

House Research Simulation Report: Property Tax

Simulation #1N2

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DESCRIPTION

BASELINE: Projected Pay 2002: Current Law

ALTERNATIVE: Projected Pay 2002: House Tax & K-12 Bills (Rev 5/3)

This report compares property tax burdens payable in 2002 under current law with property taxes payable under the House Omnibus Tax & K-12 bills, as of 5/3/2001, incorporating the author's amendment to be offered on the House Floor. The baseline payable 2002 projections result from a joint House/ Senate/ Revenue Dept. working group. The assumptions underlying the modeling of the tax and K-12 bills are shown on page iii.

KEY POINTS

- ! **Statewide, property taxes are projected to be \$937 million (17.4%) less**, according to the simulation. The reductions are projected to be 20.3% in Greater Minnesota and 15.9% in the Metro area..
- ! **Property tax impacts by property type range from -49% to -7%**. Types of property with the greatest tax reductions are electric generation attached machinery, apartments, and agricultural homestead land. The lowest reductions are felt by a portion of the residential nonhomestead class and low-income apartments.

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: Projected Pay 2002: Current Law (revised 4/28/01)

- ! **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.
- ! **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 that have not had a successful referendum recently.
- ! **County, city, and town 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 estimates were not adjusted for levy limits, since levy limits are not in effect for pay 2002 under current law. In a few cases, the estimates were changed based upon discussions with individual local government officials. Estimated state aid amounts for pay 2002 were subtracted from levy plus aid to arrive at the estimated levy amounts.
- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
- ! **The education homestead credit** was modeled; the estimated cost of the credit is \$409.8 million.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

ASSUMPTIONS:

ALTERNATIVE: Projected Pay 2002: House Tax & K-12 Bills (Rev 5/3)

- ! Underlying **market values** are the same as baseline.
- ! **School district levies** were modeled by the House Research Dept. according to the provisions of the two bills. The effects of all three provisions in the K-12 bill increasing referendum limits are included.
- ! **County, city, town and special taxing district levies** 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. All jurisdictions are assumed to levy back all aid losses.
- ! **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 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
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
> \$76,000	1.65	1.0
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
> \$76,000	1.65	1.5
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.5
Low-income	1.0	0.9
Small cities	2.15	1.5
Commercial-Industrial-Public Utility:		
<\$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
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.0
Seasonal Recreational Residential:		
<\$76,000	1.2	1.0
> \$76,000	1.65	1.0
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	164,428,442	164,428,442	0	0.0	2,226,893	1,846,635	-380,259	-17.1	1.35	1.12
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	108,289	95,962	-12,327	-11.4	1.70	1.51
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	66,451	61,716	-4,735	-7.1	2.08	1.93
Reg Apartments	9,368,893	9,368,893	0	0.0	275,929	186,814	-89,115	-32.3	2.95	1.99
Low-income Apts	2,392,719	2,392,719	0	0.0	32,811	30,353	-2,457	-7.5	1.37	1.27
Seasonal Rec	8,935,119	8,935,119	0	0.0	131,319	110,864	-20,455	-15.6	1.47	1.24
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	232,249	201,616	-30,632	-13.2	3.14	2.73
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,532,646	1,304,197	-228,449	-14.9	4.22	3.59
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	66,350	33,571	-32,780	-49.4	4.13	2.09
Publ U: Other	4,800,575	4,800,575	0	0.0	197,407	163,907	-33,500	-17.0	4.11	3.41
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,130	66,196	-15,935	-19.4	1.12	0.91
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	129,420	94,022	-35,399	-27.4	0.63	0.46
Ag NonHmstd	10,002,846	10,002,846	0	0.0	118,810	99,713	-19,097	-16.1	1.19	1.00
New Con: Res HS	4,664,055	4,664,055	0	0.0	66,957	52,581	-14,376	-21.5	1.44	1.13
New Con: Other	3,193,736	3,193,736	0	0.0	105,965	88,885	-17,080	-16.1	3.32	2.78
Total	290,410,927	290,410,927	0	0.0	5,373,626	4,437,031	-936,594	-17.4	1.85	1.53

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	4,706,988	3,371,370	-1,335,6	-28.	County	37.61	50.09	0.001	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,49	-41.	City/Town	23.84	35.88	0.081	0.09
(-) FD Contrib Tax Capacity	361,451	212,619	-148,83	-41.	School District	47.15	23.27	1.453	1.646
(=) Taxable Tax Capacity	4,040,762	2,979,472	-1,061,2	-26.	Special District	4.68	4.65	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,83	-41.	Total	113.28	113.88	1.535	1.739

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	52,371,201	52,371,201	0	0.0	660,896	546,249	-114,647	-17.3	1.26	1.04
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	44,113	36,962	-7,151	-16.2	1.67	1.40
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	22,111	19,786	-2,325	-10.5	2.15	1.93
Reg Apartments	1,615,802	1,615,802	0	0.0	51,011	33,096	-17,914	-35.1	3.16	2.05
Low-income Apts	778,500	778,500	0	0.0	11,290	10,096	-1,194	-10.6	1.45	1.30
Seasonal Rec	8,661,573	8,661,573	0	0.0	126,742	106,895	-19,847	-15.7	1.46	1.23
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	130,306	107,602	-22,703	-17.4	3.23	2.67
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	287,664	220,448	-67,216	-23.4	4.37	3.35
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,122	26,949	-27,174	-50.2	4.13	2.05
Publ U: Other	2,900,408	2,900,408	0	0.0	118,209	94,992	-23,216	-19.6	4.08	3.28
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,483	57,752	-12,731	-18.1	1.11	0.91
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	124,617	90,655	-33,961	-27.3	0.64	0.46
Ag NonHmstd	9,452,478	9,452,478	0	0.0	112,341	94,100	-18,241	-16.2	1.19	1.00
New Con: Res HS	1,690,654	1,690,654	0	0.0	22,163	18,190	-3,973	-17.9	1.31	1.08
New Con: Other	1,202,643	1,202,643	0	0.0	34,862	27,657	-7,205	-20.7	2.90	2.30
Total	120,160,633	120,160,633	0	0.0	1,870,928	1,491,430	-379,499	-20.3	1.56	1.24

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,651,138	1,269,712	-381,42	-23.	County	46.66	57.95	0.003	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.	City/Town	24.07	33.56	0.008	0.01
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.	School District	47.23	21.81	1.084	1.171
(=) Taxable Tax Capacity	1,591,785	1,234,798	-356,98	-22.	Special District	1.14	1.72	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.	Total	119.11	115.04	1.095	1.186

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	60,200	60,200	60,200	0.0	628	541	-87	-13.9	1.043	0.899
Res Hmstd: Avg Val	90,300	90,300	90,300	0.0	1,029	890	-139	-13.5	1.139	0.985
Res Hmstd: Hi Val	120,300	120,300	120,300	0.0	1,525	1,271	-254	-16.7	1.267	1.056
Res Hmstd: Ex-Hi Val	180,500	180,500	180,500	0.0	2,767	2,035	-732	-26.5	1.532	1.127
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,904	5,533	-3,371	-37.9	2.968	1.844
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	769	680	-89	-11.6	1.538	1.360
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,705	2,188	-517	-19.1	1.803	1.458
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,452	3,711	-741	-16.6	2.968	2.474
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,691	8,208	-2,483	-23.2	3.563	2.736
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,805	31,025	-8,781	-22.1	3.980	3.102

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	112,057,241	112,057,241	0	0.0	1,565,998	1,300,386	-265,612	-17.0	1.40	1.16
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	64,175	59,000	-5,176	-8.1	1.73	1.59
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	44,340	41,930	-2,410	-5.4	2.05	1.94
Reg Apartments	7,753,091	7,753,091	0	0.0	224,918	153,718	-71,200	-31.7	2.90	1.98
Low-income Apts	1,614,219	1,614,219	0	0.0	21,521	20,257	-1,263	-5.9	1.33	1.25
Seasonal Rec	273,546	273,546	0	0.0	4,577	3,969	-608	-13.3	1.67	1.45
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	101,943	94,014	-7,929	-7.8	3.03	2.80
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,244,982	1,083,749	-161,233	-13.0	4.19	3.65
Publ U: Elec Gen	296,502	296,502	0	0.0	12,228	6,622	-5,606	-45.8	4.12	2.23
Publ U: Other	1,900,167	1,900,167	0	0.0	79,198	68,914	-10,284	-13.0	4.17	3.63
Ag Hmstd: House	942,704	942,704	0	0.0	11,647	8,444	-3,204	-27.5	1.24	0.90
Ag Hmstd: Land	933,598	933,598	0	0.0	4,804	3,366	-1,437	-29.9	0.51	0.36
Ag NonHmstd	550,368	550,368	0	0.0	6,469	5,613	-856	-13.2	1.18	1.02
New Con: Res HS	2,973,401	2,973,401	0	0.0	44,794	34,391	-10,403	-23.2	1.51	1.16
New Con: Other	1,991,094	1,991,094	0	0.0	71,103	61,229	-9,875	-13.9	3.57	3.08
Total	170,250,294	170,250,294	0	0.0	3,502,697	2,945,601	-557,096	-15.9	2.06	1.73

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,055,850	2,101,657	-954,19	-31.	31.72	44.52	0.000	0.00	
(-) TIF Tax Capacity	247,131	145,371	-101,76	-41.	23.69	37.52	0.129	0.13	
(-) FD Contrib Tax Capacity	359,741	211,613	-148,12	-41.	47.10	24.30	1.698	1.880	
(=) Taxable Tax Capacity	2,448,977	1,744,674	-704,30	-28.	6.98	6.72	0.000	0.00	
FD Distrib Tax Capacity	359,741	211,613	-148,12	-41.	Total	109.49	113.06	1.828	2.010

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	103,900	103,900	0.0	1,226	1,128	-99	-8.0	1.180	1.085	
Res Hmstd: Avg Val	155,700	155,700	0.0	2,167	1,817	-349	-16.1	1.391	1.167	
Res Hmstd: Hi Val	207,600	207,600	0.0	3,199	2,509	-690	-21.6	1.540	1.208	
Res Hmstd: Ex-Hi Val	311,400	311,400	0.0	5,264	3,891	-1,373	-26.1	1.690	1.249	
Apartment (Mkt rate)	300,000	300,000	0.0	8,431	5,691	-2,741	-32.5	2.810	1.896	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,216	3,791	-425	-10.1	2.810	2.527	
Comm/Ind: Med Val	300,000	300,000	0.0	10,074	8,357	-1,717	-17.0	3.358	2.785	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,414	31,476	-5,938	-15.9	3.741	3.147	

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,853,323	2,853,323	0	0.0	39,421	33,800	-5,621	-14.3	1.38	1.18
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,333	2,797	-536	-16.1	1.83	1.53
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,529	1,364	-164	-10.8	2.29	2.05
Reg Apartments	171,867	171,867	0	0.0	4,877	3,700	-1,177	-24.1	2.84	2.15
Low-income Apts	81,122	81,122	0	0.0	1,202	1,073	-129	-10.7	1.48	1.32
Seasonal Rec	62,619	62,619	0	0.0	1,079	924	-155	-14.4	1.72	1.48
Com/Ind Lo Tier	420,337	420,337	0	0.0	13,631	11,541	-2,089	-15.3	3.24	2.75
Com/Ind Hi Tier	512,417	512,417	0	0.0	19,896	15,838	-4,058	-20.4	3.88	3.09
Publ U: Elec Gen	20,832	20,832	0	0.0	790	338	-452	-57.2	3.79	1.62
Publ U: Other	86,294	86,294	0	0.0	3,862	3,065	-798	-20.7	4.48	3.55
Ag Hmstd: House	14,260	14,260	0	0.0	187	175	-12	-6.6	1.31	1.23
Ag Hmstd: Land	19,430	19,430	0	0.0	146	120	-26	-17.8	0.75	0.62
Ag NonHmstd	23,046	23,046	0	0.0	366	317	-49	-13.3	1.59	1.37
New Con: Res HS	70,251	70,251	0	0.0	1,096	874	-222	-20.3	1.56	1.24
New Con: Other	71,368	71,368	0	0.0	2,215	1,828	-387	-17.5	3.10	2.56
Total	4,656,102	4,656,102	0	0.0	93,628	77,753	-15,875	-17.0	2.01	1.67

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	74,645	56,054	-18,592	-24.	50.70	62.17	0.008	0.01	
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.	39.31	46.99	0.045	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	44.19	19.37	1.001	1.221	
(=) Taxable Tax Capacity	70,167	53,419	-16,748	-23.	2.78	4.37	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.99	132.89	1.055	1.281

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	44,000	44,000	0.0	540	478	-62	-11.4	1.227	1.087	
Res Hmstd: Avg Val	65,800	65,800	0.0	808	715	-92	-11.4	1.227	1.087	
Res Hmstd: Hi Val	87,800	87,800	0.0	1,164	1,023	-141	-12.1	1.325	1.165	
Res Hmstd: Ex-Hi Val	131,800	131,800	0.0	2,051	1,664	-387	-18.9	1.556	1.262	
Apartment (Mkt rate)	300,000	300,000	0.0	10,179	6,365	-3,815	-37.5	3.393	2.121	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,090	4,127	-962	-18.9	3.393	2.751	
Comm/Ind: Med Val	300,000	300,000	0.0	12,234	9,129	-3,105	-25.4	4.078	3.043	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,575	34,511	-11,064	-24.3	4.557	3.451	

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,063	2,594,063	0	0.0	28,590	22,654	-5,936	-20.8	1.10	0.87
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,220	1,861	-359	-16.2	1.47	1.23
Res NonHmstd 2-3	43,399	43,399	0	0.0	778	679	-99	-12.8	1.79	1.56
Reg Apartments	4,312	4,312	0	0.0	107	64	-43	-40.5	2.48	1.48
Low-income Apts	183	183	0	0.0	2	2	0	-10.4	1.29	1.15
Seasonal Rec	1,503,500	1,503,500	0	0.0	20,756	17,613	-3,143	-15.1	1.38	1.17
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,475	2,109	-366	-14.8	2.66	2.27
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,785	3,002	-783	-20.7	3.79	3.00
Publ U: Elec Gen	211	211	0	0.0	6	2	-4	-59.5	2.87	1.16
Publ U: Other	408,500	408,500	0	0.0	14,586	12,298	-2,288	-15.7	3.57	3.01
Ag Hmstd: House	902,759	902,759	0	0.0	9,457	8,196	-1,262	-13.3	1.05	0.91
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	20,400	14,690	-5,710	-28.0	0.64	0.46
Ag NonHmstd	2,126,682	2,126,682	0	0.0	26,091	21,599	-4,492	-17.2	1.23	1.02
New Con: Res HS	94,587	94,587	0	0.0	1,077	861	-215	-20.0	1.14	0.91
New Con: Other	92,905	92,905	0	0.0	1,779	1,471	-308	-17.3	1.91	1.58
Total	11,303,849	11,303,849	0	0.0	132,109	107,102	-25,007	-18.9	1.17	0.95

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	130,837	105,924	-24,913	-19.0	County	46.76	57.68	0.010	0.01
(-) TIF Tax Capacity	69	41	-29	-41.0	City/Town	11.12	18.54	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.35	19.15	1.238	1.393
(=) Taxable Tax Capacity	130,768	105,883	-24,885	-19.0	Special District	2.82	4.39	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	105.04	99.76	1.248	1.411

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	61,900	61,900	0.0	573	476	-97	-16.9	0.925	0.768	
Res Hmstd: Avg Val	92,900	92,900	0.0	948	802	-146	-15.4	1.020	0.863	
Res Hmstd: Hi Val	123,900	123,900	0.0	1,396	1,155	-241	-17.3	1.126	0.932	
Res Hmstd: Ex-Hi Val	185,800	185,800	0.0	2,543	1,860	-684	-26.9	1.368	1.000	
Seas Rec: Lo Val	50,000	50,000	0.0	693	604	-89	-12.8	1.385	1.207	
Seas Rec: Hi Val	150,000	150,000	0.0	2,428	1,958	-469	-19.3	1.618	1.305	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,969	3,401	-567	-14.3	2.645	2.267	
Comm/Ind: Med Val	300,000	300,000	0.0	9,513	7,511	-2,002	-21.0	3.171	2.503	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,387	28,346	-7,041	-19.9	3.538	2.834	

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	1,851,884	1,851,884	0	0.0	22,770	17,985	-4,785	-21.0	1.23	0.97
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,315	1,851	-464	-20.1	1.66	1.33
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,297	1,105	-192	-14.8	2.17	1.85
Reg Apartments	72,756	72,756	0	0.0	2,403	1,502	-902	-37.5	3.30	2.06
Low-income Apts	56,286	56,286	0	0.0	859	737	-122	-14.2	1.53	1.31
Seasonal Rec	793,482	793,482	0	0.0	10,974	9,333	-1,642	-15.0	1.38	1.18
Com/Ind Lo Tier	359,243	359,243	0	0.0	11,590	9,199	-2,391	-20.6	3.23	2.56
Com/Ind Hi Tier	488,425	488,425	0	0.0	20,864	15,220	-5,644	-27.1	4.27	3.12
Publ U: Elec Gen	1,268	1,268	0	0.0	68	27	-40	-59.4	5.34	2.17
Publ U: Other	63,861	63,861	0	0.0	3,079	2,283	-796	-25.9	4.82	3.57
Ag Hmstd: House	15,146	15,146	0	0.0	180	145	-35	-19.6	1.19	0.96
Ag Hmstd: Land	16,244	16,244	0	0.0	77	61	-16	-20.6	0.47	0.38
Ag NonHmstd	16,827	16,827	0	0.0	184	164	-20	-10.9	1.10	0.98
New Con: Res HS	52,078	52,078	0	0.0	646	492	-153	-23.8	1.24	0.94
New Con: Other	95,326	95,326	0	0.0	3,035	2,249	-786	-25.9	3.18	2.36
Total	4,082,131	4,082,131	0	0.0	80,341	62,352	-17,990	-22.4	1.97	1.53

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	68,434	48,994	-19,440	-28.	County	42.94	52.97	0.000	0.00
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.	City/Town	31.56	40.67	0.035	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.87	17.41	0.623	0.750
(=) Taxable Tax Capacity	65,320	47,162	-18,158	-27.	Special District	0.56	0.87	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	119.93	111.92	0.658	0.792

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	48,800	48,800	48,800	0.0	488	404	-84	-17.2	1.000	0.828
Res Hmstd: Avg Val	73,200	73,200	73,200	0.0	732	621	-111	-15.1	1.000	0.848
Res Hmstd: Hi Val	97,600	97,600	97,600	0.0	1,107	914	-194	-17.5	1.134	0.936
Res Hmstd: Ex-Hi Val	146,400	146,400	146,400	0.0	2,011	1,499	-512	-25.5	1.373	1.023
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,832	5,274	-3,558	-40.3	2.944	1.758
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,416	3,582	-834	-18.9	2.944	2.388
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,631	7,934	-2,697	-25.4	3.543	2.644
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,634	30,037	-9,597	-24.2	3.963	3.003

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	3,053,552	3,053,552	0	0.0	34,100	25,708	-8,392	-24.6	1.12	0.84
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,450	1,931	-519	-21.2	1.50	1.18
Res NonHmstd 2-3	39,033	39,033	0	0.0	761	651	-111	-14.5	1.95	1.67
Reg Apartments	4,999	4,999	0	0.0	138	81	-56	-40.8	2.75	1.63
Low-income Apts	777	777	0	0.0	10	9	-1	-13.2	1.26	1.10
Seasonal Rec	2,330,492	2,330,492	0	0.0	31,686	26,294	-5,392	-17.0	1.36	1.13
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,291	2,669	-621	-18.9	2.68	2.17
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,286	2,453	-834	-25.4	3.80	2.84
Publ U: Elec Gen	5,378	5,378	0	0.0	266	116	-150	-56.3	4.94	2.16
Publ U: Other	306,000	306,000	0	0.0	12,737	9,962	-2,775	-21.8	4.16	3.26
Ag Hmstd: House	611,350	611,350	0	0.0	7,246	6,109	-1,136	-15.7	1.19	1.00
Ag Hmstd: Land	940,366	940,366	0	0.0	4,863	4,236	-627	-12.9	0.52	0.45
Ag NonHmstd	357,046	357,046	0	0.0	4,595	4,186	-409	-8.9	1.29	1.17
New Con: Res HS	117,559	117,559	0	0.0	1,387	1,054	-332	-24.0	1.18	0.90
New Con: Other	92,473	92,473	0	0.0	1,623	1,288	-335	-20.6	1.75	1.39
Total	8,231,557	8,231,557	0	0.0	108,439	86,748	-21,690	-20.0	1.32	1.05

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	104,302	83,160	-21,141	-20.	County	48.58	59.48	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.	City/Town	12.86	20.27	0.009	0.01
(-) FD Contrib Tax Capacity	12	7	-5	-41.	School District	48.90	21.65	0.578	0.692
(=) Taxable Tax Capacity	104,268	83,141	-21,127	-20.	Special District	0.44	0.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.	Total	110.79	102.08	0.588	0.707

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	62,200	62,200	62,200	0.0	557	449	-108	-19.4	0.895	0.721
Res Hmstd: Avg Val	93,200	93,200	93,200	0.0	928	761	-166	-17.9	0.995	0.816
Res Hmstd: Hi Val	124,200	124,200	124,200	0.0	1,406	1,100	-306	-21.8	1.132	0.885
Res Hmstd: Ex-Hi Val	186,400	186,400	186,400	0.0	2,580	1,779	-801	-31.1	1.383	0.954
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	694	615	-79	-11.3	1.388	1.230
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,451	1,993	-458	-18.7	1.634	1.328
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,076	3,348	-729	-17.9	2.717	2.231
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,815	7,416	-2,399	-24.4	3.271	2.472
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,593	28,082	-8,511	-23.3	3.659	2.808

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	1,590,753	1,590,753	0	0.0	14,275	13,197	-1,078	-7.6	0.90	0.83
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,822	1,595	-227	-12.4	1.93	1.69
Res NonHmstd 2-3	30,982	30,982	0	0.0	782	748	-34	-4.4	2.53	2.42
Reg Apartments	46,682	46,682	0	0.0	1,660	1,110	-550	-33.1	3.56	2.38
Low-income Apts	50,210	50,210	0	0.0	790	760	-30	-3.8	1.57	1.51
Seasonal Rec	108,868	108,868	0	0.0	1,931	1,850	-81	-4.2	1.77	1.70
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,307	7,040	-1,267	-15.3	3.66	3.10
Com/Ind Hi Tier	230,982	230,982	0	0.0	11,673	9,146	-2,527	-21.6	5.05	3.96
Publ U: Elec Gen	204,212	204,212	0	0.0	8,378	3,832	-4,546	-54.3	4.10	1.88
Publ U: Other	113,128	113,128	0	0.0	5,143	4,158	-985	-19.2	4.55	3.68
Ag Hmstd: House	3,646	3,646	0	0.0	35	31	-4	-10.9	0.96	0.85
Ag Hmstd: Land	2,491	2,491	0	0.0	8	8	0	4.0	0.32	0.34
Ag NonHmstd	25,132	25,132	0	0.0	423	397	-26	-6.2	1.68	1.58
New Con: Res HS	20,743	20,743	0	0.0	219	187	-33	-14.9	1.06	0.90
New Con: Other	22,979	22,979	0	0.0	861	672	-189	-21.9	3.75	2.93
Total	2,772,215	2,772,215	0	0.0	56,308	44,731	-11,576	-20.6	2.03	1.61

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	47,025	35,130	-11,895	-25.		54.38	69.06	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.	City/Town	51.05	69.79	0.035	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.	School District	33.51	6.72	0.938	0.934
(=) Taxable Tax Capacity	43,450	33,027	-10,422	-24.	Special District	1.47	2.11	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.	Total	140.40	147.68	0.974	0.971

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	38,200	38,200		0.0	203	198	-5	-2.4	0.530	0.517
Res Hmstd: Avg Val	57,400	57,400		0.0	418	402	-17	-3.9	0.729	0.700
Res Hmstd: Hi Val	76,500	76,500		0.0	658	659	1	0.2	0.859	0.861
Res Hmstd: Ex-Hi Val	114,700	114,700		0.0	1,411	1,260	-151	-10.7	1.230	1.098
Apartment (Mkt rate)	300,000	300,000		0.0	10,401	6,937	-3,464	-33.3	3.467	2.312
Comm/Ind: Lo Val	150,000	150,000		0.0	5,201	4,413	-787	-15.1	3.467	2.942
Comm/Ind: Med Val	300,000	300,000		0.0	12,507	9,775	-2,732	-21.8	4.169	3.258
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	46,605	37,011	-9,595	-20.6	4.660	3.701

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,498,285	2,498,285	0	0.0	22,041	17,046	-4,995	-22.7	0.88	0.68
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,391	1,162	-229	-16.4	1.52	1.27
Res NonHmstd 2-3	15,532	15,532	0	0.0	279	252	-27	-9.6	1.79	1.62
Reg Apartments	2,138	2,138	0	0.0	58	36	-22	-37.9	2.71	1.68
Low-income Apts	225	225	0	0.0	3	2	0	-14.2	1.13	0.97
Seasonal Rec	2,079,701	2,079,701	0	0.0	30,526	25,839	-4,687	-15.4	1.47	1.24
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,624	1,422	-202	-12.4	2.89	2.53
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,838	3,065	-773	-20.1	4.13	3.30
Publ U: Elec Gen	165	165	0	0.0	6	3	-3	-49.7	3.49	1.76
Publ U: Other	237,320	237,320	0	0.0	9,807	7,816	-1,991	-20.3	4.13	3.29
Ag Hmstd: House	118,846	118,846	0	0.0	829	641	-187	-22.6	0.70	0.54
Ag Hmstd: Land	121,708	121,708	0	0.0	322	228	-93	-29.0	0.26	0.19
Ag NonHmstd	240,065	240,065	0	0.0	2,946	2,699	-247	-8.4	1.23	1.12
New Con: Res HS	60,014	60,014	0	0.0	516	394	-123	-23.7	0.86	0.66
New Con: Other	63,779	63,779	0	0.0	1,043	850	-192	-18.4	1.63	1.33
Total	5,678,727	5,678,727	0	0.0	75,226	61,455	-13,772	-18.3	1.32	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	77,503	60,152	-17,351	-22.	County	58.26	72.77	0.000	0.00
(-) TIF Tax Capacity	563	331	-232	-41.	City/Town	13.77	23.11	0.000	0.00
(-) FD Contrib Tax Capacity	677	398	-279	-41.	School District	36.18	5.90	0.876	0.994
(=) Taxable Tax Capacity	76,263	59,423	-16,840	-22.	Special District	2.62	3.66	0.000	0.00
FD Distrib Tax Capacity	487	286	-201	-41.	Total	110.83	105.44	0.876	0.994

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,700	62,700	0.0	258	176	-82	-31.8	0.412	0.281
Res Hmstd: Avg Val	93,900	93,900	0.0	640	512	-128	-19.9	0.681	0.545
Res Hmstd: Hi Val	125,200	125,200	0.0	1,147	873	-273	-23.8	0.915	0.697
Res Hmstd: Ex-Hi Val	187,900	187,900	0.0	2,348	1,597	-751	-32.0	1.249	0.849
Seas Rec: Lo Val	50,000	50,000	0.0	709	632	-77	-10.8	1.417	1.264
Seas Rec: Hi Val	150,000	150,000	0.0	2,495	2,044	-452	-18.1	1.663	1.362
Comm/Ind: Lo Val	150,000	150,000	0.0	4,121	3,467	-655	-15.9	2.747	2.311
Comm/Ind: Med Val	300,000	300,000	0.0	9,905	7,670	-2,235	-22.6	3.301	2.556
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,896	29,009	-7,888	-21.4	3.689	2.900

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	2,894,711	2,894,711	0	0.0	41,334	34,191	-7,143	-17.3	1.43	1.18
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,495	2,074	-421	-16.9	1.82	1.51
Res NonHmstd 2-3	82,847	82,847	0	0.0	1,944	1,716	-229	-11.8	2.35	2.07
Reg Apartments	127,592	127,592	0	0.0	4,314	2,642	-1,672	-38.8	3.38	2.07
Low-income Apts	57,214	57,214	0	0.0	838	720	-118	-14.0	1.46	1.26
Seasonal Rec	62,048	62,048	0	0.0	1,125	1,015	-110	-9.8	1.81	1.64
Com/Ind Lo Tier	169,091	169,091	0	0.0	5,713	4,613	-1,099	-19.2	3.38	2.73
Com/Ind Hi Tier	440,871	440,871	0	0.0	20,935	15,504	-5,431	-25.9	4.75	3.52
Publ U: Elec Gen	1,020	1,020	0	0.0	49	21	-28	-57.2	4.76	2.04
Publ U: Other	117,637	117,637	0	0.0	5,550	4,247	-1,302	-23.5	4.72	3.61
Ag Hmstd: House	11,413	11,413	0	0.0	159	136	-23	-14.2	1.39	1.19
Ag Hmstd: Land	7,783	7,783	0	0.0	37	36	-1	-2.8	0.47	0.46
Ag NonHmstd	14,269	14,269	0	0.0	211	197	-13	-6.3	1.48	1.38
New Con: Res HS	50,676	50,676	0	0.0	763	633	-130	-17.0	1.51	1.25
New Con: Other	34,439	34,439	0	0.0	1,208	896	-312	-25.8	3.51	2.60
Total	4,208,509	4,208,509	0	0.0	86,672	68,640	-18,032	-20.8	2.06	1.63

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	66,226	49,613	-16,613	-25.	65.76	82.50	0.000	0.00	
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.	22.49	28.06	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	46.66	20.92	0.888	0.893	
(=) Taxable Tax Capacity	58,442	45,034	-13,408	-22.	1.72	2.41	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.63	133.89	0.888	0.893

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	62,400	62,400	62,400	0.0	749	660	-89	-11.9	1.200	1.058
Res Hmstd: Avg Val	93,500	93,500	93,500	0.0	1,249	1,079	-170	-13.6	1.336	1.154
Res Hmstd: Hi Val	124,700	124,700	124,700	0.0	1,857	1,525	-332	-17.9	1.489	1.222
Res Hmstd: Ex-Hi Val	187,100	187,100	187,100	0.0	3,319	2,416	-903	-27.2	1.773	1.291
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,104	6,293	-3,811	-37.7	3.367	2.097
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,052	4,092	-960	-19.0	3.367	2.727
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,153	9,063	-3,091	-25.4	4.051	3.020
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	45,292	34,313	-10,980	-24.2	4.529	3.431

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,653,532	1,653,532	0	0.0	23,752	21,132	-2,620	-11.0	1.44	1.28
Res NonHmstd 1Un	96,628	96,628	0	0.0	1,855	1,604	-251	-13.5	1.92	1.66
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,022	946	-76	-7.4	2.43	2.25
Reg Apartments	54,268	54,268	0	0.0	1,914	1,276	-638	-33.3	3.53	2.35
Low-income Apts	60,990	60,990	0	0.0	967	881	-85	-8.8	1.58	1.45
Seasonal Rec	38,136	38,136	0	0.0	824	764	-60	-7.2	2.16	2.00
Com/Ind Lo Tier	208,225	208,225	0	0.0	7,604	6,191	-1,413	-18.6	3.65	2.97
Com/Ind Hi Tier	283,880	283,880	0	0.0	14,235	10,806	-3,429	-24.1	5.01	3.81
Publ U: Elec Gen	1,900	1,900	0	0.0	88	41	-46	-52.9	4.61	2.18
Publ U: Other	65,440	65,440	0	0.0	3,232	2,503	-729	-22.5	4.94	3.83
Ag Hmstd: House	44,736	44,736	0	0.0	588	483	-106	-17.9	1.32	1.08
Ag Hmstd: Land	33,891	33,891	0	0.0	171	150	-21	-12.3	0.50	0.44
Ag NonHmstd	17,005	17,005	0	0.0	248	230	-18	-7.3	1.46	1.35
New Con: Res HS	73,043	73,043	0	0.0	1,092	924	-168	-15.4	1.50	1.26
New Con: Other	44,383	44,383	0	0.0	1,433	1,173	-259	-18.1	3.23	2.64
Total	2,718,041	2,718,041	0	0.0	59,025	49,106	-9,919	-16.8	2.17	1.81

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	42,912	32,062	-10,851	-25.	County	55.98	70.20	0.014	0.01
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.	City/Town	36.55	50.94	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.25	24.06	0.851	0.884
(=) Taxable Tax Capacity	40,361	30,561	-9,800	-24.	Special District	0.69	0.93	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	143.46	146.12	0.865	0.902

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	59,200	59,200	0.0	742	699	-43	-5.8	1.253	1.181	
Res Hmstd: Avg Val	88,700	88,700	0.0	1,209	1,120	-88	-7.3	1.362	1.262	
Res Hmstd: Hi Val	118,200	118,200	0.0	1,802	1,578	-225	-12.5	1.524	1.334	
Res Hmstd: Ex-Hi Val	177,400	177,400	0.0	3,254	2,496	-758	-23.3	1.834	1.407	
Apartment (Mkt rate)	300,000	300,000	0.0	10,589	6,846	-3,743	-35.3	3.529	2.281	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,294	4,368	-927	-17.5	3.529	2.911	
Comm/Ind: Med Val	300,000	300,000	0.0	12,741	9,676	-3,064	-24.1	4.246	3.225	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,491	36,644	-10,846	-22.8	4.749	3.664	

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,713,017	2,713,017	0	0.0	36,410	29,879	-6,531	-17.9	1.34	1.10
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,357	1,947	-409	-17.4	1.71	1.42
Res NonHmstd 2-3	39,368	39,368	0	0.0	843	740	-102	-12.1	2.14	1.88
Reg Apartments	1,244	1,244	0	0.0	38	24	-14	-36.7	3.09	1.96
Low-income Apts	27	27	0	0.0	0	0	0	-8.5	1.31	1.20
Seasonal Rec	685,289	685,289	0	0.0	11,932	9,915	-2,017	-16.9	1.74	1.45
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,739	1,396	-342	-19.7	3.24	2.60
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,366	991	-376	-27.5	4.47	3.24
Publ U: Elec Gen	10,226	10,226	0	0.0	508	250	-258	-50.8	4.97	2.45
Publ U: Other	144,068	144,068	0	0.0	6,527	5,130	-1,397	-21.4	4.53	3.56
Ag Hmstd: House	707,396	707,396	0	0.0	9,052	7,417	-1,635	-18.1	1.28	1.05
Ag Hmstd: Land	625,088	625,088	0	0.0	3,056	2,648	-407	-13.3	0.49	0.42
Ag NonHmstd	205,555	205,555	0	0.0	2,958	2,623	-335	-11.3	1.44	1.28
New Con: Res HS	124,332	124,332	0	0.0	1,701	1,389	-312	-18.3	1.37	1.12
New Con: Other	42,508	42,508	0	0.0	859	700	-159	-18.5	2.02	1.65
Total	5,519,911	5,519,911	0	0.0	79,346	65,050	-14,296	-18.0	1.44	1.18

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	66,620	54,840	-11,781	-17.	County	59.31	72.42		0.027	0.03
(-) TIF Tax Capacity	97	57	-40	-41.	City/Town	15.48	23.71		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.44	27.26		0.810	0.869
(=) Taxable Tax Capacity	66,524	54,783	-11,741	-17.	Special District	0.59	0.82		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	128.82	124.21		0.838	0.902

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,500	69,500	0.0	765	670	-95	-12.4	1.100	0.963	
Res Hmstd: Avg Val	104,300	104,300	0.0	1,335	1,134	-201	-15.1	1.279	1.086	
Res Hmstd: Hi Val	139,000	139,000	0.0	2,045	1,596	-449	-21.9	1.470	1.148	
Res Hmstd: Ex-Hi Val	208,500	208,500	0.0	3,580	2,522	-1,058	-29.6	1.717	1.209	
Seas Rec: Lo Val	50,000	50,000	0.0	815	726	-89	-10.9	1.629	1.452	
Seas Rec: Hi Val	150,000	150,000	0.0	2,873	2,325	-548	-19.1	1.915	1.550	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,763	3,875	-888	-18.6	3.175	2.583	
Comm/Ind: Med Val	300,000	300,000	0.0	11,459	8,581	-2,878	-25.1	3.819	2.860	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,704	32,482	-10,222	-23.9	4.270	3.248	

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,539,261	5,539,261	0	0.0	75,917	63,195	-12,722	-16.8	1.37	1.14
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,418	2,928	-490	-14.3	1.74	1.49
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,309	3,006	-303	-9.2	2.17	1.97
Reg Apartments	383,718	383,718	0	0.0	12,356	7,767	-4,588	-37.1	3.22	2.02
Low-income Apts	166,998	166,998	0	0.0	2,347	2,080	-267	-11.4	1.41	1.25
Seasonal Rec	34,252	34,252	0	0.0	638	561	-77	-12.0	1.86	1.64
Com/Ind Lo Tier	493,297	493,297	0	0.0	15,907	13,142	-2,765	-17.4	3.22	2.66
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	51,796	39,785	-12,010	-23.2	4.43	3.40
Publ U: Elec Gen	686,799	686,799	0	0.0	27,230	14,128	-13,103	-48.1	3.96	2.06
Publ U: Other	336,676	336,676	0	0.0	13,885	11,694	-2,192	-15.8	4.12	3.47
Ag Hmstd: House	91,686	91,686	0	0.0	1,275	1,038	-237	-18.6	1.39	1.13
Ag Hmstd: Land	72,073	72,073	0	0.0	381	304	-76	-20.1	0.53	0.42
Ag NonHmstd	46,850	46,850	0	0.0	635	569	-66	-10.4	1.36	1.22
New Con: Res HS	319,041	319,041	0	0.0	4,414	3,722	-692	-15.7	1.38	1.17
New Con: Other	170,422	170,422	0	0.0	6,004	4,784	-1,220	-20.3	3.52	2.81
Total	9,860,782	9,860,782	0	0.0	219,511	168,704	-50,807	-23.1	2.23	1.71

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	180,158	127,443	-52,715	-29.	County	36.78	47.79	0.000	0.00
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.	City/Town	32.11	43.37	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.96	28.75	1.525	1.487
(=) Taxable Tax Capacity	167,277	119,866	-47,411	-28.	Special District	1.88	2.94	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	121.73	122.84	1.525	1.487

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,000	73,000		0.0	824	749	-74	-9.0	1.128	1.026
Res Hmstd: Avg Val	109,500	109,500		0.0	1,448	1,252	-196	-13.5	1.322	1.143
Res Hmstd: Hi Val	146,000	146,000		0.0	2,164	1,754	-409	-18.9	1.482	1.201
Res Hmstd: Ex-Hi Val	219,000	219,000		0.0	3,741	2,760	-982	-26.2	1.708	1.260
Apartment (Mkt rate)	300,000	300,000		0.0	9,222	5,974	-3,248	-35.2	3.074	1.991
Comm/Ind: Lo Val	150,000	150,000		0.0	4,611	3,932	-679	-14.7	3.074	2.621
Comm/Ind: Med Val	300,000	300,000		0.0	11,048	8,688	-2,360	-21.4	3.682	2.895
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	41,087	32,806	-8,281	-20.2	4.108	3.280

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	3,475,353	3,475,353	0	0.0	42,262	33,309	-8,954	-21.2	1.22	0.96
Res NonHmstd 1Un	131,603	131,603	0	0.0	1,999	1,672	-327	-16.4	1.52	1.27
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,133	1,003	-130	-11.5	1.86	1.65
Reg Apartments	3,547	3,547	0	0.0	90	56	-34	-38.2	2.54	1.57
Low-income Apts	531	531	0	0.0	6	5	-1	-13.5	1.11	0.96
Seasonal Rec	444,122	444,122	0	0.0	6,653	5,595	-1,058	-15.9	1.50	1.26
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,570	2,176	-394	-15.3	2.73	2.31
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,416	1,854	-562	-23.3	3.63	2.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	142,054	142,054	0	0.0	5,355	4,297	-1,058	-19.8	3.77	3.02
Ag Hmstd: House	896,217	896,217	0	0.0	10,429	8,362	-2,067	-19.8	1.16	0.93
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	6,385	5,156	-1,229	-19.2	0.57	0.46
Ag NonHmstd	240,867	240,867	0	0.0	2,988	2,661	-328	-11.0	1.24	1.10
New Con: Res HS	150,989	150,989	0	0.0	1,760	1,464	-296	-16.8	1.17	0.97
New Con: Other	35,996	35,996	0	0.0	741	610	-130	-17.6	2.06	1.70
Total	6,858,938	6,858,938	0	0.0	84,786	68,218	-16,567	-19.5	1.24	0.99

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	84,049	66,737	-17,311	-20.	County	36.91	48.21	0.000	0.00
(-) TIF Tax Capacity	174	102	-72	-41.	City/Town	14.24	23.32	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.81	31.02	1.300	1.333
(=) Taxable Tax Capacity	83,875	66,635	-17,240	-20.	Special District	0.84	1.34	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	106.81	103.89	1.300	1.333

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	88,700	88,700	0.0	906	784	-122	-13.5	1.021	0.883	
Res Hmstd: Avg Val	133,000	133,000	0.0	1,599	1,303	-296	-18.5	1.202	0.979	
Res Hmstd: Hi Val	177,200	177,200	0.0	2,436	1,821	-614	-25.2	1.374	1.027	
Res Hmstd: Ex-Hi Val	266,000	266,000	0.0	4,116	2,862	-1,254	-30.5	1.547	1.075	
Seas Rec: Lo Val	50,000	50,000	0.0	706	624	-81	-11.5	1.411	1.248	
Seas Rec: Hi Val	150,000	150,000	0.0	2,473	2,020	-453	-18.3	1.648	1.346	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,040	3,482	-558	-13.8	2.693	2.321	
Comm/Ind: Med Val	300,000	300,000	0.0	9,682	7,694	-1,988	-20.5	3.227	2.564	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,012	29,052	-6,960	-19.3	3.601	2.905	

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,442,569	3,442,569	0	0.0	49,332	43,936	-5,396	-10.9	1.43	1.28
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,698	3,187	-511	-13.8	1.91	1.65
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,370	1,244	-126	-9.2	2.45	2.22
Reg Apartments	152,897	152,897	0	0.0	5,276	3,428	-1,848	-35.0	3.45	2.24
Low-income Apts	83,420	83,420	0	0.0	1,277	1,156	-120	-9.4	1.53	1.39
Seasonal Rec	14,689	14,689	0	0.0	361	329	-32	-8.9	2.46	2.24
Com/Ind Lo Tier	458,609	458,609	0	0.0	16,614	13,506	-3,109	-18.7	3.62	2.94
Com/Ind Hi Tier	589,541	589,541	0	0.0	29,010	21,644	-7,366	-25.4	4.92	3.67
Publ U: Elec Gen	7,191	7,191	0	0.0	337	150	-187	-55.5	4.69	2.08
Publ U: Other	59,156	59,156	0	0.0	3,137	2,396	-741	-23.6	5.30	4.05
Ag Hmstd: House	17,374	17,374	0	0.0	261	234	-28	-10.6	1.50	1.35
Ag Hmstd: Land	30,368	30,368	0	0.0	287	239	-48	-16.9	0.95	0.79
Ag NonHmstd	35,566	35,566	0	0.0	658	576	-82	-12.5	1.85	1.62
New Con: Res HS	59,415	59,415	0	0.0	972	805	-167	-17.2	1.64	1.35
New Con: Other	65,061	65,061	0	0.0	2,706	2,113	-593	-21.9	4.16	3.25
Total	5,265,386	5,265,386	0	0.0	115,298	94,941	-20,356	-17.7	2.19	1.80

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	82,396	62,533	-19,863	-24.	49.80	58.21	0.005	0.01	
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.	47.50	62.94	0.025	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	46.85	21.96	1.012	1.249	
(=) Taxable Tax Capacity	76,514	59,073	-17,441	-22.	0.79	1.17	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	144.94	144.28	1.043	1.284

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,200	42,200	42,200	0.0	549	507	-42	-7.7	1.300	1.201
Res Hmstd: Avg Val	63,300	63,300	63,300	0.0	823	760	-63	-7.7	1.300	1.201
Res Hmstd: Hi Val	84,400	84,400	84,400	0.0	1,163	1,070	-93	-8.0	1.378	1.267
Res Hmstd: Ex-Hi Val	126,600	126,600	126,600	0.0	2,054	1,733	-321	-15.6	1.622	1.368
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,748	6,878	-3,871	-36.0	3.582	2.292
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,374	4,384	-990	-18.4	3.582	2.922
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,923	9,699	-3,223	-24.9	4.307	3.233
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	48,148	36,677	-11,471	-23.8	4.814	3.667

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,413,322	1,413,322	0	0.0	17,401	13,285	-4,116	-23.7	1.23	0.94
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,155	1,756	-399	-18.5	1.50	1.22
Res NonHmstd 2-3	20,162	20,162	0	0.0	415	352	-62	-15.0	2.06	1.75
Reg Apartments	1,697	1,697	0	0.0	43	26	-16	-38.8	2.51	1.54
Low-income Apts	58	58	0	0.0	1	0	0	-19.2	1.03	0.83
Seasonal Rec	274,963	274,963	0	0.0	4,691	3,818	-873	-18.6	1.71	1.39
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,251	1,851	-401	-17.8	2.80	2.30
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,654	3,623	-1,031	-22.2	3.67	2.85
Publ U: Elec Gen	31,855	31,855	0	0.0	1,054	516	-537	-51.0	3.31	1.62
Publ U: Other	229,314	229,314	0	0.0	8,065	6,433	-1,632	-20.2	3.52	2.81
Ag Hmstd: House	930,052	930,052	0	0.0	9,478	7,678	-1,800	-19.0	1.02	0.83
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	38,053	26,671	-11,382	-29.9	0.68	0.47
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,450	30,055	-6,395	-17.5	1.17	0.96
New Con: Res HS	42,403	42,403	0	0.0	535	414	-121	-22.5	1.26	0.98
New Con: Other	75,086	75,086	0	0.0	1,975	1,633	-342	-17.3	2.63	2.17
Total	12,133,875	12,133,875	0	0.0	127,220	98,112	-29,107	-22.9	1.05	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,746	103,943	-22,803	-18.	County	52.04	60.80	0.005	0.00
(-) TIF Tax Capacity	429	252	-177	-41.	City/Town	10.15	16.67	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.58	19.25	1.165	1.488
(=) Taxable Tax Capacity	126,317	103,690	-22,626	-17.	Special District	0.77	1.15	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	107.54	97.88	1.169	1.496

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,400	57,400		0.0	542	435	-107	-19.7	0.945	0.758
Res Hmstd: Avg Val	85,900	85,900		0.0	865	713	-152	-17.5	1.007	0.830
Res Hmstd: Hi Val	114,500	114,500		0.0	1,289	1,036	-253	-19.6	1.126	0.904
Res Hmstd: Ex-Hi Val	171,900	171,900		0.0	2,330	1,684	-646	-27.7	1.355	0.979
Comm/Ind: Lo Val	150,000	150,000		0.0	4,047	3,372	-675	-16.7	2.697	2.247
Comm/Ind: Med Val	300,000	300,000		0.0	9,707	7,443	-2,264	-23.3	3.235	2.480
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	36,119	28,073	-8,046	-22.3	3.611	2.807

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	3,423,956	3,423,956	0	0.0	44,806	37,954	-6,852	-15.3	1.31	1.11
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,511	2,105	-406	-16.2	1.73	1.45
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,721	1,527	-194	-11.3	2.14	1.90
Reg Apartments	169,796	169,796	0	0.0	5,136	3,238	-1,898	-37.0	3.02	1.91
Low-income Apts	61,153	61,153	0	0.0	835	731	-104	-12.5	1.37	1.20
Seasonal Rec	10,168	10,168	0	0.0	216	187	-29	-13.5	2.12	1.84
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,678	9,533	-2,145	-18.4	3.24	2.65
Com/Ind Hi Tier	651,924	651,924	0	0.0	27,840	21,287	-6,553	-23.5	4.27	3.27
Publ U: Elec Gen	23,875	23,875	0	0.0	970	442	-528	-54.4	4.06	1.85
Publ U: Other	59,402	59,402	0	0.0	2,644	2,075	-569	-21.5	4.45	3.49
Ag Hmstd: House	9,558	9,558	0	0.0	143	125	-18	-12.8	1.50	1.31
Ag Hmstd: Land	18,983	18,983	0	0.0	161	137	-25	-15.4	0.85	0.72
Ag NonHmstd	23,273	23,273	0	0.0	348	310	-38	-10.9	1.50	1.33
New Con: Res HS	71,372	71,372	0	0.0	996	820	-176	-17.7	1.40	1.15
New Con: Other	57,881	57,881	0	0.0	2,002	1,533	-470	-23.5	3.46	2.65
Total	5,166,928	5,166,928	0	0.0	102,009	82,004	-20,005	-19.6	1.97	1.59

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	83,381	62,082	-21,299	-25.	County	42.67	52.76	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.	City/Town	39.34	51.01	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.02	18.64	1.171	1.326
(=) Taxable Tax Capacity	78,018	58,927	-19,091	-24.	Special District	0.32	0.55	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	126.34	122.96	1.174	1.329

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	53,400	53,400	53,400	0.0	604	530	-74	-12.3	1.131	0.992
Res Hmstd: Avg Val	80,000	80,000	80,000	0.0	931	834	-97	-10.4	1.164	1.042
Res Hmstd: Hi Val	106,700	106,700	106,700	0.0	1,409	1,198	-211	-15.0	1.320	1.122
Res Hmstd: Ex-Hi Val	160,200	160,200	160,200	0.0	2,514	1,927	-587	-23.3	1.568	1.202
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,449	5,932	-3,517	-37.2	3.149	1.977
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,724	3,911	-814	-17.2	3.149	2.607
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,344	8,647	-2,697	-23.8	3.781	2.882
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	42,235	32,671	-9,564	-22.6	4.223	3.267

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,251,381	1,251,381	0	0.0	13,895	10,442	-3,453	-24.9	1.11	0.83
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,363	1,113	-251	-18.4	1.38	1.12
Res NonHmstd 2-3	18,529	18,529	0	0.0	328	278	-49	-15.1	1.77	1.50
Reg Apartments	2,042	2,042	0	0.0	52	30	-21	-41.5	2.53	1.48
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,824	78,824	0	0.0	1,106	885	-222	-20.0	1.40	1.12
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,173	991	-182	-15.5	2.46	2.08
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,923	1,477	-446	-23.2	3.40	2.61
Publ U: Elec Gen	10,868	10,868	0	0.0	298	127	-171	-57.5	2.75	1.17
Publ U: Other	141,802	141,802	0	0.0	4,715	3,819	-896	-19.0	3.33	2.69
Ag Hmstd: House	720,458	720,458	0	0.0	7,160	5,705	-1,454	-20.3	0.99	0.79
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	24,207	16,243	-7,964	-32.9	0.67	0.45
Ag NonHmstd	1,659,874	1,659,874	0	0.0	18,229	14,428	-3,801	-20.9	1.10	0.87
New Con: Res HS	37,421	37,421	0	0.0	410	314	-96	-23.5	1.10	0.84
New Con: Other	29,171	29,171	0	0.0	930	735	-194	-20.9	3.19	2.52
Total	7,776,908	7,776,908	0	0.0	75,790	56,588	-19,203	-25.3	0.97	0.73

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	81,607	66,443	-15,163	-18.		45.81	55.51	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.	City/Town	9.60	14.98	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.80	17.14	1.335	1.737
(=) Taxable Tax Capacity	81,585	66,430	-15,154	-18.	Special District	0.25	0.43	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	99.46	88.06	1.335	1.737

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	70,500	70,500		0.0	618	487	-131	-21.2	0.876	0.691
Res Hmstd: Avg Val	105,800	105,800		0.0	1,072	859	-212	-19.8	1.012	0.812
Res Hmstd: Hi Val	141,000	141,000		0.0	1,621	1,231	-390	-24.1	1.149	0.872
Res Hmstd: Ex-Hi Val	211,500	211,500		0.0	2,872	1,974	-898	-31.3	1.357	0.933
Comm/Ind: Lo Val	150,000	150,000		0.0	3,781	3,187	-594	-15.7	2.520	2.124
Comm/Ind: Med Val	300,000	300,000		0.0	9,053	7,024	-2,030	-22.4	3.017	2.341
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	33,659	26,448	-7,212	-21.4	3.365	2.644

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,059,136	4,059,136	0	0.0	55,043	46,784	-8,259	-15.0	1.36	1.15
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,552	2,262	-290	-11.4	1.69	1.50
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,434	1,348	-86	-6.0	2.12	1.99
Reg Apartments	195,034	195,034	0	0.0	6,003	3,995	-2,008	-33.4	3.08	2.05
Low-income Apts	65,184	65,184	0	0.0	887	823	-64	-7.2	1.36	1.26
Seasonal Rec	5,891	5,891	0	0.0	115	118	3	2.5	1.96	2.01
Com/Ind Lo Tier	183,371	183,371	0	0.0	5,619	4,866	-753	-13.4	3.06	2.65
Com/Ind Hi Tier	783,151	783,151	0	0.0	33,645	26,975	-6,670	-19.8	4.30	3.44
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,377	47,377	0	0.0	1,960	1,583	-377	-19.2	4.14	3.34
Ag Hmstd: House	215,885	215,885	0	0.0	2,597	2,022	-575	-22.1	1.20	0.94
Ag Hmstd: Land	363,509	363,509	0	0.0	2,173	1,786	-386	-17.8	0.60	0.49
Ag NonHmstd	114,220	114,220	0	0.0	1,345	1,259	-86	-6.4	1.18	1.10
New Con: Res HS	138,278	138,278	0	0.0	1,862	1,628	-234	-12.6	1.35	1.18
New Con: Other	82,210	82,210	0	0.0	2,698	2,172	-526	-19.5	3.28	2.64
Total	6,471,586	6,471,586	0	0.0	117,934	97,623	-20,311	-17.2	1.82	1.51

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	101,299	73,998	-27,301	-27.	County	43.15	56.82	0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.	City/Town	25.36	39.79	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.26	28.03	1.183	1.122
(=) Taxable Tax Capacity	97,278	71,633	-25,645	-26.	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	120.78	124.63	1.186	1.125

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	80,200	80,200	80,200	0.0	874	834	-40	-4.6	1.089	1.039
Res Hmstd: Avg Val	120,100	120,100	120,100	0.0	1,549	1,376	-173	-11.2	1.289	1.145
Res Hmstd: Hi Val	160,100	160,100	160,100	0.0	2,394	1,920	-474	-19.8	1.495	1.198
Res Hmstd: Ex-Hi Val	240,300	240,300	240,300	0.0	4,087	3,009	-1,078	-26.4	1.700	1.252
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,052	5,946	-3,106	-34.3	3.017	1.982
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,526	3,918	-608	-13.4	3.017	2.612
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,864	8,669	-2,194	-20.2	3.621	2.889
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	40,439	32,785	-7,653	-18.9	4.043	3.278

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	5,920,602	5,920,602	0	0.0	74,730	62,478	-12,252	-16.4	1.26	1.06
Res NonHmstd 1Un	238,589	238,589	0	0.0	3,960	3,281	-679	-17.2	1.66	1.38
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,660	2,385	-275	-10.3	2.13	1.91
Reg Apartments	219,918	219,918	0	0.0	6,512	4,099	-2,413	-37.1	2.96	1.86
Low-income Apts	94,050	94,050	0	0.0	1,266	1,115	-151	-12.0	1.35	1.19
Seasonal Rec	32,306	32,306	0	0.0	613	578	-35	-5.8	1.90	1.79
Com/Ind Lo Tier	543,298	543,298	0	0.0	16,834	13,921	-2,913	-17.3	3.10	2.56
Com/Ind Hi Tier	830,532	830,532	0	0.0	34,971	26,604	-8,367	-23.9	4.21	3.20
Publ U: Elec Gen	305,638	305,638	0	0.0	14,075	6,955	-7,120	-50.6	4.61	2.28
Publ U: Other	193,731	193,731	0	0.0	8,640	6,958	-1,683	-19.5	4.46	3.59
Ag Hmstd: House	24,510	24,510	0	0.0	320	266	-54	-16.7	1.30	1.09
Ag Hmstd: Land	44,861	44,861	0	0.0	323	266	-57	-17.6	0.72	0.59
Ag NonHmstd	34,686	34,686	0	0.0	470	427	-43	-9.2	1.36	1.23
New Con: Res HS	137,436	137,436	0	0.0	1,900	1,564	-336	-17.7	1.38	1.14
New Con: Other	95,699	95,699	0	0.0	2,934	2,277	-657	-22.4	3.07	2.38
Total	8,840,752	8,840,752	0	0.0	170,209	133,173	-37,036	-21.8	1.93	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	143,332	106,603	-36,729	-25.	County	39.24	48.58	0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.	City/Town	34.16	47.29	0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.38	24.65	1.048	1.094
(=) Taxable Tax Capacity	135,820	102,184	-33,636	-24.	Special District	0.73	1.08	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	123.50	121.60	1.068	1.113

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	60,000	60,000	0.0	651	574	-77	-11.8	1.085	0.957	
Res Hmstd: Avg Val	89,900	89,900	0.0	1,064	937	-127	-11.9	1.183	1.042	
Res Hmstd: Hi Val	119,900	119,900	0.0	1,580	1,335	-245	-15.5	1.318	1.113	
Res Hmstd: Ex-Hi Val	179,800	179,800	0.0	2,856	2,131	-725	-25.4	1.588	1.184	
Apartment (Mkt rate)	300,000	300,000	0.0	9,213	5,806	-3,407	-37.0	3.070	1.935	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,606	3,848	-758	-16.5	3.070	2.565	
Comm/Ind: Med Val	300,000	300,000	0.0	11,065	8,514	-2,551	-23.1	3.688	2.837	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,206	32,197	-9,009	-21.9	4.120	3.219	

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	2,142,501	2,142,501	0	0.0	24,817	19,274	-5,543	-22.3	1.16	0.90
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,219	1,837	-382	-17.2	1.46	1.21
Res NonHmstd 2-3	27,175	27,175	0	0.0	508	442	-65	-12.9	1.87	1.63
Reg Apartments	1,294	1,294	0	0.0	35	22	-13	-37.3	2.69	1.69
Low-income Apts	72	72	0	0.0	1	1	0	-16.8	1.00	0.83
Seasonal Rec	102,223	102,223	0	0.0	1,516	1,279	-237	-15.6	1.48	1.25
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,676	1,427	-249	-14.8	2.69	2.29
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,518	1,166	-352	-23.2	3.68	2.83
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148,647	148,647	0	0.0	5,283	4,276	-1,007	-19.1	3.55	2.88
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	11,087	8,988	-2,099	-18.9	1.07	0.87
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,568	17,676	-5,891	-25.0	0.64	0.48
Ag NonHmstd	1,144,426	1,144,426	0	0.0	13,194	11,402	-1,792	-13.6	1.15	1.00
New Con: Res HS	71,017	71,017	0	0.0	817	651	-166	-20.3	1.15	0.92
New Con: Other	30,825	30,825	0	0.0	812	667	-145	-17.9	2.63	2.16
Total	8,613,740	8,613,740	0	0.0	87,050	69,108	-17,942	-20.6	1.01	0.80

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	89,646	73,990	-15,656	-17.	County	40.86	50.62	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.	City/Town	13.13	22.82	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.32	26.11	1.140	1.251
(=) Taxable Tax Capacity	89,538	73,927	-15,611	-17.	Special District	0.52	0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	105.82	100.32	1.140	1.251

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	74,200	74,200		0.0	678	581	-97	-14.3	0.913	0.783
Res Hmstd: Avg Val	111,200	111,200		0.0	1,199	999	-201	-16.7	1.078	0.898
Res Hmstd: Hi Val	148,200	148,200		0.0	1,844	1,416	-428	-23.2	1.244	0.955
Res Hmstd: Ex-Hi Val	222,400	222,400		0.0	3,224	2,253	-971	-30.1	1.449	1.013
Comm/Ind: Lo Val	150,000	150,000		0.0	3,981	3,390	-591	-14.8	2.653	2.259
Comm/Ind: Med Val	300,000	300,000		0.0	9,549	7,491	-2,057	-21.5	3.182	2.497
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	35,533	28,292	-7,241	-20.4	3.553	2.829

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,553,924	11,553,924	0	0.0	140,754	110,537	-30,217	-21.5	1.22	0.96
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,070	3,442	-628	-15.4	1.55	1.31
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,549	4,003	-546	-12.0	1.88	1.66
Reg Apartments	442,576	442,576	0	0.0	11,484	7,352	-4,131	-36.0	2.59	1.66
Low-income Apts	165,584	165,584	0	0.0	1,976	1,769	-207	-10.5	1.19	1.07
Seasonal Rec	34,685	34,685	0	0.0	544	461	-83	-15.3	1.57	1.33
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,236	10,206	-1,030	-9.2	2.87	2.61
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	75,647	64,245	-11,402	-15.1	3.95	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,402	182,402	0	0.0	7,304	6,228	-1,076	-14.7	4.00	3.41
Ag Hmstd: House	81,782	81,782	0	0.0	994	717	-277	-27.8	1.21	0.88
Ag Hmstd: Land	60,260	60,260	0	0.0	299	214	-85	-28.4	0.50	0.36
Ag NonHmstd	40,486	40,486	0	0.0	481	414	-67	-13.9	1.19	1.02
New Con: Res HS	454,437	454,437	0	0.0	6,600	4,591	-2,009	-30.4	1.45	1.01
New Con: Other	145,272	145,272	0	0.0	4,866	4,107	-759	-15.6	3.35	2.83
Total	15,972,271	15,972,271	0	0.0	270,803	218,286	-52,517	-19.4	1.70	1.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	259,331	186,634	-72,697	-28.	County	26.87	35.92	0.000	0.00
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.	City/Town	23.26	33.74	0.007	0.00
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.	School District	48.76	26.05	1.244	1.210
(=) Taxable Tax Capacity	213,171	159,481	-53,690	-25.	Special District	6.57	6.33	0.000	0.00
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.	Total	105.46	102.04	1.251	1.217

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	90,800	0.0	934	781	-153	-16.4	1.028	0.860
Res Hmstd: Avg Val	136,100	136,100	0.0	1,628	1,298	-329	-20.2	1.195	0.953
Res Hmstd: Hi Val	181,400	181,400	0.0	2,473	1,816	-657	-26.6	1.363	1.000
Res Hmstd: Ex-Hi Val	272,000	272,000	0.0	4,162	2,850	-1,312	-31.5	1.530	1.047
Apartment (Mkt rate)	300,000	300,000	0.0	7,968	4,957	-3,012	-37.8	2.656	1.652
Comm/Ind: Lo Val	150,000	150,000	0.0	3,985	3,424	-561	-14.1	2.656	2.282
Comm/Ind: Med Val	300,000	300,000	0.0	9,551	7,568	-1,983	-20.8	3.183	2.522
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,529	28,589	-6,940	-19.5	3.552	2.858

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	10,250,137	10,250,137	0	0.0	134,822	102,932	-31,889	-23.7	1.32	1.00
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,305	4,558	-747	-14.1	1.57	1.35
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,307	2,928	-379	-11.5	1.79	1.58
Reg Apartments	276,025	276,025	0	0.0	7,562	4,935	-2,627	-34.7	2.74	1.79
Low-income Apts	82,389	82,389	0	0.0	1,019	912	-108	-10.6	1.24	1.11
Seasonal Rec	81,979	81,979	0	0.0	1,187	1,021	-167	-14.1	1.45	1.24
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,237	5,716	-521	-8.3	2.87	2.63
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	47,879	40,322	-7,557	-15.8	4.05	3.41
Publ U: Elec Gen	57,177	57,177	0	0.0	2,110	1,051	-1,059	-50.2	3.69	1.84
Publ U: Other	194,538	194,538	0	0.0	7,769	6,683	-1,087	-14.0	3.99	3.44
Ag Hmstd: House	195,058	195,058	0	0.0	2,299	1,578	-721	-31.4	1.18	0.81
Ag Hmstd: Land	117,488	117,488	0	0.0	474	284	-190	-40.0	0.40	0.24
Ag NonHmstd	113,206	113,206	0	0.0	1,242	1,063	-179	-14.4	1.10	0.94
New Con: Res HS	403,406	403,406	0	0.0	5,740	4,208	-1,532	-26.7	1.42	1.04
New Con: Other	221,486	221,486	0	0.0	6,630	5,303	-1,327	-20.0	2.99	2.39
Total	13,915,551	13,915,551	0	0.0	233,581	183,493	-50,088	-21.4	1.68	1.32

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	224,210	158,185	-66,025	-29.	County	23.78	32.97	0.000	0.00
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.	City/Town	21.27	33.48	0.079	0.08
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.	School District	48.56	25.64	1.680	1.576
(=) Taxable Tax Capacity	197,551	142,503	-55,048	-27.	Special District	7.19	6.94	0.000	0.00
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.	Total	100.79	99.02	1.759	1.656

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	114,900	114,900	0.0	1,267	1,072	-195	-15.4	1.102	0.933	
Res Hmstd: Avg Val	172,200	172,200	0.0	2,279	1,734	-544	-23.9	1.323	1.007	
Res Hmstd: Hi Val	229,600	229,600	0.0	3,334	2,398	-936	-28.1	1.452	1.044	
Res Hmstd: Ex-Hi Val	344,500	344,500	0.0	5,447	3,726	-1,721	-31.6	1.581	1.081	
Apartment (Mkt rate)	300,000	300,000	0.0	7,785	4,953	-2,832	-36.4	2.594	1.650	
Comm/Ind: Lo Val	150,000	150,000	0.0	3,893	3,422	-471	-12.1	2.595	2.281	
Comm/Ind: Med Val	300,000	300,000	0.0	9,297	7,549	-1,748	-18.8	3.099	2.516	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,520	28,455	-6,065	-17.6	3.451	2.845	

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,172,278	16,172,278	0	0.0	204,410	170,068	-34,342	-16.8	1.26	1.05
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,154	6,563	-591	-8.3	1.56	1.43
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,452	4,186	-266	-6.0	1.84	1.73
Reg Apartments	966,096	966,096	0	0.0	24,210	16,643	-7,568	-31.3	2.51	1.72
Low-income Apts	119,329	119,329	0	0.0	1,401	1,346	-55	-3.9	1.17	1.13
Seasonal Rec	25,776	25,776	0	0.0	454	432	-21	-4.7	1.76	1.68
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,765	11,181	-584	-5.0	2.82	2.68
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	115,869	103,271	-12,599	-10.9	3.89	3.47
Publ U: Elec Gen	107,352	107,352	0	0.0	4,216	2,504	-1,712	-40.6	3.93	2.33
Publ U: Other	349,670	349,670	0	0.0	13,699	12,220	-1,479	-10.8	3.92	3.49
Ag Hmstd: House	179,907	179,907	0	0.0	2,203	1,572	-631	-28.6	1.22	0.87
Ag Hmstd: Land	228,200	228,200	0	0.0	1,296	853	-443	-34.2	0.57	0.37
Ag NonHmstd	136,366	136,366	0	0.0	1,544	1,301	-242	-15.7	1.13	0.95
New Con: Res HS	536,975	536,975	0	0.0	7,620	5,875	-1,745	-22.9	1.42	1.09
New Con: Other	256,584	256,584	0	0.0	8,313	7,197	-1,116	-13.4	3.24	2.80
Total	23,177,460	23,177,460	0	0.0	408,605	345,213	-63,392	-15.5	1.76	1.49

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	396,477	275,792	-120,68	-30.		23.57	32.91	0.000	0.00
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.	City/Town	23.02	38.42	0.100	0.10
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.	School District	47.67	25.71	1.723	1.925
(=) Taxable Tax Capacity	332,383	238,090	-94,293	-28.	Special District	3.73	3.62	0.000	0.00
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.	Total	97.99	100.66	1.823	2.026

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	107,700	107,700		0.0	1,147	1,046	-101	-8.8	1.065	0.971
Res Hmstd: Avg Val	161,500	161,500		0.0	2,032	1,697	-335	-16.5	1.257	1.050
Res Hmstd: Hi Val	215,300	215,300		0.0	2,999	2,348	-652	-21.7	1.393	1.090
Res Hmstd: Ex-Hi Val	323,000	323,000		0.0	4,937	3,650	-1,287	-26.1	1.528	1.129
Apartment (Mkt rate)	300,000	300,000		0.0	7,602	5,138	-2,464	-32.4	2.534	1.712
Comm/Ind: Lo Val	150,000	150,000		0.0	3,802	3,514	-287	-7.6	2.534	2.342
Comm/Ind: Med Val	300,000	300,000		0.0	9,073	7,742	-1,331	-14.7	3.024	2.580
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	33,674	29,136	-4,537	-13.5	3.367	2.913

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,491,422	7,491,422	0	0.0	109,547	88,620	-20,928	-19.1	1.46	1.18
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,729	3,360	-369	-9.9	1.70	1.53
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,126	2,916	-210	-6.7	2.00	1.87
Reg Apartments	112,739	112,739	0	0.0	3,169	2,116	-1,054	-33.2	2.81	1.88
Low-income Apts	57,097	57,097	0	0.0	746	691	-55	-7.4	1.31	1.21
Seasonal Rec	30,947	30,947	0	0.0	552	461	-91	-16.5	1.78	1.49
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,712	6,160	-552	-8.2	2.99	2.75
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	42,716	36,864	-5,852	-13.7	4.07	3.51
Publ U: Elec Gen	17,146	17,146	0	0.0	641	352	-288	-45.0	3.74	2.06
Publ U: Other	101,419	101,419	0	0.0	4,143	3,604	-538	-13.0	4.08	3.55
Ag Hmstd: House	368,903	368,903	0	0.0	4,419	3,212	-1,207	-27.3	1.20	0.87
Ag Hmstd: Land	427,263	427,263	0	0.0	2,168	1,551	-617	-28.5	0.51	0.36
Ag NonHmstd	140,218	140,218	0	0.0	1,635	1,422	-212	-13.0	1.17	1.01
New Con: Res HS	548,660	548,660	0	0.0	8,376	6,554	-1,822	-21.8	1.53	1.19
New Con: Other	181,335	181,335	0	0.0	5,570	4,914	-655	-11.8	3.07	2.71
Total	11,126,683	11,126,683	0	0.0	197,247	162,797	-34,451	-17.5	1.77	1.46

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	176,713	125,083	-51,630	-29.	32.83	44.80	0.000	0.00	
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.	19.71	30.29	0.105	0.10	
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.	51.20	31.31	1.794	1.900	
(=) Taxable Tax Capacity	146,096	107,073	-39,023	-26.	3.68	3.54	0.000	0.00	
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.	Total	107.43	109.93	1.898	2.009

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,800	113,800	113,800	0.0	1,381	1,224	-158	-11.4	1.213	1.075
Res Hmstd: Avg Val	170,700	170,700	170,700	0.0	2,429	1,963	-466	-19.2	1.423	1.150
Res Hmstd: Hi Val	227,500	227,500	227,500	0.0	3,544	2,702	-842	-23.8	1.557	1.187
Res Hmstd: Ex-Hi Val	341,400	341,400	341,400	0.0	5,779	4,183	-1,596	-27.6	1.692	1.225
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,304	5,549	-2,755	-33.2	2.768	1.849
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,152	3,720	-432	-10.4	2.768	2.480
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,916	8,200	-1,716	-17.3	3.305	2.733
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,815	30,878	-5,936	-16.1	3.681	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	10,252,914	10,252,914	0	0.0	145,951	125,936	-20,016	-13.7	1.42	1.23
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,021	3,700	-321	-8.0	1.80	1.66
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,641	2,528	-113	-4.3	2.13	2.04
Reg Apartments	586,666	586,666	0	0.0	17,433	11,912	-5,521	-31.7	2.97	2.03
Low-income Apts	185,746	185,746	0	0.0	2,522	2,401	-121	-4.8	1.36	1.29
Seasonal Rec	10,456	10,456	0	0.0	212	212	0	0.2	2.03	2.03
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,565	7,875	-690	-8.1	3.12	2.87
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	93,832	80,940	-12,892	-13.7	4.37	3.77
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,432	165,432	0	0.0	7,191	6,253	-939	-13.1	4.35	3.78
Ag Hmstd: House	58,624	58,624	0	0.0	888	687	-201	-22.6	1.51	1.17
Ag Hmstd: Land	59,010	59,010	0	0.0	354	290	-64	-18.0	0.60	0.49
Ag NonHmstd	57,935	57,935	0	0.0	821	750	-70	-8.6	1.42	1.30
New Con: Res HS	355,653	355,653	0	0.0	5,937	4,632	-1,305	-22.0	1.67	1.30
New Con: Other	211,479	211,479	0	0.0	8,321	7,200	-1,120	-13.5	3.93	3.40
Total	14,711,226	14,711,226	0	0.0	298,689	255,317	-43,372	-14.5	2.03	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	249,786	176,476	-73,310	-29.	County	35.23	50.50	0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.	City/Town	25.88	40.18	0.147	0.14
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.	School District	48.56	26.82	1.587	1.458
(=) Taxable Tax Capacity	189,927	141,265	-48,662	-25.	Special District	8.14	7.89	0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.	Total	117.80	125.39	1.734	1.606

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,400	92,400	0.0	1,131	1,051	-80	-7.1	1.224	1.137
Res Hmstd: Avg Val	138,600	138,600	0.0	1,963	1,704	-258	-13.1	1.415	1.229
Res Hmstd: Hi Val	184,700	184,700	0.0	2,939	2,357	-582	-19.8	1.590	1.275
Res Hmstd: Ex-Hi Val	277,300	277,300	0.0	4,899	3,666	-1,233	-25.2	1.766	1.322
Apartment (Mkt rate)	300,000	300,000	0.0	9,002	6,124	-2,878	-32.0	3.000	2.041
Comm/Ind: Lo Val	150,000	150,000	0.0	4,501	4,007	-494	-11.0	3.000	2.671
Comm/Ind: Med Val	300,000	300,000	0.0	10,770	8,852	-1,918	-17.8	3.589	2.950
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,023	33,413	-6,610	-16.5	4.002	3.341

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	13,131,231	13,131,231	0	0.0	189,527	162,250	-27,276	-14.4	1.44	1.24
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,031	6,662	-369	-5.2	1.72	1.63
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,730	2,686	-44	-1.6	1.99	1.96
Reg Apartments	1,373,153	1,373,153	0	0.0	38,602	27,155	-11,447	-29.7	2.81	1.98
Low-income Apts	177,900	177,900	0	0.0	2,295	2,235	-60	-2.6	1.29	1.26
Seasonal Rec	5,817	5,817	0	0.0	104	82	-22	-20.7	1.78	1.41
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,217	9,709	-507	-5.0	2.99	2.84
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	225,286	200,216	-25,070	-11.1	4.11	3.65
Publ U: Elec Gen	732	732	0	0.0	30	17	-13	-44.3	4.11	2.29
Publ U: Other	144,425	144,425	0	0.0	5,933	5,301	-632	-10.7	4.11	3.67
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-20.4	1.56	1.25
Ag Hmstd: Land	160	160	0	0.0	1	0	0	-19.3	0.36	0.29
Ag NonHmstd	42	42	0	0.0	1	0	0	-9.3	1.22	1.11
New Con: Res HS	92,215	92,215	0	0.0	1,419	1,163	-256	-18.0	1.54	1.26
New Con: Other	218,974	218,974	0	0.0	8,172	7,220	-953	-11.7	3.73	3.30
Total	21,517,106	21,517,106	0	0.0	491,354	424,703	-66,651	-13.6	2.28	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	426,671	282,786	-143,88	-33.	County	35.23	50.50	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.	City/Town	20.38	35.31	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.	School District	42.54	18.20	2.064	2.525
(=) Taxable Tax Capacity	325,744	223,417	-102,32	-31.	Special District	9.18	8.86	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.	Total	107.33	112.88	2.097	2.559

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,800	114,800	0.0	1,394	1,334	-60	-4.3	1.214	1.161
Res Hmstd: Avg Val	172,100	172,100	0.0	2,488	2,127	-361	-14.5	1.445	1.235
Res Hmstd: Hi Val	229,500	229,500	0.0	3,625	2,922	-704	-19.4	1.579	1.273
Res Hmstd: Ex-Hi Val	344,300	344,300	0.0	5,899	4,511	-1,388	-23.5	1.713	1.310
Apartment (Mkt rate)	300,000	300,000	0.0	8,357	5,847	-2,510	-30.0	2.785	1.949
Comm/Ind: Lo Val	150,000	150,000	0.0	4,179	3,869	-310	-7.4	2.785	2.579
Comm/Ind: Med Val	300,000	300,000	0.0	9,967	8,512	-1,455	-14.6	3.322	2.837
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,981	31,989	-4,992	-13.5	3.698	3.198

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,355,015	16,355,015	0	0.0	252,258	206,735	-45,523	-18.0	1.54	1.26
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,137	11,819	-318	-2.6	1.78	1.73
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,485	4,459	-27	-0.6	1.97	1.95
Reg Apartments	1,007,556	1,007,556	0	0.0	27,205	19,066	-8,139	-29.9	2.70	1.89
Low-income Apts	78,762	78,762	0	0.0	1,003	979	-24	-2.4	1.27	1.24
Seasonal Rec	74,184	74,184	0	0.0	1,348	1,157	-192	-14.2	1.82	1.56
Com/Ind Lo Tier	301,713	301,713	0	0.0	8,931	8,592	-338	-3.8	2.96	2.85
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	177,153	158,825	-18,328	-10.3	4.10	3.68
Publ U: Elec Gen	374	374	0	0.0	16	9	-7	-41.7	4.28	2.49
Publ U: Other	173,248	173,248	0	0.0	7,085	6,395	-691	-9.7	4.09	3.69
Ag Hmstd: House	56,174	56,174	0	0.0	814	652	-161	-19.8	1.45	1.16
Ag Hmstd: Land	40,338	40,338	0	0.0	208	170	-38	-18.2	0.52	0.42
Ag NonHmstd	50,484	50,484	0	0.0	606	545	-60	-10.0	1.20	1.08
New Con: Res HS	340,766	340,766	0	0.0	5,118	4,274	-844	-16.5	1.50	1.25
New Con: Other	302,553	302,553	0	0.0	10,757	9,662	-1,096	-10.2	3.56	3.19
Total	24,010,853	24,010,853	0	0.0	509,124	433,339	-75,785	-14.9	2.12	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	448,013	296,827	-151,18	-33.	County	35.23	50.50	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.	City/Town	17.50	28.70	0.053	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.	School District	43.39	20.56	2.225	2.966
(=) Taxable Tax Capacity	380,662	257,210	-123,45	-32.	Special District	7.54	7.28	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.	Total	103.65	107.05	2.277	3.019

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,700	155,700	0.0	2,115	1,881	-235	-11.1	1.358	1.207
Res Hmstd: Avg Val	233,500	233,500	0.0	3,623	2,948	-675	-18.6	1.551	1.262
Res Hmstd: Hi Val	311,300	311,300	0.0	5,131	4,016	-1,115	-21.7	1.648	1.290
Res Hmstd: Ex-Hi Val	467,000	467,000	0.0	8,148	6,153	-1,996	-24.5	1.744	1.317
Apartment (Mkt rate)	300,000	300,000	0.0	8,146	5,723	-2,423	-29.7	2.715	1.907
Comm/Ind: Lo Val	150,000	150,000	0.0	4,073	3,807	-267	-6.5	2.715	2.537
Comm/Ind: Med Val	300,000	300,000	0.0	9,702	8,359	-1,343	-13.8	3.233	2.786
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,967	31,341	-4,626	-12.9	3.596	3.134

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,848,090	9,848,090	0	0.0	136,350	113,134	-23,216	-17.0	1.38	1.15
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,918	3,525	-393	-10.0	1.70	1.53
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,580	2,380	-200	-7.7	1.99	1.83
Reg Apartments	583,467	583,467	0	0.0	16,706	11,363	-5,344	-32.0	2.86	1.95
Low-income Apts	146,706	146,706	0	0.0	1,917	1,768	-149	-7.8	1.31	1.20
Seasonal Rec	8,464	8,464	0	0.0	153	123	-30	-19.4	1.81	1.46
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,825	8,178	-647	-7.3	3.02	2.80
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,991	103,052	-15,939	-13.4	4.19	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	164,218	164,218	0	0.0	6,863	5,962	-901	-13.1	4.18	3.63
Ag Hmstd: House	1,767	1,767	0	0.0	24	19	-5	-19.8	1.33	1.07
Ag Hmstd: Land	813	813	0	0.0	4	3	-1	-24.6	0.45	0.34
Ag NonHmstd	10,695	10,695	0	0.0	128	103	-25	-19.3	1.20	0.96
New Con: Res HS	124,675	124,675	0	0.0	1,903	1,465	-437	-23.0	1.53	1.18
New Con: Other	94,438	94,438	0	0.0	3,216	2,774	-442	-13.8	3.41	2.94
Total	14,478,913	14,478,913	0	0.0	301,576	253,847	-47,729	-15.8	2.08	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	263,459	180,420	-83,039	-31.	County	38.72	53.66	0.000	0.00
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.	City/Town	16.75	28.58	0.045	0.04
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.	School District	46.06	20.74	2.022	2.228
(=) Taxable Tax Capacity	205,040	146,056	-58,984	-28.	Special District	7.03	6.79	0.000	0.00
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.	Total	108.56	109.77	2.067	2.273

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,000	102,000	0.0	1,193	1,095	-98	-8.2	1.169	1.074
Res Hmstd: Avg Val	152,900	152,900	0.0	2,129	1,770	-359	-16.9	1.392	1.157
Res Hmstd: Hi Val	203,700	203,700	0.0	3,144	2,443	-701	-22.3	1.543	1.199
Res Hmstd: Ex-Hi Val	305,700	305,700	0.0	5,181	3,794	-1,387	-26.8	1.694	1.241
Apartment (Mkt rate)	300,000	300,000	0.0	8,436	5,621	-2,815	-33.4	2.812	1.873
Comm/Ind: Lo Val	150,000	150,000	0.0	4,218	3,756	-462	-11.0	2.812	2.504
Comm/Ind: Med Val	300,000	300,000	0.0	10,065	8,271	-1,794	-17.8	3.355	2.757
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,351	31,112	-6,239	-16.7	3.735	3.111

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	10,127,495	10,127,495	0	0.0	162,055	140,472	-21,583	-13.3	1.60	1.39
Res NonHmstd 1Un	662,955	662,955	0	0.0	12,918	11,868	-1,050	-8.1	1.95	1.79
Res NonHmstd 2-3	518,580	518,580	0	0.0	12,198	11,755	-443	-3.6	2.35	2.27
Reg Apartments	1,650,596	1,650,596	0	0.0	55,295	37,726	-17,569	-31.8	3.35	2.29
Low-income Apts	362,074	362,074	0	0.0	5,494	5,182	-312	-5.7	1.52	1.43
Seasonal Rec	122	122	0	0.0	2	2	0	-10.0	1.78	1.60
Com/Ind Lo Tier	537,649	537,649	0	0.0	18,093	16,240	-1,853	-10.2	3.37	3.02
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	245,067	207,801	-37,266	-15.2	4.64	3.94
Publ U: Elec Gen	75,919	75,919	0	0.0	3,554	1,852	-1,701	-47.9	4.68	2.44
Publ U: Other	255,321	255,321	0	0.0	11,925	10,095	-1,830	-15.3	4.67	3.95
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	435	435	0	0.0	7	6	-1	-10.0	1.55	1.39
New Con: Res HS	76,235	76,235	0	0.0	1,419	1,119	-301	-21.2	1.86	1.47
New Con: Other	302,216	302,216	0	0.0	12,939	10,866	-2,073	-16.0	4.28	3.60
Total	19,848,438	19,848,438	0	0.0	540,965	454,984	-85,981	-15.9	2.73	2.29

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	398,961	270,620	-128,34	-32.	County	31.60	45.31	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.	City/Town	41.60	59.95	0.630	0.63
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.	School District	49.64	26.06	1.452	1.359
(=) Taxable Tax Capacity	285,688	203,989	-81,699	-28.	Special District	8.06	7.79	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.	Total	130.91	139.10	2.082	1.991

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	81,000	81,000	0.0	1,056	1,032	-24	-2.3	1.303	1.274	
Res Hmstd: Avg Val	121,500	121,500	0.0	1,844	1,676	-168	-9.1	1.517	1.379	
Res Hmstd: Hi Val	161,900	161,900	0.0	2,797	2,318	-479	-17.1	1.727	1.431	
Res Hmstd: Ex-Hi Val	243,100	243,100	0.0	4,720	3,610	-1,111	-23.5	1.941	1.484	
Apartment (Mkt rate)	300,000	300,000	0.0	10,050	6,857	-3,193	-31.8	3.350	2.285	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,025	4,374	-651	-13.0	3.350	2.915	
Comm/Ind: Med Val	300,000	300,000	0.0	12,014	9,653	-2,361	-19.7	4.004	3.217	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,628	36,402	-8,226	-18.4	4.462	3.640	

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	90,325	79,703	-10,622	-11.8	1.31	1.16
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,893	3,502	-390	-10.0	1.68	1.51
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,271	4,089	-182	-4.3	2.13	2.04
Reg Apartments	754,220	754,220	0	0.0	23,252	15,450	-7,802	-33.6	3.08	2.05
Low-income Apts	238,632	238,632	0	0.0	3,149	2,976	-173	-5.5	1.32	1.25
Seasonal Rec	1,116	1,116	0	0.0	21	18	-2	-11.1	1.84	1.63
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,359	10,153	-1,206	-10.6	3.12	2.79
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	98,758	83,093	-15,664	-15.9	4.36	3.66
Publ U: Elec Gen	37,802	37,802	0	0.0	1,663	837	-826	-49.7	4.40	2.21
Publ U: Other	163,924	163,924	0	0.0	7,202	6,061	-1,141	-15.8	4.39	3.70
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	64	64	0	0.0	0	0	0	6.5	0.38	0.41
Ag NonHmstd	499	499	0	0.0	7	7	0	-0.5	1.33	1.33
New Con: Res HS	40,381	40,381	0	0.0	663	510	-153	-23.1	1.64	1.26
New Con: Other	56,758	56,758	0	0.0	2,320	1,986	-334	-14.4	4.09	3.50
Total	11,231,877	11,231,877	0	0.0	246,880	208,385	-38,495	-15.6	2.20	1.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	203,393	143,636	-59,756	-29.	County	35.17	48.74	0.000	0.00
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.	City/Town	29.25	46.22	0.000	0.00
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.	School District	53.79	30.12	0.599	0.599
(=) Taxable Tax Capacity	163,903	120,407	-43,496	-26.	Special District	7.74	7.48	0.000	0.00
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.	Total	125.96	132.57	0.599	0.599

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	72,700	72,700		0.0	768	751	-17	-2.2	1.056	1.033
Res Hmstd: Avg Val	109,000	109,000		0.0	1,366	1,254	-111	-8.2	1.252	1.150
Res Hmstd: Hi Val	145,300	145,300		0.0	2,095	1,757	-337	-16.1	1.441	1.209
Res Hmstd: Ex-Hi Val	217,900	217,900		0.0	3,647	2,763	-884	-24.2	1.673	1.268
Apartment (Mkt rate)	300,000	300,000		0.0	9,249	6,145	-3,103	-33.6	3.082	2.048
Comm/Ind: Lo Val	150,000	150,000		0.0	4,624	4,018	-607	-13.1	3.082	2.678
Comm/Ind: Med Val	300,000	300,000		0.0	11,138	8,909	-2,230	-20.0	3.712	2.969
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	41,536	33,769	-7,767	-18.7	4.153	3.376

Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	51
163	Ag Hmstd HGA: <72K	5,535,736	55,357	54,105
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,454
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,563
166	Ag Hmstd HGA: >115K	699,024	11,534	12,958
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,473
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	901
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,627
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	192
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	61,234
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,431
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,077
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,452
179	Ag Non-homestead	9,435,757	113,229	111,705
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	6,952
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	79,950
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,886
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	37,183
192	Res 1b Hmstd <32K	193,562	871	944
193	Res Hmstd: <72K	91,286,206	912,862	954,661
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,272
195	Res Hmstd: 76K - 115K	31,288,092	516,254	492,422
196	Res Hmstd: > 115K	37,550,613	619,585	736,594
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	69,270
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	15,843
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,175
202	Res Non-hmstd 2-3 units	2,753,945	45,440	57,694
205	Regular apartments (4a)	9,199,988	220,800	270,423
206	Sm city apartment	168,905	3,631	5,505
207	Low income apartments (4d)	2,392,719	23,927	32,811
208	Non-prof student housing/Comm Serv	25,854	427	590
209	Student housing	17,145	206	298
210	Manufactured home park land	382,954	6,319	7,721
212	Comm seasonal-rec-res: 1c <32K	43,383	434	509
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,582
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,760
215	Qualifying golf courses	145,001	2,393	2,723
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,792,338	115,016	151,677
219	Commercial pref: 100K - 150K	1,389,085	33,338	42,977
220	Commercial pref: 150K - 250K	2,162,285	73,518	92,641
221	Commercial: >250K	22,316,127	758,748	948,211
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,355	681	656

House Research Dept.

Simulation	1N2	Baseline:	Proj Pay 2002: Current Law (Rev 4/28)	Page 33	
05/04/2001	3:33 AM	Alternative:	Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)	(all figures in \$000s)	
226	Comm border city: 100K - 150K		8,114	195	187
227	Comm border city: 150K - 250K		12,442	423	286
228	Comm border city: >250K		37,715	1,282	867
229	Comm transit zone: <100K		4,772	115	149
230	Comm transit zone: 100K-150K		2,495	60	78
231	Comm transit zone struct:150K-250K		7,023	209	283
232	Comm transit zone struct: >250K		464,736	13,826	18,772
233	Comm transit zone exist: 150K-250K		3,610	123	158
234	Comm transit zone exist: >250K		111,772	3,800	4,899
237	Industrial pref: <100K		798,784	19,171	24,972
238	Industrial pref: 100K-150K		339,087	8,138	10,549
239	Industrial pref: 150K-250K		655,581	22,290	28,380
240	Industrial pref: >250K		9,199,229	312,774	388,591
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		3,670	88	115
249	Ind Transit Zone: 100K-150K		1,847	44	58
250	Ind Transit Zone Struct: 150K-250K		5,135	153	208
251	Ind Transit Zone Struct: >250K		95,466	2,840	3,719
252	Ind Transit Zone exist: 150K-250K		2,840	97	125
253	Ind Transit Zone exist: >250K		27,848	947	1,225
256	Publ Util: land & bldgs <100K		61,020	1,464	1,839
257	Publ Util: land & bldgs: 100K-150K		14,817	356	449
258	Publ Util: land & bldgs >150K		688,842	23,421	28,611
259.1	Publ Util: machinery (exc generat)		862,733	29,333	34,452
259.2	Publ Util: Electric Generat Mach		1,578,285	53,662	65,377
261	Railroad <100K		17,765	426	548
262	Railroad: 100K-150K		7,626	183	231
263	Railroad >150K		491,825	16,722	20,996
265	Mineral		3,666	125	189
266	Misc class 5		301	10	15
269	Personal: 3f		11,362	114	148
270	Non-comm aircraft hangars		22,731	375	454
271.1	Pers: It31 tools&mach excl elec gen		113,070	3,844	4,832
271.2	Pers: It31 electric generation mach		16,016	545	495
272	Pers: Item 32 struct/leased land		111,070	1,833	2,264
273	Pers: Item 33 ag real estate		8,823	106	142
275.1	Pers: Item 41 struct excl elec gen		347,060	11,800	10,518
275.2	Pers: It41 electric generation mach		13,639	464	479
276	Pers: Item 41 EZ <100K		526	13	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2
278	Pers: Item 41 EZ >150K		619	21	14
281	Pers: Item 41 TZ: >150K		1,700	51	66
282	Pers: Item 42 struct/RR land		39,458	1,342	1,946
289	Pers: Item 43 leased real estate		236,590	8,044	7,818
290	Pers: Item 44 electric util trans lines		1,389,216	47,233	59,422
291	Pers: Item 44 electric util distri lines		147,864	5,027	6,519
292	Pers: Item 45 syst/gas utils		1,521,677	51,737	61,226
293	Pers: Item 46 syst/water utils		1,336	45	57
294	Pers: Item 48 misc		48,282	1,642	1,977
1162	NewCon: Farm 1b Hmstd HGA: <32K		5	0	0
1163	NewCon: Ag Hmstd HGA: <72K		1,734	17	15
1164	NewCon: Ag Hmstd HGA: 72K-76K		115	1	1

Simulation	1N2	Baseline:	Proj Pay 2002: Current Law (Rev 4/28)		Page 34
05/04/2001	3:33 AM	Alternative:	Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)		(all figures in \$000s)
1165	NewCon: Ag Hmstd HGA: 76K-115K		1,096	18	14
1166	NewCon: Ag Hmstd HGA: >115K		1,342	22	23
1167	NewCon: Farm 1b Hmstd land <32K		1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres		4,622	16	16
1169	NewCon: Ag Hmstd <72K: >320 Acres		1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320		140	0	0
1171	NewCon: Ag Hmstd 72K-76K: >320		0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320		1,069	4	4
1173	NewCon: Ag Hmstd 76K-115K: >320		20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320		4,762	38	37
1175	NewCon: Ag Hmstd 115K-600K: >320		1,388	11	11
1176	NewCon: Ag Hmstd >600K: <320 Acres		168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres		1,372	16	17
1179	NewCon: Ag Non-homestead		6,147	74	75
1187	NewCon: NonComm seas-rec-res: <72K		111,203	1,334	1,561
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	65	75
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,812	1,933
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442	20,778
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,154
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	18,270	17,522
1196	NewCon: Res Hmstd: >115K		1,398,948	23,083	27,503
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	2,178	2,828
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	1,454	1,757
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	2,996	3,524
1202	NewCon: Res Non-hmstd 2-3 units		131,372	2,168	2,619
1205	NewCon: Regular apartments (4a)		276,131	6,627	7,807
1206	NewCon: Sm city apartment	Alternative Legal Class Report		20,710	445
1207	NewCon: Low income apartments (4d)		30,922	309	424
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	6
1213	NewCon: Comm seas-rec-res: 1c >32K		3,035	30	33
1214	NewCon: Comm seas-rec-res: 4c		3,034	50	54
1218	NewCon: Commercial pref: <100K		110,022	2,641	3,396
1219	NewCon: Commercial pref: 100K - 150K		50,021	1,200	1,560
1220	NewCon: Commercial pref: 150K - 250K		87,430	2,973	3,764
1221	NewCon: Commercial: >250K		1,170,741	39,805	49,499
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	12	12
1226	NewCon: Comm border city: 100K -		119	3	3
1227	NewCon: Comm border city: 150K -		73	2	2
1228	NewCon: Comm border city: >250K		4,726	161	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	16	22
1232	NewCon: Comm transit zone struct:		19,742	587	805
1234	NewCon: Comm transit zone exist:		2,644	90	116
1237	NewCon: Industrial pref: <100K		20,217	485	541
1238	NewCon: Industrial pref: 100K-150K		10,627	255	288
1239	NewCon: Industrial pref: 150K-250K		18,903	643	715
1240	NewCon: Industrial pref: >250K		460,403	15,654	19,103
1248	NewCon: Ind Transit Zone: <100K		7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K		30	1	1

House Research Dept.

Simulation 1N2 Baseline: Proj Pay 2002: Current Law (Rev 4/28)
 05/04/2001 3:34 AM Alternative: Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)

(all figures in \$000s)

1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	178	225
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	2,158	2,264

Baseline State Totals 290,410,927 4,706,988 5,373,626

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	44
163	Ag Hmstd HGA: <72K	5,535,736	55,357	46,419
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,224
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	10,592
166	Ag Hmstd HGA: >115K	699,024	6,990	7,917
167	Farm 1b Hmstd land <32K	1,170	5	2
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	16,732
169	Ag Hmstd <72K: >320 Acres	5,837	32	19
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	645
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	7
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	5,347
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	166
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	42,402
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,127
176	Ag Hmstd >600K: <320 Acres	96,636	966	883
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	17,692
179	Ag Non-homestead	9,435,757	94,358	93,247
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,350
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	69,408
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,630
189	Non-comm seasonal-rec-res: >76K	2,198,846	21,988	28,432
192	Res 1b Hmstd <32K	193,562	871	895
193	Res Hmstd: <72K	91,286,206	912,862	912,574
194	Res Hmstd: 72K-76K	4,109,968	41,100	40,605
195	Res Hmstd: 76K - 115K	31,288,092	312,881	406,141
196	Res Hmstd: > 115K	37,550,613	375,506	486,419
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	59,309
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	11,800	14,798
200	Res Non-hmstd 1 unit: >115K	1,179,143	17,687	21,855
202	Res Non-hmstd 2-3 units	2,753,945	41,309	53,755
205	Regular apartments (4a)	9,199,988	138,000	182,997
206	Sm city apartment	168,905	2,534	3,817
207	Low income apartments (4d)	2,392,719	21,534	30,353
208	Non-prof student housing/Comm Serv	25,854	388	558
209	Student housing	17,145	171	265
210	Manufactured home park land	382,954	5,744	6,991
212	Comm seasonal-rec-res: 1c <32K	43,383	434	469
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,325
214	Comm seasonal-rec-res: 4c	210,876	2,109	3,040
215	Qualifying golf courses	145,001	1,450	2,267
216	Metro Non-profit Indoor Rec	435	4	6
218	Commercial pref: <100K	4,792,338	71,885	130,358

House Research Dept.

Simulation	1N2	Baseline:	Proj Pay 2002: Current Law (Rev 4/28)	Page 36
05/04/2001	3:34 AM	Alternative:	Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)	(all figures in \$000s)
219	Commercial pref: 100K - 150K	1,389,085	20,836	37,677
220	Commercial pref: 150K - 250K	2,162,285	36,759	66,004
221	Commercial: >250K	22,316,127	446,323	816,031
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	134
230	Comm transit zone: 100K-150K	2,495	37	70
231	Comm transit zone struct:150K-250K	7,023	119	235
232	Comm transit zone struct: >250K	464,736	9,295	18,050
233	Comm transit zone exist: 150K-250K	3,610	61	114
234	Comm transit zone exist: >250K	111,772	2,235	4,145
237	Industrial pref: <100K	798,784	11,982	22,230
238	Industrial pref: 100K-150K	339,087	5,086	9,435
239	Industrial pref: 150K-250K	655,581	11,145	20,476
240	Industrial pref: >250K	9,199,229	183,985	334,250
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	102
249	Ind Transit Zone: 100K-150K	1,847	28	52
250	Ind Transit Zone Struct: 150K-250K	5,135	87	172
251	Ind Transit Zone Struct: >250K	95,466	1,909	3,621
252	Ind Transit Zone exist: 150K-250K	2,840	48	90
253	Ind Transit Zone exist: >250K	27,848	557	1,030
256	Publ Util: land & bldgs <100K	61,020	915	1,600
257	Publ Util: land & bldgs: 100K-150K	14,817	222	395
258	Publ Util: land & bldgs >150K	688,842	13,777	24,105
259.1	Publ Util: machinery (exc generat)	862,733	17,255	28,405
259.2	Publ Util: Electric Generat Mach	1,578,285	34,722	33,095
261	Railroad <100K	17,765	266	467
262	Railroad: 100K-150K	7,626	114	197
263	Railroad >150K	491,825	9,836	17,132
265	Mineral	3,666	73	167
266	Misc class 5	301	6	11
269	Personal: 3f	11,362	114	147
270	Non-comm aircraft hangars	22,731	341	572
271.1	Pers: It31 tools&mach excl elec gen	113,070	2,261	3,858
271.2	Pers: It31 electric generation mach	16,016	352	226
272	Pers: Item 32 struct/leased land	111,070	1,666	2,715
273	Pers: Item 33 ag real estate	8,823	88	107
275.1	Pers: Item 41 struct excl elec gen	347,060	6,941	10,056
275.2	Pers: It41 electric generation mach	13,639	300	250
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	63
282	Pers: Item 42 struct/RR land	39,458	789	1,530
289	Pers: Item 43 leased real estate	236,590	4,732	7,354
290	Pers: Item 44 electric util trans lines	1,389,216	27,784	49,566

House Research Dept.

Simulation	1N2	Baseline:	Proj Pay 2002: Current Law (Rev 4/28)	Page 37	
05/04/2001	3:34 AM	Alternative:	Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)	(all figures in \$000s)	
291	Pers: Item 44 electric util distri lines		147,864	2,957	5,365
292	Pers: Item 45 syst/gas utils		1,521,677	30,434	50,565
293	Pers: Item 46 syst/water utils		1,336	27	47
294	Pers: Item 48 misc		48,282	966	1,754
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	19,506
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,084
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	11,073	14,108
1196	NewCon: Res Hmstd: >115K		1,398,948	13,989	17,883
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	1,815	2,374
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	1,322	1,610
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	2,724	3,266
1202	NewCon: Res Non-hmstd 2-3 units		131,372	1,971	2,404
1205	NewCon: Regular apartments (4a)		276,131	4,142	5,215
1206	NewCon: Sm city apartment		20,710	311	484
1207	NewCon: Low income apartments (4d)		30,922	278	388
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	2,881
1219	NewCon: Commercial pref: 100K - 150K		50,021	750	1,344
1220	NewCon: Commercial pref: 150K - 250K		87,430	1,486	2,633
1221	NewCon: Commercial: >250K		1,170,741	23,415	42,347
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	18
1232	NewCon: Comm transit zone struct:		19,742	395	773

House Research Dept.

Simulation 1N2 Baseline: Proj Pay 2002: Current Law (Rev 4/28)
 05/04/2001 3:34 AM Alternative: Proj Pay 2002: Tax & K-12 Bills (Revised 5/3)

(all figures in \$000s)

1234	NewCon: Comm transit zone exist:	2,644	53	98
1237	NewCon: Industrial pref: <100K	20,217	303	494
1238	NewCon: Industrial pref: 100K-150K	10,627	159	261
1239	NewCon: Industrial pref: 150K-250K	18,903	321	523
1240	NewCon: Industrial pref: >250K	460,403	9,208	16,428
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	225
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,838
Alternative State Totals		290,410,927	3,371,370	4,437,031