

House Research Simulation Report: Property Tax

Simulation #6A5

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Steve Hinze, Legislative Analyst (651-296-8956)

DESCRIPTION

BASELINE: Final Pay 2005

ALTERNATIVE: Final Pay 2006

This report compares property taxes payable in 2006 to property taxes payable in 2005. The data for both years is final data reported by the counties to the Dept. of Revenue. The breakout of market value between existing structures and new construction is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$547 million, or 9.6%**, from pay '05 to pay '06. Approximately \$148 million of the \$547 million increase was borne by new construction - property appearing on the tax rolls for the first time in 2006. The overall tax increases are 9.5% in Greater Minnesota and 9.7% in the Metro area.
- **On a statewide average basis, property tax impacts on existing properties vary** from -2.3% (on certain public utility property) to +18.3% (on single-unit residential nonhomestead property). Impacts on the largest property types are 10.1% on residential homesteads, 3.9% on commercial-industrial property, and 11.4% on agricultural property. For existing apartments, the change and percentage change figures appearing in the printout are misleading because for 2006 the class has been split into two categories, "regular" apartments and "low-income" apartments.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

BASELINE: Final Pay 2005

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Final Pay 2006

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **The state levy** is \$655.5 million, which is the amount reported on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts 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	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	1.25	0.75
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):		
<\$500,000	1.0	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.0	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead first \$32,000	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	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	248,373,430	273,245,524	24,872,095	10.0	2,640,652	2,906,119	265,467	10.1	1.06	1.06
ResNonHm 1 Exist	15,040,815	18,057,843	3,017,028	20.1	180,693	213,767	33,074	18.3	1.20	1.18
ResNonHm23 Exist	5,797,384	6,343,906	546,523	9.4	86,654	92,195	5,541	6.4	1.49	1.45
Apartments Exist	17,894,273	16,871,799	-1,022,474	-5.7	274,127	252,264	-21,864	-8.0	1.53	1.50
Low-Income Apts	0	1,860,805	1,860,805	0.0	0	17,302	17,302	0.0	0.00	0.93
Seas Rec: Exist	14,562,769	17,064,599	2,501,830	17.2	173,115	169,828	-3,287	-1.9	1.19	1.00
Com/Ind Lo Exist	8,655,985	8,814,033	158,048	1.8	228,567	228,258	-310	-0.1	2.64	2.59
Com/Ind Hi Exist	45,075,803	48,368,313	3,292,511	7.3	1,546,667	1,616,263	69,596	4.5	3.43	3.34
Publ U: Elec Gen	1,332,678	1,397,155	64,477	4.8	31,182	31,343	161	0.5	2.34	2.24
Publ U: Other	5,675,723	5,681,264	5,541	0.1	186,272	182,078	-4,194	-2.3	3.28	3.20
AgHm House Exist	9,870,573	10,768,231	897,658	9.1	81,537	89,701	8,164	10.0	0.83	0.83
AgHm Land: Exist	27,080,358	30,429,801	3,349,443	12.4	130,433	146,612	16,178	12.4	0.48	0.48
Ag NonHm: Exist	12,500,529	14,458,840	1,958,310	15.7	116,141	129,132	12,991	11.2	0.93	0.89
Res Hmstd NewCon	0	6,165,393	6,165,393	0.0	0	65,139	65,139	0.0	0.00	1.06
All Other NewCon	0	4,778,787	4,778,787	0.0	0	82,943	82,943	0.0	0.00	1.74
Total	411,860,319	464,306,295	52,445,976	12.7	5,676,041	6,222,943	546,902	9.6	1.38	1.34

Tax Base

Tax Rates

	Tax Base				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	4,656,138	5,220,805	564,666	12.1	County	44.95	42.53	0.007	0.007	
(-) TIF Tax Capacity	232,268	249,836	17,567	7.6	City/Town	32.93	31.60	0.067	0.066	
(-) FD Contrib Tax Cap	263,662	275,689	12,027	4.6	School District	22.12	22.04	1.138	1.325	
(=) Taxable Tax Capacity	4,160,208	4,695,280	535,072	12.9	Special District	4.63	4.50	0.000	0.000	
FD Distrib Tax Cap	263,664	275,701	12,037	4.6	Total	104.63	100.67	1.212	1.397	

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	79,224,658	86,379,132	7,154,474	9.0	785,235	856,989	71,754	9.1	0.99	0.99
ResNonHm 1 Exist	5,459,009	6,240,053	781,044	14.3	65,423	73,440	8,017	12.3	1.20	1.18
ResNonHm23 Exist	1,810,835	1,927,573	116,738	6.4	27,069	28,008	939	3.5	1.49	1.45
Apartments Exist	3,402,362	3,063,024	-339,337	-10.0	53,851	47,481	-6,370	-11.8	1.58	1.55
Low-Income Apts	0	711,531	711,531	0.0	0	6,978	6,978	0.0	0.00	0.98
Seas Rec: Exist	14,178,367	16,645,596	2,467,229	17.4	168,044	164,934	-3,110	-1.9	1.19	0.99
Com/Ind Lo Exist	4,917,678	5,054,171	136,493	2.8	130,741	132,249	1,508	1.2	2.66	2.62
Com/Ind Hi Exist	9,810,984	10,546,265	735,282	7.5	334,473	353,688	19,215	5.7	3.41	3.35
Publ U: Elec Gen	1,152,701	1,145,636	-7,065	-0.6	27,197	25,622	-1,574	-5.8	2.36	2.24
Publ U: Other	3,451,762	3,476,966	25,203	0.7	110,438	109,141	-1,296	-1.2	3.20	3.14
AgHm House Exist	8,692,752	9,511,097	818,345	9.4	71,446	78,595	7,149	10.0	0.82	0.83
AgHm Land: Exist	25,827,333	29,005,051	3,177,718	12.3	125,744	140,933	15,189	12.1	0.49	0.49
Ag NonHm: Exist	11,664,002	13,432,537	1,768,535	15.2	108,575	119,964	11,389	10.5	0.93	0.89
Res Hmstd NewCon	0	2,550,976	2,550,976	0.0	0	25,774	25,774	0.0	0.00	1.01
All Other NewCon	0	2,237,383	2,237,383	0.0	0	34,487	34,487	0.0	0.00	1.54
Total	169,592,442	191,926,991	22,334,549	13.2	2,008,235	2,198,283	190,048	9.5	1.18	1.15

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	1,780,834	2,006,193	225,359	12.7		53.14	50.70	0.004	0.003	
(-) TIF Tax Capacity	45,623	44,485	-1,138	-2.5	City/Town	30.39	28.99	0.015	0.013	
(-) FD Contrib Tax Cap	2,247	2,625	378	16.8	School District	20.61	20.19	0.858	1.067	
(=) Taxable Tax Capacity	1,732,964	1,959,084	226,119	13.0	Special District	1.69	1.59	0.000	0.000	
FD Distrib Tax Cap	2,249	2,637	388	17.2	Total	105.83	101.47	0.877	1.083	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,500	92,100	7,600	9.0	672	745	73	10.8	0.795	0.808
Res Hmstd: Avg Val	126,600	138,000	11,400	9.0	1,192	1,302	109	9.2	0.941	0.943
Res Hmstd: Hi Val	168,800	184,000	15,200	9.0	1,714	1,860	146	8.5	1.015	1.010
Res Hmstd: Ex-Hi Val	253,300	276,200	22,900	9.0	2,758	2,978	220	8.0	1.088	1.078
Apartment (Mkt rate)	300,000	332,800	32,800	10.9	4,232	4,582	350	8.3	1.410	1.376
Seas Rec: Lo Val	50,000	58,700	8,700	17.4	631	661	30	4.8	1.261	1.126
Seas Rec: Hi Val	150,000	176,100	26,100	17.4	2,118	2,151	33	1.5	1.411	1.221
Comm/Ind: Lo Val	150,000	161,200	11,200	7.5	3,656	3,937	281	7.7	2.437	2.442
Comm/Ind: Med Val	300,000	322,500	22,500	7.5	8,487	9,018	532	6.3	2.828	2.796
Comm/Ind: Hi Val	1,000,000	1,074,900	74,900	7.5	31,030	32,720	1,689	5.4	3.103	3.043

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	169,148,772	186,866,393	17,717,621	10.5	1,855,417	2,049,130	193,713	10.4	1.10	1.10
ResNonHm 1 Exist	9,581,806	11,817,790	2,235,984	23.3	115,271	140,328	25,057	21.7	1.20	1.19
ResNonHm23 Exist	3,986,549	4,416,333	429,784	10.8	59,585	64,187	4,602	7.7	1.49	1.45
Apartments Exist	14,491,911	13,808,775	-683,137	-4.7	220,277	204,783	-15,494	-7.0	1.52	1.48
Low-Income Apts	0	1,149,274	1,149,274	0.0	0	10,325	10,325	0.0	0.00	0.90
Seas Rec: Exist	384,402	419,004	34,601	9.0	5,071	4,893	-177	-3.5	1.32	1.17
Com/Ind Lo Exist	3,738,307	3,759,863	21,555	0.6	97,827	96,009	-1,818	-1.9	2.62	2.55
Com/Ind Hi Exist	35,264,819	37,822,048	2,557,229	7.3	1,212,193	1,262,575	50,382	4.2	3.44	3.34
Publ U: Elec Gen	179,977	251,519	71,542	39.8	3,985	5,721	1,735	43.5	2.21	2.27
Publ U: Other	2,223,960	2,204,298	-19,662	-0.9	75,834	72,937	-2,897	-3.8	3.41	3.31
AgHm House Exist	1,177,821	1,257,134	79,313	6.7	10,091	11,105	1,015	10.1	0.86	0.88
AgHm Land: Exist	1,253,025	1,424,750	171,725	13.7	4,689	5,678	989	21.1	0.37	0.40
Ag NonHm: Exist	836,527	1,026,302	189,775	22.7	7,566	9,168	1,602	21.2	0.90	0.89
Res Hmstd NewCon	0	3,614,418	3,614,418	0.0	0	39,365	39,365	0.0	0.00	1.09
All Other NewCon	0	2,541,404	2,541,404	0.0	0	48,456	48,456	0.0	0.00	1.91
Total	242,267,877	272,379,304	30,111,427	12.4	3,667,806	4,024,660	356,854	9.7	1.51	1.48

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,875,304	3,214,611	339,307	11.8	County	39.10	36.68	0.009	0.008
(-) TIF Tax Capacity	186,646	205,351	18,705	10.0	City/Town	34.75	33.47	0.093	0.091
(-) FD Contrib Tax Cap	261,415	273,064	11,649	4.5	School District	23.20	23.37	1.277	1.452
(=) Taxable Tax Capacity	2,427,244	2,736,197	308,953	12.7	Special District	6.73	6.58	0.000	0.000
FD Distrib Tax Cap	261,414	273,064	11,649	4.5	Total	103.78	100.10	1.378	1.552

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,200	164,800	15,600	10.5	1,516	1,681	165	10.9	1.016	1.020
Res Hmstd: Avg Val	223,600	247,000	23,400	10.5	2,457	2,706	248	10.1	1.099	1.095
Res Hmstd: Hi Val	298,100	329,300	31,200	10.5	3,400	3,731	331	9.7	1.140	1.133
Res Hmstd: Ex-Hi Val	447,300	494,200	46,900	10.5	5,258	5,714	455	8.7	1.175	1.156
Apartment (Mkt rate)	300,000	309,600	9,600	3.2	4,305	4,354	49	1.1	1.435	1.406
Comm/Ind: Lo Val	150,000	160,900	10,900	7.3	3,875	4,136	261	6.7	2.583	2.570
Comm/Ind: Med Val	300,000	321,800	21,800	7.3	8,972	9,453	481	5.4	2.990	2.937
Comm/Ind: Hi Val	1,000,000	1,072,500	72,500	7.3	32,758	34,259	1,501	4.6	3.275	3.194

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,774,880	4,107,827	332,947	8.8	44,127	48,754	4,626	10.5	1.17	1.19
ResNonHm 1 Exist	285,632	329,069	43,437	15.2	4,058	4,613	555	13.7	1.42	1.40
ResNonHm23 Exist	101,936	112,160	10,223	10.0	1,680	1,812	133	7.9	1.65	1.62
Apartments Exist	341,158	303,686	-37,472	-11.0	5,748	5,073	-675	-11.7	1.68	1.67
Low-Income Apts	0	81,513	81,513	0.0	0	886	886	0.0	0.00	1.09
Seas Rec: Exist	108,387	130,523	22,135	20.4	1,604	1,643	39	2.4	1.48	1.26
Com/Ind Lo Exist	505,294	515,080	9,785	1.9	14,127	14,227	101	0.7	2.80	2.76
Com/Ind Hi Exist	747,330	780,810	33,480	4.5	24,095	24,796	701	2.9	3.22	3.18
Publ U: Elec Gen	21,722	20,926	-795	-3.7	434	422	-11	-2.6	2.00	2.02
Publ U: Other	96,039	94,279	-1,760	-1.8	3,556	3,414	-142	-4.0	3.70	3.62
AgHm House Exist	17,228	17,002	-226	-1.3	201	202	2	0.8	1.16	1.19
AgHm Land: Exist	27,625	30,069	2,444	8.8	193	214	20	10.4	0.70	0.71
Ag NonHm: Exist	26,531	30,800	4,268	16.1	359	413	54	14.9	1.35	1.34
Res Hmstd NewCon	0	90,585	90,585	0.0	0	1,072	1,072	0.0	0.00	1.18
All Other NewCon	0	77,864	77,864	0.0	0	1,724	1,724	0.0	0.00	2.21
Total	6,053,762	6,722,191	668,429	11.0	100,183	109,266	9,084	9.1	1.65	1.63

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	72,661	79,751	7,090	9.8		County	58.87	56.75	0.000	0.000
(-) TIF Tax Capacity	4,073	4,050	-23	-0.6		City/Town	51.35	48.38	0.043	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	20.94	22.32	0.822	1.053
(=) Taxable Tax Capacity	68,589	75,701	7,113	10.4		Special District	2.96	3.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	134.12	130.77	0.865	1.093

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,200	61,200	8.9	578	622	45	7.8	1.027	1.017	
Res Hmstd: Avg Val	84,200	91,600	8.8	905	1,008	103	11.3	1.075	1.100	
Res Hmstd: Hi Val	112,300	122,200	8.8	1,332	1,469	137	10.3	1.186	1.202	
Res Hmstd: Ex-Hi Val	168,500	183,400	8.8	2,185	2,391	207	9.5	1.296	1.303	
Apartment (Mkt rate)	300,000	338,700	12.9	5,289	5,907	618	11.7	1.762	1.743	
Comm/Ind: Lo Val	150,000	156,700	4.5	4,291	4,496	205	4.8	2.860	2.868	
Comm/Ind: Med Val	300,000	313,400	4.5	9,968	10,352	383	3.8	3.322	3.303	
Comm/Ind: Hi Val	1,000,000	1,044,800	4.5	36,464	37,685	1,221	3.3	3.646	3.606	

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,076,138	4,569,951	493,814	12.1	33,030	37,405	4,375	13.2	0.81	0.82
ResNonHm 1 Exist	259,900	276,807	16,907	6.5	2,658	2,808	150	5.6	1.02	1.01
ResNonHm23 Exist	75,855	90,008	14,153	18.7	882	1,031	149	16.9	1.16	1.15
Apartments Exist	9,119	9,220	101	1.1	99	96	-2	-2.5	1.08	1.04
Low-Income Apts	0	59	59	0.0	0	0	0	0.0	0.00	0.67
Seas Rec: Exist	2,528,909	2,967,593	438,684	17.3	29,071	28,625	-446	-1.5	1.15	0.96
Com/Ind Lo Exist	121,431	129,322	7,891	6.5	2,728	2,859	132	4.8	2.25	2.21
Com/Ind Hi Exist	125,832	129,999	4,167	3.3	3,823	3,896	73	1.9	3.04	3.00
Publ U: Elec Gen	393	369	-24	-6.0	5	5	0	-7.0	1.39	1.37
Publ U: Other	451,680	447,289	-4,391	-1.0	13,881	13,691	-190	-1.4	3.07	3.06
AgHm House Exist	1,175,714	1,287,566	111,852	9.5	9,579	10,638	1,059	11.1	0.81	0.83
AgHm Land: Exist	4,018,250	4,533,060	514,810	12.8	19,890	22,759	2,869	14.4	0.49	0.50
Ag NonHm: Exist	2,253,837	2,588,857	335,020	14.9	22,240	24,866	2,626	11.8	0.99	0.96
Res Hmstd NewCon	0	156,402	156,402	0.0	0	1,282	1,282	0.0	0.00	0.82
All Other NewCon	0	179,487	179,487	0.0	0	1,644	1,644	0.0	0.00	0.92
Total	15,097,058	17,365,990	2,268,931	15.0	137,886	151,607	13,721	10.0	0.91	0.87

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	141,900	162,964	21,064	14.8		55.62	53.63	0.000	0.000	
(-) TIF Tax Capacity	47	52	5	11.3		16.20	14.84	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0		17.26	17.48	0.947	1.133	
(=) Taxable Tax Capacity	141,854	162,912	21,058	14.8		3.42	3.18	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.51	89.12	0.947	1.133	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,600	99,300	12.1	611	715	104	17.0	0.689	0.719	
Res Hmstd: Avg Val	132,800	148,900	12.1	1,101	1,257	156	14.2	0.829	0.844	
Res Hmstd: Hi Val	177,000	198,400	12.1	1,592	1,799	207	13.0	0.899	0.906	
Res Hmstd: Ex-Hi Val	265,500	297,700	12.1	2,574	2,886	312	12.1	0.969	0.969	
Seas Rec: Lo Val	50,000	58,700	17.4	564	589	24	4.3	1.128	1.002	
Seas Rec: Hi Val	150,000	176,000	17.3	1,918	1,932	14	0.7	1.278	1.097	
Comm/Ind: Lo Val	150,000	155,000	3.3	3,367	3,460	93	2.8	2.244	2.232	
Comm/Ind: Med Val	300,000	309,900	3.3	7,809	7,964	156	2.0	2.602	2.570	
Comm/Ind: Hi Val	1,000,000	1,033,100	3.3	28,537	28,997	460	1.6	2.853	2.806	

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,885,121	3,162,787	277,665	9.6	29,178	31,325	2,147	7.4	1.01	0.99
ResNonHm 1 Exist	287,919	312,724	24,805	8.6	3,592	3,812	220	6.1	1.25	1.22
ResNonHm23 Exist	108,770	117,389	8,618	7.9	1,662	1,736	74	4.5	1.53	1.48
Apartments Exist	195,993	151,077	-44,916	-22.9	3,264	2,397	-867	-26.6	1.67	1.59
Low-Income Apts	0	62,404	62,404	0.0	0	635	635	0.0	0.00	1.02
Seas Rec: Exist	1,307,052	1,527,452	220,400	16.9	16,565	16,115	-450	-2.7	1.27	1.06
Com/Ind Lo Exist	426,449	442,478	16,030	3.8	11,519	11,601	81	0.7	2.70	2.62
Com/Ind Hi Exist	763,316	826,808	63,492	8.3	26,282	27,722	1,440	5.5	3.44	3.35
Publ U: Elec Gen	817	1,101	284	34.8	24	31	7	28.2	2.92	2.78
Publ U: Other	77,141	77,916	774	1.0	2,816	2,735	-81	-2.9	3.65	3.51
AgHm House Exist	23,475	26,117	2,642	11.3	244	269	25	10.2	1.04	1.03
AgHm Land: Exist	25,411	29,730	4,318	17.0	109	128	18	16.6	0.43	0.43
Ag NonHm: Exist	31,458	35,865	4,408	14.0	315	348	32	10.3	1.00	0.97
Res Hmstd NewCon	0	81,069	81,069	0.0	0	788	788	0.0	0.00	0.97
All Other NewCon	0	126,703	126,703	0.0	0	2,179	2,179	0.0	0.00	1.72
Total	6,132,922	6,981,619	848,697	13.8	95,571	101,818	6,247	6.5	1.56	1.46

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	72,878	82,367	9,489	13.0	County	47.91	45.08	0.000	0.000	
(-) TIF Tax Capacity	3,024	2,967	-57	-1.9	City/Town	41.76	39.95	0.012	0.011	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.04	19.84	0.645	0.776	
(=) Taxable Tax Capacity	69,855	79,400	9,545	13.7	Special District	0.91	0.84	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	111.62	105.71	0.657	0.787	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,700	78,600	9.6	561	591	30	5.4	0.781	0.752	
Res Hmstd: Avg Val	107,500	117,800	9.6	995	1,072	77	7.7	0.925	0.909	
Res Hmstd: Hi Val	143,300	157,100	9.6	1,450	1,553	103	7.1	1.012	0.988	
Res Hmstd: Ex-Hi Val	215,100	235,800	9.6	2,363	2,518	155	6.5	1.098	1.067	
Apartment (Mkt rate)	300,000	326,800	8.9	4,383	4,575	193	4.4	1.460	1.400	
Comm/Ind: Lo Val	150,000	162,500	8.3	3,753	4,036	283	7.5	2.502	2.483	
Comm/Ind: Med Val	300,000	325,000	8.3	8,725	9,245	520	6.0	2.908	2.844	
Comm/Ind: Hi Val	1,000,000	1,083,200	8.3	31,926	33,548	1,622	5.1	3.192	3.097	

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,787,342	5,351,223	563,881	11.8	38,427	42,035	3,608	9.4	0.80	0.79
ResNonHm 1 Exist	328,917	367,799	38,882	11.8	3,324	3,593	269	8.1	1.01	0.98
ResNonHm23 Exist	77,033	82,676	5,642	7.3	958	981	23	2.4	1.24	1.19
Apartments Exist	10,732	11,706	973	9.1	132	137	5	3.5	1.23	1.17
Low-Income Apts	0	760	760	0.0	0	8	8	0.0	0.00	1.06
Seas Rec: Exist	3,916,168	4,613,436	697,268	17.8	43,390	41,989	-1,401	-3.2	1.11	0.91
Com/Ind Lo Exist	163,416	169,032	5,616	3.4	3,542	3,553	12	0.3	2.17	2.10
Com/Ind Hi Exist	123,506	132,604	9,098	7.4	3,471	3,595	124	3.6	2.81	2.71
Publ U: Elec Gen	3,501	3,575	74	2.1	80	79	-1	-0.7	2.27	2.21
Publ U: Other	350,144	353,637	3,493	1.0	11,241	11,081	-161	-1.4	3.21	3.13
AgHm House Exist	865,474	956,168	90,694	10.5	7,784	8,399	616	7.9	0.90	0.88
AgHm Land: Exist	1,395,496	1,593,913	198,417	14.2	6,208	6,885	677	10.9	0.44	0.43
Ag NonHm: Exist	639,589	772,130	132,540	20.7	6,581	7,506	925	14.1	1.03	0.97
Res Hmstd NewCon	0	162,913	162,913	0.0	0	1,344	1,344	0.0	0.00	0.83
All Other NewCon	0	188,668	188,668	0.0	0	1,789	1,789	0.0	0.00	0.95
Total	12,661,319	14,760,238	2,098,919	16.6	125,137	132,974	7,836	6.3	0.99	0.90

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,686	146,672	19,986	15.8	County	51.86	48.67	0.000	0.000
(-) TIF Tax Capacity	31	34	2	7.5	City/Town	15.54	14.79	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.57	20.89	0.602	0.757
(=) Taxable Tax Capacity	126,655	146,638	19,983	15.8	Special District	0.93	0.88	0.000	0.000
FD Distrib Tax Cap	0	0	0	-8.0	Total	90.90	85.24	0.602	0.757

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,600	101,300	11.8	587	659	72	12.2	0.648	0.650	
Res Hmstd: Avg Val	135,900	151,900	11.8	1,067	1,174	107	10.0	0.785	0.772	
Res Hmstd: Hi Val	181,100	202,400	11.8	1,546	1,688	142	9.2	0.853	0.834	
Res Hmstd: Ex-Hi Val	271,700	303,700	11.8	2,505	2,720	214	8.5	0.922	0.895	
Seas Rec: Lo Val	50,000	58,900	17.8	556	568	12	2.1	1.112	0.963	
Seas Rec: Hi Val	150,000	176,700	17.8	1,894	1,872	-23	-1.2	1.262	1.059	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,279	3,478	199	6.1	2.185	2.160	
Comm/Ind: Med Val	300,000	322,100	7.4	7,621	7,977	356	4.7	2.540	2.476	
Comm/Ind: Hi Val	1,000,000	1,073,700	7.4	27,883	28,968	1,086	3.9	2.788	2.697	

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,088,481	2,230,315	141,834	6.8	16,931	18,195	1,264	7.5	0.81	0.82
ResNonHm 1 Exist	172,563	196,765	24,202	14.0	2,600	2,879	279	10.7	1.51	1.46
ResNonHm23 Exist	47,380	50,750	3,370	7.1	874	910	36	4.1	1.85	1.79
Apartments Exist	119,120	85,433	-33,687	-28.3	2,256	1,590	-667	-29.5	1.89	1.86
Low-Income Apts	0	35,828	35,828	0.0	0	404	404	0.0	0.00	1.13
Seas Rec: Exist	161,037	190,249	29,212	18.1	2,335	2,369	34	1.4	1.45	1.25
Com/Ind Lo Exist	271,373	284,198	12,825	4.7	8,168	8,355	188	2.3	3.01	2.94
Com/Ind Hi Exist	339,063	359,000	19,936	5.9	13,554	13,995	441	3.3	4.00	3.90
Publ U: Elec Gen	184,740	186,001	1,261	0.7	4,247	3,973	-275	-6.5	2.30	2.14
Publ U: Other	106,389	107,662	1,273	1.2	3,826	3,727	-99	-2.6	3.60	3.46
AgHm House Exist	5,123	5,597	473	9.2	42	44	3	6.9	0.81	0.79
AgHm Land: Exist	3,395	4,258	862	25.4	9	12	3	33.5	0.26	0.28
Ag NonHm: Exist	40,125	47,909	7,783	19.4	550	634	84	15.2	1.37	1.32
Res Hmstd NewCon	0	29,662	29,662	0.0	0	234	234	0.0	0.00	0.79
All Other NewCon	0	32,363	32,363	0.0	0	676	676	0.0	0.00	2.09
Total	3,538,789	3,845,987	307,197	8.7	55,392	57,996	2,605	4.7	1.57	1.51

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	43,426	46,689	3,263	7.5	County	57.28	53.59	0.000	0.000
(-) TIF Tax Capacity	1,371	1,356	-16	-1.2	City/Town	68.77	67.47	0.030	0.024
(-) FD Contrib Tax Cap	1,586	1,861	275	17.4	School District	10.50	9.76	0.693	0.852
(=) Taxable Tax Capacity	40,469	43,473	3,003	7.4	Special District	1.25	1.31	0.000	0.000
FD Distrib Tax Cap	1,712	2,074	361	21.1	Total	137.80	132.15	0.723	0.876

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,300	53,700	3,400	6.8	213	227	14	6.4	0.423	0.422
Res Hmstd: Avg Val	75,400	80,500	5,100	6.8	477	519	42	8.9	0.632	0.645
Res Hmstd: Hi Val	100,500	107,300	6,800	6.8	860	921	61	7.0	0.856	0.858
Res Hmstd: Ex-Hi Val	150,800	161,000	10,200	6.8	1,635	1,726	91	5.6	1.084	1.072
Apartment (Mkt rate)	300,000	305,400	5,400	1.8	5,384	5,312	-72	-1.3	1.794	1.739
Comm/Ind: Lo Val	150,000	158,800	8,800	5.9	4,387	4,607	220	5.0	2.924	2.901
Comm/Ind: Med Val	300,000	317,600	17,600	5.9	10,200	10,595	395	3.9	3.399	3.336
Comm/Ind: Hi Val	1,000,000	1,058,800	58,800	5.9	37,327	38,546	1,219	3.3	3.732	3.640

TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,770,344	4,223,959	453,615	12.0	23,072	26,159	3,087	13.4	0.61	0.62
ResNonHm 1 Exist	226,475	268,126	41,651	18.4	2,223	2,508	285	12.8	0.98	0.94
ResNonHm23 Exist	32,074	35,333	3,259	10.2	383	421	38	10.0	1.19	1.19
Apartments Exist	3,957	4,578	622	15.7	48	54	6	12.1	1.21	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,342,879	3,899,823	556,944	16.7	38,788	37,507	-1,282	-3.3	1.16	0.96
Com/Ind Lo Exist	73,856	77,603	3,748	5.1	1,719	1,758	38	2.2	2.33	2.26
Com/Ind Hi Exist	118,555	127,234	8,679	7.3	3,722	3,872	150	4.0	3.14	3.04
Publ U: Elec Gen	712	787	75	10.6	14	15	1	6.8	2.00	1.93
Publ U: Other	249,293	249,599	306	0.1	7,653	7,498	-156	-2.0	3.07	3.00
AgHm House Exist	161,247	174,079	12,832	8.0	628	673	44	7.1	0.39	0.39
AgHm Land: Exist	185,332	227,129	41,797	22.6	333	431	98	29.3	0.18	0.19
Ag NonHm: Exist	439,383	533,492	94,109	21.4	4,157	4,715	558	13.4	0.95	0.88
Res Hmstd NewCon	0	89,922	89,922	0.0	0	550	550	0.0	0.00	0.61
All Other NewCon	0	98,945	98,945	0.0	0	996	996	0.0	0.00	1.01
Total	8,604,105	10,010,611	1,406,506	16.3	82,741	87,156	4,415	5.3	0.96	0.87

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	89,543	103,245	13,703	15.3	County	59.65 55.84	0.000 0.000	
(-) TIF Tax Capacity	238	232	-6	-2.6	City/Town	16.62 15.73	0.000 0.000	
(-) FD Contrib Tax Cap	662	764	103	15.5	School District	10.92 10.31	0.423 0.576	
(=) Taxable Tax Capacity	88,643	102,249	13,606	15.3	Special District	2.49 2.40	0.000 0.000	
FD Distrib Tax Cap	537	563	27	5.0	Total	89.68 84.27	0.423 0.576	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	91,900	103,000	12.1	284	358	74	26.2	0.308	0.347
Res Hmstd: Avg Val	137,800	154,400	12.0	756	867	111	14.7	0.548	0.561
Res Hmstd: Hi Val	183,700	205,800	12.0	1,228	1,376	148	12.0	0.668	0.668
Res Hmstd: Ex-Hi Val	275,600	308,800	12.0	2,174	2,396	222	10.2	0.788	0.775
Seas Rec: Lo Val	50,000	58,300	16.6	550	556	6	1.1	1.100	0.954
Seas Rec: Hi Val	150,000	175,000	16.7	1,876	1,835	-40	-2.1	1.250	1.048
Comm/Ind: Lo Val	150,000	161,000	7.3	3,306	3,520	213	6.5	2.204	2.186
Comm/Ind: Med Val	300,000	322,000	7.3	7,694	8,080	386	5.0	2.564	2.509
Comm/Ind: Hi Val	1,000,000	1,073,200	7.3	28,168	29,357	1,189	4.2	2.816	2.735

DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,239,325	4,688,343	449,017	10.6	43,261	45,598	2,336	5.4	1.02	0.97
ResNonHm 1 Exist	342,238	423,790	81,552	23.8	4,092	4,750	658	16.1	1.20	1.12
ResNonHm23 Exist	157,070	171,083	14,013	8.9	2,318	2,364	46	2.0	1.48	1.38
Apartments Exist	269,411	247,577	-21,834	-8.1	3,967	3,422	-545	-13.7	1.47	1.38
Low-Income Apts	0	55,403	55,403	0.0	0	468	468	0.0	0.00	0.84
Seas Rec: Exist	86,681	97,349	10,668	12.3	1,188	1,136	-52	-4.4	1.37	1.17
Com/Ind Lo Exist	202,988	203,931	944	0.5	5,122	4,919	-203	-4.0	2.52	2.41
Com/Ind Hi Exist	724,099	745,959	21,860	3.0	24,085	23,731	-354	-1.5	3.33	3.18
Publ U: Elec Gen	461	475	15	3.1	11	10	0	-3.5	2.29	2.15
Publ U: Other	110,770	119,814	9,045	8.2	3,675	3,803	128	3.5	3.32	3.17
AgHm House Exist	14,154	14,854	700	4.9	139	137	-3	-1.9	0.99	0.92
AgHm Land: Exist	12,668	14,151	1,483	11.7	51	52	1	2.2	0.40	0.37
Ag NonHm: Exist	19,737	22,580	2,842	14.4	218	229	11	5.1	1.11	1.02
Res Hmstd NewCon	0	78,415	78,415	0.0	0	769	769	0.0	0.00	0.98
All Other NewCon	0	73,266	73,266	0.0	0	1,224	1,224	0.0	0.00	1.67
Total	6,179,602	6,956,989	777,387	12.6	88,126	92,611	4,485	5.1	1.43	1.33

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	72,189	80,356	8,167	11.3		County	69.23	64.78	0.000	0.000
(-) TIF Tax Capacity	6,995	6,067	-928	-13.3		City/Town	24.09	22.42	0.013	0.012
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	13.56	12.26	0.735	0.767
(=) Taxable Tax Capacity	65,194	74,289	9,096	14.0		Special District	5.16	4.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	112.04	104.33	0.748	0.779

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	101,600	10,600	10.6	809	858	50	6.1	0.879	0.844
Res Hmstd: Avg Val	137,800	152,400	14,600	10.6	1,399	1,473	75	5.4	1.014	0.966
Res Hmstd: Hi Val	183,600	203,000	19,400	10.6	1,987	2,086	99	5.0	1.082	1.027
Res Hmstd: Ex-Hi Val	275,500	304,700	29,200	10.6	3,168	3,318	150	4.7	1.149	1.088
Apartment (Mkt rate)	300,000	337,400	37,400	12.5	4,426	4,663	237	5.4	1.475	1.382
Comm/Ind: Lo Val	150,000	154,500	4,500	3.0	3,776	3,746	-30	-0.8	2.517	2.424
Comm/Ind: Med Val	300,000	309,100	9,100	3.0	8,774	8,658	-117	-1.3	2.924	2.800
Comm/Ind: Hi Val	1,000,000	1,030,200	30,200	3.0	32,097	31,566	-531	-1.7	3.209	3.064

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,849,294	3,249,865	400,571	14.1	35,519	39,184	3,665	10.3	1.25	1.21
ResNonHm 1 Exist	225,561	262,680	37,120	16.5	3,235	3,592	357	11.0	1.43	1.37
ResNonHm23 Exist	92,567	78,352	-14,215	-15.4	1,694	1,346	-348	-20.5	1.83	1.72
Apartments Exist	180,880	153,375	-27,505	-15.2	3,223	2,598	-625	-19.4	1.78	1.69
Low-Income Apts	0	46,025	46,025	0.0	0	468	468	0.0	0.00	1.02
Seas Rec: Exist	55,892	68,117	12,226	21.9	978	1,045	67	6.9	1.75	1.53
Com/Ind Lo Exist	265,134	274,124	8,991	3.4	7,647	7,633	-14	-0.2	2.88	2.78
Com/Ind Hi Exist	448,421	497,314	48,893	10.9	16,996	18,125	1,129	6.6	3.79	3.64
Publ U: Elec Gen	1,072	1,102	30	2.8	31	31	0	0.4	2.91	2.85
Publ U: Other	79,477	80,078	601	0.8	3,026	2,944	-82	-2.7	3.81	3.68
AgHm House Exist	62,483	78,078	15,595	25.0	718	874	156	21.7	1.15	1.12
AgHm Land: Exist	50,973	59,424	8,451	16.6	248	281	33	13.3	0.49	0.47
Ag NonHm: Exist	30,942	37,228	6,286	20.3	412	463	51	12.5	1.33	1.24
Res Hmstd NewCon	0	127,802	127,802	0.0	0	1,549	1,549	0.0	0.00	1.21
All Other NewCon	0	90,284	90,284	0.0	0	1,821	1,821	0.0	0.00	2.02
Total	4,342,693	5,103,847	761,153	17.5	73,726	81,954	8,228	11.2	1.70	1.61

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	50,493	58,654	8,161	16.2	County	61.62	58.29	0.010	0.009
(-) TIF Tax Capacity	2,258	2,472	215	9.5	City/Town	46.03	44.41	0.028	0.024
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	25.47	0.502	0.659
(=) Taxable Tax Capacity	48,235	56,182	7,947	16.5	Special District	1.13	1.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	137.16	129.17	0.540	0.692

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	88,100	100,500	14.1	963	1,086	123	12.8	1.092	1.080	
Res Hmstd: Avg Val	132,200	150,800	14.1	1,631	1,816	184	11.3	1.233	1.204	
Res Hmstd: Hi Val	176,200	201,000	14.1	2,298	2,544	246	10.7	1.304	1.265	
Res Hmstd: Ex-Hi Val	264,300	301,500	14.1	3,634	4,002	369	10.1	1.374	1.327	
Apartment (Mkt rate)	300,000	330,700	10.2	5,306	5,569	263	5.0	1.768	1.683	
Comm/Ind: Lo Val	150,000	166,400	10.9	4,311	4,750	440	10.2	2.873	2.854	
Comm/Ind: Med Val	300,000	332,700	10.9	10,031	10,845	814	8.1	3.343	3.259	
Comm/Ind: Hi Val	1,000,000	1,109,000	10.9	36,726	39,297	2,571	7.0	3.672	3.543	

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,528,498	4,983,363	454,865	10.0	45,616	48,742	3,126	6.9	1.01	0.98
ResNonHm 1 Exist	311,526	349,478	37,953	12.2	3,588	3,793	204	5.7	1.15	1.09
ResNonHm23 Exist	89,825	93,978	4,152	4.6	1,286	1,281	-5	-0.4	1.43	1.36
Apartments Exist	3,781	4,019	238	6.3	50	51	1	2.4	1.33	1.28
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,164,322	1,358,211	193,889	16.7	15,271	15,228	-43	-0.3	1.31	1.12
Com/Ind Lo Exist	84,729	89,268	4,540	5.4	2,076	2,105	29	1.4	2.45	2.36
Com/Ind Hi Exist	59,569	64,546	4,978	8.4	1,936	2,008	72	3.7	3.25	3.11
Publ U: Elec Gen	4,946	9,747	4,800	97.0	104	235	131	126.	2.10	2.41
Publ U: Other	160,534	157,093	-3,441	-2.1	5,461	5,156	-305	-5.6	3.40	3.28
AgHm House Exist	1,021,661	1,122,637	100,976	9.9	9,554	10,136	582	6.1	0.94	0.90
AgHm Land: Exist	948,887	1,060,607	111,720	11.8	3,731	3,919	188	5.0	0.39	0.37
Ag NonHm: Exist	364,596	440,839	76,243	20.9	3,970	4,486	515	13.0	1.09	1.02
Res Hmstd NewCon	0	151,369	151,369	0.0	0	1,490	1,490	0.0	0.00	0.98
All Other NewCon	0	124,935	124,935	0.0	0	1,319	1,319	0.0	0.00	1.06
Total	8,742,874	10,010,091	1,267,217	14.5	92,644	99,950	7,306	7.9	1.06	1.00

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	86,102	98,359	12,256	14.2	County	62.43	59.05	0.021	0.019
(-) TIF Tax Capacity	85	100	15	17.9	City/Town	19.08	17.69	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	24.17	0.510	0.674
(=) Taxable Tax Capacity	86,017	98,258	12,241	14.2	Special District	0.93	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.77	101.75	0.532	0.693

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,600	114,000	10,400	10.0	903	969	66	7.3	0.871	0.850
Res Hmstd: Avg Val	155,400	171,000	15,600	10.0	1,540	1,640	99	6.5	0.991	0.959
Res Hmstd: Hi Val	207,100	227,900	20,800	10.0	2,177	2,309	133	6.1	1.051	1.013
Res Hmstd: Ex-Hi Val	310,800	342,000	31,200	10.0	3,453	3,652	199	5.8	1.111	1.067
Seas Rec: Lo Val	50,000	58,300	8,300	16.6	645	658	13	2.0	1.290	1.128
Seas Rec: Hi Val	150,000	175,000	25,000	16.7	2,162	2,141	-21	-1.0	1.441	1.223
Comm/Ind: Lo Val	150,000	162,500	12,500	8.3	3,670	3,922	251	6.8	2.446	2.413
Comm/Ind: Med Val	300,000	325,100	25,100	8.4	8,538	8,990	452	5.3	2.845	2.765
Comm/Ind: Hi Val	1,000,000	1,083,600	83,600	8.4	31,252	32,630	1,377	4.4	3.125	3.011

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	9,822,179	10,660,534	838,355	8.5	105,840	116,345	10,505	9.9	1.08	1.09
ResNonHm 1 Exist	592,929	719,747	126,818	21.4	7,254	8,723	1,469	20.2	1.22	1.21
ResNonHm23 Exist	278,956	320,199	41,243	14.8	4,185	4,716	531	12.7	1.50	1.47
Apartments Exist	813,491	732,293	-81,198	-10.0	12,322	11,002	-1,321	-10.7	1.51	1.50
Low-Income Apts	0	141,872	141,872	0.0	0	1,295	1,295	0.0	0.00	0.91
Seas Rec: Exist	65,740	77,983	12,243	18.6	941	1,000	59	6.3	1.43	1.28
Com/Ind Lo Exist	605,569	623,265	17,696	2.9	15,729	16,038	309	2.0	2.60	2.57
Com/Ind Hi Exist	1,906,875	2,143,775	236,900	12.4	64,103	71,537	7,434	11.6	3.36	3.34
Publ U: Elec Gen	628,450	621,314	-7,136	-1.1	13,963	13,355	-608	-4.4	2.22	2.15
Publ U: Other	376,370	380,410	4,040	1.1	12,465	12,390	-75	-0.6	3.31	3.26
AgHm House Exist	128,968	133,116	4,148	3.2	1,372	1,462	90	6.5	1.06	1.10
AgHm Land: Exist	108,640	116,380	7,740	7.1	456	520	64	14.1	0.42	0.45
Ag NonHm: Exist	97,086	115,106	18,020	18.6	1,045	1,242	197	18.8	1.08	1.08
Res Hmstd NewCon	0	502,544	502,544	0.0	0	5,546	5,546	0.0	0.00	1.10
All Other NewCon	0	315,297	315,297	0.0	0	5,926	5,926	0.0	0.00	1.88
Total	15,425,252	17,603,835	2,178,582	14.1	239,676	271,097	31,421	13.1	1.55	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	188,671	213,474	24,803	13.1		43.81	42.25	0.000	0.000	
(-) TIF Tax Capacity	10,745	10,435	-310	-2.9	City/Town	39.65	38.89	0.028	0.025	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.59	0.994	1.104	
(=) Taxable Tax Capacity	177,926	203,039	25,113	14.1	Special District	2.39	2.01	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	111.51	109.73	1.022	1.128	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	113,500	8.5	995	1,103	108	10.9	0.951	0.972	
Res Hmstd: Avg Val	156,800	170,200	8.5	1,677	1,840	163	9.7	1.069	1.081	
Res Hmstd: Hi Val	209,000	226,800	8.5	2,360	2,576	217	9.2	1.129	1.135	
Res Hmstd: Ex-Hi Val	313,600	340,400	8.5	3,727	4,053	326	8.7	1.188	1.190	
Apartment (Mkt rate)	300,000	322,400	7.5	4,488	4,786	298	6.6	1.496	1.484	
Comm/Ind: Lo Val	150,000	168,600	12.4	3,806	4,395	589	15.5	2.537	2.606	
Comm/Ind: Med Val	300,000	337,300	12.4	8,829	9,995	1,167	13.2	2.942	2.963	
Comm/Ind: Hi Val	1,000,000	1,124,200	12.4	32,269	36,120	3,850	11.9	3.226	3.212	

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	5,520,828	6,092,699	571,870	10.4	48,917	54,246	5,328	10.9	0.89	0.89
ResNonHm 1 Exist	282,391	341,477	59,085	20.9	2,835	3,341	505	17.8	1.00	0.98
ResNonHm23 Exist	105,298	118,208	12,910	12.3	1,303	1,436	133	10.2	1.24	1.21
Apartments Exist	3,651	3,954	303	8.3	44	46	2	4.7	1.21	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	669,056	794,752	125,696	18.8	7,925	8,025	100	1.3	1.18	1.01
Com/Ind Lo Exist	127,304	135,028	7,724	6.1	2,821	2,940	119	4.2	2.22	2.18
Com/Ind Hi Exist	122,872	142,691	19,819	16.1	3,517	3,999	483	13.7	2.86	2.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	156,496	165,803	9,306	5.9	4,606	4,816	210	4.6	2.94	2.90
AgHm House Exist	1,234,835	1,344,154	109,319	8.9	10,398	11,407	1,009	9.7	0.84	0.85
AgHm Land: Exist	1,474,408	1,584,051	109,643	7.4	5,984	6,268	284	4.7	0.41	0.40
Ag NonHm: Exist	342,310	395,114	52,804	15.4	3,241	3,538	297	9.2	0.95	0.90
Res Hmstd NewCon	0	174,020	174,020	0.0	0	1,604	1,604	0.0	0.00	0.92
All Other NewCon	0	105,238	105,238	0.0	0	1,088	1,088	0.0	0.00	1.03
Total	10,039,449	11,397,189	1,357,740	13.5	91,592	102,753	11,162	12.2	0.91	0.90

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,766	111,342	13,576	13.9	County	44.17	42.91	0.000	0.000
(-) TIF Tax Capacity	230	198	-32	-14.0	City/Town	19.22	18.24	0.005	0.005
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.06	25.96	0.743	0.962
(=) Taxable Tax Capacity	97,536	111,145	13,609	14.0	Special District	1.68	1.22	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.12	88.33	0.748	0.967

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,700	142,000	10.3	1,025	1,147	122	11.9	0.796	0.807	
Res Hmstd: Avg Val	193,000	213,000	10.4	1,724	1,907	183	10.6	0.893	0.895	
Res Hmstd: Hi Val	257,200	283,800	10.3	2,421	2,664	243	10.1	0.941	0.938	
Res Hmstd: Ex-Hi Val	385,900	425,900	10.4	3,819	4,174	355	9.3	0.989	0.980	
Seas Rec: Lo Val	50,000	59,400	18.8	562	591	29	5.1	1.124	0.994	
Seas Rec: Hi Val	150,000	178,200	18.8	1,912	1,944	31	1.6	1.274	1.090	
Comm/Ind: Lo Val	150,000	174,200	16.1	3,328	3,967	639	19.2	2.218	2.277	
Comm/Ind: Med Val	300,000	348,400	16.1	7,729	8,977	1,248	16.2	2.576	2.576	
Comm/Ind: Hi Val	1,000,000	1,161,300	16.1	28,264	32,354	4,090	14.5	2.826	2.785	

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,264,399	4,527,994	263,594	6.2	54,231	57,960	3,729	6.9	1.27	1.28
ResNonHm 1 Exist	287,016	326,705	39,690	13.8	4,524	5,113	589	13.0	1.58	1.56
ResNonHm23 Exist	75,493	77,221	1,727	2.3	1,397	1,416	19	1.3	1.85	1.83
Apartments Exist	285,407	245,128	-40,279	-14.1	5,288	4,527	-761	-14.4	1.85	1.85
Low-Income Apts	0	63,474	63,474	0.0	0	720	720	0.0	0.00	1.13
Seas Rec: Exist	16,496	19,472	2,977	18.0	328	343	15	4.5	1.99	1.76
Com/Ind Lo Exist	520,873	528,271	7,398	1.4	15,862	15,944	82	0.5	3.05	3.02
Com/Ind Hi Exist	704,636	728,054	23,418	3.3	27,610	28,225	615	2.2	3.92	3.88
Publ U: Elec Gen	3,964	3,887	-77	-1.9	104	104	0	0.3	2.62	2.68
Publ U: Other	74,364	75,299	935	1.3	3,066	3,061	-5	-0.2	4.12	4.07
AgHm House Exist	19,238	19,710	472	2.5	256	267	11	4.4	1.33	1.36
AgHm Land: Exist	39,863	45,445	5,582	14.0	336	392	56	16.6	0.84	0.86
Ag NonHm: Exist	46,635	50,125	3,491	7.5	720	738	18	2.5	1.54	1.47
Res Hmstd NewCon	0	89,823	89,823	0.0	0	1,133	1,133	0.0	0.00	1.26
All Other NewCon	0	75,851	75,851	0.0	0	2,046	2,046	0.0	0.00	2.70
Total	6,338,382	6,876,460	538,078	8.5	113,722	121,987	8,266	7.3	1.79	1.77

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	74,532	80,292	5,760	7.7	County	58.49	56.31	0.036	0.025	
(-) TIF Tax Capacity	3,578	3,722	144	4.0	City/Town	62.79	61.63	0.036	0.032	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.94	19.89	1.120	1.376	
(=) Taxable Tax Capacity	70,954	76,570	5,616	7.9	Special District	1.62	1.65	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	142.83	139.48	1.191	1.433	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	52,000	55,200	6.2	597	628	32	5.3	1.147	1.138	
Res Hmstd: Avg Val	77,900	82,700	6.2	903	974	71	7.8	1.159	1.177	
Res Hmstd: Hi Val	103,800	110,200	6.2	1,327	1,422	95	7.1	1.278	1.290	
Res Hmstd: Ex-Hi Val	155,800	165,400	6.2	2,179	2,321	142	6.5	1.398	1.402	
Apartment (Mkt rate)	300,000	324,400	8.1	5,714	6,121	407	7.1	1.904	1.886	
Comm/Ind: Lo Val	150,000	155,000	3.3	4,536	4,689	154	3.4	3.023	3.025	
Comm/Ind: Med Val	300,000	310,000	3.3	10,524	10,805	281	2.7	3.507	3.485	
Comm/Ind: Hi Val	1,000,000	1,033,200	3.3	38,468	39,337	869	2.3	3.846	3.807	

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,185,880	2,459,624	273,743	12.5	20,280	22,731	2,451	12.1	0.93	0.92
ResNonHm 1 Exist	225,233	235,069	9,836	4.4	2,449	2,511	62	2.5	1.09	1.07
ResNonHm23 Exist	34,456	35,789	1,333	3.9	472	474	2	0.4	1.37	1.33
Apartments Exist	3,424	3,643	219	6.4	41	43	2	4.6	1.19	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	425,251	501,408	76,157	17.9	5,768	5,830	62	1.1	1.36	1.16
Com/Ind Lo Exist	96,314	100,851	4,537	4.7	2,250	2,314	63	2.8	2.34	2.29
Com/Ind Hi Exist	128,384	129,673	1,289	1.0	3,827	3,764	-64	-1.7	2.98	2.90
Publ U: Elec Gen	500	489	-11	-2.3	8	8	-1	-8.2	1.68	1.58
Publ U: Other	331,784	333,030	1,246	0.4	9,532	9,414	-119	-1.2	2.87	2.83
AgHm House Exist	1,210,535	1,311,291	100,757	8.3	9,296	10,168	872	9.4	0.77	0.78
AgHm Land: Exist	7,482,926	8,430,428	947,502	12.7	38,714	43,690	4,976	12.9	0.52	0.52
Ag NonHm: Exist	3,629,532	4,166,853	537,321	14.8	32,945	36,184	3,239	9.8	0.91	0.87
Res Hmstd NewCon	0	78,211	78,211	0.0	0	730	730	0.0	0.00	0.93
All Other NewCon	0	86,331	86,331	0.0	0	762	762	0.0	0.00	0.88
Total	15,754,218	17,872,691	2,118,473	13.4	125,583	138,621	13,039	10.4	0.80	0.78

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	135,503	154,869	19,366	14.3	County	59.51	56.67	0.020	0.014
(-) TIF Tax Capacity	366	231	-135	-37.0	City/Town	14.29	12.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.70	17.79	1.184	1.374
(=) Taxable Tax Capacity	135,136	154,638	19,502	14.4	Special District	1.54	1.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.05	89.01	1.204	1.388

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	80,700	90,800	12.5	548	644	95	17.4	0.679	0.708
Res Hmstd: Avg Val	121,100	136,300	12.6	1,009	1,153	143	14.2	0.833	0.845
Res Hmstd: Hi Val	161,400	181,600	12.5	1,469	1,660	191	13.0	0.910	0.913
Res Hmstd: Ex-Hi Val	242,100	272,400	12.5	2,390	2,676	286	12.0	0.987	0.982
Comm/Ind: Lo Val	150,000	151,500	1.0	3,417	3,394	-24	-0.7	2.278	2.240
Comm/Ind: Med Val	300,000	303,000	1.0	7,914	7,835	-79	-1.0	2.637	2.585
Comm/Ind: Hi Val	1,000,000	1,010,000	1.0	28,897	28,560	-337	-1.2	2.889	2.827

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,745,871	5,055,183	309,312	6.5	49,603	54,576	4,973	10.0	1.05	1.08
ResNonHm 1 Exist	294,019	340,039	46,020	15.7	3,681	4,285	604	16.4	1.25	1.26
ResNonHm23 Exist	114,811	117,335	2,524	2.2	1,713	1,770	57	3.3	1.49	1.51
Apartments Exist	357,176	365,419	8,242	2.3	5,048	5,137	89	1.8	1.41	1.41
Low-Income Apts	0	66,082	66,082	0.0	0	601	601	0.0	0.00	0.91
Seas Rec: Exist	16,227	23,828	7,601	46.8	263	329	66	24.9	1.62	1.38
Com/Ind Lo Exist	420,383	423,689	3,306	0.8	11,085	11,211	126	1.1	2.64	2.65
Com/Ind Hi Exist	912,401	926,334	13,934	1.5	29,415	29,935	520	1.8	3.22	3.23
Publ U: Elec Gen	15,696	15,465	-231	-1.5	314	308	-6	-1.9	2.00	1.99
Publ U: Other	78,861	79,986	1,125	1.4	2,640	2,666	26	1.0	3.35	3.33
AgHm House Exist	12,297	13,077	781	6.3	148	159	12	7.9	1.20	1.22
AgHm Land: Exist	23,137	25,018	1,882	8.1	166	181	16	9.5	0.72	0.72
Ag NonHm: Exist	32,186	37,770	5,584	17.3	388	441	53	13.7	1.21	1.17
Res Hmstd NewCon	0	149,364	149,364	0.0	0	1,587	1,587	0.0	0.00	1.06
All Other NewCon	0	103,068	103,068	0.0	0	1,962	1,962	0.0	0.00	1.90
Total	7,023,064	7,741,658	718,594	10.2	104,463	115,148	10,685	10.2	1.49	1.49

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	83,469	91,018	7,549	9.0	County	48.32	46.54	0.000	0.000
(-) TIF Tax Capacity	4,473	4,302	-171	-3.8	City/Town	50.22	49.30	0.029	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.55	16.21	0.957	1.220
(=) Taxable Tax Capacity	78,996	86,716	7,720	9.8	Special District	0.62	0.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.71	112.63	0.986	1.247

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	70,200	74,800	4,600	6.6	587	637	50	8.5	0.835	0.851
Res Hmstd: Avg Val	105,300	112,200	6,900	6.6	1,024	1,132	109	10.6	0.972	1.009
Res Hmstd: Hi Val	140,400	149,600	9,200	6.6	1,489	1,634	145	9.7	1.060	1.092
Res Hmstd: Ex-Hi Val	210,600	224,300	13,700	6.5	2,420	2,636	216	8.9	1.148	1.175
Apartment (Mkt rate)	300,000	362,400	62,400	20.8	4,560	5,554	994	21.8	1.520	1.532
Comm/Ind: Lo Val	150,000	152,300	2,300	1.5	3,850	3,938	88	2.3	2.566	2.585
Comm/Ind: Med Val	300,000	304,600	4,600	1.5	8,934	9,101	167	1.9	2.977	2.987
Comm/Ind: Hi Val	1,000,000	1,015,300	15,300	1.5	32,658	33,192	534	1.6	3.265	3.269

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	1,908,509	2,102,417	193,908	10.2	14,300	16,580	2,281	15.9	0.75	0.79
ResNonHm 1 Exist	173,306	190,667	17,361	10.0	1,555	1,754	199	12.8	0.90	0.92
ResNonHm23 Exist	21,838	24,013	2,175	10.0	241	272	30	12.6	1.10	1.13
Apartments Exist	3,157	3,862	705	22.3	37	45	9	23.6	1.16	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	107,692	140,309	32,618	30.3	1,108	1,222	114	10.3	1.03	0.87
Com/Ind Lo Exist	59,008	60,179	1,171	2.0	1,202	1,231	29	2.4	2.04	2.04
Com/Ind Hi Exist	71,776	74,743	2,968	4.1	1,913	2,012	99	5.2	2.66	2.69
Publ U: Elec Gen	11,212	11,203	-9	-0.1	150	163	12	8.1	1.34	1.45
Publ U: Other	237,569	232,875	-4,694	-2.0	6,330	6,220	-110	-1.7	2.66	2.67
AgHm House Exist	943,135	1,029,018	85,882	9.1	6,419	7,389	970	15.1	0.68	0.72
AgHm Land: Exist	4,601,227	5,166,281	565,054	12.3	22,136	25,128	2,993	13.5	0.48	0.49
Ag NonHm: Exist	1,922,098	2,138,156	216,059	11.2	15,500	16,693	1,193	7.7	0.81	0.78
Res Hmstd NewCon	0	49,495	49,495	0.0	0	395	395	0.0	0.00	0.80
All Other NewCon	0	42,380	42,380	0.0	0	317	317	0.0	0.00	0.75
Total	10,060,526	11,265,598	1,205,072	12.0	70,890	79,421	8,531	12.0	0.70	0.70

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	88,063	99,050	10,987	12.5	County	51.67 49.83	0.000 0.000	
(-) TIF Tax Capacity	35	37	1	3.6	City/Town	12.97 11.76	0.000 0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.71 16.87	0.954 1.269	
(=) Taxable Tax Capacity	88,027	99,013	10,986	12.5	Special District	0.72 0.62	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	81.07 79.08	0.954 1.269	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	91,700	101,000	10.1	541	645	104	19.3	0.590	0.638
Res Hmstd: Avg Val	137,500	151,500	10.2	997	1,154	157	15.7	0.725	0.761
Res Hmstd: Hi Val	183,200	201,800	10.2	1,452	1,661	209	14.4	0.792	0.823
Res Hmstd: Ex-Hi Val	274,900	302,800	10.1	2,366	2,679	313	13.2	0.860	0.884
Comm/Ind: Lo Val	150,000	156,200	4.1	3,111	3,277	167	5.4	2.073	2.098
Comm/Ind: Med Val	300,000	312,400	4.1	7,210	7,527	317	4.4	2.403	2.409
Comm/Ind: Hi Val	1,000,000	1,041,300	4.1	26,343	27,359	1,017	3.9	2.634	2.627

OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	6,078,508	6,311,514	233,006	3.8	67,365	70,650	3,285	4.9	1.11	1.12
ResNonHm 1 Exist	428,449	475,838	47,389	11.1	5,388	5,990	602	11.2	1.26	1.26
ResNonHm23 Exist	149,759	137,568	-12,191	-8.1	2,313	2,124	-189	-8.2	1.54	1.54
Apartments Exist	352,534	334,343	-18,190	-5.2	5,578	5,271	-307	-5.5	1.58	1.58
Low-Income Apts	0	63,147	63,147	0.0	0	611	611	0.0	0.00	0.97
Seas Rec: Exist	8,280	9,274	994	12.0	133	146	13	9.5	1.61	1.57
Com/Ind Lo Exist	234,845	240,051	5,206	2.2	6,161	6,259	98	1.6	2.62	2.61
Com/Ind Hi Exist	1,315,105	1,393,754	78,649	6.0	45,585	48,055	2,470	5.4	3.47	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	56,268	53,842	-2,425	-4.3	1,880	1,787	-93	-4.9	3.34	3.32
AgHm House Exist	312,577	342,803	30,226	9.7	2,896	3,244	348	12.0	0.93	0.95
AgHm Land: Exist	517,299	593,702	76,403	14.8	2,672	3,140	469	17.5	0.52	0.53
Ag NonHm: Exist	162,584	190,149	27,566	17.0	1,609	1,846	237	14.7	0.99	0.97
Res Hmstd NewCon	0	209,655	209,655	0.0	0	2,393	2,393	0.0	0.00	1.14
All Other NewCon	0	191,438	191,438	0.0	0	3,242	3,242	0.0	0.00	1.69
Total	9,616,207	10,547,080	930,873	9.7	141,581	154,760	13,179	9.3	1.47	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110,488	120,588	10,100	9.1	County	52.31	51.40	0.000	0.000
(-) TIF Tax Capacity	1,395	1,458	63	4.5	City/Town	36.41	36.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.70	25.35	0.975	1.113
(=) Taxable Tax Capacity	109,093	119,130	10,037	9.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	114.42	112.98	0.975	1.113

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	107,300	111,400	3.8	1,057	1,110	54	5.1	0.984	0.996
Res Hmstd: Avg Val	160,800	167,000	3.9	1,769	1,850	81	4.6	1.100	1.108
Res Hmstd: Hi Val	214,400	222,600	3.8	2,483	2,591	108	4.3	1.158	1.163
Res Hmstd: Ex-Hi Val	321,600	333,900	3.8	3,910	4,072	162	4.1	1.215	1.219
Apartment (Mkt rate)	300,000	338,300	12.8	4,583	5,154	571	12.5	1.527	1.523
Comm/Ind: Lo Val	150,000	159,000	6.0	3,864	4,152	288	7.5	2.576	2.611
Comm/Ind: Med Val	300,000	317,900	6.0	8,967	9,528	561	6.3	2.989	2.997
Comm/Ind: Hi Val	1,000,000	1,059,800	6.0	32,783	34,628	1,845	5.6	3.278	3.267

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	8,369,355	8,950,127	580,772	6.9	88,029	95,883	7,854	8.9	1.05	1.07
ResNonHm 1 Exist	477,995	533,026	55,031	11.5	5,888	6,597	709	12.0	1.23	1.24
ResNonHm23 Exist	199,098	213,381	14,283	7.2	3,120	3,288	168	5.4	1.57	1.54
Apartments Exist	447,248	401,223	-46,024	-10.3	6,678	5,961	-716	-10.7	1.49	1.49
Low-Income Apts	0	94,964	94,964	0.0	0	882	882	0.0	0.00	0.93
Seas Rec: Exist	43,071	54,199	11,127	25.8	660	742	82	12.4	1.53	1.37
Com/Ind Lo Exist	659,906	677,035	17,129	2.6	17,229	17,539	311	1.8	2.61	2.59
Com/Ind Hi Exist	1,143,619	1,284,712	141,093	12.3	38,920	42,768	3,848	9.9	3.40	3.33
Publ U: Elec Gen	272,707	267,415	-5,292	-1.9	7,684	6,860	-824	-10.7	2.82	2.57
Publ U: Other	217,182	223,899	6,718	3.1	7,806	7,756	-50	-0.6	3.59	3.46
AgHm House Exist	34,306	36,044	1,738	5.1	370	395	26	7.0	1.08	1.10
AgHm Land: Exist	61,836	68,131	6,294	10.2	383	408	25	6.4	0.62	0.60
Ag NonHm: Exist	50,120	58,151	8,031	16.0	584	644	60	10.3	1.17	1.11
Res Hmstd NewCon	0	227,902	227,902	0.0	0	2,456	2,456	0.0	0.00	1.08
All Other NewCon	0	232,893	232,893	0.0	0	5,042	5,042	0.0	0.00	2.17
Total	11,976,443	13,323,101	1,346,658	11.2	177,350	197,221	19,871	11.2	1.48	1.48

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	140,743	156,666	15,923	11.3	County	46.70	43.95	0.000	0.000	
(-) TIF Tax Capacity	6,602	6,696	93	1.4	City/Town	44.72	43.83	0.025	0.023	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.17	20.54	1.087	1.545	
(=) Taxable Tax Capacity	134,141	149,971	15,830	11.8	Special District	1.55	1.55	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	115.14	109.88	1.112	1.568	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,300	85,900	7.0	714	783	70	9.8	0.888	0.912	
Res Hmstd: Avg Val	120,500	128,900	7.0	1,258	1,362	105	8.3	1.043	1.056	
Res Hmstd: Hi Val	160,600	171,700	6.9	1,800	1,938	138	7.7	1.120	1.128	
Res Hmstd: Ex-Hi Val	240,900	257,600	6.9	2,886	3,094	208	7.2	1.198	1.201	
Apartment (Mkt rate)	300,000	332,800	10.9	4,651	5,093	441	9.5	1.550	1.530	
Comm/Ind: Lo Val	150,000	168,500	12.3	3,901	4,469	568	14.6	2.600	2.652	
Comm/Ind: Med Val	300,000	337,000	12.3	9,046	10,142	1,096	12.1	3.015	3.009	
Comm/Ind: Hi Val	1,000,000	1,123,400	12.3	33,059	36,619	3,561	10.8	3.305	3.259	

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,329,703	3,651,406	321,703	9.7	27,510	30,624	3,114	11.3	0.83	0.84
ResNonHm 1 Exist	256,942	290,246	33,304	13.0	2,479	2,780	301	12.2	0.96	0.96
ResNonHm23 Exist	48,615	52,133	3,518	7.2	587	628	41	7.0	1.21	1.21
Apartments Exist	2,126	2,490	364	17.1	27	30	3	12.0	1.27	1.22
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	155,227	171,617	16,390	10.6	1,728	1,641	-88	-5.1	1.11	0.96
Com/Ind Lo Exist	78,807	80,765	1,957	2.5	1,754	1,763	9	0.5	2.23	2.18
Com/Ind Hi Exist	55,626	58,256	2,630	4.7	1,619	1,653	34	2.1	2.91	2.84
Publ U: Elec Gen	1,810	1,781	-29	-1.6	24	24	0	0.7	1.32	1.36
Publ U: Other	241,403	244,456	3,052	1.3	6,977	6,983	5	0.1	2.89	2.86
AgHm House Exist	1,450,303	1,599,786	149,483	10.3	11,403	12,731	1,329	11.7	0.79	0.80
AgHm Land: Exist	4,849,960	5,423,275	573,315	11.8	24,126	26,525	2,399	9.9	0.50	0.49
Ag NonHm: Exist	1,535,254	1,771,413	236,159	15.4	13,738	14,977	1,238	9.0	0.89	0.85
Res Hmstd NewCon	0	101,823	101,823	0.0	0	852	852	0.0	0.00	0.84
All Other NewCon	0	92,372	92,372	0.0	0	731	731	0.0	0.00	0.79
Total	12,005,776	13,541,818	1,536,042	12.8	91,972	101,941	9,969	10.8	0.77	0.75

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	105,722	119,837	14,115	13.4	County	48.72	46.23	0.000	0.000
(-) TIF Tax Capacity	77	77	1	0.8	City/Town	17.69	16.38	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.59	20.48	0.956	1.388
(=) Taxable Tax Capacity	105,645	119,760	14,115	13.4	Special District	0.75	0.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.75	83.74	0.956	1.388

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	105,000	115,100	9.6	754	855	100	13.3	0.718	0.742
Res Hmstd: Avg Val	157,400	172,600	9.7	1,317	1,468	151	11.5	0.836	0.850
Res Hmstd: Hi Val	209,800	230,100	9.7	1,879	2,081	202	10.7	0.895	0.904
Res Hmstd: Ex-Hi Val	314,800	345,200	9.7	3,006	3,308	302	10.1	0.954	0.958
Comm/Ind: Lo Val	150,000	157,100	4.7	3,284	3,432	148	4.5	2.189	2.184
Comm/Ind: Med Val	300,000	314,200	4.7	7,614	7,871	257	3.4	2.537	2.505
Comm/Ind: Hi Val	1,000,000	1,047,300	4.7	27,822	28,588	766	2.8	2.782	2.729

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	17,921,249	19,863,848	1,942,599	10.8	175,930	199,347	23,416	13.3	0.98	1.00
ResNonHm 1 Exist	734,307	778,447	44,140	6.0	7,966	8,454	487	6.1	1.08	1.09
ResNonHm23 Exist	399,466	420,941	21,475	5.4	5,319	5,647	328	6.2	1.33	1.34
Apartments Exist	898,788	796,624	-102,163	-11.4	12,081	10,606	-1,476	-12.2	1.34	1.33
Low-Income Apts	0	148,345	148,345	0.0	0	1,235	1,235	0.0	0.00	0.83
Seas Rec: Exist	63,181	71,336	8,155	12.9	824	858	35	4.2	1.30	1.20
Com/Ind Lo Exist	430,456	429,999	-457	-0.1	10,797	10,601	-196	-1.8	2.51	2.47
Com/Ind Hi Exist	2,682,514	2,853,365	170,851	6.4	88,183	92,010	3,827	4.3	3.29	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,072	217,933	4,861	2.3	6,979	6,985	6	0.1	3.28	3.21
AgHm House Exist	113,966	122,238	8,272	7.3	1,027	1,132	106	10.3	0.90	0.93
AgHm Land: Exist	79,352	91,574	12,222	15.4	301	376	75	25.0	0.38	0.41
Ag NonHm: Exist	63,737	71,211	7,474	11.7	593	648	55	9.3	0.93	0.91
Res Hmstd NewCon	0	488,460	488,460	0.0	0	4,856	4,856	0.0	0.00	0.99
All Other NewCon	0	299,987	299,987	0.0	0	5,739	5,739	0.0	0.00	1.91
Total	23,600,087	26,654,309	3,054,222	12.9	310,000	348,493	38,493	12.4	1.31	1.31

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	270,259	303,285	33,025	12.2	County	33.36	32.39	0.000	0.000
(-) TIF Tax Capacity	17,157	18,848	1,691	9.9	City/Town	34.24	33.77	0.031	0.033
(-) FD Contrib Tax Cap	21,998	23,314	1,316	6.0	School District	21.75	21.66	1.264	1.476
(=) Taxable Tax Capacity	231,104	261,123	30,019	13.0	Special District	5.88	5.52	0.000	0.000
FD Distrib Tax Cap	33,871	34,877	1,006	3.0	Total	95.23	93.34	1.295	1.509

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,900	144,000	10.9	1,150	1,319	169	14.7	0.885	0.915	
Res Hmstd: Avg Val	194,800	215,900	10.8	1,910	2,163	253	13.2	0.980	1.001	
Res Hmstd: Hi Val	259,600	287,700	10.8	2,670	3,006	337	12.6	1.028	1.044	
Res Hmstd: Ex-Hi Val	389,600	431,800	10.8	4,193	4,682	489	11.7	1.076	1.084	
Apartment (Mkt rate)	300,000	315,400	5.1	3,960	4,156	197	5.0	1.319	1.317	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,747	3,988	241	6.4	2.497	2.498	
Comm/Ind: Med Val	300,000	319,100	6.4	8,677	9,123	445	5.1	2.892	2.858	
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	31,687	33,095	1,408	4.4	3.168	3.111	

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	16,161,858	17,937,066	1,775,207	11.0	158,590	171,479	12,889	8.1	0.98	0.96
ResNonHm 1 Exist	904,384	1,071,967	167,583	18.5	9,386	10,787	1,401	14.9	1.04	1.01
ResNonHm23 Exist	404,472	440,498	36,026	8.9	5,050	5,242	193	3.8	1.25	1.19
Apartments Exist	585,127	485,412	-99,716	-17.0	7,771	6,204	-1,567	-20.2	1.33	1.28
Low-Income Apts	0	100,429	100,429	0.0	0	783	783	0.0	0.00	0.78
Seas Rec: Exist	119,553	128,577	9,024	7.5	1,411	1,269	-142	-10.1	1.18	0.99
Com/Ind Lo Exist	251,475	255,197	3,722	1.5	6,197	6,113	-84	-1.4	2.46	2.40
Com/Ind Hi Exist	1,802,577	1,827,245	24,668	1.4	58,795	57,719	-1,077	-1.8	3.26	3.16
Publ U: Elec Gen	51,553	52,346	793	1.5	1,097	1,071	-26	-2.4	2.13	2.05
Publ U: Other	208,156	217,840	9,683	4.7	6,747	6,829	82	1.2	3.24	3.13
AgHm House Exist	272,582	298,893	26,311	9.7	2,315	2,484	168	7.3	0.85	0.83
AgHm Land: Exist	144,827	167,808	22,981	15.9	373	432	59	15.7	0.26	0.26
Ag NonHm: Exist	172,782	195,057	22,275	12.9	1,437	1,528	91	6.3	0.83	0.78
Res Hmstd NewCon	0	436,653	436,653	0.0	0	4,287	4,287	0.0	0.00	0.98
All Other NewCon	0	278,598	278,598	0.0	0	4,192	4,192	0.0	0.00	1.50
Total	21,079,347	23,893,584	2,814,238	13.4	259,170	280,418	21,248	8.2	1.23	1.17

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	235,690	265,180	29,490	12.5	County	28.42	26.78	0.000	0.000
(-) TIF Tax Capacity	6,721	6,967	246	3.7	City/Town	30.65	29.26	0.051	0.045
(-) FD Contrib Tax Cap	15,184	16,688	1,504	9.9	School District	23.09	22.02	1.598	1.644
(=) Taxable Tax Capacity	213,786	241,526	27,740	13.0	Special District	5.40	5.02	0.000	0.000
FD Distrib Tax Cap	18,517	19,830	1,314	7.1	Total	87.57	83.08	1.649	1.689

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	166,300	184,600	11.0	1,508	1,639	131	8.7	0.906	0.887	
Res Hmstd: Avg Val	249,300	276,700	11.0	2,446	2,643	197	8.0	0.981	0.955	
Res Hmstd: Hi Val	332,400	368,900	11.0	3,386	3,647	262	7.7	1.018	0.988	
Res Hmstd: Ex-Hi Val	498,700	553,500	11.0	5,189	5,644	455	8.8	1.040	1.019	
Apartment (Mkt rate)	300,000	300,400	0.1	3,778	3,627	-152	-4.0	1.259	1.207	
Comm/Ind: Lo Val	150,000	152,100	1.4	3,682	3,637	-45	-1.2	2.454	2.391	
Comm/Ind: Med Val	300,000	304,100	1.4	8,509	8,378	-131	-1.5	2.836	2.754	
Comm/Ind: Hi Val	1,000,000	1,013,700	1.4	31,034	30,507	-527	-1.7	3.103	3.009	

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	24,836,206	27,317,864	2,481,659	10.0	242,796	282,522	39,726	16.4	0.98	1.03
ResNonHm 1 Exist	1,172,433	1,358,475	186,043	15.9	12,396	14,887	2,491	20.1	1.06	1.10
ResNonHm23 Exist	390,338	412,987	22,649	5.8	5,105	4,988	-117	-2.3	1.31	1.21
Apartments Exist	1,593,414	1,618,797	25,383	1.6	20,363	20,958	595	2.9	1.28	1.29
Low-Income Apts	0	44,511	44,511	0.0	0	373	373	0.0	0.00	0.84
Seas Rec: Exist	35,149	38,227	3,078	8.8	423	460	36	8.6	1.20	1.20
Com/Ind Lo Exist	464,534	467,923	3,389	0.7	11,449	11,429	-21	-0.2	2.46	2.44
Com/Ind Hi Exist	3,874,453	4,145,353	270,900	7.0	125,381	132,029	6,648	5.3	3.24	3.18
Publ U: Elec Gen	74,225	80,999	6,774	9.1	1,634	1,725	91	5.6	2.20	2.13
Publ U: Other	406,099	410,447	4,348	1.1	13,133	13,133	0	0.0	3.23	3.20
AgHm House Exist	213,003	226,916	13,914	6.5	1,719	1,930	211	12.3	0.81	0.85
AgHm Land: Exist	318,355	363,281	44,926	14.1	1,275	1,474	199	15.6	0.40	0.41
Ag NonHm: Exist	195,399	236,992	41,593	21.3	1,678	1,992	315	18.7	0.86	0.84
Res Hmstd NewCon	0	692,712	692,712	0.0	0	7,446	7,446	0.0	0.00	1.07
All Other NewCon	0	437,926	437,926	0.0	0	7,685	7,685	0.0	0.00	1.75
Total	33,573,607	37,853,411	4,279,803	12.7	437,354	503,031	65,677	15.0	1.30	1.33

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	385,991	433,208	47,217	12.2	County	28.16	26.22	0.067	0.059
(-) TIF Tax Capacity	15,891	18,250	2,359	14.8	City/Town	34.63	33.47	0.074	0.071
(-) FD Contrib Tax Cap	32,965	34,998	2,034	6.2	School District	23.56	24.98	1.224	1.791
(=) Taxable Tax Capacity	337,136	379,960	42,824	12.7	Special District	4.75	4.62	0.000	0.000
FD Distrib Tax Cap	35,423	37,752	2,329	6.6	Total	91.10	89.29	1.365	1.921

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	151,300	166,400	10.0	1,349	1,583	234	17.4	0.891	0.951	
Res Hmstd: Avg Val	226,900	249,600	10.0	2,208	2,560	352	15.9	0.973	1.025	
Res Hmstd: Hi Val	302,500	332,700	10.0	3,068	3,537	469	15.3	1.014	1.063	
Res Hmstd: Ex-Hi Val	453,800	499,100	10.0	4,753	5,415	662	13.9	1.047	1.085	
Apartment (Mkt rate)	300,000	313,200	4.4	3,825	4,097	272	7.1	1.275	1.308	
Comm/Ind: Lo Val	150,000	160,500	7.0	3,703	4,023	320	8.6	2.468	2.506	
Comm/Ind: Med Val	300,000	321,000	7.0	8,572	9,179	607	7.1	2.857	2.859	
Comm/Ind: Hi Val	1,000,000	1,069,900	7.0	31,295	33,238	1,942	6.2	3.129	3.106	

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	13,386,372	14,478,776	1,092,404	8.2	148,199	161,902	13,703	9.2	1.11	1.12
ResNonHm 1 Exist	738,288	832,933	94,645	12.8	8,528	9,713	1,186	13.9	1.16	1.17
ResNonHm23 Exist	272,208	276,621	4,413	1.6	3,807	3,886	79	2.1	1.40	1.40
Apartments Exist	317,131	284,680	-32,451	-10.2	4,609	4,107	-501	-10.9	1.45	1.44
Low-Income Apts	0	64,274	64,274	0.0	0	572	572	0.0	0.00	0.89
Seas Rec: Exist	48,326	51,083	2,757	5.7	645	631	-14	-2.2	1.34	1.24
Com/Ind Lo Exist	299,974	307,990	8,017	2.7	7,715	7,836	122	1.6	2.57	2.54
Com/Ind Hi Exist	1,485,834	1,568,771	82,937	5.6	50,249	52,245	1,996	4.0	3.38	3.33
Publ U: Elec Gen	19,208	20,003	796	4.1	420	429	9	2.0	2.19	2.14
Publ U: Other	125,386	134,398	9,012	7.2	4,188	4,416	228	5.4	3.34	3.29
AgHm House Exist	427,845	449,495	21,650	5.1	3,359	3,769	410	12.2	0.79	0.84
AgHm Land: Exist	585,081	655,527	70,446	12.0	2,151	2,688	536	24.9	0.37	0.41
Ag NonHm: Exist	221,819	277,082	55,263	24.9	1,968	2,527	559	28.4	0.89	0.91
Res Hmstd NewCon	0	704,774	704,774	0.0	0	7,923	7,923	0.0	0.00	1.12
All Other NewCon	0	313,887	313,887	0.0	0	4,951	4,951	0.0	0.00	1.58
Total	17,927,470	20,420,294	2,492,823	13.9	235,837	267,595	31,758	13.5	1.32	1.31

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	196,994	223,592	26,598	13.5	County	38.91	36.93	0.000	0.000
(-) TIF Tax Capacity	7,666	8,159	492	6.4	City/Town	30.48	29.49	0.179	0.144
(-) FD Contrib Tax Cap	11,506	13,711	2,204	19.2	School District	26.07	29.34	1.328	1.342
(=) Taxable Tax Capacity	177,821	201,723	23,901	13.4	Special District	4.96	4.92	0.000	0.000
FD Distrib Tax Cap	15,247	17,143	1,895	12.4	Total	100.42	100.68	1.506	1.485

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	162,100	175,300	8.1	1,645	1,811	165	10.0	1.015	1.032
Res Hmstd: Avg Val	243,100	262,900	8.1	2,654	2,902	248	9.3	1.091	1.103
Res Hmstd: Hi Val	324,000	350,400	8.1	3,661	3,991	331	9.0	1.129	1.139
Res Hmstd: Ex-Hi Val	486,200	525,900	8.2	5,615	6,141	527	9.4	1.154	1.167
Apartment (Mkt rate)	300,000	330,100	10.0	4,218	4,645	427	10.1	1.405	1.407
Comm/Ind: Lo Val	150,000	158,400	5.6	3,833	4,067	234	6.1	2.555	2.567
Comm/Ind: Med Val	300,000	316,700	5.6	8,867	9,319	452	5.1	2.955	2.942
Comm/Ind: Hi Val	1,000,000	1,055,800	5.6	32,363	33,841	1,478	4.6	3.236	3.205

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	15,727,625	17,342,168	1,614,542	10.3	190,084	204,918	14,834	7.8	1.21	1.18
ResNonHm 1 Exist	596,544	745,513	148,969	25.0	7,848	9,477	1,629	20.8	1.32	1.27
ResNonHm23 Exist	257,717	290,127	32,410	12.6	4,042	4,421	379	9.4	1.57	1.52
Apartments Exist	1,063,414	964,910	-98,503	-9.3	17,819	15,495	-2,324	-13.0	1.68	1.61
Low-Income Apts	0	101,759	101,759	0.0	0	1,007	1,007	0.0	0.00	0.99
Seas Rec: Exist	12,224	12,435	211	1.7	207	203	-4	-2.0	1.69	1.63
Com/Ind Lo Exist	301,602	295,996	-5,605	-1.9	8,262	7,860	-402	-4.9	2.74	2.66
Com/Ind Hi Exist	2,980,782	3,100,040	119,258	4.0	107,186	107,825	639	0.6	3.60	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,742	196,308	3,566	1.9	6,828	6,737	-92	-1.3	3.54	3.43
AgHm House Exist	77,728	81,581	3,853	5.0	886	936	50	5.7	1.14	1.15
AgHm Land: Exist	71,216	82,264	11,049	15.5	337	406	69	20.5	0.47	0.49
Ag NonHm: Exist	79,457	111,437	31,979	40.2	892	1,220	328	36.8	1.12	1.09
Res Hmstd NewCon	0	371,892	371,892	0.0	0	4,318	4,318	0.0	0.00	1.16
All Other NewCon	0	236,857	236,857	0.0	0	5,842	5,842	0.0	0.00	2.47
Total	21,361,051	23,933,287	2,572,236	12.0	344,391	370,664	26,273	7.6	1.61	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	250,019	277,958	27,939	11.2		County	44.10	40.96	0.000	0.000
(-) TIF Tax Capacity	20,776	22,066	1,291	6.2		City/Town	36.38	35.92	0.152	0.120
(-) FD Contrib Tax Cap	22,756	25,275	2,519	11.1		School District	26.01	24.60	1.488	1.589
(=) Taxable Tax Capacity	206,487	230,616	24,129	11.7		Special District	7.99	7.63	0.000	0.000
FD Distrib Tax Cap	27,916	28,828	912	3.3		Total	114.48	109.10	1.639	1.710

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,200	148,000	13,800	10.3	1,505	1,629	124	8.2	1.121	1.100
Res Hmstd: Avg Val	201,100	221,700	20,600	10.2	2,441	2,625	184	7.6	1.213	1.184
Res Hmstd: Hi Val	268,100	295,600	27,500	10.3	3,378	3,624	246	7.3	1.259	1.226
Res Hmstd: Ex-Hi Val	402,300	443,600	41,300	10.3	5,255	5,598	343	6.5	1.306	1.262
Apartment (Mkt rate)	300,000	300,900	900	0.3	4,785	4,618	-167	-3.5	1.594	1.534
Comm/Ind: Lo Val	150,000	156,000	6,000	4.0	4,081	4,156	76	1.9	2.720	2.664
Comm/Ind: Med Val	300,000	312,000	12,000	4.0	9,440	9,544	104	1.1	3.146	3.058
Comm/Ind: Hi Val	1,000,000	1,040,000	40,000	4.0	34,450	34,685	235	0.7	3.445	3.335

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	18,435,552	20,386,264	1,950,712	10.6	212,076	228,430	16,354	7.7	1.15	1.12
ResNonHm 1 Exist	910,417	1,085,977	175,559	19.3	11,161	12,838	1,677	15.0	1.23	1.18
ResNonHm23 Exist	194,938	215,545	20,608	10.6	2,918	3,121	202	6.9	1.50	1.45
Apartments Exist	2,030,159	1,962,526	-67,633	-3.3	30,551	28,463	-2,088	-6.8	1.50	1.45
Low-Income Apts	0	102,824	102,824	0.0	0	917	917	0.0	0.00	0.89
Seas Rec: Exist	5,963	6,110	146	2.5	85	74	-12	-13.6	1.43	1.21
Com/Ind Lo Exist	335,043	330,932	-4,111	-1.2	8,870	8,474	-395	-4.5	2.65	2.56
Com/Ind Hi Exist	5,950,002	6,308,926	358,924	6.0	204,978	209,586	4,608	2.2	3.45	3.32
Publ U: Elec Gen	653	643	-10	-1.6	17	16	-1	-4.4	2.57	2.50
Publ U: Other	161,787	166,822	5,035	3.1	5,599	5,563	-36	-0.6	3.46	3.33
AgHm House Exist	660	754	93	14.2	7	8	1	12.6	1.13	1.12
AgHm Land: Exist	174	182	8	4.4	0	0	0	0.0	0.28	0.27
Ag NonHm: Exist	48	54	6	12.7	1	1	0	7.4	1.05	1.00
Res Hmstd NewCon	0	118,571	118,571	0.0	0	1,337	1,337	0.0	0.00	1.13
All Other NewCon	0	154,005	154,005	0.0	0	3,698	3,698	0.0	0.00	2.40
Total	28,025,396	30,840,134	2,814,738	10.0	476,263	502,526	26,263	5.5	1.70	1.63

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	350,979	384,257	33,278	9.5	County	44.10	40.96	0.000	0.000
(-) TIF Tax Capacity	27,790	30,751	2,961	10.7	City/Town	34.27	33.14	0.024	0.019
(-) FD Contrib Tax Cap	41,178	42,321	1,143	2.8	School District	19.64	19.22	1.374	1.443
(=) Taxable Tax Capacity	282,011	311,186	29,174	10.3	Special District	9.07	8.58	0.000	0.000
FD Distrib Tax Cap	19,227	20,246	1,019	5.3	Total	107.09	101.90	1.398	1.462

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	161,600	178,700	10.6	1,729	1,871	141	8.2	1.070	1.046	
Res Hmstd: Avg Val	242,300	267,900	10.6	2,779	2,990	211	7.6	1.146	1.116	
Res Hmstd: Hi Val	323,000	357,200	10.6	3,829	4,111	283	7.4	1.185	1.150	
Res Hmstd: Ex-Hi Val	484,700	536,000	10.6	5,868	6,337	469	8.0	1.210	1.182	
Apartment (Mkt rate)	300,000	305,200	1.7	4,435	4,334	-101	-2.3	1.478	1.420	
Comm/Ind: Lo Val	150,000	159,000	6.0	3,928	4,089	161	4.1	2.618	2.571	
Comm/Ind: Med Val	300,000	318,100	6.0	9,096	9,372	276	3.0	3.032	2.946	
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	33,213	34,016	803	2.4	3.321	3.208	

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	23,900,453	26,119,136	2,218,683	9.3	271,612	294,502	22,890	8.4	1.14	1.13
ResNonHm 1 Exist	1,665,071	1,988,958	323,887	19.5	19,613	23,011	3,398	17.3	1.18	1.16
ResNonHm23 Exist	380,257	376,421	-3,836	-1.0	5,212	5,056	-156	-3.0	1.37	1.34
Apartments Exist	1,523,479	1,478,546	-44,933	-2.9	21,669	20,766	-904	-4.2	1.42	1.40
Low-Income Apts	0	70,436	70,436	0.0	0	612	612	0.0	0.00	0.87
Seas Rec: Exist	86,532	96,284	9,752	11.3	1,277	1,202	-75	-5.9	1.48	1.25
Com/Ind Lo Exist	321,497	318,388	-3,109	-1.0	8,296	8,004	-291	-3.5	2.58	2.51
Com/Ind Hi Exist	4,628,306	4,959,181	330,874	7.1	157,428	164,303	6,875	4.4	3.40	3.31
Publ U: Elec Gen	43	0	-43	-100.0	1	0	-1	-100.0	2.43	0.00
Publ U: Other	195,579	198,408	2,829	1.4	6,604	6,514	-90	-1.4	3.38	3.28
AgHm House Exist	70,234	75,245	5,011	7.1	759	826	67	8.8	1.08	1.10
AgHm Land: Exist	52,391	62,164	9,773	18.7	244	294	50	20.5	0.47	0.47
Ag NonHm: Exist	86,289	116,214	29,925	34.7	840	1,093	253	30.1	0.97	0.94
Res Hmstd NewCon	0	410,930	410,930	0.0	0	4,586	4,586	0.0	0.00	1.12
All Other NewCon	0	277,558	277,558	0.0	0	5,001	5,001	0.0	0.00	1.80
Total	32,910,131	36,547,870	3,637,739	11.1	493,555	535,769	42,214	8.6	1.50	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Change			Base	Alter	Base	Alter
Total Tax Capacity	391,490	434,418	42,928	11.0	County	44.10	40.96	0.000	0.000	
(-) TIF Tax Capacity	9,074	9,925	851	9.4	City/Town	26.84	26.02	0.077	0.099	
(-) FD Contrib Tax Cap	38,416	38,595	179	0.5	School District	20.64	21.11	1.384	1.588	
(=) Taxable Tax Capacity	344,000	385,898	41,898	12.2	Special District	8.44	7.87	0.000	0.000	
FD Distrib Tax Cap	15,581	16,442	861	5.5	Total	100.03	95.96	1.462	1.687	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	218,300	238,600	9.3	2,327	2,535	208	8.9	1.065	1.062	
Res Hmstd: Avg Val	327,300	357,700	9.3	3,674	3,986	311	8.5	1.122	1.114	
Res Hmstd: Hi Val	436,300	476,800	9.3	5,002	5,380	378	7.6	1.146	1.128	
Res Hmstd: Ex-Hi Val	654,600	715,400	9.3	7,891	8,589	698	8.8	1.205	1.200	
Apartment (Mkt rate)	300,000	305,000	1.7	4,190	4,173	-16	-0.4	1.396	1.368	
Comm/Ind: Lo Val	150,000	160,700	7.1	3,868	4,107	240	6.2	2.578	2.555	
Comm/Ind: Med Val	300,000	321,400	7.1	8,952	9,382	431	4.8	2.983	2.919	
Comm/Ind: Hi Val	1,000,000	1,071,500	7.2	32,677	34,005	1,328	4.1	3.267	3.173	

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	14,078,810	15,511,990	1,433,180	10.2	151,498	164,950	13,452	8.9	1.08	1.06
ResNonHm 1 Exist	641,448	894,044	252,596	39.4	7,484	10,129	2,645	35.3	1.17	1.13
ResNonHm23 Exist	205,601	228,379	22,777	11.1	2,920	3,165	245	8.4	1.42	1.39
Apartments Exist	1,319,282	1,187,278	-132,004	-10.0	19,147	16,765	-2,382	-12.4	1.45	1.41
Low-Income Apts	0	172,143	172,143	0.0	0	1,519	1,519	0.0	0.00	0.88
Seas Rec: Exist	11,683	12,173	490	4.2	171	154	-17	-10.0	1.46	1.26
Com/Ind Lo Exist	312,877	313,911	1,035	0.3	8,103	7,855	-248	-3.1	2.59	2.50
Com/Ind Hi Exist	3,576,708	3,918,638	341,930	9.6	121,725	129,202	7,478	6.1	3.40	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185,263	187,608	2,344	1.3	6,287	6,177	-110	-1.8	3.39	3.29
AgHm House Exist	1,728	1,925	197	11.4	17	18	2	9.0	0.98	0.96
AgHm Land: Exist	1,518	1,823	305	20.1	6	7	1	19.3	0.41	0.41
Ag NonHm: Exist	15,422	16,346	924	6.0	138	136	-2	-1.4	0.90	0.83
Res Hmstd NewCon	0	112,835	112,835	0.0	0	1,181	1,181	0.0	0.00	1.05
All Other NewCon	0	124,137	124,137	0.0	0	2,674	2,674	0.0	0.00	2.15
Total	20,350,341	22,683,229	2,332,888	11.5	317,496	343,933	26,437	8.3	1.56	1.52

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	247,306	274,403	27,096	11.0	County	49.11	46.54	0.000	0.000
(-) TIF Tax Capacity	14,175	15,316	1,141	8.0	City/Town	25.81	24.27	0.103	0.093
(-) FD Contrib Tax Cap	27,337	28,309	972	3.6	School District	20.22	20.00	1.419	1.399
(=) Taxable Tax Capacity	205,794	230,777	24,983	12.1	Special District	5.71	7.19	0.000	0.000
FD Distrib Tax Cap	21,457	22,252	795	3.7	Total	100.85	98.00	1.522	1.492

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,200	160,000	10.2	1,444	1,578	135	9.3	0.994	0.986	
Res Hmstd: Avg Val	217,700	239,900	10.2	2,350	2,552	202	8.6	1.079	1.063	
Res Hmstd: Hi Val	290,100	319,600	10.2	3,256	3,524	268	8.2	1.122	1.102	
Res Hmstd: Ex-Hi Val	435,300	479,600	10.2	5,053	5,416	363	7.2	1.160	1.129	
Apartment (Mkt rate)	300,000	309,100	3.0	4,239	4,248	9	0.2	1.412	1.374	
Comm/Ind: Lo Val	150,000	164,300	9.5	3,864	4,208	344	8.9	2.576	2.561	
Comm/Ind: Med Val	300,000	328,700	9.6	8,940	9,592	652	7.3	2.979	2.918	
Comm/Ind: Hi Val	1,000,000	1,095,600	9.6	32,627	34,707	2,079	6.4	3.262	3.167	

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	14,809,169	16,780,831	1,971,662	13.3	202,220	220,975	18,755	9.3	1.37	1.32
ResNonHm 1 Exist	1,459,079	1,964,308	505,230	34.6	21,887	27,943	6,056	27.7	1.50	1.42
ResNonHm23 Exist	1,019,672	1,188,739	169,067	16.6	18,517	20,411	1,894	10.2	1.82	1.72
Apartments Exist	3,151,540	3,151,566	27	0.0	57,120	54,028	-3,092	-5.4	1.81	1.71
Low-Income Apts	0	152,549	152,549	0.0	0	1,599	1,599	0.0	0.00	1.05
Seas Rec: Exist	207	1,621	1,415	685.2	3	27	24	702.	1.64	1.67
Com/Ind Lo Exist	601,731	617,638	15,908	2.6	17,393	17,126	-267	-1.5	2.89	2.77
Com/Ind Hi Exist	5,404,124	6,022,602	618,478	11.4	206,144	220,077	13,933	6.8	3.81	3.65
Publ U: Elec Gen	0	65,556	65,556	0.0	0	1,732	1,732	0.0	0.00	2.64
Publ U: Other	343,685	281,918	-61,767	-18.0	13,090	10,279	-2,811	-21.5	3.81	3.65
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	795	1,017	223	28.0	11	13	2	19.8	1.36	1.27
Res Hmstd NewCon	0	183,470	183,470	0.0	0	2,416	2,416	0.0	0.00	1.32
All Other NewCon	0	276,382	276,382	0.0	0	6,121	6,121	0.0	0.00	2.21
Total	26,790,000	30,688,199	3,898,199	14.6	536,385	582,746	46,361	8.6	2.00	1.90

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	340,417	387,515	47,098	13.8	County	39.10	36.36	0.000	0.000
(-) TIF Tax Capacity	49,626	56,836	7,211	14.5	City/Town	61.86	58.15	0.239	0.265
(-) FD Contrib Tax Cap	33,530	32,779	-751	-2.2	School District	26.81	25.47	0.945	1.022
(=) Taxable Tax Capacity	257,262	297,900	40,638	15.8	Special District	7.76	6.86	0.000	0.000
FD Distrib Tax Cap	38,505	39,578	1,074	2.8	Total	135.53	126.85	1.184	1.287

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,500	136,500	13.3	1,512	1,658	146	9.6	1.254	1.214	
Res Hmstd: Avg Val	180,600	204,600	13.3	2,452	2,670	219	8.9	1.357	1.305	
Res Hmstd: Hi Val	240,700	272,700	13.3	3,391	3,683	292	8.6	1.408	1.350	
Res Hmstd: Ex-Hi Val	361,200	409,300	13.3	5,275	5,715	439	8.3	1.460	1.396	
Apartment (Mkt rate)	300,000	314,500	4.8	5,437	5,392	-46	-0.8	1.812	1.714	
Comm/Ind: Lo Val	150,000	167,200	11.5	4,336	4,788	452	10.4	2.890	2.863	
Comm/Ind: Med Val	300,000	334,300	11.4	10,058	10,894	836	8.3	3.352	3.258	
Comm/Ind: Hi Val	1,000,000	1,114,400	11.4	36,760	39,400	2,641	7.2	3.675	3.535	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	9,891,478	11,128,450	1,236,972	12.5	102,412	120,106	17,694	17.3	1.04	1.08
ResNonHm 1 Exist	759,835	1,097,167	337,332	44.4	9,002	13,089	4,087	45.4	1.18	1.19
ResNonHm23 Exist	461,880	566,075	104,195	22.6	6,696	8,251	1,554	23.2	1.45	1.46
Apartments Exist	2,009,578	1,878,435	-131,143	-6.5	29,146	27,392	-1,754	-6.0	1.45	1.46
Low-Income Apts	0	192,001	192,001	0.0	0	1,708	1,708	0.0	0.00	0.89
Seas Rec: Exist	1,585	1,157	-428	-27.0	24	16	-8	-34.9	1.51	1.35
Com/Ind Lo Exist	419,120	421,888	2,768	0.7	10,745	10,710	-35	-0.3	2.56	2.54
Com/Ind Hi Exist	2,634,437	2,827,280	192,843	7.3	89,461	94,767	5,306	5.9	3.40	3.35
Publ U: Elec Gen	34,296	31,974	-2,323	-6.8	816	748	-68	-8.3	2.38	2.34
Publ U: Other	185,920	186,252	332	0.2	6,313	6,243	-71	-1.1	3.40	3.35
AgHm House Exist	75	87	12	16.0	1	1	0	27.3	0.77	0.85
AgHm Land: Exist	110	126	17	15.1	0	0	0	23.3	0.31	0.33
Ag NonHm: Exist	780	893	113	14.5	9	10	1	12.6	1.11	1.09
Res Hmstd NewCon	0	94,122	94,122	0.0	0	1,016	1,016	0.0	0.00	1.08
All Other NewCon	0	142,068	142,068	0.0	0	2,553	2,553	0.0	0.00	1.80
Total	16,399,093	18,567,974	2,168,881	13.2	254,625	286,608	31,983	12.6	1.55	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	201,131	224,855	23,724	11.8	County	45.60	43.34	0.000	0.000
(-) TIF Tax Capacity	17,771	18,233	463	2.6	City/Town	30.83	28.86	0.000	0.000
(-) FD Contrib Tax Cap	16,383	17,075	692	4.2	School District	28.18	29.30	0.674	0.985
(=) Taxable Tax Capacity	166,976	189,546	22,570	13.5	Special District	6.03	7.28	0.000	0.000
FD Distrib Tax Cap	35,670	36,115	444	1.2	Total	110.63	108.78	0.674	0.985

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,200	121,700	12.5	995	1,181	186	18.7	0.919	0.970	
Res Hmstd: Avg Val	162,200	182,500	12.5	1,677	1,957	279	16.7	1.034	1.072	
Res Hmstd: Hi Val	216,200	243,200	12.5	2,360	2,732	372	15.7	1.091	1.123	
Res Hmstd: Ex-Hi Val	324,400	365,000	12.5	3,727	4,286	559	15.0	1.148	1.174	
Apartment (Mkt rate)	300,000	309,100	3.0	4,351	4,507	156	3.6	1.450	1.458	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,846	4,177	331	8.6	2.563	2.594	
Comm/Ind: Med Val	300,000	322,000	7.3	8,939	9,573	634	7.1	2.979	2.972	
Comm/Ind: Hi Val	1,000,000	1,073,200	7.3	32,710	34,752	2,042	6.2	3.271	3.238	

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161 Farm 1b Hmstd HGA: <32K	0.450	12,534	56	17
162 Ag Hmstd HGA: <76K	1.000	6,240,501	62,405	44,446
163 Ag Hmstd HGA: 76K-414K	1.000	3,532,792	35,328	36,097
164 Ag Hmstd HGA: 414K-500K	1.000	32,335	323	323
165 Ag Hmstd HGA: >500K	1.250	52,412	655	654
166 Farm 1b Hmstd land <32K	0.450	485	2	1
167 Ag Hmstd 1 & b: <115K	0.550	9,621,915	52,921	26,183
168 Ag Hmstd 1 & b: 115K-345K	0.550	9,096,458	50,031	46,285
169 Ag Hmstd 1 & b: 345K-600K	0.550	4,196,419	23,080	20,842
170 Ag Hmstd 1 & b: >600K	1.000	4,165,082	41,651	37,122
172 Ag Non-homestead	1.000	11,464,005	114,640	105,972
173 Migrant Housing <500Kt	1.000	1,308	13	14
174 Migrant Housing >500K	1.250	41	1	0
178 Timberlands	1.000	1,019,445	10,194	9,989
179 Non-comm SRR: <76K	1.000	7,814,301	78,143	84,619
180 Non-comm SRR: 76K-500K	1.000	5,364,155	53,642	70,719
181 Non-comm SRR: >500K	1.250	296,290	3,704	4,645
184 Res 1b Hmstd <32K	0.450	193,653	871	792
185 Res Hmstd: <76K	1.000	99,815,156	998,152	911,476
186 Res Hmstd: 76K-414K	1.000	139,174,146	1,391,741	1,611,110
187 Res Hmstd: 414K-500K	1.000	3,229,836	32,298	36,279
188 Res Hmstd: > 500K	1.250	5,960,639	74,508	80,996
190 Res NonH 1 unit: <76K	1.000	7,582,897	75,829	92,187
191 Res NonH 1 unit: 76K - 500K	1.000	6,670,522	66,705	77,627
192 Res NonH 1 unit: >500K:	1.250	787,396	9,842	10,879
194 Res NonH 2-3 units	1.250	5,210,648	65,133	78,074
197 Regular apartments (4a)	1.250	17,894,273	223,678	274,127
198 Non-profit/Comm Serv	1.500	38,857	583	768
199 Student housing	1.000	25,546	255	335
200 Manuf home park land	1.250	479,222	5,990	6,822
202 Comm SRR: 1ct	1.000	418,499	4,185	3,661
203 Comm SRR: 4c <500K	1.000	251,820	2,518	3,647
204 Comm SRR: 4c >500K	1.250	82,417	1,030	1,416
205 Bed & Breakfast	1.250	21,041	263	289
206 Qualifying golf courses	1.250	210,546	2,632	2,720
209 Commercial: <150K	1.500	7,360,105	110,402	194,267
210 Commercial: >150K	2.000	32,404,603	648,092	1,114,485
211 Comm comp zone: <150K	1.500	300	4	7
212 Comm comp zone: >150K	2.000	305	6	7
213 Comm border city: <150K	1.500	39,063	586	912
214 Comm border city: >150K	2.000	72,162	1,443	1,709

House Research Dept.

Simulation	6A5	Baseline	Final Pay 2005			Page 33
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224	Industrial: <150K	1.500	1,230,608	18,459	32,712	
225	Industrial: >150K	2.000	11,285,353	225,707	391,403	
228	Ind'l border city: <150K	1.500	1,441	22	34	
229	Ind'l border city: >150K	2.000	33,605	672	790	
239	Publ Util: land & bldgs <150K	1.500	78,139	1,172	1,964	
240	Publ Util: land & bldgs >150K	2.000	745,188	14,904	24,908	
241	Publ Util: Electric Generat Mach	2.000	1,332,678	26,654	31,182	
242	Publ Util: machinery (non-generat)	2.000	1,107,941	22,159	35,947	
244	Railroad <150K	1.500	24,469	367	635	
245	Railroad >150K	2.000	468,544	9,371	15,718	
247	Mineral	2.000	2,324	46	97	
248	Misc class 5	2.000	2,121	42	60	
254	Personal: 3f	1.000	8,369	84	89	
255	Non-comm aircraft hangars	1.500	55,326	830	861	
256	Pers: It31 tools&mach excl elec gen	2.000	126,443	2,529	4,000	
257	Pers: It32 struct/lease land-non	1.000	14,911	149	141	
258	Pers: It32 struct/leased	1.000	44,189	442	485	
259	Pers: It32 str/lease	1.000	3,821	38	48	
261	Pers: It32 struct/leased land-C/I	2.000	42,662	853	1,395	
262	Pers: Item 33 ag real estate	1.000	15,730	157	166	
264	Pers: It41 struct/leased land - C/I	2.000	399,550	7,991	10,238	
265	Pers: It41 struct/leased	1.000	364	4	6	
268	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1	
269	Pers: Item 41 Border EZ	2.000	1,164	23	28	
270	Pers: Item 42 non-EZ struct/RR land	2.000	33,378	668	1,333	
272	Pers: It43 leased real estate - non C/I	1.500	19,797	297	425	
273	Pers: Item 43 leased real estate - C/I	2.000	294,904	5,898	8,596	
274	Pers: Item 44 electric util trans lines	2.000	1,477,246	29,545	49,944	
275	Pers: Item 44 electric util distri lines	2.000	196,547	3,931	7,010	
276	Pers: Item 45 syst/gas utils	2.000	1,942,830	38,857	62,452	
277	Pers: Item 46 syst/water utils	2.000	1,388	28	48	
278	Pers: Item 48 misc	2.000	35,127	703	808	
State Total			411,860,319	4,656,138	5,676,041	

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157.1 Farm 1b Hmstd HGA: <32K: Exist	0.450	14,361	65	20
157.2 Farm 1b Hmstd HGA: <32K: NewCon	0.450	161	1	0
158.1 Ag Hmstd HGA: <76K: Exist	1.000	6,310,924	63,109	44,714
158.2 Ag Hmstd HGA: <76K: NewCon	1.000	62,636	626	451
159.1 Ag Hmstd HGA: 76K-414K: Exist	1.000	4,323,511	43,235	43,632
159.2 Ag Hmstd HGA: 76K-414K: NewCon	1.000	47,567	476	483
160.1 Ag Hmstd HGA: 414K-500K: Exist	1.000	45,370	454	441
160.2 Ag Hmstd HGA: 414K-500K:	1.000	495	5	5
161.1 Ag Hmstd HGA: >500K: Exist	1.250	74,066	926	893
161.2 Ag Hmstd HGA: >500K: NewCon	1.250	791	10	9
162.1 Farm 1b Hmstd land <32K: Exist	0.450	302	1	1
162.2 Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
163.1 Ag Hmstd l & b: <115K: Exist	0.550	9,789,776	53,844	24,905
163.2 Ag Hmstd l & b: <115K: NewCon	0.550	88,419	486	226
164.1 Ag Hmstd l & b: 115K-345K: Exist	0.550	9,925,766	54,592	48,721
164.2 Ag Hmstd l & b: 115K-345K:	0.550	69,997	385	351
165.1 Ag Hmstd l & b: 345K-600K: Exist	0.550	5,006,979	27,538	23,994
165.2 Ag Hmstd l & b: 345K-600K:	0.550	28,274	156	138
166.1 Ag Hmstd l & b: >600K: Exist	1.000	5,706,977	57,070	48,991
166.2 Ag Hmstd l & b: >600K: NewCon	1.000	28,523	285	248
168.1 Ag Non-homestead: Exist	1.000	13,212,928	132,129	117,664
168.2 Ag Non-homestead: NewCon	1.000	29,621	296	257
169.1 Migrant Housing <500K: Exist	1.000	1,386	14	14
169.2 Migrant Housing <500K: NewCon	1.000	2	0	0
170.1 Migrant Housing >500K: Exist	1.250	65	1	1
174 Timberlands	1.000	1,227,913	12,279	11,285
175.1 Non-comm SRR: <76K: Exist	1.000	8,330,080	83,301	78,518
175.2 Non-comm SRR: <76K: NewCon	1.000	208,491	2,085	2,001
176.1 Non-comm SRR: 76K-500K: Exist	1.000	7,045,121	70,451	73,800
176.2 Non-comm SRR: 76K-500K: NewCon	1.000	166,682	1,667	1,777
177.1 Non-comm SRR: >500K: Exist	1.250	467,593	5,845	5,743
177.2 Non-comm SRR: >500K: NewCon	1.250	9,944	124	125
180.1 Res 1b Hmstd <32K: Exist	0.450	214,779	967	869
180.2 Res 1b Hmstd <32K: NewCon	0.450	4,522	20	18
181.1 Res Hmstd: <76K: Exist	1.000	99,637,976	996,380	912,670
181.2 Res Hmstd: <76K: NewCon	1.000	2,283,873	22,839	20,725
182.1 Res Hmstd: 76K-414K: Exist	1.000	160,424,821	1,604,248	1,832,297
182.2 Res Hmstd: 76K-414K: NewCon	1.000	3,645,999	36,460	41,602
183.1 Res Hmstd: 414K-500K: Exist	1.000	4,561,801	45,618	49,979
183.2 Res Hmstd: 414K-500K: NewCon	1.000	88,379	884	961

House Research Dept.

Simulation	6A5	Baseline	Final Pay 2005			Page 35
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184.1	Res Hmstd: > 500K: Exist	1.250	8,406,147	105,077	110,304	
184.2	Res Hmstd: > 500K: NewCon	1.250	142,621	1,783	1,833	
186.1	Res NonH 1 unit: <76K: Exist	1.000	8,259,678	82,597	98,980	
186.2	Res NonH 1 unit: <76K: NewCon	1.000	746,059	7,461	8,806	
187.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	8,695,070	86,951	100,067	
187.2	Res NonH 1 unit: 76K - 500K:	1.000	883,230	8,832	10,157	
188.1	Res NonH 1 unit: >500K: Exist	1.250	1,103,095	13,789	14,720	
188.2	Res NonH 1 unit: >500K: NewCon	1.250	86,013	1,075	1,115	
190.1	Res NonH 2-3 units: Exist	1.250	5,692,741	71,159	83,318	
190.2	Res NonH 2-3 units: NewCon	1.250	541,142	6,764	7,755	
193.1	Regular apartments (4a): Exist	1.250	16,871,799	210,897	252,264	
193.2	Regular apartments (4a): NewCon	1.250	377,851	4,723	5,485	
194.1	Low-income housing (4d): Exist	0.750	1,860,805	13,956	17,302	
194.2	Low-income housing (4d): NewCon	0.750	30,124	226	273	
195.1	Non-profit/Comm Serv: Exist	1.500	42,049	631	792	
195.2	Non-profit/Comm Serv: NewCon	1.500	73	1	1	
196.1	Student housing: Exist	1.000	156,984	1,570	1,564	
197.1	Manuf home park land: Exist	1.250	415,388	5,192	5,957	
197.2	Manuf home park land: NewCon	1.250	436	5	6	
199.1	Comm SRR 1c: <500K: Exist	0.550	362,503	1,994	1,753	
199.2	Comm SRR 1c: <500K: NewCon	0.550	4,511	25	24	
200.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	171,405	1,714	1,353	
200.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,324	23	20	
201.1	Comm SRR 1c: >2.2M: Exist	1.250	24,953	312	301	
201.2	Comm SRR 1c: >2.2M: New con	1.250	179	2	2	
202.1	Comm SRR 4c: <500K: Exist	1.000	219,022	2,190	2,613	
202.2	Comm SRR 4c: <500K: NewCon	1.000	1,943	19	24	
203.1	Comm SRR 4c: >500K: Exist	1.250	78,376	980	1,077	
203.2	Comm SRR 4c: >500K: NewCon	1.250	558	7	8	
204.1	Bed & Breakfast: Exist	1.250	22,929	287	307	
204.2	Bed & Breakfast: NewCon	1.250	155	2	2	
205.1	Qualifying golf courses: Exist	1.250	225,169	2,815	2,872	
205.2	Qualifying golf courses: NewCon	1.250	36	0	0	
208.1	Commercial: <150K: Exist	1.500	7,508,401	112,626	194,386	
208.2	Commercial: <150K: NewCon	1.500	221,561	3,323	5,695	
209.1	Commercial: >150K: Exist	2.000	35,354,695	707,094	1,184,456	
209.2	Commercial: >150K: NewCon	2.000	882,958	17,659	29,391	
210.1	Comm border city: <150K: Exist	1.500	40,252	604	940	
210.2	Comm border city: <150K: NewCon	1.500	170	3	4	
211.1	Comm border city: >150K: Exist	2.000	79,520	1,590	1,887	
211.2	Comm border city: >150K: NewCon	2.000	139	3	3	
219.1	Industrial: <150K: Exist	1.500	1,239,714	18,596	32,271	
219.2	Industrial: <150K: NewCon	1.500	23,751	356	610	
220.1	Industrial: >150K: Exist	2.000	11,574,492	231,490	391,388	

House Research Dept.

Simulation	6A5	Baseline	Final Pay 2005			Page 36
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220.2	Industrial: >150K: NewCon	2.000	173,970	3,479	5,950	
221.1	Ind'l border city: <150K: Exist	1.500	1,469	22	34	
222.1	Ind'l border city: >150K: Exist	2.000	34,222	684	808	
230	Publ Util: land & bldgs <150K	1.500	82,671	1,240	2,038	
231	Publ Util: land & bldgs >150K	2.000	773,372	15,467	25,079	
232.1	Publ Util: Electric Generat Mach:	2.000	1,397,155	27,943	31,343	
232.2	Publ Util: Electric Generat Mach:	2.000	60,000	1,200	1,539	
233	Publ Util: machinery (non-generat)	2.000	1,034,566	20,691	32,574	
235	Railroad <150K	1.500	24,199	363	626	
236	Railroad >150K	2.000	473,673	9,473	15,555	
238	Mineral	2.000	2,323	46	95	
239	Misc class 5	2.000	3,292	66	96	
245	Personal: 3f	1.000	8,826	88	90	
246	Non-comm aircraft hangars	1.500	63,841	958	974	
247	Pers: It31 tools&mach excl elec gen	2.000	134,410	2,688	4,136	
248	Pers: It32 struct/lease land-non	1.000	9,366	94	98	
249	Pers: It32 struct/leased	1.000	47,208	472	451	
250	Pers: It32 str/lease	1.000	6,079	61	60	
252	Pers: It32 struct/leased land-C/I	2.000	47,528	951	1,497	
253	Pers: Item 33 ag real estate	1.000	16,548	165	168	
255	Pers: It41 struct/leased land - C/I	2.000	414,477	8,290	9,894	
256	Pers: It41 struct/leased	1.000	321	3	5	
259	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1	
260	Pers: Item 41 Border EZ	2.000	1,116	22	26	
261	Pers: Item 42 non-EZ struct/RR land	2.000	33,801	676	1,338	
263	Pers: It43 leased real estate - non C/I	1.500	18,518	278	376	
264	Pers: Item 43 leased real estate - C/I	2.000	327,355	6,547	8,716	
265	Pers: Item 44 electric util trans lines	2.000	1,508,997	30,180	49,689	
266	Pers: Item 44 electric util distri lines	2.000	212,215	4,244	7,414	
267	Pers: Item 45 syst/gas utils	2.000	1,933,648	38,673	61,100	
268	Pers: Item 46 syst/water utils	2.000	1,386	28	48	
269	Pers: Item 48 misc	2.000	21,819	436	505	
State Total			464,306,295	5,220,805	6,222,943	

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,990,558	1,310,350	166,250	998,118	209,878	625,576	5,300,730
Certified MKV Levy	2,685	23,852	158	442,277	0	0	468,972
Fiscal Disparities Levy	110,597	104,849	1,174	103,824	22,394	0	342,837
Disparity Reduction Aid	10,035	0	541	8,127	0	0	18,703
Spread NTC Levy	1,869,927	1,205,501	164,535	920,376	192,485	625,576	4,978,399
Spread MKV Levy	2,685	23,852	158	408,068	0	0	434,763
Tax Incr Financing							266,191
	Homestead Credit	300,502		Taconite credit		16,165	
	Agricultural Credit	24,599		Disparity Reduction Credit		4,996	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,115,288	1,413,452	176,347	1,105,829	229,198	655,546	5,695,660
Certified MKV Levy	2,614	26,210	166	568,952	0	0	597,942
Fiscal Disparities Levy	108,571	104,213	1,278	99,275	23,134	0	336,472
Disparity Reduction Aid	9,801	0	527	7,983	0	0	18,311
Spread NTC Levy	1,996,916	1,309,239	174,541	1,035,011	211,063	655,546	5,382,316
Spread MKV Levy	2,614	26,210	166	532,513	0	0	561,503
Tax Incr Financing							275,097
	Homestead Credit	286,049		Taconite credit		16,434	
	Agricultural Credit	24,926		Disparity Reduction Credit		4,974	