

## Description

**Baseline: Final Pay 2022**

**Alternative: Final Pay 2023**

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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 and levy data as well as actual credit data from the Department of Revenue.

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## Key Points

- **Statewide, property taxes increased by \$618 million, or 5.3%**, according to the simulation. The overall tax increases are 5.4% in Greater Minnesota and 5.2% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -1.1% on commercial-industrial property to +9.7% on residential non-homestead property. Changes on other major property types are +9.3% on residential homesteads, +4.8% on apartments, +4.2% on seasonal-recreational property, +3.8% on public utility property, and +1.9% 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.

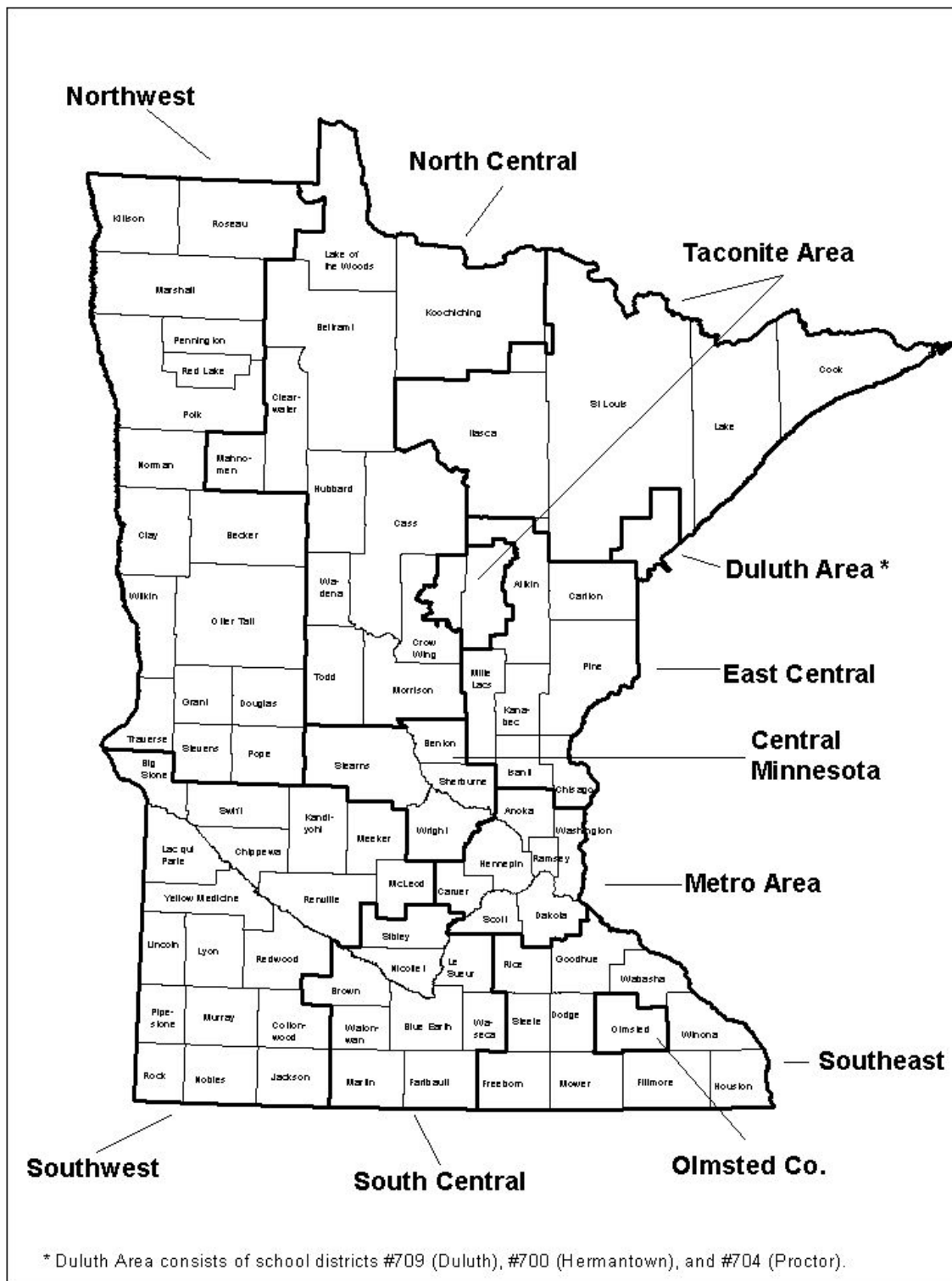
**Alternative: Final Pay 2023**

- **Market Values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
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## Simulation Class Rates

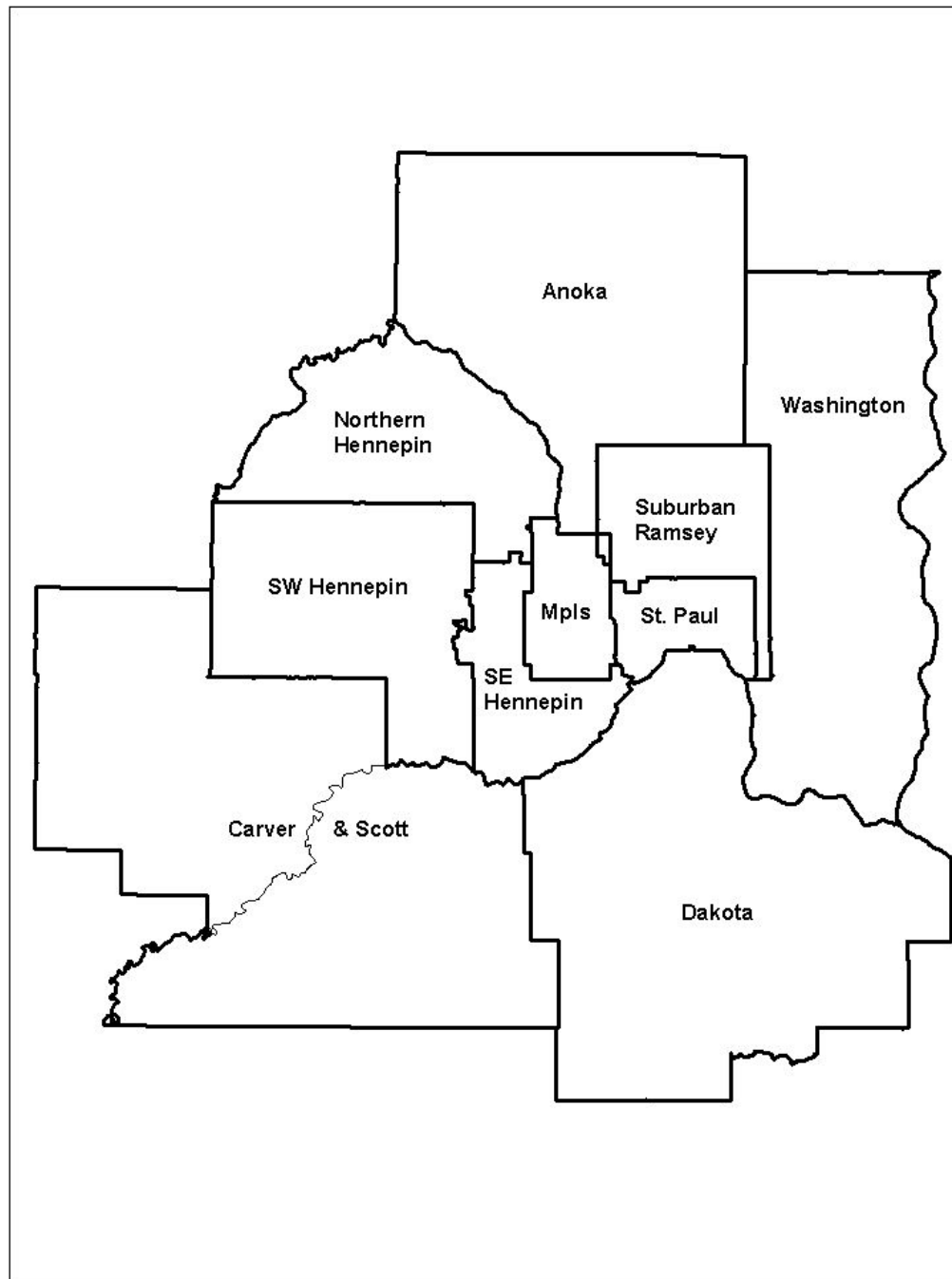
Property Class	Baseline	Alternative
<b>Residential homestead:</b>		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
<b>Residential nonhomestead:</b>		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income:		
Lower tier^	0.75	0.75
Upper tier	0.25	0.25
<b>Commercial-industrial-public utility</b>		
< \$150,000	1.5	1.5
> \$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
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
<b>Seasonal recreational residential:</b>		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
<b>Disabled homestead &lt; \$50,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
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

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	503,877,165	80,131,666	18.9	5,201,074	5,683,656	482,581	9.3	1.23	1.13
Res Non-Hmstd	65,170,528	79,161,595	13,991,067	21.5	887,852	974,251	86,399	9.7	1.36	1.23
Apartments	47,391,720	54,235,710	6,843,990	14.4	786,433	834,372	47,938	6.1	1.66	1.54
Low-income Apts	8,008,848	9,210,512	1,201,663	15.0	83,197	76,645	-6,552	-7.9	1.04	0.83
Seasonal Rec'l	32,244,563	40,274,199	8,029,636	24.9	306,403	319,188	12,785	4.2	0.95	0.79
Com/Ind: Lo tier	10,784,019	11,046,319	262,300	2.4	231,594	205,609	-25,986	-11.2	2.15	1.86
Com/Ind: Hi tier	89,675,070	95,472,763	5,797,693	6.5	2,948,672	2,939,982	-8,690	-0.3	3.29	3.08
Publ U: Elec Gen	2,669,863	3,059,753	389,891	14.6	65,849	68,122	2,272	3.5	2.47	2.23
Publ U: Other	12,149,422	14,368,545	2,219,123	18.3	351,339	364,751	13,412	3.8	2.89	2.54
Ag HGA	14,081,575	16,739,396	2,657,821	18.9	134,697	145,141	10,445	7.8	0.96	0.87
Ag Hmstd Land	76,357,146	86,365,081	10,007,934	13.1	277,296	280,151	2,855	1.0	0.36	0.32
Ag Non-Hmstd	52,043,730	60,038,465	7,994,734	15.4	361,579	362,614	1,035	0.3	0.69	0.60
Miscellaneous	1,108,741	1,250,232	141,491	12.8	20,825	20,773	-52	-0.2	1.88	1.66
<b>Total</b>	<b>835,430,724</b>	<b>975,099,735</b>	<b>139,669,009</b>	<b>16.7</b>	<b>11,656,810</b>	<b>12,275,255</b>	<b>618,442</b>	<b>5.3</b>	<b>1.40</b>	<b>1.26</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	9,120,585	10,687,523	1,566,938	17.2
(-) TIF Tax Capacity	206,618	219,106	12,488	6.0
(-) FD Contrib Tax Cap	563,074	548,617	-14,457	-2.6
<b>(=) Taxable Tax Capacity</b>	<b>8,350,892</b>	<b>9,919,800</b>	<b>1,568,908</b>	<b>18.8</b>
FD Distrb Tax Cap	555,210	541,655	-13,555	-2.4

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.69	35.85	0.020	0.018
City/Town	35.61	32.59	0.211	0.170
School District	23.30	20.55	19.102	18.076
Special District	4.82	4.24	0.015	0.014
<b>Total</b>	<b>104.41</b>	<b>93.23</b>	<b>19.349</b>	<b>18.278</b>

# GREATER MINNESOTA

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	178,538,381	31,467,026	21.4	1,744,037	1,927,569	183,532	10.5	1.19	1.08
Res Non-Hmstd	21,456,544	26,628,030	5,171,486	24.1	294,843	324,590	29,747	10.1	1.37	1.22
Apartments	7,868,939	9,015,605	1,146,666	14.6	139,538	146,029	6,491	4.7	1.77	1.62
Low-income Apts	1,607,482	1,859,000	251,519	15.6	18,158	18,486	328	1.8	1.13	0.99
Seasonal Rec'l	30,684,397	38,478,356	7,793,959	25.4	287,007	299,687	12,680	4.4	0.94	0.78
Com/Ind: Lo tier	6,663,714	6,883,487	219,772	3.3	145,172	127,500	-17,672	-12.2	2.18	1.85
Com/Ind: Hi tier	22,126,404	24,296,257	2,169,853	9.8	734,874	734,759	-115	0.0	3.32	3.02
Publ U: Elec Gen	2,349,375	2,517,791	168,416	7.2	57,771	55,260	-2,511	-4.3	2.46	2.19
Publ U: Other	9,077,509	11,029,197	1,951,687	21.5	253,502	265,253	11,750	4.6	2.79	2.41
Ag HGA	12,800,800	15,184,923	2,384,123	18.6	121,923	131,216	9,293	7.6	0.95	0.86
Ag Hmstd Land	73,530,159	83,456,089	9,925,930	13.5	268,972	272,986	4,014	1.5	0.37	0.33
Ag Non-Hmstd	49,966,794	57,718,664	7,751,869	15.5	345,065	346,567	1,501	0.4	0.69	0.60
Miscellaneous	431,448	495,102	63,653	14.8	9,244	9,353	109	1.2	2.14	1.89
<b>Total</b>	<b>385,634,921</b>	<b>456,100,882</b>	<b>70,465,959</b>	<b>18.3</b>	<b>4,420,106</b>	<b>4,659,255</b>	<b>239,147</b>	<b>5.4</b>	<b>1.15</b>	<b>1.02</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	3,832,366	4,598,529	766,163	20.0
(-) TIF Tax Capacity	40,918	47,631	6,713	16.4
(-) FD Contrib Tax Cap	12,764	10,091	-2,673	-20.9
<b>(=) Taxable Tax Capacity</b>	<b>3,778,684</b>	<b>4,540,808</b>	<b>762,124</b>	<b>20.2</b>
FD Distrib Tax Cap	12,316	10,091	-2,225	-18.1

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.73	41.70	0.008	0.007
City/Town	30.04	26.84	0.329	0.277
School District	20.85	18.22	17.601	16.020
Special District	1.76	1.56	0.044	0.039
<b>Total</b>	<b>100.39</b>	<b>88.32</b>	<b>17.982</b>	<b>16.342</b>

## 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	165,300	21.5	1,360	1,533	172	12.7	1.00	0.93
Res Hmstd: AvgVal	204,100	247,800	21.4	2,226	2,462	235	10.6	1.09	0.99
Res Hmstd: Hi Val	272,000	330,200	21.4	3,092	3,390	298	9.6	1.14	1.03
Res Hmstd: Ex-Hi Val	408,100	495,500	21.4	4,825	5,186	361	7.5	1.18	1.05
Apartment	300,000	343,800	14.6	4,304	4,357	53	1.2	1.43	1.27
Seas Rec: Lo Val	75,000	94,100	25.5	801	890	89	11.1	1.07	0.95
Seas Rec: Hi Val	200,000	250,900	25.4	2,255	2,465	210	9.3	1.13	0.98
Comm/Ind: Lo Val	150,000	164,800	9.9	2,758	2,838	80	2.9	1.84	1.72
Comm/Ind: Mid Val	300,000	329,500	9.8	7,055	7,073	18	0.3	2.35	2.15
Comm/Ind: Hi Val	1,000,000	1,098,100	9.8	27,112	26,838	-274	-1.0	2.71	2.44

# METRO AREA

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	325,338,784	48,664,641	17.6	3,457,038	3,756,087	299,049	8.7	1.25	1.15
Res Non-Hmstd	43,713,985	52,533,566	8,819,581	20.2	593,009	649,661	56,652	9.6	1.36	1.24
Apartments	39,522,781	45,220,105	5,697,324	14.4	646,896	688,343	41,447	6.4	1.64	1.52
Low-income Apts	6,401,367	7,351,512	950,145	14.8	65,039	58,159	-6,880	-10.6	1.02	0.79
Seasonal Rec'l	1,560,166	1,795,843	235,677	15.1	19,397	19,502	105	0.5	1.24	1.09
Com/Ind: Lo tier	4,120,305	4,162,833	42,528	1.0	86,422	78,109	-8,314	-9.6	2.10	1.88
Com/Ind: Hi tier	67,548,666	71,176,506	3,627,840	5.4	2,213,797	2,205,223	-8,574	-0.4	3.28	3.10
Publ U: Elec Gen	320,487	541,962	221,475	69.1	8,078	12,862	4,783	59.2	2.52	2.37
Publ U: Other	3,071,912	3,339,348	267,435	8.7	97,837	99,499	1,662	1.7	3.18	2.98
Ag HGA	1,280,775	1,554,473	273,698	21.4	12,773	13,925	1,152	9.0	1.00	0.90
Ag Hmstd Land	2,826,988	2,908,992	82,004	2.9	8,324	7,165	-1,159	-13.9	0.29	0.25
Ag Non-Hmstd	2,076,936	2,319,801	242,865	11.7	16,513	16,047	-466	-2.8	0.80	0.69
Miscellaneous	677,293	755,130	77,837	11.5	11,580	11,420	-160	-1.4	1.71	1.51
<b>Total</b>	<b>449,795,804</b>	<b>518,998,855</b>	<b>69,203,050</b>	<b>15.4</b>	<b>7,236,703</b>	<b>7,616,002</b>	<b>379,297</b>	<b>5.2</b>	<b>1.61</b>	<b>1.47</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	5,288,219	6,088,994	800,775	15.1
(-) TIF Tax Capacity	165,700	171,475	5,775	3.5
(-) FD Contrib Tax Cap	550,311	538,527	-11,784	-2.1
<b>(=) Taxable Tax Capacity</b>	<b>4,572,209</b>	<b>5,378,992</b>	<b>806,783</b>	<b>17.6</b>
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	30.92	0.027	0.024
City/Town	40.21	37.45	0.150	0.113
School District	25.32	22.52	19.886	19.187
Special District	7.35	6.49	0.000	0.000
<b>Total</b>	<b>107.74</b>	<b>97.38</b>	<b>20.062</b>	<b>19.324</b>

## 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	264,600	17.6	2,693	2,957	265	9.8	1.20	1.12
Res Hmstd: AvgVal	337,300	396,700	17.6	4,237	4,615	378	8.9	1.26	1.16
Res Hmstd: Hi Val	449,600	528,700	17.6	5,746	6,240	494	8.6	1.28	1.18
Res Hmstd: Ex-Hi Val	674,500	793,200	17.6	9,091	9,971	880	9.7	1.35	1.26
Apartment	300,000	343,300	14.4	4,642	4,842	200	4.3	1.55	1.41
Comm/Ind: Lo Val	150,000	158,100	5.4	3,202	3,261	59	1.9	2.13	2.06
Comm/Ind: Mid Val	300,000	316,200	5.4	8,082	8,093	11	0.1	2.69	2.56
Comm/Ind: Hi Val	1,000,000	1,053,800	5.4	30,854	30,634	-219	-0.7	3.09	2.91



# GREATER MINNESOTA CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	101,871,025	17,113,174	20.2	1,137,930	1,265,090	127,159	11.2	1.34	1.24
Res Non-Hmstd	13,106,939	16,140,213	3,033,274	23.1	204,175	226,133	21,959	10.8	1.56	1.40
Apartments	7,723,532	8,858,546	1,135,013	14.7	137,376	143,926	6,550	4.8	1.78	1.62
Low-income Apts	1,599,117	1,850,495	251,378	15.7	18,031	18,364	332	1.8	1.13	0.99
Seasonal Rec'l	4,238,182	5,459,917	1,221,736	28.8	47,506	49,997	2,492	5.2	1.12	0.92
Com/Ind: Lo tier	5,253,713	5,391,752	138,039	2.6	121,957	107,588	-14,369	-11.8	2.32	2.00
Com/Ind: Hi tier	19,097,049	20,808,291	1,711,242	9.0	653,549	651,305	-2,244	-0.3	3.42	3.13
Publ U: Elec Gen	2,300,249	2,452,571	152,322	6.6	56,796	54,223	-2,573	-4.5	2.47	2.21
Publ U: Other	2,418,289	2,491,902	73,613	3.0	84,066	77,789	-6,277	-7.5	3.48	3.12
Ag HGA	350,183	414,371	64,188	18.3	4,517	4,812	295	6.5	1.29	1.16
Ag Hmstd Land	825,042	904,528	79,486	9.6	4,876	4,734	-142	-2.9	0.59	0.52
Ag Non-Hmstd	1,195,538	1,362,706	167,168	14.0	14,698	14,691	-7	0.0	1.23	1.08
Miscellaneous	352,683	395,620	42,937	12.2	7,850	7,810	-41	-0.5	2.23	1.97
<b>Total</b>	<b>143,218,367</b>	<b>168,401,937</b>	<b>25,183,570</b>	<b>17.6</b>	<b>2,493,327</b>	<b>2,626,462</b>	<b>133,134</b>	<b>5.3</b>	<b>1.74</b>	<b>1.56</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	1,627,039	1,915,417	288,378	17.7
(-) TIF Tax Capacity	40,688	47,383	6,695	16.5
(-) FD Contrib Tax Cap	6,686	5,522	-1,164	-17.4
<b>(=) Taxable Tax Capacity</b>	<b>1,579,665</b>	<b>1,862,513</b>	<b>282,848</b>	<b>17.9</b>
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	42.62	0.003	0.003
City/Town	54.97	50.54	0.553	0.474
School District	23.58	20.61	17.698	16.356
Special District	2.06	1.88	0.052	0.051
<b>Total</b>	<b>129.02</b>	<b>115.65</b>	<b>18.306</b>	<b>16.883</b>

## 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	144,200	20.3	1,425	1,631	205	14.4	1.19	1.13
Res Hmstd: AvgVal	179,700	216,000	20.2	2,376	2,657	281	11.8	1.32	1.23
Res Hmstd: Hi Val	239,600	288,000	20.2	3,328	3,686	358	10.8	1.39	1.28
Res Hmstd: Ex-Hi Val	359,400	432,000	20.2	5,232	5,726	494	9.4	1.46	1.33
Apartment	300,000	344,100	14.7	5,388	5,556	168	3.1	1.80	1.61
Comm/Ind: Lo Val	150,000	163,500	9.0	3,409	3,501	92	2.7	2.27	2.14
Comm/Ind: Mid Val	300,000	326,900	9.0	8,574	8,604	30	0.3	2.86	2.63
Comm/Ind: Hi Val	1,000,000	1,089,700	9.0	32,678	32,425	-252	-0.8	3.27	2.98

# GREATER MINNESOTA TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	75,595,961	14,211,860	23.2	596,016	651,258	55,241	9.3	0.97	0.86
Res Non-Hmstd	8,217,896	10,341,912	2,124,017	25.8	88,290	95,990	7,700	8.7	1.07	0.93
Apartments	115,617	125,764	10,147	8.8	1,414	1,365	-50	-3.5	1.22	1.09
Low-income Apts	218	236	18	8.3	2	2	0	3.6	0.84	0.81
Seasonal Rec'l	26,383,434	32,937,278	6,553,844	24.8	238,726	248,808	10,082	4.2	0.90	0.76
Com/Ind: Lo tier	1,346,697	1,427,570	80,872	6.0	21,417	18,275	-3,142	-14.7	1.59	1.28
Com/Ind: Hi tier	2,905,132	3,357,729	452,597	15.6	75,961	78,194	2,233	2.9	2.61	2.33
Publ U: Elec Gen	49,126	65,220	16,094	32.8	975	1,037	62	6.4	1.98	1.59
Publ U: Other	6,631,227	8,506,824	1,875,598	28.3	168,497	186,539	18,042	10.7	2.54	2.19
Ag HGA	12,389,330	14,703,714	2,314,383	18.7	116,843	125,879	9,037	7.7	0.94	0.86
Ag Hmstd Land	72,102,797	81,818,996	9,716,199	13.5	261,671	265,758	4,088	1.6	0.36	0.32
Ag Non-Hmstd	48,062,528	55,488,271	7,425,743	15.5	325,384	326,956	1,572	0.5	0.68	0.59
Miscellaneous	77,792	97,953	20,162	25.9	1,360	1,503	143	10.5	1.75	1.53
<b>Total</b>	<b>239,665,894</b>	<b>284,467,428</b>	<b>44,801,534</b>	<b>18.7</b>	<b>1,896,556</b>	<b>2,001,564</b>	<b>105,008</b>	<b>5.5</b>	<b>0.79</b>	<b>0.70</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,179,935	2,652,947	473,012	21.7
(-) TIF Tax Capacity	141	145	4	2.8
(-) FD Contrib Tax Cap	5,178	3,718	-1,460	-28.2
<b>(=) Taxable Tax Capacity</b>	<b>2,174,615</b>	<b>2,649,084</b>	<b>474,469</b>	<b>21.8</b>
FD Distrb Tax Cap	2,086	1,843	-243	-11.6

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.17	41.00	0.015	0.012
City/Town	11.81	10.05	0.006	0.005
School District	18.91	16.59	17.487	15.567
Special District	1.53	1.32	0.033	0.023
<b>Total</b>	<b>79.42</b>	<b>68.97</b>	<b>17.541</b>	<b>15.607</b>

## 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	198,900	23.2	1,386	1,549	163	11.8	0.86	0.78
Res Hmstd: AvgVal	242,200	298,300	23.2	2,226	2,451	226	10.1	0.92	0.82
Res Hmstd: Hi Val	322,800	397,600	23.2	3,065	3,353	288	9.4	0.95	0.84
Res Hmstd: Ex-Hi Val	484,300	596,500	23.2	4,696	5,212	516	11.0	0.97	0.87
Apartment	300,000	326,400	8.8	3,505	3,324	-181	-5.2	1.17	1.02
Seas Rec: Lo Val	75,000	93,700	24.9	644	705	61	9.5	0.86	0.75
Seas Rec: Hi Val	200,000	249,700	24.9	1,836	1,970	134	7.3	0.92	0.79
Comm/Ind: Lo Val	150,000	173,400	15.6	2,273	2,522	249	10.9	1.52	1.45
Comm/Ind: Mid Val	300,000	346,800	15.6	5,927	6,299	372	6.3	1.98	1.82
Comm/Ind: Hi Val	1,000,000	1,155,800	15.6	22,978	23,920	942	4.1	2.30	2.07

# NORTHWEST CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	9,288,068	1,172,099	14.4	104,337	113,528	9,191	8.8	1.29	1.22
Res Non-Hmstd	1,377,300	1,651,767	274,467	19.9	20,628	23,025	2,397	11.6	1.50	1.39
Apartments	1,059,041	1,150,449	91,408	8.6	17,420	17,962	542	3.1	1.64	1.56
Low-income Apts	152,908	156,889	3,982	2.6	1,662	1,581	-82	-4.9	1.09	1.01
Seasonal Rec'l	566,037	654,387	88,350	15.6	6,904	7,191	287	4.2	1.22	1.10
Com/Ind: Lo tier	684,980	705,775	20,796	3.0	14,270	13,006	-1,264	-8.9	2.08	1.84
Com/Ind: Hi tier	1,933,488	2,110,245	176,757	9.1	53,441	54,838	1,396	2.6	2.76	2.60
Publ U: Elec Gen	28,195	28,597	402	1.4	712	650	-62	-8.7	2.53	2.27
Publ U: Other	202,817	226,193	23,376	11.5	6,428	6,522	95	1.5	3.17	2.88
Ag HGA	22,142	25,356	3,214	14.5	278	294	16	5.7	1.26	1.16
Ag Hmstd Land	74,912	82,234	7,322	9.8	460	458	-2	-0.3	0.61	0.56
Ag Non-Hmstd	120,164	134,979	14,815	12.3	1,398	1,424	25	1.8	1.16	1.05
Miscellaneous	37,597	39,175	1,578	4.2	732	699	-33	-4.6	1.95	1.78
<b>Total</b>	<b>14,375,550</b>	<b>16,254,114</b>	<b>1,878,566</b>	<b>13.1</b>	<b>228,670</b>	<b>241,178</b>	<b>12,506</b>	<b>5.5</b>	<b>1.59</b>	<b>1.48</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	161,142	183,087	21,945	13.6
(-) TIF Tax Capacity	6,694	6,817	123	1.8
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>154,447</b>	<b>176,270</b>	<b>21,823</b>	<b>14.1</b>
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	41.38	0.000	0.000
City/Town	53.59	51.12	0.000	0.000
School District	23.54	21.59	17.355	16.126
Special District	3.06	2.63	0.127	0.190
<b>Total</b>	<b>125.94</b>	<b>116.71</b>	<b>17.482</b>	<b>16.317</b>

## 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	120,400	14.4	1,159	1,293	134	11.6	1.10	1.07
Res Hmstd: AvgVal	157,800	180,600	14.4	1,973	2,158	184	9.3	1.25	1.19
Res Hmstd: Hi Val	210,300	240,700	14.5	2,786	3,020	235	8.4	1.32	1.25
Res Hmstd: Ex-Hi Val	315,500	361,100	14.5	4,414	4,748	335	7.6	1.40	1.31
Apartment	300,000	325,900	8.6	5,247	5,286	39	0.7	1.75	1.62
Comm/Ind: Lo Val	150,000	163,800	9.2	3,362	3,555	193	5.7	2.24	2.17
Comm/Ind: Mid Val	300,000	327,500	9.2	8,469	8,728	259	3.1	2.82	2.67
Comm/Ind: Hi Val	1,000,000	1,091,500	9.2	32,300	32,868	568	1.8	3.23	3.01

# NORTHWEST TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	10,682,973	1,802,346	20.3	77,610	84,429	6,819	8.8	0.87	0.79
Res Non-Hmstd	1,217,527	1,538,113	320,586	26.3	11,817	13,271	1,455	12.3	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	8,343,496	1,596,606	23.7	57,150	60,511	3,362	5.9	0.85	0.73
Com/Ind: Lo tier	233,706	247,170	13,465	5.8	3,393	2,961	-433	-12.8	1.45	1.20
Com/Ind: Hi tier	592,638	635,713	43,076	7.3	14,236	14,073	-163	-1.1	2.40	2.21
Publ U: Elec Gen	1,104	1,094	-10	-0.9	18	16	-2	-10.1	1.64	1.48
Publ U: Other	1,177,082	1,788,789	611,708	52.0	28,224	37,955	9,731	34.5	2.40	2.12
Ag HGA	1,931,051	2,280,022	348,970	18.1	16,883	18,381	1,497	8.9	0.87	0.81
Ag Hmstd Land	13,192,924	14,554,373	1,361,449	10.3	46,724	46,574	-150	-0.3	0.35	0.32
Ag Non-Hmstd	9,742,711	10,974,844	1,232,133	12.6	64,357	64,815	458	0.7	0.66	0.59
Miscellaneous	4,715	4,939	225	4.8	63	58	-5	-8.2	1.34	1.17
<b>Total</b>	<b>43,733,747</b>	<b>51,065,642</b>	<b>7,331,896</b>	<b>16.8</b>	<b>320,620</b>	<b>343,187</b>	<b>22,566</b>	<b>7.0</b>	<b>0.73</b>	<b>0.67</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	399,694	479,746	80,052	20.0
(-) TIF Tax Capacity	78	79	1	1.3
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>399,616</b>	<b>479,668</b>	<b>80,052</b>	<b>20.0</b>
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	37.88	0.000	0.000
City/Town	10.13	8.72	0.000	0.000
School District	16.69	15.41	17.850	15.624
Special District	3.46	2.97	0.105	0.150
<b>Total</b>	<b>72.82</b>	<b>64.98</b>	<b>17.956</b>	<b>15.774</b>

## 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	186,900	20.3	1,240	1,377	136	11.0	0.80	0.74
Res Hmstd: AvgVal	232,800	280,100	20.3	1,995	2,184	189	9.5	0.86	0.78
Res Hmstd: Hi Val	310,300	373,300	20.3	2,749	2,991	242	8.8	0.89	0.80
Res Hmstd: Ex-Hi Val	465,600	560,100	20.3	4,227	4,620	394	9.3	0.91	0.82
Apartment	300,000	331,600	10.5	3,270	3,216	-53	-1.6	1.09	0.97
Seas Rec: Lo Val	75,000	92,800	23.7	594	660	66	11.1	0.79	0.71
Seas Rec: Hi Val	200,000	247,400	23.7	1,704	1,853	149	8.7	0.85	0.75
Comm/Ind: Lo Val	150,000	161,000	7.3	2,174	2,180	6	0.3	1.45	1.35
Comm/Ind: Mid Val	300,000	321,900	7.3	5,695	5,591	-104	-1.8	1.90	1.74
Comm/Ind: Hi Val	1,000,000	1,072,700	7.3	22,122	21,504	-618	-2.8	2.21	2.00

# NORTH CENTRAL CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	6,520,770	1,476,741	29.3	56,414	62,746	6,333	11.2	1.12	0.96
Res Non-Hmstd	1,040,787	1,351,371	310,584	29.8	14,477	15,469	992	6.9	1.39	1.14
Apartments	439,734	492,304	52,570	12.0	7,672	7,291	-382	-5.0	1.74	1.48
Low-income Apts	115,845	120,570	4,725	4.1	1,322	1,186	-136	-10.3	1.14	0.98
Seasonal Rec'l	2,735,875	3,659,733	923,858	33.8	26,885	28,630	1,745	6.5	0.98	0.78
Com/Ind: Lo tier	549,152	569,291	20,139	3.7	11,882	9,945	-1,936	-16.3	2.16	1.75
Com/Ind: Hi tier	1,177,832	1,321,406	143,573	12.2	39,627	38,542	-1,085	-2.7	3.36	2.92
Publ U: Elec Gen	3,096	3,065	-31	-1.0	88	83	-5	-5.8	2.85	2.71
Publ U: Other	142,412	152,614	10,202	7.2	4,824	4,554	-270	-5.6	3.39	2.98
Ag HGA	32,633	39,558	6,925	21.2	357	387	31	8.6	1.09	0.98
Ag Hmstd Land	54,724	59,596	4,872	8.9	233	216	-17	-7.4	0.43	0.36
Ag Non-Hmstd	94,791	119,389	24,598	26.0	829	839	10	1.2	0.87	0.70
Miscellaneous	17,374	18,789	1,415	8.1	375	344	-32	-8.4	2.16	1.83
<b>Total</b>	<b>11,448,284</b>	<b>14,428,456</b>	<b>2,980,171</b>	<b>26.0</b>	<b>164,985</b>	<b>170,232</b>	<b>5,248</b>	<b>3.2</b>	<b>1.44</b>	<b>1.18</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	127,383	162,202	34,819	27.3
(-) TIF Tax Capacity	2,324	2,468	144	6.2
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>125,058</b>	<b>159,734</b>	<b>34,676</b>	<b>27.7</b>
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	31.75	0.000	0.00
City/Town	49.51	41.46	0.000	0.00
School District	19.46	15.31	12.672	10.28
Special District	0.97	0.77	0.024	0.00
<b>Total</b>	<b>109.67</b>	<b>89.29</b>	<b>12.696</b>	<b>10.28</b>

## 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	135,100	29.3	973	1,121	148	15.2	0.93	0.83
Res Hmstd: AvgVal	156,600	202,500	29.3	1,662	1,846	184	11.1	1.06	0.91
Res Hmstd: Hi Val	208,700	269,900	29.3	2,351	2,572	220	9.4	1.13	0.95
Res Hmstd: Ex-Hi Val	313,100	404,800	29.3	3,732	4,023	292	7.8	1.19	0.99
Apartment	300,000	335,900	12.0	4,493	4,094	-399	-8.9	1.50	1.22
Seas Rec: Lo Val	75,000	100,400	33.9	871	963	92	10.6	1.16	0.96
Seas Rec: Hi Val	200,000	267,600	33.8	2,441	2,659	218	8.9	1.22	0.99
Comm/Ind: Lo Val	150,000	168,300	12.2	2,924	2,878	-46	-1.6	1.95	1.71
Comm/Ind: Mid Val	300,000	336,600	12.2	7,471	7,172	-300	-4.0	2.49	2.13
Comm/Ind: Hi Val	1,000,000	1,121,900	12.2	28,689	27,204	-1,485	-5.2	2.87	2.42

# NORTH CENTRAL TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	11,774,735	2,685,514	29.5	75,913	82,953	7,040	9.3	0.84	0.70
Res Non-Hmstd	1,155,583	1,552,164	396,581	34.3	11,047	12,048	1,002	9.1	0.96	0.78
Apartments	42,796	41,807	-989	-2.3	464	412	-52	-11.3	1.08	0.98
Low-income Apts	218	236	18	8.3	2	2	0	3.6	0.84	0.81
Seasonal Rec'l	8,122,287	10,414,550	2,292,263	28.2	65,482	68,526	3,043	4.6	0.81	0.66
Com/Ind: Lo tier	231,388	250,208	18,819	8.1	3,256	2,689	-567	-17.4	1.41	1.07
Com/Ind: Hi tier	315,132	427,921	112,789	35.8	7,606	8,676	1,070	14.1	2.41	2.03
Publ U: Elec Gen	5,021	19,959	14,938	297.5	100	267	168	168.8	1.98	1.34
Publ U: Other	1,215,010	1,888,827	673,818	55.5	29,237	37,500	8,263	28.3	2.41	1.99
Ag HGA	1,436,819	1,748,670	311,850	21.7	12,986	13,880	894	6.9	0.90	0.79
Ag Hmstd Land	3,415,561	3,783,238	367,676	10.8	10,754	9,814	-940	-8.7	0.31	0.26
Ag Non-Hmstd	2,829,744	3,395,518	565,774	20.0	21,305	21,045	-260	-1.2	0.75	0.62
Miscellaneous	24,679	32,575	7,896	32.0	470	543	73	15.5	1.90	1.67
<b>Total</b>	<b>27,883,459</b>	<b>35,330,408</b>	<b>7,446,947</b>	<b>26.7</b>	<b>238,622</b>	<b>258,355</b>	<b>19,734</b>	<b>8.3</b>	<b>0.86</b>	<b>0.73</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	270,762	356,219	85,457	31.6
(-) TIF Tax Capacity	64	66	2	3.1
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>270,698</b>	<b>356,153</b>	<b>85,455</b>	<b>31.6</b>
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	35.20	0.000	0.00
City/Town	12.94	10.23	0.000	0.00
School District	19.14	15.87	13.183	10.87
Special District	1.07	0.83	0.116	0.00
<b>Total</b>	<b>76.41</b>	<b>62.13</b>	<b>13.298</b>	<b>10.87</b>

## 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	182,700	29.6	1,077	1,204	127	11.8	0.76	0.66
Res Hmstd: AvgVal	211,300	273,800	29.6	1,756	1,920	164	9.3	0.83	0.70
Res Hmstd: Hi Val	281,700	365,000	29.6	2,436	2,637	201	8.2	0.86	0.72
Res Hmstd: Ex-Hi Val	422,600	547,500	29.6	3,791	4,071	279	7.4	0.90	0.74
Apartment	300,000	293,100	-2.3	3,265	2,595	-670	-20.5	1.09	0.89
Seas Rec: Lo Val	75,000	96,200	28.3	621	659	38	6.1	0.83	0.69
Seas Rec: Hi Val	200,000	256,500	28.2	1,776	1,850	74	4.2	0.89	0.72
Comm/Ind: Lo Val	150,000	203,700	35.8	2,185	2,891	705	32.3	1.46	1.42
Comm/Ind: Mid Val	300,000	407,400	35.8	5,743	6,992	1,249	21.7	1.91	1.72
Comm/Ind: Hi Val	1,000,000	1,358,000	35.8	22,348	26,134	3,786	16.9	2.23	1.92

# TACONITE CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	3,724,401	749,022	25.2	33,041	38,957	5,916	17.9	1.11	1.05
Res Non-Hmstd	568,383	730,533	162,150	28.5	10,133	11,328	1,195	11.8	1.78	1.55
Apartments	149,424	175,519	26,095	17.5	3,152	3,205	53	1.7	2.11	1.83
Low-income Apts	56,952	57,886	933	1.6	734	664	-70	-9.5	1.29	1.15
Seasonal Rec'l	386,530	498,274	111,744	28.9	5,101	5,325	223	4.4	1.32	1.07
Com/Ind: Lo tier	287,122	297,936	10,815	3.8	7,723	6,924	-799	-10.4	2.69	2.32
Com/Ind: Hi tier	539,856	579,498	39,642	7.3	21,916	21,049	-867	-4.0	4.06	3.63
Publ U: Elec Gen	275,383	306,765	31,382	11.4	7,852	7,208	-643	-8.2	2.85	2.35
Publ U: Other	343,151	327,987	-15,164	-4.4	13,202	11,050	-2,152	-16.3	3.85	3.37
Ag HGA	9,457	11,469	2,013	21.3	105	120	15	14.0	1.11	1.04
Ag Hmstd Land	8,751	10,260	1,509	17.2	39	41	1	3.4	0.45	0.40
Ag Non-Hmstd	159,664	189,539	29,875	18.7	2,414	2,471	57	2.3	1.51	1.30
Miscellaneous	15,299	15,889	590	3.9	539	513	-25	-4.7	3.52	3.23
<b>Total</b>	<b>5,775,350</b>	<b>6,925,956</b>	<b>1,150,606</b>	<b>19.9</b>	<b>105,951</b>	<b>108,855</b>	<b>2,904</b>	<b>2.7</b>	<b>1.83</b>	<b>1.57</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	65,681	78,469	12,788	19.5
(-) TIF Tax Capacity	817	1,071	254	31.1
(-) FD Contrib Tax Cap	6,686	5,522	-1,164	-17.4
<b>(=) Taxable Tax Capacity</b>	<b>58,178</b>	<b>71,876</b>	<b>13,698</b>	<b>23.5</b>
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	46.82	0.000	0.00
City/Town	74.73	65.95	0.000	0.00
School District	17.10	15.37	10.852	8.82
Special District	1.44	1.27	0.000	0.00
<b>Total</b>	<b>149.92</b>	<b>129.40</b>	<b>10.852</b>	<b>8.82</b>

## 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	86,800	25.3	383	504	120	31.4	0.55	0.58
Res Hmstd: AvgVal	103,900	130,100	25.2	937	1,153	216	23.0	0.90	0.89
Res Hmstd: Hi Val	138,400	173,300	25.2	1,538	1,800	262	17.0	1.11	1.04
Res Hmstd: Ex-Hi Val	207,700	260,000	25.2	2,746	3,100	354	12.9	1.32	1.19
Apartment	300,000	352,400	17.5	5,948	6,011	63	1.1	1.98	1.71
Seas Rec: Lo Val	75,000	96,700	28.9	1,172	1,313	141	12.0	1.56	1.36
Seas Rec: Hi Val	200,000	257,900	29.0	3,246	3,595	349	10.8	1.62	1.39
Comm/Ind: Lo Val	150,000	161,100	7.4	3,935	3,854	-80	-2.0	2.62	2.39
Comm/Ind: Mid Val	300,000	322,100	7.4	9,838	9,479	-359	-3.6	3.28	2.94
Comm/Ind: Hi Val	1,000,000	1,073,500	7.3	37,385	35,729	-1,656	-4.4	3.74	3.33

# TACONITE TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	7,511,854	1,644,859	28.0	46,785	51,723	4,937	10.6	0.80	0.69
Res Non-Hmstd	1,033,336	1,382,260	348,924	33.8	11,170	12,216	1,046	9.4	1.08	0.88
Apartments	14,116	19,407	5,291	37.5	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	7,531,900	1,473,563	24.3	60,043	61,860	1,818	3.0	0.99	0.82
Com/Ind: Lo tier	104,450	114,468	10,018	9.6	2,122	1,765	-357	-16.8	2.03	1.54
Com/Ind: Hi tier	325,922	399,815	73,894	22.7	10,595	11,042	448	4.2	3.25	2.76
Publ U: Elec Gen	2,497	2,485	-12	-0.5	59	50	-9	-15.2	2.38	2.03
Publ U: Other	656,411	825,276	168,865	25.7	19,844	20,259	415	2.1	3.02	2.45
Ag HGA	220,512	272,902	52,390	23.8	1,463	1,557	94	6.4	0.66	0.57
Ag Hmstd Land	330,648	387,103	56,455	17.1	756	649	-106	-14.1	0.23	0.17
Ag Non-Hmstd	1,921,558	2,222,970	301,413	15.7	16,744	16,049	-695	-4.1	0.87	0.72
Miscellaneous	11,580	15,971	4,391	37.9	304	349	45	14.8	2.62	2.18
<b>Total</b>	<b>16,546,362</b>	<b>20,686,411</b>	<b>4,140,051</b>	<b>25.0</b>	<b>170,064</b>	<b>177,717</b>	<b>7,655</b>	<b>4.5</b>	<b>1.03</b>	<b>0.86</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	169,831	216,542	46,711	27.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	5,178	3,718	-1,460	-28.2
<b>(=) Taxable Tax Capacity</b>	<b>164,653</b>	<b>212,824</b>	<b>48,171</b>	<b>29.3</b>
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	47.77	0.000	0.000
City/Town	13.34	11.05	0.000	0.000
School District	14.31	11.96	10.676	8.416
Special District	3.31	2.76	0.000	0.000
<b>Total</b>	<b>89.23</b>	<b>73.53</b>	<b>10.676</b>	<b>8.416</b>

## 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	167,900	28.1	793	923	131	16.5	0.60	0.55
Res Hmstd: AvgVal	196,600	251,800	28.1	1,500	1,667	167	11.1	0.76	0.66
Res Hmstd: Hi Val	262,000	335,500	28.1	2,206	2,408	202	9.2	0.84	0.72
Res Hmstd: Ex-Hi Val	393,100	503,400	28.1	3,621	3,842	221	6.1	0.92	0.76
Apartment	300,000	412,500	37.5	3,666	4,139	473	12.9	1.22	1.00
Seas Rec: Lo Val	75,000	93,300	24.4	717	744	27	3.7	0.96	0.80
Seas Rec: Hi Val	200,000	248,700	24.3	2,032	2,076	44	2.1	1.02	0.83
Comm/Ind: Lo Val	150,000	184,100	22.7	2,896	3,181	285	9.9	1.93	1.73
Comm/Ind: Mid Val	300,000	368,100	22.7	7,415	7,758	344	4.6	2.47	2.11
Comm/Ind: Hi Val	1,000,000	1,226,800	22.7	28,502	29,118	616	2.2	2.85	2.37



# DULUTH AREA

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	7,994,837	1,106,892	16.1	97,922	105,919	7,997	8.2	1.42	1.32
Res Non-Hmstd	1,558,661	1,941,332	382,672	24.6	25,839	29,338	3,500	13.5	1.66	1.51
Apartments	723,191	812,497	89,306	12.3	14,312	14,703	391	2.7	1.98	1.81
Low-income Apts	135,853	139,078	3,225	2.4	1,656	1,550	-106	-6.4	1.22	1.11
Seasonal Rec'l	180,876	203,290	22,414	12.4	2,351	2,341	-10	-0.4	1.30	1.15
Com/Ind: Lo tier	260,097	261,843	1,746	0.7	6,292	5,514	-779	-12.4	2.42	2.11
Com/Ind: Hi tier	1,635,066	1,754,188	119,123	7.3	61,366	60,444	-922	-1.5	3.75	3.45
Publ U: Elec Gen	28,649	30,707	2,057	7.2	881	864	-16	-1.8	3.07	2.82
Publ U: Other	180,110	149,880	-30,230	-16.8	6,513	4,927	-1,586	-24.3	3.62	3.29
Ag HGA	15,062	16,682	1,620	10.8	184	189	5	2.6	1.22	1.13
Ag Hmstd Land	13,044	13,161	117	0.9	40	29	-11	-28.0	0.31	0.22
Ag Non-Hmstd	145,677	150,432	4,756	3.3	1,547	1,386	-161	-10.4	1.06	0.92
Miscellaneous	74,159	74,286	126	0.2	2,168	2,011	-157	-7.3	2.92	2.71
<b>Total</b>	<b>11,838,389</b>	<b>13,542,213</b>	<b>1,703,824</b>	<b>14.4</b>	<b>221,071</b>	<b>229,215</b>	<b>8,145</b>	<b>3.7</b>	<b>1.87</b>	<b>1.69</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	135,089	154,485	19,396	14.4
(-) TIF Tax Capacity	3,789	4,391	602	15.9
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>131,300</b>	<b>150,093</b>	<b>18,793</b>	<b>14.3</b>
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	61.35	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	4.40	0.000	0.000
<b>Total</b>	<b>139.81</b>	<b>127.86</b>	<b>16.180</b>	<b>14.220</b>

## 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	151,800	16.1	1,683	1,855	173	10.3	1.29	1.22
Res Hmstd: AvgVal	195,900	227,400	16.1	2,782	3,016	235	8.4	1.42	1.33
Res Hmstd: Hi Val	261,100	303,100	16.1	3,881	4,179	298	7.7	1.49	1.38
Res Hmstd: Ex-Hi Val	391,700	454,700	16.1	6,082	6,460	378	6.2	1.55	1.42
Apartment	300,000	337,100	12.4	5,728	5,867	139	2.4	1.91	1.74
Comm/Ind: Lo Val	150,000	161,000	7.3	3,655	3,708	53	1.5	2.44	2.30
Comm/Ind: Mid Val	300,000	321,900	7.3	9,158	9,117	-41	-0.4	3.05	2.83
Comm/Ind: Hi Val	1,000,000	1,072,900	7.3	34,839	34,364	-475	-1.4	3.48	3.20

# EAST CENTRAL CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	7,325,806	1,495,056	25.6	85,447	94,130	8,683	10.2	1.47	1.28
Res Non-Hmstd	762,397	965,286	202,889	26.6	12,912	13,912	1,000	7.7	1.69	1.44
Apartments	315,514	365,997	50,483	16.0	6,499	6,392	-108	-1.7	2.06	1.75
Low-income Apts	106,882	138,800	31,917	29.9	1,355	1,511	157	11.6	1.27	1.09
Seasonal Rec'l	118,618	154,089	35,471	29.9	1,893	2,034	141	7.4	1.60	1.32
Com/Ind: Lo tier	347,349	358,686	11,337	3.3	8,870	7,485	-1,386	-15.6	2.55	2.09
Com/Ind: Hi tier	797,124	866,391	69,267	8.7	30,829	28,997	-1,832	-5.9	3.87	3.35
Publ U: Elec Gen	2,602	2,546	-55	-2.1	88	71	-17	-19.2	3.40	2.81
Publ U: Other	131,631	137,767	6,136	4.7	4,999	4,500	-500	-10.0	3.80	3.27
Ag HGA	88,217	106,013	17,795	20.2	1,192	1,243	51	4.2	1.35	1.17
Ag Hmstd Land	92,081	110,418	18,337	19.9	392	372	-20	-5.2	0.43	0.34
Ag Non-Hmstd	86,334	106,226	19,893	23.0	1,091	1,110	19	1.8	1.26	1.05
Miscellaneous	29,204	33,271	4,068	13.9	568	547	-21	-3.6	1.94	1.64
<b>Total</b>	<b>8,708,703</b>	<b>10,671,296</b>	<b>1,962,594</b>	<b>22.5</b>	<b>156,135</b>	<b>162,304</b>	<b>6,167</b>	<b>3.9</b>	<b>1.79</b>	<b>1.52</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	92,851	114,359	21,508	23.2
(-) TIF Tax Capacity	1,366	1,777	411	30.1
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>91,485</b>	<b>112,582</b>	<b>21,097</b>	<b>23.1</b>
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	54.77	0.053	0.039
City/Town	49.21	43.72	0.000	0.000
School District	27.22	22.64	15.292	12.895
Special District	4.14	3.56	0.000	0.000
<b>Total</b>	<b>146.97</b>	<b>124.70</b>	<b>15.345</b>	<b>12.934</b>

## 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	166,100	25.6	1,773	2,008	235	13.2	1.34	1.21
Res Hmstd: AvgVal	198,100	248,900	25.6	2,930	3,241	310	10.6	1.48	1.30
Res Hmstd: Hi Val	264,100	331,900	25.7	4,089	4,476	387	9.5	1.55	1.35
Res Hmstd: Ex-Hi Val	396,200	497,800	25.6	6,408	6,851	444	6.9	1.62	1.38
Apartment	300,000	348,100	16.0	5,972	5,876	-96	-1.6	1.99	1.69
Comm/Ind: Lo Val	150,000	163,100	8.7	3,804	3,678	-125	-3.3	2.54	2.26
Comm/Ind: Mid Val	300,000	326,100	8.7	9,509	9,034	-475	-5.0	3.17	2.77
Comm/Ind: Hi Val	1,000,000	1,086,900	8.7	36,134	34,031	-2,104	-5.8	3.61	3.13

# EAST CENTRAL TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	9,793,972	2,087,639	27.1	90,467	98,302	7,834	8.7	1.17	1.00
Res Non-Hmstd	1,030,610	1,331,654	301,044	29.2	13,230	14,187	957	7.2	1.28	1.07
Apartments	10,727	10,369	-358	-3.3	171	142	-29	-17.0	1.59	1.37
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,144,496	2,722,991	578,495	27.0	23,775	24,391	616	2.6	1.11	0.90
Com/Ind: Lo tier	121,590	130,492	8,902	7.3	2,335	1,942	-393	-16.8	1.92	1.49
Com/Ind: Hi tier	142,460	168,702	26,242	18.4	4,371	4,346	-25	-0.6	3.07	2.58
Publ U: Elec Gen	21,852	21,192	-659	-3.0	549	446	-103	-18.8	2.51	2.10
Publ U: Other	423,516	756,538	333,022	78.6	13,670	18,617	4,948	36.2	3.23	2.46
Ag HGA	1,362,576	1,706,235	343,658	25.2	15,494	16,731	1,237	8.0	1.14	0.98
Ag Hmstd Land	1,489,334	1,786,173	296,839	19.9	4,792	4,391	-400	-8.4	0.32	0.25
Ag Non-Hmstd	1,471,955	1,873,300	401,344	27.3	14,630	14,952	322	2.2	0.99	0.80
Miscellaneous	7,349	9,752	2,403	32.7	98	103	5	5.3	1.33	1.05
<b>Total</b>	<b>15,932,798</b>	<b>20,311,370</b>	<b>4,378,571</b>	<b>27.5</b>	<b>183,582</b>	<b>198,550</b>	<b>14,969</b>	<b>8.2</b>	<b>1.15</b>	<b>0.98</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	150,829	198,855	48,026	31.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>150,829</b>	<b>198,855</b>	<b>48,026</b>	<b>31.8</b>
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	54.79	0.126	0.101
City/Town	18.00	14.18	0.000	0.000
School District	23.44	19.33	15.140	12.791
Special District	1.13	1.01	0.000	0.000
<b>Total</b>	<b>109.67</b>	<b>89.32</b>	<b>15.266</b>	<b>12.892</b>

## 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	195,500	27.1	1,665	1,823	158	9.5	1.08	0.93
Res Hmstd: AvgVal	230,600	293,100	27.1	2,700	2,899	199	7.4	1.17	0.99
Res Hmstd: Hi Val	307,400	390,700	27.1	3,735	3,975	240	6.4	1.22	1.02
Res Hmstd: Ex-Hi Val	461,100	586,100	27.1	5,761	6,183	422	7.3	1.25	1.05
Apartment	300,000	290,000	-3.3	4,570	3,612	-959	-21.0	1.52	1.25
Seas Rec: Lo Val	75,000	95,300	27.1	871	912	41	4.7	1.16	0.96
Seas Rec: Hi Val	200,000	254,000	27.0	2,441	2,522	81	3.3	1.22	0.99
Comm/Ind: Lo Val	150,000	177,700	18.5	2,963	3,165	202	6.8	1.98	1.78
Comm/Ind: Mid Val	300,000	355,300	18.4	7,548	7,743	195	2.6	2.52	2.18
Comm/Ind: Hi Val	1,000,000	1,184,300	18.4	28,945	29,112	167	0.6	2.89	2.46

# CENTRAL MINN CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	23,471,780	4,325,250	22.6	252,008	284,109	32,100	12.7	1.32	1.21
Res Non-Hmstd	2,208,058	2,814,865	606,807	27.5	32,326	37,001	4,674	14.5	1.46	1.31
Apartments	1,575,414	1,833,726	258,312	16.4	27,748	29,604	1,855	6.7	1.76	1.61
Low-income Apts	305,506	355,956	50,450	16.5	3,248	3,371	123	3.8	1.06	0.95
Seasonal Rec'l	144,853	172,075	27,222	18.8	2,110	2,192	82	3.9	1.46	1.27
Com/Ind: Lo tier	779,518	797,309	17,791	2.3	16,964	15,007	-1,957	-11.5	2.18	1.88
Com/Ind: Hi tier	3,801,672	4,075,583	273,911	7.2	129,122	126,940	-2,182	-1.7	3.40	3.11
Publ U: Elec Gen	1,201,914	1,278,470	76,556	6.4	26,823	26,094	-729	-2.7	2.23	2.04
Publ U: Other	680,887	712,050	31,163	4.6	21,452	20,514	-938	-4.4	3.15	2.88
Ag HGA	118,165	138,729	20,563	17.4	1,474	1,557	84	5.7	1.25	1.12
Ag Hmstd Land	217,485	226,688	9,203	4.2	952	826	-125	-13.2	0.44	0.36
Ag Non-Hmstd	230,195	244,313	14,118	6.1	2,492	2,300	-192	-7.7	1.08	0.94
Miscellaneous	58,064	71,942	13,879	23.9	1,059	1,146	86	8.1	1.82	1.59
<b>Total</b>	<b>30,468,262</b>	<b>36,193,486</b>	<b>5,725,225</b>	<b>18.8</b>	<b>517,778</b>	<b>550,661</b>	<b>32,881</b>	<b>6.4</b>	<b>1.70</b>	<b>1.52</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	353,837	418,530	64,693	18.3
(-) TIF Tax Capacity	6,480	7,535	1,055	16.3
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>347,356</b>	<b>410,995</b>	<b>63,639</b>	<b>18.3</b>
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	40.04	0.000	0.000
City/Town	45.80	42.75	0.776	0.679
School District	27.79	24.20	17.993	17.333
Special District	2.03	1.85	0.175	0.147
<b>Total</b>	<b>121.34</b>	<b>108.83</b>	<b>18.944</b>	<b>18.159</b>

## 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	191,700	22.6	1,911	2,217	305	16.0	1.22	1.16
Res Hmstd: AvgVal	234,400	287,400	22.6	3,092	3,526	434	14.0	1.32	1.23
Res Hmstd: Hi Val	312,400	383,000	22.6	4,272	4,834	562	13.2	1.37	1.26
Res Hmstd: Ex-Hi Val	468,700	574,600	22.6	6,575	7,500	925	14.1	1.40	1.31
Apartment	300,000	349,200	16.4	5,119	5,385	266	5.2	1.71	1.54
Comm/Ind: Lo Val	150,000	160,900	7.3	3,281	3,299	18	0.5	2.19	2.05
Comm/Ind: Mid Val	300,000	321,700	7.2	8,271	8,156	-115	-1.4	2.76	2.54
Comm/Ind: Hi Val	1,000,000	1,072,100	7.2	31,560	30,822	-738	-2.3	3.16	2.87

# CENTRAL MINN TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	13,656,311	2,567,402	23.2	115,657	128,842	13,185	11.4	1.04	0.94
Res Non-Hmstd	998,712	1,223,889	225,176	22.5	11,114	12,119	1,004	9.0	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	1,761,505	306,028	21.0	14,259	15,007	747	5.2	0.98	0.85
Com/Ind: Lo tier	175,415	181,095	5,679	3.2	2,869	2,447	-422	-14.7	1.64	1.35
Com/Ind: Hi tier	316,226	365,692	49,465	15.6	8,490	8,841	351	4.1	2.68	2.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	520,655	513,461	-7,194	-1.4	13,914	12,421	-1,494	-10.7	2.67	2.42
Ag HGA	1,518,087	1,789,645	271,557	17.9	15,168	16,335	1,167	7.7	1.00	0.91
Ag Hmstd Land	3,726,997	4,068,454	341,457	9.2	12,708	11,808	-899	-7.1	0.34	0.29
Ag Non-Hmstd	1,391,698	1,593,755	202,057	14.5	11,227	11,120	-107	-1.0	0.81	0.70
Miscellaneous	7,525	8,023	498	6.6	90	85	-5	-5.4	1.20	1.06
<b>Total</b>	<b>21,204,233</b>	<b>25,166,803</b>	<b>3,962,565</b>	<b>18.7</b>	<b>205,556</b>	<b>219,083</b>	<b>13,525</b>	<b>6.6</b>	<b>0.97</b>	<b>0.87</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	199,371	241,140	41,769	21
(-) TIF Tax Capacity	0	0	0	0
(-) FD Contrib Tax Cap	0	0	0	0
<b>(=) Taxable Tax Capacity</b>	<b>199,371</b>	<b>241,140</b>	<b>41,769</b>	<b>21</b>
FD Distrib Tax Cap	0	0	0	0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.06	40.42	0.000	0.000
City/Town	17.70	15.55	0.000	0.000
School District	25.07	21.79	17.653	16.896
Special District	0.44	0.38	0.000	0.000
<b>Total</b>	<b>89.27</b>	<b>78.14</b>	<b>17.653</b>	<b>16.896</b>

## 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	247,700	23.2	1,979	2,237	258	13.0	0.98	0.90
Res Hmstd: AvgVal	301,500	371,400	23.2	3,134	3,500	366	11.7	1.04	0.94
Res Hmstd: Hi Val	401,900	495,000	23.2	4,288	4,704	417	9.7	1.07	0.95
Res Hmstd: Ex-Hi Val	603,000	742,700	23.2	6,678	7,533	855	12.8	1.11	1.01
Apartment	300,000	329,200	9.7	3,877	3,772	-106	-2.7	1.29	1.15
Seas Rec: Lo Val	75,000	90,800	21.1	718	764	47	6.5	0.96	0.84
Seas Rec: Hi Val	200,000	242,100	21.0	2,033	2,131	98	4.8	1.02	0.88
Comm/Ind: Lo Val	150,000	173,500	15.7	2,540	2,823	283	11.1	1.69	1.63
Comm/Ind: Mid Val	300,000	347,000	15.7	6,549	6,976	427	6.5	2.18	2.01
Comm/Ind: Hi Val	1,000,000	1,156,500	15.7	25,258	26,357	1,099	4.3	2.53	2.28

# SOUTHWEST CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	8,259,556	1,248,136	17.8	98,186	109,889	11,703	11.9	1.40	1.33
Res Non-Hmstd	1,013,334	1,211,792	198,458	19.6	17,252	19,027	1,775	10.3	1.70	1.57
Apartments	483,189	534,004	50,815	10.5	9,502	9,686	184	1.9	1.97	1.81
Low-income Apts	128,905	138,610	9,705	7.5	1,514	1,488	-25	-1.7	1.17	1.07
Seasonal Rec'l	71,640	80,760	9,119	12.7	1,249	1,281	32	2.6	1.74	1.59
Com/Ind: Lo tier	689,380	709,845	20,464	3.0	17,318	15,716	-1,601	-9.2	2.51	2.21
Com/Ind: Hi tier	1,830,402	1,932,138	101,736	5.6	67,205	65,795	-1,410	-2.1	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	172,833	5,072	3.0	6,545	6,169	-376	-5.7	3.90	3.57
Ag HGA	20,998	24,431	3,433	16.3	307	334	27	8.9	1.46	1.37
Ag Hmstd Land	136,332	154,987	18,655	13.7	1,107	1,150	43	3.9	0.81	0.74
Ag Non-Hmstd	145,505	170,669	25,164	17.3	1,975	2,099	123	6.2	1.36	1.23
Miscellaneous	17,009	20,433	3,424	20.1	413	457	43	10.5	2.43	2.23
<b>Total</b>	<b>11,715,876</b>	<b>13,410,058</b>	<b>1,694,181</b>	<b>14.5</b>	<b>222,573</b>	<b>233,091</b>	<b>10,518</b>	<b>4.7</b>	<b>1.90</b>	<b>1.74</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	129,186	147,825	18,639	14.4
(-) TIF Tax Capacity	3,444	3,562	118	3.4
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>125,742</b>	<b>144,263</b>	<b>18,521</b>	<b>14.7</b>
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	39.34	0.000	0.000
City/Town	76.67	72.53	0.075	0.064
School District	20.30	17.91	20.909	19.719
Special District	1.63	1.45	0.000	0.000
<b>Total</b>	<b>142.66</b>	<b>131.23</b>	<b>20.984</b>	<b>19.783</b>

## 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	97,000	17.9	921	1,091	170	18.4	1.12	1.12
Res Hmstd: AvgVal	123,300	145,300	17.8	1,645	1,877	232	14.1	1.33	1.29
Res Hmstd: Hi Val	164,400	193,700	17.8	2,370	2,665	295	12.5	1.44	1.38
Res Hmstd: Ex-Hi Val	246,600	290,500	17.8	3,821	4,241	421	11.0	1.55	1.46
Apartment	300,000	331,600	10.5	5,979	6,096	116	1.9	1.99	1.84
Comm/Ind: Lo Val	150,000	158,400	5.6	3,791	3,791	-1	0.0	2.53	2.39
Comm/Ind: Mid Val	300,000	316,700	5.6	9,452	9,307	-145	-1.5	3.15	2.94
Comm/Ind: Hi Val	1,000,000	1,055,600	5.6	35,868	35,056	-812	-2.3	3.59	3.32

# SOUTHWEST TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	5,843,223	979,627	20.1	46,851	51,894	5,044	10.8	0.96	0.89
Res Non-Hmstd	681,635	814,678	133,043	19.5	6,968	7,532	564	8.1	1.02	0.92
Apartments	8,636	9,346	710	8.2	103	104	1	1.1	1.20	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,065,246	1,255,640	190,394	17.9	9,982	10,368	386	3.9	0.94	0.83
Com/Ind: Lo tier	183,560	193,759	10,199	5.6	2,709	2,368	-341	-12.6	1.48	1.22
Com/Ind: Hi tier	510,741	551,739	40,997	8.0	12,255	12,056	-199	-1.6	2.40	2.19
Publ U: Elec Gen	7,670	8,572	902	11.8	102	115	14	13.3	1.33	1.35
Publ U: Other	1,104,573	1,096,144	-8,429	-0.8	25,181	22,575	-2,606	-10.3	2.28	2.06
Ag HGA	1,952,122	2,315,537	363,415	18.6	16,581	18,472	1,890	11.4	0.85	0.80
Ag Hmstd Land	23,990,609	28,050,324	4,059,715	16.9	82,752	88,410	5,658	6.8	0.34	0.32
Ag Non-Hmstd	16,578,559	19,070,997	2,492,438	15.0	96,311	97,401	1,090	1.1	0.58	0.51
Miscellaneous	4,099	4,587	488	11.9	89	90	1	1.1	2.17	1.96
<b>Total</b>	<b>50,951,046</b>	<b>59,214,546</b>	<b>8,263,499</b>	<b>16.2</b>	<b>299,884</b>	<b>311,385</b>	<b>11,502</b>	<b>3.8</b>	<b>0.59</b>	<b>0.53</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	438,001	516,740	78,739	18
(-) TIF Tax Capacity	0	0	0	0
(-) FD Contrib Tax Cap	0	0	0	0
<b>(=) Taxable Tax Capacity</b>	<b>438,001</b>	<b>516,740</b>	<b>78,739</b>	<b>18</b>
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	36.83	0.00	0.000
City/Town	8.08	7.01	0.00	0.000
School District	15.96	14.55	24.23	23.157
Special District	1.20	1.06	0.00	0.000
<b>Total</b>	<b>66.50</b>	<b>59.45</b>	<b>24.23</b>	<b>23.157</b>

## 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	174,500	20.2	1,157	1,313	157	13.6	0.80	0.75
Res Hmstd: AvgVal	217,700	261,600	20.2	1,858	2,080	222	11.9	0.85	0.80
Res Hmstd: Hi Val	290,200	348,700	20.2	2,559	2,846	287	11.2	0.88	0.82
Res Hmstd: Ex-Hi Val	435,400	523,100	20.1	3,950	4,356	405	10.3	0.91	0.83
Apartment	300,000	324,700	8.2	3,221	3,165	-56	-1.7	1.07	0.97
Comm/Ind: Lo Val	150,000	162,100	8.1	2,126	2,185	59	2.8	1.42	1.35
Comm/Ind: Mid Val	300,000	324,100	8.0	5,551	5,560	9	0.2	1.85	1.72
Comm/Ind: Hi Val	1,000,000	1,080,300	8.0	21,532	21,311	-222	-1.0	2.15	1.97

# SOUTH CENTRAL CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	9,653,374	1,627,215	20.3	111,101	124,428	13,328	12.0	1.38	1.29
Res Non-Hmstd	1,205,589	1,427,201	221,612	18.4	19,388	20,778	1,390	7.2	1.61	1.46
Apartments	861,959	954,761	92,802	10.8	14,745	14,939	194	1.3	1.71	1.56
Low-income Apts	128,414	141,609	13,195	10.3	1,458	1,421	-38	-2.6	1.14	1.00
Seasonal Rec'l	83,563	92,920	9,357	11.2	1,288	1,279	-9	-0.7	1.54	1.38
Com/Ind: Lo tier	534,053	548,685	14,632	2.7	13,145	11,644	-1,501	-11.4	2.46	2.12
Com/Ind: Hi tier	1,869,025	2,035,794	166,768	8.9	64,153	64,364	211	0.3	3.43	3.16
Publ U: Elec Gen	13,031	20,737	7,706	59.1	305	446	141	46.4	2.34	2.15
Publ U: Other	139,414	140,994	1,580	1.1	5,023	4,585	-438	-8.7	3.60	3.25
Ag HGA	14,485	16,084	1,599	11.0	224	234	10	4.4	1.55	1.45
Ag Hmstd Land	67,528	70,909	3,381	5.0	610	599	-11	-1.8	0.90	0.84
Ag Non-Hmstd	96,454	110,314	13,860	14.4	1,299	1,340	41	3.1	1.35	1.21
Miscellaneous	29,962	36,886	6,923	23.1	501	554	53	10.7	1.67	1.50
<b>Total</b>	<b>13,069,637</b>	<b>15,250,268</b>	<b>2,180,630</b>	<b>16.7</b>	<b>233,240</b>	<b>246,611</b>	<b>13,371</b>	<b>5.7</b>	<b>1.78</b>	<b>1.62</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	145,716	170,593	24,877	17.1
(-) TIF Tax Capacity	3,453	4,029	576	16.7
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>142,263</b>	<b>166,565</b>	<b>24,302</b>	<b>17.1</b>
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	42.43	0.000	0.000
City/Town	63.17	58.33	0.209	0.135
School District	22.19	19.87	18.994	17.432
Special District	0.43	0.38	0.000	0.000
<b>Total</b>	<b>133.25</b>	<b>121.01</b>	<b>19.204</b>	<b>17.567</b>

## 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	132,100	20.3	1,309	1,524	214	16.4	1.19	1.15
Res Hmstd: AvgVal	164,600	198,000	20.3	2,211	2,509	298	13.5	1.34	1.27
Res Hmstd: Hi Val	219,300	263,800	20.3	3,110	3,492	382	12.3	1.42	1.32
Res Hmstd: Ex-Hi Val	329,100	395,900	20.3	4,916	5,467	551	11.2	1.49	1.38
Apartment	300,000	332,300	10.8	5,573	5,610	37	0.7	1.86	1.69
Comm/Ind: Lo Val	150,000	163,400	8.9	3,553	3,671	118	3.3	2.37	2.25
Comm/Ind: Mid Val	300,000	326,800	8.9	8,904	8,995	90	1.0	2.97	2.75
Comm/Ind: Hi Val	1,000,000	1,089,300	8.9	33,879	33,838	-41	-0.1	3.39	3.11



# SOUTH CENTRAL TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	4,793,042	839,264	21.2	39,923	43,898	3,976	10.0	1.01	0.92
Res Non-Hmstd	546,541	661,629	115,088	21.1	5,850	6,326	476	8.1	1.07	0.96
Apartments	8,941	10,514	1,574	17.6	118	127	9	7.6	1.32	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	323,323	390,064	66,741	20.6	3,261	3,469	208	6.4	1.01	0.89
Com/Ind: Lo tier	99,451	103,727	4,276	4.3	1,546	1,326	-220	-14.2	1.55	1.28
Com/Ind: Hi tier	275,848	304,626	28,778	10.4	6,924	6,920	-4	-0.1	2.51	2.27
Publ U: Elec Gen	10,983	11,918	935	8.5	147	142	-5	-3.3	1.34	1.19
Publ U: Other	706,829	770,535	63,706	9.0	16,882	16,692	-190	-1.1	2.39	2.17
Ag HGA	1,306,881	1,559,735	252,854	19.3	12,283	13,375	1,092	8.9	0.94	0.86
Ag Hmstd Land	12,051,975	13,563,523	1,511,548	12.5	48,834	49,302	468	1.0	0.41	0.36
Ag Non-Hmstd	7,325,602	8,533,979	1,208,377	16.5	50,365	51,103	738	1.5	0.69	0.60
Miscellaneous	558	584	26	4.6	9	9	-1	-5.6	1.68	1.52
<b>Total</b>	<b>26,610,710</b>	<b>30,703,876</b>	<b>4,093,167</b>	<b>15.4</b>	<b>186,142</b>	<b>192,689</b>	<b>6,547</b>	<b>3.5</b>	<b>0.70</b>	<b>0.63</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	230,150	271,043	40,893	17.8
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>230,150</b>	<b>271,043</b>	<b>40,893</b>	<b>17.8</b>
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	43.37	0.000	0.000
City/Town	9.50	8.16	0.000	0.000
School District	18.51	16.79	21.327	19.219
Special District	0.44	0.39	0.000	0.000
<b>Total</b>	<b>77.27</b>	<b>68.72</b>	<b>21.327</b>	<b>19.219</b>

## 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	209,000	21.2	1,532	1,711	179	11.7	0.89	0.82
Res Hmstd: AvgVal	258,500	313,400	21.2	2,441	2,694	253	10.4	0.94	0.86
Res Hmstd: Hi Val	344,500	417,700	21.2	3,349	3,673	325	9.7	0.97	0.88
Res Hmstd: Ex-Hi Val	516,900	626,700	21.2	5,129	5,729	600	11.7	0.99	0.91
Apartment	300,000	352,800	17.6	3,538	3,709	171	4.8	1.18	1.05
Comm/Ind: Lo Val	150,000	165,700	10.5	2,325	2,433	108	4.6	1.55	1.47
Comm/Ind: Mid Val	300,000	331,300	10.4	6,029	6,124	95	1.6	2.01	1.85
Comm/Ind: Hi Val	1,000,000	1,104,400	10.4	23,316	23,356	40	0.2	2.33	2.11

# OLMSTED COUNTY

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	13,624,793	1,723,476	14.5	154,619	165,832	11,213	7.3	1.30	1.22
Res Non-Hmstd	2,093,175	2,546,766	453,591	21.7	29,235	32,743	3,508	12.0	1.40	1.29
Apartments	1,302,546	1,610,878	308,332	23.7	21,865	24,996	3,131	14.3	1.68	1.55
Low-income Apts	269,963	360,499	90,536	33.5	2,804	3,101	297	10.6	1.04	0.86
Seasonal Rec'l	9,209	10,577	1,368	14.9	125	129	4	3.2	1.36	1.22
Com/Ind: Lo tier	353,196	357,077	3,881	1.1	7,414	6,506	-908	-12.3	2.10	1.82
Com/Ind: Hi tier	3,219,916	3,600,357	380,441	11.8	105,281	108,635	3,354	3.2	3.27	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	225,758	238,476	12,719	5.6	6,744	6,440	-304	-4.5	2.99	2.70
Ag HGA	441,039	484,023	42,983	9.7	4,670	4,670	0	0.0	1.06	0.96
Ag Hmstd Land	1,178,536	1,464,686	286,150	24.3	4,408	5,030	622	14.1	0.37	0.34
Ag Non-Hmstd	675,900	825,395	149,496	22.1	5,701	6,070	369	6.5	0.84	0.74
Miscellaneous	42,779	54,640	11,861	27.7	846	951	105	12.4	1.98	1.74
<b>Total</b>	<b>21,713,335</b>	<b>25,178,167</b>	<b>3,464,834</b>	<b>16.0</b>	<b>343,712</b>	<b>365,103</b>	<b>21,391</b>	<b>6.2</b>	<b>1.58</b>	<b>1.45</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	246,716	286,816	40,100	16.3
(-) TIF Tax Capacity	7,373	9,559	2,186	29.6
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>239,343</b>	<b>277,257</b>	<b>37,914</b>	<b>15.8</b>
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	0.996
School District	22.60	20.09	17.770	16.741
Special District	1.64	1.65	0.000	0.000
<b>Total</b>	<b>114.92</b>	<b>105.27</b>	<b>18.914</b>	<b>17.736</b>

## 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	214,400	14.5	2,271	2,448	177	7.8	1.21	1.14
Res Hmstd: AvgVal	280,600	321,300	14.5	3,618	3,865	247	6.8	1.29	1.20
Res Hmstd: Hi Val	374,100	428,300	14.5	4,966	5,268	303	6.1	1.33	1.23
Res Hmstd: Ex-Hi Val	561,200	642,500	14.5	7,686	8,278	592	7.7	1.37	1.29
Apartment	300,000	371,100	23.7	4,877	5,542	665	13.6	1.63	1.49
Comm/Ind: Lo Val	150,000	167,800	11.9	3,136	3,407	271	8.7	2.09	2.03
Comm/Ind: Mid Val	300,000	335,500	11.8	7,933	8,346	413	5.2	2.64	2.49
Comm/Ind: Hi Val	1,000,000	1,118,200	11.8	30,321	31,398	1,077	3.6	3.03	2.81

# SOUTHEAST CITIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	16,134,572	2,668,636	19.8	185,932	208,036	22,103	11.9	1.38	1.29
Res Non-Hmstd	1,837,646	2,180,332	342,686	18.6	28,745	30,978	2,233	7.8	1.56	1.42
Apartments	821,156	937,094	115,938	14.1	14,568	15,259	690	4.7	1.77	1.63
Low-income Apts	197,889	240,598	42,709	21.6	2,279	2,491	212	9.3	1.15	1.04
Seasonal Rec'l	108,365	121,961	13,596	12.5	1,679	1,662	-17	-1.0	1.55	1.36
Com/Ind: Lo tier	821,388	840,744	19,356	2.4	19,007	16,662	-2,346	-12.3	2.31	1.98
Com/Ind: Hi tier	2,438,236	2,724,300	286,064	11.7	84,824	86,678	1,854	2.2	3.48	3.18
Publ U: Elec Gen	747,378	781,684	34,305	4.6	20,047	18,806	-1,241	-6.2	2.68	2.41
Publ U: Other	390,493	440,029	49,535	12.7	13,613	13,827	214	1.6	3.49	3.14
Ag HGA	39,053	46,486	7,434	19.0	508	558	51	10.0	1.30	1.20
Ag Hmstd Land	164,619	179,164	14,545	8.8	1,031	1,014	-17	-1.7	0.63	0.57
Ag Non-Hmstd	174,375	195,576	21,201	12.2	2,110	2,088	-22	-1.0	1.21	1.07
Miscellaneous	41,623	44,520	2,897	7.0	800	774	-27	-3.4	1.92	1.74
<b>Total</b>	<b>21,248,158</b>	<b>24,867,060</b>	<b>3,618,902</b>	<b>17.0</b>	<b>375,143</b>	<b>398,833</b>	<b>23,687</b>	<b>6.3</b>	<b>1.77</b>	<b>1.60</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	238,868	280,791	41,923	17.6
(-) TIF Tax Capacity	4,947	6,173	1,226	24.8
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>233,920</b>	<b>274,617</b>	<b>40,697</b>	<b>17.4</b>
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	40.84	0.000	0.000
City/Town	61.42	55.85	0.000	0.000
School District	21.47	18.90	21.417	20.231
Special District	1.56	1.46	0.000	0.000
<b>Total</b>	<b>129.61</b>	<b>117.05</b>	<b>21.417</b>	<b>20.231</b>

## 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	144,900	19.9	1,484	1,706	222	14.9	1.23	1.18
Res Hmstd: AvgVal	181,200	217,200	19.9	2,465	2,775	309	12.6	1.36	1.28
Res Hmstd: Hi Val	241,600	289,500	19.8	3,448	3,843	396	11.5	1.43	1.33
Res Hmstd: Ex-Hi Val	362,400	434,300	19.8	5,413	5,962	549	10.1	1.49	1.37
Apartment	300,000	342,400	14.1	5,503	5,703	200	3.6	1.83	1.67
Comm/Ind: Lo Val	150,000	167,600	11.7	3,504	3,750	246	7.0	2.34	2.24
Comm/Ind: Mid Val	300,000	335,200	11.7	8,780	9,123	343	3.9	2.93	2.72
Comm/Ind: Hi Val	1,000,000	1,117,400	11.7	33,399	34,198	798	2.4	3.34	3.06

# SOUTHEAST TOWNS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	7,412,919	1,125,861	17.9	61,734	66,733	4,999	8.1	0.98	0.90
Res Non-Hmstd	995,562	1,156,493	160,931	16.2	10,334	10,825	491	4.8	1.04	0.94
Apartments	5,460	6,550	1,090	20.0	67	72	5	7.9	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	328,982	28,989	9.7	2,693	2,609	-84	-3.1	0.90	0.79
Com/Ind: Lo tier	144,615	151,212	6,596	4.6	2,259	1,957	-301	-13.3	1.56	1.29
Com/Ind: Hi tier	280,598	311,913	31,315	11.2	7,268	7,261	-7	-0.1	2.59	2.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	641,008	660,333	19,326	3.0	16,270	15,221	-1,048	-6.4	2.54	2.31
Ag HGA	2,210,213	2,536,511	326,298	14.8	21,203	22,375	1,172	5.5	0.96	0.88
Ag Hmstd Land	12,721,776	14,158,233	1,436,457	11.3	49,957	49,810	-147	-0.3	0.39	0.35
Ag Non-Hmstd	6,067,180	6,938,780	871,599	14.4	44,287	44,036	-252	-0.6	0.73	0.63
Miscellaneous	6,900	7,312	412	6.0	85	81	-4	-5.0	1.23	1.10
<b>Total</b>	<b>29,660,363</b>	<b>33,669,238</b>	<b>4,008,874</b>	<b>13.5</b>	<b>216,157</b>	<b>220,980</b>	<b>4,824</b>	<b>2.2</b>	<b>0.73</b>	<b>0.66</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	251,869	290,923	39,054	15.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>251,869</b>	<b>290,923</b>	<b>39,054</b>	<b>15.5</b>
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	18.18	22.207	20.866
Special District	0.47	0.42	0.000	0.000
<b>Total</b>	<b>80.37</b>	<b>71.19</b>	<b>22.207</b>	<b>20.866</b>

## 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	213,200	17.9	1,686	1,834	148	8.8	0.93	0.86
Res Hmstd: AvgVal	271,000	319,600	17.9	2,676	2,882	205	7.7	0.99	0.90
Res Hmstd: Hi Val	361,300	426,100	17.9	3,668	3,923	255	6.9	1.02	0.92
Res Hmstd: Ex-Hi Val	542,000	639,100	17.9	5,644	6,131	487	8.6	1.04	0.96
Apartment	300,000	359,900	20.0	3,680	3,954	274	7.4	1.23	1.10
Comm/Ind: Lo Val	150,000	166,800	11.2	2,408	2,549	141	5.8	1.61	1.53
Comm/Ind: Mid Val	300,000	333,500	11.2	6,218	6,374	156	2.5	2.07	1.91
Comm/Ind: Hi Val	1,000,000	1,111,700	11.2	23,999	24,233	234	1.0	2.40	2.18

# ANOKA COUNTY

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	36,790,547	6,494,611	21.4	329,779	354,025	24,246	7.4	1.09	0.96
Res Non-Hmstd	3,349,061	4,532,906	1,183,846	35.3	39,705	46,507	6,802	17.1	1.19	1.03
Apartments	1,826,261	2,138,791	312,530	17.1	26,428	26,943	515	1.9	1.45	1.26
Low-income Apts	534,349	604,563	70,214	13.1	4,724	3,608	-1,116	-23.6	0.88	0.60
Seasonal Rec'l	49,077	46,559	-2,518	-5.1	531	415	-116	-21.8	1.08	0.89
Com/Ind: Lo tier	500,950	507,414	6,463	1.3	9,849	8,521	-1,328	-13.5	1.97	1.68
Com/Ind: Hi tier	4,734,155	5,251,447	517,292	10.9	148,534	150,935	2,401	1.6	3.14	2.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	279,851	314,621	34,770	12.4	8,511	8,795	283	3.3	3.04	2.80
Ag HGA	145,599	178,954	33,355	22.9	1,454	1,608	154	10.6	1.00	0.90
Ag Hmstd Land	92,746	117,461	24,715	26.6	204	291	87	42.8	0.22	0.25
Ag Non-Hmstd	156,162	156,166	4	0.0	1,306	1,109	-197	-15.1	0.84	0.71
Miscellaneous	173,036	196,125	23,089	13.3	2,725	2,634	-91	-3.3	1.57	1.34
<b>Total</b>	<b>42,137,183</b>	<b>50,835,554</b>	<b>8,698,371</b>	<b>20.6</b>	<b>573,750</b>	<b>605,391</b>	<b>31,640</b>	<b>5.5</b>	<b>1.36</b>	<b>1.19</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	464,814	563,120	98,306	21.1
(-) TIF Tax Capacity	13,065	15,938	2,873	22.0
(-) FD Contrib Tax Cap	41,309	41,374	65	0.2
<b>(=) Taxable Tax Capacity</b>	<b>410,439</b>	<b>505,807</b>	<b>95,368</b>	<b>23.2</b>
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	24.36	0.000	0.000
City/Town	38.31	34.48	0.111	0.100
School District	22.21	18.37	19.347	17.791
Special District	4.67	3.79	0.000	0.000
<b>Total</b>	<b>94.69</b>	<b>80.99</b>	<b>19.458</b>	<b>17.891</b>

## 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	236,100	21.5	2,032	2,205	173	8.5	1.05	0.93
Res Hmstd: AvgVal	291,400	353,900	21.4	3,222	3,456	234	7.3	1.11	0.98
Res Hmstd: Hi Val	388,400	471,700	21.4	4,412	4,664	252	5.7	1.14	0.99
Res Hmstd: Ex-Hi Val	582,700	707,700	21.5	6,847	7,419	571	8.3	1.18	1.05
Apartment	300,000	351,400	17.1	4,135	4,186	52	1.2	1.38	1.19
Comm/Ind: Lo Val	150,000	166,400	10.9	3,014	3,213	199	6.6	2.01	1.93
Comm/Ind: Mid Val	300,000	332,800	10.9	7,646	7,915	268	3.5	2.55	2.38
Comm/Ind: Hi Val	1,000,000	1,109,300	10.9	29,264	29,856	592	2.0	2.93	2.69

# WASHINGTON COUNTY

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	33,917,122	6,314,378	22.9	325,138	357,506	32,368	10.0	1.18	1.05
Res Non-Hmstd	4,085,460	5,151,781	1,066,321	26.1	50,036	55,552	5,516	11.0	1.22	1.08
Apartments	1,565,644	1,981,214	415,570	26.5	23,337	25,820	2,483	10.6	1.49	1.30
Low-income Apts	370,286	461,791	91,504	24.7	3,320	2,895	-424	-12.8	0.90	0.63
Seasonal Rec'l	144,974	166,320	21,346	14.7	1,525	1,513	-11	-0.7	1.05	0.91
Com/Ind: Lo tier	313,599	315,277	1,679	0.5	6,243	5,505	-738	-11.8	1.99	1.75
Com/Ind: Hi tier	3,922,501	4,099,556	177,054	4.5	123,628	120,802	-2,827	-2.3	3.15	2.95
Publ U: Elec Gen	223,879	234,338	10,459	4.7	5,384	5,234	-149	-2.8	2.40	2.23
Publ U: Other	299,418	326,138	26,719	8.9	9,408	9,519	111	1.2	3.14	2.92
Ag HGA	245,140	300,514	55,374	22.6	2,448	2,637	188	7.7	1.00	0.88
Ag Hmstd Land	262,585	271,545	8,960	3.4	669	538	-131	-19.6	0.25	0.20
Ag Non-Hmstd	406,571	471,799	65,228	16.0	3,197	3,194	-3	-0.1	0.79	0.68
Miscellaneous	36,010	36,195	185	0.5	643	576	-66	-10.3	1.78	1.59
<b>Total</b>	<b>39,478,811</b>	<b>47,733,590</b>	<b>8,254,777</b>	<b>20.9</b>	<b>554,976</b>	<b>591,291</b>	<b>36,317</b>	<b>6.5</b>	<b>1.41</b>	<b>1.24</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	440,622	533,577	92,955	21.1
(-) TIF Tax Capacity	6,521	6,460	-61	-0.9
(-) FD Contrib Tax Cap	33,680	35,240	1,560	4.6
<b>(=) Taxable Tax Capacity</b>	<b>400,422</b>	<b>491,877</b>	<b>91,455</b>	<b>22.8</b>
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	23.36	0.308	0.261
City/Town	34.62	30.82	0.160	0.133
School District	27.73	25.12	23.858	20.444
Special District	5.36	4.58	0.000	0.000
<b>Total</b>	<b>94.96</b>	<b>83.89</b>	<b>24.326</b>	<b>20.838</b>

## 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	282,300	22.9	2,583	2,857	274	10.6	1.12	1.01
Res Hmstd: AvgVal	344,400	423,200	22.9	4,049	4,432	383	9.5	1.18	1.05
Res Hmstd: Hi Val	459,000	564,100	22.9	5,475	6,042	567	10.3	1.19	1.07
Res Hmstd: Ex-Hi Val	688,700	846,300	22.9	8,664	9,589	926	10.7	1.26	1.13
Apartment	300,000	379,700	26.6	4,291	4,773	482	11.2	1.43	1.26
Comm/Ind: Lo Val	150,000	156,800	4.5	3,072	3,048	-24	-0.8	2.05	1.94
Comm/Ind: Mid Val	300,000	313,600	4.5	7,757	7,605	-153	-2.0	2.59	2.43
Comm/Ind: Hi Val	1,000,000	1,045,200	4.5	29,621	28,864	-757	-2.6	2.96	2.76

# DAKOTA COUNTY

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	46,672,388	6,726,952	16.8	447,426	488,581	41,155	9.2	1.12	1.05
Res Non-Hmstd	4,545,408	5,738,917	1,193,509	26.3	53,515	62,448	8,933	16.7	1.18	1.09
Apartments	4,100,482	4,967,406	866,924	21.1	55,571	62,611	7,039	12.7	1.36	1.26
Low-income Apts	308,316	379,181	70,865	23.0	2,710	2,524	-185	-6.8	0.88	0.67
Seasonal Rec'l	25,906	26,423	518	2.0	298	271	-27	-9.0	1.15	1.03
Com/Ind: Lo tier	543,155	552,099	8,944	1.6	10,544	9,622	-922	-8.7	1.94	1.74
Com/Ind: Hi tier	7,545,130	7,671,916	126,787	1.7	229,110	220,597	-8,513	-3.7	3.04	2.88
Publ U: Elec Gen	2,012	147,808	145,796	7,246.3	46	3,330	3,284	7,154.1	2.28	2.25
Publ U: Other	653,321	774,115	120,794	18.5	19,709	22,013	2,303	11.7	3.02	2.84
Ag HGA	266,724	302,275	35,551	13.3	2,397	2,475	78	3.3	0.90	0.82
Ag Hmstd Land	982,922	999,240	16,318	1.7	3,007	2,616	-391	-13.0	0.31	0.26
Ag Non-Hmstd	446,321	491,472	45,151	10.1	3,023	2,855	-168	-5.5	0.68	0.58
Miscellaneous	140,336	148,502	8,166	5.8	1,971	1,761	-210	-10.7	1.40	1.19
<b>Total</b>	<b>59,505,469</b>	<b>68,871,742</b>	<b>9,366,275</b>	<b>15.7</b>	<b>829,327</b>	<b>881,704</b>	<b>52,376</b>	<b>6.3</b>	<b>1.39</b>	<b>1.28</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	676,513	783,017	106,504	15.7
(-) TIF Tax Capacity	15,545	15,485	-60	-0.4
(-) FD Contrib Tax Cap	64,382	63,929	-453	-0.7
<b>(=) Taxable Tax Capacity</b>	<b>596,586</b>	<b>703,602</b>	<b>107,016</b>	<b>17.9</b>
FD Distrb 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	18.69	0.000	0.000
City/Town	40.49	37.56	0.217	0.165
School District	24.08	21.19	23.542	23.851
Special District	3.68	3.33	0.000	0.000
<b>Total</b>	<b>89.68</b>	<b>80.76</b>	<b>23.759</b>	<b>24.016</b>

## 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	254,800	16.9	2,315	2,554	239	10.3	1.06	1.00
Res Hmstd: AvgVal	326,900	382,000	16.9	3,638	3,979	341	9.4	1.11	1.04
Res Hmstd: Hi Val	435,700	509,100	16.8	4,942	5,353	410	8.3	1.13	1.05
Res Hmstd: Ex-Hi Val	653,700	763,800	16.8	7,760	8,536	776	10.0	1.19	1.12
Apartment	300,000	363,500	21.2	4,076	4,543	467	11.5	1.36	1.25
Comm/Ind: Lo Val	150,000	152,600	1.7	3,002	2,923	-78	-2.6	2.00	1.92
Comm/Ind: Mid Val	300,000	305,100	1.7	7,596	7,336	-261	-3.4	2.53	2.40
Comm/Ind: Hi Val	1,000,000	1,016,900	1.7	29,037	27,929	-1,107	-3.8	2.90	2.75

# CARVER AND SCOTT COUNTIES

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	31,321,350	5,962,749	23.5	302,799	331,258	28,459	9.4	1.19	1.06
Res Non-Hmstd	3,639,490	4,664,159	1,024,668	28.2	45,660	50,999	5,339	11.7	1.25	1.09
Apartments	1,264,568	1,506,788	242,220	19.2	18,942	19,663	721	3.8	1.50	1.30
Low-income Apts	285,953	313,491	27,538	9.6	2,609	2,039	-570	-21.9	0.91	0.65
Seasonal Rec'l	75,935	84,428	8,493	11.2	918	867	-52	-5.6	1.21	1.03
Com/Ind: Lo tier	417,132	422,321	5,189	1.2	8,458	7,409	-1,049	-12.4	2.03	1.75
Com/Ind: Hi tier	4,115,982	4,397,603	281,621	6.8	130,691	129,192	-1,499	-1.1	3.18	2.94
Publ U: Elec Gen	17,433	5,289	-12,143	-69.7	421	106	-316	-74.9	2.42	2.00
Publ U: Other	477,102	518,517	41,415	8.7	14,376	14,512	136	0.9	3.01	2.80
Ag HGA	416,181	521,220	105,039	25.2	3,827	4,283	456	11.9	0.92	0.82
Ag Hmstd Land	1,250,688	1,262,809	12,121	1.0	3,556	2,889	-666	-18.7	0.28	0.23
Ag Non-Hmstd	658,337	721,143	62,806	9.5	4,888	4,609	-280	-5.7	0.74	0.64
Miscellaneous	37,264	69,292	32,029	86.0	522	902	379	72.6	1.40	1.30
<b>Total</b>	<b>38,014,665</b>	<b>45,808,410</b>	<b>7,793,745</b>	<b>20.5</b>	<b>537,667</b>	<b>568,728</b>	<b>31,058</b>	<b>5.8</b>	<b>1.41</b>	<b>1.24</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	424,659	513,900	89,241	21.0
(-) TIF Tax Capacity	7,343	8,765	1,422	19.4
(-) FD Contrib Tax Cap	36,603	37,328	725	2.0
<b>(=) Taxable Tax Capacity</b>	<b>380,713</b>	<b>467,807</b>	<b>87,094</b>	<b>22.9</b>
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	27.69	0.000	0.000
City/Town	32.18	28.85	0.062	0.054
School District	29.34	25.17	21.076	18.011
Special District	5.00	4.26	0.000	0.000
<b>Total</b>	<b>98.50</b>	<b>85.97</b>	<b>21.138</b>	<b>18.065</b>

## 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	303,800	23.5	2,793	3,075	282	10.1	1.14	1.01
Res Hmstd: AvgVal	368,700	455,400	23.5	4,371	4,738	367	8.4	1.19	1.04
Res Hmstd: Hi Val	491,400	607,000	23.5	5,879	6,545	666	11.3	1.20	1.08
Res Hmstd: Ex-Hi Val	737,300	910,700	23.5	9,405	10,357	952	10.1	1.28	1.14
Apartment	300,000	357,500	19.2	4,328	4,487	160	3.7	1.44	1.26
Comm/Ind: Lo Val	150,000	160,300	6.9	3,085	3,135	50	1.6	2.06	1.96
Comm/Ind: Mid Val	300,000	320,600	6.9	7,803	7,787	-17	-0.2	2.60	2.43
Comm/Ind: Hi Val	1,000,000	1,068,500	6.9	29,823	29,491	-332	-1.1	2.98	2.76



# NORTHERN HENNEPIN CO.

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	30,767,771	4,889,249	18.9	338,697	377,886	39,189	11.6	1.31	1.23
Res Non-Hmstd	2,925,788	3,885,446	959,658	32.8	40,688	49,929	9,241	22.7	1.39	1.29
Apartments	2,411,633	2,892,526	480,893	19.9	41,301	45,508	4,207	10.2	1.71	1.57
Low-income Apts	491,534	543,264	51,731	10.5	5,197	4,633	-564	-10.8	1.06	0.85
Seasonal Rec'l	139,234	149,636	10,402	7.5	1,787	1,714	-73	-4.1	1.28	1.15
Com/Ind: Lo tier	332,565	335,883	3,318	1.0	7,236	6,562	-674	-9.3	2.18	1.95
Com/Ind: Hi tier	5,919,123	6,789,116	869,993	14.7	199,155	215,348	16,193	8.1	3.36	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	233,384	264,844	31,460	13.5	7,757	8,241	484	6.2	3.32	3.11
Ag HGA	97,508	120,080	22,571	23.1	1,292	1,465	173	13.4	1.32	1.22
Ag Hmstd Land	138,942	149,212	10,270	7.4	566	521	-46	-8.0	0.41	0.35
Ag Non-Hmstd	209,083	263,966	54,883	26.2	2,248	2,519	271	12.0	1.08	0.95
Miscellaneous	31,013	34,890	3,877	12.5	599	608	8	1.4	1.93	1.74
<b>Total</b>	<b>38,808,329</b>	<b>46,196,634</b>	<b>7,388,305</b>	<b>19.0</b>	<b>646,523</b>	<b>714,934</b>	<b>68,409</b>	<b>10.6</b>	<b>1.67</b>	<b>1.55</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	447,000	535,875	88,875	19.9
(-) TIF Tax Capacity	8,703	10,581	1,878	21.6
(-) FD Contrib Tax Cap	48,594	48,737	143	0.3
<b>(=) Taxable Tax Capacity</b>	<b>389,703</b>	<b>476,556</b>	<b>86,853</b>	<b>22.3</b>
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	34.41	0.000	0.000
City/Town	42.77	38.77	0.520	0.267
School District	23.56	20.88	21.881	23.461
Special District	8.77	7.59	0.000	0.000
<b>Total</b>	<b>113.52</b>	<b>101.65</b>	<b>22.400</b>	<b>23.728</b>

## 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	241,800	18.9	2,548	2,874	326	12.8	1.25	1.19
Res Hmstd: AvgVal	304,700	362,300	18.9	4,030	4,495	465	11.5	1.32	1.24
Res Hmstd: Hi Val	406,200	483,000	18.9	5,513	6,056	542	9.8	1.36	1.25
Res Hmstd: Ex-Hi Val	609,400	724,600	18.9	8,594	9,656	1,062	12.4	1.41	1.33
Apartment	300,000	359,900	20.0	4,929	5,427	498	10.1	1.64	1.51
Comm/Ind: Lo Val	150,000	172,100	14.7	3,320	3,827	507	15.3	2.21	2.22
Comm/Ind: Mid Val	300,000	344,100	14.7	8,344	9,238	894	10.7	2.78	2.68
Comm/Ind: Hi Val	1,000,000	1,147,000	14.7	31,793	34,497	2,704	8.5	3.18	3.01

# SOUTHEAST HENNEPIN CO.

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	30,831,783	3,644,586	13.4	361,543	390,919	29,377	8.1	1.33	1.27
Res Non-Hmstd	3,876,070	4,650,704	774,633	20.0	53,848	61,204	7,356	13.7	1.39	1.32
Apartments	6,022,525	6,910,081	887,556	14.7	98,389	106,178	7,789	7.9	1.63	1.54
Low-income Apts	475,103	600,677	125,574	26.4	4,744	4,697	-47	-1.0	1.00	0.78
Seasonal Rec'l	85,961	87,348	1,387	1.6	1,193	1,105	-88	-7.4	1.39	1.26
Com/Ind: Lo tier	334,479	332,090	-2,389	-0.7	7,195	6,515	-680	-9.5	2.15	1.96
Com/Ind: Hi tier	10,604,892	11,164,524	559,631	5.3	353,952	354,794	842	0.2	3.34	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,625	198,848	33,223	20.1	5,507	6,291	784	14.2	3.32	3.16
Ag HGA	189	890	701	371.1	2	11	9	416.7	1.17	1.28
Ag Hmstd Land	160	160	0	0.0	0	0	0	-15.5	0.28	0.23
Ag Non-Hmstd	327	438	110	33.7	4	5	1	30.4	1.08	1.05
Miscellaneous	5,323	6,224	901	16.9	82	86	4	5.4	1.54	1.39
<b>Total</b>	<b>48,757,851</b>	<b>54,783,767</b>	<b>6,025,913</b>	<b>12.4</b>	<b>886,459</b>	<b>931,805</b>	<b>45,347</b>	<b>5.1</b>	<b>1.82</b>	<b>1.70</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	613,540	686,772	73,232	11.9
(-) TIF Tax Capacity	29,612	32,120	2,508	8.5
(-) FD Contrib Tax Cap	82,102	79,231	-2,871	-3.5
<b>(=) Taxable Tax Capacity</b>	<b>501,827</b>	<b>575,420</b>	<b>73,593</b>	<b>14.7</b>
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	34.41	0.000	0.000
City/Town	41.26	39.31	0.000	0.000
School District	25.79	24.24	17.135	17.792
Special District	10.05	8.75	0.000	0.000
<b>Total</b>	<b>115.51</b>	<b>106.72</b>	<b>17.135</b>	<b>17.792</b>

## 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	272,500	13.4	3,006	3,257	252	8.4	1.25	1.20
Res Hmstd: AvgVal	360,100	408,400	13.4	4,721	5,080	359	7.6	1.31	1.24
Res Hmstd: Hi Val	480,000	544,400	13.4	6,367	6,897	530	8.3	1.33	1.27
Res Hmstd: Ex-Hi Val	720,200	816,800	13.4	10,189	11,015	826	8.1	1.41	1.35
Apartment	300,000	344,300	14.8	4,846	5,205	360	7.4	1.62	1.51
Comm/Ind: Lo Val	150,000	158,000	5.3	3,279	3,398	118	3.6	2.19	2.15
Comm/Ind: Mid Val	300,000	315,900	5.3	8,277	8,413	136	1.6	2.76	2.66
Comm/Ind: Hi Val	1,000,000	1,052,800	5.3	31,600	31,820	220	0.7	3.16	3.02

# SOUTHWEST HENNEPIN CO.

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	43,627,031	6,897,077	18.8	458,153	497,896	39,743	8.7	1.25	1.14
Res Non-Hmstd	6,694,822	8,284,798	1,589,975	23.7	85,817	95,604	9,788	11.4	1.28	1.15
Apartments	3,965,547	4,441,761	476,214	12.0	59,445	60,424	979	1.6	1.50	1.36
Low-income Apts	373,793	408,170	34,377	9.2	3,234	2,541	-693	-21.4	0.87	0.62
Seasonal Rec'l	992,102	1,186,846	194,744	19.6	12,324	12,822	498	4.0	1.24	1.08
Com/Ind: Lo tier	335,676	335,912	236	0.1	6,856	6,052	-803	-11.7	2.04	1.80
Com/Ind: Hi tier	7,892,240	8,351,388	459,148	5.8	253,719	251,112	-2,607	-1.0	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	275,016	35,532	14.8	7,607	8,114	507	6.7	3.18	2.95
Ag HGA	98,503	118,971	20,467	20.8	1,238	1,335	97	7.8	1.26	1.12
Ag Hmstd Land	83,250	90,778	7,528	9.0	284	259	-25	-8.8	0.34	0.28
Ag Non-Hmstd	156,769	165,914	9,145	5.8	1,460	1,365	-94	-6.5	0.93	0.82
Miscellaneous	18,651	19,105	454	2.4	561	533	-28	-4.9	3.01	2.79
<b>Total</b>	<b>57,580,791</b>	<b>67,305,690</b>	<b>9,724,897</b>	<b>16.9</b>	<b>890,698</b>	<b>938,057</b>	<b>47,362</b>	<b>5.3</b>	<b>1.55</b>	<b>1.39</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	688,687	806,242	117,555	17.1
(-) TIF Tax Capacity	15,574	13,706	-1,868	-12.0
(-) FD Contrib Tax Cap	66,441	64,128	-2,313	-3.5
<b>(=) Taxable Tax Capacity</b>	<b>606,671</b>	<b>728,407</b>	<b>121,736</b>	<b>20.1</b>
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	34.41	0.000	0.000
City/Town	28.86	25.83	0.298	0.255
School District	24.31	20.66	20.108	20.008
Special District	9.32	8.11	0.000	0.000
<b>Total</b>	<b>100.90</b>	<b>89.02</b>	<b>20.406</b>	<b>20.263</b>

## 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	374,700	18.8	3,737	4,063	327	8.7	1.18	1.08
Res Hmstd: AvgVal	472,900	561,800	18.8	5,737	6,277	540	9.4	1.21	1.12
Res Hmstd: Hi Val	630,300	748,700	18.8	7,975	8,735	761	9.5	1.27	1.17
Res Hmstd: Ex-Hi Val	945,700	1,123,300	18.8	12,596	13,662	1,066	8.5	1.33	1.22
Apartment	300,000	336,100	12.0	4,396	4,421	25	0.6	1.47	1.32
Comm/Ind: Lo Val	150,000	158,800	5.9	3,125	3,178	54	1.7	2.08	2.00
Comm/Ind: Mid Val	300,000	317,500	5.8	7,900	7,887	-13	-0.2	2.63	2.48
Comm/Ind: Hi Val	1,000,000	1,058,200	5.8	30,185	29,865	-320	-1.1	3.02	2.82

# SUBURBAN RAMSEY CO.

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	23,166,958	3,197,431	16.0	274,193	298,388	24,195	8.8	1.37	1.29
Res Non-Hmstd	2,341,698	2,485,261	143,563	6.1	33,917	33,394	-523	-1.5	1.45	1.34
Apartments	3,046,260	3,634,625	588,365	19.3	53,275	59,073	5,798	10.9	1.75	1.63
Low-income Apts	507,775	670,869	163,094	32.1	5,490	5,214	-276	-5.0	1.08	0.78
Seasonal Rec'l	12,411	12,783	371	3.0	193	186	-8	-4.0	1.56	1.45
Com/Ind: Lo tier	344,355	340,209	-4,146	-1.2	7,620	6,812	-808	-10.6	2.21	2.00
Com/Ind: Hi tier	5,656,464	5,924,343	267,879	4.7	194,384	193,020	-1,364	-0.7	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	198,687	-15,311	-7.2	7,364	6,486	-877	-11.9	3.44	3.26
Ag HGA	705	708	3	0.4	9	9	0	-3.0	1.30	1.26
Ag Hmstd Land	658	605	-53	-8.1	3	3	0	-3.6	0.40	0.42
Ag Non-Hmstd	19,518	20,604	1,085	5.6	191	182	-9	-4.7	0.98	0.88
Miscellaneous	137,358	144,422	7,064	5.1	2,180	2,110	-70	-3.2	1.59	1.46
<b>Total</b>	<b>32,250,727</b>	<b>36,600,074</b>	<b>4,349,345</b>	<b>13.5</b>	<b>578,819</b>	<b>604,877</b>	<b>26,058</b>	<b>4.5</b>	<b>1.79</b>	<b>1.65</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	384,354	433,295	48,941	12.7
(-) TIF Tax Capacity	14,354	16,941	2,587	18.0
(-) FD Contrib Tax Cap	45,620	44,857	-763	-1.7
<b>(=) Taxable Tax Capacity</b>	<b>324,380</b>	<b>371,496</b>	<b>47,116</b>	<b>14.5</b>
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	44.85	0.000	0.000
City/Town	33.22	31.65	0.120	0.107
School District	28.24	25.23	22.809	20.145
Special District	9.41	9.07	0.000	0.000
<b>Total</b>	<b>118.73</b>	<b>110.80</b>	<b>22.929</b>	<b>20.252</b>

## 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	239,300	16.1	2,699	2,962	263	9.7	1.31	1.24
Res Hmstd: AvgVal	309,200	358,800	16.0	4,268	4,647	379	8.9	1.38	1.30
Res Hmstd: Hi Val	412,100	478,100	16.0	5,836	6,265	429	7.4	1.42	1.31
Res Hmstd: Ex-Hi Val	618,300	717,300	16.0	9,110	10,002	892	9.8	1.47	1.39
Apartment	300,000	358,000	19.3	5,140	5,683	543	10.6	1.71	1.59
Comm/Ind: Lo Val	150,000	157,200	4.8	3,398	3,459	61	1.8	2.27	2.20
Comm/Ind: Mid Val	300,000	314,300	4.8	8,525	8,552	27	0.3	2.84	2.72
Comm/Ind: Hi Val	1,000,000	1,047,400	4.7	32,450	32,316	-134	-0.4	3.24	3.09

# CITY OF MINNEAPOLIS

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	29,055,239	1,953,455	7.2	370,995	379,071	8,077	2.2	1.37	1.30
Res Non-Hmstd	8,584,508	9,223,996	639,488	7.4	128,626	131,036	2,410	1.9	1.50	1.42
Apartments	10,685,730	11,467,970	782,240	7.3	180,786	183,332	2,545	1.4	1.69	1.60
Low-income Apts	1,698,653	1,869,709	171,056	10.1	17,378	15,888	-1,490	-8.6	1.02	0.85
Seasonal Rec'l	26,324	26,986	662	2.5	483	468	-15	-3.1	1.83	1.73
Com/Ind: Lo tier	570,094	594,728	24,635	4.3	12,334	11,748	-586	-4.8	2.16	1.98
Com/Ind: Hi tier	11,847,708	12,169,098	321,390	2.7	402,504	395,515	-6,989	-1.7	3.40	3.25
Publ U: Elec Gen	13,260	87,543	74,284	560.2	356	2,265	1,909	536.0	2.69	2.59
Publ U: Other	328,390	299,487	-28,903	-8.8	11,134	9,712	-1,422	-12.8	3.39	3.24
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,585	1,686	101	6.3	19	18	0	-1.4	1.17	1.08
Miscellaneous	70,778	70,770	-9	0.0	1,747	1,663	-83	-4.8	2.47	2.35
<b>Total</b>	<b>60,928,814</b>	<b>64,867,212</b>	<b>3,938,399</b>	<b>6.5</b>	<b>1,126,362</b>	<b>1,130,716</b>	<b>4,356</b>	<b>0.4</b>	<b>1.85</b>	<b>1.74</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	762,595	808,492	45,897	6.0
(-) TIF Tax Capacity	25,850	20,586	-5,264	-20.4
(-) FD Contrib Tax Cap	95,293	87,490	-7,803	-8.2
<b>(=) Taxable Tax Capacity</b>	<b>641,452</b>	<b>700,416</b>	<b>58,964</b>	<b>9.2</b>
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	34.36	0.000	0.000
City/Town	58.98	57.54	0.000	0.000
School District	20.40	18.91	13.395	13.795
Special District	6.92	6.04	0.000	0.000
<b>Total</b>	<b>124.63</b>	<b>116.86</b>	<b>13.395</b>	<b>13.795</b>

## 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	234,700	7.2	2,803	2,878	75	2.7	1.28	1.23
Res Hmstd: AvgVal	328,200	351,900	7.2	4,434	4,533	98	2.2	1.35	1.29
Res Hmstd: Hi Val	437,500	469,100	7.2	6,039	6,129	90	1.5	1.38	1.31
Res Hmstd: Ex-Hi Val	656,300	703,700	7.2	9,546	9,789	243	2.5	1.45	1.39
Apartment	300,000	322,000	7.3	5,076	5,148	72	1.4	1.69	1.60
Comm/Ind: Lo Val	150,000	154,100	2.7	3,339	3,345	6	0.2	2.23	2.17
Comm/Ind: Mid Val	300,000	308,200	2.7	8,435	8,353	-82	-1.0	2.81	2.71
Comm/Ind: Hi Val	1,000,000	1,027,200	2.7	32,216	31,722	-494	-1.5	3.22	3.09

# CITY OF ST. PAUL

- Rep23A4
- **Baseline:** Final Pay 2022
- **Alternative:** Final 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	18,063,520	2,347,244	14.9	238,789	269,345	30,556	12.8	1.52	1.49
Res Non-Hmstd	3,524,707	3,711,579	186,872	5.3	59,528	60,831	1,303	2.2	1.69	1.64
Apartments	4,633,580	5,278,297	644,717	13.9	89,416	98,786	9,370	10.5	1.93	1.87
Low-income Apts	1,355,603	1,499,796	144,193	10.6	15,634	14,120	-1,514	-9.7	1.15	0.94
Seasonal Rec'l	4,677	4,874	197	4.2	95	94	-1	-1.3	2.03	1.93
Com/Ind: Lo tier	425,460	423,916	-1,544	-0.4	10,035	9,315	-720	-7.2	2.36	2.20
Com/Ind: Hi tier	4,739,255	4,768,518	29,262	0.6	172,486	168,741	-3,745	-2.2	3.64	3.54
Publ U: Elec Gen	63,904	66,983	3,079	4.8	1,872	1,927	55	2.9	2.93	2.88
Publ U: Other	171,754	157,623	-14,131	-8.2	6,251	5,578	-673	-10.8	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	52	2	4.0	1.32	1.28
Miscellaneous	10,023	11,226	1,204	12.0	140	154	14	10.0	1.39	1.37
<b>Total</b>	<b>30,648,989</b>	<b>33,990,362</b>	<b>3,341,374</b>	<b>10.9</b>	<b>594,296</b>	<b>628,943</b>	<b>34,647</b>	<b>5.8</b>	<b>1.94</b>	<b>1.85</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	362,121	397,413	35,292	9.7
(-) TIF Tax Capacity	29,132	30,891	1,759	6.0
(-) FD Contrib Tax Cap	36,139	36,065	-74	-0.2
<b>(=) Taxable Tax Capacity</b>	<b>296,850</b>	<b>330,457</b>	<b>33,607</b>	<b>11.3</b>
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	50.53	0.000	0.000
School District	35.45	32.74	18.812	16.089
Special District	12.41	12.48	0.000	0.000
<b>Total</b>	<b>139.33</b>	<b>136.85</b>	<b>18.812</b>	<b>16.089</b>

## 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	209,100	15.0	2,586	2,946	360	13.9	1.42	1.41
Res Hmstd: AvgVal	272,700	313,500	15.0	4,136	4,671	536	13.0	1.52	1.49
Res Hmstd: Hi Val	363,500	417,800	14.9	5,685	6,390	705	12.4	1.56	1.53
Res Hmstd: Ex-Hi Val	545,300	626,800	14.9	8,781	10,020	1,239	14.1	1.61	1.60
Apartment	300,000	341,800	13.9	5,789	6,397	608	10.5	1.93	1.87
Comm/Ind: Lo Val	150,000	151,000	0.7	3,632	3,580	-52	-1.4	2.42	2.37
Comm/Ind: Mid Val	300,000	301,900	0.6	9,091	8,920	-171	-1.9	3.03	2.95
Comm/Ind: Hi Val	1,000,000	1,006,200	0.6	34,568	33,842	-725	-2.1	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

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
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



	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
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
122.0	Blind/disabled Hmstd HGA: <50K	0.45	22,638	102	94
124.0	Ag Hmstd HGA: >500K	1.25	421,015	5,263	4,713
125.0	Blind/disabled 2a Hmstd land <50K	0.45	893	4	-14
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,247,066	41,235	7,325
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	7,804,487	39,022	6,597
126.5	Ag Hmstd 2a l & b: 260K - 1.89M	0.50	41,762,541	208,813	114,577
127.0	Ag Hmstd 2a l & b: >1.89M	1.00	24,619,832	246,198	141,230
128.0	Blind/disabled Hmstd 2b land <50K	0.45	16	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	472,522	2,363	484
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	825,503	4,128	962
129.5	Ag Hmstd 2b l & b: 260K - 1.89M	0.50	2,045,392	10,227	6,443
130.0	Ag Hmstd 2b l & b: >1.89M	1.00	236,160	2,362	1,545
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	335,873	1,679	955
135.0	Ag 2a Non-homestead	1.00	49,688,056	496,881	291,165
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	14,796	74	48
137.0	Ag 2b Non-homestead	1.00	9,546,881	95,469	67,489
138.0	Migrant Housing <500K	1.00	3,882	39	39
139.0	Migrant Housing >500K	1.25	619	8	11
141.0	Managed forest land (2c)	0.65	718,037	4,667	3,104
142.0	Private Airport (2d)	1.00	1,150	11	10
148.0	Res 1b Homestead: <50K	0.45	505,052	2,273	2,754
150.0	Res Homestead: > 500K	1.25	41,932,046	524,151	539,975
152.0	Res NonHmstd 1 unit: <500K	1.00	58,948,154	589,482	695,098
153.0	Res NonHmstd 1 unit: >500K	1.25	7,962,273	99,528	103,457
155.0	Res Other NonHmstd	1.25	12,251,168	153,140	175,696
158.0	Regular apartments (4a)	1.25	54,235,710	677,946	834,372
159.0	Low-income housing (4d) <100K	0.75	7,084,414	53,133	69,903
160.0	Low-income housing (4d) >100K	0.25	2,126,097	5,315	6,742
161.0	Student housing	1.00	42,620	426	520
162.0	Manuf home park land	1.25	486,114	6,076	7,066
163.0	MH Coop >50% owner-occupied	0.75	8,770	66	83
164.0	MH Coop <50% owner-occupied	1.00	753	8	7
165.0	MH Class I	1.00	436,245	4,362	5,113
167.0	Non-comm SeasRec: <76K	1.00	10,526,701	105,267	77,757
168.0	Non-Comm SeasRec: 76K-500K	1.00	22,160,196	221,602	172,154
169.0	Non-comm SeasRec: >500K	1.25	5,854,572	73,182	53,664

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
171.0	Comm SeasRec 1c: <600K	0.50	372,639	1,863	1,480
172.0	Com SeasRec 1c: 600K-2.3M	1.00	303,679	3,037	2,259
173.0	Com SeasRec 1c: >2.3M	1.25	47,589	595	474
174.0	Com SeasRec 4c: <500K	1.00	265,399	2,654	2,568
175.0	Com SeasRec 4c: >500K	1.25	211,494	2,644	2,215
176.0	Bed & Breakfast	1.25	18,885	236	266
177.0	Qualifying golf courses	1.25	202,100	2,526	2,419
178.0	Metro Non-profit Indoor Rec	1.25	14,935	187	239
179.0	Non-profit/Comm Serv - NonRev	1.50	33,202	498	601
180.0	CongChart Veteran's Org - NonRev	1.00	2,265	23	33
181.0	Non-profit/Comm Serv - donation	1.50	25,919	389	527
182.0	Cong Chart Veteran's Org - Donation	1.00	63,155	632	890
183.0	Seasonal Restaurant on Lake	1.25	30,667	383	285
184.0	Qualifying Marina <500K	1.00	18,006	180	191
185.0	Qualifying Marina >500K	1.25	42,367	530	535
187.0	Commercial: <150K	1.50	8,945,821	134,187	166,845
188.0	Commercial: >150K	2.00	61,613,712	1,232,274	1,915,712
190.0	Industrial: <150K	1.50	2,076,563	31,148	38,355
191.0	Industrial: >150K	2.00	29,621,708	592,434	911,561
193.0	Publ Util: land & bldgs <150K	1.50	37,351	560	556
194.0	Publ Util: land & bldgs >150K	2.00	1,438,758	28,775	40,789
195.0	Publ Util: Electric Generat Mach	2.00	3,059,753	61,195	68,122
196.0	Publ Util: machinery (non-generat)	2.00	2,814,208	56,284	72,393
198.0	Railroad <150K	1.50	23,934	359	408
199.0	Railroad >150K	2.00	2,705,700	54,114	78,023
201.0	Non-comm aircraft hangars	1.50	5,655	85	86
202.0	Mineral	2.00	2,394	48	101
203.0	All other real property	2.00	942	19	22
206.0	Pers tools&mach excl elec gen	2.00	822,997	16,460	18,872
207.0	Pers: Item 33 ag real estate	1.00	80,989	810	806
208.0	Pers: NCSRR<76K	1.00	60,913	609	495
209.0	Pers: NCSRR: 76K-500K	1.00	19,317	193	137
210.0	Pers: NCSRR: >500K	1.25	196	2	1
211.0	Pers Comm'l/Industr'l	2.00	1,531,644	30,633	34,686
212.0	Pers: Electric util trans lines	2.00	2,636,346	52,727	63,887
213.0	Pers: Electric util distri lines	2.00	232,130	4,643	6,896
214.0	Pers: Publ Util gas lines	2.00	6,361,756	127,235	161,001
215.0	Pers: Publ Util water lines	2.00	24,998	500	358

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
216.0	Pers: All other	2.00	265,588	5,312	7,766
224.0	Disabled vet excl val: Res HM <300K	0.00	2,916,767	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,198,917	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	127,862	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	63,662	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,973	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,268,011	0	2,518
232.0	Class 1b: Hmstd Market Excl Value	0.00	107,929	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	15,244,242	0	27,102
254.0	Ag Hmstd HGA: <76K	1.00	5,150,005	51,500	47,996
255.0	Ag Hmstd HGA: 76-413K	1.00	9,140,004	91,400	84,995
256.0	Ag Hmstd HGA: 413-500K	1.00	540,226	5,402	4,821
259.0	Res Hmstd: <76K	1.00	109,205,205	1,092,052	1,300,149
260.0	Res Hmstd: 76-413K	1.00	308,154,995	3,081,550	3,546,755
261.0	Res Hmstd: 413-500K	1.00	24,612,012	246,120	266,843
0.0	TOTAL	0.00	975,099,734	10,689,508	12,275,255

## 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	3,757,231	3,182,464	295,379	2,185,051	465,666	767,020	10,652,811
Certified MKV Levy	1,390	13,256	60	1,519,934	1,062	0	1,535,702
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,548	0	726,306
Disparity Reduction Aid	9,488	0	419	7,875	0	0	17,782
Spread NTC Levy	3,556,706	2,940,012	293,165	2,038,418	420,118	767,020	10,015,439
Spread MKV Levy	1,390	13,256	60	1,413,219	1,062	0	1,428,987
TIF Levy							245,929

### Alternative Credit Summary

Agricultural MV Credit			36,636	Disparity Reduction Credit			13,250
Agricultural Bond Credit			87,604	Taconite Credit			16,693