

Description

Baseline: Final Pay 2022

Alternative: Actual Pay 2023

This report compares property taxes payable in 2022 to actual 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 2023 portion of the simulation uses final market value data, certified levy data, and the credits are estimated within the simulation.

Key Points

- **Statewide, property taxes increased by \$603 million, or 5.2%**, according to the simulation. The overall tax increases are 5.3% in Greater Minnesota and 5.1% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -2.4% on commercial-industrial property to +8.1% on residential homesteads. Changes on other major property types are +6.3% on residential non-homestead property, -0.2% on apartments, +3.1% on seasonal-recreational property, +3.6% on public utility property, and +1.4% 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.

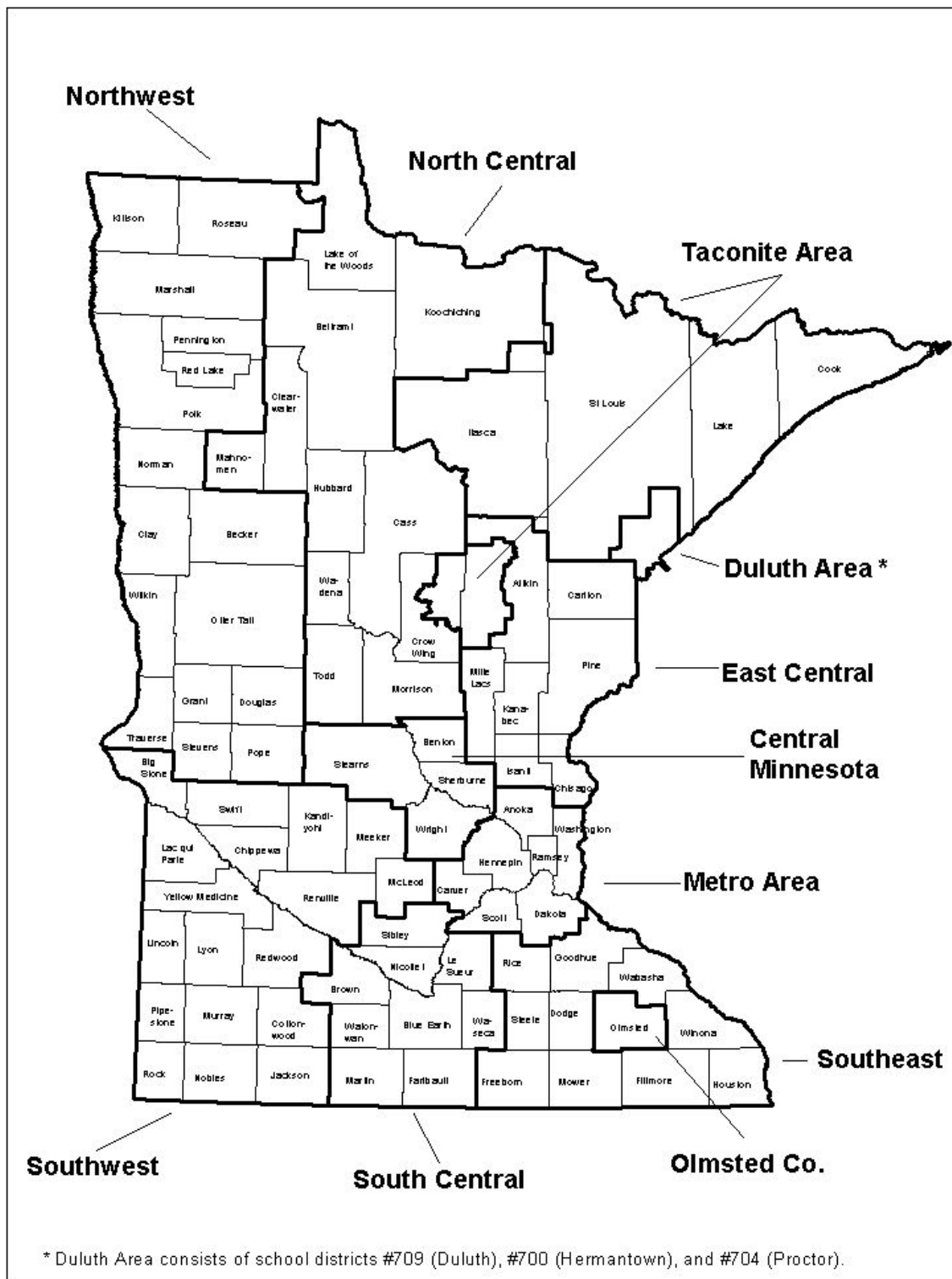
Alternative: Actual Pay 2023

- **Market Values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the certified 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

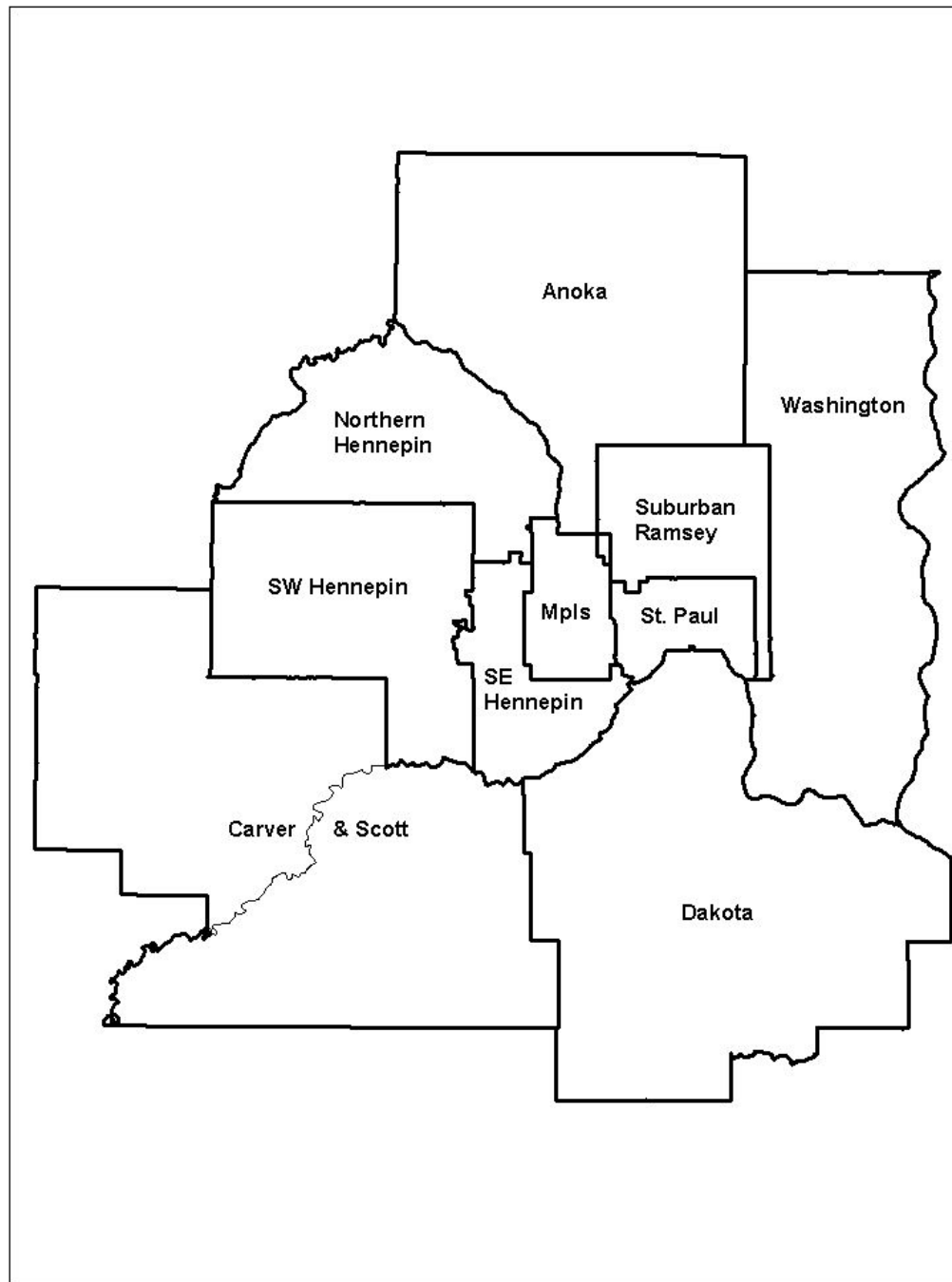
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
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

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	5,620,551	419,477	8.1	1.23	1.13
Res Non-Hmstd	65,170,528	76,823,877	11,653,349	17.9	887,852	944,141	56,288	6.3	1.36	1.23
Apartments	47,391,720	51,795,750	4,404,030	9.3	786,433	794,813	8,379	1.1	1.66	1.53
Low-income Apts	8,008,848	8,827,218	818,369	10.2	83,197	73,253	-9,944	-12.0	1.04	0.83
Seasonal Rec'l	32,244,563	39,798,819	7,554,256	23.4	306,403	315,938	9,534	3.1	0.95	0.79
Com/Ind: Lo tier	10,784,019	10,900,549	116,530	1.1	231,594	202,525	-29,069	-12.6	2.15	1.86
Com/Ind: Hi tier	89,675,070	94,168,163	4,493,093	5.0	2,948,672	2,901,251	-47,421	-1.6	3.29	3.08
Publ U: Elec Gen	2,669,863	3,047,492	377,629	14.1	65,849	67,918	2,069	3.1	2.47	2.23
Publ U: Other	12,149,422	14,263,693	2,114,272	17.4	351,339	364,271	12,932	3.7	2.89	2.55
Ag HGA	14,081,575	16,606,561	2,524,986	17.9	134,697	143,480	8,783	6.5	0.96	0.86
Ag Hmstd Land	76,357,146	86,149,936	9,792,790	12.8	277,296	289,090	11,794	4.3	0.36	0.34
Ag Non-Hmstd	52,043,730	59,921,180	7,877,449	15.1	361,579	352,082	-9,497	-2.6	0.69	0.59
Miscellaneous	1,108,741	1,249,271	140,530	12.7	20,825	20,748	-77	-0.4	1.88	1.66
New Construction	0	12,171,599	12,171,599	0.0	0	169,491	169,491	0.0	0.00	1.39
Total	835,430,724	975,062,602	139,631,877	16.7	11,656,810	12,259,552	602,739	5.2	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	35.81	0.020	0.018
City/Town	35.61	32.53	0.211	0.170
School District	23.30	20.52	19.102	18.058
Special District	4.82	4.13	0.015	0.007
Total	104.41	92.99	19.349	18.253

GREATER MINNESOTA

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	1,904,188	160,151	9.2	1.19	1.08
Res Non-Hmstd	21,456,544	25,866,811	4,410,267	20.6	294,843	314,678	19,835	6.7	1.37	1.22
Apartments	7,868,939	8,661,949	793,009	10.1	139,538	140,069	531	0.4	1.77	1.62
Low-income Apts	1,607,482	1,790,854	183,373	11.4	18,158	17,775	-382	-2.1	1.13	0.99
Seasonal Rec'l	30,684,397	38,010,468	7,326,072	23.9	287,007	296,530	9,524	3.3	0.94	0.78
Com/Ind: Lo tier	6,663,714	6,785,673	121,958	1.8	145,172	125,399	-19,773	-13.6	2.18	1.85
Com/Ind: Hi tier	22,126,404	23,863,198	1,736,794	7.8	734,874	722,532	-12,342	-1.7	3.32	3.03
Publ U: Elec Gen	2,349,375	2,513,803	164,428	7.0	57,771	55,230	-2,541	-4.4	2.46	2.20
Publ U: Other	9,077,509	10,954,934	1,877,425	20.7	253,502	264,985	11,483	4.5	2.79	2.42
Ag HGA	12,800,800	15,070,167	2,269,367	17.7	121,923	129,777	7,854	6.4	0.95	0.86
Ag Hmstd Land	73,530,159	83,249,877	9,719,718	13.2	268,972	281,290	12,318	4.6	0.37	0.34
Ag Non-Hmstd	49,966,794	57,607,451	7,640,657	15.3	345,065	336,626	-8,439	-2.4	0.69	0.58
Miscellaneous	431,448	494,834	63,386	14.7	9,244	9,345	100	1.1	2.14	1.89
New Construction	0	4,495,120	4,495,120	0.0	0	57,825	57,825	0.0	0.00	1.29
Total	385,634,921	456,068,134	70,433,213	18.3	4,420,106	4,656,249	236,144	5.3	1.15	1.02

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	41.67	0.008	0.007
City/Town	30.04	26.79	0.329	0.277
School District	20.85	18.19	17.601	15.989
Special District	1.76	1.52	0.044	0.019
Total	100.39	88.18	17.982	16.291

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	136,100	163,600	20.2	1,360	1,511	150	11.1	1.00	0.92
Res Hmstd: AvgVal	204,100	245,300	20.2	2,226	2,429	202	9.1	1.09	0.99
Res Hmstd: Hi Val	272,000	326,900	20.2	3,092	3,346	255	8.2	1.14	1.02
Res Hmstd: Ex-Hi Val	408,100	490,400	20.2	4,825	5,123	298	6.2	1.18	1.04
Apartment	300,000	330,300	10.1	4,304	4,179	-125	-2.9	1.43	1.27
Seas Rec: Lo Val	75,000	93,000	24.0	801	878	77	9.7	1.07	0.94
Seas Rec: Hi Val	200,000	247,800	23.9	2,255	2,434	179	7.9	1.13	0.98
Comm/Ind: Lo Val	150,000	161,800	7.9	2,758	2,761	3	0.1	1.84	1.71
Comm/Ind: Mid Val	300,000	323,600	7.9	7,055	6,931	-124	-1.8	2.35	2.14
Comm/Ind: Hi Val	1,000,000	1,078,500	7.8	27,112	26,388	-724	-2.7	2.71	2.45

METRO AREA

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	3,716,364	259,326	7.5	1.25	1.15
Res Non-Hmstd	43,713,985	50,957,066	7,243,082	16.6	593,009	629,462	36,453	6.1	1.36	1.24
Apartments	39,522,781	43,133,801	3,611,020	9.1	646,896	654,744	7,848	1.2	1.64	1.52
Low-income Apts	6,401,367	7,036,363	634,997	9.9	65,039	55,478	-9,561	-14.7	1.02	0.79
Seasonal Rec'l	1,560,166	1,788,351	228,184	14.6	19,397	19,407	10	0.1	1.24	1.09
Com/Ind: Lo tier	4,120,305	4,114,876	-5,429	-0.1	86,422	77,126	-9,296	-10.8	2.10	1.87
Com/Ind: Hi tier	67,548,666	70,304,965	2,756,299	4.1	2,213,797	2,178,719	-35,078	-1.6	3.28	3.10
Publ U: Elec Gen	320,487	533,689	213,201	66.5	8,078	12,688	4,609	57.1	2.52	2.38
Publ U: Other	3,071,912	3,308,759	236,847	7.7	97,837	99,285	1,449	1.5	3.18	3.00
Ag HGA	1,280,775	1,536,394	255,618	20.0	12,773	13,703	930	7.3	1.00	0.89
Ag Hmstd Land	2,826,988	2,900,059	73,072	2.6	8,324	7,800	-524	-6.3	0.29	0.27
Ag Non-Hmstd	2,076,936	2,313,729	236,793	11.4	16,513	15,456	-1,058	-6.4	0.80	0.67
Miscellaneous	677,293	754,437	77,144	11.4	11,580	11,403	-177	-1.5	1.71	1.51
New Construction	0	7,676,478	7,676,478	0.0	0	111,666	111,666	0.0	0.00	1.45
Total	449,795,804	518,994,466	69,198,662	15.4	7,236,703	7,603,301	366,597	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	30.86	0.027	0.024
City/Town	40.21	37.38	0.150	0.113
School District	25.32	22.49	19.886	19.177
Special District	7.35	6.33	0.000	0.000
Total	107.74	97.06	20.062	19.313

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	225,000	262,400	16.6	2,693	2,921	229	8.5	1.20	1.11
Res Hmstd: AvgVal	337,300	393,400	16.6	4,237	4,560	324	7.6	1.26	1.16
Res Hmstd: Hi Val	449,600	524,300	16.6	5,746	6,160	414	7.2	1.28	1.17
Res Hmstd: Ex-Hi Val	674,500	786,600	16.6	9,091	9,849	759	8.3	1.35	1.25
Apartment	300,000	327,500	9.2	4,642	4,606	-36	-0.8	1.55	1.41
Comm/Ind: Lo Val	150,000	156,200	4.1	3,202	3,200	-1	0.0	2.13	2.05
Comm/Ind: Mid Val	300,000	312,300	4.1	8,082	7,977	-105	-1.3	2.69	2.55
Comm/Ind: Hi Val	1,000,000	1,040,900	4.1	30,854	30,269	-585	-1.9	3.09	2.91

GREATER MINNESOTA CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	1,247,225	109,295	9.6	1.34	1.24
Res Non-Hmstd	13,106,939	15,696,790	2,589,851	19.8	204,175	219,518	15,343	7.5	1.56	1.40
Apartments	7,723,532	8,512,484	788,952	10.2	137,376	138,053	677	0.5	1.78	1.62
Low-income Apts	1,599,117	1,782,556	183,439	11.5	18,031	17,656	-375	-2.1	1.13	0.99
Seasonal Rec'l	4,238,182	5,385,674	1,147,493	27.1	47,506	49,415	1,909	4.0	1.12	0.92
Com/Ind: Lo tier	5,253,713	5,316,566	62,853	1.2	121,957	105,819	-16,138	-13.2	2.32	1.99
Com/Ind: Hi tier	19,097,049	20,420,555	1,323,506	6.9	653,549	639,949	-13,599	-2.1	3.42	3.13
Publ U: Elec Gen	2,300,249	2,448,684	148,435	6.5	56,796	54,192	-2,604	-4.6	2.47	2.21
Publ U: Other	2,418,289	2,464,185	45,895	1.9	84,066	77,154	-6,912	-8.2	3.48	3.13
Ag HGA	350,183	408,172	57,989	16.6	4,517	4,743	227	5.0	1.29	1.16
Ag Hmstd Land	825,042	900,395	75,353	9.1	4,876	4,929	53	1.1	0.59	0.55
Ag Non-Hmstd	1,195,538	1,359,229	163,691	13.7	14,698	14,470	-228	-1.6	1.23	1.06
Miscellaneous	352,683	395,511	42,828	12.1	7,850	7,801	-50	-0.6	2.23	1.97
New Construction	0	2,611,165	2,611,165	0.0	0	41,968	41,968	0.0	0.00	1.61
Total	143,218,367	168,393,423	25,175,056	17.6	2,493,327	2,622,892	129,566	5.2	1.74	1.56

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	42.59	0.003	0.003
City/Town	54.97	50.40	0.553	0.474
School District	23.58	20.59	17.698	16.327
Special District	2.06	1.84	0.052	0.032
Total	129.02	115.42	18.306	16.835

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	119,900	142,500	18.8	1,425	1,603	178	12.5	1.19	1.12
Res Hmstd: AvgVal	179,700	213,500	18.8	2,376	2,616	240	10.1	1.32	1.23
Res Hmstd: Hi Val	239,600	284,700	18.8	3,328	3,631	304	9.1	1.39	1.28
Res Hmstd: Ex-Hi Val	359,400	427,000	18.8	5,232	5,647	416	7.9	1.46	1.32
Apartment	300,000	330,700	10.2	5,388	5,328	-59	-1.1	1.80	1.61
Comm/Ind: Lo Val	150,000	160,400	6.9	3,409	3,403	-7	-0.2	2.27	2.12
Comm/Ind: Mid Val	300,000	320,800	6.9	8,574	8,419	-156	-1.8	2.86	2.62
Comm/Ind: Hi Val	1,000,000	1,069,400	6.9	32,678	31,828	-849	-2.6	3.27	2.98

GREATER MINNESOTA TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	643,926	47,910	8.0	0.97	0.86
Res Non-Hmstd	8,217,896	10,026,320	1,808,424	22.0	88,290	92,724	4,434	5.0	1.07	0.92
Apartments	115,617	118,737	3,120	2.7	1,414	1,292	-123	-8.7	1.22	1.09
Low-income Apts	218	236	18	8.3	2	2	0	3.0	0.84	0.80
Seasonal Rec'l	26,383,434	32,545,225	6,161,791	23.4	238,726	246,250	7,524	3.2	0.90	0.76
Com/Ind: Lo tier	1,346,697	1,405,229	58,532	4.3	21,417	17,949	-3,468	-16.2	1.59	1.28
Com/Ind: Hi tier	2,905,132	3,312,652	407,520	14.0	75,961	77,319	1,358	1.8	2.61	2.33
Publ U: Elec Gen	49,126	65,119	15,993	32.6	975	1,038	63	6.5	1.98	1.59
Publ U: Other	6,631,227	8,460,653	1,829,427	27.6	168,497	186,913	18,416	10.9	2.54	2.21
Ag HGA	12,389,330	14,595,768	2,206,438	17.8	116,843	124,505	7,662	6.6	0.94	0.85
Ag Hmstd Land	72,102,797	81,620,573	9,517,776	13.2	261,671	273,778	12,107	4.6	0.36	0.34
Ag Non-Hmstd	48,062,528	55,385,092	7,322,563	15.2	325,384	317,305	-8,079	-2.5	0.68	0.57
Miscellaneous	77,792	97,808	20,017	25.7	1,360	1,503	144	10.6	1.75	1.54
New Construction	0	1,861,668	1,861,668	0.0	0	15,633	15,633	0.0	0.00	0.84
Total	239,665,894	284,443,455	44,777,561	18.7	1,896,556	2,000,137	103,581	5.5	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	40.98	0.015	0.012
City/Town	11.81	10.05	0.006	0.005
School District	18.91	16.56	17.487	15.532
Special District	1.53	1.28	0.033	0.000
Total	79.42	68.86	17.541	15.550

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	161,500	197,200	22.1	1,386	1,530	145	10.4	0.86	0.78
Res Hmstd: AvgVal	242,200	295,800	22.1	2,226	2,424	198	8.9	0.92	0.82
Res Hmstd: Hi Val	322,800	394,200	22.1	3,065	3,315	251	8.2	0.95	0.84
Res Hmstd: Ex-Hi Val	484,300	591,400	22.1	4,696	5,150	454	9.7	0.97	0.87
Apartment	300,000	308,100	2.7	3,505	3,131	-373	-10.7	1.17	1.02
Seas Rec: Lo Val	75,000	92,600	23.5	644	696	52	8.0	0.86	0.75
Seas Rec: Hi Val	200,000	246,800	23.4	1,836	1,947	111	6.1	0.92	0.79
Comm/Ind: Lo Val	150,000	171,100	14.1	2,273	2,473	200	8.8	1.52	1.45
Comm/Ind: Mid Val	300,000	342,100	14.0	5,927	6,209	282	4.8	1.98	1.81
Comm/Ind: Hi Val	1,000,000	1,140,300	14.0	22,978	23,648	670	2.9	2.30	2.07

NORTHWEST CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	111,367	7,030	6.7	1.29	1.21
Res Non-Hmstd	1,377,300	1,614,059	236,759	17.2	20,628	22,265	1,637	7.9	1.50	1.38
Apartments	1,059,041	1,126,231	67,190	6.3	17,420	17,511	91	0.5	1.64	1.55
Low-income Apts	152,908	153,904	996	0.7	1,662	1,536	-126	-7.6	1.09	1.00
Seasonal Rec'l	566,037	642,942	76,906	13.6	6,904	7,076	172	2.5	1.22	1.10
Com/Ind: Lo tier	684,980	697,974	12,994	1.9	14,270	12,788	-1,482	-10.4	2.08	1.83
Com/Ind: Hi tier	1,933,488	2,085,197	151,710	7.8	53,441	53,920	478	0.9	2.76	2.59
Publ U: Elec Gen	28,195	28,574	379	1.3	712	650	-62	-8.7	2.53	2.28
Publ U: Other	202,817	223,199	20,382	10.0	6,428	6,445	17	0.3	3.17	2.89
Ag HGA	22,142	25,169	3,027	13.7	278	292	13	4.8	1.26	1.16
Ag Hmstd Land	74,912	81,821	6,908	9.2	460	480	20	4.4	0.61	0.59
Ag Non-Hmstd	120,164	134,713	14,548	12.1	1,398	1,407	9	0.7	1.16	1.04
Miscellaneous	37,597	39,157	1,560	4.1	732	693	-39	-5.3	1.95	1.77
New Construction	0	192,679	192,679	0.0	0	2,899	2,899	0.0	0.00	1.50
Total	14,375,550	16,253,124	1,877,574	13.1	228,670	239,329	10,657	4.7	1.59	1.47

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	41.20	0.000	0.000
City/Town	53.59	50.75	0.000	0.000
School District	23.54	21.53	17.355	16.038
Special District	3.06	2.35	0.127	0.000
Total	125.94	115.84	17.482	16.038

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	105,200	119,400	13.5	1,159	1,268	109	9.4	1.10	1.06
Res Hmstd: AvgVal	157,800	179,100	13.5	1,973	2,117	144	7.3	1.25	1.18
Res Hmstd: Hi Val	210,300	238,600	13.5	2,786	2,964	178	6.4	1.32	1.24
Res Hmstd: Ex-Hi Val	315,500	358,000	13.5	4,414	4,663	249	5.6	1.40	1.30
Apartment	300,000	319,100	6.4	5,247	5,132	-115	-2.2	1.75	1.61
Comm/Ind: Lo Val	150,000	161,800	7.9	3,362	3,470	108	3.2	2.24	2.14
Comm/Ind: Mid Val	300,000	323,600	7.9	8,469	8,565	96	1.1	2.82	2.65
Comm/Ind: Hi Val	1,000,000	1,078,500	7.8	32,300	32,335	35	0.1	3.23	3.00

NORTHWEST TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	83,432	5,822	7.5	0.87	0.79
Res Non-Hmstd	1,217,527	1,487,671	270,144	22.2	11,817	12,786	969	8.2	0.97	0.86
Apartments	12,773	14,116	1,342	10.5	145	143	-3	-1.9	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	59,827	2,677	4.7	0.85	0.73
Com/Ind: Lo tier	233,706	242,912	9,207	3.9	3,393	2,892	-501	-14.8	1.45	1.19
Com/Ind: Hi tier	592,638	627,926	35,288	6.0	14,236	13,906	-330	-2.3	2.40	2.21
Publ U: Elec Gen	1,104	1,090	-13	-1.2	18	16	-2	-10.4	1.64	1.48
Publ U: Other	1,177,082	1,782,043	604,962	51.4	28,224	38,166	9,943	35.2	2.40	2.14
Ag HGA	1,931,051	2,261,283	330,232	17.1	16,883	18,164	1,280	7.6	0.87	0.80
Ag Hmstd Land	13,192,924	14,523,992	1,331,067	10.1	46,724	48,505	1,782	3.8	0.35	0.33
Ag Non-Hmstd	9,742,711	10,956,183	1,213,472	12.5	64,357	63,265	-1,092	-1.7	0.66	0.58
Miscellaneous	4,715	4,939	225	4.8	63	58	-5	-8.0	1.34	1.18
New Construction	0	341,066	341,066	0.0	0	2,717	2,717	0.0	0.00	0.80
Total	43,733,747	51,061,308	7,327,562	16.8	320,620	343,877	23,257	7.3	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	37.82	0.000	0.000
City/Town	10.13	8.72	0.000	0.000
School District	16.69	15.53	17.850	15.754
Special District	3.46	2.86	0.105	0.000
Total	72.82	64.94	17.956	15.754

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	155,300	185,100	19.2	1,240	1,360	120	9.6	0.80	0.73
Res Hmstd: AvgVal	232,800	277,500	19.2	1,995	2,160	165	8.3	0.86	0.78
Res Hmstd: Hi Val	310,300	369,800	19.2	2,749	2,958	209	7.6	0.89	0.80
Res Hmstd: Ex-Hi Val	465,600	554,900	19.2	4,227	4,567	340	8.0	0.91	0.82
Apartment	300,000	331,600	10.5	3,270	3,214	-55	-1.7	1.09	0.97
Seas Rec: Lo Val	75,000	91,600	22.1	594	652	57	9.6	0.79	0.71
Seas Rec: Hi Val	200,000	244,200	22.1	1,704	1,830	127	7.4	0.85	0.75
Comm/Ind: Lo Val	150,000	159,000	6.0	2,174	2,141	-34	-1.5	1.45	1.35
Comm/Ind: Mid Val	300,000	317,900	6.0	5,695	5,522	-172	-3.0	1.90	1.74
Comm/Ind: Hi Val	1,000,000	1,059,600	6.0	22,122	21,305	-817	-3.7	2.21	2.01

NORTH CENTRAL CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	62,067	5,653	10.0	1.12	0.96
Res Non-Hmstd	1,040,787	1,326,577	285,790	27.5	14,477	15,181	705	4.9	1.39	1.14
Apartments	439,734	490,114	50,380	11.5	7,672	7,250	-422	-5.5	1.74	1.48
Low-income Apts	115,845	120,092	4,247	3.7	1,322	1,181	-141	-10.6	1.14	0.98
Seasonal Rec'l	2,735,875	3,609,045	873,171	31.9	26,885	28,308	1,423	5.3	0.98	0.78
Com/Ind: Lo tier	549,152	563,671	14,518	2.6	11,882	9,826	-2,056	-17.3	2.16	1.74
Com/Ind: Hi tier	1,177,832	1,310,502	132,670	11.3	39,627	38,284	-1,344	-3.4	3.36	2.92
Publ U: Elec Gen	3,096	3,060	-36	-1.2	88	83	-5	-5.9	2.85	2.71
Publ U: Other	142,412	150,037	7,625	5.4	4,824	4,494	-330	-6.8	3.39	3.00
Ag HGA	32,633	39,214	6,582	20.2	357	385	28	7.8	1.09	0.98
Ag Hmstd Land	54,724	59,472	4,748	8.7	233	230	-3	-1.5	0.43	0.39
Ag Non-Hmstd	94,791	119,370	24,579	25.9	829	829	1	0.1	0.87	0.69
Miscellaneous	17,374	18,785	1,411	8.1	375	344	-32	-8.4	2.16	1.83
New Construction	0	167,580	167,580	0.0	0	1,789	1,789	0.0	0.00	1.07
Total	11,448,284	14,427,477	2,979,195	26.0	164,985	170,251	5,266	3.2	1.44	1.18

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	31.70	0.000	0.000
City/Town	49.51	41.40	0.000	0.000
School District	19.46	15.31	12.672	10.279
Special District	0.97	0.77	0.024	0.000
Total	109.67	89.19	12.696	10.279

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	104,500	133,700	27.9	973	1,105	132	13.5	0.93	0.83
Res Hmstd: AvgVal	156,600	200,300	27.9	1,662	1,821	159	9.5	1.06	0.91
Res Hmstd: Hi Val	208,700	266,900	27.9	2,351	2,537	186	7.9	1.13	0.95
Res Hmstd: Ex-Hi Val	313,100	400,400	27.9	3,732	3,972	240	6.4	1.19	0.99
Apartment	300,000	334,400	11.5	4,493	4,072	-422	-9.4	1.50	1.22
Seas Rec: Lo Val	75,000	99,000	32.0	871	949	78	9.0	1.16	0.96
Seas Rec: Hi Val	200,000	263,900	32.0	2,441	2,623	182	7.4	1.22	0.99
Comm/Ind: Lo Val	150,000	166,900	11.3	2,924	2,845	-79	-2.7	1.95	1.70
Comm/Ind: Mid Val	300,000	333,800	11.3	7,471	7,115	-356	-4.8	2.49	2.13
Comm/Ind: Hi Val	1,000,000	1,112,700	11.3	28,689	27,040	-1,648	-5.7	2.87	2.43

NORTH CENTRAL TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	82,256	6,344	8.4	0.84	0.71
Res Non-Hmstd	1,155,583	1,506,018	350,435	30.3	11,047	11,683	636	5.8	0.96	0.78
Apartments	42,796	36,553	-6,243	-14.6	464	361	-103	-22.2	1.08	0.99
Low-income Apts	218	236	18	8.3	2	2	0	3.0	0.84	0.80
Seasonal Rec'l	8,122,287	10,287,363	2,165,076	26.7	65,482	67,847	2,365	3.6	0.81	0.66
Com/Ind: Lo tier	231,388	244,774	13,385	5.8	3,256	2,640	-616	-18.9	1.41	1.08
Com/Ind: Hi tier	315,132	419,732	104,600	33.2	7,606	8,557	951	12.5	2.41	2.04
Publ U: Elec Gen	5,021	19,929	14,908	296.9	100	270	171	171.6	1.98	1.36
Publ U: Other	1,215,010	1,880,665	665,655	54.8	29,237	37,773	8,535	29.2	2.41	2.01
Ag HGA	1,436,819	1,734,116	297,296	20.7	12,986	13,781	795	6.1	0.90	0.79
Ag Hmstd Land	3,415,561	3,758,232	342,670	10.0	10,754	10,752	-1	0.0	0.31	0.29
Ag Non-Hmstd	2,829,744	3,385,061	555,317	19.6	21,305	20,372	-932	-4.4	0.75	0.60
Miscellaneous	24,679	32,441	7,762	31.5	470	544	74	15.8	1.90	1.68
New Construction	0	356,371	356,371	0.0	0	2,658	2,658	0.0	0.00	0.75
Total	27,883,459	35,326,569	7,443,107	26.7	238,622	259,496	20,877	8.7	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	35.15	0.000	0.000
City/Town	12.94	10.23	0.000	0.000
School District	19.14	15.99	13.183	10.871
Special District	1.07	0.87	0.116	0.000
Total	76.41	62.25	13.298	10.871

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,000	181,000	28.4	1,077	1,193	116	10.7	0.76	0.66
Res Hmstd: AvgVal	211,300	271,200	28.3	1,756	1,903	147	8.4	0.83	0.70
Res Hmstd: Hi Val	281,700	361,600	28.4	2,436	2,615	178	7.3	0.86	0.72
Res Hmstd: Ex-Hi Val	422,600	542,400	28.3	3,791	4,032	241	6.3	0.90	0.74
Apartment	300,000	256,300	-14.6	3,265	2,273	-992	-30.4	1.09	0.89
Seas Rec: Lo Val	75,000	95,000	26.7	621	652	31	5.0	0.83	0.69
Seas Rec: Hi Val	200,000	253,400	26.7	1,776	1,833	57	3.2	0.89	0.72
Comm/Ind: Lo Val	150,000	199,800	33.2	2,185	2,824	639	29.2	1.46	1.41
Comm/Ind: Mid Val	300,000	399,600	33.2	5,743	6,870	1,127	19.6	1.91	1.72
Comm/Ind: Hi Val	1,000,000	1,332,000	33.2	22,348	25,754	3,406	15.2	2.23	1.93

TACONITE CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	37,973	4,932	14.9	1.11	1.02
Res Non-Hmstd	568,383	721,084	152,702	26.9	10,133	11,093	959	9.5	1.78	1.54
Apartments	149,424	166,932	17,508	11.7	3,152	3,040	-112	-3.6	2.11	1.82
Low-income Apts	56,952	55,599	-1,354	-2.4	734	633	-101	-13.7	1.29	1.14
Seasonal Rec'l	386,530	492,341	105,811	27.4	5,101	5,256	155	3.0	1.32	1.07
Com/Ind: Lo tier	287,122	295,257	8,136	2.8	7,723	6,823	-900	-11.7	2.69	2.31
Com/Ind: Hi tier	539,856	575,012	35,157	6.5	21,916	20,878	-1,038	-4.7	4.06	3.63
Publ U: Elec Gen	275,383	306,696	31,313	11.4	7,852	7,284	-568	-7.2	2.85	2.38
Publ U: Other	343,151	326,974	-16,177	-4.7	13,202	11,041	-2,161	-16.4	3.85	3.38
Ag HGA	9,457	11,404	1,947	20.6	105	123	19	17.7	1.11	1.08
Ag Hmstd Land	8,751	10,202	1,450	16.6	39	41	2	4.0	0.45	0.40
Ag Non-Hmstd	159,664	189,535	29,871	18.7	2,414	2,440	26	1.1	1.51	1.29
Miscellaneous	15,299	15,865	565	3.7	539	509	-29	-5.5	3.52	3.21
New Construction	0	51,343	51,343	0.0	0	800	800	0.0	0.00	1.56
Total	5,775,350	6,925,888	1,150,538	19.9	105,951	107,934	1,984	1.9	1.83	1.56

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	64.53	0.000	0.000
School District	17.10	15.36	10.852	8.835
Special District	1.44	1.27	0.000	0.000
Total	149.92	128.60	10.852	8.835

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	69,300	86,400	24.7	383	493	110	28.7	0.55	0.57
Res Hmstd: AvgVal	103,900	129,500	24.6	937	1,136	198	21.2	0.90	0.88
Res Hmstd: Hi Val	138,400	172,500	24.6	1,538	1,776	238	15.5	1.11	1.03
Res Hmstd: Ex-Hi Val	207,700	258,900	24.7	2,746	3,064	318	11.6	1.32	1.18
Apartment	300,000	335,200	11.7	5,948	5,684	-263	-4.4	1.98	1.70
Seas Rec: Lo Val	75,000	95,600	27.5	1,172	1,291	118	10.1	1.56	1.35
Seas Rec: Hi Val	200,000	254,800	27.4	3,246	3,534	288	8.9	1.62	1.39
Comm/Ind: Lo Val	150,000	159,800	6.5	3,935	3,798	-137	-3.5	2.62	2.38
Comm/Ind: Mid Val	300,000	319,600	6.5	9,838	9,375	-463	-4.7	3.28	2.93
Comm/Ind: Hi Val	1,000,000	1,065,200	6.5	37,385	35,395	-1,989	-5.3	3.74	3.32

TACONITE TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	50,732	3,946	8.4	0.80	0.68
Res Non-Hmstd	1,033,336	1,357,684	324,348	31.4	11,170	11,967	797	7.1	1.08	0.88
Apartments	14,116	19,290	5,174	36.7	179	198	19	10.7	1.27	1.02
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	61,392	1,349	2.2	0.99	0.82
Com/Ind: Lo tier	104,450	112,985	8,535	8.2	2,122	1,744	-378	-17.8	2.03	1.54
Com/Ind: Hi tier	325,922	396,924	71,003	21.8	10,595	11,006	411	3.9	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	20,368	524	2.6	3.02	2.47
Ag HGA	220,512	270,648	50,136	22.7	1,463	1,485	22	1.5	0.66	0.55
Ag Hmstd Land	330,648	384,880	54,233	16.4	756	703	-53	-7.0	0.23	0.18
Ag Non-Hmstd	1,921,558	2,221,533	299,975	15.6	16,744	16,043	-701	-4.2	0.87	0.72
Miscellaneous	11,580	15,961	4,381	37.8	304	348	45	14.7	2.62	2.18
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	177,495	7,430	4.4	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	48.00	0.000	0.000
City/Town	13.34	10.97	0.000	0.000
School District	14.31	12.00	10.676	8.358
Special District	3.31	2.77	0.000	0.000
Total	89.23	73.73	10.676	8.358

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	131,100	166,500	27.0	793	913	120	15.1	0.60	0.55
Res Hmstd: AvgVal	196,600	249,600	27.0	1,500	1,650	150	10.0	0.76	0.66
Res Hmstd: Hi Val	262,000	332,600	26.9	2,206	2,387	181	8.2	0.84	0.72
Res Hmstd: Ex-Hi Val	393,100	499,000	26.9	3,621	3,806	186	5.1	0.92	0.76
Apartment	300,000	410,000	36.7	3,666	4,121	455	12.4	1.22	1.01
Seas Rec: Lo Val	75,000	92,300	23.1	717	738	21	2.9	0.96	0.80
Seas Rec: Hi Val	200,000	246,000	23.0	2,032	2,061	29	1.4	1.02	0.84
Comm/Ind: Lo Val	150,000	182,700	21.8	2,896	3,157	261	9.0	1.93	1.73
Comm/Ind: Mid Val	300,000	365,400	21.8	7,415	7,724	309	4.2	2.47	2.11
Comm/Ind: Hi Val	1,000,000	1,217,900	21.8	28,502	29,034	532	1.9	2.85	2.38

DULUTH AREA

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	105,532	7,610	7.8	1.42	1.32
Res Non-Hmstd	1,558,661	1,912,894	354,233	22.7	25,839	28,925	3,086	11.9	1.66	1.51
Apartments	723,191	765,919	42,728	5.9	14,312	13,865	-447	-3.1	1.98	1.81
Low-income Apts	135,853	134,192	-1,661	-1.2	1,656	1,495	-161	-9.7	1.22	1.11
Seasonal Rec'l	180,876	201,610	20,734	11.5	2,351	2,325	-27	-1.1	1.30	1.15
Com/Ind: Lo tier	260,097	257,865	-2,232	-0.9	6,292	5,431	-862	-13.7	2.42	2.11
Com/Ind: Hi tier	1,635,066	1,730,331	95,265	5.8	61,366	59,776	-1,590	-2.6	3.75	3.45
Publ U: Elec Gen	28,649	30,322	1,673	5.8	881	854	-27	-3.1	3.07	2.81
Publ U: Other	180,110	147,814	-32,296	-17.9	6,513	4,872	-1,641	-25.2	3.62	3.30
Ag HGA	15,062	16,591	1,529	10.2	184	187	4	2.0	1.22	1.13
Ag Hmstd Land	13,044	12,797	-246	-1.9	40	34	-6	-13.9	0.31	0.27
Ag Non-Hmstd	145,677	149,943	4,266	2.9	1,547	1,376	-172	-11.1	1.06	0.92
Miscellaneous	74,159	74,286	126	0.2	2,168	2,015	-153	-7.1	2.92	2.71
New Construction	0	141,344	141,344	0.0	0	2,678	2,678	0.0	0.00	1.89
Total	11,838,389	13,542,061	1,703,672	14.4	221,071	229,365	8,292	3.8	1.87	1.69

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	36.80	2.341	2.043
School District	28.49	25.31	13.839	12.177
Special District	4.35	4.39	0.000	0.000
Total	139.81	127.84	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	130,700	151,200	15.7	1,683	1,846	163	9.7	1.29	1.22
Res Hmstd: AvgVal	195,900	226,600	15.7	2,782	3,004	222	8.0	1.42	1.33
Res Hmstd: Hi Val	261,100	302,000	15.7	3,881	4,162	281	7.2	1.49	1.38
Res Hmstd: Ex-Hi Val	391,700	453,100	15.7	6,082	6,437	355	5.8	1.55	1.42
Apartment	300,000	317,800	5.9	5,728	5,530	-198	-3.5	1.91	1.74
Comm/Ind: Lo Val	150,000	158,800	5.9	3,655	3,638	-17	-0.5	2.44	2.29
Comm/Ind: Mid Val	300,000	317,500	5.8	9,158	8,987	-171	-1.9	3.05	2.83
Comm/Ind: Hi Val	1,000,000	1,058,300	5.8	34,839	33,956	-882	-2.5	3.48	3.21

EAST CENTRAL CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	92,547	7,100	8.3	1.47	1.28
Res Non-Hmstd	762,397	922,267	159,870	21.0	12,912	13,268	356	2.8	1.69	1.44
Apartments	315,514	350,621	35,107	11.1	6,499	6,123	-377	-5.8	2.06	1.75
Low-income Apts	106,882	135,203	28,321	26.5	1,355	1,468	113	8.4	1.27	1.09
Seasonal Rec'l	118,618	150,766	32,147	27.1	1,893	1,993	99	5.3	1.60	1.32
Com/Ind: Lo tier	347,349	355,548	8,199	2.4	8,870	7,395	-1,476	-16.6	2.55	2.08
Com/Ind: Hi tier	797,124	858,107	60,983	7.7	30,829	28,743	-2,086	-6.8	3.87	3.35
Publ U: Elec Gen	2,602	2,502	-100	-3.8	88	70	-18	-20.7	3.40	2.80
Publ U: Other	131,631	135,634	4,003	3.0	4,999	4,442	-557	-11.1	3.80	3.28
Ag HGA	88,217	104,364	16,147	18.3	1,192	1,224	32	2.7	1.35	1.17
Ag Hmstd Land	92,081	109,490	17,409	18.9	392	396	4	1.0	0.43	0.36
Ag Non-Hmstd	86,334	105,647	19,313	22.4	1,091	1,080	-10	-0.9	1.26	1.02
Miscellaneous	29,204	33,271	4,068	13.9	568	546	-22	-3.9	1.94	1.64
New Construction	0	188,902	188,902	0.0	0	2,690	2,690	0.0	0.00	1.42
Total	8,708,703	10,670,273	1,961,570	22.5	156,135	161,985	5,848	3.7	1.79	1.52

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	54.70	0.053	0.039
City/Town	49.21	43.59	0.000	0.000
School District	27.22	22.56	15.292	12.879
Special District	4.14	3.55	0.000	0.000
Total	146.97	124.40	15.345	12.918

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	132,200	163,700	23.8	1,773	1,968	195	11.0	1.34	1.20
Res Hmstd: AvgVal	198,100	245,300	23.8	2,930	3,180	250	8.5	1.48	1.30
Res Hmstd: Hi Val	264,100	327,000	23.8	4,089	4,393	304	7.4	1.55	1.34
Res Hmstd: Ex-Hi Val	396,200	490,500	23.8	6,408	6,735	328	5.1	1.62	1.37
Apartment	300,000	333,400	11.1	5,972	5,615	-357	-6.0	1.99	1.68
Comm/Ind: Lo Val	150,000	161,500	7.7	3,804	3,623	-181	-4.8	2.54	2.24
Comm/Ind: Mid Val	300,000	323,000	7.7	9,509	8,934	-575	-6.0	3.17	2.77
Comm/Ind: Hi Val	1,000,000	1,076,600	7.7	36,134	33,719	-2,416	-6.7	3.61	3.13

EAST CENTRAL TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	96,737	6,269	6.9	1.17	1.00
Res Non-Hmstd	1,030,610	1,276,053	245,443	23.8	13,230	13,466	236	1.8	1.28	1.06
Apartments	10,727	9,354	-1,374	-12.8	171	127	-44	-25.6	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	24,042	267	1.1	1.11	0.89
Com/Ind: Lo tier	121,590	128,224	6,634	5.5	2,335	1,886	-449	-19.2	1.92	1.47
Com/Ind: Hi tier	142,460	166,035	23,575	16.5	4,371	4,273	-99	-2.3	3.07	2.57
Publ U: Elec Gen	21,852	21,149	-702	-3.2	549	444	-105	-19.1	2.51	2.10
Publ U: Other	423,516	752,554	329,038	77.7	13,670	18,651	4,982	36.4	3.23	2.48
Ag HGA	1,362,576	1,690,002	327,426	24.0	15,494	16,381	888	5.7	1.14	0.97
Ag Hmstd Land	1,489,334	1,768,748	279,413	18.8	4,792	4,642	-149	-3.1	0.32	0.26
Ag Non-Hmstd	1,471,955	1,867,110	395,155	26.8	14,630	14,405	-225	-1.5	0.99	0.77
Miscellaneous	7,349	9,752	2,403	32.7	98	102	4	4.3	1.33	1.04
New Construction	0	227,509	227,509	0.0	0	2,210	2,210	0.0	0.00	0.97
Total	15,932,798	20,309,279	4,376,479	27.5	183,582	197,366	13,785	7.5	1.15	0.97

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	54.73	0.126	0.101
City/Town	18.00	14.19	0.000	0.000
School District	23.44	18.88	15.140	12.577
Special District	1.13	1.01	0.000	0.000
Total	109.67	88.81	15.266	12.678

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	153,800	193,700	25.9	1,665	1,790	125	7.5	1.08	0.92
Res Hmstd: AvgVal	230,600	290,400	25.9	2,700	2,849	149	5.5	1.17	0.98
Res Hmstd: Hi Val	307,400	387,100	25.9	3,735	3,907	172	4.6	1.22	1.01
Res Hmstd: Ex-Hi Val	461,100	580,600	25.9	5,761	6,072	311	5.4	1.25	1.05
Apartment	300,000	261,700	-12.8	4,570	3,237	-1,333	-29.2	1.52	1.24
Seas Rec: Lo Val	75,000	94,100	25.5	871	895	25	2.9	1.16	0.95
Seas Rec: Hi Val	200,000	250,900	25.4	2,441	2,481	40	1.7	1.22	0.99
Comm/Ind: Lo Val	150,000	174,900	16.6	2,963	3,081	118	4.0	1.98	1.76
Comm/Ind: Mid Val	300,000	349,700	16.6	7,548	7,582	34	0.4	2.52	2.17
Comm/Ind: Hi Val	1,000,000	1,165,500	16.6	28,945	28,586	-359	-1.2	2.89	2.45

CENTRAL MINN CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	278,340	26,332	10.4	1.32	1.21
Res Non-Hmstd	2,208,058	2,657,869	449,811	20.4	32,326	34,964	2,638	8.2	1.46	1.32
Apartments	1,575,414	1,753,549	178,136	11.3	27,748	28,368	620	2.2	1.76	1.62
Low-income Apts	305,506	341,073	35,567	11.6	3,248	3,224	-24	-0.7	1.06	0.95
Seasonal Rec'l	144,853	171,256	26,403	18.2	2,110	2,183	73	3.5	1.46	1.27
Com/Ind: Lo tier	779,518	785,432	5,914	0.8	16,964	14,786	-2,177	-12.8	2.18	1.88
Com/Ind: Hi tier	3,801,672	3,994,695	193,022	5.1	129,122	124,857	-4,265	-3.3	3.40	3.13
Publ U: Elec Gen	1,201,914	1,275,958	74,044	6.2	26,823	26,019	-804	-3.0	2.23	2.04
Publ U: Other	680,887	706,117	25,231	3.7	21,452	20,417	-1,035	-4.8	3.15	2.89
Ag HGA	118,165	135,484	17,319	14.7	1,474	1,521	48	3.2	1.25	1.12
Ag Hmstd Land	217,485	224,865	7,379	3.4	952	886	-66	-6.9	0.44	0.39
Ag Non-Hmstd	230,195	243,489	13,294	5.8	2,492	2,251	-241	-9.7	1.08	0.92
Miscellaneous	58,064	71,901	13,837	23.8	1,059	1,144	85	8.0	1.82	1.59
New Construction	0	831,869	831,869	0.0	0	11,876	11,876	0.0	0.00	1.43
Total	30,468,262	36,191,606	5,723,344	18.8	517,778	550,836	33,060	6.4	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	40.03	0.000	0.000
City/Town	45.80	42.72	0.776	0.679
School District	27.79	24.18	17.993	17.331
Special District	2.03	1.83	0.175	0.147
Total	121.34	108.76	18.944	18.157

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,300	187,800	20.2	1,911	2,162	251	13.1	1.22	1.15
Res Hmstd: AvgVal	234,400	281,600	20.1	3,092	3,445	352	11.4	1.32	1.22
Res Hmstd: Hi Val	312,400	375,300	20.1	4,272	4,726	454	10.6	1.37	1.26
Res Hmstd: Ex-Hi Val	468,700	563,000	20.1	6,575	7,317	742	11.3	1.40	1.30
Apartment	300,000	334,000	11.3	5,119	5,147	29	0.6	1.71	1.54
Comm/Ind: Lo Val	150,000	157,700	5.1	3,281	3,204	-76	-2.3	2.19	2.03
Comm/Ind: Mid Val	300,000	315,300	5.1	8,271	7,977	-294	-3.6	2.76	2.53
Comm/Ind: Hi Val	1,000,000	1,050,800	5.1	31,560	30,251	-1,309	-4.1	3.16	2.88

CENTRAL MINN TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	127,585	11,928	10.3	1.04	0.94
Res Non-Hmstd	998,712	1,183,403	184,691	18.5	11,114	11,710	595	5.4	1.11	0.99
Apartments	4,533	4,973	440	9.7	60	58	-2	-3.6	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	14,852	592	4.2	0.98	0.85
Com/Ind: Lo tier	175,415	178,529	3,114	1.8	2,869	2,412	-457	-15.9	1.64	1.35
Com/Ind: Hi tier	316,226	359,995	43,769	13.8	8,490	8,736	247	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	12,350	-1,565	-11.2	2.67	2.43
Ag HGA	1,518,087	1,776,923	258,836	17.1	15,168	16,214	1,046	6.9	1.00	0.91
Ag Hmstd Land	3,726,997	4,049,445	322,448	8.7	12,708	12,272	-436	-3.4	0.34	0.30
Ag Non-Hmstd	1,391,698	1,587,714	196,016	14.1	11,227	10,615	-612	-5.4	0.81	0.67
Miscellaneous	7,525	8,023	498	6.6	90	85	-5	-5.5	1.20	1.06
New Construction	0	239,688	239,688	0.0	0	2,270	2,270	0.0	0.00	0.95
Total	21,204,233	25,163,901	3,959,667	18.7	205,556	219,159	13,601	6.6	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	40.43	0.000	0.000
City/Town	17.70	15.55	0.000	0.000
School District	25.07	21.79	17.653	16.892
Special District	0.44	0.35	0.000	0.000
Total	89.27	78.12	17.653	16.892

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	201,100	245,300	22.0	1,979	2,212	233	11.8	0.98	0.90
Res Hmstd: AvgVal	301,500	367,800	22.0	3,134	3,462	329	10.5	1.04	0.94
Res Hmstd: Hi Val	401,900	490,300	22.0	4,288	4,659	371	8.6	1.07	0.95
Res Hmstd: Ex-Hi Val	603,000	735,500	22.0	6,678	7,448	771	11.5	1.11	1.01
Apartment	300,000	329,200	9.7	3,877	3,771	-106	-2.7	1.29	1.15
Seas Rec: Lo Val	75,000	89,800	19.7	718	756	38	5.3	0.96	0.84
Seas Rec: Hi Val	200,000	239,500	19.8	2,033	2,110	77	3.8	1.02	0.88
Comm/Ind: Lo Val	150,000	170,800	13.9	2,540	2,763	223	8.8	1.69	1.62
Comm/Ind: Mid Val	300,000	341,600	13.9	6,549	6,867	318	4.9	2.18	2.01
Comm/Ind: Hi Val	1,000,000	1,138,500	13.9	25,258	26,017	758	3.0	2.53	2.29

SOUTHWEST CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	108,653	10,467	10.7	1.40	1.32
Res Non-Hmstd	1,013,334	1,193,323	179,989	17.8	17,252	18,677	1,425	8.3	1.70	1.57
Apartments	483,189	508,588	25,399	5.3	9,502	9,186	-316	-3.3	1.97	1.81
Low-income Apts	128,905	133,466	4,560	3.5	1,514	1,427	-86	-5.7	1.17	1.07
Seasonal Rec'l	71,640	80,361	8,721	12.2	1,249	1,275	27	2.1	1.74	1.59
Com/Ind: Lo tier	689,380	702,244	12,864	1.9	17,318	15,483	-1,834	-10.6	2.51	2.20
Com/Ind: Hi tier	1,830,402	1,901,720	71,317	3.9	67,205	64,761	-2,443	-3.6	3.67	3.41
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	6,092	-453	-6.9	3.90	3.58
Ag HGA	20,998	24,241	3,243	15.4	307	329	23	7.3	1.46	1.36
Ag Hmstd Land	136,332	154,888	18,556	13.6	1,107	1,173	67	6.0	0.81	0.76
Ag Non-Hmstd	145,505	169,659	24,154	16.6	1,975	2,060	85	4.3	1.36	1.21
Miscellaneous	17,009	20,416	3,407	20.0	413	457	43	10.5	2.43	2.24
New Construction	0	148,985	148,985	0.0	0	2,877	2,877	0.0	0.00	1.93
Total	11,715,876	13,408,631	1,692,752	14.4	222,573	232,450	9,882	4.4	1.90	1.73

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	39.32	0.000	0.000
City/Town	76.67	72.42	0.075	0.064
School District	20.30	17.81	20.909	19.471
Special District	1.63	1.39	0.000	0.000
Total	142.66	130.94	20.984	19.535

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	82,300	96,300	17.0	921	1,075	154	16.7	1.12	1.12
Res Hmstd: AvgVal	123,300	144,300	17.0	1,645	1,854	209	12.7	1.33	1.28
Res Hmstd: Hi Val	164,400	192,300	17.0	2,370	2,633	263	11.1	1.44	1.37
Res Hmstd: Ex-Hi Val	246,600	288,500	17.0	3,821	4,194	373	9.8	1.55	1.45
Apartment	300,000	315,800	5.3	5,979	5,786	-193	-3.2	1.99	1.83
Comm/Ind: Lo Val	150,000	155,900	3.9	3,791	3,697	-94	-2.5	2.53	2.37
Comm/Ind: Mid Val	300,000	311,700	3.9	9,452	9,128	-324	-3.4	3.15	2.93
Comm/Ind: Hi Val	1,000,000	1,039,000	3.9	35,868	34,479	-1,389	-3.9	3.59	3.32

SOUTHWEST TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	51,338	4,487	9.6	0.96	0.89
Res Non-Hmstd	681,635	796,009	114,374	16.8	6,968	7,331	363	5.2	1.02	0.92
Apartments	8,636	9,197	561	6.5	103	103	-1	-0.8	1.20	1.11
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	10,249	267	2.7	0.94	0.83
Com/Ind: Lo tier	183,560	191,143	7,583	4.1	2,709	2,326	-383	-14.1	1.48	1.22
Com/Ind: Hi tier	510,741	544,053	33,311	6.5	12,255	11,865	-389	-3.2	2.40	2.18
Publ U: Elec Gen	7,670	8,547	877	11.4	102	115	13	12.9	1.33	1.34
Publ U: Other	1,104,573	1,086,611	-17,962	-1.6	25,181	22,444	-2,737	-10.9	2.28	2.07
Ag HGA	1,952,122	2,298,184	346,062	17.7	16,581	18,240	1,659	10.0	0.85	0.79
Ag Hmstd Land	23,990,609	28,002,963	4,012,354	16.7	82,752	90,196	7,444	9.0	0.34	0.32
Ag Non-Hmstd	16,578,559	19,038,734	2,460,174	14.8	96,311	94,286	-2,026	-2.1	0.58	0.50
Miscellaneous	4,099	4,587	488	11.9	89	90	1	1.2	2.17	1.97
New Construction	0	189,796	189,796	0.0	0	1,439	1,439	0.0	0.00	0.76
Total	50,951,046	59,209,004	8,257,956	16.2	299,884	310,022	10,137	3.4	0.59	0.52

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	36.84	0.00	0.000
City/Town	8.08	7.00	0.00	0.000
School District	15.96	14.36	24.23	22.922
Special District	1.20	0.96	0.00	0.000
Total	66.50	59.16	24.23	22.922

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,200	173,200	19.3	1,157	1,294	137	11.8	0.80	0.75
Res Hmstd: AvgVal	217,700	259,600	19.2	1,858	2,049	191	10.3	0.85	0.79
Res Hmstd: Hi Val	290,200	346,000	19.2	2,559	2,804	245	9.6	0.88	0.81
Res Hmstd: Ex-Hi Val	435,400	519,100	19.2	3,950	4,289	339	8.6	0.91	0.83
Apartment	300,000	319,500	6.5	3,221	3,095	-126	-3.9	1.07	0.97
Comm/Ind: Lo Val	150,000	159,800	6.5	2,126	2,131	5	0.2	1.42	1.33
Comm/Ind: Mid Val	300,000	319,600	6.5	5,551	5,461	-89	-1.6	1.85	1.71
Comm/Ind: Hi Val	1,000,000	1,065,300	6.5	21,532	21,002	-530	-2.5	2.15	1.97

SOUTH CENTRAL CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	122,812	11,712	10.5	1.38	1.28
Res Non-Hmstd	1,205,589	1,392,370	186,781	15.5	19,388	20,215	827	4.3	1.61	1.45
Apartments	861,959	929,741	67,782	7.9	14,745	14,498	-247	-1.7	1.71	1.56
Low-income Apts	128,414	136,739	8,325	6.5	1,458	1,369	-90	-6.2	1.14	1.00
Seasonal Rec'l	83,563	91,828	8,264	9.9	1,288	1,255	-33	-2.6	1.54	1.37
Com/Ind: Lo tier	534,053	538,242	4,189	0.8	13,145	11,371	-1,774	-13.5	2.46	2.11
Com/Ind: Hi tier	1,869,025	1,979,733	110,708	5.9	64,153	62,507	-1,646	-2.6	3.43	3.16
Publ U: Elec Gen	13,031	20,547	7,516	57.7	305	442	137	45.0	2.34	2.15
Publ U: Other	139,414	138,356	-1,058	-0.8	5,023	4,504	-519	-10.3	3.60	3.26
Ag HGA	14,485	15,941	1,456	10.0	224	231	7	3.2	1.55	1.45
Ag Hmstd Land	67,528	70,676	3,148	4.7	610	623	13	2.1	0.90	0.88
Ag Non-Hmstd	96,454	110,033	13,579	14.1	1,299	1,328	29	2.2	1.35	1.21
Miscellaneous	29,962	36,885	6,923	23.1	501	553	52	10.4	1.67	1.50
New Construction	0	224,852	224,852	0.0	0	4,354	4,354	0.0	0.00	1.94
Total	13,069,637	15,249,602	2,179,964	16.7	233,240	246,062	12,822	5.5	1.78	1.61

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	42.19	0.000	0.000
City/Town	63.17	58.22	0.209	0.135
School District	22.19	19.86	18.994	17.430
Special District	0.43	0.32	0.000	0.000
Total	133.25	120.59	19.204	17.565

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,800	130,900	19.2	1,309	1,501	192	14.7	1.19	1.15
Res Hmstd: AvgVal	164,600	196,200	19.2	2,211	2,474	264	11.9	1.34	1.26
Res Hmstd: Hi Val	219,300	261,400	19.2	3,110	3,446	336	10.8	1.42	1.32
Res Hmstd: Ex-Hi Val	329,100	392,200	19.2	4,916	5,395	479	9.7	1.49	1.38
Apartment	300,000	323,600	7.9	5,573	5,446	-127	-2.3	1.86	1.68
Comm/Ind: Lo Val	150,000	158,900	5.9	3,553	3,519	-34	-1.0	2.37	2.21
Comm/Ind: Mid Val	300,000	317,800	5.9	8,904	8,697	-207	-2.3	2.97	2.74
Comm/Ind: Hi Val	1,000,000	1,059,300	5.9	33,879	32,863	-1,016	-3.0	3.39	3.10

SOUTH CENTRAL TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	43,298	3,375	8.5	1.01	0.91
Res Non-Hmstd	546,541	643,921	97,380	17.8	5,850	6,123	273	4.7	1.07	0.95
Apartments	8,941	10,194	1,253	14.0	118	123	5	4.4	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	3,396	135	4.1	1.01	0.88
Com/Ind: Lo tier	99,451	102,586	3,135	3.2	1,546	1,306	-241	-15.6	1.55	1.27
Com/Ind: Hi tier	275,848	302,093	26,245	9.5	6,924	6,860	-65	-0.9	2.51	2.27
Publ U: Elec Gen	10,983	11,918	935	8.5	147	142	-5	-3.4	1.34	1.19
Publ U: Other	706,829	767,121	60,292	8.5	16,882	16,666	-217	-1.3	2.39	2.17
Ag HGA	1,306,881	1,550,709	243,829	18.7	12,283	13,230	947	7.7	0.94	0.85
Ag Hmstd Land	12,051,975	13,539,033	1,487,058	12.3	48,834	50,434	1,601	3.3	0.41	0.37
Ag Non-Hmstd	7,325,602	8,519,170	1,193,568	16.3	50,365	49,520	-845	-1.7	0.69	0.58
Miscellaneous	558	584	26	4.6	9	9	-1	-6.4	1.68	1.51
New Construction	0	107,308	107,308	0.0	0	878	878	0.0	0.00	0.82
Total	26,610,710	30,702,521	4,091,812	15.4	186,142	191,985	5,840	3.1	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	43.09	0.000	0.000
City/Town	9.50	8.16	0.000	0.000
School District	18.51	16.77	21.327	19.214
Special District	0.44	0.30	0.000	0.000
Total	77.27	68.32	21.327	19.214

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	172,400	207,600	20.4	1,532	1,690	158	10.3	0.89	0.81
Res Hmstd: AvgVal	258,500	311,300	20.4	2,441	2,662	221	9.1	0.94	0.86
Res Hmstd: Hi Val	344,500	414,900	20.4	3,349	3,632	283	8.5	0.97	0.88
Res Hmstd: Ex-Hi Val	516,900	622,500	20.4	5,129	5,658	529	10.3	0.99	0.91
Apartment	300,000	342,100	14.0	3,538	3,579	41	1.2	1.18	1.05
Comm/Ind: Lo Val	150,000	164,300	9.5	2,325	2,396	71	3.1	1.55	1.46
Comm/Ind: Mid Val	300,000	328,600	9.5	6,029	6,060	31	0.5	2.01	1.84
Comm/Ind: Hi Val	1,000,000	1,095,200	9.5	23,316	23,157	-159	-0.7	2.33	2.11

OLMSTED COUNTY

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	164,053	9,433	6.1	1.30	1.22
Res Non-Hmstd	2,093,175	2,474,978	381,803	18.2	29,235	31,823	2,588	8.9	1.40	1.29
Apartments	1,302,546	1,525,340	222,794	17.1	21,865	23,629	1,764	8.1	1.68	1.55
Low-income Apts	269,963	341,923	71,960	26.7	2,804	2,938	134	4.8	1.04	0.86
Seasonal Rec'l	9,209	10,575	1,366	14.8	125	129	4	3.3	1.36	1.22
Com/Ind: Lo tier	353,196	350,088	-3,107	-0.9	7,414	6,379	-1,036	-14.0	2.10	1.82
Com/Ind: Hi tier	3,219,916	3,528,889	308,973	9.6	105,281	106,793	1,512	1.4	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	6,389	-355	-5.3	2.99	2.71
Ag HGA	441,039	481,191	40,152	9.1	4,670	4,648	-22	-0.5	1.06	0.97
Ag Hmstd Land	1,178,536	1,460,879	282,343	24.0	4,408	5,287	879	20.0	0.37	0.36
Ag Non-Hmstd	675,900	823,511	147,611	21.8	5,701	5,822	121	2.1	0.84	0.71
Miscellaneous	42,779	54,640	11,861	27.7	846	952	106	12.5	1.98	1.74
New Construction	0	405,774	405,774	0.0	0	6,624	6,624	0.0	0.00	1.63
Total	21,713,335	25,177,720	3,464,386	16.0	343,712	365,466	21,752	6.3	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	40.45	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	105.28	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	187,200	212,100	13.3	2,271	2,418	147	6.5	1.21	1.14
Res Hmstd: AvgVal	280,600	318,000	13.3	3,618	3,821	203	5.6	1.29	1.20
Res Hmstd: Hi Val	374,100	423,900	13.3	4,966	5,214	249	5.0	1.33	1.23
Res Hmstd: Ex-Hi Val	561,200	635,900	13.3	7,686	8,180	494	6.4	1.37	1.29
Apartment	300,000	351,400	17.1	4,877	5,247	371	7.6	1.63	1.49
Comm/Ind: Lo Val	150,000	164,400	9.6	3,136	3,312	176	5.6	2.09	2.01
Comm/Ind: Mid Val	300,000	328,800	9.6	7,933	8,169	236	3.0	2.64	2.48
Comm/Ind: Hi Val	1,000,000	1,096,000	9.6	30,321	30,836	515	1.7	3.03	2.81

SOUTHEAST CITIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	206,119	20,187	10.9	1.38	1.29
Res Non-Hmstd	1,837,646	2,127,711	290,065	15.8	28,745	30,197	1,452	5.1	1.56	1.42
Apartments	821,156	904,103	82,947	10.1	14,568	14,693	124	0.9	1.77	1.63
Low-income Apts	197,889	230,366	32,478	16.4	2,279	2,384	105	4.6	1.15	1.03
Seasonal Rec'l	108,365	121,448	13,083	12.1	1,679	1,664	-15	-0.9	1.55	1.37
Com/Ind: Lo tier	821,388	824,506	3,118	0.4	19,007	16,340	-2,667	-14.0	2.31	1.98
Com/Ind: Hi tier	2,438,236	2,645,021	206,786	8.5	84,824	84,356	-468	-0.6	3.48	3.19
Publ U: Elec Gen	747,378	781,025	33,647	4.5	20,047	18,790	-1,257	-6.3	2.68	2.41
Publ U: Other	390,493	435,595	45,101	11.5	13,613	13,745	132	1.0	3.49	3.16
Ag HGA	39,053	46,153	7,101	18.2	508	554	47	9.2	1.30	1.20
Ag Hmstd Land	164,619	179,074	14,455	8.8	1,031	1,039	8	0.8	0.63	0.58
Ag Non-Hmstd	174,375	195,556	21,181	12.1	2,110	2,066	-45	-2.1	1.21	1.06
Miscellaneous	41,623	44,515	2,892	6.9	800	774	-27	-3.3	1.92	1.74
New Construction	0	333,989	333,989	0.0	0	6,222	6,222	0.0	0.00	1.86
Total	21,248,158	24,865,581	3,617,425	17.0	375,143	398,943	23,798	6.3	1.77	1.60

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	40.83	0.000	0.000
City/Town	61.42	55.78	0.000	0.000
School District	21.47	18.91	21.417	20.231
Special District	1.56	1.46	0.000	0.000
Total	129.61	116.98	21.417	20.231

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	120,900	143,700	18.9	1,484	1,687	203	13.7	1.23	1.17
Res Hmstd: AvgVal	181,200	215,300	18.8	2,465	2,745	280	11.4	1.36	1.27
Res Hmstd: Hi Val	241,600	287,100	18.8	3,448	3,806	358	10.4	1.43	1.33
Res Hmstd: Ex-Hi Val	362,400	430,600	18.8	5,413	5,908	495	9.1	1.49	1.37
Apartment	300,000	330,400	10.1	5,503	5,500	-3	-0.1	1.83	1.66
Comm/Ind: Lo Val	150,000	162,800	8.5	3,504	3,599	95	2.7	2.34	2.21
Comm/Ind: Mid Val	300,000	325,500	8.5	8,780	8,827	48	0.5	2.93	2.71
Comm/Ind: Hi Val	1,000,000	1,084,900	8.5	33,399	33,231	-168	-0.5	3.34	3.06

SOUTHEAST TOWNS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	66,311	4,577	7.4	0.98	0.90
Res Non-Hmstd	995,562	1,129,220	133,658	13.4	10,334	10,570	236	2.3	1.04	0.94
Apartments	5,460	6,407	946	17.3	67	70	4	5.5	1.22	1.10
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	2,595	-98	-3.6	0.90	0.80
Com/Ind: Lo tier	144,615	149,815	5,200	3.6	2,259	1,940	-318	-14.1	1.56	1.30
Com/Ind: Hi tier	280,598	307,241	26,643	9.5	7,268	7,191	-77	-1.1	2.59	2.34
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	15,209	-1,060	-6.5	2.54	2.32
Ag HGA	2,210,213	2,522,322	312,109	14.1	21,203	22,257	1,054	5.0	0.96	0.88
Ag Hmstd Land	12,721,776	14,129,510	1,407,734	11.1	49,957	51,011	1,054	2.1	0.39	0.36
Ag Non-Hmstd	6,067,180	6,927,359	860,179	14.2	44,287	42,610	-1,677	-3.8	0.73	0.62
Miscellaneous	6,900	7,312	412	6.0	85	81	-4	-4.9	1.23	1.10
New Construction	0	141,634	141,634	0.0	0	1,162	1,162	0.0	0.00	0.82
Total	29,660,363	33,666,824	4,006,460	13.5	216,157	221,007	4,853	2.2	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	42.04	0.000	0.000
City/Town	11.88	10.55	0.000	0.000
School District	21.02	18.19	22.207	20.865
Special District	0.47	0.41	0.000	0.000
Total	80.37	71.19	22.207	20.865

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	180,800	211,800	17.1	1,686	1,820	134	8.0	0.93	0.86
Res Hmstd: AvgVal	271,000	317,500	17.2	2,676	2,861	185	6.9	0.99	0.90
Res Hmstd: Hi Val	361,300	423,200	17.1	3,668	3,896	228	6.2	1.02	0.92
Res Hmstd: Ex-Hi Val	542,000	634,900	17.1	5,644	6,085	441	7.8	1.04	0.96
Apartment	300,000	352,100	17.4	3,680	3,868	188	5.1	1.23	1.10
Comm/Ind: Lo Val	150,000	164,300	9.5	2,408	2,496	88	3.7	1.61	1.52
Comm/Ind: Mid Val	300,000	328,500	9.5	6,218	6,280	61	1.0	2.07	1.91
Comm/Ind: Hi Val	1,000,000	1,095,000	9.5	23,999	23,941	-59	-0.2	2.40	2.19

ANOKA COUNTY

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	350,675	20,896	6.3	1.09	0.96
Res Non-Hmstd	3,349,061	4,334,177	985,116	29.4	39,705	44,533	4,828	12.2	1.19	1.03
Apartments	1,826,261	2,054,218	227,957	12.5	26,428	25,831	-597	-2.3	1.45	1.26
Low-income Apts	534,349	585,836	51,487	9.6	4,724	3,490	-1,234	-26.1	0.88	0.60
Seasonal Rec'l	49,077	46,383	-2,694	-5.5	531	413	-118	-22.2	1.08	0.89
Com/Ind: Lo tier	500,950	500,596	-354	-0.1	9,849	8,413	-1,436	-14.6	1.97	1.68
Com/Ind: Hi tier	4,734,155	5,194,614	460,458	9.7	148,534	149,891	1,357	0.9	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	8,728	217	2.5	3.04	2.81
Ag HGA	145,599	176,945	31,346	21.5	1,454	1,587	132	9.1	1.00	0.90
Ag Hmstd Land	92,746	116,573	23,827	25.7	204	280	76	37.5	0.22	0.24
Ag Non-Hmstd	156,162	155,291	-871	-0.6	1,306	1,081	-225	-17.2	0.84	0.70
Miscellaneous	173,036	196,125	23,089	13.3	2,725	2,641	-84	-3.1	1.57	1.35
New Construction	0	740,765	740,765	0.0	0	8,633	8,633	0.0	0.00	1.17
Total	42,137,183	50,835,375	8,698,190	20.6	573,750	606,196	32,445	5.7	1.36	1.19

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	34.45	0.111	0.100
School District	22.21	18.45	19.347	17.695
Special District	4.67	3.92	0.000	0.000
Total	94.69	81.16	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	194,400	233,800	20.3	2,032	2,182	150	7.4	1.05	0.93
Res Hmstd: AvgVal	291,400	350,400	20.2	3,222	3,421	199	6.2	1.11	0.98
Res Hmstd: Hi Val	388,400	467,000	20.2	4,412	4,621	209	4.7	1.14	0.99
Res Hmstd: Ex-Hi Val	582,700	700,600	20.2	6,847	7,340	493	7.2	1.18	1.05
Apartment	300,000	337,500	12.5	4,135	4,025	-110	-2.7	1.38	1.19
Comm/Ind: Lo Val	150,000	164,600	9.7	3,014	3,168	154	5.1	2.01	1.92
Comm/Ind: Mid Val	300,000	329,200	9.7	7,646	7,836	190	2.5	2.55	2.38
Comm/Ind: Hi Val	1,000,000	1,097,300	9.7	29,264	29,622	358	1.2	2.93	2.70

WASHINGTON COUNTY

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	352,148	27,010	8.3	1.18	1.05
Res Non-Hmstd	4,085,460	4,894,737	809,277	19.8	50,036	52,692	2,656	5.3	1.22	1.08
Apartments	1,565,644	1,829,441	263,796	16.8	23,337	23,908	571	2.4	1.49	1.31
Low-income Apts	370,286	445,540	75,254	20.3	3,320	2,808	-512	-15.4	0.90	0.63
Seasonal Rec'l	144,974	165,613	20,639	14.2	1,525	1,506	-19	-1.2	1.05	0.91
Com/Ind: Lo tier	313,599	312,546	-1,052	-0.3	6,243	5,458	-785	-12.6	1.99	1.75
Com/Ind: Hi tier	3,922,501	4,052,121	129,620	3.3	123,628	119,788	-3,841	-3.1	3.15	2.96
Publ U: Elec Gen	223,879	227,995	4,116	1.8	5,384	5,099	-285	-5.3	2.40	2.24
Publ U: Other	299,418	323,752	24,334	8.1	9,408	9,484	76	0.8	3.14	2.93
Ag HGA	245,140	296,886	51,746	21.1	2,448	2,598	150	6.1	1.00	0.88
Ag Hmstd Land	262,585	269,894	7,309	2.8	669	592	-76	-11.4	0.25	0.22
Ag Non-Hmstd	406,571	470,453	63,883	15.7	3,197	3,127	-70	-2.2	0.79	0.66
Miscellaneous	36,010	36,195	185	0.5	643	577	-65	-10.2	1.78	1.59
New Construction	0	981,209	981,209	0.0	0	11,781	11,781	0.0	0.00	1.20
Total	39,478,811	47,733,340	8,254,530	20.9	554,976	591,566	36,591	6.6	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	0.261
City/Town	34.62	30.85	0.160	0.133
School District	27.73	25.09	23.858	20.513
Special District	5.36	4.47	0.000	0.000
Total	94.96	83.78	24.326	20.907

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	229,700	278,200	21.1	2,583	2,810	228	8.8	1.12	1.01
Res Hmstd: AvgVal	344,400	417,100	21.1	4,049	4,367	318	7.8	1.18	1.05
Res Hmstd: Hi Val	459,000	555,900	21.1	5,475	5,937	461	8.4	1.19	1.07
Res Hmstd: Ex-Hi Val	688,700	834,100	21.1	8,664	9,432	769	8.9	1.26	1.13
Apartment	300,000	350,600	16.9	4,291	4,405	114	2.7	1.43	1.26
Comm/Ind: Lo Val	150,000	155,000	3.3	3,072	2,999	-73	-2.4	2.05	1.93
Comm/Ind: Mid Val	300,000	310,000	3.3	7,757	7,517	-240	-3.1	2.59	2.42
Comm/Ind: Hi Val	1,000,000	1,033,100	3.3	29,621	28,592	-1,029	-3.5	2.96	2.77

DAKOTA COUNTY

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	485,257	37,831	8.5	1.12	1.05
Res Non-Hmstd	4,545,408	5,575,365	1,029,957	22.7	53,515	60,735	7,220	13.5	1.18	1.09
Apartments	4,100,482	4,752,336	651,854	15.9	55,571	60,007	4,436	8.0	1.36	1.26
Low-income Apts	308,316	363,834	55,519	18.0	2,710	2,423	-287	-10.6	0.88	0.67
Seasonal Rec'l	25,906	26,420	515	2.0	298	271	-26	-8.9	1.15	1.03
Com/Ind: Lo tier	543,155	546,125	2,970	0.5	10,544	9,612	-932	-8.8	1.94	1.76
Com/Ind: Hi tier	7,545,130	7,566,176	21,046	0.3	229,110	219,181	-9,929	-4.3	3.04	2.90
Publ U: Elec Gen	2,012	147,605	145,593	7,236.2	46	3,349	3,303	7,195.9	2.28	2.27
Publ U: Other	653,321	768,754	115,432	17.7	19,709	22,463	2,753	14.0	3.02	2.92
Ag HGA	266,724	300,943	34,219	12.8	2,397	2,470	73	3.0	0.90	0.82
Ag Hmstd Land	982,922	998,677	15,755	1.6	3,007	2,722	-285	-9.5	0.31	0.27
Ag Non-Hmstd	446,321	491,214	44,892	10.1	3,023	2,783	-240	-8.0	0.68	0.57
Miscellaneous	140,336	148,502	8,166	5.8	1,971	1,763	-208	-10.5	1.40	1.19
New Construction	0	872,975	872,975	0.0	0	11,676	11,676	0.0	0.00	1.34
Total	59,505,469	68,870,311	9,364,842	15.7	829,327	884,712	55,385	6.7	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	37.69	0.217	0.165
School District	24.08	21.41	23.542	23.691
Special District	3.68	3.17	0.000	0.000
Total	89.68	81.02	23.759	23.857

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	218,000	252,800	16.0	2,315	2,534	219	9.5	1.06	1.00
Res Hmstd: AvgVal	326,900	379,000	15.9	3,638	3,950	312	8.6	1.11	1.04
Res Hmstd: Hi Val	435,700	505,200	16.0	4,942	5,309	367	7.4	1.13	1.05
Res Hmstd: Ex-Hi Val	653,700	757,900	15.9	7,760	8,471	711	9.2	1.19	1.12
Apartment	300,000	347,700	15.9	4,076	4,351	275	6.8	1.36	1.25
Comm/Ind: Lo Val	150,000	150,500	0.3	3,002	2,885	-117	-3.9	2.00	1.92
Comm/Ind: Mid Val	300,000	300,900	0.3	7,596	7,276	-320	-4.2	2.53	2.42
Comm/Ind: Hi Val	1,000,000	1,002,800	0.3	29,037	27,768	-1,268	-4.4	2.90	2.77

CARVER AND SCOTT COUNTIES

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	324,159	21,360	7.1	1.19	1.05
Res Non-Hmstd	3,639,490	4,464,683	825,193	22.7	45,660	48,386	2,727	6.0	1.25	1.08
Apartments	1,264,568	1,447,214	182,646	14.4	18,942	18,721	-221	-1.2	1.50	1.29
Low-income Apts	285,953	301,519	15,566	5.4	2,609	1,956	-653	-25.0	0.91	0.65
Seasonal Rec'l	75,935	84,317	8,382	11.0	918	862	-57	-6.2	1.21	1.02
Com/Ind: Lo tier	417,132	417,705	573	0.1	8,458	7,299	-1,159	-13.7	2.03	1.75
Com/Ind: Hi tier	4,115,982	4,344,341	228,359	5.5	130,691	127,614	-3,077	-2.4	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	14,440	64	0.4	3.01	2.81
Ag HGA	416,181	517,287	101,107	24.3	3,827	4,217	389	10.2	0.92	0.82
Ag Hmstd Land	1,250,688	1,258,249	7,561	0.6	3,556	3,323	-233	-6.6	0.28	0.26
Ag Non-Hmstd	658,337	719,119	60,782	9.2	4,888	4,313	-575	-11.8	0.74	0.60
Miscellaneous	37,264	69,292	32,029	86.0	522	893	370	70.9	1.40	1.29
New Construction	0	748,516	748,516	0.0	0	9,146	9,146	0.0	0.00	1.22
Total	38,014,665	45,807,594	7,792,932	20.5	537,667	565,435	27,765	5.2	1.41	1.23

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	27.51	0.000	0.000
City/Town	32.18	28.67	0.062	0.054
School District	29.34	24.98	21.076	18.046
Special District	5.00	3.97	0.000	0.000
Total	98.50	85.12	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	245,900	299,800	21.9	2,793	3,007	214	7.7	1.14	1.00
Res Hmstd: AvgVal	368,700	449,500	21.9	4,371	4,640	269	6.2	1.19	1.03
Res Hmstd: Hi Val	491,400	599,100	21.9	5,879	6,395	516	8.8	1.20	1.07
Res Hmstd: Ex-Hi Val	737,300	898,900	21.9	9,405	10,128	723	7.7	1.28	1.13
Apartment	300,000	343,400	14.5	4,328	4,275	-52	-1.2	1.44	1.24
Comm/Ind: Lo Val	150,000	158,400	5.6	3,085	3,074	-11	-0.3	2.06	1.94
Comm/Ind: Mid Val	300,000	316,700	5.6	7,803	7,671	-133	-1.7	2.60	2.42
Comm/Ind: Hi Val	1,000,000	1,055,500	5.6	29,823	29,122	-701	-2.4	2.98	2.76

NORTHERN HENNEPIN CO.

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	373,438	34,742	10.3	1.31	1.23
Res Non-Hmstd	2,925,788	3,713,934	788,146	26.9	40,688	47,788	7,100	17.4	1.39	1.29
Apartments	2,411,633	2,716,963	305,330	12.7	41,301	42,933	1,632	4.0	1.71	1.58
Low-income Apts	491,534	506,921	15,387	3.1	5,197	4,359	-838	-16.1	1.06	0.86
Seasonal Rec'l	139,234	149,501	10,266	7.4	1,787	1,714	-73	-4.1	1.28	1.15
Com/Ind: Lo tier	332,565	328,912	-3,653	-1.1	7,236	6,429	-807	-11.1	2.18	1.95
Com/Ind: Hi tier	5,919,123	6,596,290	677,167	11.4	199,155	209,879	10,725	5.4	3.36	3.18
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	8,154	396	5.1	3.32	3.12
Ag HGA	97,508	114,474	16,965	17.4	1,292	1,395	104	8.0	1.32	1.22
Ag Hmstd Land	138,942	148,642	9,700	7.0	566	551	-16	-2.8	0.41	0.37
Ag Non-Hmstd	209,083	263,333	54,250	25.9	2,248	2,467	218	9.7	1.08	0.94
Miscellaneous	31,013	34,890	3,877	12.5	599	608	8	1.4	1.93	1.74
New Construction	0	950,069	950,069	0.0	0	15,640	15,640	0.0	0.00	1.65
Total	38,808,329	46,196,633	7,388,303	19.0	646,523	715,355	68,831	10.6	1.67	1.55

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	34.28	0.000	0.000
City/Town	42.77	38.77	0.520	0.267
School District	23.56	20.90	21.881	23.450
Special District	8.77	7.66	0.000	0.000
Total	113.52	101.61	22.400	23.717

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	203,300	239,000	17.6	2,548	2,835	287	11.3	1.25	1.19
Res Hmstd: AvgVal	304,700	358,100	17.5	4,030	4,437	407	10.1	1.32	1.24
Res Hmstd: Hi Val	406,200	477,400	17.5	5,513	5,983	470	8.5	1.36	1.25
Res Hmstd: Ex-Hi Val	609,400	716,200	17.5	8,594	9,525	931	10.8	1.41	1.33
Apartment	300,000	338,000	12.7	4,929	5,094	165	3.4	1.64	1.51
Comm/Ind: Lo Val	150,000	167,200	11.5	3,320	3,677	357	10.8	2.21	2.20
Comm/Ind: Mid Val	300,000	334,400	11.5	8,344	8,951	607	7.3	2.78	2.68
Comm/Ind: Hi Val	1,000,000	1,114,500	11.5	31,793	33,560	1,767	5.6	3.18	3.01

SOUTHEAST HENNEPIN CO.

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	386,759	25,217	7.0	1.33	1.26
Res Non-Hmstd	3,876,070	4,591,056	714,985	18.4	53,848	60,103	6,255	11.6	1.39	1.31
Apartments	6,022,525	6,562,046	539,520	9.0	98,389	100,277	1,889	1.9	1.63	1.53
Low-income Apts	475,103	569,168	94,065	19.8	4,744	4,413	-331	-7.0	1.00	0.78
Seasonal Rec'l	85,961	87,250	1,289	1.5	1,193	1,096	-98	-8.2	1.39	1.26
Com/Ind: Lo tier	334,479	328,717	-5,761	-1.7	7,195	6,372	-823	-11.4	2.15	1.94
Com/Ind: Hi tier	10,604,892	11,063,702	458,810	4.3	353,952	348,099	-5,853	-1.7	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	6,178	671	12.2	3.32	3.13
Ag HGA	189	888	699	370.3	2	11	9	406.1	1.17	1.25
Ag Hmstd Land	160	160	0	0.0	0	0	0	-16.9	0.28	0.23
Ag Non-Hmstd	327	438	110	33.7	4	4	1	26.4	1.08	1.02
Miscellaneous	5,323	6,224	901	16.9	82	86	4	4.4	1.54	1.37
New Construction	0	691,996	691,996	0.0	0	11,476	11,476	0.0	0.00	1.66
Total	48,757,851	54,783,766	6,025,913	12.4	886,459	924,874	38,417	4.3	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	34.28	0.000	0.000
City/Town	41.26	38.79	0.000	0.000
School District	25.79	23.92	17.135	17.791
Special District	10.05	8.81	0.000	0.000
Total	115.51	105.80	17.135	17.791

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	240,200	271,200	12.9	3,006	3,216	210	7.0	1.25	1.19
Res Hmstd: AvgVal	360,100	406,500	12.9	4,721	5,017	296	6.3	1.31	1.23
Res Hmstd: Hi Val	480,000	541,800	12.9	6,367	6,807	440	6.9	1.33	1.26
Res Hmstd: Ex-Hi Val	720,200	812,900	12.9	10,189	10,874	685	6.7	1.41	1.34
Apartment	300,000	326,900	9.0	4,846	4,905	59	1.2	1.62	1.50
Comm/Ind: Lo Val	150,000	156,500	4.3	3,279	3,318	39	1.2	2.19	2.12
Comm/Ind: Mid Val	300,000	313,000	4.3	8,277	8,257	-20	-0.2	2.76	2.64
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	31,600	31,304	-295	-0.9	3.16	3.00

SOUTHWEST HENNEPIN CO.

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	493,421	35,269	7.7	1.25	1.14
Res Non-Hmstd	6,694,822	8,024,533	1,329,711	19.9	85,817	92,445	6,628	7.7	1.28	1.15
Apartments	3,965,547	4,315,590	350,043	8.8	59,445	58,644	-801	-1.3	1.50	1.36
Low-income Apts	373,793	399,563	25,769	6.9	3,234	2,483	-751	-23.2	0.87	0.62
Seasonal Rec'l	992,102	1,180,593	188,491	19.0	12,324	12,753	430	3.5	1.24	1.08
Com/Ind: Lo tier	335,676	333,772	-1,904	-0.6	6,856	6,007	-849	-12.4	2.04	1.80
Com/Ind: Hi tier	7,892,240	8,296,985	404,745	5.1	253,719	250,039	-3,680	-1.5	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	8,094	487	6.4	3.18	2.96
Ag HGA	98,503	117,476	18,973	19.3	1,238	1,315	77	6.3	1.26	1.12
Ag Hmstd Land	83,250	90,078	6,828	8.2	284	272	-12	-4.3	0.34	0.30
Ag Non-Hmstd	156,769	164,978	8,209	5.2	1,460	1,297	-162	-11.1	0.93	0.79
Miscellaneous	18,651	19,105	454	2.4	561	534	-27	-4.8	3.01	2.79
New Construction	0	775,902	775,902	0.0	0	10,017	10,017	0.0	0.00	1.29
Total	57,580,791	67,305,666	9,724,874	16.9	890,698	937,321	46,626	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	34.28	0.000	0.000
City/Town	28.86	25.81	0.298	0.255
School District	24.31	20.65	20.108	20.006
Special District	9.32	8.08	0.000	0.000
Total	100.90	88.81	20.406	20.261

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	315,400	372,000	17.9	3,737	4,024	288	7.7	1.18	1.08
Res Hmstd: AvgVal	472,900	557,700	17.9	5,737	6,211	475	8.3	1.21	1.11
Res Hmstd: Hi Val	630,300	743,300	17.9	7,975	8,648	673	8.4	1.27	1.16
Res Hmstd: Ex-Hi Val	945,700	1,115,300	17.9	12,596	13,531	935	7.4	1.33	1.21
Apartment	300,000	326,500	8.8	4,396	4,286	-110	-2.5	1.47	1.31
Comm/Ind: Lo Val	150,000	157,700	5.1	3,125	3,147	22	0.7	2.08	2.00
Comm/Ind: Mid Val	300,000	315,400	5.1	7,900	7,837	-64	-0.8	2.63	2.48
Comm/Ind: Hi Val	1,000,000	1,051,300	5.1	30,185	29,721	-464	-1.5	3.02	2.83

SUBURBAN RAMSEY CO.

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	295,522	21,329	7.8	1.37	1.28
Res Non-Hmstd	2,341,698	2,441,793	100,095	4.3	33,917	32,627	-1,290	-3.8	1.45	1.34
Apartments	3,046,260	3,477,290	431,030	14.1	53,275	56,147	2,872	5.4	1.75	1.61
Low-income Apts	507,775	644,427	136,651	26.9	5,490	4,973	-517	-9.4	1.08	0.77
Seasonal Rec'l	12,411	12,783	371	3.0	193	185	-9	-4.4	1.56	1.44
Com/Ind: Lo tier	344,355	335,924	-8,431	-2.4	7,620	6,704	-916	-12.0	2.21	2.00
Com/Ind: Hi tier	5,656,464	5,854,845	198,381	3.5	194,384	190,666	-3,718	-1.9	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	6,412	-951	-12.9	3.44	3.26
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	181	-10	-5.3	0.98	0.88
Miscellaneous	137,358	144,422	7,064	5.1	2,180	2,099	-81	-3.7	1.59	1.45
New Construction	0	397,784	397,784	0.0	0	6,979	6,979	0.0	0.00	1.75
Total	32,250,727	36,600,074	4,349,343	13.5	578,819	602,506	23,687	4.1	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	31.68	0.120	0.107
School District	28.24	25.25	22.809	20.157
Special District	9.41	8.08	0.000	0.000
Total	118.73	110.02	22.929	20.263

4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	206,200	238,300	15.6	2,699	2,931	232	8.6	1.31	1.23
Res Hmstd: AvgVal	309,200	357,300	15.6	4,268	4,599	331	7.7	1.38	1.29
Res Hmstd: Hi Val	412,100	476,200	15.6	5,836	6,204	368	6.3	1.42	1.30
Res Hmstd: Ex-Hi Val	618,300	714,400	15.5	9,110	9,897	787	8.6	1.47	1.39
Apartment	300,000	342,500	14.2	5,140	5,404	264	5.1	1.71	1.58
Comm/Ind: Lo Val	150,000	155,300	3.5	3,398	3,391	-7	-0.2	2.27	2.18
Comm/Ind: Mid Val	300,000	310,600	3.5	8,525	8,425	-99	-1.2	2.84	2.71
Comm/Ind: Hi Val	1,000,000	1,035,100	3.5	32,450	31,912	-538	-1.7	3.24	3.08

CITY OF MINNEAPOLIS

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	376,598	5,604	1.5	1.37	1.30
Res Non-Hmstd	8,584,508	9,040,960	456,452	5.3	128,626	128,026	-601	-0.5	1.50	1.42
Apartments	10,685,730	10,903,747	218,017	2.0	180,786	173,749	-7,037	-3.9	1.69	1.59
Low-income Apts	1,698,653	1,777,720	79,067	4.7	17,378	15,059	-2,319	-13.3	1.02	0.85
Seasonal Rec'l	26,324	26,986	662	2.5	483	466	-17	-3.4	1.83	1.73
Com/Ind: Lo tier	570,094	587,267	17,173	3.0	12,334	11,576	-758	-6.1	2.16	1.97
Com/Ind: Hi tier	11,847,708	12,016,480	168,772	1.4	402,504	391,010	-11,494	-2.9	3.40	3.25
Publ U: Elec Gen	13,260	86,454	73,194	552.0	356	2,233	1,876	526.7	2.69	2.58
Publ U: Other	328,390	294,071	-34,319	-10.5	11,134	9,569	-1,565	-14.1	3.39	3.25
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	-1.6	1.17	1.08
Miscellaneous	70,778	70,163	-616	-0.9	1,747	1,657	-90	-5.2	2.47	2.36
New Construction	0	1,102,686	1,102,686	0.0	0	18,905	18,905	0.0	0.00	1.71
Total	60,928,814	64,865,525	3,936,710	6.5	1,126,362	1,128,866	2,504	0.2	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	34.21	0.000	0.000
City/Town	58.98	57.40	0.000	0.000
School District	20.40	18.86	13.395	13.793
Special District	6.92	5.97	0.000	0.000
Total	124.63	116.44	13.395	13.793

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	218,900	233,900	6.9	2,803	2,858	55	2.0	1.28	1.22
Res Hmstd: AvgVal	328,200	350,700	6.9	4,434	4,501	67	1.5	1.35	1.28
Res Hmstd: Hi Val	437,500	467,500	6.9	6,039	6,089	50	0.8	1.38	1.30
Res Hmstd: Ex-Hi Val	656,300	701,300	6.9	9,546	9,720	174	1.8	1.45	1.39
Apartment	300,000	306,200	2.1	5,076	4,879	-196	-3.9	1.69	1.59
Comm/Ind: Lo Val	150,000	152,200	1.5	3,339	3,280	-59	-1.8	2.23	2.16
Comm/Ind: Mid Val	300,000	304,300	1.4	8,435	8,230	-206	-2.4	2.81	2.70
Comm/Ind: Hi Val	1,000,000	1,014,300	1.4	32,216	31,333	-884	-2.7	3.22	3.09

CITY OF ST. PAUL

- Rep23A2
- **Baseline:** Final Pay 2022
- **Alternative:** Actual 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	267,269	28,480	11.9	1.52	1.48
Res Non-Hmstd	3,524,707	3,683,024	158,317	4.5	59,528	60,092	563	0.9	1.69	1.63
Apartments	4,633,580	5,074,311	440,731	9.5	89,416	94,521	5,105	5.7	1.93	1.86
Low-income Apts	1,355,603	1,441,835	86,231	6.4	15,634	13,515	-2,119	-13.6	1.15	0.94
Seasonal Rec'l	4,677	4,864	187	4.0	95	93	-2	-2.0	2.03	1.92
Com/Ind: Lo tier	425,460	420,329	-5,131	-1.2	10,035	9,208	-828	-8.2	2.36	2.19
Com/Ind: Hi tier	4,739,255	4,730,419	-8,837	-0.2	172,486	167,369	-5,117	-3.0	3.64	3.54
Publ U: Elec Gen	63,904	66,346	2,442	3.8	1,872	1,902	30	1.6	2.93	2.87
Publ U: Other	171,754	156,123	-15,631	-9.1	6,251	5,524	-727	-11.6	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	3.4	1.32	1.27
Miscellaneous	10,023	11,140	1,117	11.1	140	151	12	8.5	1.39	1.36
New Construction	0	395,699	395,699	0.0	0	7,218	7,218	0.0	0.00	1.82
Total	30,648,989	33,990,364	3,341,374	10.9	594,296	626,913	32,617	5.5	1.94	1.84

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	50.66	0.000	0.000
School District	35.45	32.63	18.812	16.277
Special District	12.41	11.60	0.000	0.000
Total	139.33	136.00	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	181,900	208,400	14.6	2,586	2,922	336	13.0	1.42	1.40
Res Hmstd: AvgVal	272,700	312,400	14.6	4,136	4,633	497	12.0	1.52	1.48
Res Hmstd: Hi Val	363,500	416,400	14.6	5,685	6,341	655	11.5	1.56	1.52
Res Hmstd: Ex-Hi Val	545,300	624,700	14.6	8,781	9,937	1,155	13.2	1.61	1.59
Apartment	300,000	328,600	9.5	5,789	6,121	332	5.7	1.93	1.86
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,632	3,532	-100	-2.7	2.42	2.36
Comm/Ind: Mid Val	300,000	299,500	-0.2	9,091	8,827	-264	-2.9	3.03	2.95
Comm/Ind: Hi Val	1,000,000	998,200	-0.2	34,568	33,548	-1,020	-2.9	3.46	3.36

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	4,656
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	1,658
126.32	Ag Hmstd 2a I & b: <115K: New	0.50	38,670	193	19
126.41	Ag Hmstd 2a I & b: 115K - 260K: Exist	0.50	7,775,621	38,878	16,379
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	122,391
126.52	Ag Hmstd 2a I & b: 260K - 1.89M: New	0.50	103,980	520	326
127.10	Ag Hmstd 2a I & b: >1.89M: Exist	1.00	24,577,938	245,779	137,018
127.20	Ag Hmstd 2a I & b: >1.89M: New	1.00	41,894	419	241
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	249
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	2,041
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	6,798
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	1,487
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	1,017
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	282,249
135.20	Ag 2a Non-homestead: New	1.00	110,368	1,104	663
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	65,898
137.20	Ag 2b Non-homestead: New	1.00	1,715	17	11
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	3,144

	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	2,730
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	533,942
150.20	Res Homestead: > 500K: New	1.25	382,254	4,778	4,743
152.10	Res NonHmstd 1 unit: <500K: Exist	1.00	57,198,653	571,987	673,497
152.20	Res NonHmstd 1 unit: <500K: New	1.00	1,749,501	17,495	19,779
153.10	Res NonHmstd 1 unit: >500K: Exist	1.25	7,699,677	96,246	99,906
153.20	Res NonHmstd 1 unit: >500K: New	1.25	262,596	3,282	3,299
155.10	Res NonHmstd 2-3 units: Exist	1.25	11,925,546	149,069	170,738
155.20	Res NonHmstd 2-3 units: New	1.25	325,622	4,070	4,437
158.10	Regular apartments (4a): Exist	1.25	51,795,750	647,447	794,813
158.20	Regular apartments (4a): New	1.25	2,439,960	30,500	37,118
159.10	Low-income housing (4d) <100K: Exist	0.75	6,793,279	50,950	66,824
159.20	Low-income housing (4d) <100K: New	0.75	291,135	2,184	2,859
160.10	Low-income housing (4d) >100K: Exist	0.25	2,033,939	5,085	6,429
160.20	Low-income housing (4d) >100K: New	0.25	92,159	230	291
161.10	Student housing: Exist	1.00	41,911	419	509
161.20	Student housing: New	1.00	709	7	8
162.10	Manuf home park land: Exist	1.25	485,876	6,073	7,039
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	82
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	5,107
167.10	Non-comm SeasRec: <76K: Exist	1.00	10,392,274	103,923	76,803
167.20	Non-comm SeasRec: <76K: New	1.00	134,428	1,344	1,005
168.10	Non-Comm SeasRec: 76K-500K: Exist	1.00	21,895,028	218,950	170,427
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	53,150
169.20	Non-comm SeasRec: >500K: New	1.25	68,798	860	616
171.10	Comm SeasRec 1c: <600K: Exist	0.50	371,235	1,856	1,476
171.20	Comm SeasRec 1c: <600K: New	0.50	1,404	7	6
172.10	Com SeasRec 1c: 600K-2.3M: Exist	1.00	302,440	3,024	2,251
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	472
173.20	Com SeasRec 1c: >2.3M: New	1.25	296	4	4

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
174.10	Com SeasRec 4c: <500K: Exist	1.00	264,130	2,641	2,557
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	2,211
175.20	Com SeasRec 4c: >500K: New	1.25	1,059	13	11
176.10	Bed & Breakfast: Exist	1.25	18,781	235	264
176.20	Bed & Breakfast: New	1.25	104	1	1
177.10	Qualifying golf courses: Exist	1.25	201,814	2,523	2,410
177.20	Qualifying golf courses: New	1.25	287	4	3
178.10	Metro Non-profit Indoor Rec: Exist	1.25	14,935	187	238
179.10	Non-profit/Comm Serv - NonRev: Exist	1.50	33,152	497	599
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	526
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	888
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	284
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	534
187.10	Commercial: <150K: Exist	1.50	8,845,662	132,685	164,644
187.20	Commercial: <150K: New	1.50	100,159	1,502	1,856
188.10	Commercial: >150K: Exist	2.00	60,961,341	1,219,227	1,895,710
188.20	Commercial: >150K: New	2.00	652,371	13,047	20,309
190.10	Industrial: <150K: Exist	1.50	2,031,222	30,468	37,479
190.20	Industrial: <150K: New	1.50	45,341	680	805
191.10	Industrial: >150K: Exist	2.00	28,998,188	579,964	893,537
191.20	Industrial: >150K: New	2.00	623,520	12,470	19,190
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	40,748
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	67,918
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	72,338
196.20	Publ Util: machinery (non-generat): New	2.00	12,933	259	380
198.10	Railroad <150K: Exist	1.50	23,664	355	403
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	77,554
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	100
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	18,864
206.20	Pers tools&mach excl elec gen: New	2.00	3,058	61	88
207.10	Pers: Item 33 ag real estate: Exist	1.00	80,989	810	744
208.10	Pers: NCSRR<76K: Exist	1.00	60,109	601	489
208.20	Pers: NCSRR<76K: New	1.00	805	8	6
209.10	Pers: NCSRR: 76K-500K: Exist	1.00	18,943	189	134
209.20	Pers: NCSRR: 76K-500K: New	1.00	373	4	3
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	34,450
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	63,998
212.20	Pers: Electric util trans lines: New	2.00	12,130	243	324
213.10	Pers: Electric util distri lines: Ex	2.00	230,361	4,607	6,993
213.20	Pers: Elec util distri lines: New	2.00	1,769	35	70
214.10	Pers: Publ Util gas lines: Exist	2.00	6,330,324	126,606	160,974
214.20	Pers: Publ Util gas lines: New	2.00	31,438	629	908
215.10	Pers: Publ Util water lines: Exist	2.00	24,943	499	356
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	7,784
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	2,490
231.20	Ag HGA: Hmstd Market Excl Value: New	0.00	9,187	0	18

	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	77
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	26,789
233.20	Res Hmstd: Hmstd Market Excl Value: New	0.00	114,392	0	205
254.10	Ag Hmstd HGA: <76K: Exist	1.00	5,111,267	51,113	47,448
254.20	Ag Hmstd HGA: <76K: New	1.00	38,738	387	366
255.10	Ag Hmstd HGA: 76-413K: Exist	1.00	9,065,867	90,659	84,027
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	4,762
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	1,286,523
259.20	Res Hmstd: <76K: New	1.00	935,054	9,351	10,841
260.10	Res Hmstd: 76-413K: Exist	1.00	305,340,058	3,053,401	3,506,917
260.20	Res Hmstd: 76-413K: New	1.00	2,814,937	28,149	31,656
261.10	Res Hmstd: 413-500K: Exist	1.00	24,362,635	243,626	263,575
261.20	Res Hmstd: 413-500K: New	1.00	249,377	2,494	2,647
0.00	TOTAL	0.00	975,062,601	10,688,951	12,259,551

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	3,755,349	3,179,043	295,177	2,183,926	455,214	777,760	10,646,469
Certified MKV Levy	1,390	13,252	60	1,518,544	516	0	1,533,762
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,604	0	726,362
Disparity Reduction Aid	9,477	0	418	7,855	0	0	17,750
Spread NTC Levy	3,554,835	2,936,591	292,964	2,037,303	409,610	777,760	10,009,063
Spread MKV Levy	1,390	13,252	60	1,411,839	516	0	1,427,057
TIF Levy							240,969

Alternative Credit Summary

Agricultural MV Credit			34,791	Disparity Reduction Credit			13,125
Agricultural Bond Credit			87,395	Taconite Credit			16,064