

# House Research Simulation Report: Property Tax

Simulation #1A1

Date 3/19/2001

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

## DESCRIPTION

**BASELINE: Final Pay 2000**

**ALTERNATIVE: Preliminary Pay 2001**

This report compares property taxes payable in 2000 to actual property taxes payable in 2001. The pay 2000 data is final. The pay 2001 data is preliminary, meaning that the market values are final but the levies and some miscellaneous data items (such as tax increment net tax capacities) have been reported by the county auditors, but may still change before the final abstracts of tax lists are filed. This report is the first simulation using a new version of the House Research property tax model. You will notice some differences in format from the old model, and you may even detect a few problems since it is still a work in progress. More format changes are likely in the near future.

## KEY POINTS

- ! **Statewide, property taxes increased by \$360 million, or 7.7%.** This includes tax increases on existing properties and all taxes on new construction. The increases were \$121 million, or 7.5%, in Greater Minnesota, and \$238 million, or 7.8%, in the Metro area.
- ! **Property tax changes by property type generally mirrored changes in value.** The overall rate of tax increase was less than the overall growth in taxable market value (9.7%); effective tax rates declined for most property types.

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**ASSUMPTIONS:****BASELINE:            Final Pay 2000**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$314.1 million versus the actual total of \$314.4 million.

**ASSUMPTIONS:****ALTERNATIVE: Preliminary Pay 2001**

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

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
<\$76,000	1.0 %	1.0 %
>\$76,000	1.65	1.65
<b>Residential Non-homestead:</b>		
Single unit:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
2-3 unit and undeveloped land	1.65	1.65
<b>Apartments:</b>		
Regular	2.4	2.4
Low-income	1.0	1.0
Small cities	2.15	2.15
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	2.4	2.4
>\$150,000	3.4	3.4
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.65
<b>Seasonal Recreational Residential:</b>		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
<b>Disabled homestead</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$115,000	0.35	0.35
\$115,000 - \$600,000	0.8	0.8
>\$600,000	1.2	1.2
<b>Non-Homestead</b>	1.2	1.2
<b>Education homestead credit:</b>		
Percentage	83%	83%
Maximum	\$390	\$390
<b>Education agricultural credit:</b>		
Homestead <\$600,000	54%	70%
Homestead >\$600,000	54%	63%
Nonhomestead	50%	63%

**STATEWIDE**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	138,466,671	152,957,954	14,491,284	10.5	1,938,918	2,140,212	201,294	10.4	1.40	1.40
Res NonHmstd 1Un	5,243,546	5,965,487	721,941	13.8	93,615	104,388	10,773	11.5	1.79	1.75
Res NonHmstd 2-3	2,816,531	3,050,514	233,983	8.3	63,071	65,973	2,903	4.6	2.24	2.16
Reg Apartments	7,366,507	8,411,024	1,044,518	14.2	238,473	259,865	21,392	9.0	3.24	3.09
Low-income Apts	1,842,559	2,144,772	302,214	16.4	26,870	30,366	3,496	13.0	1.46	1.42
Seasonal Rec	7,457,008	8,359,846	902,838	12.1	113,518	125,011	11,493	10.1	1.52	1.50
Com/Ind Lo Tier	6,854,316	7,181,638	327,322	4.8	228,817	232,684	3,867	1.7	3.34	3.24
Com/Ind Hi Tier	30,201,586	34,029,597	3,828,011	12.7	1,397,135	1,498,905	101,770	7.3	4.63	4.40
Publ U: Elec Gen	1,576,469	1,584,178	7,709	0.5	68,687	67,601	-1,087	-1.6	4.36	4.27
Publ U: Other	4,697,737	4,729,631	31,894	0.7	205,175	201,641	-3,534	-1.7	4.37	4.26
Ag Hmstd: House	6,466,366	6,913,853	447,487	6.9	69,024	76,050	7,026	10.2	1.07	1.10
Ag Hmstd: Land	18,627,973	19,640,011	1,012,037	5.4	117,970	121,588	3,618	3.1	0.63	0.62
Ag NonHmstd	9,664,226	9,654,933	-9,293	-0.1	117,483	114,165	-3,318	-2.8	1.22	1.18
<b>Total</b>	<b>241,281,495</b>	<b>264,623,440</b>	<b>23,341,944</b>	<b>9.7</b>	<b>4,678,755</b>	<b>5,038,449</b>	<b>359,694</b>	<b>7.7</b>	<b>1.94</b>	<b>1.90</b>

**Tax Base**

**Tax Rates**

	<b>Tax Base</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	3,840,822	4,266,929	426,107	11.1	County	40.76	39.47	0.002	0.00
(-) TIF Tax Capacity	237,008	273,698	36,689	15.5	City/Town	25.65	25.06	0.037	0.04
(-) FD Contrib Tax Capacity	279,283	315,394	36,110	12.9	School District	54.34	50.35	1.033	1.289
(=) Taxable Tax Capacity	3,324,530	3,677,838	353,308	10.6	Special District	4.58	4.64	0.000	0.00
FD Distrib Tax Capacity	279,285	315,394	36,109	12.9	<b>Total</b>	<b>125.33</b>	<b>119.51</b>	<b>1.072</b>	<b>1.331</b>

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	44,891,292	49,317,329	4,426,037	9.9	551,366	620,494	69,128	12.5	1.23	1.26
Res NonHmstd 1Un	2,164,518	2,515,492	350,973	16.2	36,788	42,387	5,599	15.2	1.70	1.69
Res NonHmstd 2-3	914,692	988,385	73,693	8.1	20,318	21,631	1,312	6.5	2.22	2.19
Reg Apartments	1,418,349	1,531,500	113,151	8.0	46,437	49,365	2,928	6.3	3.27	3.22
Low-income Apts	649,477	723,464	73,987	11.4	9,771	10,607	836	8.6	1.50	1.47
Seasonal Rec	7,234,529	8,097,484	862,955	11.9	109,469	120,355	10,886	9.9	1.51	1.49
Com/Ind Lo Tier	3,693,088	3,909,793	216,705	5.9	123,781	128,827	5,047	4.1	3.35	3.29
Com/Ind Hi Tier	5,743,142	6,281,668	538,526	9.4	262,354	281,230	18,876	7.2	4.57	4.48
Publ U: Elec Gen	1,281,459	1,292,058	10,599	0.8	55,263	54,886	-376	-0.7	4.31	4.25
Publ U: Other	2,818,043	2,857,545	39,502	1.4	118,978	119,783	805	0.7	4.22	4.19
Ag Hmstd: House	5,642,399	6,028,965	386,567	6.9	58,624	64,701	6,078	10.4	1.04	1.07
Ag Hmstd: Land	17,790,857	18,756,644	965,787	5.4	113,354	116,908	3,554	3.1	0.64	0.62
Ag NonHmstd	9,166,513	9,135,255	-31,258	-0.3	111,078	107,771	-3,307	-3.0	1.21	1.18
<b>Total</b>	<b>103,408,360</b>	<b>111,435,583</b>	<b>8,027,223</b>	<b>7.8</b>	<b>1,617,581</b>	<b>1,738,946</b>	<b>121,365</b>	<b>7.5</b>	<b>1.56</b>	<b>1.56</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,401,511	1,522,727	121,216	8.6	County	47.22	47.50	0.006	0.00
(-) TIF Tax Capacity	46,671	52,749	6,078	13.0	City/Town	24.70	24.50	0.008	0.00
(-) FD Contrib Tax Capacity	853	1,181	328	38.5	School District	53.37	50.01	0.625	0.827
(=) Taxable Tax Capacity	1,353,987	1,468,796	114,809	8.5	Special District	0.98	1.09	0.000	0.00
FD Distrib Tax Capacity	854	1,181	327	38.3	<b>Total</b>	<b>126.27</b>	<b>123.11</b>	<b>0.639</b>	<b>0.840</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	52,500	57,000	8.6	531	586	55	10.4	1.011	1.028	
Res Hmstd: Avg Val	78,700	85,400	8.5	813	936	123	15.2	1.032	1.096	
Res Hmstd: Hi Val	104,900	113,800	8.5	1,239	1,409	170	13.7	1.181	1.238	
Res Hmstd: Ex-Hi Val	157,400	170,800	8.5	2,366	2,615	249	10.5	1.503	1.530	
Apartment (Mkt rate)	300,000	323,900	8.0	9,283	9,842	559	6.0	3.094	3.038	
Seas Rec: Lo Val	50,000	54,200	8.4	790	846	57	7.2	1.579	1.561	
Seas Rec: Hi Val	150,000	162,800	8.5	2,789	3,023	233	8.4	1.859	1.856	
Comm/Ind: Lo Val	150,000	164,100	9.4	4,642	5,160	518	11.2	3.094	3.144	
Comm/Ind: Med Val	300,000	328,100	9.4	11,177	12,162	985	8.8	3.725	3.706	
Comm/Ind: Hi Val	1,000,000	1,093,800	9.4	41,677	44,854	3,178	7.6	4.167	4.100	

**METRO AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	93,575,378	103,640,626	10,065,247	10.8	1,387,551	1,519,718	132,166	9.5	1.48	1.47
Res NonHmstd 1Un	3,079,028	3,449,996	370,968	12.0	56,827	62,001	5,174	9.1	1.85	1.80
Res NonHmstd 2-3	1,901,839	2,062,129	160,290	8.4	42,752	44,342	1,590	3.7	2.25	2.15
Reg Apartments	5,948,157	6,879,524	931,367	15.7	192,036	210,499	18,464	9.6	3.23	3.06
Low-income Apts	1,193,082	1,421,308	228,227	19.1	17,099	19,759	2,660	15.6	1.43	1.39
Seasonal Rec	222,479	262,362	39,883	17.9	4,048	4,655	607	15.0	1.82	1.77
Com/Ind Lo Tier	3,161,228	3,271,845	110,617	3.5	105,036	103,856	-1,180	-1.1	3.32	3.17
Com/Ind Hi Tier	24,458,444	27,747,929	3,289,485	13.4	1,134,781	1,217,675	82,895	7.3	4.64	4.39
Publ U: Elec Gen	295,010	292,120	-2,890	-1.0	13,425	12,714	-710	-5.3	4.55	4.35
Publ U: Other	1,879,694	1,872,086	-7,608	-0.4	86,197	81,858	-4,338	-5.0	4.59	4.37
Ag Hmstd: House	823,968	884,888	60,921	7.4	10,400	11,349	949	9.1	1.26	1.28
Ag Hmstd: Land	837,116	883,367	46,250	5.5	4,616	4,680	64	1.4	0.55	0.53
Ag NonHmstd	497,713	519,678	21,964	4.4	6,405	6,394	-11	-0.2	1.29	1.23
<b>Total</b>	<b>137,873,136</b>	<b>153,187,857</b>	<b>15,314,721</b>	<b>11.1</b>	<b>3,061,174</b>	<b>3,299,503</b>	<b>238,329</b>	<b>7.8</b>	<b>2.22</b>	<b>2.15</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,439,311	2,744,202	304,891	12.5	County	36.31	34.13	0.000	0.00	
(-) TIF Tax Capacity	190,337	220,948	30,611	16.1	City/Town	26.31	25.43	0.057	0.06	
(-) FD Contrib Tax Capacity	278,431	314,212	35,782	12.9	School District	55.01	50.57	1.319	1.605	
(=) Taxable Tax Capacity	1,970,543	2,209,041	238,498	12.1	Special District	7.06	6.99	0.000	0.00	
FD Distrib Tax Capacity	278,431	314,212	35,782	12.9	<b>Total</b>	<b>124.69</b>	<b>117.12</b>	<b>1.376</b>	<b>1.666</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,400	95,900	8.5	1,036	1,141	105	10.2	1.171	1.189	
Res Hmstd: Avg Val	132,600	143,900	8.5	1,904	2,052	148	7.8	1.436	1.426	
Res Hmstd: Hi Val	176,800	191,800	8.5	2,875	3,058	183	6.4	1.625	1.594	
Res Hmstd: Ex-Hi Val	265,200	287,700	8.5	4,815	5,071	256	5.3	1.815	1.762	
Apartment (Mkt rate)	300,000	347,000	15.7	9,390	10,332	942	10.0	3.130	2.977	
Comm/Ind: Lo Val	150,000	170,200	13.5	4,695	5,305	609	13.0	3.130	3.116	
Comm/Ind: Med Val	300,000	340,300	13.4	11,261	12,362	1,101	9.8	3.753	3.632	
Comm/Ind: Hi Val	1,000,000	1,134,500	13.4	41,900	45,313	3,413	8.1	4.190	3.994	

**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	2,577,068	2,743,499	166,431	6.5	34,259	37,680	3,421	10.0	1.33	1.37
Res NonHmstd 1Un	149,083	172,055	22,973	15.4	2,758	3,194	436	15.8	1.85	1.86
Res NonHmstd 2-3	57,539	63,207	5,667	9.8	1,361	1,483	122	9.0	2.37	2.35
Reg Apartments	157,773	164,318	6,545	4.1	4,629	4,732	102	2.2	2.93	2.88
Low-income Apts	68,353	76,224	7,871	11.5	1,160	1,153	-7	-0.6	1.70	1.51
Seasonal Rec	52,362	58,907	6,545	12.5	935	1,042	106	11.4	1.79	1.77
Com/Ind Lo Tier	395,279	413,714	18,435	4.7	13,185	13,658	473	3.6	3.34	3.30
Com/Ind Hi Tier	448,640	496,786	48,146	10.7	18,087	19,727	1,640	9.1	4.03	3.97
Publ U: Elec Gen	20,479	20,524	45	0.2	852	807	-45	-5.3	4.16	3.93
Publ U: Other	88,246	85,019	-3,227	-3.7	4,106	3,894	-212	-5.2	4.65	4.58
Ag Hmstd: House	12,322	13,487	1,165	9.5	157	173	16	9.9	1.27	1.28
Ag Hmstd: Land	19,475	18,983	-492	-2.5	142	142	-1	-0.5	0.73	0.75
Ag NonHmstd	23,127	22,682	-446	-1.9	371	359	-12	-3.2	1.60	1.58
<b>Total</b>	<b>4,069,746</b>	<b>4,349,404</b>	<b>279,658</b>	<b>6.9</b>	<b>82,002</b>	<b>88,042</b>	<b>6,039</b>	<b>7.4</b>	<b>2.01</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	64,611	69,483	4,872	7.5	County	50.17	51.00	0.010	0.00	
(-) TIF Tax Capacity	3,571	4,106	535	15.0	City/Town	39.99	39.99	0.052	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.77	47.65	0.635	0.790	
(=) Taxable Tax Capacity	61,040	65,378	4,338	7.1	Special District	2.07	2.62	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>143.00</b>	<b>141.25</b>	<b>0.697</b>	<b>0.848</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	39,700	42,300	6.5	475	515	39	8.3	1.197	1.216	
Res Hmstd: Avg Val	59,600	63,400	6.4	713	771	58	8.1	1.197	1.216	
Res Hmstd: Hi Val	79,500	84,600	6.4	977	1,092	115	11.8	1.229	1.291	
Res Hmstd: Ex-Hi Val	119,200	126,900	6.5	1,799	1,977	178	9.9	1.509	1.558	
Apartment (Mkt rate)	300,000	312,400	4.1	10,505	10,855	350	3.3	3.501	3.474	
Comm/Ind: Lo Val	150,000	166,100	10.7	5,252	5,999	747	14.2	3.501	3.611	
Comm/Ind: Med Val	300,000	332,200	10.7	12,650	14,117	1,467	11.6	4.216	4.249	
Comm/Ind: Hi Val	1,000,000	1,107,300	10.7	47,171	51,999	4,828	10.2	4.717	4.696	



**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,234,076	2,454,613	220,537	9.9	24,211	27,310	3,100	12.8	1.08	1.11
Res NonHmstd 1Un	127,249	144,422	17,173	13.5	1,905	2,151	247	13.0	1.50	1.49
Res NonHmstd 2-3	36,220	41,359	5,139	14.2	684	761	77	11.3	1.89	1.84
Reg Apartments	4,186	4,228	42	1.0	114	109	-4	-3.9	2.72	2.59
Low-income Apts	192	181	-11	-5.6	2	2	0	-7.0	1.29	1.27
Seasonal Rec	1,246,991	1,399,859	152,868	12.3	18,039	20,059	2,020	11.2	1.45	1.43
Com/Ind Lo Tier	82,397	89,679	7,282	8.8	2,299	2,452	153	6.7	2.79	2.73
Com/Ind Hi Tier	85,870	95,309	9,439	11.0	3,412	3,736	324	9.5	3.97	3.92
Publ U: Elec Gen	211	208	-3	-1.4	7	6	-1	-8.4	3.24	3.01
Publ U: Other	391,360	402,463	11,103	2.8	13,819	14,691	872	6.3	3.53	3.65
Ag Hmstd: House	803,800	856,761	52,961	6.6	7,947	8,751	804	10.1	0.99	1.02
Ag Hmstd: Land	2,984,174	3,112,354	128,179	4.3	19,077	19,480	403	2.1	0.64	0.63
Ag NonHmstd	2,104,870	2,082,951	-21,918	-1.0	26,168	25,215	-952	-3.6	1.24	1.21
<b>Total</b>	<b>10,101,596</b>	<b>10,684,387</b>	<b>582,791</b>	<b>5.8</b>	<b>117,682</b>	<b>124,724</b>	<b>7,042</b>	<b>6.0</b>	<b>1.16</b>	<b>1.17</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	114,744	122,595	7,851	6.8	County	46.82	47.47	0.012	0.01
(-) TIF Tax Capacity	68	63	-5	-7.4	City/Town	11.20	11.24	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.34	48.16	0.692	0.999
(=) Taxable Tax Capacity	114,676	122,532	7,856	6.9	Special District	2.08	2.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>112.45</b>	<b>109.55</b>	<b>0.704</b>	<b>1.010</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,300	58,900	8.5	482	537	55	11.4	0.888	0.912
Res Hmstd: Avg Val	81,500	88,400	8.5	753	872	119	15.8	0.923	0.986
Res Hmstd: Hi Val	108,700	117,900	8.5	1,148	1,319	171	14.9	1.055	1.118
Res Hmstd: Ex-Hi Val	163,000	176,900	8.5	2,194	2,445	251	11.5	1.345	1.382
Seas Rec: Lo Val	50,000	54,200	8.4	710	767	57	8.1	1.419	1.415
Seas Rec: Hi Val	150,000	162,800	8.5	2,504	2,732	228	9.1	1.669	1.678
Comm/Ind: Lo Val	150,000	166,500	11.0	4,154	4,726	573	13.8	2.769	2.838
Comm/Ind: Med Val	300,000	333,000	11.0	9,995	11,096	1,102	11.0	3.331	3.332
Comm/Ind: Hi Val	1,000,000	1,109,900	11.0	37,251	40,818	3,567	9.6	3.725	3.677

**NORTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,644,027	1,768,965	124,939	7.6	20,000	21,815	1,814	9.1	1.22	1.23
Res NonHmstd 1Un	111,531	131,645	20,113	18.0	1,919	2,228	310	16.1	1.72	1.69
Res NonHmstd 2-3	52,699	56,980	4,281	8.1	1,182	1,265	83	7.0	2.24	2.22
Reg Apartments	64,233	70,590	6,357	9.9	2,151	2,387	237	11.0	3.35	3.38
Low-income Apts	51,349	53,979	2,630	5.1	790	830	40	5.0	1.54	1.54
Seasonal Rec	664,268	739,983	75,715	11.4	9,720	10,408	688	7.1	1.46	1.41
Com/Ind Lo Tier	311,252	339,888	28,635	9.2	10,523	11,301	778	7.4	3.38	3.33
Com/Ind Hi Tier	406,326	454,547	48,221	11.9	18,015	19,948	1,933	10.7	4.43	4.39
Publ U: Elec Gen	1,254	1,249	-4	-0.4	68	66	-3	-3.7	5.45	5.27
Publ U: Other	64,971	62,918	-2,053	-3.2	3,174	3,083	-91	-2.9	4.89	4.90
Ag Hmstd: House	13,750	14,517	767	5.6	162	170	8	4.7	1.18	1.17
Ag Hmstd: Land	13,976	15,305	1,330	9.5	69	71	2	3.2	0.49	0.47
Ag NonHmstd	15,113	15,788	674	4.5	182	174	-8	-4.3	1.20	1.10
<b>Total</b>	<b>3,414,748</b>	<b>3,726,353</b>	<b>311,605</b>	<b>9.1</b>	<b>67,955</b>	<b>73,746</b>	<b>5,790</b>	<b>8.5</b>	<b>1.99</b>	<b>1.98</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	56,119	61,747	5,628	10.0	County	43.95	43.80	0.000	0.00
(-) TIF Tax Capacity	2,357	2,737	380	16.1	City/Town	31.38	31.89	0.023	0.03
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.79	47.62	0.443	0.435
(=) Taxable Tax Capacity	53,763	59,010	5,248	9.8	Special District	0.57	0.54	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>126.70</b>	<b>123.86</b>	<b>0.465</b>	<b>0.473</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	43,600	46,900	3,300	7.6	434	467	34	7.7	0.995	0.996
Res Hmstd: Avg Val	65,400	70,400	5,000	7.6	651	702	51	7.8	0.995	0.996
Res Hmstd: Hi Val	87,200	93,800	6,600	7.6	937	1,045	108	11.5	1.074	1.113
Res Hmstd: Ex-Hi Val	130,800	140,700	9,900	7.6	1,779	1,940	161	9.0	1.360	1.378
Apartment (Mkt rate)	300,000	329,700	29,700	9.9	9,262	9,957	695	7.5	3.087	3.019
Comm/Ind: Lo Val	150,000	167,800	17,800	11.9	4,631	5,288	657	14.2	3.087	3.151
Comm/Ind: Med Val	300,000	335,600	35,600	11.9	11,162	12,434	1,272	11.4	3.720	3.704
Comm/Ind: Hi Val	1,000,000	1,118,700	118,700	11.9	41,641	45,782	4,141	9.9	4.164	4.092

**NORTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	2,594,939	2,872,931	277,992	10.7	28,131	32,176	4,045	14.4	1.08	1.12
Res NonHmstd 1Un	123,883	154,989	31,106	25.1	1,908	2,368	459	24.1	1.54	1.53
Res NonHmstd 2-3	37,036	37,226	190	0.5	731	738	7	1.0	1.97	1.98
Reg Apartments	3,488	4,529	1,041	29.8	101	127	26	26.0	2.89	2.80
Low-income Apts	772	768	-4	-0.5	11	11	-1	-6.5	1.47	1.38
Seasonal Rec	1,963,845	2,175,109	211,264	10.8	27,324	30,078	2,754	10.1	1.39	1.38
Com/Ind Lo Tier	104,205	116,840	12,635	12.1	2,890	3,198	308	10.7	2.77	2.74
Com/Ind Hi Tier	71,657	81,098	9,441	13.2	2,823	3,152	329	11.6	3.94	3.89
Publ U: Elec Gen	5,369	5,298	-71	-1.3	268	276	7	2.7	5.00	5.20
Publ U: Other	317,650	301,478	-16,172	-5.1	13,339	12,933	-406	-3.0	4.20	4.29
Ag Hmstd: House	516,537	571,376	54,839	10.6	5,821	6,626	805	13.8	1.13	1.16
Ag Hmstd: Land	827,800	886,813	59,013	7.1	4,356	4,501	145	3.3	0.53	0.51
Ag NonHmstd	305,593	333,213	27,621	9.0	4,169	4,339	170	4.1	1.36	1.30
<b>Total</b>	<b>6,872,772</b>	<b>7,541,668</b>	<b>668,895</b>	<b>9.7</b>	<b>91,871</b>	<b>100,521</b>	<b>8,650</b>	<b>9.4</b>	<b>1.34</b>	<b>1.33</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	86,474	95,208	8,733	10.1	County	49.51	49.81	0.000	0.00	
(-) TIF Tax Capacity	22	21	-1	-5.2	City/Town	12.89	13.09	0.011	0.01	
(-) FD Contrib Tax Capacity	0	0	0	-100	School District	53.01	51.20	0.376	0.400	
(=) Taxable Tax Capacity	86,452	95,187	8,734	10.1	Special District	0.62	0.43	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	44.4	<b>Total</b>	<b>116.03</b>	<b>114.54</b>	<b>0.387</b>	<b>0.410</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	53,900	58,500	8.5	475	522	47	10.0	0.880	0.892
Res Hmstd: Avg Val	80,800	87,700	8.5	738	847	109	14.8	0.912	0.965
Res Hmstd: Hi Val	107,700	116,900	8.5	1,140	1,301	161	14.1	1.058	1.113
Res Hmstd: Ex-Hi Val	161,600	175,300	8.5	2,193	2,429	236	10.8	1.357	1.385
Seas Rec: Lo Val	50,000	54,200	8.4	716	767	52	7.2	1.431	1.415
Seas Rec: Hi Val	150,000	162,800	8.5	2,533	2,752	219	8.6	1.688	1.690
Comm/Ind: Lo Val	150,000	169,800	13.2	4,235	4,964	729	17.2	2.823	2.923
Comm/Ind: Med Val	300,000	339,500	13.2	10,211	11,642	1,432	14.0	3.403	3.429
Comm/Ind: Hi Val	1,000,000	1,131,800	13.2	38,096	42,822	4,726	12.4	3.809	3.783

**TACONITE CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,405,775	1,505,697	99,922	7.1	12,236	12,861	625	5.1	0.87	0.85
Res NonHmstd 1Un	76,243	88,032	11,788	15.5	1,530	1,695	165	10.8	2.01	1.92
Res NonHmstd 2-3	27,759	29,674	1,914	6.9	739	754	16	2.1	2.66	2.54
Reg Apartments	44,444	44,939	495	1.1	1,629	1,608	-21	-1.3	3.66	3.58
Low-income Apts	45,133	47,615	2,482	5.5	739	750	11	1.5	1.64	1.57
Seasonal Rec	89,719	101,990	12,272	13.7	1,720	1,823	103	6.0	1.92	1.79
Com/Ind Lo Tier	204,771	217,880	13,109	6.4	7,894	8,074	181	2.3	3.85	3.71
Com/Ind Hi Tier	204,900	219,283	14,383	7.0	11,055	11,236	181	1.6	5.40	5.12
Publ U: Elec Gen	202,182	201,194	-989	-0.5	10,533	8,480	-2,053	-19.5	5.21	4.21
Publ U: Other	112,626	111,457	-1,169	-1.0	5,931	5,142	-788	-13.3	5.27	4.61
Ag Hmstd: House	3,403	3,634	231	6.8	36	34	-2	-6.4	1.07	0.94
Ag Hmstd: Land	2,062	2,317	254	12.3	8	7	0	-3.9	0.36	0.31
Ag NonHmstd	22,277	23,439	1,162	5.2	388	375	-14	-3.5	1.74	1.60
<b>Total</b>	<b>2,441,295</b>	<b>2,597,149</b>	<b>155,854</b>	<b>6.4</b>	<b>54,437</b>	<b>52,839</b>	<b>-1,598</b>	<b>-2.9</b>	<b>2.23</b>	<b>2.03</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	41,792	44,173	2,381	5.7	County	55.49	55.11		0.000	0.00
(-) TIF Tax Capacity	1,904	2,272	368	19.3	City/Town	59.24	50.23		0.040	0.03
(-) FD Contrib Tax Capacity	495	688	193	39.1	School District	40.72	36.39		0.520	0.684
(=) Taxable Tax Capacity	39,394	41,213	1,819	4.6	Special District	1.22	1.41		0.000	0.00
FD Distrib Tax Capacity	604	845	241	39.8	<b>Total</b>	<b>156.67</b>	<b>143.14</b>		<b>0.560</b>	<b>0.722</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	33,800	36,200	7.1	188	189	0	0.2	0.556	0.520
Res Hmstd: Avg Val	50,700	54,300	7.1	367	369	2	0.5	0.723	0.678
Res Hmstd: Hi Val	67,600	72,400	7.1	586	588	2	0.4	0.866	0.811
Res Hmstd: Ex-Hi Val	101,400	108,600	7.1	1,228	1,267	40	3.2	1.210	1.167
Apartment (Mkt rate)	300,000	303,300	1.1	11,448	10,638	-810	-7.1	3.816	3.507
Comm/Ind: Lo Val	150,000	160,500	7.0	5,724	5,780	56	1.0	3.816	3.601
Comm/Ind: Med Val	300,000	321,100	7.0	13,798	13,712	-86	-0.6	4.599	4.270
Comm/Ind: Hi Val	1,000,000	1,070,200	7.0	51,477	50,710	-768	-1.5	5.147	4.738

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,137,367	2,343,896	206,530	9.7	17,615	20,218	2,603	14.8	0.82	0.86
Res NonHmstd 1Un	74,351	87,246	12,896	17.3	1,186	1,351	165	13.9	1.60	1.55
Res NonHmstd 2-3	15,867	15,072	-796	-5.0	304	274	-30	-9.8	1.91	1.82
Reg Apartments	2,137	2,134	-3	-0.1	64	59	-5	-7.7	3.01	2.79
Low-income Apts	0	225	225	0.0	0	2	2	0.0	0.00	1.10
Seasonal Rec	1,677,310	1,935,173	257,863	15.4	25,906	28,840	2,933	11.3	1.54	1.49
Com/Ind Lo Tier	48,753	53,216	4,464	9.2	1,467	1,553	86	5.9	3.01	2.92
Com/Ind Hi Tier	86,253	89,132	2,879	3.3	3,781	3,767	-14	-0.4	4.38	4.23
Publ U: Elec Gen	1,141	163	-979	-85.7	48	6	-42	-87.7	4.21	3.64
Publ U: Other	240,332	233,813	-6,519	-2.7	10,174	10,027	-146	-1.4	4.23	4.29
Ag Hmstd: House	104,366	112,442	8,076	7.7	601	712	111	18.5	0.58	0.63
Ag Hmstd: Land	107,625	115,231	7,606	7.1	255	276	22	8.5	0.24	0.24
Ag NonHmstd	234,507	222,075	-12,432	-5.3	3,012	2,706	-307	-10.2	1.28	1.22
<b>Total</b>	<b>4,730,009</b>	<b>5,209,818</b>	<b>479,809</b>	<b>10.1</b>	<b>64,413</b>	<b>69,792</b>	<b>5,379</b>	<b>8.4</b>	<b>1.36</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	64,569	71,182	6,614	10.2	County	60.31	59.09	0.000	0.00
(-) TIF Tax Capacity	552	510	-42	-7.6	City/Town	14.29	13.87	0.000	0.00
(-) FD Contrib Tax Capacity	358	493	135	37.7	School District	43.40	39.40	0.410	0.624
(=) Taxable Tax Capacity	63,659	70,180	6,520	10.2	Special District	2.18	2.51	0.000	0.00
FD Distrib Tax Capacity	250	336	87	34.7	<b>Total</b>	120.18	114.87	0.410	0.624

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,300	58,900	4,600	8.5	176	218	41	23.5	0.324	0.369
Res Hmstd: Avg Val	81,400	88,300	6,900	8.5	452	551	99	21.9	0.555	0.624
Res Hmstd: Hi Val	108,500	117,700	9,200	8.5	897	1,032	135	15.0	0.826	0.876
Res Hmstd: Ex-Hi Val	162,800	176,600	13,800	8.5	1,996	2,185	189	9.5	1.226	1.237
Seas Rec: Lo Val	50,000	54,200	4,200	8.4	742	781	39	5.3	1.483	1.440
Seas Rec: Hi Val	150,000	162,800	12,800	8.5	2,625	2,795	170	6.5	1.749	1.716
Comm/Ind: Lo Val	150,000	155,000	5,000	3.3	4,388	4,428	40	0.9	2.925	2.856
Comm/Ind: Med Val	300,000	310,000	10,000	3.3	10,579	10,578	-1	-0.0	3.526	3.412
Comm/Ind: Hi Val	1,000,000	1,033,400	33,400	3.3	39,469	39,285	-184	-0.5	3.946	3.801

**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,464,629	2,696,356	231,727	9.4	34,372	37,562	3,190	9.3	1.39	1.39
Res NonHmstd 1Un	126,428	134,225	7,798	6.2	2,331	2,427	96	4.1	1.84	1.81
Res NonHmstd 2-3	77,209	81,629	4,420	5.7	1,857	1,910	52	2.8	2.41	2.34
Reg Apartments	101,700	118,085	16,386	16.1	3,534	4,014	479	13.6	3.48	3.40
Low-income Apts	45,171	50,921	5,749	12.7	670	738	68	10.2	1.48	1.45
Seasonal Rec	58,241	60,281	2,040	3.5	1,078	1,079	1	0.0	1.85	1.79
Com/Ind Lo Tier	161,023	166,097	5,074	3.2	5,615	5,638	23	0.4	3.49	3.39
Com/Ind Hi Tier	399,522	425,701	26,178	6.6	19,558	20,341	783	4.0	4.90	4.78
Publ U: Elec Gen	1,022	1,005	-17	-1.7	50	48	-2	-3.6	4.87	4.78
Publ U: Other	121,030	115,899	-5,131	-4.2	5,976	5,535	-441	-7.4	4.94	4.78
Ag Hmstd: House	10,288	10,930	641	6.2	140	144	5	3.4	1.36	1.32
Ag Hmstd: Land	6,832	7,316	484	7.1	33	33	-1	-1.6	0.49	0.45
Ag NonHmstd	11,931	13,031	1,101	9.2	186	187	1	0.7	1.56	1.43
<b>Total</b>	<b>3,585,027</b>	<b>3,881,476</b>	<b>296,449</b>	<b>8.3</b>	<b>75,400</b>	<b>79,655</b>	<b>4,254</b>	<b>5.6</b>	<b>2.10</b>	<b>2.05</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	56,621	61,382	4,761	8.4	County	68.34	66.91	0.000	0.00
(-) TIF Tax Capacity	6,787	7,438	651	9.6	City/Town	22.59	23.20	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.81	46.23	0.640	0.618
(=) Taxable Tax Capacity	49,834	53,944	4,110	8.2	Special District	1.44	1.66	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>142.18</b>	<b>137.99</b>	<b>0.640</b>	<b>0.618</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	53,700	58,300	8.6	635	676	41	6.4	1.182	1.159
Res Hmstd: Avg Val	80,500	87,300	8.4	985	1,093	108	11.0	1.223	1.252
Res Hmstd: Hi Val	107,300	116,400	8.5	1,497	1,651	154	10.3	1.395	1.417
Res Hmstd: Ex-Hi Val	161,000	174,700	8.5	2,788	3,014	226	8.1	1.731	1.725
Apartment (Mkt rate)	300,000	348,300	16.1	10,429	11,750	1,321	12.7	3.476	3.373
Comm/Ind: Lo Val	150,000	159,800	6.5	5,215	5,526	312	6.0	3.476	3.458
Comm/Ind: Med Val	300,000	319,700	6.6	12,562	13,127	565	4.5	4.187	4.106
Comm/Ind: Hi Val	1,000,000	1,065,500	6.5	46,849	48,579	1,730	3.7	4.684	4.559

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	1,396,174	1,552,576	156,401	11.2	20,373	22,458	2,085	10.2	1.46	1.45
Res NonHmstd 1Un	70,654	90,166	19,512	27.6	1,405	1,754	349	24.8	1.99	1.94
Res NonHmstd 2-3	34,677	39,480	4,803	13.9	904	980	76	8.4	2.61	2.48
Reg Apartments	47,948	51,470	3,522	7.3	1,830	1,867	37	2.0	3.82	3.63
Low-income Apts	50,094	56,619	6,525	13.0	838	912	74	8.8	1.67	1.61
Seasonal Rec	31,436	36,912	5,475	17.4	687	793	107	15.6	2.18	2.15
Com/Ind Lo Tier	183,364	197,293	13,929	7.6	7,144	7,373	229	3.2	3.90	3.74
Com/Ind Hi Tier	241,238	266,167	24,929	10.3	13,030	13,698	668	5.1	5.40	5.15
Publ U: Elec Gen	1,952	1,872	-80	-4.1	95	86	-9	-9.8	4.89	4.59
Publ U: Other	64,876	64,473	-403	-0.6	3,443	3,252	-191	-5.5	5.31	5.04
Ag Hmstd: House	39,867	42,499	2,631	6.6	534	551	16	3.0	1.34	1.30
Ag Hmstd: Land	29,291	31,504	2,213	7.6	156	154	-1	-0.8	0.53	0.49
Ag NonHmstd	14,923	15,927	1,004	6.7	234	233	-1	-0.5	1.57	1.46
<b>Total</b>	<b>2,206,493</b>	<b>2,446,957</b>	<b>240,463</b>	<b>10.9</b>	<b>50,673</b>	<b>54,111</b>	<b>3,438</b>	<b>6.8</b>	<b>2.30</b>	<b>2.21</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	34,727	38,630	3,903	11.2	County	59.77	58.47	0.034	0.01
(-) TIF Tax Capacity	2,064	2,338	274	13.3	City/Town	39.62	38.29	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.88	50.78	0.466	0.608
(=) Taxable Tax Capacity	32,663	36,292	3,630	11.1	Special District	0.76	0.69	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>156.03</b>	<b>148.23</b>	<b>0.501</b>	<b>0.623</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,500	55,900	8.5	662	702	40	6.1	1.285	1.256
Res Hmstd: Avg Val	77,300	83,900	8.5	1,004	1,115	111	11.1	1.298	1.329
Res Hmstd: Hi Val	103,100	111,900	8.5	1,545	1,684	139	9.0	1.498	1.505
Res Hmstd: Ex-Hi Val	154,600	167,700	8.5	2,897	3,084	187	6.5	1.873	1.838
Apartment (Mkt rate)	300,000	322,000	7.3	11,384	11,656	271	2.4	3.794	3.619
Comm/Ind: Lo Val	150,000	165,500	10.3	5,692	6,220	528	9.3	3.794	3.758
Comm/Ind: Med Val	300,000	331,000	10.3	13,725	14,664	940	6.8	4.574	4.430
Comm/Ind: Hi Val	1,000,000	1,103,300	10.3	51,210	54,067	2,858	5.6	5.120	4.900

**EAST CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,235,433	2,525,242	289,809	13.0	29,792	33,926	4,134	13.9	1.33	1.34
Res NonHmstd 1Un	118,081	131,759	13,677	11.6	2,097	2,273	176	8.4	1.78	1.72
Res NonHmstd 2-3	36,213	38,013	1,801	5.0	814	830	16	1.9	2.25	2.18
Reg Apartments	1,182	1,212	30	2.5	39	39	0	-1.0	3.32	3.20
Low-income Apts	76	27	-49	-65.1	1	0	-1	-68.4	1.56	1.41
Seasonal Rec	585,684	644,001	58,316	10.0	10,199	11,111	911	8.9	1.74	1.73
Com/Ind Lo Tier	45,945	50,931	4,985	10.9	1,549	1,681	131	8.5	3.37	3.30
Com/Ind Hi Tier	26,944	28,797	1,853	6.9	1,271	1,328	57	4.5	4.72	4.61
Publ U: Elec Gen	10,467	10,075	-392	-3.7	545	500	-44	-8.1	5.20	4.97
Publ U: Other	148,796	141,939	-6,857	-4.6	7,078	6,633	-445	-6.3	4.76	4.67
Ag Hmstd: House	613,632	664,775	51,143	8.3	7,643	8,283	640	8.4	1.25	1.25
Ag Hmstd: Land	551,354	589,562	38,209	6.9	2,798	2,813	16	0.6	0.51	0.48
Ag NonHmstd	179,589	193,073	13,483	7.5	2,688	2,731	43	1.6	1.50	1.41
<b>Total</b>	<b>4,553,397</b>	<b>5,019,404</b>	<b>466,008</b>	<b>10.2</b>	<b>66,514</b>	<b>72,148</b>	<b>5,634</b>	<b>8.5</b>	<b>1.46</b>	<b>1.44</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				County	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	54,322	60,390	6,068	11.2	61.87	61.11	0.066	0.03	
(-) TIF Tax Capacity	82	87	5	5.9	15.59	15.73	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	58.63	54.64	0.461	0.578	
(=) Taxable Tax Capacity	54,239	60,303	6,063	11.2	0.61	0.57	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	136.69	132.06	0.527	0.608

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>			Pctg Chng	<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	59,500	64,600	5,100	8.6	651	701	50	7.7	1.094	1.085
Res Hmstd: Avg Val	89,300	96,900	7,600	8.5	1,068	1,191	124	11.6	1.195	1.229
Res Hmstd: Hi Val	119,100	129,200	10,100	8.5	1,684	1,851	168	10.0	1.413	1.432
Res Hmstd: Ex-Hi Val	178,600	193,800	15,200	8.5	3,057	3,298	241	7.9	1.711	1.701
Seas Rec: Lo Val	50,000	54,200	4,200	8.4	847	892	45	5.4	1.693	1.645
Seas Rec: Hi Val	150,000	162,800	12,800	8.5	2,995	3,195	200	6.7	1.996	1.962
Comm/Ind: Lo Val	150,000	160,300	10,300	6.9	5,000	5,314	314	6.3	3.333	3.315
Comm/Ind: Med Val	300,000	320,600	20,600	6.9	12,050	12,609	558	4.6	4.016	3.932
Comm/Ind: Hi Val	1,000,000	1,068,800	68,800	6.9	44,952	46,658	1,705	3.8	4.495	4.365



**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	4,527,302	5,190,963	663,662	14.7	59,681	72,266	12,585	21.1	1.32	1.39
Res NonHmstd 1Un	143,958	184,441	40,482	28.1	2,525	3,286	760	30.1	1.75	1.78
Res NonHmstd 2-3	121,558	144,796	23,238	19.1	2,718	3,240	521	19.2	2.24	2.24
Reg Apartments	343,746	367,876	24,130	7.0	11,329	12,171	842	7.4	3.30	3.31
Low-income Apts	133,913	152,760	18,848	14.1	1,905	2,195	290	15.2	1.42	1.44
Seasonal Rec	29,238	33,051	3,813	13.0	558	635	78	13.9	1.91	1.92
Com/Ind Lo Tier	448,824	478,513	29,689	6.6	14,909	15,855	946	6.3	3.32	3.31
Com/Ind Hi Tier	965,785	1,101,828	136,043	14.1	44,218	50,512	6,294	14.2	4.58	4.58
Publ U: Elec Gen	687,251	676,650	-10,602	-1.5	27,274	27,979	705	2.6	3.97	4.13
Publ U: Other	327,509	331,700	4,191	1.3	13,643	14,229	586	4.3	4.17	4.29
Ag Hmstd: House	77,902	88,359	10,457	13.4	1,009	1,259	250	24.8	1.29	1.42
Ag Hmstd: Land	56,704	69,270	12,565	22.2	316	370	54	17.1	0.56	0.53
Ag NonHmstd	35,411	45,085	9,674	27.3	493	629	136	27.5	1.39	1.39
<b>Total</b>	<b>7,899,103</b>	<b>8,865,293</b>	<b>966,190</b>	<b>12.2</b>	<b>180,578</b>	<b>204,625</b>	<b>24,048</b>	<b>13.3</b>	<b>2.29</b>	<b>2.31</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	146,724	163,095	16,372	11.2	County	37.45	37.49	0.000	0.00
(-) TIF Tax Capacity	9,505	11,489	1,984	20.9	City/Town	31.77	32.79	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.82	55.35	0.882	1.263
(=) Taxable Tax Capacity	137,219	151,607	14,388	10.5	Special District	1.68	1.84	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.72</b>	<b>127.47</b>	<b>0.882</b>	<b>1.263</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,100	68,500	5,400	8.6	668	772	104	15.6	1.058	1.127
Res Hmstd: Avg Val	94,700	102,700	8,000	8.4	1,120	1,331	211	18.8	1.183	1.296
Res Hmstd: Hi Val	126,300	137,000	10,700	8.5	1,752	2,035	283	16.1	1.387	1.485
Res Hmstd: Ex-Hi Val	189,400	205,500	16,100	8.5	3,138	3,562	424	13.5	1.656	1.733
Apartment (Mkt rate)	300,000	321,100	21,100	7.0	9,461	10,229	768	8.1	3.153	3.185
Comm/Ind: Lo Val	150,000	171,100	21,100	14.1	4,730	5,719	989	20.9	3.153	3.342
Comm/Ind: Med Val	300,000	342,300	42,300	14.1	11,377	13,355	1,979	17.4	3.792	3.901
Comm/Ind: Hi Val	1,000,000	1,140,900	140,900	14.1	42,392	48,975	6,583	15.5	4.239	4.292

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,971,369	3,239,164	267,795	9.0	34,378	39,622	5,244	15.3	1.16	1.22
Res NonHmstd 1Un	105,766	125,323	19,557	18.5	1,583	1,917	334	21.1	1.50	1.53
Res NonHmstd 2-3	52,950	58,026	5,076	9.6	990	1,107	117	11.8	1.87	1.91
Reg Apartments	2,827	3,261	434	15.4	79	88	8	10.1	2.81	2.68
Low-income Apts	424	478	54	12.6	5	6	0	7.2	1.24	1.18
Seasonal Rec	378,094	415,525	37,431	9.9	5,768	6,311	543	9.4	1.53	1.52
Com/Ind Lo Tier	90,059	90,491	432	0.5	2,539	2,531	-8	-0.3	2.82	2.80
Com/Ind Hi Tier	67,052	63,527	-3,525	-5.3	2,596	2,416	-180	-6.9	3.87	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	147,208	139,955	-7,253	-4.9	5,713	5,358	-355	-6.2	3.88	3.83
Ag Hmstd: House	781,976	840,228	58,251	7.4	8,326	9,391	1,065	12.8	1.06	1.12
Ag Hmstd: Land	996,307	1,047,809	51,502	5.2	5,344	5,407	64	1.2	0.54	0.52
Ag NonHmstd	213,198	227,064	13,866	6.5	2,635	2,715	80	3.0	1.24	1.20
<b>Total</b>	<b>5,807,229</b>	<b>6,250,850</b>	<b>443,621</b>	<b>7.6</b>	<b>69,957</b>	<b>76,868</b>	<b>6,912</b>	<b>9.9</b>	<b>1.20</b>	<b>1.23</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	70,002	76,225	6,223	8.9	County	37.88	37.65	0.000	0.00
(-) TIF Tax Capacity	173	166	-7	-3.8	City/Town	14.93	14.59	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	58.86	56.97	0.729	1.021
(=) Taxable Tax Capacity	69,830	76,059	6,229	8.9	Special District	0.72	0.81	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	112.40	110.03	0.729	1.021

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	76,100	82,600	6,500	8.5	672	798	126	18.7	0.883	0.966
Res Hmstd: Avg Val	114,100	123,800	9,700	8.5	1,254	1,440	186	14.9	1.098	1.163
Res Hmstd: Hi Val	152,100	165,000	12,900	8.5	1,986	2,231	244	12.3	1.305	1.351
Res Hmstd: Ex-Hi Val	228,200	247,600	19,400	8.5	3,453	3,814	361	10.5	1.513	1.540
Seas Rec: Lo Val	50,000	54,200	4,200	8.4	711	771	60	8.5	1.421	1.422
Seas Rec: Hi Val	150,000	162,800	12,800	8.5	2,507	2,746	239	9.5	1.671	1.686
Comm/Ind: Lo Val	150,000	142,100	-7,900	-5.3	4,156	3,898	-258	-6.2	2.770	2.742
Comm/Ind: Med Val	300,000	284,200	-15,800	-5.3	9,997	9,272	-725	-7.3	3.332	3.262
Comm/Ind: Hi Val	1,000,000	947,400	-52,600	-5.3	37,257	34,759	-2,498	-6.7	3.725	3.668

**SOUTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,182,171	3,336,151	153,980	4.8	43,130	46,806	3,675	8.5	1.36	1.40
Res NonHmstd 1Un	161,855	182,898	21,044	13.0	3,057	3,478	421	13.8	1.89	1.90
Res NonHmstd 2-3	51,035	54,149	3,113	6.1	1,246	1,323	76	6.1	2.44	2.44
Reg Apartments	154,585	151,496	-3,089	-2.0	5,331	5,219	-112	-2.1	3.45	3.44
Low-income Apts	65,352	76,270	10,919	16.7	997	1,164	167	16.7	1.53	1.53
Seasonal Rec	14,024	14,577	553	3.9	329	346	18	5.4	2.34	2.38
Com/Ind Lo Tier	429,871	448,378	18,507	4.3	15,682	16,356	674	4.3	3.65	3.65
Com/Ind Hi Tier	499,911	559,826	59,916	12.0	24,782	27,625	2,843	11.5	4.96	4.93
Publ U: Elec Gen	7,186	7,085	-101	-1.4	351	330	-22	-6.2	4.89	4.65
Publ U: Other	58,216	58,282	66	0.1	3,109	3,110	2	0.0	5.34	5.34
Ag Hmstd: House	16,573	16,835	262	1.6	234	247	13	5.4	1.41	1.47
Ag Hmstd: Land	27,543	29,677	2,134	7.7	251	276	25	9.7	0.91	0.93
Ag NonHmstd	36,265	34,835	-1,430	-3.9	656	629	-27	-4.1	1.81	1.81
<b>Total</b>	<b>4,704,588</b>	<b>4,970,460</b>	<b>265,872</b>	<b>5.7</b>	<b>99,156</b>	<b>106,908</b>	<b>7,752</b>	<b>7.8</b>	<b>2.11</b>	<b>2.15</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,133	77,018	4,885	6.8	County	47.03	48.69	0.006	0.01
(-) TIF Tax Capacity	5,116	5,352	236	4.6	City/Town	46.83	47.35	0.029	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.03	50.15	0.610	0.741
(=) Taxable Tax Capacity	67,017	71,666	4,649	6.9	Special District	0.74	0.74	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>147.63</b>	<b>146.92</b>	<b>0.644</b>	<b>0.783</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,900	40,800	4.9	478	515	37	7.8	1.228	1.262
Res Hmstd: Avg Val	58,400	61,200	4.8	717	773	55	7.7	1.228	1.262
Res Hmstd: Hi Val	77,900	81,700	4.9	971	1,076	104	10.7	1.246	1.316
Res Hmstd: Ex-Hi Val	116,800	122,500	4.9	1,801	1,950	149	8.3	1.542	1.591
Apartment (Mkt rate)	300,000	294,000	-2.0	10,823	10,597	-226	-2.1	3.607	3.604
Comm/Ind: Lo Val	150,000	168,000	12.0	5,412	6,320	908	16.8	3.607	3.761
Comm/Ind: Med Val	300,000	336,000	12.0	13,038	14,843	1,806	13.9	4.345	4.417
Comm/Ind: Hi Val	1,000,000	1,119,900	12.0	48,626	54,615	5,989	12.3	4.862	4.876

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	1,238,748	1,345,430	106,681	8.6	14,277	16,134	1,857	13.0	1.15	1.20
Res NonHmstd 1Un	111,709	135,704	23,995	21.5	1,646	2,043	397	24.1	1.47	1.51
Res NonHmstd 2-3	20,454	19,211	-1,243	-6.1	411	393	-18	-4.5	2.01	2.04
Reg Apartments	1,230	1,608	379	30.8	32	42	10	30.5	2.62	2.61
Low-income Apts	58	58	0	0.0	1	1	0	-4.3	1.08	1.03
Seasonal Rec	243,377	262,112	18,734	7.7	4,017	4,367	350	8.7	1.65	1.67
Com/Ind Lo Tier	73,884	78,736	4,852	6.6	2,101	2,232	131	6.2	2.84	2.83
Com/Ind Hi Tier	143,764	123,220	-20,543	-14.3	5,177	4,623	-554	-10.7	3.60	3.75
Publ U: Elec Gen	469	31,384	30,915	6591.8	19	1,034	1,015	5253.7	4.12	3.30
Publ U: Other	204,804	225,925	21,122	10.3	7,501	8,317	816	10.9	3.66	3.68
Ag Hmstd: House	838,582	887,763	49,181	5.9	7,887	8,794	907	11.5	0.94	0.99
Ag Hmstd: Land	5,348,118	5,510,877	162,758	3.0	35,876	36,595	719	2.0	0.67	0.66
Ag NonHmstd	3,105,786	3,058,253	-47,532	-1.5	36,529	35,504	-1,025	-2.8	1.18	1.16
<b>Total</b>	<b>11,330,984</b>	<b>11,680,283</b>	<b>349,300</b>	<b>3.1</b>	<b>115,475</b>	<b>120,079</b>	<b>4,604</b>	<b>4.0</b>	<b>1.02</b>	<b>1.03</b>

**Tax Base**

**Tax Rates**

	<b>Tax Base</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	115,809	120,410	4,601	4.0	County	48.88	51.03	0.005	0.01	
(-) TIF Tax Capacity	420	422	2	0.4	City/Town	10.35	10.27	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.19	49.97	0.558	0.876	
(=) Taxable Tax Capacity	115,390	119,988	4,599	4.0	Special District	0.73	0.72	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>113.15</b>	<b>111.99</b>	<b>0.563</b>	<b>0.890</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	51,100	55,400	4,300	8.4	448	511	63	14.1	0.875	0.921
Res Hmstd: Avg Val	76,600	83,100	6,500	8.5	674	804	130	19.3	0.879	0.967
Res Hmstd: Hi Val	102,100	110,800	8,700	8.5	1,033	1,210	176	17.1	1.011	1.091
Res Hmstd: Ex-Hi Val	153,200	166,200	13,000	8.5	1,997	2,276	278	13.9	1.303	1.369
Comm/Ind: Lo Val	150,000	128,600	-21,400	-14.3	4,158	3,571	-587	-14.1	2.771	2.776
Comm/Ind: Med Val	300,000	257,100	-42,900	-14.3	10,013	8,338	-1,674	-16.7	3.337	3.243
Comm/Ind: Hi Val	1,000,000	857,100	-142,900	-14.3	37,336	31,718	-5,618	-15.0	3.733	3.700

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,966,419	3,220,929	254,510	8.6	37,654	42,232	4,578	12.2	1.27	1.31
Res NonHmstd 1Un	122,799	137,174	14,375	11.7	2,162	2,413	251	11.6	1.76	1.76
Res NonHmstd 2-3	71,807	77,113	5,306	7.4	1,613	1,702	89	5.5	2.25	2.21
Reg Apartments	153,821	163,074	9,253	6.0	4,899	5,105	207	4.2	3.18	3.13
Low-income Apts	52,738	58,080	5,342	10.1	742	809	67	9.0	1.41	1.39
Seasonal Rec	8,589	9,701	1,112	13.0	182	205	23	12.4	2.12	2.11
Com/Ind Lo Tier	339,749	352,244	12,496	3.7	11,425	11,728	303	2.7	3.36	3.33
Com/Ind Hi Tier	550,048	612,123	62,075	11.3	24,727	27,035	2,308	9.3	4.50	4.42
Publ U: Elec Gen	24,158	23,522	-636	-2.6	1,043	996	-47	-4.5	4.32	4.23
Publ U: Other	55,646	58,524	2,878	5.2	2,601	2,696	95	3.6	4.67	4.61
Ag Hmstd: House	8,328	9,071	744	8.9	117	134	16	14.0	1.41	1.47
Ag Hmstd: Land	18,047	18,431	384	2.1	153	153	0	0.3	0.85	0.83
Ag NonHmstd	20,194	22,249	2,055	10.2	306	327	21	6.8	1.52	1.47
<b>Total</b>	<b>4,392,342</b>	<b>4,762,236</b>	<b>369,894</b>	<b>8.4</b>	<b>87,625</b>	<b>95,536</b>	<b>7,910</b>	<b>9.0</b>	<b>1.99</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	70,003	76,623	6,620	9.5	County	43.25	43.45	0.000	0.00
(-) TIF Tax Capacity	4,243	4,860	617	14.5	City/Town	39.97	40.42	0.005	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.35	47.30	0.794	0.913
(=) Taxable Tax Capacity	65,760	71,762	6,003	9.1	Special District	0.30	0.30	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>133.87</b>	<b>131.47</b>	<b>0.799</b>	<b>0.917</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,500	50,500	8.6	511	567	56	10.9	1.099	1.122	
Res Hmstd: Avg Val	69,800	75,700	8.5	767	850	83	10.8	1.099	1.122	
Res Hmstd: Hi Val	93,100	101,000	8.5	1,137	1,302	165	14.5	1.221	1.288	
Res Hmstd: Ex-Hi Val	139,600	151,500	8.5	2,144	2,386	242	11.3	1.535	1.574	
Apartment (Mkt rate)	300,000	318,000	6.0	9,878	10,325	447	4.5	3.292	3.246	
Comm/Ind: Lo Val	150,000	166,900	11.3	4,939	5,641	702	14.2	3.292	3.380	
Comm/Ind: Med Val	300,000	333,900	11.3	11,886	13,259	1,373	11.5	3.962	3.971	
Comm/Ind: Hi Val	1,000,000	1,112,900	11.3	44,307	48,794	4,487	10.1	4.430	4.384	

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,062,895	1,173,544	110,649	10.4	11,591	13,222	1,631	14.1	1.09	1.13
Res NonHmstd 1Un	83,599	93,740	10,141	12.1	1,182	1,325	143	12.1	1.41	1.41
Res NonHmstd 2-3	16,679	17,674	994	6.0	308	322	14	4.7	1.85	1.82
Reg Apartments	2,126	2,035	-90	-4.3	57	54	-3	-5.9	2.70	2.66
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	70,798	75,316	4,518	6.4	1,035	1,098	62	6.0	1.46	1.46
Com/Ind Lo Tier	45,808	47,064	1,256	2.7	1,204	1,207	3	0.2	2.63	2.56
Com/Ind Hi Tier	51,312	54,925	3,613	7.0	1,874	1,966	91	4.9	3.65	3.58
Publ U: Elec Gen	10,648	10,707	60	0.6	329	323	-6	-1.9	3.09	3.01
Publ U: Other	118,857	139,707	20,850	17.5	4,143	4,876	733	17.7	3.49	3.49
Ag Hmstd: House	614,781	674,087	59,306	9.6	5,704	6,536	832	14.6	0.93	0.97
Ag Hmstd: Land	3,330,644	3,498,132	167,488	5.0	22,395	23,038	643	2.9	0.67	0.66
Ag NonHmstd	1,642,939	1,615,599	-27,341	-1.7	18,519	17,670	-850	-4.6	1.13	1.09
<b>Total</b>	<b>7,051,087</b>	<b>7,402,530</b>	<b>351,443</b>	<b>5.0</b>	<b>68,343</b>	<b>71,635</b>	<b>3,292</b>	<b>4.8</b>	<b>0.97</b>	<b>0.97</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,283	76,826	4,543	6.3	County	45.22	46.40	0.000	0.00
(-) TIF Tax Capacity	22	22	0	0.6	City/Town	9.78	9.76	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.03	48.23	0.656	1.089
(=) Taxable Tax Capacity	72,261	76,804	4,543	6.3	Special District	0.23	0.24	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>108.26</b>	<b>104.63</b>	<b>0.656</b>	<b>1.089</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,000	66,200	8.5	505	571	66	13.1	0.828	0.862
Res Hmstd: Avg Val	91,500	99,300	8.5	835	971	136	16.4	0.912	0.977
Res Hmstd: Hi Val	122,000	132,400	8.5	1,335	1,523	189	14.1	1.093	1.150
Res Hmstd: Ex-Hi Val	183,000	198,600	8.5	2,464	2,738	274	11.1	1.346	1.378
Comm/Ind: Lo Val	150,000	160,600	7.1	3,996	4,319	323	8.1	2.663	2.689
Comm/Ind: Med Val	300,000	321,100	7.0	9,615	10,203	588	6.1	3.205	3.177
Comm/Ind: Hi Val	1,000,000	1,070,400	7.0	35,840	37,675	1,835	5.1	3.584	3.519

**OLMSTED COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,316,185	3,747,116	430,931	13.0	47,245	51,248	4,003	8.5	1.42	1.37
Res NonHmstd 1Un	124,263	148,267	24,003	19.3	2,251	2,552	301	13.4	1.81	1.72
Res NonHmstd 2-3	64,021	67,507	3,486	5.4	1,487	1,459	-27	-1.8	2.32	2.16
Reg Apartments	131,828	169,791	37,963	28.8	4,480	5,360	880	19.6	3.40	3.16
Low-income Apts	52,495	59,084	6,589	12.6	772	813	40	5.2	1.47	1.38
Seasonal Rec	5,592	5,798	207	3.7	114	114	0	-0.1	2.03	1.96
Com/Ind Lo Tier	169,028	179,724	10,695	6.3	5,691	5,641	-50	-0.9	3.37	3.14
Com/Ind Hi Tier	712,741	764,680	51,939	7.3	33,954	33,801	-153	-0.4	4.76	4.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,953	46,677	-276	-0.6	2,104	1,973	-130	-6.2	4.48	4.23
Ag Hmstd: House	202,882	208,853	5,972	2.9	2,507	2,475	-32	-1.3	1.24	1.19
Ag Hmstd: Land	302,230	337,474	35,245	11.7	1,842	1,939	97	5.3	0.61	0.57
Ag NonHmstd	106,903	106,411	-492	-0.5	1,368	1,239	-129	-9.4	1.28	1.16
<b>Total</b>	<b>5,235,122</b>	<b>5,841,383</b>	<b>606,261</b>	<b>11.6</b>	<b>103,815</b>	<b>108,615</b>	<b>4,801</b>	<b>4.6</b>	<b>1.98</b>	<b>1.86</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	81,664	91,748	10,084	12.3	County	47.42	45.40	0.000	0.00
(-) TIF Tax Capacity	3,258	3,720	462	14.2	City/Town	27.27	26.32	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	59.37	53.23	0.946	0.902
(=) Taxable Tax Capacity	78,407	88,029	9,622	12.3	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>134.07</b>	<b>124.95</b>	<b>0.950</b>	<b>0.906</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,400	73,100	5,700	8.5	760	772	12	1.6	1.127	1.056
Res Hmstd: Avg Val	101,100	109,700	8,600	8.5	1,309	1,371	62	4.8	1.294	1.249
Res Hmstd: Hi Val	134,800	146,300	11,500	8.5	2,058	2,141	84	4.1	1.526	1.463
Res Hmstd: Ex-Hi Val	202,200	219,400	17,200	8.5	3,613	3,715	102	2.8	1.786	1.693
Apartment (Mkt rate)	300,000	386,400	86,400	28.8	9,938	11,937	1,999	20.1	3.312	3.089
Comm/Ind: Lo Val	150,000	160,900	10,900	7.3	4,969	5,107	138	2.8	3.312	3.173
Comm/Ind: Med Val	300,000	321,900	21,900	7.3	11,949	12,092	143	1.2	3.982	3.756
Comm/Ind: Hi Val	1,000,000	1,072,900	72,900	7.3	44,522	44,676	154	0.3	4.452	4.164

**SOUTHEAST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,167,151	5,596,593	429,442	8.3	62,778	70,238	7,460	11.9	1.21	1.26
Res NonHmstd 1Un	200,605	228,061	27,456	13.7	3,398	3,823	425	12.5	1.69	1.68
Res NonHmstd 2-3	115,901	120,894	4,994	4.3	2,500	2,605	105	4.2	2.16	2.15
Reg Apartments	199,893	209,631	9,738	4.9	6,104	6,351	247	4.0	3.05	3.03
Low-income Apts	83,358	90,103	6,745	8.1	1,137	1,222	85	7.5	1.36	1.36
Seasonal Rec	28,869	31,155	2,286	7.9	556	598	42	7.6	1.93	1.92
Com/Ind Lo Tier	502,649	529,195	26,546	5.3	16,106	16,728	622	3.9	3.20	3.16
Com/Ind Hi Tier	746,386	805,368	58,982	7.9	32,682	34,871	2,188	6.7	4.38	4.33
Publ U: Elec Gen	307,670	301,121	-6,548	-2.1	13,780	13,949	169	1.2	4.48	4.63
Publ U: Other	183,981	190,868	6,886	3.7	8,295	8,645	351	4.2	4.51	4.53
Ag Hmstd: House	25,328	23,811	-1,517	-6.0	310	305	-5	-1.6	1.22	1.28
Ag Hmstd: Land	39,658	42,638	2,980	7.5	273	298	25	9.2	0.69	0.70
Ag NonHmstd	30,296	32,949	2,653	8.8	425	445	21	4.9	1.40	1.35
<b>Total</b>	<b>7,631,744</b>	<b>8,202,386</b>	<b>570,642</b>	<b>7.5</b>	<b>148,343</b>	<b>160,077</b>	<b>11,734</b>	<b>7.9</b>	<b>1.94</b>	<b>1.95</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	124,140	133,550	9,410	7.6	County	39.02	40.30	0.000	0.00	
(-) TIF Tax Capacity	6,421	7,026	605	9.4	City/Town	35.02	35.11	0.017	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.45	51.19	0.530	0.734	
(=) Taxable Tax Capacity	117,719	126,524	8,805	7.5	Special District	0.65	0.70	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>129.13</b>	<b>127.30</b>	<b>0.547</b>	<b>0.755</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,100	57,500	4,400	8.3	548	611	64	11.7	1.031	1.063
Res Hmstd: Avg Val	79,600	86,200	6,600	8.3	844	982	138	16.4	1.060	1.139
Res Hmstd: Hi Val	106,100	114,900	8,800	8.3	1,291	1,481	190	14.8	1.216	1.289
Res Hmstd: Ex-Hi Val	159,200	172,400	13,200	8.3	2,451	2,732	281	11.5	1.539	1.584
Apartment (Mkt rate)	300,000	314,600	14,600	4.9	9,461	9,849	387	4.1	3.153	3.130
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	4,731	5,220	489	10.3	3.153	3.224
Comm/Ind: Med Val	300,000	323,700	23,700	7.9	11,398	12,345	947	8.3	3.799	3.813
Comm/Ind: Hi Val	1,000,000	1,079,000	79,000	7.9	42,514	45,605	3,091	7.3	4.251	4.226



**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	1,769,564	2,003,663	234,099	13.2	19,642	22,721	3,079	15.7	1.11	1.13
Res NonHmstd 1Un	132,461	145,345	12,883	9.7	1,946	2,110	164	8.4	1.47	1.45
Res NonHmstd 2-3	25,066	26,375	1,310	5.2	470	485	15	3.3	1.87	1.84
Reg Apartments	1,205	1,223	19	1.6	35	34	0	-0.1	2.86	2.82
Low-income Apts	0	72	72	0.0	0	1	1	0.0	0.00	1.06
Seasonal Rec	86,091	98,034	11,943	13.9	1,302	1,450	149	11.4	1.51	1.48
Com/Ind Lo Tier	56,227	59,664	3,436	6.1	1,557	1,613	56	3.6	2.77	2.70
Com/Ind Hi Tier	34,793	39,098	4,305	12.4	1,310	1,435	125	9.5	3.77	3.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	124,983	146,450	21,467	17.2	4,830	5,387	557	11.5	3.86	3.68
Ag Hmstd: House	958,080	989,537	31,457	3.3	9,489	10,118	630	6.6	0.99	1.02
Ag Hmstd: Land	3,129,017	3,422,927	293,910	9.4	20,013	21,354	1,341	6.7	0.64	0.62
Ag NonHmstd	1,063,590	1,070,632	7,042	0.7	12,749	12,294	-455	-3.6	1.20	1.15
<b>Total</b>	<b>7,381,077</b>	<b>8,003,020</b>	<b>621,943</b>	<b>8.4</b>	<b>73,343</b>	<b>79,004</b>	<b>5,662</b>	<b>7.7</b>	<b>0.99</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	74,774	82,426	7,652	10.2	County	41.90	42.71	0.000	0.00	
(-) TIF Tax Capacity	108	108	0	0.0	City/Town	14.34	13.59	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.06	52.11	0.647	0.847	
(=) Taxable Tax Capacity	74,666	82,318	7,652	10.2	Special District	0.46	0.49	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	112.76	108.90	0.647	0.847	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,500	70,000	8.5	563	620	57	10.2	0.872	0.885
Res Hmstd: Avg Val	96,800	105,000	8.5	954	1,081	127	13.3	0.985	1.029
Res Hmstd: Hi Val	129,100	140,100	8.5	1,538	1,708	170	11.0	1.191	1.219
Res Hmstd: Ex-Hi Val	193,600	210,100	8.5	2,780	3,025	245	8.8	1.436	1.439
Comm/Ind: Lo Val	150,000	168,600	12.4	4,156	4,752	596	14.3	2.770	2.818
Comm/Ind: Med Val	300,000	337,100	12.4	10,004	11,134	1,130	11.3	3.334	3.302
Comm/Ind: Hi Val	1,000,000	1,123,700	12.4	37,293	40,925	3,632	9.7	3.729	3.641

**ANOKA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,539,408	10,707,064	1,167,656	12.2	117,777	134,091	16,314	13.9	1.23	1.25
Res NonHmstd 1Un	227,734	254,105	26,371	11.6	3,717	4,081	364	9.8	1.63	1.61
Res NonHmstd 2-3	221,679	231,124	9,445	4.3	4,499	4,514	15	0.3	2.03	1.95
Reg Apartments	330,845	387,774	56,928	17.2	9,512	10,535	1,023	10.8	2.88	2.72
Low-income Apts	124,726	145,344	20,618	16.5	1,587	1,789	202	12.7	1.27	1.23
Seasonal Rec	31,687	34,044	2,358	7.4	537	560	23	4.4	1.69	1.65
Com/Ind Lo Tier	362,348	378,821	16,473	4.5	11,327	11,270	-57	-0.5	3.13	2.98
Com/Ind Hi Tier	1,495,311	1,742,668	247,357	16.5	64,944	71,632	6,688	10.3	4.34	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,946	179,706	-3,240	-1.8	7,930	7,450	-480	-6.0	4.33	4.15
Ag Hmstd: House	70,714	76,522	5,808	8.2	846	924	78	9.2	1.20	1.21
Ag Hmstd: Land	52,322	56,402	4,080	7.8	268	278	10	3.7	0.51	0.49
Ag NonHmstd	34,312	37,966	3,653	10.6	441	456	15	3.3	1.29	1.20
<b>Total</b>	<b>12,674,032</b>	<b>14,231,540</b>	<b>1,557,508</b>	<b>12.3</b>	<b>223,385</b>	<b>247,581</b>	<b>24,196</b>	<b>10.8</b>	<b>1.76</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	200,946	229,842	28,896	14.4	County	30.71	28.69	0.000	0.00
(-) TIF Tax Capacity	13,688	16,531	2,843	20.8	City/Town	23.60	23.55	0.000	0.00
(-) FD Contrib Tax Capacity	20,646	23,605	2,959	14.3	School District	55.08	52.14	0.935	1.063
(=) Taxable Tax Capacity	166,612	189,706	23,094	13.9	Special District	6.63	6.57	0.000	0.00
FD Distrib Tax Capacity	36,467	42,628	6,161	16.9	<b>Total</b>	<b>116.02</b>	<b>110.95</b>	<b>0.935</b>	<b>1.071</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	83,700	6,600	8.6	751	843	92	12.2	0.974	1.007
Res Hmstd: Avg Val	115,600	125,400	9,800	8.5	1,358	1,492	134	9.9	1.174	1.189
Res Hmstd: Hi Val	154,100	167,200	13,100	8.5	2,131	2,302	171	8.0	1.382	1.376
Res Hmstd: Ex-Hi Val	231,200	250,900	19,700	8.5	3,679	3,924	245	6.7	1.591	1.563
Apartment (Mkt rate)	300,000	351,600	51,600	17.2	8,634	9,739	1,105	12.8	2.877	2.769
Comm/Ind: Lo Val	150,000	174,800	24,800	16.5	4,317	5,117	800	18.5	2.878	2.927
Comm/Ind: Med Val	300,000	349,600	49,600	16.5	10,375	11,899	1,524	14.7	3.458	3.403
Comm/Ind: Hi Val	1,000,000	1,165,400	165,400	16.5	38,644	43,549	4,906	12.7	3.864	3.736

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,540,611	9,535,834	995,223	11.7	118,973	133,410	14,436	12.1	1.39	1.40
Res NonHmstd 1Un	261,397	326,504	65,107	24.9	4,421	5,476	1,055	23.9	1.69	1.68
Res NonHmstd 2-3	178,214	180,052	1,838	1.0	3,502	3,450	-51	-1.5	1.96	1.92
Reg Apartments	173,323	245,417	72,093	41.6	5,200	7,197	1,997	38.4	3.00	2.93
Low-income Apts	66,949	74,504	7,555	11.3	886	967	82	9.2	1.32	1.30
Seasonal Rec	68,489	79,206	10,717	15.6	1,106	1,258	152	13.8	1.62	1.59
Com/Ind Lo Tier	199,700	210,592	10,892	5.5	6,265	6,393	128	2.0	3.14	3.04
Com/Ind Hi Tier	913,633	1,085,201	171,568	18.8	40,568	46,141	5,574	13.7	4.44	4.25
Publ U: Elec Gen	58,261	56,332	-1,929	-3.3	2,362	2,240	-122	-5.2	4.05	3.98
Publ U: Other	190,248	191,663	1,415	0.7	8,291	8,064	-227	-2.7	4.36	4.21
Ag Hmstd: House	173,094	184,063	10,969	6.3	2,181	2,333	152	7.0	1.26	1.27
Ag Hmstd: Land	108,201	111,587	3,386	3.1	493	478	-15	-3.0	0.46	0.43
Ag NonHmstd	103,284	106,696	3,412	3.3	1,269	1,252	-17	-1.4	1.23	1.17
<b>Total</b>	<b>11,035,404</b>	<b>12,387,650</b>	<b>1,352,247</b>	<b>12.3</b>	<b>195,516</b>	<b>218,660</b>	<b>23,144</b>	<b>11.8</b>	<b>1.77</b>	<b>1.77</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	173,535	198,230	24,695	14.2	County	27.92	25.89	0.000	0.00
(-) TIF Tax Capacity	7,320	8,206	886	12.1	City/Town	22.60	22.19	0.099	0.08
(-) FD Contrib Tax Capacity	13,047	14,796	1,749	13.4	School District	54.86	53.79	1.426	1.539
(=) Taxable Tax Capacity	153,168	175,227	22,060	14.4	Special District	7.17	7.16	0.000	0.00
FD Distrib Tax Capacity	19,773	22,665	2,892	14.6	<b>Total</b>	<b>112.54</b>	<b>109.03</b>	<b>1.525</b>	<b>1.627</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	98,900	107,300	8.5	1,096	1,221	125	11.4	1.107	1.137
Res Hmstd: Avg Val	148,400	161,000	8.5	2,036	2,230	194	9.5	1.372	1.384
Res Hmstd: Hi Val	197,900	214,700	8.5	3,031	3,283	252	8.3	1.531	1.529
Res Hmstd: Ex-Hi Val	296,800	322,000	8.5	5,018	5,388	370	7.4	1.690	1.673
Apartment (Mkt rate)	300,000	424,800	41.6	8,561	11,807	3,246	37.9	2.853	2.779
Comm/Ind: Lo Val	150,000	178,200	18.8	4,281	5,261	980	22.9	2.853	2.952
Comm/Ind: Med Val	300,000	356,300	18.8	10,250	12,153	1,904	18.6	3.416	3.410
Comm/Ind: Hi Val	1,000,000	1,187,800	18.8	38,105	44,332	6,227	16.3	3.810	3.732

**DAKOTA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,287,214	14,911,341	1,624,126	12.2	172,215	201,260	29,045	16.9	1.30	1.35
Res NonHmstd 1Un	372,565	415,549	42,984	11.5	6,034	6,854	820	13.6	1.62	1.65
Res NonHmstd 2-3	232,868	232,521	-347	-0.1	4,559	4,567	7	0.2	1.96	1.96
Reg Apartments	803,021	919,736	116,714	14.5	22,072	24,846	2,774	12.6	2.75	2.70
Low-income Apts	90,079	113,129	23,050	25.6	1,126	1,416	290	25.8	1.25	1.25
Seasonal Rec	16,406	24,042	7,635	46.5	299	449	150	50.2	1.82	1.87
Com/Ind Lo Tier	399,692	409,738	10,046	2.5	12,150	12,213	63	0.5	3.04	2.98
Com/Ind Hi Tier	2,514,238	2,829,350	315,111	12.5	106,661	116,607	9,946	9.3	4.24	4.12
Publ U: Elec Gen	106,672	105,765	-906	-0.8	4,615	4,405	-211	-4.6	4.33	4.16
Publ U: Other	358,330	344,502	-13,827	-3.9	15,234	14,266	-968	-6.4	4.25	4.14
Ag Hmstd: House	152,692	166,002	13,310	8.7	1,801	2,067	266	14.8	1.18	1.25
Ag Hmstd: Land	197,105	210,484	13,379	6.8	1,143	1,212	69	6.0	0.58	0.58
Ag NonHmstd	119,101	126,321	7,221	6.1	1,416	1,487	71	5.0	1.19	1.18
<b>Total</b>	<b>18,649,984</b>	<b>20,808,479</b>	<b>2,158,496</b>	<b>11.6</b>	<b>349,325</b>	<b>391,646</b>	<b>42,322</b>	<b>12.1</b>	<b>1.87</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	316,903	356,822	39,919	12.6	County	27.13	25.35	0.000	0.00	
(-) TIF Tax Capacity	14,219	18,138	3,919	27.6	City/Town	26.09	26.03	0.048	0.11	
(-) FD Contrib Tax Capacity	35,248	39,805	4,557	12.9	School District	52.38	51.20	1.267	1.639	
(=) Taxable Tax Capacity	267,436	298,879	31,443	11.8	Special District	3.79	3.75	0.000	0.00	
FD Distrib Tax Capacity	35,689	40,914	5,225	14.6	<b>Total</b>	<b>109.39</b>	<b>106.33</b>	<b>1.315</b>	<b>1.750</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,900	98,600	8.5	934	1,078	144	15.4	1.027	1.093	
Res Hmstd: Avg Val	136,400	148,000	8.5	1,711	1,940	229	13.4	1.254	1.310	
Res Hmstd: Hi Val	181,900	197,400	8.5	2,592	2,893	301	11.6	1.424	1.465	
Res Hmstd: Ex-Hi Val	272,800	296,000	8.5	4,352	4,796	444	10.2	1.595	1.620	
Apartment (Mkt rate)	300,000	343,600	14.5	8,270	9,369	1,099	13.3	2.756	2.726	
Comm/Ind: Lo Val	150,000	168,800	12.5	4,136	4,803	668	16.1	2.757	2.845	
Comm/Ind: Med Val	300,000	337,600	12.5	9,912	11,201	1,289	13.0	3.304	3.317	
Comm/Ind: Hi Val	1,000,000	1,125,300	12.5	36,869	41,058	4,189	11.4	3.686	3.648	

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,010,682	6,951,936	941,254	15.7	96,880	109,852	12,972	13.4	1.61	1.58
Res NonHmstd 1Un	248,256	217,325	-30,932	-12.5	4,491	4,002	-489	-10.9	1.81	1.84
Res NonHmstd 2-3	85,418	152,616	67,199	78.7	2,090	3,300	1,210	57.9	2.45	2.16
Reg Apartments	86,298	104,287	17,990	20.8	2,857	3,169	312	10.9	3.31	3.04
Low-income Apts	51,221	55,126	3,905	7.6	754	771	17	2.3	1.47	1.40
Seasonal Rec	24,309	28,980	4,671	19.2	472	557	84	17.9	1.94	1.92
Com/Ind Lo Tier	198,825	214,940	16,114	8.1	6,689	6,823	134	2.0	3.36	3.17
Com/Ind Hi Tier	807,168	967,939	160,771	19.9	38,155	41,939	3,784	9.9	4.73	4.33
Publ U: Elec Gen	17,414	16,893	-521	-3.0	758	667	-91	-12.0	4.35	3.95
Publ U: Other	97,280	99,920	2,640	2.7	4,482	4,347	-135	-3.0	4.61	4.35
Ag Hmstd: House	317,996	345,298	27,302	8.6	3,886	4,302	416	10.7	1.22	1.25
Ag Hmstd: Land	381,297	406,748	25,452	6.7	2,129	2,147	18	0.8	0.56	0.53
Ag NonHmstd	122,592	132,404	9,812	8.0	1,594	1,633	39	2.4	1.30	1.23
<b>Total</b>	<b>8,448,757</b>	<b>9,694,413</b>	<b>1,245,657</b>	<b>14.7</b>	<b>165,237</b>	<b>183,509</b>	<b>18,272</b>	<b>11.1</b>	<b>1.96</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	130,681	152,721	22,040	16.9	County	40.41	36.72	0.000	0.00
(-) TIF Tax Capacity	13,036	14,645	1,609	12.3	City/Town	23.92	22.74	0.164	0.12
(-) FD Contrib Tax Capacity	10,373	11,545	1,172	11.3	School District	58.65	54.86	1.332	1.685
(=) Taxable Tax Capacity	107,271	126,530	19,259	18.0	Special District	3.65	3.66	0.000	0.00
FD Distrib Tax Capacity	12,803	15,384	2,581	20.2	<b>Total</b>	<b>126.62</b>	<b>117.98</b>	<b>1.497</b>	<b>1.805</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,100	106,400	8,300	8.5	1,241	1,356	114	9.2	1.265	1.274
Res Hmstd: Avg Val	147,100	159,600	12,500	8.5	2,278	2,422	144	6.3	1.548	1.517
Res Hmstd: Hi Val	196,100	212,800	16,700	8.5	3,375	3,554	179	5.3	1.721	1.670
Res Hmstd: Ex-Hi Val	294,200	319,200	25,000	8.5	5,572	5,817	246	4.4	1.893	1.822
Apartment (Mkt rate)	300,000	362,500	62,500	20.8	9,566	10,918	1,352	14.1	3.188	3.011
Comm/Ind: Lo Val	150,000	179,900	29,900	19.9	4,783	5,772	988	20.7	3.188	3.208
Comm/Ind: Med Val	300,000	359,800	59,800	19.9	11,466	13,313	1,847	16.1	3.821	3.700
Comm/Ind: Hi Val	1,000,000	1,199,200	199,200	19.9	42,651	48,500	5,849	13.7	4.265	4.044

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,422,056	9,451,235	1,029,179	12.2	123,246	143,196	19,950	16.2	1.46	1.52
Res NonHmstd 1Un	176,823	202,529	25,707	14.5	3,312	3,859	547	16.5	1.87	1.91
Res NonHmstd 2-3	111,831	118,225	6,394	5.7	2,557	2,686	129	5.1	2.29	2.27
Reg Apartments	433,262	489,813	56,551	13.1	14,090	15,923	1,833	13.0	3.25	3.25
Low-income Apts	123,773	151,118	27,346	22.1	1,835	2,228	393	21.4	1.48	1.47
Seasonal Rec	5,660	10,019	4,359	77.0	120	216	95	79.1	2.13	2.15
Com/Ind Lo Tier	256,839	267,497	10,659	4.1	8,681	8,904	222	2.6	3.38	3.33
Com/Ind Hi Tier	1,771,856	2,040,023	268,167	15.1	84,051	95,170	11,119	13.2	4.74	4.67
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	160,980	162,987	2,007	1.2	7,566	7,499	-67	-0.9	4.70	4.60
Ag Hmstd: House	55,280	56,696	1,417	2.6	811	869	57	7.0	1.47	1.53
Ag Hmstd: Land	57,559	57,418	-142	-0.2	341	346	5	1.5	0.59	0.60
Ag NonHmstd	46,711	55,511	8,799	18.8	686	816	130	19.0	1.47	1.47
<b>Total</b>	<b>11,622,630</b>	<b>13,063,072</b>	<b>1,440,443</b>	<b>12.4</b>	<b>247,297</b>	<b>281,711</b>	<b>34,415</b>	<b>13.9</b>	<b>2.13</b>	<b>2.16</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	193,312	220,988	27,676	14.3	County	39.58	37.59	0.000	0.00
(-) TIF Tax Capacity	22,024	26,496	4,472	20.3	City/Town	28.32	27.87	0.181	0.16
(-) FD Contrib Tax Capacity	21,765	25,999	4,235	19.5	School District	51.97	53.95	1.544	1.524
(=) Taxable Tax Capacity	149,523	168,492	18,969	12.7	Special District	8.24	8.16	0.000	0.00
FD Distrib Tax Capacity	29,696	34,105	4,409	14.8	<b>Total</b>	128.11	127.58	1.725	1.690

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,800	84,400	8,600	8.5	913	1,052	139	15.2	1.173	1.246
Res Hmstd: Avg Val	116,700	126,600	9,900	8.5	1,645	1,859	213	13.0	1.409	1.468
Res Hmstd: Hi Val	155,600	168,800	13,200	8.5	2,535	2,818	284	11.2	1.628	1.669
Res Hmstd: Ex-Hi Val	233,400	253,200	19,800	8.5	4,314	4,738	424	9.8	1.848	1.871
Apartment (Mkt rate)	300,000	339,200	39,200	13.1	9,742	10,959	1,218	12.5	3.247	3.230
Comm/Ind: Lo Val	150,000	172,700	22,700	15.1	4,871	5,870	999	20.5	3.247	3.398
Comm/Ind: Med Val	300,000	345,400	45,400	15.1	11,664	13,653	1,989	17.1	3.887	3.952
Comm/Ind: Hi Val	1,000,000	1,151,300	151,300	15.1	43,363	49,973	6,610	15.2	4.336	4.340

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,135,431	12,102,517	967,085	8.7	173,267	183,263	9,997	5.8	1.56	1.51
Res NonHmstd 1Un	356,062	377,151	21,088	5.9	6,700	6,780	80	1.2	1.88	1.80
Res NonHmstd 2-3	115,997	126,687	10,690	9.2	2,595	2,668	73	2.8	2.24	2.11
Reg Apartments	1,045,504	1,198,327	152,823	14.6	33,449	35,544	2,095	6.3	3.20	2.97
Low-income Apts	135,908	156,567	20,659	15.2	1,881	2,120	239	12.7	1.38	1.35
Seasonal Rec	6,261	5,752	-508	-8.1	127	108	-19	-14.8	2.03	1.88
Com/Ind Lo Tier	336,978	339,978	3,000	0.9	11,229	10,619	-610	-5.4	3.33	3.12
Com/Ind Hi Tier	4,783,110	5,237,968	454,858	9.5	220,315	225,450	5,136	2.3	4.61	4.30
Publ U: Elec Gen	745	721	-24	-3.2	36	31	-5	-12.5	4.83	4.36
Publ U: Other	142,630	142,291	-339	-0.2	6,592	6,131	-461	-7.0	4.62	4.31
Ag Hmstd: House	415	451	35	8.5	7	7	0	5.8	1.66	1.61
Ag Hmstd: Land	158	160	2	1.1	1	1	0	-5.0	0.40	0.37
Ag NonHmstd	1,233	42	-1,191	-96.6	17	1	-16	-96.8	1.35	1.27
<b>Total</b>	<b>18,060,432</b>	<b>19,688,611</b>	<b>1,628,179</b>	<b>9.0</b>	<b>456,213</b>	<b>472,723</b>	<b>16,509</b>	<b>3.6</b>	<b>2.53</b>	<b>2.40</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	355,754	391,244	35,490	10.0	County	39.58	37.60	0.000	0.00
(-) TIF Tax Capacity	33,687	37,384	3,698	11.0	City/Town	22.43	21.44	0.041	0.03
(-) FD Contrib Tax Capacity	49,996	54,270	4,275	8.6	School District	54.73	46.13	1.327	1.975
(=) Taxable Tax Capacity	272,072	299,589	27,517	10.1	Special District	9.23	9.17	0.000	0.00
FD Distrib Tax Capacity	20,804	23,414	2,610	12.5	<b>Total</b>	<b>125.97</b>	<b>114.34</b>	<b>1.368</b>	<b>2.012</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,800	106,100	8,300	8.5	1,196	1,309	112	9.4	1.223	1.233
Res Hmstd: Avg Val	146,700	159,200	12,500	8.5	2,238	2,369	131	5.9	1.525	1.488
Res Hmstd: Hi Val	195,600	212,200	16,600	8.5	3,321	3,475	155	4.7	1.697	1.637
Res Hmstd: Ex-Hi Val	293,400	318,300	24,900	8.5	5,488	5,691	203	3.7	1.870	1.787
Apartment (Mkt rate)	300,000	343,900	43,900	14.6	9,480	10,129	649	6.8	3.160	2.945
Comm/Ind: Lo Val	150,000	164,300	14,300	9.5	4,740	5,003	263	5.5	3.160	3.045
Comm/Ind: Med Val	300,000	328,500	28,500	9.5	11,371	11,717	347	3.0	3.790	3.566
Comm/Ind: Hi Val	1,000,000	1,095,100	95,100	9.5	42,311	43,064	752	1.8	4.231	3.932

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	13,741,738	15,073,746	1,332,009	9.7	237,518	243,772	6,254	2.6	1.73	1.62
Res NonHmstd 1Un	500,415	614,269	113,854	22.8	9,986	11,373	1,387	13.9	2.00	1.85
Res NonHmstd 2-3	226,326	224,185	-2,141	-0.9	5,120	4,639	-482	-9.4	2.26	2.07
Reg Apartments	775,526	895,365	119,838	15.5	24,273	25,731	1,458	6.0	3.13	2.87
Low-income Apts	63,909	71,516	7,608	11.9	922	957	35	3.8	1.44	1.34
Seasonal Rec	59,634	70,997	11,363	19.1	1,186	1,331	145	12.3	1.99	1.88
Com/Ind Lo Tier	290,791	294,868	4,077	1.4	9,691	9,120	-571	-5.9	3.33	3.09
Com/Ind Hi Tier	3,548,113	4,075,287	527,174	14.9	164,283	175,420	11,137	6.8	4.63	4.30
Publ U: Elec Gen	482	369	-113	-23.5	24	16	-7	-30.1	4.90	4.47
Publ U: Other	179,941	170,688	-9,253	-5.1	8,342	7,308	-1,034	-12.4	4.64	4.28
Ag Hmstd: House	52,224	54,158	1,934	3.7	846	824	-22	-2.6	1.62	1.52
Ag Hmstd: Land	39,809	39,716	-94	-0.2	238	215	-23	-9.7	0.60	0.54
Ag NonHmstd	59,324	49,538	-9,787	-16.5	832	614	-218	-26.2	1.40	1.24
<b>Total</b>	<b>19,538,232</b>	<b>21,634,701</b>	<b>2,096,469</b>	<b>10.7</b>	<b>463,261</b>	<b>481,320</b>	<b>18,060</b>	<b>3.9</b>	<b>2.37</b>	<b>2.22</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Change</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	359,539	403,475	43,936	12.2	County	39.58	37.60	0.000	0.00
(-) TIF Tax Capacity	6,393	8,112	1,719	26.9	City/Town	20.33	19.09	0.065	0.05
(-) FD Contrib Tax Capacity	45,036	51,184	6,148	13.7	School District	55.70	46.58	1.778	2.103
(=) Taxable Tax Capacity	308,110	344,179	36,069	11.7	Special District	7.59	7.53	0.000	0.00
FD Distrib Tax Capacity	14,841	17,285	2,444	16.5	<b>Total</b>	<b>123.20</b>	<b>110.81</b>	<b>1.844</b>	<b>2.161</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Base</b>	<b>Alter</b>	
Res Hmstd: Lo Val	132,600	143,900	11,300	8.5	1,941	2,005	63	3.3	1.464	1.393
Res Hmstd: Avg Val	198,900	215,800	16,900	8.5	3,411	3,474	63	1.9	1.715	1.610
Res Hmstd: Hi Val	265,200	287,700	22,500	8.5	4,881	4,944	63	1.3	1.840	1.718
Res Hmstd: Ex-Hi Val	397,800	431,600	33,800	8.5	7,821	7,886	65	0.8	1.966	1.827
Apartment (Mkt rate)	300,000	346,400	46,400	15.5	9,423	9,961	537	5.7	3.141	2.875
Comm/Ind: Lo Val	150,000	172,300	22,300	14.9	4,712	5,202	490	10.4	3.141	3.019
Comm/Ind: Med Val	300,000	344,600	44,600	14.9	11,272	12,066	794	7.0	3.757	3.501
Comm/Ind: Hi Val	1,000,000	1,148,600	148,600	14.9	41,885	44,096	2,211	5.3	4.188	3.839



**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,403,723	9,154,832	751,109	8.9	122,909	130,583	7,674	6.2	1.46	1.43
Res NonHmstd 1Un	192,987	219,014	26,027	13.5	3,520	3,830	310	8.8	1.82	1.75
Res NonHmstd 2-3	100,352	120,339	19,987	19.9	2,188	2,489	301	13.8	2.18	2.07
Reg Apartments	476,894	531,158	54,265	11.4	15,120	15,798	678	4.5	3.17	2.97
Low-income Apts	118,018	131,651	13,633	11.6	1,661	1,771	110	6.6	1.41	1.35
Seasonal Rec	8,172	8,121	-51	-0.6	162	152	-9	-5.7	1.98	1.88
Com/Ind Lo Tier	270,476	281,481	11,005	4.1	8,949	8,788	-162	-1.8	3.31	3.12
Com/Ind Hi Tier	2,208,737	2,556,421	347,684	15.7	101,865	111,055	9,190	9.0	4.61	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	154,640	161,791	7,152	4.6	7,144	7,031	-113	-1.6	4.62	4.35
Ag Hmstd: House	1,552	1,698	145	9.4	21	23	2	7.8	1.36	1.34
Ag Hmstd: Land	665	793	128	19.3	3	4	0	7.4	0.52	0.47
Ag NonHmstd	10,358	10,338	-21	-0.2	138	123	-15	-10.9	1.33	1.19
<b>Total</b>	<b>11,946,574</b>	<b>13,177,636</b>	<b>1,231,063</b>	<b>10.3</b>	<b>263,682</b>	<b>281,647</b>	<b>17,965</b>	<b>6.8</b>	<b>2.21</b>	<b>2.14</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	211,655	238,178	26,523	12.5	County	44.90	41.87	0.000	0.00
(-) TIF Tax Capacity	17,900	20,541	2,641	14.8	City/Town	18.55	17.90	0.035	0.04
(-) FD Contrib Tax Capacity	27,015	30,375	3,359	12.4	School District	51.92	47.80	1.717	1.778
(=) Taxable Tax Capacity	166,739	187,262	20,523	12.3	Special District	7.07	7.03	0.000	0.00
FD Distrib Tax Capacity	24,933	28,192	3,259	13.1	<b>Total</b>	122.43	114.60	1.751	1.828

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	87,400	94,800	8.5	1,023	1,103	80	7.8	1.170	1.164
Res Hmstd: Avg Val	131,100	142,200	8.5	1,883	1,993	109	5.8	1.436	1.401
Res Hmstd: Hi Val	174,800	189,700	8.5	2,843	2,978	135	4.8	1.626	1.569
Res Hmstd: Ex-Hi Val	262,200	284,500	8.5	4,761	4,943	182	3.8	1.815	1.737
Apartment (Mkt rate)	300,000	334,100	11.4	9,341	9,800	459	4.9	3.113	2.933
Comm/Ind: Lo Val	150,000	173,600	15.7	4,671	5,363	692	14.8	3.113	3.089
Comm/Ind: Med Val	300,000	347,200	15.7	11,178	12,445	1,267	11.3	3.725	3.584
Comm/Ind: Hi Val	1,000,000	1,157,400	15.7	41,545	45,496	3,952	9.5	4.154	3.930

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,634,745	9,386,512	751,767	8.7	139,840	150,362	10,522	7.5	1.62	1.60
Res NonHmstd 1Un	534,706	602,424	67,718	12.7	10,724	11,775	1,052	9.8	2.01	1.95
Res NonHmstd 2-3	448,574	485,171	36,597	8.2	11,225	11,637	412	3.7	2.50	2.40
Reg Apartments	1,224,177	1,435,301	211,123	17.2	44,089	49,413	5,325	12.1	3.60	3.44
Low-income Apts	245,897	314,847	68,950	28.0	3,883	4,793	910	23.4	1.58	1.52
Seasonal Rec	407	122	-285	-70.1	8	2	-6	-72.0	1.92	1.80
Com/Ind Lo Tier	496,495	523,962	27,467	5.5	17,929	18,064	135	0.8	3.61	3.45
Com/Ind Hi Tier	4,558,946	5,019,230	460,284	10.1	229,666	239,958	10,292	4.5	5.04	4.78
Publ U: Elec Gen	75,512	74,797	-715	-0.9	3,821	3,606	-215	-5.6	5.06	4.82
Publ U: Other	246,924	251,548	4,623	1.9	12,461	12,101	-359	-2.9	5.05	4.81
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 NonHmstd	371	402	31	8.2	6	6	0	1.3	1.64	1.54
<b>Total</b>	<b>16,466,754</b>	<b>18,094,314</b>	<b>1,627,560</b>	<b>9.9</b>	<b>473,650</b>	<b>501,718</b>	<b>28,068</b>	<b>5.9</b>	<b>2.88</b>	<b>2.77</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	328,455	362,984	34,529	10.5	County	35.49	33.72	0.000	0.00
(-) TIF Tax Capacity	47,706	54,741	7,034	14.7	City/Town	43.69	43.21	0.000	0.00
(-) FD Contrib Tax Capacity	42,056	46,884	4,827	11.5	School District	57.17	52.18	1.346	1.509
(=) Taxable Tax Capacity	238,693	261,359	22,667	9.5	Special District	8.11	8.06	0.000	0.00
FD Distrib Tax Capacity	42,635	46,402	3,766	8.8	<b>Total</b>	<b>144.45</b>	<b>137.16</b>	<b>1.346</b>	<b>1.509</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,100	75,000	5,900	8.5	877	929	52	5.9	1.269	1.238
Res Hmstd: Avg Val	103,700	112,500	8,800	8.5	1,521	1,652	131	8.6	1.466	1.468
Res Hmstd: Hi Val	138,300	150,100	11,800	8.5	2,379	2,556	177	7.4	1.720	1.702
Res Hmstd: Ex-Hi Val	207,400	225,000	17,600	8.5	4,119	4,364	245	5.9	1.986	1.939
Apartment (Mkt rate)	300,000	351,700	51,700	17.2	10,805	12,108	1,304	12.1	3.601	3.442
Comm/Ind: Lo Val	150,000	165,100	15,100	10.1	5,402	5,891	489	9.0	3.601	3.568
Comm/Ind: Med Val	300,000	330,300	30,300	10.1	12,971	13,844	873	6.7	4.323	4.191
Comm/Ind: Hi Val	1,000,000	1,101,000	101,000	10.1	48,294	50,948	2,655	5.5	4.829	4.627

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	5,859,770	6,365,610	505,840	8.6	84,927	89,928	5,001	5.9	1.45	1.41
Res NonHmstd 1Un	208,083	221,127	13,044	6.3	3,922	3,972	50	1.3	1.88	1.80
Res NonHmstd 2-3	180,580	191,207	10,627	5.9	4,418	4,393	-24	-0.6	2.45	2.30
Reg Apartments	599,306	672,346	73,040	12.2	21,374	22,343	969	4.5	3.57	3.32
Low-income Apts	172,602	207,506	34,904	20.2	2,565	2,947	382	14.9	1.49	1.42
Seasonal Rec	1,455	1,079	-375	-25.8	32	21	-10	-32.6	2.17	1.97
Com/Ind Lo Tier	334,460	349,819	15,358	4.6	11,890	11,659	-232	-1.9	3.56	3.33
Com/Ind Hi Tier	1,599,014	1,943,402	344,387	21.5	80,049	90,389	10,340	12.9	5.01	4.65
Publ U: Elec Gen	35,925	37,243	1,318	3.7	1,809	1,749	-60	-3.3	5.04	4.70
Publ U: Other	160,157	161,502	1,345	0.8	8,064	7,576	-488	-6.0	5.03	4.69
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	59	59	0.0	0	0	0	0.0	0.00	0.41
Ag NonHmstd	426	461	35	8.3	7	7	0	-0.9	1.56	1.42
<b>Total</b>	<b>9,151,778</b>	<b>10,151,361</b>	<b>999,583</b>	<b>10.9</b>	<b>219,056</b>	<b>234,984</b>	<b>15,929</b>	<b>7.3</b>	<b>2.39</b>	<b>2.31</b>

*Tax Base*

*Tax Rates*

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Base</b>		<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	159,207	181,014	21,807	13.7	County	40.76	38.03	0.000	0.00
(-) TIF Tax Capacity	14,364	16,155	1,791	12.5	City/Town	36.31	32.38	0.000	0.00
(-) FD Contrib Tax Capacity	13,173	15,746	2,573	19.5	School District	63.75	57.79	0.000	0.608
(=) Taxable Tax Capacity	131,670	149,113	17,443	13.2	Special District	7.79	7.74	0.000	0.00
FD Distrib Tax Capacity	40,517	42,897	2,379	5.9	<b>Total</b>	<b>148.60</b>	<b>135.93</b>	<b>0.000</b>	<b>0.608</b>

*Tax Burdens on Hypothetical Properties*

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	62,100	67,400	5,300	8.5	728	760	31	4.3	1.172	1.126
Res Hmstd: Avg Val	93,200	101,100	7,900	8.5	1,224	1,313	89	7.3	1.313	1.298
Res Hmstd: Hi Val	124,300	134,900	10,600	8.5	1,924	2,046	122	6.4	1.547	1.516
Res Hmstd: Ex-Hi Val	186,400	202,200	15,800	8.5	3,446	3,596	150	4.4	1.848	1.778
Apartment (Mkt rate)	300,000	336,600	36,600	12.2	10,699	11,186	486	4.5	3.566	3.323
Comm/Ind: Lo Val	150,000	182,300	32,300	21.5	5,350	6,497	1,148	21.5	3.566	3.563
Comm/Ind: Med Val	300,000	364,600	64,600	21.5	12,928	15,033	2,105	16.3	4.309	4.123
Comm/Ind: Hi Val	1,000,000	1,215,400	215,400	21.5	48,295	54,871	6,576	13.6	4.829	4.514

## Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
1600	Farm 1b Hmstd HGA: <32K	10,518	47	46
1610	Ag Hmstd HGA: <72K	5,197,861	51,979	48,862
1620	Ag Hmstd HGA: 72K-76K	120,735	1,207	1,119
1630	Ag Hmstd HGA: 76K-115K	680,013	11,220	10,034
1640	Ag Hmstd HGA: >115K	457,239	7,544	8,963
1650	Farm 1b Hmstd land <32K	1,246	4	5
1660	Ag Hmstd <72K: <320 Acres	6,011,308	21,040	21,997
1670	Ag Hmstd <72K: >320 Acres	6,655	23	25
1680	Ag Hmstd 72K-76K: <320 Acres	241,999	847	873
1690	Ag Hmstd 72K-76K: >320 Acres	2,460	9	10
1700	Ag Hmstd 76K-115K: <320 Acres	2,056,897	7,199	7,359
1710	Ag Hmstd 76K-115K: >320 Acres	51,309	180	201
1720	Ag Hmstd 115K-600K: <320 Acres	7,018,673	56,149	55,385
1730	Ag Hmstd 115K-600K: >320 Acres	1,640,955	13,128	13,738
1740	Ag Hmstd >600K: <320 Acres	75,957	911	858
1750	Ag Hmstd >600K: >320 Acres	1,520,514	18,246	17,520
1770	Ag Non-homestead	9,160,561	109,927	110,844
1780	Migrant Housing: <76K	742	7	9
1790	Migrant Housing: 76K - 115K	75	1	2
1840	Timberlands	492,006	5,904	6,456
1850	Non-comm seasonal-rec-res: <72K	5,195,373	62,344	74,137
1860	Non-comm seasonal-rec-res: 72K-76K	110,960	1,332	1,516
1870	Non-comm seasonal-rec-res: >76K	1,536,892	25,359	27,633
1900	Res 1b Hmstd <32K	179,687	809	892
1910	Res Hmstd: <72K	82,293,065	822,931	890,374
1920	Res Hmstd: 72K-76K	3,542,296	35,423	37,990
1930	Res Hmstd: 76K - 115K	25,327,496	417,904	425,566
1940	Res Hmstd: > 115K	27,124,127	447,548	584,096
1960	Res Non-hmstd 1 unit: <76K	3,932,020	47,184	65,152
1970	Res Non-hmstd 1 unit: 76K - 115K	566,975	9,355	12,341
1980	Res Non-hmstd 1 unit: >115K	744,551	12,285	16,123
2000	Res Non-hmstd 2-3 units	2,444,813	40,339	55,195
2030	Regular apartments (4a)	7,211,091	173,066	233,287
2040	Sm city apartment	155,416	3,341	5,186
2050	Low income apartments (4d)	1,842,559	18,426	26,870
2060	Non-prof student housing/Comm Serv	20,567	339	499
2070	Student housing	13,134	158	242
2080	Manufactured home park land	328,033	5,413	7,002
2100	Comm seasonal-rec-res: 1c <32K	40,662	407	499
2110	Comm seasonal-rec-res: 1c >32K	196,659	1,967	2,255
2120	Comm seasonal-rec-res: 4c	182,723	3,015	3,465
2130	Qualifying golf courses	104,958	1,732	2,108
2140	Metro Non-profit Indoor Rec	411	7	10
2160	Commercial pref: <100K	4,480,122	107,523	150,348
2170	Commercial pref: 100K - 150K	1,226,790	29,443	40,569
2180	Commercial pref: 150K - 250K	1,957,300	66,548	90,600
2190	Commercial: >250K	18,577,270	631,627	867,991
2200	Comm competitive zone: <50K	100	2	2
2210	Comm competitive zone: 50K - 150K	200	5	5
2220	Comm competitive zone: >150K	275	9	6
2230	Comm border city: <100K	27,609	663	638

House Research Dept.

Simulation	1A1	Baseline:	Final Pay 2000	Page 33
04/02/2001	4:30 PM	Alternative:	Preliminary Pay 2001	(all figures in \$000s)
2240	Comm border city: 100K - 150K	7,856	189	181
2250	Comm border city: 150K - 250K	13,632	463	314
2260	Comm border city: >250K	25,972	883	597
2270	Comm transit zone: <100K	589	14	21
2280	Comm transit zone: 100K-150K	51	1	2
2290	Comm transit zone struct:150K-250K	8,758	261	385
2300	Comm transit zone struct: >250K	193,177	5,747	8,544
2310	Comm transit zone exist: 150K-250K	3,669	125	184
2320	Comm transit zone exist: >250K	67,521	2,296	3,387
2350	Industrial pref: <100K	756,688	18,161	25,457
2360	Industrial pref: 100K-150K	313,806	7,531	10,537
2370	Industrial pref: 150K-250K	622,642	21,170	29,272
2380	Industrial pref: >250K	7,505,856	255,199	347,288
2420	Ind border city: <100K	1,015	24	23
2430	Ind border city: 100K-150K	352	8	8
2440	Ind border city: 150K-250K	1,244	42	29
2450	Ind border city: >250K	30,883	1,050	710
2460	Ind Transit Zone: <100K	145	3	5
2480	Ind Transit Zone Struct: 150K-250K	6,532	194	288
2490	Ind Transit Zone Struct: >250K	46,367	1,379	2,037
2500	Ind Transit Zone exist: 150K-250K	2,592	88	130
2510	Ind Transit Zone exist: >250K	16,126	548	812
2540	Publ Util: land & bldgs <100K	57,756	1,386	1,836
2550	Publ Util: land & bldgs: 100K-150K	14,200	341	454
2560	Publ Util: land & bldgs >150K	681,209	23,161	29,873
2570	Publ Util: machinery (exc generat)	859,292	29,216	36,184
2580	Publ Util: Electric Generat Mach	1,576,469	53,600	68,687
2590	Railroad <100K	15,177	364	491
2600	Railroad: 100K-150K	6,408	154	204
2610	Railroad >150K	434,948	14,788	19,898
2630	Mineral	3,629	123	193
2640	Misc class 5	756	26	32
2670	Personal: 3f	9,983	100	132
2680	Pers: It31 tools&mach excl elec gen	139,421	4,740	6,210
2690	Pers: Item 32 struct/leased land	88,371	1,458	1,893
2700	Pers: Item 33 ag real estate	10,843	130	173
2720	Pers: Item 41 struct excl elec gen	247,411	8,412	5,660
2730	Pers: Item 41 EZ <100K	17,257	414	321
2740	Pers: Item 41 EZ: 100K-150K	151	4	3
2750	Pers: Item 41 EZ >150K	687	23	16
2790	Pers: Item 42 struct/RR land	41,711	1,418	2,119
2860	Pers: Item 43 leased real estate	374,254	12,725	15,795
2870	Pers: Item 44 electric util trans lines	1,517,272	51,587	69,830
2880	Pers: Item 45 syst/gas utils	1,427,270	48,527	60,725
2890	Pers: Item 46 syst/water utils	1,317	45	63
2900	Pers: Item 48 misc	18,372	625	848
<b>Baseline State Totals</b>		241,281,495	3,840,822	4,678,755

Alternative Legal Class Report

## House Research Dept.

Simulation 1A1 Baseline: Final Pay 2000  
 04/02/2001 4:30 PM Alternative: Preliminary Pay 2001

Page 34

(all figures in \$000s)

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	48
163	Ag Hmstd HGA: <72K	5,364,997	53,650	51,356
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,304
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,030
166	Ag Hmstd HGA: >115K	588,031	9,703	11,313
167	Farm 1b Hmstd land <32K	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	6,150,632	21,527	21,564
169	Ag Hmstd <72K: >320 Acres	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	250,726	878	867
171	Ag Hmstd 72K-76K: >320 Acres	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	7,489	7,344
173	Ag Hmstd 76K-115K: >320 Acres	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	60,532	57,477
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	13,372	13,557
176	Ag Hmstd >600K: <320 Acres	87,244	1,047	978
177	Ag Hmstd >600K: >320 Acres	1,716,373	20,596	19,583
179	Ag Non-homestead	9,133,549	109,603	107,646
180	Migrant Housing: <76K	748	7	9
181	Migrant Housing: 76K - 115K	77	1	2
186	Timberlands	511,866	6,142	6,367
187	Non-comm seasonal-rec-res: <72K	5,584,603	67,015	77,959
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,558	1,737
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	25,436	27,105
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,196
192	Res 1b Hmstd <32K	181,450	817	894
193	Res Hmstd: <72K	85,166,819	851,668	908,126
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,360
195	Res Hmstd: 76K - 115K	28,980,991	478,186	473,280
196.1	Res Hmstd: 115K - 200K	23,133,945	381,710	478,317
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,234
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,329
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,013
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,047
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,553
205	Regular apartments (4a)	8,249,335	197,984	254,510
206	Sm city apartment	161,690	3,476	5,355
207	Low income apartments (4d)	2,144,772	21,448	30,366
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	266
210	Manufactured home park land	356,352	5,880	7,452
212	Comm seasonal-rec-res: 1c <32K	40,375	404	483
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,463
214	Comm seasonal-rec-res: 4c	197,773	3,263	3,647
215	Qualifying golf courses	136,979	2,260	2,664
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,254
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,490
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,588
221	Commercial: >250K	20,938,686	711,915	928,486
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,349	680	655

House Research Dept.

Simulation	1A1	Baseline:	Final Pay 2000	Page 35	
04/02/2001	4:30 PM	Alternative:	Preliminary Pay 2001	(all figures in \$000s)	
226	Comm border city: 100K - 150K		8,111	195	187
227	Comm border city: 150K - 250K		12,437	423	286
228	Comm border city: >250K		37,711	1,282	867
229	Comm transit zone: <100K		4,697	113	156
230	Comm transit zone: 100K-150K		2,243	54	75
231	Comm transit zone struct:150K-250K		6,687	199	279
232	Comm transit zone struct: >250K		433,583	12,899	18,208
233	Comm transit zone exist: 150K-250K		3,610	123	168
234	Comm transit zone exist: >250K		94,481	3,212	4,401
237	Industrial pref: <100K		780,325	18,728	25,290
238	Industrial pref: 100K-150K		328,518	7,884	10,613
239	Industrial pref: 150K-250K		636,290	21,634	28,687
240	Industrial pref: >250K		8,532,158	290,093	376,792
244	Ind border city: <100K		1,015	24	23
245	Ind border city: 100K-150K		352	8	8
246	Ind border city: 150K-250K		1,230	42	28
247	Ind border city: >250K		30,793	1,047	708
248	Ind Transit Zone: <100K		3,614	87	120
249	Ind Transit Zone: 100K-150K		1,721	41	57
250	Ind Transit Zone Struct: 150K-250K		4,843	144	203
251	Ind Transit Zone Struct: >250K		83,767	2,492	3,435
252	Ind Transit Zone exist: 150K-250K		2,840	97	133
256	Publ Util: land & bldgs <100K		60,118	1,443	1,864
257	Publ Util: land & bldgs: 100K-150K		14,598	350	456
258	Publ Util: land & bldgs >150K		678,662	23,075	29,175
259.1	Publ Util: machinery (exc generat)		849,984	28,899	35,225
259.2	Publ Util: Electric Generat Mach		1,554,961	52,869	66,642
261	Railroad <100K		16,360	393	517
262	Railroad: 100K-150K		7,029	169	218
263	Railroad >150K		462,402	15,722	20,374
265	Mineral		3,612	123	186
266	Misc class 5		1,157	39	56
269	Personal: 3f		11,194	112	148
270	Non-comm aircraft hangars		22,731	375	482
271.1	Pers: It31 tools&mach excl elec gen		111,399	3,788	4,853
271.2	Pers: It31 electric generation mach		15,779	536	511
272	Pers: Item 32 struct/leased land		109,429	1,806	2,267
273	Pers: Item 33 ag real estate		8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		341,931	11,626	10,942
275.2	Pers: It41 electric generation mach		13,438	457	447
276	Pers: Item 41 EZ <100K		518	12	12
277	Pers: Item 41 EZ: 100K-150K		101	2	2
278	Pers: Item 41 EZ >150K		610	21	14
281	Pers: Item 41 TZ: >150K		1,675	50	69
282	Pers: Item 42 struct/RR land		38,875	1,322	1,966
289	Pers: Item 43 leased real estate		233,093	7,925	7,982
290	Pers: Item 44 electric util trans lines		1,368,686	46,535	60,687
291	Pers: Item 44 electric util distri lines		145,678	4,953	6,659
292	Pers: Item 45 syst/gas utils		1,499,189	50,972	62,665
293	Pers: Item 46 syst/water utils		1,317	45	58
294	Pers: Item 48 misc		47,568	1,617	2,040
<b>Alternative State Totals</b>			<b>264,623,440</b>	<b>4,266,929</b>	<b>5,038,449</b>