	118	2.7	1.43	1.26
Comm/Ind: Lo Val	150,000	155,000	3.3	3,072	3,001	-71	-2.3	2.05	1.94
Comm/Ind: Mid Val	300,000	310,000	3.3	7,757	7,520	-237	-3.1	2.59	2.43
Comm/Ind: Hi Val	1,000,000	1,033,100	3.3	29,621	28,603	-1,018	-3.4	2.96	2.77

DAKOTA COUNTY

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	39,945,436	46,311,385	6,365,949	15.9	447,426	482,765	35,338	7.9	1.12	1.04
Res Non-Hmstd	4,545,408	5,575,365	1,029,957	22.7	53,515	60,376	6,861	12.8	1.18	1.08
Apartments	4,100,482	4,752,336	651,854	15.9	55,571	59,797	4,226	7.6	1.36	1.26
Low-income Apts	308,316	363,834	55,519	18.0	2,710	2,409	-301	-11.1	0.88	0.66
Seasonal Rec'l	25,906	26,420	515	2.0	298	271	-27	-9.0	1.15	1.03
Com/Ind: Lo tier	543,155	546,125	2,970	0.5	10,544	9,550	-995	-9.4	1.94	1.75
Com/Ind: Hi tier	7,545,130	7,566,176	21,046	0.3	229,110	218,725	-10,385	-4.5	3.04	2.89
Publ U: Elec Gen	2,012	147,605	145,593	7,236.2	46	3,348	3,302	7,193.8	2.28	2.27
Publ U: Other	653,321	768,754	115,432	17.7	19,709	22,436	2,727	13.8	3.02	2.92
Ag HGA	266,724	300,943	34,219	12.8	2,397	2,468	71	3.0	0.90	0.82
Ag Hmstd Land	982,922	998,677	15,755	1.6	3,007	2,720	-287	-9.5	0.31	0.27
Ag Non-Hmstd	446,321	491,214	44,892	10.1	3,023	2,782	-241	-8.0	0.68	0.57
Miscellaneous	140,336	148,502	8,166	5.8	1,971	1,761	-210	-10.7	1.40	1.19
New Construction	0	872,975	872,975	0.0	0	11,669	11,669	0.0	0.00	1.34
Total	59,505,469	68,870,311	9,364,842	15.7	829,327	881,077	51,748	6.2	1.39	1.28

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	676,513	783,094	106,581	15.8
(-) TIF Tax Capacity	15,545	15,454	-91	-0.6
(-) FD Contrib Tax Cap	64,382	66,550	2,168	3.4
(=) Taxable Tax Capacity	596,586	701,090	104,504	17.5
FD Distrib Tax Cap	74,435	74,093	-342	-0.5

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	21.43	18.75	0.000	0.000
City/Town	40.49	37.76	0.217	0.165
School District	24.08	21.29	23.542	23.213
Special District	3.68	3.17	0.000	0.000
Total	89.68	80.97	23.759	23.378

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	197,600	229,100	15.9	2,067	2,256	189	9.1	1.05	0.98
Res Hmstd: AvgVal	296,200	343,500	16.0	3,265	3,533	268	8.2	1.10	1.03
Res Hmstd: Hi Val	394,900	457,900	16.0	4,464	4,778	314	7.0	1.13	1.04
Res Hmstd: Ex-Hi Val	592,400	686,900	16.0	6,927	7,546	619	8.9	1.17	1.10
Apartment	300,000	347,700	15.9	4,076	4,332	256	6.3	1.36	1.25
Comm/Ind: Lo Val	150,000	150,500	0.3	3,002	2,877	-125	-4.2	2.00	1.91
Comm/Ind: Mid Val	300,000	300,900	0.3	7,596	7,260	-336	-4.4	2.53	2.41
Comm/Ind: Hi Val	1,000,000	1,002,800	0.3	29,037	27,714	-1,323	-4.6	2.90	2.76

CARVER AND SCOTT COUNTIES

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	25,358,600	30,915,319	5,556,719	21.9	302,799	325,471	22,673	7.5	1.19	1.05
Res Non-Hmstd	3,639,490	4,464,683	825,193	22.7	45,660	48,562	2,902	6.4	1.25	1.09
Apartments	1,264,568	1,447,214	182,646	14.4	18,942	18,784	-157	-0.8	1.50	1.30
Low-income Apts	285,953	301,519	15,566	5.4	2,609	1,965	-644	-24.7	0.91	0.65
Seasonal Rec'l	75,935	84,317	8,382	11.0	918	864	-54	-5.9	1.21	1.02
Com/Ind: Lo tier	417,132	417,705	573	0.1	8,458	7,322	-1,136	-13.4	2.03	1.75
Com/Ind: Hi tier	4,115,982	4,344,341	228,359	5.5	130,691	127,797	-2,894	-2.2	3.18	2.94
Publ U: Elec Gen	17,433	5,289	-12,143	-69.7	421	106	-316	-74.9	2.42	1.99
Publ U: Other	477,102	514,744	37,642	7.9	14,376	14,459	83	0.6	3.01	2.81
Ag HGA	416,181	517,287	101,107	24.3	3,827	4,222	395	10.3	0.92	0.82
Ag Hmstd Land	1,250,688	1,258,249	7,561	0.6	3,556	3,330	-226	-6.3	0.28	0.26
Ag Non-Hmstd	658,337	719,119	60,782	9.2	4,888	4,325	-563	-11.5	0.74	0.60
Miscellaneous	37,264	69,292	32,029	86.0	522	900	377	72.2	1.40	1.30
New Construction	0	748,516	748,516	0.0	0	9,173	9,173	0.0	0.00	1.23
Total	38,014,665	45,807,594	7,792,932	20.5	537,667	567,280	29,613	5.5	1.41	1.24

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	424,659	513,893	89,234	21.0
(-) TIF Tax Capacity	7,343	5,471	-1,872	-25.5
(-) FD Contrib Tax Cap	36,603	37,611	1,008	2.8
(=) Taxable Tax Capacity	380,713	470,811	90,098	23.7
FD Distrib Tax Cap	38,701	38,465	-236	-0.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	31.98	27.65	0.000	0.000
City/Town	32.18	28.91	0.062	0.054
School District	29.34	24.97	21.076	18.045
Special District	5.00	3.98	0.000	0.000
Total	98.50	85.51	21.138	18.099

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	223,000	271,900	21.9	2,499	2,708	209	8.4	1.12	1.00
Res Hmstd: AvgVal	334,200	407,500	21.9	3,928	4,217	290	7.4	1.18	1.03
Res Hmstd: Hi Val	445,500	543,200	21.9	5,330	5,720	391	7.3	1.20	1.05
Res Hmstd: Ex-Hi Val	668,400	814,900	21.9	8,411	9,116	705	8.4	1.26	1.12
Apartment	300,000	343,400	14.5	4,328	4,292	-36	-0.8	1.44	1.25
Comm/Ind: Lo Val	150,000	158,400	5.6	3,085	3,080	-5	-0.1	2.06	1.94
Comm/Ind: Mid Val	300,000	316,700	5.6	7,803	7,685	-119	-1.5	2.60	2.43
Comm/Ind: Hi Val	1,000,000	1,055,500	5.6	29,823	29,172	-651	-2.2	2.98	2.76

NORTHERN HENNEPIN CO.

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	25,878,522	30,411,418	4,532,896	17.5	338,697	370,084	31,388	9.3	1.31	1.22
Res Non-Hmstd	2,925,788	3,713,934	788,146	26.9	40,688	47,311	6,622	16.3	1.39	1.27
Apartments	2,411,633	2,716,963	305,330	12.7	41,301	42,654	1,353	3.3	1.71	1.57
Low-income Apts	491,534	506,921	15,387	3.1	5,197	4,333	-864	-16.6	1.06	0.85
Seasonal Rec'l	139,234	149,501	10,266	7.4	1,787	1,715	-72	-4.1	1.28	1.15
Com/Ind: Lo tier	332,565	328,912	-3,653	-1.1	7,236	6,392	-844	-11.7	2.18	1.94
Com/Ind: Hi tier	5,919,123	6,596,290	677,167	11.4	199,155	208,941	9,786	4.9	3.36	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	233,384	261,286	27,903	12.0	7,757	8,128	371	4.8	3.32	3.11
Ag HGA	97,508	114,474	16,965	17.4	1,292	1,396	104	8.1	1.32	1.22
Ag Hmstd Land	138,942	148,642	9,700	7.0	566	554	-13	-2.3	0.41	0.37
Ag Non-Hmstd	209,083	263,333	54,250	25.9	2,248	2,476	228	10.1	1.08	0.94
Miscellaneous	31,013	34,890	3,877	12.5	599	609	10	1.7	1.93	1.75
New Construction	0	950,069	950,069	0.0	0	15,529	15,529	0.0	0.00	1.63
Total	38,808,329	46,196,633	7,388,303	19.0	646,523	710,122	63,598	9.8	1.67	1.54

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	447,000	535,874	88,874	19.9
(-) TIF Tax Capacity	8,703	10,785	2,082	23.9
(-) FD Contrib Tax Cap	48,594	48,737	143	0.3
(=) Taxable Tax Capacity	389,703	476,352	86,649	22.2
FD Distrib Tax Cap	60,227	59,548	-679	-1.1

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.41	34.64	0.000	0.000
City/Town	42.77	39.07	0.520	0.267
School District	23.56	20.42	21.881	22.107
Special District	8.77	7.66	0.000	0.000
Total	113.52	101.78	22.400	22.374

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	181,800	213,700	17.5	2,234	2,470	236	10.6	1.23	1.16
Res Hmstd: AvgVal	272,500	320,300	17.5	3,560	3,891	331	9.3	1.31	1.21
Res Hmstd: Hi Val	363,200	426,900	17.5	4,885	5,300	415	8.5	1.34	1.24
Res Hmstd: Ex-Hi Val	545,000	640,500	17.5	7,535	8,310	774	10.3	1.38	1.30
Apartment	300,000	338,000	12.7	4,929	5,056	127	2.6	1.64	1.50
Comm/Ind: Lo Val	150,000	167,200	11.5	3,320	3,657	338	10.2	2.21	2.19
Comm/Ind: Mid Val	300,000	334,400	11.5	8,344	8,913	569	6.8	2.78	2.67
Comm/Ind: Hi Val	1,000,000	1,114,500	11.5	31,793	33,435	1,642	5.2	3.18	3.00

SOUTHEAST HENNEPIN CO.

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	27,187,197	30,684,846	3,497,649	12.9	361,543	387,909	26,366	7.3	1.33	1.26
Res Non-Hmstd	3,876,070	4,591,056	714,985	18.4	53,848	60,289	6,441	12.0	1.39	1.31
Apartments	6,022,525	6,562,046	539,520	9.0	98,389	100,608	2,220	2.3	1.63	1.53
Low-income Apts	475,103	569,168	94,065	19.8	4,744	4,424	-320	-6.7	1.00	0.78
Seasonal Rec'l	85,961	87,250	1,289	1.5	1,193	1,098	-95	-8.0	1.39	1.26
Com/Ind: Lo tier	334,479	328,717	-5,761	-1.7	7,195	6,384	-811	-11.3	2.15	1.94
Com/Ind: Hi tier	10,604,892	11,063,702	458,810	4.3	353,952	348,583	-5,369	-1.5	3.34	3.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,625	197,275	31,650	19.1	5,507	6,186	679	12.3	3.32	3.14
Ag HGA	189	888	699	370.3	2	11	9	406.8	1.17	1.26
Ag Hmstd Land	160	160	0	0.0	0	0	0	-16.6	0.28	0.23
Ag Non-Hmstd	327	438	110	33.7	4	4	1	26.6	1.08	1.02
Miscellaneous	5,323	6,224	901	16.9	82	86	4	4.6	1.54	1.38
New Construction	0	691,996	691,996	0.0	0	11,507	11,507	0.0	0.00	1.66
Total	48,757,851	54,783,766	6,025,913	12.4	886,459	927,089	40,632	4.6	1.82	1.69

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	613,540	686,772	73,232	11.9
(-) TIF Tax Capacity	29,612	32,390	2,778	9.4
(-) FD Contrib Tax Cap	82,102	72,268	-9,834	-12.0
(=) Taxable Tax Capacity	501,827	582,114	80,287	16.0
FD Distrib Tax Cap	37,217	36,275	-942	-2.5

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.41	34.64	0.000	0.000
City/Town	41.26	39.01	0.000	0.000
School District	25.79	23.71	17.135	17.777
Special District	10.05	8.81	0.000	0.000
Total	115.51	106.17	17.135	17.777

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	222,500	251,200	12.9	2,752	2,958	206	7.5	1.24	1.18
Res Hmstd: AvgVal	333,600	376,600	12.9	4,342	4,632	291	6.7	1.30	1.23
Res Hmstd: Hi Val	444,700	502,000	12.9	5,899	6,227	329	5.6	1.33	1.24
Res Hmstd: Ex-Hi Val	667,100	753,000	12.9	9,331	10,005	673	7.2	1.40	1.33
Apartment	300,000	326,900	9.0	4,846	4,919	74	1.5	1.62	1.50
Comm/Ind: Lo Val	150,000	156,500	4.3	3,279	3,324	45	1.4	2.19	2.12
Comm/Ind: Mid Val	300,000	313,000	4.3	8,277	8,270	-7	-0.1	2.76	2.64
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	31,600	31,352	-248	-0.8	3.16	3.01

SOUTHWEST HENNEPIN CO.

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	36,729,954	43,313,410	6,583,456	17.9	458,153	492,796	34,643	7.6	1.25	1.14
Res Non-Hmstd	6,694,822	8,024,533	1,329,711	19.9	85,817	92,362	6,545	7.6	1.28	1.15
Apartments	3,965,547	4,315,590	350,043	8.8	59,445	58,655	-790	-1.3	1.50	1.36
Low-income Apts	373,793	399,563	25,769	6.9	3,234	2,486	-748	-23.1	0.87	0.62
Seasonal Rec'l	992,102	1,180,593	188,491	19.0	12,324	12,792	468	3.8	1.24	1.08
Com/Ind: Lo tier	335,676	333,772	-1,904	-0.6	6,856	6,005	-851	-12.4	2.04	1.80
Com/Ind: Hi tier	7,892,240	8,296,985	404,745	5.1	253,719	250,083	-3,637	-1.4	3.21	3.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,484	273,681	34,197	14.3	7,607	8,090	482	6.3	3.18	2.96
Ag HGA	98,503	117,476	18,973	19.3	1,238	1,288	51	4.1	1.26	1.10
Ag Hmstd Land	83,250	90,078	6,828	8.2	284	271	-13	-4.5	0.34	0.30
Ag Non-Hmstd	156,769	164,978	8,209	5.2	1,460	1,293	-167	-11.4	0.93	0.78
Miscellaneous	18,651	19,105	454	2.4	561	533	-28	-5.0	3.01	2.79
New Construction	0	775,902	775,902	0.0	0	10,013	10,013	0.0	0.00	1.29
Total	57,580,791	67,305,666	9,724,874	16.9	890,698	936,667	45,968	5.2	1.55	1.39

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	688,687	806,242	117,555	17.1
(-) TIF Tax Capacity	15,574	13,897	-1,677	-10.8
(-) FD Contrib Tax Cap	66,441	64,128	-2,313	-3.5
(=) Taxable Tax Capacity	606,671	728,216	121,545	20.0
FD Distrib Tax Cap	29,563	29,137	-426	-1.4

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.41	34.64	0.000	0.000
City/Town	28.86	25.89	0.298	0.255
School District	24.31	20.56	20.108	19.502
Special District	9.32	8.08	0.000	0.000
Total	100.90	89.17	20.406	19.757

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	289,500	341,400	17.9	3,399	3,661	262	7.7	1.17	1.07
Res Hmstd: AvgVal	434,000	511,800	17.9	5,265	5,601	336	6.4	1.21	1.09
Res Hmstd: Hi Val	578,500	682,200	17.9	7,216	7,837	621	8.6	1.25	1.15
Res Hmstd: Ex-Hi Val	867,900	1,023,500	17.9	11,456	12,315	859	7.5	1.32	1.20
Apartment	300,000	326,500	8.8	4,396	4,284	-112	-2.5	1.47	1.31
Comm/Ind: Lo Val	150,000	157,700	5.1	3,125	3,144	19	0.6	2.08	1.99
Comm/Ind: Mid Val	300,000	315,400	5.1	7,900	7,833	-67	-0.8	2.63	2.48
Comm/Ind: Hi Val	1,000,000	1,051,300	5.1	30,185	29,714	-471	-1.6	3.02	2.83

SUBURBAN RAMSEY CO.

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	19,969,527	23,072,382	3,102,855	15.5	274,193	296,128	21,935	8.0	1.37	1.28
Res Non-Hmstd	2,341,698	2,441,793	100,095	4.3	33,917	32,695	-1,222	-3.6	1.45	1.34
Apartments	3,046,260	3,477,290	431,030	14.1	53,275	56,237	2,962	5.6	1.75	1.62
Low-income Apts	507,775	644,427	136,651	26.9	5,490	4,983	-507	-9.2	1.08	0.77
Seasonal Rec'l	12,411	12,783	371	3.0	193	187	-7	-3.5	1.56	1.46
Com/Ind: Lo tier	344,355	335,924	-8,431	-2.4	7,620	6,713	-907	-11.9	2.21	2.00
Com/Ind: Hi tier	5,656,464	5,854,845	198,381	3.5	194,384	190,933	-3,451	-1.8	3.44	3.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,998	196,509	-17,489	-8.2	7,364	6,420	-943	-12.8	3.44	3.27
Ag HGA	705	706	0	0.1	9	9	0	-3.7	1.30	1.25
Ag Hmstd Land	658	605	-53	-8.1	3	2	-1	-22.7	0.40	0.34
Ag Non-Hmstd	19,518	20,604	1,085	5.6	191	182	-9	-4.8	0.98	0.88
Miscellaneous	137,358	144,422	7,064	5.1	2,180	2,103	-77	-3.6	1.59	1.46
New Construction	0	397,784	397,784	0.0	0	6,991	6,991	0.0	0.00	1.76
Total	32,250,727	36,600,074	4,349,343	13.5	578,819	603,583	24,764	4.3	1.79	1.65

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	384,354	433,295	48,941	12.7
(-) TIF Tax Capacity	14,354	17,333	2,979	20.8
(-) FD Contrib Tax Cap	45,620	45,077	-543	-1.2
(=) Taxable Tax Capacity	324,380	370,884	46,504	14.3
FD Distrib Tax Cap	43,277	41,619	-1,658	-3.8

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.86	45.01	0.000	0.000
City/Town	33.22	31.97	0.120	0.107
School District	28.24	25.22	22.809	20.155
Special District	9.41	8.10	0.000	0.000
Total	118.73	110.30	22.929	20.262

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	189,900	219,500	15.6	2,451	2,673	222	9.1	1.29	1.22
Res Hmstd: AvgVal	284,700	329,000	15.6	3,895	4,211	316	8.1	1.37	1.28
Res Hmstd: Hi Val	379,500	438,500	15.5	5,339	5,725	386	7.2	1.41	1.31
Res Hmstd: Ex-Hi Val	569,400	657,900	15.5	8,272	9,025	753	9.1	1.45	1.37
Apartment	300,000	342,500	14.2	5,140	5,416	276	5.4	1.71	1.58
Comm/Ind: Lo Val	150,000	155,300	3.5	3,398	3,395	-3	-0.1	2.27	2.19
Comm/Ind: Mid Val	300,000	310,600	3.5	8,525	8,435	-89	-1.0	2.84	2.72
Comm/Ind: Hi Val	1,000,000	1,035,100	3.5	32,450	31,948	-502	-1.5	3.24	3.09

CITY OF MINNEAPOLIS

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	27,101,784	28,957,305	1,855,521	6.8	370,995	377,768	6,773	1.8	1.37	1.30
Res Non-Hmstd	8,584,508	9,040,960	456,452	5.3	128,626	128,427	-199	-0.2	1.50	1.42
Apartments	10,685,730	10,903,747	218,017	2.0	180,786	174,300	-6,487	-3.6	1.69	1.60
Low-income Apts	1,698,653	1,777,720	79,067	4.7	17,378	15,105	-2,272	-13.1	1.02	0.85
Seasonal Rec'l	26,324	26,986	662	2.5	483	468	-15	-3.1	1.83	1.73
Com/Ind: Lo tier	570,094	587,267	17,173	3.0	12,334	11,600	-734	-5.9	2.16	1.98
Com/Ind: Hi tier	11,847,708	12,016,480	168,772	1.4	402,504	391,655	-10,849	-2.7	3.40	3.26
Publ U: Elec Gen	13,260	86,454	73,194	552.0	356	2,237	1,881	528.0	2.69	2.59
Publ U: Other	328,390	294,071	-34,319	-10.5	11,134	9,585	-1,549	-13.9	3.39	3.26
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	1,585	1,686	101	6.3	19	18	0	-1.4	1.17	1.08
Miscellaneous	70,778	70,163	-616	-0.9	1,747	1,660	-87	-5.0	2.47	2.37
New Construction	0	1,102,686	1,102,686	0.0	0	18,957	18,957	0.0	0.00	1.72
Total	60,928,814	64,865,525	3,936,710	6.5	1,126,362	1,131,780	5,419	0.5	1.85	1.74

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	762,595	808,492	45,897	6.0
(-) TIF Tax Capacity	25,850	21,121	-4,729	-18.3
(-) FD Contrib Tax Cap	95,293	87,490	-7,803	-8.2
(=) Taxable Tax Capacity	641,452	699,881	58,429	9.1
FD Distrib Tax Cap	69,995	69,074	-921	-1.3

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.34	34.57	0.000	0.000
City/Town	58.98	57.40	0.000	0.000
School District	20.40	18.90	13.395	13.795
Special District	6.92	5.97	0.000	0.000
Total	124.63	116.85	13.395	13.795

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	204,900	219,000	6.9	2,594	2,656	62	2.4	1.27	1.21
Res Hmstd: AvgVal	307,200	328,300	6.9	4,121	4,199	78	1.9	1.34	1.28
Res Hmstd: Hi Val	409,400	437,500	6.9	5,646	5,716	70	1.2	1.38	1.31
Res Hmstd: Ex-Hi Val	614,300	656,400	6.9	8,835	9,032	197	2.2	1.44	1.38
Apartment	300,000	306,200	2.1	5,076	4,895	-181	-3.6	1.69	1.60
Comm/Ind: Lo Val	150,000	152,200	1.5	3,339	3,286	-53	-1.6	2.23	2.16
Comm/Ind: Mid Val	300,000	304,300	1.4	8,435	8,244	-191	-2.3	2.81	2.71
Comm/Ind: Hi Val	1,000,000	1,014,300	1.4	32,216	31,385	-831	-2.6	3.22	3.09

CITY OF ST. PAUL

- Rep23A1
- **Baseline:** Final Pay 2022
- **Alternative:** Prelim Pay 2023

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	15,716,276	18,002,244	2,285,968	14.5	238,789	267,929	29,140	12.2	1.52	1.49
Res Non-Hmstd	3,524,707	3,683,024	158,317	4.5	59,528	60,241	713	1.2	1.69	1.64
Apartments	4,633,580	5,074,311	440,731	9.5	89,416	94,760	5,344	6.0	1.93	1.87
Low-income Apts	1,355,603	1,441,835	86,231	6.4	15,634	13,548	-2,086	-13.3	1.15	0.94
Seasonal Rec'l	4,677	4,864	187	4.0	95	93	-2	-1.7	2.03	1.92
Com/Ind: Lo tier	425,460	420,329	-5,131	-1.2	10,035	9,223	-812	-8.1	2.36	2.19
Com/Ind: Hi tier	4,739,255	4,730,419	-8,837	-0.2	172,486	167,601	-4,884	-2.8	3.64	3.54
Publ U: Elec Gen	63,904	66,346	2,442	3.8	1,872	1,905	33	1.8	2.93	2.87
Publ U: Other	171,754	156,123	-15,631	-9.1	6,251	5,532	-719	-11.5	3.64	3.54
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	4,030	281	7.5	50	51	2	3.7	1.32	1.27
Miscellaneous	10,023	11,140	1,117	11.1	140	152	12	8.8	1.39	1.36
New Construction	0	395,699	395,699	0.0	0	7,234	7,234	0.0	0.00	1.83
Total	30,648,989	33,990,364	3,341,374	10.9	594,296	628,269	33,975	5.7	1.94	1.85

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	362,121	397,413	35,292	9.7
(-) TIF Tax Capacity	29,132	30,906	1,774	6.1
(-) FD Contrib Tax Cap	36,139	36,867	728	2.0
(=) Taxable Tax Capacity	296,850	329,640	32,790	11.0
FD Distrib Tax Cap	74,451	70,996	-3,455	-4.6

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.71	41.11	0.000	0.000
City/Town	47.77	51.03	0.000	0.000
School District	35.45	32.63	18.812	16.277
Special District	12.41	11.61	0.000	0.000
Total	139.33	136.37	18.812	16.277

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	165,000	189,000	14.5	2,297	2,609	312	13.6	1.39	1.38
Res Hmstd: AvgVal	247,300	283,300	14.6	3,702	4,164	462	12.5	1.50	1.47
Res Hmstd: Hi Val	329,700	377,700	14.6	5,108	5,721	613	12.0	1.55	1.51
Res Hmstd: Ex-Hi Val	494,600	566,600	14.6	7,822	8,876	1,055	13.5	1.58	1.57
Apartment	300,000	328,600	9.5	5,789	6,136	347	6.0	1.93	1.87
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,632	3,538	-94	-2.6	2.42	2.36
Comm/Ind: Mid Val	300,000	299,500	-0.2	9,091	8,840	-251	-2.8	3.03	2.95
Comm/Ind: Hi Val	1,000,000	998,200	-0.2	34,568	33,595	-972	-2.8	3.46	3.37

Baseline Legal Class Report (all values in 000s)

Baseline Legal Class Report

Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0 Blind/disabled Hmstd HGA: <50K	0.45	22,783	103	111
124.0 Ag Hmstd HGA: >500K	1.25	200,120	2,502	2,559
125.0 Blind/disabled 2a Hmstd land <50K	0.45	1,095	5	-3
126.3 Ag Hmstd 2a l & b: <115K	0.50	8,292,742	41,464	11,789
126.4 Ag Hmstd 2a l & b: 115K - 260K	0.50	7,661,104	38,306	10,383
126.5 Ag Hmstd 2a l & b: 260K - 1.89M	0.50	38,313,952	191,570	122,335
127.0 Ag Hmstd 2a l & b: >1.89M	1.00	18,665,295	186,653	121,979
128.0 Blind/disabled Hmstd 2b land <50K	0.45	25	0	0
129.3 Ag Hmstd 2b l & b: <115K	0.50	536,883	2,684	991
129.4 Ag Hmstd 2b l & b: 115K - 260K	0.50	765,458	3,827	1,402
129.5 Ag Hmstd 2b l & b: 260K - 1.89M	0.50	1,613,493	8,067	6,001
130.0 Ag Hmstd 2b l & b: >1.89M	1.00	175,857	1,759	1,317
134.0 Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	318,600	1,593	1,055
135.0 Ag 2a Non-homestead	1.00	43,377,849	433,778	289,893
136.0 Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	12,644	63	48
137.0 Ag 2b Non-homestead	1.00	7,979,211	79,792	67,605
138.0 Migrant Housing <500K	1.00	3,335	33	36
139.0 Migrant Housing >500K	1.25	35	0	0
141.0 Managed forest land (2c)	0.65	608,534	3,955	3,211
142.0 Private Airport (2d)	1.00	657	7	6
148.0 Res 1b Homestead: <50K	0.45	501,303	2,256	3,018
150.0 Res Homestead: > 500K	1.25	23,904,652	298,808	347,950
152.0 Res NonHmstd 1 unit: <500K	1.00	49,469,510	494,695	644,053
153.0 Res NonHmstd 1 unit: >500K	1.25	5,275,509	65,944	77,196
155.0 Res Other NonHmstd	1.25	10,425,509	130,319	166,604
158.0 Regular apartments (4a)	1.25	47,391,720	592,397	786,433
159.0 Low-income housing (4d) <174K	0.75	7,785,771	58,393	82,424
160.0 Low-income housing (4d) >174K	0.25	223,077	558	772
161.0 Student housing	1.00	41,486	415	531
162.0 Manuf home park land	1.25	518,030	6,475	8,216
163.0 MH Coop >50% owner-occupied	0.75	8,115	61	86
164.0 MH Coop <50% owner-occupied	1.00	568	6	6
165.0 MH Class I	1.00	288,388	2,884	3,909
167.0 Non-comm SeasRec: <76K	1.00	10,141,089	101,411	89,945
168.0 Non-Comm SeasRec: 76K-500K	1.00	17,470,663	174,707	164,953
169.0 Non-comm SeasRec: >500K	1.25	3,063,665	38,296	34,958

Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0 Comm SeasRec 1c: <600K	0.50	363,570	1,818	1,698
172.0 Com SeasRec 1c: 600K-2.3M	1.00	246,587	2,466	2,176
173.0 Com SeasRec 1c: >2.3M	1.25	26,950	337	315
174.0 Com SeasRec 4c: <500K	1.00	247,459	2,475	2,853
175.0 Com SeasRec 4c: >500K	1.25	177,292	2,216	2,301
176.0 Bed & Breakfast	1.25	16,461	206	256
177.0 Qualifying golf courses	1.25	203,320	2,541	2,763
178.0 Metro Non-profit Indoor Rec	1.25	15,535	194	263
179.0 Non-profit/Comm Serv - NonRev	1.50	33,940	509	666
180.0 CongChart Veteran's Org - NonRev	1.00	1,800	18	29
181.0 Non-profit/Comm Serv - donation	1.50	23,650	355	547
182.0 Cong Chart Veteran's Org - Donation	1.00	59,909	599	941
183.0 Seasonal Restaurant on Lake	1.25	32,148	402	385
184.0 Qualifying Marina <500K	1.00	17,657	177	211
185.0 Qualifying Marina >500K	1.25	38,649	483	545
187.0 Commercial: <150K	1.50	8,745,283	131,179	188,578
188.0 Commercial: >150K	2.00	59,397,736	1,187,955	1,969,439
190.0 Industrial: <150K	1.50	2,009,393	30,141	42,418
191.0 Industrial: >150K	2.00	25,836,461	516,729	850,061
193.0 Publ Util: land & bldgs <150K	1.50	41,817	627	745
194.0 Publ Util: land & bldgs >150K	2.00	1,255,139	25,103	38,962
195.0 Publ Util: Electric Generat Mach	2.00	2,669,863	53,397	65,849
196.0 Publ Util: machinery (non-generat)	2.00	2,418,658	48,373	69,010
198.0 Railroad <150K	1.50	29,343	440	598
199.0 Railroad >150K	2.00	2,721,866	54,437	85,542
201.0 Non-comm aircraft hangars	1.50	5,063	76	90
202.0 Mineral	2.00	2,360	47	104
203.0 All other real property	2.00	802	16	20
206.0 Pers tools&mach excl elec gen	2.00	727,375	14,548	20,800
207.0 Pers: Item 33 ag real estate	1.00	74,766	748	833
208.0 Pers: NCSRR<76K	1.00	52,368	524	494
209.0 Pers: NCSRR: 76K-500K	1.00	11,708	117	103
210.0 Pers: NCSRR: >500K	1.25	142	2	1
211.0 Pers Comm'l/Indstr'l	2.00	1,719,008	34,380	43,630
212.0 Pers: Item 44T electric util trans lines	2.00	2,450,588	49,012	65,686
213.0 Pers: Item 44D electric util distri lines	2.00	371,687	7,434	12,259
214.0 Pers: Item 45 syst/gas utils	2.00	4,880,206	97,604	143,797
215.0 Pers: Publ Util water lines	2.00	3,951	79	81

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	243,272	4,865	7,855
224.0	Disabled vet excl val: Res HM <300K	0.00	2,427,813	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,089,434	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	101,438	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	53,605	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	7,067	0	6
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,469,057	0	3,113
232.0	Class 1b: Hmstd Market Excl Value	0.00	130,465	0	102
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	19,313,491	0	36,678
254.0	Ag Hmstd HGA: <76K	1.00	5,133,236	51,332	54,156
255.0	Ag Hmstd HGA: 76-413K	1.00	6,840,608	68,406	72,218
256.0	Ag Hmstd HGA: 413-500K	1.00	253,660	2,537	2,534
259.0	Res Hmstd: <76K	1.00	107,309,986	1,073,100	1,408,851
260.0	Res Hmstd: 76-413K	1.00	254,494,224	2,544,942	3,228,882
261.0	Res Hmstd: 413-500K	1.00	14,574,130	145,741	175,594
0.0	TOTAL	0.00	835,430,725	9,122,471	11,656,811

Alternative Legal Class Report (all values in 000s)

Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.10	Blind/disabled Hmstd HGA: <50K: Exist	0.45	22,447	101	93
122.20	Blind/disabled Hmstd HGA: <50K: New	0.45	191	1	1
124.10	Ag Hmstd HGA: >500K: Exist	1.25	417,118	5,214	4,655
124.20	Ag Hmstd HGA: >500K: New	1.25	3,897	49	45
125.10	Blind/disabled 2a Hmstd land <50K: Exist	0.45	887	4	0
125.20	Blind/disabled 2a Hmstd land <50K: New	0.45	6	0	0
126.31	Ag Hmstd 2a I & b: <115K: Exist	0.50	8,208,397	41,042	1,771
126.32	Ag Hmstd 2a I & b: <115K: New	0.50	38,670	193	20
126.41	Ag Hmstd 2a I & b: 115K - 260K: Exist	0.50	7,775,621	38,878	16,475
126.42	Ag Hmstd 2a I & b: 115K - 260K: New	0.50	28,866	144	69
126.51	Ag Hmstd 2a I & b: 260K - 1.89M: Exist	0.50	41,658,561	208,293	122,893
126.52	Ag Hmstd 2a I & b: 260K - 1.89M: New	0.50	103,980	520	328
127.10	Ag Hmstd 2a I & b: >1.89M: Exist	1.00	24,577,938	245,779	137,657
127.20	Ag Hmstd 2a I & b: >1.89M: New	1.00	41,894	419	243
128.10	Blind/disabled Hmstd 2b land <50K: Exist	0.45	16	0	0
129.31	Ag Hmstd 2b I & b: <115K: Exist	0.50	472,417	2,362	256
129.32	Ag Hmstd 2b I & b: <115K: New	0.50	105	1	0
129.41	Ag Hmstd 2b I & b: 115K - 260K: Exist	0.50	825,367	4,127	2,056
129.42	Ag Hmstd 2b I & b: 115K - 260K: New	0.50	136	1	0
129.51	Ag Hmstd 2b I & b: 260K - 1.89M: Exist	0.50	2,045,082	10,225	6,832
129.52	Ag Hmstd 2b I & b: 260K - 1.89M: New	0.50	310	2	1
130.10	Ag Hmstd 2b I & b: >1.89M: Exist	1.00	236,115	2,361	1,494
130.20	Ag Hmstd 2b I & b: >1.89M: New	1.00	45	0	0
134.10	Ag Hmstd 2a Farm w/unused 1st tier: Exist	0.50	334,740	1,674	1,019
134.20	Ag Hmstd 2a Farm w/unused 1st tier: New	0.50	1,133	6	4
135.10	Ag 2a Non-homestead: Exist	1.00	49,577,688	495,777	283,613
135.20	Ag 2a Non-homestead: New	1.00	110,368	1,104	669
136.10	Ag Hmstd 2b Farm w/unused 1st tier: Exist	0.50	14,796	74	51
136.20	Ag Hmstd 2b Farm w/unused 1st tier: New	0.50	0	0	0
137.10	Ag 2b Non-homestead: Exist	1.00	9,545,166	95,452	66,074
137.20	Ag 2b Non-homestead: New	1.00	1,715	17	12
138.10	Migrant Housing <500K: Exist	1.00	3,649	36	38
138.20	Migrant Housing <500K: New	1.00	233	2	3
139.10	Migrant Housing >500K: Exist	1.25	492	6	9
139.20	Migrant Housing >500K: New	1.25	127	2	2
141.10	Managed forest land (2c): Exist	0.65	713,195	4,636	3,159

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
141.20	Managed forest land (2c): New	0.65	4,842	31	23
142.10	Private Airport (2d): Exist	1.00	1,137	11	10
142.20	Private Airport (2d): New	1.00	13	0	0
148.10	Res 1b Homestead: <50K: Exist	0.45	501,260	2,256	2,743
148.20	Res 1b Homestead: <50K: New	0.45	3,792	17	20
150.10	Res Homestead: > 500K: Exist	1.25	41,549,792	519,372	534,679
150.20	Res Homestead: > 500K: New	1.25	382,254	4,778	4,750
152.10	Res NonHmstd 1 unit: <500K: Exist	1.00	57,198,653	571,987	674,752
152.20	Res NonHmstd 1 unit: <500K: New	1.00	1,749,501	17,495	19,815
153.10	Res NonHmstd 1 unit: >500K: Exist	1.25	7,699,677	96,246	100,059
153.20	Res NonHmstd 1 unit: >500K: New	1.25	262,596	3,282	3,303
155.10	Res NonHmstd 2-3 units: Exist	1.25	11,925,546	149,069	171,105
155.20	Res NonHmstd 2-3 units: New	1.25	325,622	4,070	4,448
158.10	Regular apartments (4a): Exist	1.25	51,795,750	647,447	796,418
158.20	Regular apartments (4a): New	1.25	2,439,960	30,500	37,165
159.10	Low-income housing (4d) <100K: Exist	0.75	6,793,279	50,950	67,028
159.20	Low-income housing (4d) <100K: New	0.75	291,135	2,184	2,865
160.10	Low-income housing (4d) >100K: Exist	0.25	2,033,939	5,085	6,440
160.20	Low-income housing (4d) >100K: New	0.25	92,159	230	291
161.10	Student housing: Exist	1.00	41,911	419	511
161.20	Student housing: New	1.00	709	7	8
162.10	Manuf home park land: Exist	1.25	485,876	6,073	7,076
162.20	Manuf home park land: New	1.25	238	3	3
163.10	MH Coop >50% owner-occupied: Exist	0.75	8,770	66	83
164.10	MH Coop <50% owner-occupied: Exist	1.00	753	8	7
165.10	MH Class I: Exist	1.00	436,245	4,362	5,135
167.10	Non-comm SeasRec: <76K: Exist	1.00	10,392,274	103,923	76,904
167.20	Non-comm SeasRec: <76K: New	1.00	134,428	1,344	1,006
168.10	Non-Comm SeasRec: 76K-500K: Exist	1.00	21,895,028	218,950	170,524
168.20	Non-Comm SeasRec: 76K-500K: New	1.00	265,169	2,652	2,072
169.10	Non-comm SeasRec: >500K: Exist	1.25	5,785,774	72,322	53,211
169.20	Non-comm SeasRec: >500K: New	1.25	68,798	860	617
171.10	Comm SeasRec 1c: <600K: Exist	0.50	371,235	1,856	1,462
171.20	Comm SeasRec 1c: <600K: New	0.50	1,404	7	5
172.10	Com SeasRec 1c: 600K-2.3M: Exist	1.00	302,440	3,024	2,218
172.20	Com SeasRec 1c: 600K-2.3M: New	1.00	1,239	12	9
173.10	Com SeasRec 1c: >2.3M: Exist	1.25	47,293	591	466
173.20	Com SeasRec 1c: >2.3M: New	1.25	296	4	3

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
174.10	Com SeasRec 4c: <500K: Exist	1.00	264,130	2,641	2,562
174.20	Com SeasRec 4c: <500K: New	1.00	1,269	13	12
175.10	Com SeasRec 4c: >500K: Exist	1.25	210,434	2,630	2,213
175.20	Com SeasRec 4c: >500K: New	1.25	1,059	13	11
176.10	Bed & Breakfast: Exist	1.25	18,781	235	265
176.20	Bed & Breakfast: New	1.25	104	1	1
177.10	Qualifying golf courses: Exist	1.25	201,814	2,523	2,420
177.20	Qualifying golf courses: New	1.25	287	4	3
178.10	Metro Non-profit Indoor Rec: Exist	1.25	14,935	187	239
179.10	Non-profit/Comm Serv - NonRev: Exist	1.50	33,152	497	602
179.20	Non-profit/Comm Serv - NonRev: New	1.50	50	1	1
180.10	CongChart Veteran's Org - NonRev: Exist	1.00	2,265	23	33
181.10	Non-profit/Comm Serv - donation: Exist	1.50	25,918	389	528
181.20	Non-profit/Comm Serv - donation: New	1.50	1	0	0
182.10	Cong Chart Veteran's Org - Donation: Exist	1.00	63,117	631	892
182.20	Cong Chart Veteran's Org - Donation: New	1.00	38	0	1
183.10	Seasonal Restaurant on Lake: Exist	1.25	30,619	383	283
183.20	Seasonal Restaurant on Lake: New	1.25	48	1	1
184.10	Qualifying Marina <500K: Exist	1.00	17,999	180	191
184.20	Qualifying Marina <500K: New	1.00	7	0	0
185.10	Qualifying Marina >500K: Exist	1.25	42,367	530	536
187.10	Commercial: <150K: Exist	1.50	8,845,662	132,685	165,466
187.20	Commercial: <150K: New	1.50	100,159	1,502	1,862
188.10	Commercial: >150K: Exist	2.00	60,961,341	1,219,227	1,898,879
188.20	Commercial: >150K: New	2.00	652,371	13,047	20,342
190.10	Industrial: <150K: Exist	1.50	2,031,222	30,468	37,556
190.20	Industrial: <150K: New	1.50	45,341	680	809
191.10	Industrial: >150K: Exist	2.00	28,998,188	579,964	894,406
191.20	Industrial: >150K: New	2.00	623,520	12,470	19,223
193.20	Publ Util: land & bldgs <150K: New	1.50	213	3	3
194.10	Publ Util: land & bldgs >150K: Exist	2.00	1,432,635	28,653	40,842
194.20	Publ Util: land & bldgs >150K: New	2.00	6,124	122	185
195.10	Publ Util: Electric Generat Mach: Exist	2.00	3,047,492	60,950	68,126
195.20	Publ Util: Electric Generat Mach: New	2.00	12,261	245	276
196.10	Publ Util: machinery (non-generat): Exist	2.00	2,801,276	56,026	72,418
196.20	Publ Util: machinery (non-generat): New	2.00	12,933	259	381
198.10	Railroad <150K: Exist	1.50	23,664	355	405
198.20	Railroad <150K: New	1.50	271	4	5

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
199.10	Railroad >150K: Exist	2.00	2,686,151	53,723	77,672
199.20	Railroad >150K: New	2.00	19,549	391	594
201.10	Non-comm aircraft hangars: Exist	1.50	5,655	85	86
202.10	Mineral: Exist	2.00	2,394	48	104
203.10	All other real property: Exist	2.00	940	19	22
203.20	All other real property: New	2.00	2	0	0
206.10	Pers tools&mach excl elec gen: Exist	2.00	819,939	16,399	18,932
206.20	Pers tools&mach excl elec gen: New	2.00	3,058	61	89
207.10	Pers: Item 33 ag real estate: Exist	1.00	80,989	810	752
208.10	Pers: NCSRR<76K: Exist	1.00	60,109	601	477
208.20	Pers: NCSRR<76K: New	1.00	805	8	6
209.10	Pers: NCSRR: 76K-500K: Exist	1.00	18,943	189	132
209.20	Pers: NCSRR: 76K-500K: New	1.00	373	4	2
210.10	Pers: NCSRR: >500K: Exist	1.25	192	2	1
210.20	Pers: NCSRR: >500K: New	1.25	5	0	0
211.10	Pers Comm'l/Industr'l: Exist	2.00	1,522,484	30,450	34,548
211.20	Pers Comm'l/Industr'l: New	2.00	9,160	183	295
212.10	Pers: Elec util trans lines: Exist	2.00	2,624,216	52,484	64,125
212.20	Pers: Electric util trans lines: New	2.00	12,130	243	325
213.10	Pers: Electric util distri lines: Ex	2.00	230,361	4,607	7,000
213.20	Pers: Elec util distri lines: New	2.00	1,769	35	71
214.10	Pers: Publ Util gas lines: Exist	2.00	6,330,324	126,606	160,677
214.20	Pers: Publ Util gas lines: New	2.00	31,438	629	910
215.10	Pers: Publ Util water lines: Exist	2.00	24,943	499	360
215.20	Pers: Publ Util water lines: New	2.00	55	1	1
216.10	Pers: All other: Exist	2.00	265,588	5,312	7,800
224.10	Disabled vet excl val: Res HM <300K: Exist	0.00	2,890,059	0	0
224.20	Disabled vet excl val: Res HM <300K: New	0.00	26,707	0	0
225.10	Disabled vet excl val: Res HM <150K: Exist	0.00	1,187,521	0	0
225.20	Disabled vet excl val: Res HM <150K: New	0.00	11,396	0	0
226.10	Disabled vet excl val: Ag HGA <300K: Exist	0.00	126,838	0	0
226.20	Disabled vet excl val: Ag HGA <300K: New	0.00	1,024	0	0
227.10	Disabled vet excl val: Ag HGA <150K: Exist	0.00	63,174	0	0
227.20	Disabled vet excl val: Ag HGA <150K: New	0.00	488	0	0
230.10	Ag Class 1b: Hmstd Market Excl Value: Exist	0.00	5,923	0	4
230.20	Ag Class 1b: Hmstd Market Excl Value: New	0.00	49	0	0
231.10	Ag HGA: Hmstd Market Excl Value: Exist	0.00	1,258,824	0	2,468
231.20	Ag HGA: Hmstd Market Excl Value: New	0.00	9,187	0	17

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
232.10	Class 1b: Hmstd Market Excl Value: Exist	0.00	107,167	0	76
232.20	Class 1b: Hmstd Market Excl Value: New	0.00	761	0	1
233.10	Res Hmstd: Hmstd Market Excl Value: Exist	0.00	15,129,850	0	26,378
233.20	Res Hmstd: Hmstd Market Excl Value: New	0.00	114,392	0	202
254.10	Ag Hmstd HGA: <76K: Exist	1.00	5,111,267	51,113	47,515
254.20	Ag Hmstd HGA: <76K: New	1.00	38,738	387	365
255.10	Ag Hmstd HGA: 76-413K: Exist	1.00	9,065,867	90,659	84,171
255.20	Ag Hmstd HGA: 76-413K: New	1.00	74,137	741	704
256.10	Ag Hmstd HGA: 413-500K: Exist	1.00	535,102	5,351	4,784
256.20	Ag Hmstd HGA: 413-500K: New	1.00	5,123	51	46
259.10	Res Hmstd: <76K: Exist	1.00	108,270,151	1,082,701	1,289,458
259.20	Res Hmstd: <76K: New	1.00	935,054	9,351	10,868
260.10	Res Hmstd: 76-413K: Exist	1.00	305,340,058	3,053,401	3,511,403
260.20	Res Hmstd: 76-413K: New	1.00	2,814,937	28,149	31,708
261.10	Res Hmstd: 413-500K: Exist	1.00	24,362,635	243,626	263,791
261.20	Res Hmstd: 413-500K: New	1.00	249,377	2,494	2,649
0.00	TOTAL	0.00	975,062,601	10,688,951	12,280,345

Levy Summary Report (all values in 000s)

Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,607,411	2,935,279	284,576	2,098,967	446,824	775,306	10,148,363
Certified MKV Levy	1,362	14,085	60	1,386,730	1,013	0	1,403,250
Fiscal Disparities Levy	199,768	243,882	2,026	252,423	44,253	0	742,352
Disparity Reduction Aid	9,678	0	468	8,037	0	0	18,183
Spread NTC Levy	3,397,965	2,691,397	282,082	1,945,543	402,571	775,306	9,494,864
Spread MKV Levy	1,362	14,085	60	1,279,693	1,013	0	1,296,213
TIF Levy							250,266

Baseline Credit Summary

Agricultural MV Credit			36,353	Disparity Reduction Credit			14,507
Agricultural Bond Credit			70,869	Taconite Credit			16,716

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,779,478	3,200,968	295,765	2,172,297	457,667	777,760	10,683,935
Certified MKV Levy	1,432	13,252	60	1,501,301	516	0	1,516,561
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,604	0	726,362
Disparity Reduction Aid	9,485	0	419	7,864	0	0	17,768
Spread NTC Levy	3,578,956	2,958,516	293,551	2,025,206	412,063	777,760	10,046,052
Spread MKV Levy	1,432	13,252	60	1,395,055	516	0	1,410,315
TIF Levy							241,843

Alternative Credit Summary

Agricultural MV Credit			34,791	Disparity Reduction Credit			13,333
Agricultural Bond Credit			87,508	Taconite Credit			16,069