

House Research Simulation Report: Property Tax

Simulation #3G1

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DESCRIPTION

BASELINE: Final Pay 2002

ALTERNATIVE: Final Pay 2003

This report compares actual property taxes payable in 2002 to actual taxes payable in 2003. The data for both years is final. Note that in this report newly constructed residential homestead property is listed as a separate category from existing residential homesteads.

KEY POINTS

- **Statewide, property taxes are \$431 million, or 9.4%, higher than in 2002.** The overall tax increase is 8.3% in Greater Minnesota and 10% in the Metro area.
- **Statewide property tax impacts by property type vary from -3% to +32%.** Property types experiencing the largest increases are low-income apartments (32.2%) and single-unit residential nonhomesteads (27.8%). Property types experiencing the largest reductions are electric generation machinery (-3.4%) and two-three unit residential nonhomesteads (-1.7%).
- **Statewide, property taxes on commercial-industrial (C/I) property show only a 3.1% increase from pay 2002 to pay 2003.** There are four reasons for the relatively small tax increase on C/I property: (i) relatively small growth in C/I market values due to economic factors; (ii) higher growth in taxable value of other types of property due to the increase in the limited market value limit; (iii) the one-year lag in the fiscal disparities program, causing a portion of the 2001 class rate compression effect to be delayed until 2003; and (iv) moderate growth in the state levy for pay 2003.

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 area under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Final Pay 2002**

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- **The state levy** was set at \$585.3 million, which is the amount reported on the abstract of tax lists.

ALTERNATIVE: Final Pay 2003

- **Market values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- **The state levy** is \$592.2 million, which is the amount reported on the abstract of tax lists.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.5	1.25
Apartments:		
Regular	1.8	1.5
Low-income	0.9	1.0
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.2%	0.3%
Maximum	\$230	\$345
Phase-out rate		0.05%

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	170,296,059	186,510,772	16,214,713	9.5	1,867,123	2,133,624	266,500	14.3	1.10	1.14
Res NonHmstd 1Un	6,773,047	8,557,668	1,784,622	26.3	88,064	112,572	24,508	27.8	1.30	1.32
Res NonHmstd 2-3	3,362,204	3,866,001	503,797	15.0	64,507	63,416	-1,091	-1.7	1.92	1.64
Reg Apartments	9,874,375	11,455,225	1,580,850	16.0	231,123	227,928	-3,196	-1.4	2.34	1.99
Low-income Apts	2,563,062	2,979,481	416,419	16.2	31,622	41,808	10,186	32.2	1.23	1.40
Seasonal Rec	9,124,165	10,462,907	1,338,742	14.7	123,737	137,539	13,802	11.2	1.36	1.31
Com/Ind Lo Tier	7,622,075	7,926,443	304,368	4.0	222,239	223,840	1,601	0.7	2.92	2.82
Com/Ind Hi Tier	37,994,803	40,958,745	2,963,942	7.8	1,461,356	1,512,122	50,766	3.5	3.85	3.69
Publ U: Elec Gen	1,545,703	1,545,468	-235	0.0	41,458	40,043	-1,414	-3.4	2.68	2.59
Publ U: Other	4,875,062	5,018,556	143,495	2.9	179,786	178,438	-1,348	-0.7	3.69	3.56
Ag Hmstd: House	7,341,140	8,097,036	755,896	10.3	63,078	70,796	7,718	12.2	0.86	0.87
Ag Hmstd: Land	21,297,690	22,705,304	1,407,614	6.6	113,468	115,890	2,422	2.1	0.53	0.51
Ag NonHmstd	9,513,668	10,214,986	701,318	7.4	98,852	104,830	5,978	6.0	1.04	1.03
New Con: Res HS	0	4,853,137	4,853,137	0.0	0	54,820	54,820	0.0	0.00	1.13
Total	292,183,052	325,151,728	32,968,676	11.3	4,586,413	5,017,665	431,252	9.4	1.57	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,415,819	3,749,933	334,113	9.8	County	51.57	50.43	0.002	0.01
(-) TIF Tax Capacity	193,636	211,256	17,619	9.1	City/Town	36.29	35.67	0.047	0.05
(-) FD Contrib Tax Cap	215,148	233,130	17,981	8.4	School District	25.31	25.59	0.835	1.158
(=) Taxable Tax Capacity	3,007,035	3,305,547	298,512	9.9	Special District	5.01	5.19	0.000	0.00
FD Distrib Tax Cap	215,152	233,132	17,980	8.4	Total	118.18	116.88	0.885	1.221

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	54,765,241	59,513,945	4,748,704	8.7	556,249	613,360	57,111	10.3	1.02	1.03
Res NonHmstd 1Un	2,858,524	3,523,627	665,103	23.3	37,031	45,412	8,380	22.6	1.30	1.29
Res NonHmstd 2-3	1,139,294	1,282,249	142,955	12.5	21,922	20,546	-1,376	-6.3	1.92	1.60
Reg Apartments	1,698,333	1,894,802	196,469	11.6	40,849	37,748	-3,100	-7.6	2.41	1.99
Low-income Apts	774,438	816,376	41,939	5.4	9,884	11,543	1,659	16.8	1.28	1.41
Seasonal Rec	8,832,312	10,147,754	1,315,442	14.9	119,100	132,592	13,493	11.3	1.35	1.31
Com/Ind Lo Tier	4,211,193	4,412,774	201,581	4.8	122,071	124,573	2,502	2.0	2.90	2.82
Com/Ind Hi Tier	7,200,329	7,986,283	785,954	10.9	269,980	290,141	20,161	7.5	3.75	3.63
Publ U: Elec Gen	1,263,456	1,249,324	-14,132	-1.1	33,881	32,348	-1,533	-4.5	2.68	2.59
Publ U: Other	2,984,611	3,050,856	66,245	2.2	107,164	106,087	-1,077	-1.0	3.59	3.48
Ag Hmstd: House	6,421,439	7,067,066	645,627	10.1	54,757	61,083	6,327	11.6	0.85	0.86
Ag Hmstd: Land	20,315,035	21,677,370	1,362,334	6.7	109,065	111,583	2,518	2.3	0.54	0.51
Ag NonHmstd	8,932,267	9,563,108	630,842	7.1	92,679	98,014	5,335	5.8	1.04	1.02
New Con: Res HS	0	1,972,225	1,972,225	0.0	0	20,591	20,591	0.0	0.00	1.04
Total	121,396,470	134,157,757	12,761,287	10.5	1,574,630	1,705,621	130,991	8.3	1.30	1.27

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	1,285,707	1,412,818	127,110	9.9	County	61.02	58.54	0.006	0.00	
(-) TIF Tax Capacity	36,277	39,870	3,592	9.9	City/Town	32.80	32.92	0.015	0.01	
(-) FD Contrib Tax Cap	878	1,413	536	61.0	School District	24.09	24.02	0.454	0.603	
(=) Taxable Tax Capacity	1,248,552	1,371,535	122,982	9.8	Special District	1.72	1.65	0.000	0.00	
FD Distrib Tax Cap	883	1,417	534	60.5	Total	119.63	117.13	0.475	0.625	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	66,900	8.6	520	558	38	7.3	0.843	0.833
Res Hmstd: Avg Val	92,400	100,400	8.7	860	957	97	11.2	0.930	0.952
Res Hmstd: Hi Val	123,300	134,000	8.7	1,272	1,402	129	10.2	1.031	1.045
Res Hmstd: Ex-Hi Val	184,900	200,900	8.7	2,094	2,287	193	9.2	1.132	1.138
Apartment (Mkt rate)	300,000	334,700	11.6	6,602	6,090	-512	-7.8	2.200	1.819
Seas Rec: Lo Val	50,000	55,000	10.0	713	763	50	7.0	1.426	1.387
Seas Rec: Hi Val	150,000	165,000	10.0	2,395	2,579	184	7.7	1.596	1.563
Comm/Ind: Lo Val	150,000	166,400	10.9	4,057	4,519	462	11.4	2.704	2.715
Comm/Ind: Med Val	300,000	332,700	10.9	9,443	10,319	876	9.3	3.147	3.101
Comm/Ind: Hi Val	1,000,000	1,109,200	10.9	34,576	37,401	2,825	8.2	3.457	3.371

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	115,530,818	126,996,827	11,466,009	9.9	1,310,874	1,520,264	209,390	16.0	1.13	1.20
Res NonHmstd 1Un	3,914,523	5,034,041	1,119,518	28.6	51,032	67,160	16,128	31.6	1.30	1.33
Res NonHmstd 2-3	2,222,910	2,583,752	360,842	16.2	42,585	42,870	285	0.7	1.92	1.66
Reg Apartments	8,176,042	9,560,423	1,384,381	16.9	190,275	190,180	-95	-0.1	2.33	1.99
Low-income Apts	1,788,624	2,163,104	374,480	20.9	21,738	30,265	8,527	39.2	1.22	1.40
Seasonal Rec	291,853	315,153	23,300	8.0	4,638	4,947	309	6.7	1.59	1.57
Com/Ind Lo Tier	3,410,882	3,513,669	102,787	3.0	100,168	99,267	-901	-0.9	2.94	2.83
Com/Ind Hi Tier	30,794,474	32,972,462	2,177,987	7.1	1,191,377	1,221,981	30,605	2.6	3.87	3.71
Publ U: Elec Gen	282,247	296,144	13,897	4.9	7,577	7,695	119	1.6	2.68	2.60
Publ U: Other	1,890,451	1,967,701	77,250	4.1	72,622	72,351	-271	-0.4	3.84	3.68
Ag Hmstd: House	919,701	1,029,970	110,269	12.0	8,321	9,713	1,392	16.7	0.90	0.94
Ag Hmstd: Land	982,655	1,027,935	45,280	4.6	4,403	4,307	-96	-2.2	0.45	0.42
Ag NonHmstd	581,402	651,878	70,476	12.1	6,173	6,815	642	10.4	1.06	1.05
New Con: Res HS	0	2,880,912	2,880,912	0.0	0	34,229	34,229	0.0	0.00	1.19
Total	170,786,582	190,993,971	20,207,389	11.8	3,011,782	3,312,044	300,262	10.0	1.76	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,130,112	2,337,115	207,003	9.7	County	44.87	44.68	0.000	0.01
(-) TIF Tax Capacity	157,359	171,386	14,027	8.9	City/Town	38.76	37.62	0.063	0.07
(-) FD Contrib Tax Cap	214,270	231,716	17,446	8.1	School District	26.18	26.70	1.024	1.432
(=) Taxable Tax Capacity	1,758,483	1,934,013	175,530	10.0	Special District	7.35	7.70	0.000	0.00
FD Distrib Tax Cap	214,269	231,715	17,445	8.1	Total	117.16	116.70	1.088	1.515

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	115,400	9.9	1,066	1,253	187	17.5	1.015	1.085
Res Hmstd: Avg Val	157,500	173,100	9.9	1,786	2,066	280	15.7	1.133	1.193
Res Hmstd: Hi Val	210,000	230,800	9.9	2,505	2,879	373	14.9	1.193	1.247
Res Hmstd: Ex-Hi Val	315,000	346,300	9.9	3,944	4,506	561	14.2	1.252	1.301
Apartment (Mkt rate)	300,000	350,800	16.9	6,653	6,673	20	0.3	2.217	1.902
Comm/Ind: Lo Val	150,000	160,600	7.1	4,360	4,571	211	4.8	2.906	2.846
Comm/Ind: Med Val	300,000	321,200	7.1	10,120	10,461	341	3.4	3.373	3.256
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	36,997	37,946	949	2.6	3.699	3.544

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,936,154	3,085,063	148,909	5.1	33,589	37,373	3,784	11.3	1.14	1.21
Res NonHmstd 1Un	184,155	206,431	22,276	12.1	2,708	3,085	376	13.9	1.47	1.49
Res NonHmstd 2-3	70,507	82,051	11,544	16.4	1,440	1,411	-28	-2.0	2.04	1.72
Reg Apartments	182,204	195,041	12,837	7.0	4,394	4,116	-277	-6.3	2.41	2.11
Low-income Apts	78,448	81,342	2,894	3.7	1,019	1,209	191	18.7	1.30	1.49
Seasonal Rec	65,513	79,149	13,637	20.8	1,054	1,261	207	19.6	1.61	1.59
Com/Ind Lo Tier	438,139	458,912	20,774	4.7	12,846	13,187	341	2.7	2.93	2.87
Com/Ind Hi Tier	551,058	616,628	65,570	11.9	18,714	20,303	1,589	8.5	3.40	3.29
Publ U: Elec Gen	21,241	23,543	2,302	10.8	444	472	27	6.2	2.09	2.00
Publ U: Other	90,337	89,164	-1,173	-1.3	3,447	3,344	-102	-3.0	3.82	3.75
Ag Hmstd: House	15,071	15,736	665	4.4	169	186	16	9.7	1.12	1.18
Ag Hmstd: Land	20,266	21,656	1,389	6.9	143	149	6	4.2	0.71	0.69
Ag NonHmstd	23,221	24,131	911	3.9	329	351	22	6.5	1.42	1.45
New Con: Res HS	0	66,858	66,858	0.0	0	801	801	0.0	0.00	1.20
Total	4,676,315	5,045,706	369,391	7.9	80,296	87,248	6,952	8.7	1.72	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,153	61,068	3,915	6.8	County	65.03	63.89	0.000	0.00
(-) TIF Tax Capacity	2,900	3,234	334	11.5	City/Town	49.86	51.74	0.060	0.05
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.34	23.49	0.472	0.505
(=) Taxable Tax Capacity	54,253	57,833	3,580	6.6	Special District	4.12	2.95	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	138.36	142.07	0.532	0.556

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,700	47,000	5.1	463	506	42	9.2	1.036	1.076
Res Hmstd: Avg Val	67,100	70,500	5.1	696	759	63	9.1	1.036	1.076
Res Hmstd: Hi Val	89,500	94,000	5.0	994	1,100	106	10.6	1.110	1.170
Res Hmstd: Ex-Hi Val	134,200	141,000	5.1	1,677	1,836	160	9.5	1.249	1.302
Apartment (Mkt rate)	300,000	321,100	7.0	7,631	7,021	-610	-8.0	2.543	2.186
Comm/Ind: Lo Val	150,000	167,800	11.9	4,487	5,206	719	16.0	2.991	3.102
Comm/Ind: Med Val	300,000	335,700	11.9	10,443	11,888	1,445	13.8	3.481	3.541
Comm/Ind: Hi Val	1,000,000	1,119,000	11.9	38,240	43,060	4,821	12.6	3.823	3.848

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,743,506	2,962,375	218,869	8.0	22,591	24,473	1,882	8.3	0.82	0.83
Res NonHmstd 1Un	157,001	190,926	33,925	21.6	1,744	2,086	342	19.6	1.11	1.09
Res NonHmstd 2-3	45,077	52,385	7,308	16.2	683	663	-20	-3.0	1.52	1.27
Reg Apartments	4,746	5,816	1,069	22.5	83	80	-3	-3.3	1.75	1.38
Low-income Apts	223	268	46	20.4	3	3	1	30.4	1.16	1.26
Seasonal Rec	1,518,820	1,786,213	267,393	17.6	19,447	21,975	2,528	13.0	1.28	1.23
Com/Ind Lo Tier	100,527	108,437	7,911	7.9	2,465	2,594	129	5.2	2.45	2.39
Com/Ind Hi Tier	110,448	115,018	4,570	4.1	3,660	3,720	60	1.6	3.31	3.23
Publ U: Elec Gen	4,946	4,703	-243	-4.9	110	100	-10	-9.2	2.23	2.13
Publ U: Other	405,077	385,434	-19,643	-4.8	13,268	12,617	-651	-4.9	3.28	3.27
Ag Hmstd: House	906,036	978,135	72,099	8.0	7,372	8,142	770	10.5	0.81	0.83
Ag Hmstd: Land	3,287,395	3,471,196	183,801	5.6	17,654	18,183	529	3.0	0.54	0.52
Ag NonHmstd	1,996,120	1,979,318	-16,802	-0.8	21,263	21,273	9	0.0	1.07	1.07
New Con: Res HS	0	112,540	112,540	0.0	0	929	929	0.0	0.00	0.83
Total	11,279,923	12,152,765	872,842	7.7	110,344	116,838	6,494	5.9	0.98	0.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	105,271	113,154	7,883	7.5	County	60.91 59.45	0.000	0.00
(-) TIF Tax Capacity	68	46	-21	-31.2	City/Town	18.34 18.11	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38 21.48	0.466	0.527
(=) Taxable Tax Capacity	105,203	113,107	7,904	7.5	Special District	3.99 3.67	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.62 102.71	0.466	0.527

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	69,000	8.0	436	469	33	7.5	0.682	0.679
Res Hmstd: Avg Val	95,900	103,600	8.0	752	840	87	11.6	0.784	0.810
Res Hmstd: Hi Val	127,800	138,000	8.0	1,126	1,242	116	10.3	0.881	0.899
Res Hmstd: Ex-Hi Val	191,700	207,000	8.0	1,876	2,049	173	9.2	0.978	0.989
Seas Rec: Lo Val	50,000	55,000	10.0	633	684	51	8.0	1.266	1.243
Seas Rec: Hi Val	150,000	165,000	10.0	2,155	2,341	186	8.6	1.436	1.418
Comm/Ind: Lo Val	150,000	156,200	4.1	3,696	3,806	110	3.0	2.463	2.436
Comm/Ind: Med Val	300,000	312,400	4.1	8,600	8,788	188	2.2	2.866	2.812
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	31,486	32,039	553	1.8	3.148	3.076

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,948,583	2,165,416	216,833	11.1	19,713	21,709	1,996	10.1	1.01	1.00
Res NonHmstd 1Un	158,362	186,993	28,631	18.1	2,043	2,397	354	17.3	1.29	1.28
Res NonHmstd 2-3	64,617	69,238	4,621	7.2	1,223	1,092	-131	-10.7	1.89	1.58
Reg Apartments	83,816	94,350	10,533	12.6	2,098	1,940	-158	-7.5	2.50	2.06
Low-income Apts	56,757	58,814	2,057	3.6	755	859	104	13.7	1.33	1.46
Seasonal Rec	808,268	961,064	152,795	18.9	11,127	12,834	1,708	15.3	1.38	1.34
Com/Ind Lo Tier	364,288	381,425	17,136	4.7	10,618	10,724	106	1.0	2.91	2.81
Com/Ind Hi Tier	565,403	631,445	66,041	11.7	20,704	22,339	1,635	7.9	3.66	3.54
Publ U: Elec Gen	955	828	-127	-13.3	29	26	-3	-10.7	3.04	3.13
Publ U: Other	64,712	74,215	9,504	14.7	2,576	2,874	299	11.6	3.98	3.87
Ag Hmstd: House	16,041	18,392	2,351	14.7	163	195	32	19.3	1.02	1.06
Ag Hmstd: Land	17,001	19,495	2,494	14.7	93	95	3	3.2	0.54	0.49
Ag NonHmstd	17,490	23,952	6,462	36.9	193	250	56	29.1	1.11	1.04
New Con: Res HS	0	60,544	60,544	0.0	0	590	590	0.0	0.00	0.97
Total	4,166,295	4,746,169	579,875	13.9	71,336	77,926	6,590	9.2	1.71	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	50,732	57,129	6,397	12.6	County	55.76	51.48	0.000	0.00
(-) TIF Tax Capacity	2,179	2,401	221	10.2	City/Town	42.47	42.33	0.021	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.65	23.92	0.247	0.250
(=) Taxable Tax Capacity	48,553	54,728	6,175	12.7	Special District	1.03	0.96	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	121.91	118.70	0.268	0.269

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,500	55,600	10.1	427	453	25	5.9	0.845	0.813
Res Hmstd: Avg Val	75,800	83,400	10.0	641	715	74	11.5	0.845	0.857
Res Hmstd: Hi Val	101,100	111,200	10.0	978	1,078	99	10.2	0.967	0.968
Res Hmstd: Ex-Hi Val	151,600	166,800	10.0	1,653	1,802	150	9.1	1.090	1.080
Apartment (Mkt rate)	300,000	337,700	12.6	6,664	6,104	-560	-8.4	2.221	1.807
Comm/Ind: Lo Val	150,000	167,500	11.7	4,077	4,539	461	11.3	2.718	2.709
Comm/Ind: Med Val	300,000	335,000	11.7	9,501	10,373	873	9.2	3.166	3.096
Comm/Ind: Hi Val	1,000,000	1,116,800	11.7	34,809	37,607	2,797	8.0	3.480	3.367

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,223,967	3,473,531	249,564	7.7	27,395	29,119	1,724	6.3	0.85	0.84
Res NonHmstd 1Un	192,816	220,797	27,981	14.5	2,092	2,409	317	15.1	1.09	1.09
Res NonHmstd 2-3	44,447	46,883	2,436	5.5	728	641	-87	-12.0	1.64	1.37
Reg Apartments	5,432	6,362	930	17.1	110	105	-5	-4.8	2.03	1.65
Low-income Apts	690	690	0	0.0	9	10	1	12.4	1.26	1.41
Seasonal Rec	2,393,419	2,765,940	372,520	15.6	30,244	33,518	3,274	10.8	1.26	1.21
Com/Ind Lo Tier	130,752	138,694	7,942	6.1	3,233	3,286	53	1.6	2.47	2.37
Com/Ind Hi Tier	86,540	99,803	13,263	15.3	2,822	3,119	297	10.5	3.26	3.13
Publ U: Elec Gen	8,761	3,970	-4,791	-54.7	211	110	-102	-48.0	2.41	2.77
Publ U: Other	297,033	273,712	-23,321	-7.9	11,283	9,862	-1,421	-12.6	3.80	3.60
Ag Hmstd: House	613,998	683,036	69,038	11.2	5,992	6,538	546	9.1	0.98	0.96
Ag Hmstd: Land	984,099	1,089,057	104,958	10.7	5,764	5,477	-287	-5.0	0.59	0.50
Ag NonHmstd	357,899	489,323	131,425	36.7	4,511	5,599	1,088	24.1	1.26	1.14
New Con: Res HS	0	124,953	124,953	0.0	0	1,084	1,084	0.0	0.00	0.87
Total	8,339,852	9,416,751	1,076,899	12.9	94,396	100,877	6,481	6.9	1.13	1.07

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,901	94,079	10,178	12.1	County	62.80	58.28	0.000	0.00
(-) TIF Tax Capacity	14	26	12	86.1	City/Town	19.73	18.64	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.69	0.143	0.186
(=) Taxable Tax Capacity	83,887	94,053	10,166	12.1	Special District	1.13	1.02	0.000	0.00
FD Distrib Tax Cap	0	0	0	46.4	Total	109.32	104.63	0.143	0.186

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,100	69,100	7.8	453	459	6	1.3	0.707	0.664
Res Hmstd: Avg Val	96,200	103,600	7.7	780	824	45	5.7	0.810	0.795
Res Hmstd: Hi Val	128,200	138,100	7.7	1,163	1,223	60	5.1	0.906	0.885
Res Hmstd: Ex-Hi Val	192,400	207,300	7.7	1,932	2,022	90	4.7	1.003	0.975
Seas Rec: Lo Val	50,000	55,000	10.0	662	695	33	5.0	1.323	1.262
Seas Rec: Hi Val	150,000	165,000	10.0	2,240	2,373	132	5.9	1.493	1.438
Comm/Ind: Lo Val	150,000	173,000	15.3	3,775	4,335	559	14.8	2.516	2.505
Comm/Ind: Med Val	300,000	346,000	15.3	8,802	9,860	1,058	12.0	2.933	2.849
Comm/Ind: Hi Val	1,000,000	1,153,300	15.3	32,260	35,644	3,384	10.5	3.225	3.090

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,611,258	1,740,495	129,236	8.0	13,134	15,442	2,309	17.6	0.82	0.89
Res NonHmstd 1Un	100,353	118,689	18,336	18.3	1,665	2,017	352	21.1	1.66	1.70
Res NonHmstd 2-3	32,198	36,491	4,293	13.3	797	766	-30	-3.8	2.47	2.10
Reg Apartments	46,608	54,714	8,105	17.4	1,342	1,359	17	1.3	2.88	2.48
Low-income Apts	49,683	51,365	1,682	3.4	745	878	133	17.8	1.50	1.71
Seasonal Rec	98,222	110,736	12,514	12.7	1,577	1,823	245	15.6	1.61	1.65
Com/Ind Lo Tier	231,800	245,188	13,388	5.8	7,830	8,126	295	3.8	3.38	3.31
Com/Ind Hi Tier	262,876	279,347	16,471	6.3	11,817	12,376	559	4.7	4.50	4.43
Publ U: Elec Gen	198,300	192,058	-6,243	-3.1	5,137	5,378	241	4.7	2.59	2.80
Publ U: Other	106,079	96,770	-9,309	-8.8	4,190	3,940	-250	-6.0	3.95	4.07
Ag Hmstd: House	3,526	3,879	354	10.0	30	37	8	25.8	0.84	0.96
Ag Hmstd: Land	2,235	2,480	244	10.9	9	10	1	11.3	0.42	0.42
Ag NonHmstd	24,057	28,129	4,072	16.9	365	453	89	24.3	1.52	1.61
New Con: Res HS	0	24,231	24,231	0.0	0	212	212	0.0	0.00	0.88
Total	2,767,196	2,984,571	217,375	7.9	48,639	52,819	4,181	8.6	1.76	1.77

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	34,940	37,066	2,126	6.1	County	73.40	68.45	0.000	0.00	
(-) TIF Tax Capacity	1,320	1,325	5	0.4	City/Town	56.30	74.46	0.037	0.03	
(-) FD Contrib Tax Cap	559	964	405	72.5	School District	23.61	16.82	0.325	0.238	
(=) Taxable Tax Capacity	33,062	34,778	1,716	5.2	Special District	1.57	1.50	0.000	0.00	
FD Distrib Tax Cap	630	1,024	394	62.6	Total	154.89	161.23	0.362	0.273	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,700	41,800	8.0	156	203	47	30.2	0.402	0.485
Res Hmstd: Avg Val	58,100	62,800	8.1	373	463	90	24.1	0.642	0.737
Res Hmstd: Hi Val	77,400	83,600	8.0	609	758	149	24.5	0.786	0.907
Res Hmstd: Ex-Hi Val	116,200	125,500	8.0	1,259	1,483	224	17.8	1.083	1.181
Apartment (Mkt rate)	300,000	352,200	17.4	8,473	8,614	141	1.7	2.824	2.445
Comm/Ind: Lo Val	150,000	159,400	6.3	4,877	5,289	412	8.4	3.251	3.317
Comm/Ind: Med Val	300,000	318,800	6.3	11,362	12,191	829	7.3	3.787	3.824
Comm/Ind: Hi Val	1,000,000	1,062,700	6.3	41,624	44,404	2,779	6.7	4.162	4.178

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,577,985	2,806,323	228,338	8.9	17,107	18,963	1,856	10.9	0.66	0.68
Res NonHmstd 1Un	116,537	146,402	29,865	25.6	1,388	1,720	332	23.9	1.19	1.18
Res NonHmstd 2-3	19,632	20,028	396	2.0	319	281	-38	-11.9	1.63	1.40
Reg Apartments	2,304	3,286	982	42.6	46	50	4	8.4	2.01	1.53
Low-income Apts	492	758	266	54.0	6	10	4	58.7	1.25	1.29
Seasonal Rec	2,132,958	2,410,145	277,187	13.0	28,864	31,882	3,018	10.5	1.35	1.32
Com/Ind Lo Tier	60,118	62,417	2,299	3.8	1,638	1,620	-18	-1.1	2.72	2.59
Com/Ind Hi Tier	112,234	115,456	3,222	2.9	4,140	4,089	-51	-1.2	3.69	3.54
Publ U: Elec Gen	1,126	708	-418	-37.1	24	17	-7	-29.3	2.13	2.40
Publ U: Other	211,825	195,205	-16,620	-7.8	7,564	6,778	-787	-10.4	3.57	3.47
Ag Hmstd: House	118,837	129,416	10,579	8.9	581	615	34	5.9	0.49	0.48
Ag Hmstd: Land	124,281	137,181	12,900	10.4	329	290	-39	-11.8	0.26	0.21
Ag NonHmstd	220,109	326,126	106,017	48.2	2,550	3,715	1,165	45.7	1.16	1.14
New Con: Res HS	0	69,442	69,442	0.0	0	458	458	0.0	0.00	0.66
Total	5,698,437	6,422,893	724,456	12.7	64,556	70,489	5,933	9.2	1.13	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,079	67,111	7,032	11.7	County	75.65	70.74	0.000	0.00
(-) TIF Tax Capacity	361	308	-53	-14.8	City/Town	13.52	19.64	0.000	0.00
(-) FD Contrib Tax Cap	319	450	131	40.9	School District	18.96	15.31	0.217	0.244
(=) Taxable Tax Capacity	59,399	66,353	6,954	11.7	Special District	3.21	3.06	0.000	0.00
FD Distrib Tax Cap	253	393	140	55.3	Total	111.34	108.76	0.217	0.244

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,800	69,500	8.9	202	213	11	5.5	0.316	0.306
Res Hmstd: Avg Val	95,700	104,200	8.9	510	590	80	15.7	0.533	0.566
Res Hmstd: Hi Val	127,600	138,900	8.9	901	1,007	106	11.8	0.706	0.725
Res Hmstd: Ex-Hi Val	191,300	208,200	8.8	1,681	1,840	159	9.5	0.878	0.883
Seas Rec: Lo Val	50,000	55,000	10.0	672	717	46	6.8	1.343	1.304
Seas Rec: Hi Val	150,000	165,000	10.0	2,271	2,441	170	7.5	1.513	1.479
Comm/Ind: Lo Val	150,000	154,300	2.9	3,916	3,894	-22	-0.6	2.610	2.523
Comm/Ind: Med Val	300,000	308,600	2.9	9,126	9,025	-100	-1.1	3.041	2.924
Comm/Ind: Hi Val	1,000,000	1,028,700	2.9	33,439	32,974	-465	-1.4	3.343	3.205

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,935,602	3,198,703	263,101	9.0	34,470	36,340	1,870	5.4	1.17	1.14
Res NonHmstd 1Un	158,924	196,641	37,717	23.7	2,253	2,665	413	18.3	1.42	1.36
Res NonHmstd 2-3	90,459	102,321	11,861	13.1	1,921	1,730	-191	-10.0	2.12	1.69
Reg Apartments	127,424	132,007	4,583	3.6	3,236	2,644	-593	-18.3	2.54	2.00
Low-income Apts	54,990	55,369	380	0.7	695	743	48	6.8	1.26	1.34
Seasonal Rec	61,225	67,460	6,235	10.2	1,035	1,102	67	6.5	1.69	1.63
Com/Ind Lo Tier	171,000	178,705	7,705	4.5	5,146	5,094	-53	-1.0	3.01	2.85
Com/Ind Hi Tier	463,065	484,619	21,554	4.7	18,455	18,266	-189	-1.0	3.99	3.77
Publ U: Elec Gen	694	694	0	0.0	19	18	-1	-5.2	2.78	2.64
Publ U: Other	112,240	110,284	-1,956	-1.7	4,477	4,149	-329	-7.3	3.99	3.76
Ag Hmstd: House	10,982	11,770	788	7.2	132	140	8	5.9	1.20	1.19
Ag Hmstd: Land	8,358	9,238	880	10.5	52	49	-3	-5.9	0.63	0.53
Ag NonHmstd	13,832	15,424	1,592	11.5	200	215	15	7.6	1.44	1.39
New Con: Res HS	0	53,810	53,810	0.0	0	622	622	0.0	0.00	1.16
Total	4,208,794	4,617,044	408,250	9.7	72,092	73,776	1,684	2.3	1.71	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	50,044	53,863	3,819	7.6	County	89.07	83.62	0.000	0.00
(-) TIF Tax Capacity	4,484	4,689	205	4.6	City/Town	29.50	28.26	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.38	19.21	0.000	0.111
(=) Taxable Tax Capacity	45,560	49,174	3,614	7.9	Special District	3.88	4.45	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	142.83	135.53	0.000	0.111

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,100	68,800	9.0	649	665	16	2.5	1.028	0.966
Res Hmstd: Avg Val	94,700	103,200	9.0	1,065	1,131	65	6.1	1.125	1.095
Res Hmstd: Hi Val	126,300	137,600	8.9	1,545	1,632	86	5.6	1.223	1.185
Res Hmstd: Ex-Hi Val	189,400	206,400	9.0	2,503	2,634	130	5.2	1.321	1.275
Apartment (Mkt rate)	300,000	310,800	3.6	7,713	6,353	-1,360	-17.6	2.570	2.044
Comm/Ind: Lo Val	150,000	157,000	4.7	4,508	4,550	42	0.9	3.005	2.898
Comm/Ind: Med Val	300,000	314,000	4.7	10,518	10,523	5	0.0	3.506	3.351
Comm/Ind: Hi Val	1,000,000	1,046,500	4.7	38,568	38,390	-178	-0.5	3.856	3.668

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,775,194	1,955,049	179,855	10.1	24,206	26,837	2,632	10.9	1.36	1.37
Res NonHmstd 1Un	100,385	127,388	27,004	26.9	1,662	2,074	411	24.8	1.66	1.63
Res NonHmstd 2-3	47,073	57,010	9,938	21.1	1,139	1,167	28	2.5	2.42	2.05
Reg Apartments	59,320	69,018	9,698	16.3	1,774	1,670	-104	-5.8	2.99	2.42
Low-income Apts	57,941	62,177	4,236	7.3	887	1,039	152	17.1	1.53	1.67
Seasonal Rec	38,294	41,313	3,018	7.9	824	836	13	1.5	2.15	2.02
Com/Ind Lo Tier	216,900	228,633	11,733	5.4	7,251	7,397	146	2.0	3.34	3.24
Com/Ind Hi Tier	303,342	344,133	40,790	13.4	13,380	14,611	1,231	9.2	4.41	4.25
Publ U: Elec Gen	1,196	1,181	-15	-1.2	39	37	-2	-4.6	3.24	3.13
Publ U: Other	68,673	72,244	3,571	5.2	2,985	3,056	71	2.4	4.35	4.23
Ag Hmstd: House	43,522	49,254	5,733	13.2	505	625	120	23.7	1.16	1.27
Ag Hmstd: Land	35,532	38,051	2,519	7.1	206	203	-3	-1.3	0.58	0.53
Ag NonHmstd	17,546	17,975	429	2.4	255	265	9	3.6	1.46	1.47
New Con: Res HS	0	101,045	101,045	0.0	0	1,432	1,432	0.0	0.00	1.42
Total	2,764,918	3,164,472	399,554	14.5	55,112	61,249	6,137	11.1	1.99	1.94

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	32,937	37,259	4,322	13.1	County	73.50	70.55	0.017	0.01
(-) TIF Tax Capacity	1,799	2,007	208	11.6	City/Town	54.43	53.18	0.048	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.11	31.27	0.400	0.474
(=) Taxable Tax Capacity	31,138	35,252	4,114	13.2	Special District	1.36	1.29	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	159.40	156.29	0.464	0.521

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,800	66,900	10.0	754	813	59	7.8	1.240	1.214
Res Hmstd: Avg Val	91,100	100,200	10.0	1,204	1,336	132	11.0	1.321	1.333
Res Hmstd: Hi Val	121,500	133,700	10.0	1,730	1,907	177	10.2	1.423	1.426
Res Hmstd: Ex-Hi Val	182,300	200,500	10.0	2,782	3,046	264	9.5	1.526	1.519
Apartment (Mkt rate)	300,000	349,000	16.3	8,747	8,364	-383	-4.4	2.915	2.396
Comm/Ind: Lo Val	150,000	170,200	13.5	4,950	5,673	723	14.6	3.300	3.333
Comm/Ind: Med Val	300,000	340,300	13.4	11,528	12,920	1,392	12.1	3.842	3.796
Comm/Ind: Hi Val	1,000,000	1,134,500	13.5	42,223	46,757	4,534	10.7	4.222	4.121

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,876,808	3,174,214	297,407	10.3	32,091	35,230	3,139	9.8	1.12	1.11
Res NonHmstd 1Un	144,721	188,723	44,002	30.4	1,928	2,486	558	28.9	1.33	1.32
Res NonHmstd 2-3	44,743	56,060	11,317	25.3	884	909	25	2.8	1.98	1.62
Reg Apartments	3,362	3,428	66	2.0	77	62	-15	-19.9	2.30	1.81
Low-income Apts	43	43	0	-0.1	1	1	0	5.3	1.31	1.38
Seasonal Rec	717,338	806,142	88,803	12.4	11,109	12,071	962	8.7	1.55	1.50
Com/Ind Lo Tier	62,794	66,906	4,111	6.5	1,803	1,844	41	2.3	2.87	2.76
Com/Ind Hi Tier	37,943	41,686	3,744	9.9	1,456	1,536	80	5.5	3.84	3.68
Publ U: Elec Gen	8,046	10,298	2,252	28.0	244	284	39	16.1	3.04	2.75
Publ U: Other	144,356	138,881	-5,475	-3.8	5,652	5,284	-368	-6.5	3.92	3.80
Ag Hmstd: House	691,214	795,536	104,321	15.1	7,420	8,313	893	12.0	1.07	1.04
Ag Hmstd: Land	675,764	709,373	33,610	5.0	3,756	3,281	-475	-12.6	0.56	0.46
Ag NonHmstd	216,159	247,749	31,590	14.6	2,869	3,190	321	11.2	1.33	1.29
New Con: Res HS	0	122,104	122,104	0.0	0	1,357	1,357	0.0	0.00	1.11
Total	5,623,291	6,361,142	737,851	13.1	69,290	75,847	6,557	9.5	1.23	1.19

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	55,648	62,785	7,137	12.8	County	75.33 72.31	0.033	0.02
(-) TIF Tax Capacity	52	65	13	26.0	City/Town	23.16 22.09	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.78 31.06	0.337	0.409
(=) Taxable Tax Capacity	55,596	62,720	7,124	12.8	Special District	1.10 1.12	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	130.36 126.58	0.369	0.438

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,200	78,300	10.0	670	723	54	8.0	0.940	0.923
Res Hmstd: Avg Val	106,700	117,400	10.0	1,154	1,271	117	10.1	1.081	1.082
Res Hmstd: Hi Val	142,300	156,500	10.0	1,663	1,818	155	9.3	1.168	1.161
Res Hmstd: Ex-Hi Val	213,500	234,900	10.0	2,682	2,915	233	8.7	1.256	1.241
Seas Rec: Lo Val	50,000	55,000	10.0	767	815	48	6.3	1.533	1.482
Seas Rec: Hi Val	150,000	165,000	10.0	2,556	2,735	179	7.0	1.704	1.657
Comm/Ind: Lo Val	150,000	164,800	9.9	4,283	4,673	390	9.1	2.855	2.835
Comm/Ind: Med Val	300,000	329,600	9.9	9,975	10,701	726	7.3	3.324	3.246
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	36,538	38,834	2,297	6.3	3.653	3.534

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	6,012,515	6,738,156	725,641	12.1	65,947	74,711	8,765	13.3	1.10	1.11
Res NonHmstd 1Un	239,843	318,811	78,967	32.9	3,147	4,168	1,021	32.4	1.31	1.31
Res NonHmstd 2-3	183,764	218,461	34,697	18.9	3,551	3,471	-80	-2.3	1.93	1.59
Reg Apartments	395,748	437,206	41,458	10.5	9,347	8,576	-771	-8.3	2.36	1.96
Low-income Apts	169,826	180,209	10,383	6.1	2,031	2,380	348	17.1	1.20	1.32
Seasonal Rec	37,445	51,298	13,853	37.0	607	803	196	32.2	1.62	1.57
Com/Ind Lo Tier	508,797	538,491	29,694	5.8	14,540	15,049	509	3.5	2.86	2.79
Com/Ind Hi Tier	1,286,730	1,494,752	208,021	16.2	48,522	54,793	6,270	12.9	3.77	3.67
Publ U: Elec Gen	664,593	661,281	-3,312	-0.5	16,847	15,773	-1,074	-6.4	2.53	2.39
Publ U: Other	361,479	366,812	5,333	1.5	13,514	13,061	-454	-3.4	3.74	3.56
Ag Hmstd: House	87,540	105,958	18,419	21.0	979	1,147	168	17.2	1.12	1.08
Ag Hmstd: Land	79,229	95,421	16,192	20.4	429	450	21	4.8	0.54	0.47
Ag NonHmstd	53,571	63,135	9,564	17.9	680	763	83	12.2	1.27	1.21
New Con: Res HS	0	429,540	429,540	0.0	0	4,789	4,789	0.0	0.00	1.12
Total	10,081,081	11,699,530	1,618,450	16.1	180,143	199,933	19,790	11.0	1.79	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	130,034	147,220	17,186	13.2	County	50.01 47.85	0.000	0.00
(-) TIF Tax Capacity	8,270	9,357	1,087	13.1	City/Town	45.07 43.34	0.026	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.40 30.56	0.426	0.542
(=) Taxable Tax Capacity	121,764	137,863	16,099	13.2	Special District	2.10 2.15	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	127.57 123.91	0.452	0.580

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,200	82,700	10.0	693	775	82	11.9	0.920	0.936
Res Hmstd: Avg Val	112,900	124,200	10.0	1,220	1,350	130	10.6	1.081	1.087
Res Hmstd: Hi Val	150,500	165,600	10.0	1,751	1,925	174	9.9	1.163	1.162
Res Hmstd: Ex-Hi Val	225,700	248,300	10.0	2,812	3,072	260	9.2	1.245	1.237
Apartment (Mkt rate)	300,000	331,400	10.5	7,024	6,352	-673	-9.6	2.341	1.916
Comm/Ind: Lo Val	150,000	174,300	16.2	4,232	4,972	740	17.5	2.821	2.852
Comm/Ind: Med Val	300,000	348,500	16.2	9,853	11,276	1,423	14.4	3.284	3.235
Comm/Ind: Hi Val	1,000,000	1,161,700	16.2	36,082	40,703	4,620	12.8	3.608	3.503

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,646,121	3,959,391	313,270	8.6	33,177	36,946	3,769	11.4	0.91	0.93
Res NonHmstd 1Un	133,534	165,960	32,427	24.3	1,438	1,803	366	25.4	1.08	1.09
Res NonHmstd 2-3	66,578	72,948	6,370	9.6	1,087	983	-104	-9.6	1.63	1.35
Reg Apartments	2,747	2,935	188	6.8	53	46	-6	-12.0	1.92	1.58
Low-income Apts	236	282	46	19.6	2	3	1	40.4	0.98	1.15
Seasonal Rec	445,852	492,578	46,726	10.5	5,917	6,399	482	8.2	1.33	1.30
Com/Ind Lo Tier	101,853	109,474	7,621	7.5	2,528	2,650	122	4.8	2.48	2.42
Com/Ind Hi Tier	77,847	91,647	13,800	17.7	2,506	2,871	365	14.6	3.22	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	147,152	556	0.4	4,760	4,708	-52	-1.1	3.25	3.20
Ag Hmstd: House	878,070	972,602	94,532	10.8	7,559	8,589	1,031	13.6	0.86	0.88
Ag Hmstd: Land	1,184,271	1,278,175	93,904	7.9	5,901	5,809	-92	-1.6	0.50	0.45
Ag NonHmstd	244,986	269,046	24,060	9.8	2,622	2,830	208	7.9	1.07	1.05
New Con: Res HS	0	157,234	157,234	0.0	0	1,460	1,460	0.0	0.00	0.93
Total	6,928,691	7,719,424	790,733	11.4	67,551	75,100	7,549	11.2	0.97	0.97

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	67,183	74,707	7,524	11.2	County	50.20 47.98	0.000	0.00
(-) TIF Tax Capacity	118	135	17	14.2	City/Town	23.34 22.40	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.92 31.56	0.383	0.631
(=) Taxable Tax Capacity	67,065	74,573	7,508	11.2	Special District	1.21 1.18	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.67 103.13	0.383	0.639

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,200	97,900	8.5	697	788	91	13.1	0.772	0.804
Res Hmstd: Avg Val	135,200	146,800	8.6	1,230	1,367	138	11.2	0.909	0.931
Res Hmstd: Hi Val	180,300	195,800	8.6	1,764	1,948	184	10.4	0.978	0.994
Res Hmstd: Ex-Hi Val	270,500	293,700	8.6	2,833	3,108	275	9.7	1.047	1.058
Seas Rec: Lo Val	50,000	55,000	10.0	643	686	43	6.7	1.286	1.247
Seas Rec: Hi Val	150,000	165,000	10.0	2,186	2,348	162	7.4	1.457	1.422
Comm/Ind: Lo Val	150,000	176,600	17.7	3,729	4,488	758	20.3	2.486	2.541
Comm/Ind: Med Val	300,000	353,200	17.7	8,683	10,155	1,472	17.0	2.894	2.875
Comm/Ind: Hi Val	1,000,000	1,177,300	17.7	31,799	36,600	4,801	15.1	3.179	3.108

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,515,452	3,666,599	151,147	4.3	43,973	46,231	2,258	5.1	1.25	1.26
Res NonHmstd 1Un	193,122	216,745	23,623	12.2	3,086	3,477	392	12.7	1.60	1.60
Res NonHmstd 2-3	56,248	59,846	3,597	6.4	1,235	1,118	-118	-9.5	2.20	1.87
Reg Apartments	161,757	176,247	14,490	9.0	4,304	3,855	-449	-10.4	2.66	2.19
Low-income Apts	78,883	82,264	3,380	4.3	1,085	1,258	173	16.0	1.38	1.53
Seasonal Rec	11,857	12,824	967	8.2	254	273	20	7.7	2.14	2.13
Com/Ind Lo Tier	469,864	483,351	13,486	2.9	15,002	15,144	142	0.9	3.19	3.13
Com/Ind Hi Tier	591,512	632,086	40,574	6.9	24,250	25,229	979	4.0	4.10	3.99
Publ U: Elec Gen	4,312	4,451	138	3.2	109	114	4	4.1	2.53	2.56
Publ U: Other	63,589	65,621	2,032	3.2	2,759	2,815	56	2.0	4.34	4.29
Ag Hmstd: House	17,486	18,004	518	3.0	237	244	7	3.1	1.35	1.35
Ag Hmstd: Land	32,731	35,755	3,024	9.2	293	310	18	6.0	0.89	0.87
Ag NonHmstd	34,058	34,548	490	1.4	563	565	2	0.4	1.65	1.64
New Con: Res HS	0	65,832	65,832	0.0	0	819	819	0.0	0.00	1.24
Total	5,230,871	5,554,170	323,299	6.2	97,149	101,452	4,303	4.4	1.86	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,567	65,822	3,256	5.2	County	63.13	61.72	0.042	0.03
(-) TIF Tax Capacity	3,172	3,274	102	3.2	City/Town	62.00	61.16	0.027	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.30	21.23	0.678	0.998
(=) Taxable Tax Capacity	59,394	62,548	3,154	5.3	Special District	1.38	1.48	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	148.81	145.59	0.747	1.062

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,900	44,700	4.2	499	519	21	4.1	1.162	1.162
Res Hmstd: Avg Val	64,300	67,100	4.4	748	780	32	4.3	1.162	1.162
Res Hmstd: Hi Val	85,800	89,500	4.3	1,046	1,106	61	5.8	1.218	1.236
Res Hmstd: Ex-Hi Val	128,700	134,200	4.3	1,755	1,845	90	5.1	1.363	1.374
Apartment (Mkt rate)	300,000	326,900	9.0	8,260	7,486	-774	-9.4	2.753	2.290
Comm/Ind: Lo Val	150,000	160,300	6.9	4,755	5,075	321	6.7	3.169	3.166
Comm/Ind: Med Val	300,000	320,600	6.9	11,057	11,648	592	5.4	3.685	3.633
Comm/Ind: Hi Val	1,000,000	1,068,600	6.9	40,467	42,320	1,854	4.6	4.046	3.960

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,502,861	1,625,957	123,095	8.2	13,768	15,847	2,078	15.1	0.92	0.97
Res NonHmstd 1Un	143,264	168,312	25,048	17.5	1,641	1,967	326	19.9	1.15	1.17
Res NonHmstd 2-3	20,717	22,610	1,893	9.1	358	338	-20	-5.6	1.73	1.50
Reg Apartments	2,487	3,438	951	38.3	48	57	9	18.3	1.92	1.64
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	311,774	32,600	11.7	4,102	4,572	470	11.5	1.47	1.47
Com/Ind Lo Tier	85,983	87,877	1,893	2.2	2,192	2,204	11	0.5	2.55	2.51
Com/Ind Hi Tier	127,951	133,111	5,160	4.0	4,174	4,263	88	2.1	3.26	3.20
Publ U: Elec Gen	29,751	27,517	-2,234	-7.5	596	522	-74	-12.4	2.00	1.90
Publ U: Other	254,171	293,441	39,270	15.5	8,034	9,093	1,060	13.2	3.16	3.10
Ag Hmstd: House	946,882	1,019,613	72,731	7.7	7,444	8,231	787	10.6	0.79	0.81
Ag Hmstd: Land	5,971,638	6,368,442	396,805	6.6	32,891	34,146	1,255	3.8	0.55	0.54
Ag NonHmstd	2,867,482	3,027,764	160,282	5.6	29,081	30,102	1,021	3.5	1.01	0.99
New Con: Res HS	0	46,570	46,570	0.0	0	443	443	0.0	0.00	0.95
Total	12,232,363	13,136,427	904,065	7.4	104,331	111,787	7,456	7.1	0.85	0.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,427	111,754	8,327	8.1	County	64.86	63.43	0.033	0.03
(-) TIF Tax Capacity	313	312	-1	-0.3	City/Town	16.92	16.36	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.22	20.43	0.712	1.059
(=) Taxable Tax Capacity	103,114	111,442	8,328	8.1	Special District	1.30	1.42	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	103.30	101.64	0.746	1.088

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	63,700	8.1	417	462	45	10.9	0.707	0.725
Res Hmstd: Avg Val	88,400	95,600	8.1	686	789	103	15.0	0.776	0.825
Res Hmstd: Hi Val	117,800	127,400	8.1	1,038	1,176	138	13.2	0.881	0.922
Res Hmstd: Ex-Hi Val	176,700	191,200	8.2	1,744	1,951	207	11.9	0.986	1.020
Comm/Ind: Lo Val	150,000	156,000	4.0	3,730	3,862	131	3.5	2.486	2.475
Comm/Ind: Med Val	300,000	312,100	4.0	8,667	8,895	228	2.6	2.889	2.849
Comm/Ind: Hi Val	1,000,000	1,040,300	4.0	31,705	32,374	669	2.1	3.170	3.111

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,509,793	3,761,434	251,641	7.2	35,502	39,295	3,793	10.7	1.01	1.04
Res NonHmstd 1Un	149,063	185,555	36,493	24.5	1,934	2,424	490	25.3	1.30	1.31
Res NonHmstd 2-3	87,163	92,596	5,432	6.2	1,581	1,423	-158	-10.0	1.81	1.54
Reg Apartments	184,149	189,633	5,484	3.0	3,912	3,368	-544	-13.9	2.12	1.78
Low-income Apts	59,470	61,375	1,904	3.2	659	768	110	16.6	1.11	1.25
Seasonal Rec	10,513	12,247	1,735	16.5	194	213	19	9.6	1.85	1.74
Com/Ind Lo Tier	373,952	386,137	12,185	3.3	10,492	10,605	112	1.1	2.81	2.75
Com/Ind Hi Tier	679,277	753,554	74,276	10.9	23,827	25,767	1,939	8.1	3.51	3.42
Publ U: Elec Gen	17,541	17,206	-335	-1.9	385	375	-10	-2.7	2.20	2.18
Publ U: Other	67,290	70,709	3,419	5.1	2,444	2,495	51	2.1	3.63	3.53
Ag Hmstd: House	9,831	10,783	952	9.7	115	130	15	13.2	1.17	1.21
Ag Hmstd: Land	19,371	20,044	672	3.5	145	144	-1	-0.5	0.75	0.72
Ag NonHmstd	23,666	24,821	1,154	4.9	310	314	4	1.4	1.31	1.27
New Con: Res HS	0	95,409	95,409	0.0	0	984	984	0.0	0.00	1.03
Total	5,191,080	5,681,502	490,422	9.4	81,501	88,305	6,804	8.3	1.57	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	63,151	68,225	5,074	8.0	County	54.72	52.47	0.000	0.00
(-) TIF Tax Capacity	3,224	3,556	332	10.3	City/Town	50.11	49.39	0.016	0.03
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.31	16.61	0.375	0.864
(=) Taxable Tax Capacity	59,927	64,669	4,742	7.9	Special District	0.70	0.66	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	122.84	119.12	0.391	0.900

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,100	58,000	7.2	469	511	42	8.9	0.867	0.881
Res Hmstd: Avg Val	81,200	87,000	7.1	730	821	91	12.4	0.898	0.943
Res Hmstd: Hi Val	108,200	116,000	7.2	1,096	1,218	122	11.1	1.013	1.050
Res Hmstd: Ex-Hi Val	162,300	173,900	7.1	1,831	2,012	181	9.9	1.128	1.157
Apartment (Mkt rate)	300,000	308,900	3.0	6,751	5,797	-953	-14.1	2.250	1.876
Comm/Ind: Lo Val	150,000	166,400	10.9	4,117	4,616	499	12.1	2.744	2.774
Comm/Ind: Med Val	300,000	332,800	10.9	9,586	10,531	945	9.9	3.195	3.164
Comm/Ind: Hi Val	1,000,000	1,109,300	10.9	35,111	38,135	3,024	8.6	3.511	3.437

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,306,583	1,421,155	114,572	8.8	9,776	11,177	1,401	14.3	0.75	0.79
Res NonHmstd 1Un	100,814	124,003	23,189	23.0	964	1,191	227	23.5	0.96	0.96
Res NonHmstd 2-3	19,080	20,908	1,829	9.6	268	249	-20	-7.4	1.41	1.19
Reg Apartments	2,280	2,425	145	6.4	39	35	-4	-9.0	1.71	1.46
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	86,408	7,444	9.4	911	994	83	9.1	1.15	1.15
Com/Ind Lo Tier	50,246	54,684	4,438	8.8	1,124	1,193	69	6.1	2.24	2.18
Com/Ind Hi Tier	58,112	60,198	2,087	3.6	1,714	1,718	4	0.2	2.95	2.85
Publ U: Elec Gen	10,763	10,679	-84	-0.8	161	148	-13	-8.1	1.50	1.39
Publ U: Other	169,572	207,970	38,398	22.6	4,967	5,885	918	18.5	2.93	2.83
Ag Hmstd: House	730,445	792,200	61,755	8.5	4,896	5,427	530	10.8	0.67	0.68
Ag Hmstd: Land	3,758,731	3,959,730	200,999	5.3	19,175	19,551	377	2.0	0.51	0.49
Ag NonHmstd	1,552,355	1,617,307	64,952	4.2	13,942	14,181	239	1.7	0.90	0.88
New Con: Res HS	0	41,253	41,253	0.0	0	330	330	0.0	0.00	0.80
Total	7,837,945	8,398,922	560,977	7.2	57,939	62,079	4,140	7.1	0.74	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,747	72,260	5,513	8.3	County	57.48	55.21	0.000	0.00
(-) TIF Tax Capacity	13	26	13	103.	City/Town	15.15	14.84	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.52	17.53	0.479	0.815
(=) Taxable Tax Capacity	66,734	72,234	5,500	8.2	Special District	0.72	0.68	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	90.88	88.26	0.479	0.815

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,800	78,100	8.8	400	451	51	12.8	0.556	0.577
Res Hmstd: Avg Val	107,700	117,100	8.7	755	862	107	14.2	0.700	0.736
Res Hmstd: Hi Val	143,600	156,200	8.8	1,131	1,274	143	12.7	0.787	0.815
Res Hmstd: Ex-Hi Val	215,300	234,200	8.8	1,881	2,096	215	11.4	0.873	0.895
Comm/Ind: Lo Val	150,000	155,400	3.6	3,411	3,484	73	2.1	2.273	2.242
Comm/Ind: Med Val	300,000	310,800	3.6	7,935	8,036	101	1.3	2.644	2.585
Comm/Ind: Hi Val	1,000,000	1,035,900	3.6	29,046	29,276	230	0.8	2.904	2.826

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,227,338	4,652,055	424,717	10.0	49,142	53,999	4,856	9.9	1.16	1.16
Res NonHmstd 1Un	184,372	272,599	88,227	47.9	2,533	3,645	1,112	43.9	1.37	1.34
Res NonHmstd 2-3	81,634	85,725	4,090	5.0	1,621	1,409	-213	-13.1	1.99	1.64
Reg Apartments	194,623	245,675	51,053	26.2	4,718	4,887	169	3.6	2.42	1.99
Low-income Apts	65,462	74,157	8,695	13.3	825	1,017	192	23.2	1.26	1.37
Seasonal Rec	3,560	3,610	50	1.4	60	60	0	0.0	1.70	1.68
Com/Ind Lo Tier	196,676	202,428	5,752	2.9	5,676	5,648	-28	-0.5	2.89	2.79
Com/Ind Hi Tier	945,449	1,047,340	101,891	10.8	36,115	38,623	2,508	6.9	3.82	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	49,024	1,738	3.7	1,741	1,734	-7	-0.4	3.68	3.54
Ag Hmstd: House	243,977	267,297	23,320	9.6	2,381	2,602	221	9.3	0.98	0.97
Ag Hmstd: Land	356,586	394,179	37,593	10.5	2,020	2,154	134	6.6	0.57	0.55
Ag NonHmstd	119,495	120,985	1,491	1.2	1,348	1,348	-1	0.0	1.13	1.11
New Con: Res HS	0	157,956	157,956	0.0	0	1,843	1,843	0.0	0.00	1.17
Total	6,666,458	7,573,031	906,573	13.6	108,182	118,968	10,786	10.0	1.62	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	78,010	87,587	9,577	12.3	County	59.42	57.97	0.000	0.00
(-) TIF Tax Capacity	2,983	3,443	460	15.4	City/Town	37.13	36.77	0.003	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	27.17	1.136	1.126
(=) Taxable Tax Capacity	75,027	84,144	9,117	12.2	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	124.93	121.90	1.139	1.129

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,300	89,400	10.0	809	899	90	11.1	0.995	1.005
Res Hmstd: Avg Val	122,000	134,200	10.0	1,400	1,536	135	9.7	1.147	1.144
Res Hmstd: Hi Val	162,700	179,000	10.0	1,992	2,173	181	9.1	1.224	1.213
Res Hmstd: Ex-Hi Val	244,000	268,400	10.0	3,173	3,444	271	8.5	1.300	1.283
Apartment (Mkt rate)	300,000	378,700	26.2	7,088	7,352	264	3.7	2.362	1.941
Comm/Ind: Lo Val	150,000	166,200	10.8	4,276	4,719	443	10.4	2.850	2.839
Comm/Ind: Med Val	300,000	332,300	10.8	9,920	10,754	833	8.4	3.306	3.236
Comm/Ind: Hi Val	1,000,000	1,107,800	10.8	36,260	38,931	2,671	7.4	3.626	3.514

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	6,154,326	6,645,578	491,252	8.0	61,487	68,282	6,795	11.1	1.00	1.03
Res NonHmstd 1Un	257,328	308,344	51,016	19.8	3,240	3,872	633	19.5	1.26	1.26
Res NonHmstd 2-3	135,247	150,851	15,604	11.5	2,594	2,417	-177	-6.8	1.92	1.60
Reg Apartments	237,993	271,470	33,477	14.1	5,240	4,869	-371	-7.1	2.20	1.79
Low-income Apts	101,215	107,177	5,962	5.9	1,160	1,364	204	17.6	1.15	1.27
Seasonal Rec	24,335	30,771	6,435	26.4	399	502	104	26.0	1.64	1.63
Com/Ind Lo Tier	580,970	611,378	30,408	5.2	16,043	16,539	496	3.1	2.76	2.71
Com/Ind Hi Tier	897,185	1,000,537	103,353	11.5	32,333	35,098	2,765	8.6	3.60	3.51
Publ U: Elec Gen	291,031	288,287	-2,745	-0.9	9,520	8,943	-577	-6.1	3.27	3.10
Publ U: Other	205,891	213,586	7,695	3.7	8,271	8,250	-21	-0.3	4.02	3.86
Ag Hmstd: House	25,618	28,085	2,467	9.6	282	307	25	9.0	1.10	1.09
Ag Hmstd: Land	46,109	50,222	4,113	8.9	309	311	2	0.5	0.67	0.62
Ag NonHmstd	35,902	39,150	3,248	9.0	450	482	32	7.1	1.25	1.23
New Con: Res HS	0	163,758	163,758	0.0	0	1,748	1,748	0.0	0.00	1.07
Total	8,993,150	9,909,192	916,042	10.2	141,327	152,983	11,656	8.2	1.57	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	108,998	118,644	9,647	8.9	County	51.56	50.18	0.000	0.00
(-) TIF Tax Capacity	4,945	5,589	645	13.0	City/Town	44.79	44.82	0.019	0.01
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.53	25.12	0.503	0.733
(=) Taxable Tax Capacity	104,053	113,055	9,002	8.7	Special District	1.19	1.31	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	124.08	121.42	0.522	0.750

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,400	66,300	8.0	548	590	41	7.5	0.893	0.889
Res Hmstd: Avg Val	92,100	99,500	8.0	901	1,000	99	10.9	0.978	1.005
Res Hmstd: Hi Val	122,700	132,500	8.0	1,325	1,455	131	9.9	1.079	1.098
Res Hmstd: Ex-Hi Val	184,100	198,800	8.0	2,174	2,370	196	9.0	1.180	1.191
Apartment (Mkt rate)	300,000	342,200	14.1	6,857	6,490	-368	-5.4	2.285	1.896
Comm/Ind: Lo Val	150,000	167,300	11.5	4,164	4,683	518	12.4	2.776	2.799
Comm/Ind: Med Val	300,000	334,600	11.5	9,691	10,682	991	10.2	3.230	3.192
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	35,481	38,675	3,194	9.0	3.548	3.468

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,261,193	2,482,451	221,258	9.8	19,181	21,384	2,204	11.5	0.85	0.86
Res NonHmstd 1Un	143,931	180,309	36,378	25.3	1,565	1,926	361	23.0	1.09	1.07
Res NonHmstd 2-3	30,108	35,838	5,729	19.0	490	477	-13	-2.6	1.63	1.33
Reg Apartments	1,331	1,751	420	31.5	27	28	2	6.0	2.02	1.63
Low-income Apts	79	87	8	10.1	1	1	0	28.0	0.82	0.96
Seasonal Rec	106,553	118,083	11,529	10.8	1,374	1,471	97	7.1	1.29	1.25
Com/Ind Lo Tier	66,533	69,636	3,104	4.7	1,642	1,672	30	1.8	2.47	2.40
Com/Ind Hi Tier	43,356	44,923	1,567	3.6	1,389	1,420	31	2.2	3.20	3.16
Publ U: Elec Gen	199	1,919	1,720	865.2	4	31	28	779.	1.79	1.63
Publ U: Other	168,404	200,630	32,226	19.1	5,232	6,142	909	17.4	3.11	3.06
Ag Hmstd: House	1,062,365	1,167,371	105,006	9.9	8,501	9,615	1,114	13.1	0.80	0.82
Ag Hmstd: Land	3,711,437	3,977,674	266,236	7.2	19,895	20,967	1,072	5.4	0.54	0.53
Ag NonHmstd	1,114,320	1,214,226	99,906	9.0	11,147	12,119	972	8.7	1.00	1.00
New Con: Res HS	0	79,148	79,148	0.0	0	690	690	0.0	0.00	0.87
Total	8,709,810	9,574,047	864,236	9.9	70,448	77,945	7,497	10.6	0.81	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,885	83,084	8,198	10.9	County	53.23	52.16	0.000	0.00
(-) TIF Tax Capacity	63	76	13	20.4	City/Town	22.34	21.37	0.000	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.99	25.33	0.463	0.632
(=) Taxable Tax Capacity	74,822	83,007	8,185	10.9	Special District	0.89	0.84	0.000	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	101.46	99.70	0.463	0.632

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,600	83,000	9.8	500	582	83	16.5	0.660	0.701
Res Hmstd: Avg Val	113,400	124,500	9.8	933	1,059	127	13.6	0.822	0.850
Res Hmstd: Hi Val	151,200	166,000	9.8	1,368	1,537	169	12.4	0.904	0.925
Res Hmstd: Ex-Hi Val	226,800	249,000	9.8	2,238	2,491	254	11.3	0.986	1.000
Comm/Ind: Lo Val	150,000	155,400	3.6	3,647	3,725	79	2.2	2.431	2.397
Comm/Ind: Med Val	300,000	310,800	3.6	8,485	8,604	119	1.4	2.828	2.768
Comm/Ind: Hi Val	1,000,000	1,036,100	3.6	31,067	31,376	309	1.0	3.106	3.028

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	11,974,002	13,228,209	1,254,207	10.5	117,456	142,771	25,315	21.6	0.98	1.08
Res NonHmstd 1Un	286,264	372,254	85,990	30.0	3,348	4,589	1,242	37.1	1.17	1.23
Res NonHmstd 2-3	241,159	301,587	60,429	25.1	4,210	4,538	328	7.8	1.75	1.50
Reg Apartments	429,679	514,524	84,845	19.7	8,684	9,194	509	5.9	2.02	1.79
Low-income Apts	173,581	213,706	40,126	23.1	1,845	2,714	869	47.1	1.06	1.27
Seasonal Rec	50,932	53,561	2,629	5.2	846	897	51	6.0	1.66	1.67
Com/Ind Lo Tier	394,750	406,011	11,261	2.9	11,108	11,033	-75	-0.7	2.81	2.72
Com/Ind Hi Tier	1,904,683	2,206,806	302,123	15.9	70,671	78,243	7,572	10.7	3.71	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	196,875	13,857	7.6	6,781	6,953	171	2.5	3.71	3.53
Ag Hmstd: House	84,011	94,085	10,074	12.0	783	927	144	18.4	0.93	0.99
Ag Hmstd: Land	61,801	71,182	9,381	15.2	299	314	15	5.2	0.48	0.44
Ag NonHmstd	43,303	49,408	6,104	14.1	476	534	58	12.2	1.10	1.08
New Con: Res HS	0	330,148	330,148	0.0	0	3,598	3,598	0.0	0.00	1.09
Total	15,827,183	18,038,357	2,211,174	14.0	226,507	266,305	39,797	17.6	1.43	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	185,414	209,590	24,177	13.0	County	37.77	38.22	0.000	0.00
(-) TIF Tax Capacity	11,586	14,791	3,204	27.7	City/Town	38.10	35.73	0.007	0.02
(-) FD Contrib Tax Cap	15,771	17,379	1,607	10.2	School District	29.48	27.17	0.449	1.573
(=) Taxable Tax Capacity	158,056	177,421	19,365	12.3	Special District	5.86	6.10	0.000	0.00
FD Distrib Tax Cap	27,361	29,990	2,629	9.6	Total	111.21	107.21	0.456	1.598

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	101,200	10.0	775	965	190	24.5	0.842	0.953
Res Hmstd: Avg Val	138,000	151,800	10.0	1,349	1,634	285	21.1	0.977	1.076
Res Hmstd: Hi Val	183,900	202,300	10.0	1,922	2,302	380	19.8	1.045	1.137
Res Hmstd: Ex-Hi Val	275,900	303,500	10.0	3,070	3,640	570	18.6	1.112	1.199
Apartment (Mkt rate)	300,000	359,200	19.7	6,142	6,351	209	3.4	2.047	1.767
Comm/Ind: Lo Val	150,000	173,800	15.9	4,202	4,900	698	16.6	2.801	2.819
Comm/Ind: Med Val	300,000	347,600	15.9	9,782	11,073	1,291	13.2	3.260	3.185
Comm/Ind: Hi Val	1,000,000	1,158,600	15.9	35,822	39,874	4,053	11.3	3.582	3.441

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	10,788,500	11,891,010	1,102,509	10.2	114,526	133,965	19,439	17.0	1.06	1.13
Res NonHmstd 1Un	405,378	509,825	104,447	25.8	4,740	6,192	1,452	30.6	1.17	1.21
Res NonHmstd 2-3	186,112	200,177	14,065	7.6	3,036	2,830	-206	-6.8	1.63	1.41
Reg Apartments	328,681	389,192	60,511	18.4	7,065	7,178	112	1.6	2.15	1.84
Low-income Apts	77,501	123,120	45,620	58.9	818	1,567	748	91.4	1.06	1.27
Seasonal Rec	80,990	91,545	10,555	13.0	1,141	1,259	118	10.3	1.41	1.37
Com/Ind Lo Tier	223,960	228,892	4,933	2.2	6,313	6,209	-104	-1.6	2.82	2.71
Com/Ind Hi Tier	1,297,670	1,520,346	222,675	17.2	48,041	54,752	6,711	14.0	3.70	3.60
Publ U: Elec Gen	52,807	52,448	-360	-0.7	1,281	1,218	-64	-5.0	2.43	2.32
Publ U: Other	202,723	200,024	-2,699	-1.3	7,548	7,120	-429	-5.7	3.72	3.56
Ag Hmstd: House	172,843	223,337	50,494	29.2	1,608	2,206	599	37.2	0.93	0.99
Ag Hmstd: Land	149,257	130,001	-19,256	-12.9	591	431	-160	-27.1	0.40	0.33
Ag NonHmstd	113,983	132,927	18,944	16.6	1,162	1,327	165	14.2	1.02	1.00
New Con: Res HS	0	376,393	376,393	0.0	0	4,276	4,276	0.0	0.00	1.14
Total	14,080,406	16,069,237	1,988,831	14.1	197,871	230,529	32,659	16.5	1.41	1.43

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	160,569	181,912	21,343	13.3	County	34.16	33.00	0.000	0.00
(-) TIF Tax Capacity	5,927	6,296	369	6.2	City/Town	35.80	33.50	0.079	0.06
(-) FD Contrib Tax Cap	10,519	12,421	1,902	18.1	School District	28.83	29.94	1.165	1.804
(=) Taxable Tax Capacity	144,122	163,195	19,072	13.2	Special District	6.76	7.63	0.000	0.00
FD Distrib Tax Cap	14,914	16,557	1,642	11.0	Total	105.55	104.08	1.245	1.872

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	128,800	10.0	1,115	1,325	210	18.9	0.951	1.028
Res Hmstd: Avg Val	175,600	193,200	10.0	1,858	2,174	316	17.0	1.057	1.125
Res Hmstd: Hi Val	234,200	257,600	10.0	2,602	3,023	421	16.2	1.110	1.173
Res Hmstd: Ex-Hi Val	351,200	386,300	10.0	4,088	4,719	631	15.4	1.163	1.221
Apartment (Mkt rate)	300,000	355,200	18.4	6,073	6,210	137	2.3	2.024	1.748
Comm/Ind: Lo Val	150,000	175,700	17.1	4,206	4,956	750	17.8	2.804	2.820
Comm/Ind: Med Val	300,000	351,500	17.2	9,752	11,171	1,419	14.5	3.250	3.178
Comm/Ind: Hi Val	1,000,000	1,171,600	17.2	35,634	40,165	4,531	12.7	3.563	3.428

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	16,730,682	18,447,332	1,716,650	10.3	173,346	193,845	20,498	11.8	1.04	1.05
Res NonHmstd 1Un	497,083	633,833	136,750	27.5	5,777	7,369	1,592	27.6	1.16	1.16
Res NonHmstd 2-3	253,740	287,869	34,129	13.5	4,367	4,148	-219	-5.0	1.72	1.44
Reg Apartments	993,491	1,205,712	212,221	21.4	19,577	19,784	208	1.1	1.97	1.64
Low-income Apts	142,977	174,581	31,603	22.1	1,504	2,038	534	35.5	1.05	1.17
Seasonal Rec	27,022	29,797	2,775	10.3	416	455	39	9.4	1.54	1.53
Com/Ind Lo Tier	425,390	438,640	13,249	3.1	11,853	11,519	-334	-2.8	2.79	2.63
Com/Ind Hi Tier	3,153,993	3,396,222	242,228	7.7	116,144	116,983	839	0.7	3.68	3.44
Publ U: Elec Gen	55,465	73,279	17,814	32.1	1,428	1,782	354	24.8	2.57	2.43
Publ U: Other	360,290	367,891	7,601	2.1	13,356	12,780	-576	-4.3	3.71	3.47
Ag Hmstd: House	180,014	179,668	-347	-0.2	1,473	1,524	51	3.5	0.82	0.85
Ag Hmstd: Land	229,706	248,844	19,138	8.3	1,007	1,076	68	6.8	0.44	0.43
Ag NonHmstd	136,203	149,302	13,099	9.6	1,328	1,452	125	9.4	0.97	0.97
New Con: Res HS	0	562,078	562,078	0.0	0	6,039	6,039	0.0	0.00	1.07
Total	23,186,057	26,195,046	3,008,989	13.0	351,577	380,794	29,218	8.3	1.52	1.45

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	277,946	308,487	30,541	11.0	County	32.95 32.35	0.000	0.09
(-) TIF Tax Capacity	12,870	14,497	1,627	12.6	City/Town	39.88 37.22	0.102	0.07
(-) FD Contrib Tax Cap	25,993	28,551	2,559	9.8	School District	25.33 25.09	1.217	1.410
(=) Taxable Tax Capacity	239,082	265,439	26,356	11.0	Special District	5.00 5.24	0.000	0.00
FD Distrib Tax Cap	27,840	30,893	3,054	11.0	Total	103.16 99.90	1.318	1.580

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,500	119,400	10.0	988	1,117	129	13.1	0.910	0.935
Res Hmstd: Avg Val	162,800	179,100	10.0	1,668	1,861	193	11.6	1.024	1.039
Res Hmstd: Hi Val	217,000	238,700	10.0	2,348	2,604	257	10.9	1.081	1.091
Res Hmstd: Ex-Hi Val	325,500	358,100	10.0	3,708	4,093	386	10.4	1.139	1.143
Apartment (Mkt rate)	300,000	364,100	21.4	5,966	6,031	65	1.1	1.988	1.656
Comm/Ind: Lo Val	150,000	161,500	7.7	4,214	4,355	141	3.4	2.809	2.696
Comm/Ind: Med Val	300,000	323,000	7.7	9,766	9,950	184	1.9	3.255	3.080
Comm/Ind: Hi Val	1,000,000	1,076,800	7.7	35,679	36,065	386	1.1	3.567	3.349

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	8,182,896	8,978,078	795,182	9.7	92,605	110,255	17,650	19.1	1.13	1.23
Res NonHmstd 1Un	207,189	331,849	124,660	60.2	2,559	4,263	1,703	66.6	1.24	1.28
Res NonHmstd 2-3	180,650	203,214	22,563	12.5	3,219	3,236	17	0.5	1.78	1.59
Reg Apartments	127,210	159,631	32,421	25.5	2,760	3,044	284	10.3	2.17	1.91
Low-income Apts	69,910	71,472	1,561	2.2	789	940	152	19.2	1.13	1.32
Seasonal Rec	31,415	35,059	3,644	11.6	468	524	56	12.0	1.49	1.50
Com/Ind Lo Tier	239,076	252,953	13,876	5.8	6,842	7,010	168	2.5	2.86	2.77
Com/Ind Hi Tier	1,161,627	1,247,441	85,815	7.4	43,561	45,548	1,987	4.6	3.75	3.65
Publ U: Elec Gen	19,075	18,566	-509	-2.7	470	442	-29	-6.1	2.47	2.38
Publ U: Other	103,133	110,782	7,649	7.4	3,842	4,004	162	4.2	3.73	3.61
Ag Hmstd: House	361,713	404,806	43,092	11.9	3,053	3,483	430	14.1	0.84	0.86
Ag Hmstd: Land	442,337	475,584	33,247	7.5	1,948	1,971	22	1.2	0.44	0.41
Ag NonHmstd	150,436	173,748	23,313	15.5	1,535	1,759	224	14.6	1.02	1.01
New Con: Res HS	0	621,448	621,448	0.0	0	7,469	7,469	0.0	0.00	1.20
Total	11,276,669	13,084,631	1,807,962	16.0	163,653	193,950	30,297	18.5	1.45	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,892	145,425	18,534	14.6	County	45.07	44.52	0.000	0.00
(-) TIF Tax Capacity	9,295	9,218	-77	-0.8	City/Town	34.36	34.67	0.209	0.21
(-) FD Contrib Tax Cap	8,278	9,723	1,445	17.5	School District	27.97	29.10	0.859	1.325
(=) Taxable Tax Capacity	109,318	126,484	17,166	15.7	Special District	5.19	5.93	0.000	0.00
FD Distrib Tax Cap	11,370	12,492	1,122	9.9	Total	112.59	114.21	1.068	1.539

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,800	127,100	11,300	9.8	1,159	1,389	230	19.8	1.001	1.093
Res Hmstd: Avg Val	173,600	190,500	16,900	9.7	1,924	2,268	344	17.9	1.108	1.190
Res Hmstd: Hi Val	231,500	254,000	22,500	9.7	2,690	3,148	458	17.0	1.161	1.239
Res Hmstd: Ex-Hi Val	347,300	381,000	33,700	9.7	4,222	4,908	687	16.3	1.215	1.288
Apartment (Mkt rate)	300,000	376,500	76,500	25.5	6,400	7,030	629	9.8	2.133	1.867
Comm/Ind: Lo Val	150,000	161,100	11,100	7.4	4,266	4,552	286	6.7	2.844	2.825
Comm/Ind: Med Val	300,000	322,200	22,200	7.4	9,901	10,409	508	5.1	3.300	3.230
Comm/Ind: Hi Val	1,000,000	1,073,900	73,900	7.4	36,198	37,741	1,543	4.3	3.619	3.514

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	10,621,338	11,733,729	1,112,391	10.5	134,227	163,085	28,858	21.5	1.26	1.39
Res NonHmstd 1Un	236,994	287,618	50,625	21.4	3,456	4,413	956	27.7	1.46	1.53
Res NonHmstd 2-3	119,873	147,977	28,104	23.4	2,517	2,741	224	8.9	2.10	1.85
Reg Apartments	574,527	682,887	108,360	18.9	15,079	15,425	346	2.3	2.62	2.26
Low-income Apts	197,798	222,603	24,805	12.5	2,752	3,558	805	29.3	1.39	1.60
Seasonal Rec	10,261	10,468	207	2.0	233	236	3	1.3	2.27	2.26
Com/Ind Lo Tier	275,996	286,036	10,040	3.6	8,594	8,631	37	0.4	3.11	3.02
Com/Ind Hi Tier	2,311,764	2,548,646	236,882	10.2	94,935	101,955	7,020	7.4	4.11	4.00
Publ U: Elec Gen	0	29	29	0.0	0	1	1	0.0	0.00	2.84
Publ U: Other	167,052	174,310	7,257	4.3	6,757	6,863	106	1.6	4.04	3.94
Ag Hmstd: House	61,066	65,578	4,512	7.4	737	839	103	13.9	1.21	1.28
Ag Hmstd: Land	56,727	57,607	879	1.6	337	299	-38	-11.2	0.59	0.52
Ag NonHmstd	67,735	66,995	-740	-1.1	907	877	-30	-3.3	1.34	1.31
New Con: Res HS	0	306,044	306,044	0.0	0	4,271	4,271	0.0	0.00	1.40
Total	14,701,130	16,590,526	1,889,396	12.9	270,531	313,195	42,664	15.8	1.84	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	177,947	198,120	20,173	11.3	County	50.25	50.48	0.000	0.00
(-) TIF Tax Capacity	18,361	19,934	1,573	8.6	City/Town	44.32	41.02	0.153	0.18
(-) FD Contrib Tax Cap	17,523	19,611	2,087	11.9	School District	30.73	32.78	0.972	1.979
(=) Taxable Tax Capacity	142,062	158,576	16,513	11.6	Special District	7.97	8.34	0.000	0.00
FD Distrib Tax Cap	22,571	24,238	1,667	7.4	Total	133.29	132.63	1.125	2.162

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,800	103,200	10.0	1,068	1,312	244	22.9	1.138	1.271
Res Hmstd: Avg Val	140,600	154,700	10.0	1,786	2,153	367	20.5	1.270	1.391
Res Hmstd: Hi Val	187,500	206,300	10.0	2,506	2,995	489	19.5	1.336	1.451
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,947	4,678	732	18.5	1.402	1.512
Apartment (Mkt rate)	300,000	356,600	18.9	7,535	7,865	330	4.4	2.511	2.205
Comm/Ind: Lo Val	150,000	165,400	10.3	4,632	5,137	505	10.9	3.088	3.105
Comm/Ind: Med Val	300,000	330,700	10.2	10,752	11,671	919	8.5	3.584	3.529
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	39,313	42,180	2,867	7.3	3.931	3.825

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	13,224,365	14,481,404	1,257,040	9.5	159,474	175,987	16,512	10.4	1.21	1.22
Res NonHmstd 1Un	419,980	525,053	105,074	25.0	5,615	7,025	1,409	25.1	1.34	1.34
Res NonHmstd 2-3	131,664	147,635	15,971	12.1	2,583	2,414	-169	-6.5	1.96	1.64
Reg Apartments	1,385,692	1,548,888	163,196	11.8	31,741	29,827	-1,914	-6.0	2.29	1.93
Low-income Apts	191,774	218,129	26,355	13.7	2,386	2,926	539	22.6	1.24	1.34
Seasonal Rec	6,221	5,468	-753	-12.1	97	85	-12	-12.1	1.56	1.55
Com/Ind Lo Tier	336,275	334,655	-1,620	-0.5	10,043	9,425	-618	-6.2	2.99	2.82
Com/Ind Hi Tier	5,628,903	5,865,231	236,327	4.2	217,003	213,746	-3,257	-1.5	3.86	3.64
Publ U: Elec Gen	675	693	17	2.5	20	19	0	-1.2	2.89	2.79
Publ U: Other	145,657	145,635	-22	0.0	5,660	5,338	-321	-5.7	3.89	3.67
Ag Hmstd: House	483	531	48	10.0	5	6	1	12.8	1.13	1.16
Ag Hmstd: Land	160	161	1	0.5	1	1	0	-21.3	0.41	0.32
Ag NonHmstd	42	42	0	0.0	0	0	0	1.9	1.11	1.13
New Con: Res HS	0	91,435	91,435	0.0	0	1,165	1,165	0.0	0.00	1.27
Total	21,471,891	23,364,960	1,893,069	8.8	434,627	447,963	13,336	3.1	2.02	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	286,407	304,602	18,195	6.4	County	50.26	50.48	0.000	0.00
(-) TIF Tax Capacity	25,025	25,869	844	3.4	City/Town	37.23	35.42	0.034	0.03
(-) FD Contrib Tax Cap	37,222	37,724	501	1.3	School District	19.11	21.20	1.547	1.457
(=) Taxable Tax Capacity	224,159	241,009	16,850	7.5	Special District	9.45	9.45	0.000	0.00
FD Distrib Tax Cap	15,190	16,724	1,534	10.1	Total	116.05	116.55	1.582	1.488

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,000	9.5	1,249	1,397	148	11.8	1.085	1.108
Res Hmstd: Avg Val	172,600	189,000	9.5	2,059	2,282	223	10.8	1.192	1.207
Res Hmstd: Hi Val	230,100	252,000	9.5	2,869	3,166	297	10.4	1.246	1.256
Res Hmstd: Ex-Hi Val	345,100	377,900	9.5	4,489	4,934	445	9.9	1.300	1.305
Apartment (Mkt rate)	300,000	335,300	11.8	6,741	6,361	-381	-5.6	2.247	1.896
Comm/Ind: Lo Val	150,000	156,300	4.2	4,424	4,405	-19	-0.4	2.949	2.818
Comm/Ind: Med Val	300,000	312,600	4.2	10,243	10,126	-117	-1.1	3.414	3.239
Comm/Ind: Hi Val	1,000,000	1,042,000	4.2	37,399	36,827	-572	-1.5	3.739	3.534

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	16,744,039	18,321,888	1,577,849	9.4	201,138	226,918	25,780	12.8	1.20	1.24
Res NonHmstd 1Un	701,448	906,430	204,983	29.2	9,071	11,823	2,752	30.3	1.29	1.30
Res NonHmstd 2-3	235,155	303,370	68,215	29.0	4,234	4,669	434	10.3	1.80	1.54
Reg Apartments	1,008,879	1,105,500	96,621	9.6	21,878	20,386	-1,492	-6.8	2.17	1.84
Low-income Apts	86,445	93,753	7,308	8.5	997	1,221	224	22.4	1.15	1.30
Seasonal Rec	74,895	78,404	3,508	4.7	1,279	1,320	41	3.2	1.71	1.68
Com/Ind Lo Tier	302,187	307,176	4,989	1.7	8,825	8,513	-312	-3.5	2.92	2.77
Com/Ind Hi Tier	4,556,020	4,702,306	146,286	3.2	175,017	170,972	-4,045	-2.3	3.84	3.64
Publ U: Elec Gen	370	355	-14	-3.8	10	9	-1	-7.7	2.68	2.58
Publ U: Other	174,263	180,668	6,405	3.7	6,648	6,527	-121	-1.8	3.81	3.61
Ag Hmstd: House	57,834	60,236	2,402	4.2	645	708	63	9.7	1.12	1.17
Ag Hmstd: Land	41,792	43,449	1,657	4.0	215	211	-4	-1.6	0.51	0.49
Ag NonHmstd	54,944	62,934	7,989	14.5	614	697	83	13.5	1.12	1.11
New Con: Res HS	0	322,954	322,954	0.0	0	4,011	4,011	0.0	0.00	1.24
Total	24,038,271	26,489,423	2,451,152	10.2	430,572	457,984	27,412	6.4	1.79	1.73

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	301,335	325,567	24,232	8.0	County	50.26	50.48	0.000	0.00	
(-) TIF Tax Capacity	6,040	7,050	1,010	16.7	City/Town	30.06	29.19	0.055	0.06	
(-) FD Contrib Tax Cap	34,261	38,065	3,804	11.1	School District	21.20	22.18	1.515	1.650	
(=) Taxable Tax Capacity	261,034	280,452	19,418	7.4	Special District	8.92	8.82	0.000	0.00	
FD Distrib Tax Cap	11,520	12,758	1,237	10.7	Total	110.44	110.67	1.569	1.718	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	171,700	9.4	1,748	1,977	229	13.1	1.113	1.151
Res Hmstd: Avg Val	235,300	257,500	9.4	2,807	3,151	344	12.3	1.193	1.223
Res Hmstd: Hi Val	313,700	343,300	9.4	3,867	4,326	459	11.9	1.232	1.260
Res Hmstd: Ex-Hi Val	470,600	514,900	9.4	5,936	6,624	688	11.6	1.261	1.286
Apartment (Mkt rate)	300,000	328,700	9.6	6,434	6,021	-413	-6.4	2.144	1.831
Comm/Ind: Lo Val	150,000	154,800	3.2	4,373	4,326	-47	-1.1	2.915	2.794
Comm/Ind: Med Val	300,000	309,600	3.2	10,124	9,950	-174	-1.7	3.374	3.213
Comm/Ind: Hi Val	1,000,000	1,032,100	3.2	36,966	36,199	-767	-2.1	3.696	3.507

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	10,020,741	10,951,874	931,132	9.3	104,617	122,286	17,669	16.9	1.04	1.12
Res NonHmstd 1Un	257,782	361,848	104,067	40.4	3,090	4,548	1,458	47.2	1.20	1.26
Res NonHmstd 2-3	122,334	128,718	6,383	5.2	2,135	1,964	-171	-8.0	1.75	1.53
Reg Apartments	611,376	799,830	188,455	30.8	12,901	14,568	1,667	12.9	2.11	1.82
Low-income Apts	165,725	212,156	46,431	28.0	1,802	2,762	960	53.2	1.09	1.30
Seasonal Rec	8,846	9,370	523	5.9	136	145	9	6.6	1.54	1.55
Com/Ind Lo Tier	298,710	302,767	4,056	1.4	8,494	8,303	-191	-2.3	2.84	2.74
Com/Ind Hi Tier	2,866,448	3,167,499	301,050	10.5	107,320	113,678	6,358	5.9	3.74	3.59
Publ U: Elec Gen	38,205	35,252	-2,953	-7.7	981	904	-77	-7.9	2.57	2.56
Publ U: Other	128,146	134,977	6,831	5.3	4,789	4,822	32	0.7	3.74	3.57
Ag Hmstd: House	1,695	1,680	-16	-0.9	17	18	1	7.7	1.00	1.09
Ag Hmstd: Land	807	1,029	222	27.4	4	3	0	-12.3	0.47	0.32
Ag NonHmstd	13,665	15,407	1,743	12.8	136	153	17	12.5	1.00	0.99
New Con: Res HS	0	118,760	118,760	0.0	0	1,327	1,327	0.0	0.00	1.12
Total	14,534,481	16,241,165	1,706,684	11.7	246,423	275,481	29,058	11.8	1.70	1.70

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	182,723	201,984	19,261	10.5	County	54.96	54.54	0.000	0.00	
(-) TIF Tax Capacity	12,227	12,838	611	5.0	City/Town	29.55	27.87	0.048	0.07	
(-) FD Contrib Tax Cap	20,621	22,360	1,739	8.4	School District	19.99	20.28	0.936	1.445	
(=) Taxable Tax Capacity	149,876	166,786	16,911	11.3	Special District	4.96	6.92	0.000	0.00	
FD Distrib Tax Cap	17,239	18,603	1,364	7.9	Total	109.46	109.61	0.984	1.520	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,900	112,500	9.3	948	1,133	185	19.5	0.921	1.007
Res Hmstd: Avg Val	154,300	168,600	9.3	1,607	1,884	276	17.2	1.041	1.117
Res Hmstd: Hi Val	205,700	224,800	9.3	2,267	2,636	369	16.3	1.101	1.172
Res Hmstd: Ex-Hi Val	308,600	337,300	9.3	3,587	4,141	554	15.5	1.162	1.227
Apartment (Mkt rate)	300,000	392,500	30.8	6,206	7,050	844	13.6	2.068	1.796
Comm/Ind: Lo Val	150,000	165,800	10.5	4,240	4,641	401	9.5	2.826	2.799
Comm/Ind: Med Val	300,000	331,500	10.5	9,843	10,561	717	7.3	3.281	3.185
Comm/Ind: Hi Val	1,000,000	1,105,000	10.5	35,994	38,196	2,202	6.1	3.599	3.456

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	10,311,740	11,379,233	1,067,492	10.4	139,585	162,348	22,763	16.3	1.35	1.43
Res NonHmstd 1Un	649,118	742,726	93,608	14.4	10,087	11,944	1,857	18.4	1.55	1.61
Res NonHmstd 2-3	538,218	606,770	68,552	12.7	12,155	11,988	-167	-1.4	2.26	1.98
Reg Apartments	1,854,360	2,116,896	262,536	14.2	50,471	49,827	-644	-1.3	2.72	2.35
Low-income Apts	387,485	488,172	100,688	26.0	5,396	7,788	2,393	44.3	1.39	1.60
Seasonal Rec	135	289	154	113.5	2	5	3	127.	1.70	1.81
Com/Ind Lo Tier	549,906	574,596	24,690	4.5	17,485	17,763	278	1.6	3.18	3.09
Com/Ind Hi Tier	5,548,105	5,667,374	119,268	2.1	233,755	232,116	-1,638	-0.7	4.21	4.10
Publ U: Elec Gen	68,911	67,488	-1,423	-2.1	2,111	2,033	-77	-3.7	3.06	3.01
Publ U: Other	263,992	284,004	20,012	7.6	11,101	11,605	504	4.5	4.21	4.09
Ag Hmstd: House	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 NonHmstd	473	507	35	7.4	7	8	1	10.9	1.47	1.52
New Con: Res HS	0	116,517	116,517	0.0	0	1,662	1,662	0.0	0.00	1.43
Total	20,172,442	22,044,572	1,872,130	9.3	482,155	509,088	26,933	5.6	2.39	2.31

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	280,716	296,210	15,495	5.5	County	44.62	44.74	0.000	0.00
(-) TIF Tax Capacity	42,736	46,238	3,502	8.2	City/Town	58.84	63.60	0.000	0.01
(-) FD Contrib Tax Cap	30,803	33,999	3,195	10.4	School District	32.86	33.43	0.790	0.768
(=) Taxable Tax Capacity	207,177	215,974	8,797	4.2	Special District	10.50	9.91	0.000	0.00
FD Distrib Tax Cap	34,127	35,677	1,549	4.5	Total	146.82	151.68	0.790	0.786

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,900	90,100	10.0	968	1,146	178	18.3	1.182	1.272
Res Hmstd: Avg Val	122,900	135,200	10.0	1,640	1,906	267	16.3	1.334	1.409
Res Hmstd: Hi Val	163,800	180,200	10.0	2,309	2,665	355	15.4	1.409	1.478
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,650	4,183	533	14.6	1.485	1.547
Apartment (Mkt rate)	300,000	342,500	14.2	8,165	8,062	-104	-1.3	2.721	2.353
Comm/Ind: Lo Val	150,000	153,200	2.1	4,769	4,768	-1	0.0	3.179	3.112
Comm/Ind: Med Val	300,000	306,400	2.1	11,089	11,043	-47	-0.4	3.696	3.604
Comm/Ind: Hi Val	1,000,000	1,021,500	2.2	40,582	40,331	-251	-0.6	4.058	3.948

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chn	Base	Alte
Res Hmstd: Exist	6,932,514	7,584,071	651,557	9.4	73,900	88,804	14,903	20.2	1.07	1.17
Res NonHmstd 1Un	253,288	362,604	109,316	43.2	3,288	4,995	1,707	51.9	1.30	1.38
Res NonHmstd 2-3	214,005	256,434	42,430	19.8	4,128	4,342	213	5.2	1.93	1.69
Reg Apartments	862,147	1,037,364	175,217	20.3	20,118	20,947	829	4.1	2.33	2.02
Low-income Apts	295,429	345,413	49,984	16.9	3,447	4,751	1,304	37.8	1.17	1.38
Seasonal Rec	1,135	1,192	57	5.0	19	20	1	4.1	1.70	1.68
Com/Ind Lo Tier	364,632	381,944	17,312	4.7	10,611	10,861	250	2.4	2.91	2.84
Com/Ind Hi Tier	2,109,945	2,426,214	316,269	15.0	81,868	91,279	9,411	11.5	3.88	3.76
Publ U: Elec Gen	46,740	48,035	1,295	2.8	1,276	1,287	11	0.9	2.73	2.68
Publ U: Other	156,617	166,783	10,166	6.5	6,075	6,273	198	3.3	3.88	3.76
Ag Hmstd: House	42	50	9	21.2	0	0	0	31.9	0.90	0.98
Ag Hmstd: Land	67	78	11	16.6	0	0	0	-7.2	0.51	0.41
Ag NonHmstd	618	608	-10	-1.6	8	8	0	-2.3	1.30	1.29
New Con: Res HS	0	35,136	35,136	0.0	0	411	411	0.0	0.00	1.17
Total	11,237,178	12,645,926	1,408,748	12.5	204,741	233,978	29,237	14.3	1.82	1.85

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	144,948	160,615	15,667	10.8	County	50.15	50.03		0.000	0.00
(-) TIF Tax Capacity	13,291	14,655	1,364	10.3	City/Town	38.70	37.82		0.000	0.00
(-) FD Contrib Tax Cap	13,176	11,775	-1,401	-10.6	School District	34.72	33.26		0.003	0.878
(=) Taxable Tax Capacity	118,481	134,185	15,704	13.3	Special District	6.06	7.65		0.000	0.00
FD Distrib Tax Cap	32,136	33,783	1,647	5.1	Total	129.62	128.77		0.003	0.878

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,100	80,000	9.4	655	800	145	22.1	0.896	0.999
Res Hmstd: Avg Val	109,600	119,900	9.4	1,147	1,385	237	20.7	1.046	1.154
Res Hmstd: Hi Val	146,200	159,900	9.4	1,655	1,971	316	19.1	1.131	1.232
Res Hmstd: Ex-Hi Val	219,300	239,900	9.4	2,668	3,143	475	17.8	1.216	1.310
Apartment (Mkt rate)	300,000	361,000	20.3	7,001	7,289	289	4.1	2.333	2.019
Comm/Ind: Lo Val	150,000	172,500	15.0	4,365	5,112	747	17.1	2.910	2.963
Comm/Ind: Med Val	300,000	345,000	15.0	10,185	11,602	1,416	13.9	3.395	3.362
Comm/Ind: Hi Val	1,000,000	1,149,900	15.0	37,346	41,884	4,537	12.1	3.734	3.642

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124	Farm 1b Hmstd HGA: <32K	0.450	11,764	53	42
125	Ag Hmstd HGA: <76K	1.000	5,599,978	56,000	42,014
126	Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,708
127	Ag Hmstd HGA: >500K	1.250	21,080	263	315
128	Farm 1b Hmstd land: <32K	0.450	1,101	5	4
129.1	Ag Hmstd land & bldgs: <115K	0.550	8,995,183	49,474	35,589
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,473,368	35,604	36,562
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,250
131	Ag Hmstd land & bldgs: >600K	1.000	2,147,694	21,477	21,063
133	Ag Non-homestead	1.000	8,976,673	89,767	92,461
134	Migrant Housing: <500K	1.000	671	7	7
139	Timberlands	1.000	523,660	5,237	6,235
140	Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,092
141	Non-comm seasonal-rec-res: 76K - 500K	1.000	2,303,185	23,032	35,119
142	Non-comm seasonal-rec-res: >500K	1.250	84,790	1,060	1,599
145	Res 1b Hmstd <32K	0.450	190,885	859	845
146	Res Hmstd: <76K	1.000	91,991,668	919,917	884,564
147	Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	951,828
148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,886
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,702
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,581
152	Res Non-hmstd 1 unit: >500K	1.250	185,603	2,320	2,781
154	Res Non-hmstd 2-3 units	1.500	2,907,320	43,610	56,292
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,123
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,622
159	Non-prof student housing/Comm Serv	1.500	28,178	423	599
160	Student housing	1.000	18,625	186	266
161	Manufactured home park land	1.500	380,689	5,710	6,966
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,129
164	Comm seasonal-rec-res: 4c <500K	1.000	198,594	1,986	3,252
165	Comm seasonal-rec-res: 4c >500K	1.250	33,868	423	674
166	Qualifying golf courses	1.250	157,956	1,974	2,229
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,028
170	Commercial: >150K	2.000	26,711,500	534,230	1,033,354
171	Comm competitive zone: <150K	1.500	326	5	7
172	Comm competitive zone: >150K	2.000	253	5	6
173	Comm border city: <150K	1.500	36,888	553	851
174	Comm border city: >150K	2.000	53,035	1,061	1,220
176	Industrial pref: <150K	1.500	1,139,066	17,086	33,591
177	Industrial pref: >150K	2.000	10,005,026	200,101	386,598
180	Ind border city: <150K	1.500	1,332	20	31

House Research Dept.

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 (all figures in \$000s)

181	Ind border city: >150K	2.000	32,536	651	748
183	Publ Util: land & bldgs <150K	1.500	79,014	1,185	2,218
184	Publ Util: land & bldgs >150K	2.000	565,947	11,319	21,960
185	Publ Util: Electric Generat Mach	2.000	1,545,703	30,914	41,458
186	Publ Util: Other Machinery	2.000	1,003,434	20,069	36,256
188	Railroad <150K	1.500	26,143	392	731
189	Railroad >150K	2.000	479,190	9,584	18,082
191	Mineral	2.000	3,382	68	158
192	Misc class 5	2.000	1,241	25	52
195	Personal: 3f	1.000	8,342	83	104
196	Non-comm aircraft hangars	1.500	38,899	583	1,027
197	Pers: Item31 tools & machinery	2.000	122,314	2,446	4,433
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	159
199	Pers: It32 str/leased land: NCSRR <76K	1.000	44,836	448	594
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,273
203	Pers: Item 33 ag real estate	1.000	12,664	127	149
205	Pers: It41 str/leased land: C/I	2.000	389,828	7,797	11,031
206	Pers: It41 str/leased land: NCSRR <76K	1.000	264	3	5
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	1
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19
211	Pers: Item 42 struct/RR land	2.000	37,785	756	1,590
213	Pers: It43 leased real estate: non C/I	1.500	5,225	78	120
214	Pers: Item 43 leased real estate: C/I	2.000	231,298	4,626	6,621
215	Pers: Item 44T electric util trans lines	2.000	1,371,555	27,431	52,123
216	Pers: Item 44D electric util distrib lines	2.000	172,286	3,446	6,715
217	Pers: Item 45 syst/gas utils	2.000	1,558,179	31,164	55,990
218	Pers: Item 46 syst/water utils	2.000	2,334	47	90
219	Pers: Item 48 misc	2.000	15,861	317	604
State Total			292,183,052	3,415,819	4,586,413

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	17
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	43,962
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,416
130 Ag Hmstd HGA: >500K	1.250	27,114	339	401
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,263
133 Ag Hmstd l & b: 115K-345K	0.550	7,804,629	42,925	47,438
134 Ag Hmstd l & b: 345K-600K	0.550	3,154,405	17,349	17,135
135 Ag Hmstd land & bldgs: >600K	1.000	2,576,895	25,769	25,052
137 Ag Non-homestead	1.000	9,425,513	94,255	95,886
138 Migrant Housing: <500K	1.000	695	7	7
143 Timberlands	1.000	775,270	7,753	8,780
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	79,967
145 Non-comm seasonal-rec-res: 76K-500K	1.000	2,965,853	29,659	43,409
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,233
149.1 Res 1b Hmstd <32K: Exist	0.450	180,390	812	819
149.2 Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.1 Res Hmstd: <76K: Exist	1.000	92,493,660	924,937	925,814
150.2 Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,141
151.1 Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,164,647
151.2 Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,891
152.1 Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,344
152.2 Res Hmstd: > 500K: NewCon	1.250	51,734	647	771
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,059
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,521
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	3,992
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,421
161 Regular apartments (4a)	1.500	11,424,313	171,365	227,474
162 Regular apartments - New Cnstr	1.250	30,911	386	454
163 Low income apartments (4d)	1.000	2,979,481	29,795	41,808
164 Non-prof student housing/Comm Serv	1.500	33,108	497	723
165 Student housing	1.000	21,714	217	322
166 Manufactured home park land	1.250	418,922	5,237	6,524
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,412
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,313
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	908
171 Bed & Breakfast	1.250	12,051	151	185
172 Qualifying golf courses	1.250	173,719	2,171	2,473
175 Commercial pref: <150K	1.500	6,700,019	100,500	189,125
176 Commercial: >150K	2.000	28,880,467	577,609	1,069,300

House Research Dept.

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 (all figures in \$000s)

177	Comm competitive zone: <150K	1.500	300	4	7
178	Comm competitive zone: >150K	2.000	289	6	7
179	Comm border city: <150K	1.500	37,578	564	866
180	Comm border city: >150K	2.000	57,285	1,146	1,318
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,102
183	Industrial pref: >150K	2.000	10,765,816	215,316	400,452
186	Ind border city: <150K	1.500	1,281	19	29
187	Ind border city: >150K	2.000	32,756	655	753
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182	2,149
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,405
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,043
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,019
194	Railroad <150K	1.500	25,684	385	710
195	Railroad >150K	2.000	465,062	9,301	17,022
197	Mineral	2.000	2,500	50	118
198	Misc class 5	2.000	1,543	31	64
201	Personal: 3f	1.000	8,172	82	99
202	Non-comm aircraft hangars	1.500	42,162	632	1,104
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,972
204	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,295	153	180
205	Pers: It32 struct/leased land-NCSRR<76K	1.000	39,520	395	512
206	Pers: It32 str/lease land-NCSRR:76-500K	1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,286
209	Pers: Item 33 ag real estate	1.000	13,508	135	156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,399
212	Pers: It41 struct/leased land-NCSRR<76K	1.000	276	3	5
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0	0
216	Pers: Item 41 Border EZ	2.000	1,345	27	31
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675	1,388
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	147
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,614
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,256
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,582
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	56,969
224	Pers: Item 46 syst/water utils	2.000	2,334	47	86
225	Pers: Item 48 misc	2.000	39,658	793	1,371
State Total			325,151,728	3,750,086	5,017,665

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,684,524	1,060,224	136,770	838,767	165,174	585,343	4,470,803
Certified MKV Levy	497	11,957	0	229,516	0	0	241,970
Fiscal Disparities Levy	124,203	103,874	1,234	88,286	19,530	0	337,127
Disparity Reduction Aid	9,495	0	667	8,010	0	0	18,172
Spread NTC Levy	1,550,826	956,350	134,869	761,089	150,645	585,343	4,139,123
Spread MKV Levy	497	11,957	0	210,897	0	0	223,351
Tax Incr Financing Levy							247,202
	Homestead Credit	323,858		Taconite credit		15,542	
	Agricultural Credit	17,993		Disparity Reduction Credit		3,045	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,781,488	1,129,027	149,760	919,743	188,371	592,241	4,760,631
Certified MKV Levy	2,905	14,770	45	346,639	0	0	364,358
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,668	0	310,153
Disparity Reduction Aid	10,082	0	675	8,365	0	0	19,122
Spread NTC Levy	1,667,056	1,031,113	147,920	845,832	171,703	592,241	4,455,866
Spread MKV Levy	2,905	14,770	45	327,128	0	0	344,848
Tax Incr Financing Levy							269,755
	Homestead Credit	319,099		Taconite credit		16,327	
	Agricultural Credit	23,606		Disparity Reduction Credit		4,032	