

STATEWIDE

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|------------------|--------------------|-----------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 329,920,942 | 329,920,942 | 0 | 0.0 | 3,488,995 | 3,413,885 | -75,110 | -2.2 | 1.06 | 1.03 |
| Res Non-Hmstd 1 | 30,212,853 | 30,212,853 | 0 | 0.0 | 348,856 | 345,903 | -2,953 | -0.8 | 1.15 | 1.14 |
| Res Non-Hmstd 23 | 10,140,317 | 10,140,317 | 0 | 0.0 | 143,493 | 142,243 | -1,250 | -0.9 | 1.42 | 1.40 |
| Apartments | 18,599,277 | 18,599,277 | 0 | 0.0 | 269,876 | 267,467 | -2,409 | -0.9 | 1.45 | 1.44 |
| Low-income Apts | 2,281,950 | 2,281,950 | 0 | 0.0 | 20,911 | 20,710 | -201 | -1.0 | 0.92 | 0.91 |
| Seasonal Rec | 24,644,223 | 24,644,223 | 0 | 0.0 | 215,038 | 213,755 | -1,282 | -0.6 | 0.87 | 0.87 |
| Com/Ind Lo Tier | 9,975,192 | 9,975,192 | 0 | 0.0 | 244,874 | 243,245 | -1,629 | -0.7 | 2.45 | 2.44 |
| Com/Ind Hi Tier | 63,102,411 | 63,102,411 | 0 | 0.0 | 1,985,685 | 1,976,407 | -9,277 | -0.5 | 3.15 | 3.13 |
| Publ U: Elec Gen | 1,496,108 | 1,496,108 | 0 | 0.0 | 32,438 | 32,154 | -283 | -0.9 | 2.17 | 2.15 |
| Publ U: Other | 5,906,612 | 5,906,612 | 0 | 0.0 | 178,426 | 177,451 | -975 | -0.5 | 3.02 | 3.00 |
| Ag Hmstd House | 12,898,617 | 12,898,617 | 0 | 0.0 | 107,660 | 103,339 | -4,321 | -4.0 | 0.83 | 0.80 |
| Ag Hmstd Land | 39,166,506 | 39,166,506 | 0 | 0.0 | 181,292 | 179,254 | -2,038 | -1.1 | 0.46 | 0.46 |
| Ag Non-Hmstd | 19,253,637 | 19,253,637 | 0 | 0.0 | 161,103 | 159,576 | -1,527 | -0.9 | 0.84 | 0.83 |
| Total | 567,598,645 | 567,598,645 | 0 | 0.0 | 7,378,646 | 7,275,390 | -103,256 | -1.4 | 1.30 | 1.28 |

*Tax Base**Tax Rates*

| | | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | |
|--------------------------|-----------------|--------------------|---------------|----------------------|------------------|---------------------------|--------------|--------------------|--------------|
| | Baseline | Alternative | Change | Pctg Chng | | Base | Alter | Base | Alter |
| Total Tax Capacity | 6,395,774 | 6,395,774 | 0 | 0.0 | County | 40.17 | 40.17 | 0.052 | 0.052 |
| (-) TIF Tax Capacity | 326,946 | 326,946 | 0 | 0.0 | City/Town | 30.20 | 30.04 | 0.613 | 0.613 |
| (-) FD Contrib Tax Cap | 349,828 | 349,828 | 0 | 0.0 | School District | 21.11 | 20.35 | 14.369 | 14.347 |
| (=) Taxable Tax Capacity | 5,719,000 | 5,719,000 | 0 | 0.0 | Special District | 4.50 | 4.50 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 349,828 | 349,828 | 0 | 0.0 | Total | 95.98 | 95.06 | 15.034 | 15.012 |

GREATER MINNESOTA

| <i>Tax Burdens by Property Class</i> | <i>Taxable Market Value</i> | | | | <i>Net Tax</i> | | | | <i>Effective Tax Rates</i> | |
|--|-----------------------------|--------------------|---------------|----------------------|------------------|--------------------|----------------|----------------------|--------------------------------|-------------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alte</i> |
| Res Homestead | 108,866,163 | 108,866,163 | 0 | 0.0 | 1,086,479 | 1,056,824 | -29,655 | -2.7 | 1.00 | 0.97 |
| Res Non-Hmstd 1 | 10,033,886 | 10,033,886 | 0 | 0.0 | 115,750 | 114,617 | -1,133 | -1.0 | 1.15 | 1.14 |
| Res Non-Hmstd 23 | 3,227,351 | 3,227,351 | 0 | 0.0 | 45,923 | 45,476 | -447 | -1.0 | 1.42 | 1.41 |
| Apartments | 3,795,091 | 3,795,091 | 0 | 0.0 | 58,108 | 57,433 | -675 | -1.2 | 1.53 | 1.51 |
| Low-income Apts | 817,384 | 817,384 | 0 | 0.0 | 7,965 | 7,872 | -93 | -1.2 | 0.97 | 0.96 |
| Seasonal Rec | 24,119,319 | 24,119,319 | 0 | 0.0 | 209,387 | 208,149 | -1,237 | -0.6 | 0.87 | 0.86 |
| Com/Ind Lo Tier | 5,834,163 | 5,834,163 | 0 | 0.0 | 145,481 | 144,253 | -1,228 | -0.8 | 2.49 | 2.47 |
| Com/Ind Hi Tier | 13,677,518 | 13,677,518 | 0 | 0.0 | 436,863 | 433,478 | -3,384 | -0.8 | 3.19 | 3.17 |
| Publ U: Elec Gen | 1,235,152 | 1,235,152 | 0 | 0.0 | 26,672 | 26,423 | -248 | -0.9 | 2.16 | 2.14 |
| Publ U: Other | 3,604,497 | 3,604,497 | 0 | 0.0 | 106,749 | 106,057 | -693 | -0.6 | 2.96 | 2.94 |
| Ag Hmstd House | 11,465,791 | 11,465,791 | 0 | 0.0 | 95,116 | 91,624 | -3,492 | -3.7 | 0.83 | 0.80 |
| Ag Hmstd Land | 37,388,361 | 37,388,361 | 0 | 0.0 | 174,232 | 172,288 | -1,944 | -1.1 | 0.47 | 0.46 |
| Ag Non-Hmstd | 17,837,657 | 17,837,657 | 0 | 0.0 | 148,935 | 147,521 | -1,414 | -0.9 | 0.83 | 0.83 |
| Total | 241,902,334 | 241,902,334 | 0 | 0.0 | 2,657,660 | 2,612,017 | -45,643 | -1.7 | 1.10 | 1.08 |

*Tax Base**Tax Rates*

| | | | | | <i>Net Tax Cap (Pctg)</i> | | <i>Ref Mkt Val</i> | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alter</i> | <i>Base</i> | <i>Alter</i> | |
| Total Tax Capacity | 2,516,510 | 2,516,510 | 0 | 0.0 | County | 47.47 | 47.47 | 0.026 | 0.026 |
| (-) TIF Tax Capacity | 60,421 | 60,421 | 0 | 0.0 | City/Town | 27.15 | 26.89 | 0.118 | 0.118 |
| (-) FD Contrib Tax Cap | 3,500 | 3,500 | 0 | 0.0 | School District | 19.45 | 18.70 | 12.813 | 12.810 |
| (=) Taxable Tax Capacity | 2,452,589 | 2,452,589 | 0 | 0.0 | Special District | 1.53 | 1.53 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 3,500 | 3,500 | 0 | 0.0 | Total | 95.60 | 94.59 | 12.957 | 12.954 |

*Tax Burdens on**Hypothetical Properties*

| | <i>Taxable Market Value</i> | | | <i>Net Tax</i> | | | | <i>Effective Tax Rates</i> | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Pctg Chng</i> | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alter</i> |
| Res Hmstd: Lo Val | 109,500 | 109,500 | 0.0 | 915 | 874 | -41 | -4.5 | 0.84 | 0.8 |
| Res Hmstd: Avg Val | 164,100 | 164,100 | 0.0 | 1,557 | 1,502 | -54 | -3.5 | 0.95 | 0.92 |
| Res Hmstd: Hi Val | 218,800 | 218,800 | 0.0 | 2,200 | 2,140 | -60 | -2.7 | 1.01 | 0.98 |
| Res Hmstd: Ex-Hi Val | 328,300 | 328,300 | 0.0 | 3,487 | 3,416 | -71 | -2.0 | 1.06 | 1.04 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,974 | 3,936 | -38 | -0.9 | 1.32 | 1.31 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 1,065 | 1,055 | -10 | -0.9 | 1.07 | 1.06 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 3,379 | 3,349 | -30 | -0.9 | 1.13 | 1.12 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,353 | 3,331 | -23 | -0.7 | 2.24 | 2.22 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,759 | 7,707 | -53 | -0.7 | 2.59 | 2.57 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 28,321 | 28,128 | -194 | -0.7 | 2.83 | 2.81 |

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|-------------------|
| METRO AREA |
|-------------------|

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|------------------|--------------------|----------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 221,054,778 | 221,054,778 | 0 | 0.0 | 2,402,516 | 2,357,061 | -45,455 | -1.9 | 1.09 | 1.07 |
| Res Non-Hmstd 1 | 20,178,967 | 20,178,967 | 0 | 0.0 | 233,106 | 231,286 | -1,820 | -0.8 | 1.16 | 1.15 |
| Res Non-Hmstd 23 | 6,912,966 | 6,912,966 | 0 | 0.0 | 97,570 | 96,767 | -803 | -0.8 | 1.41 | 1.40 |
| Apartments | 14,804,186 | 14,804,186 | 0 | 0.0 | 211,768 | 210,034 | -1,734 | -0.8 | 1.43 | 1.42 |
| Low-income Apts | 1,464,566 | 1,464,566 | 0 | 0.0 | 12,946 | 12,838 | -108 | -0.8 | 0.88 | 0.88 |
| Seasonal Rec | 524,904 | 524,904 | 0 | 0.0 | 5,651 | 5,606 | -45 | -0.8 | 1.08 | 1.07 |
| Com/Ind Lo Tier | 4,141,030 | 4,141,030 | 0 | 0.0 | 99,393 | 98,992 | -402 | -0.4 | 2.40 | 2.39 |
| Com/Ind Hi Tier | 49,424,893 | 49,424,893 | 0 | 0.0 | 1,548,822 | 1,542,929 | -5,893 | -0.4 | 3.13 | 3.12 |
| Publ U: Elec Gen | 260,956 | 260,956 | 0 | 0.0 | 5,766 | 5,731 | -35 | -0.6 | 2.21 | 2.20 |
| Publ U: Other | 2,302,114 | 2,302,114 | 0 | 0.0 | 71,677 | 71,394 | -283 | -0.4 | 3.11 | 3.10 |
| Ag Hmstd House | 1,432,827 | 1,432,827 | 0 | 0.0 | 12,543 | 11,714 | -829 | -6.6 | 0.88 | 0.82 |
| Ag Hmstd Land | 1,778,145 | 1,778,145 | 0 | 0.0 | 7,060 | 6,966 | -94 | -1.3 | 0.40 | 0.39 |
| Ag Non-Hmstd | 1,415,980 | 1,415,980 | 0 | 0.0 | 12,168 | 12,055 | -114 | -0.9 | 0.86 | 0.85 |
| Total | 325,696,311 | 325,696,311 | 0 | 0.0 | 4,720,986 | 4,663,373 | -57,613 | -1.2 | 1.45 | 1.43 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 3,879,263 | 3,879,263 | 0 | 0.0 | County | 34.69 | 34.69 | 0.065 | 0.065 |
| (-) TIF Tax Capacity | 266,524 | 266,524 | 0 | 0.0 | City/Town | 32.48 | 32.40 | 0.864 | 0.864 |
| (-) FD Contrib Tax Cap | 346,328 | 346,328 | 0 | 0.0 | School District | 22.36 | 21.60 | 15.159 | 15.128 |
| (=) Taxable Tax Capacity | 3,266,411 | 3,266,411 | 0 | 0.0 | Special District | 6.73 | 6.73 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 346,328 | 346,328 | 0 | 0.0 | Total | 96.26 | 95.42 | 16.089 | 16.057 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 189,100 | 189,100 | 0.0 | 1,922 | 1,868 | -54 | -2.8 | 1.02 | 0.99 |
| Res Hmstd: Avg Val | 283,500 | 283,500 | 0.0 | 3,068 | 3,005 | -63 | -2.0 | 1.08 | 1.06 |
| Res Hmstd: Hi Val | 377,900 | 377,900 | 0.0 | 4,214 | 4,143 | -71 | -1.7 | 1.11 | 1.1 |
| Res Hmstd: Ex-Hi Val | 567,000 | 567,000 | 0.0 | 6,532 | 6,480 | -51 | -0.8 | 1.15 | 1.14 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,093 | 4,060 | -33 | -0.8 | 1.36 | 1.35 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,554 | 3,541 | -14 | -0.4 | 2.37 | 2.36 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,212 | 8,181 | -31 | -0.4 | 2.74 | 2.73 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,951 | 29,837 | -115 | -0.4 | 3 | 2.98 |

GREATER MINNESOTA URBAN

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|------------------|--------------------|----------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 62,000,847 | 62,000,847 | 0 | 0.0 | 695,428 | 675,964 | -19,464 | -2.8 | 1.12 | 1.09 |
| Res Non-Hmstd 1 | 6,225,124 | 6,225,124 | 0 | 0.0 | 79,268 | 78,423 | -845 | -1.1 | 1.27 | 1.26 |
| Res Non-Hmstd 23 | 2,334,361 | 2,334,361 | 0 | 0.0 | 35,474 | 35,114 | -361 | -1.0 | 1.52 | 1.50 |
| Apartments | 3,726,677 | 3,726,677 | 0 | 0.0 | 57,356 | 56,687 | -669 | -1.2 | 1.54 | 1.52 |
| Low-income Apts | 816,624 | 816,624 | 0 | 0.0 | 7,957 | 7,864 | -93 | -1.2 | 0.97 | 0.96 |
| Seasonal Rec | 3,112,450 | 3,112,450 | 0 | 0.0 | 30,449 | 30,291 | -158 | -0.5 | 0.98 | 0.97 |
| Com/Ind Lo Tier | 4,760,231 | 4,760,231 | 0 | 0.0 | 123,438 | 122,328 | -1,110 | -0.9 | 2.59 | 2.57 |
| Com/Ind Hi Tier | 12,446,248 | 12,446,248 | 0 | 0.0 | 403,798 | 400,595 | -3,203 | -0.8 | 3.24 | 3.22 |
| Publ U: Elec Gen | 1,206,621 | 1,206,621 | 0 | 0.0 | 26,151 | 25,908 | -244 | -0.9 | 2.17 | 2.15 |
| Publ U: Other | 1,354,968 | 1,354,968 | 0 | 0.0 | 44,243 | 43,895 | -349 | -0.8 | 3.27 | 3.24 |
| Ag Hmstd House | 393,948 | 393,948 | 0 | 0.0 | 4,416 | 4,253 | -163 | -3.7 | 1.12 | 1.08 |
| Ag Hmstd Land | 502,255 | 502,255 | 0 | 0.0 | 2,876 | 2,839 | -37 | -1.3 | 0.57 | 0.57 |
| Ag Non-Hmstd | 624,601 | 624,601 | 0 | 0.0 | 7,068 | 6,989 | -79 | -1.1 | 1.13 | 1.12 |
| Total | 99,504,954 | 99,504,954 | 0 | 0.0 | 1,517,924 | 1,491,150 | -26,774 | -1.8 | 1.53 | 1.50 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 1,181,608 | 1,181,608 | 0 | 0.0 | County | 46.64 | 46.65 | 0.022 | 0.022 |
| (-) TIF Tax Capacity | 59,631 | 59,631 | 0 | 0.0 | City/Town | 43.89 | 43.33 | 0.197 | 0.197 |
| (-) FD Contrib Tax Cap | 2,488 | 2,488 | 0 | 0.0 | School District | 20.65 | 19.87 | 13.377 | 13.374 |
| (=) Taxable Tax Capacity | 1,119,489 | 1,119,489 | 0 | 0.0 | Special District | 1.72 | 1.72 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 2,748 | 2,748 | 0 | 0.0 | Total | 112.91 | 111.57 | 13.596 | 13.593 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 95,600 | 95,600 | 0.0 | 923 | 893 | -30 | -3.3 | 0.97 | 0.93 |
| Res Hmstd: Avg Val | 143,200 | 143,200 | 0.0 | 1,568 | 1,511 | -57 | -3.6 | 1.1 | 1.06 |
| Res Hmstd: Hi Val | 190,900 | 190,900 | 0.0 | 2,214 | 2,151 | -63 | -2.9 | 1.16 | 1.13 |
| Res Hmstd: Ex-Hi Val | 286,500 | 286,500 | 0.0 | 3,510 | 3,434 | -76 | -2.2 | 1.23 | 1.2 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,642 | 4,592 | -50 | -1.1 | 1.55 | 1.53 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,752 | 3,722 | -30 | -0.8 | 2.50 | 2.48 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,688 | 8,617 | -70 | -0.8 | 2.9 | 2.87 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 31,718 | 31,461 | -257 | -0.8 | 3.17 | 3.15 |

GREATER MINNESOTA RURAL

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|------------------|--------------------|----------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 46,865,316 | 46,865,316 | 0 | 0.0 | 391,051 | 380,860 | -10,191 | -2.6 | 0.83 | 0.81 |
| Res Non-Hmstd 1 | 3,808,763 | 3,808,763 | 0 | 0.0 | 36,482 | 36,194 | -288 | -0.8 | 0.96 | 0.95 |
| Res Non-Hmstd 23 | 892,989 | 892,989 | 0 | 0.0 | 10,449 | 10,362 | -86 | -0.8 | 1.17 | 1.16 |
| Apartments | 68,414 | 68,414 | 0 | 0.0 | 752 | 746 | -5 | -0.7 | 1.10 | 1.09 |
| Low-income Apts | 760 | 760 | 0 | 0.0 | 8 | 8 | 0 | -0.6 | 1.01 | 1.01 |
| Seasonal Rec | 21,006,869 | 21,006,869 | 0 | 0.0 | 178,937 | 177,858 | -1,079 | -0.6 | 0.85 | 0.85 |
| Com/Ind Lo Tier | 1,073,931 | 1,073,931 | 0 | 0.0 | 22,043 | 21,925 | -118 | -0.5 | 2.05 | 2.04 |
| Com/Ind Hi Tier | 1,231,270 | 1,231,270 | 0 | 0.0 | 33,064 | 32,883 | -182 | -0.5 | 2.69 | 2.67 |
| Publ U: Elec Gen | 28,532 | 28,532 | 0 | 0.0 | 520 | 516 | -5 | -0.9 | 1.82 | 1.81 |
| Publ U: Other | 2,249,529 | 2,249,529 | 0 | 0.0 | 62,506 | 62,162 | -344 | -0.6 | 2.78 | 2.76 |
| Ag Hmstd House | 11,071,843 | 11,071,843 | 0 | 0.0 | 90,700 | 87,371 | -3,329 | -3.7 | 0.82 | 0.79 |
| Ag Hmstd Land | 36,886,106 | 36,886,106 | 0 | 0.0 | 171,356 | 169,450 | -1,907 | -1.1 | 0.46 | 0.46 |
| Ag Non-Hmstd | 17,213,056 | 17,213,056 | 0 | 0.0 | 141,867 | 140,532 | -1,334 | -0.9 | 0.82 | 0.82 |
| Total | 142,397,379 | 142,397,379 | 0 | 0.0 | 1,139,736 | 1,120,867 | -18,869 | -1.7 | 0.80 | 0.79 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 1,334,902 | 1,334,902 | 0 | 0.0 | County | 48.15 | 48.16 | 0.031 | 0.031 |
| (-) TIF Tax Capacity | 790 | 790 | 0 | 0.0 | City/Town | 13.09 | 13.09 | 0.008 | 0.008 |
| (-) FD Contrib Tax Cap | 1,012 | 1,012 | 0 | 0.0 | School District | 18.44 | 17.72 | 12.024 | 12.022 |
| (=) Taxable Tax Capacity | 1,333,100 | 1,333,100 | 0 | 0.0 | Special District | 1.37 | 1.37 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 752 | 752 | 0 | 0.0 | Total | 81.06 | 80.33 | 12.063 | 12.061 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 135,700 | 135,700 | 0.0 | 1,013 | 966 | -48 | -4.7 | 0.75 | 0.71 |
| Res Hmstd: Avg Val | 203,400 | 203,400 | 0.0 | 1,705 | 1,652 | -53 | -3.1 | 0.84 | 0.81 |
| Res Hmstd: Hi Val | 271,100 | 271,100 | 0.0 | 2,396 | 2,339 | -58 | -2.4 | 0.88 | 0.86 |
| Res Hmstd: Ex-Hi Val | 406,800 | 406,800 | 0.0 | 3,782 | 3,714 | -67 | -1.8 | 0.93 | 0.91 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,401 | 3,374 | -27 | -0.8 | 1.13 | 1.12 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 920 | 913 | -7 | -0.8 | 0.92 | 0.91 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 2,943 | 2,921 | -22 | -0.7 | 0.98 | 0.97 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,013 | 2,996 | -16 | -0.5 | 2.01 | 2 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 6,969 | 6,931 | -38 | -0.5 | 2.32 | 2.31 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 25,433 | 25,293 | -140 | -0.5 | 2.54 | 2.53 |

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| NORTHWEST CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 5,089,627 | 5,089,627 | 0 | 0.0 | 59,759 | 57,961 | -1,798 | -3.0 | 1.17 | 1.14 |
| Res Non-Hmstd 1 | 479,862 | 479,862 | 0 | 0.0 | 6,533 | 6,451 | -83 | -1.3 | 1.36 | 1.34 |
| Res Non-Hmstd 23 | 168,285 | 168,285 | 0 | 0.0 | 2,597 | 2,564 | -33 | -1.3 | 1.54 | 1.52 |
| Apartments | 404,190 | 404,190 | 0 | 0.0 | 6,538 | 6,450 | -87 | -1.3 | 1.62 | 1.60 |
| Low-income Apts | 97,354 | 97,354 | 0 | 0.0 | 1,009 | 995 | -13 | -1.3 | 1.04 | 1.02 |
| Seasonal Rec | 200,658 | 200,658 | 0 | 0.0 | 2,211 | 2,191 | -20 | -0.9 | 1.10 | 1.09 |
| Com/Ind Lo Tier | 585,677 | 585,677 | 0 | 0.0 | 15,395 | 15,275 | -120 | -0.8 | 2.63 | 2.61 |
| Com/Ind Hi Tier | 1,070,959 | 1,070,959 | 0 | 0.0 | 31,836 | 31,614 | -222 | -0.7 | 2.97 | 2.95 |
| Publ U: Elec Gen | 21,315 | 21,315 | 0 | 0.0 | 448 | 441 | -7 | -1.6 | 2.10 | 2.07 |
| Publ U: Other | 95,120 | 95,120 | 0 | 0.0 | 3,321 | 3,291 | -31 | -0.9 | 3.49 | 3.46 |
| Ag Hmstd House | 21,729 | 21,729 | 0 | 0.0 | 260 | 254 | -6 | -2.5 | 1.20 | 1.17 |
| Ag Hmstd Land | 41,451 | 41,451 | 0 | 0.0 | 280 | 276 | -4 | -1.6 | 0.68 | 0.67 |
| Ag Non-Hmstd | 40,691 | 40,691 | 0 | 0.0 | 517 | 509 | -8 | -1.5 | 1.27 | 1.25 |
| Total | 8,316,919 | 8,316,919 | 0 | 0.0 | 130,704 | 128,272 | -2,433 | -1.9 | 1.57 | 1.54 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 98,954 | 98,954 | 0 | 0.0 | County | 52.51 | 52.51 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 5,044 | 5,044 | 0 | 0.0 | City/Town | 46.15 | 45.16 | 0.344 | 0.344 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 21.39 | 20.61 | 12.458 | 12.458 |
| (=) Taxable Tax Capacity | 93,910 | 93,910 | 0 | 0.0 | Special District | 3.58 | 3.58 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 123.63 | 121.86 | 12.803 | 12.803 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 72,400 | 72,400 | 0.0 | 698 | 685 | -13 | -1.8 | 0.96 | 0.95 |
| Res Hmstd: Avg Val | 108,500 | 108,500 | 0.0 | 1,206 | 1,157 | -48 | -4.0 | 1.11 | 1.07 |
| Res Hmstd: Hi Val | 144,500 | 144,500 | 0.0 | 1,729 | 1,666 | -63 | -3.7 | 1.2 | 1.15 |
| Res Hmstd: Ex-Hi Val | 216,900 | 216,900 | 0.0 | 2,782 | 2,706 | -76 | -2.7 | 1.28 | 1.25 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 5,020 | 4,954 | -66 | -1.3 | 1.67 | 1.65 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,982 | 3,942 | -40 | -1.0 | 2.65 | 2.63 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 9,227 | 9,134 | -93 | -1.0 | 3.08 | 3.04 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 33,703 | 33,362 | -341 | -1.0 | 3.37 | 3.34 |

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| NORTHWEST TOWNS |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 6,078,939 | 6,078,939 | 0 | 0.0 | 48,985 | 47,648 | -1,337 | -2.7 | 0.81 | 0.78 |
| Res Non-Hmstd 1 | 405,668 | 405,668 | 0 | 0.0 | 3,959 | 3,928 | -32 | -0.8 | 0.98 | 0.97 |
| Res Non-Hmstd 23 | 133,794 | 133,794 | 0 | 0.0 | 1,425 | 1,412 | -13 | -0.9 | 1.07 | 1.06 |
| Apartments | 9,512 | 9,512 | 0 | 0.0 | 92 | 91 | -1 | -0.8 | 0.97 | 0.96 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 4,309,534 | 4,309,534 | 0 | 0.0 | 36,480 | 36,200 | -280 | -0.8 | 0.85 | 0.84 |
| Com/Ind Lo Tier | 163,259 | 163,259 | 0 | 0.0 | 3,378 | 3,360 | -19 | -0.6 | 2.07 | 2.06 |
| Com/Ind Hi Tier | 179,067 | 179,067 | 0 | 0.0 | 5,013 | 4,985 | -28 | -0.6 | 2.80 | 2.78 |
| Publ U: Elec Gen | 360 | 360 | 0 | 0.0 | 5 | 5 | 0 | -1.3 | 1.31 | 1.29 |
| Publ U: Other | 417,756 | 417,756 | 0 | 0.0 | 12,082 | 12,022 | -60 | -0.5 | 2.89 | 2.88 |
| Ag Hmstd House | 1,582,064 | 1,582,064 | 0 | 0.0 | 13,087 | 12,778 | -309 | -2.4 | 0.83 | 0.81 |
| Ag Hmstd Land | 5,875,427 | 5,875,427 | 0 | 0.0 | 28,581 | 28,302 | -279 | -1.0 | 0.49 | 0.48 |
| Ag Non-Hmstd | 3,440,705 | 3,440,705 | 0 | 0.0 | 31,102 | 30,852 | -250 | -0.8 | 0.90 | 0.90 |
| Total | 22,596,083 | 22,596,083 | 0 | 0.0 | 184,190 | 181,583 | -2,607 | -1.4 | 0.82 | 0.80 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 210,993 | 210,993 | 0 | 0.0 | County | 49.36 | 49.36 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 58 | 58 | 0 | 0.0 | City/Town | 12.70 | 12.70 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 16.85 | 16.12 | 13.522 | 13.522 |
| (=) Taxable Tax Capacity | 210,935 | 210,935 | 0 | 0.0 | Special District | 3.27 | 3.27 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 82.19 | 81.45 | 13.522 | 13.522 |

Tax Burdens on**Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 123,300 | 123,300 | 0.0 | 919 | 872 | -47 | -5.1 | 0.75 | 0.71 |
| Res Hmstd: Avg Val | 184,900 | 184,900 | 0.0 | 1,564 | 1,512 | -51 | -3.3 | 0.85 | 0.82 |
| Res Hmstd: Hi Val | 246,500 | 246,500 | 0.0 | 2,209 | 2,153 | -56 | -2.5 | 0.9 | 0.87 |
| Res Hmstd: Ex-Hi Val | 369,800 | 369,800 | 0.0 | 3,500 | 3,435 | -65 | -1.9 | 0.95 | 0.93 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 931 | 924 | -7 | -0.8 | 0.93 | 0.92 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 2,977 | 2,955 | -22 | -0.7 | 0.99 | 0.98 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,060 | 3,043 | -16 | -0.5 | 2.04 | 2.03 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,072 | 7,034 | -38 | -0.5 | 2.36 | 2.34 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 25,796 | 25,656 | -141 | -0.5 | 2.58 | 2.57 |

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| NORTH CENTRAL CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 4,037,315 | 4,037,315 | 0 | 0.0 | 38,292 | 37,293 | -999 | -2.6 | 0.95 | 0.92 |
| Res Non-Hmstd 1 | 463,509 | 463,509 | 0 | 0.0 | 5,405 | 5,350 | -55 | -1.0 | 1.17 | 1.15 |
| Res Non-Hmstd 23 | 175,752 | 175,752 | 0 | 0.0 | 2,423 | 2,401 | -22 | -0.9 | 1.38 | 1.37 |
| Apartments | 226,088 | 226,088 | 0 | 0.0 | 3,286 | 3,249 | -37 | -1.1 | 1.45 | 1.44 |
| Low-income Apts | 70,606 | 70,606 | 0 | 0.0 | 702 | 694 | -8 | -1.1 | 0.99 | 0.98 |
| Seasonal Rec | 2,215,394 | 2,215,394 | 0 | 0.0 | 19,672 | 19,597 | -75 | -0.4 | 0.89 | 0.88 |
| Com/Ind Lo Tier | 522,897 | 522,897 | 0 | 0.0 | 12,751 | 12,663 | -89 | -0.7 | 2.44 | 2.42 |
| Com/Ind Hi Tier | 1,123,304 | 1,123,304 | 0 | 0.0 | 34,622 | 34,378 | -244 | -0.7 | 3.08 | 3.06 |
| Publ U: Elec Gen | 1,114 | 1,114 | 0 | 0.0 | 31 | 30 | 0 | -1.4 | 2.76 | 2.73 |
| Publ U: Other | 80,091 | 80,091 | 0 | 0.0 | 2,597 | 2,577 | -20 | -0.8 | 3.24 | 3.22 |
| Ag Hmstd House | 32,677 | 32,677 | 0 | 0.0 | 325 | 317 | -8 | -2.5 | 0.99 | 0.97 |
| Ag Hmstd Land | 39,303 | 39,303 | 0 | 0.0 | 162 | 160 | -2 | -1.1 | 0.41 | 0.41 |
| Ag Non-Hmstd | 47,196 | 47,196 | 0 | 0.0 | 406 | 403 | -3 | -0.6 | 0.86 | 0.85 |
| Total | 9,035,246 | 9,035,246 | 0 | 0.0 | 120,673 | 119,111 | -1,562 | -1.3 | 1.34 | 1.32 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|-------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 106,913 | 106,913 | 0 | 0.0 | County | 39.63 | 39.63 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 3,669 | 3,669 | 0 | 0.0 | City/Town | 37.16 | 36.87 | 0.094 | 0.094 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 17.49 | 16.89 | 9.797 | 9.797 |
| (=) Taxable Tax Capacity | 103,243 | 103,243 | 0 | 0.0 | Special District | 0.71 | 0.71 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 95.00 | 94.11 | 9.891 | 9.891 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 96,900 | 96,900 | 0.0 | 731 | 704 | -27 | -3.8 | 0.75 | 0.73 |
| Res Hmstd: Avg Val | 145,300 | 145,300 | 0.0 | 1,282 | 1,232 | -51 | -4.0 | 0.88 | 0.85 |
| Res Hmstd: Hi Val | 193,600 | 193,600 | 0.0 | 1,833 | 1,777 | -55 | -3.0 | 0.95 | 0.92 |
| Res Hmstd: Ex-Hi Val | 290,500 | 290,500 | 0.0 | 2,936 | 2,872 | -64 | -2.2 | 1.01 | 0.99 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,859 | 3,826 | -33 | -0.9 | 1.29 | 1.28 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,294 | 3,274 | -20 | -0.6 | 2.2 | 2.18 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,636 | 7,589 | -47 | -0.6 | 2.55 | 2.53 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 27,900 | 27,728 | -172 | -0.6 | 2.79 | 2.77 |

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| NORTH CENTRAL TOWNS |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 7,281,843 | 7,281,843 | 0 | 0.0 | 54,836 | 53,341 | -1,495 | -2.7 | 0.75 | 0.73 |
| Res Non-Hmstd 1 | 570,398 | 570,398 | 0 | 0.0 | 5,136 | 5,097 | -39 | -0.8 | 0.90 | 0.89 |
| Res Non-Hmstd 23 | 131,709 | 131,709 | 0 | 0.0 | 1,427 | 1,416 | -12 | -0.8 | 1.08 | 1.07 |
| Apartments | 25,891 | 25,891 | 0 | 0.0 | 269 | 267 | -2 | -0.7 | 1.04 | 1.03 |
| Low-income Apts | 760 | 760 | 0 | 0.0 | 8 | 8 | 0 | -0.6 | 1.01 | 1.01 |
| Seasonal Rec | 6,669,837 | 6,669,837 | 0 | 0.0 | 52,772 | 52,507 | -265 | -0.5 | 0.79 | 0.79 |
| Com/Ind Lo Tier | 207,170 | 207,170 | 0 | 0.0 | 3,968 | 3,949 | -19 | -0.5 | 1.92 | 1.91 |
| Com/Ind Hi Tier | 169,774 | 169,774 | 0 | 0.0 | 4,187 | 4,164 | -23 | -0.5 | 2.47 | 2.45 |
| Publ U: Elec Gen | 3,610 | 3,610 | 0 | 0.0 | 74 | 74 | -1 | -0.8 | 2.06 | 2.04 |
| Publ U: Other | 332,882 | 332,882 | 0 | 0.0 | 9,756 | 9,703 | -53 | -0.5 | 2.93 | 2.91 |
| Ag Hmstd House | 1,157,009 | 1,157,009 | 0 | 0.0 | 9,742 | 9,533 | -208 | -2.1 | 0.84 | 0.82 |
| Ag Hmstd Land | 2,187,380 | 2,187,380 | 0 | 0.0 | 8,969 | 8,868 | -102 | -1.1 | 0.41 | 0.41 |
| Ag Non-Hmstd | 1,070,504 | 1,070,504 | 0 | 0.0 | 9,396 | 9,316 | -80 | -0.9 | 0.88 | 0.87 |
| Total | 19,808,769 | 19,808,769 | 0 | 0.0 | 160,539 | 158,242 | -2,297 | -1.4 | 0.81 | 0.80 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|---------------|---------------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 196,040 | 196,040 | 0 | 0.0 | County | 43.26 | 43.26 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 46 | 46 | 0 | 0.0 | City/Town | 12.42 | 12.42 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 18.86 | 18.28 | 10.085 | 10.085 |
| (=) Taxable Tax Capacity | 195,994 | 195,994 | 0 | 0.0 | Special District | 0.76 | 0.76 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 75.30 | 74.72 | 10.085 | 10.085 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 129,200 | 129,200 | 0.0 | 847 | 802 | -45 | -5.3 | 0.66 | 0.62 |
| Res Hmstd: Avg Val | 193,700 | 193,700 | 0.0 | 1,456 | 1,407 | -49 | -3.4 | 0.75 | 0.73 |
| Res Hmstd: Hi Val | 258,200 | 258,200 | 0.0 | 2,065 | 2,012 | -53 | -2.6 | 0.8 | 0.78 |
| Res Hmstd: Ex-Hi Val | 387,300 | 387,300 | 0.0 | 3,283 | 3,223 | -60 | -1.8 | 0.85 | 0.83 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 862 | 857 | -6 | -0.7 | 0.86 | 0.86 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 2,770 | 2,753 | -17 | -0.6 | 0.92 | 0.92 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 2,854 | 2,841 | -13 | -0.5 | 1.90 | 1.89 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 6,608 | 6,577 | -30 | -0.5 | 2.20 | 2.19 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 24,128 | 24,016 | -112 | -0.5 | 2.41 | 2.40 |

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| TACONITE CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 2,661,617 | 2,661,617 | 0 | 0.0 | 22,671 | 21,303 | -1,367 | -6.0 | 0.85 | 0.80 |
| Res Non-Hmstd 1 | 270,910 | 270,910 | 0 | 0.0 | 3,813 | 3,712 | -101 | -2.6 | 1.41 | 1.37 |
| Res Non-Hmstd 23 | 66,531 | 66,531 | 0 | 0.0 | 1,138 | 1,095 | -43 | -3.8 | 1.71 | 1.65 |
| Apartments | 96,636 | 96,636 | 0 | 0.0 | 1,743 | 1,651 | -92 | -5.3 | 1.80 | 1.71 |
| Low-income Apts | 39,490 | 39,490 | 0 | 0.0 | 431 | 418 | -13 | -3.0 | 1.09 | 1.06 |
| Seasonal Rec | 321,440 | 321,440 | 0 | 0.0 | 3,605 | 3,585 | -19 | -0.5 | 1.12 | 1.12 |
| Com/Ind Lo Tier | 312,068 | 312,068 | 0 | 0.0 | 8,794 | 8,582 | -212 | -2.4 | 2.82 | 2.75 |
| Com/Ind Hi Tier | 396,316 | 396,316 | 0 | 0.0 | 14,488 | 14,081 | -406 | -2.8 | 3.66 | 3.55 |
| Publ U: Elec Gen | 194,734 | 194,734 | 0 | 0.0 | 3,909 | 3,830 | -79 | -2.0 | 2.01 | 1.97 |
| Publ U: Other | 121,641 | 121,641 | 0 | 0.0 | 4,085 | 4,042 | -43 | -1.1 | 3.36 | 3.32 |
| Ag Hmstd House | 7,908 | 7,908 | 0 | 0.0 | 71 | 70 | -1 | -1.6 | 0.90 | 0.88 |
| Ag Hmstd Land | 6,005 | 6,005 | 0 | 0.0 | 21 | 20 | -1 | -4.0 | 0.35 | 0.34 |
| Ag Non-Hmstd | 68,210 | 68,210 | 0 | 0.0 | 862 | 848 | -13 | -1.5 | 1.26 | 1.24 |
| Total | 4,563,506 | 4,563,506 | 0 | 0.0 | 65,629 | 63,238 | -2,392 | -3.6 | 1.44 | 1.39 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 54,601 | 54,601 | 0 | 0.0 | County | 48.97 | 48.98 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 1,500 | 1,500 | 0 | 0.0 | City/Town | 64.04 | 60.73 | 0.220 | 0.220 |
| (-) FD Contrib Tax Cap | 2,488 | 2,488 | 0 | 0.0 | School District | 9.98 | 9.37 | 10.547 | 10.482 |
| (=) Taxable Tax Capacity | 50,613 | 50,613 | 0 | 0.0 | Special District | 2.14 | 2.14 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 2,748 | 2,748 | 0 | 0.0 | Total | 125.14 | 121.21 | 10.768 | 10.703 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 63,400 | 63,400 | 0.0 | 293 | 268 | -25 | -8.6 | 0.46 | 0.42 |
| Res Hmstd: Avg Val | 95,100 | 95,100 | 0.0 | 691 | 635 | -55 | -8.0 | 0.73 | 0.67 |
| Res Hmstd: Hi Val | 126,800 | 126,800 | 0.0 | 1,150 | 1,061 | -88 | -7.7 | 0.91 | 0.84 |
| Res Hmstd: Ex-Hi Val | 190,200 | 190,200 | 0.0 | 2,069 | 1,955 | -114 | -5.5 | 1.09 | 1.03 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 5,016 | 4,866 | -149 | -3.0 | 1.67 | 1.62 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 4,043 | 3,965 | -78 | -1.9 | 2.7 | 2.64 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 9,380 | 9,199 | -181 | -1.9 | 3.13 | 3.07 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 34,285 | 33,621 | -663 | -1.9 | 3.43 | 3.36 |

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| TACONITE TOWNS |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 5,589,591 | 5,589,591 | 0 | 0.0 | 34,835 | 33,802 | -1,034 | -3.0 | 0.62 | 0.60 |
| Res Non-Hmstd 1 | 408,378 | 408,378 | 0 | 0.0 | 3,656 | 3,638 | -18 | -0.5 | 0.90 | 0.89 |
| Res Non-Hmstd 23 | 48,209 | 48,209 | 0 | 0.0 | 543 | 540 | -3 | -0.5 | 1.13 | 1.12 |
| Apartments | 5,521 | 5,521 | 0 | 0.0 | 59 | 59 | 0 | -0.4 | 1.07 | 1.07 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 5,658,449 | 5,658,449 | 0 | 0.0 | 48,140 | 47,941 | -199 | -0.4 | 0.85 | 0.85 |
| Com/Ind Lo Tier | 92,042 | 92,042 | 0 | 0.0 | 1,960 | 1,955 | -5 | -0.3 | 2.13 | 2.12 |
| Com/Ind Hi Tier | 140,843 | 140,843 | 0 | 0.0 | 4,023 | 4,014 | -9 | -0.2 | 2.86 | 2.85 |
| Publ U: Elec Gen | 796 | 796 | 0 | 0.0 | 15 | 15 | 0 | -0.4 | 1.91 | 1.90 |
| Publ U: Other | 252,598 | 252,598 | 0 | 0.0 | 7,131 | 7,102 | -29 | -0.4 | 2.82 | 2.81 |
| Ag Hmstd House | 219,532 | 219,532 | 0 | 0.0 | 962 | 952 | -10 | -1.0 | 0.44 | 0.43 |
| Ag Hmstd Land | 327,099 | 327,099 | 0 | 0.0 | 651 | 624 | -27 | -4.2 | 0.20 | 0.19 |
| Ag Non-Hmstd | 770,251 | 770,251 | 0 | 0.0 | 6,217 | 6,178 | -39 | -0.6 | 0.81 | 0.80 |
| Total | 13,513,306 | 13,513,306 | 0 | 0.0 | 108,194 | 106,819 | -1,374 | -1.3 | 0.80 | 0.79 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|-------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 138,676 | 138,676 | 0 | 0.0 | County | 50.06 | 50.07 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 280 | 280 | 0 | 0.0 | City/Town | 13.18 | 13.19 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 1,012 | 1,012 | 0 | 0.0 | School District | 10.44 | 10.01 | 7.558 | 7.545 |
| (=) Taxable Tax Capacity | 137,384 | 137,384 | 0 | 0.0 | Special District | 2.37 | 2.37 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 751 | 751 | 0 | 0.0 | Total | 76.05 | 75.63 | 7.558 | 7.545 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 131,600 | 131,600 | 0.0 | 557 | 513 | -44 | -7.8 | 0.42 | 0.39 |
| Res Hmstd: Avg Val | 197,200 | 197,200 | 0.0 | 1,164 | 1,118 | -46 | -4.0 | 0.59 | 0.57 |
| Res Hmstd: Hi Val | 263,000 | 263,000 | 0.0 | 1,774 | 1,724 | -49 | -2.8 | 0.67 | 0.66 |
| Res Hmstd: Ex-Hi Val | 394,500 | 394,500 | 0.0 | 2,991 | 2,936 | -55 | -1.8 | 0.76 | 0.74 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 870 | 866 | -4 | -0.5 | 0.87 | 0.87 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 2,793 | 2,780 | -13 | -0.5 | 0.93 | 0.93 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 2,949 | 2,940 | -9 | -0.3 | 1.97 | 1.96 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 6,844 | 6,823 | -21 | -0.3 | 2.28 | 2.27 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 25,020 | 24,943 | -77 | -0.3 | 2.50 | 2.49 |

| |
|--------------------|
| DULUTH AREA |
|--------------------|

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 5,407,182 | 5,407,182 | 0 | 0.0 | 54,033 | 52,305 | -1,728 | -3.2 | 1.00 | 0.97 |
| Res Non-Hmstd 1 | 659,055 | 659,055 | 0 | 0.0 | 7,439 | 7,337 | -102 | -1.4 | 1.13 | 1.11 |
| Res Non-Hmstd 23 | 251,262 | 251,262 | 0 | 0.0 | 3,475 | 3,423 | -52 | -1.5 | 1.38 | 1.36 |
| Apartments | 309,619 | 309,619 | 0 | 0.0 | 4,302 | 4,238 | -63 | -1.5 | 1.39 | 1.37 |
| Low-income Apts | 57,174 | 57,174 | 0 | 0.0 | 488 | 481 | -8 | -1.5 | 0.85 | 0.84 |
| Seasonal Rec | 118,018 | 118,018 | 0 | 0.0 | 1,272 | 1,262 | -10 | -0.8 | 1.08 | 1.07 |
| Com/Ind Lo Tier | 229,966 | 229,966 | 0 | 0.0 | 5,331 | 5,278 | -53 | -1.0 | 2.32 | 2.30 |
| Com/Ind Hi Tier | 866,628 | 866,628 | 0 | 0.0 | 26,453 | 26,170 | -283 | -1.1 | 3.05 | 3.02 |
| Publ U: Elec Gen | 470 | 470 | 0 | 0.0 | 10 | 10 | 0 | -1.7 | 2.15 | 2.11 |
| Publ U: Other | 148,554 | 148,554 | 0 | 0.0 | 4,523 | 4,480 | -42 | -0.9 | 3.04 | 3.02 |
| Ag Hmstd House | 18,191 | 18,191 | 0 | 0.0 | 173 | 167 | -6 | -3.6 | 0.95 | 0.92 |
| Ag Hmstd Land | 19,529 | 19,529 | 0 | 0.0 | 77 | 76 | -1 | -1.2 | 0.39 | 0.39 |
| Ag Non-Hmstd | 30,431 | 30,431 | 0 | 0.0 | 296 | 294 | -2 | -0.8 | 0.97 | 0.96 |
| Total | 8,116,080 | 8,116,080 | 0 | 0.0 | 107,872 | 105,521 | -2,351 | -2.2 | 1.33 | 1.30 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 93,766 | 93,766 | 0 | 0.0 | County | 62.54 | 62.54 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 7,167 | 7,167 | 0 | 0.0 | City/Town | 22.49 | 21.87 | 0.015 | 0.015 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 12.28 | 11.44 | 10.303 | 10.303 |
| (=) Taxable Tax Capacity | 86,599 | 86,599 | 0 | 0.0 | Special District | 4.73 | 4.73 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 102.05 | 100.59 | 10.318 | 10.318 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 116,700 | 116,700 | 0.0 | 1,044 | 990 | -54 | -5.1 | 0.89 | 0.85 |
| Res Hmstd: Avg Val | 175,000 | 175,000 | 0.0 | 1,752 | 1,688 | -63 | -3.6 | 1.00 | 0.96 |
| Res Hmstd: Hi Val | 233,200 | 233,200 | 0.0 | 2,458 | 2,386 | -72 | -2.9 | 1.05 | 1.02 |
| Res Hmstd: Ex-Hi Val | 350,000 | 350,000 | 0.0 | 3,876 | 3,787 | -89 | -2.3 | 1.11 | 1.08 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,137 | 4,082 | -55 | -1.3 | 1.38 | 1.36 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,459 | 3,426 | -33 | -1.0 | 2.31 | 2.28 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,019 | 7,942 | -77 | -1.0 | 2.67 | 2.65 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,301 | 29,019 | -281 | -1.0 | 2.93 | 2.90 |

EAST CENTRAL CITIES

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|------------------|----------|--------------|---------------|---------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 4,229,779 | 4,229,779 | 0 | 0.0 | 49,514 | 48,374 | -1,140 | -2.3 | 1.17 | 1.14 |
| Res Non-Hmstd 1 | 458,885 | 458,885 | 0 | 0.0 | 5,856 | 5,819 | -37 | -0.6 | 1.28 | 1.27 |
| Res Non-Hmstd 23 | 137,317 | 137,317 | 0 | 0.0 | 2,178 | 2,164 | -14 | -0.6 | 1.59 | 1.58 |
| Apartments | 183,679 | 183,679 | 0 | 0.0 | 2,867 | 2,846 | -21 | -0.7 | 1.56 | 1.55 |
| Low-income Apts | 61,176 | 61,176 | 0 | 0.0 | 590 | 585 | -5 | -0.8 | 0.96 | 0.96 |
| Seasonal Rec | 102,454 | 102,454 | 0 | 0.0 | 1,401 | 1,392 | -8 | -0.6 | 1.37 | 1.36 |
| Com/Ind Lo Tier | 327,652 | 327,652 | 0 | 0.0 | 8,382 | 8,336 | -46 | -0.6 | 2.56 | 2.54 |
| Com/Ind Hi Tier | 663,319 | 663,319 | 0 | 0.0 | 22,162 | 22,051 | -111 | -0.5 | 3.34 | 3.32 |
| Publ U: Elec Gen | 1,122 | 1,122 | 0 | 0.0 | 28 | 28 | 0 | -0.9 | 2.52 | 2.49 |
| Publ U: Other | 84,881 | 84,881 | 0 | 0.0 | 2,857 | 2,840 | -17 | -0.6 | 3.37 | 3.35 |
| Ag Hmstd House | 93,419 | 93,419 | 0 | 0.0 | 1,030 | 988 | -43 | -4.1 | 1.10 | 1.06 |
| Ag Hmstd Land | 74,294 | 74,294 | 0 | 0.0 | 340 | 336 | -4 | -1.2 | 0.46 | 0.45 |
| Ag Non-Hmstd | 50,412 | 50,412 | 0 | 0.0 | 591 | 586 | -4 | -0.7 | 1.17 | 1.16 |
| Total | 6,468,389 | 6,468,389 | 0 | 0.0 | 97,796 | 96,345 | -1,451 | -1.5 | 1.51 | 1.49 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|---------------|---------------|--------------|--------------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 74,152 | 74,152 | 0 | 0.0 | County | 53.92 | 53.92 | 0.063 | 0.063 |
| (-) TIF Tax Capacity | 2,850 | 2,850 | 0 | 0.0 | City/Town | 42.80 | 42.76 | 0.207 | 0.207 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 21.84 | 21.01 | 8.518 | 8.516 |
| (=) Taxable Tax Capacity | 71,302 | 71,302 | 0 | 0.0 | Special District | 0.84 | 0.84 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 119.40 | 118.53 | 8.787 | 8.785 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 117,800 | 117,800 | 0.0 | 1,244 | 1,196 | -48 | -3.9 | 1.06 | 1.02 |
| Res Hmstd: Avg Val | 176,500 | 176,500 | 0.0 | 2,049 | 1,996 | -53 | -2.6 | 1.16 | 1.13 |
| Res Hmstd: Hi Val | 235,300 | 235,300 | 0.0 | 2,856 | 2,797 | -58 | -2.0 | 1.21 | 1.19 |
| Res Hmstd: Ex-Hi Val | 353,100 | 353,100 | 0.0 | 4,472 | 4,403 | -69 | -1.5 | 1.27 | 1.25 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,741 | 4,709 | -33 | -0.7 | 1.58 | 1.57 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,826 | 3,807 | -20 | -0.5 | 2.55 | 2.54 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,884 | 8,838 | -46 | -0.5 | 2.96 | 2.95 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 32,487 | 32,320 | -168 | -0.5 | 3.25 | 3.23 |

EAST CENTRAL TOWNS

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|-------------------|----------|--------------|----------------|----------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 6,499,981 | 6,499,981 | 0 | 0.0 | 60,670 | 59,137 | -1,533 | -2.5 | 0.93 | 0.91 |
| Res Non-Hmstd 1 | 581,182 | 581,182 | 0 | 0.0 | 5,870 | 5,823 | -47 | -0.8 | 1.01 | 1.00 |
| Res Non-Hmstd 23 | 157,661 | 157,661 | 0 | 0.0 | 2,021 | 2,005 | -16 | -0.8 | 1.28 | 1.27 |
| Apartments | 4,976 | 4,976 | 0 | 0.0 | 61 | 61 | 0 | -0.6 | 1.23 | 1.22 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 1,955,603 | 1,955,603 | 0 | 0.0 | 18,887 | 18,758 | -129 | -0.7 | 0.97 | 0.96 |
| Com/Ind Lo Tier | 106,246 | 106,246 | 0 | 0.0 | 2,282 | 2,269 | -12 | -0.5 | 2.15 | 2.14 |
| Com/Ind Hi Tier | 96,384 | 96,384 | 0 | 0.0 | 2,683 | 2,668 | -15 | -0.6 | 2.78 | 2.77 |
| Publ U: Elec Gen | 9,981 | 9,981 | 0 | 0.0 | 227 | 225 | -2 | -0.7 | 2.27 | 2.25 |
| Publ U: Other | 164,847 | 164,847 | 0 | 0.0 | 4,902 | 4,875 | -27 | -0.6 | 2.97 | 2.96 |
| Ag Hmstd House | 1,384,010 | 1,384,010 | 0 | 0.0 | 11,953 | 11,423 | -530 | -4.4 | 0.86 | 0.83 |
| Ag Hmstd Land | 1,395,980 | 1,395,980 | 0 | 0.0 | 4,890 | 4,827 | -63 | -1.3 | 0.35 | 0.35 |
| Ag Non-Hmstd | 586,532 | 586,532 | 0 | 0.0 | 5,353 | 5,309 | -44 | -0.8 | 0.91 | 0.91 |
| Total | 12,943,384 | 12,943,384 | 0 | 0.0 | 119,799 | 117,379 | -2,420 | -2.0 | 0.93 | 0.91 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|-------|-------------|-------|-------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 126,958 | 126,958 | 0 | 0.0 | County | 53.81 | 53.81 | 0.154 | 0.154 |
| (-) TIF Tax Capacity | 141 | 141 | 0 | 0.0 | City/Town | 15.60 | 15.60 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 21.53 | 20.75 | 8.460 | 8.458 |
| (=) Taxable Tax Capacity | 126,817 | 126,817 | 0 | 0.0 | Special District | 0.70 | 0.70 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 91.65 | 90.86 | 8.614 | 8.612 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 141,300 | 141,300 | 0.0 | 1,171 | 1,123 | -49 | -4.2 | 0.83 | 0.79 |
| Res Hmstd: Avg Val | 211,800 | 211,800 | 0.0 | 1,942 | 1,887 | -54 | -2.8 | 0.92 | 0.89 |
| Res Hmstd: Hi Val | 282,300 | 282,300 | 0.0 | 2,712 | 2,652 | -60 | -2.2 | 0.96 | 0.94 |
| Res Hmstd: Ex-Hi Val | 423,600 | 423,600 | 0.0 | 4,247 | 4,185 | -62 | -1.5 | 1.00 | 0.99 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 1,026 | 1,018 | -8 | -0.8 | 1.03 | 1.02 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 3,261 | 3,237 | -23 | -0.7 | 1.09 | 1.08 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,199 | 3,182 | -18 | -0.6 | 2.13 | 2.12 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,422 | 7,381 | -41 | -0.6 | 2.47 | 2.46 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 27,127 | 26,976 | -151 | -0.6 | 2.71 | 2.7 |

CENTRAL MINN CITIES

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|-------------------|----------|--------------|----------------|----------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 14,072,606 | 14,072,606 | 0 | 0.0 | 154,810 | 150,915 | -3,895 | -2.5 | 1.10 | 1.07 |
| Res Non-Hmstd 1 | 1,379,320 | 1,379,320 | 0 | 0.0 | 16,300 | 16,161 | -139 | -0.9 | 1.18 | 1.17 |
| Res Non-Hmstd 23 | 585,189 | 585,189 | 0 | 0.0 | 8,403 | 8,329 | -73 | -0.9 | 1.44 | 1.42 |
| Apartments | 923,155 | 923,155 | 0 | 0.0 | 13,701 | 13,584 | -117 | -0.9 | 1.48 | 1.47 |
| Low-income Apts | 157,119 | 157,119 | 0 | 0.0 | 1,418 | 1,404 | -13 | -0.9 | 0.90 | 0.89 |
| Seasonal Rec | 111,075 | 111,075 | 0 | 0.0 | 1,372 | 1,359 | -13 | -0.9 | 1.24 | 1.22 |
| Com/Ind Lo Tier | 719,366 | 719,366 | 0 | 0.0 | 17,644 | 17,527 | -117 | -0.7 | 2.45 | 2.44 |
| Com/Ind Hi Tier | 2,917,726 | 2,917,726 | 0 | 0.0 | 92,232 | 91,668 | -564 | -0.6 | 3.16 | 3.14 |
| Publ U: Elec Gen | 628,578 | 628,578 | 0 | 0.0 | 12,986 | 12,864 | -122 | -0.9 | 2.07 | 2.05 |
| Publ U: Other | 417,866 | 417,866 | 0 | 0.0 | 12,830 | 12,749 | -81 | -0.6 | 3.07 | 3.05 |
| Ag Hmstd House | 154,087 | 154,087 | 0 | 0.0 | 1,702 | 1,631 | -71 | -4.2 | 1.10 | 1.06 |
| Ag Hmstd Land | 150,490 | 150,490 | 0 | 0.0 | 705 | 697 | -8 | -1.1 | 0.47 | 0.46 |
| Ag Non-Hmstd | 198,294 | 198,294 | 0 | 0.0 | 2,036 | 2,017 | -19 | -0.9 | 1.03 | 1.02 |
| Total | 22,414,870 | 22,414,870 | 0 | 0.0 | 336,140 | 330,906 | -5,234 | -1.6 | 1.50 | 1.48 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|--------|-------------|--------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 270,286 | 270,286 | 0 | 0.0 | County | 40.42 | 40.42 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 13,068 | 13,068 | 0 | 0.0 | City/Town | 37.38 | 37.17 | 0.210 | 0.210 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 26.20 | 25.42 | 12.457 | 12.456 |
| (=) Taxable Tax Capacity | 257,218 | 257,218 | 0 | 0.0 | Special District | 2.02 | 2.02 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 106.02 | 105.04 | 12.667 | 12.666 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 132,500 | 132,500 | 0.0 | 1,319 | 1,269 | -51 | -3.9 | 1 | 0.96 |
| Res Hmstd: Avg Val | 198,600 | 198,600 | 0.0 | 2,164 | 2,106 | -57 | -2.7 | 1.09 | 1.06 |
| Res Hmstd: Hi Val | 264,700 | 264,700 | 0.0 | 3,008 | 2,944 | -64 | -2.1 | 1.14 | 1.11 |
| Res Hmstd: Ex-Hi Val | 397,200 | 397,200 | 0.0 | 4,699 | 4,622 | -77 | -1.6 | 1.18 | 1.16 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,356 | 4,319 | -37 | -0.8 | 1.45 | 1.44 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,583 | 3,561 | -22 | -0.6 | 2.39 | 2.37 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,298 | 8,246 | -52 | -0.6 | 2.77 | 2.75 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 30,300 | 30,110 | -190 | -0.6 | 3.03 | 3.01 |

CENTRAL MINN TOWNS

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|-------------------|----------|--------------|----------------|----------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 7,918,485 | 7,918,485 | 0 | 0.0 | 70,653 | 68,954 | -1,698 | -2.4 | 0.89 | 0.87 |
| Res Non-Hmstd 1 | 535,152 | 535,152 | 0 | 0.0 | 5,124 | 5,081 | -43 | -0.8 | 0.96 | 0.95 |
| Res Non-Hmstd 23 | 199,382 | 199,382 | 0 | 0.0 | 2,328 | 2,308 | -20 | -0.9 | 1.17 | 1.16 |
| Apartments | 4,935 | 4,935 | 0 | 0.0 | 56 | 55 | -1 | -0.9 | 1.13 | 1.12 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 1,140,586 | 1,140,586 | 0 | 0.0 | 10,404 | 10,305 | -99 | -1.0 | 0.91 | 0.90 |
| Com/Ind Lo Tier | 160,079 | 160,079 | 0 | 0.0 | 3,270 | 3,250 | -20 | -0.6 | 2.04 | 2.03 |
| Com/Ind Hi Tier | 219,220 | 219,220 | 0 | 0.0 | 5,757 | 5,722 | -36 | -0.6 | 2.63 | 2.61 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 171,878 | 171,878 | 0 | 0.0 | 4,745 | 4,717 | -28 | -0.6 | 2.76 | 2.74 |
| Ag Hmstd House | 1,656,549 | 1,656,549 | 0 | 0.0 | 14,388 | 13,659 | -728 | -5.1 | 0.87 | 0.82 |
| Ag Hmstd Land | 2,013,370 | 2,013,370 | 0 | 0.0 | 7,975 | 7,879 | -96 | -1.2 | 0.40 | 0.39 |
| Ag Non-Hmstd | 562,776 | 562,776 | 0 | 0.0 | 4,803 | 4,756 | -47 | -1.0 | 0.85 | 0.85 |
| Total | 14,582,413 | 14,582,413 | 0 | 0.0 | 129,501 | 126,686 | -2,815 | -2.2 | 0.89 | 0.87 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|-------|-------------|--------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 142,737 | 142,737 | 0 | 0.0 | County | 41.47 | 41.47 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 33 | 33 | 0 | 0.0 | City/Town | 15.90 | 15.90 | 0.038 | 0.038 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 24.98 | 24.16 | 11.756 | 11.756 |
| (=) Taxable Tax Capacity | 142,704 | 142,704 | 0 | 0.0 | Special District | 1.15 | 1.15 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 83.50 | 82.68 | 11.794 | 11.793 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------------|----------|-------------|--------|--------------|------------------------|-------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 173,200 | 173,200 | 0.0 | 1,434 | 1,382 | -52 | -3.6 | 0.83 | 0.8 |
| Res Hmstd: Avg Val | 259,600 | 259,600 | 0.0 | 2,335 | 2,276 | -59 | -2.5 | 0.9 | 0.88 |
| Res Hmstd: Hi Val | 346,100 | 346,100 | 0.0 | 3,237 | 3,171 | -66 | -2.0 | 0.94 | 0.92 |
| Res Hmstd: Ex-Hi Val | 519,300 | 519,300 | 0.0 | 4,989 | 4,946 | -43 | -0.9 | 0.96 | 0.95 |
| Seas Rec: Lo Val | 100,000 | 100,000 | 0.0 | 944 | 936 | -8 | -0.9 | 0.94 | 0.94 |
| Seas Rec: Hi Val | 300,000 | 300,000 | 0.0 | 3,016 | 2,992 | -25 | -0.8 | 1.01 | 1 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,064 | 3,045 | -18 | -0.6 | 2.04 | 2.03 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,089 | 7,046 | -43 | -0.6 | 2.36 | 2.35 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 25,876 | 25,719 | -157 | -0.6 | 2.59 | 2.57 |

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| SOUTHWEST CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 5,315,616 | 5,315,616 | 0 | 0.0 | 71,095 | 69,065 | -2,030 | -2.9 | 1.34 | 1.30 |
| Res Non-Hmstd 1 | 469,964 | 469,964 | 0 | 0.0 | 7,406 | 7,304 | -102 | -1.4 | 1.58 | 1.55 |
| Res Non-Hmstd 23 | 106,789 | 106,789 | 0 | 0.0 | 1,951 | 1,925 | -26 | -1.3 | 1.83 | 1.80 |
| Apartments | 278,724 | 278,724 | 0 | 0.0 | 5,205 | 5,135 | -70 | -1.3 | 1.87 | 1.84 |
| Low-income Apts | 67,522 | 67,522 | 0 | 0.0 | 781 | 770 | -11 | -1.4 | 1.16 | 1.14 |
| Seasonal Rec | 28,633 | 28,633 | 0 | 0.0 | 442 | 438 | -4 | -1.0 | 1.54 | 1.53 |
| Com/Ind Lo Tier | 580,948 | 580,948 | 0 | 0.0 | 17,124 | 16,931 | -193 | -1.1 | 2.95 | 2.91 |
| Com/Ind Hi Tier | 924,178 | 924,178 | 0 | 0.0 | 34,662 | 34,287 | -375 | -1.1 | 3.75 | 3.71 |
| Publ U: Elec Gen | 3,828 | 3,828 | 0 | 0.0 | 113 | 111 | -2 | -1.6 | 2.96 | 2.91 |
| Publ U: Other | 80,087 | 80,087 | 0 | 0.0 | 3,167 | 3,127 | -40 | -1.3 | 3.95 | 3.90 |
| Ag Hmstd House | 21,967 | 21,967 | 0 | 0.0 | 309 | 301 | -8 | -2.5 | 1.41 | 1.37 |
| Ag Hmstd Land | 59,572 | 59,572 | 0 | 0.0 | 506 | 498 | -8 | -1.6 | 0.85 | 0.84 |
| Ag Non-Hmstd | 58,368 | 58,368 | 0 | 0.0 | 851 | 837 | -13 | -1.6 | 1.46 | 1.43 |
| Total | 7,996,196 | 7,996,196 | 0 | 0.0 | 143,612 | 140,730 | -2,882 | -2.0 | 1.80 | 1.76 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 93,505 | 93,505 | 0 | 0.0 | County | 52.60 | 52.60 | 0.220 | 0.220 |
| (-) TIF Tax Capacity | 3,732 | 3,732 | 0 | 0.0 | City/Town | 63.41 | 62.10 | 0.414 | 0.414 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 19.92 | 19.09 | 17.744 | 17.744 |
| (=) Taxable Tax Capacity | <u>89,772</u> | <u>89,772</u> | <u>0</u> | <u>0.0</u> | Special District | <u>1.62</u> | <u>1.62</u> | <u>0.000</u> | <u>0.000</u> |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 137.55 | 135.41 | 18.377 | 18.377 |

**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 | 63,800 | 63,800 | 0.0 | 740 | 726 | -14 | -1.8 | 1.16 | 1.14 |
| Res Hmstd: Avg Val | 95,600 | 95,600 | 0.0 | 1,204 | 1,166 | -38 | -3.2 | 1.26 | 1.22 |
| Res Hmstd: Hi Val | 127,300 | 127,300 | 0.0 | 1,727 | 1,662 | -65 | -3.8 | 1.36 | 1.31 |
| Res Hmstd: Ex-Hi Val | 191,100 | 191,100 | 0.0 | 2,779 | 2,701 | -79 | -2.8 | 1.45 | 1.41 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 5,709 | 5,629 | -80 | -1.4 | 1.90 | 1.88 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 4,378 | 4,330 | -48 | -1.1 | 2.92 | 2.89 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 10,124 | 10,012 | -112 | -1.1 | 3.37 | 3.34 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 36,939 | 36,528 | -411 | -1.1 | 3.69 | 3.65 |

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| SOUTHWEST TOWNS |
|------------------------|

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 3,228,532 | 3,228,532 | 0 | 0.0 | 29,505 | 28,750 | -755 | -2.6 | 0.91 | 0.89 |
| Res Non-Hmstd 1 | 322,048 | 322,048 | 0 | 0.0 | 3,294 | 3,268 | -27 | -0.8 | 1.02 | 1.01 |
| Res Non-Hmstd 23 | 50,033 | 50,033 | 0 | 0.0 | 620 | 614 | -5 | -0.8 | 1.24 | 1.23 |
| Apartments | 4,017 | 4,017 | 0 | 0.0 | 45 | 44 | 0 | -1.0 | 1.11 | 1.10 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 710,777 | 710,777 | 0 | 0.0 | 7,248 | 7,190 | -59 | -0.8 | 1.02 | 1.01 |
| Com/Ind Lo Tier | 115,663 | 115,663 | 0 | 0.0 | 2,466 | 2,451 | -14 | -0.6 | 2.13 | 2.12 |
| Com/Ind Hi Tier | 181,390 | 181,390 | 0 | 0.0 | 4,841 | 4,810 | -30 | -0.6 | 2.67 | 2.65 |
| Publ U: Elec Gen | 500 | 500 | 0 | 0.0 | 7 | 7 | 0 | -1.2 | 1.45 | 1.43 |
| Publ U: Other | 367,777 | 367,777 | 0 | 0.0 | 9,637 | 9,577 | -60 | -0.6 | 2.62 | 2.60 |
| Ag Hmstd House | 1,569,439 | 1,569,439 | 0 | 0.0 | 12,368 | 12,046 | -322 | -2.6 | 0.79 | 0.77 |
| Ag Hmstd Land | 11,010,942 | 11,010,942 | 0 | 0.0 | 53,285 | 52,695 | -590 | -1.1 | 0.48 | 0.48 |
| Ag Non-Hmstd | 5,436,229 | 5,436,229 | 0 | 0.0 | 43,159 | 42,718 | -441 | -1.0 | 0.79 | 0.79 |
| Total | 22,997,347 | 22,997,347 | 0 | 0.0 | 166,475 | 164,171 | -2,305 | -1.4 | 0.72 | 0.71 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 198,508 | 198,508 | 0 | 0.0 | County | 52.11 | 52.11 | 0.127 | 0.127 |
| (-) TIF Tax Capacity | 80 | 80 | 0 | 0.0 | City/Town | 10.85 | 10.85 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 17.06 | 16.24 | 17.370 | 17.370 |
| (=) Taxable Tax Capacity | 198,428 | 198,428 | 0 | 0.0 | Special District | 1.31 | 1.31 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 81.33 | 80.51 | 17.496 | 17.496 |

**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 | 110,900 | 110,900 | 0.0 | 823 | 783 | -40 | -4.9 | 0.74 | 0.71 |
| Res Hmstd: Avg Val | 166,400 | 166,400 | 0.0 | 1,422 | 1,370 | -51 | -3.6 | 0.85 | 0.82 |
| Res Hmstd: Hi Val | 221,700 | 221,700 | 0.0 | 2,018 | 1,962 | -56 | -2.8 | 0.91 | 0.89 |
| Res Hmstd: Ex-Hi Val | 332,600 | 332,600 | 0.0 | 3,214 | 3,149 | -65 | -2.0 | 0.97 | 0.95 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,100 | 3,082 | -18 | -0.6 | 2.07 | 2.05 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,147 | 7,104 | -43 | -0.6 | 2.38 | 2.37 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 26,030 | 25,872 | -158 | -0.6 | 2.60 | 2.59 |

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| SOUTH CENTRAL CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 6,065,643 | 6,065,643 | 0 | 0.0 | 68,385 | 66,345 | -2,040 | -3.0 | 1.13 | 1.09 |
| Res Non-Hmstd 1 | 573,992 | 573,992 | 0 | 0.0 | 7,286 | 7,202 | -84 | -1.2 | 1.27 | 1.25 |
| Res Non-Hmstd 23 | 165,247 | 165,247 | 0 | 0.0 | 2,554 | 2,526 | -28 | -1.1 | 1.55 | 1.53 |
| Apartments | 467,075 | 467,075 | 0 | 0.0 | 6,631 | 6,548 | -83 | -1.3 | 1.42 | 1.40 |
| Low-income Apts | 81,507 | 81,507 | 0 | 0.0 | 753 | 744 | -9 | -1.2 | 0.92 | 0.91 |
| Seasonal Rec | 29,396 | 29,396 | 0 | 0.0 | 381 | 377 | -3 | -0.9 | 1.29 | 1.28 |
| Com/Ind Lo Tier | 467,755 | 467,755 | 0 | 0.0 | 12,121 | 12,014 | -107 | -0.9 | 2.59 | 2.57 |
| Com/Ind Hi Tier | 1,117,273 | 1,117,273 | 0 | 0.0 | 35,232 | 34,907 | -325 | -0.9 | 3.15 | 3.12 |
| Publ U: Elec Gen | 15,333 | 15,333 | 0 | 0.0 | 305 | 301 | -4 | -1.5 | 1.99 | 1.96 |
| Publ U: Other | 85,596 | 85,596 | 0 | 0.0 | 2,760 | 2,732 | -28 | -1.0 | 3.22 | 3.19 |
| Ag Hmstd House | 14,384 | 14,384 | 0 | 0.0 | 176 | 170 | -6 | -3.3 | 1.22 | 1.18 |
| Ag Hmstd Land | 34,473 | 34,473 | 0 | 0.0 | 263 | 260 | -3 | -1.3 | 0.76 | 0.75 |
| Ag Non-Hmstd | 49,843 | 49,843 | 0 | 0.0 | 577 | 570 | -7 | -1.2 | 1.16 | 1.14 |
| Total | 9,167,516 | 9,167,516 | 0 | 0.0 | 137,424 | 134,695 | -2,729 | -2.0 | 1.50 | 1.47 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 107,436 | 107,436 | 0 | 0.0 | County | 44.91 | 44.94 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 5,099 | 5,099 | 0 | 0.0 | City/Town | 50.76 | 50.09 | 0.223 | 0.223 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 16.78 | 15.97 | 14.007 | 14.007 |
| (=) Taxable Tax Capacity | 102,337 | 102,337 | 0 | 0.0 | Special District | 0.33 | 0.33 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 112.79 | 111.33 | 14.230 | 14.230 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 83,400 | 83,400 | 0.0 | 762 | 743 | -19 | -2.5 | 0.91 | 0.89 |
| Res Hmstd: Avg Val | 125,000 | 125,000 | 0.0 | 1,328 | 1,272 | -56 | -4.2 | 1.06 | 1.02 |
| Res Hmstd: Hi Val | 166,700 | 166,700 | 0.0 | 1,895 | 1,833 | -62 | -3.3 | 1.14 | 1.1 |
| Res Hmstd: Ex-Hi Val | 250,200 | 250,200 | 0.0 | 3,031 | 2,956 | -74 | -2.5 | 1.21 | 1.18 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,656 | 4,602 | -55 | -1.2 | 1.55 | 1.53 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,759 | 3,726 | -33 | -0.9 | 2.51 | 2.48 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,700 | 8,623 | -77 | -0.9 | 2.90 | 2.87 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 31,758 | 31,477 | -281 | -0.9 | 3.18 | 3.15 |

SOUTH CENTRAL TOWNS

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 2,684,443 | 2,684,443 | 0 | 0.0 | 21,681 | 21,046 | -635 | -2.9 | 0.81 | 0.78 |
| Res Non-Hmstd 1 | 283,502 | 283,502 | 0 | 0.0 | 2,546 | 2,522 | -24 | -0.9 | 0.90 | 0.89 |
| Res Non-Hmstd 23 | 39,572 | 39,572 | 0 | 0.0 | 436 | 431 | -4 | -1.0 | 1.10 | 1.09 |
| Apartments | 4,232 | 4,232 | 0 | 0.0 | 48 | 48 | 0 | -0.9 | 1.14 | 1.12 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 202,996 | 202,996 | 0 | 0.0 | 1,603 | 1,585 | -18 | -1.1 | 0.79 | 0.78 |
| Com/Ind Lo Tier | 71,079 | 71,079 | 0 | 0.0 | 1,368 | 1,359 | -9 | -0.6 | 1.92 | 1.91 |
| Com/Ind Hi Tier | 95,437 | 95,437 | 0 | 0.0 | 2,402 | 2,386 | -16 | -0.7 | 2.52 | 2.50 |
| Publ U: Elec Gen | 11,488 | 11,488 | 0 | 0.0 | 168 | 166 | -2 | -1.2 | 1.46 | 1.45 |
| Publ U: Other | 242,963 | 242,963 | 0 | 0.0 | 6,111 | 6,072 | -39 | -0.6 | 2.52 | 2.50 |
| Ag Hmstd House | 1,207,116 | 1,207,116 | 0 | 0.0 | 8,920 | 8,557 | -363 | -4.1 | 0.74 | 0.71 |
| Ag Hmstd Land | 6,409,249 | 6,409,249 | 0 | 0.0 | 30,158 | 29,810 | -348 | -1.2 | 0.47 | 0.47 |
| Ag Non-Hmstd | 2,723,225 | 2,723,225 | 0 | 0.0 | 20,368 | 20,148 | -220 | -1.1 | 0.75 | 0.74 |
| Total | 13,975,302 | 13,975,302 | 0 | 0.0 | 95,809 | 94,131 | -1,679 | -1.8 | 0.69 | 0.67 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 122,386 | 122,386 | 0 | 0.0 | County | 47.95 | 47.95 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 52 | 52 | 0 | 0.0 | City/Town | 10.23 | 10.23 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 17.02 | 16.20 | 14.263 | 14.262 |
| (=) Taxable Tax Capacity | 122,335 | 122,335 | 0 | 0.0 | Special District | 0.35 | 0.35 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 75.55 | 74.73 | 14.263 | 14.262 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 107,000 | 107,000 | 0.0 | 685 | 648 | -37 | -5.4 | 0.64 | 0.61 |
| Res Hmstd: Avg Val | 160,500 | 160,500 | 0.0 | 1,214 | 1,163 | -51 | -4.2 | 0.76 | 0.72 |
| Res Hmstd: Hi Val | 213,900 | 213,900 | 0.0 | 1,741 | 1,686 | -55 | -3.2 | 0.81 | 0.79 |
| Res Hmstd: Ex-Hi Val | 320,900 | 320,900 | 0.0 | 2,799 | 2,734 | -64 | -2.3 | 0.87 | 0.85 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 2,922 | 2,903 | -19 | -0.6 | 1.95 | 1.94 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 6,746 | 6,703 | -43 | -0.6 | 2.25 | 2.23 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 24,594 | 24,435 | -158 | -0.6 | 2.46 | 2.44 |

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| OLMSTED COUNTY |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 7,538,415 | 7,538,415 | 0 | 0.0 | 87,327 | 85,543 | -1,785 | -2.0 | 1.16 | 1.13 |
| Res Non-Hmstd 1 | 839,511 | 839,511 | 0 | 0.0 | 10,759 | 10,711 | -48 | -0.4 | 1.28 | 1.28 |
| Res Non-Hmstd 23 | 429,409 | 429,409 | 0 | 0.0 | 6,705 | 6,677 | -28 | -0.4 | 1.56 | 1.56 |
| Apartments | 347,055 | 347,055 | 0 | 0.0 | 5,490 | 5,468 | -22 | -0.4 | 1.58 | 1.58 |
| Low-income Apts | 74,647 | 74,647 | 0 | 0.0 | 732 | 729 | -3 | -0.4 | 0.98 | 0.98 |
| Seasonal Rec | 11,284 | 11,284 | 0 | 0.0 | 171 | 171 | -1 | -0.5 | 1.52 | 1.51 |
| Com/Ind Lo Tier | 314,697 | 314,697 | 0 | 0.0 | 7,979 | 7,951 | -28 | -0.3 | 2.54 | 2.53 |
| Com/Ind Hi Tier | 1,855,398 | 1,855,398 | 0 | 0.0 | 62,793 | 62,506 | -287 | -0.5 | 3.38 | 3.37 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 54,702 | 54,702 | 0 | 0.0 | 1,781 | 1,773 | -8 | -0.5 | 3.26 | 3.24 |
| Ag Hmstd House | 378,446 | 378,446 | 0 | 0.0 | 3,748 | 3,572 | -176 | -4.7 | 0.99 | 0.94 |
| Ag Hmstd Land | 726,215 | 726,215 | 0 | 0.0 | 3,961 | 3,924 | -37 | -0.9 | 0.55 | 0.54 |
| Ag Non-Hmstd | 267,416 | 267,416 | 0 | 0.0 | 2,628 | 2,608 | -21 | -0.8 | 0.98 | 0.98 |
| Total | 12,837,196 | 12,837,196 | 0 | 0.0 | 194,075 | 191,632 | -2,443 | -1.3 | 1.51 | 1.49 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 148,455 | 148,455 | 0 | 0.0 | County | 52.57 | 52.57 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 9,919 | 9,919 | 0 | 0.0 | City/Town | 35.84 | 36.05 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 24.08 | 23.28 | 13.250 | 13.250 |
| (=) Taxable Tax Capacity | 138,536 | 138,536 | 0 | 0.0 | Special District | 0.00 | 0.00 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 112.48 | 111.89 | 13.250 | 13.250 |

**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 | 126,700 | 126,700 | 0.0 | 1,335 | 1,289 | -45 | -3.4 | 1.05 | 1.02 |
| Res Hmstd: Avg Val | 189,800 | 189,800 | 0.0 | 2,185 | 2,136 | -49 | -2.2 | 1.15 | 1.13 |
| Res Hmstd: Hi Val | 253,100 | 253,100 | 0.0 | 3,038 | 2,985 | -53 | -1.7 | 1.20 | 1.18 |
| Res Hmstd: Ex-Hi Val | 379,800 | 379,800 | 0.0 | 4,745 | 4,684 | -60 | -1.3 | 1.25 | 1.23 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,616 | 4,593 | -22 | -0.5 | 1.54 | 1.53 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,738 | 3,724 | -13 | -0.4 | 2.49 | 2.48 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,655 | 8,624 | -31 | -0.4 | 2.88 | 2.87 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 31,601 | 31,487 | -114 | -0.4 | 3.16 | 3.15 |

| |
|-------------------------|
| SOUTHEAST CITIES |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 10,489,105 | 10,489,105 | 0 | 0.0 | 118,953 | 115,643 | -3,310 | -2.8 | 1.13 | 1.10 |
| Res Non-Hmstd 1 | 861,722 | 861,722 | 0 | 0.0 | 10,968 | 10,854 | -113 | -1.0 | 1.27 | 1.26 |
| Res Non-Hmstd 23 | 309,028 | 309,028 | 0 | 0.0 | 4,846 | 4,800 | -46 | -0.9 | 1.57 | 1.55 |
| Apartments | 496,826 | 496,826 | 0 | 0.0 | 7,681 | 7,604 | -76 | -1.0 | 1.55 | 1.53 |
| Low-income Apts | 110,028 | 110,028 | 0 | 0.0 | 1,055 | 1,044 | -11 | -1.0 | 0.96 | 0.95 |
| Seasonal Rec | 90,831 | 90,831 | 0 | 0.0 | 1,176 | 1,163 | -12 | -1.0 | 1.29 | 1.28 |
| Com/Ind Lo Tier | 755,595 | 755,595 | 0 | 0.0 | 19,184 | 19,032 | -152 | -0.8 | 2.54 | 2.52 |
| Com/Ind Hi Tier | 1,573,910 | 1,573,910 | 0 | 0.0 | 51,187 | 50,790 | -397 | -0.8 | 3.25 | 3.23 |
| Publ U: Elec Gen | 340,125 | 340,125 | 0 | 0.0 | 8,320 | 8,292 | -28 | -0.3 | 2.45 | 2.44 |
| Publ U: Other | 231,853 | 231,853 | 0 | 0.0 | 7,681 | 7,635 | -46 | -0.6 | 3.31 | 3.29 |
| Ag Hmstd House | 42,041 | 42,041 | 0 | 0.0 | 475 | 458 | -17 | -3.6 | 1.13 | 1.09 |
| Ag Hmstd Land | 87,888 | 87,888 | 0 | 0.0 | 532 | 526 | -6 | -1.1 | 0.61 | 0.60 |
| Ag Non-Hmstd | 85,425 | 85,425 | 0 | 0.0 | 924 | 914 | -10 | -1.1 | 1.08 | 1.07 |
| Total | 15,474,378 | 15,474,378 | 0 | 0.0 | 232,982 | 228,756 | -4,225 | -1.8 | 1.51 | 1.48 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 181,404 | 181,404 | 0 | 0.0 | County | 41.96 | 41.97 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 7,584 | 7,584 | 0 | 0.0 | City/Town | 45.91 | 45.50 | 0.213 | 0.213 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 20.97 | 20.16 | 18.030 | 18.030 |
| (=) Taxable Tax Capacity | 173,820 | 173,820 | 0 | 0.0 | Special District | 1.54 | 1.54 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 110.38 | 109.17 | 18.243 | 18.243 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 97,100 | 97,100 | 0.0 | 964 | 933 | -31 | -3.2 | 0.99 | 0.96 |
| Res Hmstd: Avg Val | 145,500 | 145,500 | 0.0 | 1,630 | 1,575 | -56 | -3.4 | 1.12 | 1.08 |
| Res Hmstd: Hi Val | 194,000 | 194,000 | 0.0 | 2,298 | 2,236 | -61 | -2.7 | 1.18 | 1.15 |
| Res Hmstd: Ex-Hi Val | 291,100 | 291,100 | 0.0 | 3,634 | 3,561 | -73 | -2.0 | 1.25 | 1.22 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,687 | 4,641 | -46 | -1.0 | 1.56 | 1.55 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,765 | 3,738 | -27 | -0.7 | 2.51 | 2.49 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,694 | 8,630 | -64 | -0.7 | 2.9 | 2.88 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 31,696 | 31,462 | -234 | -0.7 | 3.17 | 3.15 |

| |
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| SOUTHEAST TOWNS |
|------------------------|

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 4,677,445 | 4,677,445 | 0 | 0.0 | 40,474 | 39,398 | -1,076 | -2.7 | 0.87 | 0.84 |
| Res Non-Hmstd 1 | 470,829 | 470,829 | 0 | 0.0 | 4,400 | 4,361 | -39 | -0.9 | 0.93 | 0.93 |
| Res Non-Hmstd 23 | 72,182 | 72,182 | 0 | 0.0 | 853 | 846 | -7 | -0.9 | 1.18 | 1.17 |
| Apartments | 2,958 | 2,958 | 0 | 0.0 | 35 | 35 | 0 | -0.9 | 1.19 | 1.18 |
| Low-income Apts | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Seasonal Rec | 242,354 | 242,354 | 0 | 0.0 | 2,150 | 2,130 | -20 | -0.9 | 0.89 | 0.88 |
| Com/Ind Lo Tier | 102,003 | 102,003 | 0 | 0.0 | 2,084 | 2,071 | -13 | -0.6 | 2.04 | 2.03 |
| Com/Ind Hi Tier | 86,392 | 86,392 | 0 | 0.0 | 2,289 | 2,275 | -14 | -0.6 | 2.65 | 2.63 |
| Publ U: Elec Gen | 1,796 | 1,796 | 0 | 0.0 | 24 | 24 | 0 | -1.3 | 1.36 | 1.34 |
| Publ U: Other | 253,406 | 253,406 | 0 | 0.0 | 6,784 | 6,743 | -41 | -0.6 | 2.68 | 2.66 |
| Ag Hmstd House | 1,905,224 | 1,905,224 | 0 | 0.0 | 15,427 | 14,748 | -679 | -4.4 | 0.81 | 0.77 |
| Ag Hmstd Land | 6,929,694 | 6,929,694 | 0 | 0.0 | 32,875 | 32,512 | -363 | -1.1 | 0.47 | 0.47 |
| Ag Non-Hmstd | 2,351,149 | 2,351,149 | 0 | 0.0 | 18,850 | 18,659 | -192 | -1.0 | 0.80 | 0.79 |
| Total | 17,095,433 | 17,095,433 | 0 | 0.0 | 126,246 | 123,801 | -2,445 | -1.9 | 0.74 | 0.72 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 150,741 | 150,741 | 0 | 0.0 | County | 44.09 | 44.10 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 100 | 100 | 0 | 0.0 | City/Town | 14.27 | 14.27 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 0 | 0 | 0 | 0.0 | School District | 20.51 | 19.68 | 16.656 | 16.655 |
| (=) Taxable Tax Capacity | 150,641 | 150,641 | 0 | 0.0 | Special District | 0.53 | 0.53 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 0 | 0 | 0 | 0.0 | Total | 79.40 | 78.59 | 16.656 | 16.655 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 140,500 | 140,500 | 0.0 | 1,104 | 1,054 | -49 | -4.5 | 0.79 | 0.75 |
| Res Hmstd: Avg Val | 210,600 | 210,600 | 0.0 | 1,840 | 1,785 | -55 | -3.0 | 0.87 | 0.85 |
| Res Hmstd: Hi Val | 280,800 | 280,800 | 0.0 | 2,578 | 2,517 | -61 | -2.4 | 0.92 | 0.9 |
| Res Hmstd: Ex-Hi Val | 421,300 | 421,300 | 0.0 | 4,047 | 3,982 | -65 | -1.6 | 0.96 | 0.95 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,044 | 3,026 | -18 | -0.6 | 2.03 | 2.02 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,020 | 6,977 | -43 | -0.6 | 2.34 | 2.33 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 25,574 | 25,417 | -157 | -0.6 | 2.56 | 2.54 |

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| ANOKA COUNTY |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 24,446,292 | 24,446,292 | 0 | 0.0 | 240,417 | 234,728 | -5,689 | -2.4 | 0.98 | 0.96 |
| Res Non-Hmstd 1 | 1,744,215 | 1,744,215 | 0 | 0.0 | 18,184 | 18,024 | -160 | -0.9 | 1.04 | 1.03 |
| Res Non-Hmstd 23 | 646,060 | 646,060 | 0 | 0.0 | 8,191 | 8,116 | -75 | -0.9 | 1.27 | 1.26 |
| Apartments | 880,287 | 880,287 | 0 | 0.0 | 11,335 | 11,222 | -113 | -1.0 | 1.29 | 1.27 |
| Low-income Apts | 169,123 | 169,123 | 0 | 0.0 | 1,356 | 1,343 | -13 | -1.0 | 0.80 | 0.79 |
| Seasonal Rec | 79,105 | 79,105 | 0 | 0.0 | 885 | 877 | -8 | -0.9 | 1.12 | 1.11 |
| Com/Ind Lo Tier | 494,140 | 494,140 | 0 | 0.0 | 11,353 | 11,305 | -48 | -0.4 | 2.30 | 2.29 |
| Com/Ind Hi Tier | 3,757,588 | 3,757,588 | 0 | 0.0 | 113,192 | 112,735 | -456 | -0.4 | 3.01 | 3.00 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 222,297 | 222,297 | 0 | 0.0 | 6,646 | 6,621 | -26 | -0.4 | 2.99 | 2.98 |
| Ag Hmstd House | 137,401 | 137,401 | 0 | 0.0 | 1,218 | 1,140 | -78 | -6.4 | 0.89 | 0.83 |
| Ag Hmstd Land | 98,447 | 98,447 | 0 | 0.0 | 385 | 380 | -5 | -1.4 | 0.39 | 0.39 |
| Ag Non-Hmstd | 106,501 | 106,501 | 0 | 0.0 | 867 | 858 | -9 | -1.0 | 0.81 | 0.81 |
| Total | 32,781,456 | 32,781,456 | 0 | 0.0 | 414,028 | 407,347 | -6,680 | -1.6 | 1.26 | 1.24 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|---------------|---------------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 373,858 | 373,858 | 0 | 0.0 | County | 30.43 | 30.43 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 23,538 | 23,538 | 0 | 0.0 | City/Town | 31.78 | 31.76 | 0.293 | 0.293 |
| (-) FD Contrib Tax Cap | 28,797 | 28,797 | 0 | 0.0 | School District | 20.86 | 20.01 | 15.307 | 15.259 |
| (=) Taxable Tax Capacity | 321,523 | 321,523 | 0 | 0.0 | Special District | 5.15 | 5.15 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 46,115 | 46,115 | 0 | 0.0 | Total | 88.22 | 87.35 | 15.600 | 15.552 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 168,500 | 168,500 | 0.0 | 1,529 | 1,475 | -53 | -3.5 | 0.91 | 0.88 |
| Res Hmstd: Avg Val | 252,700 | 252,700 | 0.0 | 2,479 | 2,418 | -61 | -2.5 | 0.98 | 0.96 |
| Res Hmstd: Hi Val | 336,700 | 336,700 | 0.0 | 3,426 | 3,358 | -69 | -2.0 | 1.02 | 1 |
| Res Hmstd: Ex-Hi Val | 505,200 | 505,200 | 0.0 | 5,256 | 5,210 | -46 | -0.9 | 1.04 | 1.03 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,776 | 3,742 | -34 | -0.9 | 1.26 | 1.25 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,433 | 3,419 | -14 | -0.4 | 2.29 | 2.28 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,932 | 7,901 | -32 | -0.4 | 2.64 | 2.63 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 28,930 | 28,813 | -116 | -0.4 | 2.89 | 2.88 |

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 | Alte |
| Res Homestead | 20,434,584 | 20,434,584 | 0 | 0.0 | 194,121 | 189,916 | -4,205 | -2.2 | 0.95 | 0.93 |
| Res Non-Hmstd 1 | 2,222,943 | 2,222,943 | 0 | 0.0 | 22,418 | 22,190 | -228 | -1.0 | 1.01 | 1.00 |
| Res Non-Hmstd 23 | 747,295 | 747,295 | 0 | 0.0 | 8,536 | 8,447 | -90 | -1.1 | 1.14 | 1.13 |
| Apartments | 560,803 | 560,803 | 0 | 0.0 | 7,071 | 6,997 | -74 | -1.0 | 1.26 | 1.25 |
| Low-income Apts | 104,133 | 104,133 | 0 | 0.0 | 787 | 779 | -8 | -1.0 | 0.76 | 0.75 |
| Seasonal Rec | 164,407 | 164,407 | 0 | 0.0 | 1,433 | 1,417 | -16 | -1.1 | 0.87 | 0.86 |
| Com/Ind Lo Tier | 283,045 | 283,045 | 0 | 0.0 | 6,371 | 6,342 | -29 | -0.5 | 2.25 | 2.24 |
| Com/Ind Hi Tier | 2,629,001 | 2,629,001 | 0 | 0.0 | 77,698 | 77,361 | -338 | -0.4 | 2.96 | 2.94 |
| Publ U: Elec Gen | 65,440 | 65,440 | 0 | 0.0 | 1,347 | 1,339 | -8 | -0.6 | 2.06 | 2.05 |
| Publ U: Other | 224,653 | 224,653 | 0 | 0.0 | 6,641 | 6,612 | -30 | -0.4 | 2.96 | 2.94 |
| Ag Hmstd House | 322,889 | 322,889 | 0 | 0.0 | 2,598 | 2,397 | -201 | -7.7 | 0.80 | 0.74 |
| Ag Hmstd Land | 180,622 | 180,622 | 0 | 0.0 | 441 | 433 | -9 | -2.0 | 0.24 | 0.24 |
| Ag Non-Hmstd | 238,296 | 238,296 | 0 | 0.0 | 1,797 | 1,777 | -21 | -1.1 | 0.75 | 0.75 |
| Total | 28,178,111 | 28,178,111 | 0 | 0.0 | 331,261 | 326,006 | -5,255 | -1.6 | 1.18 | 1.16 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|-------|-------------|--------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 317,908 | 317,908 | 0 | 0.0 | County | 26.03 | 26.03 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 9,124 | 9,124 | 0 | 0.0 | City/Town | 28.80 | 28.72 | 0.660 | 0.660 |
| (-) FD Contrib Tax Cap | 21,005 | 21,005 | 0 | 0.0 | School District | 21.29 | 20.45 | 16.840 | 16.807 |
| (=) Taxable Tax Capacity | 287,779 | 287,779 | 0 | 0.0 | Special District | 4.42 | 4.42 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 25,669 | 25,669 | 0 | 0.0 | Total | 80.53 | 79.62 | 17.501 | 17.467 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 197,700 | 197,700 | 0.0 | 1,744 | 1,687 | -57 | -3.2 | 0.88 | 0.85 |
| Res Hmstd: Avg Val | 296,400 | 296,400 | 0.0 | 2,800 | 2,734 | -66 | -2.4 | 0.94 | 0.92 |
| Res Hmstd: Hi Val | 395,100 | 395,100 | 0.0 | 3,856 | 3,781 | -75 | -2.0 | 0.98 | 0.96 |
| Res Hmstd: Ex-Hi Val | 592,700 | 592,700 | 0.0 | 5,997 | 5,939 | -58 | -1.0 | 1.01 | 1.00 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,545 | 3,510 | -35 | -1.0 | 1.18 | 1.17 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,349 | 3,335 | -14 | -0.4 | 2.23 | 2.22 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 7,728 | 7,695 | -33 | -0.4 | 2.58 | 2.56 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 28,161 | 28,040 | -120 | -0.4 | 2.82 | 2.80 |

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| DAKOTA COUNTY |
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| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 31,450,131 | 31,450,131 | 0 | 0.0 | 328,268 | 321,791 | -6,476 | -2.0 | 1.04 | 1.02 |
| Res Non-Hmstd 1 | 2,079,150 | 2,079,150 | 0 | 0.0 | 22,803 | 22,631 | -172 | -0.8 | 1.10 | 1.09 |
| Res Non-Hmstd 23 | 556,057 | 556,057 | 0 | 0.0 | 7,510 | 7,453 | -57 | -0.8 | 1.35 | 1.34 |
| Apartments | 1,785,799 | 1,785,799 | 0 | 0.0 | 22,699 | 22,523 | -176 | -0.8 | 1.27 | 1.26 |
| Low-income Apts | 75,128 | 75,128 | 0 | 0.0 | 636 | 632 | -5 | -0.7 | 0.85 | 0.84 |
| Seasonal Rec | 46,399 | 46,399 | 0 | 0.0 | 559 | 554 | -5 | -1.0 | 1.20 | 1.19 |
| Com/Ind Lo Tier | 520,469 | 520,469 | 0 | 0.0 | 12,093 | 12,051 | -42 | -0.3 | 2.32 | 2.32 |
| Com/Ind Hi Tier | 5,411,277 | 5,411,277 | 0 | 0.0 | 162,910 | 162,370 | -540 | -0.3 | 3.01 | 3.00 |
| Publ U: Elec Gen | 78,728 | 78,728 | 0 | 0.0 | 1,636 | 1,627 | -9 | -0.6 | 2.08 | 2.07 |
| Publ U: Other | 427,985 | 427,985 | 0 | 0.0 | 13,002 | 12,957 | -46 | -0.4 | 3.04 | 3.03 |
| Ag Hmstd House | 271,918 | 271,918 | 0 | 0.0 | 2,418 | 2,247 | -171 | -7.1 | 0.89 | 0.83 |
| Ag Hmstd Land | 487,822 | 487,822 | 0 | 0.0 | 2,066 | 2,037 | -29 | -1.4 | 0.42 | 0.42 |
| Ag Non-Hmstd | 305,127 | 305,127 | 0 | 0.0 | 2,536 | 2,510 | -26 | -1.0 | 0.83 | 0.82 |
| Total | 43,495,991 | 43,495,991 | 0 | 0.0 | 579,137 | 571,382 | -7,755 | -1.3 | 1.33 | 1.31 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 502,559 | 502,559 | 0 | 0.0 | County | 25.55 | 25.55 | 0.492 | 0.492 |
| (-) TIF Tax Capacity | 23,626 | 23,626 | 0 | 0.0 | City/Town | 33.99 | 33.99 | 0.667 | 0.667 |
| (-) FD Contrib Tax Cap | 43,971 | 43,971 | 0 | 0.0 | School District | 24.28 | 23.50 | 18.548 | 18.513 |
| (=) Taxable Tax Capacity | 434,961 | 434,961 | 0 | 0.0 | Special District | 4.28 | 4.28 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 47,806 | 47,806 | 0 | 0.0 | Total | 88.09 | 87.31 | 19.707 | 19.672 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 182,700 | 182,700 | 0.0 | 1,762 | 1,709 | -53 | -3.0 | 0.96 | 0.94 |
| Res Hmstd: Avg Val | 273,900 | 273,900 | 0.0 | 2,827 | 2,767 | -60 | -2.1 | 1.03 | 1.01 |
| Res Hmstd: Hi Val | 365,100 | 365,100 | 0.0 | 3,892 | 3,824 | -68 | -1.7 | 1.07 | 1.05 |
| Res Hmstd: Ex-Hi Val | 547,900 | 547,900 | 0.0 | 6,012 | 5,966 | -46 | -0.8 | 1.1 | 1.09 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,895 | 3,864 | -30 | -0.8 | 1.3 | 1.29 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,503 | 3,492 | -12 | -0.3 | 2.34 | 2.33 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,076 | 8,049 | -28 | -0.3 | 2.69 | 2.68 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,416 | 29,314 | -101 | -0.3 | 2.94 | 2.93 |

CARVER & SCOTT COUNTIES

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 18,579,486 | 18,579,486 | 0 | 0.0 | 204,559 | 201,057 | -3,501 | -1.7 | 1.10 | 1.08 |
| Res Non-Hmstd 1 | 1,743,471 | 1,743,471 | 0 | 0.0 | 19,991 | 19,843 | -148 | -0.7 | 1.15 | 1.14 |
| Res Non-Hmstd 23 | 580,017 | 580,017 | 0 | 0.0 | 7,926 | 7,865 | -61 | -0.8 | 1.37 | 1.36 |
| Apartments | 359,461 | 359,461 | 0 | 0.0 | 5,012 | 4,974 | -38 | -0.7 | 1.39 | 1.38 |
| Low-income Apts | 85,701 | 85,701 | 0 | 0.0 | 750 | 745 | -5 | -0.7 | 0.88 | 0.87 |
| Seasonal Rec | 74,102 | 74,102 | 0 | 0.0 | 838 | 831 | -7 | -0.8 | 1.13 | 1.12 |
| Com/Ind Lo Tier | 377,040 | 377,040 | 0 | 0.0 | 9,049 | 9,017 | -32 | -0.4 | 2.40 | 2.39 |
| Com/Ind Hi Tier | 2,087,212 | 2,087,212 | 0 | 0.0 | 65,390 | 65,164 | -226 | -0.3 | 3.13 | 3.12 |
| Publ U: Elec Gen | 18,454 | 18,454 | 0 | 0.0 | 393 | 391 | -2 | -0.5 | 2.13 | 2.12 |
| Publ U: Other | 143,833 | 143,833 | 0 | 0.0 | 4,433 | 4,418 | -16 | -0.4 | 3.08 | 3.07 |
| Ag Hmstd House | 532,933 | 532,933 | 0 | 0.0 | 4,421 | 4,138 | -283 | -6.4 | 0.83 | 0.78 |
| Ag Hmstd Land | 821,268 | 821,268 | 0 | 0.0 | 3,181 | 3,138 | -43 | -1.4 | 0.39 | 0.38 |
| Ag Non-Hmstd | 409,358 | 409,358 | 0 | 0.0 | 3,518 | 3,484 | -35 | -1.0 | 0.86 | 0.85 |
| Total | 25,812,338 | 25,812,338 | 0 | 0.0 | 329,462 | 325,065 | -4,397 | -1.3 | 1.28 | 1.26 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 284,072 | 284,072 | 0 | 0.0 | County | 34.12 | 34.12 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 9,768 | 9,768 | 0 | 0.0 | City/Town | 28.63 | 28.63 | 1.322 | 1.322 |
| (-) FD Contrib Tax Cap | 17,548 | 17,548 | 0 | 0.0 | School District | 27.08 | 26.27 | 15.864 | 15.838 |
| (=) Taxable Tax Capacity | 256,756 | 256,756 | 0 | 0.0 | Special District | 4.91 | 4.91 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 22,079 | 22,079 | 0 | 0.0 | Total | 94.74 | 93.93 | 17.186 | 17.160 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 203,700 | 203,700 | 0.0 | 2,091 | 2,036 | -55 | -2.6 | 1.03 | 1 |
| Res Hmstd: Avg Val | 305,400 | 305,400 | 0.0 | 3,321 | 3,257 | -63 | -1.9 | 1.09 | 1.07 |
| Res Hmstd: Hi Val | 407,100 | 407,100 | 0.0 | 4,551 | 4,479 | -72 | -1.6 | 1.12 | 1.10 |
| Res Hmstd: Ex-Hi Val | 610,800 | 610,800 | 0.0 | 7,099 | 7,046 | -53 | -0.8 | 1.16 | 1.15 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,068 | 4,037 | -31 | -0.8 | 1.36 | 1.35 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,562 | 3,550 | -12 | -0.3 | 2.37 | 2.37 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,225 | 8,196 | -29 | -0.3 | 2.74 | 2.73 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,987 | 29,882 | -105 | -0.3 | 3 | 2.99 |

| |
|------------------------------|
| NORTHERN HENNEPIN CO. |
|------------------------------|

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 20,340,112 | 20,340,112 | 0 | 0.0 | 239,444 | 234,891 | -4,552 | -1.9 | 1.18 | 1.15 |
| Res Non-Hmstd 1 | 1,290,848 | 1,290,848 | 0 | 0.0 | 16,134 | 16,021 | -113 | -0.7 | 1.25 | 1.24 |
| Res Non-Hmstd 23 | 500,052 | 500,052 | 0 | 0.0 | 7,523 | 7,473 | -50 | -0.7 | 1.50 | 1.49 |
| Apartments | 1,003,901 | 1,003,901 | 0 | 0.0 | 15,829 | 15,726 | -102 | -0.6 | 1.58 | 1.57 |
| Low-income Apts | 106,190 | 106,190 | 0 | 0.0 | 1,035 | 1,028 | -7 | -0.7 | 0.97 | 0.97 |
| Seasonal Rec | 13,043 | 13,043 | 0 | 0.0 | 211 | 210 | -1 | -0.6 | 1.62 | 1.61 |
| Com/Ind Lo Tier | 333,922 | 333,922 | 0 | 0.0 | 8,412 | 8,383 | -29 | -0.3 | 2.52 | 2.51 |
| Com/Ind Hi Tier | 4,288,352 | 4,288,352 | 0 | 0.0 | 140,973 | 140,496 | -477 | -0.3 | 3.29 | 3.28 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 202,931 | 202,931 | 0 | 0.0 | 6,576 | 6,553 | -23 | -0.4 | 3.24 | 3.23 |
| Ag Hmstd House | 87,591 | 87,591 | 0 | 0.0 | 1,019 | 969 | -50 | -4.9 | 1.16 | 1.11 |
| Ag Hmstd Land | 112,561 | 112,561 | 0 | 0.0 | 621 | 615 | -5 | -0.9 | 0.55 | 0.55 |
| Ag Non-Hmstd | 164,332 | 164,332 | 0 | 0.0 | 1,735 | 1,722 | -13 | -0.7 | 1.06 | 1.05 |
| Total | 28,443,836 | 28,443,836 | 0 | 0.0 | 439,513 | 434,089 | -5,424 | -1.2 | 1.55 | 1.53 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 334,817 | 334,817 | 0 | 0.0 | County | 38.28 | 38.28 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 31,003 | 31,003 | 0 | 0.0 | City/Town | 35.16 | 35.17 | 1.013 | 1.013 |
| (-) FD Contrib Tax Cap | 32,225 | 32,225 | 0 | 0.0 | School District | 24.86 | 24.04 | 16.257 | 16.221 |
| (=) Taxable Tax Capacity | 271,589 | 271,589 | 0 | 0.0 | Special District | 8.16 | 8.16 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 36,405 | 36,405 | 0 | 0.0 | Total | 106.46 | 105.65 | 17.270 | 17.234 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 168,600 | 168,600 | 0.0 | 1,865 | 1,813 | -52 | -2.8 | 1.11 | 1.08 |
| Res Hmstd: Avg Val | 252,700 | 252,700 | 0.0 | 2,982 | 2,922 | -59 | -2.0 | 1.18 | 1.16 |
| Res Hmstd: Hi Val | 336,900 | 336,900 | 0.0 | 4,099 | 4,033 | -66 | -1.6 | 1.22 | 1.2 |
| Res Hmstd: Ex-Hi Val | 505,500 | 505,500 | 0.0 | 6,269 | 6,226 | -43 | -0.7 | 1.24 | 1.23 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,510 | 4,479 | -31 | -0.7 | 1.50 | 1.49 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,735 | 3,722 | -13 | -0.3 | 2.49 | 2.48 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,628 | 8,598 | -29 | -0.3 | 2.88 | 2.87 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 31,462 | 31,355 | -107 | -0.3 | 3.15 | 3.14 |

SOUTHEAST HENNEPIN CO.

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 23,008,523 | 23,008,523 | 0 | 0.0 | 252,717 | 248,147 | -4,571 | -1.8 | 1.10 | 1.08 |
| Res Non-Hmstd 1 | 1,681,786 | 1,681,786 | 0 | 0.0 | 19,476 | 19,326 | -150 | -0.8 | 1.16 | 1.15 |
| Res Non-Hmstd 23 | 288,405 | 288,405 | 0 | 0.0 | 4,011 | 3,979 | -32 | -0.8 | 1.39 | 1.38 |
| Apartments | 2,057,233 | 2,057,233 | 0 | 0.0 | 28,707 | 28,471 | -236 | -0.8 | 1.40 | 1.38 |
| Low-income Apts | 137,423 | 137,423 | 0 | 0.0 | 1,200 | 1,191 | -9 | -0.8 | 0.87 | 0.87 |
| Seasonal Rec | 6,236 | 6,236 | 0 | 0.0 | 68 | 68 | 0 | -0.6 | 1.10 | 1.09 |
| Com/Ind Lo Tier | 340,411 | 340,411 | 0 | 0.0 | 8,186 | 8,155 | -31 | -0.4 | 2.40 | 2.40 |
| Com/Ind Hi Tier | 8,079,108 | 8,079,108 | 0 | 0.0 | 251,193 | 250,246 | -947 | -0.4 | 3.11 | 3.10 |
| Publ U: Elec Gen | 636 | 636 | 0 | 0.0 | 15 | 15 | 0 | -0.3 | 2.38 | 2.37 |
| Publ U: Other | 170,215 | 170,215 | 0 | 0.0 | 5,313 | 5,294 | -20 | -0.4 | 3.12 | 3.11 |
| Ag Hmstd House | 937 | 937 | 0 | 0.0 | 10 | 10 | 0 | -4.2 | 1.11 | 1.06 |
| Ag Hmstd Land | 230 | 230 | 0 | 0.0 | 1 | 1 | 0 | -1.4 | 0.29 | 0.29 |
| Ag Non-Hmstd | 71 | 71 | 0 | 0.0 | 1 | 1 | 0 | -0.8 | 0.94 | 0.94 |
| Total | 35,771,214 | 35,771,214 | 0 | 0.0 | 570,898 | 564,901 | -5,996 | -1.1 | 1.60 | 1.58 |

Tax Base**Tax Rates**

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 452,803 | 452,803 | 0 | 0.0 | County | 38.28 | 38.28 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 39,154 | 39,154 | 0 | 0.0 | City/Town | 31.06 | 30.95 | 0.182 | 0.182 |
| (-) FD Contrib Tax Cap | 51,580 | 51,580 | 0 | 0.0 | School District | 19.18 | 18.43 | 14.513 | 14.491 |
| (=) Taxable Tax Capacity | 362,068 | 362,068 | 0 | 0.0 | Special District | 9.15 | 9.15 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 24,897 | 24,897 | 0 | 0.0 | Total | 97.67 | 96.81 | 14.695 | 14.673 |

**Tax Burdens on
Hypothetical Properties**

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 201,200 | 201,200 | 0.0 | 2,070 | 2,014 | -56 | -2.7 | 1.03 | 1.00 |
| Res Hmstd: Avg Val | 301,600 | 301,600 | 0.0 | 3,288 | 3,224 | -64 | -2.0 | 1.09 | 1.07 |
| Res Hmstd: Hi Val | 402,000 | 402,000 | 0.0 | 4,507 | 4,433 | -73 | -1.6 | 1.12 | 1.10 |
| Res Hmstd: Ex-Hi Val | 603,200 | 603,200 | 0.0 | 7,030 | 6,975 | -55 | -0.8 | 1.17 | 1.16 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,104 | 4,071 | -33 | -0.8 | 1.37 | 1.36 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,550 | 3,537 | -14 | -0.4 | 2.37 | 2.36 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,211 | 8,179 | -32 | -0.4 | 2.74 | 2.73 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,960 | 29,842 | -118 | -0.4 | 3 | 2.98 |

| |
|-------------------------------|
| SOUTHWEST HENNEPIN CO. |
|-------------------------------|

| <i>Tax Burdens by Property Class</i> | <i>Taxable Market Value</i> | | | | <i>Net Tax</i> | | | | <i>Effective Tax Rates</i> | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alte</i> |
| Res Homestead | 31,105,790 | 31,105,790 | 0 | 0.0 | 344,078 | 340,007 | -4,071 | -1.2 | 1.11 | 1.09 |
| Res Non-Hmstd 1 | 3,073,829 | 3,073,829 | 0 | 0.0 | 34,402 | 34,216 | -186 | -0.5 | 1.12 | 1.11 |
| Res Non-Hmstd 23 | 542,915 | 542,915 | 0 | 0.0 | 6,983 | 6,944 | -40 | -0.6 | 1.29 | 1.28 |
| Apartments | 1,731,588 | 1,731,588 | 0 | 0.0 | 23,523 | 23,376 | -147 | -0.6 | 1.36 | 1.35 |
| Low-income Apts | 86,325 | 86,325 | 0 | 0.0 | 726 | 722 | -4 | -0.6 | 0.84 | 0.84 |
| Seasonal Rec | 127,730 | 127,730 | 0 | 0.0 | 1,490 | 1,484 | -6 | -0.4 | 1.17 | 1.16 |
| Com/Ind Lo Tier | 351,871 | 351,871 | 0 | 0.0 | 8,287 | 8,264 | -23 | -0.3 | 2.36 | 2.35 |
| Com/Ind Hi Tier | 6,430,034 | 6,430,034 | 0 | 0.0 | 199,212 | 198,649 | -563 | -0.3 | 3.10 | 3.09 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 205,918 | 205,918 | 0 | 0.0 | 6,338 | 6,320 | -18 | -0.3 | 3.08 | 3.07 |
| Ag Hmstd House | 77,529 | 77,529 | 0 | 0.0 | 845 | 801 | -44 | -5.2 | 1.09 | 1.03 |
| Ag Hmstd Land | 75,973 | 75,973 | 0 | 0.0 | 360 | 358 | -3 | -0.7 | 0.47 | 0.47 |
| Ag Non-Hmstd | 165,702 | 165,702 | 0 | 0.0 | 1,493 | 1,484 | -9 | -0.6 | 0.90 | 0.90 |
| Total | 43,975,203 | 43,975,203 | 0 | 0.0 | 627,738 | 622,625 | -5,113 | -0.8 | 1.43 | 1.42 |

*Tax Base**Tax Rates*

| | | | | | <i>Net Tax Cap (Pctg)</i> | | <i>Ref Mkt Val</i> | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alter</i> | <i>Base</i> | <i>Alter</i> | |
| Total Tax Capacity | 529,670 | 529,670 | 0 | 0.0 | County | 38.28 | 38.28 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 12,830 | 12,830 | 0 | 0.0 | City/Town | 25.18 | 25.18 | 0.888 | 0.888 |
| (-) FD Contrib Tax Cap | 47,608 | 47,608 | 0 | 0.0 | School District | 20.50 | 19.88 | 15.523 | 15.509 |
| (=) Taxable Tax Capacity | 469,232 | 469,232 | 0 | 0.0 | Special District | 8.41 | 8.41 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 20,545 | 20,545 | 0 | 0.0 | Total | 92.38 | 91.75 | 16.411 | 16.397 |

*Tax Burdens on**Hypothetical Properties*

| | <i>Taxable Market Value</i> | | | <i>Net Tax</i> | | | | <i>Effective Tax Rates</i> | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | <i>Baseline</i> | <i>Alternative</i> | <i>Pctg Chng</i> | <i>Baseline</i> | <i>Alternative</i> | <i>Change</i> | <i>Pctg Chng</i> | <i>Base</i> | <i>Alter</i> |
| Res Hmstd: Lo Val | 277,400 | 277,400 | 0.0 | 2,895 | 2,840 | -56 | -1.9 | 1.04 | 1.02 |
| Res Hmstd: Avg Val | 416,000 | 416,000 | 0.0 | 4,526 | 4,463 | -62 | -1.4 | 1.09 | 1.07 |
| Res Hmstd: Hi Val | 554,600 | 554,600 | 0.0 | 6,159 | 6,123 | -36 | -0.6 | 1.11 | 1.10 |
| Res Hmstd: Ex-Hi Val | 832,000 | 832,000 | 0.0 | 9,818 | 9,760 | -58 | -0.6 | 1.18 | 1.17 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 3,956 | 3,933 | -24 | -0.6 | 1.32 | 1.31 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,515 | 3,506 | -9 | -0.3 | 2.34 | 2.34 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,120 | 8,098 | -22 | -0.3 | 2.71 | 2.7 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,610 | 29,530 | -80 | -0.3 | 2.96 | 2.95 |

SUBURBAN RAMSEY CO.

| <i>Tax Burdens by Property Class</i> | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|--|-----------------------------|--------------------|---------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 17,569,593 | 17,569,593 | 0 | 0.0 | 187,368 | 183,696 | -3,672 | -2.0 | 1.07 | 1.05 |
| Res Non-Hmstd 1 | 1,304,860 | 1,304,860 | 0 | 0.0 | 14,642 | 14,538 | -104 | -0.7 | 1.12 | 1.11 |
| Res Non-Hmstd 23 | 409,497 | 409,497 | 0 | 0.0 | 5,595 | 5,555 | -40 | -0.7 | 1.37 | 1.36 |
| Apartments | 1,265,411 | 1,265,411 | 0 | 0.0 | 17,507 | 17,377 | -130 | -0.7 | 1.38 | 1.37 |
| Low-income Apts | 174,246 | 174,246 | 0 | 0.0 | 1,504 | 1,495 | -10 | -0.6 | 0.86 | 0.86 |
| Seasonal Rec | 12,460 | 12,460 | 0 | 0.0 | 148 | 147 | -1 | -0.7 | 1.19 | 1.18 |
| Com/Ind Lo Tier | 362,642 | 362,642 | 0 | 0.0 | 8,582 | 8,549 | -33 | -0.4 | 2.37 | 2.36 |
| Com/Ind Hi Tier | 4,907,060 | 4,907,060 | 0 | 0.0 | 153,132 | 152,584 | -547 | -0.4 | 3.12 | 3.11 |
| Publ U: Elec Gen | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Publ U: Other | 198,022 | 198,022 | 0 | 0.0 | 6,171 | 6,149 | -22 | -0.4 | 3.12 | 3.10 |
| Ag Hmstd House | 1,628 | 1,628 | 0 | 0.0 | 14 | 13 | -1 | -4.3 | 0.85 | 0.81 |
| Ag Hmstd Land | 1,222 | 1,222 | 0 | 0.0 | 4 | 4 | 0 | -1.3 | 0.35 | 0.35 |
| Ag Non-Hmstd | 24,339 | 24,339 | 0 | 0.0 | 196 | 194 | -2 | -1.0 | 0.80 | 0.80 |
| Total | 26,230,980 | 26,230,980 | 0 | 0.0 | 394,861 | 390,301 | -4,561 | -1.2 | 1.51 | 1.49 |

*Tax Base**Tax Rates*

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|-----------------|--------------------|---------------|----------------------|---------------------------|--------------|--------------------|--------------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 320,800 | 320,800 | 0 | 0.0 | County | 44.58 | 44.58 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 19,422 | 19,422 | 0 | 0.0 | City/Town | 23.47 | 23.53 | 0.866 | 0.866 |
| (-) FD Contrib Tax Cap | 34,927 | 34,927 | 0 | 0.0 | School District | 17.91 | 17.08 | 16.615 | 16.574 |
| (=) Taxable Tax Capacity | 266,452 | 266,452 | 0 | 0.0 | Special District | 8.08 | 8.08 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 27,744 | 27,744 | 0 | 0.0 | Total | 94.04 | 93.26 | 17.481 | 17.440 |

*Tax Burdens on**Hypothetical Properties*

| | Taxable Market Value | | | Net Tax | | | | Effective Tax Rates | |
|----------------------|---------------------------------|--------------------|----------------------|-----------------|--------------------|---------------|----------------------|--------------------------------|--------------|
| | Baseline | Alternative | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alter |
| Res Hmstd: Lo Val | 180,400 | 180,400 | 0.0 | 1,802 | 1,749 | -53 | -2.9 | 1 | 0.97 |
| Res Hmstd: Avg Val | 270,500 | 270,500 | 0.0 | 2,888 | 2,828 | -60 | -2.1 | 1.07 | 1.05 |
| Res Hmstd: Hi Val | 360,600 | 360,600 | 0.0 | 3,973 | 3,906 | -67 | -1.7 | 1.10 | 1.08 |
| Res Hmstd: Ex-Hi Val | 541,000 | 541,000 | 0.0 | 6,130 | 6,085 | -45 | -0.7 | 1.13 | 1.12 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,051 | 4,021 | -30 | -0.7 | 1.35 | 1.34 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,546 | 3,533 | -12 | -0.3 | 2.36 | 2.36 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,186 | 8,158 | -29 | -0.4 | 2.73 | 2.72 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 29,841 | 29,736 | -105 | -0.4 | 2.98 | 2.97 |

CITY OF MINNEAPOLIS

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|-------------------|----------|--------------|----------------|----------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 20,275,369 | 20,275,369 | 0 | 0.0 | 259,071 | 254,599 | -4,472 | -1.7 | 1.28 | 1.26 |
| Res Non-Hmstd 1 | 3,303,390 | 3,303,390 | 0 | 0.0 | 44,495 | 44,209 | -286 | -0.6 | 1.35 | 1.34 |
| Res Non-Hmstd 23 | 1,731,990 | 1,731,990 | 0 | 0.0 | 28,298 | 28,114 | -184 | -0.7 | 1.63 | 1.62 |
| Apartments | 3,153,066 | 3,153,066 | 0 | 0.0 | 51,439 | 51,104 | -335 | -0.7 | 1.63 | 1.62 |
| Low-income Apts | 281,790 | 281,790 | 0 | 0.0 | 2,806 | 2,788 | -18 | -0.6 | 1.00 | 0.99 |
| Seasonal Rec | 314 | 314 | 0 | 0.0 | 4 | 4 | 0 | -0.6 | 1.36 | 1.35 |
| Com/Ind Lo Tier | 629,786 | 629,786 | 0 | 0.0 | 16,279 | 16,220 | -59 | -0.4 | 2.58 | 2.58 |
| Com/Ind Hi Tier | 7,711,629 | 7,711,629 | 0 | 0.0 | 262,858 | 261,901 | -957 | -0.4 | 3.41 | 3.40 |
| Publ U: Elec Gen | 64,407 | 64,407 | 0 | 0.0 | 1,618 | 1,610 | -8 | -0.5 | 2.51 | 2.50 |
| Publ U: Other | 284,813 | 284,813 | 0 | 0.0 | 9,690 | 9,655 | -35 | -0.4 | 3.40 | 3.39 |
| Ag Hmstd House | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Ag Hmstd Land | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Ag Non-Hmstd | 1,212 | 1,212 | 0 | 0.0 | 15 | 15 | 0 | -0.7 | 1.21 | 1.21 |
| Total | 37,437,765 | 37,437,765 | 0 | 0.0 | 676,572 | 670,218 | -6,354 | -0.9 | 1.81 | 1.79 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|--------|-------------|--------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 473,069 | 473,069 | 0 | 0.0 | County | 34.00 | 34.00 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 72,160 | 72,160 | 0 | 0.0 | City/Town | 56.82 | 56.59 | 2.491 | 2.491 |
| (-) FD Contrib Tax Cap | 45,548 | 45,548 | 0 | 0.0 | School District | 23.97 | 23.37 | 8.861 | 8.840 |
| (=) Taxable Tax Capacity | 355,360 | 355,360 | 0 | 0.0 | Special District | 6.64 | 6.64 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 49,566 | 49,566 | 0 | 0.0 | Total | 121.43 | 120.60 | 11.352 | 11.331 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 165,700 | 165,700 | 0.0 | 1,977 | 1,925 | -52 | -2.6 | 1.19 | 1.16 |
| Res Hmstd: Avg Val | 248,400 | 248,400 | 0.0 | 3,149 | 3,090 | -59 | -1.9 | 1.27 | 1.24 |
| Res Hmstd: Hi Val | 331,100 | 331,100 | 0.0 | 4,322 | 4,256 | -66 | -1.5 | 1.31 | 1.29 |
| Res Hmstd: Ex-Hi Val | 496,700 | 496,700 | 0.0 | 6,595 | 6,553 | -42 | -0.6 | 1.33 | 1.32 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,894 | 4,862 | -32 | -0.7 | 1.63 | 1.62 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,877 | 3,863 | -14 | -0.4 | 2.58 | 2.58 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,990 | 8,957 | -33 | -0.4 | 3 | 2.99 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 32,850 | 32,731 | -120 | -0.4 | 3.29 | 3.27 |

CITY OF ST. PAUL

| Tax Burdens by Property Class | Taxable Market Value | | | | Net Tax | | | | Effective Tax Rates | |
|----------------------------------|----------------------|-------------------|----------|--------------|----------------|----------------|---------------|--------------|------------------------|-------------|
| | Baseline | Alternative | Change | Pctg Chng | Baseline | Alternative | Change | Pctg Chng | Base | Alte |
| Res Homestead | 13,844,899 | 13,844,899 | 0 | 0.0 | 152,474 | 148,228 | -4,246 | -2.8 | 1.10 | 1.07 |
| Res Non-Hmstd 1 | 1,734,475 | 1,734,475 | 0 | 0.0 | 20,560 | 20,289 | -272 | -1.3 | 1.19 | 1.17 |
| Res Non-Hmstd 23 | 910,678 | 910,678 | 0 | 0.0 | 12,997 | 12,823 | -174 | -1.3 | 1.43 | 1.41 |
| Apartments | 2,006,638 | 2,006,638 | 0 | 0.0 | 28,647 | 28,262 | -384 | -1.3 | 1.43 | 1.41 |
| Low-income Apts | 244,506 | 244,506 | 0 | 0.0 | 2,145 | 2,116 | -28 | -1.3 | 0.88 | 0.87 |
| Seasonal Rec | 1,109 | 1,109 | 0 | 0.0 | 14 | 14 | 0 | -1.3 | 1.28 | 1.27 |
| Com/Ind Lo Tier | 447,703 | 447,703 | 0 | 0.0 | 10,782 | 10,706 | -76 | -0.7 | 2.41 | 2.39 |
| Com/Ind Hi Tier | 3,754,564 | 3,754,564 | 0 | 0.0 | 118,847 | 118,006 | -841 | -0.7 | 3.17 | 3.14 |
| Publ U: Elec Gen | 33,290 | 33,290 | 0 | 0.0 | 755 | 748 | -7 | -1.0 | 2.27 | 2.25 |
| Publ U: Other | 215,036 | 215,036 | 0 | 0.0 | 6,807 | 6,759 | -48 | -0.7 | 3.17 | 3.14 |
| Ag Hmstd House | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Ag Hmstd Land | 0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0.00 | 0.00 |
| Ag Non-Hmstd | 1,041 | 1,041 | 0 | 0.0 | 11 | 11 | 0 | -1.4 | 1.03 | 1.02 |
| Total | 23,193,939 | 23,193,939 | 0 | 0.0 | 354,039 | 347,962 | -6,077 | -1.7 | 1.53 | 1.50 |

Tax Base

Tax Rates

| | | | | | Net Tax Cap (Pctg) | | Ref Mkt Val | | |
|--------------------------|----------|-------------|--------|--------------|--------------------|--------|-------------|--------|--------|
| | Baseline | Alternative | Change | Pctg Chng | Base | Alter | Base | Alter | |
| Total Tax Capacity | 282,199 | 282,199 | 0 | 0.0 | County | 41.53 | 41.53 | 0.000 | 0.000 |
| (-) TIF Tax Capacity | 25,900 | 25,900 | 0 | 0.0 | City/Town | 27.47 | 26.91 | 0.000 | 0.000 |
| (-) FD Contrib Tax Cap | 23,118 | 23,118 | 0 | 0.0 | School District | 26.11 | 25.18 | 13.693 | 13.638 |
| (=) Taxable Tax Capacity | 233,181 | 233,181 | 0 | 0.0 | Special District | 8.14 | 8.14 | 0.000 | 0.000 |
| FD Distrib Tax Cap | 45,502 | 45,502 | 0 | 0.0 | Total | 103.25 | 101.77 | 13.693 | 13.638 |

Tax Burdens on
Hypothetical Properties

| | Taxable Market Value | | | Pctg Chng | Net Tax | | | Effective Tax Rates | |
|----------------------|-------------------------|-------------|--------|--------------|----------|-------------|--------|------------------------|------|
| | Baseline | Alternative | Change | | Baseline | Alternative | Change | Pctg Chng | Base |
| Res Hmstd: Lo Val | 153,300 | 153,300 | 0.0 | 1,558 | 1,497 | -61 | -3.9 | 1.02 | 0.98 |
| Res Hmstd: Avg Val | 229,900 | 229,900 | 0.0 | 2,523 | 2,450 | -73 | -2.9 | 1.1 | 1.07 |
| Res Hmstd: Hi Val | 306,400 | 306,400 | 0.0 | 3,487 | 3,402 | -85 | -2.4 | 1.14 | 1.11 |
| Res Hmstd: Ex-Hi Val | 459,800 | 459,800 | 0.0 | 5,377 | 5,306 | -71 | -1.3 | 1.17 | 1.15 |
| Apartment (Mkt rate) | 300,000 | 300,000 | 0.0 | 4,283 | 4,225 | -57 | -1.3 | 1.43 | 1.41 |
| Comm/Ind: Lo Val | 150,000 | 150,000 | 0.0 | 3,612 | 3,587 | -25 | -0.7 | 2.41 | 2.39 |
| Comm/Ind: Med Val | 300,000 | 300,000 | 0.0 | 8,361 | 8,302 | -59 | -0.7 | 2.79 | 2.77 |
| Comm/Ind: Hi Val | 1,000,000 | 1,000,000 | 0.0 | 30,518 | 30,303 | -216 | -0.7 | 3.05 | 3.03 |

Baseline Legal Class Report

| | Legal Class | Class Rate | Mkt Val | Net Tax Cap | Net Tax |
|-------|-----------------------------------|------------|-------------|-------------|-----------|
| 159.1 | Farm 1b Hmstd HGA: <32K: Exist | 0.450 | 15,039 | 68 | 9 |
| 160.1 | Ag Hmstd HGA: <76K: Exist | 1.000 | 6,642,581 | 66,426 | 41,107 |
| 160.2 | Ag Hmstd HGA: <76K: NewCon | 1.000 | 14,794 | 148 | 95 |
| 161.1 | Ag Hmstd HGA: 76K-414K: Exist | 1.000 | 5,968,311 | 59,683 | 63,676 |
| 161.2 | Ag Hmstd HGA: 76K-414K: NewCon | 1.000 | 74,299 | 743 | 791 |
| 162.1 | Ag Hmstd HGA: 414K-500K: Exist | 1.000 | 73,831 | 738 | 698 |
| 162.2 | Ag Hmstd HGA: 414K-500K: NewCon | 1.000 | 1,497 | 15 | 14 |
| 163.1 | Ag Hmstd HGA: >500K: Exist | 1.250 | 105,915 | 1,324 | 1,242 |
| 163.2 | Ag Hmstd HGA: >500K: NewCon | 1.250 | 2,350 | 29 | 26 |
| 164.1 | Farm 1b Hmstd land <32K: Exist | 0.450 | 356 | 2 | 1 |
| 165.1 | Ag Hmstd 1 & b: <115K: Exist | 0.550 | 10,439,073 | 57,415 | 18,396 |
| 165.2 | Ag Hmstd 1 & b: <115K: NewCon | 0.550 | 29,455 | 162 | 57 |
| 166.1 | Ag Hmstd 1 & b: 115K-345K: Exist | 0.550 | 11,877,602 | 65,327 | 60,883 |
| 166.2 | Ag Hmstd 1 & b: 115K-345K: NewCon | 0.550 | 73,061 | 402 | 383 |
| 167.1 | Ag Hmstd 1 & b: 345K-790K: Exist | 0.550 | 9,359,165 | 51,475 | 42,231 |
| 167.2 | Ag Hmstd 1 & b: 345K-790K: NewCon | 0.550 | 111,094 | 611 | 504 |
| 168.1 | Ag Hmstd 1 & b: >790K: Exist | 1.000 | 7,241,961 | 72,420 | 58,557 |
| 168.2 | Ag Hmstd 1 & b: >790K: NewCon | 1.000 | 34,739 | 347 | 281 |
| 170.1 | Ag Non-homestead: Exist | 1.000 | 17,453,851 | 174,539 | 146,011 |
| 170.2 | Ag Non-homestead: NewCon | 1.000 | 45,770 | 458 | 368 |
| 171.0 | Private Airport | 1.000 | 292 | 3 | 2 |
| 172.1 | Migrant Housing <500K: Exist | 1.000 | 1,389 | 14 | 14 |
| 173.1 | Migrant Housing >500K: Exist | 1.250 | 65 | 1 | 1 |
| 177.0 | Timberlands | 1.000 | 1,730,847 | 17,308 | 14,493 |
| 178.1 | Non-comm SRR: <76K: Exist | 1.000 | 9,955,750 | 99,558 | 82,470 |
| 178.2 | Non-comm SRR: <76K: NewCon | 1.000 | 122,797 | 1,228 | 1,074 |
| 179.1 | Non-comm SRR: 76K-500K: Exist | 1.000 | 11,557,955 | 115,580 | 102,942 |
| 179.2 | Non-comm SRR: 76K-500K: NewCon | 1.000 | 339,233 | 3,392 | 3,071 |
| 180.1 | Non-comm SRR: >500K: Exist | 1.250 | 1,062,348 | 13,279 | 10,885 |
| 180.2 | Non-comm SRR: >500K: NewCon | 1.250 | 46,599 | 582 | 474 |
| 183.1 | Res 1b Hmstd <32K: Exist | 0.450 | 233,960 | 1,053 | 956 |
| 184.1 | Res Hmstd: <76K: Exist | 1.000 | 104,955,857 | 1,049,559 | 974,683 |
| 184.2 | Res Hmstd: <76K: NewCon | 1.000 | 551,714 | 5,517 | 5,135 |
| 185.1 | Res Hmstd: 76K-414K: Exist | 1.000 | 198,413,397 | 1,984,134 | 2,204,009 |
| 185.2 | Res Hmstd: 76K-414K: NewCon | 1.000 | 4,200,018 | 42,000 | 46,734 |
| 186.1 | Res Hmstd: 414K-500K: Exist | 1.000 | 7,125,662 | 71,257 | 75,570 |
| 186.2 | Res Hmstd: 414K-500K: NewCon | 1.000 | 266,963 | 2,670 | 2,806 |
| 187.1 | Res Hmstd: > 500K: Exist | 1.250 | 13,710,512 | 171,381 | 173,347 |
| 187.2 | Res Hmstd: > 500K: NewCon | 1.250 | 462,861 | 5,786 | 5,754 |
| 189.1 | Res NonH 1 unit: <76K: Exist | 1.000 | 11,171,621 | 111,716 | 130,866 |
| 189.2 | Res NonH 1 unit: <76K: NewCon | 1.000 | 524,106 | 5,241 | 6,030 |

House Research Dept.

Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

| Simulation No. | Description | Baseline | Alternative | Current Law | Governor's Proposal |
|----------------|-------------------------------------|----------|-------------|-------------|---------------------|
| 190.1 | Res NonH 1 unit: 76K - 500K: Exist | 1.000 | 14,966,088 | 149,661 | 168,510 |
| 190.2 | Res NonH 1 unit: 76K - 500K: NewCon | 1.000 | 1,260,438 | 12,604 | 14,052 |
| 191.1 | Res NonH 1 unit: >500K: Exist | 1.250 | 2,088,083 | 26,101 | 26,778 |
| 191.2 | Res NonH 1 unit: >500K: NewCon | 1.250 | 202,516 | 2,531 | 2,619 |
| 193.1 | Res NonH 2-3 units: Exist | 1.250 | 8,789,493 | 109,869 | 124,546 |
| 193.2 | Res NonH 2-3 units: NewCon | 1.250 | 611,328 | 7,642 | 8,426 |
| 196.1 | Regular apartments (4a): Exist | 1.250 | 18,356,672 | 229,458 | 266,429 |
| 196.2 | Regular apartments (4a): NewCon | 1.250 | 242,604 | 3,033 | 3,447 |
| 197.1 | Low-income housing (4d): Exist | 0.750 | 2,267,809 | 17,009 | 20,781 |
| 197.2 | Low-income housing (4d): NewCon | 0.750 | 14,141 | 106 | 130 |
| 198.1 | Non-profit/Comm Serv: Exist | 1.500 | 51,140 | 767 | 929 |
| 198.2 | Non-profit/Comm Serv: NewCon | 1.500 | 85 | 1 | 1 |
| 199.1 | Student housing: Exist | 1.000 | 30,113 | 301 | 359 |
| 199.2 | Student housing: NewCon | 1.000 | 10 | 0 | 0 |
| 200.1 | Manuf home park land: Exist | 1.250 | 612,418 | 7,655 | 8,551 |
| 200.2 | Manuf home park land: NewCon | 1.250 | 139 | 2 | 2 |
| 202.1 | Comm SRR 1c: <500K: Exist | 0.550 | 403,538 | 2,219 | 1,856 |
| 202.2 | Comm SRR 1c: <500K: NewCon | 0.550 | 1,679 | 9 | 9 |
| 203.1 | Comm SRR 1c: 500K-2.2M: Exist | 1.000 | 259,021 | 2,590 | 1,953 |
| 203.2 | Comm SRR 1c: 500K-2.2M: NewCon | 1.000 | 2,932 | 29 | 25 |
| 204.1 | Comm SRR 1c: >2.2M: Exist | 1.250 | 50,675 | 633 | 527 |
| 204.2 | Comm SRR 1c: >2.2M: New con | 1.250 | 563 | 7 | 6 |
| 205.1 | Comm SRR 4c: <500K: Exist | 1.000 | 267,136 | 2,671 | 2,798 |
| 205.2 | Comm SRR 4c: <500K: NewCon | 1.000 | 2,691 | 27 | 28 |
| 206.1 | Comm SRR 4c: >500K: Exist | 1.250 | 131,851 | 1,648 | 1,557 |
| 206.2 | Comm SRR 4c: >500K: NewCon | 1.250 | 4,814 | 60 | 51 |
| 207.1 | Bed & Breakfast: Exist | 1.250 | 25,479 | 318 | 324 |
| 207.2 | Bed & Breakfast: NewCon | 1.250 | 30 | 0 | 0 |
| 208.0 | Qualifying golf courses | 1.250 | 265,040 | 3,313 | 3,237 |
| 211.1 | Commercial: <150K: Exist | 1.500 | 8,458,080 | 126,871 | 207,721 |
| 211.2 | Commercial: <150K: NewCon | 1.500 | 129,568 | 1,944 | 3,153 |
| 212.1 | Commercial: >150K: Exist | 2.000 | 45,823,470 | 916,469 | 1,446,623 |
| 212.2 | Commercial: >150K: NewCon | 2.000 | 1,328,761 | 26,575 | 41,320 |
| 213.1 | Comm border city: <150K: Exist | 1.500 | 41,754 | 626 | 962 |
| 213.2 | Comm border city: <150K: NewCon | 1.500 | 681 | 10 | 16 |
| 214.1 | Comm border city: >150K: Exist | 2.000 | 84,689 | 1,694 | 1,948 |
| 214.2 | Comm border city: >150K: NewCon | 2.000 | 2,712 | 54 | 62 |
| 222.1 | Industrial: <150K: Exist | 1.500 | 1,303,684 | 19,555 | 32,011 |
| 222.2 | Industrial: <150K: NewCon | 1.500 | 12,844 | 193 | 315 |
| 223.1 | Industrial: >150K: Exist | 2.000 | 14,083,034 | 281,661 | 448,077 |
| 223.2 | Industrial: >150K: NewCon | 2.000 | 189,276 | 3,786 | 6,064 |
| 224.1 | Ind'l border city: <150K: Exist | 1.500 | 1,517 | 23 | 35 |
| 224.2 | Ind'l border city: <150K: NewCon | 1.500 | 0 | 0 | 0 |
| 225.1 | Ind'l border city: >150K: Exist | 2.000 | 66,326 | 1,327 | 1,538 |

House Research Dept.

Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

| | | | | | |
|--------------------|--|-------|-------------|-----------|-----------|
| 225.2 | Ind'l border city: >150K: NewCon | 2.000 | 2,007 | 40 | 46 |
| 233.0 | Publ Util: land & bldgs <150K | 1.500 | 83,579 | 1,254 | 1,939 |
| 234.0 | Publ Util: land & bldgs >150K | 2.000 | 832,870 | 16,657 | 25,401 |
| 235.0 | Publ Util: Electric Generat Mach | 2.000 | 1,496,108 | 29,922 | 32,438 |
| 236.0 | Publ Util: machinery (non-generat) | 2.000 | 1,064,435 | 21,289 | 31,656 |
| 238.0 | Railroad <150K | 1.500 | 27,063 | 406 | 661 |
| 239.0 | Railroad >150K | 2.000 | 598,020 | 11,960 | 18,510 |
| 241.0 | Non-comm aircraft hangars | 1.500 | 3,145 | 47 | 52 |
| 242.0 | Mineral | 2.000 | 2,223 | 44 | 87 |
| 243.0 | Misc class 5 | 2.000 | 4,862 | 97 | 140 |
| 249.0 | Personal: 3f | 1.000 | 10,223 | 102 | 105 |
| 250.0 | Non-comm aircraft hangars | 1.500 | 72,626 | 1,089 | 1,089 |
| 251.0 | Pers: It31 tools&mach excl elec gen | 2.000 | 151,661 | 3,033 | 4,420 |
| 252.0 | Pers: It32 struct/lease land-non C/I,SRR | 1.000 | 9,420 | 94 | 97 |
| 253.0 | Pers: It32 struct/leased land-NCSRR<76 | 1.000 | 56,970 | 570 | 510 |
| 254.0 | Pers: It32 str/lease land-NCSRR:76-500 | 1.000 | 11,013 | 110 | 95 |
| 256.0 | Pers: It32 struct/leased land-C/I | 2.000 | 19,211 | 384 | 567 |
| 257.0 | Pers: Item 33 ag real estate | 1.000 | 21,423 | 214 | 214 |
| 259.0 | Pers: It41 struct/leased land - C/I | 2.000 | 428,051 | 8,561 | 9,209 |
| 260.0 | Pers: It41 struct/leased land-NCSRR<76 | 1.000 | 335 | 3 | 5 |
| 263.0 | Pers: It41 str/leased land-non C/I,SRR | 1.000 | 3,070 | 31 | 35 |
| 264.0 | Pers: Item 41 Border EZ | 2.000 | 1,265 | 25 | 29 |
| 265.0 | Pers: Item 42 non-EZ struct/RR land | 2.000 | 34,674 | 693 | 1,325 |
| 267.0 | Pers: It43 leased real estate - non C/I | 1.500 | 22,879 | 343 | 442 |
| 268.0 | Pers: Item 43 leased real estate - C/I | 2.000 | 416,689 | 8,334 | 9,751 |
| 269.0 | Pers: Item 44 electric util trans lines | 2.000 | 1,639,636 | 32,793 | 50,917 |
| 270.0 | Pers: Item 44 electric util distri lines | 2.000 | 233,081 | 4,662 | 7,682 |
| 271.0 | Pers: Item 45 syst/gas utils | 2.000 | 1,899,825 | 37,996 | 56,361 |
| 272.0 | Pers: Item 46 syst/water utils | 2.000 | 1,525 | 30 | 50 |
| 273.0 | Pers: Item 48 misc | 2.000 | 17,141 | 343 | 389 |
| State Total | | | 567,598,645 | 6,395,774 | 7,378,646 |

Alternative Legal Class Report

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

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Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

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

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Simulation No. 7E2

Baseline: Projected Pay 2008: Current Law

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Alternative: Projected Pay 2008: Governor's Proposal

(all figures in \$000s)

| 224.1 | Ind'l border city: <150K: Exist | 1.500 | 1,517 | 23 | 35 |
|--------------------|--|-------|-------------|-----------|-----------|
| 224.2 | Ind'l border city: <150K: NewCon | 1.500 | 0 | 0 | 0 |
| 225.1 | Ind'l border city: >150K: Exist | 2.000 | 66,326 | 1,327 | 1,538 |
| 225.2 | Ind'l border city: >150K: NewCon | 2.000 | 2,007 | 40 | 46 |
| 233.0 | Publ Util: land & bldgs <150K | 1.500 | 83,579 | 1,254 | 1,927 |
| 234.0 | Publ Util: land & bldgs >150K | 2.000 | 832,870 | 16,657 | 25,253 |
| 235.0 | Publ Util: Electric Generat Mach | 2.000 | 1,496,108 | 29,922 | 32,154 |
| 236.0 | Publ Util: machinery (non-generat) | 2.000 | 1,064,435 | 21,289 | 31,482 |
| 238.0 | Railroad <150K | 1.500 | 27,063 | 406 | 656 |
| 239.0 | Railroad >150K | 2.000 | 598,020 | 11,960 | 18,408 |
| 241.0 | Non-comm aircraft hangars | 1.500 | 3,145 | 47 | 51 |
| 242.0 | Mineral | 2.000 | 2,223 | 44 | 86 |
| 243.0 | Misc class 5 | 2.000 | 4,862 | 97 | 139 |
| 249.0 | Personal: 3f | 1.000 | 10,223 | 102 | 104 |
| 250.0 | Non-comm aircraft hangars | 1.500 | 72,626 | 1,089 | 1,079 |
| 251.0 | Pers: It31 tools&mach excl elec gen | 2.000 | 151,661 | 3,033 | 4,397 |
| 252.0 | Pers: It32 struct/lease land-non C/I,SRR | 1.000 | 9,420 | 94 | 96 |
| 253.0 | Pers: It32 struct/leased land-NCSRR<76 | 1.000 | 56,970 | 570 | 506 |
| 254.0 | Pers: It32 str/lease land-NCSRR:76-500 | 1.000 | 11,013 | 110 | 95 |
| 256.0 | Pers: It32 struct/leased land-C/I | 2.000 | 19,211 | 384 | 563 |
| 257.0 | Pers: Item 33 ag real estate | 1.000 | 21,423 | 214 | 211 |
| 259.0 | Pers: It41 struct/leased land - C/I | 2.000 | 428,051 | 8,561 | 9,134 |
| 260.0 | Pers: It41 struct/leased land-NCSRR<76 | 1.000 | 335 | 3 | 5 |
| 263.0 | Pers: It41 str/leased land-non C/I,SRR | 1.000 | 3,070 | 31 | 35 |
| 264.0 | Pers: Item 41 Border EZ | 2.000 | 1,265 | 25 | 29 |
| 265.0 | Pers: Item 42 non-EZ struct/RR land | 2.000 | 34,674 | 693 | 1,313 |
| 267.0 | Pers: It43 leased real estate - non C/I | 1.500 | 22,879 | 343 | 439 |
| 268.0 | Pers: Item 43 leased real estate - C/I | 2.000 | 416,689 | 8,334 | 9,720 |
| 269.0 | Pers: Item 44 electric util trans lines | 2.000 | 1,639,636 | 32,793 | 50,657 |
| 270.0 | Pers: Item 44 electric util distri lines | 2.000 | 233,081 | 4,662 | 7,625 |
| 271.0 | Pers: Item 45 syst/gas utils | 2.000 | 1,899,825 | 37,996 | 56,059 |
| 272.0 | Pers: Item 46 syst/water utils | 2.000 | 1,525 | 30 | 50 |
| 273.0 | Pers: Item 48 misc | 2.000 | 17,141 | 343 | 387 |
| State Total | | | 567,598,645 | 6,395,774 | 7,275,390 |

Baseline Levy Summary*Levy Summary Report*

| | County | City | Town | School District | Special District | State | Total |
|--------------------------------|----------------------------|-------------|-------------|-----------------------------------|-------------------------|--------------|--------------|
| Certified NTC Levy | 2,429,912 | 1,662,817 | 192,737 | 1,294,532 | 280,729 | 717,441 | 6,578,167 |
| Certified MKV Levy | 2,525 | 29,620 | 103 | 748,069 | 0 | 0 | 780,317 |
| Fiscal Disparities Levy | 123,139 | 123,771 | 1,168 | 130,156 | 28,259 | 0 | 406,494 |
| Disparity Reduction Aid | 9,649 | 0 | 477 | 7,946 | 0 | 0 | 18,072 |
| Spread NTC Levy | 2,297,124 | 1,539,046 | 191,091 | 1,207,453 | 257,469 | 717,441 | 6,209,624 |
| Spread MKV Levy | 2,525 | 29,620 | 103 | 697,046 | 0 | 0 | 729,294 |
| Tax Incr Financing Levy | | | | | | | 348,219 |
| | Homestead Credit | 263,426 | | Taconite credit | | 17,178 | |
| | Agricultural Credit | 25,431 | | Disparity Reduction Credit | | 5,718 | |

Alternative Levy Summary*Levy Summary Report*

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