

House Research Simulation Report: Property Tax

Simulation #1B1

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DESCRIPTION

BASELINE: Preliminary Pay 2001

ALTERNATIVE: Preliminary Pay 2001: Governor's Proposal

This report compares property taxes payable in 2001 to what property tax burdens would be if the Governor's property tax proposal were in effect in 2001. 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) are still preliminary.

KEY POINTS

- ! **Statewide, property taxes would be lower by \$867 million, or 17.2%**, according to the simulation. The tax reduction is \$318 million, or 18.3%, in Greater Minnesota, and \$549 million, or 16.6%, in the Metro area.
- ! **Property tax reductions for most types of property are in the range of 12% to 20%**, except for apartments where the overall reduction is 30%, and residential nonhomestead 2-3 units, where the reduction is only 4%.

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: 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.

ASSUMPTIONS:**ALTERNATIVE: Preliminary Pay 2001: Governor's Proposal**

- ! **Property values** are generally the same as the pay 2001 baseline. Market values for the proposed new tier breakpoint of \$200,000 for residential homesteads were derived from the homestead file. All residential nonhomestead value and ag homestead HGA value was assumed to be in the under \$200,000 tier. Seasonal recreational value over \$115,000 was assumed to split into under/over \$200,000 tiers in the same proportions as the residential homestead value in the same unique taxing area (UTA). Sixty percent of the commercial-industrial value between \$150,000 and \$200,000 in each unique taxing area was assumed to be in the less than \$200,000 tier. Electric generation attached machinery values were provided by the Dept. of Revenue.
- ! **County, city, and town levies** are the same as in the pay 2001 baseline, except that changes in aid programs have been modeled, with assumed dollar-for-dollar increases/decreases in levies to compensate for decreases/increases in state aid.
- ! **School district levies** are derived from the pay 2001 baseline levies, with the general education levy eliminated on a district-by-district basis. Changes in debt service and operating referendum levies are based on House Research school finance simulations; no changes in aid/levy behavior are assumed. The portion of the fiscal disparities distribution levy attributable to the general education levy was subtracted from each district's fiscal disparities distribution levy.
- ! **Special taxing district levies** are the same as baseline, except that \$17.4 million was added to the Metro Transit levy.
- ! **Tax increment financing (TIF) and fiscal disparities net tax capacities** are assumed to be reduced by 41.2%, which is the percentage reduction in the class rate for upper-tier commercial-industrial property.
- ! **The proposed new homestead credit was modeled**, yielding a cost of \$384.7 million statewide.
- ! **The proposed new agricultural credit was modeled**, yielding a cost of \$21.5 million statewide.
- ! **The proposed new state tax was modeled at a 50% tax capacity rate**, yielding state revenues of \$479.5 million.

SIMULATION PARAMETERS

	Baseline	Alternative	Ref Levy?
Residential Homestead:			
<\$76,000	1.0 %	1.0 %	Yes
\$76,000 - \$200,000	1.65	1.0	Yes
>\$200,000	1.65	1.5	Yes
Residential Non-homestead:			
Single unit: <\$76,000	1.2	1.0	Yes
Single unit: \$76,000 - \$200,000	1.65	1.5	Yes
Single unit: >\$200,000	1.65	1.5	Yes
2-3 unit and undeveloped land	1.65	1.5	Yes
Apartments:			
Regular	2.4	1.5	Yes
Low-income	1.0	0.8	Yes
Small cities	2.15	1.5	Yes
Commercial-Industrial-Public Utility:			
<\$150,000	2.4	1.5	No
\$150,000 - \$200,000	3.4	1.5	No
>\$200,000	3.4	2.0	No
Seasonal Recreational:			
Residential: <\$76,000	1.2	1.0	No
Residential: \$76,000 - \$200,000	1.65	1.0	No
Residential: >\$200,000	1.65	1.5	No
Commercial (4c)	1.65	1.0	No
Agricultural Homestead:			
<\$115,000	0.35	0.6	No
\$115,000 - \$600,000	0.8	0.6	No
>\$600,000	1.2	1.0	No
Agricultural Non-Homestead	1.2	1.0	No
Homestead credit:			
Percentage	83%*	50%**	
Maximum	\$390	\$330***	
Agricultural credit:			
Homestead <\$115,000	70%*	42%**	
Homestead \$115,000 - \$600,000	70%*	0%	
All other	63%*	0%	
State Tax			
Seasonal Recreational (Non-Comm'l):			
<\$80,000	--	25%**	
>\$80,000	--	50%**	
Commercial/Industrial	--	50%**	

* Percentage of general education levy.

** Percentage of net tax capacity.

*** Subject to further limit that credit cannot reduce tax below 0.85% of market value.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	152,957,954	152,957,954	0	0.0	2,140,212	1,755,453	-384,759	-18.0	1.40	1.15
Res NonHmstd 1Un	5,965,487	5,965,487	0	0.0	104,388	80,789	-23,600	-22.6	1.75	1.35
Res NonHmstd 2-3	3,050,514	3,050,514	0	0.0	65,973	63,367	-2,606	-4.0	2.16	2.08
Reg Apartments	8,411,024	8,411,024	0	0.0	259,865	181,600	-78,265	-30.1	3.09	2.16
Low-income Apts	2,144,772	2,144,772	0	0.0	30,366	25,431	-4,936	-16.3	1.42	1.19
Seasonal Rec	8,359,846	8,359,846	0	0.0	125,011	110,357	-14,654	-11.7	1.50	1.32
Com/Ind Lo Tier	7,181,638	7,181,638	0	0.0	232,684	204,247	-28,437	-12.2	3.24	2.84
Com/Ind Hi Tier	34,029,597	34,029,597	0	0.0	1,498,905	1,273,467	-225,439	-15.0	4.40	3.74
Publ U: Elec Gen	1,584,178	1,584,178	0	0.0	67,601	57,838	-9,763	-14.4	4.27	3.65
Publ U: Other	4,729,631	4,729,631	0	0.0	201,641	164,840	-36,801	-18.3	4.26	3.49
Ag Hmstd: House	6,913,853	6,913,853	0	0.0	76,050	60,724	-15,327	-20.2	1.10	0.88
Ag Hmstd: Land	19,640,011	19,640,011	0	0.0	121,588	99,902	-21,686	-17.8	0.62	0.51
Ag NonHmstd	9,654,933	9,654,933	0	0.0	114,165	93,600	-20,565	-18.0	1.18	0.97
Total	264,623,440	264,623,440	0	0.0	5,038,449	4,171,614	-866,835	-17.2	1.90	1.58

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,266,929	3,117,185	-1,149,7	-26.	County	39.47	52.43	0.002	0.00
(-) TIF Tax Capacity	273,698	160,999	-112,69	-41.	City/Town	25.06	39.69	0.040	0.00
(-) FD Contrib Tax Capacity	315,394	185,526	-129,86	-41.	School District	50.35	22.09	1.289	116.48
(=) Taxable Tax Capacity	3,677,838	2,770,660	-907,17	-24.	Special District	4.64	6.78	0.000	0.00
FD Distrib Tax Capacity	315,394	185,526	-129,86	-41.	Total	119.51	120.99	1.331	116.48

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	49,317,329	49,317,329	0	0.0	620,494	506,646	-113,848	-18.3	1.26	1.03
Res NonHmstd 1Un	2,515,492	2,515,492	0	0.0	42,387	33,342	-9,045	-21.3	1.69	1.33
Res NonHmstd 2-3	988,385	988,385	0	0.0	21,631	20,061	-1,569	-7.3	2.19	2.03
Reg Apartments	1,531,500	1,531,500	0	0.0	49,365	34,044	-15,321	-31.0	3.22	2.22
Low-income Apts	723,464	723,464	0	0.0	10,607	8,814	-1,793	-16.9	1.47	1.22
Seasonal Rec	8,097,484	8,097,484	0	0.0	120,355	106,030	-14,325	-11.9	1.49	1.31
Com/Ind Lo Tier	3,909,793	3,909,793	0	0.0	128,827	109,823	-19,005	-14.8	3.29	2.81
Com/Ind Hi Tier	6,281,668	6,281,668	0	0.0	281,230	224,994	-56,235	-20.0	4.48	3.58
Publ U: Elec Gen	1,292,058	1,292,058	0	0.0	54,886	46,921	-7,965	-14.5	4.25	3.63
Publ U: Other	2,857,545	2,857,545	0	0.0	119,783	94,220	-25,562	-21.3	4.19	3.30
Ag Hmstd: House	6,028,965	6,028,965	0	0.0	64,701	52,651	-12,050	-18.6	1.07	0.87
Ag Hmstd: Land	18,756,644	18,756,644	0	0.0	116,908	95,736	-21,172	-18.1	0.62	0.51
Ag NonHmstd	9,135,255	9,135,255	0	0.0	107,771	87,940	-19,831	-18.4	1.18	0.96
Total	111,435,583	111,435,583	0	0.0	1,738,946	1,421,223	-317,723	-18.3	1.56	1.28

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	1,522,727	1,184,368	-338,35	-22.	County	47.50 60.58	0.005	0.00
(-) TIF Tax Capacity	52,749	31,029	-21,720	-41.	City/Town	24.50 36.95	0.008	0.00
(-) FD Contrib Tax Capacity	1,181	695	-486	-41.	School District	50.01 19.88	0.827	66.731
(=) Taxable Tax Capacity	1,468,796	1,152,645	-316,15	-21.	Special District	1.09 1.39	0.000	0.00
FD Distrib Tax Capacity	1,181	695	-486	-41.	Total	123.11 118.79	0.840	66.731

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,700	57,700	0.0	594	490	-103	-17.4	1.028	0.850
Res Hmstd: Avg Val	86,500	86,500	0.0	954	755	-199	-20.9	1.103	0.873
Res Hmstd: Hi Val	115,200	115,200	0.0	1,439	1,115	-323	-22.5	1.248	0.968
Res Hmstd: Ex-Hi Val	172,900	172,900	0.0	2,659	1,839	-820	-30.8	1.537	1.063
Apartment (Mkt rate)	300,000	300,000	0.0	9,116	5,646	-3,470	-38.1	3.038	1.881
Seas Rec: Lo Val	50,000	50,000	0.0	781	719	-62	-7.9	1.561	1.437
Seas Rec: Hi Val	150,000	150,000	0.0	2,752	2,332	-420	-15.3	1.834	1.554
Comm/Ind: Lo Val	150,000	150,000	0.0	4,558	3,798	-760	-16.7	3.038	2.531
Comm/Ind: Med Val	300,000	300,000	0.0	10,962	8,440	-2,523	-23.0	3.654	2.813
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,850	32,070	-8,779	-21.5	4.084	3.207

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	103,640,626	103,640,626	0	0.0	1,519,718	1,248,807	-270,911	-17.8	1.47	1.20
Res NonHmstd 1Un	3,449,996	3,449,996	0	0.0	62,001	47,447	-14,554	-23.5	1.80	1.38
Res NonHmstd 2-3	2,062,129	2,062,129	0	0.0	44,342	43,305	-1,037	-2.3	2.15	2.10
Reg Apartments	6,879,524	6,879,524	0	0.0	210,499	147,556	-62,943	-29.9	3.06	2.14
Low-income Apts	1,421,308	1,421,308	0	0.0	19,759	16,617	-3,143	-15.9	1.39	1.17
Seasonal Rec	262,362	262,362	0	0.0	4,655	4,327	-328	-7.1	1.77	1.65
Com/Ind Lo Tier	3,271,845	3,271,845	0	0.0	103,856	94,424	-9,432	-9.1	3.17	2.89
Com/Ind Hi Tier	27,747,929	27,747,929	0	0.0	1,217,675	1,048,472	-169,203	-13.9	4.39	3.78
Publ U: Elec Gen	292,120	292,120	0	0.0	12,714	10,917	-1,798	-14.1	4.35	3.74
Publ U: Other	1,872,086	1,872,086	0	0.0	81,858	70,620	-11,238	-13.7	4.37	3.77
Ag Hmstd: House	884,888	884,888	0	0.0	11,349	8,072	-3,277	-28.9	1.28	0.91
Ag Hmstd: Land	883,367	883,367	0	0.0	4,680	4,166	-514	-11.0	0.53	0.47
Ag NonHmstd	519,678	519,678	0	0.0	6,394	5,660	-734	-11.5	1.23	1.09
Total	153,187,857	153,187,857	0	0.0	3,299,503	2,750,390	-549,113	-16.6	2.15	1.80

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,744,202	1,932,816	-811,38	-29.	34.13	46.63	0.000	0.00	
(-) TIF Tax Capacity	220,948	129,970	-90,979	-41.	25.43	41.64	0.062	0.00	
(-) FD Contrib Tax Capacity	314,212	184,831	-129,38	-41.	50.57	23.66	1.605	140.90	
(=) Taxable Tax Capacity	2,209,041	1,618,016	-591,02	-26.	6.99	10.62	0.000	0.00	
FD Distrib Tax Capacity	314,212	184,831	-129,38	-41.	Total	117.12 122.55	1.666	140.90	

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	97,900	97,900	0.0	1,174	1,008	-167	-14.2	1.199	1.029	
Res Hmstd: Avg Val	146,900	146,900	0.0	2,115	1,677	-438	-20.7	1.439	1.141	
Res Hmstd: Hi Val	195,800	195,800	0.0	3,142	2,345	-796	-25.3	1.604	1.197	
Res Hmstd: Ex-Hi Val	293,700	293,700	0.0	5,197	4,323	-873	-16.8	1.769	1.472	
Apartment (Mkt rate)	300,000	300,000	0.0	8,933	6,149	-2,784	-31.2	2.977	2.049	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,467	3,883	-584	-13.1	2.977	2.588	
Comm/Ind: Med Val	300,000	300,000	0.0	10,690	8,628	-2,062	-19.3	3.563	2.876	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,733	32,788	-6,945	-17.5	3.973	3.278	

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,743,499	2,743,499	0	0.0	37,680	33,074	-4,606	-12.2	1.37	1.21
Res NonHmstd 1Un	172,055	172,055	0	0.0	3,194	2,721	-473	-14.8	1.86	1.58
Res NonHmstd 2-3	63,207	63,207	0	0.0	1,483	1,413	-69	-4.7	2.35	2.24
Reg Apartments	164,318	164,318	0	0.0	4,732	3,726	-1,005	-21.2	2.88	2.27
Low-income Apts	76,224	76,224	0	0.0	1,153	958	-195	-16.9	1.51	1.26
Seasonal Rec	58,907	58,907	0	0.0	1,042	953	-89	-8.5	1.77	1.62
Com/Ind Lo Tier	413,714	413,714	0	0.0	13,658	11,784	-1,874	-13.7	3.30	2.85
Com/Ind Hi Tier	496,786	496,786	0	0.0	19,727	16,189	-3,538	-17.9	3.97	3.26
Publ U: Elec Gen	20,524	20,524	0	0.0	807	680	-127	-15.7	3.93	3.31
Publ U: Other	85,019	85,019	0	0.0	3,894	3,152	-742	-19.1	4.58	3.71
Ag Hmstd: House	13,487	13,487	0	0.0	173	162	-11	-6.4	1.28	1.20
Ag Hmstd: Land	18,983	18,983	0	0.0	142	143	1	0.9	0.75	0.75
Ag NonHmstd	22,682	22,682	0	0.0	359	333	-26	-7.3	1.58	1.47
Total	4,349,404	4,349,404	0	0.0	88,042	75,288	-12,754	-14.5	2.02	1.73

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	69,483	52,172	-17,311	-24.	51.00	63.74	0.009	0.00	
(-) TIF Tax Capacity	4,106	2,415	-1,691	-41.	39.99	62.77	0.049	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	47.65	17.04	0.790	86.848	
(=) Taxable Tax Capacity	65,378	49,757	-15,620	-23.	2.62	3.27	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	141.25	146.82	0.848	86.848

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,200	42,200	42,200	0.0	513	445	-68	-13.3	1.216	1.055
Res Hmstd: Avg Val	63,400	63,400	63,400	0.0	771	669	-102	-13.3	1.216	1.055
Res Hmstd: Hi Val	84,600	84,600	84,600	0.0	1,092	986	-107	-9.8	1.291	1.165
Res Hmstd: Ex-Hi Val	126,900	126,900	126,900	0.0	1,977	1,643	-334	-16.9	1.558	1.295
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,425	6,998	-3,427	-32.9	3.474	2.332
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,212	4,429	-784	-15.0	3.474	2.952
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,543	9,841	-2,702	-21.5	4.181	3.280
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	46,755	37,396	-9,359	-20.0	4.675	3.739

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,454,613	2,454,613	0	0.0	27,310	21,564	-5,747	-21.0	1.11	0.88
Res NonHmstd 1Un	144,422	144,422	0	0.0	2,151	1,566	-585	-27.2	1.49	1.08
Res NonHmstd 2-3	41,359	41,359	0	0.0	761	620	-141	-18.6	1.84	1.50
Reg Apartments	4,228	4,228	0	0.0	109	61	-48	-44.1	2.59	1.44
Low-income Apts	181	181	0	0.0	2	2	-1	-28.2	1.27	0.92
Seasonal Rec	1,399,859	1,399,859	0	0.0	20,059	17,326	-2,733	-13.6	1.43	1.24
Com/Ind Lo Tier	89,679	89,679	0	0.0	2,452	1,966	-486	-19.8	2.73	2.19
Com/Ind Hi Tier	95,309	95,309	0	0.0	3,736	2,703	-1,033	-27.7	3.92	2.84
Publ U: Elec Gen	208	208	0	0.0	6	5	-1	-21.9	3.01	2.35
Publ U: Other	402,463	402,463	0	0.0	14,691	11,073	-3,618	-24.6	3.65	2.75
Ag Hmstd: House	856,761	856,761	0	0.0	8,751	7,569	-1,182	-13.5	1.02	0.88
Ag Hmstd: Land	3,112,354	3,112,354	0	0.0	19,480	15,482	-3,999	-20.5	0.63	0.50
Ag NonHmstd	2,082,951	2,082,951	0	0.0	25,215	19,945	-5,271	-20.9	1.21	0.96
Total	10,684,387	10,684,387	0	0.0	124,724	99,880	-24,844	-19.9	1.17	0.93

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	122,595	101,521	-21,074	-17.	County	47.47	59.20	0.011	0.00	
(-) TIF Tax Capacity	63	37	-26	-41.	City/Town	11.24	15.90	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.16	17.12	0.999	78.939	
(=) Taxable Tax Capacity	122,532	101,484	-21,048	-17.	Special District	2.67	3.31	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	109.55	95.53	1.010	78.939	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,500	59,500	0.0	543	506	-37	-6.8	0.912	0.850
Res Hmstd: Avg Val	89,400	89,400	0.0	886	760	-126	-14.2	0.991	0.850
Res Hmstd: Hi Val	119,200	119,200	0.0	1,344	1,013	-331	-24.6	1.127	0.850
Res Hmstd: Ex-Hi Val	178,700	178,700	0.0	2,479	1,519	-960	-38.7	1.387	0.850
Seas Rec: Lo Val	50,000	50,000	0.0	708	603	-105	-14.9	1.415	1.205
Seas Rec: Hi Val	150,000	150,000	0.0	2,488	1,983	-505	-20.3	1.658	1.321
Comm/Ind: Lo Val	150,000	150,000	0.0	4,095	3,274	-821	-20.0	2.730	2.182
Comm/Ind: Med Val	300,000	300,000	0.0	9,834	7,277	-2,557	-26.0	3.277	2.425
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,613	27,651	-8,963	-24.5	3.661	2.765

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,768,965	1,768,965	0	0.0	21,815	18,553	-3,262	-15.0	1.23	1.05
Res NonHmstd 1Un	131,645	131,645	0	0.0	2,228	1,789	-439	-19.7	1.69	1.36
Res NonHmstd 2-3	56,980	56,980	0	0.0	1,265	1,163	-101	-8.0	2.22	2.04
Reg Apartments	70,590	70,590	0	0.0	2,387	1,595	-793	-33.2	3.38	2.26
Low-income Apts	53,979	53,979	0	0.0	830	679	-152	-18.3	1.54	1.26
Seasonal Rec	739,983	739,983	0	0.0	10,408	9,727	-680	-6.5	1.41	1.31
Com/Ind Lo Tier	339,888	339,888	0	0.0	11,301	9,554	-1,748	-15.5	3.33	2.81
Com/Ind Hi Tier	454,547	454,547	0	0.0	19,948	15,720	-4,228	-21.2	4.39	3.46
Publ U: Elec Gen	1,249	1,249	0	0.0	66	52	-14	-20.5	5.27	4.18
Publ U: Other	62,918	62,918	0	0.0	3,083	2,415	-668	-21.7	4.90	3.84
Ag Hmstd: House	14,517	14,517	0	0.0	170	143	-27	-15.9	1.17	0.98
Ag Hmstd: Land	15,305	15,305	0	0.0	71	78	7	9.7	0.47	0.51
Ag NonHmstd	15,788	15,788	0	0.0	174	163	-11	-6.5	1.10	1.03
Total	3,726,353	3,726,353	0	0.0	73,746	61,630	-12,116	-16.4	1.98	1.65

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	61,747	45,160	-16,586	-26.	County	43.80	54.68	0.000	0.00
(-) TIF Tax Capacity	2,737	1,610	-1,127	-41.	City/Town	31.89	50.82	0.038	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.62	15.67	0.435	44.592
(=) Taxable Tax Capacity	59,010	43,551	-15,460	-26.	Special District	0.54	0.71	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	123.86	121.87	0.473	44.592

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,900	46,900	0.0	467	399	-69	-14.7	0.996	0.850
Res Hmstd: Avg Val	70,400	70,400	0.0	702	598	-103	-14.7	0.996	0.850
Res Hmstd: Hi Val	93,800	93,800	0.0	1,045	855	-190	-18.1	1.113	0.911
Res Hmstd: Ex-Hi Val	140,700	140,700	0.0	1,940	1,447	-493	-25.4	1.378	1.028
Apartment (Mkt rate)	300,000	300,000	0.0	9,060	5,685	-3,375	-37.3	3.019	1.894
Comm/Ind: Lo Val	150,000	150,000	0.0	4,530	3,867	-663	-14.6	3.019	2.578
Comm/Ind: Med Val	300,000	300,000	0.0	10,918	8,593	-2,324	-21.3	3.639	2.864
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,727	32,655	-8,072	-19.8	4.072	3.265

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,872,931	2,872,931	0	0.0	32,176	25,006	-7,170	-22.3	1.12	0.87
Res NonHmstd 1Un	154,989	154,989	0	0.0	2,368	1,624	-744	-31.4	1.53	1.05
Res NonHmstd 2-3	37,226	37,226	0	0.0	738	583	-155	-21.0	1.98	1.57
Reg Apartments	4,529	4,529	0	0.0	127	68	-58	-46.1	2.80	1.51
Low-income Apts	768	768	0	0.0	11	7	-3	-29.6	1.38	0.97
Seasonal Rec	2,175,109	2,175,109	0	0.0	30,078	26,060	-4,019	-13.4	1.38	1.20
Com/Ind Lo Tier	116,840	116,840	0	0.0	3,198	2,540	-658	-20.6	2.74	2.17
Com/Ind Hi Tier	81,098	81,098	0	0.0	3,152	2,297	-855	-27.1	3.89	2.83
Publ U: Elec Gen	5,298	5,298	0	0.0	276	196	-80	-28.9	5.20	3.70
Publ U: Other	301,478	301,478	0	0.0	12,933	9,823	-3,110	-24.0	4.29	3.26
Ag Hmstd: House	571,376	571,376	0	0.0	6,626	5,221	-1,405	-21.2	1.16	0.91
Ag Hmstd: Land	886,813	886,813	0	0.0	4,501	4,677	176	3.9	0.51	0.53
Ag NonHmstd	333,213	333,213	0	0.0	4,339	3,755	-584	-13.5	1.30	1.13
Total	7,541,668	7,541,668	0	0.0	100,521	81,857	-18,664	-18.6	1.33	1.09

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	95,208	77,615	-17,592	-18.	49.81	61.90	0.000	0.00	
(-) TIF Tax Capacity	21	12	-9	-41.	13.09	17.44	0.010	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	51.20	19.20	0.400	40.846	
(=) Taxable Tax Capacity	95,187	77,603	-17,583	-18.	0.43	0.55	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	-41.	Total	114.54	99.09	0.410	40.846

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,700	59,700	59,700	0.0	533	507	-25	-4.7	0.892	0.850
Res Hmstd: Avg Val	89,500	89,500	89,500	0.0	873	761	-112	-12.9	0.975	0.850
Res Hmstd: Hi Val	119,200	119,200	119,200	0.0	1,346	1,013	-333	-24.7	1.129	0.850
Res Hmstd: Ex-Hi Val	178,900	178,900	178,900	0.0	2,499	1,521	-978	-39.1	1.396	0.850
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	708	620	-87	-12.3	1.415	1.240
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,505	2,036	-468	-18.7	1.669	1.357
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,185	3,355	-830	-19.8	2.789	2.236
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,088	7,455	-2,633	-26.1	3.362	2.484
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,635	28,327	-9,308	-24.7	3.763	2.832

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,505,697	1,505,697	0	0.0	12,861	11,489	-1,372	-10.7	0.85	0.76
Res NonHmstd 1Un	88,032	88,032	0	0.0	1,695	1,515	-179	-10.6	1.92	1.72
Res NonHmstd 2-3	29,674	29,674	0	0.0	754	760	6	0.7	2.54	2.56
Reg Apartments	44,939	44,939	0	0.0	1,608	1,145	-462	-28.8	3.58	2.55
Low-income Apts	47,615	47,615	0	0.0	750	667	-83	-11.1	1.57	1.40
Seasonal Rec	101,990	101,990	0	0.0	1,823	1,819	-4	-0.2	1.79	1.78
Com/Ind Lo Tier	217,880	217,880	0	0.0	8,074	7,241	-833	-10.3	3.71	3.32
Com/Ind Hi Tier	219,283	219,283	0	0.0	11,236	9,298	-1,938	-17.2	5.12	4.24
Publ U: Elec Gen	201,194	201,194	0	0.0	8,480	7,281	-1,199	-14.1	4.21	3.62
Publ U: Other	111,457	111,457	0	0.0	5,142	4,318	-825	-16.0	4.61	3.87
Ag Hmstd: House	3,634	3,634	0	0.0	34	32	-2	-6.6	0.94	0.87
Ag Hmstd: Land	2,317	2,317	0	0.0	7	12	4	61.5	0.31	0.50
Ag NonHmstd	23,439	23,439	0	0.0	375	388	14	3.7	1.60	1.66
Total	2,597,149	2,597,149	0	0.0	52,839	45,966	-6,872	-13.0	2.03	1.77

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	44,173	32,540	-11,633	-26.	55.11	73.18	0.000	0.00	
(-) TIF Tax Capacity	2,272	1,336	-936	-41.	50.23	80.14	0.038	0.00	
(-) FD Contrib Tax Capacity	688	405	-283	-41.	36.39	6.56	0.684	23.913	
(=) Taxable Tax Capacity	41,213	30,798	-10,414	-25.	1.41	1.85	0.000	0.00	
FD Distrib Tax Capacity	845	497	-348	-41.	Total	143.14 161.74	0.722	23.913	

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	36,200	36,200	0.0	189	178	-11	-5.8	0.520	0.490	
Res Hmstd: Avg Val	54,300	54,300	0.0	368	331	-37	-10.1	0.677	0.608	
Res Hmstd: Hi Val	72,400	72,400	0.0	587	569	-18	-3.0	0.810	0.786	
Res Hmstd: Ex-Hi Val	108,600	108,600	0.0	1,267	1,163	-103	-8.2	1.166	1.071	
Apartment (Mkt rate)	300,000	300,000	0.0	10,523	7,386	-3,137	-29.8	3.507	2.461	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,261	4,764	-497	-9.5	3.507	3.176	
Comm/Ind: Med Val	300,000	300,000	0.0	12,670	10,587	-2,083	-16.4	4.223	3.528	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,243	40,230	-7,012	-14.8	4.724	4.023	

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,343,896	2,343,896	0	0.0	20,218	14,358	-5,860	-29.0	0.86	0.61
Res NonHmstd 1Un	87,246	87,246	0	0.0	1,351	975	-377	-27.9	1.55	1.12
Res NonHmstd 2-3	15,072	15,072	0	0.0	274	232	-42	-15.4	1.82	1.54
Reg Apartments	2,134	2,134	0	0.0	59	35	-24	-40.8	2.79	1.65
Low-income Apts	225	225	0	0.0	2	2	-1	-28.2	1.10	0.79
Seasonal Rec	1,935,173	1,935,173	0	0.0	28,840	25,780	-3,059	-10.6	1.49	1.33
Com/Ind Lo Tier	53,216	53,216	0	0.0	1,553	1,337	-216	-13.9	2.92	2.51
Com/Ind Hi Tier	89,132	89,132	0	0.0	3,767	2,914	-852	-22.6	4.23	3.27
Publ U: Elec Gen	163	163	0	0.0	6	5	-1	-9.9	3.64	3.28
Publ U: Other	233,813	233,813	0	0.0	10,027	8,035	-1,993	-19.9	4.29	3.44
Ag Hmstd: House	112,442	112,442	0	0.0	712	593	-119	-16.7	0.63	0.53
Ag Hmstd: Land	115,231	115,231	0	0.0	276	309	33	12.0	0.24	0.27
Ag NonHmstd	222,075	222,075	0	0.0	2,706	2,531	-175	-6.5	1.22	1.14
Total	5,209,818	5,209,818	0	0.0	69,792	57,106	-12,686	-18.2	1.34	1.10

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	71,182	55,968	-15,214	-21.	County	59.09	77.04	0.000	0.00	
(-) TIF Tax Capacity	510	300	-210	-41.	City/Town	13.87	21.44	0.000	0.00	
(-) FD Contrib Tax Capacity	493	290	-203	-41.	School District	39.40	6.12	0.624	25.097	
(=) Taxable Tax Capacity	70,180	55,378	-14,801	-21.	Special District	2.51	3.20	0.000	0.00	
FD Distrib Tax Capacity	336	198	-139	-41.	Total	114.87	107.80	0.624	25.097	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,500	59,500	59,500	0.0	223	191	-33	-14.6	0.375	0.320
Res Hmstd: Avg Val	89,200	89,200	89,200	0.0	564	443	-121	-21.5	0.632	0.496
Res Hmstd: Hi Val	118,900	118,900	118,900	0.0	1,055	696	-360	-34.1	0.887	0.584
Res Hmstd: Ex-Hi Val	178,500	178,500	178,500	0.0	2,222	1,324	-898	-40.4	1.244	0.741
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	720	664	-56	-7.8	1.440	1.327
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,544	2,167	-377	-14.8	1.695	1.444
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,229	3,550	-679	-16.0	2.819	2.366
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,182	7,890	-2,292	-22.5	3.393	2.629
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,959	29,982	-7,977	-21.0	3.795	2.998

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,696,356	2,696,356	0	0.0	37,562	32,260	-5,302	-14.1	1.39	1.20
Res NonHmstd 1Un	134,225	134,225	0	0.0	2,427	2,057	-370	-15.2	1.81	1.53
Res NonHmstd 2-3	81,629	81,629	0	0.0	1,910	1,886	-24	-1.2	2.34	2.31
Reg Apartments	118,085	118,085	0	0.0	4,014	2,763	-1,250	-31.2	3.40	2.34
Low-income Apts	50,921	50,921	0	0.0	738	636	-102	-13.9	1.45	1.25
Seasonal Rec	60,281	60,281	0	0.0	1,079	1,001	-78	-7.2	1.79	1.66
Com/Ind Lo Tier	166,097	166,097	0	0.0	5,638	4,963	-675	-12.0	3.39	2.99
Com/Ind Hi Tier	425,701	425,701	0	0.0	20,341	16,646	-3,695	-18.2	4.78	3.91
Publ U: Elec Gen	1,005	1,005	0	0.0	48	40	-8	-16.1	4.78	4.01
Publ U: Other	115,899	115,899	0	0.0	5,535	4,564	-970	-17.5	4.78	3.94
Ag Hmstd: House	10,930	10,930	0	0.0	144	110	-34	-23.6	1.32	1.01
Ag Hmstd: Land	7,316	7,316	0	0.0	33	40	7	22.4	0.45	0.55
Ag NonHmstd	13,031	13,031	0	0.0	187	173	-14	-7.4	1.43	1.33
Total	3,881,476	3,881,476	0	0.0	79,655	67,140	-12,514	-15.7	2.05	1.73

Tax Base

Tax Rates

	Taxable Market Value					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	61,382	46,031	-15,352	-25.	County	66.91	85.31	0.000	0.00
(-) TIF Tax Capacity	7,438	4,375	-3,063	-41.	City/Town	23.20	43.45	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	15.74	0.618	57.012
(=) Taxable Tax Capacity	53,944	41,655	-12,289	-22.	Special District	1.66	2.12	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	137.99	146.62	0.618	57.012

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,700	58,700	58,700	0.0	681	601	-80	-11.8	1.159	1.023
Res Hmstd: Avg Val	88,100	88,100	88,100	0.0	1,108	1,012	-96	-8.7	1.257	1.148
Res Hmstd: Hi Val	117,400	117,400	117,400	0.0	1,674	1,458	-216	-12.9	1.425	1.242
Res Hmstd: Ex-Hi Val	176,100	176,100	176,100	0.0	3,047	2,352	-694	-22.8	1.730	1.335
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,121	6,855	-3,266	-32.3	3.373	2.284
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,060	4,424	-636	-12.6	3.373	2.949
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,191	9,831	-2,359	-19.4	4.063	3.277
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	45,465	37,359	-8,107	-17.8	4.546	3.735

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,552,576	1,552,576	0	0.0	22,458	19,232	-3,226	-14.4	1.45	1.24
Res NonHmstd 1Un	90,166	90,166	0	0.0	1,754	1,461	-293	-16.7	1.94	1.62
Res NonHmstd 2-3	39,480	39,480	0	0.0	980	927	-53	-5.4	2.48	2.35
Reg Apartments	51,470	51,470	0	0.0	1,867	1,294	-573	-30.7	3.63	2.51
Low-income Apts	56,619	56,619	0	0.0	912	760	-152	-16.6	1.61	1.34
Seasonal Rec	36,912	36,912	0	0.0	793	733	-60	-7.6	2.15	1.99
Com/Ind Lo Tier	197,293	197,293	0	0.0	7,373	6,190	-1,183	-16.0	3.74	3.14
Com/Ind Hi Tier	266,167	266,167	0	0.0	13,698	10,751	-2,947	-21.5	5.15	4.04
Publ U: Elec Gen	1,872	1,872	0	0.0	86	73	-13	-15.6	4.59	3.88
Publ U: Other	64,473	64,473	0	0.0	3,252	2,585	-668	-20.5	5.04	4.01
Ag Hmstd: House	42,499	42,499	0	0.0	551	420	-130	-23.6	1.30	0.99
Ag Hmstd: Land	31,504	31,504	0	0.0	154	175	21	13.6	0.49	0.56
Ag NonHmstd	15,927	15,927	0	0.0	233	218	-14	-6.2	1.46	1.37
Total	2,446,957	2,446,957	0	0.0	54,111	44,820	-9,291	-17.2	2.21	1.83

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	38,630	28,877	-9,753	-25.	County	58.47	74.28	0.015	0.00	
(-) TIF Tax Capacity	2,338	1,375	-963	-41.	City/Town	38.29	58.60	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.78	19.96	0.608	59.269	
(=) Taxable Tax Capacity	36,292	27,502	-8,791	-24.	Special District	0.69	0.85	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	148.23	153.69	0.623	59.269	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,300	57,300	0.0	720	628	-92	-12.7	1.256	1.096
Res Hmstd: Avg Val	86,000	86,000	0.0	1,158	1,043	-115	-9.9	1.346	1.212
Res Hmstd: Hi Val	114,600	114,600	0.0	1,752	1,499	-253	-14.4	1.528	1.308
Res Hmstd: Ex-Hi Val	171,900	171,900	0.0	3,189	2,414	-775	-24.3	1.855	1.404
Apartment (Mkt rate)	300,000	300,000	0.0	10,859	7,183	-3,676	-33.9	3.619	2.394
Comm/Ind: Lo Val	150,000	150,000	0.0	5,430	4,583	-847	-15.6	3.619	3.055
Comm/Ind: Med Val	300,000	300,000	0.0	13,083	10,185	-2,898	-22.2	4.360	3.394
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	48,797	38,702	-10,095	-20.7	4.879	3.870

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,525,242	2,525,242	0	0.0	33,926	24,961	-8,965	-26.4	1.34	0.99
Res NonHmstd 1Un	131,759	131,759	0	0.0	2,273	1,625	-647	-28.5	1.72	1.23
Res NonHmstd 2-3	38,013	38,013	0	0.0	830	695	-135	-16.2	2.18	1.83
Reg Apartments	1,212	1,212	0	0.0	39	24	-15	-38.7	3.20	1.96
Low-income Apts	27	27	0	0.0	0	0	0	-19.7	1.41	1.13
Seasonal Rec	644,001	644,001	0	0.0	11,111	9,490	-1,620	-14.6	1.73	1.47
Com/Ind Lo Tier	50,931	50,931	0	0.0	1,681	1,323	-357	-21.3	3.30	2.60
Com/Ind Hi Tier	28,797	28,797	0	0.0	1,328	932	-396	-29.8	4.61	3.24
Publ U: Elec Gen	10,075	10,075	0	0.0	500	395	-105	-21.1	4.97	3.92
Publ U: Other	141,939	141,939	0	0.0	6,633	5,093	-1,541	-23.2	4.67	3.59
Ag Hmstd: House	664,775	664,775	0	0.0	8,283	6,017	-2,266	-27.4	1.25	0.91
Ag Hmstd: Land	589,562	589,562	0	0.0	2,813	3,012	199	7.1	0.48	0.51
Ag NonHmstd	193,073	193,073	0	0.0	2,731	2,386	-345	-12.6	1.41	1.24
Total	5,019,404	5,019,404	0	0.0	72,148	55,954	-16,194	-22.4	1.44	1.11

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	60,390	50,227	-10,163	-16.	County	61.11 76.44	0.030	0.00
(-) TIF Tax Capacity	87	51	-36	-41.	City/Town	15.73 20.64	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.64 23.00	0.578	57.978
(=) Taxable Tax Capacity	60,303	50,176	-10,127	-16.	Special District	0.57 0.74	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	132.06 120.82	0.608	57.978

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,200	67,200	0.0	730	571	-158	-21.7	1.085	0.850
Res Hmstd: Avg Val	100,900	100,900	0.0	1,262	948	-314	-24.9	1.250	0.939
Res Hmstd: Hi Val	134,500	134,500	0.0	1,970	1,373	-597	-30.3	1.464	1.020
Res Hmstd: Ex-Hi Val	201,800	201,800	0.0	3,477	2,237	-1,241	-35.7	1.723	1.108
Seas Rec: Lo Val	50,000	50,000	0.0	823	729	-94	-11.4	1.645	1.458
Seas Rec: Hi Val	150,000	150,000	0.0	2,908	2,362	-546	-18.8	1.938	1.574
Comm/Ind: Lo Val	150,000	150,000	0.0	4,845	3,844	-1,002	-20.7	3.230	2.562
Comm/Ind: Med Val	300,000	300,000	0.0	11,671	8,541	-3,130	-26.8	3.890	2.847
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,527	32,456	-11,071	-25.4	4.352	3.245

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,190,963	5,190,963	0	0.0	72,266	59,410	-12,855	-17.8	1.39	1.14
Res NonHmstd 1Un	184,441	184,441	0	0.0	3,286	2,632	-654	-19.9	1.78	1.43
Res NonHmstd 2-3	144,796	144,796	0	0.0	3,240	3,091	-149	-4.6	2.24	2.13
Reg Apartments	367,876	367,876	0	0.0	12,171	8,333	-3,838	-31.5	3.31	2.27
Low-income Apts	152,760	152,760	0	0.0	2,195	1,812	-383	-17.4	1.44	1.19
Seasonal Rec	33,051	33,051	0	0.0	635	568	-68	-10.6	1.92	1.72
Com/Ind Lo Tier	478,513	478,513	0	0.0	15,855	13,648	-2,207	-13.9	3.31	2.85
Com/Ind Hi Tier	1,101,828	1,101,828	0	0.0	50,512	40,751	-9,761	-19.3	4.58	3.70
Publ U: Elec Gen	676,650	676,650	0	0.0	27,979	23,869	-4,111	-14.7	4.13	3.53
Publ U: Other	331,700	331,700	0	0.0	14,229	11,583	-2,646	-18.6	4.29	3.49
Ag Hmstd: House	88,359	88,359	0	0.0	1,259	932	-327	-26.0	1.42	1.05
Ag Hmstd: Land	69,270	69,270	0	0.0	370	388	17	4.7	0.53	0.56
Ag NonHmstd	45,085	45,085	0	0.0	629	579	-50	-7.9	1.39	1.28
Total	8,865,293	8,865,293	0	0.0	204,625	167,596	-37,030	-18.1	2.31	1.89

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	163,095	113,855	-49,240	-30.	County	37.49	50.64	0.000	0.00	
(-) TIF Tax Capacity	11,489	6,758	-4,731	-41.	City/Town	32.79	51.82	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.35	29.75	1.263	87.696	
(=) Taxable Tax Capacity	151,607	107,097	-44,510	-29.	Special District	1.84	2.53	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.47	134.75	1.263	87.696	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	72,300	72,300	0.0	815	708	-107	-13.2	1.127	0.978
Res Hmstd: Avg Val	108,600	108,600	0.0	1,436	1,229	-207	-14.4	1.322	1.131
Res Hmstd: Hi Val	144,800	144,800	0.0	2,209	1,748	-461	-20.9	1.525	1.207
Res Hmstd: Ex-Hi Val	217,100	217,100	0.0	3,821	2,908	-912	-23.9	1.759	1.339
Apartment (Mkt rate)	300,000	300,000	0.0	9,557	6,458	-3,099	-32.4	3.185	2.152
Comm/Ind: Lo Val	150,000	150,000	0.0	4,778	4,157	-622	-13.0	3.185	2.771
Comm/Ind: Med Val	300,000	300,000	0.0	11,469	9,237	-2,231	-19.5	3.822	3.079
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,690	35,102	-7,589	-17.8	4.269	3.510

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,239,164	3,239,164	0	0.0	39,622	29,853	-9,769	-24.7	1.22	0.92
Res NonHmstd 1Un	125,323	125,323	0	0.0	1,917	1,362	-555	-28.9	1.53	1.09
Res NonHmstd 2-3	58,026	58,026	0	0.0	1,107	960	-147	-13.3	1.91	1.65
Reg Apartments	3,261	3,261	0	0.0	88	52	-36	-40.8	2.68	1.59
Low-income Apts	478	478	0	0.0	6	4	-2	-28.3	1.18	0.84
Seasonal Rec	415,525	415,525	0	0.0	6,311	5,462	-849	-13.4	1.52	1.31
Com/Ind Lo Tier	90,491	90,491	0	0.0	2,531	2,097	-433	-17.1	2.80	2.32
Com/Ind Hi Tier	63,527	63,527	0	0.0	2,416	1,804	-613	-25.4	3.80	2.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	139,955	0	0.0	5,358	4,204	-1,154	-21.5	3.83	3.00
Ag Hmstd: House	840,228	840,228	0	0.0	9,391	7,275	-2,116	-22.5	1.12	0.87
Ag Hmstd: Land	1,047,809	1,047,809	0	0.0	5,407	5,142	-265	-4.9	0.52	0.49
Ag NonHmstd	227,064	227,064	0	0.0	2,715	2,377	-338	-12.4	1.20	1.05
Total	6,250,850	6,250,850	0	0.0	76,868	60,592	-16,277	-21.2	1.23	0.97

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	76,225	61,653	-14,572	-19.	County	37.65 50.85	0.000	0.00
(-) TIF Tax Capacity	166	98	-68	-41.	City/Town	14.59 20.47	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.97 29.24	1.021	83.854
(=) Taxable Tax Capacity	76,059	61,556	-14,503	-19.	Special District	0.81 1.13	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	110.03 101.69	1.021	83.854

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,000	83,000	0.0	804	706	-98	-12.2	0.968	0.850
Res Hmstd: Avg Val	124,400	124,400	0.0	1,452	1,057	-395	-27.2	1.167	0.850
Res Hmstd: Hi Val	165,800	165,800	0.0	2,246	1,495	-751	-33.4	1.354	0.901
Res Hmstd: Ex-Hi Val	248,800	248,800	0.0	3,837	2,677	-1,160	-30.2	1.542	1.076
Seas Rec: Lo Val	50,000	50,000	0.0	711	633	-78	-10.9	1.422	1.266
Seas Rec: Hi Val	150,000	150,000	0.0	2,500	2,075	-425	-17.0	1.666	1.383
Comm/Ind: Lo Val	150,000	150,000	0.0	4,114	3,413	-701	-17.0	2.742	2.275
Comm/Ind: Med Val	300,000	300,000	0.0	9,879	7,584	-2,294	-23.2	3.292	2.528
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,780	28,821	-7,960	-21.6	3.678	2.882

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,336,151	3,336,151	0	0.0	46,806	40,696	-6,110	-13.1	1.40	1.22
Res NonHmstd 1Un	182,898	182,898	0	0.0	3,478	2,979	-499	-14.4	1.90	1.63
Res NonHmstd 2-3	54,149	54,149	0	0.0	1,323	1,263	-60	-4.5	2.44	2.33
Reg Apartments	151,496	151,496	0	0.0	5,219	3,555	-1,663	-31.9	3.44	2.35
Low-income Apts	76,270	76,270	0	0.0	1,164	962	-202	-17.3	1.53	1.26
Seasonal Rec	14,577	14,577	0	0.0	346	325	-21	-6.1	2.38	2.23
Com/Ind Lo Tier	448,378	448,378	0	0.0	16,356	13,786	-2,570	-15.7	3.65	3.07
Com/Ind Hi Tier	559,826	559,826	0	0.0	27,625	21,706	-5,920	-21.4	4.93	3.88
Publ U: Elec Gen	7,085	7,085	0	0.0	330	274	-56	-17.0	4.65	3.86
Publ U: Other	58,282	58,282	0	0.0	3,110	2,470	-640	-20.6	5.34	4.24
Ag Hmstd: House	16,835	16,835	0	0.0	247	210	-37	-15.0	1.47	1.25
Ag Hmstd: Land	29,677	29,677	0	0.0	276	276	0	0.1	0.93	0.93
Ag NonHmstd	34,835	34,835	0	0.0	629	590	-39	-6.3	1.81	1.69
Total	4,970,460	4,970,460	0	0.0	106,908	89,091	-17,817	-16.7	2.15	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	77,018	58,699	-18,319	-23.	County	48.69	60.00	0.015	0.00
(-) TIF Tax Capacity	5,352	3,148	-2,204	-41.	City/Town	47.35	72.83	0.027	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.15	19.76	0.741	74.640
(=) Taxable Tax Capacity	71,666	55,551	-16,115	-22.	Special District	0.74	0.90	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	146.92	153.49	0.783	74.640

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,800	40,800	0.0	515	453	-63	-12.1	1.262	1.109
Res Hmstd: Avg Val	61,200	61,200	0.0	773	679	-94	-12.1	1.262	1.109
Res Hmstd: Hi Val	81,700	81,700	0.0	1,076	985	-91	-8.4	1.316	1.205
Res Hmstd: Ex-Hi Val	122,500	122,500	0.0	1,950	1,642	-308	-15.8	1.591	1.340
Apartment (Mkt rate)	300,000	300,000	0.0	10,813	7,243	-3,570	-33.0	3.604	2.414
Comm/Ind: Lo Val	150,000	150,000	0.0	5,407	4,578	-828	-15.3	3.604	3.052
Comm/Ind: Med Val	300,000	300,000	0.0	13,017	10,174	-2,843	-21.8	4.338	3.391
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	48,532	38,662	-9,870	-20.3	4.853	3.866

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,345,430	1,345,430	0	0.0	16,134	12,414	-3,721	-23.1	1.20	0.92
Res NonHmstd 1Un	135,704	135,704	0	0.0	2,043	1,471	-572	-28.0	1.51	1.08
Res NonHmstd 2-3	19,211	19,211	0	0.0	393	327	-65	-16.6	2.04	1.70
Reg Apartments	1,608	1,608	0	0.0	42	23	-19	-44.7	2.61	1.44
Low-income Apts	58	58	0	0.0	1	0	0	-34.5	1.03	0.68
Seasonal Rec	262,112	262,112	0	0.0	4,367	3,771	-596	-13.6	1.67	1.44
Com/Ind Lo Tier	78,736	78,736	0	0.0	2,232	1,773	-459	-20.6	2.83	2.25
Com/Ind Hi Tier	123,220	123,220	0	0.0	4,623	3,396	-1,228	-26.6	3.75	2.76
Publ U: Elec Gen	31,384	31,384	0	0.0	1,034	872	-162	-15.7	3.30	2.78
Publ U: Other	225,925	225,925	0	0.0	8,317	6,258	-2,059	-24.8	3.68	2.77
Ag Hmstd: House	887,763	887,763	0	0.0	8,794	7,621	-1,173	-13.3	0.99	0.86
Ag Hmstd: Land	5,510,877	5,510,877	0	0.0	36,595	28,712	-7,883	-21.5	0.66	0.52
Ag NonHmstd	3,058,253	3,058,253	0	0.0	35,504	28,662	-6,842	-19.3	1.16	0.94
Total	11,680,283	11,680,283	0	0.0	120,079	95,299	-24,780	-20.6	1.03	0.82

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	120,410	101,738	-18,672	-15.	51.03	62.11	0.014	0.00	
(-) TIF Tax Capacity	422	248	-174	-41.	10.27	14.04	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	49.97	18.77	0.876	84.118	
(=) Taxable Tax Capacity	119,988	101,490	-18,498	-15.	0.72	0.88	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	111.99	95.80	0.890	84.118

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	55,500	55,500	0.0	512	472	-40	-7.8	0.921	0.850	
Res Hmstd: Avg Val	83,200	83,200	0.0	806	707	-99	-12.2	0.968	0.850	
Res Hmstd: Hi Val	110,900	110,900	0.0	1,211	943	-268	-22.2	1.092	0.850	
Res Hmstd: Ex-Hi Val	166,400	166,400	0.0	2,280	1,414	-865	-38.0	1.369	0.850	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,165	3,281	-884	-21.2	2.776	2.187	
Comm/Ind: Med Val	300,000	300,000	0.0	10,010	7,290	-2,720	-27.2	3.336	2.430	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,286	27,702	-9,584	-25.7	3.728	2.770	

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,220,929	3,220,929	0	0.0	42,232	35,379	-6,853	-16.2	1.31	1.10
Res NonHmstd 1Un	137,174	137,174	0	0.0	2,413	2,014	-399	-16.5	1.76	1.47
Res NonHmstd 2-3	77,113	77,113	0	0.0	1,702	1,635	-68	-4.0	2.21	2.12
Reg Apartments	163,074	163,074	0	0.0	5,105	3,489	-1,616	-31.7	3.13	2.14
Low-income Apts	58,080	58,080	0	0.0	809	665	-144	-17.8	1.39	1.14
Seasonal Rec	9,701	9,701	0	0.0	205	187	-18	-8.6	2.11	1.93
Com/Ind Lo Tier	352,244	352,244	0	0.0	11,728	10,015	-1,713	-14.6	3.33	2.84
Com/Ind Hi Tier	612,123	612,123	0	0.0	27,035	21,973	-5,062	-18.7	4.42	3.59
Publ U: Elec Gen	23,522	23,522	0	0.0	996	858	-138	-13.9	4.23	3.65
Publ U: Other	58,524	58,524	0	0.0	2,696	2,202	-494	-18.3	4.61	3.76
Ag Hmstd: House	9,071	9,071	0	0.0	134	108	-26	-19.1	1.47	1.19
Ag Hmstd: Land	18,431	18,431	0	0.0	153	152	-1	-0.7	0.83	0.83
Ag NonHmstd	22,249	22,249	0	0.0	327	315	-12	-3.7	1.47	1.42
Total	4,762,236	4,762,236	0	0.0	95,536	78,992	-16,544	-17.3	2.01	1.66

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	76,623	57,138	-19,484	-25.	43.45	55.07	0.000	0.00	
(-) TIF Tax Capacity	4,860	2,859	-2,001	-41.	40.42	64.40	0.004	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	47.30	17.24	0.913	75.573	
(=) Taxable Tax Capacity	71,762	54,279	-17,483	-24.	0.30	0.38	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	131.47 137.10	0.917	75.573	

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	50,500	50,500	0.0	567	478	-89	-15.7	1.122	0.946	
Res Hmstd: Avg Val	75,800	75,800	0.0	851	766	-85	-10.0	1.122	1.011	
Res Hmstd: Hi Val	101,100	101,100	0.0	1,304	1,132	-171	-13.1	1.289	1.120	
Res Hmstd: Ex-Hi Val	151,600	151,600	0.0	2,388	1,863	-525	-22.0	1.575	1.228	
Apartment (Mkt rate)	300,000	300,000	0.0	9,741	6,509	-3,231	-33.2	3.246	2.169	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,870	4,210	-661	-13.6	3.246	2.806	
Comm/Ind: Med Val	300,000	300,000	0.0	11,713	9,355	-2,358	-20.1	3.904	3.118	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,644	35,548	-8,096	-18.5	4.364	3.554	

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,173,544	1,173,544	0	0.0	13,222	10,201	-3,021	-22.8	1.13	0.87
Res NonHmstd 1Un	93,740	93,740	0	0.0	1,325	907	-418	-31.5	1.41	0.97
Res NonHmstd 2-3	17,674	17,674	0	0.0	322	257	-65	-20.2	1.82	1.46
Reg Apartments	2,035	2,035	0	0.0	54	30	-24	-43.7	2.66	1.50
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	75,316	0	0.0	1,098	897	-201	-18.3	1.46	1.19
Com/Ind Lo Tier	47,064	47,064	0	0.0	1,207	960	-247	-20.4	2.56	2.04
Com/Ind Hi Tier	54,925	54,925	0	0.0	1,966	1,423	-542	-27.6	3.58	2.59
Publ U: Elec Gen	10,707	10,707	0	0.0	323	239	-84	-26.1	3.01	2.23
Publ U: Other	139,707	139,707	0	0.0	4,876	3,645	-1,231	-25.2	3.49	2.61
Ag Hmstd: House	674,087	674,087	0	0.0	6,536	5,690	-846	-12.9	0.97	0.84
Ag Hmstd: Land	3,498,132	3,498,132	0	0.0	23,038	17,145	-5,893	-25.6	0.66	0.49
Ag NonHmstd	1,615,599	1,615,599	0	0.0	17,670	13,631	-4,039	-22.9	1.09	0.84
Total	7,402,530	7,402,530	0	0.0	71,635	55,026	-16,609	-23.2	0.97	0.74

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	76,826	64,417	-12,408	-16.	46.40	57.43	0.000	0.00	
(-) TIF Tax Capacity	22	13	-9	-41.	9.76	12.68	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	48.23	16.12	1.089	86.138	
(=) Taxable Tax Capacity	76,804	64,405	-12,399	-16.	0.24	0.30	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.63	86.53	1.089	86.138

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	67,400	67,400	0.0	582	573	-9	-1.5	0.862	0.850	
Res Hmstd: Avg Val	101,000	101,000	0.0	994	859	-136	-13.6	0.984	0.850	
Res Hmstd: Hi Val	134,700	134,700	0.0	1,565	1,145	-420	-26.9	1.162	0.850	
Res Hmstd: Ex-Hi Val	202,100	202,100	0.0	2,802	1,718	-1,084	-38.7	1.386	0.850	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,930	3,072	-858	-21.8	2.620	2.048	
Comm/Ind: Med Val	300,000	300,000	0.0	9,430	6,827	-2,603	-27.6	3.143	2.275	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,094	25,941	-9,152	-26.1	3.509	2.594	

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,747,116	3,747,116	0	0.0	51,248	41,906	-9,342	-18.2	1.37	1.12
Res NonHmstd 1Un	148,267	148,267	0	0.0	2,552	2,021	-530	-20.8	1.72	1.36
Res NonHmstd 2-3	67,507	67,507	0	0.0	1,459	1,391	-68	-4.7	2.16	2.06
Reg Apartments	169,791	169,791	0	0.0	5,360	3,628	-1,732	-32.3	3.16	2.14
Low-income Apts	59,084	59,084	0	0.0	813	674	-139	-17.1	1.38	1.14
Seasonal Rec	5,798	5,798	0	0.0	114	112	-2	-1.6	1.96	1.93
Com/Ind Lo Tier	179,724	179,724	0	0.0	5,641	4,921	-721	-12.8	3.14	2.74
Com/Ind Hi Tier	764,680	764,680	0	0.0	33,801	27,522	-6,279	-18.6	4.42	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	46,677	0	0.0	1,973	1,591	-383	-19.4	4.23	3.41
Ag Hmstd: House	208,853	208,853	0	0.0	2,475	1,806	-669	-27.0	1.19	0.86
Ag Hmstd: Land	337,474	337,474	0	0.0	1,939	1,806	-133	-6.9	0.57	0.54
Ag NonHmstd	106,411	106,411	0	0.0	1,239	1,133	-107	-8.6	1.16	1.06
Total	5,841,383	5,841,383	0	0.0	108,615	88,510	-20,105	-18.5	1.86	1.52

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	91,748	67,828	-23,920	-26.	County	45.40 60.89	0.000	0.00
(-) TIF Tax Capacity	3,720	2,188	-1,532	-41.	City/Town	26.32 42.08	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.23 25.54	0.902	74.285
(=) Taxable Tax Capacity	88,029	65,640	-22,389	-25.	Special District	0.00 0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	124.95 128.50	0.906	74.285

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	76,200	76,200	0.0	806	706	-101	-12.5	1.058	0.926
Res Hmstd: Avg Val	114,200	114,200	0.0	1,451	1,222	-228	-15.7	1.270	1.070
Res Hmstd: Hi Val	152,300	152,300	0.0	2,271	1,740	-530	-23.4	1.490	1.142
Res Hmstd: Ex-Hi Val	228,500	228,500	0.0	3,911	2,970	-941	-24.1	1.711	1.299
Apartment (Mkt rate)	300,000	300,000	0.0	9,268	6,117	-3,151	-34.0	3.089	2.038
Comm/Ind: Lo Val	150,000	150,000	0.0	4,634	4,016	-618	-13.3	3.089	2.677
Comm/Ind: Med Val	300,000	300,000	0.0	11,142	8,925	-2,217	-19.9	3.714	2.975
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,513	33,915	-7,598	-18.3	4.151	3.391

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,596,593	5,596,593	0	0.0	70,238	58,546	-11,691	-16.6	1.26	1.05
Res NonHmstd 1Un	228,061	228,061	0	0.0	3,823	3,104	-718	-18.8	1.68	1.36
Res NonHmstd 2-3	120,894	120,894	0	0.0	2,605	2,463	-142	-5.5	2.15	2.04
Reg Apartments	209,631	209,631	0	0.0	6,351	4,202	-2,149	-33.8	3.03	2.00
Low-income Apts	90,103	90,103	0	0.0	1,222	986	-236	-19.3	1.36	1.09
Seasonal Rec	31,155	31,155	0	0.0	598	588	-10	-1.7	1.92	1.89
Com/Ind Lo Tier	529,195	529,195	0	0.0	16,728	14,406	-2,322	-13.9	3.16	2.72
Com/Ind Hi Tier	805,368	805,368	0	0.0	34,871	27,911	-6,960	-20.0	4.33	3.47
Publ U: Elec Gen	301,121	301,121	0	0.0	13,949	12,083	-1,867	-13.4	4.63	4.01
Publ U: Other	190,868	190,868	0	0.0	8,645	7,095	-1,550	-17.9	4.53	3.72
Ag Hmstd: House	23,811	23,811	0	0.0	305	253	-52	-17.0	1.28	1.06
Ag Hmstd: Land	42,638	42,638	0	0.0	298	298	0	0.0	0.70	0.70
Ag NonHmstd	32,949	32,949	0	0.0	445	427	-18	-4.2	1.35	1.30
Total	8,202,386	8,202,386	0	0.0	160,077	132,361	-27,716	-17.3	1.95	1.61

Tax Base

Tax Rates

	Taxable Market Value					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	133,550	98,694	-34,857	-26.	County	40.30	51.40	0.000	0.00
(-) TIF Tax Capacity	7,026	4,133	-2,893	-41.	City/Town	35.11	57.10	0.021	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.19	21.98	0.734	53.873
(=) Taxable Tax Capacity	126,524	94,561	-31,964	-25.	Special District	0.70	0.89	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.30	131.37	0.755	53.873

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,500	57,500	57,500	0.0	611	499	-113	-18.4	1.063	0.867
Res Hmstd: Avg Val	86,200	86,200	86,200	0.0	982	849	-133	-13.6	1.139	0.984
Res Hmstd: Hi Val	114,900	114,900	114,900	0.0	1,481	1,241	-240	-16.2	1.289	1.080
Res Hmstd: Ex-Hi Val	172,400	172,400	172,400	0.0	2,732	2,028	-705	-25.8	1.584	1.176
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,392	6,154	-3,237	-34.5	3.130	2.051
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,696	4,081	-615	-13.1	3.130	2.720
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,301	9,069	-2,232	-19.8	3.767	3.022
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	42,126	34,461	-7,665	-18.2	4.212	3.446

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,003,663	2,003,663	0	0.0	22,721	17,743	-4,978	-21.9	1.13	0.89
Res NonHmstd 1Un	145,345	145,345	0	0.0	2,110	1,517	-593	-28.1	1.45	1.04
Res NonHmstd 2-3	26,375	26,375	0	0.0	485	395	-90	-18.6	1.84	1.50
Reg Apartments	1,223	1,223	0	0.0	34	20	-15	-42.6	2.82	1.62
Low-income Apts	72	72	0	0.0	1	1	0	-30.9	1.06	0.73
Seasonal Rec	98,034	98,034	0	0.0	1,450	1,230	-220	-15.2	1.48	1.25
Com/Ind Lo Tier	59,664	59,664	0	0.0	1,613	1,313	-300	-18.6	2.70	2.20
Com/Ind Hi Tier	39,098	39,098	0	0.0	1,435	1,050	-385	-26.8	3.67	2.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,450	146,450	0	0.0	5,387	4,116	-1,271	-23.6	3.68	2.81
Ag Hmstd: House	989,537	989,537	0	0.0	10,118	8,490	-1,628	-16.1	1.02	0.86
Ag Hmstd: Land	3,422,927	3,422,927	0	0.0	21,354	17,890	-3,465	-16.2	0.62	0.52
Ag NonHmstd	1,070,632	1,070,632	0	0.0	12,294	10,335	-1,959	-15.9	1.15	0.97
Total	8,003,020	8,003,020	0	0.0	79,004	64,099	-14,906	-18.9	0.99	0.80

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	82,426	70,225	-12,201	-14.	County	42.71	53.75	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.	City/Town	13.59	20.20	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.11	21.87	0.847	62.534
(=) Taxable Tax Capacity	82,318	70,162	-12,156	-14.	Special District	0.49	0.63	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	108.90	96.46	0.847	62.534

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,000	73,000	73,000	0.0	647	621	-26	-4.0	0.885	0.850
Res Hmstd: Avg Val	109,600	109,600	109,600	0.0	1,146	932	-214	-18.7	1.045	0.850
Res Hmstd: Hi Val	146,200	146,200	146,200	0.0	1,823	1,243	-580	-31.8	1.246	0.850
Res Hmstd: Ex-Hi Val	219,200	219,200	219,200	0.0	3,196	2,020	-1,176	-36.8	1.458	0.921
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,048	3,295	-752	-18.6	2.698	2.196
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,729	7,323	-2,406	-24.7	3.242	2.441
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,240	27,827	-8,413	-23.2	3.624	2.782

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,707,064	10,707,064	0	0.0	134,091	107,071	-27,020	-20.2	1.25	1.00
Res NonHmstd 1Un	254,105	254,105	0	0.0	4,081	3,126	-955	-23.4	1.61	1.23
Res NonHmstd 2-3	231,124	231,124	0	0.0	4,514	4,319	-195	-4.3	1.95	1.87
Reg Apartments	387,774	387,774	0	0.0	10,535	7,182	-3,353	-31.8	2.72	1.85
Low-income Apts	145,344	145,344	0	0.0	1,789	1,480	-309	-17.3	1.23	1.02
Seasonal Rec	34,044	34,044	0	0.0	560	498	-63	-11.2	1.65	1.46
Com/Ind Lo Tier	378,821	378,821	0	0.0	11,270	10,533	-737	-6.5	2.98	2.78
Com/Ind Hi Tier	1,742,668	1,742,668	0	0.0	71,632	62,795	-8,837	-12.3	4.11	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	179,706	0	0.0	7,450	6,601	-849	-11.4	4.15	3.67
Ag Hmstd: House	76,522	76,522	0	0.0	924	685	-239	-25.9	1.21	0.90
Ag Hmstd: Land	56,402	56,402	0	0.0	278	278	-1	-0.2	0.49	0.49
Ag NonHmstd	37,966	37,966	0	0.0	456	429	-27	-5.9	1.20	1.13
Total	14,231,540	14,231,540	0	0.0	247,581	204,996	-42,585	-17.2	1.74	1.44

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	229,842	166,934	-62,908	-27.	County	28.69	38.04		0.000	0.00
(-) TIF Tax Capacity	16,531	9,724	-6,807	-41.	City/Town	23.55	41.17		0.008	0.00
(-) FD Contrib Tax Capacity	23,605	13,885	-9,720	-41.	School District	52.14	25.76		1.063	75.444
(=) Taxable Tax Capacity	189,706	143,325	-46,381	-24.	Special District	6.57	9.97		0.000	0.00
FD Distrib Tax Capacity	42,628	25,076	-17,553	-41.	Total	110.95	114.93		1.071	75.444

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,500	86,500	0.0	885	735	-150	-16.9	1.023	0.850
Res Hmstd: Avg Val	129,700	129,700	0.0	1,575	1,258	-317	-20.1	1.214	0.970
Res Hmstd: Hi Val	173,000	173,000	0.0	2,414	1,789	-625	-25.9	1.395	1.033
Res Hmstd: Ex-Hi Val	259,500	259,500	0.0	4,090	3,212	-878	-21.5	1.576	1.237
Apartment (Mkt rate)	300,000	300,000	0.0	8,310	5,511	-2,798	-33.7	2.769	1.837
Comm/Ind: Lo Val	150,000	150,000	0.0	4,155	3,711	-444	-10.7	2.770	2.474
Comm/Ind: Med Val	300,000	300,000	0.0	9,975	8,247	-1,727	-17.3	3.324	2.749
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,132	31,340	-5,792	-15.6	3.713	3.133

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	9,535,834	9,535,834	0	0.0	133,410	101,022	-32,388	-24.3	1.40	1.06
Res NonHmstd 1Un	326,504	326,504	0	0.0	5,476	3,861	-1,615	-29.5	1.68	1.18
Res NonHmstd 2-3	180,052	180,052	0	0.0	3,450	3,151	-299	-8.7	1.92	1.75
Reg Apartments	245,417	245,417	0	0.0	7,197	4,679	-2,517	-35.0	2.93	1.91
Low-income Apts	74,504	74,504	0	0.0	967	787	-180	-18.6	1.30	1.06
Seasonal Rec	79,206	79,206	0	0.0	1,258	1,154	-104	-8.3	1.59	1.46
Com/Ind Lo Tier	210,592	210,592	0	0.0	6,393	5,868	-525	-8.2	3.04	2.79
Com/Ind Hi Tier	1,085,201	1,085,201	0	0.0	46,141	39,059	-7,082	-15.3	4.25	3.60
Publ U: Elec Gen	56,332	56,332	0	0.0	2,240	1,904	-336	-15.0	3.98	3.38
Publ U: Other	191,663	191,663	0	0.0	8,064	6,930	-1,134	-14.1	4.21	3.62
Ag Hmstd: House	184,063	184,063	0	0.0	2,333	1,622	-711	-30.5	1.27	0.88
Ag Hmstd: Land	111,587	111,587	0	0.0	478	433	-45	-9.4	0.43	0.39
Ag NonHmstd	106,696	106,696	0	0.0	1,252	1,100	-151	-12.1	1.17	1.03
Total	12,387,650	12,387,650	0	0.0	218,660	171,571	-47,089	-21.5	1.77	1.39

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	198,230	144,539	-53,690	-27.	County	25.89	34.63	0.000	0.00
(-) TIF Tax Capacity	8,206	4,827	-3,379	-41.	City/Town	22.19	37.42	0.088	0.00
(-) FD Contrib Tax Capacity	14,796	8,704	-6,093	-41.	School District	53.79	25.30	1.539	112.87
(=) Taxable Tax Capacity	175,227	131,009	-44,219	-25.	Special District	7.16	10.87	0.000	0.00
FD Distrib Tax Capacity	22,665	13,332	-9,333	-41.	Total	109.03	108.22	1.627	112.87

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	110,400	110,400	0.0	1,268	989	-279	-22.0	1.148	0.896	
Res Hmstd: Avg Val	165,700	165,700	0.0	2,322	1,650	-672	-28.9	1.401	0.995	
Res Hmstd: Hi Val	221,000	221,000	0.0	3,407	2,437	-970	-28.5	1.541	1.102	
Res Hmstd: Ex-Hi Val	331,400	331,400	0.0	5,573	4,416	-1,157	-20.8	1.681	1.332	
Apartment (Mkt rate)	300,000	300,000	0.0	8,338	5,378	-2,960	-35.5	2.779	1.792	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,169	3,560	-609	-14.6	2.779	2.373	
Comm/Ind: Med Val	300,000	300,000	0.0	9,974	7,912	-2,062	-20.7	3.324	2.637	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,065	30,066	-6,999	-18.9	3.706	3.006	

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	14,911,341	14,911,341	0	0.0	201,260	155,998	-45,262	-22.5	1.35	1.05
Res NonHmstd 1Un	415,549	415,549	0	0.0	6,854	5,031	-1,823	-26.6	1.65	1.21
Res NonHmstd 2-3	232,521	232,521	0	0.0	4,567	4,304	-263	-5.8	1.96	1.85
Reg Apartments	919,736	919,736	0	0.0	24,846	16,772	-8,074	-32.5	2.70	1.82
Low-income Apts	113,129	113,129	0	0.0	1,416	1,143	-273	-19.3	1.25	1.01
Seasonal Rec	24,042	24,042	0	0.0	449	412	-37	-8.2	1.87	1.71
Com/Ind Lo Tier	409,738	409,738	0	0.0	12,213	11,178	-1,035	-8.5	2.98	2.73
Com/Ind Hi Tier	2,829,350	2,829,350	0	0.0	116,607	101,002	-15,605	-13.4	4.12	3.57
Publ U: Elec Gen	105,765	105,765	0	0.0	4,405	3,791	-614	-13.9	4.16	3.58
Publ U: Other	344,502	344,502	0	0.0	14,266	12,396	-1,870	-13.1	4.14	3.60
Ag Hmstd: House	166,002	166,002	0	0.0	2,067	1,449	-618	-29.9	1.25	0.87
Ag Hmstd: Land	210,484	210,484	0	0.0	1,212	949	-263	-21.7	0.58	0.45
Ag NonHmstd	126,321	126,321	0	0.0	1,487	1,256	-230	-15.5	1.18	0.99
Total	20,808,479	20,808,479	0	0.0	391,646	315,680	-75,966	-19.4	1.88	1.52

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	356,822	252,362	-104,46	-29.	County	25.35	34.88	0.000	0.00
(-) TIF Tax Capacity	18,138	10,669	-7,468	-41.	City/Town	26.03	43.12	0.111	0.00
(-) FD Contrib Tax Capacity	39,805	23,415	-16,390	-41.	School District	51.20	25.10	1.639	120.16
(=) Taxable Tax Capacity	298,879	218,278	-80,601	-27.	Special District	3.75	5.73	0.000	0.00
FD Distrib Tax Capacity	40,914	24,067	-16,847	-41.	Total	106.33	108.83	1.750	120.16

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	102,000	102,000	0.0	1,129	903	-226	-20.1	1.106	0.884	
Res Hmstd: Avg Val	153,100	153,100	0.0	2,039	1,520	-518	-25.4	1.331	0.992	
Res Hmstd: Hi Val	204,100	204,100	0.0	3,023	2,161	-861	-28.5	1.480	1.058	
Res Hmstd: Ex-Hi Val	306,100	306,100	0.0	4,990	4,010	-980	-19.6	1.630	1.310	
Apartment (Mkt rate)	300,000	300,000	0.0	8,180	5,438	-2,742	-33.5	2.726	1.812	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,091	3,574	-516	-12.6	2.727	2.382	
Comm/Ind: Med Val	300,000	300,000	0.0	9,776	7,943	-1,833	-18.8	3.258	2.647	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,309	30,182	-6,127	-16.9	3.630	3.018	

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,951,936	6,951,936	0	0.0	109,852	87,099	-22,753	-20.7	1.58	1.25
Res NonHmstd 1Un	217,325	217,325	0	0.0	4,002	2,920	-1,082	-27.0	1.84	1.34
Res NonHmstd 2-3	152,616	152,616	0	0.0	3,300	3,151	-149	-4.5	2.16	2.06
Reg Apartments	104,287	104,287	0	0.0	3,169	2,175	-994	-31.4	3.04	2.09
Low-income Apts	55,126	55,126	0	0.0	771	624	-146	-19.0	1.40	1.13
Seasonal Rec	28,980	28,980	0	0.0	557	487	-70	-12.5	1.92	1.68
Com/Ind Lo Tier	214,940	214,940	0	0.0	6,823	6,184	-640	-9.4	3.17	2.88
Com/Ind Hi Tier	967,939	967,939	0	0.0	41,939	35,558	-6,382	-15.2	4.33	3.67
Publ U: Elec Gen	16,893	16,893	0	0.0	667	594	-72	-10.9	3.95	3.52
Publ U: Other	99,920	99,920	0	0.0	4,347	3,718	-628	-14.5	4.35	3.72
Ag Hmstd: House	345,298	345,298	0	0.0	4,302	3,068	-1,234	-28.7	1.25	0.89
Ag Hmstd: Land	406,748	406,748	0	0.0	2,147	1,912	-235	-10.9	0.53	0.47
Ag NonHmstd	132,404	132,404	0	0.0	1,633	1,432	-201	-12.3	1.23	1.08
Total	9,694,413	9,694,413	0	0.0	183,509	148,922	-34,586	-18.8	1.89	1.54

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	152,721	111,671	-41,050	-26.	36.72	48.34	0.000	0.00	
(-) TIF Tax Capacity	14,645	8,615	-6,030	-41.	22.74	38.10	0.120	0.00	
(-) FD Contrib Tax Capacity	11,545	6,791	-4,754	-41.	54.86	30.26	1.685	127.97	
(=) Taxable Tax Capacity	126,530	96,265	-30,266	-23.	3.66	5.55	0.000	0.00	
FD Distrib Tax Capacity	15,384	9,050	-6,335	-41.	Total	117.98	122.25	1.805	127.97

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,500	113,500	113,500	0.0	1,476	1,203	-274	-18.5	1.300	1.059
Res Hmstd: Avg Val	170,100	170,100	170,100	0.0	2,645	1,967	-678	-25.6	1.555	1.156
Res Hmstd: Hi Val	226,800	226,800	226,800	0.0	3,852	2,914	-938	-24.3	1.698	1.284
Res Hmstd: Ex-Hi Val	340,300	340,300	340,300	0.0	6,266	5,213	-1,053	-16.8	1.841	1.531
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,036	6,077	-2,959	-32.7	3.011	2.025
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,518	3,876	-642	-14.2	3.012	2.583
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,806	8,613	-2,193	-20.3	3.602	2.871
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	40,150	32,730	-7,420	-18.5	4.014	3.273

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,451,235	9,451,235	0	0.0	143,196	121,920	-21,276	-14.9	1.52	1.29
Res NonHmstd 1Un	202,529	202,529	0	0.0	3,859	3,100	-759	-19.7	1.91	1.53
Res NonHmstd 2-3	118,225	118,225	0	0.0	2,686	2,690	4	0.2	2.27	2.28
Reg Apartments	489,813	489,813	0	0.0	15,923	11,555	-4,368	-27.4	3.25	2.36
Low-income Apts	151,118	151,118	0	0.0	2,228	1,922	-306	-13.7	1.47	1.27
Seasonal Rec	10,019	10,019	0	0.0	216	223	7	3.3	2.15	2.22
Com/Ind Lo Tier	267,497	267,497	0	0.0	8,904	8,169	-735	-8.3	3.33	3.05
Com/Ind Hi Tier	2,040,023	2,040,023	0	0.0	95,170	82,366	-12,804	-13.5	4.67	4.04
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	162,987	0	0.0	7,499	6,541	-958	-12.8	4.60	4.01
Ag Hmstd: House	56,696	56,696	0	0.0	869	655	-214	-24.6	1.53	1.15
Ag Hmstd: Land	57,418	57,418	0	0.0	346	375	29	8.5	0.60	0.65
Ag NonHmstd	55,511	55,511	0	0.0	816	781	-36	-4.4	1.47	1.41
Total	13,063,072	13,063,072	0	0.0	281,711	240,296	-41,415	-14.7	2.16	1.84

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,988	157,726	-63,262	-28.	County	37.59	52.02	0.000	0.00
(-) TIF Tax Capacity	26,496	15,586	-10,910	-41.	City/Town	27.87	47.99	0.166	0.00
(-) FD Contrib Tax Capacity	25,999	15,294	-10,706	-41.	School District	53.95	28.71	1.524	113.32
(=) Taxable Tax Capacity	168,492	126,846	-41,646	-24.	Special District	8.16	12.46	0.000	0.00
FD Distrib Tax Capacity	34,105	20,062	-14,043	-41.	Total	127.58	141.19	1.690	113.32

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,300	87,300	0.0	1,105	1,001	-104	-9.4	1.266	1.147
Res Hmstd: Avg Val	131,000	131,000	0.0	1,959	1,668	-291	-14.8	1.495	1.273
Res Hmstd: Hi Val	174,600	174,600	0.0	2,950	2,333	-617	-20.9	1.689	1.336
Res Hmstd: Ex-Hi Val	261,900	261,900	0.0	4,936	4,137	-799	-16.2	1.884	1.579
Apartment (Mkt rate)	300,000	300,000	0.0	9,693	6,863	-2,829	-29.2	3.230	2.287
Comm/Ind: Lo Val	150,000	150,000	0.0	4,846	4,302	-545	-11.2	3.230	2.867
Comm/Ind: Med Val	300,000	300,000	0.0	11,607	9,560	-2,047	-17.6	3.868	3.186
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,154	36,328	-6,827	-15.8	4.315	3.632

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	12,102,517	12,102,517	0	0.0	183,263	158,881	-24,382	-13.3	1.51	1.31
Res NonHmstd 1Un	377,151	377,151	0	0.0	6,780	5,368	-1,412	-20.8	1.80	1.42
Res NonHmstd 2-3	126,687	126,687	0	0.0	2,668	2,764	96	3.6	2.11	2.18
Reg Apartments	1,198,327	1,198,327	0	0.0	35,544	26,037	-9,507	-26.7	2.97	2.17
Low-income Apts	156,567	156,567	0	0.0	2,120	1,852	-268	-12.6	1.35	1.18
Seasonal Rec	5,752	5,752	0	0.0	108	100	-8	-7.7	1.88	1.73
Com/Ind Lo Tier	339,978	339,978	0	0.0	10,619	9,643	-976	-9.2	3.12	2.84
Com/Ind Hi Tier	5,237,968	5,237,968	0	0.0	225,450	194,231	-31,219	-13.8	4.30	3.71
Publ U: Elec Gen	721	721	0	0.0	31	28	-4	-12.5	4.36	3.82
Publ U: Other	142,291	142,291	0	0.0	6,131	5,287	-844	-13.8	4.31	3.72
Ag Hmstd: House	451	451	0	0.0	7	5	-2	-25.8	1.61	1.20
Ag Hmstd: Land	160	160	0	0.0	1	1	0	20.4	0.37	0.45
Ag NonHmstd	42	42	0	0.0	1	0	0	-8.5	1.27	1.17
Total	19,688,611	19,688,611	0	0.0	472,723	404,196	-68,527	-14.5	2.40	2.05

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	391,244	265,855	-125,38	-32.	County	37.60 52.02	0.000	0.00
(-) TIF Tax Capacity	37,384	21,991	-15,394	-41.	City/Town	21.44 36.01	0.037	0.00
(-) FD Contrib Tax Capacity	54,270	31,924	-22,347	-41.	School District	46.13 18.52	1.975	222.92
(=) Taxable Tax Capacity	299,589	211,940	-87,649	-29.	Special District	9.17 13.97	0.000	0.00
FD Distrib Tax Capacity	23,414	13,773	-9,641	-41.	Total	114.34 120.52	2.012	222.92

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,300	106,300	0.0	1,312	1,188	-124	-9.4	1.234	1.117
Res Hmstd: Avg Val	159,400	159,400	0.0	2,373	1,946	-427	-18.0	1.488	1.221
Res Hmstd: Hi Val	212,600	212,600	0.0	3,484	2,796	-688	-19.7	1.638	1.315
Res Hmstd: Ex-Hi Val	318,900	318,900	0.0	5,703	5,073	-630	-11.0	1.788	1.590
Apartment (Mkt rate)	300,000	300,000	0.0	8,836	6,427	-2,409	-27.3	2.945	2.142
Comm/Ind: Lo Val	150,000	150,000	0.0	4,418	3,837	-581	-13.2	2.945	2.558
Comm/Ind: Med Val	300,000	300,000	0.0	10,552	8,527	-2,025	-19.2	3.517	2.842
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,175	32,403	-6,772	-17.3	3.917	3.240

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	15,073,746	15,073,746	0	0.0	243,772	202,811	-40,962	-16.8	1.62	1.35
Res NonHmstd 1Un	614,269	614,269	0	0.0	11,373	8,080	-3,293	-29.0	1.85	1.32
Res NonHmstd 2-3	224,185	224,185	0	0.0	4,639	4,547	-92	-2.0	2.07	2.03
Reg Apartments	895,365	895,365	0	0.0	25,731	18,161	-7,570	-29.4	2.87	2.03
Low-income Apts	71,516	71,516	0	0.0	957	785	-172	-18.0	1.34	1.10
Seasonal Rec	70,997	70,997	0	0.0	1,331	1,294	-37	-2.8	1.88	1.82
Com/Ind Lo Tier	294,868	294,868	0	0.0	9,120	8,211	-909	-10.0	3.09	2.78
Com/Ind Hi Tier	4,075,287	4,075,287	0	0.0	175,420	151,002	-24,418	-13.9	4.30	3.71
Publ U: Elec Gen	369	369	0	0.0	16	14	-2	-13.8	4.47	3.86
Publ U: Other	170,688	170,688	0	0.0	7,308	6,290	-1,018	-13.9	4.28	3.69
Ag Hmstd: House	54,158	54,158	0	0.0	824	572	-252	-30.6	1.52	1.06
Ag Hmstd: Land	39,716	39,716	0	0.0	215	215	0	0.0	0.54	0.54
Ag NonHmstd	49,538	49,538	0	0.0	614	542	-72	-11.7	1.24	1.09
Total	21,634,701	21,634,701	0	0.0	481,320	402,522	-78,798	-16.4	2.22	1.86

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	403,475	283,976	-119,49	-29.	County	37.60	52.02	0.000	0.00	
(-) TIF Tax Capacity	8,112	4,772	-3,340	-41.	City/Town	19.09	30.06	0.059	0.00	
(-) FD Contrib Tax Capacity	51,184	30,108	-21,076	-41.	School District	46.58	19.70	2.103	206.45	
(=) Taxable Tax Capacity	344,179	249,096	-95,083	-27.	Special District	7.53	11.48	0.000	0.00	
FD Distrib Tax Capacity	17,285	10,167	-7,117	-41.	Total	110.81	113.25	2.161	206.45	

<i>Tax Burdens on Hypothetical Properties</i>	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,500	145,500	0.0	2,037	1,618	-419	-20.6	1.400	1.112
Res Hmstd: Avg Val	218,200	218,200	0.0	3,524	2,714	-810	-23.0	1.614	1.243
Res Hmstd: Hi Val	290,900	290,900	0.0	5,010	4,174	-836	-16.7	1.722	1.434
Res Hmstd: Ex-Hi Val	436,400	436,400	0.0	7,984	7,096	-888	-11.1	1.829	1.626
Apartment (Mkt rate)	300,000	300,000	0.0	8,626	6,025	-2,601	-30.2	2.875	2.008
Comm/Ind: Lo Val	150,000	150,000	0.0	4,314	3,674	-640	-14.8	2.875	2.449
Comm/Ind: Med Val	300,000	300,000	0.0	10,289	8,164	-2,126	-20.7	3.429	2.721
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,176	31,022	-7,154	-18.7	3.817	3.102

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,154,832	9,154,832	0	0.0	130,583	103,004	-27,578	-21.1	1.43	1.13
Res NonHmstd 1Un	219,014	219,014	0	0.0	3,830	2,853	-977	-25.5	1.75	1.30
Res NonHmstd 2-3	120,339	120,339	0	0.0	2,489	2,355	-135	-5.4	2.07	1.96
Reg Apartments	531,158	531,158	0	0.0	15,798	10,800	-4,998	-31.6	2.97	2.03
Low-income Apts	131,651	131,651	0	0.0	1,771	1,415	-356	-20.1	1.35	1.08
Seasonal Rec	8,121	8,121	0	0.0	152	137	-16	-10.3	1.88	1.68
Com/Ind Lo Tier	281,481	281,481	0	0.0	8,788	7,836	-952	-10.8	3.12	2.78
Com/Ind Hi Tier	2,556,421	2,556,421	0	0.0	111,055	93,954	-17,101	-15.4	4.34	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,791	161,791	0	0.0	7,031	5,968	-1,063	-15.1	4.35	3.69
Ag Hmstd: House	1,698	1,698	0	0.0	23	17	-6	-27.5	1.34	0.97
Ag Hmstd: Land	793	793	0	0.0	4	4	0	5.4	0.47	0.49
Ag NonHmstd	10,338	10,338	0	0.0	123	106	-17	-13.8	1.19	1.03
Total	13,177,636	13,177,636	0	0.0	281,647	228,448	-53,199	-18.9	2.14	1.73

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	238,178	166,345	-71,833	-30.	County	41.87	57.07	0.000	0.00	
(-) TIF Tax Capacity	20,541	12,083	-8,458	-41.	City/Town	17.90	28.40	0.049	0.00	
(-) FD Contrib Tax Capacity	30,375	17,867	-12,507	-41.	School District	47.80	19.18	1.778	159.54	
(=) Taxable Tax Capacity	187,262	136,395	-50,867	-27.	Special District	7.03	10.69	0.000	0.00	
FD Distrib Tax Capacity	28,192	16,584	-11,608	-41.	Total	114.60	115.34	1.828	159.54	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	95,200	95,200	0.0	1,110	920	-190	-17.1	1.165	0.966
Res Hmstd: Avg Val	142,800	142,800	0.0	2,005	1,545	-460	-23.0	1.404	1.081
Res Hmstd: Hi Val	190,400	190,400	0.0	2,992	2,170	-822	-27.5	1.571	1.139
Res Hmstd: Ex-Hi Val	285,600	285,600	0.0	4,966	3,982	-985	-19.8	1.738	1.394
Apartment (Mkt rate)	300,000	300,000	0.0	8,800	5,908	-2,891	-32.9	2.933	1.969
Comm/Ind: Lo Val	150,000	150,000	0.0	4,400	3,721	-679	-15.4	2.933	2.480
Comm/Ind: Med Val	300,000	300,000	0.0	10,519	8,268	-2,251	-21.4	3.506	2.755
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,075	31,418	-7,657	-19.6	3.907	3.141

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	9,386,512	9,386,512	0	0.0	150,362	131,292	-19,070	-12.7	1.60	1.40
Res NonHmstd 1Un	602,424	602,424	0	0.0	11,775	9,718	-2,057	-17.5	1.95	1.61
Res NonHmstd 2-3	485,171	485,171	0	0.0	11,637	11,641	5	0.0	2.40	2.40
Reg Apartments	1,435,301	1,435,301	0	0.0	49,413	34,731	-14,683	-29.7	3.44	2.42
Low-income Apts	314,847	314,847	0	0.0	4,793	4,063	-730	-15.2	1.52	1.29
Seasonal Rec	122	122	0	0.0	2	2	0	-3.4	1.80	1.74
Com/Ind Lo Tier	523,962	523,962	0	0.0	18,064	16,152	-1,912	-10.6	3.45	3.08
Com/Ind Hi Tier	5,019,230	5,019,230	0	0.0	239,958	204,872	-35,085	-14.6	4.78	4.08
Publ U: Elec Gen	74,797	74,797	0	0.0	3,606	3,074	-532	-14.7	4.82	4.11
Publ U: Other	251,548	251,548	0	0.0	12,101	10,246	-1,855	-15.3	4.81	4.07
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	402	402	0	0.0	6	6	0	-3.4	1.54	1.49
Total	18,094,314	18,094,314	0	0.0	501,718	425,798	-75,920	-15.1	2.77	2.35

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	362,984	248,971	-114,01	-31.	County	33.72	46.66	0.000	0.00
(-) TIF Tax Capacity	54,741	32,200	-22,540	-41.	City/Town	43.21	65.82	0.000	0.00
(-) FD Contrib Tax Capacity	46,884	27,579	-19,305	-41.	School District	52.18	23.89	1.509	126.66
(=) Taxable Tax Capacity	261,359	189,192	-72,167	-27.	Special District	8.06	12.28	0.000	0.00
FD Distrib Tax Capacity	46,402	27,295	-19,107	-41.	Total	137.16	148.65	1.509	126.66

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,100	75,100	0.0	930	881	-49	-5.3	1.238	1.173
Res Hmstd: Avg Val	112,700	112,700	0.0	1,656	1,488	-168	-10.1	1.469	1.320
Res Hmstd: Hi Val	150,300	150,300	0.0	2,561	2,095	-466	-18.2	1.703	1.393
Res Hmstd: Ex-Hi Val	225,500	225,500	0.0	4,376	3,513	-863	-19.7	1.940	1.558
Apartment (Mkt rate)	300,000	300,000	0.0	10,328	7,259	-3,069	-29.7	3.442	2.419
Comm/Ind: Lo Val	150,000	150,000	0.0	5,164	4,470	-694	-13.4	3.442	2.979
Comm/Ind: Med Val	300,000	300,000	0.0	12,386	9,933	-2,453	-19.8	4.128	3.310
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	46,086	37,745	-8,341	-18.1	4.608	3.774

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,365,610	6,365,610	0	0.0	89,928	79,708	-10,220	-11.4	1.41	1.25
Res NonHmstd 1Un	221,127	221,127	0	0.0	3,972	3,391	-581	-14.6	1.80	1.53
Res NonHmstd 2-3	191,207	191,207	0	0.0	4,393	4,384	-10	-0.2	2.30	2.29
Reg Apartments	672,346	672,346	0	0.0	22,343	15,465	-6,878	-30.8	3.32	2.30
Low-income Apts	207,506	207,506	0	0.0	2,947	2,546	-401	-13.6	1.42	1.23
Seasonal Rec	1,079	1,079	0	0.0	21	20	-1	-3.7	1.97	1.89
Com/Ind Lo Tier	349,819	349,819	0	0.0	11,659	10,649	-1,010	-8.7	3.33	3.04
Com/Ind Hi Tier	1,943,402	1,943,402	0	0.0	90,389	77,889	-12,501	-13.8	4.65	4.01
Publ U: Elec Gen	37,243	37,243	0	0.0	1,749	1,512	-237	-13.6	4.70	4.06
Publ U: Other	161,502	161,502	0	0.0	7,576	6,516	-1,060	-14.0	4.69	4.03
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	59	59	0	0.0	0	0	0	54.1	0.41	0.63
Ag NonHmstd	461	461	0	0.0	7	7	0	3.2	1.42	1.47
Total	10,151,361	10,151,361	0	0.0	234,984	202,086	-32,898	-14.0	2.31	1.99

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	181,014	129,316	-51,698	-28.	County	38.03	51.84	0.000	0.00
(-) TIF Tax Capacity	16,155	9,503	-6,652	-41.	City/Town	32.38	53.85	0.000	0.00
(-) FD Contrib Tax Capacity	15,746	9,262	-6,484	-41.	School District	57.79	29.64	0.608	62.178
(=) Taxable Tax Capacity	149,113	110,551	-38,562	-25.	Special District	7.74	11.79	0.000	0.00
FD Distrib Tax Capacity	42,897	25,233	-17,663	-41.	Total	135.93	147.12	0.608	62.178

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	67,500	67,500	0.0	761	705	-56	-7.3	1.126	1.044	
Res Hmstd: Avg Val	101,200	101,200	0.0	1,315	1,222	-93	-7.1	1.299	1.207	
Res Hmstd: Hi Val	135,000	135,000	0.0	2,048	1,740	-308	-15.1	1.517	1.288	
Res Hmstd: Ex-Hi Val	202,500	202,500	0.0	3,603	2,794	-809	-22.5	1.779	1.379	
Apartment (Mkt rate)	300,000	300,000	0.0	9,969	6,900	-3,069	-30.8	3.323	2.300	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,985	4,435	-549	-11.0	3.323	2.956	
Comm/Ind: Med Val	300,000	300,000	0.0	12,008	9,856	-2,152	-17.9	4.002	3.285	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,785	37,454	-7,331	-16.4	4.478	3.745	

Baseline Legal Class Report

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

House Research Dept.

Simulation	1B1	Baseline:	Preliminary Pay 2001	Page 33
04/03/2001	12:09 PM	Alternative:	Pay 2001: Governor's Proposal	(all figures in \$000s)
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,349	680	655
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
Baseline State Totals		264,623,440	4,266,929	5,038,449

Alternative Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	41
163	Ag Hmstd HGA: <72K	5,364,997	53,650	44,228
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,107
165	Ag Hmstd HGA: 76K-115K	811,497	8,115	8,898
166	Ag Hmstd HGA: >115K	588,031	5,880	6,450
167	Farm 1b Hmstd land <32K	1,134	5	3
168	Ag Hmstd <72K: <320 Acres	6,150,632	36,904	22,297
169	Ag Hmstd <72K: >320 Acres	5,685	34	22
170	Ag Hmstd 72K-76K: <320 Acres	250,726	1,504	874
171	Ag Hmstd 72K-76K: >320 Acres	2,080	12	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	12,838	7,315
173	Ag Hmstd 76K-115K: >320 Acres	48,517	291	197
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	45,399	42,626
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	10,029	10,028
176	Ag Hmstd >600K: <320 Acres	87,244	872	790
177	Ag Hmstd >600K: >320 Acres	1,716,373	17,164	15,742
179	Ag Non-homestead	9,133,549	91,335	87,674
180	Migrant Housing: <76K	748	7	8
181	Migrant Housing: 76K - 115K	77	1	1
186	Timberlands	511,866	5,119	5,806
187	Non-comm seasonal-rec-res: <72K	5,584,603	55,846	69,160
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,298	1,543
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	15,416	21,574
189.2	Non-comm seasonal-rec-res: >200K	376,246	5,644	7,483
192	Res 1b Hmstd <32K	181,450	817	805
193	Res Hmstd: <72K	85,166,819	851,668	804,103
194	Res Hmstd: 72K-76K	3,826,250	38,263	35,573
195	Res Hmstd: 76K - 115K	28,980,991	289,810	384,756
196.1	Res Hmstd: 115K - 200K	23,133,945	231,339	302,358
196.2	Res Hmstd: > 200K	11,668,499	175,027	227,858
198	Res Non-hmstd 1 unit: <76K	4,225,940	42,259	57,924
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	7,156	9,539
200	Res Non-hmstd 1 unit: >115K	1,023,995	10,240	13,326
202	Res Non-hmstd 2-3 units	2,644,190	39,663	55,430
205	Regular apartments (4a)	8,249,335	123,740	177,668
206	Sm city apartment	161,690	2,425	3,932
207	Low income apartments (4d)	2,144,772	17,158	25,431
208	Non-prof student housing/Comm Serv	23,783	357	547
209	Student housing	14,995	150	239
210	Manufactured home park land	356,352	5,345	7,018
212	Comm seasonal-rec-res: 1c <32K	40,375	404	410
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,065
214	Comm seasonal-rec-res: 4c	197,773	1,978	2,908
215	Qualifying golf courses	136,979	1,370	2,143
216	Metro Non-profit Indoor Rec	435	4	6
218	Commercial pref: <100K	4,670,628	70,059	132,836
219	Commercial pref: 100K - 150K	1,327,756	19,916	37,597
220	Commercial pref: 150K - 250K	2,079,284	35,348	66,628
221	Commercial: >250K	20,938,686	418,774	797,172

House Research Dept.

Simulation	1B1	Baseline:	Preliminary Pay 2001		Page 35
04/03/2001 12:10 PM		Alternative:	Pay 2001: Governor's Proposal		(all figures in \$000s)
222	Comm competitive zone: <50K	100	1	2	
223	Comm competitive zone: 50K - 150K	200	3	5	
224	Comm competitive zone: >150K	275	6	6	
225	Comm border city: <100K	28,349	425	654	
226	Comm border city: 100K - 150K	8,111	122	187	
227	Comm border city: 150K - 250K	12,437	211	286	
228	Comm border city: >250K	37,711	754	867	
229	Comm transit zone: <100K	4,697	70	142	
230	Comm transit zone: 100K-150K	2,243	34	68	
231	Comm transit zone struct:150K-250K	6,687	114	232	
232	Comm transit zone struct: >250K	433,583	8,672	17,735	
233	Comm transit zone exist: 150K-250K	3,610	61	123	
234	Comm transit zone exist: >250K	94,481	1,890	3,795	
237	Industrial pref: <100K	780,325	11,705	22,480	
238	Industrial pref: 100K-150K	328,518	4,928	9,457	
239	Industrial pref: 150K-250K	636,290	10,817	20,703	
240	Industrial pref: >250K	8,532,158	170,643	323,475	
244	Ind border city: <100K	1,015	15	23	
245	Ind border city: 100K-150K	352	5	8	
246	Ind border city: 150K-250K	1,230	21	28	
247	Ind border city: >250K	30,793	616	708	
248	Ind Transit Zone: <100K	3,614	54	110	
249	Ind Transit Zone: 100K-150K	1,721	26	52	
250	Ind Transit Zone Struct: 150K-250K	4,843	82	168	
251	Ind Transit Zone Struct: >250K	83,767	1,675	3,374	
252	Ind Transit Zone exist: 150K-250K	2,840	48	98	
256	Publ Util: land & bldgs <100K	60,118	902	1,590	
257	Publ Util: land & bldgs: 100K-150K	14,598	219	393	
258	Publ Util: land & bldgs >150K	678,662	12,895	23,368	
259.1	Publ Util: machinery (exc generat)	849,984	17,000	28,523	
259.2	Publ Util: Electric Generat Mach	1,554,961	31,099	57,024	
261	Railroad <100K	16,360	245	431	
262	Railroad: 100K-150K	7,029	105	181	
263	Railroad >150K	462,402	8,786	15,823	
265	Mineral	3,612	72	168	
266	Misc class 5	1,157	23	42	
269	Personal: 3f	11,194	112	134	
270	Non-comm aircraft hangars	22,731	341	594	
271.1	Pers: It31 tools&mach excl elec gen	111,399	2,228	3,921	
271.2	Pers: It31 electric generation mach	15,779	316	453	
272	Pers: Item 32 struct/leased land	109,429	1,641	2,471	
273	Pers: Item 33 ag real estate	8,693	87	111	
275.1	Pers: Item 41 struct excl elec gen	341,931	6,839	10,876	
275.2	Pers: It41 electric generation mach	13,438	269	360	
276	Pers: Item 41 EZ <100K	518	8	12	
277	Pers: Item 41 EZ: 100K-150K	101	2	2	
278	Pers: Item 41 EZ >150K	610	12	14	
281	Pers: Item 41 TZ: >150K	1,675	32	65	
282	Pers: Item 42 struct/RR land	38,875	777	1,563	
289	Pers: Item 43 leased real estate	233,093	4,662	7,749	
290	Pers: Item 44 electric util trans lines	1,368,686	27,374	50,898	
291	Pers: Item 44 electric util distri lines	145,678	2,914	5,481	
292	Pers: Item 45 syst/gas utils	1,499,189	29,984	50,618	
293	Pers: Item 46 syst/water utils	1,317	26	49	
294	Pers: Item 48 misc	47,568	951	1,769	

Alternative State Totals	264,623,440	3,117,185	4,171,614
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