

# House Research Simulation Report: Property Tax

**Simulation #8G1**

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## DESCRIPTION

**BASELINE: Actual Pay 2008**

**ALTERNATIVE: Projected Pay 2009: End-of-Session Tax & Ed Finance Bills**

This report is a projection of property taxes payable in 2009, including the impacts of the 2008 omnibus Tax and Education Finance Bills. The payable 2008 baseline for the simulation is based on actual data reported by the counties. The baseline payable 2009 projections result from a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on growth patterns for the previous year adjusted for current market conditions, combined with input from many county assessors. Non-school levy projections are based on historical growth rates, adjusted for changes in state aids and the levy limits enacted in the Tax bill. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts via formula.

## KEY POINTS

- **Statewide, property taxes are projected to increase by \$440 million, or 6%**, according to the simulation. Approximately \$81 million of the \$440 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2009. The overall tax increases are projected to be 7.1% in Greater Minnesota and 5.4% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from +3% (on residential homesteads) to +10.7% (on non-homestead agricultural property).** Increases on other large property types (existing properties only) are 5% on agricultural homestead property, 4.7% on residential non-homestead property, 4.5% on apartments, 7.4% on commercial-industrial property, 3.8% on public utility property, and 6.8% 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 2008**

- **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 2009: End-of-Session Tax & Ed Finance Bills**

- **Market values** are based on actual growth rates in taxable property values between payable year 2007 and payable year 2008 for each type of property within each county, adjusted for changes in market conditions in calendar year 2007. Separate rates were 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 2007 to pay 2008, on a city-by-city and a class-by-class basis. Public utility values were modified to take into account the transition to the new valuation rules; for pay 2009, the market value will be based 50% on the old rule and 50% on the new rule. No attempt has been made to adjust for the disabled veterans homestead exclusion, the expanded eligibility for non-profit community service organizations, and the new classification for managed forest land.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2009 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$72 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide (except St. Paul). Approximately \$34 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- Baseline **county levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each county’s 2007 general levy plus aid was increased by its three-year average levy plus aid growth rate. General levy amounts were derived by subtracting projected 2009 aid amounts from the levy plus aid projections. The resulting general levy was not allowed to be less than in 2007, nor to exceed the 2008 levy by more than 12%. Each county’s jail and debt service levies were projected separately from the general levy. The baseline levy projections were then compared to the projected levy limits under the provisions of the Tax Bill, and reduced if they exceeded those limits.
- Baseline **city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each jurisdiction’s average growth rate in levy

plus aid for the previous three years to its 2008 levy plus aid amount. Levy amounts were derived by subtracting projected 2009 aid amounts from the levy plus aid projections. City debt service levies were projected separately from the general levy. Levy amounts were not allowed to be less than in payable 2008, nor were they allowed to grow by more than 15%. The baseline city levy projections were then compared to the projected levy limits under the provisions of the Tax Bill, and reduced if they exceeded those limits.

- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median growth rate over the previous three years. Some adjustments were made based on input from public officials in some of the larger jurisdictions. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency, recent trends in levy growth, plus some input from agency officials.
- **The state property tax levy** is assumed to be \$770.7 million; resulting in a commercial-industrial rate of 45.4% and a seasonal-recreational rate of 18.6%.
- **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). TIF NTC for the City of St. Paul was reduced for decertifications due to take place for pay 2009.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Disabled homestead</b>	0.45%	0.45%
<b>Residential Homestead:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Residential Non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal Recreational Residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$790,000	0.55	0.5
\$790,000 - \$890,000	1.0	0.5
>\$890,000	1.0	1.0
<b>Nonhomestead</b>	1.0	1.0
<b>Credits:</b>		
<b>Homestead:</b>		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
<b>Agricultural:</b>		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	324,601,411	324,233,019	-368,392	-0.1	3,411,653	3,515,693	104,040	3.0	1.05	1.08
ResNonHm 1 Exist	30,652,831	31,450,780	797,950	2.6	353,430	371,546	18,116	5.1	1.15	1.18
ResNonHm23 Exist	9,957,022	10,149,331	192,308	1.9	140,216	145,455	5,239	3.7	1.41	1.43
Apartments Exist	18,432,170	18,690,577	258,407	1.4	265,663	277,501	11,839	4.5	1.44	1.48
Low-income Apts	2,306,468	2,359,460	52,991	2.3	21,047	22,015	968	4.6	0.91	0.93
Seas Rec: Exist	24,866,749	27,266,429	2,399,679	9.7	214,060	228,540	14,480	6.8	0.86	0.84
Com/Ind Lo Exist	9,806,419	10,071,605	265,186	2.7	241,244	249,469	8,226	3.4	2.46	2.48
Com/Ind Hi Exist	62,983,576	67,011,454	4,027,877	6.4	1,989,742	2,146,594	156,853	7.9	3.16	3.20
Publ U: Elec Gen	1,554,471	1,584,925	30,454	2.0	33,889	35,071	1,183	3.5	2.18	2.21
Publ U: Other	5,983,850	6,171,731	187,881	3.1	181,422	188,400	6,978	3.8	3.03	3.05
AgHm House Exist	12,426,407	13,128,904	702,497	5.7	102,903	112,773	9,870	9.6	0.83	0.86
AgHm Land: Exist	38,441,676	42,375,605	3,933,928	10.2	177,051	181,088	4,037	2.3	0.46	0.43
Ag NonHm: Exist	19,780,943	22,051,270	2,270,327	11.5	165,070	182,747	17,678	10.7	0.83	0.83
ResHmstd: NewCon	0	3,634,396	3,634,396	0.0	0	41,379	41,379	0.0	0.00	1.14
All Other NewCon	0	3,003,094	3,003,094	0.0	0	39,194	39,194	0.0	0.00	1.31
<b>Total</b>	<b>561,793,995</b>	<b>583,182,579</b>	<b>21,388,584</b>	<b>3.8</b>	<b>7,297,388</b>	<b>7,737,467</b>	<b>440,078</b>	<b>6.0</b>	<b>1.30</b>	<b>1.33</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	6,338,736	6,570,279	231,543	3.7	County	40.14	40.55	0.05	0.05
(-) TIF Tax Capacity	311,344	321,354	10,011	3.2	City/Town	30.38	30.28	0.66	0.69
(-) FD Contrib Tax Cap	350,277	401,602	51,325	14.7	School District	20.42	21.22	14.19	15.87
(=) Taxable Tax Capacity	5,677,115	5,847,323	170,207	3.0	Special District	4.59	4.54	0.01	0.01
FD Distrib Tax Cap	350,278	401,602	51,324	14.7	<b>Total</b>	<b>95.52</b>	<b>96.59</b>	<b>14.91</b>	<b>16.62</b>

## 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	Alter
Res Hmstd: Exist	105,707,884	108,648,025	2,940,142	2.8	1,039,342	1,085,939	46,597	4.5	0.98	1.00
ResNonHm 1 Exist	10,312,392	10,975,383	662,991	6.4	118,516	127,673	9,157	7.7	1.15	1.16
ResNonHm23 Exist	3,053,637	3,216,590	162,953	5.3	43,039	45,749	2,710	6.3	1.41	1.42
Apartments Exist	3,742,223	3,884,210	141,987	3.8	57,275	59,908	2,633	4.6	1.53	1.54
Low-income Apts	803,687	828,888	25,201	3.1	7,762	8,074	313	4.0	0.97	0.97
Seas Rec: Exist	24,335,750	26,710,782	2,375,032	9.8	208,155	222,282	14,127	6.8	0.86	0.83
Com/Ind Lo Exist	5,756,313	5,952,951	196,637	3.4	143,397	148,488	5,091	3.6	2.49	2.49
Com/Ind Hi Exist	13,456,814	14,496,808	1,039,994	7.7	430,443	463,145	32,701	7.6	3.20	3.19
Publ U: Elec Gen	1,223,850	1,247,815	23,965	2.0	26,823	27,600	777	2.9	2.19	2.21
Publ U: Other	3,663,144	3,785,960	122,816	3.4	108,801	112,474	3,673	3.4	2.97	2.97
AgHm House Exist	11,043,029	11,720,485	677,456	6.1	90,704	99,831	9,127	10.1	0.82	0.85
AgHm Land: Exist	36,692,660	40,541,380	3,848,720	10.5	170,124	174,140	4,016	2.4	0.46	0.43
Ag NonHm: Exist	18,381,851	20,514,666	2,132,815	11.6	153,029	169,145	16,116	10.5	0.83	0.82
ResHmstd: NewCon	0	1,578,543	1,578,543	0.0	0	16,748	16,748	0.0	0.00	1.06
All Other NewCon	0	1,810,933	1,810,933	0.0	0	20,868	20,868	0.0	0.00	1.15
<b>Total</b>	<b>238,173,234</b>	<b>255,913,419</b>	<b>17,740,185</b>	<b>7.4</b>	<b>2,597,411</b>	<b>2,782,066</b>	<b>184,655</b>	<b>7.1</b>	<b>1.09</b>	<b>1.09</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,478,443	2,640,432	161,989	6.5	County	47.33	46.48	0.03	0.03
(-) TIF Tax Capacity	51,915	55,810	3,896	7.5	City/Town	27.36	26.92	0.31	0.31
(-) FD Contrib Tax Cap	3,426	4,478	1,052	30.7	School District	18.99	19.38	11.72	13.55
(=) Taxable Tax Capacity	2,423,103	2,580,144	157,041	6.5	Special District	1.55	1.55	0.03	0.03
FD Distrib Tax Cap	3,427	4,478	1,051	30.7	<b>Total</b>	95.22	94.32	12.09	13.91

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,100	111,100	2.8	885	930	45	5.1	0.82	0.84
Res Hmstd: Avg Val	162,100	166,600	2.8	1,513	1,581	68	4.5	0.93	0.95
Res Hmstd: Hi Val	216,100	222,100	2.8	2,141	2,231	90	4.2	0.99	1.00
Res Hmstd: Ex-Hi Val	324,300	333,300	2.8	3,400	3,535	135	4.0	1.05	1.06
Apartment	300,000	311,400	3.8	3,934	4,105	171	4.3	1.31	1.32
Comm/Ind: Lo Val	150,000	161,600	7.7	3,358	3,693	335	10.0	2.24	2.29
Comm/Ind: Med Val	300,000	323,200	7.7	7,775	8,435	660	8.5	2.59	2.61
Comm/Ind: Hi Val	1,000,000	1,077,300	7.7	28,388	30,561	2,173	7.7	2.84	2.84

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Hmstd: Exist	218,893,527	215,584,993	-3,308,534	-1.5	2,372,311	2,429,754	57,443	2.4	1.08	1.13
ResNonHm 1 Exist	20,340,439	20,475,398	134,959	0.7	234,914	243,873	8,959	3.8	1.15	1.19
ResNonHm23 Exist	6,903,385	6,932,741	29,356	0.4	97,177	99,706	2,529	2.6	1.41	1.44
Apartments Exist	14,689,947	14,806,367	116,420	0.8	208,387	217,593	9,206	4.4	1.42	1.47
Low-income Apts	1,502,781	1,530,572	27,791	1.8	13,285	13,940	655	4.9	0.88	0.91
Seas Rec: Exist	531,000	555,647	24,647	4.6	5,905	6,257	352	6.0	1.11	1.13
Com/Ind Lo Exist	4,050,106	4,118,655	68,548	1.7	97,847	100,981	3,135	3.2	2.42	2.45
Com/Ind Hi Exist	49,526,763	52,514,646	2,987,883	6.0	1,559,298	1,683,450	124,152	8.0	3.15	3.21
Publ U: Elec Gen	330,622	337,111	6,489	2.0	7,066	7,471	405	5.7	2.14	2.22
Publ U: Other	2,320,706	2,385,771	65,066	2.8	72,621	75,926	3,305	4.6	3.13	3.18
AgHm House Exist	1,383,378	1,408,419	25,041	1.8	12,199	12,942	743	6.1	0.88	0.92
AgHm Land: Exist	1,749,016	1,834,224	85,208	4.9	6,928	6,948	20	0.3	0.40	0.38
Ag NonHm: Exist	1,399,092	1,536,603	137,512	9.8	12,041	13,602	1,562	13.0	0.86	0.89
ResHmstd: NewCon	0	2,055,852	2,055,852	0.0	0	24,631	24,631	0.0	0.00	1.20
All Other NewCon	0	1,192,161	1,192,161	0.0	0	18,326	18,326	0.0	0.00	1.54
<b>Total</b>	<b>323,620,761</b>	<b>327,269,160</b>	<b>3,648,399</b>	<b>1.1</b>	<b>4,699,978</b>	<b>4,955,401</b>	<b>255,423</b>	<b>5.4</b>	<b>1.45</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,860,293	3,929,847	69,554	1.8	County	34.78	35.87	0.06	0.06	
(-) TIF Tax Capacity	259,429	265,544	6,115	2.4	City/Town	32.62	32.93	0.83	0.89	
(-) FD Contrib Tax Cap	346,851	397,124	50,272	14.5	School District	21.48	22.68	15.42	17.08	
(=) Taxable Tax Capacity	3,254,012	3,267,179	13,166	0.4	Special District	6.85	6.90	0.00	0.00	
FD Distrib Tax Cap	346,851	397,124	50,272	14.5	<b>Total</b>	<b>95.74</b>	<b>98.37</b>	<b>16.32</b>	<b>18.03</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Hmstd: Lo Val	188,900	186,000	-1.5	1,914	1,960	46	2.4	1.01	1.05
Res Hmstd: Avg Val	283,200	278,900	-1.5	3,056	3,125	69	2.3	1.08	1.12
Res Hmstd: Hi Val	377,600	371,900	-1.5	4,199	4,291	93	2.2	1.11	1.15
Res Hmstd: Ex-Hi Val	566,500	557,900	-1.5	6,507	6,637	130	2.0	1.15	1.19
Apartment	300,000	302,400	0.8	4,080	4,264	184	4.5	1.36	1.41
Comm/Ind: Lo Val	150,000	159,000	6.0	3,433	3,781	348	10.1	2.29	2.38
Comm/Ind: Med Val	300,000	318,100	6.0	7,929	8,644	715	9.0	2.64	2.72
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	28,909	31,328	2,419	8.4	2.89	2.95

**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	59,986,958	60,731,334	744,375	1.2	665,127	684,186	19,059	2.9	1.11	1.13
ResNonHm 1 Exist	6,421,705	6,785,979	364,273	5.7	81,653	87,321	5,667	6.9	1.27	1.29
ResNonHm23 Exist	2,121,049	2,220,570	99,521	4.7	32,255	34,083	1,828	5.7	1.52	1.53
Apartments Exist	3,677,863	3,816,701	138,838	3.8	56,557	59,150	2,593	4.6	1.54	1.55
Low-income Apts	802,927	828,128	25,201	3.1	7,754	8,066	313	4.0	0.97	0.97
Seas Rec: Exist	3,147,839	3,430,810	282,971	9.0	30,193	31,795	1,603	5.3	0.96	0.93
Com/Ind Lo Exist	4,697,019	4,852,050	155,031	3.3	121,719	125,915	4,197	3.4	2.59	2.60
Com/Ind Hi Exist	12,203,216	13,163,138	959,922	7.9	396,745	427,252	30,507	7.7	3.25	3.25
Publ U: Elec Gen	1,192,762	1,215,905	23,143	1.9	26,281	27,042	761	2.9	2.20	2.22
Publ U: Other	1,383,411	1,431,556	48,145	3.5	45,558	47,177	1,619	3.6	3.29	3.30
AgHm House Exist	376,427	393,744	17,317	4.6	4,119	4,458	339	8.2	1.09	1.13
AgHm Land: Exist	484,244	533,633	49,389	10.2	2,699	2,782	82	3.0	0.56	0.52
Ag NonHm: Exist	661,618	736,581	74,963	11.3	7,469	8,318	849	11.4	1.13	1.13
ResHmstd: NewCon	0	904,748	904,748	0.0	0	10,678	10,678	0.0	0.00	1.18
All Other NewCon	0	824,126	824,126	0.0	0	12,807	12,807	0.0	0.00	1.55
<b>Total</b>	<b>97,157,038</b>	<b>101,869,001</b>	<b>4,711,964</b>	<b>4.8</b>	<b>1,478,127</b>	<b>1,571,030</b>	<b>92,903</b>	<b>6.3</b>	<b>1.52</b>	<b>1.54</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,154,982	1,215,326	60,344	5.2	County	46.64	46.08	0.02	0.02
(-) TIF Tax Capacity	51,362	55,238	3,876	7.5	City/Town	44.04	43.47	0.53	0.53
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	20.47	21.01	12.16	13.99
(=) Taxable Tax Capacity	<u>1,101,201</u>	<u>1,157,005</u>	<u>55,804</u>	<u>5.1</u>	Special District	<u>1.74</u>	<u>1.74</u>	<u>0.04</u>	<u>0.04</u>
FD Distrib Tax Cap	2,722	3,557	835	30.7	<b>Total</b>	112.89	112.30	12.75	14.58

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	94,400	95,600	1.3	899	927	28	3.1	0.95	0.97
Res Hmstd: Avg Val	141,600	143,400	1.3	1,534	1,576	42	2.7	1.08	1.1
Res Hmstd: Hi Val	188,700	191,000	1.2	2,168	2,223	55	2.5	1.15	1.16
Res Hmstd: Ex-Hi Val	283,100	286,600	1.2	3,439	3,522	83	2.4	1.21	1.23
Apartment	300,000	311,300	3.8	4,616	4,824	208	4.5	1.54	1.55
Comm/Ind: Lo Val	150,000	161,800	7.9	3,766	4,157	391	10.4	2.51	2.57
Comm/Ind: Med Val	300,000	323,600	7.9	8,723	9,497	774	8.9	2.91	2.93
Comm/Ind: Hi Val	1,000,000	1,078,700	7.9	31,855	34,418	2,562	8.0	3.19	3.19



**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	45,720,926	47,916,692	2,195,766	4.8	374,215	401,753	27,537	7.4	0.82	0.84
ResNonHm 1 Exist	3,890,686	4,189,404	298,717	7.7	36,863	40,352	3,489	9.5	0.95	0.96
ResNonHm23 Exist	932,588	996,019	63,431	6.8	10,785	11,667	882	8.2	1.16	1.17
Apartments Exist	64,361	67,509	3,149	4.9	719	759	40	5.6	1.12	1.12
Low-income Apts	760	760	0	0.0	8	8	0	1.5	1.05	1.06
Seas Rec: Exist	21,187,911	23,279,972	2,092,061	9.9	177,962	190,487	12,525	7.0	0.84	0.82
Com/Ind Lo Exist	1,059,295	1,100,901	41,606	3.9	21,678	22,573	894	4.1	2.05	2.05
Com/Ind Hi Exist	1,253,598	1,333,671	80,073	6.4	33,699	35,893	2,194	6.5	2.69	2.69
Publ U: Elec Gen	31,087	31,910	823	2.6	543	558	16	2.9	1.75	1.75
Publ U: Other	2,279,733	2,354,404	74,671	3.3	63,243	65,296	2,053	3.2	2.77	2.77
AgHm House Exist	10,666,602	11,326,741	660,139	6.2	86,585	95,373	8,787	10.1	0.81	0.84
AgHm Land: Exist	36,208,416	40,007,748	3,799,332	10.5	167,424	171,359	3,934	2.3	0.46	0.43
Ag NonHm: Exist	17,720,234	19,778,085	2,057,852	11.6	145,560	160,828	15,268	10.5	0.82	0.81
ResHmstd: NewCon	0	673,795	673,795	0.0	0	6,070	6,070	0.0	0.00	0.90
All Other NewCon	0	986,807	986,807	0.0	0	8,062	8,062	0.0	0.00	0.82
<b>Total</b>	141,016,196	154,044,417	13,028,221	9.2	1,119,284	1,211,036	91,752	8.2	0.79	0.79

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,323,462	1,425,107	101,645	7.7	County	47.90	46.80	0.03	0.03
(-) TIF Tax Capacity	553	572	19	3.5	City/Town	13.47	13.45	0.01	0.01
(-) FD Contrib Tax Cap	1,006	1,395	389	38.6	School District	17.75	18.06	11.12	12.96
(=) Taxable Tax Capacity	1,321,902	1,423,139	101,237	7.7	Special District	1.39	1.39	0.01	0.01
FD Distrib Tax Cap	705	921	216	30.7	<b>Total</b>	80.51	79.70	11.17	13.01

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	133,600	140,000	4.8	973	1,052	79	8.1	0.73	0.75
Res Hmstd: Avg Val	200,300	209,900	4.8	1,644	1,762	118	7.2	0.82	0.84
Res Hmstd: Hi Val	267,100	279,900	4.8	2,317	2,474	158	6.8	0.87	0.88
Res Hmstd: Ex-Hi Val	400,700	419,900	4.8	3,662	3,893	231	6.3	0.91	0.93
Apartment	300,000	314,700	4.9	3,354	3,545	190	5.7	1.12	1.13
Comm/Ind: Lo Val	150,000	159,600	6.4	3,013	3,263	250	8.3	2.01	2.04
Comm/Ind: Med Val	300,000	319,200	6.4	6,975	7,465	490	7.0	2.32	2.34
Comm/Ind: Hi Val	1,000,000	1,063,900	6.4	25,463	27,070	1,607	6.3	2.55	2.54

<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,012,689	5,139,519	126,830	2.5	58,019	59,656	1,637	2.8	1.16	1.16
ResNonHm 1 Exist	489,737	537,104	47,367	9.7	6,604	7,263	659	10.0	1.35	1.35
ResNonHm23 Exist	174,375	188,266	13,891	8.0	2,669	2,878	210	7.9	1.53	1.53
Apartments Exist	406,780	429,746	22,967	5.6	6,584	6,955	372	5.6	1.62	1.62
Low-income Apts	92,460	96,478	4,018	4.3	944	974	30	3.2	1.02	1.01
Seas Rec: Exist	206,492	231,324	24,832	12.0	2,257	2,452	195	8.7	1.09	1.06
Com/Ind Lo Exist	581,445	599,678	18,233	3.1	15,248	15,577	329	2.2	2.62	2.60
Com/Ind Hi Exist	1,074,937	1,167,198	92,261	8.6	32,062	34,279	2,218	6.9	2.98	2.94
Publ U: Elec Gen	21,839	22,347	508	2.3	496	528	32	6.5	2.27	2.36
Publ U: Other	96,901	99,849	2,948	3.0	3,396	3,488	92	2.7	3.50	3.49
AgHm House Exist	20,532	21,927	1,396	6.8	242	263	20	8.4	1.18	1.20
AgHm Land: Exist	41,897	47,548	5,651	13.5	276	286	10	3.8	0.66	0.60
Ag NonHm: Exist	43,381	48,183	4,802	11.1	543	596	53	9.8	1.25	1.24
ResHmstd: NewCon	0	97,457	97,457	0.0	0	1,209	1,209	0.0	0.00	1.24
All Other NewCon	0	90,534	90,534	0.0	0	1,764	1,764	0.0	0.00	1.95
<b>Total</b>	<b>8,263,464</b>	<b>8,817,158</b>	<b>553,694</b>	<b>6.7</b>	<b>129,339</b>	<b>138,170</b>	<b>8,831</b>	<b>6.8</b>	<b>1.57</b>	<b>1.57</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	98,508	105,523	7,015	7.1	County	51.90	50.46	0.00	0.00
(-) TIF Tax Capacity	5,055	5,542	488	9.6	City/Town	45.58	43.68	0.31	0.33
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.96	22.60	11.62	13.44
(=) Taxable Tax Capacity	93,453	99,981	6,527	7.0	Special District	3.49	3.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.93	120.35	11.93	13.77

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	72,600	74,400	2.5	689	700	12	1.7	0.95	0.94
Res Hmstd: Avg Val	108,900	111,700	2.6	1,194	1,226	32	2.7	1.1	1.1
Res Hmstd: Hi Val	145,200	148,900	2.5	1,716	1,759	42	2.5	1.18	1.18
Res Hmstd: Ex-Hi Val	217,800	223,300	2.5	2,761	2,824	63	2.3	1.27	1.26
Apartment	300,000	316,900	5.6	4,968	5,204	236	4.8	1.66	1.64
Comm/Ind: Lo Val	150,000	162,900	8.6	3,979	4,382	403	10.1	2.65	2.69
Comm/Ind: Med Val	300,000	325,700	8.6	9,225	10,004	779	8.4	3.07	3.07
Comm/Ind: Hi Val	1,000,000	1,085,800	8.6	33,705	36,253	2,547	7.6	3.37	3.34

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,011,321	6,335,696	324,375	5.4	47,538	50,780	3,242	6.8	0.79	0.80
ResNonHm 1 Exist	401,012	433,208	32,197	8.0	3,890	4,267	377	9.7	0.97	0.98
ResNonHm23 Exist	143,273	151,823	8,550	6.0	1,508	1,601	94	6.2	1.05	1.05
Apartments Exist	10,064	10,709	646	6.4	96	102	6	5.7	0.96	0.95
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,344,854	4,798,815	453,961	10.4	36,473	39,295	2,822	7.7	0.84	0.82
Com/Ind Lo Exist	158,990	165,609	6,618	4.2	3,251	3,369	118	3.6	2.04	2.03
Com/Ind Hi Exist	182,796	193,525	10,729	5.9	5,123	5,382	259	5.1	2.80	2.78
Publ U: Elec Gen	420	431	10	2.5	7	7	1	8.5	1.58	1.68
Publ U: Other	419,631	433,935	14,305	3.4	12,222	12,583	361	3.0	2.91	2.90
AgHm House Exist	1,522,233	1,623,450	101,217	6.6	12,317	13,549	1,232	10.0	0.81	0.83
AgHm Land: Exist	5,878,637	6,579,673	701,035	11.9	28,398	29,366	968	3.4	0.48	0.45
Ag NonHm: Exist	3,490,502	3,902,213	411,710	11.8	31,296	34,704	3,409	10.9	0.90	0.89
ResHmstd: NewCon	0	126,540	126,540	0.0	0	1,101	1,101	0.0	0.00	0.87
All Other NewCon	0	177,434	177,434	0.0	0	1,452	1,452	0.0	0.00	0.82
<b>Total</b>	<b>22,563,734</b>	<b>24,933,062</b>	<b>2,369,327</b>	<b>10.5</b>	<b>182,117</b>	<b>197,558</b>	<b>15,441</b>	<b>8.5</b>	<b>0.81</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	210,857	229,513	18,656	8.8	County	48.46	46.96	0.00	0.00
(-) TIF Tax Capacity	46	47	1	1.2	City/Town	13.02	12.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.65	16.98	12.76	14.52
(=) Taxable Tax Capacity	210,811	229,466	18,656	8.8	Special District	3.25	3.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	81.39	80.13	12.76	14.52

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,400	130,100	5.4	900	976	76	8.4	0.73	0.75
Res Hmstd: Avg Val	185,000	195,000	5.4	1,536	1,649	113	7.4	0.83	0.85
Res Hmstd: Hi Val	246,600	259,900	5.4	2,171	2,321	150	6.9	0.88	0.89
Res Hmstd: Ex-Hi Val	370,000	390,000	5.4	3,444	3,670	226	6.6	0.93	0.94
Apartment	300,000	319,200	6.4	3,435	3,661	226	6.6	1.14	1.15
Comm/Ind: Lo Val	150,000	158,800	5.9	3,057	3,277	220	7.2	2.04	2.06
Comm/Ind: Med Val	300,000	317,600	5.9	7,069	7,495	426	6.0	2.36	2.36
Comm/Ind: Hi Val	1,000,000	1,058,700	5.9	25,790	27,181	1,391	5.4	2.58	2.57

<b>NORTH CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,937,108	4,087,559	150,451	3.8	35,280	36,395	1,115	3.2	0.90	0.89
ResNonHm 1 Exist	457,301	480,166	22,866	5.0	5,115	5,360	245	4.8	1.12	1.12
ResNonHm23 Exist	165,846	173,007	7,162	4.3	2,191	2,271	79	3.6	1.32	1.31
Apartments Exist	206,781	208,890	2,109	1.0	2,937	2,955	18	0.6	1.42	1.41
Low-income Apts	69,285	71,771	2,486	3.6	658	680	22	3.3	0.95	0.95
Seas Rec: Exist	2,191,731	2,384,268	192,536	8.8	18,747	19,590	843	4.5	0.86	0.82
Com/Ind Lo Exist	508,386	520,063	11,678	2.3	12,161	12,324	163	1.3	2.39	2.37
Com/Ind Hi Exist	1,071,813	1,125,544	53,731	5.0	32,369	33,520	1,151	3.6	3.02	2.98
Publ U: Elec Gen	1,272	1,304	32	2.5	33	34	1	3.5	2.59	2.61
Publ U: Other	77,258	79,331	2,073	2.7	2,460	2,479	18	0.7	3.18	3.12
AgHm House Exist	30,375	31,801	1,426	4.7	286	301	15	5.3	0.94	0.95
AgHm Land: Exist	41,789	47,727	5,938	14.2	166	166	0	0.0	0.40	0.35
Ag NonHm: Exist	49,600	55,791	6,191	12.5	409	448	39	9.6	0.82	0.80
ResHmstd: NewCon	0	52,591	52,591	0.0	0	499	499	0.0	0.00	0.95
All Other NewCon	0	88,469	88,469	0.0	0	877	877	0.0	0.00	0.99
<b>Total</b>	<b>8,808,544</b>	<b>9,408,281</b>	<b>599,737</b>	<b>6.8</b>	<b>112,812</b>	<b>117,898</b>	<b>5,086</b>	<b>4.5</b>	<b>1.28</b>	<b>1.25</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	103,961	110,870	6,908	6.6	County	38.09	36.16	0.00	0.00
(-) TIF Tax Capacity	3,246	3,385	139	4.3	City/Town	36.86	35.90	0.09	0.10
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.78	15.70	8.37	10.05
(=) Taxable Tax Capacity	100,715	107,484	6,769	6.7	Special District	0.68	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.42	88.42	8.46	10.15

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,900	99,600	3.9	672	699	27	4.1	0.70	0.70
Res Hmstd: Avg Val	143,800	149,300	3.8	1,193	1,234	40	3.4	0.83	0.83
Res Hmstd: Hi Val	191,700	199,000	3.8	1,715	1,768	53	3.1	0.89	0.89
Res Hmstd: Ex-Hi Val	287,600	298,600	3.8	2,759	2,839	81	2.9	0.96	0.95
Apartment	300,000	303,100	1.0	3,682	3,658	-24	-0.7	1.23	1.21
Comm/Ind: Lo Val	150,000	157,500	5.0	3,218	3,372	154	4.8	2.15	2.14
Comm/Ind: Med Val	300,000	315,000	5.0	7,466	7,748	282	3.8	2.49	2.46
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	27,292	28,172	880	3.2	2.73	2.68

<b>NORTH CENTRAL TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,111,726	7,568,826	457,100	6.4	51,220	54,967	3,747	7.3	0.72	0.73
ResNonHm 1 Exist	566,472	604,761	38,289	6.8	4,899	5,219	320	6.5	0.86	0.86
ResNonHm23 Exist	143,158	152,891	9,733	6.8	1,495	1,583	88	5.9	1.04	1.04
Apartments Exist	18,417	18,973	557	3.0	201	204	4	1.9	1.09	1.08
Low-income Apts	760	760	0	0.0	8	8	0	1.5	1.05	1.06
Seas Rec: Exist	6,700,701	7,340,008	639,307	9.5	51,906	55,074	3,168	6.1	0.77	0.75
Com/Ind Lo Exist	202,059	209,077	7,019	3.5	3,819	3,929	110	2.9	1.89	1.88
Com/Ind Hi Exist	170,703	182,894	12,191	7.1	4,132	4,381	249	6.0	2.42	2.40
Publ U: Elec Gen	3,512	3,602	90	2.6	71	73	2	2.4	2.02	2.01
Publ U: Other	358,354	370,501	12,147	3.4	10,153	10,342	189	1.9	2.83	2.79
AgHm House Exist	1,086,203	1,131,743	45,540	4.2	8,746	9,142	396	4.5	0.81	0.81
AgHm Land: Exist	2,265,179	2,602,354	337,175	14.9	9,157	9,326	169	1.8	0.40	0.36
Ag NonHm: Exist	1,162,026	1,345,921	183,895	15.8	9,914	11,089	1,174	11.8	0.85	0.82
ResHmstd: NewCon	0	123,700	123,700	0.0	0	993	993	0.0	0.00	0.80
All Other NewCon	0	222,078	222,078	0.0	0	1,743	1,743	0.0	0.00	0.78
<b>Total</b>	<b>19,789,269</b>	<b>21,878,090</b>	<b>2,088,821</b>	<b>10.6</b>	<b>155,720</b>	<b>168,072</b>	<b>12,352</b>	<b>7.9</b>	<b>0.79</b>	<b>0.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	195,861	214,606	18,745	9.6	County	42.09	40.01	0.00	0.00	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.85	12.84	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.39	17.26	8.91	10.78	
(=) Taxable Tax Capacity	195,861	214,606	18,745	9.6	Special District	0.86	0.85	0.00	0.00	
FD Distrib Tax Cap	0	0	0	30.7	<b>Total</b>	<b>73.19</b>	<b>70.96</b>	<b>8.91</b>	<b>10.78</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,900	136,100	6.4	793	862	70	8.8	0.62	0.63
Res Hmstd: Avg Val	191,800	204,100	6.4	1,375	1,479	105	7.6	0.72	0.72
Res Hmstd: Hi Val	255,600	272,000	6.4	1,956	2,096	140	7.1	0.77	0.77
Res Hmstd: Ex-Hi Val	383,500	408,100	6.4	3,121	3,330	209	6.7	0.81	0.82
Apartment	300,000	309,100	3.0	3,012	3,075	63	2.1	1.00	0.99
Comm/Ind: Lo Val	150,000	160,700	7.1	2,815	3,041	226	8.0	1.88	1.89
Comm/Ind: Med Val	300,000	321,400	7.1	6,523	6,955	432	6.6	2.17	2.16
Comm/Ind: Hi Val	1,000,000	1,071,400	7.1	23,827	25,220	1,393	5.8	2.38	2.35

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,640,310	2,769,261	128,951	4.9	20,560	21,173	613	3.0	0.78	0.76
ResNonHm 1 Exist	259,179	274,597	15,418	5.9	3,487	3,582	94	2.7	1.35	1.30
ResNonHm23 Exist	67,687	71,739	4,052	6.0	1,108	1,138	30	2.7	1.64	1.59
Apartments Exist	101,282	103,582	2,300	2.3	1,718	1,697	-21	-1.2	1.70	1.64
Low-income Apts	39,119	40,023	903	2.3	404	400	-3	-0.8	1.03	1.00
Seas Rec: Exist	336,810	374,610	37,800	11.2	3,769	4,026	257	6.8	1.12	1.07
Com/Ind Lo Exist	314,644	323,262	8,618	2.7	8,593	8,592	-1	0.0	2.73	2.66
Com/Ind Hi Exist	441,095	474,082	32,987	7.5	15,701	16,464	763	4.9	3.56	3.47
Publ U: Elec Gen	194,972	199,864	4,891	2.5	3,707	3,769	61	1.7	1.90	1.89
Publ U: Other	128,767	133,785	5,018	3.9	4,146	4,192	47	1.1	3.22	3.13
AgHm House Exist	7,760	8,462	702	9.0	63	69	6	9.7	0.81	0.81
AgHm Land: Exist	6,323	7,235	912	14.4	20	20	-1	-3.3	0.32	0.27
Ag NonHm: Exist	72,050	84,373	12,323	17.1	896	1,020	124	13.8	1.24	1.21
ResHmstd: NewCon	0	22,714	22,714	0.0	0	195	195	0.0	0.00	0.86
All Other NewCon	0	31,448	31,448	0.0	0	540	540	0.0	0.00	1.72
<b>Total</b>	<b>4,609,997</b>	<b>4,919,037</b>	<b>309,040</b>	<b>6.7</b>	<b>64,172</b>	<b>66,875</b>	<b>2,704</b>	<b>4.2</b>	<b>1.39</b>	<b>1.36</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	55,626	59,295	3,670	6.6	County	47.87	46.90	0.00	0.00
(-) TIF Tax Capacity	1,627	1,731	103	6.4	City/Town	61.93	57.21	0.20	0.21
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	8.06	8.73	8.40	10.07
(=) Taxable Tax Capacity	51,579	54,482	2,903	5.6	Special District	2.24	2.10	0.00	0.00
FD Distrib Tax Cap	2,722	3,557	835	30.7	<b>Total</b>	120.10	114.94	8.60	10.28

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,600	66,700	4.9	274	279	4	1.5	0.43	0.42
Res Hmstd: Avg Val	95,300	100,000	4.9	650	680	30	4.6	0.68	0.68
Res Hmstd: Hi Val	127,000	133,200	4.9	1,087	1,125	39	3.6	0.86	0.84
Res Hmstd: Ex-Hi Val	190,600	199,900	4.9	1,962	2,021	58	3.0	1.03	1.01
Apartment	300,000	306,800	2.3	4,762	4,723	-39	-0.8	1.59	1.54
Comm/Ind: Lo Val	150,000	161,200	7.5	3,866	4,133	267	6.9	2.58	2.56
Comm/Ind: Med Val	300,000	322,400	7.5	8,977	9,469	492	5.5	2.99	2.94
Comm/Ind: Hi Val	1,000,000	1,074,800	7.5	32,828	34,373	1,545	4.7	3.28	3.2

<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,543,216	5,992,400	449,185	8.1	31,955	35,964	4,009	12.5	0.58	0.60
ResNonHm 1 Exist	407,671	444,762	37,091	9.1	3,400	3,704	304	8.9	0.83	0.83
ResNonHm23 Exist	51,106	54,591	3,486	6.8	522	555	33	6.4	1.02	1.02
Apartments Exist	5,632	5,747	115	2.0	56	56	1	1.0	0.99	0.98
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,741,893	6,406,620	664,727	11.6	47,386	51,400	4,014	8.5	0.83	0.80
Com/Ind Lo Exist	92,076	95,142	3,065	3.3	1,885	1,934	49	2.6	2.05	2.03
Com/Ind Hi Exist	160,358	172,334	11,976	7.5	4,414	4,762	348	7.9	2.75	2.76
Publ U: Elec Gen	3,244	3,324	81	2.5	49	48	-1	-2.2	1.51	1.44
Publ U: Other	264,970	273,903	8,932	3.4	7,132	7,385	253	3.6	2.69	2.70
AgHm House Exist	205,040	215,782	10,742	5.2	735	796	61	8.3	0.36	0.37
AgHm Land: Exist	333,337	383,279	49,942	15.0	589	613	25	4.2	0.18	0.16
Ag NonHm: Exist	792,305	912,848	120,543	15.2	6,038	6,830	791	13.1	0.76	0.75
ResHmstd: NewCon	0	69,478	69,478	0.0	0	452	452	0.0	0.00	0.65
All Other NewCon	0	129,853	129,853	0.0	0	1,074	1,074	0.0	0.00	0.83
<b>Total</b>	<b>13,600,846</b>	<b>15,160,063</b>	<b>1,559,217</b>	<b>11.5</b>	<b>104,160</b>	<b>115,574</b>	<b>11,413</b>	<b>11.0</b>	<b>0.77</b>	<b>0.76</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	139,990	155,682	15,692	11.2	County	49.15	47.75	0.00	0.00
(-) TIF Tax Capacity	278	293	15	5.5	City/Town	13.04	12.80	0.00	0.00
(-) FD Contrib Tax Cap	1,006	1,395	389	38.6	School District	8.24	8.43	5.50	6.86
(=) Taxable Tax Capacity	138,706	153,994	15,288	11.0	Special District	2.01	1.92	0.00	0.00
FD Distrib Tax Cap	704	920	216	30.7	<b>Total</b>	<b>72.44</b>	<b>70.90</b>	<b>5.50</b>	<b>6.86</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	131,700	142,400	8.1	458	548	90	19.8	0.35	0.38
Res Hmstd: Avg Val	197,500	213,500	8.1	1,030	1,165	135	13.1	0.52	0.55
Res Hmstd: Hi Val	263,300	284,600	8.1	1,602	1,782	180	11.2	0.61	0.63
Res Hmstd: Ex-Hi Val	395,000	427,000	8.1	2,747	3,005	259	9.4	0.7	0.70
Apartment	300,000	306,100	2.0	2,882	2,923	41	1.4	0.96	0.95
Comm/Ind: Lo Val	150,000	161,200	7.5	2,747	2,989	242	8.8	1.83	1.85
Comm/Ind: Med Val	300,000	322,400	7.5	6,381	6,850	468	7.3	2.13	2.12
Comm/Ind: Hi Val	1,000,000	1,074,700	7.5	23,344	24,869	1,525	6.5	2.33	2.31

**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,394,835	5,476,250	81,414	1.5	56,636	57,590	953	1.7	1.05	1.05
ResNonHm 1 Exist	627,896	636,768	8,872	1.4	7,435	7,517	82	1.1	1.18	1.18
ResNonHm23 Exist	256,222	258,907	2,685	1.0	3,751	3,766	15	0.4	1.46	1.45
Apartments Exist	320,570	345,033	24,463	7.6	4,718	5,044	326	6.9	1.47	1.46
Low-income Apts	61,115	65,639	4,525	7.4	553	590	37	6.7	0.91	0.90
Seas Rec: Exist	124,041	134,285	10,244	8.3	1,384	1,486	102	7.4	1.12	1.11
Com/Ind Lo Exist	223,253	224,751	1,499	0.7	5,410	5,402	-9	-0.2	2.42	2.40
Com/Ind Hi Exist	841,292	947,221	105,929	12.6	27,037	30,129	3,092	11.4	3.21	3.18
Publ U: Elec Gen	824	844	20	2.5	19	19	0	1.1	2.32	2.29
Publ U: Other	147,154	151,164	4,010	2.7	4,657	4,747	90	1.9	3.16	3.14
AgHm House Exist	16,568	17,195	627	3.8	158	168	10	6.1	0.95	0.98
AgHm Land: Exist	19,276	21,710	2,434	12.6	80	83	3	4.1	0.42	0.38
Ag NonHm: Exist	32,492	39,226	6,734	20.7	328	397	69	21.1	1.01	1.01
ResHmstd: NewCon	0	61,169	61,169	0.0	0	710	710	0.0	0.00	1.16
All Other NewCon	0	90,355	90,355	0.0	0	1,221	1,221	0.0	0.00	1.35
<b>Total</b>	<b>8,065,536</b>	<b>8,470,517</b>	<b>404,981</b>	<b>5.0</b>	<b>112,166</b>	<b>118,869</b>	<b>6,703</b>	<b>6.0</b>	<b>1.39</b>	<b>1.40</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	92,999	98,331	5,332	5.7	County	61.15	61.05	0.00	0.00
(-) TIF Tax Capacity	7,302	8,222	920	12.6	City/Town	23.34	21.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.73	20.16	8.34	9.82
(=) Taxable Tax Capacity	85,696	90,109	4,412	5.1	Special District	4.66	4.54	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.87	107.27	8.34	9.82

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,600	119,400	1.5	1,112	1,133	21	1.9	0.95	0.95
Res Hmstd: Avg Val	176,400	179,100	1.5	1,854	1,886	32	1.7	1.05	1.05
Res Hmstd: Hi Val	235,100	238,600	1.5	2,595	2,636	41	1.6	1.10	1.10
Res Hmstd: Ex-Hi Val	352,700	358,000	1.5	4,079	4,142	63	1.5	1.16	1.16
Apartment	300,000	322,900	7.6	4,333	4,647	314	7.2	1.44	1.44
Comm/Ind: Lo Val	150,000	168,900	12.6	3,609	4,179	570	15.8	2.41	2.47
Comm/Ind: Med Val	300,000	337,800	12.6	8,379	9,503	1,124	13.4	2.79	2.81
Comm/Ind: Hi Val	1,000,000	1,125,900	12.6	30,640	34,345	3,706	12.1	3.06	3.05



<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,965,175	3,975,741	10,566	0.3	46,105	47,128	1,022	2.2	1.16	1.19
ResNonHm 1 Exist	464,293	495,682	31,389	6.8	5,979	6,475	496	8.3	1.29	1.31
ResNonHm23 Exist	154,144	164,414	10,270	6.7	2,471	2,667	196	7.9	1.60	1.62
Apartments Exist	187,827	193,590	5,763	3.1	2,987	3,108	122	4.1	1.59	1.61
Low-income Apts	57,494	59,738	2,244	3.9	561	590	29	5.1	0.98	0.99
Seas Rec: Exist	106,240	115,020	8,781	8.3	1,430	1,514	84	5.9	1.35	1.32
Com/Ind Lo Exist	318,646	324,485	5,839	1.8	8,272	8,433	161	1.9	2.60	2.60
Com/Ind Hi Exist	637,339	665,707	28,368	4.5	21,730	22,805	1,075	4.9	3.41	3.43
Publ U: Elec Gen	1,196	1,226	30	2.5	32	33	1	3.6	2.65	2.67
Publ U: Other	86,217	88,800	2,583	3.0	2,944	3,046	102	3.5	3.41	3.43
AgHm House Exist	91,322	97,677	6,356	7.0	974	1,076	102	10.4	1.07	1.10
AgHm Land: Exist	77,708	88,595	10,887	14.0	370	408	38	10.2	0.48	0.46
Ag NonHm: Exist	51,782	55,823	4,041	7.8	606	658	52	8.5	1.17	1.18
ResHmstd: NewCon	0	49,755	49,755	0.0	0	627	627	0.0	0.00	1.26
All Other NewCon	0	49,542	49,542	0.0	0	764	764	0.0	0.00	1.54
<b>Total</b>	<b>6,199,382</b>	<b>6,425,795</b>	<b>226,413</b>	<b>3.7</b>	<b>94,461</b>	<b>99,331</b>	<b>4,870</b>	<b>5.2</b>	<b>1.52</b>	<b>1.55</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	71,229	73,858	2,628	3.7	County	54.74	54.30	0.07	0.06
(-) TIF Tax Capacity	2,536	2,656	120	4.7	City/Town	43.40	43.40	0.20	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.36	23.10	6.87	8.59
(=) Taxable Tax Capacity	68,693	71,202	2,509	3.7	Special District	0.83	0.81	0.12	0.11
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.33	121.61	7.26	8.98

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	113,100	113,400	0.3	1,184	1,211	27	2.3	1.05	1.07
Res Hmstd: Avg Val	169,500	170,000	0.3	1,960	2,001	41	2.1	1.16	1.18
Res Hmstd: Hi Val	226,000	226,600	0.3	2,737	2,791	54	2.0	1.21	1.23
Res Hmstd: Ex-Hi Val	339,000	339,900	0.3	4,292	4,372	81	1.9	1.27	1.29
Apartment	300,000	309,200	3.1	4,768	4,978	210	4.4	1.59	1.61
Comm/Ind: Lo Val	150,000	156,700	4.5	3,873	4,123	250	6.5	2.58	2.63
Comm/Ind: Med Val	300,000	313,400	4.5	9,001	9,499	498	5.5	3.00	3.03
Comm/Ind: Hi Val	1,000,000	1,044,500	4.5	32,930	34,580	1,650	5.0	3.29	3.31

<b>EAST CENTRAL TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,311,472	6,578,811	267,339	4.2	59,337	63,455	4,118	6.9	0.94	0.96
ResNonHm 1 Exist	588,186	632,939	44,753	7.6	5,966	6,516	550	9.2	1.01	1.03
ResNonHm23 Exist	162,544	174,297	11,752	7.2	2,094	2,277	183	8.7	1.29	1.31
Apartments Exist	5,406	5,679	273	5.0	65	69	4	5.9	1.20	1.21
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,949,994	2,117,272	167,278	8.6	18,945	19,969	1,024	5.4	0.97	0.94
Com/Ind Lo Exist	105,551	109,231	3,680	3.5	2,299	2,373	75	3.2	2.18	2.17
Com/Ind Hi Exist	96,817	102,360	5,543	5.7	2,740	2,904	164	6.0	2.83	2.84
Publ U: Elec Gen	10,002	10,260	258	2.6	223	232	8	3.7	2.23	2.26
Publ U: Other	172,582	178,006	5,424	3.1	5,174	5,352	178	3.4	3.00	3.01
AgHm House Exist	1,359,163	1,458,261	99,098	7.3	11,853	13,175	1,322	11.2	0.87	0.90
AgHm Land: Exist	1,417,794	1,590,249	172,455	12.2	5,151	5,186	36	0.7	0.36	0.33
Ag NonHm: Exist	621,679	694,455	72,776	11.7	5,747	6,342	595	10.3	0.92	0.91
ResHmstd: NewCon	0	87,984	87,984	0.0	0	903	903	0.0	0.00	1.03
All Other NewCon	0	107,907	107,907	0.0	0	1,009	1,009	0.0	0.00	0.94
<b>Total</b>	<b>12,801,189</b>	<b>13,847,709</b>	<b>1,046,520</b>	<b>8.2</b>	<b>119,594</b>	<b>129,762</b>	<b>10,168</b>	<b>8.5</b>	<b>0.93</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	125,510	134,565	9,056	7.2	County	54.22	53.12	0.16	0.15
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.67	17.04	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.65	21.93	7.12	8.93
(=) Taxable Tax Capacity	125,510	134,565	9,056	7.2	Special District	0.70	0.69	0.11	0.10
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.25	92.76	7.39	9.18

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	138,800	144,700	4.3	1,149	1,233	84	7.3	0.83	0.85
Res Hmstd: Avg Val	208,100	216,900	4.2	1,909	2,034	125	6.5	0.92	0.94
Res Hmstd: Hi Val	277,400	289,200	4.3	2,669	2,836	167	6.3	0.96	0.98
Res Hmstd: Ex-Hi Val	416,100	433,700	4.2	4,187	4,421	234	5.6	1.01	1.02
Apartment	300,000	315,100	5.0	3,718	3,943	225	6.0	1.24	1.25
Comm/Ind: Lo Val	150,000	158,600	5.7	3,243	3,493	250	7.7	2.16	2.20
Comm/Ind: Med Val	300,000	317,200	5.7	7,530	8,022	491	6.5	2.51	2.53
Comm/Ind: Hi Val	1,000,000	1,057,300	5.7	27,537	29,156	1,619	5.9	2.75	2.76

## CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	13,300,602	13,348,638	48,036	0.4	145,911	151,770	5,859	4.0	1.10	1.14
ResNonHm 1 Exist	1,428,184	1,475,923	47,739	3.3	17,150	18,323	1,173	6.8	1.20	1.24
ResNonHm23 Exist	558,975	577,009	18,034	3.2	8,098	8,612	514	6.4	1.45	1.49
Apartments Exist	866,823	880,175	13,352	1.5	12,857	13,372	515	4.0	1.48	1.52
Low-income Apts	161,336	164,197	2,861	1.8	1,450	1,525	74	5.1	0.90	0.93
Seas Rec: Exist	111,458	118,115	6,657	6.0	1,390	1,493	103	7.4	1.25	1.26
Com/Ind Lo Exist	693,174	704,803	11,629	1.7	17,099	17,722	623	3.6	2.47	2.51
Com/Ind Hi Exist	2,945,017	3,135,729	190,712	6.5	94,638	102,277	7,638	8.1	3.21	3.26
Publ U: Elec Gen	600,434	611,317	10,882	1.8	12,844	13,298	454	3.5	2.14	2.18
Publ U: Other	415,799	433,545	17,746	4.3	13,059	13,771	712	5.5	3.14	3.18
AgHm House Exist	147,300	150,666	3,367	2.3	1,601	1,713	112	7.0	1.09	1.14
AgHm Land: Exist	135,883	144,273	8,390	6.2	594	584	-10	-1.7	0.44	0.40
Ag NonHm: Exist	210,765	234,177	23,412	11.1	2,227	2,520	293	13.1	1.06	1.08
ResHmstd: NewCon	0	274,711	274,711	0.0	0	3,270	3,270	0.0	0.00	1.19
All Other NewCon	0	142,247	142,247	0.0	0	2,290	2,290	0.0	0.00	1.61
<b>Total</b>	<b>21,575,751</b>	<b>22,395,527</b>	<b>819,776</b>	<b>3.8</b>	<b>328,919</b>	<b>352,541</b>	<b>23,622</b>	<b>7.2</b>	<b>1.52</b>	<b>1.57</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	261,546	272,289	10,743	4.1	County	41.37	41.99	0.00	0.00
(-) TIF Tax Capacity	12,508	13,314	806	6.4	City/Town	38.62	38.96	1.64	1.61
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.67	26.41	10.09	12.17
(=) Taxable Tax Capacity	249,039	258,975	9,936	4.0	Special District	2.01	2.07	0.15	0.14
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.67	109.44	11.88	13.92

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,500	128,000	0.4	1,267	1,322	55	4.4	0.99	1.03
Res Hmstd: Avg Val	191,200	191,900	0.4	2,085	2,168	82	3.9	1.09	1.13
Res Hmstd: Hi Val	254,900	255,800	0.4	2,904	3,013	109	3.8	1.14	1.18
Res Hmstd: Ex-Hi Val	382,400	383,800	0.4	4,543	4,708	164	3.6	1.19	1.23
Apartment	300,000	304,600	1.5	4,394	4,591	197	4.5	1.46	1.51
Comm/Ind: Lo Val	150,000	159,700	6.5	3,635	4,007	372	10.2	2.42	2.51
Comm/Ind: Med Val	300,000	319,400	6.5	8,422	9,176	754	8.9	2.81	2.87
Comm/Ind: Hi Val	1,000,000	1,064,800	6.5	30,763	33,301	2,538	8.3	3.08	3.13

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,536,356	7,619,577	83,221	1.1	67,237	71,129	3,892	5.8	0.89	0.93
ResNonHm 1 Exist	502,636	528,966	26,330	5.2	4,851	5,314	463	9.5	0.97	1.00
ResNonHm23 Exist	200,212	211,543	11,330	5.7	2,345	2,569	224	9.6	1.17	1.21
Apartments Exist	5,290	5,449	159	3.0	61	66	5	8.0	1.16	1.21
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,166,913	1,225,732	58,819	5.0	10,834	11,490	656	6.1	0.93	0.94
Com/Ind Lo Exist	155,316	158,278	2,962	1.9	3,188	3,318	130	4.1	2.05	2.10
Com/Ind Hi Exist	211,826	222,994	11,168	5.3	5,586	5,978	392	7.0	2.64	2.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	169,841	174,665	4,824	2.8	4,676	4,906	231	4.9	2.75	2.81
AgHm House Exist	1,559,036	1,624,761	65,725	4.2	13,446	14,777	1,331	9.9	0.86	0.91
AgHm Land: Exist	1,954,802	2,116,126	161,323	8.3	7,775	7,907	132	1.7	0.40	0.37
Ag NonHm: Exist	562,500	618,967	56,468	10.0	4,879	5,501	622	12.8	0.87	0.89
ResHmstd: NewCon	0	91,823	91,823	0.0	0	927	927	0.0	0.00	1.01
All Other NewCon	0	69,205	69,205	0.0	0	672	672	0.0	0.00	0.97
<b>Total</b>	<b>14,024,728</b>	<b>14,668,086</b>	<b>643,358</b>	<b>4.6</b>	<b>124,877</b>	<b>134,553</b>	<b>9,676</b>	<b>7.7</b>	<b>0.89</b>	<b>0.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	137,300	142,283	4,983	3.6	County	42.10	42.67	0.00	0.00	
(-) TIF Tax Capacity	24	25	1	5.7	City/Town	16.71	17.45	0.04	0.04	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.57	25.26	10.83	12.81	
(=) Taxable Tax Capacity	137,276	142,258	4,982	3.6	Special District	1.16	1.14	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>84.54</b>	<b>86.51</b>	<b>10.87</b>	<b>12.85</b>	

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	167,500	169,300	1.1	1,376	1,462	86	6.2	0.82	0.86
Res Hmstd: Avg Val	251,200	254,000	1.1	2,250	2,380	130	5.8	0.9	0.94
Res Hmstd: Hi Val	334,800	338,500	1.1	3,123	3,295	172	5.5	0.93	0.97
Res Hmstd: Ex-Hi Val	502,400	507,900	1.1	4,798	5,063	265	5.5	0.96	1
Apartment	300,000	309,000	3.0	3,496	3,738	242	6.9	1.17	1.21
Comm/Ind: Lo Val	150,000	157,900	5.3	3,099	3,380	281	9.1	2.07	2.14
Comm/Ind: Med Val	300,000	315,800	5.3	7,177	7,749	572	8.0	2.39	2.45
Comm/Ind: Hi Val	1,000,000	1,052,700	5.3	26,209	28,141	1,932	7.4	2.62	2.67

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,255,559	5,367,953	112,395	2.1	68,511	71,233	2,721	4.0	1.30	1.33
ResNonHm 1 Exist	455,928	475,315	19,387	4.3	7,087	7,482	395	5.6	1.55	1.57
ResNonHm23 Exist	106,970	110,788	3,819	3.6	1,930	2,015	85	4.4	1.80	1.82
Apartments Exist	281,865	291,676	9,811	3.5	5,145	5,376	231	4.5	1.83	1.84
Low-income Apts	65,476	66,713	1,237	1.9	756	783	27	3.6	1.15	1.17
Seas Rec: Exist	31,671	33,655	1,984	6.3	502	526	24	4.7	1.59	1.56
Com/Ind Lo Exist	582,913	599,440	16,527	2.8	17,064	17,625	561	3.3	2.93	2.94
Com/Ind Hi Exist	918,975	957,009	38,034	4.1	34,111	35,553	1,442	4.2	3.71	3.71
Publ U: Elec Gen	3,700	3,766	66	1.8	116	122	7	5.7	3.13	3.25
Publ U: Other	78,863	80,687	1,824	2.3	3,111	3,199	89	2.9	3.94	3.97
AgHm House Exist	21,520	23,041	1,521	7.1	299	324	25	8.5	1.39	1.41
AgHm Land: Exist	57,845	64,262	6,417	11.1	492	510	18	3.6	0.85	0.79
Ag NonHm: Exist	63,515	70,138	6,623	10.4	895	981	86	9.6	1.41	1.40
ResHmstd: NewCon	0	60,831	60,831	0.0	0	876	876	0.0	0.00	1.44
All Other NewCon	0	31,017	31,017	0.0	0	657	657	0.0	0.00	2.12
<b>Total</b>	<b>7,924,798</b>	<b>8,236,291</b>	<b>311,493</b>	<b>3.9</b>	<b>140,019</b>	<b>147,263</b>	<b>7,244</b>	<b>5.2</b>	<b>1.77</b>	<b>1.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>	<b>Ref Mkt Val</b>			
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>		
Total Tax Capacity	92,766	96,453	3,687	4.0	County	51.65	50.53	0.22	0.21
(-) TIF Tax Capacity	4,034	4,182	148	3.7	City/Town	61.70	62.06	0.38	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.83	19.14	18.56	20.77
(=) Taxable Tax Capacity	88,732	92,271	3,539	4.0	Special District	1.67	1.66	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.84	133.39	19.16	21.39

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,200	65,600	2.2	725	753	27	3.8	1.13	1.15
Res Hmstd: Avg Val	96,300	98,400	2.2	1,188	1,239	52	4.3	1.23	1.26
Res Hmstd: Hi Val	128,300	131,000	2.1	1,706	1,773	67	3.9	1.33	1.35
Res Hmstd: Ex-Hi Val	192,500	196,600	2.1	2,746	2,848	101	3.7	1.43	1.45
Apartment	300,000	310,400	3.5	5,594	5,840	246	4.4	1.86	1.88
Comm/Ind: Lo Val	150,000	156,200	4.1	4,333	4,579	246	5.7	2.89	2.93
Comm/Ind: Med Val	300,000	312,400	4.1	10,015	10,500	485	4.8	3.34	3.36
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	36,529	38,131	1,601	4.4	3.65	3.66

<b>SOUTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,191,871	3,380,114	188,244	5.9	28,554	30,784	2,230	7.8	0.89	0.91
ResNonHm 1 Exist	316,628	333,043	16,415	5.2	3,231	3,430	199	6.2	1.02	1.03
ResNonHm23 Exist	53,634	55,459	1,825	3.4	658	682	24	3.6	1.23	1.23
Apartments Exist	4,054	4,313	258	6.4	50	54	4	8.1	1.23	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	723,933	787,785	63,853	8.8	7,388	7,858	470	6.4	1.02	1.00
Com/Ind Lo Exist	118,106	122,844	4,738	4.0	2,532	2,630	98	3.9	2.14	2.14
Com/Ind Hi Exist	173,963	180,665	6,703	3.9	4,770	4,948	178	3.7	2.74	2.74
Publ U: Elec Gen	506	520	14	2.8	7	7	0	-2.7	1.40	1.33
Publ U: Other	350,201	361,375	11,174	3.2	9,465	9,713	247	2.6	2.70	2.69
AgHm House Exist	1,569,521	1,711,252	141,731	9.0	12,337	13,885	1,548	12.6	0.79	0.81
AgHm Land: Exist	10,755,632	11,965,754	1,210,122	11.3	51,790	53,199	1,409	2.7	0.48	0.44
Ag NonHm: Exist	5,479,171	6,129,475	650,303	11.9	43,445	47,595	4,150	9.6	0.79	0.78
ResHmstd: NewCon	0	52,291	52,291	0.0	0	519	519	0.0	0.00	0.99
All Other NewCon	0	108,530	108,530	0.0	0	754	754	0.0	0.00	0.70
<b>Total</b>	<b>22,737,219</b>	<b>25,193,421</b>	<b>2,456,202</b>	<b>10.8</b>	<b>164,227</b>	<b>176,058</b>	<b>11,831</b>	<b>7.2</b>	<b>0.72</b>	<b>0.70</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	196,423	212,175	15,752	8.0	County	52.12	50.71	0.13	0.13
(-) TIF Tax Capacity	73	74	1	1.1	City/Town	11.23	10.98	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.23	16.44	17.86	20.03
(=) Taxable Tax Capacity	196,350	212,101	15,751	8.0	Special District	1.41	1.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>80.99</b>	<b>79.50</b>	<b>17.99</b>	<b>20.16</b>

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	110,600	117,100	5.9	822	900	78	9.5	0.74	0.77
Res Hmstd: Avg Val	165,800	175,600	5.9	1,418	1,536	118	8.3	0.86	0.87
Res Hmstd: Hi Val	221,000	234,000	5.9	2,014	2,170	156	7.8	0.91	0.93
Res Hmstd: Ex-Hi Val	331,500	351,100	5.9	3,207	3,443	235	7.3	0.97	0.98
Apartment	300,000	319,100	6.4	3,577	3,814	237	6.6	1.19	1.2
Comm/Ind: Lo Val	150,000	155,800	3.9	3,126	3,270	143	4.6	2.08	2.1
Comm/Ind: Med Val	300,000	311,600	3.9	7,205	7,477	272	3.8	2.40	2.4
Comm/Ind: Hi Val	1,000,000	1,038,500	3.9	26,238	27,104	866	3.3	2.62	2.61

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,935,004	5,995,161	60,157	1.0	66,282	68,246	1,965	3.0	1.12	1.14
ResNonHm 1 Exist	573,528	593,778	20,250	3.5	7,307	7,693	386	5.3	1.27	1.30
ResNonHm23 Exist	158,067	162,837	4,770	3.0	2,408	2,507	99	4.1	1.52	1.54
Apartments Exist	449,540	460,719	11,180	2.5	6,373	6,570	197	3.1	1.42	1.43
Low-income Apts	76,242	76,363	121	0.2	701	711	10	1.4	0.92	0.93
Seas Rec: Exist	39,647	43,011	3,364	8.5	497	527	30	6.0	1.25	1.22
Com/Ind Lo Exist	468,335	479,642	11,307	2.4	12,102	12,439	337	2.8	2.58	2.59
Com/Ind Hi Exist	1,201,200	1,290,729	89,528	7.5	37,692	40,343	2,651	7.0	3.14	3.13
Publ U: Elec Gen	18,076	18,442	366	2.0	382	393	10	2.7	2.12	2.13
Publ U: Other	82,435	84,419	1,983	2.4	2,662	2,739	77	2.9	3.23	3.24
AgHm House Exist	13,740	14,073	333	2.4	169	178	9	5.2	1.23	1.26
AgHm Land: Exist	32,209	34,665	2,456	7.6	239	242	3	1.3	0.74	0.70
Ag NonHm: Exist	53,432	58,695	5,262	9.8	602	658	56	9.4	1.13	1.12
ResHmstd: NewCon	0	85,694	85,694	0.0	0	1,004	1,004	0.0	0.00	1.17
All Other NewCon	0	78,805	78,805	0.0	0	1,382	1,382	0.0	0.00	1.75
<b>Total</b>	<b>9,101,456</b>	<b>9,477,034</b>	<b>375,578</b>	<b>4.1</b>	<b>137,416</b>	<b>145,631</b>	<b>8,215</b>	<b>6.0</b>	<b>1.51</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	107,567	112,564	4,998	4.6	County	45.23	44.83	0.00	0.00
(-) TIF Tax Capacity	5,124	5,467	343	6.7	City/Town	49.88	50.04	0.23	0.25
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.86	15.84	14.36	16.00
(=) Taxable Tax Capacity	102,443	107,098	4,654	4.5	Special District	0.54	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.50	111.24	14.59	16.24

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	82,800	83,600	1.0	746	769	22	3.0	0.90	0.92
Res Hmstd: Avg Val	124,100	125,400	1.0	1,304	1,339	35	2.7	1.05	1.07
Res Hmstd: Hi Val	165,400	167,100	1.0	1,862	1,908	46	2.5	1.13	1.14
Res Hmstd: Ex-Hi Val	248,200	250,700	1.0	2,980	3,049	69	2.3	1.20	1.22
Apartment	300,000	307,500	2.5	4,619	4,775	156	3.4	1.54	1.55
Comm/Ind: Lo Val	150,000	161,200	7.5	3,762	4,138	376	10.0	2.51	2.57
Comm/Ind: Med Val	300,000	322,400	7.5	8,704	9,450	746	8.6	2.90	2.93
Comm/Ind: Hi Val	1,000,000	1,074,500	7.5	31,771	34,237	2,467	7.8	3.18	3.19

<b>SOUTH CENTRAL TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,635,496	2,757,795	122,299	4.6	21,011	22,533	1,522	7.2	0.80	0.82
ResNonHm 1 Exist	289,457	305,560	16,103	5.6	2,608	2,795	187	7.2	0.90	0.91
ResNonHm23 Exist	39,787	42,357	2,570	6.5	427	458	30	7.1	1.07	1.08
Apartments Exist	4,702	4,941	239	5.1	52	55	3	6.2	1.10	1.11
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	202,947	220,828	17,881	8.8	1,599	1,705	106	6.6	0.79	0.77
Com/Ind Lo Exist	74,881	78,313	3,432	4.6	1,453	1,522	69	4.7	1.94	1.94
Com/Ind Hi Exist	108,850	116,226	7,376	6.8	2,745	2,925	181	6.6	2.52	2.52
Publ U: Elec Gen	11,627	11,945	319	2.7	164	169	5	2.8	1.41	1.41
Publ U: Other	228,485	236,448	7,962	3.5	5,793	5,992	198	3.4	2.54	2.53
AgHm House Exist	1,187,992	1,266,904	78,912	6.6	8,909	9,874	964	10.8	0.75	0.78
AgHm Land: Exist	6,259,031	6,777,510	518,479	8.3	29,205	29,526	321	1.1	0.47	0.44
Ag NonHm: Exist	2,732,221	2,985,519	253,299	9.3	20,488	22,250	1,762	8.6	0.75	0.75
ResHmstd: NewCon	0	31,279	31,279	0.0	0	271	271	0.0	0.00	0.87
All Other NewCon	0	58,658	58,658	0.0	0	410	410	0.0	0.00	0.70
<b>Total</b>	<b>13,775,476</b>	<b>14,894,283</b>	<b>1,118,807</b>	<b>8.1</b>	<b>94,455</b>	<b>100,484</b>	<b>6,029</b>	<b>6.4</b>	<b>0.69</b>	<b>0.67</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	120,500	127,219	6,719	5.6	County	48.03	47.57	0.00	0.00
(-) TIF Tax Capacity	39	40	0	0.8	City/Town	10.42	10.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.49	16.71	14.60	16.26
(=) Taxable Tax Capacity	120,460	127,179	6,719	5.6	Special District	0.53	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	75.48	75.10	14.60	16.26

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,400	108,200	4.6	652	714	62	9.4	0.63	0.66
Res Hmstd: Avg Val	155,000	162,200	4.6	1,163	1,256	92	7.9	0.75	0.77
Res Hmstd: Hi Val	206,600	216,200	4.6	1,674	1,798	123	7.4	0.81	0.83
Res Hmstd: Ex-Hi Val	310,000	324,400	4.6	2,699	2,883	185	6.8	0.87	0.89
Apartment	300,000	315,200	5.1	3,268	3,472	203	6.2	1.09	1.10
Comm/Ind: Lo Val	150,000	160,200	6.8	2,951	3,218	267	9.0	1.97	2.01
Comm/Ind: Med Val	300,000	320,300	6.8	6,814	7,338	525	7.7	2.27	2.29
Comm/Ind: Hi Val	1,000,000	1,067,800	6.8	24,837	26,573	1,736	7.0	2.48	2.49



<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Pctg Chng</b>		<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Chng</b>	<b>Base</b>	<b>Alter</b>	
Res Hmstd: Exist	7,061,145	7,193,445	132,300	1.9	80,610	80,640	29	0.0	1.14	1.12	
ResNonHm 1 Exist	1,060,845	1,216,593	155,748	14.7	13,350	15,074	1,724	12.9	1.26	1.24	
ResNonHm23 Exist	233,109	265,293	32,185	13.8	3,622	4,028	406	11.2	1.55	1.52	
Apartments Exist	375,807	413,419	37,612	10.0	5,919	6,347	428	7.2	1.57	1.54	
Low-income Apts	71,595	77,580	5,986	8.4	697	740	43	6.2	0.97	0.95	
Seas Rec: Exist	10,261	10,505	244	2.4	155	153	-1	-0.7	1.51	1.46	
Com/Ind Lo Exist	310,457	358,848	48,391	15.6	7,916	8,980	1,064	13.4	2.55	2.50	
Com/Ind Hi Exist	1,509,894	1,733,090	223,196	14.8	50,642	56,726	6,084	12.0	3.35	3.27	
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00	
Publ U: Other	80,364	83,192	2,828	3.5	2,606	2,668	62	2.4	3.24	3.21	
AgHm House Exist	348,015	340,526	-7,489	-2.2	3,333	3,368	35	1.0	0.96	0.99	
AgHm Land: Exist	669,002	651,609	-17,393	-2.6	3,496	3,256	-241	-6.9	0.52	0.50	
Ag NonHm: Exist	332,269	375,942	43,674	13.1	3,193	3,676	483	15.1	0.96	0.98	
ResHmstd: NewCon	0	120,657	120,657	0.0	0	1,211	1,211	0.0	0.00	1.00	
All Other NewCon	0	154,193	154,193	0.0	0	2,046	2,046	0.0	0.00	1.33	
<b>Total</b>	<b>12,062,761</b>	<b>12,994,892</b>	<b>932,131</b>	<b>7.7</b>	<b>175,538</b>	<b>188,911</b>	<b>13,373</b>	<b>7.6</b>	<b>1.46</b>	<b>1.45</b>	

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	137,243	149,195	11,953	8.7	County	53.05	51.23	0.00	0.00
(-) TIF Tax Capacity	1,678	1,926	248	14.8	City/Town	36.55	34.81	0.17	0.17
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.96	23.46	11.38	12.85
(=) Taxable Tax Capacity	135,565	147,270	11,704	8.6	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.57	109.50	11.55	13.02

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	124,700	127,000	1.8	1,288	1,298	10	0.8	1.03	1.02
Res Hmstd: Avg Val	187,000	190,500	1.9	2,117	2,133	16	0.8	1.13	1.12
Res Hmstd: Hi Val	249,200	253,900	1.9	2,945	2,967	22	0.8	1.18	1.17
Res Hmstd: Ex-Hi Val	373,900	380,900	1.9	4,605	4,637	33	0.7	1.23	1.22
Apartment	300,000	330,000	10.0	4,568	4,947	379	8.3	1.52	1.5
Comm/Ind: Lo Val	150,000	172,200	14.8	3,740	4,398	658	17.6	2.49	2.55
Comm/Ind: Med Val	300,000	344,300	14.8	8,669	9,955	1,286	14.8	2.89	2.89
Comm/Ind: Hi Val	1,000,000	1,147,800	14.8	31,672	35,899	4,227	13.3	3.17	3.13

<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	10,288,437	10,311,352	22,916	0.2	115,294	120,119	4,825	4.2	1.12	1.16
ResNonHm 1 Exist	912,686	958,962	46,276	5.1	11,415	12,415	1,000	8.8	1.25	1.29
ResNonHm23 Exist	310,071	321,624	11,552	3.7	4,858	5,170	312	6.4	1.57	1.61
Apartments Exist	488,238	498,242	10,004	2.0	7,421	7,838	417	5.6	1.52	1.57
Low-income Apts	108,805	109,625	820	0.8	1,030	1,073	43	4.2	0.95	0.98
Seas Rec: Exist	105,655	112,243	6,587	6.2	1,339	1,407	68	5.1	1.27	1.25
Com/Ind Lo Exist	748,161	773,576	25,416	3.4	19,035	20,099	1,064	5.6	2.54	2.60
Com/Ind Hi Exist	1,630,107	1,744,436	114,329	7.0	52,801	57,459	4,657	8.8	3.24	3.29
Publ U: Elec Gen	350,449	356,796	6,346	1.8	8,651	8,846	195	2.3	2.47	2.48
Publ U: Other	240,895	249,564	8,669	3.6	8,031	8,408	377	4.7	3.33	3.37
AgHm House Exist	38,671	40,902	2,231	5.8	423	474	50	11.9	1.09	1.16
AgHm Land: Exist	84,373	93,187	8,814	10.4	503	530	27	5.3	0.60	0.57
Ag NonHm: Exist	87,539	96,561	9,022	10.3	942	1,061	119	12.6	1.08	1.10
ResHmstd: NewCon	0	110,430	110,430	0.0	0	1,406	1,406	0.0	0.00	1.27
All Other NewCon	0	102,559	102,559	0.0	0	1,641	1,641	0.0	0.00	1.60
<b>Total</b>	<b>15,394,088</b>	<b>15,880,058</b>	<b>485,970</b>	<b>3.2</b>	<b>231,743</b>	<b>247,943</b>	<b>16,200</b>	<b>7.0</b>	<b>1.51</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	181,305	187,765	6,460	3.6	County	42.23	41.90	0.00	0.00
(-) TIF Tax Capacity	8,252	8,813	560	6.8	City/Town	45.69	46.86	0.18	0.20
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	21.66	17.33	19.37
(=) Taxable Tax Capacity	173,053	178,952	5,899	3.4	Special District	1.52	1.55	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	109.87	111.98	17.51	19.57

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	97,000	97,200	0.2	951	994	43	4.5	0.98	1.02
Res Hmstd: Avg Val	145,500	145,800	0.2	1,612	1,677	65	4.0	1.11	1.15
Res Hmstd: Hi Val	193,900	194,300	0.2	2,272	2,358	86	3.8	1.17	1.21
Res Hmstd: Ex-Hi Val	290,900	291,500	0.2	3,595	3,725	129	3.6	1.24	1.28
Apartment	300,000	306,100	2.0	4,646	4,884	238	5.1	1.55	1.6
Comm/Ind: Lo Val	150,000	160,500	7.0	3,769	4,186	417	11.1	2.51	2.61
Comm/Ind: Med Val	300,000	321,000	7.0	8,707	9,553	846	9.7	2.90	2.98
Comm/Ind: Hi Val	1,000,000	1,070,100	7.0	31,750	34,601	2,852	9.0	3.17	3.23

<b>SOUTHEAST TOWNS</b>
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Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,575,563	4,749,927	174,363	3.8	39,282	42,379	3,097	7.9	0.86	0.89
ResNonHm 1 Exist	510,753	547,254	36,502	7.1	4,741	5,245	504	10.6	0.93	0.96
ResNonHm23 Exist	74,457	79,743	5,286	7.1	884	972	88	9.9	1.19	1.22
Apartments Exist	3,146	3,326	180	5.7	37	40	3	7.3	1.18	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	240,508	256,686	16,178	6.7	2,154	2,317	163	7.6	0.90	0.90
Com/Ind Lo Exist	99,923	105,909	5,986	6.0	2,071	2,222	151	7.3	2.07	2.10
Com/Ind Hi Exist	79,832	85,067	5,235	6.6	2,152	2,311	159	7.4	2.70	2.72
Publ U: Elec Gen	1,777	1,827	50	2.8	22	24	2	8.2	1.24	1.30
Publ U: Other	264,427	272,790	8,363	3.2	7,115	7,465	349	4.9	2.69	2.74
AgHm House Exist	1,818,041	1,942,064	124,023	6.8	14,813	16,701	1,887	12.7	0.81	0.86
AgHm Land: Exist	6,661,945	7,325,626	663,681	10.0	31,824	32,932	1,108	3.5	0.48	0.45
Ag NonHm: Exist	2,544,622	2,806,359	261,737	10.3	20,580	22,819	2,239	10.9	0.81	0.81
ResHmstd: NewCon	0	59,438	59,438	0.0	0	576	576	0.0	0.00	0.97
All Other NewCon	0	78,099	78,099	0.0	0	572	572	0.0	0.00	0.73
<b>Total</b>	16,874,993	18,314,114	1,439,121	8.5	125,675	136,572	10,897	8.7	0.74	0.75

**Tax Base****Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,255	158,247	8,992	6.0	County	44.42	43.89	0.00	0.00
(-) TIF Tax Capacity	93	94	1	1.0	City/Town	14.55	14.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	21.72	16.12	18.40
(=) Taxable Tax Capacity	149,162	158,153	8,991	6.0	Special District	0.64	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.16	80.75	16.12	18.40

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,900	143,200		3.8	1,079	1,176	97	9.0	0.78	0.82
Res Hmstd: Avg Val	206,800	214,700		3.8	1,805	1,950	145	8.0	0.87	0.91
Res Hmstd: Hi Val	275,600	286,100		3.8	2,529	2,722	193	7.6	0.92	0.95
Res Hmstd: Ex-Hi Val	413,600	429,400		3.8	3,982	4,257	276	6.9	0.96	0.99
Apartment	300,000	317,200		5.7	3,490	3,785	296	8.5	1.16	1.19
Comm/Ind: Lo Val	150,000	159,800		6.5	3,080	3,380	301	9.8	2.05	2.12
Comm/Ind: Med Val	300,000	319,700		6.6	7,105	7,710	605	8.5	2.37	2.41
Comm/Ind: Hi Val	1,000,000	1,065,600		6.6	25,890	27,905	2,015	7.8	2.59	2.62

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	23,130,853	23,227,264	96,411	0.4	240,902	247,135	6,233	2.6	1.04	1.06
ResNonHm 1 Exist	1,651,164	1,853,901	202,737	12.3	18,299	20,956	2,657	14.5	1.11	1.13
ResNonHm23 Exist	639,847	706,485	66,638	10.4	8,570	9,599	1,030	12.0	1.34	1.36
Apartments Exist	842,026	815,653	-26,373	-3.1	11,429	11,179	-250	-2.2	1.36	1.37
Low-income Apts	153,300	153,805	504	0.3	1,305	1,330	25	1.9	0.85	0.86
Seas Rec: Exist	80,809	80,943	134	0.2	976	985	9	0.9	1.21	1.22
Com/Ind Lo Exist	484,258	491,254	6,996	1.4	11,554	11,806	252	2.2	2.39	2.40
Com/Ind Hi Exist	3,780,170	4,044,221	264,051	7.0	117,731	126,699	8,968	7.6	3.11	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222,776	229,254	6,478	2.9	6,892	7,153	261	3.8	3.09	3.12
AgHm House Exist	137,870	131,182	-6,688	-4.9	1,321	1,294	-27	-2.1	0.96	0.99
AgHm Land: Exist	104,546	94,320	-10,226	-9.8	429	355	-75	-17.4	0.41	0.38
Ag NonHm: Exist	101,285	112,293	11,008	10.9	906	1,021	115	12.7	0.89	0.91
ResHmstd: NewCon	0	165,065	165,065	0.0	0	1,824	1,824	0.0	0.00	1.11
All Other NewCon	0	205,553	205,553	0.0	0	3,188	3,188	0.0	0.00	1.55
<b>Total</b>	<b>31,328,905</b>	<b>32,311,192</b>	<b>982,287</b>	<b>3.1</b>	<b>420,314</b>	<b>444,525</b>	<b>24,211</b>	<b>5.8</b>	<b>1.34</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	359,337	372,577	13,240	3.7	County	31.32	31.42	0.00	0.00
(-) TIF Tax Capacity	21,695	23,104	1,408	6.5	City/Town	32.65	32.66	0.34	0.37
(-) FD Contrib Tax Cap	29,079	32,782	3,702	12.7	School District	21.13	21.73	18.66	19.89
(=) Taxable Tax Capacity	308,562	316,691	8,129	2.6	Special District	6.37	6.43	0.00	0.00
FD Distrib Tax Cap	45,942	52,601	6,659	14.5	<b>Total</b>	91.47	92.24	19.00	20.26

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	162,100	162,800	0.4	1,564	1,606	41	2.6	0.96	0.99
Res Hmstd: Avg Val	243,000	244,000	0.4	2,531	2,592	62	2.4	1.04	1.06
Res Hmstd: Hi Val	323,900	325,300	0.4	3,497	3,580	83	2.4	1.08	1.10
Res Hmstd: Ex-Hi Val	486,000	488,000	0.4	5,368	5,490	121	2.3	1.10	1.12
Apartment	300,000	290,600	-3.1	4,000	3,939	-61	-1.5	1.33	1.36
Comm/Ind: Lo Val	150,000	160,500	7.0	3,377	3,712	335	9.9	2.25	2.31
Comm/Ind: Med Val	300,000	321,000	7.0	7,785	8,456	671	8.6	2.59	2.63
Comm/Ind: Hi Val	1,000,000	1,069,900	7.0	28,355	30,592	2,237	7.9	2.84	2.86

**WASHINGTON COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,906,962	20,532,789	-374,173	-1.8	196,958	200,501	3,544	1.8	0.94	0.98
ResNonHm 1 Exist	1,916,307	2,218,725	302,417	15.8	18,990	22,722	3,732	19.7	0.99	1.02
ResNonHm23 Exist	618,667	715,523	96,856	15.7	6,988	8,323	1,335	19.1	1.13	1.16
Apartments Exist	554,920	551,936	-2,984	-0.5	6,876	7,104	228	3.3	1.24	1.29
Low-income Apts	101,844	103,524	1,680	1.7	763	798	35	4.5	0.75	0.77
Seas Rec: Exist	161,469	173,848	12,379	7.7	1,483	1,604	121	8.1	0.92	0.92
Com/Ind Lo Exist	286,816	295,505	8,689	3.0	6,475	6,751	276	4.3	2.26	2.28
Com/Ind Hi Exist	2,592,436	2,795,862	203,426	7.8	76,901	84,115	7,214	9.4	2.97	3.01
Publ U: Elec Gen	134,637	137,062	2,426	1.8	2,626	2,862	237	9.0	1.95	2.09
Publ U: Other	221,808	227,914	6,106	2.8	6,588	6,872	284	4.3	2.97	3.02
AgHm House Exist	318,448	318,370	-78	0.0	2,584	2,669	85	3.3	0.81	0.84
AgHm Land: Exist	186,460	182,131	-4,330	-2.3	491	425	-66	-13.5	0.26	0.23
Ag NonHm: Exist	241,911	281,152	39,240	16.2	1,856	2,215	359	19.4	0.77	0.79
ResHmstd: NewCon	0	195,942	195,942	0.0	0	2,062	2,062	0.0	0.00	1.05
All Other NewCon	0	180,364	180,364	0.0	0	2,122	2,122	0.0	0.00	1.18
<b>Total</b>	<b>28,242,685</b>	<b>28,910,646</b>	<b>667,961</b>	<b>2.4</b>	<b>329,580</b>	<b>351,145</b>	<b>21,565</b>	<b>6.5</b>	<b>1.17</b>	<b>1.21</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	318,394	327,739	9,344	2.9	County	25.76	26.41	0.00	0.00
(-) TIF Tax Capacity	8,039	8,685	646	8.0	City/Town	28.33	28.94	0.61	0.67
(-) FD Contrib Tax Cap	21,174	23,840	2,666	12.6	School District	21.98	22.48	15.78	17.34
(=) Taxable Tax Capacity	289,182	295,214	6,032	2.1	Special District	4.62	4.76	0.00	0.00
FD Distrib Tax Cap	26,116	29,901	3,785	14.5	<b>Total</b>	80.69	82.60	16.39	18.02

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	201,600	198,000	-1.8	1,766	1,798	32	1.8	0.88	0.91
Res Hmstd: Avg Val	302,300	296,900	-1.8	2,834	2,882	48	1.7	0.94	0.97
Res Hmstd: Hi Val	402,900	395,700	-1.8	3,902	3,965	64	1.6	0.97	1.00
Res Hmstd: Ex-Hi Val	604,500	593,700	-1.8	6,079	6,167	88	1.4	1.01	1.04
Apartment	300,000	298,400	-0.5	3,518	3,619	101	2.9	1.17	1.21
Comm/Ind: Lo Val	150,000	161,800	7.9	3,096	3,474	379	12.2	2.06	2.15
Comm/Ind: Med Val	300,000	323,500	7.8	7,141	7,906	765	10.7	2.38	2.44
Comm/Ind: Hi Val	1,000,000	1,078,500	7.9	26,020	28,598	2,579	9.9	2.60	2.65

**DAKOTA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	31,287,863	30,567,630	-720,233	-2.3	319,140	330,114	10,975	3.4	1.02	1.08
ResNonHm 1 Exist	2,066,621	2,010,711	-55,910	-2.7	22,283	22,922	639	2.9	1.08	1.14
ResNonHm23 Exist	580,900	579,284	-1,616	-0.3	7,712	8,116	405	5.3	1.33	1.40
Apartments Exist	1,770,525	1,744,651	-25,874	-1.5	22,364	23,196	832	3.7	1.26	1.33
Low-income Apts	79,856	79,348	-508	-0.6	675	705	31	4.6	0.84	0.89
Seas Rec: Exist	44,369	46,530	2,160	4.9	532	586	54	10.2	1.20	1.26
Com/Ind Lo Exist	518,447	526,934	8,487	1.6	12,079	12,562	483	4.0	2.33	2.38
Com/Ind Hi Exist	5,441,285	5,734,346	293,061	5.4	163,970	176,786	12,816	7.8	3.01	3.08
Publ U: Elec Gen	83,487	85,222	1,734	2.1	1,793	1,884	91	5.1	2.15	2.21
Publ U: Other	439,987	453,428	13,440	3.1	13,394	14,139	745	5.6	3.04	3.12
AgHm House Exist	246,249	247,632	1,383	0.6	2,126	2,275	148	7.0	0.86	0.92
AgHm Land: Exist	504,817	534,568	29,751	5.9	2,113	2,228	114	5.4	0.42	0.42
Ag NonHm: Exist	314,881	325,880	10,999	3.5	2,570	2,796	226	8.8	0.82	0.86
ResHmstd: NewCon	0	251,932	251,932	0.0	0	2,931	2,931	0.0	0.00	1.16
All Other NewCon	0	138,361	138,361	0.0	0	2,138	2,138	0.0	0.00	1.55
<b>Total</b>	<b>43,379,288</b>	<b>43,326,457</b>	<b>-52,831</b>	<b>-0.1</b>	<b>570,750</b>	<b>603,377</b>	<b>32,627</b>	<b>5.7</b>	<b>1.32</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	501,878	504,331	2,453	0.5	County	25.12	25.87	0.47	0.47
(-) TIF Tax Capacity	20,988	22,202	1,214	5.8	City/Town	33.61	35.00	0.69	0.78
(-) FD Contrib Tax Cap	44,154	48,327	4,173	9.5	School District	22.93	24.83	18.52	20.14
(=) Taxable Tax Capacity	436,736	433,802	-2,935	-0.7	Special District	4.41	4.71	0.00	0.00
FD Distrib Tax Cap	47,507	54,393	6,886	14.5	<b>Total</b>	86.07	90.42	19.69	21.38

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	182,200	178,000	-2.3	1,718	1,778	59	3.5	0.94	1
Res Hmstd: Avg Val	273,200	266,900	-2.3	2,763	2,852	89	3.2	1.01	1.07
Res Hmstd: Hi Val	364,200	355,800	-2.3	3,807	3,926	119	3.1	1.05	1.10
Res Hmstd: Ex-Hi Val	546,500	533,900	-2.3	5,880	6,046	166	2.8	1.08	1.13
Apartment	300,000	295,600	-1.5	3,818	3,973	155	4.1	1.27	1.34
Comm/Ind: Lo Val	150,000	158,100	5.4	3,266	3,615	349	10.7	2.18	2.29
Comm/Ind: Med Val	300,000	316,200	5.4	7,522	8,248	726	9.6	2.51	2.61
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	27,386	29,868	2,482	9.1	2.74	2.83

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	18,348,739	18,909,867	561,128	3.1	205,123	214,250	9,127	4.4	1.12	1.13
ResNonHm 1 Exist	1,619,713	1,653,412	33,699	2.1	18,799	19,369	570	3.0	1.16	1.17
ResNonHm23 Exist	674,029	686,004	11,975	1.8	9,354	9,616	262	2.8	1.39	1.40
Apartments Exist	349,106	363,058	13,952	4.0	5,010	5,234	224	4.5	1.44	1.44
Low-income Apts	86,142	92,447	6,304	7.3	763	822	59	7.8	0.89	0.89
Seas Rec: Exist	70,362	72,927	2,566	3.6	803	827	24	3.0	1.14	1.13
Com/Ind Lo Exist	371,473	385,750	14,276	3.8	9,057	9,453	395	4.4	2.44	2.45
Com/Ind Hi Exist	2,138,469	2,345,634	207,165	9.7	68,344	75,103	6,759	9.9	3.20	3.20
Publ U: Elec Gen	19,134	19,587	452	2.4	398	410	12	3.1	2.08	2.09
Publ U: Other	146,462	150,096	3,634	2.5	4,582	4,716	134	2.9	3.13	3.14
AgHm House Exist	515,904	539,872	23,967	4.6	4,360	4,717	357	8.2	0.85	0.87
AgHm Land: Exist	769,140	820,188	51,048	6.6	2,997	2,973	-24	-0.8	0.39	0.36
Ag NonHm: Exist	380,055	426,550	46,495	12.2	3,289	3,690	401	12.2	0.87	0.86
ResHmstd: NewCon	0	389,664	389,664	0.0	0	4,542	4,542	0.0	0.00	1.17
All Other NewCon	0	229,691	229,691	0.0	0	3,151	3,151	0.0	0.00	1.37
<b>Total</b>	<b>25,488,729</b>	<b>27,084,745</b>	<b>1,596,016</b>	<b>6.3</b>	<b>332,880</b>	<b>358,874</b>	<b>25,995</b>	<b>7.8</b>	<b>1.31</b>	<b>1.33</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	281,763	300,085	18,322	6.5	County	34.69	34.28	0.00	0.00
(-) TIF Tax Capacity	9,604	10,473	869	9.0	City/Town	28.81	28.60	1.15	1.21
(-) FD Contrib Tax Cap	17,344	19,733	2,389	13.8	School District	28.64	29.00	15.56	16.71
(=) Taxable Tax Capacity	254,816	269,880	15,064	5.9	Special District	4.86	5.06	0.00	0.00
FD Distrib Tax Cap	21,992	25,179	3,187	14.5	<b>Total</b>	97.00	96.94	16.71	17.92

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	202,600	208,800	3.1	2,114	2,214	100	4.7	1.04	1.06
Res Hmstd: Avg Val	303,700	313,000	3.1	3,354	3,504	150	4.5	1.10	1.12
Res Hmstd: Hi Val	404,800	417,200	3.1	4,595	4,792	197	4.3	1.14	1.15
Res Hmstd: Ex-Hi Val	607,400	626,000	3.1	7,167	7,495	328	4.6	1.18	1.2
Apartment	300,000	312,000	4.0	4,139	4,340	201	4.9	1.38	1.39
Comm/Ind: Lo Val	150,000	164,500	9.7	3,467	3,911	444	12.8	2.31	2.38
Comm/Ind: Med Val	300,000	329,100	9.7	8,007	8,892	886	11.1	2.67	2.70
Comm/Ind: Hi Val	1,000,000	1,096,900	9.7	29,191	32,130	2,938	10.1	2.92	2.93

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,104,589	19,452,462	-652,127	-3.2	236,283	241,982	5,699	2.4	1.18	1.24
ResNonHm 1 Exist	1,475,156	1,423,261	-51,895	-3.5	18,460	18,851	391	2.1	1.25	1.32
ResNonHm23 Exist	520,309	508,151	-12,158	-2.3	7,721	7,980	260	3.4	1.48	1.57
Apartments Exist	1,006,251	1,005,212	-1,038	-0.1	15,671	16,520	849	5.4	1.56	1.64
Low-income Apts	110,498	109,393	-1,105	-1.0	1,059	1,109	50	4.7	0.96	1.01
Seas Rec: Exist	12,832	12,988	157	1.2	203	216	13	6.4	1.58	1.67
Com/Ind Lo Exist	322,284	324,008	1,725	0.5	8,112	8,395	283	3.5	2.52	2.59
Com/Ind Hi Exist	4,453,865	4,575,001	121,137	2.7	146,243	154,541	8,298	5.7	3.28	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	208,520	214,184	5,664	2.7	6,757	7,143	387	5.7	3.24	3.34
AgHm House Exist	85,189	87,647	2,457	2.9	965	1,054	89	9.2	1.13	1.20
AgHm Land: Exist	102,602	111,060	8,458	8.2	505	527	22	4.3	0.49	0.47
Ag NonHm: Exist	177,589	195,421	17,833	10.0	1,827	2,109	283	15.5	1.03	1.08
ResHmstd: NewCon	0	273,976	273,976	0.0	0	3,558	3,558	0.0	0.00	1.30
All Other NewCon	0	55,993	55,993	0.0	0	1,266	1,266	0.0	0.00	2.26
<b>Total</b>	<b>28,579,682</b>	<b>28,348,758</b>	<b>-230,924</b>	<b>-0.8</b>	<b>443,805</b>	<b>465,253</b>	<b>21,448</b>	<b>4.8</b>	<b>1.55</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	338,024	337,110	-914	-0.3	County	38.60	40.52	0.00	0.00
(-) TIF Tax Capacity	29,001	29,920	919	3.2	City/Town	34.91	36.63	0.91	1.03
(-) FD Contrib Tax Cap	31,836	37,119	5,283	16.6	School District	22.57	24.24	18.18	20.13
(=) Taxable Tax Capacity	<u>277,187</u>	<u>270,071</u>	<u>-7,116</u>	<u>-2.6</u>	Special District	<u>8.12</u>	<u>8.09</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	35,923	41,129	5,207	14.5	<b>Total</b>	104.20	109.47	19.09	21.16

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,500	163,000	-3.3	1,857	1,904	47	2.5	1.10	1.17
Res Hmstd: Avg Val	252,700	244,500	-3.2	2,971	3,042	71	2.4	1.18	1.24
Res Hmstd: Hi Val	336,800	325,900	-3.2	4,083	4,178	95	2.3	1.21	1.28
Res Hmstd: Ex-Hi Val	505,400	489,000	-3.2	6,245	6,388	143	2.3	1.24	1.31
Apartment	300,000	299,700	-0.1	4,480	4,735	255	5.7	1.49	1.58
Comm/Ind: Lo Val	150,000	154,100	2.7	3,665	3,938	273	7.5	2.44	2.56
Comm/Ind: Med Val	300,000	308,200	2.7	8,456	9,039	582	6.9	2.82	2.93
Comm/Ind: Hi Val	1,000,000	1,027,200	2.7	30,816	32,835	2,019	6.6	3.08	3.2



## SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	22,751,509	22,363,412	-388,097	-1.7	248,204	261,843	13,639	5.5	1.09	1.17
ResNonHm 1 Exist	1,802,093	1,774,031	-28,062	-1.6	20,692	21,813	1,121	5.4	1.15	1.23
ResNonHm23 Exist	325,156	320,317	-4,839	-1.5	4,466	4,687	221	5.0	1.37	1.46
Apartments Exist	2,069,664	2,082,244	12,580	0.6	28,715	30,963	2,248	7.8	1.39	1.49
Low-income Apts	123,377	124,284	907	0.7	1,051	1,148	97	9.2	0.85	0.92
Seas Rec: Exist	5,754	5,872	118	2.1	63	66	3	4.7	1.09	1.12
Com/Ind Lo Exist	344,349	355,123	10,774	3.1	8,289	8,848	559	6.7	2.41	2.49
Com/Ind Hi Exist	8,054,759	8,462,415	407,656	5.1	252,202	275,338	23,135	9.2	3.13	3.25
Publ U: Elec Gen	594	606	12	2.0	14	15	1	5.8	2.38	2.47
Publ U: Other	170,025	174,687	4,662	2.7	5,333	5,698	365	6.8	3.14	3.26
AgHm House Exist	214	203	-11	-5.0	2	2	0	8.6	0.99	1.13
AgHm Land: Exist	65	62	-3	-5.0	0	0	0	-9.2	0.24	0.22
Ag NonHm: Exist	154	184	31	20.0	1	2	0	29.4	0.97	1.05
ResHmstd: NewCon	0	213,839	213,839	0.0	0	2,671	2,671	0.0	0.00	1.25
All Other NewCon	0	43,840	43,840	0.0	0	921	921	0.0	0.00	2.10
<b>Total</b>	<b>35,647,712</b>	<b>35,921,119</b>	<b>273,407</b>	<b>0.8</b>	<b>569,032</b>	<b>614,015</b>	<b>44,982</b>	<b>7.9</b>	<b>1.60</b>	<b>1.71</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	451,516	458,675	7,159	1.6	County	38.60	40.52	0.00	0.00
(-) TIF Tax Capacity	39,840	41,860	2,020	5.1	City/Town	31.53	33.26	0.17	0.19
(-) FD Contrib Tax Cap	51,842	63,829	11,987	23.1	School District	18.76	20.42	13.47	16.47
(=) Taxable Tax Capacity	359,834	352,986	-6,848	-1.9	Special District	9.19	9.27	0.00	0.00
FD Distrib Tax Cap	25,205	28,859	3,653	14.5	<b>Total</b>	98.08	103.48	13.63	16.66

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	200,900	197,500	-1.7	2,053	2,178	125	6.1	1.02	1.10
Res Hmstd: Avg Val	301,200	296,100	-1.7	3,264	3,451	188	5.8	1.08	1.17
Res Hmstd: Hi Val	401,500	394,700	-1.7	4,474	4,725	250	5.6	1.11	1.2
Res Hmstd: Ex-Hi Val	602,400	592,100	-1.7	6,981	7,352	371	5.3	1.16	1.24
Apartment	300,000	301,800	0.6	4,087	4,406	319	7.8	1.36	1.46
Comm/Ind: Lo Val	150,000	157,600	5.1	3,446	3,839	394	11.4	2.3	2.44
Comm/Ind: Med Val	300,000	315,200	5.1	7,971	8,795	824	10.3	2.66	2.79
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	29,092	31,921	2,829	9.7	2.91	3.04

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	30,522,209	30,299,773	-222,436	-0.7	330,225	346,674	16,449	5.0	1.08	1.14
ResNonHm 1 Exist	3,333,922	3,356,567	22,646	0.7	36,652	38,882	2,230	6.1	1.10	1.16
ResNonHm23 Exist	556,451	560,021	3,570	0.6	7,022	7,432	410	5.8	1.26	1.33
Apartments Exist	1,708,568	1,720,323	11,755	0.7	22,800	24,344	1,544	6.8	1.33	1.42
Low-income Apts	85,555	85,985	430	0.5	708	753	46	6.5	0.83	0.88
Seas Rec: Exist	124,770	132,647	7,877	6.3	1,415	1,546	131	9.2	1.13	1.17
Com/Ind Lo Exist	340,679	343,241	2,563	0.8	8,019	8,312	293	3.7	2.35	2.42
Com/Ind Hi Exist	6,434,200	6,578,619	144,419	2.2	199,421	209,545	10,124	5.1	3.10	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	199,266	203,881	4,615	2.3	6,123	6,436	313	5.1	3.07	3.16
AgHm House Exist	78,077	82,232	4,155	5.3	825	917	92	11.1	1.06	1.12
AgHm Land: Exist	80,089	90,745	10,656	13.3	386	436	50	13.0	0.48	0.48
Ag NonHm: Exist	163,595	178,504	14,910	9.1	1,428	1,622	195	13.6	0.87	0.91
ResHmstd: NewCon	0	376,464	376,464	0.0	0	4,606	4,606	0.0	0.00	1.22
All Other NewCon	0	97,343	97,343	0.0	0	1,962	1,962	0.0	0.00	2.02
<b>Total</b>	<b>43,627,380</b>	<b>44,106,347</b>	<b>478,967</b>	<b>1.1</b>	<b>615,023</b>	<b>653,468</b>	<b>38,445</b>	<b>6.3</b>	<b>1.41</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	526,205	533,538	7,333	1.4	County	38.60	40.52	0.00	0.00
(-) TIF Tax Capacity	11,825	12,107	282	2.4	City/Town	24.49	25.59	0.83	0.92
(-) FD Contrib Tax Cap	47,484	53,517	6,033	12.7	School District	19.18	20.47	14.89	16.55
(=) Taxable Tax Capacity	466,896	467,914	1,018	0.2	Special District	8.58	8.59	0.00	0.00
FD Distrib Tax Cap	20,219	23,150	2,931	14.5	<b>Total</b>	90.84	95.16	15.72	17.47

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	275,300	273,300	-0.7	2,809	2,952	143	5.1	1.02	1.08
Res Hmstd: Avg Val	412,800	409,800	-0.7	4,398	4,612	214	4.9	1.07	1.13
Res Hmstd: Hi Val	550,300	546,300	-0.7	5,979	6,263	285	4.8	1.09	1.15
Res Hmstd: Ex-Hi Val	825,600	819,600	-0.7	9,537	9,992	454	4.8	1.16	1.22
Apartment	300,000	302,100	0.7	3,878	4,121	243	6.3	1.29	1.36
Comm/Ind: Lo Val	150,000	153,400	2.3	3,314	3,527	213	6.4	2.21	2.3
Comm/Ind: Med Val	300,000	306,700	2.2	7,654	8,105	451	5.9	2.55	2.64
Comm/Ind: Hi Val	1,000,000	1,022,400	2.2	27,908	29,480	1,572	5.6	2.79	2.88

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	17,424,948	16,582,449	-842,498	-4.8	185,077	181,210	-3,867	-2.1	1.06	1.09
ResNonHm 1 Exist	1,255,099	1,208,892	-46,207	-3.7	13,983	13,885	-98	-0.7	1.11	1.15
ResNonHm23 Exist	387,726	375,538	-12,188	-3.1	5,274	5,271	-3	-0.1	1.36	1.40
Apartments Exist	1,293,639	1,286,261	-7,378	-0.6	17,608	18,041	433	2.5	1.36	1.40
Low-income Apts	182,965	184,308	1,344	0.7	1,585	1,648	63	4.0	0.87	0.89
Seas Rec: Exist	13,219	12,463	-756	-5.7	155	149	-6	-3.7	1.17	1.20
Com/Ind Lo Exist	336,174	344,308	8,134	2.4	8,029	8,326	297	3.7	2.39	2.42
Com/Ind Hi Exist	4,856,889	5,242,989	386,101	7.9	151,963	166,478	14,514	9.6	3.13	3.18
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	216,901	223,908	7,008	3.2	6,781	7,106	325	4.8	3.13	3.17
AgHm House Exist	1,426	1,281	-145	-10.2	14	13	-1	-7.1	1.01	1.05
AgHm Land: Exist	1,297	1,151	-146	-11.2	5	5	-1	-16.7	0.42	0.39
Ag NonHm: Exist	17,687	14,558	-3,130	-17.7	143	123	-19	-13.7	0.81	0.85
ResHmstd: NewCon	0	54,045	54,045	0.0	0	663	663	0.0	0.00	1.23
All Other NewCon	0	54,514	54,514	0.0	0	751	751	0.0	0.00	1.38
<b>Total</b>	<b>25,987,969</b>	<b>25,586,665</b>	<b>-401,304</b>	<b>-1.5</b>	<b>390,618</b>	<b>403,669</b>	<b>13,051</b>	<b>3.3</b>	<b>1.50</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	318,001	317,410	-591	-0.2	County	44.00	45.05	0.00	0.00
(-) TIF Tax Capacity	20,276	22,024	1,748	8.6	City/Town	23.38	24.35	0.80	0.91
(-) FD Contrib Tax Cap	35,312	39,633	4,321	12.2	School District	16.93	17.62	18.22	18.84
(=) Taxable Tax Capacity	<u>262,413</u>	<u>255,753</u>	<u>-6,660</u>	<u>-2.5</u>	Special District	<u>7.55</u>	<u>7.79</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	28,621	32,770	4,148	14.5	<b>Total</b>	91.86	94.81	19.02	19.75

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	180,700	172,000	-4.8	1,794	1,753	-41	-2.3	0.99	1.02
Res Hmstd: Avg Val	270,900	257,800	-4.8	2,875	2,813	-62	-2.2	1.06	1.09
Res Hmstd: Hi Val	361,100	343,600	-4.8	3,956	3,873	-83	-2.1	1.1	1.13
Res Hmstd: Ex-Hi Val	541,700	515,500	-4.8	6,102	5,942	-160	-2.6	1.13	1.15
Apartment	300,000	298,300	-0.6	4,015	4,124	109	2.7	1.34	1.38
Comm/Ind: Lo Val	150,000	161,900	7.9	3,386	3,809	422	12.5	2.26	2.35
Comm/Ind: Med Val	300,000	323,800	7.9	7,806	8,669	863	11.1	2.60	2.68
Comm/Ind: Hi Val	1,000,000	1,079,500	8.0	28,433	31,357	2,924	10.3	2.84	2.90

<b>CITY OF MINNEAPOLIS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,573,958	20,216,381	-357,577	-1.7	259,016	258,437	-579	-0.2	1.26	1.28
ResNonHm 1 Exist	3,565,154	3,386,896	-178,258	-5.0	47,497	45,819	-1,678	-3.5	1.33	1.35
ResNonHm23 Exist	1,733,120	1,648,291	-84,829	-4.9	27,802	26,824	-977	-3.5	1.60	1.63
Apartments Exist	3,086,283	3,183,921	97,638	3.2	49,484	51,787	2,303	4.7	1.60	1.63
Low-income Apts	311,842	327,434	15,592	5.0	3,052	3,259	206	6.8	0.98	1.00
Seas Rec: Exist	16,279	16,306	27	0.2	260	264	4	1.6	1.60	1.62
Com/Ind Lo Exist	607,452	613,037	5,585	0.9	15,653	15,889	235	1.5	2.58	2.59
Com/Ind Hi Exist	7,618,471	8,151,575	533,104	7.0	258,911	278,192	19,281	7.4	3.40	3.41
Publ U: Elec Gen	63,836	65,058	1,222	1.9	1,583	1,629	47	2.9	2.48	2.50
Publ U: Other	276,192	283,484	7,292	2.6	9,365	9,653	288	3.1	3.39	3.41
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	1,255	1,380	125	10.0	15	17	2	10.5	1.19	1.20
ResHmstd: NewCon	0	90,145	90,145	0.0	0	1,237	1,237	0.0	0.00	1.37
All Other NewCon	0	109,699	109,699	0.0	0	1,730	1,730	0.0	0.00	1.58
<b>Total</b>	<b>37,853,841</b>	<b>38,093,608</b>	<b>239,766</b>	<b>0.6</b>	<b>672,638</b>	<b>694,737</b>	<b>22,100</b>	<b>3.3</b>	<b>1.78</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	476,354	484,206	7,852	1.6	County	34.33	36.04	0.00	0.00
(-) TIF Tax Capacity	70,371	75,091	4,720	6.7	City/Town	56.25	53.80	2.46	2.45
(-) FD Contrib Tax Cap	45,265	51,135	5,870	13.0	School District	21.91	23.52	8.75	10.46
(=) Taxable Tax Capacity	360,718	357,980	-2,738	-0.8	Special District	6.80	6.44	0.00	0.00
FD Distrib Tax Cap	50,008	57,256	7,248	14.5	<b>Total</b>	119.30	119.80	11.21	12.90

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	169,500	166,600	-1.7	1,992	1,988	-4	-0.2	1.18	1.19
Res Hmstd: Avg Val	254,100	249,700	-1.7	3,173	3,166	-7	-0.2	1.25	1.27
Res Hmstd: Hi Val	338,700	332,800	-1.7	4,353	4,343	-9	-0.2	1.29	1.31
Res Hmstd: Ex-Hi Val	508,200	499,400	-1.7	6,657	6,627	-30	-0.4	1.31	1.33
Apartment	300,000	309,500	3.2	4,810	5,034	224	4.7	1.60	1.63
Comm/Ind: Lo Val	150,000	160,500	7.0	3,887	4,272	385	9.9	2.59	2.66
Comm/Ind: Med Val	300,000	321,000	7.0	9,013	9,782	770	8.5	3.00	3.05
Comm/Ind: Hi Val	1,000,000	1,070,000	7.0	32,934	35,500	2,565	7.8	3.29	3.32

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	13,841,898	13,432,966	-408,931	-3.0	151,384	147,607	-3,777	-2.5	1.09	1.10
ResNonHm 1 Exist	1,655,210	1,589,002	-66,208	-4.0	19,260	18,654	-606	-3.1	1.16	1.17
ResNonHm23 Exist	867,181	833,127	-34,054	-3.9	12,270	11,856	-414	-3.4	1.41	1.42
Apartments Exist	2,008,965	2,053,108	44,143	2.2	28,430	29,225	795	2.8	1.42	1.42
Low-income Apts	267,402	270,044	2,641	1.0	2,324	2,368	44	1.9	0.87	0.88
Seas Rec: Exist	1,138	1,123	-15	-1.3	14	14	0	-2.2	1.27	1.26
Com/Ind Lo Exist	438,175	439,495	1,320	0.3	10,579	10,640	61	0.6	2.41	2.42
Com/Ind Hi Exist	3,785,116	4,177,045	391,929	10.4	120,156	132,722	12,566	10.5	3.17	3.18
Publ U: Elec Gen	28,933	29,576	643	2.2	652	671	19	2.8	2.26	2.27
Publ U: Other	212,630	218,679	6,049	2.8	6,750	6,948	199	2.9	3.17	3.18
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	681	681	0	0.0	7	7	0	-0.7	1.02	1.02
ResHmstd: NewCon	0	44,782	44,782	0.0	0	537	537	0.0	0.00	1.20
All Other NewCon	0	76,802	76,802	0.0	0	1,097	1,097	0.0	0.00	1.43
<b>Total</b>	<b>23,107,330</b>	<b>23,166,430</b>	<b>59,101</b>	<b>0.3</b>	<b>351,826</b>	<b>362,347</b>	<b>10,520</b>	<b>3.0</b>	<b>1.52</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	281,275	285,913	4,638	1.6	County	40.98	41.96	0.00	0.00
(-) TIF Tax Capacity	27,790	20,079	-7,711	-27.7	City/Town	30.35	28.14	0.00	0.00
(-) FD Contrib Tax Cap	23,362	27,210	3,848	16.5	School District	23.47	23.93	13.40	15.18
(=) Taxable Tax Capacity	230,123	238,624	8,501	3.7	Special District	7.69	7.70	0.00	0.00
FD Distrib Tax Cap	45,319	51,887	6,568	14.5	<b>Total</b>	102.49	101.73	13.40	15.18

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	156,000	151,400	-2.9	1,576	1,534	-42	-2.7	1.01	1.01
Res Hmstd: Avg Val	233,900	227,000	-2.9	2,549	2,486	-63	-2.5	1.09	1.1
Res Hmstd: Hi Val	311,700	302,500	-3.0	3,521	3,436	-84	-2.4	1.13	1.14
Res Hmstd: Ex-Hi Val	467,700	453,900	-3.0	5,420	5,307	-114	-2.1	1.16	1.17
Apartment	300,000	306,600	2.2	4,245	4,364	119	2.8	1.42	1.42
Comm/Ind: Lo Val	150,000	165,500	10.3	3,541	4,018	477	13.5	2.36	2.43
Comm/Ind: Med Val	300,000	331,100	10.4	8,196	9,144	948	11.6	2.73	2.76
Comm/Ind: Hi Val	1,000,000	1,103,500	10.4	29,918	33,049	3,132	10.5	2.99	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	15,861	71	21
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	125	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,431,858	64,319	44,689
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	314
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	55,836
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	42,697	427	417
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	68,837	688	645
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	462	5	4
163.1	Ag Hmstd HGA: >500K: Exist	1.250	84,421	1,055	972
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	557	7	6
164.1	Farm 1b Hmstd land <32K: Exist	0.450	416	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,185,575	56,021	17,832
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	122
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	59,578
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	351
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,909
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	48,241	265	217
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	6,887,345	68,873	55,783
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	31,932	319	258
170.1	Ag Non-homestead: Exist	1.000	17,865,950	178,659	149,515
170.2	Ag Non-homestead: NewCon	1.000	57,514	575	477
171.0	Private Airport	1.000	298	3	2
172.0	Migrant Housing <500K	1.000	1,093	11	11
177.0	Timberlands	1.000	1,835,436	18,354	14,862
178.1	Non-comm SRR: <76K: Exist	1.000	9,887,301	98,873	80,581
178.2	Non-comm SRR: <76K: NewCon	1.000	204,551	2,046	1,686
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,850,002	118,500	104,278
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	232,461	2,325	2,071
180.1	Non-comm SRR: >500K: Exist	1.250	1,170,846	14,636	11,792
180.2	Non-comm SRR: >500K: NewCon	1.250	25,043	313	276
183.1	Res 1b Hmstd <32K: Exist	0.450	245,559	1,105	989
183.2	Res 1b Hmstd <32K: NewCon	0.450	3,492	16	14
184.1	Res Hmstd: <76K: Exist	1.000	103,248,941	1,032,489	951,147
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,562
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,158,923
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,262
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,255,091	72,551	75,947
186.2	Res Hmstd: 414K-500K: NewCon	1.000	93,665	937	973
187.1	Res Hmstd: > 500K: Exist	1.250	14,283,057	178,538	177,837
187.2	Res Hmstd: > 500K: NewCon	1.250	163,483	2,044	2,001

House Research Dept.

Simulation No. 8G1

Baseline: Actual Pay 2008

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Alternative: Proj Pay '09: End-of-sess Tax & Ed Finance Bills

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2008	Proj Pay '09	End-of-sess Tax	Ed Finance Bills
189.1	Res NonH 1 unit: <76K: Exist	1.000	10,955,767	109,558	127,768	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	841,223	8,412	9,833	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	15,195,664	151,957	170,886	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,289,756	12,898	14,731	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,204,480	27,556	28,054	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	165,939	2,074	2,159	
193.1	Res NonH 2-3 units: Exist	1.250	8,546,798	106,835	120,196	
193.2	Res NonH 2-3 units: NewCon	1.250	703,773	8,797	9,987	
196.1	Regular apartments (4a): Exist	1.250	18,080,746	226,009	260,571	
196.2	Regular apartments (4a): NewCon	1.250	351,424	4,393	5,092	
197.1	Low-income housing (4d): Exist	0.750	2,283,245	17,124	20,837	
197.2	Low-income housing (4d): NewCon	0.750	23,223	174	210	
198.1	Non-profit/Comm Serv: Exist	1.500	35,104	527	600	
198.2	Non-profit/Comm Serv: NewCon	1.500	729	11	12	
199.1	Student housing: Exist	1.000	27,796	278	325	
199.2	Student housing: NewCon	1.000	90	1	1	
200.1	Manuf home park land: Exist	1.250	595,107	7,439	8,361	
200.2	Manuf home park land: NewCon	1.250	115	1	1	
202.1	Comm SRR 1c: <500K: Exist	0.550	386,461	2,126	1,701	
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,654	20	16	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	248,384	2,484	1,786	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,856	29	21	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	40,970	512	396	
204.2	Comm SRR 1c: >2.2M: New con	1.250	271	3	3	
205.1	Comm SRR 4c: <500K: Exist	1.000	246,849	2,468	2,521	
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,937	19	20	
206.1	Comm SRR 4c: >500K: Exist	1.250	119,831	1,498	1,388	
206.2	Comm SRR 4c: >500K: NewCon	1.250	817	10	10	
207.1	Bed & Breakfast: Exist	1.250	26,439	330	341	
207.2	Bed & Breakfast: NewCon	1.250	59	1	1	
208.0	Qualifying golf courses	1.250	255,424	3,193	3,123	
209.0	Metro Non-profit Indoor Rec	1.250	15,423	193	247	
211.1	Commercial: <150K: Exist	1.500	8,202,554	123,038	201,874	
211.2	Commercial: <150K: NewCon	1.500	255,140	3,827	6,199	
212.1	Commercial: >150K: Exist	2.000	45,634,208	912,684	1,445,438	
212.2	Commercial: >150K: NewCon	2.000	1,363,494	27,270	42,837	
213.1	Comm border city: <150K: Exist	1.500	41,006	615	945	
213.2	Comm border city: <150K: NewCon	1.500	2,295	34	53	
214.1	Comm border city: >150K: Exist	2.000	84,180	1,684	1,937	
214.2	Comm border city: >150K: NewCon	2.000	5,116	102	118	
222.1	Industrial: <150K: Exist	1.500	1,247,664	18,715	30,737	
222.2	Industrial: <150K: NewCon	1.500	31,254	469	789	
223.1	Industrial: >150K: Exist	2.000	13,998,987	279,980	447,836	
223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,582	

House Research Dept.

Simulation No. 8G1

Baseline: Actual Pay 2008

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Alternative: Proj Pay '09: End-of-sess Tax & Ed Finance Bills

(all figures in \$000s)

224.1	Ind'l border city: <150K: Exist	1.500	1,124	17	26
224.2	Ind'l border city: <150K: NewCon	1.500	41	1	1
225.1	Ind'l border city: >150K: Exist	2.000	60,625	1,212	1,408
225.2	Ind'l border city: >150K: NewCon	2.000	1,330	27	31
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,938
234.0	Publ Util: land & bldgs >150K	2.000	896,892	17,938	27,665
235.0	Publ Util: Electric Generat Mach	2.000	1,554,471	31,089	33,889
236.0	Publ Util: machinery (non-generat)	2.000	1,089,601	21,792	32,445
238.0	Railroad <150K	1.500	25,343	380	620
239.0	Railroad >150K	2.000	647,000	12,940	19,991
241.0	Non-comm aircraft hangars	1.500	4,100	62	66
242.0	Mineral	2.000	2,122	42	79
243.0	Misc class 5	2.000	5,043	101	138
249.0	Personal: 3f	1.000	9,379	94	92
250.0	Non-comm aircraft hangars	1.500	73,806	1,107	1,127
251.0	Pers: It31 tools&mach excl elec gen	2.000	154,915	3,098	4,453
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,439	74	79
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	55,133	551	484
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	13,781	138	118
256.0	Pers: It32 struct/leased land-C/I	2.000	17,186	344	492
257.0	Pers: Item 33 ag real estate	1.000	20,652	207	203
259.0	Pers: It41 struct/leased land - C/I	2.000	449,104	8,982	10,587
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	348	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,236	32	40
264.0	Pers: Item 41 Border EZ	2.000	1,140	23	26
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,313	686	1,296
267.0	Pers: It43 leased real estate - non C/I	1.500	27,455	412	522
268.0	Pers: Item 43 leased real estate - C/I	2.000	431,641	8,633	9,593
269.0	Pers: Item 44 electric util trans lines	2.000	1,619,134	32,383	50,391
270.0	Pers: Item 44 electric util distri lines	2.000	241,445	4,829	7,995
271.0	Pers: Item 45 syst/gas utils	2.000	1,896,933	37,939	56,488
272.0	Pers: Item 46 syst/water utils	2.000	1,382	28	46
273.0	Pers: Item 48 misc	2.000	15,307	306	352
<b>State Total</b>			561,793,995	6,338,736	7,297,388



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	15,986	72	23
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,601,511	66,015	47,598
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	9,138	91	66
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	6,340,890	63,409	63,311
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	52,657	527	527
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	77,074	771	741
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,466	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	93,444	1,168	1,100
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	1,677	21	19
164.1	Farm 1b Hmstd land <32K: Exist	0.450	418	2	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.500	10,524,361	52,622	13,755
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.500	23,249	116	35
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.500	12,550,539	62,753	58,789
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.500	63,372	317	305
167.1	Ag Hmstd 1 & b: 345K-890K: Exist	0.500	11,764,154	58,821	47,919
167.2	Ag Hmstd 1 & b: 345K-890K: NewCon	0.500	127,304	637	519
168.1	Ag Hmstd 1 & b: >890K: Exist	1.000	7,536,133	75,361	60,624
168.2	Ag Hmstd 1 & b: >890K: NewCon	1.000	30,144	301	246
170.1	Ag Non-homestead: Exist	1.000	19,903,320	199,033	165,715
170.2	Ag Non-homestead: NewCon	1.000	59,023	590	479
171.1	Private Airport	1.000	309	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,223	12	13
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
177.1	Timberlands	1.000	2,124,889	21,249	16,803
178.1	Non-comm SRR: <76K: Exist	1.000	10,561,239	105,612	83,953
178.2	Non-comm SRR: <76K: NewCon	1.000	109,552	1,096	904
179.1	Non-comm SRR: 76K-500K: Exist	1.000	13,680,472	136,805	116,505
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	347,503	3,475	2,980
180.1	Non-comm SRR: >500K: Exist	1.250	1,458,125	18,227	14,185
180.2	Non-comm SRR: >500K: NewCon	1.250	58,728	734	578
183.1	Res 1b Hmstd <32K: Exist	0.450	249,051	1,121	1,028
184.1	Res Hmstd: <76K: Exist	1.000	104,944,769	1,049,448	1,000,435
184.2	Res Hmstd: <76K: NewCon	1.000	469,684	4,697	4,521
185.1	Res Hmstd: 76K-414K: Exist	1.000	197,608,524	1,976,085	2,254,581
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,400,344	24,003	27,469
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,234,930	72,349	78,069
186.2	Res Hmstd: 414K-500K: NewCon	1.000	236,414	2,364	2,581
187.1	Res Hmstd: > 500K: Exist	1.250	14,195,745	177,447	181,580
187.2	Res Hmstd: > 500K: NewCon	1.250	527,954	6,599	6,809
189.1	Res NonH 1 unit: <76K: Exist	1.000	12,076,438	120,764	143,939

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189.2	Res NonH 1 unit: <76K: NewCon	1.000	311,031	3,110	3,712	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	16,925,849	169,258	195,563	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	751,798	7,518	8,673	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,448,493	30,606	32,044	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	110,988	1,387	1,471	
193.1	Res NonH 2-3 units: Exist	1.250	9,423,176	117,790	134,886	
193.2	Res NonH 2-3 units: NewCon	1.250	367,101	4,589	5,192	
196.1	Regular apartments (4a): Exist	1.250	18,690,577	233,632	277,501	
196.2	Regular apartments (4a): NewCon	1.250	251,490	3,144	3,722	
197.1	Low-income housing (4d): Exist	0.750	2,359,460	17,696	22,015	
197.2	Low-income housing (4d): NewCon	0.750	11,260	84	103	
198.1	Non-profit/Comm Serv: Exist	1.500	36,800	552	635	
198.2	Non-profit/Comm Serv: NewCon	1.500	112	2	2	
199.1	Student housing: Exist	1.000	27,067	271	317	
200.1	Manuf home park land: Exist	1.250	613,308	7,666	8,856	
200.2	Manuf home park land: NewCon	1.250	108	1	1	
202.1	Comm SRR 1c: <500K: Exist	0.500	399,171	1,996	1,606	
202.2	Comm SRR 1c: <500K: NewCon	0.500	949	5	4	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	271,735	2,717	1,973	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	3,744	37	29	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	44,206	553	421	
204.2	Comm SRR 1c: >2.2M: New con	1.250	813	10	10	
205.1	Comm SRR 4c: <500K: Exist	1.000	260,181	2,602	2,620	
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,611	16	16	
206.1	Comm SRR 4c: >500K: Exist	1.250	127,650	1,596	1,454	
206.2	Comm SRR 4c: >500K: NewCon	1.250	688	9	10	
207.1	Bed & Breakfast: Exist	1.250	27,425	343	356	
207.2	Bed & Breakfast: NewCon	1.250	54	1	1	
208.1	Qualifying golf courses	1.250	263,780	3,297	3,289	
209.1	Metro Non-profit Indoor Rec	1.250	15,423	193	250	
211.1	Commercial: <150K: Exist	1.500	8,689,138	130,337	215,098	
211.2	Commercial: <150K: NewCon	1.500	16,943	254	417	
212.1	Commercial: >150K: Exist	2.000	50,081,680	1,001,634	1,608,158	
212.2	Commercial: >150K: NewCon	2.000	46,901	938	1,451	
213.1	Comm border city: <150K: Exist	1.500	45,120	677	1,040	
213.2	Comm border city: <150K: NewCon	1.500	1,405	21	32	
214.1	Comm border city: >150K: Exist	2.000	94,635	1,893	2,178	
214.2	Comm border city: >150K: NewCon	2.000	4,134	83	95	
222.1	Industrial: <150K: Exist	1.500	1,309,244	19,639	32,646	
222.2	Industrial: <150K: NewCon	1.500	7,467	112	182	
223.1	Industrial: >150K: Exist	2.000	15,049,515	300,990	488,987	
223.2	Industrial: >150K: NewCon	2.000	230,169	4,603	7,387	
224.1	Ind'l border city: <150K: Exist	1.500	1,165	17	27	
225.1	Ind'l border city: >150K: Exist	2.000	61,672	1,233	1,431	

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225.2	Ind'l border city: >150K: NewCon	2.000	511	10	12
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,952
234.0	Publ Util: land & bldgs >150K	2.000	950,705	19,014	29,553
235.0	Publ Util: Electric Generat Mach	2.000	1,584,925	31,699	35,071
236.0	Publ Util: machinery (non-generat)	2.000	1,119,152	22,383	33,502
238.0	Railroad <150K	1.500	26,938	404	659
239.0	Railroad >150K	2.000	698,874	13,977	21,658
241.0	Non-comm aircraft hangars	1.500	4,502	68	75
242.0	Mineral	2.000	2,109	42	77
243.0	Misc class 5	2.000	5,145	103	141
249.0	Personal: 3f	1.000	9,825	98	96
250.0	Non-comm aircraft hangars	1.500	77,781	1,167	1,216
251.0	Pers: It31 tools&mach excl elec gen	2.000	158,969	3,179	4,600
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,666	77	85
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	59,355	594	508
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	15,023	150	124
256.0	Pers: It32 struct/leased land-C/I	2.000	18,159	363	528
257.0	Pers: Item 33 ag real estate	1.000	21,528	215	214
259.0	Pers: It41 struct/leased land - C/I	2.000	489,514	9,790	11,599
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	359	4	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,556	36	43
264.0	Pers: Item 41 Border EZ	2.000	1,250	25	29
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,907	698	1,314
267.0	Pers: It43 leased real estate - non C/I	1.500	27,933	419	538
268.0	Pers: Item 43 leased real estate - C/I	2.000	457,747	9,155	10,122
269.0	Pers: Item 44 electric util trans lines	2.000	1,657,056	33,141	52,080
270.0	Pers: Item 44 electric util distri lines	2.000	247,601	4,952	8,292
271.0	Pers: Item 45 syst/gas utils	2.000	1,953,283	39,066	58,375
272.0	Pers: Item 46 syst/water utils	2.000	1,415	28	46
273.0	Pers: Item 48 misc	2.000	16,247	325	373
<b>State Total</b>			<b>583,182,579</b>	<b>6,570,279</b>	<b>7,737,467</b>

**Baseline Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,411,623	1,653,409	196,976	1,244,014	283,617	734,504	6,524,143
<b>Certified MKV Levy</b>	2,424	31,539	89	732,414	476	0	766,466
<b>Fiscal Disparities Levy</b>	123,350	124,269	1,116	129,539	28,218	0	406,492
<b>Disparity Reduction Aid</b>	9,571	0	457	7,926	0	0	17,954
<b>Spread NTC Levy</b>	2,278,702	1,529,140	195,403	1,159,033	260,399	734,504	6,157,181
<b>Spread MKV Levy</b>	2,424	31,539	89	679,930	476	0	714,458
<b>Tax Incr Financing Levy</b>							329,155
<b>Homestead Credit</b>		262,683		<b>Taconite credit</b>		16,657	
<b>Agricultural Credit</b>		24,905		<b>Disparity Reduction Credit</b>		5,628	

**Alternative Levy Summary***Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,520,685	1,703,948	212,042	1,335,043	292,352	770,667	6,834,737
<b>Certified MKV Levy</b>	2,424	33,819	89	843,347	476	0	879,679
<b>Fiscal Disparities Levy</b>	140,075	143,841	1,252	149,951	32,131	0	467,251
<b>Disparity Reduction Aid</b>	9,548	0	454	7,847	0	0	17,849
<b>Spread NTC Levy</b>	2,371,062	1,560,106	210,336	1,240,926	265,221	770,667	6,418,318
<b>Spread MKV Levy</b>	2,424	33,819	89	779,665	476	0	816,474
<b>Tax Incr Financing Levy</b>							346,732
<b>Homestead Credit</b>		263,399		<b>Taconite credit</b>		16,572	
<b>Agricultural Credit</b>		25,337		<b>Disparity Reduction Credit</b>		5,998	