

House Research Simulation Report: Property Tax

Simulation #7E1

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DESCRIPTION

BASELINE: Actual Pay 2007

ALTERNATIVE: Projected Pay 2008: Governor's Proposal

This report is a projection of property taxes payable in 2008 under the Governor's proposal (HF 304), compared to property taxes payable in 2007. The payable 2007 baseline for the simulation is based on actual data reported by the counties. The baseline payable 2008 projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. The baseline proposal has been modified to account for these elements of the Governor's proposal: reduction of the school operating capital levy, changes in Local Government Aids, institution of levy limits, and changes in the market value homestead credit.

KEY POINTS

- **Statewide, property taxes would be projected to increase by \$493 million, or 7.3%**, under the proposal. Approximately \$152 million of the \$493 million increase would be borne by new construction - property that will appear on the tax rolls for the first time in 2008. The overall tax increases are projected to be 8.4% in Greater Minnesota and 6.7% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -3.4% (on public utility property) to +10.8% (on residential non-homestead property).** Increases on the other major property types (existing properties only) are 4% on residential homesteads, 3% on apartments, 5.4% on commercial-industrial property, 8% on agricultural property, and 8.1% on seasonal-recreational property.

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.

ASSUMPTIONS:**BASELINE: Actual Pay 2007**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.
- **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ALTERNATIVE: Projected Pay 2008: Governor's Proposal

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2006 and payable year 2007 for each type of property within each county, with separate rates determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked to be “in the ballpark.” City-specific growth estimates were provided for Hennepin County; for Ramsey County separate estimates were provided for St. Paul and the remainder of the county. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2006 to pay 2007, on a city-by-city and a class-by-class basis. Public utility values were modified to take into account the new valuation rules taking effect for assessment year 2007, at the 20 percent phase-in rate.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2008 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. The Governor's proposal was modeled only by reducing the operating capital levy by \$44 million – other components of the Governor's school proposal are not incorporated; however, the other components were generally minor and netted out to no change in overall school district levies.
- **County, town and special taxing district levies** are unchanged from the pay 2008 baseline.
- **City levies** started from the pay 2008 baseline, and were increased or decreased for changes in LGA using a relationship of \$1 of aid change resulting in a \$.67 change in levy. City levies were then further limited by the Governor's levy limit proposal.
- **The state property tax levy** is assumed to be \$717.4 million; resulting in a commercial-industrial rate of 44.8% and a seasonal-recreational rate of 20.1%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
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	0.75	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	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$690,000	0.55	0.55
\$690,000 - \$790,000	1.0	0.55
>\$790,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out value	\$76,000	\$118,000
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

STATEWIDE

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	308,067,835	324,439,387	16,371,553	5.3	3,225,086	3,354,194	129,108	4.0	1.05	1.03
ResNonHm 1 Exist	25,294,860	28,225,793	2,930,933	11.6	291,904	323,387	31,483	10.8	1.15	1.15
ResNonHm23 Exist	8,484,472	9,528,755	1,044,283	12.3	120,627	133,884	13,256	11.0	1.42	1.41
Apartments Exist	17,687,965	18,356,672	668,707	3.8	256,451	264,056	7,605	3.0	1.45	1.44
Low-income Apts	2,182,151	2,267,809	85,658	3.9	19,942	20,582	639	3.2	0.91	0.91
Seas Rec: Exist	20,869,181	24,122,883	3,253,702	15.6	193,322	209,041	15,719	8.1	0.93	0.87
Com/Ind Lo Exist	9,460,155	9,832,099	371,944	3.9	237,113	239,783	2,671	1.1	2.51	2.44
Com/Ind Hi Exist	56,170,172	61,579,655	5,409,483	9.6	1,814,098	1,929,149	115,051	6.3	3.23	3.13
Publ U: Elec Gen	1,525,273	1,496,108	-29,165	-1.9	33,232	32,154	-1,077	-3.2	2.18	2.15
Publ U: Other	5,920,659	5,906,612	-14,047	-0.2	183,653	177,451	-6,202	-3.4	3.10	3.00
AgHm House Exist	11,826,365	12,805,677	979,312	8.3	97,632	102,457	4,825	4.9	0.83	0.80
AgHm Land: Exist	34,781,302	38,918,157	4,136,855	11.9	163,561	178,043	14,482	8.9	0.47	0.46
Ag NonHm: Exist	16,948,997	19,207,868	2,258,870	13.3	145,778	159,211	13,433	9.2	0.86	0.83
ResHmstd: NewCon	0	5,481,554	5,481,554	0.0	0	59,691	59,691	0.0	0.00	1.09
All Other NewCon	0	5,429,614	5,429,614	0.0	0	92,306	92,306	0.0	0.00	1.70
Total	519,219,387	567,598,645	48,379,258	9.3	6,782,400	7,275,390	492,990	7.3	1.31	1.28

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	5,842,395	6,395,774	553,379	9.5	County	40.79	40.17	0.056	0.052
(-) TIF Tax Capacity	292,160	326,946	34,786	11.9	City/Town	30.55	30.04	0.633	0.613
(-) FD Contrib Tax Cap	305,743	349,828	44,085	14.4	School District	21.49	20.35	13.102	14.347
(=) Taxable Tax Capacity	5,244,492	5,719,000	474,508	9.0	Special District	4.55	4.50	0.000	0.000
FD Distrib Tax Cap	305,747	349,828	44,081	14.4	Total	97.38	95.06	13.791	15.012

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	98,526,848	106,249,502	7,722,654	7.8	968,978	1,029,168	60,190	6.2	0.98	0.97
ResNonHm 1 Exist	8,435,465	9,296,168	860,703	10.2	97,168	106,146	8,979	9.2	1.15	1.14
ResNonHm23 Exist	2,704,739	2,982,795	278,055	10.3	38,510	42,013	3,503	9.1	1.42	1.41
Apartments Exist	3,477,501	3,685,675	208,173	6.0	53,061	55,822	2,761	5.2	1.53	1.51
Low-income Apts	771,559	808,681	37,123	4.8	7,447	7,791	344	4.6	0.97	0.96
Seas Rec: Exist	20,401,444	23,600,767	3,199,323	15.7	188,098	203,466	15,367	8.2	0.92	0.86
Com/Ind Lo Exist	5,506,361	5,730,500	224,139	4.1	139,780	141,723	1,943	1.4	2.54	2.47
Com/Ind Hi Exist	12,334,904	13,249,603	914,698	7.4	402,182	420,178	17,996	4.5	3.26	3.17
Publ U: Elec Gen	1,258,130	1,235,152	-22,978	-1.8	27,364	26,423	-941	-3.4	2.17	2.14
Publ U: Other	3,581,356	3,604,497	23,142	0.6	108,957	106,057	-2,900	-2.7	3.04	2.94
AgHm House Exist	10,482,309	11,378,535	896,226	8.5	85,938	90,794	4,856	5.7	0.82	0.80
AgHm Land: Exist	33,198,968	37,148,173	3,949,205	11.9	157,307	171,117	13,809	8.8	0.47	0.46
Ag NonHm: Exist	15,720,989	17,795,187	2,074,198	13.2	135,036	147,176	12,141	9.0	0.86	0.83
ResHmstd: NewCon	0	2,616,662	2,616,662	0.0	0	27,656	27,656	0.0	0.00	1.06
All Other NewCon	0	2,520,437	2,520,437	0.0	0	36,488	36,488	0.0	0.00	1.45
Total	216,400,573	241,902,334	25,501,760	11.8	2,409,825	2,612,017	202,192	8.4	1.11	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,257,861	2,516,510	258,649	11.5	County	48.69	47.47	0.029	0.026
(-) TIF Tax Capacity	54,501	60,421	5,920	10.9	City/Town	27.79	26.89	0.121	0.118
(-) FD Contrib Tax Cap	3,022	3,500	478	15.8	School District	19.77	18.70	11.034	12.810
(=) Taxable Tax Capacity	2,200,338	2,452,589	252,251	11.5	Special District	1.60	1.53	0.000	0.000
FD Distrib Tax Cap	3,026	3,500	474	15.7	Total	97.85	94.59	11.184	12.954

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	101,500	109,500	7.9	826	874	48	5.8	0.81	0.8
Res Hmstd: Avg Val	152,200	164,100	7.8	1,424	1,502	78	5.5	0.94	0.92
Res Hmstd: Hi Val	202,900	218,800	7.8	2,022	2,140	117	5.8	1	0.98
Res Hmstd: Ex-Hi Val	304,400	328,300	7.9	3,221	3,416	195	6.1	1.06	1.04
Apartment (Mkt rate)	300,000	318,000	6.0	4,005	4,172	167	4.2	1.33	1.31
Seas Rec: Lo Val	100,000	115,700	15.7	1,109	1,235	127	11.4	1.11	1.07
Seas Rec: Hi Val	300,000	347,000	15.7	3,544	3,888	344	9.7	1.18	1.12
Comm/Ind: Lo Val	150,000	161,100	7.4	3,451	3,654	204	5.9	2.30	2.27
Comm/Ind: Med Val	300,000	322,200	7.4	7,996	8,354	358	4.5	2.67	2.59
Comm/Ind: Hi Val	1,000,000	1,074,200	7.4	29,207	30,293	1,086	3.7	2.92	2.82

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	209,540,987	218,189,886	8,648,898	4.1	2,256,109	2,325,026	68,917	3.1	1.08	1.07
ResNonHm 1 Exist	16,859,395	18,929,625	2,070,230	12.3	194,736	217,241	22,504	11.6	1.16	1.15
ResNonHm23 Exist	5,779,732	6,545,960	766,228	13.3	82,117	91,871	9,754	11.9	1.42	1.40
Apartments Exist	14,210,464	14,670,998	460,534	3.2	203,391	208,234	4,844	2.4	1.43	1.42
Low-income Apts	1,410,592	1,459,128	48,536	3.4	12,495	12,791	295	2.4	0.89	0.88
Seas Rec: Exist	467,737	522,116	54,379	11.6	5,224	5,576	352	6.7	1.12	1.07
Com/Ind Lo Exist	3,953,794	4,101,599	147,805	3.7	97,333	98,061	727	0.7	2.46	2.39
Com/Ind Hi Exist	43,835,268	48,330,053	4,494,785	10.3	1,411,916	1,508,972	97,055	6.9	3.22	3.12
Publ U: Elec Gen	267,143	260,956	-6,187	-2.3	5,868	5,731	-136	-2.3	2.20	2.20
Publ U: Other	2,339,303	2,302,114	-37,189	-1.6	74,697	71,394	-3,302	-4.4	3.19	3.10
AgHm House Exist	1,344,057	1,427,143	83,086	6.2	11,694	11,663	-31	-0.3	0.87	0.82
AgHm Land: Exist	1,582,334	1,769,984	187,650	11.9	6,253	6,926	673	10.8	0.40	0.39
Ag NonHm: Exist	1,228,008	1,412,680	184,672	15.0	10,743	12,035	1,292	12.0	0.87	0.85
ResHmstd: NewCon	0	2,864,893	2,864,893	0.0	0	32,036	32,036	0.0	0.00	1.12
All Other NewCon	0	2,909,177	2,909,177	0.0	0	55,818	55,818	0.0	0.00	1.92
Total	302,818,814	325,696,311	22,877,497	7.6	4,372,575	4,663,373	290,798	6.7	1.44	1.43

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,584,533	3,879,263	294,730	8.2	County	35.08	34.69	0.070	0.065
(-) TIF Tax Capacity	237,658	266,524	28,866	12.1	City/Town	32.55	32.40	0.886	0.864
(-) FD Contrib Tax Cap	302,721	346,328	43,607	14.4	School District	22.74	21.60	14.123	15.128
(=) Taxable Tax Capacity	3,044,153	3,266,411	222,257	7.3	Special District	6.69	6.73	0.000	0.000
FD Distrib Tax Cap	302,721	346,328	43,607	14.4	Total	97.05	95.42	15.078	16.057

**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	181,600	189,100	4.1	1,827	1,868	41	2.2	1.01	0.99
Res Hmstd: Avg Val	272,300	283,500	4.1	2,926	3,005	79	2.7	1.07	1.06
Res Hmstd: Hi Val	362,900	377,900	4.1	4,023	4,143	119	3.0	1.11	1.1
Res Hmstd: Ex-Hi Val	544,500	567,000	4.1	6,213	6,480	267	4.3	1.14	1.14
Apartment (Mkt rate)	300,000	309,700	3.2	4,092	4,191	100	2.4	1.36	1.35
Comm/Ind: Lo Val	150,000	165,400	10.3	3,646	4,017	371	10.2	2.43	2.43
Comm/Ind: Med Val	300,000	330,800	10.3	8,432	9,134	702	8.3	2.81	2.76
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	30,767	33,008	2,240	7.3	3.08	2.99

GREATER MINNESOTA URBAN

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	56,876,448	60,460,881	3,584,433	6.3	623,067	657,977	34,910	5.6	1.10	1.09
ResNonHm 1 Exist	5,200,954	5,713,526	512,572	9.9	65,847	72,110	6,263	9.5	1.27	1.26
ResNonHm23 Exist	1,950,616	2,149,434	198,819	10.2	29,552	32,353	2,801	9.5	1.52	1.51
Apartments Exist	3,415,183	3,618,796	203,613	6.0	52,367	55,095	2,728	5.2	1.53	1.52
Low-income Apts	770,799	807,921	37,123	4.8	7,439	7,783	344	4.6	0.97	0.96
Seas Rec: Exist	2,619,924	3,025,766	405,842	15.5	27,231	29,420	2,189	8.0	1.04	0.97
Com/Ind Lo Exist	4,515,757	4,673,503	157,747	3.5	118,745	120,138	1,392	1.2	2.63	2.57
Com/Ind Hi Exist	11,261,045	12,054,457	793,413	7.0	372,312	388,241	15,930	4.3	3.31	3.22
Publ U: Elec Gen	1,229,399	1,206,621	-22,779	-1.9	26,848	25,908	-940	-3.5	2.18	2.15
Publ U: Other	1,369,898	1,354,968	-14,929	-1.1	45,614	43,895	-1,719	-3.8	3.33	3.24
AgHm House Exist	363,044	391,400	28,356	7.8	4,002	4,225	223	5.6	1.10	1.08
AgHm Land: Exist	444,708	498,856	54,148	12.2	2,521	2,819	298	11.8	0.57	0.57
Ag NonHm: Exist	548,719	622,964	74,245	13.5	6,307	6,969	662	10.5	1.15	1.12
ResHmstd: NewCon	0	1,539,966	1,539,966	0.0	0	17,987	17,987	0.0	0.00	1.17
All Other NewCon	0	1,385,893	1,385,893	0.0	0	26,229	26,229	0.0	0.00	1.89
Total	90,566,493	99,504,954	8,938,461	9.9	1,381,853	1,491,150	109,297	7.9	1.53	1.50

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,077,502	1,181,608	104,107	9.7	County	47.65	46.65	0.025	0.022
(-) TIF Tax Capacity	53,792	59,631	5,839	10.9	City/Town	43.52	43.33	0.200	0.197
(-) FD Contrib Tax Cap	2,155	2,488	332	15.4	School District	20.93	19.87	11.599	13.374
(=) Taxable Tax Capacity	1,021,554	1,119,489	97,935	9.6	Special District	1.79	1.72	0.000	0.000
FD Distrib Tax Cap	2,376	2,748	372	15.7	Total	113.88	111.57	11.824	13.593

**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	89,900	95,600	6.3	839	893	54	6.4	0.93	0.93
Res Hmstd: Avg Val	134,700	143,200	6.3	1,442	1,511	69	4.8	1.07	1.06
Res Hmstd: Hi Val	179,600	190,900	6.3	2,047	2,151	104	5.1	1.14	1.13
Res Hmstd: Ex-Hi Val	269,500	286,500	6.3	3,258	3,434	176	5.4	1.21	1.2
Apartment (Mkt rate)	300,000	317,900	6.0	4,625	4,866	241	5.2	1.54	1.53
Comm/Ind: Lo Val	150,000	160,600	7.1	3,821	4,068	247	6.5	2.55	2.53
Comm/Ind: Med Val	300,000	321,100	7.0	8,857	9,306	449	5.1	2.95	2.9
Comm/Ind: Hi Val	1,000,000	1,070,500	7.1	32,356	33,762	1,405	4.3	3.24	3.15

GREATER MINNESOTA RURAL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	41,650,399	45,788,620	4,138,221	9.9	345,910	371,191	25,281	7.3	0.83	0.81
ResNonHm 1 Exist	3,234,511	3,582,641	348,131	10.8	31,320	34,036	2,715	8.7	0.97	0.95
ResNonHm23 Exist	754,124	833,361	79,237	10.5	8,959	9,660	701	7.8	1.19	1.16
Apartments Exist	62,318	66,879	4,560	7.3	694	727	33	4.8	1.11	1.09
Low-income Apts	760	760	0	0.0	8	8	0	-2.7	1.03	1.01
Seas Rec: Exist	17,781,520	20,575,001	2,793,480	15.7	160,867	174,045	13,178	8.2	0.90	0.85
Com/Ind Lo Exist	990,605	1,056,997	66,392	6.7	21,034	21,585	551	2.6	2.12	2.04
Com/Ind Hi Exist	1,073,860	1,195,145	121,286	11.3	29,870	31,936	2,066	6.9	2.78	2.67
Publ U: Elec Gen	28,730	28,532	-199	-0.7	517	516	-1	-0.2	1.80	1.81
Publ U: Other	2,211,458	2,249,529	38,071	1.7	63,343	62,162	-1,181	-1.9	2.86	2.76
AgHm House Exist	10,119,264	10,987,134	867,870	8.6	81,936	86,570	4,633	5.7	0.81	0.79
AgHm Land: Exist	32,754,260	36,649,317	3,895,056	11.9	154,786	168,297	13,512	8.7	0.47	0.46
Ag NonHm: Exist	15,172,270	17,172,224	1,999,953	13.2	128,728	140,207	11,479	8.9	0.85	0.82
ResHmstd: NewCon	0	1,076,696	1,076,696	0.0	0	9,669	9,669	0.0	0.00	0.90
All Other NewCon	0	1,134,544	1,134,544	0.0	0	10,258	10,258	0.0	0.00	0.90
Total	125,834,080	142,397,379	16,563,299	13.2	1,027,972	1,120,867	92,895	9.0	0.82	0.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,180,360	1,334,902	154,542	13.1	County	49.60	48.16	0.034	0.031
(-) TIF Tax Capacity	709	790	80	11.3	City/Town	14.15	13.09	0.009	0.008
(-) FD Contrib Tax Cap	867	1,012	145	16.8	School District	18.77	17.72	10.227	12.022
(=) Taxable Tax Capacity	<u>1,178,784</u>	<u>1,333,100</u>	<u>154,316</u>	<u>13.1</u>	Special District	<u>1.44</u>	<u>1.37</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	650	752	102	15.7	Total	83.96	80.33	10.270	12.061

**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	123,400	135,700	10.0	901	966	64	7.1	0.73	0.71
Res Hmstd: Avg Val	185,000	203,400	9.9	1,537	1,652	115	7.5	0.83	0.81
Res Hmstd: Hi Val	246,600	271,100	9.9	2,173	2,339	165	7.6	0.88	0.86
Res Hmstd: Ex-Hi Val	370,000	406,800	9.9	3,447	3,714	267	7.8	0.93	0.91
Apartment (Mkt rate)	300,000	322,000	7.3	3,456	3,622	165	4.8	1.15	1.12
Seas Rec: Lo Val	100,000	115,700	15.7	970	1,070	101	10.4	0.97	0.93
Seas Rec: Hi Val	300,000	347,100	15.7	3,127	3,394	267	8.5	1.04	0.98
Comm/Ind: Lo Val	150,000	166,900	11.3	3,125	3,440	315	10.1	2.08	2.06
Comm/Ind: Med Val	300,000	333,900	11.3	7,239	7,820	581	8.0	2.41	2.34
Comm/Ind: Hi Val	1,000,000	1,112,900	11.3	26,441	28,255	1,814	6.9	2.64	2.54

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,631,698	4,958,853	327,155	7.1	53,280	56,339	3,058	5.7	1.15	1.14
ResNonHm 1 Exist	409,121	444,643	35,522	8.7	5,537	5,995	458	8.3	1.35	1.35
ResNonHm23 Exist	145,262	156,915	11,653	8.0	2,240	2,392	152	6.8	1.54	1.52
Apartments Exist	366,851	389,954	23,104	6.3	5,903	6,229	326	5.5	1.61	1.60
Low-income Apts	90,709	97,354	6,645	7.3	935	995	60	6.4	1.03	1.02
Seas Rec: Exist	168,193	196,605	28,412	16.9	1,946	2,145	199	10.3	1.16	1.09
Com/Ind Lo Exist	556,320	572,448	16,128	2.9	14,837	14,950	113	0.8	2.67	2.61
Com/Ind Hi Exist	952,226	1,017,115	64,889	6.8	28,825	30,043	1,218	4.2	3.03	2.95
Publ U: Elec Gen	21,247	21,315	68	0.3	436	441	5	1.3	2.05	2.07
Publ U: Other	94,982	95,120	137	0.1	3,356	3,291	-65	-1.9	3.53	3.46
AgHm House Exist	19,720	21,579	1,859	9.4	233	252	19	8.1	1.18	1.17
AgHm Land: Exist	36,349	41,281	4,932	13.6	246	275	29	11.8	0.68	0.67
Ag NonHm: Exist	36,905	40,660	3,755	10.2	471	509	38	8.0	1.28	1.25
ResHmstd: NewCon	0	130,775	130,775	0.0	0	1,622	1,622	0.0	0.00	1.24
All Other NewCon	0	132,302	132,302	0.0	0	2,793	2,793	0.0	0.00	2.11
Total	7,529,583	8,316,919	787,336	10.5	118,244	128,272	10,027	8.5	1.57	1.54

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	89,612	98,954	9,342	10.4	County	54.02	52.51	0.000	0.000
(-) TIF Tax Capacity	4,545	5,044	498	11.0	City/Town	45.96	45.16	0.353	0.344
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.45	20.61	10.724	12.458
(=) Taxable Tax Capacity	85,066	93,910	8,844	10.4	Special District	3.49	3.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.92	121.86	11.077	12.803

**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	67,600	72,400	7.1	649	685	36	5.6	0.96	0.95
Res Hmstd:Avg Val	101,300	108,500	7.1	1,096	1,157	61	5.5	1.08	1.07
Res Hmstd: Hi Val	135,000	144,500	7.0	1,585	1,666	81	5.1	1.17	1.15
Res Hmstd: Ex-Hi Val	202,600	216,900	7.1	2,565	2,706	141	5.5	1.27	1.25
Apartment (Mkt rate)	300,000	318,900	6.3	5,017	5,266	249	5.0	1.67	1.65
Comm/Ind: Lo Val	150,000	160,200	6.8	4,058	4,295	237	5.8	2.71	2.68
Comm/Ind: Med Val	300,000	320,400	6.8	9,414	9,840	426	4.5	3.14	3.07
Comm/Ind: Hi Val	1,000,000	1,068,100	6.8	34,406	35,719	1,312	3.8	3.44	3.34

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,382,252	5,916,662	534,410	9.9	43,181	46,225	3,044	7.0	0.80	0.78
ResNonHm 1 Exist	352,907	383,287	30,380	8.6	3,474	3,716	242	7.0	0.98	0.97
ResNonHm23 Exist	117,161	126,207	9,046	7.7	1,268	1,332	63	5.0	1.08	1.06
Apartments Exist	9,090	9,502	412	4.5	90	91	2	1.8	0.99	0.96
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,662,725	4,210,103	547,379	14.9	32,930	35,322	2,392	7.3	0.90	0.84
Com/Ind Lo Exist	151,003	160,150	9,147	6.1	3,225	3,299	74	2.3	2.14	2.06
Com/Ind Hi Exist	163,152	175,479	12,328	7.6	4,733	4,899	166	3.5	2.90	2.79
Publ U: Elec Gen	357	360	2	0.7	5	5	0	-3.1	1.34	1.29
Publ U: Other	406,642	417,756	11,113	2.7	12,141	12,022	-119	-1.0	2.99	2.88
AgHm House Exist	1,432,493	1,567,829	135,336	9.4	11,723	12,645	923	7.9	0.82	0.81
AgHm Land: Exist	5,178,078	5,834,795	656,717	12.7	25,583	28,103	2,520	9.9	0.49	0.48
Ag NonHm: Exist	3,022,100	3,435,338	413,239	13.7	28,102	30,810	2,708	9.6	0.93	0.90
ResHmstd: NewCon	0	162,277	162,277	0.0	0	1,423	1,423	0.0	0.00	0.88
All Other NewCon	0	196,337	196,337	0.0	0	1,692	1,692	0.0	0.00	0.86
Total	19,877,959	22,596,083	2,718,124	13.7	166,455	181,583	15,128	9.1	0.84	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	185,927	210,993	25,066	13.5	County	50.82	49.36	0.000	0.000
(-) TIF Tax Capacity	54	58	4	7.2	City/Town	13.85	12.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.14	16.12	11.828	13.522
(=) Taxable Tax Capacity	185,873	210,935	25,062	13.5	Special District	3.31	3.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	85.12	81.45	11.828	13.522

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	112,200	123,300	9.9	816	872	56	6.8	0.73	0.71
Res Hmstd: Avg Val	168,200	184,900	9.9	1,410	1,512	103	7.3	0.84	0.82
Res Hmstd: Hi Val	224,200	246,500	9.9	2,003	2,153	150	7.5	0.89	0.87
Res Hmstd: Ex-Hi Val	336,400	369,800	9.9	3,192	3,435	243	7.6	0.95	0.93
Seas Rec: Lo Val	100,000	114,900	14.9	981	1,075	94	9.6	0.98	0.94
Seas Rec: Hi Val	300,000	344,800	14.9	3,162	3,410	248	7.8	1.05	0.99
Comm/Ind: Lo Val	150,000	161,300	7.5	3,174	3,344	170	5.4	2.12	2.07
Comm/Ind: Med Val	300,000	322,700	7.6	7,347	7,638	291	4.0	2.45	2.37
Comm/Ind: Hi Val	1,000,000	1,075,600	7.6	26,820	27,667	846	3.2	2.68	2.57

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,617,482	3,954,894	337,412	9.3	34,362	36,476	2,114	6.2	0.95	0.92
ResNonHm 1 Exist	394,167	440,338	46,170	11.7	4,621	5,082	461	10.0	1.17	1.15
ResNonHm23 Exist	149,042	165,809	16,767	11.2	2,080	2,267	187	9.0	1.40	1.37
Apartments Exist	191,197	210,822	19,626	10.3	2,847	3,056	209	7.4	1.49	1.45
Low-income Apts	67,090	70,080	2,991	4.5	665	690	24	3.7	0.99	0.98
Seas Rec: Exist	1,867,666	2,156,147	288,481	15.4	17,761	19,055	1,294	7.3	0.95	0.88
Com/Ind Lo Exist	486,817	514,670	27,853	5.7	12,214	12,481	266	2.2	2.51	2.42
Com/Ind Hi Exist	983,741	1,085,931	102,190	10.4	31,406	33,298	1,892	6.0	3.19	3.07
Publ U: Elec Gen	1,134	1,114	-20	-1.8	31	30	0	-1.4	2.72	2.73
Publ U: Other	80,354	80,091	-263	-0.3	2,680	2,577	-103	-3.8	3.33	3.22
AgHm House Exist	29,534	32,180	2,646	9.0	292	311	19	6.5	0.99	0.97
AgHm Land: Exist	34,784	38,829	4,044	11.6	145	158	13	8.8	0.42	0.41
Ag NonHm: Exist	42,064	47,147	5,084	12.1	377	403	26	6.8	0.90	0.85
ResHmstd: NewCon	0	82,420	82,420	0.0	0	817	817	0.0	0.00	0.99
All Other NewCon	0	154,775	154,775	0.0	0	2,409	2,409	0.0	0.00	1.56
Total	7,945,071	9,035,246	1,090,175	13.7	109,481	119,111	9,629	8.8	1.38	1.32

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	93,919	106,913	12,994	13.8	County	41.74	39.63	0.000	0.000
(-) TIF Tax Capacity	3,308	3,669	362	10.9	City/Town	37.97	36.87	0.098	0.094
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.35	16.89	8.092	9.797
(=) Taxable Tax Capacity	90,611	103,243	12,632	13.9	Special District	0.77	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	98.83	94.11	8.191	9.891

**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	88,600	96,900	9.4	656	704	48	7.4	0.74	0.73
Res Hmstd:Avg Val	132,900	145,300	9.3	1,169	1,232	62	5.3	0.88	0.85
Res Hmstd: Hi Val	177,100	193,600	9.3	1,682	1,777	95	5.7	0.95	0.92
Res Hmstd: Ex-Hi Val	265,700	290,500	9.3	2,710	2,872	162	6.0	1.02	0.99
Apartment (Mkt rate)	300,000	330,800	10.3	3,952	4,218	267	6.7	1.32	1.28
Comm/Ind: Lo Val	150,000	165,600	10.4	3,428	3,723	295	8.6	2.29	2.25
Comm/Ind: Med Val	300,000	331,200	10.4	7,958	8,487	529	6.7	2.65	2.56
Comm/Ind: Hi Val	1,000,000	1,103,900	10.4	29,096	30,717	1,621	5.6	2.91	2.78

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	6,337,889	7,078,323	740,434	11.7	48,200	51,644	3,444	7.1	0.76	0.73
ResNonHm 1 Exist	478,943	534,241	55,298	11.5	4,434	4,779	345	7.8	0.93	0.89
ResNonHm23 Exist	109,890	122,790	12,900	11.7	1,232	1,318	86	6.9	1.12	1.07
Apartments Exist	22,552	24,884	2,333	10.3	237	255	18	7.7	1.05	1.02
Low-income Apts	760	760	0	0.0	8	8	0	-2.7	1.03	1.01
Seas Rec: Exist	5,636,371	6,526,145	889,774	15.8	47,375	51,283	3,908	8.2	0.84	0.79
Com/Ind Lo Exist	190,537	202,994	12,457	6.5	3,808	3,867	59	1.6	2.00	1.91
Com/Ind Hi Exist	152,696	165,637	12,941	8.5	3,937	4,061	125	3.2	2.58	2.45
Publ U: Elec Gen	3,648	3,610	-37	-1.0	77	74	-3	-3.8	2.10	2.04
Publ U: Other	325,676	332,882	7,207	2.2	9,923	9,703	-220	-2.2	3.05	2.91
AgHm House Exist	1,055,888	1,146,676	90,788	8.6	9,015	9,435	420	4.7	0.85	0.82
AgHm Land: Exist	1,887,550	2,163,953	276,403	14.6	7,966	8,761	795	10.0	0.42	0.40
Ag NonHm: Exist	922,579	1,068,197	145,617	15.8	8,469	9,298	828	9.8	0.92	0.87
ResHmstd: NewCon	0	203,520	203,520	0.0	0	1,697	1,697	0.0	0.00	0.83
All Other NewCon	0	234,156	234,156	0.0	0	2,060	2,060	0.0	0.00	0.88
Total	17,124,979	19,808,769	2,683,790	15.7	144,681	158,242	13,562	9.4	0.84	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	169,612	196,040	26,428	15.6	County	45.42	43.26	0.000	0.000
(-) TIF Tax Capacity	37	46	8	22.3	City/Town	13.67	12.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.46	18.28	8.375	10.085
(=) Taxable Tax Capacity	<u>169,575</u>	<u>195,994</u>	<u>26,419</u>	<u>15.6</u>	Special District	<u>0.82</u>	<u>0.76</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	15.7	Total	79.36	74.72	8.375	10.085

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,700	129,200	11.7	747	802	55	7.4	0.65	0.62
Res Hmstd: Avg Val	173,400	193,700	11.7	1,305	1,407	102	7.8	0.75	0.73
Res Hmstd: Hi Val	231,200	258,200	11.7	1,864	2,012	148	7.9	0.81	0.78
Res Hmstd: Ex-Hi Val	346,800	387,300	11.7	2,982	3,223	241	8.1	0.86	0.83
Seas Rec: Lo Val	100,000	115,800	15.8	924	1,006	83	8.9	0.92	0.87
Seas Rec: Hi Val	300,000	347,400	15.8	2,989	3,202	213	7.1	1	0.92
Comm/Ind: Lo Val	150,000	162,700	8.5	2,993	3,157	164	5.5	2	1.94
Comm/Ind: Med Val	300,000	325,400	8.5	6,941	7,210	269	3.9	2.31	2.22
Comm/Ind: Hi Val	1,000,000	1,084,800	8.5	25,367	26,129	762	3.0	2.54	2.41

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,450,740	2,629,637	178,897	7.3	20,172	21,017	846	4.2	0.82	0.80
ResNonHm 1 Exist	237,153	263,106	25,953	10.9	3,383	3,608	225	6.7	1.43	1.37
ResNonHm23 Exist	58,741	64,903	6,162	10.5	1,024	1,069	45	4.4	1.74	1.65
Apartments Exist	91,472	94,548	3,077	3.4	1,660	1,616	-45	-2.7	1.82	1.71
Low-income Apts	38,246	38,814	568	1.5	417	411	-6	-1.4	1.09	1.06
Seas Rec: Exist	260,109	306,405	46,296	17.8	3,111	3,406	295	9.5	1.20	1.11
Com/Ind Lo Exist	300,046	308,780	8,734	2.9	8,605	8,489	-116	-1.3	2.87	2.75
Com/Ind Hi Exist	372,158	390,803	18,645	5.0	13,970	13,886	-84	-0.6	3.75	3.55
Publ U: Elec Gen	196,943	194,734	-2,208	-1.1	4,111	3,830	-280	-6.8	2.09	1.97
Publ U: Other	122,167	121,641	-526	-0.4	4,219	4,042	-177	-4.2	3.45	3.32
AgHm House Exist	6,758	7,750	993	14.7	58	68	11	19.0	0.85	0.88
AgHm Land: Exist	5,061	5,915	853	16.9	17	20	3	15.7	0.34	0.34
Ag NonHm: Exist	58,671	68,210	9,539	16.3	771	848	78	10.1	1.31	1.24
ResHmstd: NewCon	0	31,980	31,980	0.0	0	286	286	0.0	0.00	0.89
All Other NewCon	0	36,280	36,280	0.0	0	639	639	0.0	0.00	1.76
Total	4,198,263	4,563,506	365,243	8.7	61,517	63,238	1,721	2.8	1.47	1.39

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	50,627	54,601	3,974	7.8	County	51.55	48.98	0.000	0.000
(-) TIF Tax Capacity	1,434	1,500	66	4.6	City/Town	64.11	60.73	0.220	0.220
(-) FD Contrib Tax Cap	2,155	2,488	332	15.4	School District	10.55	9.37	8.600	10.482
(=) Taxable Tax Capacity	47,038	50,613	3,575	7.6	Special District	2.39	2.14	0.000	0.000
FD Distrib Tax Cap	2,376	2,748	372	15.7	Total	128.60	121.21	8.821	10.703

**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	59,100	63,400	7.3	261	268	7	2.7	0.44	0.42
Res Hmstd:Avg Val	88,600	95,100	7.3	610	635	26	4.2	0.69	0.67
Res Hmstd: Hi Val	118,200	126,800	7.3	1,043	1,061	18	1.8	0.88	0.84
Res Hmstd: Ex-Hi Val	177,300	190,200	7.3	1,909	1,955	46	2.4	1.08	1.03
Apartment (Mkt rate)	300,000	310,100	3.4	5,087	5,030	-57	-1.1	1.7	1.62
Comm/Ind: Lo Val	150,000	157,500	5.0	4,144	4,227	82	2.0	2.76	2.68
Comm/Ind: Med Val	300,000	315,000	5.0	9,626	9,722	96	1.0	3.21	3.09
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	35,208	35,369	162	0.5	3.52	3.37

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,908,618	5,488,484	579,866	11.8	30,275	33,122	2,847	9.4	0.62	0.60
ResNonHm 1 Exist	347,450	394,599	47,149	13.6	3,173	3,512	339	10.7	0.91	0.89
ResNonHm23 Exist	41,734	46,290	4,556	10.9	480	517	37	7.8	1.15	1.12
Apartments Exist	5,167	5,459	291	5.6	58	58	0	0.5	1.12	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,754,509	5,545,693	791,184	16.6	42,953	46,965	4,012	9.3	0.90	0.85
Com/Ind Lo Exist	85,988	90,537	4,549	5.3	1,876	1,923	46	2.5	2.18	2.12
Com/Ind Hi Exist	125,992	138,564	12,571	10.0	3,686	3,949	262	7.1	2.93	2.85
Publ U: Elec Gen	810	796	-14	-1.8	15	15	0	2.7	1.82	1.90
Publ U: Other	249,020	252,598	3,578	1.4	7,247	7,102	-146	-2.0	2.91	2.81
AgHm House Exist	195,833	217,425	21,591	11.0	815	939	124	15.2	0.42	0.43
AgHm Land: Exist	274,885	323,382	48,497	17.6	525	614	89	17.0	0.19	0.19
Ag NonHm: Exist	651,143	769,901	118,758	18.2	5,507	6,175	668	12.1	0.85	0.80
ResHmstd: NewCon	0	101,107	101,107	0.0	0	679	679	0.0	0.00	0.67
All Other NewCon	0	138,472	138,472	0.0	0	1,248	1,248	0.0	0.00	0.90
Total	11,641,150	13,513,306	1,872,156	16.1	96,611	106,819	10,208	10.6	0.83	0.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,641	138,676	19,035	15.9	County	53.07	50.07	0.000	0.000
(-) TIF Tax Capacity	259	280	21	8.1	City/Town	14.32	13.19	0.000	0.000
(-) FD Contrib Tax Cap	867	1,012	145	16.8	School District	10.02	10.01	5.803	7.545
(=) Taxable Tax Capacity	<u>118,515</u>	<u>137,384</u>	<u>18,868</u>	<u>15.9</u>	Special District	<u>2.49</u>	<u>2.37</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	650	751	102	15.7	Total	79.90	75.63	5.803	7.545

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,700	131,600	11.8	452	513	61	13.4	0.38	0.39
Res Hmstd: Avg Val	176,400	197,200	11.8	1,008	1,118	109	10.8	0.57	0.57
Res Hmstd: Hi Val	235,200	263,000	11.8	1,565	1,724	159	10.2	0.67	0.66
Res Hmstd: Ex-Hi Val	352,800	394,500	11.8	2,679	2,936	258	9.6	0.76	0.74
Seas Rec: Lo Val	100,000	116,600	16.6	929	1,025	95	10.3	0.93	0.88
Seas Rec: Hi Val	300,000	349,900	16.6	3,005	3,258	252	8.4	1.00	0.93
Comm/Ind: Lo Val	150,000	165,000	10.0	3,066	3,329	263	8.6	2.04	2.02
Comm/Ind: Med Val	300,000	329,900	10.0	7,124	7,597	473	6.6	2.37	2.30
Comm/Ind: Hi Val	1,000,000	1,099,800	10.0	26,065	27,527	1,462	5.6	2.61	2.50

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,074,675	5,323,432	248,757	4.9	50,370	51,380	1,010	2.0	0.99	0.97
ResNonHm 1 Exist	553,147	623,423	70,276	12.7	6,234	6,938	704	11.3	1.13	1.11
ResNonHm23 Exist	212,590	239,188	26,598	12.5	2,940	3,258	317	10.8	1.38	1.36
Apartments Exist	281,113	290,526	9,413	3.3	3,904	3,976	72	1.8	1.39	1.37
Low-income Apts	56,281	56,777	496	0.9	478	478	0	0.0	0.85	0.84
Seas Rec: Exist	108,070	116,092	8,022	7.4	1,224	1,241	17	1.4	1.13	1.07
Com/Ind Lo Exist	219,299	225,595	6,295	2.9	5,214	5,178	-36	-0.7	2.38	2.30
Com/Ind Hi Exist	802,933	839,557	36,624	4.6	25,159	25,353	194	0.8	3.13	3.02
Publ U: Elec Gen	475	470	-5	-1.0	10	10	0	-2.8	2.15	2.11
Publ U: Other	150,587	148,554	-2,032	-1.3	4,730	4,480	-249	-5.3	3.14	3.02
AgHm House Exist	16,434	18,092	1,658	10.1	157	166	9	5.8	0.95	0.92
AgHm Land: Exist	16,877	19,373	2,497	14.8	67	75	8	11.7	0.40	0.39
Ag NonHm: Exist	26,117	30,404	4,286	16.4	265	293	29	10.9	1.01	0.96
ResHmstd: NewCon	0	83,750	83,750	0.0	0	925	925	0.0	0.00	1.10
All Other NewCon	0	100,846	100,846	0.0	0	1,770	1,770	0.0	0.00	1.76
Total	7,518,599	8,116,080	597,481	7.9	100,753	105,521	4,768	4.7	1.34	1.30

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	86,921	93,766	6,845	7.9	County	64.44	62.54	0.000	0.000
(-) TIF Tax Capacity	6,687	7,167	479	7.2	City/Town	22.76	21.87	0.016	0.015
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.38	11.44	8.056	10.303
(=) Taxable Tax Capacity	80,234	86,599	6,365	7.9	Special District	4.86	4.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	104.44	100.59	8.072	10.318

**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	111,200	116,700	4.9	979	990	12	1.2	0.88	0.85
Res Hmstd: Avg Val	166,800	175,000	4.9	1,654	1,688	34	2.0	0.99	0.96
Res Hmstd: Hi Val	222,300	233,200	4.9	2,329	2,386	57	2.5	1.05	1.02
Res Hmstd: Ex-Hi Val	333,600	350,000	4.9	3,681	3,787	106	2.9	1.10	1.08
Apartment (Mkt rate)	300,000	310,000	3.3	4,159	4,218	59	1.4	1.39	1.36
Comm/Ind: Lo Val	150,000	156,800	4.5	3,552	3,631	78	2.2	2.37	2.32
Comm/Ind: Med Val	300,000	313,700	4.6	8,248	8,355	107	1.3	2.75	2.66
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	30,163	30,392	229	0.8	3.02	2.91

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,793,236	4,110,042	316,805	8.4	44,368	46,932	2,564	5.8	1.17	1.14
ResNonHm 1 Exist	377,337	420,442	43,105	11.4	4,886	5,332	446	9.1	1.29	1.27
ResNonHm23 Exist	115,190	126,852	11,661	10.1	1,865	2,000	135	7.3	1.62	1.58
Apartments Exist	171,368	178,020	6,652	3.9	2,732	2,767	35	1.3	1.59	1.55
Low-income Apts	57,592	60,967	3,375	5.9	561	582	22	3.8	0.97	0.96
Seas Rec: Exist	87,148	101,119	13,971	16.0	1,245	1,374	128	10.3	1.43	1.36
Com/Ind Lo Exist	307,604	322,623	15,019	4.9	8,118	8,208	91	1.1	2.64	2.54
Com/Ind Hi Exist	591,460	647,449	55,988	9.5	20,477	21,526	1,049	5.1	3.46	3.32
Publ U: Elec Gen	1,135	1,122	-13	-1.2	30	28	-2	-7.7	2.67	2.49
Publ U: Other	84,764	84,881	116	0.1	2,952	2,840	-112	-3.8	3.48	3.35
AgHm House Exist	85,723	93,095	7,372	8.6	930	984	54	5.8	1.09	1.06
AgHm Land: Exist	66,928	74,023	7,095	10.6	305	334	29	9.6	0.46	0.45
Ag NonHm: Exist	44,454	49,471	5,017	11.3	530	575	45	8.5	1.19	1.16
ResHmstd: NewCon	0	119,737	119,737	0.0	0	1,442	1,442	0.0	0.00	1.20
All Other NewCon	0	78,548	78,548	0.0	0	1,418	1,418	0.0	0.00	1.81
Total	5,783,940	6,468,389	684,449	11.8	89,000	96,345	7,345	8.3	1.54	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,430	74,152	7,722	11.6	County	55.35	53.92	0.073	0.063
(-) TIF Tax Capacity	2,537	2,850	313	12.3	City/Town	43.20	42.76	0.215	0.207
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.49	21.01	6.631	8.516
(=) Taxable Tax Capacity	63,893	71,302	7,410	11.6	Special District	0.91	0.84	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.95	118.53	6.918	8.785

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,700	117,800	9,100	8.4	1,137	1,196	59	5.2	1.05	1.02
Res Hmstd: Avg Val	162,900	176,500	13,600	8.3	1,890	1,996	106	5.6	1.16	1.13
Res Hmstd: Hi Val	217,200	235,300	18,100	8.3	2,644	2,797	154	5.8	1.22	1.19
Res Hmstd: Ex-Hi Val	325,900	353,100	27,200	8.3	4,153	4,403	250	6.0	1.27	1.25
Apartment (Mkt rate)	300,000	311,600	11,600	3.9	4,818	4,891	72	1.5	1.61	1.57
Comm/Ind: Lo Val	150,000	164,200	14,200	9.5	3,952	4,283	331	8.4	2.63	2.61
Comm/Ind: Med Val	300,000	328,400	28,400	9.5	9,186	9,791	605	6.6	3.06	2.98
Comm/Ind: Hi Val	1,000,000	1,094,700	94,700	9.5	33,612	35,496	1,884	5.6	3.36	3.24

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,803,166	6,361,618	558,453	9.6	54,319	57,751	3,431	6.3	0.94	0.91
ResNonHm 1 Exist	485,053	539,046	53,992	11.1	4,980	5,391	411	8.3	1.03	1.00
ResNonHm23 Exist	131,485	145,658	14,174	10.8	1,715	1,848	133	7.7	1.30	1.27
Apartments Exist	4,849	4,911	62	1.3	60	60	0	0.2	1.24	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,656,864	1,915,100	258,236	15.6	17,110	18,367	1,257	7.3	1.03	0.96
Com/Ind Lo Exist	99,707	104,593	4,886	4.9	2,221	2,234	12	0.5	2.23	2.14
Com/Ind Hi Exist	81,505	92,984	11,479	14.1	2,366	2,579	213	9.0	2.90	2.77
Publ U: Elec Gen	10,093	9,981	-112	-1.1	226	225	-1	-0.5	2.24	2.25
Publ U: Other	164,425	164,847	422	0.3	5,023	4,875	-149	-3.0	3.06	2.96
AgHm House Exist	1,258,211	1,366,023	107,812	8.6	10,921	11,254	333	3.0	0.87	0.82
AgHm Land: Exist	1,234,968	1,376,668	141,701	11.5	4,427	4,744	318	7.2	0.36	0.34
Ag NonHm: Exist	519,633	581,902	62,269	12.0	4,961	5,270	308	6.2	0.95	0.91
ResHmstd: NewCon	0	138,362	138,362	0.0	0	1,387	1,387	0.0	0.00	1.00
All Other NewCon	0	141,689	141,689	0.0	0	1,396	1,396	0.0	0.00	0.98
Total	11,449,959	12,943,384	1,493,425	13.0	108,330	117,379	9,049	8.4	0.95	0.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	112,430	126,958	14,528	12.9	County	55.58	53.81	0.171	0.154
(-) TIF Tax Capacity	116	141	24	21.0	City/Town	16.86	15.60	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.25	20.75	6.526	8.458
(=) Taxable Tax Capacity	112,313	126,817	14,503	12.9	Special District	0.76	0.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	95.45	90.86	6.697	8.612

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,900	141,300	9.6	1,060	1,123	62	5.9	0.82	0.79
Res Hmstd: Avg Val	193,200	211,800	9.6	1,775	1,887	112	6.3	0.92	0.89
Res Hmstd: Hi Val	257,500	282,300	9.6	2,490	2,652	162	6.5	0.97	0.94
Res Hmstd: Ex-Hi Val	386,400	423,600	9.6	3,922	4,185	262	6.7	1.02	0.99
Seas Rec: Lo Val	100,000	115,600	15.6	1,085	1,191	106	9.8	1.08	1.03
Seas Rec: Hi Val	300,000	346,800	15.6	3,472	3,756	284	8.2	1.16	1.08
Comm/Ind: Lo Val	150,000	171,100	14.1	3,330	3,772	443	13.3	2.22	2.20
Comm/Ind: Med Val	300,000	342,300	14.1	7,736	8,565	829	10.7	2.58	2.50
Comm/Ind: Hi Val	1,000,000	1,140,800	14.1	28,297	30,917	2,620	9.3	2.83	2.71

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	12,523,922	13,501,954	978,033	7.8	136,063	144,540	8,478	6.2	1.09	1.07
ResNonHm 1 Exist	1,122,289	1,227,643	105,355	9.4	13,315	14,389	1,074	8.1	1.19	1.17
ResNonHm23 Exist	474,880	526,996	52,116	11.0	6,877	7,503	626	9.1	1.45	1.42
Apartments Exist	834,840	908,708	73,868	8.8	12,475	13,381	906	7.3	1.49	1.47
Low-income Apts	143,402	155,597	12,195	8.5	1,294	1,391	97	7.5	0.90	0.89
Seas Rec: Exist	95,173	109,974	14,801	15.6	1,211	1,345	135	11.1	1.27	1.22
Com/Ind Lo Exist	677,054	706,998	29,944	4.4	16,966	17,222	257	1.5	2.51	2.44
Com/Ind Hi Exist	2,552,465	2,806,616	254,151	10.0	83,104	88,262	5,158	6.2	3.26	3.14
Publ U: Elec Gen	638,720	628,578	-10,141	-1.6	13,132	12,864	-268	-2.0	2.06	2.05
Publ U: Other	423,877	417,866	-6,011	-1.4	13,294	12,749	-544	-4.1	3.14	3.05
AgHm House Exist	142,921	153,198	10,277	7.2	1,557	1,620	63	4.1	1.09	1.06
AgHm Land: Exist	132,120	149,330	17,211	13.0	606	691	84	13.9	0.46	0.46
Ag NonHm: Exist	168,098	198,073	29,975	17.8	1,774	2,015	240	13.5	1.06	1.02
ResHmstd: NewCon	0	570,651	570,651	0.0	0	6,375	6,375	0.0	0.00	1.12
All Other NewCon	0	352,687	352,687	0.0	0	6,558	6,558	0.0	0.00	1.86
Total	19,929,760	22,414,870	2,485,110	12.5	301,667	330,906	29,238	9.7	1.51	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	241,271	270,286	29,014	12.0	County	41.15	40.42	0.000	0.000
(-) TIF Tax Capacity	11,613	13,068	1,455	12.5	City/Town	37.65	37.17	0.220	0.210
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.94	25.42	10.752	12.456
(=) Taxable Tax Capacity	229,658	257,218	27,560	12.0	Special District	2.06	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	107.80	105.04	10.972	12.666

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	122,900	132,500	7.8	1,198	1,269	71	5.9	0.97	0.96
Res Hmstd: Avg Val	184,200	198,600	7.8	1,981	2,106	125	6.3	1.08	1.06
Res Hmstd: Hi Val	245,500	264,700	7.8	2,764	2,944	179	6.5	1.13	1.11
Res Hmstd: Ex-Hi Val	368,400	397,200	7.8	4,335	4,622	288	6.6	1.18	1.16
Apartment (Mkt rate)	300,000	326,500	8.8	4,372	4,700	329	7.5	1.46	1.44
Comm/Ind: Lo Val	150,000	164,900	9.9	3,671	4,027	355	9.7	2.45	2.44
Comm/Ind: Med Val	300,000	329,900	10.0	8,512	9,180	668	7.9	2.84	2.78
Comm/Ind: Hi Val	1,000,000	1,099,600	10.0	31,101	33,221	2,120	6.8	3.11	3.02

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	7,042,981	7,728,552	685,571	9.7	62,468	67,149	4,681	7.5	0.89	0.87
ResNonHm 1 Exist	443,716	492,682	48,966	11.0	4,272	4,674	402	9.4	0.96	0.95
ResNonHm23 Exist	162,279	182,385	20,105	12.4	1,917	2,111	194	10.1	1.18	1.16
Apartments Exist	4,451	4,935	484	10.9	51	55	4	7.3	1.16	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	969,999	1,126,219	156,220	16.1	9,281	10,171	890	9.6	0.96	0.90
Com/Ind Lo Exist	149,719	157,823	8,103	5.4	3,168	3,206	38	1.2	2.12	2.03
Com/Ind Hi Exist	183,896	212,331	28,435	15.5	5,022	5,543	521	10.4	2.73	2.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,585	171,878	-707	-0.4	4,888	4,717	-171	-3.5	2.83	2.74
AgHm House Exist	1,495,754	1,640,005	144,251	9.6	12,835	13,498	662	5.2	0.86	0.82
AgHm Land: Exist	1,786,133	1,992,450	206,317	11.6	7,106	7,778	672	9.5	0.40	0.39
Ag NonHm: Exist	482,840	560,529	77,689	16.1	4,249	4,739	491	11.5	0.88	0.85
ResHmstd: NewCon	0	189,933	189,933	0.0	0	1,805	1,805	0.0	0.00	0.95
All Other NewCon	0	122,691	122,691	0.0	0	1,240	1,240	0.0	0.00	1.01
Total	12,894,353	14,582,413	1,688,060	13.1	115,258	126,686	11,428	9.9	0.89	0.87

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,198	142,737	16,539	13.1	County	41.99	41.47	0.000	0.000
(-) TIF Tax Capacity	30	33	3	10.1	City/Town	17.06	15.90	0.042	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.80	24.16	9.850	11.756
(=) Taxable Tax Capacity	126,168	142,704	16,536	13.1	Special District	1.24	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	86.08	82.68	9.892	11.793

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	157,800	173,200	9.8	1,284	1,382	98	7.6	0.81	0.8
Res Hmstd: Avg Val	236,600	259,600	9.7	2,111	2,276	165	7.8	0.89	0.88
Res Hmstd: Hi Val	315,400	346,100	9.7	2,938	3,171	233	7.9	0.93	0.92
Res Hmstd: Ex-Hi Val	473,200	519,300	9.7	4,541	4,946	404	8.9	0.96	0.95
Seas Rec: Lo Val	100,000	116,100	16.1	991	1,102	111	11.2	0.99	0.95
Seas Rec: Hi Val	300,000	348,300	16.1	3,191	3,488	297	9.3	1.06	1.00
Comm/Ind: Lo Val	150,000	173,200	15.5	3,167	3,664	497	15.7	2.11	2.12
Comm/Ind: Med Val	300,000	346,400	15.5	7,339	8,284	945	12.9	2.45	2.39
Comm/Ind: Hi Val	1,000,000	1,154,600	15.5	26,812	29,843	3,030	11.3	2.68	2.58

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,963,282	5,231,385	268,103	5.4	64,026	67,874	3,848	6.0	1.29	1.30
ResNonHm 1 Exist	404,342	445,088	40,745	10.1	6,260	6,932	671	10.7	1.55	1.56
ResNonHm23 Exist	92,266	101,103	8,837	9.6	1,661	1,826	165	9.9	1.80	1.81
Apartments Exist	265,469	274,688	9,219	3.5	4,851	5,058	207	4.3	1.83	1.84
Low-income Apts	65,891	67,522	1,631	2.5	744	770	26	3.5	1.13	1.14
Seas Rec: Exist	24,597	28,444	3,847	15.6	394	435	41	10.5	1.60	1.53
Com/Ind Lo Exist	560,474	572,923	12,449	2.2	16,570	16,703	133	0.8	2.96	2.92
Com/Ind Hi Exist	845,307	891,062	45,755	5.4	31,875	33,090	1,215	3.8	3.77	3.71
Publ U: Elec Gen	3,943	3,828	-114	-2.9	112	111	0	-0.4	2.84	2.91
Publ U: Other	81,143	80,087	-1,056	-1.3	3,220	3,127	-93	-2.9	3.97	3.90
AgHm House Exist	20,457	21,794	1,338	6.5	281	299	18	6.4	1.37	1.37
AgHm Land: Exist	52,583	59,287	6,703	12.7	446	496	50	11.2	0.85	0.84
Ag NonHm: Exist	53,597	58,327	4,730	8.8	772	837	64	8.3	1.44	1.43
ResHmstd: NewCon	0	84,231	84,231	0.0	0	1,191	1,191	0.0	0.00	1.41
All Other NewCon	0	76,428	76,428	0.0	0	1,981	1,981	0.0	0.00	2.59
Total	7,433,350	7,996,196	562,846	7.6	131,214	140,730	9,517	7.3	1.77	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	86,947	93,505	6,558	7.5	County	53.85	52.60	0.240	0.220
(-) TIF Tax Capacity	3,509	3,732	223	6.4	City/Town	60.71	62.10	0.414	0.414
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	19.09	15.926	17.744
(=) Taxable Tax Capacity	83,438	89,772	6,334	7.6	Special District	1.68	1.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.17	135.41	16.580	18.377

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,500	63,800	5.5	682	726	44	6.4	1.13	1.14
Res Hmstd: Avg Val	90,700	95,600	5.4	1,095	1,166	72	6.5	1.21	1.22
Res Hmstd: Hi Val	120,800	127,300	5.4	1,581	1,662	81	5.1	1.31	1.31
Res Hmstd: Ex-Hi Val	181,300	191,100	5.4	2,560	2,701	141	5.5	1.41	1.41
Apartment (Mkt rate)	300,000	310,400	3.5	5,604	5,824	221	3.9	1.87	1.88
Comm/Ind: Lo Val	150,000	158,100	5.4	4,394	4,637	243	5.5	2.93	2.93
Comm/Ind: Med Val	300,000	316,200	5.4	10,170	10,626	457	4.5	3.39	3.36
Comm/Ind: Hi Val	1,000,000	1,054,100	5.4	37,122	38,578	1,455	3.9	3.71	3.66

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,871,905	3,145,204	273,300	9.5	26,062	27,933	1,871	7.2	0.91	0.89
ResNonHm 1 Exist	283,417	308,888	25,471	9.0	2,928	3,134	206	7.0	1.03	1.01
ResNonHm23 Exist	44,359	47,462	3,103	7.0	562	583	20	3.6	1.27	1.23
Apartments Exist	3,770	3,956	186	4.9	42	44	1	3.4	1.12	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	609,174	698,313	89,138	14.6	6,617	7,057	441	6.7	1.09	1.01
Com/Ind Lo Exist	108,964	114,054	5,090	4.7	2,407	2,419	12	0.5	2.21	2.12
Com/Ind Hi Exist	158,139	171,851	13,712	8.7	4,367	4,555	187	4.3	2.76	2.65
Publ U: Elec Gen	502	500	-2	-0.3	7	7	0	-1.2	1.45	1.43
Publ U: Other	359,713	367,777	8,064	2.2	9,732	9,577	-155	-1.6	2.71	2.60
AgHm House Exist	1,436,856	1,562,571	125,715	8.7	11,140	11,979	839	7.5	0.78	0.77
AgHm Land: Exist	9,686,976	10,954,627	1,267,651	13.1	48,049	52,406	4,357	9.1	0.50	0.48
Ag NonHm: Exist	4,787,575	5,423,723	636,148	13.3	39,317	42,622	3,305	8.4	0.82	0.79
ResHmstd: NewCon	0	83,327	83,327	0.0	0	817	817	0.0	0.00	0.98
All Other NewCon	0	115,093	115,093	0.0	0	1,038	1,038	0.0	0.00	0.90
Total	20,351,351	22,997,347	2,645,997	13.0	151,230	164,171	12,941	8.6	0.74	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	176,143	198,508	22,365	12.7	County	53.86	52.11	0.135	0.127
(-) TIF Tax Capacity	73	80	7	9.1	City/Town	11.73	10.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.22	16.24	15.397	17.370
(=) Taxable Tax Capacity	<u>176,070</u>	<u>198,428</u>	<u>22,358</u>	<u>12.7</u>	Special District	<u>1.39</u>	<u>1.31</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	84.20	80.51	15.532	17.496

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,300	110,900	9.5	729	783	54	7.4	0.72	0.71
Res Hmstd: Avg Val	151,900	166,400	9.5	1,279	1,370	91	7.1	0.84	0.82
Res Hmstd: Hi Val	202,400	221,700	9.5	1,828	1,962	134	7.3	0.90	0.89
Res Hmstd: Ex-Hi Val	303,700	332,600	9.5	2,930	3,149	219	7.5	0.96	0.95
Comm/Ind: Lo Val	150,000	163,000	8.7	3,209	3,431	222	6.9	2.14	2.10
Comm/Ind: Med Val	300,000	326,000	8.7	7,410	7,801	391	5.3	2.47	2.39
Comm/Ind: Hi Val	1,000,000	1,086,700	8.7	27,014	28,197	1,183	4.4	2.70	2.59

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,626,775	5,917,332	290,556	5.2	61,538	64,619	3,081	5.0	1.09	1.09
ResNonHm 1 Exist	485,083	521,101	36,018	7.4	6,087	6,573	486	8.0	1.25	1.26
ResNonHm23 Exist	143,321	152,292	8,971	6.3	2,184	2,337	152	7.0	1.52	1.53
Apartments Exist	418,988	461,154	42,165	10.1	5,908	6,453	545	9.2	1.41	1.40
Low-income Apts	75,731	79,814	4,083	5.4	688	728	40	5.9	0.91	0.91
Seas Rec: Exist	26,711	28,974	2,263	8.5	357	372	16	4.4	1.34	1.29
Com/Ind Lo Exist	446,694	460,624	13,930	3.1	11,633	11,823	190	1.6	2.60	2.57
Com/Ind Hi Exist	1,018,298	1,075,260	56,962	5.6	32,481	33,530	1,049	3.2	3.19	3.12
Publ U: Elec Gen	15,698	15,333	-365	-2.3	314	301	-13	-4.2	2.00	1.96
Publ U: Other	86,936	85,596	-1,340	-1.5	2,839	2,732	-107	-3.8	3.27	3.19
AgHm House Exist	13,606	14,363	757	5.6	163	170	7	4.4	1.20	1.18
AgHm Land: Exist	30,534	34,253	3,719	12.2	228	257	29	12.7	0.75	0.75
Ag NonHm: Exist	45,218	49,734	4,516	10.0	524	568	45	8.5	1.16	1.14
ResHmstd: NewCon	0	148,311	148,311	0.0	0	1,726	1,726	0.0	0.00	1.16
All Other NewCon	0	123,375	123,375	0.0	0	2,505	2,505	0.0	0.00	2.03
Total	8,433,596	9,167,516	733,921	8.7	124,942	134,695	9,753	7.8	1.48	1.47

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,861	107,436	8,575	8.7	County	45.28	44.94	0.000	0.000
(-) TIF Tax Capacity	4,724	5,099	375	7.9	City/Town	49.54	50.09	0.225	0.223
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.17	15.97	12.229	14.007
(=) Taxable Tax Capacity	94,138	102,337	8,200	8.7	Special District	0.56	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.54	111.33	12.453	14.230

**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	79,300	83,400	5.2	690	743	53	7.7	0.87	0.89
Res Hmstd: Avg Val	118,900	125,000	5.1	1,221	1,272	51	4.2	1.03	1.02
Res Hmstd: Hi Val	158,500	166,700	5.2	1,751	1,833	81	4.6	1.11	1.1
Res Hmstd: Ex-Hi Val	237,900	250,200	5.2	2,815	2,956	141	5.0	1.18	1.18
Apartment (Mkt rate)	300,000	330,200	10.1	4,594	5,065	471	10.2	1.53	1.53
Comm/Ind: Lo Val	150,000	158,400	5.6	3,800	4,000	200	5.3	2.53	2.53
Comm/Ind: Med Val	300,000	316,800	5.6	8,806	9,172	366	4.2	2.94	2.9
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	32,162	33,302	1,139	3.5	3.22	3.15

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,415,447	2,629,369	213,922	8.9	19,072	20,572	1,500	7.9	0.79	0.78
ResNonHm 1 Exist	242,531	271,656	29,126	12.0	2,175	2,415	240	11.0	0.90	0.89
ResNonHm23 Exist	33,222	37,710	4,488	13.5	368	411	44	11.9	1.11	1.09
Apartments Exist	4,061	4,232	171	4.2	46	48	1	2.6	1.14	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	174,770	199,913	25,143	14.4	1,457	1,560	104	7.1	0.83	0.78
Com/Ind Lo Exist	65,614	69,874	4,259	6.5	1,299	1,337	37	2.9	1.98	1.91
Com/Ind Hi Exist	84,503	92,168	7,665	9.1	2,193	2,303	110	5.0	2.59	2.50
Publ U: Elec Gen	11,514	11,488	-26	-0.2	163	166	3	1.8	1.42	1.45
Publ U: Other	237,737	242,963	5,227	2.2	6,129	6,072	-57	-0.9	2.58	2.50
AgHm House Exist	1,121,878	1,203,229	81,350	7.3	8,076	8,523	447	5.5	0.72	0.71
AgHm Land: Exist	5,843,227	6,385,413	542,186	9.3	27,794	29,693	1,899	6.8	0.48	0.47
Ag NonHm: Exist	2,452,664	2,717,467	264,803	10.8	18,651	20,102	1,452	7.8	0.76	0.74
ResHmstd: NewCon	0	55,074	55,074	0.0	0	474	474	0.0	0.00	0.86
All Other NewCon	0	54,745	54,745	0.0	0	455	455	0.0	0.00	0.83
Total	12,687,168	13,975,302	1,288,134	10.2	87,423	94,131	6,708	7.7	0.69	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,191	122,386	11,196	10.1	County	48.43	47.95	0.000	0.000
(-) TIF Tax Capacity	47	52	5	10.6	City/Town	10.89	10.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.07	16.20	12.532	14.262
(=) Taxable Tax Capacity	111,144	122,335	11,191	10.1	Special District	0.58	0.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	76.96	74.73	12.532	14.262

**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	98,300	107,000	8.9	596	648	52	8.8	0.61	0.61
Res Hmstd: Avg Val	147,400	160,500	8.9	1,079	1,163	83	7.7	0.73	0.72
Res Hmstd: Hi Val	196,500	213,900	8.9	1,563	1,686	123	7.9	0.8	0.79
Res Hmstd: Ex-Hi Val	294,800	320,900	8.9	2,531	2,734	203	8.0	0.86	0.85
Comm/Ind: Lo Val	150,000	163,600	9.1	3,001	3,248	247	8.2	2.00	1.99
Comm/Ind: Med Val	300,000	327,200	9.1	6,940	7,392	452	6.5	2.31	2.26
Comm/Ind: Hi Val	1,000,000	1,090,700	9.1	25,321	26,733	1,412	5.6	2.53	2.45

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	7,028,850	7,413,406	384,556	5.5	78,333	83,997	5,663	7.2	1.11	1.13
ResNonHm 1 Exist	680,261	757,897	77,636	11.4	8,492	9,664	1,172	13.8	1.25	1.28
ResNonHm23 Exist	343,700	386,377	42,677	12.4	5,258	6,007	749	14.2	1.53	1.55
Apartments Exist	340,899	343,235	2,336	0.7	5,282	5,408	127	2.4	1.55	1.58
Low-income Apts	70,026	73,268	3,242	4.6	668	715	47	7.0	0.95	0.98
Seas Rec: Exist	10,725	11,284	559	5.2	160	171	10	6.4	1.49	1.51
Com/Ind Lo Exist	290,649	298,308	7,660	2.6	7,392	7,534	141	1.9	2.54	2.53
Com/Ind Hi Exist	1,760,068	1,836,795	76,727	4.4	59,658	61,846	2,188	3.7	3.39	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,766	54,702	936	1.7	1,756	1,773	17	1.0	3.27	3.24
AgHm House Exist	361,543	376,588	15,045	4.2	3,420	3,552	132	3.9	0.95	0.94
AgHm Land: Exist	669,901	720,166	50,266	7.5	3,585	3,889	304	8.5	0.54	0.54
Ag NonHm: Exist	236,965	264,797	27,831	11.7	2,307	2,581	274	11.9	0.97	0.97
ResHmstd: NewCon	0	125,009	125,009	0.0	0	1,546	1,546	0.0	0.00	1.24
All Other NewCon	0	175,363	175,363	0.0	0	2,951	2,951	0.0	0.00	1.68
Total	11,847,353	12,837,196	989,843	8.4	176,312	191,632	15,320	8.7	1.49	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,399	148,455	11,056	8.0	County	52.07	52.57	0.000	0.000
(-) TIF Tax Capacity	8,309	9,919	1,610	19.4	City/Town	35.93	36.05	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.54	23.28	10.766	13.250
(=) Taxable Tax Capacity	129,090	138,536	9,446	7.3	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.54	111.89	10.766	13.250

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,100	126,700	5.5	1,205	1,289	85	7.0	1.00	1.02
Res Hmstd: Avg Val	180,000	189,800	5.4	1,991	2,136	145	7.3	1.11	1.13
Res Hmstd: Hi Val	240,000	253,100	5.5	2,779	2,985	206	7.4	1.16	1.18
Res Hmstd: Ex-Hi Val	360,100	379,800	5.5	4,356	4,684	329	7.5	1.21	1.23
Apartment (Mkt rate)	300,000	302,100	0.7	4,506	4,625	120	2.7	1.50	1.53
Comm/Ind: Lo Val	150,000	156,500	4.3	3,752	3,937	184	4.9	2.50	2.52
Comm/Ind: Med Val	300,000	313,100	4.4	8,702	9,051	349	4.0	2.90	2.89
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	31,800	32,911	1,112	3.5	3.18	3.15

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	9,845,846	10,278,506	432,659	4.4	107,318	113,079	5,762	5.4	1.09	1.10
ResNonHm 1 Exist	736,709	787,626	50,918	6.9	9,161	9,924	763	8.3	1.24	1.26
ResNonHm23 Exist	267,452	285,681	18,229	6.8	4,101	4,435	334	8.1	1.53	1.55
Apartments Exist	458,841	473,181	14,340	3.1	6,884	7,232	348	5.1	1.50	1.53
Low-income Apts	105,831	107,728	1,897	1.8	988	1,022	34	3.4	0.93	0.95
Seas Rec: Exist	77,948	85,531	7,583	9.7	1,022	1,100	77	7.6	1.31	1.29
Com/Ind Lo Exist	721,428	746,408	24,980	3.5	18,356	18,797	442	2.4	2.54	2.52
Com/Ind Hi Exist	1,437,061	1,525,974	88,913	6.2	47,021	49,243	2,223	4.7	3.27	3.23
Publ U: Elec Gen	350,106	340,125	-9,980	-2.9	8,673	8,292	-381	-4.4	2.48	2.44
Publ U: Other	236,044	231,853	-4,191	-1.8	7,941	7,635	-306	-3.9	3.36	3.29
AgHm House Exist	38,830	41,704	2,874	7.4	424	455	30	7.1	1.09	1.09
AgHm Land: Exist	78,088	87,169	9,081	11.6	467	523	56	12.1	0.60	0.60
Ag NonHm: Exist	76,565	85,398	8,834	11.5	819	914	94	11.5	1.07	1.07
ResHmstd: NewCon	0	210,599	210,599	0.0	0	2,564	2,564	0.0	0.00	1.22
All Other NewCon	0	186,895	186,895	0.0	0	3,542	3,542	0.0	0.00	1.90
Total	14,430,748	15,474,378	1,043,631	7.2	213,176	228,756	15,581	7.3	1.48	1.48

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	169,398	181,404	12,006	7.1	County	42.24	41.97	0.000	0.000
(-) TIF Tax Capacity	7,126	7,584	458	6.4	City/Town	44.26	45.50	0.212	0.213
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.69	20.16	16.662	18.030
(=) Taxable Tax Capacity	162,272	173,820	11,548	7.1	Special District	1.57	1.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.76	109.17	16.875	18.243

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,000	97,100	4.4	880	933	53	6.1	0.95	0.96
Res Hmstd:Avg Val	139,400	145,500	4.4	1,504	1,575	70	4.7	1.08	1.08
Res Hmstd: Hi Val	185,800	194,000	4.4	2,129	2,236	107	5.0	1.15	1.15
Res Hmstd: Ex-Hi Val	278,800	291,100	4.4	3,381	3,561	179	5.3	1.21	1.22
Apartment (Mkt rate)	300,000	309,400	3.1	4,585	4,786	202	4.4	1.53	1.55
Comm/Ind: Lo Val	150,000	159,300	6.2	3,782	4,041	259	6.9	2.52	2.54
Comm/Ind: Med Val	300,000	318,600	6.2	8,740	9,237	497	5.7	2.91	2.9
Comm/Ind: Hi Val	1,000,000	1,061,900	6.2	31,877	33,481	1,605	5.0	3.19	3.15

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,208,085	4,581,849	373,764	8.9	35,572	38,519	2,947	8.3	0.85	0.84
ResNonHm 1 Exist	401,839	440,462	38,624	9.6	3,754	4,087	333	8.9	0.93	0.93
ResNonHm23 Exist	62,164	68,176	6,012	9.7	736	800	64	8.7	1.18	1.17
Apartments Exist	2,522	2,958	435	17.3	30	35	5	16.2	1.19	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	210,692	238,706	28,014	13.3	1,946	2,097	151	7.8	0.92	0.88
Com/Ind Lo Exist	88,445	101,099	12,654	14.3	1,869	2,052	183	9.8	2.11	2.03
Com/Ind Hi Exist	69,305	84,026	14,722	21.2	1,901	2,210	309	16.3	2.74	2.63
Publ U: Elec Gen	1,806	1,796	-10	-0.5	24	24	0	-0.1	1.34	1.34
Publ U: Other	250,939	253,406	2,467	1.0	6,887	6,743	-145	-2.1	2.74	2.66
AgHm House Exist	1,749,868	1,894,433	144,565	8.3	13,898	14,644	746	5.4	0.79	0.77
AgHm Land: Exist	6,183,927	6,887,260	703,333	11.4	29,745	32,299	2,554	8.6	0.48	0.47
Ag NonHm: Exist	2,093,801	2,345,909	252,108	12.0	17,169	18,618	1,449	8.4	0.82	0.79
ResHmstd: NewCon	0	95,596	95,596	0.0	0	879	879	0.0	0.00	0.92
All Other NewCon	0	99,755	99,755	0.0	0	793	793	0.0	0.00	0.79
Total	15,323,393	17,095,433	1,772,040	11.6	113,531	123,801	10,270	9.0	0.74	0.72

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	135,334	150,741	15,408	11.4	County	44.42	44.10	0.000	0.000
(-) TIF Tax Capacity	92	100	8	8.9	City/Town	15.36	14.27	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.73	19.68	15.000	16.655
(=) Taxable Tax Capacity	<u>135,241</u>	<u>150,641</u>	<u>15,400</u>	<u>11.4</u>	Special District	<u>0.58</u>	<u>0.53</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	81.09	78.59	15.000	16.655

**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	129,000	140,500	8.9	983	1,054	71	7.2	0.76	0.75
Res Hmstd: Avg Val	193,400	210,600	8.9	1,660	1,785	125	7.5	0.86	0.85
Res Hmstd: Hi Val	257,900	280,800	8.9	2,338	2,517	179	7.7	0.91	0.9
Res Hmstd: Ex-Hi Val	386,900	421,300	8.9	3,694	3,982	288	7.8	0.95	0.95
Comm/Ind: Lo Val	150,000	181,900	21.3	3,131	3,866	735	23.5	2.09	2.13
Comm/Ind: Med Val	300,000	363,700	21.2	7,231	8,655	1,425	19.7	2.41	2.38
Comm/Ind: Hi Val	1,000,000	1,212,400	21.2	26,362	31,012	4,650	17.6	2.64	2.56

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	22,301,638	23,937,918	1,636,280	7.3	218,942	229,506	10,565	4.8	0.98	0.96
ResNonHm 1 Exist	1,360,116	1,560,204	200,089	14.7	14,336	16,116	1,780	12.4	1.05	1.03
ResNonHm23 Exist	522,823	587,725	64,902	12.4	6,773	7,393	621	9.2	1.30	1.26
Apartments Exist	845,527	872,342	26,815	3.2	10,991	11,117	126	1.1	1.30	1.27
Low-income Apts	158,291	169,123	10,832	6.8	1,276	1,343	67	5.2	0.81	0.79
Seas Rec: Exist	75,001	78,784	3,783	5.0	884	874	-10	-1.1	1.18	1.11
Com/Ind Lo Exist	469,016	485,338	16,322	3.5	11,175	11,102	-73	-0.6	2.38	2.29
Com/Ind Hi Exist	3,328,385	3,637,240	308,855	9.3	104,150	109,107	4,957	4.8	3.13	3.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,172	222,297	-875	-0.4	6,913	6,621	-292	-4.2	3.10	2.98
AgHm House Exist	130,628	136,122	5,494	4.2	1,185	1,127	-58	-4.9	0.91	0.83
AgHm Land: Exist	92,121	98,011	5,889	6.4	363	377	14	3.9	0.39	0.38
Ag NonHm: Exist	90,023	104,470	14,447	16.0	789	848	58	7.4	0.88	0.81
ResHmstd: NewCon	0	508,373	508,373	0.0	0	5,222	5,222	0.0	0.00	1.03
All Other NewCon	0	383,507	383,507	0.0	0	6,593	6,593	0.0	0.00	1.72
Total	29,596,741	32,781,456	3,184,715	10.8	377,778	407,347	29,569	7.8	1.28	1.24

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	337,037	373,858	36,820	10.9	County	30.98	30.43	0.000	0.000
(-) TIF Tax Capacity	20,843	23,538	2,695	12.9	City/Town	32.74	31.76	0.302	0.293
(-) FD Contrib Tax Cap	25,612	28,797	3,185	12.4	School District	22.04	20.01	13.746	15.259
(=) Taxable Tax Capacity	290,582	321,523	30,940	10.6	Special District	5.25	5.15	0.000	0.000
FD Distrib Tax Cap	40,309	46,115	5,806	14.4	Total	91.00	87.35	14.048	15.552

**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	157,000	168,500	7.3	1,418	1,475	57	4.0	0.90	0.88
Res Hmstd: Avg Val	235,400	252,700	7.3	2,312	2,418	105	4.6	0.98	0.96
Res Hmstd: Hi Val	313,700	336,700	7.3	3,205	3,358	152	4.7	1.02	1
Res Hmstd: Ex-Hi Val	470,700	505,200	7.3	4,945	5,210	265	5.4	1.05	1.03
Apartment (Mkt rate)	300,000	309,500	3.2	3,834	3,861	27	0.7	1.28	1.25
Comm/Ind: Lo Val	150,000	163,900	9.3	3,550	3,835	284	8.0	2.37	2.34
Comm/Ind: Med Val	300,000	327,800	9.3	8,214	8,731	517	6.3	2.74	2.66
Comm/Ind: Hi Val	1,000,000	1,092,800	9.3	29,977	31,586	1,609	5.4	3	2.89

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	20,139,605	20,139,605	0	0.0	187,664	186,949	-714	-0.4	0.93	0.93
ResNonHm 1 Exist	1,664,489	2,013,613	349,124	21.0	16,439	20,009	3,570	21.7	0.99	0.99
ResNonHm23 Exist	558,406	676,977	118,571	21.2	6,322	7,631	1,309	20.7	1.13	1.13
Apartments Exist	520,308	542,910	22,602	4.3	6,460	6,803	343	5.3	1.24	1.25
Low-income Apts	101,100	104,133	3,033	3.0	746	779	34	4.5	0.74	0.75
Seas Rec: Exist	144,258	163,450	19,192	13.3	1,338	1,407	69	5.2	0.93	0.86
Com/Ind Lo Exist	275,279	279,031	3,752	1.4	6,258	6,253	-5	-0.1	2.27	2.24
Com/Ind Hi Exist	2,329,416	2,464,940	135,523	5.8	69,778	72,538	2,760	4.0	3.00	2.94
Publ U: Elec Gen	67,367	65,440	-1,927	-2.9	1,322	1,339	17	1.3	1.96	2.05
Publ U: Other	228,124	224,653	-3,471	-1.5	6,846	6,612	-235	-3.4	3.00	2.94
AgHm House Exist	318,430	321,684	3,254	1.0	2,561	2,388	-173	-6.8	0.80	0.74
AgHm Land: Exist	177,908	179,971	2,062	1.2	446	430	-16	-3.5	0.25	0.24
Ag NonHm: Exist	209,312	238,208	28,896	13.8	1,584	1,776	192	12.1	0.76	0.75
ResHmstd: NewCon	0	294,978	294,978	0.0	0	2,967	2,967	0.0	0.00	1.01
All Other NewCon	0	468,517	468,517	0.0	0	8,123	8,123	0.0	0.00	1.73
Total	26,734,004	28,178,111	1,444,107	5.4	307,765	326,006	18,241	5.9	1.15	1.16

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	299,522	317,908	18,385	6.1	County	25.49	26.03	0.000	0.000
(-) TIF Tax Capacity	8,181	9,124	943	11.5	City/Town	27.97	28.72	0.647	0.660
(-) FD Contrib Tax Cap	17,107	21,005	3,898	22.8	School District	22.29	20.45	15.506	16.807
(=) Taxable Tax Capacity	274,234	287,779	13,545	4.9	Special District	4.44	4.42	0.000	0.000
FD Distrib Tax Cap	22,437	25,669	3,232	14.4	Total	80.20	79.62	16.152	17.467

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	197,700	197,700	0.0	1,710	1,687	-23	-1.4	0.87	0.85
Res Hmstd: Avg Val	296,400	296,400	0.0	2,750	2,734	-16	-0.6	0.93	0.92
Res Hmstd: Hi Val	395,100	395,100	0.0	3,790	3,781	-9	-0.2	0.96	0.96
Res Hmstd: Ex-Hi Val	592,700	592,700	0.0	5,896	5,939	42	0.7	0.99	1.00
Apartment (Mkt rate)	300,000	313,000	4.3	3,492	3,662	170	4.9	1.16	1.17
Comm/Ind: Lo Val	150,000	158,700	5.8	3,396	3,588	193	5.7	2.26	2.26
Comm/Ind: Med Val	300,000	317,500	5.8	7,842	8,204	361	4.6	2.61	2.58
Comm/Ind: Hi Val	1,000,000	1,058,200	5.8	28,593	29,732	1,138	4.0	2.86	2.81

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	30,344,395	31,000,364	655,969	2.2	301,723	316,741	15,019	5.0	0.99	1.02
ResNonHm 1 Exist	1,866,944	1,905,411	38,467	2.1	19,612	20,713	1,101	5.6	1.05	1.09
ResNonHm23 Exist	511,631	518,855	7,223	1.4	6,611	6,948	336	5.1	1.29	1.34
Apartments Exist	1,754,561	1,754,561	0	0.0	21,559	22,118	559	2.6	1.23	1.26
Low-income Apts	75,128	75,128	0	0.0	611	632	21	3.4	0.81	0.84
Seas Rec: Exist	42,391	46,398	4,008	9.5	493	554	60	12.3	1.16	1.19
Com/Ind Lo Exist	505,128	514,961	9,833	1.9	11,805	11,922	117	1.0	2.34	2.32
Com/Ind Hi Exist	4,941,072	5,255,711	314,639	6.4	150,202	157,674	7,471	5.0	3.04	3.00
Publ U: Elec Gen	80,376	78,728	-1,647	-2.0	1,662	1,627	-34	-2.1	2.07	2.07
Publ U: Other	431,566	427,985	-3,581	-0.8	13,231	12,957	-274	-2.1	3.07	3.03
AgHm House Exist	245,404	271,307	25,903	10.6	2,089	2,241	152	7.3	0.85	0.83
AgHm Land: Exist	416,150	486,150	69,999	16.8	1,705	2,029	324	19.0	0.41	0.42
Ag NonHm: Exist	265,918	304,300	38,382	14.4	2,172	2,504	332	15.3	0.82	0.82
ResHmstd: NewCon	0	449,766	449,766	0.0	0	5,050	5,050	0.0	0.00	1.12
All Other NewCon	0	406,365	406,365	0.0	0	7,672	7,672	0.0	0.00	1.89
Total	41,480,664	43,495,991	2,015,326	4.9	533,475	571,382	37,907	7.1	1.29	1.31

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	477,474	502,559	25,085	5.3	County	25.11	25.55	0.515	0.492
(-) TIF Tax Capacity	21,616	23,626	2,010	9.3	City/Town	32.95	33.99	0.649	0.667
(-) FD Contrib Tax Cap	38,248	43,971	5,723	15.0	School District	23.25	23.50	16.509	18.513
(=) Taxable Tax Capacity	417,610	434,961	17,352	4.2	Special District	4.45	4.28	0.000	0.000
FD Distrib Tax Cap	41,787	47,806	6,019	14.4	Total	85.76	87.31	17.673	19.672

**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	178,800	182,700	2.2	1,638	1,709	71	4.3	0.92	0.94
Res Hmstd: Avg Val	268,100	273,900	2.2	2,642	2,767	125	4.7	0.99	1.01
Res Hmstd: Hi Val	357,400	365,100	2.2	3,646	3,824	179	4.9	1.02	1.05
Res Hmstd: Ex-Hi Val	536,300	547,900	2.2	5,625	5,966	341	6.1	1.05	1.09
Apartment (Mkt rate)	300,000	300,000	0.0	3,746	3,864	118	3.2	1.25	1.29
Comm/Ind: Lo Val	150,000	159,600	6.4	3,525	3,783	258	7.3	2.35	2.37
Comm/Ind: Med Val	300,000	319,100	6.4	8,137	8,629	492	6.0	2.71	2.70
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	29,657	31,250	1,592	5.4	2.97	2.94

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	17,007,199	18,016,440	1,009,241	5.9	190,440	194,723	4,284	2.2	1.12	1.08
ResNonHm 1 Exist	1,388,748	1,538,012	149,264	10.7	16,150	17,466	1,316	8.1	1.16	1.14
ResNonHm23 Exist	475,954	515,755	39,801	8.4	6,630	6,976	346	5.2	1.39	1.35
Apartments Exist	335,043	355,337	20,294	6.1	4,829	4,918	89	1.8	1.44	1.38
Low-income Apts	77,048	85,701	8,653	11.2	685	745	60	8.7	0.89	0.87
Seas Rec: Exist	63,005	73,250	10,244	16.3	742	822	80	10.7	1.18	1.12
Com/Ind Lo Exist	348,784	370,814	22,029	6.3	8,661	8,865	205	2.4	2.48	2.39
Com/Ind Hi Exist	1,850,918	2,033,572	182,654	9.9	60,407	63,482	3,076	5.1	3.26	3.12
Publ U: Elec Gen	18,734	18,454	-280	-1.5	403	391	-11	-2.9	2.15	2.12
Publ U: Other	145,960	143,833	-2,127	-1.5	4,662	4,418	-245	-5.3	3.19	3.07
AgHm House Exist	487,777	530,700	42,923	8.8	4,058	4,118	60	1.5	0.83	0.78
AgHm Land: Exist	728,370	817,227	88,857	12.2	2,898	3,121	223	7.7	0.40	0.38
Ag NonHm: Exist	356,642	409,005	52,363	14.7	3,207	3,481	274	8.6	0.90	0.85
ResHmstd: NewCon	0	563,046	563,046	0.0	0	6,334	6,334	0.0	0.00	1.12
All Other NewCon	0	341,190	341,190	0.0	0	5,204	5,204	0.0	0.00	1.53
Total	23,284,183	25,812,338	2,528,154	10.9	303,772	325,065	21,293	7.0	1.30	1.26

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	255,747	284,072	28,325	11.1	County	35.09	34.12	0.000	0.000
(-) TIF Tax Capacity	8,751	9,768	1,016	11.6	City/Town	28.96	28.63	1.361	1.322
(-) FD Contrib Tax Cap	15,422	17,548	2,127	13.8	School District	29.70	26.27	14.403	15.838
(=) Taxable Tax Capacity	231,574	256,756	25,182	10.9	Special District	4.89	4.91	0.000	0.000
FD Distrib Tax Cap	19,299	22,079	2,780	14.4	Total	98.64	93.93	15.765	17.160

**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	192,300	203,700	5.9	2,001	2,036	35	1.8	1.04	1
Res Hmstd:Avg Val	288,300	305,400	5.9	3,185	3,257	72	2.3	1.10	1.07
Res Hmstd: Hi Val	384,300	407,100	5.9	4,370	4,479	109	2.5	1.14	1.10
Res Hmstd: Ex-Hi Val	576,600	610,800	5.9	6,786	7,046	260	3.8	1.18	1.15
Apartment (Mkt rate)	300,000	318,200	6.1	4,172	4,282	110	2.6	1.39	1.35
Comm/Ind: Lo Val	150,000	164,800	9.9	3,696	4,008	312	8.4	2.46	2.43
Comm/Ind: Med Val	300,000	329,600	9.9	8,545	9,113	568	6.7	2.85	2.77
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	31,174	32,940	1,766	5.7	3.12	3

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	19,283,613	20,057,063	773,449	4.0	225,144	231,474	6,330	2.8	1.17	1.15
ResNonHm 1 Exist	1,140,511	1,199,308	58,797	5.2	14,215	14,896	681	4.8	1.25	1.24
ResNonHm23 Exist	431,979	457,298	25,319	5.9	6,483	6,832	349	5.4	1.50	1.49
Apartments Exist	995,270	997,233	1,962	0.2	15,582	15,626	44	0.3	1.57	1.57
Low-income Apts	106,145	106,190	46	0.0	1,026	1,028	2	0.1	0.97	0.97
Seas Rec: Exist	12,624	13,043	420	3.3	203	210	7	3.2	1.61	1.61
Com/Ind Lo Exist	315,851	327,851	12,000	3.8	8,130	8,233	104	1.3	2.57	2.51
Com/Ind Hi Exist	3,800,084	4,074,867	274,783	7.2	128,006	133,587	5,581	4.4	3.37	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	206,734	202,931	-3,803	-1.8	6,875	6,553	-322	-4.7	3.33	3.23
AgHm House Exist	83,527	87,282	3,755	4.5	963	965	2	0.2	1.15	1.11
AgHm Land: Exist	96,863	111,374	14,511	15.0	515	607	91	17.7	0.53	0.54
Ag NonHm: Exist	139,989	164,332	24,343	17.4	1,498	1,722	225	15.0	1.07	1.05
ResHmstd: NewCon	0	283,050	283,050	0.0	0	3,417	3,417	0.0	0.00	1.21
All Other NewCon	0	362,014	362,014	0.0	0	8,938	8,938	0.0	0.00	2.47
Total	26,613,189	28,443,836	1,830,647	6.9	408,641	434,089	25,448	6.2	1.54	1.53

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	311,230	334,817	23,587	7.6	County	39.15	38.28	0.000	0.000
(-) TIF Tax Capacity	27,234	31,003	3,769	13.8	City/Town	34.96	35.17	1.006	1.013
(-) FD Contrib Tax Cap	27,441	32,225	4,784	17.4	School District	25.26	24.04	15.236	16.221
(=) Taxable Tax Capacity	256,554	271,589	15,035	5.9	Special District	7.87	8.16	0.000	0.000
FD Distrib Tax Cap	31,822	36,405	4,584	14.4	Total	107.23	105.65	16.242	17.234

**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	168,600	4.0	1,775	1,813	38	2.2	1.1	1.08
Res Hmstd: Avg Val	243,000	252,700	4.0	2,847	2,922	76	2.7	1.17	1.16
Res Hmstd: Hi Val	323,900	336,900	4.0	3,918	4,033	114	2.9	1.21	1.2
Res Hmstd: Ex-Hi Val	486,000	505,500	4.0	6,001	6,226	225	3.8	1.23	1.23
Apartment (Mkt rate)	300,000	300,600	0.2	4,509	4,488	-21	-0.5	1.50	1.49
Comm/Ind: Lo Val	150,000	160,800	7.2	3,827	4,073	246	6.4	2.55	2.53
Comm/Ind: Med Val	300,000	321,700	7.2	8,849	9,304	455	5.1	2.95	2.89
Comm/Ind: Hi Val	1,000,000	1,072,300	7.2	32,284	33,705	1,421	4.4	3.23	3.14

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	22,225,141	22,838,320	613,179	2.8	242,514	246,152	3,637	1.5	1.09	1.08
ResNonHm 1 Exist	1,487,421	1,553,075	65,655	4.4	17,101	17,778	677	4.0	1.15	1.14
ResNonHm23 Exist	257,290	268,815	11,524	4.5	3,575	3,707	132	3.7	1.39	1.38
Apartments Exist	1,984,006	2,053,019	69,012	3.5	27,760	28,414	654	2.4	1.40	1.38
Low-income Apts	131,272	135,268	3,995	3.0	1,144	1,169	25	2.2	0.87	0.86
Seas Rec: Exist	6,042	6,236	194	3.2	69	68	-1	-0.9	1.14	1.09
Com/Ind Lo Exist	336,800	339,763	2,963	0.9	8,316	8,139	-178	-2.1	2.47	2.40
Com/Ind Hi Exist	7,082,562	7,929,455	846,894	12.0	227,041	245,587	18,545	8.2	3.21	3.10
Publ U: Elec Gen	653	636	-16	-2.5	16	15	-1	-3.5	2.39	2.37
Publ U: Other	174,641	170,215	-4,426	-2.5	5,618	5,294	-324	-5.8	3.22	3.11
AgHm House Exist	843	937	94	11.2	9	10	1	7.0	1.10	1.06
AgHm Land: Exist	205	230	25	12.0	1	1	0	15.8	0.28	0.29
Ag NonHm: Exist	62	71	9	14.8	1	1	0	11.1	0.97	0.94
ResHmstd: NewCon	0	170,203	170,203	0.0	0	1,995	1,995	0.0	0.00	1.17
All Other NewCon	0	304,971	304,971	0.0	0	6,573	6,573	0.0	0.00	2.16
Total	33,686,938	35,771,214	2,084,276	6.2	533,164	564,901	31,737	6.0	1.58	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	421,129	452,803	31,673	7.5	County	39.15	38.28	0.000	0.000
(-) TIF Tax Capacity	34,736	39,154	4,418	12.7	City/Town	31.59	30.95	0.180	0.182
(-) FD Contrib Tax Cap	45,963	51,580	5,617	12.2	School District	19.12	18.43	13.381	14.491
(=) Taxable Tax Capacity	340,430	362,068	21,638	6.4	Special District	8.86	9.15	0.000	0.000
FD Distrib Tax Cap	21,762	24,897	3,135	14.4	Total	98.72	96.81	13.561	14.673

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	195,800	201,200	2.8	2,002	2,014	12	0.6	1.02	1.00
Res Hmstd: Avg Val	293,500	301,600	2.8	3,187	3,224	37	1.1	1.09	1.07
Res Hmstd: Hi Val	391,200	402,000	2.8	4,372	4,433	61	1.4	1.12	1.10
Res Hmstd: Ex-Hi Val	587,000	603,200	2.8	6,805	6,975	169	2.5	1.16	1.16
Apartment (Mkt rate)	300,000	310,400	3.5	4,109	4,212	103	2.5	1.37	1.36
Comm/Ind: Lo Val	150,000	167,900	11.9	3,649	4,091	441	12.1	2.43	2.44
Comm/Ind: Med Val	300,000	335,900	12.0	8,447	9,290	843	10.0	2.82	2.77
Comm/Ind: Hi Val	1,000,000	1,119,600	12.0	30,838	33,543	2,706	8.8	3.08	3

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	29,046,694	30,805,891	1,759,197	6.1	319,661	336,545	16,885	5.3	1.10	1.09
ResNonHm 1 Exist	2,693,686	2,916,895	223,209	8.3	30,143	32,456	2,312	7.7	1.12	1.11
ResNonHm23 Exist	474,346	512,697	38,350	8.1	6,128	6,560	431	7.0	1.29	1.28
Apartments Exist	1,590,074	1,725,747	135,673	8.5	21,628	23,298	1,670	7.7	1.36	1.35
Low-income Apts	77,484	83,042	5,558	7.2	653	696	43	6.5	0.84	0.84
Seas Rec: Exist	110,632	127,085	16,453	14.9	1,324	1,476	152	11.5	1.20	1.16
Com/Ind Lo Exist	337,222	349,056	11,834	3.5	8,156	8,200	44	0.5	2.42	2.35
Com/Ind Hi Exist	5,671,418	6,349,216	677,799	12.0	181,005	196,161	15,157	8.4	3.19	3.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,535	205,918	-4,617	-2.2	6,668	6,320	-348	-5.2	3.17	3.07
AgHm House Exist	75,463	77,481	2,019	2.7	809	800	-8	-1.0	1.07	1.03
AgHm Land: Exist	68,504	75,801	7,296	10.7	317	357	40	12.6	0.46	0.47
Ag NonHm: Exist	143,165	165,702	22,538	15.7	1,295	1,484	189	14.6	0.90	0.90
ResHmstd: NewCon	0	299,899	299,899	0.0	0	3,462	3,462	0.0	0.00	1.15
All Other NewCon	0	280,774	280,774	0.0	0	4,810	4,810	0.0	0.00	1.71
Total	40,499,222	43,975,203	3,475,981	8.6	577,786	622,625	44,839	7.8	1.43	1.42

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	483,989	529,670	45,681	9.4	County	39.15	38.28	0.000	0.000
(-) TIF Tax Capacity	11,641	12,830	1,189	10.2	City/Town	25.39	25.18	0.896	0.888
(-) FD Contrib Tax Cap	42,321	47,608	5,287	12.5	School District	20.82	19.88	14.568	15.509
(=) Taxable Tax Capacity	430,027	469,232	39,205	9.1	Special District	8.12	8.41	0.000	0.000
FD Distrib Tax Cap	17,958	20,545	2,587	14.4	Total	93.47	91.75	15.464	16.397

**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	261,600	277,400	6.0	2,713	2,840	127	4.7	1.04	1.02
Res Hmstd: Avg Val	392,200	416,000	6.1	4,253	4,463	210	4.9	1.08	1.07
Res Hmstd: Hi Val	522,900	554,600	6.1	5,750	6,123	373	6.5	1.1	1.10
Res Hmstd: Ex-Hi Val	784,500	832,000	6.1	9,211	9,760	548	6.0	1.17	1.17
Apartment (Mkt rate)	300,000	325,600	8.5	3,969	4,268	299	7.5	1.32	1.31
Comm/Ind: Lo Val	150,000	167,900	11.9	3,619	4,054	435	12.0	2.41	2.41
Comm/Ind: Med Val	300,000	335,900	12.0	8,367	9,197	831	9.9	2.79	2.74
Comm/Ind: Hi Val	1,000,000	1,119,500	12.0	30,523	33,189	2,666	8.7	3.05	2.96

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	17,121,552	17,463,806	342,254	2.0	182,078	182,507	429	0.2	1.06	1.05
ResNonHm 1 Exist	1,048,674	1,279,383	230,708	22.0	11,762	14,250	2,488	21.2	1.12	1.11
ResNonHm23 Exist	334,602	403,028	68,426	20.4	4,600	5,466	866	18.8	1.37	1.36
Apartments Exist	1,224,456	1,248,945	24,489	2.0	16,883	17,139	256	1.5	1.38	1.37
Low-income Apts	170,830	174,246	3,417	2.0	1,483	1,495	11	0.8	0.87	0.86
Seas Rec: Exist	12,441	12,447	6	0.0	153	146	-7	-4.4	1.23	1.18
Com/Ind Lo Exist	328,456	360,397	31,941	9.7	8,018	8,497	480	6.0	2.44	2.36
Com/Ind Hi Exist	4,338,682	4,853,473	514,791	11.9	139,564	150,911	11,347	8.1	3.22	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	200,753	198,022	-2,731	-1.4	6,442	6,149	-293	-4.6	3.21	3.10
AgHm House Exist	1,986	1,628	-357	-18.0	19	13	-6	-29.4	0.94	0.81
AgHm Land: Exist	2,211	1,222	-989	-44.7	9	4	-5	-51.7	0.40	0.35
Ag NonHm: Exist	20,453	24,339	3,886	19.0	170	194	24	14.3	0.83	0.80
ResHmstd: NewCon	0	105,787	105,787	0.0	0	1,189	1,189	0.0	0.00	1.12
All Other NewCon	0	104,257	104,257	0.0	0	2,340	2,340	0.0	0.00	2.24
Total	24,805,095	26,230,980	1,425,885	5.7	371,180	390,301	19,120	5.2	1.50	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	300,237	320,800	20,564	6.8	County	44.85	44.58	0.000	0.000
(-) TIF Tax Capacity	17,167	19,422	2,255	13.1	City/Town	23.74	23.53	0.852	0.866
(-) FD Contrib Tax Cap	31,822	34,927	3,105	9.8	School District	18.27	17.08	15.705	16.574
(=) Taxable Tax Capacity	251,248	266,452	15,204	6.1	Special District	8.07	8.08	0.000	0.000
FD Distrib Tax Cap	24,250	27,744	3,493	14.4	Total	94.93	93.26	16.557	17.440

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	176,900	180,400	2.0	1,759	1,749	-10	-0.6	0.99	0.97
Res Hmstd: Avg Val	265,200	270,500	2.0	2,823	2,828	5	0.2	1.06	1.05
Res Hmstd: Hi Val	353,500	360,600	2.0	3,887	3,906	20	0.5	1.1	1.08
Res Hmstd: Ex-Hi Val	530,400	541,000	2.0	5,985	6,085	99	1.7	1.13	1.12
Apartment (Mkt rate)	300,000	306,000	2.0	4,057	4,101	44	1.1	1.35	1.34
Comm/Ind: Lo Val	150,000	167,800	11.9	3,650	4,082	432	11.8	2.43	2.43
Comm/Ind: Med Val	300,000	335,600	11.9	8,433	9,255	822	9.7	2.81	2.76
Comm/Ind: Hi Val	1,000,000	1,118,700	11.9	30,756	33,396	2,639	8.6	3.08	2.99

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	19,219,002	20,179,335	960,333	5.0	247,162	253,298	6,136	2.5	1.29	1.26
ResNonHm 1 Exist	2,835,528	3,260,857	425,329	15.0	38,682	43,643	4,961	12.8	1.36	1.34
ResNonHm23 Exist	1,490,392	1,710,618	220,226	14.8	24,623	27,767	3,144	12.8	1.65	1.62
Apartments Exist	3,023,074	3,143,997	120,923	4.0	49,862	50,957	1,095	2.2	1.65	1.62
Low-income Apts	273,583	281,790	8,207	3.0	2,757	2,788	31	1.1	1.01	0.99
Seas Rec: Exist	273	314	41	15.0	4	4	0	12.1	1.38	1.35
Com/Ind Lo Exist	599,986	627,766	27,780	4.6	15,992	16,168	176	1.1	2.67	2.58
Com/Ind Hi Exist	6,871,488	7,655,676	784,187	11.4	241,449	260,001	18,552	7.7	3.51	3.40
Publ U: Elec Gen	66,162	64,407	-1,755	-2.7	1,689	1,610	-78	-4.6	2.55	2.50
Publ U: Other	292,575	284,813	-7,762	-2.7	10,261	9,655	-607	-5.9	3.51	3.39
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	1,110	1,212	102	9.2	14	15	1	7.6	1.22	1.21
ResHmstd: NewCon	0	96,033	96,033	0.0	0	1,301	1,301	0.0	0.00	1.35
All Other NewCon	0	130,948	130,948	0.0	0	3,011	3,011	0.0	0.00	2.30
Total	34,673,173	37,437,765	2,764,592	8.0	632,494	670,218	37,724	6.0	1.82	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	435,692	473,069	37,376	8.6	County	34.76	34.00	0.000	0.000
(-) TIF Tax Capacity	64,556	72,160	7,605	11.8	City/Town	56.65	56.59	2.690	2.491
(-) FD Contrib Tax Cap	39,467	45,548	6,082	15.4	School District	24.18	23.37	9.319	8.840
(=) Taxable Tax Capacity	331,670	355,360	23,690	7.1	Special District	6.75	6.64	0.000	0.000
FD Distrib Tax Cap	43,325	49,566	6,241	14.4	Total	122.34	120.60	12.008	11.331

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	165,700		5.0	1,890	1,925	35	1.9	1.2	1.16
Res Hmstd: Avg Val	236,600	248,400		5.0	3,019	3,090	71	2.4	1.28	1.24
Res Hmstd: Hi Val	315,300	331,100		5.0	4,147	4,256	108	2.6	1.32	1.29
Res Hmstd: Ex-Hi Val	473,100	496,700		5.0	6,356	6,553	197	3.1	1.34	1.32
Apartment (Mkt rate)	300,000	312,000		4.0	4,948	5,057	109	2.2	1.65	1.62
Comm/Ind: Lo Val	150,000	167,100		11.4	3,998	4,444	446	11.2	2.67	2.66
Comm/Ind: Med Val	300,000	334,200		11.4	9,269	10,119	850	9.2	3.09	3.03
Comm/Ind: Hi Val	1,000,000	1,114,100		11.4	33,865	36,606	2,741	8.1	3.39	3.29

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	12,852,148	13,751,143	898,995	7.0	140,781	147,129	6,348	4.5	1.10	1.07
ResNonHm 1 Exist	1,373,279	1,702,866	329,587	24.0	16,295	19,913	3,618	22.2	1.19	1.17
ResNonHm23 Exist	722,309	894,193	171,884	23.8	10,371	12,591	2,220	21.4	1.44	1.41
Apartments Exist	1,938,144	1,976,907	38,763	2.0	27,837	27,844	6	0.0	1.44	1.41
Low-income Apts	239,712	244,506	4,794	2.0	2,113	2,116	3	0.1	0.88	0.87
Seas Rec: Exist	1,070	1,109	38	3.6	14	14	0	0.3	1.31	1.27
Com/Ind Lo Exist	437,271	446,621	9,350	2.1	10,822	10,680	-142	-1.3	2.47	2.39
Com/Ind Hi Exist	3,293,781	3,706,835	413,054	12.5	107,241	116,506	9,265	8.6	3.26	3.14
Publ U: Elec Gen	33,852	33,290	-562	-1.7	777	748	-29	-3.7	2.29	2.25
Publ U: Other	218,664	215,036	-3,628	-1.7	7,119	6,759	-361	-5.1	3.26	3.14
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	1,334	1,041	-294	-22.0	14	11	-3	-23.9	1.04	1.02
ResHmstd: NewCon	0	93,756	93,756	0.0	0	1,099	1,099	0.0	0.00	1.17
All Other NewCon	0	126,635	126,635	0.0	0	2,552	2,552	0.0	0.00	2.02
Total	21,111,565	23,193,939	2,082,374	9.9	323,385	347,962	24,577	7.6	1.53	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	255,795	282,199	26,404	10.3	County	41.77	41.53	0.000	0.000
(-) TIF Tax Capacity	22,933	25,900	2,967	12.9	City/Town	28.22	26.91	0.000	0.000
(-) FD Contrib Tax Cap	19,319	23,118	3,799	19.7	School District	26.00	25.18	13.208	13.638
(=) Taxable Tax Capacity	213,543	233,181	19,638	9.2	Special District	8.34	8.14	0.000	0.000
FD Distrib Tax Cap	39,773	45,502	5,729	14.4	Total	104.34	101.77	13.208	13.638

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	143,300	153,300	7.0	1,441	1,497	56	3.9	1.01	0.98
Res Hmstd: Avg Val	214,900	229,900	7.0	2,347	2,450	103	4.4	1.09	1.07
Res Hmstd: Hi Val	286,400	306,400	7.0	3,252	3,402	150	4.6	1.14	1.11
Res Hmstd: Ex-Hi Val	429,700	459,800	7.0	5,051	5,306	255	5.1	1.18	1.15
Apartment (Mkt rate)	300,000	306,000	2.0	4,309	4,310	1	0.0	1.44	1.41
Comm/Ind: Lo Val	150,000	168,800	12.5	3,712	4,178	466	12.5	2.47	2.48
Comm/Ind: Med Val	300,000	337,600	12.5	8,596	9,483	887	10.3	2.87	2.81
Comm/Ind: Hi Val	1,000,000	1,125,400	12.5	31,387	34,244	2,857	9.1	3.14	3.04

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	14,901	67	19
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	137	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,416,158	64,162	44,700
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	53,443	534	371
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,147,833	51,478	50,495
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	45,437	454	443
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,788	598	565
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	483	5	5
163.1	Ag Hmstd HGA: >500K: Exist	1.250	87,480	1,093	1,026
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	705	9	8
164.1	Farm 1b Hmstd land <32K: Exist	0.450	354	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,034,647	55,191	19,044
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	77,507	426	151
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	10,858,185	59,720	56,860
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,993	379	365
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	7,230,109	39,766	33,404
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	37,625	207	175
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,443,985	64,440	53,314
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	29,894	299	248
170.1	Ag Non-homestead: Exist	1.000	15,405,520	154,055	132,245
170.2	Ag Non-homestead: NewCon	1.000	40,050	400	336
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,387	14	14
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,482,236	14,822	12,983
178.1	Non-comm SRR: <76K: Exist	1.000	9,069,065	90,691	79,560
178.2	Non-comm SRR: <76K: NewCon	1.000	210,813	2,108	1,878
179.1	Non-comm SRR: 76K-500K: Exist	1.000	9,217,570	92,176	88,438
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	203,515	2,035	1,980
180.1	Non-comm SRR: >500K: Exist	1.250	754,234	9,428	8,368
180.2	Non-comm SRR: >500K: NewCon	1.250	15,533	194	171
183.1	Res 1b Hmstd <32K: Exist	0.450	229,755	1,034	925
183.2	Res 1b Hmstd <32K: NewCon	0.450	4,204	19	16
184.1	Res Hmstd: <76K: Exist	1.000	101,754,825	1,017,548	928,882
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,499
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,022,463
185.2	Res Hmstd: 76K-414K: NewCon	1.000	3,431,418	34,314	37,943
186.1	Res Hmstd: 414K-500K: Exist	1.000	6,184,061	61,841	65,611
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,095

House Research Dept.

Simulation No. 7E1

Baseline: Actual Pay 2007

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2007	Alternative: Projected Pay 2008	Governor's Proposal	Difference
187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,513	
187.2	Res Hmstd: > 500K: NewCon	1.250	169,984	2,125	2,139	
189.1	Res NonH 1 unit: <76K: Exist	1.000	9,602,552	96,026	112,348	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	830,688	8,307	9,599	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	11,946,389	119,464	134,317	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,147,342	11,473	12,912	
191.1	Res NonH 1 unit: >500K: Exist	1.250	1,630,901	20,386	20,947	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	136,988	1,712	1,781	
193.1	Res NonH 2-3 units: Exist	1.250	7,115,709	88,946	101,264	
193.2	Res NonH 2-3 units: NewCon	1.250	678,764	8,485	9,562	
196.1	Regular apartments (4a): Exist	1.250	17,326,349	216,579	251,186	
196.2	Regular apartments (4a): NewCon	1.250	361,616	4,520	5,265	
197.1	Low-income housing (4d): Exist	0.750	2,156,294	16,172	19,708	
197.2	Low-income housing (4d): NewCon	0.750	25,856	194	234	
198.1	Non-profit/Comm Serv: Exist	1.500	46,748	701	853	
198.2	Non-profit/Comm Serv: NewCon	1.500	88	1	1	
199.1	Student housing: Exist	1.000	27,116	271	325	
199.2	Student housing: NewCon	1.000	9	0	0	
200.1	Manuf home park land: Exist	1.250	573,187	7,165	7,977	
200.2	Manuf home park land: NewCon	1.250	132	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.550	380,483	2,093	1,776	
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,316	18	17	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	219,406	2,194	1,674	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,014	20	17	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	38,322	479	421	
204.2	Comm SRR 1c: >2.2M: New con	1.250	262	3	3	
205.1	Comm SRR 4c: <500K: Exist	1.000	239,539	2,395	2,646	
205.2	Comm SRR 4c: <500K: NewCon	1.000	4,263	43	41	
206.1	Comm SRR 4c: >500K: Exist	1.250	104,722	1,309	1,321	
206.2	Comm SRR 4c: >500K: NewCon	1.250	5,404	68	54	
207.1	Bed & Breakfast: Exist	1.250	23,547	294	300	
207.2	Bed & Breakfast: NewCon	1.250	288	4	3	
208.0	Qualifying golf courses	1.250	245,929	3,074	3,014	
211.1	Commercial: <150K: Exist	1.500	7,915,449	118,732	198,449	
211.2	Commercial: <150K: NewCon	1.500	226,612	3,399	5,615	
212.1	Commercial: >150K: Exist	2.000	40,657,993	813,160	1,316,880	
212.2	Commercial: >150K: NewCon	2.000	1,073,390	21,468	34,194	
213.1	Comm border city: <150K: Exist	1.500	41,211	618	950	
213.2	Comm border city: <150K: NewCon	1.500	227	3	5	
214.1	Comm border city: >150K: Exist	2.000	82,951	1,659	1,908	
214.2	Comm border city: >150K: NewCon	2.000	157	3	4	
222.1	Industrial: <150K: Exist	1.500	1,218,589	18,279	30,646	
222.2	Industrial: <150K: NewCon	1.500	31,804	477	796	
223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	413,661	

House Research Dept.

Simulation No. 7E1

Baseline: Actual Pay 2007

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

223.2	Industrial: >150K: NewCon	2.000	254,059	5,081	8,371
224.1	Ind'l border city: <150K: Exist	1.500	1,497	22	34
224.2	Ind'l border city: <150K: NewCon	1.500	3	0	0
225.1	Ind'l border city: >150K: Exist	2.000	63,165	1,263	1,466
225.2	Ind'l border city: >150K: NewCon	2.000	617	12	14
233.0	Publ Util: land & bldgs <150K	1.500	83,819	1,257	1,989
234.0	Publ Util: land & bldgs >150K	2.000	844,006	16,880	26,374
235.0	Publ Util: Electric Generat Mach	2.000	1,525,273	30,505	33,232
236.0	Publ Util: machinery (non-generat)	2.000	1,063,632	21,273	32,486
238.0	Railroad <150K	1.500	24,763	371	618
239.0	Railroad >150K	2.000	534,328	10,687	16,970
241.0	Non-comm aircraft hangars	1.500	2,755	41	44
242.0	Mineral	2.000	2,217	44	89
243.0	Misc class 5	2.000	4,641	93	132
249.0	Personal: 3f	1.000	9,408	94	97
250.0	Non-comm aircraft hangars	1.500	67,390	1,011	1,022
251.0	Pers: It31 tools&mach excl elec gen	2.000	152,374	3,047	4,541
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	8,957	90	92
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,806	508	477
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	9,672	97	90
256.0	Pers: It32 struct/leased land-C/I	2.000	18,262	365	544
257.0	Pers: Item 33 ag real estate	1.000	19,447	194	196
259.0	Pers: It41 struct/leased land - C/I	2.000	395,647	7,913	8,883
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	332	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	2,607	26	30
264.0	Pers: Item 41 Border EZ	2.000	1,157	23	27
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,660	673	1,297
267.0	Pers: It43 leased real estate - non C/I	1.500	21,749	326	425
268.0	Pers: Item 43 leased real estate - C/I	2.000	380,939	7,619	9,295
269.0	Pers: Item 44 electric util trans lines	2.000	1,661,589	33,232	52,989
270.0	Pers: Item 44 electric util distri lines	2.000	234,147	4,683	7,828
271.0	Pers: Item 45 syst/gas utils	2.000	1,879,708	37,594	57,400
272.0	Pers: Item 46 syst/water utils	2.000	1,383	28	46
273.0	Pers: Item 48 misc	2.000	16,002	320	363
State Total			519,219,387	5,842,395	6,782,400

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	15,039	68	9
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,642,581	66,426	40,543
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	14,794	148	94
161.11	Ag Hmstd HGA: 76K-118K: Exist	1.000	2,374,223	23,742	25,671
161.12	Ag Hmstd HGA: 118K-414K: Exist	1.000	3,594,088	35,941	34,311
161.21	Ag Hmstd HGA: 76K-118K: NewCon	1.000	31,706	317	342
161.22	Ag Hmstd HGA: 118K-414K: NewCon	1.000	42,593	426	406
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	73,831	738	692
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,497	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	105,915	1,324	1,232
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	2,350	29	26
164.1	Farm 1b Hmstd land <32K: Exist	0.450	356	2	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,439,073	57,415	17,922
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	29,455	162	56
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,877,602	65,327	60,333
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	73,061	402	379
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,359,165	51,475	41,814
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	111,094	611	499
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	7,241,961	72,420	57,974
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	34,739	347	278
170.1	Ag Non-homestead: Exist	1.000	17,453,851	174,539	144,606
170.2	Ag Non-homestead: NewCon	1.000	45,770	458	364
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,389	14	14
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,730,847	17,308	14,377
178.1	Non-comm SRR: <76K: Exist	1.000	9,955,750	99,558	81,911
178.2	Non-comm SRR: <76K: NewCon	1.000	122,797	1,228	1,067
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,557,955	115,580	102,384
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	339,233	3,392	3,055
180.1	Non-comm SRR: >500K: Exist	1.250	1,062,348	13,279	10,839
180.2	Non-comm SRR: >500K: NewCon	1.250	46,599	582	473
183.1	Res 1b Hmstd <32K: Exist	0.450	233,960	1,053	902
184.1	Res Hmstd: <76K: Exist	1.000	104,955,857	1,049,559	920,234
184.2	Res Hmstd: <76K: NewCon	1.000	551,714	5,517	4,854
185.1	Res Hmstd: 76K-414K: Exist	1.000	198,413,397	1,984,134	2,185,937
185.2	Res Hmstd: 76K-414K: NewCon	1.000	4,200,018	42,000	46,340
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,125,662	71,257	75,009
186.2	Res Hmstd: 414K-500K: NewCon	1.000	266,963	2,670	2,785
187.1	Res Hmstd: > 500K: Exist	1.250	13,710,512	171,381	172,111

House Research Dept.

Simulation No. 7E1

Baseline: Actual Pay 2007

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

Simulation No.	Description	Baseline	Actual Pay 2007	Alternative: Projected Pay 2008	Governor's Proposal	(all figures in \$000s)
187.2	Res Hmstd: > 500K: NewCon	1.250	462,861	5,786	5,712	
189.1	Res NonH 1 unit: <76K: Exist	1.000	11,171,621	111,716	129,653	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	524,106	5,241	5,977	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	14,966,088	149,661	167,152	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,260,438	12,604	13,940	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,088,083	26,101	26,582	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	202,516	2,531	2,599	
193.1	Res NonH 2-3 units: Exist	1.250	8,789,493	109,869	123,455	
193.2	Res NonH 2-3 units: NewCon	1.250	611,328	7,642	8,356	
196.1	Regular apartments (4a): Exist	1.250	18,356,672	229,458	264,056	
196.2	Regular apartments (4a): NewCon	1.250	242,604	3,033	3,411	
197.1	Low-income housing (4d): Exist	0.750	2,267,809	17,009	20,582	
197.2	Low-income housing (4d): NewCon	0.750	14,141	106	129	
198.1	Non-profit/Comm Serv: Exist	1.500	51,140	767	921	
198.2	Non-profit/Comm Serv: NewCon	1.500	85	1	1	
199.1	Student housing: Exist	1.000	30,113	301	356	
199.2	Student housing: NewCon	1.000	10	0	0	
200.1	Manuf home park land: Exist	1.250	612,418	7,655	8,478	
200.2	Manuf home park land: NewCon	1.250	139	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.550	403,538	2,219	1,844	
202.2	Comm SRR 1c: <500K: NewCon	0.550	1,679	9	9	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	259,021	2,590	1,941	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,932	29	25	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	50,675	633	524	
204.2	Comm SRR 1c: >2.2M: New con	1.250	563	7	6	
205.1	Comm SRR 4c: <500K: Exist	1.000	267,136	2,671	2,782	
205.2	Comm SRR 4c: <500K: NewCon	1.000	2,691	27	28	
206.1	Comm SRR 4c: >500K: Exist	1.250	131,851	1,648	1,548	
206.2	Comm SRR 4c: >500K: NewCon	1.250	4,814	60	51	
207.1	Bed & Breakfast: Exist	1.250	25,479	318	320	
207.2	Bed & Breakfast: NewCon	1.250	30	0	0	
208.0	Qualifying golf courses	1.250	265,040	3,313	3,210	
211.1	Commercial: <150K: Exist	1.500	8,458,080	126,871	206,311	
211.2	Commercial: <150K: NewCon	1.500	129,568	1,944	3,133	
212.1	Commercial: >150K: Exist	2.000	45,823,470	916,469	1,439,773	
212.2	Commercial: >150K: NewCon	2.000	1,328,761	26,575	41,120	
213.1	Comm border city: <150K: Exist	1.500	41,754	626	962	
213.2	Comm border city: <150K: NewCon	1.500	681	10	16	
214.1	Comm border city: >150K: Exist	2.000	84,689	1,694	1,948	
214.2	Comm border city: >150K: NewCon	2.000	2,712	54	62	
222.1	Industrial: <150K: Exist	1.500	1,303,684	19,555	31,819	
222.2	Industrial: <150K: NewCon	1.500	12,844	193	313	
223.1	Industrial: >150K: Exist	2.000	14,083,034	281,661	446,111	
223.2	Industrial: >150K: NewCon	2.000	189,276	3,786	6,029	

Simulation No. 7E1		Baseline:	Actual Pay 2007			Page 39
3/21/2007 3:17 PM		Alternative: Projected Pay 2008: Governor's Proposal			(all figures in \$000s)	
224.1	Ind'l border city: <150K: Exist	1.500	1,517	23	35	
224.2	Ind'l border city: <150K: NewCon	1.500	0	0	0	
225.1	Ind'l border city: >150K: Exist	2.000	66,326	1,327	1,538	
225.2	Ind'l border city: >150K: NewCon	2.000	2,007	40	46	
233.0	Publ Util: land & bldgs <150K	1.500	83,579	1,254	1,927	
234.0	Publ Util: land & bldgs >150K	2.000	832,870	16,657	25,253	
235.0	Publ Util: Electric Generat Mach	2.000	1,496,108	29,922	32,154	
236.0	Publ Util: machinery (non-generat)	2.000	1,064,435	21,289	31,482	
238.0	Railroad <150K	1.500	27,063	406	656	
239.0	Railroad >150K	2.000	598,020	11,960	18,408	
241.0	Non-comm aircraft hangars	1.500	3,145	47	51	
242.0	Mineral	2.000	2,223	44	86	
243.0	Misc class 5	2.000	4,862	97	139	
249.0	Personal: 3f	1.000	10,223	102	104	
250.0	Non-comm aircraft hangars	1.500	72,626	1,089	1,079	
251.0	Pers: It31 tools&mach excl elec gen	2.000	151,661	3,033	4,397	
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,420	94	96	
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,970	570	506	
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	11,013	110	95	
256.0	Pers: It32 struct/leased land-C/I	2.000	19,211	384	563	
257.0	Pers: Item 33 ag real estate	1.000	21,423	214	211	
259.0	Pers: It41 struct/leased land - C/I	2.000	428,051	8,561	9,134	
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	335	3	5	
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,070	31	35	
264.0	Pers: Item 41 Border EZ	2.000	1,265	25	29	
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,674	693	1,313	
267.0	Pers: It43 leased real estate - non C/I	1.500	22,879	343	439	
268.0	Pers: Item 43 leased real estate - C/I	2.000	416,689	8,334	9,720	
269.0	Pers: Item 44 electric util trans lines	2.000	1,639,636	32,793	50,657	
270.0	Pers: Item 44 electric util distri lines	2.000	233,081	4,662	7,625	
271.0	Pers: Item 45 syst/gas utils	2.000	1,899,825	37,996	56,059	
272.0	Pers: Item 46 syst/water utils	2.000	1,525	30	50	
273.0	Pers: Item 48 misc	2.000	17,141	343	387	
State Total			567,598,645	6,395,774	7,275,390	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,261,488	1,527,165	187,823	1,208,189	258,622	696,281	6,139,569
Certified MKV Levy	2,525	28,191	103	628,998	0	0	659,816
Fiscal Disparities Levy	112,502	111,110	1,280	116,325	24,780	0	365,997
Disparity Reduction Aid	9,704	0	499	8,064	0	0	18,267
Spread NTC Levy	2,139,281	1,416,055	186,045	1,127,057	238,843	696,281	5,803,561
Spread MKV Levy	2,525	28,191	103	585,742	0	0	616,560
Tax Incr Financing Levy							313,012
Homestead Credit		269,590		Taconite credit		16,977	
Agricultural Credit		24,874		Disparity Reduction Credit		5,446	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,429,912	1,653,875	192,737	1,250,012	280,729	717,441	6,524,706
Certified MKV Levy	2,525	29,620	103	748,043	0	0	780,291
Fiscal Disparities Levy	123,139	123,771	1,168	130,156	28,259	0	406,494
Disparity Reduction Aid	9,580	0	469	7,829	0	0	17,877
Spread NTC Levy	2,297,193	1,530,104	191,100	1,164,080	257,469	717,441	6,157,387
Spread MKV Levy	2,525	29,620	103	695,990	0	0	728,238
Tax Incr Financing Levy							344,863
Homestead Credit		310,356		Taconite credit		17,050	
Agricultural Credit		25,431		Disparity Reduction Credit		5,505	