

House Research Simulation Report: Property Tax

Simulation #1W2

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DESCRIPTION

BASELINE: Projected Pay 2002: Current Law (Rev 6/20)

ALTERNATIVE: Projected Pay 2002: Special Session HF 1 (6/27)

This report compares property tax burdens payable in 2002 under current law with property taxes payable under Special Session HF 1.

KEY POINTS

- ! **Statewide, property taxes are projected to be \$949 million (17.7%) less**, according to the simulation. The reductions are projected to be 20.7% in Greater Minnesota and 16% in the Metro area..
- ! **Property tax impacts by property type range from -36% to -10%**. Types of property with the greatest tax reductions are electric generation attached machinery(36.4%), single-unit residential nonhomestead (26.8%), apartments (24.4%), residential homesteads (22.4%), and agricultural homesteads (22.0%). Commercial-industrial property has the lowest percentage reduction (10.3%).

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 6/20/01)

- ! **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. Final 2000 sales ratios were used in computing adjusted net tax capacities.
- ! **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 \$409.6 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: Special Session HF 1 (6/26)**

- ! Underlying **market values** are the same as baseline.
- ! **School district levies** were modeled by the House Research Dept. according to the provisions of the bill using the same underlying assumptions as in the baseline. A portion of the new referendum levy authority resulting from the increased referendum limits in the bill was assumed to be levied, but not all of the increased authority.
- ! **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 bill. LGA provisions in the bill were modeled by House Research. All jurisdictions are assumed to levy back all HACA and LGA aid losses. Adjustments were made to city levies based on the new Greater Minnesota transit aid. The Metropolitan Council's levy for transit operations was eliminated.
- ! **The new homestead credit** was modeled; the estimated cost of the credit under the proposal is \$323 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit under the proposal is \$17.6 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. The overall reduction in TIF levies between baseline and proposal is \$149 million.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
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	2,226,637	1,727,036	-499,601	-22.4	1.35	1.05
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	108,260	79,246	-29,014	-26.8	1.70	1.25
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	66,429	58,309	-8,119	-12.2	2.08	1.83
Reg Apartments	9,368,893	9,368,893	0	0.0	275,823	208,630	-67,193	-24.4	2.94	2.23
Low-income Apts	2,392,719	2,392,719	0	0.0	32,794	28,267	-4,526	-13.8	1.37	1.18
Seasonal Rec	8,935,119	8,935,119	0	0.0	131,266	116,844	-14,423	-11.0	1.47	1.31
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	232,155	210,012	-22,142	-9.5	3.14	2.84
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,532,276	1,373,322	-158,955	-10.4	4.22	3.78
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	66,353	42,212	-24,140	-36.4	4.13	2.63
Publ U: Other	4,800,575	4,800,575	0	0.0	197,323	172,997	-24,326	-12.3	4.11	3.60
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,107	59,879	-22,229	-27.1	1.12	0.82
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	129,311	104,755	-24,556	-19.0	0.63	0.51
Ag NonHmstd	10,002,846	10,002,846	0	0.0	118,689	99,756	-18,933	-16.0	1.19	1.00
New Con: Res HS	4,664,055	4,664,055	0	0.0	66,962	49,857	-17,105	-25.5	1.44	1.07
New Con: Other	3,193,736	3,193,736	0	0.0	105,980	91,864	-14,116	-13.3	3.32	2.88
Total	290,410,927	290,410,927	0	0.0	5,372,364	4,422,986	-949,378	-17.7	1.85	1.52

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,706,988	3,398,948	-1,308,0	-27.	County	37.61	50.56	0.001	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,49	-41.	City/Town	23.84	34.88	0.081	0.09
(-) FD Contrib Tax Capacity	361,451	212,619	-148,83	-41.	School District	47.12	22.29	1.452	0.961
(=) Taxable Tax Capacity	4,040,762	3,007,050	-1,033,7	-25.	Special District	4.68	4.61	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,83	-41.	Total	113.25	112.34	1.535	1.052

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	660,498	494,156	-166,342	-25.2	1.26	0.94
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	44,087	32,454	-11,632	-26.4	1.67	1.23
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	22,099	18,604	-3,495	-15.8	2.15	1.81
Reg Apartments	1,615,802	1,615,802	0	0.0	50,970	36,982	-13,988	-27.4	3.15	2.29
Low-income Apts	778,500	778,500	0	0.0	11,283	9,363	-1,920	-17.0	1.45	1.20
Seasonal Rec	8,661,573	8,661,573	0	0.0	126,687	112,558	-14,129	-11.2	1.46	1.30
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	130,236	112,574	-17,662	-13.6	3.23	2.79
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	287,436	238,026	-49,409	-17.2	4.37	3.62
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,127	34,557	-19,570	-36.2	4.13	2.64
Publ U: Other	2,900,408	2,900,408	0	0.0	118,135	101,070	-17,065	-14.4	4.07	3.48
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,457	51,646	-18,810	-26.7	1.11	0.81
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	124,506	100,716	-23,790	-19.1	0.64	0.52
Ag NonHmstd	9,452,478	9,452,478	0	0.0	112,218	94,133	-18,085	-16.1	1.19	1.00
New Con: Res HS	1,690,654	1,690,654	0	0.0	22,153	16,763	-5,390	-24.3	1.31	0.99
New Con: Other	1,202,643	1,202,643	0	0.0	34,868	28,888	-5,980	-17.2	2.90	2.40
Total	120,160,633	120,160,633	0	0.0	1,869,760	1,482,491	-387,270	-20.7	1.56	1.23

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	1,273,301	-377,83	-22.	County	46.66	59.37	0.003	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.	City/Town	24.07	31.69	0.008	0.00
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.	School District	47.16	20.84	1.083	0.479
(=) Taxable Tax Capacity	1,591,785	1,238,387	-353,39	-22.	Special District	1.14	1.71	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.	Total	119.03	113.61	1.094	0.487

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	60,200	60,200	60,200	0.0	628	473	-155	-24.8	1.043	0.784
Res Hmstd: Avg Val	90,300	90,300	90,300	0.0	1,029	779	-250	-24.3	1.139	0.862
Res Hmstd: Hi Val	120,300	120,300	120,300	0.0	1,524	1,161	-363	-23.8	1.266	0.965
Res Hmstd: Ex-Hi Val	180,500	180,500	180,500	0.0	2,765	1,929	-836	-30.2	1.531	1.068
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,899	6,281	-2,617	-29.4	2.966	2.093
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	769	684	-85	-11.0	1.537	1.368
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,703	2,310	-393	-14.5	1.802	1.540
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,449	3,936	-513	-11.5	2.966	2.624
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,684	9,160	-1,525	-14.3	3.561	3.053
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,780	33,537	-6,244	-15.7	3.978	3.353

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	1,566,139	1,232,880	-333,258	-21.3	1.40	1.10
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	64,173	46,792	-17,382	-27.1	1.73	1.26
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	44,330	39,705	-4,624	-10.4	2.05	1.84
Reg Apartments	7,753,091	7,753,091	0	0.0	224,852	171,647	-53,205	-23.7	2.90	2.21
Low-income Apts	1,614,219	1,614,219	0	0.0	21,511	18,905	-2,606	-12.1	1.33	1.17
Seasonal Rec	273,546	273,546	0	0.0	4,579	4,286	-294	-6.4	1.67	1.57
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	101,918	97,439	-4,480	-4.4	3.03	2.90
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,244,841	1,135,295	-109,545	-8.8	4.19	3.82
Publ U: Elec Gen	296,502	296,502	0	0.0	12,226	7,655	-4,570	-37.4	4.12	2.58
Publ U: Other	1,900,167	1,900,167	0	0.0	79,188	71,928	-7,261	-9.2	4.17	3.79
Ag Hmstd: House	942,704	942,704	0	0.0	11,651	8,233	-3,418	-29.3	1.24	0.87
Ag Hmstd: Land	933,598	933,598	0	0.0	4,805	4,039	-766	-15.9	0.51	0.43
Ag NonHmstd	550,368	550,368	0	0.0	6,471	5,623	-848	-13.1	1.18	1.02
New Con: Res HS	2,973,401	2,973,401	0	0.0	44,809	33,094	-11,715	-26.1	1.51	1.11
New Con: Other	1,991,094	1,991,094	0	0.0	71,112	62,976	-8,136	-11.4	3.57	3.16
Total	170,250,294	170,250,294	0	0.0	3,502,604	2,940,495	-562,109	-16.0	2.06	1.73

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,055,850	2,125,647	-930,20	-30.	County	31.72	44.40	0.000	0.00
(-) TIF Tax Capacity	247,131	145,371	-101,76	-41.	City/Town	23.69	37.11	0.129	0.13
(-) FD Contrib Tax Capacity	359,741	211,613	-148,12	-41.	School District	47.10	23.31	1.698	1.199
(=) Taxable Tax Capacity	2,448,977	1,768,663	-680,31	-27.	Special District	6.98	6.63	0.000	0.00
FD Distrib Tax Capacity	359,741	211,613	-148,12	-41.	Total	109.49	111.45	1.827	1.329

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	103,900	103,900	0.0	1,226	1,017	-209	-17.0	1.180	0.978	
Res Hmstd: Avg Val	155,700	155,700	0.0	2,166	1,710	-457	-21.1	1.391	1.098	
Res Hmstd: Hi Val	207,600	207,600	0.0	3,199	2,404	-795	-24.8	1.540	1.157	
Res Hmstd: Ex-Hi Val	311,400	311,400	0.0	5,264	3,792	-1,472	-28.0	1.690	1.217	
Apartment (Mkt rate)	300,000	300,000	0.0	8,431	6,417	-2,014	-23.9	2.810	2.138	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,472	4,316	-155	-3.5	2.981	2.877	
Comm/Ind: Med Val	300,000	300,000	0.0	10,692	10,005	-687	-6.4	3.564	3.335	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,722	36,552	-3,170	-8.0	3.972	3.655	

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	39,393	29,607	-9,787	-24.8	1.38	1.04
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,329	2,492	-837	-25.2	1.83	1.37
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,527	1,284	-242	-15.9	2.29	1.93
Reg Apartments	171,867	171,867	0	0.0	4,870	3,956	-914	-18.8	2.83	2.30
Low-income Apts	81,122	81,122	0	0.0	1,200	986	-214	-17.8	1.48	1.22
Seasonal Rec	62,619	62,619	0	0.0	1,078	967	-111	-10.3	1.72	1.54
Com/Ind Lo Tier	420,337	420,337	0	0.0	13,602	11,887	-1,714	-12.6	3.24	2.83
Com/Ind Hi Tier	512,417	512,417	0	0.0	19,846	16,996	-2,850	-14.4	3.87	3.32
Publ U: Elec Gen	20,832	20,832	0	0.0	790	394	-396	-50.1	3.79	1.89
Publ U: Other	86,294	86,294	0	0.0	3,857	3,169	-688	-17.8	4.47	3.67
Ag Hmstd: House	14,260	14,260	0	0.0	187	148	-39	-21.0	1.31	1.04
Ag Hmstd: Land	19,430	19,430	0	0.0	146	130	-16	-11.0	0.75	0.67
Ag NonHmstd	23,046	23,046	0	0.0	365	310	-55	-15.1	1.59	1.35
New Con: Res HS	70,251	70,251	0	0.0	1,096	779	-316	-28.9	1.56	1.11
New Con: Other	71,368	71,368	0	0.0	2,212	1,869	-343	-15.5	3.10	2.62
Total	4,656,102	4,656,102	0	0.0	93,499	74,976	-18,523	-19.8	2.01	1.61

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	74,645	56,774	-17,872	-23.	County	50.70	62.96	0.008	0.00
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.	City/Town	39.31	43.71	0.045	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.01	17.74	1.000	0.471
(=) Taxable Tax Capacity	70,167	54,139	-16,028	-22.	Special District	2.78	4.35	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.81	128.75	1.054	0.518

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	413	-126	-23.4	1.226	0.939	
Res Hmstd: Avg Val	65,800	65,800	0.0	807	618	-189	-23.4	1.226	0.939	
Res Hmstd: Hi Val	87,800	87,800	0.0	1,163	882	-280	-24.1	1.324	1.005	
Res Hmstd: Ex-Hi Val	131,800	131,800	0.0	2,048	1,511	-537	-26.2	1.554	1.146	
Apartment (Mkt rate)	300,000	300,000	0.0	10,166	7,108	-3,059	-30.1	3.388	2.369	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,083	4,281	-802	-15.8	3.388	2.854	
Comm/Ind: Med Val	300,000	300,000	0.0	12,219	9,963	-2,255	-18.5	4.072	3.321	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,517	36,480	-9,036	-19.9	4.551	3.648	

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	28,557	20,582	-7,975	-27.9	1.10	0.79
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,215	1,641	-575	-25.9	1.46	1.08
Res NonHmstd 2-3	43,399	43,399	0	0.0	777	643	-134	-17.3	1.79	1.48
Reg Apartments	4,312	4,312	0	0.0	107	73	-34	-31.8	2.48	1.69
Low-income Apts	183	183	0	0.0	2	2	0	-16.9	1.29	1.07
Seasonal Rec	1,503,500	1,503,500	0	0.0	20,747	18,597	-2,150	-10.4	1.38	1.24
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,470	2,251	-219	-8.9	2.66	2.42
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,780	3,275	-506	-13.4	3.78	3.28
Publ U: Elec Gen	211	211	0	0.0	6	3	-3	-49.1	2.87	1.46
Publ U: Other	408,500	408,500	0	0.0	14,548	12,855	-1,693	-11.6	3.56	3.15
Ag Hmstd: House	902,759	902,759	0	0.0	9,444	6,995	-2,450	-25.9	1.05	0.77
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	20,364	16,325	-4,040	-19.8	0.64	0.51
Ag NonHmstd	2,126,682	2,126,682	0	0.0	26,046	21,475	-4,570	-17.5	1.22	1.01
New Con: Res HS	94,587	94,587	0	0.0	1,075	788	-287	-26.7	1.14	0.83
New Con: Other	92,905	92,905	0	0.0	1,775	1,547	-229	-12.9	1.91	1.66
Total	11,303,849	11,303,849	0	0.0	131,914	107,050	-24,864	-18.8	1.17	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,837	105,925	-24,912	-19.	County	46.76	58.41	0.010	0.00
(-) TIF Tax Capacity	69	41	-29	-41.	City/Town	11.12	18.54	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.15	17.98	1.237	0.550
(=) Taxable Tax Capacity	130,768	105,885	-24,883	-19.	Special District	2.82	4.37	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.84	99.30	1.247	0.550

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	61,900	61,900	61,900	0.0	572	401	-171	-29.9	0.924	0.648
Res Hmstd: Avg Val	92,900	92,900	92,900	0.0	947	685	-262	-27.7	1.018	0.737
Res Hmstd: Hi Val	123,900	123,900	123,900	0.0	1,394	1,038	-357	-25.6	1.125	0.837
Res Hmstd: Ex-Hi Val	185,800	185,800	185,800	0.0	2,538	1,742	-796	-31.4	1.365	0.937
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	691	613	-79	-11.4	1.382	1.225
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,423	2,096	-328	-13.5	1.615	1.397
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,961	3,623	-338	-8.5	2.640	2.415
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,495	8,427	-1,068	-11.2	3.165	2.808
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,320	30,844	-4,476	-12.7	3.531	3.084

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	22,796	16,547	-6,248	-27.4	1.23	0.89
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,319	1,639	-680	-29.3	1.66	1.17
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,298	1,021	-277	-21.4	2.18	1.71
Reg Apartments	72,756	72,756	0	0.0	2,407	1,666	-741	-30.8	3.31	2.29
Low-income Apts	56,286	56,286	0	0.0	860	684	-176	-20.4	1.53	1.22
Seasonal Rec	793,482	793,482	0	0.0	10,978	10,204	-774	-7.1	1.38	1.29
Com/Ind Lo Tier	359,243	359,243	0	0.0	11,609	9,738	-1,871	-16.1	3.23	2.71
Com/Ind Hi Tier	488,425	488,425	0	0.0	20,891	16,728	-4,163	-19.9	4.28	3.42
Publ U: Elec Gen	1,268	1,268	0	0.0	68	36	-31	-46.2	5.33	2.86
Publ U: Other	63,861	63,861	0	0.0	3,080	2,394	-685	-22.3	4.82	3.75
Ag Hmstd: House	15,146	15,146	0	0.0	180	137	-43	-24.0	1.19	0.90
Ag Hmstd: Land	16,244	16,244	0	0.0	77	79	2	2.4	0.47	0.49
Ag NonHmstd	16,827	16,827	0	0.0	184	169	-16	-8.6	1.10	1.00
New Con: Res HS	52,078	52,078	0	0.0	646	476	-170	-26.3	1.24	0.91
New Con: Other	95,326	95,326	0	0.0	3,063	2,470	-592	-19.3	3.21	2.59
Total	4,082,131	4,082,131	0	0.0	80,456	63,989	-16,466	-20.5	1.97	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,434	49,473	-18,960	-27.	County	42.94	54.55	0.000	0.00
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.	City/Town	31.56	39.00	0.035	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	45.03	16.18	0.627	0.252
(=) Taxable Tax Capacity	65,320	47,642	-17,678	-27.	Special District	0.56	0.86	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	120.09	110.60	0.662	0.274

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	48,800	48,800	0.0	488	358	-131	-26.7	1.000	0.733
Res Hmstd: Avg Val	73,200	73,200	0.0	733	537	-196	-26.7	1.000	0.733
Res Hmstd: Hi Val	97,600	97,600	0.0	1,108	822	-286	-25.9	1.135	0.841
Res Hmstd: Ex-Hi Val	146,400	146,400	0.0	2,015	1,419	-596	-29.6	1.376	0.968
Apartment (Mkt rate)	300,000	300,000	0.0	8,845	6,055	-2,790	-31.5	2.948	2.018
Comm/Ind: Lo Val	150,000	150,000	0.0	4,422	3,836	-586	-13.3	2.948	2.557
Comm/Ind: Med Val	300,000	300,000	0.0	10,646	8,937	-1,709	-16.1	3.548	2.979
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,691	32,743	-6,948	-17.5	3.969	3.274

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	34,061	24,188	-9,873	-29.0	1.12	0.79
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,448	1,758	-690	-28.2	1.50	1.08
Res NonHmstd 2-3	39,033	39,033	0	0.0	761	624	-137	-18.0	1.95	1.60
Reg Apartments	4,999	4,999	0	0.0	137	93	-45	-32.6	2.75	1.85
Low-income Apts	777	777	0	0.0	10	8	-2	-19.2	1.26	1.02
Seasonal Rec	2,330,492	2,330,492	0	0.0	31,620	27,948	-3,671	-11.6	1.36	1.20
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,286	2,924	-363	-11.0	2.67	2.38
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,284	2,753	-531	-16.2	3.80	3.18
Publ U: Elec Gen	5,378	5,378	0	0.0	266	146	-120	-45.2	4.95	2.71
Publ U: Other	306,000	306,000	0	0.0	12,736	10,733	-2,004	-15.7	4.16	3.51
Ag Hmstd: House	611,350	611,350	0	0.0	7,246	5,697	-1,550	-21.4	1.19	0.93
Ag Hmstd: Land	940,366	940,366	0	0.0	4,863	5,172	309	6.4	0.52	0.55
Ag NonHmstd	357,046	357,046	0	0.0	4,593	4,205	-387	-8.4	1.29	1.18
New Con: Res HS	117,559	117,559	0	0.0	1,385	1,000	-385	-27.8	1.18	0.85
New Con: Other	92,473	92,473	0	0.0	1,620	1,378	-242	-14.9	1.75	1.49
Total	8,231,557	8,231,557	0	0.0	108,316	88,626	-19,691	-18.2	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	104,302	83,081	-21,221	-20.	County	48.58	61.51	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.	City/Town	12.86	20.38	0.009	0.00
(-) FD Contrib Tax Capacity	12	7	-5	-41.	School District	48.79	20.09	0.579	0.233
(=) Taxable Tax Capacity	104,268	83,061	-21,207	-20.	Special District	0.44	0.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.	Total	110.67	102.65	0.588	0.233

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		0.0	556	404	-152	-27.3	0.893	0.649
Res Hmstd: Avg Val	93,200	93,200		0.0	926	690	-236	-25.5	0.993	0.740
Res Hmstd: Hi Val	124,200	124,200		0.0	1,404	1,043	-361	-25.7	1.130	0.839
Res Hmstd: Ex-Hi Val	186,400	186,400		0.0	2,577	1,752	-825	-32.0	1.382	0.940
Seas Rec: Lo Val	50,000	50,000		0.0	693	629	-64	-9.2	1.386	1.258
Seas Rec: Hi Val	150,000	150,000		0.0	2,449	2,146	-303	-12.4	1.632	1.430
Comm/Ind: Lo Val	150,000	150,000		0.0	4,072	3,651	-421	-10.3	2.714	2.434
Comm/Ind: Med Val	300,000	300,000		0.0	9,805	8,508	-1,297	-13.2	3.268	2.835
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	36,557	31,171	-5,386	-14.7	3.655	3.117

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	14,272	11,945	-2,328	-16.3	0.90	0.75
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,822	1,495	-327	-18.0	1.93	1.58
Res NonHmstd 2-3	30,982	30,982	0	0.0	782	723	-60	-7.7	2.53	2.33
Reg Apartments	46,682	46,682	0	0.0	1,660	1,290	-371	-22.3	3.56	2.76
Low-income Apts	50,210	50,210	0	0.0	790	728	-62	-7.8	1.57	1.45
Seasonal Rec	108,868	108,868	0	0.0	1,932	1,784	-148	-7.7	1.77	1.64
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,308	7,421	-888	-10.7	3.66	3.27
Com/Ind Hi Tier	230,982	230,982	0	0.0	11,676	10,023	-1,653	-14.2	5.05	4.34
Publ U: Elec Gen	204,212	204,212	0	0.0	8,383	5,205	-3,177	-37.9	4.10	2.55
Publ U: Other	113,128	113,128	0	0.0	5,145	4,487	-658	-12.8	4.55	3.97
Ag Hmstd: House	3,646	3,646	0	0.0	35	28	-7	-19.3	0.96	0.77
Ag Hmstd: Land	2,491	2,491	0	0.0	8	10	2	22.5	0.32	0.40
Ag NonHmstd	25,132	25,132	0	0.0	423	393	-30	-7.1	1.68	1.57
New Con: Res HS	20,743	20,743	0	0.0	219	172	-47	-21.6	1.06	0.83
New Con: Other	22,979	22,979	0	0.0	862	715	-147	-17.0	3.75	3.11
Total	2,772,215	2,772,215	0	0.0	56,318	46,418	-9,900	-17.6	2.03	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	47,025	34,898	-12,127	-25.		54.38	71.28	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.	City/Town	51.05	66.66	0.035	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.	School District	33.55	7.05	0.938	0.530
(=) Taxable Tax Capacity	43,450	32,795	-10,655	-24.	Special District	1.47	2.12	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.	Total	140.44	147.12	0.974	0.567

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	185	-17	-8.6	0.530	0.485
Res Hmstd: Avg Val	57,400	57,400		0.0	418	358	-60	-14.4	0.728	0.624
Res Hmstd: Hi Val	76,500	76,500		0.0	658	576	-81	-12.4	0.859	0.753
Res Hmstd: Ex-Hi Val	114,700	114,700		0.0	1,411	1,194	-217	-15.4	1.230	1.041
Apartment (Mkt rate)	300,000	300,000		0.0	10,404	8,115	-2,289	-22.0	3.467	2.704
Comm/Ind: Lo Val	150,000	150,000		0.0	5,220	4,746	-473	-9.1	3.479	3.164
Comm/Ind: Med Val	300,000	300,000		0.0	12,553	11,047	-1,507	-12.0	4.184	3.682
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	46,777	40,447	-6,330	-13.5	4.677	4.044

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	22,052	15,487	-6,566	-29.8	0.88	0.62
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,391	999	-392	-28.2	1.52	1.09
Res NonHmstd 2-3	15,532	15,532	0	0.0	279	242	-37	-13.2	1.79	1.56
Reg Apartments	2,138	2,138	0	0.0	58	42	-16	-28.1	2.71	1.95
Low-income Apts	225	225	0	0.0	3	2	0	-15.4	1.13	0.95
Seasonal Rec	2,079,701	2,079,701	0	0.0	30,544	27,224	-3,320	-10.9	1.47	1.31
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,625	1,512	-113	-6.9	2.89	2.69
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,840	3,325	-515	-13.4	4.13	3.58
Publ U: Elec Gen	165	165	0	0.0	6	4	-2	-34.4	3.50	2.29
Publ U: Other	237,320	237,320	0	0.0	9,812	8,454	-1,358	-13.8	4.13	3.56
Ag Hmstd: House	118,846	118,846	0	0.0	829	597	-232	-28.0	0.70	0.50
Ag Hmstd: Land	121,708	121,708	0	0.0	322	326	4	1.2	0.26	0.27
Ag NonHmstd	240,065	240,065	0	0.0	2,947	2,761	-185	-6.3	1.23	1.15
New Con: Res HS	60,014	60,014	0	0.0	516	361	-156	-30.2	0.86	0.60
New Con: Other	63,779	63,779	0	0.0	1,043	895	-148	-14.2	1.64	1.40
Total	5,678,727	5,678,727	0	0.0	75,266	62,230	-13,036	-17.3	1.33	1.10

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	77,503	59,908	-17,596	-22.	County	58.26	74.82	16.56	0.000	0.000
(-) TIF Tax Capacity	563	331	-232	-41.	City/Town	13.77	21.87	8.10	0.000	0.000
(-) FD Contrib Tax Capacity	677	398	-279	-41.	School District	36.24	7.54	-28.70	0.876	0.082
(=) Taxable Tax Capacity	76,263	59,178	-17,085	-22.	Special District	2.62	3.65	1.03	0.000	0.000
FD Distrib Tax Capacity	487	286	-201	-41.	Total	110.89	107.88	-3.01	0.876	0.082

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	62,700	62,700	0.0	258	185	-73	-28.3	0.412	0.295	
Res Hmstd: Avg Val	93,900	93,900	0.0	640	418	-222	-34.7	0.681	0.444	
Res Hmstd: Hi Val	125,200	125,200	0.0	1,148	786	-361	-31.5	0.916	0.627	
Res Hmstd: Ex-Hi Val	187,900	187,900	0.0	2,350	1,524	-826	-35.1	1.250	0.811	
Seas Rec: Lo Val	50,000	50,000	0.0	709	656	-54	-7.6	1.418	1.311	
Seas Rec: Hi Val	150,000	150,000	0.0	2,497	2,224	-272	-10.9	1.664	1.482	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,196	3,837	-359	-8.5	2.797	2.558	
Comm/Ind: Med Val	300,000	300,000	0.0	10,086	8,950	-1,136	-11.3	3.361	2.983	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,571	32,808	-4,763	-12.7	3.757	3.280	

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	41,180	30,860	-10,320	-25.1	1.42	1.07
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,487	1,784	-702	-28.2	1.82	1.30
Res NonHmstd 2-3	82,847	82,847	0	0.0	1,938	1,590	-348	-18.0	2.34	1.92
Reg Apartments	127,592	127,592	0	0.0	4,298	2,921	-1,378	-32.1	3.37	2.29
Low-income Apts	57,214	57,214	0	0.0	835	656	-179	-21.5	1.46	1.15
Seasonal Rec	62,048	62,048	0	0.0	1,123	1,026	-97	-8.7	1.81	1.65
Com/Ind Lo Tier	169,091	169,091	0	0.0	5,695	4,779	-916	-16.1	3.37	2.83
Com/Ind Hi Tier	440,871	440,871	0	0.0	20,863	16,366	-4,498	-21.6	4.73	3.71
Publ U: Elec Gen	1,020	1,020	0	0.0	48	25	-23	-47.8	4.74	2.48
Publ U: Other	117,637	117,637	0	0.0	5,534	4,432	-1,102	-19.9	4.70	3.77
Ag Hmstd: House	11,413	11,413	0	0.0	158	130	-28	-17.9	1.39	1.14
Ag Hmstd: Land	7,783	7,783	0	0.0	37	45	8	21.4	0.47	0.57
Ag NonHmstd	14,269	14,269	0	0.0	210	198	-12	-5.9	1.47	1.39
New Con: Res HS	50,676	50,676	0	0.0	761	583	-177	-23.3	1.50	1.15
New Con: Other	34,439	34,439	0	0.0	1,204	915	-288	-24.0	3.50	2.66
Total	4,208,509	4,208,509	0	0.0	86,371	66,309	-20,062	-23.2	2.05	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,226	50,051	-16,175	-24.	County	65.76	83.93	0.000	0.00
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.	City/Town	22.49	22.73	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	19.17	0.888	0.403
(=) Taxable Tax Capacity	58,442	45,472	-12,970	-22.	Special District	1.72	2.41	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.20	128.24	0.888	0.403

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		0.0	746	576	-171	-22.9	1.196	0.922
Res Hmstd: Avg Val	93,500	93,500		0.0	1,244	948	-296	-23.8	1.330	1.014
Res Hmstd: Hi Val	124,700	124,700		0.0	1,850	1,389	-461	-24.9	1.483	1.114
Res Hmstd: Ex-Hi Val	187,100	187,100		0.0	3,308	2,271	-1,037	-31.4	1.768	1.213
Apartment (Mkt rate)	300,000	300,000		0.0	10,073	7,046	-3,027	-30.1	3.357	2.348
Comm/Ind: Lo Val	150,000	150,000		0.0	5,036	4,252	-784	-15.6	3.357	2.834
Comm/Ind: Med Val	300,000	300,000		0.0	12,116	9,902	-2,214	-18.3	4.038	3.300
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	45,153	36,268	-8,886	-19.7	4.515	3.626

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	23,756	19,423	-4,333	-18.2	1.44	1.17
Res NonHmstd 1Un	96,628	96,628	0	0.0	1,856	1,439	-417	-22.5	1.92	1.49
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,022	900	-122	-11.9	2.43	2.14
Reg Apartments	54,268	54,268	0	0.0	1,915	1,469	-446	-23.3	3.53	2.71
Low-income Apts	60,990	60,990	0	0.0	967	836	-131	-13.6	1.59	1.37
Seasonal Rec	38,136	38,136	0	0.0	824	762	-62	-7.5	2.16	2.00
Com/Ind Lo Tier	208,225	208,225	0	0.0	7,607	6,499	-1,108	-14.6	3.65	3.12
Com/Ind Hi Tier	283,880	283,880	0	0.0	14,240	11,669	-2,571	-18.1	5.02	4.11
Publ U: Elec Gen	1,900	1,900	0	0.0	88	52	-35	-40.4	4.62	2.75
Publ U: Other	65,440	65,440	0	0.0	3,233	2,630	-603	-18.6	4.94	4.02
Ag Hmstd: House	44,736	44,736	0	0.0	589	440	-148	-25.2	1.32	0.98
Ag Hmstd: Land	33,891	33,891	0	0.0	171	175	4	2.3	0.50	0.52
Ag NonHmstd	17,005	17,005	0	0.0	248	222	-26	-10.6	1.46	1.30
New Con: Res HS	73,043	73,043	0	0.0	1,093	853	-240	-22.0	1.50	1.17
New Con: Other	44,383	44,383	0	0.0	1,433	1,185	-248	-17.3	3.23	2.67
Total	2,718,041	2,718,041	0	0.0	59,039	48,554	-10,485	-17.8	2.17	1.79

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	42,912	32,323	-10,589	-24.	County	55.98	70.89	0.014	0.00
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.	City/Town	36.55	48.47	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.29	23.10	0.851	0.307
(=) Taxable Tax Capacity	40,361	30,823	-9,538	-23.	Special District	0.69	0.93	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	143.51	143.39	0.865	0.307

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	59,200	59,200	0.0	742	630	-112	-15.1	1.253	1.064	
Res Hmstd: Avg Val	88,700	88,700	0.0	1,209	1,007	-202	-16.7	1.362	1.134	
Res Hmstd: Hi Val	118,200	118,200	0.0	1,802	1,465	-337	-18.7	1.524	1.239	
Res Hmstd: Ex-Hi Val	177,400	177,400	0.0	3,255	2,385	-870	-26.7	1.834	1.344	
Apartment (Mkt rate)	300,000	300,000	0.0	10,592	7,835	-2,757	-26.0	3.530	2.611	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,296	4,579	-717	-13.5	3.530	3.052	
Comm/Ind: Med Val	300,000	300,000	0.0	12,745	10,669	-2,076	-16.3	4.248	3.556	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,506	39,088	-8,418	-17.7	4.750	3.908	

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	36,418	27,934	-8,484	-23.3	1.34	1.03
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,358	1,722	-636	-27.0	1.72	1.25
Res NonHmstd 2-3	39,368	39,368	0	0.0	843	716	-127	-15.1	2.14	1.82
Reg Apartments	1,244	1,244	0	0.0	38	28	-10	-27.2	3.09	2.25
Low-income Apts	27	27	0	0.0	0	0	0	-8.8	1.32	1.20
Seasonal Rec	685,289	685,289	0	0.0	11,936	10,278	-1,658	-13.9	1.74	1.50
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,739	1,497	-242	-13.9	3.24	2.79
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,367	1,126	-241	-17.6	4.47	3.68
Publ U: Elec Gen	10,226	10,226	0	0.0	508	301	-207	-40.7	4.97	2.94
Publ U: Other	144,068	144,068	0	0.0	6,528	5,447	-1,081	-16.6	4.53	3.78
Ag Hmstd: House	707,396	707,396	0	0.0	9,055	6,919	-2,136	-23.6	1.28	0.98
Ag Hmstd: Land	625,088	625,088	0	0.0	3,057	3,277	220	7.2	0.49	0.52
Ag NonHmstd	205,555	205,555	0	0.0	2,959	2,622	-337	-11.4	1.44	1.28
New Con: Res HS	124,332	124,332	0	0.0	1,702	1,304	-398	-23.4	1.37	1.05
New Con: Other	42,508	42,508	0	0.0	859	698	-161	-18.7	2.02	1.64
Total	5,519,911	5,519,911	0	0.0	79,367	63,868	-15,499	-19.5	1.44	1.16

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	66,620	54,718	-11,902	-17.	County	59.31	73.55	0.027	0.00
(-) TIF Tax Capacity	97	57	-40	-41.	City/Town	15.48	23.76	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.48	25.65	0.814	0.306
(=) Taxable Tax Capacity	66,524	54,661	-11,863	-17.	Special District	0.59	0.82	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	128.86	123.78	0.841	0.306

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	69,500	69,500	0.0	765	604	-161	-21.1	1.100	0.868	
Res Hmstd: Avg Val	104,300	104,300	0.0	1,335	1,044	-291	-21.8	1.279	1.001	
Res Hmstd: Hi Val	139,000	139,000	0.0	2,046	1,516	-530	-25.9	1.471	1.090	
Res Hmstd: Ex-Hi Val	208,500	208,500	0.0	3,582	2,460	-1,122	-31.3	1.717	1.179	
Seas Rec: Lo Val	50,000	50,000	0.0	815	735	-80	-9.8	1.630	1.470	
Seas Rec: Hi Val	150,000	150,000	0.0	2,875	2,463	-412	-14.3	1.916	1.642	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,765	4,138	-627	-13.2	3.176	2.758	
Comm/Ind: Med Val	300,000	300,000	0.0	11,463	9,639	-1,824	-15.9	3.820	3.213	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,720	35,313	-7,406	-17.3	4.271	3.531	

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	75,935	57,942	-17,993	-23.7	1.37	1.05
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,419	2,507	-912	-26.7	1.74	1.27
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,311	2,851	-460	-13.9	2.17	1.87
Reg Apartments	383,718	383,718	0	0.0	12,359	8,910	-3,450	-27.9	3.22	2.32
Low-income Apts	166,998	166,998	0	0.0	2,348	1,959	-389	-16.6	1.41	1.17
Seasonal Rec	34,252	34,252	0	0.0	638	554	-84	-13.1	1.86	1.62
Com/Ind Lo Tier	493,297	493,297	0	0.0	15,911	13,882	-2,029	-12.8	3.23	2.81
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	51,815	43,401	-8,414	-16.2	4.43	3.71
Publ U: Elec Gen	686,799	686,799	0	0.0	27,245	17,854	-9,391	-34.5	3.97	2.60
Publ U: Other	336,676	336,676	0	0.0	13,892	12,565	-1,327	-9.5	4.13	3.73
Ag Hmstd: House	91,686	91,686	0	0.0	1,275	954	-321	-25.2	1.39	1.04
Ag Hmstd: Land	72,073	72,073	0	0.0	381	352	-29	-7.6	0.53	0.49
Ag NonHmstd	46,850	46,850	0	0.0	635	551	-85	-13.3	1.36	1.18
New Con: Res HS	319,041	319,041	0	0.0	4,415	3,458	-956	-21.7	1.38	1.08
New Con: Other	170,422	170,422	0	0.0	6,007	5,060	-947	-15.8	3.52	2.97
Total	9,860,782	9,860,782	0	0.0	219,585	172,800	-46,785	-21.3	2.23	1.75

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	180,158	127,543	-52,614	-29.	36.78	49.07	0.000	0.00	
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.	32.11	42.82	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	51.01	26.72	1.525	0.841	
(=) Taxable Tax Capacity	167,277	119,967	-47,311	-28.	1.88	2.94	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	121.78	121.55	1.525	0.841

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	73,000	73,000	0.0	824	657	-167	-20.3	1.128	0.899	
Res Hmstd: Avg Val	109,500	109,500	0.0	1,448	1,149	-299	-20.6	1.322	1.049	
Res Hmstd: Hi Val	146,000	146,000	0.0	2,165	1,656	-508	-23.5	1.482	1.134	
Res Hmstd: Ex-Hi Val	219,000	219,000	0.0	3,743	2,671	-1,072	-28.6	1.709	1.219	
Apartment (Mkt rate)	300,000	300,000	0.0	9,226	6,816	-2,410	-26.1	3.075	2.271	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,613	4,168	-445	-9.7	3.075	2.778	
Comm/Ind: Med Val	300,000	300,000	0.0	11,053	9,682	-1,370	-12.4	3.684	3.227	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,104	35,417	-5,687	-13.8	4.110	3.541	

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	42,271	30,783	-11,489	-27.2	1.22	0.89
Res NonHmstd 1Un	131,603	131,603	0	0.0	2,000	1,420	-580	-29.0	1.52	1.08
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,133	951	-182	-16.1	1.86	1.56
Reg Apartments	3,547	3,547	0	0.0	90	63	-27	-29.7	2.54	1.78
Low-income Apts	531	531	0	0.0	6	5	-1	-20.3	1.11	0.89
Seasonal Rec	444,122	444,122	0	0.0	6,652	5,853	-798	-12.0	1.50	1.32
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,571	2,324	-246	-9.6	2.73	2.47
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,416	2,091	-326	-13.5	3.63	3.14
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	5,357	4,629	-728	-13.6	3.77	3.26
Ag Hmstd: House	896,217	896,217	0	0.0	10,429	7,675	-2,754	-26.4	1.16	0.86
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	6,383	5,888	-494	-7.7	0.57	0.53
Ag NonHmstd	240,867	240,867	0	0.0	2,988	2,631	-356	-11.9	1.24	1.09
New Con: Res HS	150,989	150,989	0	0.0	1,760	1,356	-404	-22.9	1.17	0.90
New Con: Other	35,996	35,996	0	0.0	741	607	-134	-18.1	2.06	1.69
Total	6,858,938	6,858,938	0	0.0	84,796	66,276	-18,520	-21.8	1.24	0.97

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	84,049	66,620	-17,428	-20.	County	36.91	49.32	0.000	0.00
(-) TIF Tax Capacity	174	102	-72	-41.	City/Town	14.24	23.36	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.84	28.57	1.299	0.682
(=) Taxable Tax Capacity	83,875	66,518	-17,357	-20.	Special District	0.84	1.33	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	106.83	102.58	1.299	0.682

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	88,700	88,700	0.0	906	678	-228	-25.2	1.021	0.764	
Res Hmstd: Avg Val	133,000	133,000	0.0	1,600	1,202	-397	-24.8	1.202	0.904	
Res Hmstd: Hi Val	177,200	177,200	0.0	2,436	1,726	-710	-29.2	1.374	0.973	
Res Hmstd: Ex-Hi Val	266,000	266,000	0.0	4,117	2,777	-1,340	-32.5	1.547	1.044	
Seas Rec: Lo Val	50,000	50,000	0.0	706	629	-77	-10.9	1.411	1.258	
Seas Rec: Hi Val	150,000	150,000	0.0	2,474	2,145	-329	-13.3	1.649	1.429	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,041	3,717	-324	-8.0	2.693	2.478	
Comm/Ind: Med Val	300,000	300,000	0.0	9,684	8,639	-1,045	-10.8	3.228	2.879	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,021	31,608	-4,413	-12.3	3.602	3.160	

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	49,296	38,668	-10,628	-21.6	1.43	1.12
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,693	2,824	-869	-23.5	1.91	1.46
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,369	1,144	-225	-16.4	2.45	2.05
Reg Apartments	152,897	152,897	0	0.0	5,272	3,813	-1,459	-27.7	3.45	2.49
Low-income Apts	83,420	83,420	0	0.0	1,275	1,056	-219	-17.2	1.53	1.27
Seasonal Rec	14,689	14,689	0	0.0	361	307	-54	-15.0	2.46	2.09
Com/Ind Lo Tier	458,609	458,609	0	0.0	16,597	13,883	-2,714	-16.4	3.62	3.03
Com/Ind Hi Tier	589,541	589,541	0	0.0	28,985	23,068	-5,918	-20.4	4.92	3.91
Publ U: Elec Gen	7,191	7,191	0	0.0	336	187	-149	-44.3	4.68	2.61
Publ U: Other	59,156	59,156	0	0.0	3,133	2,461	-673	-21.5	5.30	4.16
Ag Hmstd: House	17,374	17,374	0	0.0	261	205	-57	-21.6	1.50	1.18
Ag Hmstd: Land	30,368	30,368	0	0.0	287	246	-41	-14.2	0.94	0.81
Ag NonHmstd	35,566	35,566	0	0.0	658	559	-98	-15.0	1.85	1.57
New Con: Res HS	59,415	59,415	0	0.0	971	729	-242	-25.0	1.64	1.23
New Con: Other	65,061	65,061	0	0.0	2,703	2,181	-522	-19.3	4.15	3.35
Total	5,265,386	5,265,386	0	0.0	115,199	91,330	-23,869	-20.7	2.19	1.73

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	82,396	63,237	-19,159	-23.	49.80	59.73	0.005	0.00	
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.	47.50	57.90	0.025	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	46.73	20.79	1.009	0.415	
(=) Taxable Tax Capacity	76,514	59,778	-16,737	-21.	0.79	1.17	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	144.81	139.59	1.039	0.441

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		0.0	549	439	-110	-20.0	1.299	1.039
Res Hmstd: Avg Val	63,300	63,300		0.0	823	658	-165	-20.0	1.299	1.039
Res Hmstd: Hi Val	84,400	84,400		0.0	1,162	919	-244	-20.9	1.377	1.088
Res Hmstd: Ex-Hi Val	126,600	126,600		0.0	2,051	1,565	-487	-23.7	1.620	1.235
Apartment (Mkt rate)	300,000	300,000		0.0	10,738	7,670	-3,068	-28.6	3.579	2.556
Comm/Ind: Lo Val	150,000	150,000		0.0	5,369	4,513	-856	-15.9	3.579	3.008
Comm/Ind: Med Val	300,000	300,000		0.0	12,911	10,509	-2,401	-18.6	4.303	3.503
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	48,104	38,490	-9,613	-20.0	4.810	3.849

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	17,396	12,172	-5,224	-30.0	1.23	0.86
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,152	1,547	-605	-28.1	1.50	1.08
Res NonHmstd 2-3	20,162	20,162	0	0.0	415	339	-76	-18.3	2.06	1.68
Reg Apartments	1,697	1,697	0	0.0	43	28	-15	-34.3	2.51	1.65
Low-income Apts	58	58	0	0.0	1	0	0	-26.2	1.03	0.76
Seasonal Rec	274,963	274,963	0	0.0	4,689	3,973	-716	-15.3	1.71	1.45
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,249	1,984	-265	-11.8	2.80	2.47
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,646	3,949	-697	-15.0	3.66	3.11
Publ U: Elec Gen	31,855	31,855	0	0.0	1,053	620	-434	-41.2	3.31	1.94
Publ U: Other	229,314	229,314	0	0.0	8,048	6,905	-1,142	-14.2	3.51	3.01
Ag Hmstd: House	930,052	930,052	0	0.0	9,467	6,538	-2,929	-30.9	1.02	0.70
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	37,991	29,085	-8,906	-23.4	0.67	0.52
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,384	30,061	-6,323	-17.4	1.16	0.96
New Con: Res HS	42,403	42,403	0	0.0	534	380	-154	-28.9	1.26	0.90
New Con: Other	75,086	75,086	0	0.0	1,972	1,735	-237	-12.0	2.63	2.31
Total	12,133,875	12,133,875	0	0.0	127,040	99,316	-27,723	-21.8	1.05	0.82

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	103,854	-22,892	-18.	County	52.04	62.16	0.005	0.00
(-) TIF Tax Capacity	429	252	-177	-41.	City/Town	10.15	16.69	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.40	18.44	1.160	0.493
(=) Taxable Tax Capacity	126,317	103,602	-22,715	-18.	Special District	0.77	1.15	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	107.35	98.43	1.165	0.493

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	364	-178	-32.9	0.943	0.633
Res Hmstd: Avg Val	85,900	85,900		0.0	864	593	-271	-31.4	1.005	0.690
Res Hmstd: Hi Val	114,500	114,500		0.0	1,288	914	-374	-29.0	1.124	0.798
Res Hmstd: Ex-Hi Val	171,900	171,900		0.0	2,325	1,559	-766	-32.9	1.352	0.906
Comm/Ind: Lo Val	150,000	150,000		0.0	4,039	3,595	-444	-11.0	2.692	2.396
Comm/Ind: Med Val	300,000	300,000		0.0	9,689	8,364	-1,325	-13.7	3.229	2.788
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	36,055	30,620	-5,435	-15.1	3.605	3.061

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	44,775	33,552	-11,223	-25.1	1.31	0.98
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,509	1,855	-654	-26.1	1.73	1.28
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,720	1,416	-304	-17.7	2.14	1.76
Reg Apartments	169,796	169,796	0	0.0	5,132	3,574	-1,558	-30.4	3.02	2.11
Low-income Apts	61,153	61,153	0	0.0	835	668	-167	-20.0	1.36	1.09
Seasonal Rec	10,168	10,168	0	0.0	216	193	-23	-10.6	2.12	1.90
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,669	9,908	-1,760	-15.1	3.24	2.75
Com/Ind Hi Tier	651,924	651,924	0	0.0	27,814	22,752	-5,062	-18.2	4.27	3.49
Publ U: Elec Gen	23,875	23,875	0	0.0	970	530	-440	-45.4	4.06	2.22
Publ U: Other	59,402	59,402	0	0.0	2,642	2,160	-482	-18.3	4.45	3.64
Ag Hmstd: House	9,558	9,558	0	0.0	143	108	-35	-24.2	1.50	1.13
Ag Hmstd: Land	18,983	18,983	0	0.0	161	141	-21	-12.8	0.85	0.74
Ag NonHmstd	23,273	23,273	0	0.0	348	300	-48	-13.8	1.49	1.29
New Con: Res HS	71,372	71,372	0	0.0	996	727	-269	-27.0	1.40	1.02
New Con: Other	57,881	57,881	0	0.0	2,001	1,593	-407	-20.4	3.46	2.75
Total	5,166,928	5,166,928	0	0.0	101,928	79,476	-22,453	-22.0	1.97	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,381	62,806	-20,575	-24.	County	42.67	53.96	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.	City/Town	39.34	46.26	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.91	18.75	1.170	0.508
(=) Taxable Tax Capacity	78,018	59,652	-18,366	-23.	Special District	0.32	0.54	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	126.23	119.51	1.173	0.511

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	53,400	53,400	0.0	604	452	-152	-25.1	1.130	0.846
Res Hmstd: Avg Val	80,000	80,000	0.0	931	697	-234	-25.2	1.163	0.870
Res Hmstd: Hi Val	106,700	106,700	0.0	1,408	1,053	-355	-25.2	1.319	0.987
Res Hmstd: Ex-Hi Val	160,200	160,200	0.0	2,511	1,768	-743	-29.6	1.567	1.103
Apartment (Mkt rate)	300,000	300,000	0.0	9,441	6,607	-2,834	-30.0	3.146	2.202
Comm/Ind: Lo Val	150,000	150,000	0.0	4,720	4,072	-648	-13.7	3.146	2.714
Comm/Ind: Med Val	300,000	300,000	0.0	11,334	9,477	-1,858	-16.4	3.778	3.158
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,199	34,696	-7,503	-17.8	4.219	3.469

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,251,381	1,251,381	0	0.0	13,883	9,449	-4,434	-31.9	1.11	0.76
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,363	951	-411	-30.2	1.37	0.96
Res NonHmstd 2-3	18,529	18,529	0	0.0	327	262	-66	-20.1	1.77	1.41
Reg Apartments	2,042	2,042	0	0.0	52	35	-17	-32.3	2.53	1.71
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	1,105	933	-172	-15.6	1.40	1.18
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,172	1,068	-104	-8.9	2.46	2.24
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,922	1,659	-263	-13.7	3.40	2.94
Publ U: Elec Gen	10,868	10,868	0	0.0	298	142	-155	-52.2	2.74	1.31
Publ U: Other	141,802	141,802	0	0.0	4,708	4,101	-607	-12.9	3.32	2.89
Ag Hmstd: House	720,458	720,458	0	0.0	7,157	4,761	-2,396	-33.5	0.99	0.66
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	24,195	17,780	-6,414	-26.5	0.67	0.49
Ag NonHmstd	1,659,874	1,659,874	0	0.0	18,219	14,598	-3,622	-19.9	1.10	0.88
New Con: Res HS	37,421	37,421	0	0.0	410	288	-122	-29.8	1.10	0.77
New Con: Other	29,171	29,171	0	0.0	929	784	-145	-15.6	3.18	2.69
Total	7,776,908	7,776,908	0	0.0	75,739	56,810	-18,929	-25.0	0.97	0.73

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	81,607	66,399	-15,207	-18.	45.81	56.74	0.000	0.00	
(-) TIF Tax Capacity	22	13	-9	-41.	9.60	14.99	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	43.74	17.15	1.333	0.617	
(=) Taxable Tax Capacity	81,585	66,386	-15,198	-18.	0.25	0.43	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	99.40	89.30	1.333	0.617

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	70,500	0.0	618	391	-227	-36.7	0.876	0.554
Res Hmstd: Avg Val	105,800	105,800	105,800	0.0	1,071	733	-338	-31.6	1.012	0.692
Res Hmstd: Hi Val	141,000	141,000	141,000	0.0	1,619	1,101	-519	-32.0	1.148	0.780
Res Hmstd: Ex-Hi Val	211,500	211,500	211,500	0.0	2,870	1,837	-1,032	-36.0	1.356	0.868
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,778	3,409	-370	-9.8	2.518	2.272
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,048	7,922	-1,125	-12.4	3.015	2.640
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	33,638	28,987	-4,651	-13.8	3.363	2.898

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	54,906	43,385	-11,521	-21.0	1.35	1.07
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,545	1,919	-626	-24.6	1.69	1.27
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,430	1,276	-153	-10.7	2.11	1.89
Reg Apartments	195,034	195,034	0	0.0	5,984	4,527	-1,457	-24.4	3.07	2.32
Low-income Apts	65,184	65,184	0	0.0	885	768	-117	-13.2	1.36	1.18
Seasonal Rec	5,891	5,891	0	0.0	115	99	-15	-13.4	1.95	1.69
Com/Ind Lo Tier	183,371	183,371	0	0.0	5,602	5,122	-480	-8.6	3.05	2.79
Com/Ind Hi Tier	783,151	783,151	0	0.0	33,537	29,191	-4,346	-13.0	4.28	3.73
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	1,956	1,695	-261	-13.3	4.13	3.58
Ag Hmstd: House	215,885	215,885	0	0.0	2,593	1,933	-660	-25.5	1.20	0.90
Ag Hmstd: Land	363,509	363,509	0	0.0	2,170	1,983	-187	-8.6	0.60	0.55
Ag NonHmstd	114,220	114,220	0	0.0	1,343	1,258	-85	-6.4	1.18	1.10
New Con: Res HS	138,278	138,278	0	0.0	1,857	1,511	-346	-18.7	1.34	1.09
New Con: Other	82,210	82,210	0	0.0	2,690	2,229	-461	-17.1	3.27	2.71
Total	6,471,586	6,471,586	0	0.0	117,612	96,895	-20,717	-17.6	1.82	1.50

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	101,299	74,768	-26,532	-26.	County	43.15	59.20	0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.	City/Town	25.36	36.34	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.88	27.32	1.183	0.463
(=) Taxable Tax Capacity	97,278	72,402	-24,876	-25.	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	120.40	122.87	1.186	0.466

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		0.0	873	723	-151	-17.2	1.088	0.900
Res Hmstd: Avg Val	120,100	120,100		0.0	1,544	1,267	-276	-17.9	1.285	1.055
Res Hmstd: Hi Val	160,100	160,100		0.0	2,386	1,813	-572	-24.0	1.490	1.132
Res Hmstd: Ex-Hi Val	240,300	240,300		0.0	4,074	2,908	-1,165	-28.6	1.695	1.210
Apartment (Mkt rate)	300,000	300,000		0.0	9,024	6,775	-2,250	-24.9	3.008	2.258
Comm/Ind: Lo Val	150,000	150,000		0.0	4,512	4,141	-371	-8.2	3.008	2.760
Comm/Ind: Med Val	300,000	300,000		0.0	10,830	9,639	-1,191	-11.0	3.610	3.213
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	40,315	35,296	-5,018	-12.4	4.031	3.529

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	53,713	-21,017	-28.1	1.26	0.91
Res NonHmstd 1Un	238,589	238,589	0	0.0	3,961	2,818	-1,143	-28.9	1.66	1.18
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,660	2,195	-465	-17.5	2.13	1.76
Reg Apartments	219,918	219,918	0	0.0	6,513	4,471	-2,042	-31.4	2.96	2.03
Low-income Apts	94,050	94,050	0	0.0	1,266	1,004	-263	-20.8	1.35	1.07
Seasonal Rec	32,306	32,306	0	0.0	613	522	-91	-14.8	1.90	1.62
Com/Ind Lo Tier	543,298	543,298	0	0.0	16,839	14,355	-2,484	-14.8	3.10	2.64
Com/Ind Hi Tier	830,532	830,532	0	0.0	34,982	28,331	-6,651	-19.0	4.21	3.41
Publ U: Elec Gen	305,638	305,638	0	0.0	14,063	9,058	-5,005	-35.6	4.60	2.96
Publ U: Other	193,731	193,731	0	0.0	8,639	7,358	-1,281	-14.8	4.46	3.80
Ag Hmstd: House	24,510	24,510	0	0.0	320	244	-76	-23.7	1.30	1.00
Ag Hmstd: Land	44,861	44,861	0	0.0	323	288	-35	-10.7	0.72	0.64
Ag NonHmstd	34,686	34,686	0	0.0	470	414	-56	-11.9	1.36	1.19
New Con: Res HS	137,436	137,436	0	0.0	1,900	1,389	-511	-26.9	1.38	1.01
New Con: Other	95,699	95,699	0	0.0	2,935	2,319	-616	-21.0	3.07	2.42
Total	8,840,752	8,840,752	0	0.0	170,215	128,479	-41,736	-24.5	1.93	1.45

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	106,975	-36,357	-25.	County	39.24	50.13	0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.	City/Town	34.16	40.02	0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.39	24.24	1.048	0.429
(=) Taxable Tax Capacity	135,820	102,556	-33,264	-24.	Special District	0.73	1.08	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	123.52	115.47	1.067	0.448

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	60,000	60,000	0.0	651	480	-171	-26.3	1.085	0.799
Res Hmstd: Avg Val	89,900	89,900	0.0	1,064	787	-277	-26.0	1.183	0.875
Res Hmstd: Hi Val	119,900	119,900	0.0	1,580	1,174	-406	-25.7	1.317	0.978
Res Hmstd: Ex-Hi Val	179,800	179,800	0.0	2,856	1,946	-910	-31.9	1.588	1.082
Apartment (Mkt rate)	300,000	300,000	0.0	9,214	6,370	-2,844	-30.9	3.071	2.123
Comm/Ind: Lo Val	150,000	150,000	0.0	4,607	3,972	-635	-13.8	3.071	2.647
Comm/Ind: Med Val	300,000	300,000	0.0	11,066	9,245	-1,821	-16.5	3.688	3.081
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,211	33,854	-7,357	-17.9	4.121	3.385

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	24,821	17,920	-6,901	-27.8	1.16	0.84
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,220	1,646	-575	-25.9	1.46	1.08
Res NonHmstd 2-3	27,175	27,175	0	0.0	508	429	-79	-15.5	1.87	1.58
Reg Apartments	1,294	1,294	0	0.0	35	25	-10	-28.7	2.69	1.92
Low-income Apts	72	72	0	0.0	1	1	0	-15.4	1.00	0.84
Seasonal Rec	102,223	102,223	0	0.0	1,516	1,332	-184	-12.1	1.48	1.30
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,676	1,531	-145	-8.7	2.69	2.46
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,519	1,314	-205	-13.5	3.68	3.19
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	5,288	4,596	-693	-13.1	3.56	3.09
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	11,087	8,138	-2,949	-26.6	1.07	0.79
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,571	19,415	-4,156	-17.6	0.64	0.53
Ag NonHmstd	1,144,426	1,144,426	0	0.0	13,197	11,406	-1,791	-13.6	1.15	1.00
New Con: Res HS	71,017	71,017	0	0.0	817	609	-208	-25.5	1.15	0.86
New Con: Other	30,825	30,825	0	0.0	815	703	-112	-13.7	2.64	2.28
Total	8,613,740	8,613,740	0	0.0	87,072	69,065	-18,007	-20.7	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	73,933	-15,712	-17.	County	40.86	51.98	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.	City/Town	13.13	22.83	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.39	25.28	1.139	0.485
(=) Taxable Tax Capacity	89,538	73,870	-15,668	-17.	Special District	0.52	0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	105.89	100.85	1.139	0.485

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	488	-191	-28.1	0.913	0.657
Res Hmstd: Avg Val	111,200	111,200		0.0	1,199	903	-296	-24.7	1.078	0.812
Res Hmstd: Hi Val	148,200	148,200		0.0	1,845	1,327	-518	-28.1	1.245	0.895
Res Hmstd: Ex-Hi Val	222,400	222,400		0.0	3,226	2,179	-1,048	-32.5	1.450	0.979
Comm/Ind: Lo Val	150,000	150,000		0.0	3,983	3,649	-335	-8.4	2.655	2.432
Comm/Ind: Med Val	300,000	300,000		0.0	9,555	8,489	-1,066	-11.2	3.184	2.829
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	35,555	31,078	-4,477	-12.6	3.555	3.107

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	140,760	107,184	-33,576	-23.9	1.22	0.93
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,070	2,901	-1,169	-28.7	1.55	1.11
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,548	3,943	-605	-13.3	1.88	1.63
Reg Apartments	442,576	442,576	0	0.0	11,486	8,425	-3,061	-26.7	2.60	1.90
Low-income Apts	165,584	165,584	0	0.0	1,976	1,682	-294	-14.9	1.19	1.02
Seasonal Rec	34,685	34,685	0	0.0	544	497	-48	-8.8	1.57	1.43
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,236	10,784	-452	-4.0	2.87	2.75
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	75,644	69,223	-6,420	-8.5	3.95	3.61
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	7,305	6,631	-673	-9.2	4.00	3.64
Ag Hmstd: House	81,782	81,782	0	0.0	994	710	-284	-28.6	1.22	0.87
Ag Hmstd: Land	60,260	60,260	0	0.0	299	270	-29	-9.7	0.50	0.45
Ag NonHmstd	40,486	40,486	0	0.0	481	425	-56	-11.7	1.19	1.05
New Con: Res HS	454,437	454,437	0	0.0	6,601	4,516	-2,085	-31.6	1.45	0.99
New Con: Other	145,272	145,272	0	0.0	4,866	4,295	-571	-11.7	3.35	2.96
Total	15,972,271	15,972,271	0	0.0	270,810	221,487	-49,323	-18.2	1.70	1.39

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	259,331	188,071	-71,260	-27.	26.87	36.06	0.000	0.00	
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.	23.26	36.08	0.007	0.00	
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.	48.76	24.59	1.244	0.717	
(=) Taxable Tax Capacity	213,171	160,918	-52,253	-24.	6.57	6.49	0.000	0.00	
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.	Total	105.47	103.22	1.251	0.724

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	90,800	90,800	0.0	934	712	-221	-23.7	1.028	0.784	
Res Hmstd: Avg Val	136,100	136,100	0.0	1,628	1,253	-374	-23.0	1.195	0.921	
Res Hmstd: Hi Val	181,400	181,400	0.0	2,473	1,795	-678	-27.4	1.363	0.989	
Res Hmstd: Ex-Hi Val	272,000	272,000	0.0	4,163	2,877	-1,286	-30.9	1.530	1.057	
Apartment (Mkt rate)	300,000	300,000	0.0	7,969	5,791	-2,178	-27.3	2.656	1.930	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,308	4,124	-184	-4.3	2.872	2.749	
Comm/Ind: Med Val	300,000	300,000	0.0	10,333	9,587	-746	-7.2	3.444	3.195	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,451	35,082	-3,369	-8.8	3.845	3.508	

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	134,902	100,850	-34,052	-25.2	1.32	0.98
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,308	3,670	-1,638	-30.9	1.57	1.09
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,309	2,867	-442	-13.3	1.79	1.55
Reg Apartments	276,025	276,025	0	0.0	7,567	5,643	-1,923	-25.4	2.74	2.04
Low-income Apts	82,389	82,389	0	0.0	1,020	881	-139	-13.6	1.24	1.07
Seasonal Rec	81,979	81,979	0	0.0	1,188	1,099	-89	-7.5	1.45	1.34
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,239	6,018	-221	-3.5	2.87	2.77
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	47,902	43,514	-4,388	-9.2	4.05	3.68
Publ U: Elec Gen	57,177	57,177	0	0.0	2,110	1,246	-864	-41.0	3.69	2.18
Publ U: Other	194,538	194,538	0	0.0	7,772	7,080	-692	-8.9	4.00	3.64
Ag Hmstd: House	195,058	195,058	0	0.0	2,300	1,602	-698	-30.3	1.18	0.82
Ag Hmstd: Land	117,488	117,488	0	0.0	474	402	-72	-15.2	0.40	0.34
Ag NonHmstd	113,206	113,206	0	0.0	1,242	1,079	-163	-13.1	1.10	0.95
New Con: Res HS	403,406	403,406	0	0.0	5,744	4,128	-1,616	-28.1	1.42	1.02
New Con: Other	221,486	221,486	0	0.0	6,633	5,516	-1,117	-16.8	2.99	2.49
Total	13,915,551	13,915,551	0	0.0	233,710	185,597	-48,113	-20.6	1.68	1.33

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	158,845	-65,365	-29.	County	23.78	33.48	0.000	0.00
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.	City/Town	21.27	34.19	0.079	0.08
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.	School District	48.62	25.02	1.680	1.018
(=) Taxable Tax Capacity	197,551	143,163	-54,388	-27.	Special District	7.19	7.37	0.000	0.00
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.	Total	100.86	100.06	1.759	1.098

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	1,007	-261	-20.6	1.103	0.876	
Res Hmstd: Avg Val	172,200	172,200	0.0	2,280	1,695	-586	-25.7	1.324	0.984	
Res Hmstd: Hi Val	229,600	229,600	0.0	3,337	2,384	-953	-28.6	1.453	1.038	
Res Hmstd: Ex-Hi Val	344,500	344,500	0.0	5,451	3,763	-1,688	-31.0	1.582	1.092	
Apartment (Mkt rate)	300,000	300,000	0.0	7,789	5,733	-2,057	-26.4	2.596	1.910	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,249	4,108	-141	-3.3	2.832	2.738	
Comm/Ind: Med Val	300,000	300,000	0.0	10,159	9,530	-629	-6.2	3.386	3.176	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,736	34,833	-2,903	-7.7	3.773	3.483	

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	204,551	161,502	-43,049	-21.0	1.26	1.00
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,159	5,206	-1,954	-27.3	1.56	1.13
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,455	4,006	-449	-10.1	1.84	1.65
Reg Apartments	966,096	966,096	0	0.0	24,235	18,651	-5,584	-23.0	2.51	1.93
Low-income Apts	119,329	119,329	0	0.0	1,402	1,245	-156	-11.2	1.17	1.04
Seasonal Rec	25,776	25,776	0	0.0	454	457	3	0.6	1.76	1.77
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,770	11,626	-145	-1.2	2.82	2.78
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	115,936	109,364	-6,572	-5.7	3.89	3.67
Publ U: Elec Gen	107,352	107,352	0	0.0	4,218	2,761	-1,457	-34.6	3.93	2.57
Publ U: Other	349,670	349,670	0	0.0	13,705	12,807	-898	-6.5	3.92	3.66
Ag Hmstd: House	179,907	179,907	0	0.0	2,203	1,492	-711	-32.3	1.22	0.83
Ag Hmstd: Land	228,200	228,200	0	0.0	1,296	974	-323	-24.9	0.57	0.43
Ag NonHmstd	136,366	136,366	0	0.0	1,544	1,296	-248	-16.0	1.13	0.95
New Con: Res HS	536,975	536,975	0	0.0	7,625	5,635	-1,990	-26.1	1.42	1.05
New Con: Other	256,584	256,584	0	0.0	8,317	7,466	-852	-10.2	3.24	2.91
Total	23,177,460	23,177,460	0	0.0	408,872	344,487	-64,384	-15.7	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	278,213	-118,26	-29.	County	23.57	32.97	0.000	0.00
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.	City/Town	23.02	38.58	0.100	0.10
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.	School District	47.75	24.79	1.723	1.174
(=) Taxable Tax Capacity	332,383	240,511	-91,872	-27.	Special District	3.73	4.33	0.000	0.00
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.	Total	98.07	100.67	1.823	1.275

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	946	-201	-17.5	1.065	0.878
Res Hmstd: Avg Val	161,500	161,500		0.0	2,033	1,605	-429	-21.1	1.258	0.993
Res Hmstd: Hi Val	215,300	215,300		0.0	3,002	2,263	-739	-24.6	1.394	1.051
Res Hmstd: Ex-Hi Val	323,000	323,000		0.0	4,941	3,582	-1,359	-27.5	1.529	1.108
Apartment (Mkt rate)	300,000	300,000		0.0	7,608	5,819	-1,789	-23.5	2.535	1.939
Comm/Ind: Lo Val	150,000	150,000		0.0	4,227	4,182	-45	-1.1	2.818	2.788
Comm/Ind: Med Val	300,000	300,000		0.0	10,102	9,695	-406	-4.0	3.367	3.231
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	37,516	35,421	-2,095	-5.6	3.751	3.542

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	109,583	85,706	-23,876	-21.8	1.46	1.14
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,730	2,697	-1,033	-27.7	1.70	1.23
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,127	2,823	-304	-9.7	2.00	1.81
Reg Apartments	112,739	112,739	0	0.0	3,171	2,424	-746	-23.5	2.81	2.15
Low-income Apts	57,097	57,097	0	0.0	746	656	-90	-12.1	1.31	1.15
Seasonal Rec	30,947	30,947	0	0.0	552	495	-57	-10.3	1.78	1.60
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,714	6,460	-255	-3.8	2.99	2.88
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	42,730	39,348	-3,382	-7.9	4.07	3.75
Publ U: Elec Gen	17,146	17,146	0	0.0	641	410	-231	-36.0	3.74	2.39
Publ U: Other	101,419	101,419	0	0.0	4,144	3,797	-347	-8.4	4.09	3.74
Ag Hmstd: House	368,903	368,903	0	0.0	4,421	3,109	-1,312	-29.7	1.20	0.84
Ag Hmstd: Land	427,263	427,263	0	0.0	2,168	1,850	-318	-14.7	0.51	0.43
Ag NonHmstd	140,218	140,218	0	0.0	1,635	1,422	-213	-13.1	1.17	1.01
New Con: Res HS	548,660	548,660	0	0.0	8,379	6,300	-2,078	-24.8	1.53	1.15
New Con: Other	181,335	181,335	0	0.0	5,572	5,054	-517	-9.3	3.07	2.79
Total	11,126,683	11,126,683	0	0.0	197,312	162,552	-34,760	-17.6	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	125,274	-51,438	-29.	County	32.83	45.22	0.000	0.00
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.	City/Town	19.71	31.10	0.105	0.10
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.	School District	51.24	29.04	1.794	1.274
(=) Taxable Tax Capacity	146,096	107,264	-38,831	-26.	Special District	3.68	4.70	0.000	0.00
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.	Total	107.47	110.06	1.898	1.383

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		0.0	1,381	1,140	-242	-17.5	1.213	1.001
Res Hmstd: Avg Val	170,700	170,700		0.0	2,430	1,896	-534	-22.0	1.423	1.110
Res Hmstd: Hi Val	227,500	227,500		0.0	3,545	2,651	-894	-25.2	1.558	1.165
Res Hmstd: Ex-Hi Val	341,400	341,400		0.0	5,781	4,164	-1,617	-28.0	1.693	1.219
Apartment (Mkt rate)	300,000	300,000		0.0	8,307	6,358	-1,950	-23.5	2.769	2.119
Comm/Ind: Lo Val	150,000	150,000		0.0	4,419	4,288	-131	-3.0	2.945	2.858
Comm/Ind: Med Val	300,000	300,000		0.0	10,560	9,935	-624	-5.9	3.519	3.311
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	39,218	36,291	-2,927	-7.5	3.921	3.629

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	145,987	122,154	-23,833	-16.3	1.42	1.19
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,023	3,045	-977	-24.3	1.80	1.36
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,642	2,458	-185	-7.0	2.13	1.98
Reg Apartments	586,666	586,666	0	0.0	17,436	13,883	-3,553	-20.4	2.97	2.37
Low-income Apts	185,746	185,746	0	0.0	2,523	2,331	-192	-7.6	1.36	1.25
Seasonal Rec	10,456	10,456	0	0.0	212	226	14	6.7	2.03	2.16
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,567	8,245	-322	-3.8	3.12	3.00
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	93,842	86,069	-7,773	-8.3	4.37	4.01
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	7,193	6,585	-608	-8.5	4.35	3.98
Ag Hmstd: House	58,624	58,624	0	0.0	888	676	-212	-23.9	1.52	1.15
Ag Hmstd: Land	59,010	59,010	0	0.0	354	337	-17	-4.8	0.60	0.57
Ag NonHmstd	57,935	57,935	0	0.0	821	743	-77	-9.4	1.42	1.28
New Con: Res HS	355,653	355,653	0	0.0	5,939	4,490	-1,449	-24.4	1.67	1.26
New Con: Other	211,479	211,479	0	0.0	8,323	7,404	-919	-11.0	3.94	3.50
Total	14,711,226	14,711,226	0	0.0	298,750	258,646	-40,104	-13.4	2.03	1.76

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	178,212	-71,574	-28.	County	35.23	50.08	0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.	City/Town	25.88	42.84	0.147	0.14
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.	School District	48.60	24.60	1.586	1.000
(=) Taxable Tax Capacity	189,927	143,001	-46,926	-24.	Special District	8.14	7.87	0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.	Total	117.85	125.39	1.733	1.148

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	975	-156	-13.7	1.224	1.055
Res Hmstd: Avg Val	138,600	138,600	0.0	1,963	1,649	-314	-16.0	1.416	1.190
Res Hmstd: Hi Val	184,700	184,700	0.0	2,939	2,322	-618	-21.0	1.591	1.257
Res Hmstd: Ex-Hi Val	277,300	277,300	0.0	4,901	3,673	-1,228	-25.1	1.767	1.324
Apartment (Mkt rate)	300,000	300,000	0.0	9,005	7,116	-1,889	-21.0	3.001	2.371
Comm/Ind: Lo Val	150,000	150,000	0.0	4,686	4,532	-154	-3.3	3.124	3.021
Comm/Ind: Med Val	300,000	300,000	0.0	11,217	10,518	-699	-6.2	3.738	3.505
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,692	38,451	-3,241	-7.8	4.169	3.845

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	189,554	153,174	-36,380	-19.2	1.44	1.17
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,032	5,238	-1,794	-25.5	1.72	1.28
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,731	2,538	-193	-7.1	1.99	1.85
Reg Apartments	1,373,153	1,373,153	0	0.0	38,603	30,220	-8,383	-21.7	2.81	2.20
Low-income Apts	177,900	177,900	0	0.0	2,295	2,088	-207	-9.0	1.29	1.17
Seasonal Rec	5,817	5,817	0	0.0	104	88	-16	-15.3	1.78	1.51
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,217	10,036	-181	-1.8	2.99	2.93
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	225,322	209,335	-15,987	-7.1	4.11	3.82
Publ U: Elec Gen	732	732	0	0.0	30	20	-10	-34.4	4.12	2.70
Publ U: Other	144,425	144,425	0	0.0	5,934	5,517	-417	-7.0	4.11	3.82
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-24.5	1.56	1.18
Ag Hmstd: Land	160	160	0	0.0	1	1	0	11.9	0.36	0.40
Ag NonHmstd	42	42	0	0.0	1	0	0	-10.4	1.22	1.10
New Con: Res HS	92,215	92,215	0	0.0	1,419	1,101	-318	-22.4	1.54	1.19
New Con: Other	218,974	218,974	0	0.0	8,175	7,472	-703	-8.6	3.73	3.41
Total	21,517,106	21,517,106	0	0.0	491,424	426,833	-64,591	-13.1	2.28	1.98

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	426,671	287,242	-139,43	-32.		35.23	50.08	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.	City/Town	20.38	34.77	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.	School District	42.56	17.30	2.064	1.753
(=) Taxable Tax Capacity	325,744	227,873	-97,871	-30.	Special District	9.18	8.50	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.	Total	107.35	110.65	2.098	1.787

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	114,800	114,800		0.0	1,394	1,206	-187	-13.4	1.213	1.050
Res Hmstd: Avg Val	172,100	172,100		0.0	2,489	1,994	-495	-19.9	1.446	1.158
Res Hmstd: Hi Val	229,500	229,500		0.0	3,626	2,784	-843	-23.2	1.580	1.212
Res Hmstd: Ex-Hi Val	344,300	344,300		0.0	5,900	4,362	-1,538	-26.1	1.713	1.267
Apartment (Mkt rate)	300,000	300,000		0.0	8,358	6,511	-1,847	-22.1	2.786	2.170
Comm/Ind: Lo Val	150,000	150,000		0.0	4,456	4,371	-85	-1.9	2.970	2.913
Comm/Ind: Med Val	300,000	300,000		0.0	10,637	10,109	-528	-5.0	3.545	3.369
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	39,481	36,887	-2,595	-6.6	3.948	3.688

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	252,385	197,881	-54,504	-21.6	1.54	1.21
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,143	8,583	-3,561	-29.3	1.78	1.26
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,488	4,208	-280	-6.2	1.97	1.84
Reg Apartments	1,007,556	1,007,556	0	0.0	27,220	21,205	-6,015	-22.1	2.70	2.10
Low-income Apts	78,762	78,762	0	0.0	1,003	905	-98	-9.7	1.27	1.15
Seasonal Rec	74,184	74,184	0	0.0	1,349	1,273	-77	-5.7	1.82	1.72
Com/Ind Lo Tier	301,713	301,713	0	0.0	8,933	8,831	-102	-1.1	2.96	2.93
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	177,212	165,970	-11,242	-6.3	4.10	3.84
Publ U: Elec Gen	374	374	0	0.0	16	11	-5	-32.9	4.28	2.87
Publ U: Other	173,248	173,248	0	0.0	7,088	6,642	-445	-6.3	4.09	3.83
Ag Hmstd: House	56,174	56,174	0	0.0	814	621	-194	-23.8	1.45	1.10
Ag Hmstd: Land	40,338	40,338	0	0.0	208	201	-7	-3.5	0.52	0.50
Ag NonHmstd	50,484	50,484	0	0.0	606	544	-62	-10.2	1.20	1.08
New Con: Res HS	340,766	340,766	0	0.0	5,121	4,064	-1,057	-20.6	1.50	1.19
New Con: Other	302,553	302,553	0	0.0	10,761	9,712	-1,050	-9.8	3.56	3.21
Total	24,010,853	24,010,853	0	0.0	509,347	430,649	-78,698	-15.5	2.12	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	448,013	300,563	-147,44	-32.	County	35.23	50.08	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.	City/Town	17.50	28.78	0.053	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.	School District	43.45	19.82	2.225	1.918
(=) Taxable Tax Capacity	380,662	260,945	-119,71	-31.	Special District	7.54	8.09	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.	Total	103.71	106.77	2.277	1.971

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	2,117	1,737	-380	-17.9	1.359	1.115
Res Hmstd: Avg Val	233,500	233,500	0.0	3,625	2,791	-834	-23.0	1.552	1.195
Res Hmstd: Hi Val	311,300	311,300	0.0	5,134	3,845	-1,288	-25.1	1.649	1.235
Res Hmstd: Ex-Hi Val	467,000	467,000	0.0	8,153	5,907	-2,246	-27.5	1.745	1.264
Apartment (Mkt rate)	300,000	300,000	0.0	8,150	6,357	-1,793	-22.0	2.716	2.119
Comm/Ind: Lo Val	150,000	150,000	0.0	4,447	4,397	-50	-1.1	2.964	2.931
Comm/Ind: Med Val	300,000	300,000	0.0	10,605	10,161	-444	-4.2	3.535	3.387
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,343	37,061	-2,282	-5.8	3.934	3.706

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	136,358	105,600	-30,758	-22.6	1.38	1.07
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,917	2,803	-1,114	-28.4	1.70	1.22
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,581	2,261	-319	-12.4	1.99	1.74
Reg Apartments	583,467	583,467	0	0.0	16,694	12,564	-4,130	-24.7	2.86	2.15
Low-income Apts	146,706	146,706	0	0.0	1,917	1,651	-265	-13.8	1.31	1.13
Seasonal Rec	8,464	8,464	0	0.0	153	130	-23	-14.8	1.81	1.54
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,824	8,452	-372	-4.2	3.02	2.89
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,995	108,294	-10,702	-9.0	4.19	3.81
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	6,207	-656	-9.6	4.18	3.78
Ag Hmstd: House	1,767	1,767	0	0.0	24	18	-6	-23.7	1.33	1.02
Ag Hmstd: Land	813	813	0	0.0	4	4	0	-4.8	0.45	0.43
Ag NonHmstd	10,695	10,695	0	0.0	128	101	-27	-21.2	1.20	0.94
New Con: Res HS	124,675	124,675	0	0.0	1,903	1,379	-523	-27.5	1.53	1.11
New Con: Other	94,438	94,438	0	0.0	3,216	2,795	-421	-13.1	3.41	2.96
Total	14,478,913	14,478,913	0	0.0	301,575	252,259	-49,316	-16.4	2.08	1.74

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	263,459	182,366	-81,093	-30.	38.72	53.38	0.000	0.00	
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.	16.75	29.20	0.045	0.04	
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.	46.06	20.53	2.022	1.459	
(=) Taxable Tax Capacity	205,040	148,002	-57,038	-27.	7.03	4.95	0.000	0.00	
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.	Total	108.56	108.05	2.067	1.504

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,000	102,000	0.0	1,193	975	-218	-18.3	1.169	0.955	
Res Hmstd: Avg Val	152,900	152,900	0.0	2,128	1,647	-481	-22.6	1.392	1.077	
Res Hmstd: Hi Val	203,700	203,700	0.0	3,143	2,318	-825	-26.2	1.543	1.138	
Res Hmstd: Ex-Hi Val	305,700	305,700	0.0	5,181	3,666	-1,515	-29.3	1.694	1.199	
Apartment (Mkt rate)	300,000	300,000	0.0	8,436	6,286	-2,150	-25.5	2.812	2.095	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,502	4,312	-191	-4.2	3.001	2.874	
Comm/Ind: Med Val	300,000	300,000	0.0	10,751	9,986	-766	-7.1	3.583	3.328	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,913	36,463	-3,450	-8.6	3.991	3.646	

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	162,005	129,544	-32,461	-20.0	1.60	1.28
Res NonHmstd 1Un	662,955	662,955	0	0.0	12,914	9,771	-3,142	-24.3	1.95	1.47
Res NonHmstd 2-3	518,580	518,580	0	0.0	12,194	10,907	-1,287	-10.6	2.35	2.10
Reg Apartments	1,650,596	1,650,596	0	0.0	55,276	41,843	-13,433	-24.3	3.35	2.54
Low-income Apts	362,074	362,074	0	0.0	5,492	4,803	-689	-12.5	1.52	1.33
Seasonal Rec	122	122	0	0.0	2	2	0	-12.4	1.78	1.56
Com/Ind Lo Tier	537,649	537,649	0	0.0	18,089	16,665	-1,424	-7.9	3.36	3.10
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	245,005	215,566	-29,439	-12.0	4.64	4.08
Publ U: Elec Gen	75,919	75,919	0	0.0	3,553	2,218	-1,334	-37.6	4.68	2.92
Publ U: Other	255,321	255,321	0	0.0	11,922	10,407	-1,515	-12.7	4.67	4.08
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	-14.2	1.55	1.33
New Con: Res HS	76,235	76,235	0	0.0	1,419	1,031	-387	-27.3	1.86	1.35
New Con: Other	302,216	302,216	0	0.0	12,935	11,253	-1,682	-13.0	4.28	3.72
Total	19,848,438	19,848,438	0	0.0	540,813	454,018	-86,795	-16.0	2.72	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	275,575	-123,38	-30.	County	31.60	44.93	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.	City/Town	41.60	55.89	0.630	0.63
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.	School District	49.60	25.13	1.451	0.844
(=) Taxable Tax Capacity	285,688	208,943	-76,744	-26.	Special District	8.06	6.70	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.	Total	130.86	132.64	2.081	1.475

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	894	-161	-15.3	1.303	1.104	
Res Hmstd: Avg Val	121,500	121,500	0.0	1,844	1,528	-316	-17.1	1.517	1.257	
Res Hmstd: Hi Val	161,900	161,900	0.0	2,796	2,160	-637	-22.8	1.727	1.333	
Res Hmstd: Ex-Hi Val	243,100	243,100	0.0	4,719	3,429	-1,289	-27.3	1.941	1.410	
Apartment (Mkt rate)	300,000	300,000	0.0	10,047	7,605	-2,441	-24.3	3.348	2.535	
Comm/Ind: Lo Val	150,000	150,000	0.0	5,047	4,649	-397	-7.9	3.364	3.099	
Comm/Ind: Med Val	300,000	300,000	0.0	12,066	10,775	-1,291	-10.7	4.021	3.591	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,823	39,360	-5,463	-12.2	4.482	3.935	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	90,054	69,286	-20,768	-23.1	1.31	1.01
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,878	2,878	-1,000	-25.8	1.67	1.24
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,255	3,693	-561	-13.2	2.12	1.84
Reg Apartments	754,220	754,220	0	0.0	23,164	16,788	-6,376	-27.5	3.07	2.23
Low-income Apts	238,632	238,632	0	0.0	3,137	2,662	-475	-15.2	1.31	1.12
Seasonal Rec	1,116	1,116	0	0.0	20	18	-2	-11.0	1.83	1.63
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,326	10,318	-1,008	-8.9	3.11	2.84
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	98,469	85,695	-12,774	-13.0	4.34	3.78
Publ U: Elec Gen	37,802	37,802	0	0.0	1,658	990	-668	-40.3	4.39	2.62
Publ U: Other	163,924	163,924	0	0.0	7,181	6,190	-991	-13.8	4.38	3.78
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	24.7	0.38	0.48
Ag NonHmstd	499	499	0	0.0	7	6	0	-7.2	1.33	1.23
New Con: Res HS	40,381	40,381	0	0.0	661	449	-211	-32.0	1.64	1.11
New Con: Other	56,758	56,758	0	0.0	2,313	2,010	-304	-13.1	4.08	3.54
Total	11,231,877	11,231,877	0	0.0	246,121	200,983	-45,139	-18.3	2.19	1.79

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	203,393	146,087	-57,305	-28.		35.17	48.49	0.000	0.00
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.	City/Town	29.25	38.76	0.000	0.00
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.	School District	53.32	30.04	0.597	0.060
(=) Taxable Tax Capacity	163,903	122,858	-41,045	-25.	Special District	7.74	6.04	0.000	0.00
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.	Total	125.48	123.33	0.597	0.060

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	72,700	72,700	0.0	767	610	-157	-20.5	1.055	0.839	
Res Hmstd: Avg Val	109,000	109,000	0.0	1,364	1,076	-287	-21.1	1.251	0.987	
Res Hmstd: Hi Val	145,300	145,300	0.0	2,085	1,559	-526	-25.2	1.435	1.072	
Res Hmstd: Ex-Hi Val	217,900	217,900	0.0	3,632	2,524	-1,108	-30.5	1.666	1.158	
Apartment (Mkt rate)	300,000	300,000	0.0	9,214	6,678	-2,536	-27.5	3.071	2.225	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,669	4,254	-415	-8.9	3.112	2.836	
Comm/Ind: Med Val	300,000	300,000	0.0	11,247	9,923	-1,324	-11.8	3.749	3.307	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,944	36,379	-5,564	-13.3	4.194	3.637	

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	54,080
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,454
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,562
166	Ag Hmstd HGA: >115K	699,024	11,534	12,961
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,459
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	900
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,621
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	191
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	61,184
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,410
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,076
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,434
179	Ag Non-homestead	9,435,757	113,229	111,587
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	6,950
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	79,919
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,885
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	37,170
192	Res 1b Hmstd <32K	193,562	871	944
193	Res Hmstd: <72K	91,286,206	912,862	954,367
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,264
195	Res Hmstd: 76K - 115K	31,288,092	516,254	492,380
196	Res Hmstd: > 115K	37,550,613	619,585	736,683
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	69,239
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	15,842
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,179
202	Res Non-hmstd 2-3 units	2,753,945	45,440	57,673
205	Regular apartments (4a)	9,199,988	220,800	270,319
206	Sm city apartment	168,905	3,631	5,504
207	Low income apartments (4d)	2,392,719	23,927	32,794
208	Non-prof student housing/Comm Serv	25,854	427	589
209	Student housing	17,145	206	298
210	Manufactured home park land	382,954	6,319	7,720
212	Comm seasonal-rec-res: 1c <32K	43,383	434	508
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,579
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,757
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	151,610
219	Commercial pref: 100K - 150K	1,389,085	33,338	42,960
220	Commercial pref: 150K - 250K	2,162,285	73,518	92,604
221	Commercial: >250K	22,316,127	758,748	947,987
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

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Simulation	1W2	Baseline:	Proj Pay 2002: Current Law (Rev 6/20)	Page 33
06/27/2001	10:03 PM	Alternative:	Proj Pay 2002: Spec Session HF 1 (6/26)	(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	18,753
233	Comm transit zone exist: 150K-250K	3,610	123	157
234	Comm transit zone exist: >250K	111,772	3,800	4,885
237	Industrial pref: <100K	798,784	19,171	24,966
238	Industrial pref: 100K-150K	339,087	8,138	10,547
239	Industrial pref: 150K-250K	655,581	22,290	28,372
240	Industrial pref: >250K	9,199,229	312,774	388,568
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	114
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	3,714
252	Ind Transit Zone exist: 150K-250K	2,840	97	124
253	Ind Transit Zone exist: >250K	27,848	947	1,221
256	Publ Util: land & bldgs <100K	61,020	1,464	1,838
257	Publ Util: land & bldgs: 100K-150K	14,817	356	448
258	Publ Util: land & bldgs >150K	688,842	23,421	28,608
259.1	Publ Util: machinery (exc generat)	862,733	29,333	34,429
259.2	Publ Util: Electric Generat Mach	1,578,285	53,662	65,379
261	Railroad <100K	17,765	426	548
262	Railroad: 100K-150K	7,626	183	231
263	Railroad >150K	491,825	16,722	20,986
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	4,831
271.2	Pers: It31 electric generation mach	16,016	545	495
272	Pers: Item 32 struct/leased land	111,070	1,833	2,262
273	Pers: Item 33 ag real estate	8,823	106	142
275.1	Pers: Item 41 struct excl elec gen	347,060	11,800	10,497
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	65
282	Pers: Item 42 struct/RR land	39,458	1,342	1,944
289	Pers: Item 43 leased real estate	236,590	8,044	7,816
290	Pers: Item 44 electric util trans lines	1,389,216	47,233	59,395
291	Pers: Item 44 electric util distri lines	147,864	5,027	6,518
292	Pers: Item 45 syst/gas utils	1,521,677	51,737	61,200
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

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(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	1,560
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	20,777
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,154
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	18,270	17,521
1196	NewCon: Res Hmstd: >115K	1,398,948	23,083	27,510
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		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	3,394
1219	NewCon: Commercial pref: 100K - 150K	50,021	1,200	1,559
1220	NewCon: Commercial pref: 150K - 250K	87,430	2,973	3,762
1221	NewCon: Commercial: >250K	1,170,741	39,805	49,493
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	804
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	287
1239	NewCon: Industrial pref: 150K-250K	18,903	643	715
1240	NewCon: Industrial pref: >250K	460,403	15,654	19,134
1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	1	1

Alternative Legal Class Report

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(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	2,263

Baseline State Totals 290,410,927 4,706,988 5,372,364

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	38
163	Ag Hmstd HGA: <72K	5,535,736	55,357	39,921
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,064
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	10,762
166	Ag Hmstd HGA: >115K	699,024	6,990	8,093
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	24,221
169	Ag Hmstd <72K: >320 Acres	5,837	32	25
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	952
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	9
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	7,974
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	221
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	42,602
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,086
176	Ag Hmstd >600K: <320 Acres	96,636	966	892
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	17,768
179	Ag Non-homestead	9,435,757	94,358	93,222
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,420
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	71,578
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,691
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,774,333	17,743	26,384
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,217
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	994
192	Res 1b Hmstd <32K	193,562	871	807
193	Res Hmstd: <72K	91,286,206	912,862	846,266
194	Res Hmstd: 72K-76K	4,109,968	41,100	38,135
195	Res Hmstd: 76K - 115K	31,288,092	312,881	381,406
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	69,919
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	247,724
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	115,181
196.222	Res Hmstd: > 500K	1,857,785	23,222	27,598
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	55,173
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	9,680
200	Res Non-hmstd 1 unit: >115K	1,179,143	11,791	14,393
202	Res Non-hmstd 2-3 units	2,753,945	41,309	50,844
205	Regular apartments (4a)	9,199,988	165,600	204,313
206	Sm city apartment	168,905	3,040	4,317
207	Low income apartments (4d)	2,392,719	21,534	28,267
208	Non-prof student housing/Comm Serv	25,854	259	357
209	Student housing	17,145	171	245
210	Manufactured home park land	382,954	5,744	6,726
212	Comm seasonal-rec-res: 1c <32K	43,383	434	447

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Simulation	1W2	Baseline:	Proj Pay 2002: Current Law (Rev 6/20)	Page 36	
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213	Comm seasonal-rec-res: 1c >32K		235,934	2,359	2,233
214	Comm seasonal-rec-res: 4c		210,876	2,109	3,290
215	Qualifying golf courses		145,001	1,450	2,423
216	Metro Non-profit Indoor Rec		435	4	6
218	Commercial pref: <100K		4,792,338	71,885	135,923
219	Commercial pref: 100K - 150K		1,389,085	20,836	39,265
220	Commercial pref: 150K - 250K		2,162,285	43,246	80,765
221	Commercial: >250K		22,316,127	446,323	850,682
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	654
226	Comm border city: 100K - 150K		8,114	122	187
227	Comm border city: 150K - 250K		12,442	249	286
228	Comm border city: >250K		37,715	754	867
229	Comm transit zone: <100K		4,772	72	136
230	Comm transit zone: 100K-150K		2,495	37	71
231	Comm transit zone struct:150K-250K		7,023	140	283
232	Comm transit zone struct: >250K		464,736	9,295	18,559
233	Comm transit zone exist: 150K-250K		3,610	72	137
234	Comm transit zone exist: >250K		111,772	2,235	4,231
237	Industrial pref: <100K		798,784	11,982	23,085
238	Industrial pref: 100K-150K		339,087	5,086	9,796
239	Industrial pref: 150K-250K		655,581	13,112	24,958
240	Industrial pref: >250K		9,199,229	183,985	349,472
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	25	28
247	Ind border city: >250K		30,793	616	708
248	Ind Transit Zone: <100K		3,670	55	104
249	Ind Transit Zone: 100K-150K		1,847	28	52
250	Ind Transit Zone Struct: 150K-250K		5,135	103	207
251	Ind Transit Zone Struct: >250K		95,466	1,909	3,728
252	Ind Transit Zone exist: 150K-250K		2,840	57	107
253	Ind Transit Zone exist: >250K		27,848	557	1,052
256	Publ Util: land & bldgs <100K		61,020	915	1,675
257	Publ Util: land & bldgs: 100K-150K		14,817	222	412
258	Publ Util: land & bldgs >150K		688,842	13,777	25,733
259.1	Publ Util: machinery (exc generat)		862,733	17,255	30,050
259.2	Publ Util: Electric Generat Mach		1,578,285	31,566	41,636
261	Railroad <100K		17,765	266	482
262	Railroad: 100K-150K		7,626	114	204
263	Railroad >150K		491,825	9,836	17,977
265	Mineral		3,666	73	173
266	Misc class 5		301	6	12
269	Personal: 3f		11,362	114	137
270	Non-comm aircraft hangars		22,731	341	607
271.1	Pers: It31 tools&mach excl elec gen		113,070	2,261	4,110
271.2	Pers: It31 electric generation mach		16,016	320	310
272	Pers: Item 32 struct/leased land		111,070	1,111	1,975
273	Pers: Item 33 ag real estate		8,823	88	105
275.1	Pers: Item 41 struct excl elec gen		347,060	6,941	8,877
275.2	Pers: It41 electric generation mach		13,639	273	266
276	Pers: Item 41 EZ <100K		526	8	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2

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(all figures in \$000s)

278	Pers: Item 41 EZ >150K	619	12	14
281	Pers: Item 41 TZ: >150K	1,700	34	64
282	Pers: Item 42 struct/RR land	39,458	789	1,584
289	Pers: Item 43 leased real estate	236,590	4,732	6,717
290	Pers: Item 44 electric util trans lines	1,389,216	27,784	52,046
291	Pers: Item 44 electric util distri lines	147,864	2,957	5,593
292	Pers: Item 45 syst/gas utils	1,521,677	30,434	53,328
293	Pers: Item 46 syst/water utils	1,336	27	50
294	Pers: Item 48 misc	48,282	966	1,825
1162	NewCon: Farm 1b Hmstd HGA: <32K	5	0	0
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	11
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	15
1167	NewCon: Farm 1b Hmstd land <32K	1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres	4,622	25	18
1169	NewCon: Ag Hmstd <72K: >320 Acres	1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320	140	1	1
1171	NewCon: Ag Hmstd 72K-76K: >320	0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320	1,069	6	4
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	14
1179	NewCon: Ag Non-homestead	6,147	61	64
1187	NewCon: NonComm seas-rec-res: <72K	111,203	1,112	1,392
1188	NewCon: NonCom seas-rec-res: 72K-76K	5,425	54	67
1189	NewCon: NonComm seas-rec-res: >76K	109,819	1,098	1,673
1193	NewCon: Res Hmstd: <72K	2,044,241	20,442	18,550
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,031
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	11,073	13,310
1196	NewCon: Res Hmstd: >115K	1,398,948	13,989	16,966
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	1,815	2,245
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	881	1,060
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	1,816	2,155
1202	NewCon: Res Non-hmstd 2-3 units	131,372	1,971	2,305
1205	NewCon: Regular apartments (4a)	276,131	4,970	5,895
1206	NewCon: Sm city apartment	20,710	373	568
1207	NewCon: Low income apartments (4d)	30,922	278	350
1208	NewCon: NonProf student hous/Comm	45	0	0
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	28
1214	NewCon: Comm seas-rec-res: 4c	3,034	30	47
1218	NewCon: Commercial pref: <100K	110,022	1,650	3,034
1219	NewCon: Commercial pref: 100K - 150K	50,021	750	1,407
1220	NewCon: Commercial pref: 150K - 250K	87,430	1,749	3,238
1221	NewCon: Commercial: >250K	1,170,741	23,415	44,320
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

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(all figures in \$000s)

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	11	22
1232	NewCon: Comm transit zone struct:	19,742	395	796
1234	NewCon: Comm transit zone exist:	2,644	53	100
1237	NewCon: Industrial pref: <100K	20,217	303	518
1238	NewCon: Industrial pref: 100K-150K	10,627	159	274
1239	NewCon: Industrial pref: 150K-250K	18,903	378	643
1240	NewCon: Industrial pref: >250K	460,403	9,208	17,224
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	232
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,963
Alternative State Totals		290,410,927	3,398,948	4,422,986