

House Research Simulation Report: Property Tax

Simulation #7F6

Date 4/21/2007

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

DESCRIPTION

BASELINE: Actual Pay 2007

ALTERNATIVE: Proj Pay 2008: House Tax & E-12 Bills (w/o new refund)

This report is a projection of property taxes payable in 2008 under the provisions of the House Tax Bill and the House E-12 Finance Bill (HF 6), as of 4/21/07, 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. **Note that the simulation does not reflect the impact of the homestead credit state refund program.**

KEY POINTS

- **Statewide, property taxes would be projected to increase by \$391 million, or 5.8%**, under the proposal. Approximately \$148 million of the \$391 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 5.7% in Greater Minnesota and 5.8% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from 0.9% (on agricultural property) to +7.9% (on public utility property).** Increases on the other major property types (existing properties only) are 3% on residential homesteads, 5.3% on residential nonhomestead property, 4.4% on commercial-industrial property, 1.1% on apartments, and 5.9% 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: House Tax Bill & E-12 Bill

- Baseline **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. Baseline market values were adjusted to account for the limited market value extension in the Tax Bill.
- **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. All levy changes in HF 6 were modeled. ANTCs were modified to account for the class rate changes in the tax bill and the change in sales ratio in HF 6.
- **Special taxing district levies** are unchanged from the pay 2008 baseline.
- **County, city and town levies** started from the pay 2008 baseline, and were increased or decreased for changes in city and town LGA, and County Program Aid (CPA) using a relationship of \$1 of aid change resulting in a \$.67 change in levy.
- The new **school bond agricultural credit** was modeled at a rate of 22%, resulting in a state cost of approximately \$10 million.
- **The state property tax levy** is assumed to be \$717.4 million; resulting in a commercial-industrial rate of 44.4% and a seasonal-recreational rate of 20.2%.
- **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 <\$500,000	1.25	1.0
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	3.0
Other public utility pers property	2.0	2.25
Seasonal Recreational Commercial:		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$600,000	1.0	0.5
\$600,000 - \$2,200,000	1.0	1.0
\$2,200,000 - \$2,300,000	1.25	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$690,000	0.55	0.5
\$690,000 - \$790,000	1.0	0.5
>\$790,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Market Value Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Market Value Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%
School Bond Agricultural	0%	22%

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	324,419,749	16,351,914	5.3	3,225,086	3,320,558	95,471	3.0	1.05	1.02
ResNonHm 1 Exist	25,294,860	27,944,051	2,649,191	10.5	291,904	313,475	21,571	7.4	1.15	1.12
OthrResNonHm: Ex	8,484,472	9,391,286	906,814	10.7	120,627	121,066	438	0.4	1.42	1.29
Apartments Exist	17,687,965	18,356,672	668,707	3.8	256,451	259,267	2,816	1.1	1.45	1.41
Low-income Apts	2,182,151	2,267,809	85,658	3.9	19,942	20,080	138	0.7	0.91	0.89
Seas Rec: Exist	20,869,181	24,023,457	3,154,276	15.1	193,322	204,821	11,499	5.9	0.93	0.85
Com/Ind Lo Exist	9,460,155	9,832,099	371,944	3.9	237,113	235,022	-2,090	-0.9	2.51	2.39
Com/Ind Hi Exist	56,170,172	61,579,655	5,409,483	9.6	1,814,098	1,906,601	92,503	5.1	3.23	3.10
Publ U: Elec Gen	1,525,273	1,496,108	-29,165	-1.9	33,232	43,243	10,011	30.1	2.18	2.89
Publ U: Other	5,920,659	5,906,612	-14,047	-0.2	183,653	190,826	7,172	3.9	3.10	3.23
AgHm House Exist	11,826,365	12,796,769	970,404	8.2	97,632	101,683	4,051	4.1	0.83	0.79
AgHm Land: Exist	34,781,302	38,889,657	4,108,355	11.8	163,561	156,820	-6,740	-4.1	0.47	0.40
Ag NonHm: Exist	16,948,997	19,116,692	2,167,695	12.8	145,778	151,947	6,168	4.2	0.86	0.79
ResHmstd: NewCon	0	5,481,554	5,481,554	0.0	0	58,236	58,236	0.0	0.00	1.06
All Other NewCon	0	5,429,614	5,429,614	0.0	0	90,205	90,205	0.0	0.00	1.66
Total	519,219,387	566,931,785	47,712,398	9.2	6,782,400	7,173,849	391,449	5.8	1.31	1.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,842,395	6,391,505	549,110	9.4	County	40.79	39.92	0.056	0.052
(-) TIF Tax Capacity	292,160	326,946	34,786	11.9	City/Town	30.55	29.49	0.633	0.613
(-) FD Contrib Tax Cap	305,743	349,828	44,085	14.4	School District	21.49	19.48	13.102	13.638
(=) Taxable Tax Capacity	5,244,492	5,714,731	470,239	9.0	Special District	4.55	4.51	0.000	0.000
FD Distrib Tax Cap	305,747	349,828	44,081	14.4	Total	97.38	93.39	13.791	14.303

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	106,230,699	7,703,852	7.8	968,978	1,005,661	36,683	3.8	0.98	0.95
ResNonHm 1 Exist	8,435,465	9,264,417	828,952	9.8	97,168	102,080	4,913	5.1	1.15	1.10
OthrResNonHm: Ex	2,704,739	2,974,812	270,072	10.0	38,510	39,517	1,007	2.6	1.42	1.33
Apartments Exist	3,477,501	3,685,675	208,173	6.0	53,061	53,977	917	1.7	1.53	1.46
Low-income Apts	771,559	808,681	37,123	4.8	7,447	7,492	46	0.6	0.97	0.93
Seas Rec: Exist	20,401,444	23,502,914	3,101,470	15.2	188,098	199,324	11,225	6.0	0.92	0.85
Com/Ind Lo Exist	5,506,361	5,730,500	224,139	4.1	139,780	138,013	-1,767	-1.3	2.54	2.41
Com/Ind Hi Exist	12,334,904	13,249,603	914,698	7.4	402,182	410,440	8,258	2.1	3.26	3.10
Publ U: Elec Gen	1,258,130	1,235,152	-22,978	-1.8	27,364	34,990	7,625	27.9	2.17	2.83
Publ U: Other	3,581,356	3,604,497	23,142	0.6	108,957	112,863	3,906	3.6	3.04	3.13
AgHm House Exist	10,482,309	11,371,154	888,846	8.5	85,938	89,618	3,679	4.3	0.82	0.79
AgHm Land: Exist	33,198,968	37,123,025	3,924,056	11.8	157,307	151,002	-6,306	-4.0	0.47	0.41
Ag NonHm: Exist	15,720,989	17,722,353	2,001,364	12.7	135,036	140,713	5,678	4.2	0.86	0.79
ResHmstd: NewCon	0	2,616,662	2,616,662	0.0	0	26,726	26,726	0.0	0.00	1.02
All Other NewCon	0	2,520,437	2,520,437	0.0	0	35,296	35,296	0.0	0.00	1.40
Total	216,400,573	241,640,582	25,240,009	11.7	2,409,825	2,547,712	137,887	5.7	1.11	1.05

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	2,517,047	259,185	11.5	County	48.69	47.07	0.029	0.026
(-) TIF Tax Capacity	54,501	60,421	5,920	10.9	City/Town	27.79	26.11	0.121	0.118
(-) FD Contrib Tax Cap	3,022	3,500	478	15.8	School District	19.77	17.51	11.034	11.654
(=) Taxable Tax Capacity	<u>2,200,338</u>	<u>2,453,126</u>	<u>252,787</u>	<u>11.5</u>	Special District	<u>1.60</u>	<u>1.53</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	3,026	3,500	474	15.7	Total	97.85	92.22	11.184	11.798

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	109,400	7.8	826	864	38	4.7	0.81	0.79
Res Hmstd: Avg Val	152,200	164,100	7.8	1,424	1,482	58	4.1	0.94	0.90
Res Hmstd: Hi Val	202,900	218,800	7.8	2,022	2,101	78	3.9	1	0.96
Res Hmstd: Ex-Hi Val	304,400	328,200	7.8	3,221	3,337	116	3.6	1.06	1.02
Apartment (Mkt rate)	300,000	318,000	6.0	4,005	4,041	36	0.9	1.33	1.27
Seas Rec: Lo Val	100,000	115,000	15.0	1,109	1,201	92	8.3	1.11	1.04
Seas Rec: Hi Val	300,000	345,000	15.0	3,544	3,786	242	6.8	1.18	1.1
Comm/Ind: Lo Val	150,000	161,100	7.4	3,451	3,568	117	3.4	2.30	2.21
Comm/Ind: Med Val	300,000	322,200	7.4	7,996	8,161	165	2.1	2.67	2.53
Comm/Ind: Hi Val	1,000,000	1,074,200	7.4	29,207	29,602	395	1.4	2.92	2.76

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Exist	209,540,987	218,189,050	8,648,063	4.1	2,256,109	2,314,897	58,788	2.6	1.08	1.06
ResNonHm 1 Exist	16,859,395	18,679,634	1,820,239	10.8	194,736	211,394	16,658	8.6	1.16	1.13
OthrResNonHm: Ex	5,779,732	6,416,474	636,742	11.0	82,117	81,549	-568	-0.7	1.42	1.27
Apartments Exist	14,210,464	14,670,998	460,534	3.2	203,391	205,290	1,899	0.9	1.43	1.40
Low-income Apts	1,410,592	1,459,128	48,536	3.4	12,495	12,588	93	0.7	0.89	0.86
Seas Rec: Exist	467,737	520,543	52,807	11.3	5,224	5,497	274	5.2	1.12	1.06
Com/Ind Lo Exist	3,953,794	4,101,599	147,805	3.7	97,333	97,009	-324	-0.3	2.46	2.37
Com/Ind Hi Exist	43,835,268	48,330,053	4,494,785	10.3	1,411,916	1,496,161	84,245	6.0	3.22	3.10
Publ U: Elec Gen	267,143	260,956	-6,187	-2.3	5,868	8,253	2,385	40.7	2.20	3.16
Publ U: Other	2,339,303	2,302,114	-37,189	-1.6	74,697	77,963	3,266	4.4	3.19	3.39
AgHm House Exist	1,344,057	1,425,615	81,558	6.1	11,694	12,066	372	3.2	0.87	0.85
AgHm Land: Exist	1,582,334	1,766,632	184,298	11.6	6,253	5,819	-434	-6.9	0.40	0.33
Ag NonHm: Exist	1,228,008	1,394,339	166,330	13.5	10,743	11,233	491	4.6	0.87	0.81
ResHmstd: NewCon	0	2,864,893	2,864,893	0.0	0	31,510	31,510	0.0	0.00	1.10
All Other NewCon	0	2,909,177	2,909,177	0.0	0	54,908	54,908	0.0	0.00	1.89
Total	302,818,814	325,291,203	22,472,389	7.4	4,372,575	4,626,138	253,563	5.8	1.44	1.42

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,584,533	3,874,458	289,925	8.1	County	35.08	34.53	0.070	0.065	
(-) TIF Tax Capacity	237,658	266,524	28,866	12.1	City/Town	32.55	32.02	0.886	0.865	
(-) FD Contrib Tax Cap	302,721	346,328	43,607	14.4	School District	22.74	20.96	14.123	14.646	
(=) Taxable Tax Capacity	3,044,153	3,261,605	217,452	7.1	Special District	6.69	6.74	0.000	0.000	
FD Distrib Tax Cap	302,721	346,328	43,607	14.4	Total	97.05	94.27	15.078	15.577	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	181,600	189,100	4.1	1,827	1,875	48	2.6	1.01	0.99
Res Hmstd: Avg Val	272,300	283,500	4.1	2,926	2,997	71	2.4	1.07	1.06
Res Hmstd: Hi Val	362,900	377,900	4.1	4,023	4,119	95	2.4	1.11	1.09
Res Hmstd: Ex-Hi Val	544,500	567,000	4.1	6,213	6,386	173	2.8	1.14	1.13
Apartment (Mkt rate)	300,000	309,700	3.2	4,092	4,132	40	1.0	1.36	1.33
Comm/Ind: Lo Val	150,000	165,400	10.3	3,646	3,978	332	9.1	2.43	2.41
Comm/Ind: Med Val	300,000	330,800	10.3	8,432	9,048	615	7.3	2.81	2.74
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	30,767	32,699	1,932	6.3	3.08	2.97

GREATER MINNESOTA URBAN

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	56,876,448	60,460,402	3,583,954	6.3	623,067	639,885	16,818	2.7	1.10	1.06
ResNonHm 1 Exist	5,200,954	5,699,957	499,003	9.6	65,847	69,224	3,377	5.1	1.27	1.21
OthrResNonHm: Ex	1,950,616	2,145,264	194,648	10.0	29,552	30,407	855	2.9	1.52	1.42
Apartments Exist	3,415,183	3,618,796	203,613	6.0	52,367	53,269	903	1.7	1.53	1.47
Low-income Apts	770,799	807,921	37,123	4.8	7,439	7,485	46	0.6	0.97	0.93
Seas Rec: Exist	2,619,924	3,016,114	396,190	15.1	27,231	28,845	1,614	5.9	1.04	0.96
Com/Ind Lo Exist	4,515,757	4,673,503	157,747	3.5	118,745	116,851	-1,894	-1.6	2.63	2.50
Com/Ind Hi Exist	11,261,045	12,054,457	793,413	7.0	372,312	379,113	6,801	1.8	3.31	3.14
Publ U: Elec Gen	1,229,399	1,206,621	-22,779	-1.9	26,848	34,268	7,421	27.6	2.18	2.84
Publ U: Other	1,369,898	1,354,968	-14,929	-1.1	45,614	45,547	-67	-0.1	3.33	3.36
AgHm House Exist	363,044	390,767	27,723	7.6	4,002	4,106	104	2.6	1.10	1.05
AgHm Land: Exist	444,708	497,725	53,017	11.9	2,521	2,357	-164	-6.5	0.57	0.47
Ag NonHm: Exist	548,719	618,366	69,647	12.7	6,307	6,496	188	3.0	1.15	1.05
ResHmstd: NewCon	0	1,539,966	1,539,966	0.0	0	17,339	17,339	0.0	0.00	1.13
All Other NewCon	0	1,385,893	1,385,893	0.0	0	25,416	25,416	0.0	0.00	1.83
Total	90,566,493	99,470,721	8,904,228	9.8	1,381,853	1,460,609	78,756	5.7	1.53	1.47

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	1,077,502	1,194,567	117,065	10.9	County	47.65	46.16	0.025	0.022
(-) TIF Tax Capacity	53,792	59,631	5,839	10.9	City/Town	43.52	41.30	0.200	0.197
(-) FD Contrib Tax Cap	2,155	2,488	332	15.4	School District	20.93	18.66	11.599	12.155
(=) Taxable Tax Capacity	<u>1,021,554</u>	<u>1,132,447</u>	<u>110,893</u>	<u>10.9</u>	Special District	<u>1.79</u>	<u>1.71</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	2,376	2,748	372	15.7	Total	113.88	107.83	11.824	12.373

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	863	24	2.9	0.93	0.90
Res Hmstd: Avg Val	134,700	143,200	6.3	1,442	1,478	36	2.5	1.07	1.03
Res Hmstd: Hi Val	179,600	190,900	6.3	2,047	2,094	47	2.3	1.14	1.1
Res Hmstd: Ex-Hi Val	269,500	286,500	6.3	3,258	3,329	72	2.2	1.21	1.16
Apartment (Mkt rate)	300,000	317,900	6.0	4,625	4,678	53	1.2	1.54	1.47
Comm/Ind: Lo Val	150,000	160,600	7.1	3,821	3,948	126	3.3	2.55	2.46
Comm/Ind: Med Val	300,000	321,100	7.0	8,857	9,034	177	2.0	2.95	2.81
Comm/Ind: Hi Val	1,000,000	1,070,500	7.1	32,356	32,783	427	1.3	3.24	3.06

GREATER MINNESOTA RURAL

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	41,650,399	45,770,297	4,119,898	9.9	345,910	365,776	19,865	5.7	0.83	0.80
ResNonHm 1 Exist	3,234,511	3,564,460	329,949	10.2	31,320	32,856	1,536	4.9	0.97	0.92
OthrResNonHm: Ex	754,124	829,548	75,424	10.0	8,959	9,110	152	1.7	1.19	1.10
Apartments Exist	62,318	66,879	4,560	7.3	694	708	14	2.0	1.11	1.06
Low-income Apts	760	760	0	0.0	8	7	0	-4.7	1.03	0.99
Seas Rec: Exist	17,781,520	20,486,800	2,705,279	15.2	160,867	170,478	9,611	6.0	0.90	0.83
Com/Ind Lo Exist	990,605	1,056,997	66,392	6.7	21,034	21,162	128	0.6	2.12	2.00
Com/Ind Hi Exist	1,073,860	1,195,145	121,286	11.3	29,870	31,327	1,457	4.9	2.78	2.62
Publ U: Elec Gen	28,730	28,532	-199	-0.7	517	722	205	39.6	1.80	2.53
Publ U: Other	2,211,458	2,249,529	38,071	1.7	63,343	67,316	3,974	6.3	2.86	2.99
AgHm House Exist	10,119,264	10,980,388	861,123	8.5	81,936	85,511	3,575	4.4	0.81	0.78
AgHm Land: Exist	32,754,260	36,625,300	3,871,040	11.8	154,786	148,645	-6,141	-4.0	0.47	0.41
Ag NonHm: Exist	15,172,270	17,103,987	1,931,717	12.7	128,728	134,217	5,489	4.3	0.85	0.78
ResHmstd: NewCon	0	1,076,696	1,076,696	0.0	0	9,387	9,387	0.0	0.00	0.87
All Other NewCon	0	1,134,544	1,134,544	0.0	0	9,880	9,880	0.0	0.00	0.87
Total	125,834,080	142,169,861	16,335,780	13.0	1,027,972	1,087,103	59,131	5.8	0.82	0.76

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	1,322,480	142,120	12.0	County	49.60	47.85	0.034	0.031
(-) TIF Tax Capacity	709	790	80	11.3	City/Town	14.15	13.08	0.009	0.008
(-) FD Contrib Tax Cap	867	1,012	145	16.8	School District	18.77	16.53	10.227	10.953
(=) Taxable Tax Capacity	<u>1,178,784</u>	<u>1,320,678</u>	<u>141,894</u>	<u>12.0</u>	Special District	<u>1.44</u>	<u>1.38</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	650	752	102	15.7	Total	83.96	78.84	10.270	10.992

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	135,600	9.9	901	968	66	7.4	0.73	0.71
Res Hmstd:Avg Val	185,000	203,300	9.9	1,537	1,637	100	6.5	0.83	0.81
Res Hmstd: Hi Val	246,600	271,000	9.9	2,173	2,306	133	6.1	0.88	0.85
Res Hmstd: Ex-Hi Val	370,000	406,600	9.9	3,447	3,646	199	5.8	0.93	0.9
Apartment (Mkt rate)	300,000	322,000	7.3	3,456	3,527	71	2.0	1.15	1.1
Seas Rec: Lo Val	100,000	115,000	15.0	970	1,047	77	7.9	0.97	0.91
Seas Rec: Hi Val	300,000	345,000	15.0	3,127	3,324	197	6.3	1.04	0.96
Comm/Ind: Lo Val	150,000	166,900	11.3	3,125	3,374	249	8.0	2.08	2.02
Comm/Ind: Med Val	300,000	333,900	11.3	7,239	7,675	435	6.0	2.41	2.3
Comm/Ind: Hi Val	1,000,000	1,112,900	11.3	26,441	27,737	1,296	4.9	2.64	2.49

NORTHWEST 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	4,631,698	4,958,709	327,011	7.1	53,280	54,119	838	1.6	1.15	1.09
ResNonHm 1 Exist	409,121	444,243	35,122	8.6	5,537	5,720	183	3.3	1.35	1.29
OthrResNonHm: Ex	145,262	156,804	11,543	7.9	2,240	2,221	-19	-0.8	1.54	1.42
Apartments Exist	366,851	389,954	23,104	6.3	5,903	5,964	61	1.0	1.61	1.53
Low-income Apts	90,709	97,354	6,645	7.3	935	948	13	1.4	1.03	0.97
Seas Rec: Exist	168,193	194,816	26,623	15.8	1,946	2,078	133	6.8	1.16	1.07
Com/Ind Lo Exist	556,320	572,448	16,128	2.9	14,837	14,503	-334	-2.3	2.67	2.53
Com/Ind Hi Exist	952,226	1,017,115	64,889	6.8	28,825	29,398	573	2.0	3.03	2.89
Publ U: Elec Gen	21,247	21,315	68	0.3	436	622	186	42.8	2.05	2.92
Publ U: Other	94,982	95,120	137	0.1	3,356	3,470	114	3.4	3.53	3.65
AgHm House Exist	19,720	21,444	1,724	8.7	233	239	6	2.6	1.18	1.12
AgHm Land: Exist	36,349	41,044	4,695	12.9	246	233	-12	-5.1	0.68	0.57
Ag NonHm: Exist	36,905	40,493	3,589	9.7	471	479	8	1.7	1.28	1.18
ResHmstd: NewCon	0	130,775	130,775	0.0	0	1,554	1,554	0.0	0.00	1.19
All Other NewCon	0	132,302	132,302	0.0	0	2,713	2,713	0.0	0.00	2.05
Total	7,529,583	8,313,937	784,354	10.4	118,244	124,261	6,016	5.1	1.57	1.49

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	89,612	99,235	9,624	10.7	County	54.02	52.29	0.000	0.000
(-) TIF Tax Capacity	4,545	5,044	498	11.0	City/Town	45.96	42.62	0.353	0.344
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.45	18.58	10.724	11.439
(=) Taxable Tax Capacity	85,066	94,192	9,125	10.7	Special District	3.49	3.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.92	117.07	11.077	11.783

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	67,600	72,400	7.1	649	643	-6	-0.9	0.96	0.89
Res Hmstd: Avg Val	101,300	108,500	7.1	1,096	1,123	27	2.5	1.08	1.04
Res Hmstd: Hi Val	135,000	144,500	7.0	1,585	1,620	35	2.2	1.17	1.12
Res Hmstd: Ex-Hi Val	202,600	216,900	7.1	2,565	2,618	52	2.0	1.27	1.21
Apartment (Mkt rate)	300,000	318,900	6.3	5,017	5,042	26	0.5	1.67	1.58
Comm/Ind: Lo Val	150,000	160,200	6.8	4,058	4,152	94	2.3	2.71	2.59
Comm/Ind: Med Val	300,000	320,400	6.8	9,414	9,515	102	1.1	3.14	2.97
Comm/Ind: Hi Val	1,000,000	1,068,100	6.8	34,406	34,548	141	0.4	3.44	3.23

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	5,914,274	532,022	9.9	43,181	45,881	2,700	6.3	0.80	0.78
ResNonHm 1 Exist	352,907	382,299	29,393	8.3	3,474	3,608	134	3.9	0.98	0.94
OthrResNonHm: Ex	117,161	126,064	8,903	7.6	1,268	1,249	-20	-1.5	1.08	0.99
Apartments Exist	9,090	9,502	412	4.5	90	90	0	0.1	0.99	0.94
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,662,725	4,197,850	535,125	14.6	32,930	34,805	1,875	5.7	0.90	0.83
Com/Ind Lo Exist	151,003	160,150	9,147	6.1	3,225	3,236	11	0.3	2.14	2.02
Com/Ind Hi Exist	163,152	175,479	12,328	7.6	4,733	4,810	77	1.6	2.90	2.74
Publ U: Elec Gen	357	360	2	0.7	5	7	2	37.3	1.34	1.83
Publ U: Other	406,642	417,756	11,113	2.7	12,141	13,009	868	7.2	2.99	3.11
AgHm House Exist	1,432,493	1,566,139	133,646	9.3	11,723	12,331	608	5.2	0.82	0.79
AgHm Land: Exist	5,178,078	5,827,181	649,102	12.5	25,583	24,641	-941	-3.7	0.49	0.42
Ag NonHm: Exist	3,022,100	3,421,855	399,756	13.2	28,102	29,606	1,504	5.4	0.93	0.87
ResHmstd: NewCon	0	162,277	162,277	0.0	0	1,388	1,388	0.0	0.00	0.86
All Other NewCon	0	196,337	196,337	0.0	0	1,635	1,635	0.0	0.00	0.83
Total	19,877,959	22,557,524	2,679,565	13.5	166,455	176,295	9,841	5.9	0.84	0.78

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	208,971	23,044	12.4	County	50.82	49.20	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	14.88	11.828	12.546
(=) Taxable Tax Capacity	185,873	208,913	23,040	12.4	Special District	3.31	3.29	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	85.12	80.07	11.828	12.546

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	112,200	123,300	9.9	816	881	64	7.9	0.73	0.71
Res Hmstd: Avg Val	168,200	184,800	9.9	1,410	1,505	96	6.8	0.84	0.81
Res Hmstd: Hi Val	224,200	246,400	9.9	2,003	2,131	129	6.4	0.89	0.87
Res Hmstd: Ex-Hi Val	336,400	369,700	9.9	3,192	3,384	193	6.0	0.95	0.92
Seas Rec: Lo Val	100,000	114,600	14.6	981	1,057	75	7.7	0.98	0.92
Seas Rec: Hi Val	300,000	343,800	14.6	3,162	3,354	192	6.1	1.05	0.98
Comm/Ind: Lo Val	150,000	161,300	7.5	3,174	3,285	111	3.5	2.12	2.04
Comm/Ind: Med Val	300,000	322,700	7.6	7,347	7,507	160	2.2	2.45	2.33
Comm/Ind: Hi Val	1,000,000	1,075,600	7.6	26,820	27,199	378	1.4	2.68	2.53

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	3,954,725	337,243	9.3	34,362	35,741	1,380	4.0	0.95	0.90
ResNonHm 1 Exist	394,167	438,500	44,333	11.2	4,621	4,887	266	5.7	1.17	1.11
OthrResNonHm: Ex	149,042	165,175	16,134	10.8	2,080	2,105	25	1.2	1.40	1.27
Apartments Exist	191,197	210,822	19,626	10.3	2,847	2,961	115	4.0	1.49	1.40
Low-income Apts	67,090	70,080	2,991	4.5	665	661	-4	-0.6	0.99	0.94
Seas Rec: Exist	1,867,666	2,155,022	287,356	15.4	17,761	18,872	1,111	6.3	0.95	0.88
Com/Ind Lo Exist	486,817	514,670	27,853	5.7	12,214	12,144	-70	-0.6	2.51	2.36
Com/Ind Hi Exist	983,741	1,085,931	102,190	10.4	31,406	32,627	1,221	3.9	3.19	3.00
Publ U: Elec Gen	1,134	1,114	-20	-1.8	31	43	12	39.7	2.72	3.86
Publ U: Other	80,354	80,091	-263	-0.3	2,680	2,774	95	3.5	3.33	3.46
AgHm House Exist	29,534	32,155	2,620	8.9	292	295	3	0.9	0.99	0.92
AgHm Land: Exist	34,784	38,798	4,014	11.5	145	122	-23	-15.7	0.42	0.32
Ag NonHm: Exist	42,064	46,875	4,811	11.4	377	383	6	1.5	0.90	0.82
ResHmstd: NewCon	0	82,420	82,420	0.0	0	797	797	0.0	0.00	0.97
All Other NewCon	0	154,775	154,775	0.0	0	2,366	2,366	0.0	0.00	1.53
Total	7,945,071	9,031,153	1,086,083	13.7	109,481	116,780	7,299	6.7	1.38	1.29

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	106,929	13,010	13.9	County	41.74	39.50	0.000	0.000
(-) TIF Tax Capacity	3,308	3,669	362	10.9	City/Town	37.97	35.59	0.098	0.094
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.35	16.08	8.092	8.986
(=) Taxable Tax Capacity	90,611	103,260	12,649	14.0	Special District	0.77	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	98.83	91.88	8.191	9.080

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	693	38	5.7	0.74	0.72
Res Hmstd: Avg Val	132,900	145,300	9.3	1,169	1,225	56	4.8	0.88	0.84
Res Hmstd: Hi Val	177,100	193,600	9.3	1,682	1,757	74	4.4	0.95	0.91
Res Hmstd: Ex-Hi Val	265,700	290,500	9.3	2,710	2,822	112	4.1	1.02	0.97
Apartment (Mkt rate)	300,000	330,800	10.3	3,952	4,100	148	3.7	1.32	1.24
Comm/Ind: Lo Val	150,000	165,600	10.4	3,428	3,643	215	6.3	2.29	2.2
Comm/Ind: Med Val	300,000	331,200	10.4	7,958	8,308	351	4.4	2.65	2.51
Comm/Ind: Hi Val	1,000,000	1,103,900	10.4	29,096	30,076	981	3.4	2.91	2.72

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	7,075,649	737,760	11.6	48,200	51,419	3,219	6.7	0.76	0.73
ResNonHm 1 Exist	478,943	531,538	52,594	11.0	4,434	4,631	197	4.4	0.93	0.87
OthrResNonHm: Ex	109,890	122,216	12,326	11.2	1,232	1,239	7	0.6	1.12	1.01
Apartments Exist	22,552	24,884	2,333	10.3	237	248	11	4.7	1.05	1.00
Low-income Apts	760	760	0	0.0	8	7	0	-4.7	1.03	0.99
Seas Rec: Exist	5,636,371	6,507,315	870,944	15.5	47,375	50,318	2,943	6.2	0.84	0.77
Com/Ind Lo Exist	190,537	202,994	12,457	6.5	3,808	3,799	-9	-0.2	2.00	1.87
Com/Ind Hi Exist	152,696	165,637	12,941	8.5	3,937	3,981	44	1.1	2.58	2.40
Publ U: Elec Gen	3,648	3,610	-37	-1.0	77	104	28	36.0	2.10	2.89
Publ U: Other	325,676	332,882	7,207	2.2	9,923	10,406	483	4.9	3.05	3.13
AgHm House Exist	1,055,888	1,145,384	89,496	8.5	9,015	9,155	140	1.6	0.85	0.80
AgHm Land: Exist	1,887,550	2,160,951	273,400	14.5	7,966	7,145	-821	-10.3	0.42	0.33
Ag NonHm: Exist	922,579	1,060,610	138,031	15.0	8,469	8,690	221	2.6	0.92	0.82
ResHmstd: NewCon	0	203,520	203,520	0.0	0	1,660	1,660	0.0	0.00	0.82
All Other NewCon	0	234,156	234,156	0.0	0	2,003	2,003	0.0	0.00	0.86
Total	17,124,979	19,772,107	2,647,127	15.5	144,681	154,806	10,125	7.0	0.84	0.78

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	195,174	25,562	15.1	County	45.42	43.03	0.000	0.000
(-) TIF Tax Capacity	37	46	8	22.3	City/Town	13.67	12.35	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.46	17.02	8.375	9.338
(=) Taxable Tax Capacity	169,575	195,128	25,553	15.1	Special District	0.82	0.77	0.000	0.000
FD Distrib Tax Cap	0	0	0	15.7	Total	79.36	73.18	8.375	9.338

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	810	63	8.5	0.65	0.63
Res Hmstd: Avg Val	173,400	193,600	11.6	1,305	1,399	94	7.2	0.75	0.72
Res Hmstd: Hi Val	231,200	258,100	11.6	1,864	1,990	125	6.7	0.81	0.77
Res Hmstd: Ex-Hi Val	346,800	387,200	11.6	2,982	3,171	189	6.3	0.86	0.82
Seas Rec: Lo Val	100,000	115,000	15.0	924	982	58	6.3	0.92	0.85
Seas Rec: Hi Val	300,000	345,000	15.0	2,989	3,129	139	4.7	1	0.91
Comm/Ind: Lo Val	150,000	162,700	8.5	2,993	3,097	104	3.5	2	1.90
Comm/Ind: Med Val	300,000	325,400	8.5	6,941	7,076	135	1.9	2.31	2.17
Comm/Ind: Hi Val	1,000,000	1,084,800	8.5	25,367	25,648	281	1.1	2.54	2.36

TACONITE 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	2,450,740	2,629,489	178,750	7.3	20,172	20,196	24	0.1	0.82	0.77
ResNonHm 1 Exist	237,153	262,447	25,294	10.7	3,383	3,470	87	2.6	1.43	1.32
OthrResNonHm: Ex	58,741	64,744	6,003	10.2	1,024	980	-44	-4.3	1.74	1.51
Apartments Exist	91,472	94,548	3,077	3.4	1,660	1,609	-51	-3.1	1.82	1.70
Low-income Apts	38,246	38,814	568	1.5	417	398	-19	-4.6	1.09	1.03
Seas Rec: Exist	260,109	301,496	41,387	15.9	3,111	3,275	165	5.3	1.20	1.09
Com/Ind Lo Exist	300,046	308,780	8,734	2.9	8,605	8,364	-241	-2.8	2.87	2.71
Com/Ind Hi Exist	372,158	390,803	18,645	5.0	13,970	13,782	-189	-1.4	3.75	3.53
Publ U: Elec Gen	196,943	194,734	-2,208	-1.1	4,111	5,263	1,152	28.0	2.09	2.70
Publ U: Other	122,167	121,641	-526	-0.4	4,219	4,168	-51	-1.2	3.45	3.43
AgHm House Exist	6,758	7,711	953	14.1	58	62	5	8.5	0.85	0.81
AgHm Land: Exist	5,061	5,883	821	16.2	17	15	-2	-9.9	0.34	0.26
Ag NonHm: Exist	58,671	67,367	8,696	14.8	771	792	22	2.8	1.31	1.18
ResHmstd: NewCon	0	31,980	31,980	0.0	0	275	275	0.0	0.00	0.86
All Other NewCon	0	36,280	36,280	0.0	0	628	628	0.0	0.00	1.73
Total	4,198,263	4,556,719	358,455	8.5	61,517	63,278	1,761	2.9	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	56,607	5,980	11.8	County	51.55	48.17	0.000	0.000
(-) TIF Tax Capacity	1,434	1,500	66	4.6	City/Town	64.11	57.50	0.220	0.220
(-) FD Contrib Tax Cap	2,155	2,488	332	15.4	School District	10.55	8.70	8.600	9.592
(=) Taxable Tax Capacity	47,038	52,619	5,582	11.9	Special District	2.39	2.07	0.000	0.000
FD Distrib Tax Cap	2,376	2,748	372	15.7	Total	128.60	116.43	8.821	9.812

**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	232	-29	-11.1	0.44	0.37
Res Hmstd:Avg Val	88,600	95,100	7.3	610	599	-11	-1.8	0.69	0.63
Res Hmstd: Hi Val	118,200	126,800	7.3	1,043	1,027	-16	-1.5	0.88	0.81
Res Hmstd: Ex-Hi Val	177,300	190,200	7.3	1,909	1,885	-24	-1.2	1.08	0.99
Apartment (Mkt rate)	300,000	310,100	3.4	5,087	4,818	-270	-5.3	1.7	1.55
Comm/Ind: Lo Val	150,000	157,500	5.0	4,144	4,096	-49	-1.2	2.76	2.60
Comm/Ind: Med Val	300,000	315,000	5.0	9,626	9,423	-203	-2.1	3.21	2.99
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	35,208	34,286	-922	-2.6	3.52	3.27

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	5,486,555	577,938	11.8	30,275	33,153	2,877	9.5	0.62	0.60
ResNonHm 1 Exist	347,450	391,573	44,122	12.7	3,173	3,406	233	7.4	0.91	0.87
OthrResNonHm: Ex	41,734	46,075	4,341	10.4	480	473	-7	-1.4	1.15	1.03
Apartments Exist	5,167	5,459	291	5.6	58	57	-1	-1.8	1.12	1.04
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,754,509	5,506,462	751,953	15.8	42,953	45,734	2,781	6.5	0.90	0.83
Com/Ind Lo Exist	85,988	90,537	4,549	5.3	1,876	1,892	16	0.8	2.18	2.09
Com/Ind Hi Exist	125,992	138,564	12,571	10.0	3,686	3,887	200	5.4	2.93	2.80
Publ U: Elec Gen	810	796	-14	-1.8	15	22	7	50.5	1.82	2.79
Publ U: Other	249,020	252,598	3,578	1.4	7,247	7,641	393	5.4	2.91	3.02
AgHm House Exist	195,833	216,422	20,588	10.5	815	850	35	4.3	0.42	0.39
AgHm Land: Exist	274,885	321,528	46,643	17.0	525	474	-52	-9.8	0.19	0.15
Ag NonHm: Exist	651,143	758,970	107,827	16.6	5,507	5,833	326	5.9	0.85	0.77
ResHmstd: NewCon	0	101,107	101,107	0.0	0	667	667	0.0	0.00	0.66
All Other NewCon	0	138,472	138,472	0.0	0	1,223	1,223	0.0	0.00	0.88
Total	11,641,150	13,455,117	1,813,967	15.6	96,611	105,310	8,700	9.0	0.83	0.78

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	138,323	18,681	15.6	County	53.07	49.35	0.000	0.000
(-) TIF Tax Capacity	259	280	21	8.1	City/Town	14.32	13.13	0.000	0.000
(-) FD Contrib Tax Cap	867	1,012	145	16.8	School District	10.02	9.12	5.803	7.130
(=) Taxable Tax Capacity	<u>118,515</u>	<u>137,030</u>	<u>18,515</u>	<u>15.6</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	73.97	5.803	7.130

**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	524	71	15.7	0.38	0.4
Res Hmstd: Avg Val	176,400	197,200	11.8	1,008	1,115	106	10.5	0.57	0.57
Res Hmstd: Hi Val	235,200	262,900	11.8	1,565	1,707	141	9.0	0.67	0.65
Res Hmstd: Ex-Hi Val	352,800	394,300	11.8	2,679	2,891	212	7.9	0.76	0.73
Seas Rec: Lo Val	100,000	115,000	15.0	929	991	62	6.6	0.93	0.86
Seas Rec: Hi Val	300,000	345,000	15.0	3,005	3,156	151	5.0	1.00	0.91
Comm/Ind: Lo Val	150,000	165,000	10.0	3,066	3,269	203	6.6	2.04	1.98
Comm/Ind: Med Val	300,000	329,900	10.0	7,124	7,462	337	4.7	2.37	2.26
Comm/Ind: Hi Val	1,000,000	1,099,800	10.0	26,065	27,038	973	3.7	2.61	2.46

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	50,781	411	0.8	0.99	0.95
ResNonHm 1 Exist	553,147	623,124	69,977	12.7	6,234	6,722	487	7.8	1.13	1.08
OthrResNonHm: Ex	212,590	239,149	26,559	12.5	2,940	2,851	-89	-3.0	1.38	1.19
Apartments Exist	281,113	290,526	9,413	3.3	3,904	3,852	-52	-1.3	1.39	1.33
Low-income Apts	56,281	56,777	496	0.9	478	462	-16	-3.3	0.85	0.81
Seas Rec: Exist	108,070	116,072	8,002	7.4	1,224	1,223	-1	-0.1	1.13	1.05
Com/Ind Lo Exist	219,299	225,595	6,295	2.9	5,214	5,059	-155	-3.0	2.38	2.24
Com/Ind Hi Exist	802,933	839,557	36,624	4.6	25,159	24,781	-378	-1.5	3.13	2.95
Publ U: Elec Gen	475	470	-5	-1.0	10	14	4	39.0	2.15	3.03
Publ U: Other	150,587	148,554	-2,032	-1.3	4,730	4,851	121	2.6	3.14	3.27
AgHm House Exist	16,434	17,979	1,545	9.4	157	165	8	5.4	0.95	0.92
AgHm Land: Exist	16,877	19,263	2,387	14.1	67	62	-5	-7.6	0.40	0.32
Ag NonHm: Exist	26,117	30,223	4,106	15.7	265	283	18	7.0	1.01	0.94
ResHmstd: NewCon	0	83,750	83,750	0.0	0	900	900	0.0	0.00	1.08
All Other NewCon	0	100,846	100,846	0.0	0	1,708	1,708	0.0	0.00	1.69
Total	7,518,599	8,115,318	596,719	7.9	100,753	103,715	2,962	2.9	1.34	1.28

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	93,747	6,825	7.9	County	64.44	61.87	0.000	0.000
(-) TIF Tax Capacity	6,687	7,167	479	7.2	City/Town	22.76	20.80	0.016	0.015
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.38	10.88	8.056	9.264
(=) Taxable Tax Capacity	80,234	86,580	6,346	7.9	Special District	4.86	4.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	104.44	98.29	8.072	9.279

**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	988	9	0.9	0.88	0.85
Res Hmstd:Avg Val	166,800	175,000	4.9	1,654	1,668	13	0.8	0.99	0.95
Res Hmstd: Hi Val	222,300	233,200	4.9	2,329	2,346	17	0.7	1.05	1.01
Res Hmstd: Ex-Hi Val	333,600	350,000	4.9	3,681	3,708	26	0.7	1.10	1.06
Apartment (Mkt rate)	300,000	310,000	3.3	4,159	4,096	-62	-1.5	1.39	1.32
Comm/Ind: Lo Val	150,000	156,800	4.5	3,552	3,551	-1	0.0	2.37	2.26
Comm/Ind: Med Val	300,000	313,700	4.6	8,248	8,175	-73	-0.9	2.75	2.61
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	30,163	29,747	-417	-1.4	3.02	2.84

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,793,236	4,110,022	316,785	8.4	44,368	45,805	1,437	3.2	1.17	1.11
ResNonHm 1 Exist	377,337	419,089	41,752	11.1	4,886	5,125	239	4.9	1.29	1.22
OthrResNonHm: Ex	115,190	126,595	11,405	9.9	1,865	1,919	54	2.9	1.62	1.52
Apartments Exist	171,368	178,020	6,652	3.9	2,732	2,676	-56	-2.1	1.59	1.50
Low-income Apts	57,592	60,967	3,375	5.9	561	561	0	0.0	0.97	0.92
Seas Rec: Exist	87,148	100,218	13,070	15.0	1,245	1,306	61	4.9	1.43	1.30
Com/Ind Lo Exist	307,604	322,623	15,019	4.9	8,118	7,974	-144	-1.8	2.64	2.47
Com/Ind Hi Exist	591,460	647,449	55,988	9.5	20,477	20,986	509	2.5	3.46	3.24
Publ U: Elec Gen	1,135	1,122	-13	-1.2	30	40	10	32.1	2.67	3.57
Publ U: Other	84,764	84,881	116	0.1	2,952	3,042	89	3.0	3.48	3.58
AgHm House Exist	85,723	93,041	7,318	8.5	930	960	30	3.2	1.09	1.03
AgHm Land: Exist	66,928	73,987	7,059	10.5	305	260	-45	-14.8	0.46	0.35
Ag NonHm: Exist	44,454	49,270	4,816	10.8	530	531	1	0.2	1.19	1.08
ResHmstd: NewCon	0	119,737	119,737	0.0	0	1,393	1,393	0.0	0.00	1.16
All Other NewCon	0	78,548	78,548	0.0	0	1,378	1,378	0.0	0.00	1.75
Total	5,783,940	6,465,568	681,628	11.8	89,000	93,956	4,956	5.6	1.54	1.45

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	74,271	7,841	11.8	County	55.35	53.51	0.073	0.063
(-) TIF Tax Capacity	2,537	2,850	313	12.3	City/Town	43.20	40.94	0.215	0.207
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.49	19.40	6.631	7.828
(=) Taxable Tax Capacity	63,893	71,421	7,529	11.8	Special District	0.91	0.84	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.95	114.69	6.918	8.098

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	108,700	117,800	8.4	1,137	1,180	43	3.8	1.05	1.00
Res Hmstd:Avg Val	162,900	176,500	8.3	1,890	1,954	64	3.4	1.16	1.11
Res Hmstd: Hi Val	217,200	235,300	8.3	2,644	2,729	85	3.2	1.22	1.16
Res Hmstd: Ex-Hi Val	325,900	353,100	8.3	4,153	4,281	128	3.1	1.27	1.21
Apartment (Mkt rate)	300,000	311,600	3.9	4,818	4,720	-99	-2.0	1.61	1.51
Comm/Ind: Lo Val	150,000	164,200	9.5	3,952	4,165	214	5.4	2.63	2.54
Comm/Ind: Med Val	300,000	328,400	9.5	9,186	9,524	338	3.7	3.06	2.90
Comm/Ind: Hi Val	1,000,000	1,094,700	9.5	33,612	34,532	920	2.7	3.36	3.15

EAST CENTRAL 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	5,803,166	6,360,424	557,259	9.6	54,319	56,996	2,676	4.9	0.94	0.90
ResNonHm 1 Exist	485,053	537,462	52,409	10.8	4,980	5,225	245	4.9	1.03	0.97
OthrResNonHm: Ex	131,485	145,160	13,675	10.4	1,715	1,783	68	4.0	1.30	1.23
Apartments Exist	4,849	4,911	62	1.3	60	58	-2	-3.5	1.24	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,656,864	1,907,428	250,564	15.1	17,110	17,957	847	5.0	1.03	0.94
Com/Ind Lo Exist	99,707	104,593	4,886	4.9	2,221	2,189	-33	-1.5	2.23	2.09
Com/Ind Hi Exist	81,505	92,984	11,479	14.1	2,366	2,534	168	7.1	2.90	2.73
Publ U: Elec Gen	10,093	9,981	-112	-1.1	226	315	89	39.5	2.24	3.16
Publ U: Other	164,425	164,847	422	0.3	5,023	5,273	250	5.0	3.06	3.20
AgHm House Exist	1,258,211	1,365,571	107,359	8.5	10,921	11,266	345	3.2	0.87	0.83
AgHm Land: Exist	1,234,968	1,375,996	141,028	11.4	4,427	3,748	-679	-15.3	0.36	0.27
Ag NonHm: Exist	519,633	580,380	60,747	11.7	4,961	4,936	-25	-0.5	0.95	0.85
ResHmstd: NewCon	0	138,362	138,362	0.0	0	1,348	1,348	0.0	0.00	0.97
All Other NewCon	0	141,689	141,689	0.0	0	1,347	1,347	0.0	0.00	0.95
Total	11,449,959	12,929,789	1,479,831	12.9	108,330	114,974	6,644	6.1	0.95	0.89

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	112,430	126,592	14,162	12.6	County	55.58	53.43	0.171	0.154
(-) TIF Tax Capacity	116	141	24	21.0	City/Town	16.86	15.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.25	19.05	6.526	7.759
(=) Taxable Tax Capacity	112,313	126,451	14,137	12.6	Special District	0.76	0.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	95.45	88.64	6.697	7.913

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	128,900	141,300	9.6	1,060	1,119	59	5.5	0.82	0.79
Res Hmstd: Avg Val	193,200	211,800	9.6	1,775	1,863	88	5.0	0.92	0.88
Res Hmstd: Hi Val	257,500	282,200	9.6	2,490	2,606	117	4.7	0.97	0.92
Res Hmstd: Ex-Hi Val	386,400	423,500	9.6	3,922	4,089	167	4.2	1.02	0.97
Seas Rec: Lo Val	100,000	115,000	15.0	1,085	1,159	75	6.9	1.08	1.01
Seas Rec: Hi Val	300,000	345,000	15.0	3,472	3,662	190	5.5	1.16	1.06
Comm/Ind: Lo Val	150,000	171,100	14.1	3,330	3,691	362	10.9	2.22	2.16
Comm/Ind: Med Val	300,000	342,300	14.1	7,736	8,383	648	8.4	2.58	2.45
Comm/Ind: Hi Val	1,000,000	1,140,800	14.1	28,297	30,267	1,970	7.0	2.83	2.65

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	140,305	4,243	3.1	1.09	1.04
ResNonHm 1 Exist	1,122,289	1,223,136	100,847	9.0	13,315	13,726	410	3.1	1.19	1.12
OthrResNonHm: Ex	474,880	525,147	50,266	10.6	6,877	7,176	298	4.3	1.45	1.37
Apartments Exist	834,840	908,708	73,868	8.8	12,475	12,938	463	3.7	1.49	1.42
Low-income Apts	143,402	155,597	12,195	8.5	1,294	1,335	40	3.1	0.90	0.86
Seas Rec: Exist	95,173	109,434	14,261	15.0	1,211	1,287	77	6.3	1.27	1.18
Com/Ind Lo Exist	677,054	706,998	29,944	4.4	16,966	16,701	-265	-1.6	2.51	2.36
Com/Ind Hi Exist	2,552,465	2,806,616	254,151	10.0	83,104	85,867	2,763	3.3	3.26	3.06
Publ U: Elec Gen	638,720	628,578	-10,141	-1.6	13,132	16,665	3,533	26.9	2.06	2.65
Publ U: Other	423,877	417,866	-6,011	-1.4	13,294	12,698	-596	-4.5	3.14	3.04
AgHm House Exist	142,921	152,972	10,051	7.0	1,557	1,599	42	2.7	1.09	1.05
AgHm Land: Exist	132,120	148,840	16,720	12.7	606	555	-51	-8.5	0.46	0.37
Ag NonHm: Exist	168,098	195,483	27,385	16.3	1,774	1,829	55	3.1	1.06	0.94
ResHmstd: NewCon	0	570,651	570,651	0.0	0	6,124	6,124	0.0	0.00	1.07
All Other NewCon	0	352,687	352,687	0.0	0	6,312	6,312	0.0	0.00	1.79
Total	19,929,760	22,404,666	2,474,907	12.4	301,667	325,117	23,449	7.8	1.51	1.45

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	276,856	35,585	14.7	County	41.15	39.59	0.000	0.000
(-) TIF Tax Capacity	11,613	13,068	1,455	12.5	City/Town	37.65	35.41	0.220	0.210
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.94	23.51	10.752	11.414
(=) Taxable Tax Capacity	229,658	263,788	34,130	14.9	Special District	2.06	1.98	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	107.80	100.49	10.972	11.624

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	1,232	34	2.9	0.97	0.93
Res Hmstd: Avg Val	184,200	198,600	7.8	1,981	2,033	52	2.6	1.08	1.02
Res Hmstd: Hi Val	245,500	264,700	7.8	2,764	2,834	69	2.5	1.13	1.07
Res Hmstd: Ex-Hi Val	368,400	397,200	7.8	4,335	4,438	104	2.4	1.18	1.12
Apartment (Mkt rate)	300,000	326,500	8.8	4,372	4,481	109	2.5	1.46	1.37
Comm/Ind: Lo Val	150,000	164,900	9.9	3,671	3,884	213	5.8	2.45	2.36
Comm/Ind: Med Val	300,000	329,900	10.0	8,512	8,859	347	4.1	2.84	2.69
Comm/Ind: Hi Val	1,000,000	1,099,600	10.0	31,101	32,063	963	3.1	3.11	2.92

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	7,042,981	7,728,493	685,512	9.7	62,468	64,937	2,469	4.0	0.89	0.84
ResNonHm 1 Exist	443,716	491,423	47,707	10.8	4,272	4,433	160	3.8	0.96	0.90
OthrResNonHm: Ex	162,279	181,884	19,605	12.1	1,917	2,001	84	4.4	1.18	1.10
Apartments Exist	4,451	4,935	484	10.9	51	53	2	3.0	1.16	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	969,999	1,120,005	150,007	15.5	9,281	9,901	620	6.7	0.96	0.88
Com/Ind Lo Exist	149,719	157,823	8,103	5.4	3,168	3,116	-52	-1.6	2.12	1.97
Com/Ind Hi Exist	183,896	212,331	28,435	15.5	5,022	5,389	367	7.3	2.73	2.54
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	5,065	177	3.6	2.83	2.95
AgHm House Exist	1,495,754	1,639,018	143,263	9.6	12,835	13,326	490	3.8	0.86	0.81
AgHm Land: Exist	1,786,133	1,991,058	204,925	11.5	7,106	6,220	-886	-12.5	0.40	0.31
Ag NonHm: Exist	482,840	556,036	73,195	15.2	4,249	4,336	87	2.1	0.88	0.78
ResHmstd: NewCon	0	189,933	189,933	0.0	0	1,717	1,717	0.0	0.00	0.90
All Other NewCon	0	122,691	122,691	0.0	0	1,172	1,172	0.0	0.00	0.95
Total	12,894,353	14,567,508	1,673,155	13.0	115,258	121,665	6,407	5.6	0.89	0.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,198	142,007	15,808	12.5	County	41.99	40.61	0.000	0.000
(-) TIF Tax Capacity	30	33	3	10.1	City/Town	17.06	15.81	0.042	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.80	22.06	9.850	10.509
(=) Taxable Tax Capacity	126,168	141,974	15,805	12.5	Special District	1.24	1.13	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	86.08	79.61	9.892	10.546

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	1,345	61	4.7	0.81	0.78
Res Hmstd: Avg Val	236,600	259,600	9.7	2,111	2,202	90	4.3	0.89	0.85
Res Hmstd: Hi Val	315,400	346,100	9.7	2,938	3,059	121	4.1	0.93	0.88
Res Hmstd: Ex-Hi Val	473,200	519,300	9.7	4,541	4,720	179	3.9	0.96	0.91
Seas Rec: Lo Val	100,000	115,000	15.0	991	1,055	65	6.5	0.99	0.92
Seas Rec: Hi Val	300,000	345,000	15.0	3,191	3,350	160	5.0	1.06	0.97
Comm/Ind: Lo Val	150,000	173,200	15.5	3,167	3,549	383	12.1	2.11	2.05
Comm/Ind: Med Val	300,000	346,400	15.5	7,339	8,029	689	9.4	2.45	2.32
Comm/Ind: Hi Val	1,000,000	1,154,600	15.5	26,812	28,931	2,119	7.9	2.68	2.51

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	65,763	1,737	2.7	1.29	1.26
ResNonHm 1 Exist	404,342	443,792	39,450	9.8	6,260	6,654	394	6.3	1.55	1.50
OthrResNonHm: Ex	92,266	100,927	8,661	9.4	1,661	1,681	20	1.2	1.80	1.67
Apartments Exist	265,469	274,688	9,219	3.5	4,851	4,885	35	0.7	1.83	1.78
Low-income Apts	65,891	67,522	1,631	2.5	744	744	-1	-0.1	1.13	1.10
Seas Rec: Exist	24,597	28,160	3,563	14.5	394	419	25	6.3	1.60	1.49
Com/Ind Lo Exist	560,474	572,923	12,449	2.2	16,570	16,231	-339	-2.0	2.96	2.83
Com/Ind Hi Exist	845,307	891,062	45,755	5.4	31,875	32,303	427	1.3	3.77	3.63
Publ U: Elec Gen	3,943	3,828	-114	-2.9	112	153	41	37.1	2.84	4.00
Publ U: Other	81,143	80,087	-1,056	-1.3	3,220	3,363	142	4.4	3.97	4.20
AgHm House Exist	20,457	21,751	1,295	6.3	281	285	4	1.3	1.37	1.31
AgHm Land: Exist	52,583	59,197	6,613	12.6	446	440	-5	-1.2	0.85	0.74
Ag NonHm: Exist	53,597	58,187	4,590	8.6	772	799	26	3.4	1.44	1.37
ResHmstd: NewCon	0	84,231	84,231	0.0	0	1,148	1,148	0.0	0.00	1.36
All Other NewCon	0	76,428	76,428	0.0	0	1,918	1,918	0.0	0.00	2.51
Total	7,433,350	7,994,167	560,817	7.5	131,214	136,785	5,572	4.2	1.77	1.71

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	93,616	6,669	7.7	County	53.85	52.69	0.240	0.220
(-) TIF Tax Capacity	3,509	3,732	223	6.4	City/Town	60.71	59.33	0.414	0.414
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	18.05	15.926	15.866
(=) Taxable Tax Capacity	83,438	89,884	6,446	7.7	Special District	1.68	1.63	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.17	131.70	16.580	16.500

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	690	8	1.2	1.13	1.08
Res Hmstd: Avg Val	90,700	95,600	5.4	1,095	1,130	36	3.3	1.21	1.18
Res Hmstd: Hi Val	120,800	127,300	5.4	1,581	1,629	47	3.0	1.31	1.28
Res Hmstd: Ex-Hi Val	181,300	191,100	5.4	2,560	2,632	72	2.8	1.41	1.38
Apartment (Mkt rate)	300,000	310,400	3.5	5,604	5,622	18	0.3	1.87	1.81
Comm/Ind: Lo Val	150,000	158,100	5.4	4,394	4,509	115	2.6	2.93	2.85
Comm/Ind: Med Val	300,000	316,200	5.4	10,170	10,339	170	1.7	3.39	3.27
Comm/Ind: Hi Val	1,000,000	1,054,100	5.4	37,122	37,550	428	1.2	3.71	3.56

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	3,142,414	270,510	9.4	26,062	27,433	1,371	5.3	0.91	0.87
ResNonHm 1 Exist	283,417	307,791	24,375	8.6	2,928	3,040	113	3.9	1.03	0.99
OthrResNonHm: Ex	44,359	47,361	3,002	6.8	562	538	-24	-4.3	1.27	1.14
Apartments Exist	3,770	3,956	186	4.9	42	42	0	0.6	1.12	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	609,174	695,924	86,750	14.2	6,617	6,964	347	5.3	1.09	1.00
Com/Ind Lo Exist	108,964	114,054	5,090	4.7	2,407	2,379	-28	-1.2	2.21	2.09
Com/Ind Hi Exist	158,139	171,851	13,712	8.7	4,367	4,486	118	2.7	2.76	2.61
Publ U: Elec Gen	502	500	-2	-0.3	7	10	3	37.6	1.45	2.00
Publ U: Other	359,713	367,777	8,064	2.2	9,732	10,463	732	7.5	2.71	2.85
AgHm House Exist	1,436,856	1,561,877	125,021	8.7	11,140	11,759	619	5.6	0.78	0.75
AgHm Land: Exist	9,686,976	10,947,223	1,260,247	13.0	48,049	47,451	-598	-1.2	0.50	0.43
Ag NonHm: Exist	4,787,575	5,406,911	619,336	12.9	39,317	41,149	1,832	4.7	0.82	0.76
ResHmstd: NewCon	0	83,327	83,327	0.0	0	797	797	0.0	0.00	0.96
All Other NewCon	0	115,093	115,093	0.0	0	995	995	0.0	0.00	0.86
Total	20,351,351	22,966,061	2,614,711	12.8	151,230	157,506	6,276	4.2	0.74	0.69

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	194,857	18,714	10.6	County	53.86	52.29	0.135	0.127
(-) TIF Tax Capacity	73	80	7	9.1	City/Town	11.73	10.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.22	15.39	15.397	15.531
(=) Taxable Tax Capacity	<u>176,070</u>	<u>194,777</u>	<u>18,707</u>	<u>10.6</u>	Special District	<u>1.39</u>	<u>1.32</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	84.20	79.95	15.532	15.658

**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	101,300	110,800	9.4	729	787	58	7.9	0.72	0.71
Res Hmstd:Avg Val	151,900	166,200	9.4	1,279	1,366	87	6.8	0.84	0.82
Res Hmstd: Hi Val	202,400	221,500	9.4	1,828	1,945	116	6.4	0.90	0.88
Res Hmstd: Ex-Hi Val	303,700	332,300	9.4	2,930	3,104	174	5.9	0.96	0.93
Comm/Ind: Lo Val	150,000	163,000	8.7	3,209	3,377	168	5.2	2.14	2.07
Comm/Ind: Med Val	300,000	326,000	8.7	7,410	7,687	278	3.7	2.47	2.36
Comm/Ind: Hi Val	1,000,000	1,086,700	8.7	27,014	27,803	788	2.9	2.70	2.56

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	62,973	1,435	2.3	1.09	1.06
ResNonHm 1 Exist	485,083	519,932	34,849	7.2	6,087	6,312	225	3.7	1.25	1.21
OthrResNonHm: Ex	143,321	152,167	8,846	6.2	2,184	2,199	15	0.7	1.52	1.45
Apartments Exist	418,988	461,154	42,165	10.1	5,908	6,231	323	5.5	1.41	1.35
Low-income Apts	75,731	79,814	4,083	5.4	688	702	14	2.0	0.91	0.88
Seas Rec: Exist	26,711	28,939	2,229	8.3	357	360	4	1.0	1.34	1.25
Com/Ind Lo Exist	446,694	460,624	13,930	3.1	11,633	11,508	-125	-1.1	2.60	2.50
Com/Ind Hi Exist	1,018,298	1,075,260	56,962	5.6	32,481	32,739	259	0.8	3.19	3.04
Publ U: Elec Gen	15,698	15,333	-365	-2.3	314	428	114	36.5	2.00	2.79
Publ U: Other	86,936	85,596	-1,340	-1.5	2,839	2,954	115	4.0	3.27	3.45
AgHm House Exist	13,606	14,314	708	5.2	163	164	1	0.8	1.20	1.15
AgHm Land: Exist	30,534	34,095	3,560	11.7	228	229	1	0.5	0.75	0.67
Ag NonHm: Exist	45,218	49,492	4,274	9.5	524	542	18	3.4	1.16	1.09
ResHmstd: NewCon	0	148,311	148,311	0.0	0	1,671	1,671	0.0	0.00	1.13
All Other NewCon	0	123,375	123,375	0.0	0	2,433	2,433	0.0	0.00	1.97
Total	8,433,596	9,165,739	732,143	8.7	124,942	131,445	6,503	5.2	1.48	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	98,861	107,701	8,840	8.9	County	45.28	44.84	0.000	0.000
(-) TIF Tax Capacity	4,724	5,099	375	7.9	City/Town	49.54	47.82	0.225	0.223
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.17	15.31	12.229	12.435
(=) Taxable Tax Capacity	94,138	102,602	8,464	9.0	Special District	0.56	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.54	108.30	12.453	12.658

**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	711	21	3.1	0.87	0.85
Res Hmstd: Avg Val	118,900	125,000	5.1	1,221	1,252	31	2.6	1.03	1.00
Res Hmstd: Hi Val	158,500	166,700	5.2	1,751	1,794	43	2.4	1.11	1.08
Res Hmstd: Ex-Hi Val	237,900	250,200	5.2	2,815	2,879	64	2.3	1.18	1.15
Apartment (Mkt rate)	300,000	330,200	10.1	4,594	4,888	294	6.4	1.53	1.48
Comm/Ind: Lo Val	150,000	158,400	5.6	3,800	3,894	93	2.5	2.53	2.46
Comm/Ind: Med Val	300,000	316,800	5.6	8,806	8,933	127	1.4	2.94	2.82
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	32,162	32,445	283	0.9	3.22	3.07

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	2,628,268	212,820	8.8	19,072	20,215	1,143	6.0	0.79	0.77
ResNonHm 1 Exist	242,531	270,470	27,939	11.5	2,175	2,339	164	7.5	0.90	0.86
OthrResNonHm: Ex	33,222	37,513	4,291	12.9	368	390	23	6.2	1.11	1.04
Apartments Exist	4,061	4,232	171	4.2	46	46	0	0.0	1.14	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	174,770	198,846	24,075	13.8	1,457	1,535	78	5.4	0.83	0.77
Com/Ind Lo Exist	65,614	69,874	4,259	6.5	1,299	1,314	14	1.1	1.98	1.88
Com/Ind Hi Exist	84,503	92,168	7,665	9.1	2,193	2,265	72	3.3	2.59	2.46
Publ U: Elec Gen	11,514	11,488	-26	-0.2	163	229	66	40.5	1.42	1.99
Publ U: Other	237,737	242,963	5,227	2.2	6,129	6,614	484	7.9	2.58	2.72
AgHm House Exist	1,121,878	1,202,714	80,835	7.2	8,076	8,518	442	5.5	0.72	0.71
AgHm Land: Exist	5,843,227	6,383,445	540,218	9.2	27,794	27,020	-774	-2.8	0.48	0.42
Ag NonHm: Exist	2,452,664	2,710,043	257,379	10.5	18,651	19,501	851	4.6	0.76	0.72
ResHmstd: NewCon	0	55,074	55,074	0.0	0	461	461	0.0	0.00	0.84
All Other NewCon	0	54,745	54,745	0.0	0	436	436	0.0	0.00	0.80
Total	12,687,168	13,961,843	1,274,675	10.0	87,423	90,883	3,460	4.0	0.69	0.65

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	120,531	9,340	8.4	County	48.43	47.95	0.000	0.000
(-) TIF Tax Capacity	47	52	5	10.6	City/Town	10.89	10.28	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.07	15.51	12.532	12.689
(=) Taxable Tax Capacity	111,144	120,479	9,335	8.4	Special District	0.58	0.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	76.96	74.10	12.532	12.689

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	98,300	107,000	8.9	596	652	57	9.5	0.61	0.61
Res Hmstd: Avg Val	147,400	160,400	8.8	1,079	1,164	85	7.8	0.73	0.73
Res Hmstd: Hi Val	196,500	213,800	8.8	1,563	1,675	112	7.2	0.8	0.78
Res Hmstd: Ex-Hi Val	294,800	320,800	8.8	2,531	2,700	169	6.7	0.86	0.84
Comm/Ind: Lo Val	150,000	163,600	9.1	3,001	3,197	196	6.5	2.00	1.95
Comm/Ind: Med Val	300,000	327,200	9.1	6,940	7,283	343	4.9	2.31	2.23
Comm/Ind: Hi Val	1,000,000	1,090,700	9.1	25,321	26,351	1,030	4.1	2.53	2.42

OLMSTED COUNTY

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	7,028,850	7,413,406	384,556	5.5	78,333	82,580	4,246	5.4	1.11	1.11
ResNonHm 1 Exist	680,261	757,897	77,636	11.4	8,492	9,393	901	10.6	1.25	1.24
OthrResNonHm: Ex	343,700	386,377	42,677	12.4	5,258	5,858	600	11.4	1.53	1.52
Apartments Exist	340,899	343,235	2,336	0.7	5,282	5,274	-8	-0.1	1.55	1.54
Low-income Apts	70,026	73,268	3,242	4.6	668	696	28	4.1	0.95	0.95
Seas Rec: Exist	10,725	11,284	559	5.2	160	166	6	3.6	1.49	1.47
Com/Ind Lo Exist	290,649	298,308	7,660	2.6	7,392	7,374	-18	-0.2	2.54	2.47
Com/Ind Hi Exist	1,760,068	1,836,795	76,727	4.4	59,658	60,654	996	1.7	3.39	3.30
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	1,908	152	8.6	3.27	3.49
AgHm House Exist	361,543	376,588	15,045	4.2	3,420	3,556	136	4.0	0.95	0.94
AgHm Land: Exist	669,901	720,166	50,266	7.5	3,585	3,334	-251	-7.0	0.54	0.46
Ag NonHm: Exist	236,965	264,797	27,831	11.7	2,307	2,424	117	5.1	0.97	0.92
ResHmstd: NewCon	0	125,009	125,009	0.0	0	1,507	1,507	0.0	0.00	1.21
All Other NewCon	0	175,363	175,363	0.0	0	2,872	2,872	0.0	0.00	1.64
Total	11,847,353	12,837,196	989,843	8.4	176,312	187,596	11,284	6.4	1.49	1.46

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	137,399	148,272	10,873	7.9	County	52.07	52.29	0.000	0.000
(-) TIF Tax Capacity	8,309	9,919	1,610	19.4	City/Town	35.93	35.17	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.54	22.38	10.766	11.782
(=) Taxable Tax Capacity	129,090	138,353	9,263	7.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.54	109.83	10.766	11.782

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	1,283	78	6.5	1.00	1.01
Res Hmstd: Avg Val	180,000	189,800	5.4	1,991	2,107	116	5.8	1.11	1.11
Res Hmstd: Hi Val	240,000	253,100	5.5	2,779	2,934	155	5.6	1.16	1.16
Res Hmstd: Ex-Hi Val	360,100	379,800	5.5	4,356	4,588	233	5.3	1.21	1.21
Apartment (Mkt rate)	300,000	302,100	0.7	4,506	4,504	-2	0.0	1.50	1.49
Comm/Ind: Lo Val	150,000	156,500	4.3	3,752	3,856	103	2.8	2.50	2.46
Comm/Ind: Med Val	300,000	313,100	4.4	8,702	8,872	170	2.0	2.90	2.83
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	31,800	32,272	472	1.5	3.18	3.09

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	109,639	2,322	2.2	1.09	1.07
ResNonHm 1 Exist	736,709	785,278	48,569	6.6	9,161	9,484	322	3.5	1.24	1.21
OthrResNonHm: Ex	267,452	284,821	17,369	6.5	4,101	4,109	8	0.2	1.53	1.44
Apartments Exist	458,841	473,181	14,340	3.1	6,884	6,958	74	1.1	1.50	1.47
Low-income Apts	105,831	107,728	1,897	1.8	988	979	-9	-0.9	0.93	0.91
Seas Rec: Exist	77,948	85,461	7,514	9.6	1,022	1,064	42	4.1	1.31	1.25
Com/Ind Lo Exist	721,428	746,408	24,980	3.5	18,356	18,217	-139	-0.8	2.54	2.44
Com/Ind Hi Exist	1,437,061	1,525,974	88,913	6.2	47,021	47,781	760	1.6	3.27	3.13
Publ U: Elec Gen	350,106	340,125	-9,980	-2.9	8,673	11,040	2,367	27.3	2.48	3.25
Publ U: Other	236,044	231,853	-4,191	-1.8	7,941	7,778	-164	-2.1	3.36	3.35
AgHm House Exist	38,830	41,642	2,812	7.2	424	437	13	3.0	1.09	1.05
AgHm Land: Exist	78,088	87,110	9,023	11.6	467	444	-23	-4.9	0.60	0.51
Ag NonHm: Exist	76,565	85,257	8,693	11.4	819	853	33	4.1	1.07	1.00
ResHmstd: NewCon	0	210,599	210,599	0.0	0	2,467	2,467	0.0	0.00	1.17
All Other NewCon	0	186,895	186,895	0.0	0	3,411	3,411	0.0	0.00	1.83
Total	14,430,748	15,470,839	1,040,092	7.2	213,176	224,661	11,485	5.4	1.48	1.45

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	184,941	15,543	9.2	County	42.24	41.38	0.000	0.000
(-) TIF Tax Capacity	7,126	7,584	458	6.4	City/Town	44.26	42.87	0.212	0.213
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.69	19.15	16.662	16.625
(=) Taxable Tax Capacity	<u>162,272</u>	<u>177,357</u>	<u>15,085</u>	<u>9.3</u>	Special District	<u>1.57</u>	<u>1.51</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	108.76	104.91	16.875	16.838

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	93,000	97,100	4.4	880	897	17	2.0	0.95	0.92
Res Hmstd: Avg Val	139,400	145,500	4.4	1,504	1,530	26	1.7	1.08	1.05
Res Hmstd: Hi Val	185,800	194,000	4.4	2,129	2,164	35	1.6	1.15	1.12
Res Hmstd: Ex-Hi Val	278,800	291,100	4.4	3,381	3,434	52	1.6	1.21	1.18
Apartment (Mkt rate)	300,000	309,400	3.1	4,585	4,578	-6	-0.1	1.53	1.48
Comm/Ind: Lo Val	150,000	159,300	6.2	3,782	3,906	125	3.3	2.52	2.45
Comm/Ind: Med Val	300,000	318,600	6.2	8,740	8,933	193	2.2	2.91	2.80
Comm/Ind: Hi Val	1,000,000	1,061,900	6.2	31,877	32,386	509	1.6	3.19	3.05

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	4,575,660	367,575	8.7	35,572	37,725	2,154	6.1	0.85	0.82
ResNonHm 1 Exist	401,839	434,422	32,583	8.1	3,754	3,906	152	4.0	0.93	0.90
OthrResNonHm: Ex	62,164	66,632	4,468	7.2	736	743	7	1.0	1.18	1.12
Apartments Exist	2,522	2,958	435	17.3	30	34	4	13.3	1.19	1.15
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	210,692	238,182	27,490	13.0	1,946	2,059	113	5.8	0.92	0.86
Com/Ind Lo Exist	88,445	101,099	12,654	14.3	1,869	2,012	143	7.7	2.11	1.99
Com/Ind Hi Exist	69,305	84,026	14,722	21.2	1,901	2,171	269	14.2	2.74	2.58
Publ U: Elec Gen	1,806	1,796	-10	-0.5	24	34	10	41.4	1.34	1.90
Publ U: Other	250,939	253,406	2,467	1.0	6,887	7,390	502	7.3	2.74	2.92
AgHm House Exist	1,749,868	1,894,433	144,565	8.3	13,898	14,650	752	5.4	0.79	0.77
AgHm Land: Exist	6,183,927	6,887,260	703,333	11.4	29,745	28,607	-1,139	-3.8	0.48	0.42
Ag NonHm: Exist	2,093,801	2,340,104	246,303	11.8	17,169	17,747	578	3.4	0.82	0.76
ResHmstd: NewCon	0	95,596	95,596	0.0	0	852	852	0.0	0.00	0.89
All Other NewCon	0	99,755	99,755	0.0	0	749	749	0.0	0.00	0.75
Total	15,323,393	17,075,329	1,751,936	11.4	113,531	118,679	5,148	4.5	0.74	0.70

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	148,419	13,085	9.7	County	44.42	43.66	0.000	0.000
(-) TIF Tax Capacity	92	100	8	8.9	City/Town	15.36	14.36	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.73	18.85	15.000	15.180
(=) Taxable Tax Capacity	<u>135,241</u>	<u>148,318</u>	<u>13,077</u>	<u>9.7</u>	Special District	<u>0.58</u>	<u>0.54</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	81.09	77.40	15.000	15.180

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	129,000	140,300	8.8	983	1,053	70	7.1	0.76	0.75
Res Hmstd: Avg Val	193,400	210,300	8.7	1,660	1,764	104	6.3	0.86	0.84
Res Hmstd: Hi Val	257,900	280,400	8.7	2,338	2,476	138	5.9	0.91	0.88
Res Hmstd: Ex-Hi Val	386,900	420,700	8.7	3,694	3,895	201	5.5	0.95	0.93
Comm/Ind: Lo Val	150,000	181,900	21.3	3,131	3,795	664	21.2	2.09	2.09
Comm/Ind: Med Val	300,000	363,700	21.2	7,231	8,501	1,270	17.6	2.41	2.34
Comm/Ind: Hi Val	1,000,000	1,212,400	21.2	26,362	30,470	4,107	15.6	2.64	2.51

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	225,117	6,176	2.8	0.98	0.94
ResNonHm 1 Exist	1,360,116	1,557,814	197,698	14.5	14,336	15,597	1,261	8.8	1.05	1.00
OthrResNonHm: Ex	522,823	577,951	55,128	10.5	6,773	7,025	252	3.7	1.30	1.22
Apartments Exist	845,527	872,342	26,815	3.2	10,991	10,798	-193	-1.8	1.30	1.24
Low-income Apts	158,291	169,123	10,832	6.8	1,276	1,301	25	1.9	0.81	0.77
Seas Rec: Exist	75,001	78,784	3,783	5.0	884	860	-24	-2.7	1.18	1.09
Com/Ind Lo Exist	469,016	485,338	16,322	3.5	11,175	10,922	-253	-2.3	2.38	2.25
Com/Ind Hi Exist	3,328,385	3,637,240	308,855	9.3	104,150	107,502	3,352	3.2	3.13	2.96
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	7,265	352	5.1	3.10	3.27
AgHm House Exist	130,628	136,122	5,494	4.2	1,185	1,153	-32	-2.7	0.91	0.85
AgHm Land: Exist	92,121	98,011	5,889	6.4	363	323	-40	-11.0	0.39	0.33
Ag NonHm: Exist	90,023	103,823	13,801	15.3	789	798	9	1.1	0.88	0.77
ResHmstd: NewCon	0	508,373	508,373	0.0	0	5,068	5,068	0.0	0.00	1.00
All Other NewCon	0	383,507	383,507	0.0	0	6,445	6,445	0.0	0.00	1.68
Total	29,596,741	32,768,644	3,171,903	10.7	377,778	400,175	22,397	5.9	1.28	1.22

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	337,037	374,096	37,059	11.0	County	30.98	30.08	0.000	0.000
(-) TIF Tax Capacity	20,843	23,538	2,695	12.9	City/Town	32.74	31.50	0.302	0.293
(-) FD Contrib Tax Cap	25,612	28,797	3,185	12.4	School District	22.04	18.98	13.746	13.703
(=) Taxable Tax Capacity	290,582	321,761	31,179	10.7	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	85.72	14.048	13.996

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	157,000	168,500	7.3	1,418	1,459	41	2.9	0.90	0.87
Res Hmstd: Avg Val	235,400	252,700	7.3	2,312	2,375	62	2.7	0.98	0.94
Res Hmstd: Hi Val	313,700	336,700	7.3	3,205	3,288	83	2.6	1.02	0.98
Res Hmstd: Ex-Hi Val	470,700	505,200	7.3	4,945	5,049	104	2.1	1.05	1
Apartment (Mkt rate)	300,000	309,500	3.2	3,834	3,749	-85	-2.2	1.28	1.21
Comm/Ind: Lo Val	150,000	163,900	9.3	3,550	3,771	220	6.2	2.37	2.30
Comm/Ind: Med Val	300,000	327,800	9.3	8,214	8,592	378	4.6	2.74	2.62
Comm/Ind: Hi Val	1,000,000	1,092,800	9.3	29,977	31,095	1,119	3.7	3	2.85

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	186,594	-1,070	-0.6	0.93	0.93
ResNonHm 1 Exist	1,664,489	1,898,876	234,387	14.1	16,439	18,665	2,225	13.5	0.99	0.98
OthrResNonHm: Ex	558,406	611,750	53,344	9.6	6,322	6,956	633	10.0	1.13	1.14
Apartments Exist	520,308	542,910	22,602	4.3	6,460	6,676	215	3.3	1.24	1.23
Low-income Apts	101,100	104,133	3,033	3.0	746	775	29	3.9	0.74	0.74
Seas Rec: Exist	144,258	162,597	18,339	12.7	1,338	1,388	51	3.8	0.93	0.85
Com/Ind Lo Exist	275,279	279,031	3,752	1.4	6,258	6,194	-64	-1.0	2.27	2.22
Com/Ind Hi Exist	2,329,416	2,464,940	135,523	5.8	69,778	71,907	2,129	3.1	3.00	2.92
Publ U: Elec Gen	67,367	65,440	-1,927	-2.9	1,322	1,898	576	43.6	1.96	2.90
Publ U: Other	228,124	224,653	-3,471	-1.5	6,846	7,224	378	5.5	3.00	3.22
AgHm House Exist	318,430	321,684	3,254	1.0	2,561	2,538	-23	-0.9	0.80	0.79
AgHm Land: Exist	177,908	179,971	2,062	1.2	446	347	-99	-22.3	0.25	0.19
Ag NonHm: Exist	209,312	233,662	24,349	11.6	1,584	1,669	85	5.4	0.76	0.71
ResHmstd: NewCon	0	294,978	294,978	0.0	0	2,935	2,935	0.0	0.00	1.00
All Other NewCon	0	468,517	468,517	0.0	0	8,047	8,047	0.0	0.00	1.72
Total	26,734,004	27,992,748	1,258,744	4.7	307,765	323,812	16,047	5.2	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	316,923	17,400	5.8	County	25.49	25.95	0.000	0.000
(-) TIF Tax Capacity	8,181	9,124	943	11.5	City/Town	27.97	28.63	0.647	0.665
(-) FD Contrib Tax Cap	17,107	21,005	3,898	22.8	School District	22.29	19.87	15.506	16.295
(=) Taxable Tax Capacity	274,234	286,794	12,560	4.6	Special District	4.44	4.43	0.000	0.000
FD Distrib Tax Cap	22,437	25,669	3,232	14.4	Total	80.20	78.87	16.152	16.960

**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	197,700	197,700	0.0	1,710	1,700	-10	-0.6	0.87	0.86
Res Hmstd: Avg Val	296,400	296,400	0.0	2,750	2,735	-15	-0.6	0.93	0.92
Res Hmstd: Hi Val	395,100	395,100	0.0	3,790	3,770	-20	-0.5	0.96	0.95
Res Hmstd: Ex-Hi Val	592,700	592,700	0.0	5,896	5,863	-33	-0.6	0.99	0.99
Apartment (Mkt rate)	300,000	313,000	4.3	3,492	3,617	125	3.6	1.16	1.16
Comm/Ind: Lo Val	150,000	158,700	5.8	3,396	3,554	158	4.7	2.26	2.24
Comm/Ind: Med Val	300,000	317,500	5.8	7,842	8,127	285	3.6	2.61	2.56
Comm/Ind: Hi Val	1,000,000	1,058,200	5.8	28,593	29,457	864	3.0	2.86	2.78

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	312,042	10,319	3.4	0.99	1.01
ResNonHm 1 Exist	1,866,944	1,905,411	38,467	2.1	19,612	20,178	566	2.9	1.05	1.06
OthrResNonHm: Ex	511,631	518,855	7,223	1.4	6,611	6,692	81	1.2	1.29	1.29
Apartments Exist	1,754,561	1,754,561	0	0.0	21,559	21,665	106	0.5	1.23	1.23
Low-income Apts	75,128	75,128	0	0.0	611	616	5	0.8	0.81	0.82
Seas Rec: Exist	42,391	46,398	4,008	9.5	493	538	45	9.1	1.16	1.16
Com/Ind Lo Exist	505,128	514,961	9,833	1.9	11,805	11,752	-53	-0.4	2.34	2.28
Com/Ind Hi Exist	4,941,072	5,255,711	314,639	6.4	150,202	155,769	5,567	3.7	3.04	2.96
Publ U: Elec Gen	80,376	78,728	-1,647	-2.0	1,662	2,342	680	40.9	2.07	2.97
Publ U: Other	431,566	427,985	-3,581	-0.8	13,231	14,030	799	6.0	3.07	3.28
AgHm House Exist	245,404	270,372	24,968	10.2	2,089	2,313	224	10.7	0.85	0.86
AgHm Land: Exist	416,150	484,184	68,033	16.3	1,705	1,724	19	1.1	0.41	0.36
Ag NonHm: Exist	265,918	296,479	30,560	11.5	2,172	2,267	95	4.4	0.82	0.76
ResHmstd: NewCon	0	449,766	449,766	0.0	0	4,925	4,925	0.0	0.00	1.10
All Other NewCon	0	406,365	406,365	0.0	0	7,532	7,532	0.0	0.00	1.85
Total	41,480,664	43,485,268	2,004,604	4.8	533,475	564,385	30,909	5.8	1.29	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	477,474	503,852	26,379	5.5	County	25.11	25.24	0.515	0.492
(-) TIF Tax Capacity	21,616	23,626	2,010	9.3	City/Town	32.95	33.72	0.649	0.667
(-) FD Contrib Tax Cap	38,248	43,971	5,723	15.0	School District	23.25	22.64	16.509	17.290
(=) Taxable Tax Capacity	417,610	436,255	18,645	4.5	Special District	4.45	4.27	0.000	0.000
FD Distrib Tax Cap	41,787	47,806	6,019	14.4	Total	85.76	85.88	17.673	18.449

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	178,800	182,700	2.2	1,638	1,698	60	3.7	0.92	0.93
Res Hmstd: Avg Val	268,100	273,900	2.2	2,642	2,732	90	3.4	0.99	1
Res Hmstd: Hi Val	357,400	365,100	2.2	3,646	3,765	119	3.3	1.02	1.03
Res Hmstd: Ex-Hi Val	536,300	547,900	2.2	5,625	5,819	194	3.5	1.05	1.06
Apartment (Mkt rate)	300,000	300,000	0.0	3,746	3,774	28	0.7	1.25	1.26
Comm/Ind: Lo Val	150,000	159,600	6.4	3,525	3,729	204	5.8	2.35	2.34
Comm/Ind: Med Val	300,000	319,100	6.4	8,137	8,509	372	4.6	2.71	2.67
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	29,657	30,825	1,168	3.9	2.97	2.9

CARVER & SCOTT COUNTIES

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	17,007,199	18,015,604	1,008,405	5.9	190,440	192,811	2,371	1.2	1.12	1.07
ResNonHm 1 Exist	1,388,748	1,529,493	140,745	10.1	16,150	17,029	879	5.4	1.16	1.11
OthrResNonHm: Ex	475,954	514,217	38,262	8.0	6,630	6,812	182	2.7	1.39	1.32
Apartments Exist	335,043	355,337	20,294	6.1	4,829	4,834	6	0.1	1.44	1.36
Low-income Apts	77,048	85,701	8,653	11.2	685	731	45	6.6	0.89	0.85
Seas Rec: Exist	63,005	72,739	9,733	15.4	742	806	64	8.6	1.18	1.11
Com/Ind Lo Exist	348,784	370,814	22,029	6.3	8,661	8,755	95	1.1	2.48	2.36
Com/Ind Hi Exist	1,850,918	2,033,572	182,654	9.9	60,407	62,857	2,451	4.1	3.26	3.09
Publ U: Elec Gen	18,734	18,454	-280	-1.5	403	562	159	39.5	2.15	3.04
Publ U: Other	145,960	143,833	-2,127	-1.5	4,662	4,870	208	4.5	3.19	3.39
AgHm House Exist	487,777	530,174	42,397	8.7	4,058	4,225	167	4.1	0.83	0.80
AgHm Land: Exist	728,370	815,965	87,595	12.0	2,898	2,595	-303	-10.4	0.40	0.32
Ag NonHm: Exist	356,642	406,801	50,159	14.1	3,207	3,236	29	0.9	0.90	0.80
ResHmstd: NewCon	0	563,046	563,046	0.0	0	6,223	6,223	0.0	0.00	1.11
All Other NewCon	0	341,190	341,190	0.0	0	5,117	5,117	0.0	0.00	1.50
Total	23,284,183	25,796,940	2,512,757	10.8	303,772	321,464	17,692	5.8	1.30	1.25

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	255,747	284,082	28,335	11.1	County	35.09	33.96	0.000	0.000
(-) TIF Tax Capacity	8,751	9,768	1,016	11.6	City/Town	28.96	28.43	1.361	1.323
(-) FD Contrib Tax Cap	15,422	17,548	2,127	13.8	School District	29.70	25.53	14.403	14.823
(=) Taxable Tax Capacity	231,574	256,766	25,192	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	92.84	15.765	16.146

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	2,031	30	1.5	1.04	1
Res Hmstd:Avg Val	288,300	305,400	5.9	3,185	3,231	46	1.4	1.10	1.06
Res Hmstd: Hi Val	384,300	407,100	5.9	4,370	4,431	61	1.4	1.14	1.09
Res Hmstd: Ex-Hi Val	576,600	610,800	5.9	6,786	6,914	129	1.9	1.18	1.13
Apartment (Mkt rate)	300,000	318,200	6.1	4,172	4,207	35	0.8	1.39	1.32
Comm/Ind: Lo Val	150,000	164,800	9.9	3,696	3,962	266	7.2	2.46	2.40
Comm/Ind: Med Val	300,000	329,600	9.9	8,545	9,012	467	5.5	2.85	2.73
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	31,174	32,582	1,408	4.5	3.12	2.97

NORTHERN 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	19,283,613	20,057,063	773,449	4.0	225,144	230,582	5,438	2.4	1.17	1.15
ResNonHm 1 Exist	1,140,511	1,199,308	58,797	5.2	14,215	14,661	446	3.1	1.25	1.22
OthrResNonHm: Ex	431,979	457,298	25,319	5.9	6,483	5,993	-491	-7.6	1.50	1.31
Apartments Exist	995,270	997,233	1,962	0.2	15,582	15,404	-177	-1.1	1.57	1.54
Low-income Apts	106,145	106,190	46	0.0	1,026	1,016	-10	-1.0	0.97	0.96
Seas Rec: Exist	12,624	13,019	395	3.1	203	206	3	1.6	1.61	1.59
Com/Ind Lo Exist	315,851	327,851	12,000	3.8	8,130	8,147	17	0.2	2.57	2.49
Com/Ind Hi Exist	3,800,084	4,074,867	274,783	7.2	128,006	132,257	4,251	3.3	3.37	3.25
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	7,164	290	4.2	3.33	3.53
AgHm House Exist	83,527	87,219	3,692	4.4	963	982	19	2.0	1.15	1.13
AgHm Land: Exist	96,863	111,254	14,392	14.9	515	514	-1	-0.2	0.53	0.46
Ag NonHm: Exist	139,989	162,758	22,769	16.3	1,498	1,624	126	8.4	1.07	1.00
ResHmstd: NewCon	0	283,050	283,050	0.0	0	3,370	3,370	0.0	0.00	1.19
All Other NewCon	0	362,014	362,014	0.0	0	8,770	8,770	0.0	0.00	2.42
Total	26,613,189	28,442,055	1,828,866	6.9	408,641	430,692	22,051	5.4	1.54	1.51

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	311,230	334,413	23,183	7.4	County	39.15	38.18	0.000	0.000
(-) TIF Tax Capacity	27,234	31,003	3,769	13.8	City/Town	34.96	34.94	1.006	1.013
(-) FD Contrib Tax Cap	27,441	32,225	4,784	17.4	School District	25.26	23.31	15.236	15.371
(=) Taxable Tax Capacity	256,554	271,185	14,630	5.7	Special District	7.87	8.17	0.000	0.000
FD Distrib Tax Cap	31,822	36,405	4,584	14.4	Total	107.23	104.60	16.242	16.384

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	162,100	168,600	4.0	1,775	1,819	44	2.5	1.1	1.08
Res Hmstd: Avg Val	243,000	252,700	4.0	2,847	2,912	66	2.3	1.17	1.15
Res Hmstd: Hi Val	323,900	336,900	4.0	3,918	4,007	88	2.3	1.21	1.19
Res Hmstd: Ex-Hi Val	486,000	505,500	4.0	6,001	6,130	129	2.2	1.23	1.21
Apartment (Mkt rate)	300,000	300,600	0.2	4,509	4,423	-86	-1.9	1.50	1.47
Comm/Ind: Lo Val	150,000	160,800	7.2	3,827	4,033	206	5.4	2.55	2.51
Comm/Ind: Med Val	300,000	321,700	7.2	8,849	9,215	366	4.1	2.95	2.86
Comm/Ind: Hi Val	1,000,000	1,072,300	7.2	32,284	33,392	1,108	3.4	3.23	3.11

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	248,584	6,070	2.5	1.09	1.09
ResNonHm 1 Exist	1,487,421	1,553,075	65,655	4.4	17,101	17,768	667	3.9	1.15	1.14
OthrResNonHm: Ex	257,290	268,815	11,524	4.5	3,575	3,287	-287	-8.0	1.39	1.22
Apartments Exist	1,984,006	2,053,019	69,012	3.5	27,760	28,375	615	2.2	1.40	1.38
Low-income Apts	131,272	135,268	3,995	3.0	1,144	1,169	24	2.1	0.87	0.86
Seas Rec: Exist	6,042	6,236	194	3.2	69	68	-1	-1.4	1.14	1.09
Com/Ind Lo Exist	336,800	339,763	2,963	0.9	8,316	8,117	-199	-2.4	2.47	2.39
Com/Ind Hi Exist	7,082,562	7,929,455	846,894	12.0	227,041	244,769	17,727	7.8	3.21	3.09
Publ U: Elec Gen	653	636	-16	-2.5	16	22	6	41.5	2.39	3.47
Publ U: Other	174,641	170,215	-4,426	-2.5	5,618	5,797	179	3.2	3.22	3.41
AgHm House Exist	843	937	94	11.2	9	10	1	10.7	1.10	1.10
AgHm Land: Exist	205	230	25	12.0	1	1	0	-7.8	0.28	0.23
Ag NonHm: Exist	62	71	9	14.8	1	1	0	8.3	0.97	0.91
ResHmstd: NewCon	0	170,203	170,203	0.0	0	1,994	1,994	0.0	0.00	1.17
All Other NewCon	0	304,971	304,971	0.0	0	6,526	6,526	0.0	0.00	2.14
Total	33,686,938	35,771,214	2,084,276	6.2	533,164	566,488	33,323	6.3	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	452,704	31,575	7.5	County	39.15	38.18	0.000	0.000
(-) TIF Tax Capacity	34,736	39,154	4,418	12.7	City/Town	31.59	30.93	0.180	0.182
(-) FD Contrib Tax Cap	45,963	51,580	5,617	12.2	School District	19.12	17.99	13.381	14.996
(=) Taxable Tax Capacity	340,430	361,970	21,540	6.3	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	96.25	13.561	15.178

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	195,800	201,200	2.8	2,002	2,051	48	2.4	1.02	1.02
Res Hmstd: Avg Val	293,500	301,600	2.8	3,187	3,260	73	2.3	1.09	1.08
Res Hmstd: Hi Val	391,200	402,000	2.8	4,372	4,469	97	2.2	1.12	1.11
Res Hmstd: Ex-Hi Val	587,000	603,200	2.8	6,805	6,970	164	2.4	1.16	1.16
Apartment (Mkt rate)	300,000	310,400	3.5	4,109	4,206	97	2.4	1.37	1.35
Comm/Ind: Lo Val	150,000	167,900	11.9	3,649	4,079	430	11.8	2.43	2.43
Comm/Ind: Med Val	300,000	335,900	12.0	8,447	9,261	814	9.6	2.82	2.76
Comm/Ind: Hi Val	1,000,000	1,119,600	12.0	30,838	33,434	2,596	8.4	3.08	2.99

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	338,086	18,425	5.8	1.10	1.10
ResNonHm 1 Exist	2,693,686	2,916,895	223,209	8.3	30,143	32,398	2,255	7.5	1.12	1.11
OthrResNonHm: Ex	474,346	512,697	38,350	8.1	6,128	5,812	-317	-5.2	1.29	1.13
Apartments Exist	1,590,074	1,725,747	135,673	8.5	21,628	23,258	1,631	7.5	1.36	1.35
Low-income Apts	77,484	83,042	5,558	7.2	653	695	42	6.4	0.84	0.84
Seas Rec: Exist	110,632	126,900	16,268	14.7	1,324	1,467	143	10.8	1.20	1.16
Com/Ind Lo Exist	337,222	349,056	11,834	3.5	8,156	8,171	15	0.2	2.42	2.34
Com/Ind Hi Exist	5,671,418	6,349,216	677,799	12.0	181,005	195,517	14,512	8.0	3.19	3.08
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	6,994	326	4.9	3.17	3.40
AgHm House Exist	75,463	77,477	2,015	2.7	809	831	23	2.8	1.07	1.07
AgHm Land: Exist	68,504	75,795	7,291	10.6	317	312	-5	-1.6	0.46	0.41
Ag NonHm: Exist	143,165	164,358	21,193	14.8	1,295	1,426	131	10.1	0.90	0.87
ResHmstd: NewCon	0	299,899	299,899	0.0	0	3,458	3,458	0.0	0.00	1.15
All Other NewCon	0	280,774	280,774	0.0	0	4,754	4,754	0.0	0.00	1.69
Total	40,499,222	43,973,665	3,474,443	8.6	577,786	623,179	45,393	7.9	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	529,233	45,244	9.3	County	39.15	38.18	0.000	0.000
(-) TIF Tax Capacity	11,641	12,830	1,189	10.2	City/Town	25.39	25.19	0.896	0.888
(-) FD Contrib Tax Cap	42,321	47,608	5,287	12.5	School District	20.82	19.44	14.568	15.898
(=) Taxable Tax Capacity	430,027	468,796	38,768	9.0	Special District	8.12	8.42	0.000	0.000
FD Distrib Tax Cap	17,958	20,545	2,587	14.4	Total	93.47	91.22	15.464	16.786

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	261,600	277,400	6.0	2,713	2,873	161	5.9	1.04	1.04
Res Hmstd: Avg Val	392,200	416,000	6.1	4,253	4,493	240	5.6	1.08	1.08
Res Hmstd: Hi Val	522,900	554,600	6.1	5,750	6,115	365	6.3	1.1	1.10
Res Hmstd: Ex-Hi Val	784,500	832,000	6.1	9,211	9,744	533	5.8	1.17	1.17
Apartment (Mkt rate)	300,000	325,600	8.5	3,969	4,259	290	7.3	1.32	1.31
Comm/Ind: Lo Val	150,000	167,900	11.9	3,619	4,041	422	11.7	2.41	2.41
Comm/Ind: Med Val	300,000	335,900	12.0	8,367	9,166	800	9.6	2.79	2.73
Comm/Ind: Hi Val	1,000,000	1,119,500	12.0	30,523	33,072	2,550	8.4	3.05	2.95

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	184,792	2,714	1.5	1.06	1.06
ResNonHm 1 Exist	1,048,674	1,237,436	188,761	18.0	11,762	13,777	2,015	17.1	1.12	1.11
OthrResNonHm: Ex	334,602	393,053	58,451	17.5	4,600	4,800	200	4.3	1.37	1.22
Apartments Exist	1,224,456	1,248,945	24,489	2.0	16,883	17,103	220	1.3	1.38	1.37
Low-income Apts	170,830	174,246	3,417	2.0	1,483	1,492	9	0.6	0.87	0.86
Seas Rec: Exist	12,441	12,447	6	0.0	153	146	-7	-4.5	1.23	1.18
Com/Ind Lo Exist	328,456	360,397	31,941	9.7	8,018	8,475	458	5.7	2.44	2.35
Com/Ind Hi Exist	4,338,682	4,853,473	514,791	11.9	139,564	150,493	10,929	7.8	3.22	3.10
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	6,745	304	4.7	3.21	3.41
AgHm House Exist	1,986	1,628	-357	-18.0	19	14	-5	-26.8	0.94	0.84
AgHm Land: Exist	2,211	1,222	-989	-44.7	9	3	-5	-60.0	0.40	0.29
Ag NonHm: Exist	20,453	24,134	3,681	18.0	170	188	18	10.6	0.83	0.78
ResHmstd: NewCon	0	105,787	105,787	0.0	0	1,191	1,191	0.0	0.00	1.13
All Other NewCon	0	104,257	104,257	0.0	0	2,323	2,323	0.0	0.00	2.23
Total	24,805,095	26,178,854	1,373,759	5.5	371,180	391,542	20,362	5.5	1.50	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	300,237	320,090	19,854	6.6	County	44.85	44.57	0.000	0.000
(-) TIF Tax Capacity	17,167	19,422	2,255	13.1	City/Town	23.74	23.31	0.852	0.867
(-) FD Contrib Tax Cap	31,822	34,927	3,105	9.8	School District	18.27	16.70	15.705	17.160
(=) Taxable Tax Capacity	251,248	265,742	14,494	5.8	Special District	8.07	8.12	0.000	0.000
FD Distrib Tax Cap	24,250	27,744	3,493	14.4	Total	94.93	92.69	16.557	18.028

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	176,900	180,400	2.0	1,759	1,787	28	1.6	0.99	0.99
Res Hmstd: Avg Val	265,200	270,500	2.0	2,823	2,866	43	1.5	1.06	1.06
Res Hmstd: Hi Val	353,500	360,600	2.0	3,887	3,945	58	1.5	1.1	1.09
Res Hmstd: Ex-Hi Val	530,400	541,000	2.0	5,985	6,085	100	1.7	1.13	1.12
Apartment (Mkt rate)	300,000	306,000	2.0	4,057	4,097	41	1.0	1.35	1.34
Comm/Ind: Lo Val	150,000	167,800	11.9	3,650	4,072	422	11.6	2.43	2.43
Comm/Ind: Med Val	300,000	335,600	11.9	8,433	9,228	795	9.4	2.81	2.75
Comm/Ind: Hi Val	1,000,000	1,118,700	11.9	30,756	33,293	2,537	8.2	3.08	2.98

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	252,179	5,017	2.0	1.29	1.25
ResNonHm 1 Exist	2,835,528	3,260,857	425,329	15.0	38,682	42,985	4,303	11.1	1.36	1.32
OthrResNonHm: Ex	1,490,392	1,710,618	220,226	14.8	24,623	24,183	-440	-1.8	1.65	1.41
Apartments Exist	3,023,074	3,143,997	120,923	4.0	49,862	50,174	312	0.6	1.65	1.60
Low-income Apts	273,583	281,790	8,207	3.0	2,757	2,746	-10	-0.4	1.01	0.97
Seas Rec: Exist	273	314	41	15.0	4	4	0	10.5	1.38	1.33
Com/Ind Lo Exist	599,986	627,766	27,780	4.6	15,992	15,997	5	0.0	2.67	2.55
Com/Ind Hi Exist	6,871,488	7,655,676	784,187	11.4	241,449	257,209	15,760	6.5	3.51	3.36
Publ U: Elec Gen	66,162	64,407	-1,755	-2.7	1,689	2,351	662	39.2	2.55	3.65
Publ U: Other	292,575	284,813	-7,762	-2.7	10,261	10,498	237	2.3	3.51	3.69
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	14	0	2.9	1.22	1.15
ResHmstd: NewCon	0	96,033	96,033	0.0	0	1,281	1,281	0.0	0.00	1.33
All Other NewCon	0	130,948	130,948	0.0	0	2,933	2,933	0.0	0.00	2.24
Total	34,673,173	37,437,765	2,764,592	8.0	632,494	662,556	30,062	4.8	1.82	1.77

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	471,600	35,907	8.2	County	34.76	33.90	0.000	0.000
(-) TIF Tax Capacity	64,556	72,160	7,605	11.8	City/Town	56.65	55.19	2.690	2.491
(-) FD Contrib Tax Cap	39,467	45,548	6,082	15.4	School District	24.18	22.83	9.319	8.879
(=) Taxable Tax Capacity	331,670	353,891	22,221	6.7	Special District	6.75	6.66	0.000	0.000
FD Distrib Tax Cap	43,325	49,566	6,241	14.4	Total	122.34	118.57	12.008	11.370

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	157,800	165,700	5.0	1,890	1,930	40	2.1	1.2	1.16
Res Hmstd: Avg Val	236,600	248,400	5.0	3,019	3,079	60	2.0	1.28	1.24
Res Hmstd: Hi Val	315,300	331,100	5.0	4,147	4,228	81	1.9	1.32	1.28
Res Hmstd: Ex-Hi Val	473,100	496,700	5.0	6,356	6,454	98	1.5	1.34	1.3
Apartment (Mkt rate)	300,000	312,000	4.0	4,948	4,979	31	0.6	1.65	1.6
Comm/Ind: Lo Val	150,000	167,100	11.4	3,998	4,397	399	10.0	2.67	2.63
Comm/Ind: Med Val	300,000	334,200	11.4	9,269	10,011	742	8.0	3.09	3
Comm/Ind: Hi Val	1,000,000	1,114,100	11.4	33,865	36,213	2,348	6.9	3.39	3.25

CITY OF ST. PAUL

<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	12,852,148	13,751,143	898,995	7.0	140,781	144,109	3,328	2.4	1.10	1.05
ResNonHm 1 Exist	1,373,279	1,620,469	247,190	18.0	16,295	18,336	2,040	12.5	1.19	1.13
OthrResNonHm: Ex	722,309	851,222	128,913	17.8	10,371	9,990	-381	-3.7	1.44	1.17
Apartments Exist	1,938,144	1,976,907	38,763	2.0	27,837	27,002	-835	-3.0	1.44	1.37
Low-income Apts	239,712	244,506	4,794	2.0	2,113	2,047	-66	-3.1	0.88	0.84
Seas Rec: Exist	1,070	1,109	38	3.6	14	14	0	-1.9	1.31	1.24
Com/Ind Lo Exist	437,271	446,621	9,350	2.1	10,822	10,477	-346	-3.2	2.47	2.35
Com/Ind Hi Exist	3,293,781	3,706,835	413,054	12.5	107,241	114,471	7,230	6.7	3.26	3.09
Publ U: Elec Gen	33,852	33,290	-562	-1.7	777	1,079	302	38.9	2.29	3.24
Publ U: Other	218,664	215,036	-3,628	-1.7	7,119	7,309	189	2.7	3.26	3.40
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	10	-4	-27.4	1.04	0.97
ResHmstd: NewCon	0	93,756	93,756	0.0	0	1,064	1,064	0.0	0.00	1.13
All Other NewCon	0	126,635	126,635	0.0	0	2,462	2,462	0.0	0.00	1.94
Total	21,111,565	23,068,571	1,957,006	9.3	323,385	338,368	14,983	4.6	1.53	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	255,795	279,939	24,144	9.4	County	41.77	41.52	0.000	0.000
(-) TIF Tax Capacity	22,933	25,900	2,967	12.9	City/Town	28.22	25.49	0.000	0.000
(-) FD Contrib Tax Cap	19,319	23,118	3,799	19.7	School District	26.00	24.59	13.208	11.864
(=) Taxable Tax Capacity	213,543	230,920	17,377	8.1	Special District	8.34	8.18	0.000	0.000
FD Distrib Tax Cap	39,773	45,502	5,729	14.4	Total	104.34	99.78	13.208	11.864

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	143,300	153,300	7.0	1,441	1,477	36	2.5	1.01	0.96
Res Hmstd: Avg Val	214,900	229,900	7.0	2,347	2,401	54	2.3	1.09	1.04
Res Hmstd: Hi Val	286,400	306,400	7.0	3,252	3,324	72	2.2	1.14	1.08
Res Hmstd: Ex-Hi Val	429,700	459,800	7.0	5,051	5,133	83	1.6	1.18	1.12
Apartment (Mkt rate)	300,000	306,000	2.0	4,309	4,180	-129	-3.0	1.44	1.37
Comm/Ind: Lo Val	150,000	168,800	12.5	3,712	4,099	387	10.4	2.47	2.43
Comm/Ind: Med Val	300,000	337,600	12.5	8,596	9,312	716	8.3	2.87	2.76
Comm/Ind: Hi Val	1,000,000	1,125,400	12.5	31,387	33,640	2,253	7.2	3.14	2.99

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. 7F6

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: House Tax Bill & E-12 Bill

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2007	Proj Pay 2008	House Tax Bill & E-12 Bill	Diff
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. 7F6

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: House Tax Bill & E-12 Bill

(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	15,025	68	17
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,637,587	66,376	43,843
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	14,794	148	98
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,964,532	59,645	55,952
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	74,299	743	696
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	73,774	738	672
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,497	15	13
163.1	Ag Hmstd HGA: >500K: Exist	1.250	105,851	1,323	1,199
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	0.500	10,430,728	52,154	11,246
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.500	29,455	147	35
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.500	11,868,764	59,344	53,201
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.500	73,061	365	331
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.500	9,353,030	46,765	36,531
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.500	111,094	555	434
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	7,236,779	72,368	55,841
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	34,739	347	267
170.1	Ag Non-homestead: Exist	1.000	17,378,544	173,785	138,239
170.2	Ag Non-homestead: NewCon	1.000	45,770	458	347
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,384	14	13
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,714,984	17,150	13,486
178.1	Non-comm SRR: <76K: Exist	1.000	9,906,677	99,067	80,119
178.2	Non-comm SRR: <76K: NewCon	1.000	122,797	1,228	1,048
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,510,607	115,106	100,764
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	339,233	3,392	3,020
180.1	Non-comm SRR: >500K: Exist	1.250	1,059,850	13,248	10,713
180.2	Non-comm SRR: >500K: NewCon	1.250	46,599	582	469
183.1	Res 1b Hmstd <32K: Exist	0.450	233,960	1,053	909
184.1	Res Hmstd: <76K: Exist	1.000	104,947,292	1,049,473	934,291
184.2	Res Hmstd: <76K: NewCon	1.000	551,714	5,517	4,822
185.1	Res Hmstd: 76K-414K: Exist	1.000	198,402,718	1,984,027	2,140,686
185.2	Res Hmstd: 76K-414K: NewCon	1.000	4,200,018	42,000	45,044
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,125,489	71,255	74,034
186.2	Res Hmstd: 414K-500K: NewCon	1.000	266,963	2,670	2,731
187.1	Res Hmstd: > 500K: Exist	1.250	13,710,290	171,379	170,636
187.2	Res Hmstd: > 500K: NewCon	1.250	462,861	5,786	5,640
189.1	Res NonH 1 unit: <76K: Exist	1.000	11,078,505	110,785	125,289

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Simulation No. 7F6

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: House Tax Bill & E-12 Bill

(all figures in \$000s)

Simulation No.	Description	Baseline	Actual Pay 2007	Proj Pay 2008	House Tax Bill	E-12 Bill
189.2	Res NonH 1 unit: <76K: NewCon	1.000	524,106	5,241	5,806	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	14,802,470	148,025	162,133	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,260,438	12,604	13,600	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,063,075	25,788	26,053	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	202,516	2,531	2,572	
193.11	Res NonH LandOnly: Exist	1.250	5,452,134	68,152	73,264	
193.12	Res NonHm Duplex/Triplex: Exist	1.000	3,199,890	31,999	37,629	
193.21	Res NonH LandOnly: NewCon	1.250	489,069	6,113	6,448	
193.22	Res NonHm Duplex/Triplex: NewCon	1.000	122,259	1,223	1,395	
196.1	Regular apartments (4a): Exist	1.250	18,356,672	229,458	259,267	
196.2	Regular apartments (4a): NewCon	1.250	242,604	3,033	3,330	
197.1	Low-income housing (4d): Exist	0.750	2,267,809	17,009	20,080	
197.2	Low-income housing (4d): NewCon	0.750	14,141	106	125	
198.1	Non-profit/Comm Serv: Exist	1.500	51,140	767	902	
198.2	Non-profit/Comm Serv: NewCon	1.500	85	1	1	
199.1	Student housing: Exist	1.000	30,113	301	350	
199.2	Student housing: NewCon	1.000	10	0	0	
200.1	Manuf home park land: Exist	1.250	612,418	7,655	8,262	
200.2	Manuf home park land: NewCon	1.250	139	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.500	403,538	2,018	1,637	
202.2	Comm SRR 1c: <500K: NewCon	0.500	1,679	8	8	
203.11	Comm SRR 1c: 500K-600K: Exist	0.500	56,022	280	219	
203.12	Comm SRR 1c: 600K-2.2M: Exist	1.000	202,994	2,030	1,466	
203.21	Comm SRR 1c: 500K-600K: NewCon	0.500	774	4	3	
203.22	Comm SRR 1c: 600K-2.2M: NewCon	1.000	2,158	22	18	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	50,675	633	518	
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	2,731	
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	1,528	
206.2	Comm SRR 4c: >500K: NewCon	1.250	4,814	60	50	
207.1	Bed & Breakfast: Exist	1.250	25,479	318	311	
207.2	Bed & Breakfast: NewCon	1.250	30	0	0	
208.0	Qualifying golf courses	1.250	265,040	3,313	3,126	
211.1	Commercial: <150K: Exist	1.500	8,458,080	126,871	202,074	
211.2	Commercial: <150K: NewCon	1.500	129,568	1,944	3,068	
212.1	Commercial: >150K: Exist	2.000	45,823,470	916,469	1,423,161	
212.2	Commercial: >150K: NewCon	2.000	1,328,761	26,575	40,605	
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	31,312	
222.2	Industrial: <150K: NewCon	1.500	12,844	193	306	

House Research Dept.

Simulation No. 7F6

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: House Tax Bill & E-12 Bill

(all figures in \$000s)

223.1	Industrial: >150K: Exist	2.000	14,083,034	281,661	440,800
223.2	Industrial: >150K: NewCon	2.000	189,276	3,786	5,926
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	1,537
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	1,882
234.0	Publ Util: land & bldgs >150K	2.000	832,870	16,657	24,223
235.0	Publ Util: Electric Generat Mach	3.000	1,496,108	44,883	43,243
236.0	Publ Util: machinery (non-generat)	2.250	1,064,435	23,950	34,389
238.0	Railroad <150K	1.500	27,063	406	640
239.0	Railroad >150K	2.000	598,020	11,960	18,060
241.0	Non-comm aircraft hangars	1.500	3,145	47	48
242.0	Mineral	2.000	2,223	44	83
243.0	Misc class 5	2.000	4,862	97	132
249.0	Personal: 3f	1.000	10,223	102	100
250.0	Non-comm aircraft hangars	1.500	72,626	1,089	1,059
251.0	Pers: It31 tools&mach excl elec gen	2.250	151,661	3,412	4,807
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,420	94	93
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,565	566	486
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	10,917	109	92
256.0	Pers: It32 struct/leased land-C/I	2.000	19,211	384	550
257.0	Pers: Item 33 ag real estate	1.000	21,423	214	207
259.0	Pers: It41 struct/leased land - C/I	2.000	428,051	8,561	9,026
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	33
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	1,269
267.0	Pers: It43 leased real estate - non C/I	1.500	22,879	343	432
268.0	Pers: Item 43 leased real estate - C/I	2.000	416,689	8,334	9,629
269.0	Pers: Item 44 electric util trans lines	2.250	1,639,636	36,892	55,740
270.0	Pers: Item 44 electric util distri lines	2.250	233,081	5,244	8,320
271.0	Pers: Item 45 syst/gas utils	2.250	1,899,825	42,746	61,416
272.0	Pers: Item 46 syst/water utils	2.000	1,525	30	49
273.0	Pers: Item 48 misc	2.000	17,141	343	377
State Total			566,931,785	6,391,505	7,173,849

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	2,413,745	1,622,822	190,843	1,199,918	280,729	717,441	6,425,497
Certified MKV Levy	2,525	29,620	103	712,334	0	0	744,582
Fiscal Disparities Levy	123,139	123,771	1,168	130,156	28,259	0	406,494
Disparity Reduction Aid	9,557	0	461	7,761	0	0	17,779
Spread NTC Levy	2,281,049	1,499,051	189,214	1,113,431	257,469	717,441	6,057,655
Spread MKV Levy	2,525	29,620	103	660,903	0	0	693,151
Tax Incr Financing Levy							338,961
Homestead Credit		261,825		Taconite credit		16,991	
Agricultural Credit		35,313		Disparity Reduction Credit		5,049	