

**STATEWIDE**

<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	191,363,909	211,615,561	20,251,652	10.6	2,188,355	2,355,989	167,634	7.7	1.14	1.11
ResNonHm 1 Exist	8,557,668	10,390,116	1,832,447	21.4	112,567	132,310	19,743	17.5	1.32	1.27
ResNonHm23 Exist	3,866,001	4,302,504	436,503	11.3	63,414	68,576	5,162	8.1	1.64	1.59
Apartments Exist	14,434,705	15,775,352	1,340,647	9.3	269,731	259,227	-10,504	-3.9	1.87	1.64
Seas Rec: Exist	10,462,907	11,881,222	1,418,315	13.6	137,526	149,513	11,987	8.7	1.31	1.26
Com/Ind Lo Exist	7,926,443	8,050,440	123,998	1.6	223,833	225,327	1,494	0.7	2.82	2.80
Com/Ind Hi Exist	40,958,745	41,856,216	897,471	2.2	1,512,104	1,525,381	13,277	0.9	3.69	3.64
Publ Util	6,564,024	6,839,898	275,874	4.2	218,463	221,529	3,066	1.4	3.33	3.24
AgHm House Exist	8,097,036	8,795,675	698,638	8.6	70,785	75,927	5,142	7.3	0.87	0.86
AgHm Land: Exist	22,705,304	24,252,161	1,546,857	6.8	115,925	121,076	5,151	4.4	0.51	0.50
Ag NonHm: Exist	10,214,986	11,030,511	815,525	8.0	104,870	108,757	3,887	3.7	1.03	0.99
Res Hmstd NewCon	0	5,252,294	5,252,294	0.0	0	57,495	57,495	0.0	0.00	1.09
All Other NewCon	0	3,643,151	3,643,151	0.0	0	71,960	71,960	0.0	0.00	1.98
<b>Total</b>	<b>325,151,728</b>	<b>363,685,100</b>	<b>38,533,372</b>	<b>11.9</b>	<b>5,017,572</b>	<b>5,373,068</b>	<b>355,495</b>	<b>7.1</b>	<b>1.54</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	3,750,086	4,142,475	392,389	10.5	County	50.43	48.04	0.010	0.009
(-) TIF Tax Capacity	211,256	227,203	15,947	7.5	City/Town	35.67	34.86	0.052	0.059
(-) FD Contrib Tax Cap	233,130	254,136	21,006	9.0	School District	25.59	23.58	1.158	1.214
(=) Taxable Tax Capacity	3,305,701	3,661,137	355,436	10.8	Special District	5.19	4.79	0.000	0.000
FD Distrib Tax Cap	233,132	254,139	21,007	9.0	<b>Total</b>	<b>116.88</b>	<b>111.28</b>	<b>1.221</b>	<b>1.281</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	61,486,170	67,206,140	5,719,971	9.3	633,878	694,104	60,225	9.5	1.03	1.03
ResNonHm 1 Exist	3,523,627	3,974,386	450,759	12.8	45,407	50,295	4,888	10.8	1.29	1.27
ResNonHm23 Exist	1,282,249	1,356,418	74,169	5.8	20,544	21,349	805	3.9	1.60	1.57
Apartments Exist	2,711,178	2,931,310	220,131	8.1	49,288	49,765	477	1.0	1.82	1.70
Seas Rec: Exist	10,147,754	11,537,188	1,389,434	13.7	132,579	144,378	11,799	8.9	1.31	1.25
Com/Ind Lo Exist	4,412,774	4,518,482	105,709	2.4	124,566	126,813	2,246	1.8	2.82	2.81
Com/Ind Hi Exist	7,986,283	8,508,361	522,078	6.5	290,126	306,505	16,378	5.6	3.63	3.60
Publ Util	4,300,179	4,472,649	172,470	4.0	138,417	139,737	1,320	1.0	3.22	3.12
AgHm House Exist	7,067,066	7,730,164	663,098	9.4	61,072	66,081	5,009	8.2	0.86	0.85
AgHm Land: Exist	21,677,370	23,160,318	1,482,948	6.8	111,612	116,740	5,128	4.6	0.51	0.50
Ag NonHm: Exist	9,563,108	10,301,015	737,907	7.7	98,041	101,680	3,639	3.7	1.03	0.99
Res Hmstd NewCon	0	2,234,644	2,234,644	0.0	0	23,303	23,303	0.0	0.00	1.04
All Other NewCon	0	1,705,922	1,705,922	0.0	0	28,687	28,687	0.0	0.00	1.68
<b>Total</b>	<b>134,157,757</b>	<b>149,636,997</b>	<b>15,479,239</b>	<b>11.5</b>	<b>1,705,531</b>	<b>1,869,436</b>	<b>163,904</b>	<b>9.6</b>	<b>1.27</b>	<b>1.25</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	1,412,952	1,572,821	159,869	11.3	County	58.54 56.39	0.005	0.005
(-) TIF Tax Capacity	39,870	44,695	4,826	12.1	City/Town	32.91 32.34	0.016	0.017
(-) FD Contrib Tax Cap	1,413	1,898	485	34.3	School District	24.02 22.21	0.603	0.825
(=) Taxable Tax Capacity	1,371,669	1,526,227	154,559	11.3	Special District	1.65 1.63	0.000	0.000
FD Distrib Tax Cap	1,417	1,901	484	34.1	<b>Total</b>	<b>117.12 112.57</b>	<b>0.625</b>	<b>0.846</b>

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	68,100	74,400	9.3	568	603	35	6.2	0.833	0.810
Res Hmstd: Avg Val	102,100	111,600	9.3	979	1,079	100	10.2	0.958	0.966
Res Hmstd: Hi Val	136,100	148,800	9.3	1,429	1,562	133	9.3	1.050	1.050
Res Hmstd: Ex-Hi Val	204,200	223,200	9.3	2,331	2,530	199	8.5	1.141	1.133
Apartment (Mkt rate)	300,000	324,400	8.1	5,458	4,839	-619	-11.3	1.819	1.491
Seas Rec: Lo Val	50,000	56,000	12.0	694	752	58	8.3	1.387	1.342
Seas Rec: Hi Val	150,000	168,000	12.0	2,322	2,553	231	10.0	1.547	1.519
Comm/Ind: Lo Val	150,000	159,800	6.5	3,947	4,212	265	6.7	2.631	2.635
Comm/Ind: Med Val	300,000	319,600	6.5	9,178	9,673	495	5.4	3.059	3.026
Comm/Ind: Hi Val	1,000,000	1,065,400	6.5	33,591	35,163	1,572	4.7	3.359	3.300

**METRO 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	129,877,739	144,409,421	14,531,682	11.2	1,554,477	1,661,886	107,409	6.9	1.20	1.15
ResNonHm 1 Exist	5,034,041	6,415,730	1,381,689	27.4	67,160	82,015	14,856	22.1	1.33	1.28
ResNonHm23 Exist	2,583,752	2,946,086	362,334	14.0	42,870	47,227	4,357	10.2	1.66	1.60
Apartments Exist	11,723,527	12,844,043	1,120,515	9.6	220,444	209,462	-10,981	-5.0	1.88	1.63
Seas Rec: Exist	315,153	344,035	28,882	9.2	4,947	5,134	188	3.8	1.57	1.49
Com/Ind Lo Exist	3,513,669	3,531,958	18,289	0.5	99,266	98,514	-752	-0.8	2.83	2.79
Com/Ind Hi Exist	32,972,462	33,347,855	375,393	1.1	1,221,978	1,218,876	-3,101	-0.3	3.71	3.66
Publ Util	2,263,845	2,367,249	103,405	4.6	80,046	81,792	1,746	2.2	3.54	3.46
AgHm House Exist	1,029,970	1,065,511	35,541	3.5	9,712	9,846	134	1.4	0.94	0.92
AgHm Land: Exist	1,027,935	1,091,843	63,908	6.2	4,312	4,336	23	0.5	0.42	0.40
Ag NonHm: Exist	651,878	729,497	77,619	11.9	6,829	7,077	248	3.6	1.05	0.97
Res Hmstd NewCon	0	3,017,649	3,017,649	0.0	0	34,193	34,193	0.0	0.00	1.13
All Other NewCon	0	1,937,228	1,937,228	0.0	0	43,274	43,274	0.0	0.00	2.23
<b>Total</b>	<b>190,993,971</b>	<b>214,048,103</b>	<b>23,054,133</b>	<b>12.1</b>	<b>3,312,041</b>	<b>3,503,632</b>	<b>191,591</b>	<b>5.8</b>	<b>1.73</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</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	2,337,135	2,569,655	232,520	9.9	County	44.68	42.08	0.013	0.010	
(-) TIF Tax Capacity	171,386	182,507	11,121	6.5	City/Town	37.62	36.66	0.070	0.080	
(-) FD Contrib Tax Cap	231,716	252,238	20,522	8.9	School District	26.70	24.56	1.432	1.406	
(=) Taxable Tax Capacity	1,934,032	2,134,909	200,877	10.4	Special District	7.70	7.05	0.000	0.000	
FD Distrib Tax Cap	231,715	252,238	20,523	8.9	<b>Total</b>	<b>116.70</b>	<b>110.35</b>	<b>1.515</b>	<b>1.497</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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	116,700	129,800	13,100	11.2	1,271	1,371	100	7.8	1.089	1.056
Res Hmstd: Avg Val	175,000	194,600	19,600	11.2	2,093	2,241	149	7.1	1.195	1.151
Res Hmstd: Hi Val	233,200	259,300	26,100	11.2	2,912	3,110	198	6.8	1.248	1.199
Res Hmstd: Ex-Hi Val	349,900	389,000	39,100	11.2	4,556	4,853	296	6.5	1.302	1.247
Apartment (Mkt rate)	300,000	328,700	28,700	9.6	5,706	5,026	-680	-11.9	1.902	1.529
Comm/Ind: Lo Val	150,000	151,700	1,700	1.1	4,182	4,180	-3	-0.1	2.788	2.755
Comm/Ind: Med Val	300,000	303,400	3,400	1.1	9,683	9,657	-26	-0.3	3.227	3.183
Comm/Ind: Hi Val	1,000,000	1,011,400	11,400	1.1	35,353	35,222	-131	-0.4	3.535	3.482

**NORTHWEST 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	3,151,921	3,327,410	175,489	5.6	38,171	41,658	3,487	9.1	1.21	1.25
ResNonHm 1 Exist	206,431	226,773	20,342	9.9	3,084	3,441	357	11.6	1.49	1.52
ResNonHm23 Exist	82,051	85,712	3,661	4.5	1,411	1,493	82	5.8	1.72	1.74
Apartments Exist	276,383	297,808	21,425	7.8	5,325	5,728	402	7.6	1.93	1.92
Seas Rec: Exist	79,149	87,573	8,424	10.6	1,261	1,382	122	9.7	1.59	1.58
Com/Ind Lo Exist	458,912	466,941	8,029	1.7	13,186	13,523	337	2.6	2.87	2.90
Com/Ind Hi Exist	616,628	658,539	41,911	6.8	20,302	21,853	1,551	7.6	3.29	3.32
Publ Util	112,707	111,472	-1,235	-1.1	3,816	3,898	82	2.2	3.39	3.50
AgHm House Exist	15,736	16,742	1,006	6.4	186	200	14	7.5	1.18	1.19
AgHm Land: Exist	21,656	23,763	2,107	9.7	149	172	23	15.3	0.69	0.72
Ag NonHm: Exist	24,131	23,877	-255	-1.1	351	346	-4	-1.2	1.45	1.45
Res Hmstd NewCon	0	92,559	92,559	0.0	0	1,120	1,120	0.0	0.00	1.21
All Other NewCon	0	77,854	77,854	0.0	0	1,848	1,848	0.0	0.00	2.37
<b>Total</b>	<b>5,045,706</b>	<b>5,497,024</b>	<b>451,318</b>	<b>8.9</b>	<b>87,241</b>	<b>96,663</b>	<b>9,421</b>	<b>10.8</b>	<b>1.73</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	61,068	66,207	5,140	8.4	County	63.89	62.94	0.000	0.000
(-) TIF Tax Capacity	3,234	3,713	479	14.8	City/Town	51.74	54.87	0.051	0.047
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.48	22.48	0.505	0.614
(=) Taxable Tax Capacity	57,833	62,494	4,661	8.1	Special District	2.95	2.86	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>142.06</b>	<b>143.14</b>	<b>0.556</b>	<b>0.661</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	47,900	50,600	5.6	516	555	40	7.7	1.076	1.097
Res Hmstd: Avg Val	71,800	75,800	5.6	773	832	59	7.7	1.076	1.097
Res Hmstd: Hi Val	95,700	101,000	5.5	1,126	1,231	104	9.3	1.177	1.218
Res Hmstd: Ex-Hi Val	143,500	151,500	5.6	1,875	2,033	157	8.4	1.306	1.341
Apartment (Mkt rate)	300,000	323,300	7.8	6,560	5,998	-561	-8.6	2.186	1.855
Comm/Ind: Lo Val	150,000	160,200	6.8	4,498	4,946	448	10.0	2.998	3.087
Comm/Ind: Med Val	300,000	320,400	6.8	10,467	11,371	904	8.6	3.488	3.548
Comm/Ind: Hi Val	1,000,000	1,068,000	6.8	38,322	41,354	3,032	7.9	3.832	3.872

**NORTHWEST 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	3,074,915	3,384,859	309,944	10.1	25,397	27,638	2,241	8.8	0.83	0.82
ResNonHm 1 Exist	190,926	203,111	12,185	6.4	2,085	2,151	66	3.2	1.09	1.06
ResNonHm23 Exist	52,385	58,089	5,704	10.9	663	705	42	6.3	1.27	1.21
Apartments Exist	6,084	7,555	1,471	24.2	84	85	2	2.0	1.38	1.13
Seas Rec: Exist	1,786,213	2,049,816	263,603	14.8	21,973	24,505	2,532	11.5	1.23	1.20
Com/Ind Lo Exist	108,437	109,955	1,518	1.4	2,594	2,577	-17	-0.7	2.39	2.34
Com/Ind Hi Exist	115,018	121,818	6,799	5.9	3,720	3,866	147	3.9	3.23	3.17
Publ Util	390,137	419,509	29,372	7.5	12,715	13,149	434	3.4	3.26	3.13
AgHm House Exist	978,135	1,059,952	81,817	8.4	8,140	8,630	490	6.0	0.83	0.81
AgHm Land: Exist	3,471,196	3,638,399	167,203	4.8	18,187	18,404	217	1.2	0.52	0.51
Ag NonHm: Exist	1,979,318	2,065,294	85,976	4.3	21,276	21,205	-71	-0.3	1.07	1.03
Res Hmstd NewCon	0	126,329	126,329	0.0	0	1,030	1,030	0.0	0.00	0.82
All Other NewCon	0	123,564	123,564	0.0	0	1,291	1,291	0.0	0.00	1.04
<b>Total</b>	<b>12,152,765</b>	<b>13,368,249</b>	<b>1,215,485</b>	<b>10.0</b>	<b>116,835</b>	<b>125,237</b>	<b>8,402</b>	<b>7.2</b>	<b>0.96</b>	<b>0.94</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	113,179	125,176	11,998	10.6	County	59.44	57.97	0.000	0.000
(-) TIF Tax Capacity	46	43	-4	-8.2	City/Town	18.11	17.21	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.48	18.76	0.527	0.666
(=) Taxable Tax Capacity	113,132	125,134	12,001	10.6	Special District	3.67	3.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>102.70</b>	<b>97.50</b>	<b>0.527</b>	<b>0.666</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	70,200	77,300	10.1	477	502	25	5.3	0.679	0.649
Res Hmstd: Avg Val	105,200	115,800	10.1	858	938	80	9.3	0.815	0.810
Res Hmstd: Hi Val	140,200	154,300	10.1	1,267	1,374	106	8.4	0.904	0.890
Res Hmstd: Ex-Hi Val	210,400	231,600	10.1	2,089	2,248	160	7.7	0.992	0.970
Seas Rec: Lo Val	50,000	56,000	12.0	622	667	45	7.3	1.243	1.191
Seas Rec: Hi Val	150,000	168,000	12.0	2,106	2,300	195	9.2	1.403	1.369
Comm/Ind: Lo Val	150,000	158,900	5.9	3,608	3,786	179	5.0	2.405	2.382
Comm/Ind: Med Val	300,000	317,700	5.9	8,391	8,707	315	3.8	2.797	2.740
Comm/Ind: Hi Val	1,000,000	1,059,100	5.9	30,716	31,678	962	3.1	3.071	2.991

**NORTH 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	2,225,959	2,466,839	240,880	10.8	22,299	24,898	2,599	11.7	1.00	1.01
ResNonHm 1 Exist	186,993	227,993	41,000	21.9	2,397	2,900	503	21.0	1.28	1.27
ResNonHm23 Exist	69,238	78,049	8,810	12.7	1,092	1,227	135	12.4	1.58	1.57
Apartments Exist	153,164	158,691	5,528	3.6	2,799	2,768	-31	-1.1	1.83	1.74
Seas Rec: Exist	961,064	1,069,647	108,584	11.3	12,834	13,827	993	7.7	1.34	1.29
Com/Ind Lo Exist	381,425	395,009	13,584	3.6	10,724	11,050	326	3.0	2.81	2.80
Com/Ind Hi Exist	631,445	689,870	58,426	9.3	22,339	24,370	2,031	9.1	3.54	3.53
Publ Util	75,044	70,610	-4,433	-5.9	2,900	2,686	-214	-7.4	3.86	3.80
AgHm House Exist	18,392	20,591	2,199	12.0	195	216	21	10.9	1.06	1.05
AgHm Land: Exist	19,495	21,372	1,876	9.6	95	99	3	3.5	0.49	0.46
Ag NonHm: Exist	23,952	26,225	2,273	9.5	250	261	11	4.4	1.04	0.99
Res Hmstd NewCon	0	65,789	65,789	0.0	0	640	640	0.0	0.00	0.97
All Other NewCon	0	100,618	100,618	0.0	0	2,060	2,060	0.0	0.00	2.05
<b>Total</b>	<b>4,746,169</b>	<b>5,391,302</b>	<b>645,133</b>	<b>13.6</b>	<b>77,926</b>	<b>87,003</b>	<b>9,077</b>	<b>11.6</b>	<b>1.64</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	57,129	64,617	7,488	13.1	County	51.48	47.53	0.000	0.000
(-) TIF Tax Capacity	2,401	2,826	426	17.7	City/Town	42.33	43.64	0.019	0.014
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.92	22.58	0.250	0.485
(=) Taxable Tax Capacity	54,728	61,791	7,063	12.9	Special District	0.96	1.09	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>118.70</b>	<b>114.84</b>	<b>0.269</b>	<b>0.499</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	56,800	62,900	10.7	462	502	40	8.6	0.813	0.798
Res Hmstd: Avg Val	85,200	94,400	10.8	739	844	105	14.3	0.866	0.893
Res Hmstd: Hi Val	113,600	125,900	10.8	1,109	1,250	141	12.7	0.976	0.992
Res Hmstd: Ex-Hi Val	170,400	188,800	10.8	1,849	2,060	211	11.4	1.085	1.091
Apartment (Mkt rate)	300,000	310,800	3.6	5,422	4,617	-805	-14.9	1.807	1.485
Comm/Ind: Lo Val	150,000	163,900	9.3	3,929	4,352	423	10.8	2.619	2.655
Comm/Ind: Med Val	300,000	327,800	9.3	9,154	9,972	818	8.9	3.051	3.041
Comm/Ind: Hi Val	1,000,000	1,092,500	9.3	33,538	36,189	2,651	7.9	3.353	3.312

**NORTH CENTRAL 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	3,598,484	3,951,023	352,539	9.8	30,202	32,112	1,910	6.3	0.84	0.81
ResNonHm 1 Exist	220,797	252,818	32,021	14.5	2,409	2,610	201	8.3	1.09	1.03
ResNonHm23 Exist	46,883	54,551	7,668	16.4	641	714	73	11.4	1.37	1.31
Apartments Exist	7,052	9,396	2,344	33.2	115	122	7	6.5	1.63	1.30
Seas Rec: Exist	2,765,940	3,166,837	400,897	14.5	33,518	36,107	2,589	7.7	1.21	1.14
Com/Ind Lo Exist	138,694	143,735	5,041	3.6	3,286	3,252	-35	-1.1	2.37	2.26
Com/Ind Hi Exist	99,803	107,145	7,342	7.4	3,119	3,165	46	1.5	3.13	2.95
Publ Util	277,682	317,193	39,511	14.2	9,972	10,866	895	9.0	3.59	3.43
AgHm House Exist	683,036	761,842	78,806	11.5	6,538	7,140	601	9.2	0.96	0.94
AgHm Land: Exist	1,089,057	1,204,626	115,569	10.6	5,478	5,772	294	5.4	0.50	0.48
Ag NonHm: Exist	489,323	548,994	59,671	12.2	5,602	5,936	334	6.0	1.14	1.08
Res Hmstd NewCon	0	135,398	135,398	0.0	0	1,125	1,125	0.0	0.00	0.83
All Other NewCon	0	150,552	150,552	0.0	0	1,684	1,684	0.0	0.00	1.12
<b>Total</b>	<b>9,416,751</b>	<b>10,804,113</b>	<b>1,387,361</b>	<b>14.7</b>	<b>100,880</b>	<b>110,603</b>	<b>9,723</b>	<b>9.6</b>	<b>1.07</b>	<b>1.02</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	94,079	108,070	13,991	14.9	County	58.28	53.80	0.000	0.000
(-) TIF Tax Capacity	26	28	2	7.4	City/Town	18.64	17.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.69	24.47	0.186	0.486
(=) Taxable Tax Capacity	94,053	108,042	13,989	14.9	Special District	1.02	0.91	0.000	0.000
FD Distrib Tax Cap	0	0	0	1.0	<b>Total</b>	<b>104.63</b>	<b>96.20</b>	<b>0.186</b>	<b>0.486</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	70,700	77,600	9.8	470	482	12	2.5	0.664	0.620
Res Hmstd: Avg Val	106,000	116,400	9.8	852	909	57	6.7	0.803	0.780
Res Hmstd: Hi Val	141,300	155,100	9.8	1,260	1,335	75	6.0	0.891	0.860
Res Hmstd: Ex-Hi Val	212,000	232,800	9.8	2,076	2,190	114	5.5	0.979	0.940
Seas Rec: Lo Val	50,000	56,000	12.0	631	660	28	4.5	1.262	1.178
Seas Rec: Hi Val	150,000	168,000	12.0	2,135	2,278	144	6.7	1.423	1.356
Comm/Ind: Lo Val	150,000	161,000	7.3	3,600	3,790	190	5.3	2.400	2.354
Comm/Ind: Med Val	300,000	322,100	7.4	8,391	8,711	320	3.8	2.796	2.704
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	30,747	31,664	916	3.0	3.074	2.949

**TACONITE 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	1,764,726	1,885,965	121,239	6.9	15,647	16,880	1,233	7.9	0.89	0.90
ResNonHm 1 Exist	118,689	137,249	18,560	15.6	2,017	2,262	245	12.2	1.70	1.65
ResNonHm23 Exist	36,491	38,564	2,074	5.7	766	786	20	2.6	2.10	2.04
Apartments Exist	106,079	108,543	2,464	2.3	2,237	2,261	24	1.1	2.11	2.08
Seas Rec: Exist	110,736	129,498	18,762	16.9	1,823	2,035	213	11.7	1.65	1.57
Com/Ind Lo Exist	245,188	252,355	7,166	2.9	8,124	8,229	105	1.3	3.31	3.26
Com/Ind Hi Exist	279,347	297,473	18,126	6.5	12,374	12,931	557	4.5	4.43	4.35
Publ Util	288,828	300,044	11,216	3.9	9,316	9,261	-55	-0.6	3.23	3.09
AgHm House Exist	3,879	4,252	373	9.6	37	45	8	21.3	0.96	1.06
AgHm Land: Exist	2,480	2,829	349	14.1	10	12	1	14.2	0.42	0.42
Ag NonHm: Exist	28,129	34,243	6,114	21.7	455	532	77	17.0	1.62	1.55
Res Hmstd NewCon	0	28,645	28,645	0.0	0	260	260	0.0	0.00	0.91
All Other NewCon	0	27,481	27,481	0.0	0	787	787	0.0	0.00	2.86
<b>Total</b>	<b>2,984,571</b>	<b>3,247,140</b>	<b>262,569</b>	<b>8.8</b>	<b>52,807</b>	<b>56,282</b>	<b>3,475</b>	<b>6.6</b>	<b>1.77</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	37,073	40,168	3,095	8.3	County	68.43	65.19	0.000	0.000
(-) TIF Tax Capacity	1,325	1,388	64	4.8	City/Town	74.45	71.85	0.035	0.033
(-) FD Contrib Tax Cap	964	1,403	440	45.6	School District	16.81	13.55	0.238	0.582
(=) Taxable Tax Capacity	34,785	37,376	2,591	7.4	Special District	1.50	2.78	0.000	0.000
FD Distrib Tax Cap	1,024	1,400	376	36.7	<b>Total</b>	<b>161.19</b>	<b>153.38</b>	<b>0.273</b>	<b>0.614</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	42,400	45,300	6.8	210	226	16	7.6	0.496	0.499
Res Hmstd: Avg Val	63,500	67,900	6.9	472	496	25	5.2	0.742	0.731
Res Hmstd: Hi Val	84,600	90,400	6.9	775	836	61	7.8	0.916	0.924
Res Hmstd: Ex-Hi Val	127,000	135,700	6.9	1,509	1,599	91	6.0	1.187	1.178
Apartment (Mkt rate)	300,000	307,000	2.3	7,335	6,075	-1,261	-17.2	2.445	1.978
Comm/Ind: Lo Val	150,000	159,700	6.5	4,881	5,187	306	6.3	3.253	3.247
Comm/Ind: Med Val	300,000	319,500	6.5	11,375	11,939	564	5.0	3.791	3.736
Comm/Ind: Hi Val	1,000,000	1,064,900	6.5	41,681	43,437	1,756	4.2	4.168	4.078



**TACONITE 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	2,875,765	3,203,904	328,139	11.4	19,413	21,053	1,640	8.4	0.68	0.66
ResNonHm 1 Exist	146,402	175,956	29,554	20.2	1,720	1,930	210	12.2	1.17	1.10
ResNonHm23 Exist	20,028	21,047	1,018	5.1	281	277	-4	-1.4	1.40	1.32
Apartments Exist	4,044	3,727	-317	-7.8	60	49	-11	-17.9	1.48	1.32
Seas Rec: Exist	2,410,145	2,735,190	325,045	13.5	31,878	34,787	2,909	9.1	1.32	1.27
Com/Ind Lo Exist	62,417	67,416	4,999	8.0	1,619	1,691	72	4.4	2.59	2.51
Com/Ind Hi Exist	115,456	117,897	2,442	2.1	4,088	4,042	-46	-1.1	3.54	3.43
Publ Util	195,913	230,805	34,892	17.8	6,790	7,667	877	12.9	3.47	3.32
AgHm House Exist	129,416	141,218	11,803	9.1	614	647	33	5.3	0.47	0.46
AgHm Land: Exist	137,181	154,554	17,373	12.7	290	311	21	7.1	0.21	0.20
Ag NonHm: Exist	326,126	363,875	37,748	11.6	3,717	3,866	149	4.0	1.14	1.06
Res Hmstd NewCon	0	76,656	76,656	0.0	0	496	496	0.0	0.00	0.65
All Other NewCon	0	77,087	77,087	0.0	0	980	980	0.0	0.00	1.27
<b>Total</b>	<b>6,422,893</b>	<b>7,369,332</b>	<b>946,439</b>	<b>14.7</b>	<b>70,471</b>	<b>77,796</b>	<b>7,325</b>	<b>10.4</b>	<b>1.10</b>	<b>1.06</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	67,141	77,001	9,860	14.7	County	70.73	67.05	0.000	0.000
(-) TIF Tax Capacity	308	317	9	2.8	City/Town	19.63	18.59	0.000	0.000
(-) FD Contrib Tax Cap	450	495	45	10.0	School District	15.31	12.84	0.244	0.316
(=) Taxable Tax Capacity	66,383	76,190	9,807	14.8	Special District	3.06	2.92	0.000	0.000
FD Distrib Tax Cap	393	501	108	27.6	<b>Total</b>	<b>108.74</b>	<b>101.40</b>	<b>0.244</b>	<b>0.316</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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,100	79,200	8,100	11.4	218	237	19	8.7	0.306	0.299
Res Hmstd: Avg Val	106,600	118,800	12,200	11.4	619	687	68	11.0	0.580	0.578
Res Hmstd: Hi Val	142,200	158,400	16,200	11.4	1,047	1,137	90	8.6	0.736	0.717
Res Hmstd: Ex-Hi Val	213,300	237,600	24,300	11.4	1,901	2,036	135	7.1	0.891	0.856
Seas Rec: Lo Val	50,000	56,000	6,000	12.0	652	689	37	5.7	1.303	1.230
Seas Rec: Hi Val	150,000	168,000	18,000	12.0	2,196	2,366	169	7.7	1.464	1.408
Comm/Ind: Lo Val	150,000	153,200	3,200	2.1	3,750	3,709	-41	-1.1	2.500	2.421
Comm/Ind: Med Val	300,000	306,300	6,300	2.1	8,738	8,602	-136	-1.6	2.912	2.808
Comm/Ind: Hi Val	1,000,000	1,021,100	21,100	2.1	32,015	31,447	-569	-1.8	3.201	3.079

**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	3,252,512	3,602,735	350,223	10.8	36,953	40,409	3,456	9.4	1.14	1.12
ResNonHm 1 Exist	196,641	236,912	40,271	20.5	2,665	3,151	486	18.2	1.36	1.33
ResNonHm23 Exist	102,321	123,396	21,075	20.6	1,729	2,034	304	17.6	1.69	1.65
Apartments Exist	187,376	214,144	26,768	14.3	3,386	3,527	142	4.2	1.81	1.65
Seas Rec: Exist	67,460	76,666	9,206	13.6	1,102	1,169	67	6.1	1.63	1.53
Com/Ind Lo Exist	178,705	189,281	10,576	5.9	5,093	5,276	183	3.6	2.85	2.79
Com/Ind Hi Exist	484,619	588,353	103,735	21.4	18,263	21,655	3,392	18.6	3.77	3.68
Publ Util	110,978	111,809	832	0.7	4,166	4,100	-66	-1.6	3.75	3.67
AgHm House Exist	11,770	12,598	828	7.0	140	136	-4	-2.8	1.19	1.08
AgHm Land: Exist	9,238	10,597	1,359	14.7	49	48	-1	-2.3	0.53	0.45
Ag NonHm: Exist	15,424	16,816	1,392	9.0	215	211	-3	-1.6	1.39	1.26
Res Hmstd NewCon	0	65,918	65,918	0.0	0	744	744	0.0	0.00	1.13
All Other NewCon	0	42,544	42,544	0.0	0	894	894	0.0	0.00	2.10
<b>Total</b>	<b>4,617,044</b>	<b>5,291,769</b>	<b>674,725</b>	<b>14.6</b>	<b>73,761</b>	<b>83,355</b>	<b>9,594</b>	<b>13.0</b>	<b>1.60</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	53,863	61,795	7,932	14.7	County	83.59	80.72	0.000	0.000
(-) TIF Tax Capacity	4,689	5,925	1,236	26.4	City/Town	28.26	26.75	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.21	14.27	0.111	0.648
(=) Taxable Tax Capacity	49,174	55,870	6,696	13.6	Special District	4.45	5.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>135.51</b>	<b>126.80</b>	<b>0.111</b>	<b>0.648</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	70,000	77,500	10.7	676	730	54	8.0	0.966	0.942
Res Hmstd: Avg Val	104,900	116,200	10.8	1,155	1,281	126	10.9	1.101	1.102
Res Hmstd: Hi Val	139,900	155,000	10.8	1,665	1,833	168	10.1	1.189	1.182
Res Hmstd: Ex-Hi Val	209,900	232,500	10.8	2,684	2,936	252	9.4	1.278	1.262
Apartment (Mkt rate)	300,000	342,900	14.3	6,131	5,657	-474	-7.7	2.043	1.649
Comm/Ind: Lo Val	150,000	182,100	21.4	4,283	5,349	1,066	24.9	2.855	2.937
Comm/Ind: Med Val	300,000	364,200	21.4	9,989	12,055	2,066	20.7	3.329	3.310
Comm/Ind: Hi Val	1,000,000	1,214,100	21.4	36,615	43,353	6,738	18.4	3.661	3.570

**EAST 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	2,056,094	2,297,620	241,527	11.7	28,262	29,921	1,660	5.9	1.37	1.30
ResNonHm 1 Exist	127,388	131,797	4,408	3.5	2,073	2,013	-60	-2.9	1.63	1.53
ResNonHm23 Exist	57,010	66,145	9,135	16.0	1,167	1,250	83	7.1	2.05	1.89
Apartments Exist	131,195	145,024	13,828	10.5	2,709	2,770	61	2.3	2.06	1.91
Seas Rec: Exist	41,313	46,777	5,464	13.2	836	916	80	9.6	2.02	1.96
Com/Ind Lo Exist	228,633	240,075	11,441	5.0	7,395	7,382	-13	-0.2	3.23	3.07
Com/Ind Hi Exist	344,133	382,713	38,580	11.2	14,608	15,405	797	5.5	4.24	4.03
Publ Util	73,425	74,923	1,497	2.0	3,092	3,022	-69	-2.2	4.21	4.03
AgHm House Exist	49,254	54,374	5,119	10.4	624	652	28	4.4	1.27	1.20
AgHm Land: Exist	38,051	42,983	4,932	13.0	205	218	13	6.2	0.54	0.51
Ag NonHm: Exist	17,975	20,720	2,746	15.3	266	286	20	7.5	1.48	1.38
Res Hmstd NewCon	0	117,533	117,533	0.0	0	1,557	1,557	0.0	0.00	1.32
All Other NewCon	0	62,842	62,842	0.0	0	1,365	1,365	0.0	0.00	2.17
<b>Total</b>	<b>3,164,472</b>	<b>3,683,525</b>	<b>519,053</b>	<b>16.4</b>	<b>61,237</b>	<b>66,758</b>	<b>5,521</b>	<b>9.0</b>	<b>1.94</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	37,263	43,106	5,843	15.7	County	70.52	65.37	0.014	0.012
(-) TIF Tax Capacity	2,007	2,189	182	9.1	City/Town	53.17	49.76	0.033	0.034
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.26	29.40	0.474	0.497
(=) Taxable Tax Capacity	35,256	40,917	5,661	16.1	Special District	1.29	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>156.25</b>	<b>145.79</b>	<b>0.521</b>	<b>0.543</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	68,300	76,300	11.7	830	850	21	2.5	1.214	1.114
Res Hmstd: Avg Val	102,500	114,500	11.7	1,375	1,462	87	6.4	1.341	1.276
Res Hmstd: Hi Val	136,600	152,600	11.7	1,956	2,072	116	6.0	1.431	1.358
Res Hmstd: Ex-Hi Val	204,900	229,000	11.8	3,120	3,297	176	5.7	1.522	1.439
Apartment (Mkt rate)	300,000	331,600	10.5	7,187	6,223	-964	-13.4	2.395	1.876
Comm/Ind: Lo Val	150,000	166,800	11.2	4,812	5,259	448	9.3	3.207	3.153
Comm/Ind: Med Val	300,000	333,600	11.2	11,201	12,018	817	7.3	3.733	3.602
Comm/Ind: Hi Val	1,000,000	1,112,100	11.2	41,018	43,561	2,543	6.2	4.101	3.916

**EAST CENTRAL 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	3,296,318	3,709,738	413,420	12.5	36,573	39,045	2,472	6.8	1.11	1.05
ResNonHm 1 Exist	188,723	205,590	16,867	8.9	2,485	2,512	27	1.1	1.32	1.22
ResNonHm23 Exist	56,060	64,770	8,710	15.5	909	979	70	7.7	1.62	1.51
Apartments Exist	3,471	3,399	-72	-2.1	63	51	-12	-19.3	1.80	1.49
Seas Rec: Exist	806,142	922,950	116,808	14.5	12,067	13,030	963	8.0	1.50	1.41
Com/Ind Lo Exist	66,906	73,780	6,874	10.3	1,844	1,937	93	5.1	2.76	2.63
Com/Ind Hi Exist	41,686	49,702	8,016	19.2	1,535	1,742	207	13.5	3.68	3.50
Publ Util	149,179	155,547	6,368	4.3	5,565	5,579	14	0.3	3.73	3.59
AgHm House Exist	795,536	883,095	87,559	11.0	8,309	8,684	375	4.5	1.04	0.98
AgHm Land: Exist	709,373	783,010	73,637	10.4	3,289	3,276	-14	-0.4	0.46	0.42
Ag NonHm: Exist	247,749	286,929	39,181	15.8	3,195	3,390	195	6.1	1.29	1.18
Res Hmstd NewCon	0	129,544	129,544	0.0	0	1,367	1,367	0.0	0.00	1.06
All Other NewCon	0	119,845	119,845	0.0	0	1,401	1,401	0.0	0.00	1.17
<b>Total</b>	<b>6,361,142</b>	<b>7,387,898</b>	<b>1,026,756</b>	<b>16.1</b>	<b>75,832</b>	<b>82,991</b>	<b>7,159</b>	<b>9.4</b>	<b>1.19</b>	<b>1.12</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	62,816	72,916	10,101	16.1	County	72.29	66.88	0.029	0.025
(-) TIF Tax Capacity	65	70	5	8.2	City/Town	22.08	20.39	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.05	28.45	0.409	0.533
(=) Taxable Tax Capacity	62,751	72,846	10,095	16.1	Special District	1.12	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>126.53</b>	<b>116.77</b>	<b>0.438</b>	<b>0.557</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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	79,400	88,900	8,900	12.0	739	795	57	7.7	0.930	0.894
Res Hmstd: Avg Val	119,100	133,400	12,000	12.0	1,294	1,380	86	6.6	1.086	1.034
Res Hmstd: Hi Val	158,700	177,700	12,000	12.0	1,848	1,962	114	6.1	1.164	1.103
Res Hmstd: Ex-Hi Val	238,100	266,700	12,000	12.0	2,959	3,130	172	5.8	1.242	1.173
Seas Rec: Lo Val	50,000	56,000	6,000	12.0	741	775	34	4.6	1.481	1.384
Seas Rec: Hi Val	150,000	168,000	12,000	12.0	2,463	2,624	161	6.5	1.642	1.561
Comm/Ind: Lo Val	150,000	178,800	18,800	19.2	4,131	4,928	797	19.3	2.753	2.756
Comm/Ind: Med Val	300,000	357,700	18,700	19.2	9,616	11,141	1,525	15.9	3.205	3.114
Comm/Ind: Hi Val	1,000,000	1,192,300	192,300	19.2	35,215	40,125	4,910	13.9	3.521	3.365

**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	7,167,696	7,918,084	750,388	10.5	79,493	88,529	9,036	11.4	1.11	1.12
ResNonHm 1 Exist	318,811	373,432	54,622	17.1	4,167	4,794	627	15.0	1.31	1.28
ResNonHm23 Exist	218,461	207,672	-10,789	-4.9	3,470	3,269	-202	-5.8	1.59	1.57
Apartments Exist	617,415	671,252	53,836	8.7	10,954	10,897	-58	-0.5	1.77	1.62
Seas Rec: Exist	51,298	58,645	7,347	14.3	803	901	98	12.2	1.57	1.54
Com/Ind Lo Exist	538,491	551,290	12,799	2.4	15,048	15,241	193	1.3	2.79	2.76
Com/Ind Hi Exist	1,494,752	1,635,092	140,340	9.4	54,790	58,558	3,769	6.9	3.67	3.58
Publ Util	1,028,093	1,012,816	-15,277	-1.5	28,831	27,197	-1,633	-5.7	2.80	2.69
AgHm House Exist	105,958	112,676	6,718	6.3	1,147	1,217	70	6.1	1.08	1.08
AgHm Land: Exist	95,421	99,587	4,166	4.4	450	447	-3	-0.7	0.47	0.45
Ag NonHm: Exist	63,135	73,612	10,478	16.6	763	847	84	11.0	1.21	1.15
Res Hmstd NewCon	0	482,087	482,087	0.0	0	5,371	5,371	0.0	0.00	1.11
All Other NewCon	0	230,603	230,603	0.0	0	4,483	4,483	0.0	0.00	1.94
<b>Total</b>	<b>11,699,530</b>	<b>13,426,848</b>	<b>1,727,318</b>	<b>14.8</b>	<b>199,917</b>	<b>221,751</b>	<b>21,835</b>	<b>10.9</b>	<b>1.71</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</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	147,222	166,045	18,823	12.8	County	47.85	45.89	0.000	0.000	
(-) TIF Tax Capacity	9,357	10,144	787	8.4	City/Town	43.33	42.21	0.038	0.033	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.56	27.35	0.542	0.993	
(=) Taxable Tax Capacity	137,865	155,901	18,036	13.1	Special District	2.15	2.04	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>123.90</b>	<b>117.49</b>	<b>0.580</b>	<b>1.026</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	84,300	93,100	10.4	797	901	104	13.0	0.945	0.967
Res Hmstd: Avg Val	126,300	139,500	10.5	1,379	1,535	156	11.3	1.092	1.100
Res Hmstd: Hi Val	168,400	186,000	10.5	1,963	2,171	208	10.6	1.165	1.167
Res Hmstd: Ex-Hi Val	252,700	279,200	10.5	3,132	3,446	313	10.0	1.239	1.234
Apartment (Mkt rate)	300,000	326,200	8.7	5,749	5,125	-624	-10.9	1.916	1.571
Comm/Ind: Lo Val	150,000	164,100	9.4	4,092	4,513	420	10.3	2.728	2.749
Comm/Ind: Med Val	300,000	328,200	9.4	9,520	10,312	792	8.3	3.173	3.141
Comm/Ind: Hi Val	1,000,000	1,093,900	9.4	34,849	37,372	2,523	7.2	3.484	3.416

**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	4,116,625	4,593,640	477,015	11.6	38,399	42,424	4,025	10.5	0.93	0.92
ResNonHm 1 Exist	165,960	198,100	32,140	19.4	1,803	2,106	302	16.8	1.09	1.06
ResNonHm23 Exist	72,948	77,264	4,316	5.9	983	1,012	29	3.0	1.35	1.31
Apartments Exist	3,217	3,197	-21	-0.6	50	42	-7	-14.7	1.54	1.32
Seas Rec: Exist	492,578	552,827	60,249	12.2	6,399	7,021	623	9.7	1.30	1.27
Com/Ind Lo Exist	109,474	113,537	4,063	3.7	2,650	2,703	54	2.0	2.42	2.38
Com/Ind Hi Exist	91,647	99,936	8,289	9.0	2,871	3,065	194	6.8	3.13	3.07
Publ Util	147,152	151,030	3,878	2.6	4,707	4,724	17	0.4	3.20	3.13
AgHm House Exist	972,602	1,070,232	97,630	10.0	8,587	9,475	889	10.3	0.88	0.89
AgHm Land: Exist	1,278,175	1,354,353	76,177	6.0	5,821	5,985	165	2.8	0.46	0.44
Ag NonHm: Exist	269,046	290,289	21,244	7.9	2,836	2,941	104	3.7	1.05	1.01
Res Hmstd NewCon	0	160,653	160,653	0.0	0	1,497	1,497	0.0	0.00	0.93
All Other NewCon	0	79,815	79,815	0.0	0	854	854	0.0	0.00	1.07
<b>Total</b>	<b>7,719,424</b>	<b>8,744,872</b>	<b>1,025,448</b>	<b>13.3</b>	<b>75,105</b>	<b>83,851</b>	<b>8,745</b>	<b>11.6</b>	<b>0.97</b>	<b>0.96</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	74,737	84,836	10,099	13.5	County	47.98	46.18	0.000	0.000
(-) TIF Tax Capacity	135	206	71	53.0	City/Town	22.39	21.40	0.008	0.007
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.56	29.74	0.631	0.802
(=) Taxable Tax Capacity	74,603	84,630	10,028	13.4	Special District	1.18	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>103.10</b>	<b>98.65</b>	<b>0.639</b>	<b>0.809</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>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	100,500	112,100		11.5	818	925	107	13.0	0.814	0.825
Res Hmstd: Avg Val	150,700	168,200		11.6	1,413	1,574	161	11.4	0.937	0.935
Res Hmstd: Hi Val	200,900	224,200		11.6	2,008	2,222	214	10.7	0.999	0.991
Res Hmstd: Ex-Hi Val	301,400	336,300		11.6	3,199	3,520	321	10.0	1.061	1.046
Seas Rec: Lo Val	50,000	56,000		12.0	624	674	50	8.0	1.247	1.202
Seas Rec: Hi Val	150,000	168,000		12.0	2,112	2,319	208	9.8	1.407	1.380
Comm/Ind: Lo Val	150,000	163,600		9.1	3,634	3,984	351	9.7	2.422	2.435
Comm/Ind: Med Val	300,000	327,100		9.0	8,446	9,111	665	7.9	2.815	2.785
Comm/Ind: Hi Val	1,000,000	1,090,400		9.0	30,906	33,045	2,139	6.9	3.090	3.030

**SOUTHWEST 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	3,732,431	3,886,644	154,213	4.1	47,049	52,312	5,263	11.2	1.26	1.35
ResNonHm 1 Exist	216,745	239,162	22,418	10.3	3,477	4,005	528	15.2	1.60	1.67
ResNonHm23 Exist	59,846	64,570	4,724	7.9	1,118	1,268	151	13.5	1.87	1.96
Apartments Exist	258,511	263,937	5,426	2.1	5,113	5,179	66	1.3	1.98	1.96
Seas Rec: Exist	12,824	14,664	1,840	14.4	273	310	37	13.5	2.13	2.11
Com/Ind Lo Exist	483,351	492,836	9,485	2.0	15,144	15,925	781	5.2	3.13	3.23
Com/Ind Hi Exist	632,086	644,590	12,504	2.0	25,229	26,835	1,606	6.4	3.99	4.16
Publ Util	70,071	71,651	1,580	2.3	2,929	3,071	142	4.9	4.18	4.29
AgHm House Exist	18,004	18,565	562	3.1	244	258	14	5.9	1.35	1.39
AgHm Land: Exist	35,755	37,272	1,517	4.2	310	332	22	7.0	0.87	0.89
Ag NonHm: Exist	34,548	39,402	4,855	14.1	565	664	99	17.5	1.64	1.69
Res Hmstd NewCon	0	75,678	75,678	0.0	0	1,007	1,007	0.0	0.00	1.33
All Other NewCon	0	45,236	45,236	0.0	0	1,365	1,365	0.0	0.00	3.02
<b>Total</b>	<b>5,554,170</b>	<b>5,894,207</b>	<b>340,037</b>	<b>6.1</b>	<b>101,451</b>	<b>112,531</b>	<b>11,081</b>	<b>10.9</b>	<b>1.83</b>	<b>1.91</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	65,822	69,448	3,625	5.5	County	61.72	61.02	0.039	0.040
(-) TIF Tax Capacity	3,274	3,475	201	6.1	City/Town	61.16	65.61	0.025	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.23	23.15	0.998	1.189
(=) Taxable Tax Capacity	62,548	65,973	3,424	5.5	Special District	1.48	1.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>145.58</b>	<b>151.17</b>	<b>1.062</b>	<b>1.267</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	45,500	47,400	4.2	529	587	58	11.0	1.162	1.238
Res Hmstd: Avg Val	68,300	71,100	4.1	794	880	87	10.9	1.162	1.238
Res Hmstd: Hi Val	91,000	94,800	4.2	1,131	1,266	135	11.9	1.242	1.335
Res Hmstd: Ex-Hi Val	136,600	142,200	4.1	1,884	2,085	201	10.7	1.379	1.466
Apartment (Mkt rate)	300,000	306,300	2.1	6,870	6,176	-694	-10.1	2.290	2.016
Comm/Ind: Lo Val	150,000	153,000	2.0	4,653	4,935	282	6.1	3.101	3.225
Comm/Ind: Med Val	300,000	305,900	2.0	10,804	11,406	602	5.6	3.601	3.728
Comm/Ind: Hi Val	1,000,000	1,019,800	2.0	39,507	41,616	2,109	5.3	3.950	4.080

**SOUTHWEST 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	1,672,527	1,844,359	171,832	10.3	16,288	18,236	1,948	12.0	0.97	0.99
ResNonHm 1 Exist	168,312	180,720	12,408	7.4	1,967	2,086	119	6.0	1.17	1.15
ResNonHm23 Exist	22,610	28,309	5,699	25.2	338	418	79	23.5	1.50	1.48
Apartments Exist	3,438	3,080	-358	-10.4	57	39	-17	-30.5	1.64	1.28
Seas Rec: Exist	311,774	350,082	38,308	12.3	4,572	5,016	444	9.7	1.47	1.43
Com/Ind Lo Exist	87,877	88,674	797	0.9	2,203	2,208	5	0.2	2.51	2.49
Com/Ind Hi Exist	133,111	125,748	-7,363	-5.5	4,263	4,033	-230	-5.4	3.20	3.21
Publ Util	320,958	335,031	14,073	4.4	9,616	10,050	435	4.5	3.00	3.00
AgHm House Exist	1,019,613	1,104,810	85,197	8.4	8,230	9,064	834	10.1	0.81	0.82
AgHm Land: Exist	6,368,442	6,718,863	350,420	5.5	34,149	35,918	1,769	5.2	0.54	0.53
Ag NonHm: Exist	3,027,764	3,241,354	213,589	7.1	30,105	31,563	1,457	4.8	0.99	0.97
Res Hmstd NewCon	0	54,817	54,817	0.0	0	542	542	0.0	0.00	0.99
All Other NewCon	0	74,183	74,183	0.0	0	801	801	0.0	0.00	1.08
<b>Total</b>	<b>13,136,427</b>	<b>14,150,030</b>	<b>1,013,603</b>	<b>7.7</b>	<b>111,789</b>	<b>119,974</b>	<b>8,185</b>	<b>7.3</b>	<b>0.85</b>	<b>0.85</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</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	111,760	121,101	9,341	8.4	County	63.43	62.53	0.030	0.023	
(-) TIF Tax Capacity	312	363	51	16.3	City/Town	16.36	15.40	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	20.12	1.059	1.251	
(=) Taxable Tax Capacity	111,448	120,738	9,290	8.3	Special District	1.42	1.27	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>101.64</b>	<b>99.33</b>	<b>1.088</b>	<b>1.274</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>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: Lo Val	64,600	71,200	6,600	10.2	469	513	45	9.5	0.725	0.720
Res Hmstd: Avg Val	96,900	106,900	10,000	10.3	805	922	117	14.5	0.830	0.862
Res Hmstd: Hi Val	129,200	142,500	13,300	10.3	1,198	1,353	155	12.9	0.926	0.949
Res Hmstd: Ex-Hi Val	193,800	213,700	19,900	10.3	1,983	2,215	232	11.7	1.023	1.036
Comm/Ind: Lo Val	150,000	141,700	-8,300	-5.5	3,668	3,441	-227	-6.2	2.445	2.428
Comm/Ind: Med Val	300,000	283,400	-16,600	-5.5	8,504	7,906	-598	-7.0	2.834	2.789
Comm/Ind: Hi Val	1,000,000	944,700	-55,300	-5.5	31,073	29,039	-2,035	-6.5	3.107	3.073



**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	3,856,843	4,111,729	254,886	6.6	40,279	43,631	3,351	8.3	1.04	1.06
ResNonHm 1 Exist	185,555	206,018	20,463	11.0	2,424	2,704	280	11.5	1.31	1.31
ResNonHm23 Exist	92,596	104,833	12,237	13.2	1,423	1,601	178	12.5	1.54	1.53
Apartments Exist	251,008	281,177	30,169	12.0	4,136	4,190	54	1.3	1.65	1.49
Seas Rec: Exist	12,247	13,768	1,521	12.4	213	236	23	10.7	1.74	1.71
Com/Ind Lo Exist	386,137	386,115	-22	0.0	10,605	10,569	-35	-0.3	2.75	2.74
Com/Ind Hi Exist	753,554	779,135	25,581	3.4	25,767	26,471	704	2.7	3.42	3.40
Publ Util	87,915	89,028	1,112	1.3	2,869	2,909	40	1.4	3.26	3.27
AgHm House Exist	10,783	11,450	667	6.2	130	141	11	8.6	1.21	1.24
AgHm Land: Exist	20,044	21,293	1,250	6.2	144	156	12	8.3	0.72	0.73
Ag NonHm: Exist	24,821	27,927	3,106	12.5	314	339	25	7.9	1.27	1.21
Res Hmstd NewCon	0	104,440	104,440	0.0	0	1,107	1,107	0.0	0.00	1.06
All Other NewCon	0	88,918	88,918	0.0	0	2,116	2,116	0.0	0.00	2.38
<b>Total</b>	<b>5,681,502</b>	<b>6,225,829</b>	<b>544,328</b>	<b>9.6</b>	<b>88,305</b>	<b>96,171</b>	<b>7,866</b>	<b>8.9</b>	<b>1.55</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	68,225	74,226	6,001	8.8	County	52.47 50.76	0.000 0.000	
(-) TIF Tax Capacity	3,556	4,104	548	15.4	City/Town	49.39 51.63	0.035 0.033	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.61 14.69	0.864 1.011	
(=) Taxable Tax Capacity	64,669	70,122	5,453	8.4	Special District	0.66 0.48	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>119.12 117.56</b>	<b>0.900 1.044</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	59,000	62,900	6.6	520	554	34	6.5	0.881	0.880
Res Hmstd: Avg Val	88,500	94,300	6.6	841	920	78	9.3	0.950	0.975
Res Hmstd: Hi Val	117,900	125,700	6.6	1,244	1,350	105	8.5	1.055	1.073
Res Hmstd: Ex-Hi Val	177,000	188,700	6.6	2,055	2,213	158	7.7	1.160	1.172
Apartment (Mkt rate)	300,000	336,100	12.0	5,630	5,290	-340	-6.0	1.876	1.573
Comm/Ind: Lo Val	150,000	155,100	3.4	4,033	4,199	166	4.1	2.688	2.707
Comm/Ind: Med Val	300,000	310,200	3.4	9,365	9,686	320	3.4	3.121	3.122
Comm/Ind: Hi Val	1,000,000	1,033,900	3.4	34,250	35,285	1,036	3.0	3.424	3.412

**SOUTH CENTRAL 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	1,462,408	1,592,033	129,625	8.9	11,507	12,240	733	6.4	0.79	0.77
ResNonHm 1 Exist	124,003	132,364	8,361	6.7	1,191	1,238	47	4.0	0.96	0.94
ResNonHm23 Exist	20,908	22,782	1,874	9.0	249	261	12	4.8	1.19	1.14
Apartments Exist	2,425	2,145	-281	-11.6	35	25	-10	-29.5	1.46	1.16
Seas Rec: Exist	86,408	93,657	7,249	8.4	994	991	-3	-0.3	1.15	1.06
Com/Ind Lo Exist	54,684	55,855	1,171	2.1	1,193	1,197	4	0.3	2.18	2.14
Com/Ind Hi Exist	60,198	62,823	2,625	4.4	1,718	1,754	36	2.1	2.85	2.79
Publ Util	218,650	239,305	20,655	9.4	6,033	6,479	446	7.4	2.76	2.71
AgHm House Exist	792,200	847,529	55,329	7.0	5,427	5,810	384	7.1	0.68	0.69
AgHm Land: Exist	3,959,730	4,279,767	320,037	8.1	19,551	20,957	1,405	7.2	0.49	0.49
Ag NonHm: Exist	1,617,307	1,747,247	129,939	8.0	14,181	14,808	627	4.4	0.88	0.85
Res Hmstd NewCon	0	43,743	43,743	0.0	0	337	337	0.0	0.00	0.77
All Other NewCon	0	42,875	42,875	0.0	0	374	374	0.0	0.00	0.87
<b>Total</b>	<b>8,398,922</b>	<b>9,162,125</b>	<b>763,203</b>	<b>9.1</b>	<b>62,079</b>	<b>66,473</b>	<b>4,394</b>	<b>7.1</b>	<b>0.74</b>	<b>0.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	72,260	79,426	7,165	9.9	County	55.21	53.83	0.000	0.000
(-) TIF Tax Capacity	26	25	-1	-4.4	City/Town	14.84	13.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.53	16.22	0.815	1.000
(=) Taxable Tax Capacity	72,234	79,401	7,167	9.9	Special District	0.68	0.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>88.26</b>	<b>84.42</b>	<b>0.815</b>	<b>1.000</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	78,900	85,900	8.9	459	516	57	12.4	0.582	0.600
Res Hmstd: Avg Val	118,400	128,900	8.9	876	961	85	9.7	0.739	0.745
Res Hmstd: Hi Val	157,800	171,800	8.9	1,291	1,404	113	8.8	0.818	0.817
Res Hmstd: Ex-Hi Val	236,700	257,700	8.9	2,123	2,293	170	8.0	0.896	0.889
Comm/Ind: Lo Val	150,000	156,500	4.3	3,326	3,453	127	3.8	2.217	2.206
Comm/Ind: Med Val	300,000	313,100	4.4	7,720	7,948	228	3.0	2.573	2.538
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	28,224	28,915	691	2.4	2.822	2.770

**OLMSTED 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	4,810,012	5,270,795	460,783	9.6	55,841	60,477	4,636	8.3	1.16	1.15
ResNonHm 1 Exist	272,599	288,841	16,242	6.0	3,645	3,778	133	3.7	1.34	1.31
ResNonHm23 Exist	85,725	54,497	-31,228	-36.4	1,409	869	-540	-38.3	1.64	1.59
Apartments Exist	319,832	350,160	30,328	9.5	5,904	5,766	-138	-2.3	1.85	1.65
Seas Rec: Exist	3,610	3,787	177	4.9	60	63	2	3.9	1.68	1.66
Com/Ind Lo Exist	202,428	208,077	5,648	2.8	5,648	5,709	61	1.1	2.79	2.74
Com/Ind Hi Exist	1,047,340	1,068,493	21,153	2.0	38,623	38,932	309	0.8	3.69	3.64
Publ Util	49,024	49,130	105	0.2	1,734	1,689	-45	-2.6	3.54	3.44
AgHm House Exist	267,297	292,804	25,507	9.5	2,602	2,852	250	9.6	0.97	0.97
AgHm Land: Exist	394,179	435,910	41,731	10.6	2,154	2,378	224	10.4	0.55	0.55
Ag NonHm: Exist	120,985	129,642	8,657	7.2	1,348	1,392	45	3.3	1.11	1.07
Res Hmstd NewCon	0	184,758	184,758	0.0	0	2,129	2,129	0.0	0.00	1.15
All Other NewCon	0	163,387	163,387	0.0	0	2,968	2,968	0.0	0.00	1.82
<b>Total</b>	<b>7,573,031</b>	<b>8,500,280</b>	<b>927,249</b>	<b>12.2</b>	<b>118,968</b>	<b>129,002</b>	<b>10,034</b>	<b>8.4</b>	<b>1.57</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	87,587	96,942	9,355	10.7	County	57.97 56.51	0.000 0.000	
(-) TIF Tax Capacity	3,443	3,673	231	6.7	City/Town	36.77 36.14	0.003 0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.17 27.18	1.126 0.990	
(=) Taxable Tax Capacity	84,144	93,269	9,124	10.8	Special District	0.00 0.00	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.90 119.82	1.129 0.990	

**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	90,100	98,700	9.5	909	997	88	9.7	1.008	1.009
Res Hmstd: Avg Val	135,100	148,000	9.5	1,549	1,681	132	8.5	1.146	1.135
Res Hmstd: Hi Val	180,100	197,400	9.6	2,188	2,366	177	8.1	1.215	1.198
Res Hmstd: Ex-Hi Val	270,200	296,100	9.6	3,470	3,735	266	7.7	1.284	1.261
Apartment (Mkt rate)	300,000	328,400	9.5	5,824	5,244	-580	-10.0	1.941	1.596
Comm/Ind: Lo Val	150,000	153,000	2.0	4,130	4,169	39	0.9	2.753	2.724
Comm/Ind: Med Val	300,000	306,100	2.0	9,580	9,645	65	0.7	3.193	3.151
Comm/Ind: Hi Val	1,000,000	1,020,200	2.0	35,014	35,190	175	0.5	3.501	3.449

**SOUTHEAST 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	6,809,336	7,325,428	516,092	7.6	70,030	78,250	8,220	11.7	1.03	1.07
ResNonHm 1 Exist	308,344	358,832	50,489	16.4	3,872	4,573	701	18.1	1.26	1.27
ResNonHm23 Exist	150,851	165,680	14,829	9.8	2,417	2,666	249	10.3	1.60	1.61
Apartments Exist	378,647	406,165	27,518	7.3	6,232	6,239	7	0.1	1.65	1.54
Seas Rec: Exist	30,771	33,547	2,777	9.0	502	538	35	7.1	1.63	1.60
Com/Ind Lo Exist	611,378	610,906	-471	-0.1	16,539	16,629	90	0.5	2.71	2.72
Com/Ind Hi Exist	1,000,537	1,030,169	29,632	3.0	35,098	36,313	1,215	3.5	3.51	3.52
Publ Util	501,873	506,585	4,712	0.9	17,193	16,517	-676	-3.9	3.43	3.26
AgHm House Exist	28,085	30,683	2,598	9.3	307	338	31	10.1	1.09	1.10
AgHm Land: Exist	50,222	54,120	3,898	7.8	311	339	29	9.3	0.62	0.63
Ag NonHm: Exist	39,150	43,930	4,781	12.2	482	528	46	9.6	1.23	1.20
Res Hmstd NewCon	0	201,933	201,933	0.0	0	2,209	2,209	0.0	0.00	1.09
All Other NewCon	0	122,542	122,542	0.0	0	2,807	2,807	0.0	0.00	2.29
<b>Total</b>	<b>9,909,192</b>	<b>10,890,521</b>	<b>981,329</b>	<b>9.9</b>	<b>152,983</b>	<b>167,946</b>	<b>14,963</b>	<b>9.8</b>	<b>1.54</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	118,644	129,027	10,383	8.8	County	50.18 49.07	0.000	0.000
(-) TIF Tax Capacity	5,589	6,128	538	9.6	City/Town	44.82 45.76	0.017	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.12 23.12	0.733	1.072
(=) Taxable Tax Capacity	113,055	122,900	9,845	8.7	Special District	1.31 1.24	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>121.42 119.20</b>	<b>0.750</b>	<b>1.100</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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,200	72,300	5,100	7.6	598	652	55	9.1	0.889	0.901
Res Hmstd: Avg Val	100,800	108,400	7,600	7.5	1,018	1,137	119	11.7	1.009	1.048
Res Hmstd: Hi Val	134,400	144,600	10,200	7.6	1,481	1,640	159	10.7	1.102	1.134
Res Hmstd: Ex-Hi Val	201,600	216,900	15,300	7.6	2,408	2,647	239	9.9	1.194	1.220
Apartment (Mkt rate)	300,000	321,800	21,800	7.3	5,689	5,149	-540	-9.5	1.896	1.599
Comm/Ind: Lo Val	150,000	154,400	4,400	2.9	4,062	4,221	159	3.9	2.708	2.733
Comm/Ind: Med Val	300,000	308,900	8,900	3.0	9,442	9,746	304	3.2	3.147	3.154
Comm/Ind: Hi Val	1,000,000	1,029,600	29,600	3.0	34,544	35,516	972	2.8	3.454	3.449

**SOUTHEAST 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	2,561,600	2,833,336	271,736	10.6	22,075	24,391	2,316	10.5	0.86	0.86
ResNonHm 1 Exist	180,309	198,716	18,407	10.2	1,926	2,042	116	6.0	1.07	1.03
ResNonHm23 Exist	35,838	40,488	4,650	13.0	477	521	43	9.1	1.33	1.29
Apartments Exist	1,838	1,913	75	4.1	29	25	-4	-13.4	1.59	1.33
Seas Rec: Exist	118,083	131,257	13,174	11.2	1,471	1,543	71	4.8	1.25	1.18
Com/Ind Lo Exist	69,636	72,646	3,010	4.3	1,672	1,715	44	2.6	2.40	2.36
Com/Ind Hi Exist	44,923	48,864	3,940	8.8	1,420	1,514	94	6.6	3.16	3.10
Publ Util	202,549	226,160	23,610	11.7	6,173	6,870	697	11.3	3.05	3.04
AgHm House Exist	1,167,371	1,286,750	119,379	10.2	9,615	10,575	960	10.0	0.82	0.82
AgHm Land: Exist	3,977,674	4,277,020	299,347	7.5	20,967	21,917	949	4.5	0.53	0.51
Ag NonHm: Exist	1,214,226	1,320,639	106,413	8.8	12,119	12,563	444	3.7	1.00	0.95
Res Hmstd NewCon	0	88,165	88,165	0.0	0	764	764	0.0	0.00	0.87
All Other NewCon	0	75,977	75,977	0.0	0	608	608	0.0	0.00	0.80
<b>Total</b>	<b>9,574,047</b>	<b>10,601,931</b>	<b>1,027,884</b>	<b>10.7</b>	<b>77,945</b>	<b>85,049</b>	<b>7,104</b>	<b>9.1</b>	<b>0.81</b>	<b>0.80</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	83,084	92,712	9,629	11.6	County	52.16	51.24	0.000	0.000
(-) TIF Tax Capacity	76	77	1	0.7	City/Town	21.37	19.62	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.33	22.90	0.632	0.960
(=) Taxable Tax Capacity	83,007	92,635	9,628	11.6	Special District	0.84	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>99.70</b>	<b>94.51</b>	<b>0.632</b>	<b>0.960</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	83,700	92,600	10.6	590	675	85	14.4	0.705	0.728
Res Hmstd: Avg Val	125,500	138,800	10.6	1,071	1,197	127	11.8	0.853	0.862
Res Hmstd: Hi Val	167,300	185,000	10.6	1,552	1,720	168	10.8	0.927	0.929
Res Hmstd: Ex-Hi Val	251,000	277,600	10.6	2,514	2,767	253	10.1	1.001	0.996
Comm/Ind: Lo Val	150,000	163,200	8.8	3,556	3,892	337	9.5	2.370	2.384
Comm/Ind: Med Val	300,000	326,300	8.8	8,265	8,896	631	7.6	2.755	2.726
Comm/Ind: Hi Val	1,000,000	1,087,700	8.8	30,243	32,255	2,012	6.7	3.024	2.965

**ANOKA 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	13,558,357	15,056,636	1,498,279	11.1	146,369	150,088	3,719	2.5	1.08	1.00
ResNonHm 1 Exist	372,254	495,500	123,246	33.1	4,589	5,571	982	21.4	1.23	1.12
ResNonHm23 Exist	301,587	312,607	11,020	3.7	4,538	4,398	-140	-3.1	1.50	1.41
Apartments Exist	728,230	818,393	90,162	12.4	11,908	11,516	-392	-3.3	1.64	1.41
Seas Rec: Exist	53,561	56,037	2,475	4.6	897	881	-16	-1.8	1.67	1.57
Com/Ind Lo Exist	406,011	403,206	-2,804	-0.7	11,033	10,668	-365	-3.3	2.72	2.65
Com/Ind Hi Exist	2,206,806	2,372,609	165,802	7.5	78,243	82,357	4,114	5.3	3.55	3.47
Publ Util	196,875	200,457	3,582	1.8	6,952	6,873	-80	-1.1	3.53	3.43
AgHm House Exist	94,085	103,375	9,290	9.9	927	945	18	2.0	0.99	0.91
AgHm Land: Exist	71,182	76,328	5,146	7.2	314	297	-17	-5.5	0.44	0.39
Ag NonHm: Exist	49,408	53,278	3,870	7.8	534	520	-14	-2.7	1.08	0.98
Res Hmstd NewCon	0	371,897	371,897	0.0	0	3,726	3,726	0.0	0.00	1.00
All Other NewCon	0	211,058	211,058	0.0	0	4,674	4,674	0.0	0.00	2.21
<b>Total</b>	<b>18,038,357</b>	<b>20,531,382</b>	<b>2,493,024</b>	<b>13.8</b>	<b>266,304</b>	<b>282,514</b>	<b>16,210</b>	<b>6.1</b>	<b>1.48</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	209,590	236,727	27,137	12.9	County	38.22	35.77	0.000	0.000
(-) TIF Tax Capacity	14,791	16,881	2,090	14.1	City/Town	35.73	34.83	0.025	0.022
(-) FD Contrib Tax Cap	17,379	19,854	2,475	14.2	School District	27.16	22.95	1.573	1.266
(=) Taxable Tax Capacity	177,421	199,993	22,572	12.7	Special District	6.10	6.08	0.000	0.000
FD Distrib Tax Cap	29,990	32,620	2,630	8.8	<b>Total</b>	<b>107.21</b>	<b>99.63</b>	<b>1.598</b>	<b>1.289</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>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	102,400	113,700	11,300	11.0	981	1,009	28	2.9	0.958	0.887
Res Hmstd: Avg Val	153,500	170,500	17,000	11.1	1,657	1,699	43	2.6	1.079	0.996
Res Hmstd: Hi Val	204,600	227,200	22,600	11.0	2,332	2,388	56	2.4	1.139	1.051
Res Hmstd: Ex-Hi Val	306,900	340,800	33,900	11.0	3,685	3,769	84	2.3	1.200	1.105
Apartment (Mkt rate)	300,000	337,100	37,100	12.4	5,304	4,633	-671	-12.7	1.767	1.374
Comm/Ind: Lo Val	150,000	161,300	11,300	7.5	4,055	4,324	269	6.6	2.703	2.680
Comm/Ind: Med Val	300,000	322,500	22,500	7.5	9,382	9,892	509	5.4	3.127	3.067
Comm/Ind: Hi Val	1,000,000	1,075,100	75,100	7.5	34,242	35,885	1,643	4.8	3.424	3.337

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,267,402	13,704,461	1,437,059	11.7	138,235	143,532	5,297	3.8	1.13	1.05
ResNonHm 1 Exist	509,825	583,772	73,947	14.5	6,191	6,530	338	5.5	1.21	1.12
ResNonHm23 Exist	200,177	235,993	35,816	17.9	2,830	3,116	286	10.1	1.41	1.32
Apartments Exist	512,312	526,735	14,423	2.8	8,744	7,562	-1,182	-13.5	1.71	1.44
Seas Rec: Exist	91,545	97,396	5,851	6.4	1,259	1,266	7	0.6	1.37	1.30
Com/Ind Lo Exist	228,892	230,463	1,571	0.7	6,209	6,034	-175	-2.8	2.71	2.62
Com/Ind Hi Exist	1,520,346	1,602,306	81,960	5.4	54,751	55,729	977	1.8	3.60	3.48
Publ Util	252,472	254,027	1,555	0.6	8,337	8,077	-260	-3.1	3.30	3.18
AgHm House Exist	223,337	241,540	18,203	8.2	2,206	2,215	9	0.4	0.99	0.92
AgHm Land: Exist	130,001	130,929	928	0.7	433	377	-56	-12.9	0.33	0.29
Ag NonHm: Exist	132,927	164,913	31,986	24.1	1,331	1,518	187	14.0	1.00	0.92
Res Hmstd NewCon	0	334,070	334,070	0.0	0	3,473	3,473	0.0	0.00	1.04
All Other NewCon	0	161,089	161,089	0.0	0	3,222	3,222	0.0	0.00	2.00
<b>Total</b>	<b>16,069,237</b>	<b>18,267,693</b>	<b>2,198,456</b>	<b>13.7</b>	<b>230,528</b>	<b>242,650</b>	<b>12,122</b>	<b>5.3</b>	<b>1.43</b>	<b>1.33</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	181,920	205,128	23,208	12.8	County	33.00	31.05	0.000	0.000	
(-) TIF Tax Capacity	6,296	7,153	857	13.6	City/Town	33.50	31.93	0.069	0.059	
(-) FD Contrib Tax Cap	12,421	13,680	1,260	10.1	School District	29.94	25.00	1.804	1.675	
(=) Taxable Tax Capacity	163,203	184,295	21,091	12.9	Special District	7.63	7.10	0.000	0.000	
FD Distrib Tax Cap	16,557	17,622	1,065	6.4	<b>Total</b>	<b>104.07</b>	<b>95.09</b>	<b>1.872</b>	<b>1.734</b>	

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	130,400	145,700	11.7	1,346	1,397	51	3.8	1.032	0.958
Res Hmstd: Avg Val	195,400	218,300	11.7	2,203	2,278	76	3.4	1.127	1.043
Res Hmstd: Hi Val	260,500	291,000	11.7	3,061	3,161	100	3.3	1.174	1.086
Res Hmstd: Ex-Hi Val	390,900	436,700	11.7	4,779	4,910	130	2.7	1.222	1.124
Apartment (Mkt rate)	300,000	308,400	2.8	5,245	4,200	-1,044	-19.9	1.748	1.362
Comm/Ind: Lo Val	150,000	158,100	5.4	4,047	4,204	157	3.9	2.698	2.659
Comm/Ind: Med Val	300,000	316,200	5.4	9,350	9,630	280	3.0	3.116	3.045
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	34,097	34,948	851	2.5	3.409	3.316

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,009,409	21,111,714	2,102,305	11.1	199,883	217,238	17,354	8.7	1.05	1.03
ResNonHm 1 Exist	633,833	746,173	112,341	17.7	7,369	8,356	987	13.4	1.16	1.12
ResNonHm23 Exist	287,869	307,684	19,815	6.9	4,148	4,310	162	3.9	1.44	1.40
Apartments Exist	1,380,293	1,451,081	70,789	5.1	21,822	19,515	-2,307	-10.6	1.58	1.34
Seas Rec: Exist	29,797	32,805	3,008	10.1	455	495	39	8.6	1.53	1.51
Com/Ind Lo Exist	438,640	435,402	-3,237	-0.7	11,519	11,387	-133	-1.2	2.63	2.62
Com/Ind Hi Exist	3,396,222	3,532,096	135,875	4.0	116,983	120,395	3,412	2.9	3.44	3.41
Publ Util	441,170	462,716	21,545	4.9	14,562	15,082	520	3.6	3.30	3.26
AgHm House Exist	179,668	194,654	14,986	8.3	1,524	1,735	210	13.8	0.85	0.89
AgHm Land: Exist	248,844	270,879	22,035	8.9	1,076	1,128	53	4.9	0.43	0.42
Ag NonHm: Exist	149,302	169,645	20,343	13.6	1,452	1,549	97	6.6	0.97	0.91
Res Hmstd NewCon	0	597,131	597,131	0.0	0	6,338	6,338	0.0	0.00	1.06
All Other NewCon	0	348,521	348,521	0.0	0	6,988	6,988	0.0	0.00	2.01
<b>Total</b>	<b>26,195,046</b>	<b>29,660,502</b>	<b>3,465,456</b>	<b>13.2</b>	<b>380,794</b>	<b>414,515</b>	<b>33,721</b>	<b>8.9</b>	<b>1.45</b>	<b>1.40</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	308,487	343,882	35,395	11.5	County	32.35	30.36		0.094	0.075
(-) TIF Tax Capacity	14,497	15,421	924	6.4	City/Town	37.22	36.05		0.077	0.070
(-) FD Contrib Tax Cap	28,551	30,770	2,218	7.8	School District	25.09	23.73		1.410	1.500
(=) Taxable Tax Capacity	265,439	297,692	32,253	12.2	Special District	5.24	4.91		0.000	0.000
FD Distrib Tax Cap	30,893	34,121	3,228	10.4	<b>Total</b>	<b>99.90</b>	<b>95.05</b>		<b>1.580</b>	<b>1.646</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,700	134,000	13,300	11.0	1,133	1,242	110	9.7	0.938	0.927
Res Hmstd: Avg Val	181,000	201,000	20,000	11.0	1,885	2,050	165	8.8	1.041	1.019
Res Hmstd: Hi Val	241,300	268,000	26,700	11.1	2,637	2,857	220	8.4	1.092	1.066
Res Hmstd: Ex-Hi Val	362,000	402,000	40,000	11.0	4,142	4,472	330	8.0	1.144	1.112
Apartment (Mkt rate)	300,000	315,400	15,400	5.1	4,970	4,266	-703	-14.2	1.656	1.352
Comm/Ind: Lo Val	150,000	156,000	6,000	4.0	3,957	4,136	179	4.5	2.637	2.651
Comm/Ind: Med Val	300,000	312,000	12,000	4.0	9,153	9,499	346	3.8	3.051	3.044
Comm/Ind: Hi Val	1,000,000	1,040,000	40,000	4.0	33,404	34,529	1,125	3.4	3.340	3.320



**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	9,599,527	10,762,520	1,162,993	12.1	117,724	127,982	10,257	8.7	1.23	1.19
ResNonHm 1 Exist	331,849	434,041	102,192	30.8	4,263	5,389	1,126	26.4	1.28	1.24
ResNonHm23 Exist	203,214	192,447	-10,766	-5.3	3,236	2,888	-348	-10.8	1.59	1.50
Apartments Exist	231,102	249,473	18,371	7.9	3,984	3,860	-124	-3.1	1.72	1.55
Seas Rec: Exist	35,059	44,739	9,680	27.6	524	638	114	21.7	1.50	1.43
Com/Ind Lo Exist	252,953	260,984	8,032	3.2	7,010	7,145	135	1.9	2.77	2.74
Com/Ind Hi Exist	1,247,441	1,308,603	61,162	4.9	45,548	47,048	1,500	3.3	3.65	3.60
Publ Util	129,348	138,282	8,934	6.9	4,446	4,775	329	7.4	3.44	3.45
AgHm House Exist	404,806	389,149	-15,657	-3.9	3,483	3,351	-132	-3.8	0.86	0.86
AgHm Land: Exist	475,584	506,796	31,212	6.6	1,971	2,022	51	2.6	0.41	0.40
Ag NonHm: Exist	173,748	189,940	16,191	9.3	1,759	1,818	58	3.3	1.01	0.96
Res Hmstd NewCon	0	627,884	627,884	0.0	0	7,427	7,427	0.0	0.00	1.18
All Other NewCon	0	205,618	205,618	0.0	0	3,552	3,552	0.0	0.00	1.73
<b>Total</b>	<b>13,084,631</b>	<b>15,310,477</b>	<b>2,225,846</b>	<b>17.0</b>	<b>193,950</b>	<b>217,896</b>	<b>23,946</b>	<b>12.3</b>	<b>1.48</b>	<b>1.42</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	145,425	168,831	23,406	16.1	County	44.52	42.27	0.000	0.000
(-) TIF Tax Capacity	9,218	10,095	876	9.5	City/Town	34.67	33.36	0.214	0.206
(-) FD Contrib Tax Cap	9,723	10,523	800	8.2	School District	29.10	27.52	1.325	1.380
(=) Taxable Tax Capacity	126,484	148,213	21,729	17.2	Special District	5.93	5.23	0.000	0.000
FD Distrib Tax Cap	12,492	13,915	1,423	11.4	<b>Total</b>	<b>114.21</b>	<b>108.38</b>	<b>1.539</b>	<b>1.586</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	129,200	144,700	12.0	1,418	1,556	137	9.7	1.097	1.075
Res Hmstd: Avg Val	193,800	217,100	12.0	2,314	2,520	207	8.9	1.193	1.160
Res Hmstd: Hi Val	258,300	289,300	12.0	3,208	3,482	275	8.6	1.241	1.203
Res Hmstd: Ex-Hi Val	387,500	434,000	12.0	4,998	5,392	394	7.9	1.289	1.242
Apartment (Mkt rate)	300,000	323,800	7.9	5,601	4,900	-701	-12.5	1.867	1.513
Comm/Ind: Lo Val	150,000	157,400	4.9	4,148	4,359	211	5.1	2.765	2.769
Comm/Ind: Med Val	300,000	314,700	4.9	9,602	10,001	399	4.2	3.200	3.177
Comm/Ind: Hi Val	1,000,000	1,049,000	4.9	35,054	36,335	1,281	3.7	3.505	3.463

**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	12,039,773	13,422,320	1,382,548	11.5	167,350	170,056	2,706	1.6	1.39	1.27
ResNonHm 1 Exist	287,618	371,281	83,663	29.1	4,412	5,214	802	18.2	1.53	1.40
ResNonHm23 Exist	147,977	181,276	33,299	22.5	2,741	3,042	301	11.0	1.85	1.68
Apartments Exist	905,490	997,483	91,993	10.2	18,982	18,045	-937	-4.9	2.10	1.81
Seas Rec: Exist	10,468	11,550	1,082	10.3	236	244	8	3.4	2.26	2.12
Com/Ind Lo Exist	286,036	285,734	-301	-0.1	8,631	8,347	-284	-3.3	3.02	2.92
Com/Ind Hi Exist	2,548,646	2,646,890	98,244	3.9	101,954	101,706	-248	-0.2	4.00	3.84
Publ Util	174,338	184,256	9,918	5.7	6,864	6,949	86	1.2	3.94	3.77
AgHm House Exist	65,578	70,323	4,745	7.2	839	849	10	1.2	1.28	1.21
AgHm Land: Exist	57,607	60,008	2,401	4.2	303	291	-12	-4.0	0.53	0.48
Ag NonHm: Exist	66,995	64,771	-2,225	-3.3	887	784	-103	-11.7	1.32	1.21
Res Hmstd NewCon	0	289,275	289,275	0.0	0	3,600	3,600	0.0	0.00	1.24
All Other NewCon	0	153,540	153,540	0.0	0	4,099	4,099	0.0	0.00	2.67
<b>Total</b>	<b>16,590,526</b>	<b>18,738,707</b>	<b>2,148,181</b>	<b>12.9</b>	<b>313,200</b>	<b>323,227</b>	<b>10,027</b>	<b>3.2</b>	<b>1.89</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	198,131	220,728	22,597	11.4	County	50.48	47.22	0.000	0.000
(-) TIF Tax Capacity	19,934	20,402	468	2.3	City/Town	41.02	39.72	0.183	0.126
(-) FD Contrib Tax Cap	19,611	21,655	2,044	10.4	School District	32.78	27.34	1.979	1.597
(=) Taxable Tax Capacity	158,586	178,671	20,085	12.7	Special District	8.34	8.20	0.000	0.000
FD Distrib Tax Cap	24,238	26,944	2,706	11.2	<b>Total</b>	<b>132.62</b>	<b>122.48</b>	<b>2.162</b>	<b>1.723</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	104,600	116,600	11.5	1,335	1,361	26	2.0	1.276	1.167
Res Hmstd: Avg Val	156,800	174,800	11.5	2,187	2,227	40	1.8	1.394	1.274
Res Hmstd: Hi Val	209,100	233,100	11.5	3,041	3,094	53	1.7	1.454	1.327
Res Hmstd: Ex-Hi Val	313,700	349,700	11.5	4,748	4,828	79	1.7	1.513	1.380
Apartment (Mkt rate)	300,000	330,500	10.2	6,616	5,629	-987	-14.9	2.205	1.703
Comm/Ind: Lo Val	150,000	155,800	3.9	4,528	4,566	38	0.8	3.018	2.930
Comm/Ind: Med Val	300,000	311,600	3.9	10,457	10,494	36	0.3	3.485	3.367
Comm/Ind: Hi Val	1,000,000	1,038,500	3.9	38,128	38,152	24	0.1	3.812	3.673

**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	14,572,839	16,192,000	1,619,161	11.1	177,150	190,399	13,248	7.5	1.22	1.18
ResNonHm 1 Exist	525,053	645,473	120,420	22.9	7,025	8,204	1,179	16.8	1.34	1.27
ResNonHm23 Exist	147,635	155,414	7,779	5.3	2,414	2,465	51	2.1	1.64	1.59
Apartments Exist	1,767,017	1,887,339	120,323	6.8	32,752	29,986	-2,767	-8.4	1.85	1.59
Seas Rec: Exist	5,468	6,029	561	10.3	85	89	4	5.0	1.55	1.48
Com/Ind Lo Exist	334,655	322,445	-12,210	-3.6	9,425	9,044	-381	-4.0	2.82	2.80
Com/Ind Hi Exist	5,865,231	5,766,829	-98,402	-1.7	213,746	209,517	-4,229	-2.0	3.64	3.63
Publ Util	146,327	153,746	7,418	5.1	5,358	5,614	257	4.8	3.66	3.65
AgHm House Exist	531	595	64	12.0	6	7	1	14.5	1.16	1.19
AgHm Land: Exist	161	162	1	0.8	1	0	0	-3.6	0.32	0.31
Ag NonHm: Exist	42	42	0	0.0	0	0	0	-2.2	1.13	1.10
Res Hmstd NewCon	0	107,556	107,556	0.0	0	1,319	1,319	0.0	0.00	1.23
All Other NewCon	0	241,441	241,441	0.0	0	7,065	7,065	0.0	0.00	2.93
<b>Total</b>	<b>23,364,960</b>	<b>25,479,070</b>	<b>2,114,110</b>	<b>9.0</b>	<b>447,961</b>	<b>463,709</b>	<b>15,747</b>	<b>3.5</b>	<b>1.92</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</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	304,602	323,958	19,356	6.4	County	50.48	47.22	0.000	0.000	
(-) TIF Tax Capacity	25,869	27,225	1,356	5.2	City/Town	35.42	35.73	0.031	0.029	
(-) FD Contrib Tax Cap	37,724	41,678	3,955	10.5	School District	21.20	19.20	1.457	1.478	
(=) Taxable Tax Capacity	241,009	255,054	14,045	5.8	Special District	9.45	9.16	0.000	0.000	
FD Distrib Tax Cap	16,724	18,485	1,761	10.5	<b>Total</b>	<b>116.55</b>	<b>111.30</b>	<b>1.488</b>	<b>1.507</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>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: Lo Val	127,000	141,100	14,100	11.1	1,411	1,538	127	9.0	1.111	1.089
Res Hmstd: Avg Val	190,400	211,600	21,200	11.1	2,301	2,492	191	8.3	1.208	1.177
Res Hmstd: Hi Val	253,800	282,000	28,200	11.1	3,192	3,445	253	7.9	1.257	1.221
Res Hmstd: Ex-Hi Val	380,800	423,100	42,300	11.1	4,975	5,347	372	7.5	1.306	1.263
Apartment (Mkt rate)	300,000	320,400	20,400	6.8	5,691	4,940	-751	-13.2	1.896	1.541
Comm/Ind: Lo Val	150,000	147,500	-2,500	-1.7	4,174	4,070	-104	-2.5	2.782	2.759
Comm/Ind: Med Val	300,000	295,000	-5,000	-1.7	9,665	9,400	-265	-2.7	3.221	3.186
Comm/Ind: Hi Val	1,000,000	983,200	-16,800	-1.7	35,290	34,371	-919	-2.6	3.528	3.495

**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	18,644,842	20,668,092	2,023,250	10.9	230,927	243,350	12,423	5.4	1.24	1.18
ResNonHm 1 Exist	906,430	1,158,702	252,272	27.8	11,823	14,297	2,473	20.9	1.30	1.23
ResNonHm23 Exist	303,370	306,121	2,750	0.9	4,668	4,384	-284	-6.1	1.54	1.43
Apartments Exist	1,199,252	1,301,425	102,173	8.5	21,607	19,412	-2,195	-10.2	1.80	1.49
Seas Rec: Exist	78,404	83,713	5,309	6.8	1,320	1,339	19	1.5	1.68	1.60
Com/Ind Lo Exist	307,176	310,486	3,310	1.1	8,513	8,483	-30	-0.4	2.77	2.73
Com/Ind Hi Exist	4,702,306	4,555,158	-147,148	-3.1	170,971	163,581	-7,391	-4.3	3.64	3.59
Publ Util	181,023	187,275	6,251	3.5	6,536	6,662	126	1.9	3.61	3.56
AgHm House Exist	60,236	63,983	3,747	6.2	708	723	16	2.2	1.17	1.13
AgHm Land: Exist	43,449	43,573	124	0.3	211	197	-14	-6.8	0.49	0.45
Ag NonHm: Exist	62,934	71,924	8,991	14.3	697	735	39	5.6	1.11	1.02
Res Hmstd NewCon	0	408,225	408,225	0.0	0	4,749	4,749	0.0	0.00	1.16
All Other NewCon	0	279,012	279,012	0.0	0	5,168	5,168	0.0	0.00	1.85
<b>Total</b>	<b>26,489,423</b>	<b>29,437,690</b>	<b>2,948,267</b>	<b>11.1</b>	<b>457,982</b>	<b>473,080</b>	<b>15,098</b>	<b>3.3</b>	<b>1.73</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</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	325,567	353,972	28,405	8.7	County	50.48	47.22	0.000	0.000
(-) TIF Tax Capacity	7,050	8,110	1,060	15.0	City/Town	29.19	28.11	0.068	0.068
(-) FD Contrib Tax Cap	38,065	38,710	645	1.7	School District	22.18	20.86	1.650	1.513
(=) Taxable Tax Capacity	280,452	307,152	26,700	9.5	Special District	8.82	8.33	0.000	0.000
FD Distrib Tax Cap	12,758	14,448	1,690	13.3	<b>Total</b>	<b>110.67</b>	<b>104.52</b>	<b>1.718</b>	<b>1.581</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	173,900	192,800	10.9	2,007	2,121	114	5.7	1.154	1.100
Res Hmstd: Avg Val	260,700	289,000	10.9	3,195	3,365	170	5.3	1.225	1.164
Res Hmstd: Hi Val	347,600	385,300	10.8	4,384	4,611	226	5.2	1.261	1.196
Res Hmstd: Ex-Hi Val	521,500	578,100	10.9	6,727	7,160	434	6.4	1.289	1.238
Apartment (Mkt rate)	300,000	325,600	8.5	5,495	4,769	-727	-13.2	1.831	1.464
Comm/Ind: Lo Val	150,000	145,300	-3.1	4,152	3,959	-192	-4.6	2.767	2.724
Comm/Ind: Med Val	300,000	290,600	-3.1	9,601	9,122	-479	-5.0	3.200	3.138
Comm/Ind: Hi Val	1,000,000	968,700	-3.1	35,033	33,402	-1,631	-4.7	3.503	3.448

**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	11,070,633	12,222,964	1,152,331	10.4	123,613	139,703	16,090	13.0	1.12	1.14
ResNonHm 1 Exist	361,848	478,668	116,820	32.3	4,548	6,014	1,466	32.2	1.26	1.26
ResNonHm23 Exist	128,718	149,152	20,434	15.9	1,964	2,281	317	16.1	1.53	1.53
Apartments Exist	1,011,986	1,120,406	108,420	10.7	17,330	17,390	60	0.3	1.71	1.55
Seas Rec: Exist	9,370	10,059	689	7.4	145	154	9	6.2	1.55	1.53
Com/Ind Lo Exist	302,767	303,352	585	0.2	8,303	8,381	78	0.9	2.74	2.76
Com/Ind Hi Exist	3,167,499	3,386,542	219,043	6.9	113,678	122,570	8,892	7.8	3.59	3.62
Publ Util	170,229	174,335	4,106	2.4	5,726	5,909	183	3.2	3.36	3.39
AgHm House Exist	1,680	1,832	152	9.0	18	20	2	8.4	1.09	1.08
AgHm Land: Exist	1,029	3,078	2,049	199.1	3	23	20	596.	0.32	0.75
Ag NonHm: Exist	15,407	13,651	-1,756	-11.4	153	136	-17	-11.2	0.99	0.99
Res Hmstd NewCon	0	111,907	111,907	0.0	0	1,288	1,288	0.0	0.00	1.15
All Other NewCon	0	114,650	114,650	0.0	0	2,924	2,924	0.0	0.00	2.55
<b>Total</b>	<b>16,241,165</b>	<b>18,090,595</b>	<b>1,849,430</b>	<b>11.4</b>	<b>275,481</b>	<b>306,792</b>	<b>31,311</b>	<b>11.4</b>	<b>1.70</b>	<b>1.70</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</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	201,984	222,339	20,355	10.1	County	54.54	53.06	0.000	0.000	
(-) TIF Tax Capacity	12,838	13,906	1,068	8.3	City/Town	27.87	27.31	0.074	0.110	
(-) FD Contrib Tax Cap	22,360	25,426	3,066	13.7	School District	20.28	21.04	1.445	1.697	
(=) Taxable Tax Capacity	166,786	183,007	16,221	9.7	Special District	6.92	5.66	0.000	0.000	
FD Distrib Tax Cap	18,603	20,666	2,063	11.1	<b>Total</b>	<b>109.61</b>	<b>107.07</b>	<b>1.520</b>	<b>1.808</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	113,700	125,500	10.4	1,149	1,311	162	14.1	1.010	1.044
Res Hmstd: Avg Val	170,500	188,200	10.4	1,909	2,152	243	12.7	1.119	1.143
Res Hmstd: Hi Val	227,300	251,000	10.4	2,669	2,995	326	12.2	1.174	1.193
Res Hmstd: Ex-Hi Val	341,000	376,500	10.4	4,191	4,678	488	11.6	1.228	1.242
Apartment (Mkt rate)	300,000	332,100	10.7	5,388	5,045	-343	-6.4	1.796	1.519
Comm/Ind: Lo Val	150,000	160,400	6.9	4,076	4,495	419	10.3	2.717	2.802
Comm/Ind: Med Val	300,000	320,700	6.9	9,435	10,269	834	8.8	3.145	3.202
Comm/Ind: Hi Val	1,000,000	1,069,200	6.9	34,445	37,232	2,788	8.1	3.444	3.482

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,495,749	12,791,592	1,295,842	11.3	164,010	184,474	20,464	12.5	1.43	1.44
ResNonHm 1 Exist	742,726	977,805	235,079	31.7	11,944	15,616	3,673	30.7	1.61	1.60
ResNonHm23 Exist	606,770	753,199	146,429	24.1	11,988	14,712	2,725	22.7	1.98	1.95
Apartments Exist	2,605,068	2,904,034	298,966	11.5	57,615	56,753	-862	-1.5	2.21	1.95
Seas Rec: Exist	289	175	-113	-39.3	5	3	-2	-41.8	1.81	1.73
Com/Ind Lo Exist	574,596	578,575	3,979	0.7	17,763	17,887	124	0.7	3.09	3.09
Com/Ind Hi Exist	5,667,374	5,362,638	-304,735	-5.4	232,116	219,048	-13,068	-5.6	4.10	4.08
Publ Util	351,493	338,357	-13,136	-3.7	13,638	13,070	-568	-4.2	3.88	3.86
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	507	658	150	29.6	8	10	2	25.9	1.52	1.47
Res Hmstd NewCon	0	115,385	115,385	0.0	0	1,664	1,664	0.0	0.00	1.44
All Other NewCon	0	173,292	173,292	0.0	0	4,451	4,451	0.0	0.00	2.57
<b>Total</b>	<b>22,044,572</b>	<b>23,995,709</b>	<b>1,951,137</b>	<b>8.9</b>	<b>509,087</b>	<b>527,689</b>	<b>18,603</b>	<b>3.7</b>	<b>2.31</b>	<b>2.20</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	296,210	310,670	14,460	4.9	County	44.74	41.84	0.000	0.000
(-) TIF Tax Capacity	46,238	47,074	836	1.8	City/Town	63.60	64.69	0.018	0.142
(-) FD Contrib Tax Cap	33,999	34,107	109	0.3	School District	33.43	32.35	0.768	0.983
(=) Taxable Tax Capacity	215,974	229,488	13,515	6.3	Special District	9.91	8.46	0.000	0.000
FD Distrib Tax Cap	35,677	37,894	2,217	6.2	<b>Total</b>	<b>151.68</b>	<b>147.35</b>	<b>0.786</b>	<b>1.125</b>

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	90,800	101,000	10,200	11.2	1,158	1,320	162	14.0	1.275	1.307
Res Hmstd: Avg Val	136,100	151,400	15,300	11.2	1,921	2,165	244	12.7	1.411	1.429
Res Hmstd: Hi Val	181,500	202,000	20,500	11.3	2,687	3,013	326	12.1	1.480	1.491
Res Hmstd: Ex-Hi Val	272,300	303,000	30,700	11.3	4,217	4,706	489	11.6	1.548	1.553
Apartment (Mkt rate)	300,000	334,400	34,400	11.5	7,061	6,535	-526	-7.5	2.353	1.954
Comm/Ind: Lo Val	150,000	141,900	-8,100	-5.4	4,637	4,387	-250	-5.4	3.091	3.091
Comm/Ind: Med Val	300,000	283,900	-16,100	-5.4	10,781	10,107	-674	-6.2	3.593	3.560
Comm/Ind: Hi Val	1,000,000	946,200	-53,800	-5.4	39,450	37,160	-2,290	-5.8	3.945	3.927

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,619,207	8,477,122	857,915	11.3	89,215	95,065	5,850	6.6	1.17	1.12
ResNonHm 1 Exist	362,604	524,314	161,711	44.6	4,995	6,825	1,830	36.6	1.38	1.30
ResNonHm23 Exist	256,434	352,192	95,758	37.3	4,342	5,629	1,287	29.7	1.69	1.60
Apartments Exist	1,382,777	1,587,674	204,897	14.8	25,698	25,424	-274	-1.1	1.86	1.60
Seas Rec: Exist	1,192	1,532	340	28.5	20	25	5	23.4	1.68	1.62
Com/Ind Lo Exist	381,944	401,309	19,365	5.1	10,861	11,137	276	2.5	2.84	2.78
Com/Ind Hi Exist	2,426,214	2,561,501	135,288	5.6	91,279	94,039	2,760	3.0	3.76	3.67
Publ Util	214,818	267,701	52,883	24.6	7,560	8,714	1,154	15.3	3.52	3.26
AgHm House Exist	50	60	10	19.7	0	1	0	10.2	0.98	0.90
AgHm Land: Exist	78	90	13	16.1	0	0	0	4.2	0.41	0.37
Ag NonHm: Exist	608	676	68	11.2	8	8	0	4.6	1.29	1.21
Res Hmstd NewCon	0	54,318	54,318	0.0	0	609	609	0.0	0.00	1.12
All Other NewCon	0	49,009	49,009	0.0	0	1,130	1,130	0.0	0.00	2.31
<b>Total</b>	<b>12,645,926</b>	<b>14,277,500</b>	<b>1,631,574</b>	<b>12.9</b>	<b>233,978</b>	<b>248,605</b>	<b>14,627</b>	<b>6.3</b>	<b>1.85</b>	<b>1.74</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	160,615	178,243	17,628	11.0	County	50.03	48.69		0.000	0.000
(-) TIF Tax Capacity	14,655	16,241	1,586	10.8	City/Town	37.82	34.54		0.000	0.000
(-) FD Contrib Tax Cap	11,775	15,712	3,937	33.4	School District	33.26	31.62		0.878	0.873
(=) Taxable Tax Capacity	134,185	146,290	12,105	9.0	Special District	7.65	6.27		0.000	0.000
FD Distrib Tax Cap	33,783	35,523	1,740	5.1	<b>Total</b>	<b>128.77</b>	<b>121.12</b>		<b>0.878</b>	<b>0.873</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,400	90,600	9,200	11.3	820	886	65	7.9	1.007	0.977
Res Hmstd: Avg Val	122,000	135,700	13,700	11.2	1,415	1,512	96	6.8	1.160	1.114
Res Hmstd: Hi Val	162,600	180,900	18,300	11.3	2,010	2,139	129	6.4	1.236	1.182
Res Hmstd: Ex-Hi Val	244,000	271,500	27,500	11.3	3,203	3,397	194	6.1	1.312	1.251
Apartment (Mkt rate)	300,000	344,500	44,500	14.8	6,058	5,517	-541	-8.9	2.019	1.601
Comm/Ind: Lo Val	150,000	158,400	8,400	5.6	4,265	4,471	206	4.8	2.843	2.822
Comm/Ind: Med Val	300,000	316,700	16,700	5.6	9,909	10,283	374	3.8	3.302	3.246
Comm/Ind: Hi Val	1,000,000	1,055,800	55,800	5.6	36,244	37,417	1,173	3.2	3.624	3.543

## Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	17
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	43,953
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,413
130 Ag Hmstd HGA: >500K	1.250	27,114	339	401
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,278
133 Ag Hmstd 1 & b: 115K-345K	0.550	7,804,629	42,925	47,453
134 Ag Hmstd 1 & b: 345K-600K	0.550	3,154,405	17,349	17,138
135 Ag Hmstd land & bldgs: >600K	1.000	2,576,895	25,769	25,054
137 Ag Non-homestead	1.000	9,425,513	94,255	95,921
138 Migrant Housing: <500K	1.000	695	7	7
143 Timberlands	1.000	775,270	7,753	8,786
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	79,957
145 Non-comm seasonal-rec-res:	1.000	2,965,853	29,659	43,407
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,233
149.1 Res 1b Hmstd <32K: Exist	0.450	180,390	812	819
149.2 Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.1 Res Hmstd: <76K: Exist	1.000	92,493,660	924,937	925,760
150.2 Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,139
151.1 Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,164,615
151.2 Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,890
152.1 Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,344
152.2 Res Hmstd: > 500K: NewCon	1.250	51,734	647	771
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,055
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,520
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	3,992
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,419
161 Regular apartments (4a)	1.500	11,424,313	171,365	227,471
162 Regular apartments - New Cnstr	1.250	30,911	386	454
163 Low income apartments (4d)	1.000	2,979,481	29,795	41,807
164 Non-prof student housing/Comm Serv	1.500	33,108	497	723
165 Student housing	1.000	21,714	217	322
166 Manufactured home park land	1.250	418,922	5,237	6,524
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,412
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,312
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	908
171 Bed & Breakfast	1.250	12,051	151	185
172 Qualifying golf courses	1.250	173,719	2,171	2,473
175 Commercial pref: <150K	1.500	6,700,019	100,500	189,119
176 Commercial: >150K	2.000	28,880,467	577,609	1,069,289
177 Comm competitive zone: <150K	1.500	300	4	7



House Research Dept.

Simulation 4A2 Baseline: Final Pay 2003

Page 33

12/10/2003 5:39 PM Alternative: Prelim Pay 2004: TNT Levies plus new refs (Rev)

(all figures in \$000s)

178	Comm competitive zone: >150K	2.000	289	6	7
179	Comm border city: <150K	1.500	37,578	564	866
180	Comm border city: >150K	2.000	57,285	1,146	1,318
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,101
183	Industrial pref: >150K	2.000	10,765,816	215,316	400,447
186	Ind border city: <150K	1.500	1,281	19	29
187	Ind border city: >150K	2.000	32,756	655	753
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182	2,149
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,403
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,040
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,016
194	Railroad <150K	1.500	25,684	385	710
195	Railroad >150K	2.000	465,062	9,301	17,021
197	Mineral	2.000	2,500	50	118
198	Misc class 5	2.000	1,543	31	64
201	Personal: 3f	1.000	8,172	82	99
202	Non-comm aircraft hangars	1.500	42,162	632	1,104
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,970
204	Pers: It32 struct/lease land-non	1.000	15,295	153	180
205	Pers: It32 struct/leased	1.000	39,520	395	512
206	Pers: It32 str/lease	1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,285
209	Pers: Item 33 ag real estate	1.000	13,508	135	156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,398
212	Pers: It41 struct/leased	1.000	276	3	5
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0	0
216	Pers: Item 41 Border EZ	2.000	1,345	27	31
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675	1,388
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	147
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,614
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,251
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,582
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	56,966
224	Pers: Item 46 syst/water utils	2.000	2,334	47	86
225	Pers: Item 48 misc	2.000	39,658	793	1,371
<b>State Total</b>			325,151,728	3,750,086	5,017,572

## Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
125.1 Farm 1b Hmstd HGA: <32K: Exist	0.450	12,277	55	15
125.2 Farm 1b Hmstd HGA: <32K: NewCon	0.450	159	1	0
126.1 Ag Hmstd HGA: <76K: Exist	1.000	5,980,161	59,802	43,114
126.2 Ag Hmstd HGA: <76K: NewCon	1.000	70,328	703	516
127.1 Ag Hmstd HGA: 76K-500K: Exist	1.000	2,766,444	27,664	32,280
127.2 Ag Hmstd HGA: 76K-500K: NewCon	1.000	37,488	375	444
128.1 Ag Hmstd HGA: >500K: Exist	1.250	36,792	460	519
128.2 Ag Hmstd HGA: >500K: NewCon	1.250	469	6	7
129.1 Farm 1b Hmstd land <32K: Exist	0.450	665	3	1
129.2 Farm 1b Hmstd land <32K: NewCon	0.450	7	0	0
130.1 Ag Hmstd l & b: <115K: Exist	0.550	9,266,209	50,964	24,225
130.2 Ag Hmstd l & b: <115K: NewCon	0.550	93,947	517	262
131.1 Ag Hmstd l & b: 115K-345K: Exist	0.550	8,295,038	45,623	48,746
131.2 Ag Hmstd l & b: 115K-345K:	0.550	61,381	338	369
132.1 Ag Hmstd l & b: 345K-600K: Exist	0.550	3,559,654	19,578	18,671
132.2 Ag Hmstd l & b: 345K-600K:	0.550	21,266	117	113
133.1 Ag Hmstd l & b: >600K: Exist	1.000	3,130,596	31,306	29,432
133.2 Ag Hmstd l & b: >600K: NewCon	1.000	16,865	169	160
135.1 Ag Non-homestead: Exist	1.000	10,144,692	101,447	99,348
135.2 Ag Non-homestead: NewCon	1.000	31,188	312	312
136 Migrant Housing: <500K	1.000	1,253	13	12
141 Timberlands	1.000	870,102	8,701	9,236
142.1 Non-comm SRR: <76K: Exist	1.000	6,910,363	69,104	80,180
142.2 Non-comm SRR: <76K: NewCon	1.000	185,128	1,851	2,138
143.1 Non-comm SRR: 76K-500K: Exist	1.000	3,810,687	38,107	53,352
143.2 Non-comm SRR: 76K-500K: NewCon	1.000	94,505	945	1,314
144.1 Non-comm SRR: >500K: Exist	1.250	187,380	2,342	3,127
144.2 Non-comm SRR: >500K: NewCon	1.250	4,168	52	67
147.1 Res 1b Hmstd <32K: Exist	0.450	180,706	813	802
147.2 Res 1b Hmstd <32K: NewCon	0.450	3,955	18	17
148.1 Res Hmstd: <76K: Exist	1.000	94,972,262	949,723	923,318
148.2 Res Hmstd: <76K: NewCon	1.000	2,343,595	23,436	22,316
149.1 Res Hmstd: 76K-500K: Exist	1.000	112,473,254	1,124,733	1,374,602
149.2 Res Hmstd: 76K-500K: NewCon	1.000	2,832,095	28,321	34,144
150.1 Res Hmstd: > 500K: Exist	1.250	3,989,339	49,867	57,267
150.2 Res Hmstd: > 500K: NewCon	1.250	72,648	908	1,019
152.1 Res NonH 1 unit: <76K: Exist	1.000	5,900,688	59,007	76,300
152.2 Res NonH 1 unit: <76K: NewCon	1.000	534,773	5,348	6,701
153.1 Res NonH 1 unit: 76K - 500K: Exist	1.000	4,094,703	40,947	50,370
153.2 Res NonH 1 unit: 76K - 500K:	1.000	463,120	4,631	5,600

House Research Dept.

Simulation 4A2 Baseline: Final Pay 2003

Page 35

12/10/2003 5:39 PM Alternative: Prelim Pay 2004: TNT Levies plus new refs (Rev) (all figures in \$000s)

154.1	Res NonH 1 unit: >500K: Exist	1.250	394,724	4,934	5,640
154.2	Res NonH 1 unit: >500K: NewCon	1.250	33,461	418	471
156.1	Res NonH 2-3 units: Exist	1.250	3,765,592	47,070	60,276
156.2	Res NonH 2-3 units: NewCon	1.250	349,012	4,363	5,332
159.1	Regular apartments (4a): Exist	1.250	15,775,352	197,192	259,227
159.2	Regular apartments (4a): NewCon	1.250	433,548	5,419	6,872
160.1	Non-profit/Comm Serv: Exist	1.500	35,901	539	764
160.2	Non-profit/Comm Serv: NewCon	1.500	53	1	1
161.1	Student housing: Exist	1.000	24,139	241	347
161.2	Student housing: NewCon	1.000	6	0	0
162.1	Manuf home park land: Exist	1.250	445,317	5,566	6,760
162.2	Manuf home park land: NewCon	1.250	2,282	29	35
164.1	Comm SRR: 1c: Exist	1.000	372,216	3,722	3,472
164.2	Comm SRR: 1c: NewCon	1.000	4,157	42	41
165.1	Comm SRR: 4c <500K: Exist	1.000	230,479	2,305	3,553
165.2	Comm SRR: 4c <500K: NewCon	1.000	1,836	18	30
166.1	Comm SRR: 4c >500K: Exist	1.250	67,324	842	1,217
166.2	Comm SRR: 4c >500K: NewCon	1.250	286	4	5
167.1	Bed & Breakfast: Exist	1.250	19,674	246	292
167.2	Bed & Breakfast: NewCon	1.250	175	2	3
168	Qualifying golf courses	1.250	193,882	2,424	2,617
171.1	Commercial: <150K: Exist	1.500	6,807,198	102,108	190,418
171.2	Commercial: <150K: NewCon	1.500	209,743	3,146	5,721
172.1	Commercial: >150K: Exist	2.000	29,590,907	591,818	1,081,638
172.2	Commercial: >150K: NewCon	2.000	815,321	16,306	29,273
173.1	Comm comp zone: <150K: Exist	1.500	277	4	6
173.2	Comm comp zone: <150K: NewCon	1.500	23	0	1
174.1	Comm comp zone: >150K: Exist	2.000	284	6	7
174.2	Comm comp zone: >150K: NewCon	2.000	17	0	0
175.1	Comm border city: <150K: Exist	1.500	34,413	516	794
175.2	Comm border city: <150K: NewCon	1.500	3,816	57	88
176.1	Comm border city: >150K: Exist	2.000	62,944	1,259	1,448
176.2	Comm border city: >150K: NewCon	2.000	7,460	149	172
178.1	Industrial pref: <150K: Exist	1.500	1,181,892	17,728	33,385
178.2	Industrial pref: <150K: NewCon	1.500	20,473	307	566
179.1	Industrial pref: >150K: Exist	2.000	10,886,981	217,740	400,387
179.2	Industrial pref: >150K: NewCon	2.000	146,689	2,934	5,348
182.1	Ind border city: <150K: Exist	1.500	1,286	19	30
183.1	Ind border city: >150K: Exist	2.000	33,177	664	763
185	Publ Util: land & bldgs <150K	1.500	80,227	1,203	2,143
186	Publ Util: land & bldgs >150K	2.000	740,139	14,803	26,110
187	Publ Util: Electric Generat Mach	2.000	1,560,400	31,208	38,519
188	Publ Util: machinery (non-generat)	2.000	927,827	18,557	31,503
190	Railroad <150K	1.500	25,375	381	694

House Research Dept.

Simulation 4A2  
12/10/2003 5:39 PM

Baseline: Final Pay 2003  
Alternative: Prelim Pay 2004: TNT Levies plus new refs (Rev)

Page 36  
(all figures in \$000s)

191	Railroad >150K	2.000	466,569	9,331	16,690
193	Mineral	2.000	2,360	47	110
194	Misc class 5	2.000	2,094	42	84
197	Personal: 3f	1.000	8,057	81	94
198	Non-comm aircraft hangars	1.500	46,478	697	1,182
199	Pers: It31 tools&mach excl elec gen	2.000	123,002	2,460	4,133
200	Pers: It32 struct/lease land-non	1.000	16,913	169	184
201	Pers: It32 struct/leased	1.000	40,179	402	483
202	Pers: It32 str/lease	1.000	2,215	22	31
204	Pers: It32 struct/leased land-C/I	2.000	38,179	764	1,372
205	Pers: Item 33 ag real estate	1.000	14,465	145	161
207	Pers: It41 struct/leased land - C/I	2.000	414,063	8,281	11,517
208	Pers: It41 struct/leased	1.000	345	3	7
211	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
212	Pers: Item 41 Border EZ	2.000	1,177	24	27
213	Pers: Item 42 non-EZ struct/RR land	2.000	33,116	662	1,359
215	Pers: It43 leased real estate - non C/I	1.500	6,551	98	151
216	Pers: Item 43 leased real estate - C/I	2.000	302,839	6,057	9,218
217	Pers: Item 44 electric util trans lines	2.000	1,423,915	28,478	51,183
218	Pers: Item 44 electric util distri lines	2.000	185,182	3,704	6,913
219	Pers: Item 45 syst/gas utils	2.000	1,797,834	35,957	60,976
220	Pers: Item 46 syst/water utils	2.000	1,373	27	50
221	Pers: Item 48 misc	2.000	21,527	431	762
<b>State Total</b>			363,685,100	4,142,475	5,373,068

**Baseline Levy Summary**

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,781,488	1,129,027	149,760	919,743	188,371	592,241	4,760,631
Certified MKV Levy	2,905	14,770	45	346,639	0	0	364,358
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,668	0	310,153
Disparity Reduction Aid	10,082	0	675	8,365	0	0	19,122
Spread NTC Levy	1,667,056	1,031,113	147,920	845,832	171,703	592,241	4,455,866
Spread MKV Levy	2,905	14,770	45	327,128	0	0	344,848
Tax Incr Financing Levy							269,749
	<b>Homestead Credit</b>	319,099		<b>Taconite credit</b>		16,326	
	<b>Agricultural Credit</b>	23,606		<b>Disparity Reduction Credit</b>		4,032	

**Alternative Levy Summary**

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,882,304	1,224,945	157,504	941,228	194,794	624,527	5,025,303
Certified MKV Levy	2,696	18,718	43	420,563	0	0	442,021
Fiscal Disparities Levy	113,267	104,193	1,307	105,765	24,328	0	348,860
Disparity Reduction Aid	10,123	0	656	8,266	0	0	19,046
Spread NTC Levy	1,758,914	1,120,753	155,540	863,296	175,467	624,527	4,698,497
Spread MKV Levy	2,696	18,718	43	384,464	0	0	405,921
Tax Incr Financing Levy							277,908
	<b>Homestead Credit</b>	313,549		<b>Taconite credit</b>		16,545	
	<b>Agricultural Credit</b>	23,904		<b>Disparity Reduction Credit</b>		4,202	