

# House Research Simulation Report: Property Tax

Simulation #1M5

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## DESCRIPTION

**BASELINE: Preliminary Pay 2001**

**ALTERNATIVE: Projected Pay 2002: House Omnibus Tax & K-12 Bills**

This report compares property tax burdens payable in 2001 with property taxes payable in 2002 under the House Omnibus Tax & K-12 bills as of 4/30/2001. The baseline payable 2002 projections result from a joint House/ Senate/ Revenue Dept. working group. The assumptions governing the simulation of the two House bills are given on page iii.

## KEY POINTS

- ! **Statewide, property taxes are projected to be reduced by \$637 million, or 12.6%**, according to the simulation. The reductions are projected to be 14.2% in Greater Minnesota and 11.8% in the Metro area.
- ! **Property tax impacts by property type range from reductions of 50% to 1%**. Types of property with the greatest tax reductions are electric generation attached machinery and regular apartments. The classes with the smallest reductions are low-income apartments and residential nonhomestead.

**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: Projected Pay 2002: House Omnibus Tax & K-12 Bills

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
  
- ! Baseline **school district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2002 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts with a referendum levy that have not had a successful referendum recently. The school levy provisions were modeled by the House Research Dept. according to the provisions of the two bills. The effects of two provisions in the K-12 bill increasing referendum limits are included - one indexes the limit for those districts above the cap that had been frozen, and the other allows districts above the cap with unused referendum authority to use the excess authority. The provision increasing the regular cap from 25% to 35% is not included in the simulation.
  
- ! Baseline **county, city, town and special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is a two-year average of levy plus aid. Levy assumptions for the proposal are based on the same underlying assumptions as for the baseline, but under constraint for the levy limit provisions of the tax bill. LGA provisions in the bill were modeled by House Research.
  
- ! **The new homestead credit** was modeled; the estimated cost of the credit under the proposal is \$337.4 million.
  
- ! **The new agricultural credit** was modeled; the estimated cost of the credit under the proposal is \$28.2 million.
  
- ! **Fiscal disparities and tax increment financing** net tax capacities were reduced from the pay 2002 baseline by the same percentage as the percentage class rate reduction for upper-tier C/I property. This is probably an overestimate of the reduction in TIF net tax capacity.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
< \$76,000	1.0 %	1.0 %
> \$76,000	1.65	1.0
<b>Residential Non-homestead:</b>		
Single unit:		
< \$76,000	1.2	1.0
> \$76,000	1.65	1.5
2-3 unit and undeveloped land	1.65	1.5
<b>Apartments:</b>		
Regular	2.4	1.5
Low-income	1.0	0.9
Small cities	2.15	1.5
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	2.4	1.5
\$150,000 - \$200,000	3.4	1.5
>\$200,000	3.4	2.0
Electric generation machinery	3.4	1.5
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.0
<b>Seasonal Recreational Residential:</b>		
<\$76,000	1.2	1.0
> \$76,000	1.65	1.0
<b>Disabled homestead</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
<b>Non-Homestead</b>	1.2	1.0

**STATEWIDE**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	152,957,954	164,428,442	11,470,488	7.5	2,138,460	1,821,635	-316,825	-14.8	1.40	1.11
Res NonHmstd 1Un	5,965,487	6,363,169	397,682	6.7	104,324	95,106	-9,218	-8.8	1.75	1.49
Res NonHmstd 2-3	3,050,514	3,191,261	140,746	4.6	65,921	61,358	-4,563	-6.9	2.16	1.92
Reg Apartments	8,411,024	9,368,893	957,869	11.4	259,585	184,708	-74,877	-28.8	3.09	1.97
Low-income Apts	2,144,772	2,392,719	247,947	11.6	30,337	30,060	-277	-0.9	1.41	1.26
Seasonal Rec	8,359,846	8,935,119	575,272	6.9	125,017	110,922	-14,095	-11.3	1.50	1.24
Com/Ind Lo Tier	7,181,638	7,396,234	214,596	3.0	232,583	200,803	-31,780	-13.7	3.24	2.71
Com/Ind Hi Tier	34,057,445	36,303,606	2,246,160	6.6	1,499,146	1,296,433	-202,713	-13.5	4.40	3.57
Publ U: Elec Gen	1,584,178	1,607,941	23,763	1.5	67,588	34,067	-33,521	-49.6	4.27	2.12
Publ U: Other	4,729,631	4,800,575	70,944	1.5	201,568	163,670	-37,898	-18.8	4.26	3.41
Ag Hmstd: House	6,913,853	7,312,910	399,057	5.8	76,045	65,875	-10,170	-13.4	1.10	0.90
Ag Hmstd: Land	19,640,011	20,449,421	809,410	4.1	121,586	94,096	-27,490	-22.6	0.62	0.46
Ag NonHmstd	9,654,933	10,002,846	347,913	3.6	114,162	99,774	-14,388	-12.6	1.18	1.00
New Con: Res HS	0	4,664,055	4,664,055	0.0	0	52,187	52,187	0.0	0.00	1.12
New Con: Other	0	3,193,736	3,193,736	0.0	0	88,552	88,552	0.0	0.00	2.77
<b>Total</b>	<b>264,651,288</b>	<b>290,410,927</b>	<b>25,759,639</b>	<b>9.7</b>	<b>5,036,322</b>	<b>4,399,245</b>	<b>-637,077</b>	<b>-12.6</b>	<b>1.90</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

	<b>Tax Base</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4,267,876	3,368,154	-899,72	-21.	County	39.46	50.14	0.002	0.00
(-) TIF Tax Capacity	273,698	179,279	-94,419	-34.	City/Town	25.05	35.69	0.040	0.09
(-) FD Contrib Tax Capacity	315,394	212,619	-102,77	-32.	School District	50.33	23.26	1.289	1.514
(=) Taxable Tax Capacity	3,678,784	2,976,256	-702,52	-19.	Special District	4.58	4.65	0.000	0.00
FD Distrib Tax Capacity	315,394	212,619	-102,77	-32.	<b>Total</b>	<b>119.43</b>	<b>113.74</b>	<b>1.331</b>	<b>1.606</b>

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	49,317,329	52,371,201	3,053,873	6.2	620,499	546,028	-74,471	-12.0	1.26	1.04
Res NonHmstd 1Un	2,515,492	2,645,466	129,975	5.2	42,387	36,927	-5,461	-12.9	1.69	1.40
Res NonHmstd 2-3	988,385	1,027,820	39,434	4.0	21,631	19,805	-1,826	-8.4	2.19	1.93
Reg Apartments	1,531,500	1,615,802	84,301	5.5	49,365	33,129	-16,236	-32.9	3.22	2.05
Low-income Apts	723,464	778,500	55,036	7.6	10,607	10,105	-502	-4.7	1.47	1.30
Seasonal Rec	8,097,484	8,661,573	564,089	7.0	120,364	106,970	-13,394	-11.1	1.49	1.23
Com/Ind Lo Tier	3,909,793	4,033,037	123,244	3.2	128,828	107,609	-21,219	-16.5	3.29	2.67
Com/Ind Hi Tier	6,281,668	6,583,582	301,914	4.8	281,230	220,642	-60,588	-21.5	4.48	3.35
Publ U: Elec Gen	1,292,058	1,311,439	19,381	1.5	54,886	27,662	-27,224	-49.6	4.25	2.11
Publ U: Other	2,857,545	2,900,408	42,863	1.5	119,783	95,230	-24,553	-20.5	4.19	3.28
Ag Hmstd: House	6,028,965	6,370,207	341,241	5.7	64,701	57,498	-7,203	-11.1	1.07	0.90
Ag Hmstd: Land	18,756,644	19,515,823	759,179	4.0	116,908	90,730	-26,178	-22.4	0.62	0.46
Ag NonHmstd	9,135,255	9,452,478	317,223	3.5	107,771	94,157	-13,614	-12.6	1.18	1.00
New Con: Res HS	0	1,690,654	1,690,654	0.0	0	18,207	18,207	0.0	0.00	1.08
New Con: Other	0	1,202,643	1,202,643	0.0	0	27,655	27,655	0.0	0.00	2.30
<b>Total</b>	<b>111,435,583</b>	<b>120,160,633</b>	<b>8,725,050</b>	<b>7.8</b>	<b>1,738,961</b>	<b>1,492,354</b>	<b>-246,606</b>	<b>-14.2</b>	<b>1.56</b>	<b>1.24</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,522,727	1,267,089	-255,638	-16.9	County	47.50	58.08	0.005	0.00
(-) TIF Tax Capacity	52,749	33,908	-18,841	-35.7	City/Town	24.50	33.62	0.008	0.01
(-) FD Contrib Tax Capacity	1,181	1,006	-175	-14.8	School District	50.01	21.85	0.827	1.147
(=) Taxable Tax Capacity	1,468,796	1,232,175	-236,621	-16.1	Special District	1.09	1.72	0.000	0.00
FD Distrib Tax Capacity	1,181	1,006	-175	-14.8	<b>Total</b>	<b>123.11</b>	<b>115.28</b>	<b>0.840</b>	<b>1.162</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	60,200	3,500	6.2	583	541	-42	-7.2	1.028	0.899
Res Hmstd: Avg Val	85,000	90,300	5,300	6.2	930	890	-40	-4.3	1.093	0.985
Res Hmstd: Hi Val	113,300	120,300	7,000	6.2	1,398	1,271	-128	-9.1	1.234	1.056
Res Hmstd: Ex-Hi Val	170,000	180,500	10,500	6.2	2,598	2,035	-563	-21.7	1.528	1.127
Apartment (Mkt rate)	300,000	316,500	16,500	5.5	9,116	5,841	-3,275	-35.9	3.038	1.845
Seas Rec: Lo Val	50,000	53,500	3,500	7.0	781	729	-52	-6.6	1.561	1.362
Seas Rec: Hi Val	150,000	160,400	10,400	6.9	2,752	2,355	-397	-14.4	1.834	1.468
Comm/Ind: Lo Val	150,000	157,200	7,200	4.8	4,558	3,891	-667	-14.6	3.038	2.475
Comm/Ind: Med Val	300,000	314,400	14,400	4.8	10,962	8,682	-2,280	-20.8	3.654	2.761
Comm/Ind: Hi Val	1,000,000	1,048,100	48,100	4.8	40,850	32,614	-8,236	-20.2	4.084	3.111

**METRO AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	103,640,626	112,057,241	8,416,615	8.1	1,517,961	1,275,607	-242,354	-16.0	1.46	1.14
Res NonHmstd 1Un	3,449,996	3,717,703	267,707	7.8	61,937	58,179	-3,758	-6.1	1.80	1.56
Res NonHmstd 2-3	2,062,129	2,163,441	101,312	4.9	44,290	41,553	-2,737	-6.2	2.15	1.92
Reg Apartments	6,879,524	7,753,091	873,567	12.7	210,220	151,578	-58,641	-27.9	3.06	1.96
Low-income Apts	1,421,308	1,614,219	192,911	13.6	19,730	19,955	225	1.1	1.39	1.24
Seasonal Rec	262,362	273,546	11,184	4.3	4,653	3,952	-701	-15.1	1.77	1.44
Com/Ind Lo Tier	3,271,845	3,363,197	91,352	2.8	103,755	93,194	-10,561	-10.2	3.17	2.77
Com/Ind Hi Tier	27,775,777	29,720,024	1,944,247	7.0	1,217,916	1,075,791	-142,125	-11.7	4.38	3.62
Publ U: Elec Gen	292,120	296,502	4,382	1.5	12,702	6,405	-6,296	-49.6	4.35	2.16
Publ U: Other	1,872,086	1,900,167	28,081	1.5	81,785	68,440	-13,345	-16.3	4.37	3.60
Ag Hmstd: House	884,888	942,704	57,816	6.5	11,344	8,376	-2,968	-26.2	1.28	0.89
Ag Hmstd: Land	883,367	933,598	50,231	5.7	4,678	3,366	-1,312	-28.0	0.53	0.36
Ag NonHmstd	519,678	550,368	30,690	5.9	6,390	5,616	-774	-12.1	1.23	1.02
New Con: Res HS	0	2,973,401	2,973,401	0.0	0	33,980	33,980	0.0	0.00	1.14
New Con: Other	0	1,991,094	1,991,094	0.0	0	60,897	60,897	0.0	0.00	3.06
<b>Total</b>	<b>153,215,705</b>	<b>170,250,294</b>	<b>17,034,588</b>	<b>11.1</b>	<b>3,297,361</b>	<b>2,906,891</b>	<b>-390,471</b>	<b>-11.8</b>	<b>2.15</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>	<b>Ref Mkt Val (mills)</b>			
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>		
Total Tax Capacity	2,745,149	2,101,064	-644,08	-23.	County	34.11	44.54	0.000	0.00
(-) TIF Tax Capacity	220,948	145,371	-75,577	-34.	City/Town	25.42	37.15	0.062	0.13
(-) FD Contrib Tax Capacity	314,212	211,613	-102,60	-32.	School District	50.55	24.25	1.604	1.694
(=) Taxable Tax Capacity	2,209,988	1,744,081	-465,90	-21.	Special District	6.91	6.72	0.000	0.00
FD Distrib Tax Capacity	314,212	211,613	-102,60	-32.	<b>Total</b>	<b>116.99</b>	<b>112.65</b>	<b>1.666</b>	<b>1.824</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	96,100	103,900		8.1	1,143	1,104	-39	-3.4	1.189	1.062
Res Hmstd: Avg Val	144,000	155,700		8.1	2,052	1,782	-270	-13.1	1.424	1.144
Res Hmstd: Hi Val	192,000	207,600		8.1	3,058	2,461	-597	-19.5	1.592	1.185
Res Hmstd: Ex-Hi Val	288,000	311,400		8.1	5,071	3,820	-1,251	-24.7	1.760	1.226
Apartment (Mkt rate)	300,000	338,100		12.7	8,923	6,330	-2,593	-29.1	2.974	1.872
Comm/Ind: Lo Val	150,000	160,500		7.0	4,462	4,017	-445	-10.0	2.974	2.502
Comm/Ind: Med Val	300,000	321,000		7.0	10,678	8,969	-1,709	-16.0	3.559	2.794
Comm/Ind: Hi Val	1,000,000	1,070,000		7.0	39,689	33,505	-6,184	-15.6	3.968	3.131

**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,743,499	2,853,323	109,824	4.0	37,680	33,765	-3,916	-10.4	1.37	1.18
Res NonHmstd 1Un	172,055	182,239	10,184	5.9	3,194	2,796	-398	-12.5	1.86	1.53
Res NonHmstd 2-3	63,207	66,698	3,491	5.5	1,483	1,364	-119	-8.0	2.35	2.05
Reg Apartments	164,318	171,867	7,549	4.6	4,732	3,700	-1,031	-21.8	2.88	2.15
Low-income Apts	76,224	81,122	4,898	6.4	1,153	1,072	-80	-7.0	1.51	1.32
Seasonal Rec	58,907	62,619	3,712	6.3	1,042	924	-118	-11.3	1.77	1.48
Com/Ind Lo Tier	413,714	420,337	6,622	1.6	13,658	11,540	-2,117	-15.5	3.30	2.75
Com/Ind Hi Tier	496,786	512,417	15,631	3.1	19,727	15,840	-3,887	-19.7	3.97	3.09
Publ U: Elec Gen	20,524	20,832	308	1.5	807	339	-468	-58.0	3.93	1.63
Publ U: Other	85,019	86,294	1,275	1.5	3,894	3,065	-829	-21.3	4.58	3.55
Ag Hmstd: House	13,487	14,260	773	5.7	173	175	2	1.2	1.28	1.22
Ag Hmstd: Land	18,983	19,430	447	2.4	142	120	-22	-15.4	0.75	0.62
Ag NonHmstd	22,682	23,046	364	1.6	359	317	-42	-11.7	1.58	1.37
New Con: Res HS	0	70,251	70,251	0.0	0	873	873	0.0	0.00	1.24
New Con: Other	0	71,368	71,368	0.0	0	1,818	1,818	0.0	0.00	2.55
<b>Total</b>	<b>4,349,404</b>	<b>4,656,102</b>	<b>306,698</b>	<b>7.1</b>	<b>88,042</b>	<b>77,709</b>	<b>-10,333</b>	<b>-11.7</b>	<b>2.02</b>	<b>1.67</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				County	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	69,483	56,012	-13,471	-19.	51.00	62.19	0.009	0.01	
(-) TIF Tax Capacity	4,106	2,634	-1,471	-35.	39.99	46.99	0.049	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	47.65	19.38	0.790	1.209	
(=) Taxable Tax Capacity	65,378	53,378	-12,000	-18.	2.62	4.37	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	141.25	132.93	0.848	1.269

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,300	44,000	1,700	4.0	515	478	-37	-7.1	1.216	1.086
Res Hmstd: Avg Val	63,300	65,800	2,500	3.9	770	715	-55	-7.2	1.216	1.086
Res Hmstd: Hi Val	84,400	87,800	3,400	4.0	1,088	1,023	-66	-6.1	1.289	1.164
Res Hmstd: Ex-Hi Val	126,700	131,800	5,100	4.0	1,973	1,663	-309	-15.7	1.556	1.261
Apartment (Mkt rate)	300,000	313,800	13,800	4.6	10,425	6,655	-3,769	-36.2	3.474	2.120
Comm/Ind: Lo Val	150,000	154,700	4,700	3.1	5,212	4,256	-957	-18.4	3.474	2.750
Comm/Ind: Med Val	300,000	309,400	9,400	3.1	12,543	9,468	-3,075	-24.5	4.181	3.060
Comm/Ind: Hi Val	1,000,000	1,031,500	31,500	3.1	46,755	35,648	-11,107	-23.8	4.675	3.455



**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,454,613	2,594,063	139,449	5.7	27,310	22,634	-4,677	-17.1	1.11	0.87
Res NonHmstd 1Un	144,422	151,560	7,138	4.9	2,151	1,858	-294	-13.6	1.49	1.23
Res NonHmstd 2-3	41,359	43,399	2,040	4.9	761	679	-82	-10.8	1.84	1.56
Reg Apartments	4,228	4,312	84	2.0	109	64	-46	-41.7	2.59	1.48
Low-income Apts	181	183	2	1.0	2	2	0	-8.6	1.27	1.15
Seasonal Rec	1,399,859	1,503,500	103,641	7.4	20,059	17,617	-2,442	-12.2	1.43	1.17
Com/Ind Lo Tier	89,679	92,995	3,316	3.7	2,452	2,108	-344	-14.0	2.73	2.27
Com/Ind Hi Tier	95,309	99,913	4,604	4.8	3,736	2,997	-738	-19.8	3.92	3.00
Publ U: Elec Gen	208	211	3	1.5	6	2	-4	-60.6	3.01	1.17
Publ U: Other	402,463	408,500	6,037	1.5	14,691	12,287	-2,404	-16.4	3.65	3.01
Ag Hmstd: House	856,761	902,759	45,998	5.4	8,751	8,166	-584	-6.7	1.02	0.90
Ag Hmstd: Land	3,112,354	3,188,281	75,927	2.4	19,480	14,692	-4,788	-24.6	0.63	0.46
Ag NonHmstd	2,082,951	2,126,682	43,730	2.1	25,215	21,600	-3,615	-14.3	1.21	1.02
New Con: Res HS	0	94,587	94,587	0.0	0	859	859	0.0	0.00	0.91
New Con: Other	0	92,905	92,905	0.0	0	1,471	1,471	0.0	0.00	1.58
<b>Total</b>	<b>10,684,387</b>	<b>11,303,849</b>	<b>619,461</b>	<b>5.8</b>	<b>124,724</b>	<b>107,037</b>	<b>-17,687</b>	<b>-14.2</b>	<b>1.17</b>	<b>0.95</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	122,595	105,924	-16,672	-13.3	County	47.47	57.70	10.23	0.011	0.01
(-) TIF Tax Capacity	63	41	-22	-35.0	City/Town	11.24	18.54	7.30	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.16	19.15	-29.01	0.999	1.375
(=) Taxable Tax Capacity	122,532	105,883	-16,649	-13.3	Special District	2.67	4.39	1.72	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>109.55</b>	<b>99.78</b>	<b>-9.77</b>	<b>1.010</b>	<b>1.393</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,600	61,900	5.6	534	475	-60	-11.2	0.912	0.767
Res Hmstd: Avg Val	87,900	92,900	5.7	864	800	-64	-7.4	0.983	0.861
Res Hmstd: Hi Val	117,200	123,900	5.7	1,306	1,153	-153	-11.7	1.114	0.930
Res Hmstd: Ex-Hi Val	175,800	185,800	5.7	2,424	1,857	-567	-23.4	1.378	0.999
Seas Rec: Lo Val	50,000	53,700	7.4	708	649	-59	-8.4	1.415	1.207
Seas Rec: Hi Val	150,000	161,100	7.4	2,488	2,116	-372	-15.0	1.658	1.313
Comm/Ind: Lo Val	150,000	157,200	4.8	4,095	3,562	-533	-13.0	2.730	2.265
Comm/Ind: Med Val	300,000	314,500	4.8	9,834	7,938	-1,896	-19.3	3.277	2.524
Comm/Ind: Hi Val	1,000,000	1,048,300	4.8	36,613	29,768	-6,846	-18.7	3.661	2.839

**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	1,851,884	82,919	4.7	21,815	17,983	-3,831	-17.6	1.23	0.97
Res NonHmstd 1Un	131,645	139,635	7,990	6.1	2,228	1,850	-378	-17.0	1.69	1.33
Res NonHmstd 2-3	56,980	59,670	2,690	4.7	1,265	1,104	-160	-12.7	2.22	1.85
Reg Apartments	70,590	72,756	2,166	3.1	2,387	1,502	-886	-37.1	3.38	2.06
Low-income Apts	53,979	56,286	2,307	4.3	830	737	-93	-11.3	1.54	1.31
Seasonal Rec	739,983	793,482	53,499	7.2	10,408	9,333	-1,075	-10.3	1.41	1.18
Com/Ind Lo Tier	339,888	359,243	19,356	5.7	11,301	9,198	-2,103	-18.6	3.33	2.56
Com/Ind Hi Tier	454,547	488,425	33,878	7.5	19,948	15,219	-4,729	-23.7	4.39	3.12
Publ U: Elec Gen	1,249	1,268	19	1.5	66	28	-38	-58.2	5.27	2.17
Publ U: Other	62,918	63,861	944	1.5	3,083	2,283	-800	-25.9	4.90	3.57
Ag Hmstd: House	14,517	15,146	629	4.3	170	145	-25	-14.5	1.17	0.96
Ag Hmstd: Land	15,305	16,244	939	6.1	71	61	-10	-14.1	0.47	0.38
Ag NonHmstd	15,788	16,827	1,039	6.6	174	164	-10	-5.7	1.10	0.98
New Con: Res HS	0	52,078	52,078	0.0	0	492	492	0.0	0.00	0.94
New Con: Other	0	95,326	95,326	0.0	0	2,248	2,248	0.0	0.00	2.36
<b>Total</b>	<b>3,726,353</b>	<b>4,082,131</b>	<b>355,778</b>	<b>9.5</b>	<b>73,746</b>	<b>62,348</b>	<b>-11,398</b>	<b>-15.5</b>	<b>1.98</b>	<b>1.53</b>

**Tax Base**

**Tax Rates**

					County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	61,747	48,991	-12,756	-20.		43.80	52.98	0.000	0.00
(-) TIF Tax Capacity	2,737	1,832	-905	-33.	City/Town	31.89	40.65	0.038	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.62	17.41	0.435	0.750
(=) Taxable Tax Capacity	59,010	47,160	-11,851	-20.	Special District	0.54	0.87	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>123.86</b>	<b>111.91</b>	<b>0.473</b>	<b>0.792</b>

**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	46,600	48,800		4.7	464	404	-60	-12.9	0.996	0.828
Res Hmstd: Avg Val	69,900	73,200		4.7	697	621	-75	-10.8	0.996	0.848
Res Hmstd: Hi Val	93,200	97,600		4.7	1,035	914	-121	-11.7	1.110	0.936
Res Hmstd: Ex-Hi Val	139,800	146,400		4.7	1,921	1,498	-423	-22.0	1.374	1.023
Apartment (Mkt rate)	300,000	309,200		3.1	9,060	5,435	-3,624	-40.0	3.019	1.757
Comm/Ind: Lo Val	150,000	161,200		7.5	4,530	3,849	-681	-15.0	3.019	2.387
Comm/Ind: Med Val	300,000	322,400		7.5	10,918	8,640	-2,277	-20.9	3.639	2.680
Comm/Ind: Hi Val	1,000,000	1,074,500		7.5	40,727	32,388	-8,340	-20.5	4.072	3.014

**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	3,053,552	180,621	6.3	32,176	25,713	-6,463	-20.1	1.12	0.84
Res NonHmstd 1Un	154,989	163,114	8,125	5.2	2,368	1,931	-437	-18.4	1.53	1.18
Res NonHmstd 2-3	37,226	39,033	1,807	4.9	738	651	-87	-11.8	1.98	1.67
Reg Apartments	4,529	4,999	471	10.4	127	81	-45	-35.8	2.80	1.63
Low-income Apts	768	777	8	1.1	11	9	-2	-19.6	1.38	1.10
Seasonal Rec	2,175,109	2,330,492	155,384	7.1	30,078	26,295	-3,783	-12.6	1.38	1.13
Com/Ind Lo Tier	116,840	122,902	6,062	5.2	3,198	2,670	-528	-16.5	2.74	2.17
Com/Ind Hi Tier	81,098	86,515	5,417	6.7	3,152	2,453	-699	-22.2	3.89	2.84
Publ U: Elec Gen	5,298	5,378	79	1.5	276	117	-159	-57.7	5.20	2.17
Publ U: Other	301,478	306,000	4,522	1.5	12,933	9,963	-2,969	-23.0	4.29	3.26
Ag Hmstd: House	571,376	611,350	39,974	7.0	6,626	6,111	-515	-7.8	1.16	1.00
Ag Hmstd: Land	886,813	940,366	53,553	6.0	4,501	4,237	-263	-5.8	0.51	0.45
Ag NonHmstd	333,213	357,046	23,833	7.2	4,339	4,186	-153	-3.5	1.30	1.17
New Con: Res HS	0	117,559	117,559	0.0	0	1,055	1,055	0.0	0.00	0.90
New Con: Other	0	92,473	92,473	0.0	0	1,288	1,288	0.0	0.00	1.39
<b>Total</b>	<b>7,541,668</b>	<b>8,231,557</b>	<b>689,889</b>	<b>9.1</b>	<b>100,521</b>	<b>86,760</b>	<b>-13,761</b>	<b>-13.7</b>	<b>1.33</b>	<b>1.05</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	95,208	83,150	-12,058	-12.0	County	49.81	59.49	0.000	0.00
(-) TIF Tax Capacity	21	13	-8	-38.0	City/Town	13.09	20.28	0.010	0.01
(-) FD Contrib Tax Capacity	0	7	7	0.0	School District	51.20	21.65	0.400	0.692
(=) Taxable Tax Capacity	95,187	83,130	-12,057	-12.0	Special District	0.43	0.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-14.0	<b>Total</b>	<b>114.54</b>	<b>102.09</b>	<b>0.410</b>	<b>0.707</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,500	62,200	6.3	522	449	-73	-14.0	0.892	0.721	
Res Hmstd: Avg Val	87,700	93,200	6.3	847	761	-86	-10.1	0.965	0.816	
Res Hmstd: Hi Val	116,900	124,200	6.2	1,301	1,100	-202	-15.5	1.113	0.885	
Res Hmstd: Ex-Hi Val	175,400	186,400	6.3	2,431	1,779	-652	-26.8	1.385	0.954	
Seas Rec: Lo Val	50,000	53,600	7.2	708	660	-48	-6.8	1.415	1.230	
Seas Rec: Hi Val	150,000	160,700	7.1	2,505	2,147	-357	-14.3	1.669	1.336	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,185	3,571	-614	-14.7	2.789	2.232	
Comm/Ind: Med Val	300,000	320,000	6.7	10,088	8,007	-2,081	-20.6	3.362	2.502	
Comm/Ind: Hi Val	1,000,000	1,066,800	6.7	37,635	30,056	-7,579	-20.1	3.763	2.817	

**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	1,590,753	85,056	5.6	12,861	13,025	164	1.3	0.85	0.82
Res NonHmstd 1Un	88,032	94,615	6,584	7.5	1,695	1,587	-108	-6.4	1.92	1.68
Res NonHmstd 2-3	29,674	30,982	1,309	4.4	754	743	-11	-1.5	2.54	2.40
Reg Apartments	44,939	46,682	1,744	3.9	1,608	1,109	-499	-31.0	3.58	2.38
Low-income Apts	47,615	50,210	2,595	5.5	750	757	7	1.0	1.57	1.51
Seasonal Rec	101,990	108,868	6,878	6.7	1,823	1,855	32	1.8	1.79	1.70
Com/Ind Lo Tier	217,880	226,791	8,911	4.1	8,074	7,030	-1,044	-12.9	3.71	3.10
Com/Ind Hi Tier	219,283	230,982	11,699	5.3	11,236	9,164	-2,072	-18.4	5.12	3.97
Publ U: Elec Gen	201,194	204,212	3,018	1.5	8,480	3,924	-4,557	-53.7	4.21	1.92
Publ U: Other	111,457	113,128	1,672	1.5	5,142	4,183	-959	-18.7	4.61	3.70
Ag Hmstd: House	3,634	3,646	12	0.3	34	31	-3	-8.4	0.94	0.86
Ag Hmstd: Land	2,317	2,491	174	7.5	7	8	1	16.1	0.31	0.34
Ag NonHmstd	23,439	25,132	1,693	7.2	375	398	24	6.4	1.60	1.59
New Con: Res HS	0	20,743	20,743	0.0	0	184	184	0.0	0.00	0.89
New Con: Other	0	22,979	22,979	0.0	0	672	672	0.0	0.00	2.92
<b>Total</b>	<b>2,597,149</b>	<b>2,772,215</b>	<b>175,066</b>	<b>6.7</b>	<b>52,839</b>	<b>44,670</b>	<b>-8,169</b>	<b>-15.5</b>	<b>2.03</b>	<b>1.61</b>

**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	34,722	-9,451	-21.	County	55.11	69.40	0.000	0.00
(-) TIF Tax Capacity	2,272	1,503	-769	-33.	City/Town	50.23	70.62	0.038	0.03
(-) FD Contrib Tax Capacity	688	601	-87	-12.	School District	36.39	6.72	0.684	0.815
(=) Taxable Tax Capacity	41,213	32,619	-8,594	-20.	Special District	1.41	2.12	0.000	0.00
FD Distrib Tax Capacity	845	719	-125	-14.	<b>Total</b>	<b>143.14</b>	<b>148.86</b>	<b>0.722</b>	<b>0.852</b>

**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	36,200	38,200		5.5	189	198	9	4.9	0.520	0.517
Res Hmstd: Avg Val	54,300	57,400		5.7	368	402	34	9.3	0.677	0.700
Res Hmstd: Hi Val	72,400	76,500		5.7	587	659	72	12.2	0.810	0.861
Res Hmstd: Ex-Hi Val	108,600	114,700		5.6	1,267	1,260	-7	-0.5	1.166	1.098
Apartment (Mkt rate)	300,000	311,600		3.9	10,523	7,223	-3,299	-31.4	3.507	2.318
Comm/Ind: Lo Val	150,000	158,000		5.3	5,261	4,658	-603	-11.5	3.507	2.948
Comm/Ind: Med Val	300,000	316,000		5.3	12,670	10,423	-2,247	-17.7	4.223	3.298
Comm/Ind: Hi Val	1,000,000	1,053,400		5.3	47,243	39,200	-8,043	-17.0	4.724	3.721

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	2,343,896	2,498,285	154,389	6.6	20,223	16,740	-3,483	-17.2	0.86	0.67
Res NonHmstd 1Un	87,246	91,720	4,473	5.1	1,351	1,153	-199	-14.7	1.55	1.26
Res NonHmstd 2-3	15,072	15,532	461	3.1	274	249	-25	-9.0	1.82	1.60
Reg Apartments	2,134	2,138	4	0.2	59	36	-24	-39.6	2.79	1.68
Low-income Apts	225	225	0	0.0	2	2	0	-12.3	1.10	0.97
Seasonal Rec	1,935,173	2,079,701	144,529	7.5	28,849	25,884	-2,965	-10.3	1.49	1.24
Com/Ind Lo Tier	53,216	56,235	3,018	5.7	1,553	1,411	-143	-9.2	2.92	2.51
Com/Ind Hi Tier	89,132	92,994	3,862	4.3	3,767	3,061	-706	-18.7	4.23	3.29
Publ U: Elec Gen	163	165	2	1.5	6	3	-3	-50.8	3.64	1.77
Publ U: Other	233,813	237,320	3,507	1.5	10,027	7,807	-2,220	-22.1	4.29	3.29
Ag Hmstd: House	112,442	118,846	6,404	5.7	712	632	-80	-11.3	0.63	0.53
Ag Hmstd: Land	115,231	121,708	6,477	5.6	276	230	-47	-16.9	0.24	0.19
Ag NonHmstd	222,075	240,065	17,991	8.1	2,706	2,705	-1	0.0	1.22	1.13
New Con: Res HS	0	60,014	60,014	0.0	0	387	387	0.0	0.00	0.64
New Con: Other	0	63,779	63,779	0.0	0	850	850	0.0	0.00	1.33
<b>Total</b>	<b>5,209,818</b>	<b>5,678,727</b>	<b>468,909</b>	<b>9.0</b>	<b>69,806</b>	<b>61,149</b>	<b>-8,657</b>	<b>-12.4</b>	<b>1.34</b>	<b>1.08</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Baseline</b>		<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	71,182	60,152	-11,030	-15.0	County	59.09	73.04	0.000	0.00
(-) TIF Tax Capacity	510	331	-179	-35.0	City/Town	13.90	23.11	0.000	0.00
(-) FD Contrib Tax Capacity	493	398	-95	-19.0	School District	39.40	5.94	0.624	0.846
(=) Taxable Tax Capacity	70,180	59,423	-10,757	-15.0	Special District	2.51	3.66	0.000	0.00
FD Distrib Tax Capacity	336	286	-50	-14.0	<b>Total</b>	<b>114.90</b>	<b>105.75</b>	<b>0.624</b>	<b>0.846</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	58,800	62,700		6.6	217	169	-48	-22.2	0.369	0.269
Res Hmstd: Avg Val	88,100	93,900		6.6	549	501	-47	-8.6	0.622	0.533
Res Hmstd: Hi Val	117,500	125,200		6.6	1,028	859	-169	-16.5	0.875	0.685
Res Hmstd: Ex-Hi Val	176,300	187,900		6.6	2,180	1,575	-605	-27.7	1.236	0.838
Seas Rec: Lo Val	50,000	53,700		7.4	721	681	-40	-5.5	1.441	1.267
Seas Rec: Hi Val	150,000	161,200		7.5	2,544	2,214	-331	-13.0	1.696	1.373
Comm/Ind: Lo Val	150,000	156,500		4.3	4,230	3,601	-629	-14.9	2.819	2.300
Comm/Ind: Med Val	300,000	313,000		4.3	10,183	8,037	-2,147	-21.1	3.394	2.567
Comm/Ind: Hi Val	1,000,000	1,043,300		4.3	37,966	30,235	-7,731	-20.4	3.796	2.898

**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	2,894,711	198,355	7.4	37,562	34,206	-3,356	-8.9	1.39	1.18
Res NonHmstd 1Un	134,225	136,900	2,674	2.0	2,427	2,074	-353	-14.5	1.81	1.52
Res NonHmstd 2-3	81,629	82,847	1,218	1.5	1,910	1,716	-193	-10.1	2.34	2.07
Reg Apartments	118,085	127,592	9,506	8.1	4,014	2,643	-1,370	-34.1	3.40	2.07
Low-income Apts	50,921	57,214	6,293	12.4	738	720	-18	-2.4	1.45	1.26
Seasonal Rec	60,281	62,048	1,767	2.9	1,079	1,015	-64	-5.9	1.79	1.64
Com/Ind Lo Tier	166,097	169,091	2,994	1.8	5,638	4,615	-1,023	-18.2	3.39	2.73
Com/Ind Hi Tier	425,701	440,871	15,170	3.6	20,341	15,508	-4,833	-23.8	4.78	3.52
Publ U: Elec Gen	1,005	1,020	15	1.5	48	21	-27	-56.7	4.78	2.04
Publ U: Other	115,899	117,637	1,738	1.5	5,535	4,248	-1,286	-23.2	4.78	3.61
Ag Hmstd: House	10,930	11,413	483	4.4	144	136	-8	-5.6	1.32	1.19
Ag Hmstd: Land	7,316	7,783	467	6.4	33	36	3	9.6	0.45	0.46
Ag NonHmstd	13,031	14,269	1,237	9.5	187	197	10	5.5	1.43	1.38
New Con: Res HS	0	50,676	50,676	0.0	0	633	633	0.0	0.00	1.25
New Con: Other	0	34,439	34,439	0.0	0	896	896	0.0	0.00	2.60
<b>Total</b>	<b>3,881,476</b>	<b>4,208,509</b>	<b>327,032</b>	<b>8.4</b>	<b>79,655</b>	<b>68,666</b>	<b>-10,989</b>	<b>-13.8</b>	<b>2.05</b>	<b>1.63</b>

**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	61,382	49,611	-11,771	-19.0	66.91	82.54	0.000	0.00	
(-) TIF Tax Capacity	7,438	4,579	-2,859	-38.0	23.20	28.06	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	46.23	20.92	0.618	0.893	
(=) Taxable Tax Capacity	53,944	45,032	-8,913	-16.0	1.66	2.41	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	137.99	133.94	0.618	0.893

**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	58,100	62,400	4,300	7.4	674	661	-13	-2.0	1.159	1.058
Res Hmstd: Avg Val	87,100	93,500	6,400	7.3	1,089	1,080	-9	-0.9	1.250	1.154
Res Hmstd: Hi Val	116,200	124,700	8,500	7.3	1,646	1,526	-120	-7.3	1.416	1.223
Res Hmstd: Ex-Hi Val	174,300	187,100	12,800	7.3	3,005	2,417	-587	-19.6	1.723	1.291
Apartment (Mkt rate)	300,000	324,200	24,200	8.1	10,121	6,803	-3,318	-32.8	3.373	2.098
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	5,060	4,237	-823	-16.3	3.373	2.728
Comm/Ind: Med Val	300,000	310,700	10,700	3.6	12,191	9,451	-2,739	-22.5	4.063	3.041
Comm/Ind: Hi Val	1,000,000	1,035,600	35,600	3.6	45,465	35,607	-9,858	-21.7	4.546	3.438

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,552,576	1,653,532	100,956	6.5	22,458	21,135	-1,323	-5.9	1.45	1.28
Res NonHmstd 1Un	90,166	96,628	6,462	7.2	1,754	1,604	-149	-8.5	1.94	1.66
Res NonHmstd 2-3	39,480	41,984	2,504	6.3	980	946	-34	-3.5	2.48	2.25
Reg Apartments	51,470	54,268	2,797	5.4	1,867	1,276	-590	-31.6	3.63	2.35
Low-income Apts	56,619	60,990	4,372	7.7	912	881	-30	-3.3	1.61	1.45
Seasonal Rec	36,912	38,136	1,225	3.3	793	764	-29	-3.7	2.15	2.00
Com/Ind Lo Tier	197,293	208,225	10,932	5.5	7,373	6,191	-1,182	-16.0	3.74	2.97
Com/Ind Hi Tier	266,167	283,880	17,713	6.7	13,698	10,808	-2,890	-21.1	5.15	3.81
Publ U: Elec Gen	1,872	1,900	28	1.5	86	41	-45	-51.9	4.59	2.18
Publ U: Other	64,473	65,440	967	1.5	3,252	2,504	-749	-23.0	5.04	3.83
Ag Hmstd: House	42,499	44,736	2,237	5.3	551	483	-68	-12.3	1.30	1.08
Ag Hmstd: Land	31,504	33,891	2,387	7.6	154	150	-4	-2.9	0.49	0.44
Ag NonHmstd	15,927	17,005	1,078	6.8	233	230	-3	-1.2	1.46	1.35
New Con: Res HS	0	73,043	73,043	0.0	0	924	924	0.0	0.00	1.26
New Con: Other	0	44,383	44,383	0.0	0	1,173	1,173	0.0	0.00	2.64
<b>Total</b>	<b>2,446,957</b>	<b>2,718,041</b>	<b>271,085</b>	<b>11.1</b>	<b>54,111</b>	<b>49,111</b>	<b>-5,000</b>	<b>-9.2</b>	<b>2.21</b>	<b>1.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	38,630	32,058	-6,572	-17.	County	58.47	70.23	0.015	0.01
(-) TIF Tax Capacity	2,338	1,501	-837	-35.	City/Town	38.29	50.92	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.78	24.06	0.608	0.884
(=) Taxable Tax Capacity	36,292	30,557	-5,735	-15.	Special District	0.69	0.93	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>148.23</b>	<b>146.14</b>	<b>0.623</b>	<b>0.902</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,600	59,200	6.5	698	699	1	0.1	1.256	1.181
Res Hmstd: Avg Val	83,300	88,700	6.5	1,103	1,120	17	1.6	1.324	1.262
Res Hmstd: Hi Val	111,000	118,200	6.5	1,666	1,578	-88	-5.3	1.500	1.334
Res Hmstd: Ex-Hi Val	166,600	177,400	6.5	3,056	2,496	-560	-18.3	1.834	1.407
Apartment (Mkt rate)	300,000	316,300	5.4	10,859	7,219	-3,641	-33.5	3.619	2.282
Comm/Ind: Lo Val	150,000	160,000	6.7	5,430	4,659	-770	-14.2	3.619	2.912
Comm/Ind: Med Val	300,000	320,000	6.7	13,083	10,448	-2,635	-20.1	4.360	3.264
Comm/Ind: Hi Val	1,000,000	1,066,500	6.7	48,797	39,209	-9,588	-19.6	4.879	3.676

**EAST CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,525,242	2,713,017	187,775	7.4	33,926	29,895	-4,031	-11.9	1.34	1.10
Res NonHmstd 1Un	131,759	137,495	5,736	4.4	2,273	1,948	-325	-14.3	1.72	1.42
Res NonHmstd 2-3	38,013	39,368	1,354	3.6	830	741	-89	-10.7	2.18	1.88
Reg Apartments	1,212	1,244	32	2.6	39	24	-14	-37.3	3.20	1.96
Low-income Apts	27	27	0	0.0	0	0	0	-14.6	1.41	1.20
Seasonal Rec	644,001	685,289	41,288	6.4	11,111	9,916	-1,195	-10.8	1.73	1.45
Com/Ind Lo Tier	50,931	53,697	2,767	5.4	1,681	1,397	-284	-16.9	3.30	2.60
Com/Ind Hi Tier	28,797	30,603	1,806	6.3	1,328	991	-337	-25.4	4.61	3.24
Publ U: Elec Gen	10,075	10,226	151	1.5	500	251	-249	-49.8	4.97	2.46
Publ U: Other	141,939	144,068	2,129	1.5	6,633	5,132	-1,501	-22.6	4.67	3.56
Ag Hmstd: House	664,775	707,396	42,621	6.4	8,283	7,418	-865	-10.4	1.25	1.05
Ag Hmstd: Land	589,562	625,088	35,526	6.0	2,813	2,649	-164	-5.8	0.48	0.42
Ag NonHmstd	193,073	205,555	12,482	6.5	2,731	2,624	-108	-3.9	1.41	1.28
New Con: Res HS	0	124,332	124,332	0.0	0	1,390	1,390	0.0	0.00	1.12
New Con: Other	0	42,508	42,508	0.0	0	700	700	0.0	0.00	1.65
<b>Total</b>	<b>5,019,404</b>	<b>5,519,911</b>	<b>500,506</b>	<b>10.0</b>	<b>72,148</b>	<b>65,076</b>	<b>-7,072</b>	<b>-9.8</b>	<b>1.44</b>	<b>1.18</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,390	54,819	-5,570	-9.2	County	61.11	72.43	0.030	0.03
(-) TIF Tax Capacity	87	57	-30	-34.	City/Town	15.73	23.72	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.64	27.27	0.578	0.869
(=) Taxable Tax Capacity	60,303	54,762	-5,540	-9.2	Special District	0.57	0.82	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>132.06</b>	<b>124.25</b>	<b>0.608</b>	<b>0.902</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,700	69,500		7.4	703	670	-32	-4.6	1.085	0.964
Res Hmstd: Avg Val	97,100	104,300		7.4	1,195	1,134	-61	-5.1	1.230	1.087
Res Hmstd: Hi Val	129,400	139,000		7.4	1,856	1,596	-259	-14.0	1.434	1.148
Res Hmstd: Ex-Hi Val	194,100	208,500		7.4	3,305	2,523	-782	-23.7	1.702	1.209
Seas Rec: Lo Val	50,000	53,200		6.4	823	773	-50	-6.1	1.645	1.452
Seas Rec: Hi Val	150,000	159,600		6.4	2,908	2,485	-423	-14.5	1.938	1.557
Comm/Ind: Lo Val	150,000	159,400		6.3	4,845	4,119	-727	-15.0	3.230	2.583
Comm/Ind: Med Val	300,000	318,800		6.3	11,671	9,225	-2,447	-21.0	3.890	2.893
Comm/Ind: Hi Val	1,000,000	1,062,700		6.3	43,527	34,630	-8,897	-20.4	4.352	3.258



**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,190,963	5,539,261	348,297	6.7	72,266	63,474	-8,792	-12.2	1.39	1.15
Res NonHmstd 1Un	184,441	196,692	12,251	6.6	3,286	2,939	-347	-10.6	1.78	1.49
Res NonHmstd 2-3	144,796	152,672	7,876	5.4	3,240	3,019	-220	-6.8	2.24	1.98
Reg Apartments	367,876	383,718	15,841	4.3	12,171	7,791	-4,380	-36.0	3.31	2.03
Low-income Apts	152,760	166,998	14,237	9.3	2,195	2,089	-106	-4.8	1.44	1.25
Seasonal Rec	33,051	34,252	1,201	3.6	635	563	-72	-11.4	1.92	1.64
Com/Ind Lo Tier	478,513	493,297	14,783	3.1	15,855	13,177	-2,678	-16.9	3.31	2.67
Com/Ind Hi Tier	1,101,828	1,170,345	68,517	6.2	50,512	39,907	-10,605	-21.0	4.58	3.41
Publ U: Elec Gen	676,650	686,799	10,150	1.5	27,979	14,589	-13,391	-47.9	4.13	2.12
Publ U: Other	331,700	336,676	4,976	1.5	14,229	11,896	-2,333	-16.4	4.29	3.53
Ag Hmstd: House	88,359	91,686	3,327	3.8	1,259	1,043	-216	-17.1	1.42	1.14
Ag Hmstd: Land	69,270	72,073	2,803	4.0	370	305	-65	-17.5	0.53	0.42
Ag NonHmstd	45,085	46,850	1,766	3.9	629	572	-57	-9.1	1.39	1.22
New Con: Res HS	0	319,041	319,041	0.0	0	3,744	3,744	0.0	0.00	1.17
New Con: Other	0	170,422	170,422	0.0	0	4,803	4,803	0.0	0.00	2.82
<b>Total</b>	<b>8,865,293</b>	<b>9,860,782</b>	<b>995,489</b>	<b>11.2</b>	<b>204,625</b>	<b>169,910</b>	<b>-34,715</b>	<b>-17.0</b>	<b>2.31</b>	<b>1.72</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	163,095	126,069	-37,026	-22.	County	37.49	48.16	0.000	0.00
(-) TIF Tax Capacity	11,489	7,577	-3,912	-34.	City/Town	32.79	43.85	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.35	29.00	1.263	1.491
(=) Taxable Tax Capacity	151,607	118,492	-33,114	-21.	Special District	1.84	2.97	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.47</b>	<b>123.98</b>	<b>1.263</b>	<b>1.491</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,400	73,000		6.7	771	758	-13	-1.7	1.127	1.038
Res Hmstd: Avg Val	102,600	109,500		6.7	1,329	1,265	-64	-4.9	1.295	1.155
Res Hmstd: Hi Val	136,800	146,000		6.7	2,030	1,772	-258	-12.7	1.484	1.213
Res Hmstd: Ex-Hi Val	205,200	219,000		6.7	3,555	2,786	-769	-21.6	1.732	1.272
Apartment (Mkt rate)	300,000	312,900		4.3	9,557	6,286	-3,271	-34.2	3.185	2.008
Comm/Ind: Lo Val	150,000	159,300		6.2	4,778	4,204	-575	-12.0	3.185	2.638
Comm/Ind: Med Val	300,000	318,700		6.2	11,469	9,395	-2,074	-18.1	3.822	2.947
Comm/Ind: Hi Val	1,000,000	1,062,200		6.2	42,690	35,186	-7,505	-17.6	4.269	3.312

**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	3,475,353	236,189	7.3	39,622	33,498	-6,124	-15.5	1.22	0.96
Res NonHmstd 1Un	125,323	131,603	6,281	5.0	1,917	1,680	-237	-12.4	1.53	1.28
Res NonHmstd 2-3	58,026	60,944	2,918	5.0	1,107	1,010	-97	-8.8	1.91	1.66
Reg Apartments	3,261	3,547	286	8.8	88	56	-32	-36.3	2.68	1.57
Low-income Apts	478	531	54	11.3	6	5	-1	-8.9	1.18	0.96
Seasonal Rec	415,525	444,122	28,596	6.9	6,311	5,607	-703	-11.1	1.52	1.26
Com/Ind Lo Tier	90,491	94,272	3,781	4.2	2,531	2,181	-350	-13.8	2.80	2.31
Com/Ind Hi Tier	63,527	66,546	3,019	4.8	2,416	1,859	-558	-23.1	3.80	2.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	142,054	2,099	1.5	5,358	4,310	-1,048	-19.6	3.83	3.03
Ag Hmstd: House	840,228	896,217	55,989	6.7	9,391	8,410	-981	-10.4	1.12	0.94
Ag Hmstd: Land	1,047,809	1,115,896	68,087	6.5	5,407	5,171	-236	-4.4	0.52	0.46
Ag NonHmstd	227,064	240,867	13,803	6.1	2,715	2,669	-45	-1.7	1.20	1.11
New Con: Res HS	0	150,989	150,989	0.0	0	1,477	1,477	0.0	0.00	0.98
New Con: Other	0	35,996	35,996	0.0	0	613	613	0.0	0.00	1.70
<b>Total</b>	<b>6,250,850</b>	<b>6,858,938</b>	<b>608,088</b>	<b>9.7</b>	<b>76,868</b>	<b>68,546</b>	<b>-8,322</b>	<b>-10.8</b>	<b>1.23</b>	<b>1.00</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	76,225	66,737	-9,488	-12.3	County	37.65	48.53	0.000	0.00
(-) TIF Tax Capacity	166	102	-64	-38.5	City/Town	14.59	23.32	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.97	31.15	1.021	1.336
(=) Taxable Tax Capacity	76,059	66,635	-9,424	-12.4	Special District	0.81	1.35	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>110.03</b>	<b>104.36</b>	<b>1.021</b>	<b>1.336</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,700	88,700	6,000	7.3	799	788	-11	-1.4	0.966	0.888
Res Hmstd: Avg Val	124,000	133,000	9,000	7.3	1,444	1,310	-135	-9.3	1.164	0.984
Res Hmstd: Hi Val	165,200	177,200	12,000	7.3	2,234	1,830	-404	-18.1	1.352	1.032
Res Hmstd: Ex-Hi Val	247,900	266,000	18,100	7.3	3,820	2,875	-945	-24.7	1.541	1.080
Seas Rec: Lo Val	50,000	53,400	3,400	6.8	711	669	-42	-5.9	1.422	1.253
Seas Rec: Hi Val	150,000	160,300	10,300	6.9	2,500	2,178	-322	-12.9	1.666	1.358
Comm/Ind: Lo Val	150,000	157,100	7,100	4.7	4,114	3,659	-455	-11.1	2.742	2.328
Comm/Ind: Med Val	300,000	314,300	14,300	4.8	9,879	8,156	-1,722	-17.4	3.292	2.595
Comm/Ind: Hi Val	1,000,000	1,047,500	47,500	4.8	36,780	30,598	-6,182	-16.8	3.678	2.921

**SOUTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,336,151	3,442,569	106,418	3.2	46,806	43,923	-2,882	-6.2	1.40	1.28
Res NonHmstd 1Un	182,898	193,606	10,708	5.9	3,478	3,184	-294	-8.5	1.90	1.64
Res NonHmstd 2-3	54,149	55,923	1,775	3.3	1,323	1,243	-80	-6.0	2.44	2.22
Reg Apartments	151,496	152,897	1,401	0.9	5,219	3,426	-1,792	-34.3	3.44	2.24
Low-income Apts	76,270	83,420	7,150	9.4	1,164	1,156	-8	-0.7	1.53	1.39
Seasonal Rec	14,577	14,689	112	0.8	346	329	-17	-4.9	2.38	2.24
Com/Ind Lo Tier	448,378	458,609	10,231	2.3	16,356	13,503	-2,852	-17.4	3.65	2.94
Com/Ind Hi Tier	559,826	589,541	29,714	5.3	27,625	21,634	-5,991	-21.7	4.93	3.67
Publ U: Elec Gen	7,085	7,191	106	1.5	330	151	-179	-54.3	4.65	2.09
Publ U: Other	58,282	59,156	874	1.5	3,110	2,397	-713	-22.9	5.34	4.05
Ag Hmstd: House	16,835	17,374	539	3.2	247	233	-14	-5.8	1.47	1.34
Ag Hmstd: Land	29,677	30,368	691	2.3	276	239	-37	-13.5	0.93	0.79
Ag NonHmstd	34,835	35,566	731	2.1	629	576	-53	-8.5	1.81	1.62
New Con: Res HS	0	59,415	59,415	0.0	0	805	805	0.0	0.00	1.35
New Con: Other	0	65,061	65,061	0.0	0	2,110	2,110	0.0	0.00	3.24
<b>Total</b>	<b>4,970,460</b>	<b>5,265,386</b>	<b>294,925</b>	<b>5.9</b>	<b>106,908</b>	<b>94,909</b>	<b>-11,999</b>	<b>-11.2</b>	<b>2.15</b>	<b>1.80</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				County	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	77,018	62,518	-14,500	-18.0	48.69	58.23	0.015	0.01	
(-) TIF Tax Capacity	5,352	3,460	-1,892	-35.0	47.35	62.92	0.027	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	50.15	21.96	0.741	1.242	
(=) Taxable Tax Capacity	71,666	59,059	-12,607	-17.0	0.74	1.18	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	146.92	144.29	0.783	1.277

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,900	42,200	1,300	3.2	517	507	-10	-1.9	1.262	1.200
Res Hmstd: Avg Val	61,300	63,300	2,000	3.3	774	760	-14	-1.8	1.262	1.200
Res Hmstd: Hi Val	81,800	84,400	2,600	3.2	1,078	1,070	-8	-0.7	1.317	1.267
Res Hmstd: Ex-Hi Val	122,700	126,600	3,900	3.2	1,955	1,732	-222	-11.4	1.593	1.368
Apartment (Mkt rate)	300,000	302,800	2,800	0.9	10,813	6,940	-3,873	-35.8	3.604	2.292
Comm/Ind: Lo Val	150,000	158,000	8,000	5.3	5,407	4,617	-790	-14.6	3.604	2.922
Comm/Ind: Med Val	300,000	315,900	15,900	5.3	13,017	10,310	-2,707	-20.8	4.338	3.263
Comm/Ind: Hi Val	1,000,000	1,053,100	53,100	5.3	48,532	38,718	-9,814	-20.2	4.853	3.676

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,345,430	1,413,322	67,892	5.0	16,134	13,270	-2,865	-17.8	1.20	0.94
Res NonHmstd 1Un	135,704	143,673	7,969	5.9	2,043	1,753	-290	-14.2	1.51	1.22
Res NonHmstd 2-3	19,211	20,162	950	4.9	393	352	-40	-10.2	2.04	1.75
Reg Apartments	1,608	1,697	89	5.5	42	26	-16	-37.9	2.61	1.54
Low-income Apts	58	58	0	0.0	1	0	0	-19.4	1.03	0.83
Seasonal Rec	262,112	274,963	12,851	4.9	4,367	3,818	-549	-12.6	1.67	1.39
Com/Ind Lo Tier	78,736	80,312	1,576	2.0	2,232	1,850	-382	-17.1	2.83	2.30
Com/Ind Hi Tier	123,220	126,911	3,691	3.0	4,623	3,610	-1,013	-21.9	3.75	2.84
Publ U: Elec Gen	31,384	31,855	471	1.5	1,034	486	-548	-53.0	3.30	1.52
Publ U: Other	225,925	229,314	3,389	1.5	8,317	6,419	-1,898	-22.8	3.68	2.80
Ag Hmstd: House	887,763	930,052	42,288	4.8	8,794	7,673	-1,121	-12.7	0.99	0.83
Ag Hmstd: Land	5,510,877	5,636,978	126,102	2.3	36,595	26,683	-9,911	-27.1	0.66	0.47
Ag NonHmstd	3,058,253	3,127,088	68,835	2.3	35,504	30,067	-5,437	-15.3	1.16	0.96
New Con: Res HS	0	42,403	42,403	0.0	0	411	411	0.0	0.00	0.97
New Con: Other	0	75,086	75,086	0.0	0	1,633	1,633	0.0	0.00	2.17
<b>Total</b>	<b>11,680,283</b>	<b>12,133,875</b>	<b>453,592</b>	<b>3.9</b>	<b>120,079</b>	<b>98,053</b>	<b>-22,026</b>	<b>-18.3</b>	<b>1.03</b>	<b>0.81</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	120,410	103,879	-16,531	-13.3	County	51.03	60.83	0.014	0.00	
(-) TIF Tax Capacity	422	252	-169	-40.0	City/Town	10.27	16.68	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.97	19.27	0.876	1.454	
(=) Taxable Tax Capacity	119,988	103,627	-16,362	-13.3	Special District	0.72	1.15	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>111.99</b>	<b>97.93</b>	<b>0.890</b>	<b>1.462</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,600	57,400	2,800	5.1	503	434	-70	-13.8	0.921	0.755
Res Hmstd: Avg Val	81,800	85,900	4,100	5.0	785	711	-74	-9.5	0.960	0.827
Res Hmstd: Hi Val	109,000	114,500	5,500	5.0	1,183	1,033	-151	-12.7	1.085	0.901
Res Hmstd: Ex-Hi Val	163,600	171,900	8,300	5.1	2,225	1,679	-546	-24.6	1.360	0.976
Comm/Ind: Lo Val	150,000	154,500	4,500	3.0	4,165	3,469	-696	-16.7	2.776	2.245
Comm/Ind: Med Val	300,000	309,000	9,000	3.0	10,010	7,700	-2,309	-23.1	3.336	2.492
Comm/Ind: Hi Val	1,000,000	1,030,000	30,000	3.0	37,286	28,933	-8,353	-22.4	3.728	2.809

**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	3,423,956	203,027	6.3	42,232	37,825	-4,408	-10.4	1.31	1.10
Res NonHmstd 1Un	137,174	145,103	7,929	5.8	2,413	2,101	-312	-12.9	1.76	1.45
Res NonHmstd 2-3	77,113	80,334	3,221	4.2	1,702	1,525	-177	-10.4	2.21	1.90
Reg Apartments	163,074	169,796	6,723	4.1	5,105	3,238	-1,867	-36.6	3.13	1.91
Low-income Apts	58,080	61,153	3,073	5.3	809	730	-78	-9.7	1.39	1.19
Seasonal Rec	9,701	10,168	467	4.8	205	187	-18	-8.8	2.11	1.84
Com/Ind Lo Tier	352,244	360,149	7,905	2.2	11,728	9,517	-2,211	-18.9	3.33	2.64
Com/Ind Hi Tier	612,123	651,924	39,801	6.5	27,035	21,291	-5,744	-21.2	4.42	3.27
Publ U: Elec Gen	23,522	23,875	353	1.5	996	443	-553	-55.5	4.23	1.86
Publ U: Other	58,524	59,402	878	1.5	2,696	2,071	-625	-23.2	4.61	3.49
Ag Hmstd: House	9,071	9,558	486	5.4	134	122	-11	-8.5	1.47	1.28
Ag Hmstd: Land	18,431	18,983	552	3.0	153	137	-17	-10.9	0.83	0.72
Ag NonHmstd	22,249	23,273	1,024	4.6	327	310	-17	-5.2	1.47	1.33
New Con: Res HS	0	71,372	71,372	0.0	0	816	816	0.0	0.00	1.14
New Con: Other	0	57,881	57,881	0.0	0	1,532	1,532	0.0	0.00	2.65
<b>Total</b>	<b>4,762,236</b>	<b>5,166,928</b>	<b>404,691</b>	<b>8.5</b>	<b>95,536</b>	<b>81,844</b>	<b>-13,692</b>	<b>-14.3</b>	<b>2.01</b>	<b>1.58</b>

**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	62,034	-14,589	-19.	County	43.45	52.79	0.000	0.00
(-) TIF Tax Capacity	4,860	3,155	-1,706	-35.	City/Town	40.42	51.02	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.30	18.66	0.913	1.288
(=) Taxable Tax Capacity	71,762	58,879	-12,883	-18.	Special District	0.30	0.55	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>131.47</b>	<b>123.02</b>	<b>0.917</b>	<b>1.291</b>

**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	50,200	53,400		6.4	564	528	-35	-6.3	1.122	0.989
Res Hmstd: Avg Val	75,300	80,000		6.2	846	831	-14	-1.7	1.122	1.039
Res Hmstd: Hi Val	100,400	106,700		6.3	1,291	1,194	-97	-7.5	1.285	1.119
Res Hmstd: Ex-Hi Val	150,700	160,200		6.3	2,368	1,922	-446	-18.8	1.571	1.199
Apartment (Mkt rate)	300,000	312,400		4.1	9,741	6,168	-3,573	-36.7	3.246	1.974
Comm/Ind: Lo Val	150,000	159,800		6.5	4,870	4,162	-709	-14.5	3.246	2.604
Comm/Ind: Med Val	300,000	319,500		6.5	11,713	9,307	-2,406	-20.5	3.904	2.912
Comm/Ind: Hi Val	1,000,000	1,065,000		6.5	43,644	34,873	-8,771	-20.1	4.364	3.274

**SOUTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,173,544	1,251,381	77,838	6.6	13,222	10,334	-2,888	-21.8	1.13	0.83
Res NonHmstd 1Un	93,740	99,153	5,413	5.8	1,325	1,089	-235	-17.8	1.41	1.10
Res NonHmstd 2-3	17,674	18,529	855	4.8	322	275	-48	-14.8	1.82	1.48
Reg Apartments	2,035	2,042	7	0.3	54	30	-24	-44.1	2.66	1.48
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	78,824	3,508	4.7	1,098	884	-214	-19.5	1.46	1.12
Com/Ind Lo Tier	47,064	47,647	583	1.2	1,207	986	-221	-18.3	2.56	2.07
Com/Ind Hi Tier	54,925	56,494	1,569	2.9	1,966	1,469	-497	-25.3	3.58	2.60
Publ U: Elec Gen	10,707	10,868	161	1.5	323	128	-195	-60.5	3.01	1.17
Publ U: Other	139,707	141,802	2,096	1.5	4,876	3,784	-1,092	-22.4	3.49	2.67
Ag Hmstd: House	674,087	720,458	46,371	6.9	6,536	5,511	-1,025	-15.7	0.97	0.76
Ag Hmstd: Land	3,498,132	3,623,242	125,110	3.6	23,038	16,248	-6,790	-29.5	0.66	0.45
Ag NonHmstd	1,615,599	1,659,874	44,276	2.7	17,670	14,433	-3,236	-18.3	1.09	0.87
New Con: Res HS	0	37,421	37,421	0.0	0	312	312	0.0	0.00	0.83
New Con: Other	0	29,171	29,171	0.0	0	730	730	0.0	0.00	2.50
<b>Total</b>	<b>7,402,530</b>	<b>7,776,908</b>	<b>374,378</b>	<b>5.1</b>	<b>71,635</b>	<b>56,212</b>	<b>-15,423</b>	<b>-21.5</b>	<b>0.97</b>	<b>0.72</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	76,826	66,422	-10,404	-13.3	County	46.40	55.54	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-40.9	City/Town	9.76	14.99	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.23	17.14	1.089	1.573
(=) Taxable Tax Capacity	76,804	66,409	-10,395	-13.4	Special District	0.24	0.43	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>104.63</b>	<b>88.10</b>	<b>1.089</b>	<b>1.573</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,100	70,500	4,400	6.7	570	476	-94	-16.5	0.862	0.675
Res Hmstd: Avg Val	99,200	105,800	6,600	6.7	970	843	-127	-13.1	0.977	0.796
Res Hmstd: Hi Val	132,200	141,000	8,800	6.7	1,519	1,208	-311	-20.5	1.149	0.856
Res Hmstd: Ex-Hi Val	198,300	211,500	13,200	6.7	2,732	1,940	-792	-29.0	1.377	0.917
Comm/Ind: Lo Val	150,000	154,300	4,300	2.9	3,930	3,254	-676	-17.2	2.620	2.108
Comm/Ind: Med Val	300,000	308,600	8,600	2.9	9,430	7,214	-2,215	-23.5	3.143	2.337
Comm/Ind: Hi Val	1,000,000	1,028,600	28,600	2.9	35,094	27,081	-8,013	-22.8	3.509	2.632

**OLMSTED COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	3,747,116	4,059,136	312,020	8.3	51,248	46,781	-4,467	-8.7	1.37	1.15
Res NonHmstd 1Un	148,267	150,666	2,400	1.6	2,552	2,262	-290	-11.3	1.72	1.50
Res NonHmstd 2-3	67,507	67,671	164	0.2	1,459	1,348	-112	-7.7	2.16	1.99
Reg Apartments	169,791	195,034	25,243	14.9	5,360	3,995	-1,365	-25.5	3.16	2.05
Low-income Apts	59,084	65,184	6,100	10.3	813	823	10	1.3	1.38	1.26
Seasonal Rec	5,798	5,891	92	1.6	114	118	5	4.0	1.96	2.01
Com/Ind Lo Tier	179,724	183,371	3,648	2.0	5,641	4,866	-775	-13.7	3.14	2.65
Com/Ind Hi Tier	764,680	783,151	18,471	2.4	33,801	26,974	-6,828	-20.2	4.42	3.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,377	700	1.5	1,973	1,583	-391	-19.8	4.23	3.34
Ag Hmstd: House	208,853	215,885	7,032	3.4	2,475	2,022	-453	-18.3	1.19	0.94
Ag Hmstd: Land	337,474	363,509	26,035	7.7	1,939	1,786	-152	-7.9	0.57	0.49
Ag NonHmstd	106,411	114,220	7,809	7.3	1,239	1,259	20	1.6	1.16	1.10
New Con: Res HS	0	138,278	138,278	0.0	0	1,628	1,628	0.0	0.00	1.18
New Con: Other	0	82,210	82,210	0.0	0	2,172	2,172	0.0	0.00	2.64
<b>Total</b>	<b>5,841,383</b>	<b>6,471,586</b>	<b>630,203</b>	<b>10.8</b>	<b>108,615</b>	<b>97,618</b>	<b>-10,998</b>	<b>-10.1</b>	<b>1.86</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	91,748	73,998	-17,750	-19.	County	45.40	56.82	0.000	0.00
(-) TIF Tax Capacity	3,720	2,366	-1,354	-36.	City/Town	26.32	39.78	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.23	28.03	0.902	1.122
(=) Taxable Tax Capacity	88,029	71,633	-16,396	-18.	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>124.95</b>	<b>124.63</b>	<b>0.906</b>	<b>1.125</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Value</b>		<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	74,000	80,200		8.4	782	834	52	6.6	1.056	1.039
Res Hmstd: Avg Val	110,900	120,100		8.3	1,391	1,376	-15	-1.1	1.254	1.145
Res Hmstd: Hi Val	147,800	160,100		8.3	2,174	1,919	-254	-11.7	1.470	1.198
Res Hmstd: Ex-Hi Val	221,800	240,300		8.3	3,766	3,009	-757	-20.1	1.698	1.252
Apartment (Mkt rate)	300,000	344,600		14.9	9,268	6,830	-2,438	-26.3	3.089	1.981
Comm/Ind: Lo Val	150,000	153,600		2.4	4,634	4,012	-622	-13.4	3.089	2.611
Comm/Ind: Med Val	300,000	307,200		2.4	11,142	8,917	-2,225	-20.0	3.714	2.902
Comm/Ind: Hi Val	1,000,000	1,024,200		2.4	41,513	33,618	-7,895	-19.0	4.151	3.282

**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	5,920,602	324,008	5.8	70,238	62,576	-7,662	-10.9	1.26	1.06
Res NonHmstd 1Un	228,061	238,589	10,528	4.6	3,823	3,286	-537	-14.0	1.68	1.38
Res NonHmstd 2-3	120,894	124,897	4,002	3.3	2,605	2,397	-208	-8.0	2.15	1.92
Reg Apartments	209,631	219,918	10,287	4.9	6,351	4,109	-2,242	-35.3	3.03	1.87
Low-income Apts	90,103	94,050	3,947	4.4	1,222	1,119	-103	-8.4	1.36	1.19
Seasonal Rec	31,155	32,306	1,151	3.7	598	579	-19	-3.2	1.92	1.79
Com/Ind Lo Tier	529,195	543,298	14,104	2.7	16,728	13,938	-2,790	-16.7	3.16	2.57
Com/Ind Hi Tier	805,368	830,532	25,164	3.1	34,871	26,682	-8,188	-23.5	4.33	3.21
Publ U: Elec Gen	301,121	305,638	4,517	1.5	13,949	7,141	-6,808	-48.8	4.63	2.34
Publ U: Other	190,868	193,731	2,863	1.5	8,645	7,038	-1,607	-18.6	4.53	3.63
Ag Hmstd: House	23,811	24,510	699	2.9	305	266	-39	-12.8	1.28	1.08
Ag Hmstd: Land	42,638	44,861	2,224	5.2	298	267	-30	-10.2	0.70	0.60
Ag NonHmstd	32,949	34,686	1,738	5.3	445	430	-16	-3.5	1.35	1.24
New Con: Res HS	0	137,436	137,436	0.0	0	1,567	1,567	0.0	0.00	1.14
New Con: Other	0	95,699	95,699	0.0	0	2,283	2,283	0.0	0.00	2.39
<b>Total</b>	<b>8,202,386</b>	<b>8,840,752</b>	<b>638,366</b>	<b>7.8</b>	<b>160,077</b>	<b>133,678</b>	<b>-26,399</b>	<b>-16.5</b>	<b>1.95</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	133,550	105,992	-27,559	-20.	County	40.30	48.75	0.000	0.00
(-) TIF Tax Capacity	7,026	4,419	-2,607	-37.	City/Town	35.11	47.56	0.021	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.19	24.78	0.734	1.074
(=) Taxable Tax Capacity	126,524	101,573	-24,951	-19.	Special District	0.70	1.08	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.30</b>	<b>122.17</b>	<b>0.755</b>	<b>1.094</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	60,000	5.8	603	577	-26	-4.4	1.063	0.961	
Res Hmstd: Avg Val	85,000	89,900	5.8	962	941	-21	-2.2	1.131	1.046	
Res Hmstd: Hi Val	113,300	119,900	5.8	1,446	1,340	-106	-7.4	1.276	1.117	
Res Hmstd: Ex-Hi Val	170,000	179,800	5.8	2,680	2,137	-543	-20.3	1.576	1.188	
Apartment (Mkt rate)	300,000	314,700	4.9	9,392	6,111	-3,280	-34.9	3.130	1.941	
Comm/Ind: Lo Val	150,000	154,700	3.1	4,696	3,979	-717	-15.3	3.130	2.571	
Comm/Ind: Med Val	300,000	309,400	3.1	11,301	8,856	-2,446	-21.6	3.767	2.862	
Comm/Ind: Hi Val	1,000,000	1,031,200	3.1	42,126	33,345	-8,781	-20.8	4.212	3.233	



**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	2,142,501	138,839	6.9	22,721	19,254	-3,468	-15.3	1.13	0.90
Res NonHmstd 1Un	145,345	152,475	7,130	4.9	2,110	1,832	-279	-13.2	1.45	1.20
Res NonHmstd 2-3	26,375	27,175	799	3.0	485	443	-43	-8.8	1.84	1.63
Reg Apartments	1,223	1,294	70	5.8	34	22	-13	-36.8	2.82	1.68
Low-income Apts	72	72	0	0.0	1	1	0	-21.6	1.06	0.83
Seasonal Rec	98,034	102,223	4,189	4.3	1,450	1,281	-169	-11.7	1.48	1.25
Com/Ind Lo Tier	59,664	62,299	2,635	4.4	1,613	1,423	-190	-11.8	2.70	2.28
Com/Ind Hi Tier	39,098	41,265	2,167	5.5	1,435	1,166	-269	-18.8	3.67	2.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,450	148,647	2,197	1.5	5,387	4,259	-1,128	-20.9	3.68	2.87
Ag Hmstd: House	989,537	1,034,915	45,378	4.6	10,118	8,921	-1,197	-11.8	1.02	0.86
Ag Hmstd: Land	3,422,927	3,654,605	231,679	6.8	21,354	17,709	-3,645	-17.1	0.62	0.48
Ag NonHmstd	1,070,632	1,144,426	73,795	6.9	12,294	11,418	-876	-7.1	1.15	1.00
New Con: Res HS	0	71,017	71,017	0.0	0	651	651	0.0	0.00	0.92
New Con: Other	0	30,825	30,825	0.0	0	659	659	0.0	0.00	2.14
<b>Total</b>	<b>8,003,020</b>	<b>8,613,740</b>	<b>610,720</b>	<b>7.6</b>	<b>79,004</b>	<b>69,037</b>	<b>-9,968</b>	<b>-12.6</b>	<b>0.99</b>	<b>0.80</b>

**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	73,990	-8,436	-10.	42.71	50.78	0.000	0.00	
(-) TIF Tax Capacity	108	63	-44	-41.	13.59	22.82	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	52.11	26.14	0.847	1.194	
(=) Taxable Tax Capacity	82,318	73,927	-8,392	-10.	0.49	0.77	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	108.90	100.51	0.847	1.194

**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	69,400	74,200		6.9	615	578	-36	-5.9	0.885	0.779
Res Hmstd: Avg Val	104,000	111,200		6.9	1,067	994	-72	-6.8	1.025	0.894
Res Hmstd: Hi Val	138,600	148,200		6.9	1,680	1,411	-269	-16.0	1.212	0.951
Res Hmstd: Ex-Hi Val	208,000	222,400		6.9	2,986	2,245	-741	-24.8	1.435	1.009
Comm/Ind: Lo Val	150,000	158,300		5.5	4,048	3,573	-475	-11.7	2.698	2.257
Comm/Ind: Med Val	300,000	316,600		5.5	9,729	7,977	-1,752	-18.0	3.242	2.519
Comm/Ind: Hi Val	1,000,000	1,055,400		5.5	36,240	29,916	-6,324	-17.4	3.624	2.834

**ANOKA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,707,064	11,553,924	846,860	7.9	133,986	109,280	-24,706	-18.4	1.25	0.95
Res NonHmstd 1Un	254,105	261,954	7,848	3.1	4,078	3,407	-671	-16.5	1.60	1.30
Res NonHmstd 2-3	231,124	241,829	10,705	4.6	4,510	3,968	-543	-12.0	1.95	1.64
Reg Apartments	387,774	442,576	54,802	14.1	10,526	7,286	-3,240	-30.8	2.71	1.65
Low-income Apts	145,344	165,584	20,240	13.9	1,788	1,744	-44	-2.5	1.23	1.05
Seasonal Rec	34,044	34,685	641	1.9	560	461	-100	-17.8	1.65	1.33
Com/Ind Lo Tier	378,821	391,746	12,926	3.4	11,265	10,154	-1,111	-9.9	2.97	2.59
Com/Ind Hi Tier	1,742,668	1,915,333	172,665	9.9	71,593	63,965	-7,628	-10.7	4.11	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	182,402	2,696	1.5	7,447	6,216	-1,231	-16.5	4.14	3.41
Ag Hmstd: House	76,522	81,782	5,260	6.9	923	717	-207	-22.4	1.21	0.88
Ag Hmstd: Land	56,402	60,260	3,858	6.8	278	214	-64	-23.0	0.49	0.36
Ag NonHmstd	37,966	40,486	2,521	6.6	456	414	-41	-9.1	1.20	1.02
New Con: Res HS	0	454,437	454,437	0.0	0	4,583	4,583	0.0	0.00	1.01
New Con: Other	0	145,272	145,272	0.0	0	4,094	4,094	0.0	0.00	2.82
<b>Total</b>	<b>14,231,540</b>	<b>15,972,271</b>	<b>1,740,731</b>	<b>12.2</b>	<b>247,410</b>	<b>216,502</b>	<b>-30,908</b>	<b>-12.5</b>	<b>1.74</b>	<b>1.36</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				Pctg Chng	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	229,842	186,634	-43,208	-18.8	County	28.69	35.92	0.000	0.00
(-) TIF Tax Capacity	16,531	11,221	-5,309	-32.0	City/Town	23.55	33.74	0.008	0.00
(-) FD Contrib Tax Capacity	23,605	15,932	-7,673	-32.5	School District	52.14	25.93	1.063	1.109
(=) Taxable Tax Capacity	189,706	159,481	-30,225	-15.7	Special District	6.49	6.33	0.000	0.00
FD Distrib Tax Capacity	42,628	28,709	-13,919	-32.6	<b>Total</b>	<b>110.87</b>	<b>101.93</b>	<b>1.071</b>	<b>1.116</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,100	90,800	8,700	8.0	848	771	-77	-9.1	1.008	0.848
Res Hmstd: Avg Val	126,100	136,100	10,000	7.9	1,504	1,283	-221	-14.7	1.192	0.942
Res Hmstd: Hi Val	168,100	181,400	13,300	7.9	2,317	1,795	-522	-22.5	1.378	0.989
Res Hmstd: Ex-Hi Val	252,100	272,000	20,000	7.9	3,944	2,820	-1,124	-28.5	1.564	1.036
Apartment (Mkt rate)	300,000	342,400	42,400	14.1	8,304	5,617	-2,686	-32.4	2.767	1.640
Comm/Ind: Lo Val	150,000	164,900	14,900	9.9	4,152	3,745	-408	-9.8	2.768	2.270
Comm/Ind: Med Val	300,000	329,700	29,700	9.9	9,967	8,421	-1,547	-15.5	3.322	2.553
Comm/Ind: Hi Val	1,000,000	1,099,100	99,100	9.9	37,105	31,430	-5,675	-15.3	3.710	2.859

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	10,250,137	714,303	7.5	133,295	103,078	-30,217	-22.7	1.40	1.01
Res NonHmstd 1Un	326,504	337,717	11,213	3.4	5,472	4,567	-905	-16.5	1.68	1.35
Res NonHmstd 2-3	180,052	185,159	5,107	2.8	3,448	2,933	-515	-14.9	1.92	1.58
Reg Apartments	245,417	276,025	30,608	12.5	7,191	4,943	-2,247	-31.3	2.93	1.79
Low-income Apts	74,504	82,389	7,885	10.6	967	916	-51	-5.3	1.30	1.11
Seasonal Rec	79,206	81,979	2,773	3.5	1,258	1,021	-237	-18.8	1.59	1.25
Com/Ind Lo Tier	210,592	217,458	6,866	3.3	6,390	5,727	-663	-10.4	3.03	2.63
Com/Ind Hi Tier	1,085,201	1,182,327	97,126	9.0	46,116	40,380	-5,735	-12.4	4.25	3.42
Publ U: Elec Gen	56,332	57,177	845	1.5	2,239	1,046	-1,192	-53.3	3.97	1.83
Publ U: Other	191,663	194,538	2,875	1.5	8,060	6,704	-1,356	-16.8	4.21	3.45
Ag Hmstd: House	184,063	195,058	10,995	6.0	2,332	1,579	-752	-32.3	1.27	0.81
Ag Hmstd: Land	111,587	117,488	5,902	5.3	478	285	-193	-40.4	0.43	0.24
Ag NonHmstd	106,696	113,206	6,510	6.1	1,251	1,067	-183	-14.7	1.17	0.94
New Con: Res HS	0	403,406	403,406	0.0	0	4,211	4,211	0.0	0.00	1.04
New Con: Other	0	221,486	221,486	0.0	0	5,306	5,306	0.0	0.00	2.40
<b>Total</b>	<b>12,387,650</b>	<b>13,915,551</b>	<b>1,527,900</b>	<b>12.3</b>	<b>218,495</b>	<b>183,763</b>	<b>-34,732</b>	<b>-15.9</b>	<b>1.76</b>	<b>1.32</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	198,230	158,071	-40,159	-20.	County	25.89	32.99	0.000	0.00
(-) TIF Tax Capacity	8,206	5,529	-2,678	-32.	City/Town	22.19	33.61	0.088	0.08
(-) FD Contrib Tax Capacity	14,796	10,154	-4,643	-31.	School District	53.79	25.66	1.539	1.576
(=) Taxable Tax Capacity	175,227	142,389	-32,839	-18.	Special District	7.07	6.94	0.000	0.00
FD Distrib Tax Capacity	22,665	15,264	-7,401	-32.	<b>Total</b>	<b>108.94</b>	<b>99.20</b>	<b>1.627</b>	<b>1.656</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,900	114,900	7.5	1,214	1,074	-140	-11.5	1.135	0.934	
Res Hmstd: Avg Val	160,200	172,200	7.5	2,212	1,737	-475	-21.5	1.380	1.009	
Res Hmstd: Hi Val	213,600	229,600	7.5	3,259	2,402	-857	-26.3	1.525	1.046	
Res Hmstd: Ex-Hi Val	320,500	344,500	7.5	5,354	3,732	-1,622	-30.3	1.670	1.083	
Apartment (Mkt rate)	300,000	337,400	12.5	8,332	5,580	-2,752	-33.0	2.777	1.653	
Comm/Ind: Lo Val	150,000	163,400	8.9	4,166	3,732	-434	-10.4	2.777	2.283	
Comm/Ind: Med Val	300,000	326,900	9.0	9,967	8,362	-1,604	-16.1	3.322	2.558	
Comm/Ind: Hi Val	1,000,000	1,089,500	8.9	37,035	31,165	-5,870	-15.9	3.703	2.860	

**DAKOTA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	14,911,341	16,172,278	1,260,938	8.5	201,167	165,138	-36,029	-17.9	1.35	1.02
Res NonHmstd 1Un	415,549	459,317	43,768	10.5	6,851	6,409	-442	-6.4	1.65	1.40
Res NonHmstd 2-3	232,521	242,081	9,560	4.1	4,565	4,142	-423	-9.3	1.96	1.71
Reg Apartments	919,736	966,096	46,360	5.0	24,835	16,077	-8,758	-35.3	2.70	1.66
Low-income Apts	113,129	119,329	6,200	5.5	1,415	1,284	-132	-9.3	1.25	1.08
Seasonal Rec	24,042	25,776	1,735	7.2	449	429	-20	-4.4	1.87	1.66
Com/Ind Lo Tier	409,738	417,536	7,798	1.9	12,209	10,992	-1,217	-10.0	2.98	2.63
Com/Ind Hi Tier	2,829,350	2,979,994	150,644	5.3	116,576	101,772	-14,804	-12.7	4.12	3.42
Publ U: Elec Gen	105,765	107,352	1,586	1.5	4,403	2,334	-2,069	-47.0	4.16	2.17
Publ U: Other	344,502	349,670	5,168	1.5	14,262	12,084	-2,177	-15.3	4.14	3.46
Ag Hmstd: House	166,002	179,907	13,905	8.4	2,066	1,529	-537	-26.0	1.24	0.85
Ag Hmstd: Land	210,484	228,200	17,716	8.4	1,212	853	-359	-29.6	0.58	0.37
Ag NonHmstd	126,321	136,366	10,045	8.0	1,486	1,301	-185	-12.4	1.18	0.95
New Con: Res HS	0	536,975	536,975	0.0	0	5,818	5,818	0.0	0.00	1.08
New Con: Other	0	256,584	256,584	0.0	0	7,095	7,095	0.0	0.00	2.77
<b>Total</b>	<b>20,808,479</b>	<b>23,177,460</b>	<b>2,368,981</b>	<b>11.4</b>	<b>391,495</b>	<b>337,259</b>	<b>-54,237</b>	<b>-13.9</b>	<b>1.88</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	356,822	275,577	-81,245	-22.	County	25.35	32.94	0.000	0.00
(-) TIF Tax Capacity	18,138	11,806	-6,331	-34.	City/Town	26.03	38.46	0.111	0.10
(-) FD Contrib Tax Capacity	39,805	25,896	-13,909	-34.	School District	51.20	25.59	1.639	1.583
(=) Taxable Tax Capacity	298,879	237,875	-61,004	-20.	Special District	3.70	3.62	0.000	0.00
FD Distrib Tax Capacity	40,914	27,554	-13,360	-32.	<b>Total</b>	<b>106.28</b>	<b>100.61</b>	<b>1.750</b>	<b>1.684</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,300	107,700		8.5	1,088	1,009	-79	-7.3	1.095	0.936
Res Hmstd: Avg Val	148,900	161,500		8.5	1,957	1,641	-316	-16.1	1.314	1.015
Res Hmstd: Hi Val	198,500	215,300		8.5	2,913	2,273	-641	-22.0	1.467	1.055
Res Hmstd: Ex-Hi Val	297,800	323,000		8.5	4,828	3,537	-1,291	-26.7	1.621	1.095
Apartment (Mkt rate)	300,000	315,100		5.0	8,177	5,286	-2,891	-35.4	2.725	1.677
Comm/Ind: Lo Val	150,000	158,000		5.3	4,089	3,646	-443	-10.8	2.725	2.307
Comm/Ind: Med Val	300,000	316,000		5.3	9,772	8,120	-1,652	-16.9	3.257	2.569
Comm/Ind: Hi Val	1,000,000	1,053,200		5.3	36,294	30,390	-5,903	-16.3	3.629	2.885

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,951,936	7,491,422	539,486	7.8	109,808	87,677	-22,131	-20.2	1.58	1.17
Res NonHmstd 1Un	217,325	219,003	1,678	0.8	4,001	3,350	-651	-16.3	1.84	1.53
Res NonHmstd 2-3	152,616	156,039	3,423	2.2	3,299	2,913	-386	-11.7	2.16	1.87
Reg Apartments	104,287	112,739	8,451	8.1	3,168	2,101	-1,067	-33.7	3.04	1.86
Low-income Apts	55,126	57,097	1,970	3.6	770	685	-85	-11.0	1.40	1.20
Seasonal Rec	28,980	30,947	1,967	6.8	557	461	-96	-17.3	1.92	1.49
Com/Ind Lo Tier	214,940	224,265	9,325	4.3	6,822	6,124	-698	-10.2	3.17	2.73
Com/Ind Hi Tier	967,939	1,050,228	82,289	8.5	41,928	36,742	-5,186	-12.4	4.33	3.50
Publ U: Elec Gen	16,893	17,146	253	1.5	667	347	-320	-47.9	3.95	2.02
Publ U: Other	99,920	101,419	1,499	1.5	4,346	3,582	-763	-17.6	4.35	3.53
Ag Hmstd: House	345,298	368,903	23,605	6.8	4,301	3,213	-1,088	-25.3	1.25	0.87
Ag Hmstd: Land	406,748	427,263	20,515	5.0	2,146	1,552	-594	-27.7	0.53	0.36
Ag NonHmstd	132,404	140,218	7,814	5.9	1,632	1,422	-210	-12.8	1.23	1.01
New Con: Res HS	0	548,660	548,660	0.0	0	6,464	6,464	0.0	0.00	1.18
New Con: Other	0	181,335	181,335	0.0	0	4,895	4,895	0.0	0.00	2.70
<b>Total</b>	<b>9,694,413</b>	<b>11,126,683</b>	<b>1,432,269</b>	<b>14.8</b>	<b>183,443</b>	<b>161,529</b>	<b>-21,914</b>	<b>-11.9</b>	<b>1.89</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				County	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	152,721	125,048	-27,672	-18.		36.72	44.81	0.000	0.00
(-) TIF Tax Capacity	14,645	9,829	-4,816	-32.	City/Town	22.74	30.29	0.120	0.10
(-) FD Contrib Tax Capacity	11,545	8,181	-3,365	-29.	School District	54.86	31.28	1.685	1.781
(=) Taxable Tax Capacity	126,530	107,038	-19,492	-15.	Special District	3.62	3.54	0.000	0.00
FD Distrib Tax Capacity	15,384	10,361	-5,023	-32.	<b>Total</b>	<b>117.93</b>	<b>109.92</b>	<b>1.805</b>	<b>1.890</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,600	113,800		7.8	1,341	1,210	-131	-9.8	1.270	1.063
Res Hmstd: Avg Val	158,400	170,700		7.8	2,396	1,943	-453	-18.9	1.512	1.138
Res Hmstd: Hi Val	211,100	227,500		7.8	3,516	2,675	-842	-23.9	1.665	1.175
Res Hmstd: Ex-Hi Val	316,800	341,400		7.8	5,764	4,142	-1,622	-28.1	1.819	1.213
Apartment (Mkt rate)	300,000	324,300		8.1	9,033	5,960	-3,073	-34.0	3.010	1.837
Comm/Ind: Lo Val	150,000	162,800		8.5	4,517	4,018	-499	-11.0	3.011	2.468
Comm/Ind: Med Val	300,000	325,500		8.5	10,802	8,987	-1,815	-16.8	3.600	2.760
Comm/Ind: Hi Val	1,000,000	1,085,000		8.5	40,135	33,501	-6,634	-16.5	4.013	3.087

**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	10,252,914	801,678	8.5	143,073	125,878	-17,195	-12.0	1.51	1.23
Res NonHmstd 1Un	202,529	223,193	20,664	10.2	3,856	3,699	-157	-4.1	1.90	1.66
Res NonHmstd 2-3	118,225	124,038	5,813	4.9	2,684	2,528	-156	-5.8	2.27	2.04
Reg Apartments	489,813	586,666	96,852	19.8	15,910	11,913	-3,998	-25.1	3.25	2.03
Low-income Apts	151,118	185,746	34,628	22.9	2,227	2,401	174	7.8	1.47	1.29
Seasonal Rec	10,019	10,456	437	4.4	216	212	-3	-1.5	2.15	2.03
Com/Ind Lo Tier	267,497	274,543	7,046	2.6	8,899	7,875	-1,024	-11.5	3.33	2.87
Com/Ind Hi Tier	2,040,023	2,145,537	105,514	5.2	95,121	80,943	-14,179	-14.9	4.66	3.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	165,432	2,445	1.5	7,495	6,252	-1,243	-16.6	4.60	3.78
Ag Hmstd: House	56,696	58,624	1,928	3.4	868	687	-182	-20.9	1.53	1.17
Ag Hmstd: Land	57,418	59,010	1,593	2.8	346	290	-56	-16.1	0.60	0.49
Ag NonHmstd	55,511	57,935	2,425	4.4	816	750	-65	-8.0	1.47	1.30
New Con: Res HS	0	355,653	355,653	0.0	0	4,629	4,629	0.0	0.00	1.30
New Con: Other	0	211,479	211,479	0.0	0	7,201	7,201	0.0	0.00	3.40
<b>Total</b>	<b>13,063,072</b>	<b>14,711,226</b>	<b>1,648,154</b>	<b>12.6</b>	<b>281,510</b>	<b>255,257</b>	<b>-26,254</b>	<b>-9.3</b>	<b>2.16</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	220,988	176,476	-44,512	-20.	County	37.59	50.51	0.000	0.00
(-) TIF Tax Capacity	26,496	17,695	-8,802	-33.	City/Town	27.87	40.17	0.166	0.14
(-) FD Contrib Tax Capacity	25,999	17,517	-8,483	-32.	School District	53.95	26.82	1.524	1.453
(=) Taxable Tax Capacity	168,492	141,265	-27,228	-16.	Special District	8.06	7.89	0.000	0.00
FD Distrib Tax Capacity	34,105	22,969	-11,136	-32.	<b>Total</b>	<b>127.48</b>	<b>125.40</b>	<b>1.690</b>	<b>1.601</b>

**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	85,200	92,400		8.5	1,066	1,051	-15	-1.4	1.251	1.137
Res Hmstd: Avg Val	127,800	138,600		8.5	1,884	1,704	-180	-9.6	1.474	1.229
Res Hmstd: Hi Val	170,300	184,700		8.5	2,850	2,356	-494	-17.3	1.673	1.275
Res Hmstd: Ex-Hi Val	255,600	277,300		8.5	4,788	3,665	-1,123	-23.5	1.873	1.321
Apartment (Mkt rate)	300,000	359,300		19.8	9,685	7,334	-2,352	-24.3	3.228	2.041
Comm/Ind: Lo Val	150,000	157,800		5.2	4,843	4,215	-628	-13.0	3.228	2.671
Comm/Ind: Med Val	300,000	315,500		5.2	11,598	9,395	-2,203	-19.0	3.865	2.977
Comm/Ind: Hi Val	1,000,000	1,051,700		5.2	43,121	35,223	-7,898	-18.3	4.312	3.349

**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	13,131,231	1,028,714	8.5	183,076	158,843	-24,233	-13.2	1.51	1.21
Res NonHmstd 1Un	377,151	409,284	32,133	8.5	6,774	6,570	-204	-3.0	1.80	1.61
Res NonHmstd 2-3	126,687	137,370	10,683	8.4	2,665	2,664	-1	-0.1	2.10	1.94
Reg Apartments	1,198,327	1,373,153	174,826	14.6	35,511	26,761	-8,750	-24.6	2.96	1.95
Low-income Apts	156,567	177,900	21,333	13.6	2,118	2,200	83	3.9	1.35	1.24
Seasonal Rec	5,752	5,817	64	1.1	108	82	-26	-23.9	1.88	1.41
Com/Ind Lo Tier	339,978	342,127	2,149	0.6	10,612	9,616	-996	-9.4	3.12	2.81
Com/Ind Hi Tier	5,237,968	5,483,188	245,221	4.7	225,303	198,074	-27,228	-12.1	4.30	3.61
Publ U: Elec Gen	721	732	11	1.5	31	17	-15	-47.2	4.36	2.27
Publ U: Other	142,291	144,425	2,134	1.5	6,127	5,254	-873	-14.2	4.31	3.64
Ag Hmstd: House	451	489	38	8.5	7	6	-2	-21.4	1.61	1.17
Ag Hmstd: Land	160	160	0	0.0	1	0	0	-22.5	0.37	0.29
Ag NonHmstd	42	42	0	0.0	1	0	0	-13.0	1.27	1.11
New Con: Res HS	0	92,215	92,215	0.0	0	1,145	1,145	0.0	0.00	1.24
New Con: Other	0	218,974	218,974	0.0	0	7,170	7,170	0.0	0.00	3.27
<b>Total</b>	<b>19,688,611</b>	<b>21,517,106</b>	<b>1,828,495</b>	<b>9.3</b>	<b>472,334</b>	<b>418,404</b>	<b>-53,930</b>	<b>-11.4</b>	<b>2.40</b>	<b>1.94</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	391,244	282,785	-108,45	-27.	County	37.60	50.51	0.000	0.00
(-) TIF Tax Capacity	37,384	23,809	-13,575	-36.	City/Town	21.44	35.31	0.037	0.03
(-) FD Contrib Tax Capacity	54,270	35,560	-18,710	-34.	School District	46.13	18.11	1.975	2.241
(=) Taxable Tax Capacity	299,589	223,416	-76,173	-25.	Special District	9.06	8.87	0.000	0.00
FD Distrib Tax Capacity	23,414	15,768	-7,645	-32.	<b>Total</b>	<b>114.23</b>	<b>112.80</b>	<b>2.012</b>	<b>2.274</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,800	114,800	8.5	1,302	1,300	-2	-0.2	1.230	1.132	
Res Hmstd: Avg Val	158,600	172,100	8.5	2,354	2,077	-277	-11.8	1.484	1.206	
Res Hmstd: Hi Val	211,500	229,500	8.5	3,457	2,855	-603	-17.4	1.634	1.243	
Res Hmstd: Ex-Hi Val	317,300	344,300	8.5	5,664	4,411	-1,253	-22.1	1.785	1.281	
Apartment (Mkt rate)	300,000	343,800	14.6	8,828	6,599	-2,229	-25.2	2.942	1.919	
Comm/Ind: Lo Val	150,000	157,000	4.7	4,414	4,003	-411	-9.3	2.942	2.549	
Comm/Ind: Med Val	300,000	314,000	4.7	10,542	8,889	-1,653	-15.7	3.513	2.830	
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	39,137	33,246	-5,892	-15.1	3.913	3.175	

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	15,073,746	16,355,015	1,281,268	8.5	243,568	198,016	-45,552	-18.7	1.62	1.21
Res NonHmstd 1Un	614,269	681,539	67,271	11.0	11,364	11,384	20	0.2	1.85	1.67
Res NonHmstd 2-3	224,185	228,174	3,989	1.8	4,635	4,299	-337	-7.3	2.07	1.88
Reg Apartments	895,365	1,007,556	112,191	12.5	25,710	18,592	-7,118	-27.7	2.87	1.85
Low-income Apts	71,516	78,762	7,245	10.1	956	945	-11	-1.2	1.34	1.20
Seasonal Rec	70,997	74,184	3,187	4.5	1,330	1,144	-186	-14.0	1.87	1.54
Com/Ind Lo Tier	294,868	301,713	6,845	2.3	9,116	8,439	-676	-7.4	3.09	2.80
Com/Ind Hi Tier	4,075,287	4,319,973	244,686	6.0	175,333	156,793	-18,540	-10.6	4.30	3.63
Publ U: Elec Gen	369	374	6	1.5	16	9	-8	-46.7	4.47	2.35
Publ U: Other	170,688	173,248	2,560	1.5	7,304	6,296	-1,008	-13.8	4.28	3.63
Ag Hmstd: House	54,158	56,174	2,016	3.7	824	627	-197	-23.9	1.52	1.12
Ag Hmstd: Land	39,716	40,338	623	1.6	215	170	-45	-20.9	0.54	0.42
Ag NonHmstd	49,538	50,484	946	1.9	614	545	-69	-11.3	1.24	1.08
New Con: Res HS	0	340,766	340,766	0.0	0	4,074	4,074	0.0	0.00	1.20
New Con: Other	0	302,553	302,553	0.0	0	9,501	9,501	0.0	0.00	3.14
<b>Total</b>	<b>21,634,701</b>	<b>24,010,853</b>	<b>2,376,152</b>	<b>11.0</b>	<b>480,986</b>	<b>420,833</b>	<b>-60,153</b>	<b>-12.5</b>	<b>2.22</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	403,475	296,827	-106,64	-26.	County	37.60	50.51	0.000	0.00
(-) TIF Tax Capacity	8,112	5,344	-2,768	-34.	City/Town	19.09	28.70	0.059	0.05
(-) FD Contrib Tax Capacity	51,184	34,274	-16,910	-33.	School District	46.58	20.47	2.103	2.451
(=) Taxable Tax Capacity	344,179	257,209	-86,970	-25.	Special District	7.44	7.28	0.000	0.00
FD Distrib Tax Capacity	17,285	11,641	-5,644	-32.	<b>Total</b>	<b>110.71</b>	<b>106.96</b>	<b>2.161</b>	<b>2.504</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,500	155,700		8.5	1,995	1,799	-195	-9.8	1.389	1.155
Res Hmstd: Avg Val	215,200	233,500		8.5	3,459	2,826	-633	-18.3	1.607	1.210
Res Hmstd: Hi Val	286,900	311,300		8.5	4,924	3,853	-1,071	-21.7	1.716	1.237
Res Hmstd: Ex-Hi Val	430,400	467,000		8.5	7,856	5,908	-1,947	-24.8	1.825	1.265
Apartment (Mkt rate)	300,000	337,600		12.5	8,620	6,262	-2,358	-27.4	2.873	1.854
Comm/Ind: Lo Val	150,000	159,000		6.0	4,310	3,951	-359	-8.3	2.873	2.485
Comm/Ind: Med Val	300,000	318,000		6.0	10,281	8,782	-1,500	-14.6	3.427	2.761
Comm/Ind: Hi Val	1,000,000	1,060,000		6.0	38,145	32,748	-5,397	-14.1	3.814	3.089



**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,154,832	9,848,090	693,258	7.6	130,341	111,659	-18,682	-14.3	1.42	1.13
Res NonHmstd 1Un	219,014	230,515	11,501	5.3	3,824	3,487	-337	-8.8	1.75	1.51
Res NonHmstd 2-3	120,339	129,876	9,537	7.9	2,485	2,366	-119	-4.8	2.07	1.82
Reg Apartments	531,158	583,467	52,309	9.8	15,772	11,223	-4,548	-28.8	2.97	1.92
Low-income Apts	131,651	146,706	15,055	11.4	1,769	1,750	-18	-1.0	1.34	1.19
Seasonal Rec	8,121	8,464	343	4.2	152	123	-29	-19.1	1.87	1.45
Com/Ind Lo Tier	281,481	292,185	10,704	3.8	8,778	8,130	-648	-7.4	3.12	2.78
Com/Ind Hi Tier	2,556,704	2,843,004	286,300	11.2	110,944	102,587	-8,357	-7.5	4.34	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,791	164,218	2,427	1.5	7,022	5,934	-1,088	-15.5	4.34	3.61
Ag Hmstd: House	1,698	1,767	69	4.1	23	19	-4	-17.1	1.34	1.07
Ag Hmstd: Land	793	813	19	2.4	4	3	-1	-25.0	0.47	0.34
Ag NonHmstd	10,338	10,695	358	3.5	123	103	-20	-15.9	1.19	0.96
New Con: Res HS	0	124,675	124,675	0.0	0	1,448	1,448	0.0	0.00	1.16
New Con: Other	0	94,438	94,438	0.0	0	2,762	2,762	0.0	0.00	2.92
<b>Total</b>	<b>13,177,920</b>	<b>14,478,913</b>	<b>1,300,993</b>	<b>9.9</b>	<b>281,236</b>	<b>251,595</b>	<b>-29,641</b>	<b>-10.5</b>	<b>2.13</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	238,188	180,420	-57,767	-24.	County	41.76	53.67		0.000	0.00
(-) TIF Tax Capacity	20,541	13,591	-6,950	-33.	City/Town	17.90	28.58		0.049	0.04
(-) FD Contrib Tax Capacity	30,375	20,773	-9,602	-31.	School District	47.79	20.68		1.778	2.077
(=) Taxable Tax Capacity	187,272	146,056	-41,216	-22.	Special District	6.94	6.79		0.000	0.00
FD Distrib Tax Capacity	28,192	18,986	-9,206	-32.	<b>Total</b>	<b>114.40</b>	<b>109.72</b>		<b>1.827</b>	<b>2.122</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,800	102,000	7,200	7.6	1,101	1,080	-21	-2.0	1.161	1.058
Res Hmstd: Avg Val	142,100	152,900	10,800	7.6	1,987	1,746	-241	-12.1	1.398	1.142
Res Hmstd: Hi Val	189,400	203,700	14,300	7.6	2,966	2,411	-555	-18.7	1.566	1.183
Res Hmstd: Ex-Hi Val	284,200	305,700	21,500	7.6	4,929	3,747	-1,182	-24.0	1.734	1.225
Apartment (Mkt rate)	300,000	329,500	29,500	9.8	8,785	6,122	-2,663	-30.3	2.928	1.858
Comm/Ind: Lo Val	150,000	166,800	16,800	11.2	4,393	4,151	-242	-5.5	2.928	2.488
Comm/Ind: Med Val	300,000	333,600	33,600	11.2	10,501	9,315	-1,187	-11.3	3.500	2.792
Comm/Ind: Hi Val	1,000,000	1,112,000	112,000	11.2	39,009	34,590	-4,420	-11.3	3.900	3.110

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	10,127,495	740,983	7.9	150,244	142,820	-7,423	-4.9	1.60	1.41
Res NonHmstd 1Un	602,424	662,955	60,531	10.0	11,767	12,044	277	2.4	1.95	1.82
Res NonHmstd 2-3	485,171	518,580	33,409	6.9	11,629	11,934	305	2.6	2.40	2.30
Reg Apartments	1,435,301	1,650,596	215,295	15.0	49,379	38,301	-11,078	-22.4	3.44	2.32
Low-income Apts	314,847	362,074	47,227	15.0	4,790	5,257	467	9.7	1.52	1.45
Seasonal Rec	122	122	0	0.0	2	2	0	-9.5	1.80	1.62
Com/Ind Lo Tier	523,962	537,649	13,687	2.6	18,054	16,381	-1,673	-9.3	3.45	3.05
Com/Ind Hi Tier	5,019,230	5,278,843	259,613	5.2	239,828	209,632	-30,195	-12.6	4.78	3.97
Publ U: Elec Gen	74,797	75,919	1,122	1.5	3,604	1,859	-1,745	-48.4	4.82	2.45
Publ U: Other	251,548	255,321	3,773	1.5	12,095	10,184	-1,910	-15.8	4.81	3.99
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	435	33	8.2	6	6	0	-0.4	1.54	1.41
New Con: Res HS	0	76,235	76,235	0.0	0	1,136	1,136	0.0	0.00	1.49
New Con: Other	0	302,216	302,216	0.0	0	10,968	10,968	0.0	0.00	3.63
<b>Total</b>	<b>18,094,314</b>	<b>19,848,438</b>	<b>1,754,124</b>	<b>9.7</b>	<b>501,398</b>	<b>460,526</b>	<b>-40,871</b>	<b>-8.2</b>	<b>2.77</b>	<b>2.32</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	362,984	270,468	-92,516	-25.	County	33.72	45.32	0.000	0.00
(-) TIF Tax Capacity	54,741	35,368	-19,373	-35.	City/Town	43.21	62.24	0.000	0.63
(-) FD Contrib Tax Capacity	46,884	31,263	-15,621	-33.	School District	52.18	26.08	1.509	1.359
(=) Taxable Tax Capacity	261,359	203,837	-57,522	-22.	Special District	7.96	7.79	0.000	0.00
FD Distrib Tax Capacity	46,402	31,250	-15,152	-32.	<b>Total</b>	<b>137.06</b>	<b>141.42</b>	<b>1.509</b>	<b>1.991</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,100	81,000	7.9	930	1,051	121	13.0	1.237	1.297	
Res Hmstd: Avg Val	112,600	121,500	7.9	1,652	1,704	52	3.1	1.467	1.402	
Res Hmstd: Hi Val	150,100	161,900	7.9	2,554	2,356	-198	-7.7	1.701	1.455	
Res Hmstd: Ex-Hi Val	225,300	243,100	7.9	4,368	3,666	-702	-16.1	1.938	1.508	
Apartment (Mkt rate)	300,000	345,000	15.0	10,321	8,005	-2,315	-22.4	3.440	2.320	
Comm/Ind: Lo Val	150,000	157,800	5.2	5,160	4,656	-505	-9.8	3.440	2.950	
Comm/Ind: Med Val	300,000	315,500	5.2	12,377	10,368	-2,009	-16.2	4.125	3.286	
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	46,053	38,842	-7,211	-15.7	4.605	3.693	

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	6,874,735	509,125	8.0	89,404	73,218	-16,185	-18.1	1.40	1.07
Res NonHmstd 1Un	221,127	232,226	11,099	5.0	3,950	3,263	-687	-17.4	1.79	1.40
Res NonHmstd 2-3	191,207	200,294	9,086	4.8	4,369	3,806	-563	-12.9	2.29	1.90
Reg Apartments	672,346	754,220	81,874	12.2	22,219	14,381	-7,838	-35.3	3.30	1.91
Low-income Apts	207,506	238,632	31,126	15.0	2,931	2,773	-158	-5.4	1.41	1.16
Seasonal Rec	1,079	1,116	37	3.4	21	17	-4	-18.6	1.96	1.54
Com/Ind Lo Tier	349,819	363,826	14,008	4.0	11,606	9,751	-1,856	-16.0	3.32	2.68
Com/Ind Hi Tier	1,970,967	2,267,401	296,434	15.0	91,270	79,781	-11,489	-12.6	4.63	3.52
Publ U: Elec Gen	37,243	37,802	559	1.5	1,741	793	-948	-54.5	4.67	2.10
Publ U: Other	161,502	163,924	2,423	1.5	7,542	5,820	-1,722	-22.8	4.67	3.55
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	59	64	5	8.3	0	0	0	-5.3	0.41	0.36
Ag NonHmstd	461	499	38	8.3	7	6	0	-5.9	1.42	1.23
New Con: Res HS	0	40,381	40,381	0.0	0	472	472	0.0	0.00	1.17
New Con: Other	0	56,758	56,758	0.0	0	1,904	1,904	0.0	0.00	3.36
<b>Total</b>	<b>10,178,926</b>	<b>11,231,877</b>	<b>1,052,951</b>	<b>10.3</b>	<b>235,059</b>	<b>195,985</b>	<b>-39,075</b>	<b>-16.6</b>	<b>2.31</b>	<b>1.74</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	181,951	143,561	-38,391	-21.0	County	37.93	48.76	0.000	0.00
(-) TIF Tax Capacity	16,155	11,179	-4,976	-30.8	City/Town	32.17	36.75	0.000	0.00
(-) FD Contrib Tax Capacity	15,746	12,050	-3,696	-23.5	School District	57.43	30.14	0.606	0.599
(=) Taxable Tax Capacity	150,050	120,332	-29,719	-19.8	Special District	7.64	7.48	0.000	0.00
FD Distrib Tax Capacity	42,897	28,890	-14,007	-32.7	<b>Total</b>	<b>135.17</b>	<b>123.13</b>	<b>0.606</b>	<b>0.599</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,300	72,700	5,400	8.0	754	683	-72	-9.5	1.120	0.939
Res Hmstd: Avg Val	100,900	109,000	8,100	8.0	1,303	1,151	-151	-11.6	1.291	1.056
Res Hmstd: Hi Val	134,500	145,300	10,800	8.0	2,024	1,620	-403	-19.9	1.504	1.114
Res Hmstd: Ex-Hi Val	201,800	217,900	16,100	8.0	3,565	2,557	-1,008	-28.3	1.766	1.173
Apartment (Mkt rate)	300,000	336,500	36,500	12.2	9,914	6,416	-3,498	-35.3	3.304	1.906
Comm/Ind: Lo Val	150,000	172,600	22,600	15.1	4,957	4,379	-578	-11.7	3.304	2.536
Comm/Ind: Med Val	300,000	345,100	45,100	15.0	11,942	9,953	-1,989	-16.7	3.980	2.884
Comm/Ind: Hi Val	1,000,000	1,150,400	150,400	15.0	44,537	37,032	-7,504	-16.8	4.453	3.219

## 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	51,354
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,303
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,029
166	Ag Hmstd HGA: >115K	588,031	9,703	11,311
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	57,476
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	19,582
179	Ag Non-homestead	9,133,549	109,603	107,642
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	77,962
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	27,107
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,196
192	Res 1b Hmstd <32K	181,450	817	893
193	Res Hmstd: <72K	85,166,819	851,668	907,391
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,325
195	Res Hmstd: 76K - 115K	28,980,991	478,186	472,849
196.1	Res Hmstd: 115K - 200K	23,133,945	381,710	477,961
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,041
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,290
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,032
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,505
205	Regular apartments (4a)	8,249,335	197,984	254,230
206	Sm city apartment	161,690	3,476	5,355
207	Low income apartments (4d)	2,144,772	21,448	30,337
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	265
210	Manufactured home park land	356,352	5,880	7,449
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	3,648
215	Qualifying golf courses	136,979	2,260	2,663
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,195
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,469
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,538
221	Commercial: >250K	20,938,686	711,915	927,825
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5

## House Research Dept.

Simulation	1M5	Baseline:	Preliminary Pay 2001		Page 33
04/30/2001 12:41 PM		Alternative:	Proj Pay 2002: Omnibus Tax & K-12 Bills		(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	155
230	Comm transit zone: 100K-150K		2,243	54	74
231	Comm transit zone struct:150K-250K		6,687	199	279
232	Comm transit zone struct: >250K		433,583	12,899	18,180
233	Comm transit zone exist: 150K-250K		3,610	123	167
234	Comm transit zone exist: >250K		94,481	3,212	4,382
237	Industrial pref: <100K		780,325	18,728	25,277
238	Industrial pref: 100K-150K		328,518	7,884	10,607
239	Industrial pref: 150K-250K		636,290	21,634	28,672
240	Industrial pref: >250K		8,532,158	290,093	376,570
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	3,427
252	Ind Transit Zone exist: 150K-250K		2,840	97	133
253	Ind Transit Zone exist: >250K		27,848	947	1,301
256	Publ Util: land & bldgs <100K		60,118	1,443	1,864
257	Publ Util: land & bldgs: 100K-150K		14,598	350	455
258	Publ Util: land & bldgs >150K		678,662	23,075	29,168
259.1	Publ Util: machinery (exc generat)		849,984	28,899	35,216
259.2	Publ Util: Electric Generat Mach		1,554,961	52,869	66,629
261	Railroad <100K		16,360	393	517
262	Railroad: 100K-150K		7,029	169	218
263	Railroad >150K		462,402	15,722	20,364
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	4,852
271.2	Pers: It31 electric generation mach		15,779	536	511
272	Pers: Item 32 struct/leased land		109,429	1,806	2,268
273	Pers: Item 33 ag real estate		8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		341,931	11,626	10,905
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	7,975
290	Pers: Item 44 electric util trans lines		1,368,686	46,535	60,654
291	Pers: Item 44 electric util distri lines		145,678	4,953	6,658
292	Pers: Item 45 syst/gas utils		1,499,189	50,972	62,642
293	Pers: Item 46 syst/water utils		1,317	45	58
294	Pers: Item 48 misc		47,568	1,617	2,039

<b>Baseline State Totals</b>	264,651,288	4,267,876	5,036,322
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**Alternative Legal Class Report**

<b>Lclass</b>	<b>Description</b>	<b>Txbl Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
162	Farm 1b Hmstd HGA: <32K	11,259	51	43
163	Ag Hmstd HGA: <72K	5,535,736	55,357	46,143
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,219
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	10,570
166	Ag Hmstd HGA: >115K	699,024	6,990	7,899
167	Farm 1b Hmstd land <32K	1,170	5	2
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	16,760
169	Ag Hmstd <72K: >320 Acres	5,837	32	19
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	646
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	7
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	5,355
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	166
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	42,427
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,131
176	Ag Hmstd >600K: <320 Acres	96,636	966	884
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	17,700
179	Ag Non-homestead	9,435,757	94,358	93,300
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,358
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	69,461
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,632
189	Non-comm seasonal-rec-res: >76K	2,198,846	21,988	28,446
192	Res 1b Hmstd <32K	193,562	871	884
193	Res Hmstd: <72K	91,286,206	912,862	900,224
194	Res Hmstd: 72K-76K	4,109,968	41,100	40,014
195	Res Hmstd: 76K - 115K	31,288,092	312,881	401,470
196	Res Hmstd: > 115K	37,550,613	375,506	479,043
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	58,842
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	11,800	14,678
200	Res Non-hmstd 1 unit: >115K	1,179,143	17,687	21,586
202	Res Non-hmstd 2-3 units	2,753,945	41,309	53,423
205	Regular apartments (4a)	9,199,988	138,000	180,898
206	Sm city apartment	168,905	2,534	3,810
207	Low income apartments (4d)	2,392,719	21,534	30,060
208	Non-prof student housing/Comm Serv	25,854	388	558
209	Student housing	17,145	171	266
210	Manufactured home park land	382,954	5,744	6,963
212	Comm seasonal-rec-res: 1c <32K	43,383	434	469
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,327
214	Comm seasonal-rec-res: 4c	210,876	2,109	3,041
215	Qualifying golf courses	145,001	1,450	2,260
216	Metro Non-profit Indoor Rec	435	4	6
218	Commercial pref: <100K	4,792,338	71,885	129,906
219	Commercial pref: 100K - 150K	1,389,085	20,836	37,503
220	Commercial pref: 150K - 250K	2,162,285	36,759	65,726
221	Commercial: >250K	22,316,127	446,323	811,287

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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		28,355	425	655
226	Comm border city: 100K - 150K		8,114	122	187
227	Comm border city: 150K - 250K		12,442	212	286
228	Comm border city: >250K		37,715	754	867
229	Comm transit zone: <100K		4,772	72	129
230	Comm transit zone: 100K-150K		2,495	37	67
231	Comm transit zone struct:150K-250K		7,023	119	235
232	Comm transit zone struct: >250K		464,736	9,295	17,964
233	Comm transit zone exist: 150K-250K		3,610	61	110
234	Comm transit zone exist: >250K		111,772	2,235	3,988
237	Industrial pref: <100K		798,784	11,982	22,110
238	Industrial pref: 100K-150K		339,087	5,086	9,385
239	Industrial pref: 150K-250K		655,581	11,145	20,377
240	Industrial pref: >250K		9,199,229	183,985	332,276
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		3,670	55	98
249	Ind Transit Zone: 100K-150K		1,847	28	50
250	Ind Transit Zone Struct: 150K-250K		5,135	87	173
251	Ind Transit Zone Struct: >250K		95,466	1,909	3,567
252	Ind Transit Zone exist: 150K-250K		2,840	48	86
253	Ind Transit Zone exist: >250K		27,848	557	989
256	Publ Util: land & bldgs <100K		61,020	915	1,596
257	Publ Util: land & bldgs: 100K-150K		14,817	222	393
258	Publ Util: land & bldgs >150K		688,842	13,777	24,329
259.1	Publ Util: machinery (exc generat)		862,733	17,255	28,357
259.2	Publ Util: Electric Generat Mach		1,578,285	31,566	33,617
261	Railroad <100K		17,765	266	465
262	Railroad: 100K-150K		7,626	114	196
263	Railroad >150K		491,825	9,836	17,044
265	Mineral		3,666	73	166
266	Misc class 5		301	6	11
269	Personal: 3f		11,362	114	147
270	Non-comm aircraft hangars		22,731	341	564
271.1	Pers: It31 tools&mach excl elec gen		113,070	2,261	3,860
271.2	Pers: It31 electric generation mach		16,016	320	228
272	Pers: Item 32 struct/leased land		111,070	1,666	2,717
273	Pers: Item 33 ag real estate		8,823	88	107
275.1	Pers: Item 41 struct excl elec gen		347,060	6,941	9,821
275.2	Pers: It41 electric generation mach		13,639	273	222
276	Pers: Item 41 EZ <100K		526	8	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2
278	Pers: Item 41 EZ >150K		619	12	14
281	Pers: Item 41 TZ: >150K		1,700	34	60
282	Pers: Item 42 struct/RR land		39,458	789	1,529
289	Pers: Item 43 leased real estate		236,590	4,732	7,392
290	Pers: Item 44 electric util trans lines		1,389,216	27,784	49,370
291	Pers: Item 44 electric util distri lines		147,864	2,957	5,342
292	Pers: Item 45 syst/gas utils		1,521,677	30,434	50,375
293	Pers: Item 46 syst/water utils		1,336	27	47

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294	Pers: Item 48 misc	48,282	966	1,718
1162	NewCon: Farm 1b Hmstd HGA: <32K	5	0	0
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	12
1164	NewCon: Ag Hmstd HGA: 72K-76K	115	1	1
1165	NewCon: Ag Hmstd HGA: 76K-115K	1,096	11	11
1166	NewCon: Ag Hmstd HGA: >115K	1,342	13	14
1167	NewCon: Farm 1b Hmstd land <32K	1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres	4,622	25	13
1169	NewCon: Ag Hmstd <72K: >320 Acres	1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320	140	1	0
1171	NewCon: Ag Hmstd 72K-76K: >320	0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320	1,069	6	3
1173	NewCon: Ag Hmstd 76K-115K: >320	20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320	4,762	26	27
1175	NewCon: Ag Hmstd 115K-600K: >320	1,388	8	8
1176	NewCon: Ag Hmstd >600K: <320 Acres	168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres	1,372	14	15
1179	NewCon: Ag Non-homestead	6,147	61	65
1187	NewCon: NonComm seas-rec-res: <72K	111,203	1,112	1,367
1188	NewCon: NonCom seas-rec-res: 72K-76K	5,425	54	65
1189	NewCon: NonCom seas-rec-res: >76K	109,819	1,098	1,475
1193	NewCon: Res Hmstd: <72K	2,044,241	20,442	19,368
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,076
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	11,073	14,033
1196	NewCon: Res Hmstd: >115K	1,398,948	13,989	17,710
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	1,815	2,367
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	1,322	1,603
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	2,724	3,230
1202	NewCon: Res Non-hmstd 2-3 units	131,372	1,971	2,402
1205	NewCon: Regular apartments (4a)	276,131	4,142	5,192
1206	NewCon: Sm city apartment	20,710	311	484
1207	NewCon: Low income apartments (4d)	30,922	278	374
1208	NewCon: NonProf student hous/Comm	45	1	1
1209	NewCon: Student housing	3	0	0
1212	NewCon: Comm seas-rec-res: 1c <32K	512	5	5
1213	NewCon: Comm seas-rec-res: 1c >32K	3,035	30	29
1214	NewCon: Comm seas-rec-res: 4c	3,034	30	43
1218	NewCon: Commercial pref: <100K	110,022	1,650	2,879
1219	NewCon: Commercial pref: 100K - 150K	50,021	750	1,343
1220	NewCon: Commercial pref: 150K - 250K	87,430	1,486	2,634
1221	NewCon: Commercial: >250K	1,170,741	23,415	42,190
1222	NewCon: Comm competitive zone: <50K	2	0	0
1223	NewCon: Comm comp zone: 50K - 150K	3	0	0
1224	NewCon: Comm competitive zone:	9	0	0
1225	NewCon: Comm border city: <100K	503	8	12
1226	NewCon: Comm border city: 100K -	119	2	3
1227	NewCon: Comm border city: 150K -	73	1	2
1228	NewCon: Comm border city: >250K	4,726	95	109
1229	NewCon: Comm transit zone: <100K	11	0	0
1230	NewCon: Comm transit zone:	38	1	1
1231	NewCon: Comm transit zone:150K-250K	542	9	19
1232	NewCon: Comm transit zone struct:	19,742	395	774
1234	NewCon: Comm transit zone exist:	2,644	53	94
1237	NewCon: Industrial pref: <100K	20,217	303	493
1238	NewCon: Industrial pref: 100K-150K	10,627	159	261



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1239	NewCon: Industrial pref: 150K-250K	18,903	321	522
1240	NewCon: Industrial pref: >250K	460,403	9,208	16,361
1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	0	1
1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	119	223
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,824
<b>Alternative State Totals</b>		290,410,927	3,368,154	4,399,245