

# House Research Simulation Report: Property Tax

**Simulation #11A2**

**Date 4/6/2011**

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## DESCRIPTION

**BASELINE: Final Pay 2010**

**ALTERNATIVE: Actual Pay 2011 (Revised)**

This report compares property taxes payable in 2011 to property taxes payable in 2010. This report is a slight revision of its predecessor, "#11A1," based on a data correction that affected how some special taxing district levies were distributed in the metro area. The payable 2010 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2011 market value data is actual data supplied by the counties. The payable 2011 levies are the certified levies reported by the counties; the report is not considered "final" because there may be some slight differences in how taxes are spread, in TIF tax capacities, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2011. The breakout of market value between existing properties and new construction is based on data reported by the counties to the Dept. of Revenue.

## KEY POINTS

- **Statewide, property taxes are increasing by \$154 million, or 2%.** Approximately \$55 million of the \$154 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2011. The overall tax increases are 2.8% in Greater Minnesota and 1.5% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -1.5% (on residential non-homestead property) to 18.7% (on public utility property). Changes for the largest property types are 0.8% on residential homesteads, 3.5% on agricultural property, 3.3% on regular apartments, 0.2% on commercial-industrial property, and 0.7% on seasonal-recreational property.

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**BASELINE:            Final Pay 2010**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

**ALTERNATIVE:        Actual Pay 2011 (Revised)**

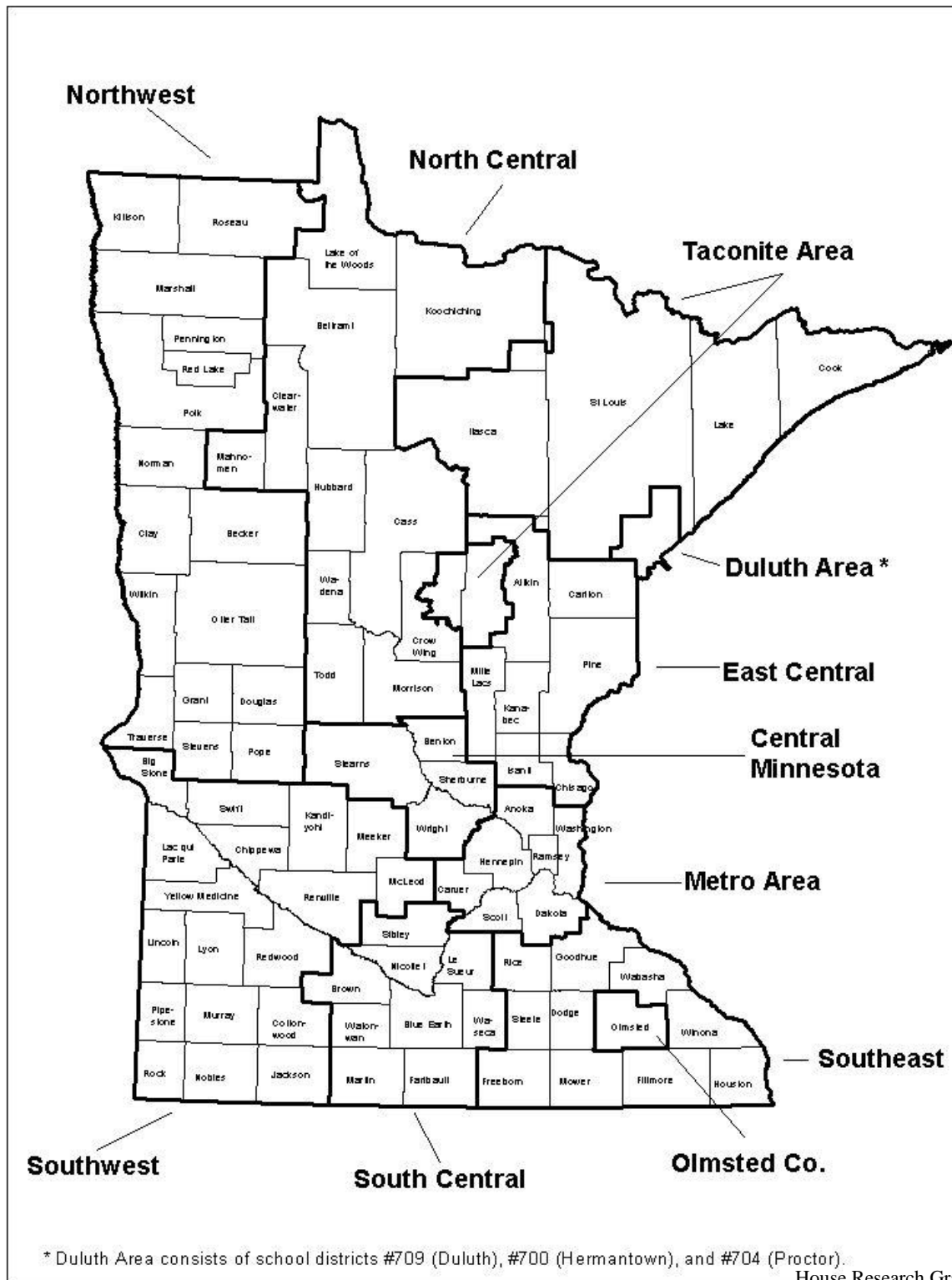
- **Market values** are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown, nor is value excluded under the disabled veterans exclusion.)
- **Local government levies** are the levies reported to the Dept. of Revenue by the county auditors.
- **The state levy** is \$800.3 million, which is the certified level set by the Dept. of Revenue.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of each program.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** were modeled by the House Research Dept.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal recreational residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead &lt;\$50,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$1,010,000	0.5	0.5
\$1,010,000 - \$1,140,000	1.0	0.5
>\$1,140,000	1.0	1.0
<b>Non-homestead:</b>		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

House Research Department

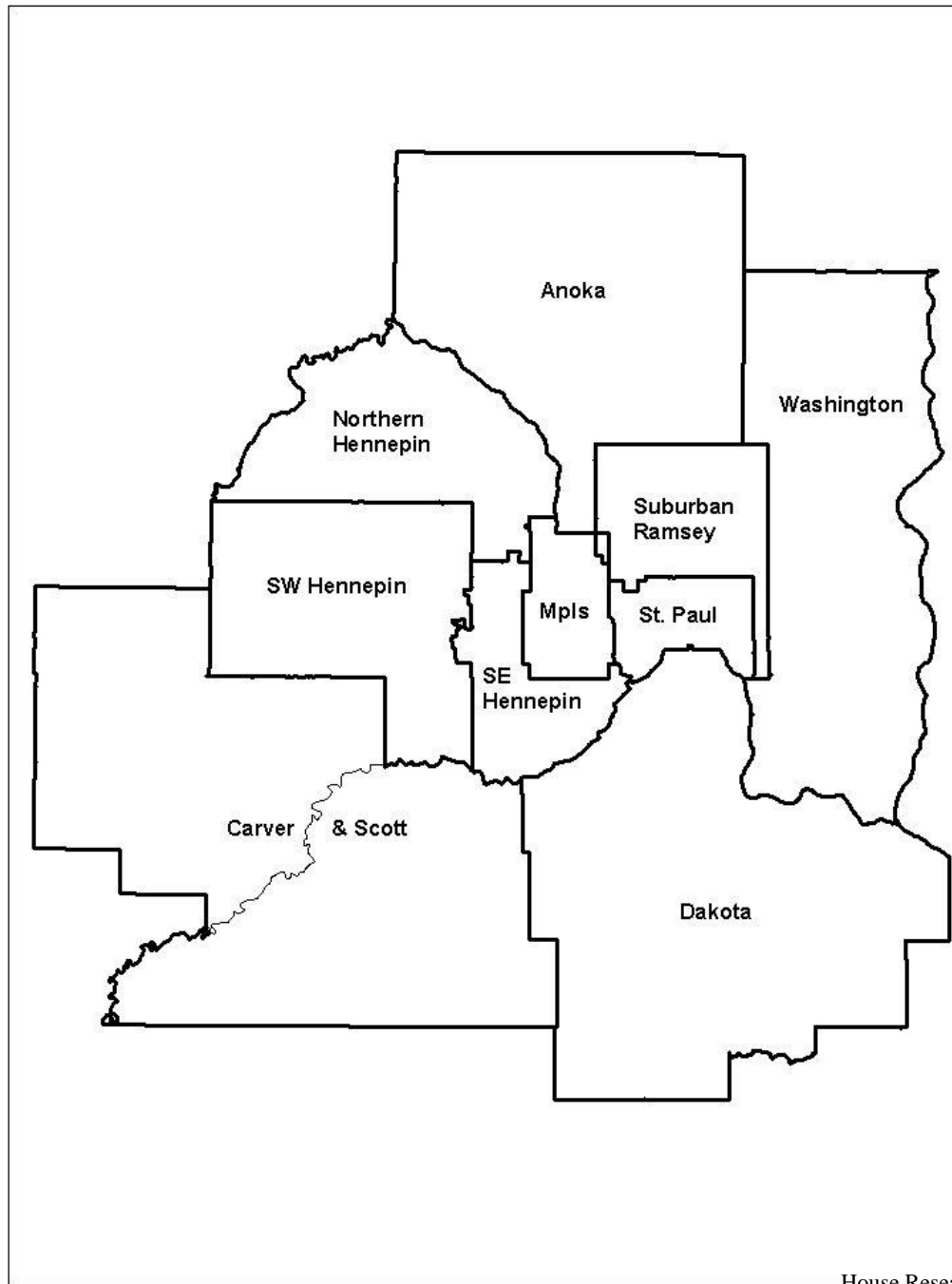
### Property Tax Model Regions (Greater Minnesota)



House Research Graphics

Note: In most regions results are displayed separately for cities and for towns.

### Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of Hassan Township plus the following cities: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	310,770,674	291,876,997	-18,893,677	-6.1	3,490,229	3,517,037	26,808	0.8	1.12	1.20
ResNonHm Exist	41,947,854	38,301,755	-3,646,099	-8.7	543,068	535,004	-8,063	-1.5	1.29	1.40
Apartments Exist	18,379,686	17,414,316	-965,370	-5.3	290,643	300,155	9,512	3.3	1.58	1.72
Low-inc Apts Exi	2,807,184	2,748,657	-58,526	-2.1	27,775	29,390	1,615	5.8	0.99	1.07
Seas Rec: Exist	28,307,282	26,991,159	-1,316,124	-4.6	230,450	232,089	1,639	0.7	0.81	0.86
Com/Ind Lo Exist	10,189,845	10,050,803	-139,042	-1.4	257,928	270,355	12,426	4.8	2.53	2.69
Com/Ind Hi Exist	67,273,153	62,394,291	-4,878,862	-7.3	2,239,629	2,231,998	-7,631	-0.3	3.33	3.58
Publ U: Elec Gen	1,484,155	1,655,111	170,956	11.5	33,826	38,932	5,106	15.1	2.28	2.35
Publ U: Other	6,441,282	7,351,722	910,440	14.1	197,019	235,113	38,094	19.3	3.06	3.20
AgHm House Exist	11,746,077	11,152,317	-593,760	-5.1	95,938	94,604	-1,334	-1.4	0.82	0.85
AgHm Land: Exist	51,344,284	53,139,886	1,795,602	3.5	212,941	221,490	8,550	4.0	0.41	0.42
Ag NonHm: Exist	31,617,014	33,012,629	1,395,615	4.4	243,073	255,317	12,244	5.0	0.77	0.77
Misc props	900,179	883,644	-16,535	-1.8	14,350	15,033	683	4.8	1.59	1.70
ResHmstd: NewCon	0	1,551,819	1,551,819	0.0	0	17,973	17,973	0.0	0.00	1.16
All Other NewCon	0	1,858,933	1,858,933	0.0	0	36,537	36,537	0.0	0.00	1.97
<b>Total</b>	<b>583,208,669</b>	<b>560,384,039</b>	<b>-22,824,631</b>	<b>-3.9</b>	<b>7,876,868</b>	<b>8,031,027</b>	<b>154,160</b>	<b>2.0</b>	<b>1.35</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

						<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	6,540,999	6,258,122	-282,878	-4.3	County	41.83	44.22	0.069	0.067
(-) TIF Tax Capacity	239,746	226,446	-13,300	-5.5	City/Town	31.46	33.57	0.683	0.725
(-) FD Contrib Tax Cap	429,673	426,361	-3,312	-0.8	School District	21.43	23.06	16.064	17.024
(=) Taxable Tax Capacity	5,871,580	5,605,315	-266,265	-4.5	Special District	4.65	4.96	0.003	0.010
FD Distrib Tax Cap	429,666	426,250	-3,415	-0.8	<b>Total</b>	<b>99.36</b>	<b>105.81</b>	<b>16.820</b>	<b>17.826</b>

**GREATER MINNESOTA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	107,491,965	102,798,102	-4,693,864	-4.4	1,071,738	1,065,674	-6,063	-0.6	1.00	1.04
ResNonHm Exist	14,390,443	13,725,129	-665,315	-4.6	175,655	174,361	-1,294	-0.7	1.22	1.27
Apartments Exist	3,896,968	3,868,922	-28,046	-0.7	60,782	63,048	2,266	3.7	1.56	1.63
Low-inc Apts Exi	964,463	953,309	-11,154	-1.2	9,543	9,829	286	3.0	0.99	1.03
Seas Rec: Exist	27,760,649	26,493,441	-1,267,209	-4.6	224,312	226,007	1,695	0.8	0.81	0.85
Com/Ind Lo Exist	5,977,230	5,891,857	-85,373	-1.4	149,404	154,277	4,873	3.3	2.50	2.62
Com/Ind Hi Exist	15,271,491	14,781,284	-490,207	-3.2	494,413	502,457	8,044	1.6	3.24	3.40
Publ U: Elec Gen	1,149,439	1,282,577	133,138	11.6	25,904	29,313	3,409	13.2	2.25	2.29
Publ U: Other	4,074,832	4,771,354	696,522	17.1	118,352	142,456	24,104	20.4	2.90	2.99
AgHm House Exist	10,639,823	10,178,297	-461,526	-4.3	85,349	84,713	-636	-0.7	0.80	0.83
AgHm Land: Exist	49,117,411	51,031,293	1,913,882	3.9	203,494	212,137	8,644	4.2	0.41	0.42
Ag NonHm: Exist	29,733,336	31,217,819	1,484,484	5.0	225,493	237,546	12,053	5.3	0.76	0.76
Misc props	337,157	338,683	1,526	0.5	5,514	5,746	232	4.2	1.64	1.70
ResHmstd: NewCon	0	656,489	656,489	0.0	0	6,591	6,591	0.0	0.00	1.00
All Other NewCon	0	1,010,601	1,010,601	0.0	0	15,755	15,755	0.0	0.00	1.56
<b>Total</b>	<b>270,805,209</b>	<b>268,999,158</b>	<b>-1,806,050</b>	<b>-0.7</b>	<b>2,849,952</b>	<b>2,929,911</b>	<b>79,959</b>	<b>2.8</b>	<b>1.05</b>	<b>1.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,771,956	2,747,053	-24,902	-0.9	County	45.48	46.73	0.025	0.026
(-) TIF Tax Capacity	40,447	36,545	-3,902	-9.6	City/Town	26.54	27.37	0.299	0.305
(-) FD Contrib Tax Cap	5,359	5,647	288	5.4	School District	18.80	19.47	13.195	13.895
(=) Taxable Tax Capacity	<u>2,726,149</u>	<u>2,704,862</u>	<u>-21,288</u>	<u>-0.8</u>	Special District	<u>1.57</u>	<u>1.67</u>	<u>0.010</u>	<u>0.028</u>
FD Distrib Tax Cap	5,351	5,536	185	3.5	<b>Total</b>	<b>92.39</b>	<b>95.23</b>	<b>13.529</b>	<b>14.255</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	109,800	105,000	-4.4	889	872	-18	-2.0	0.81	0.83
Res Hmstd: Avg Val	164,600	157,400	-4.4	1,519	1,493	-26	-1.7	0.92	0.95
Res Hmstd: Hi Val	219,400	209,800	-4.4	2,149	2,114	-35	-1.6	0.98	1.01
Res Hmstd: Ex-Hi Val	329,100	314,700	-4.4	3,409	3,356	-53	-1.6	1.04	1.07
Apartment	300,000	297,800	-0.7	3,870	3,970	99	2.6	1.29	1.33
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,307	3,350	42	1.3	2.20	2.31
Comm/Ind: Med Val	300,000	290,400	-3.2	7,650	7,712	63	0.8	2.55	2.66
Comm/Ind: Hi Val	1,000,000	967,900	-3.2	27,913	28,230	317	1.1	2.79	2.92

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	203,278,709	189,078,896	-14,199,813	-7.0	2,418,491	2,451,363	32,871	1.4	1.19	1.30
ResNonHm Exist	27,557,411	24,576,626	-2,980,785	-10.8	367,412	360,643	-6,769	-1.8	1.33	1.47
Apartments Exist	14,482,718	13,545,394	-937,324	-6.5	229,861	237,107	7,246	3.2	1.59	1.75
Low-inc Apts Exi	1,842,720	1,795,348	-47,372	-2.6	18,232	19,560	1,328	7.3	0.99	1.09
Seas Rec: Exist	546,633	497,718	-48,915	-8.9	6,138	6,082	-56	-0.9	1.12	1.22
Com/Ind Lo Exist	4,212,615	4,158,946	-53,669	-1.3	108,525	116,078	7,553	7.0	2.58	2.79
Com/Ind Hi Exist	52,001,662	47,613,007	-4,388,655	-8.4	1,745,216	1,729,542	-15,674	-0.9	3.36	3.63
Publ U: Elec Gen	334,715	372,533	37,818	11.3	7,922	9,619	1,697	21.4	2.37	2.58
Publ U: Other	2,366,450	2,580,368	213,918	9.0	78,667	92,657	13,990	17.8	3.32	3.59
AgHm House Exist	1,106,253	974,019	-132,234	-12.0	10,589	9,890	-698	-6.6	0.96	1.02
AgHm Land: Exist	2,226,873	2,108,592	-118,281	-5.3	9,447	9,353	-94	-1.0	0.42	0.44
Ag NonHm: Exist	1,883,679	1,794,810	-88,869	-4.7	17,581	17,771	191	1.1	0.93	0.99
Misc props	563,022	544,961	-18,061	-3.2	8,836	9,287	451	5.1	1.57	1.70
ResHmstd: NewCon	0	895,330	895,330	0.0	0	11,382	11,382	0.0	0.00	1.27
All Other NewCon	0	848,332	848,332	0.0	0	20,782	20,782	0.0	0.00	2.45
<b>Total</b>	<b>312,403,461</b>	<b>291,384,880</b>	<b>-21,018,580</b>	<b>-6.7</b>	<b>5,026,916</b>	<b>5,101,116</b>	<b>74,200</b>	<b>1.5</b>	<b>1.61</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,769,044	3,511,068	-257,976	-6.8	County	38.67	41.88	0.093	0.090
(-) TIF Tax Capacity	199,299	189,901	-9,398	-4.7	City/Town	35.73	39.36	0.889	0.960
(-) FD Contrib Tax Cap	424,315	420,714	-3,600	-0.8	School District	23.70	26.41	17.603	18.776
(=) Taxable Tax Capacity	3,145,430	2,900,453	-244,977	-7.8	Special District	7.31	8.03	0.000	0.000
FD Distrib Tax Cap	424,315	420,714	-3,600	-0.8	<b>Total</b>	<b>105.41</b>	<b>115.67</b>	<b>18.585</b>	<b>19.825</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	175,400	163,100	-7.0	1,960	1,984	24	1.2	1.12	1.22
Res Hmstd: Avg Val	262,900	244,500	-7.0	3,124	3,161	36	1.2	1.19	1.29
Res Hmstd: Hi Val	350,500	326,000	-7.0	4,289	4,338	49	1.1	1.22	1.33
Res Hmstd: Ex-Hi Val	525,800	489,100	-7.0	6,588	6,627	39	0.6	1.25	1.35
Apartment	300,000	280,600	-6.5	4,511	4,613	103	2.3	1.50	1.64
Comm/Ind: Lo Val	150,000	137,300	-8.5	3,811	3,774	-37	-1.0	2.54	2.75
Comm/Ind: Med Val	300,000	274,700	-8.4	8,799	8,611	-188	-2.1	2.93	3.13
Comm/Ind: Hi Val	1,000,000	915,600	-8.4	32,078	31,678	-400	-1.2	3.21	3.46



**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	60,616,145	57,965,953	-2,650,192	-4.4	689,829	685,804	-4,026	-0.6	1.14	1.18
ResNonHm Exist	9,016,650	8,585,943	-430,707	-4.8	123,262	122,380	-882	-0.7	1.37	1.43
Apartments Exist	3,826,894	3,798,565	-28,328	-0.7	60,007	62,242	2,235	3.7	1.57	1.64
Low-inc Apts Exi	963,574	953,111	-10,463	-1.1	9,535	9,827	292	3.1	0.99	1.03
Seas Rec: Exist	3,815,872	3,560,097	-255,775	-6.7	35,334	35,100	-234	-0.7	0.93	0.99
Com/Ind Lo Exist	4,888,788	4,823,617	-65,171	-1.3	127,396	131,598	4,202	3.3	2.61	2.73
Com/Ind Hi Exist	13,807,833	13,356,524	-451,309	-3.3	455,495	462,885	7,390	1.6	3.30	3.47
Publ U: Elec Gen	1,102,819	1,243,543	140,724	12.8	25,188	28,646	3,459	13.7	2.28	2.30
Publ U: Other	1,394,908	1,549,692	154,784	11.1	46,700	54,372	7,672	16.4	3.35	3.51
AgHm House Exist	302,562	284,550	-18,013	-6.0	3,387	3,348	-39	-1.2	1.12	1.18
AgHm Land: Exist	601,656	615,085	13,429	2.2	3,343	3,562	220	6.6	0.56	0.58
Ag NonHm: Exist	1,035,854	1,021,271	-14,583	-1.4	11,869	11,996	128	1.1	1.15	1.17
Misc props	277,255	282,352	5,096	1.8	4,790	5,069	279	5.8	1.73	1.80
ResHmstd: NewCon	0	332,975	332,975	0.0	0	3,941	3,941	0.0	0.00	1.18
All Other NewCon	0	486,891	486,891	0.0	0	11,155	11,155	0.0	0.00	2.29
<b>Total</b>	<b>101,650,811</b>	<b>98,860,168</b>	<b>-2,790,643</b>	<b>-2.7</b>	<b>1,596,133</b>	<b>1,631,924</b>	<b>35,791</b>	<b>2.2</b>	<b>1.57</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,216,902	1,188,481	-28,420	-2.3	County	45.99	47.50	0.021	0.022
(-) TIF Tax Capacity	39,789	35,950	-3,839	-9.6	City/Town	45.36	47.26	0.504	0.510
(-) FD Contrib Tax Cap	3,883	4,095	211	5.4	School District	21.06	22.18	13.665	14.371
(=) Taxable Tax Capacity	<u>1,173,229</u>	<u>1,148,436</u>	<u>-24,793</u>	<u>-2.1</u>	Special District	<u>1.83</u>	<u>1.94</u>	<u>0.017</u>	<u>0.049</u>
FD Distrib Tax Cap	4,231	4,393	163	3.8	<b>Total</b>	<b>114.24</b>	<b>118.88</b>	<b>14.208</b>	<b>14.952</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,000	90,800	-4.4	933	925	-9	-0.9	0.98	1.02
Res Hmstd: Avg Val	142,400	136,200	-4.4	1,585	1,573	-12	-0.7	1.11	1.15
Res Hmstd: Hi Val	189,800	181,500	-4.4	2,236	2,220	-16	-0.7	1.18	1.22
Res Hmstd: Ex-Hi Val	284,800	272,300	-4.4	3,542	3,517	-25	-0.7	1.24	1.29
Apartment	300,000	297,800	-0.7	4,710	4,871	160	3.4	1.57	1.64
Comm/Ind: Lo Val	150,000	145,100	-3.3	3,809	3,872	63	1.7	2.54	2.67
Comm/Ind: Med Val	300,000	290,200	-3.3	8,817	8,922	104	1.2	2.94	3.07
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	32,188	32,677	489	1.5	3.22	3.38

**GREATER MINNESOTA 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: Exist	46,875,820	44,832,148	-2,043,672	-4.4	381,908	379,870	-2,038	-0.5	0.81	0.85
ResNonHm Exist	5,373,793	5,139,186	-234,607	-4.4	52,394	51,981	-412	-0.8	0.97	1.01
Apartments Exist	70,074	70,357	283	0.4	775	806	31	4.0	1.11	1.15
Low-inc Apts Exi	890	198	-691	-77.7	8	2	-6	-75.0	0.92	1.03
Seas Rec: Exist	23,944,777	22,933,344	-1,011,434	-4.2	188,978	190,907	1,929	1.0	0.79	0.83
Com/Ind Lo Exist	1,088,442	1,068,240	-20,202	-1.9	22,008	22,679	671	3.0	2.02	2.12
Com/Ind Hi Exist	1,463,658	1,424,760	-38,898	-2.7	38,918	39,572	654	1.7	2.66	2.78
Publ U: Elec Gen	46,620	39,035	-7,585	-16.3	716	667	-50	-6.9	1.54	1.71
Publ U: Other	2,679,924	3,221,663	541,738	20.2	71,652	88,084	16,432	22.9	2.67	2.73
AgHm House Exist	10,337,261	9,893,748	-443,513	-4.3	81,962	81,365	-596	-0.7	0.79	0.82
AgHm Land: Exist	48,515,755	50,416,208	1,900,453	3.9	200,151	208,575	8,424	4.2	0.41	0.41
Ag NonHm: Exist	28,697,481	30,196,548	1,499,067	5.2	213,624	225,550	11,926	5.6	0.74	0.75
Misc props	59,901	56,331	-3,570	-6.0	724	677	-47	-6.5	1.21	1.20
ResHmstd: NewCon	0	323,514	323,514	0.0	0	2,650	2,650	0.0	0.00	0.82
All Other NewCon	0	523,710	523,710	0.0	0	4,601	4,601	0.0	0.00	0.88
<b>Total</b>	169,154,398	170,138,990	984,592	0.6	1,253,819	1,297,987	44,168	3.5	0.74	0.76

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,555,054	1,558,572	3,518	0.2	County	45.09	46.16	0.031	0.032
(-) TIF Tax Capacity	658	595	-64	-9.7	City/Town	12.31	12.69	0.011	0.019
(-) FD Contrib Tax Cap	1,475	1,552	77	5.2	School District	17.09	17.47	12.538	13.231
(=) Taxable Tax Capacity	1,552,920	1,556,426	3,505	0.2	Special District	1.37	1.46	0.000	0.000
FD Distrib Tax Cap	1,120	1,142	22	2.0	<b>Total</b>	75.87	77.78	12.581	13.282

**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	137,500	131,500	-4.4	968	943	-24	-2.5	0.70	0.72	
Res Hmstd: Avg Val	206,100	197,100	-4.4	1,636	1,600	-36	-2.2	0.79	0.81	
Res Hmstd: Hi Val	274,700	262,700	-4.4	2,305	2,256	-48	-2.1	0.84	0.86	
Res Hmstd: Ex-Hi Val	412,200	394,200	-4.4	3,645	3,572	-73	-2.0	0.88	0.91	
Apartment	300,000	301,200	0.4	3,223	3,329	106	3.3	1.07	1.11	
Comm/Ind: Lo Val	150,000	146,000	-2.7	2,922	2,972	50	1.7	1.95	2.04	
Comm/Ind: Med Val	300,000	292,000	-2.7	6,754	6,844	90	1.3	2.25	2.34	
Comm/Ind: Hi Val	1,000,000	973,400	-2.7	24,640	25,035	396	1.6	2.46	2.57	

<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,378,927	5,324,524	-54,402	-1.0	59,949	63,104	3,155	5.3	1.11	1.19
ResNonHm Exist	750,918	735,005	-15,913	-2.1	10,140	10,417	276	2.7	1.35	1.42
Apartments Exist	456,968	462,015	5,048	1.1	7,106	7,624	518	7.3	1.55	1.65
Low-inc Apts Exi	107,809	106,795	-1,013	-0.9	1,056	1,091	35	3.3	0.98	1.02
Seas Rec: Exist	320,880	320,473	-407	-0.1	3,320	3,530	210	6.3	1.03	1.10
Com/Ind Lo Exist	611,000	605,527	-5,473	-0.9	15,620	15,972	352	2.3	2.56	2.64
Com/Ind Hi Exist	1,227,299	1,221,166	-6,132	-0.5	35,749	36,636	887	2.5	2.91	3.00
Publ U: Elec Gen	20,535	25,150	4,615	22.5	446	561	115	25.8	2.17	2.23
Publ U: Other	94,933	114,385	19,452	20.5	3,212	3,976	764	23.8	3.38	3.48
AgHm House Exist	18,983	18,232	-751	-4.0	216	210	-6	-2.8	1.14	1.15
AgHm Land: Exist	53,322	54,856	1,534	2.9	307	322	16	5.1	0.58	0.59
Ag NonHm: Exist	69,871	77,926	8,055	11.5	819	908	89	10.8	1.17	1.17
Misc props	35,357	36,370	1,014	2.9	608	634	26	4.3	1.72	1.74
ResHmstd: NewCon	0	56,883	56,883	0.0	0	677	677	0.0	0.00	1.19
All Other NewCon	0	78,588	78,588	0.0	0	1,585	1,585	0.0	0.00	2.02
<b>Total</b>	<b>9,146,799</b>	<b>9,237,896</b>	<b>91,097</b>	<b>1.0</b>	<b>138,547</b>	<b>147,247</b>	<b>8,700</b>	<b>6.3</b>	<b>1.51</b>	<b>1.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	109,143	110,477	1,334	1.2	County	47.49	47.90	0.000	0.000
(-) TIF Tax Capacity	4,684	4,768	84	1.8	City/Town	46.00	47.06	0.299	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.16	20.44	11.898	16.833
(=) Taxable Tax Capacity	104,459	105,709	1,249	1.2	Special District	3.06	3.29	0.000	0.228
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	116.70	118.70	12.197	17.349

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	77,200	76,400	-1.0	692	736	44	6.3	0.9	0.96
Res Hmstd: Avg Val	115,700	114,500	-1.0	1,223	1,288	65	5.3	1.06	1.13
Res Hmstd: Hi Val	154,200	152,600	-1.0	1,754	1,841	87	5.0	1.14	1.21
Res Hmstd: Ex-Hi Val	231,400	229,100	-1.0	2,819	2,951	132	4.7	1.22	1.29
Apartment	300,000	303,300	1.1	4,742	5,026	284	6.0	1.58	1.66
Comm/Ind: Lo Val	150,000	149,300	-0.5	3,835	4,016	181	4.7	2.56	2.69
Comm/Ind: Med Val	300,000	298,500	-0.5	8,886	9,275	388	4.4	2.96	3.11
Comm/Ind: Hi Val	1,000,000	995,000	-0.5	32,461	33,851	1,390	4.3	3.25	3.40

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,450,765	6,326,861	-123,904	-1.9	48,807	50,227	1,420	2.9	0.76	0.79
ResNonHm Exist	661,832	638,908	-22,925	-3.5	6,202	6,211	9	0.2	0.94	0.97
Apartments Exist	11,182	10,491	-691	-6.2	105	103	-2	-2.2	0.94	0.98
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,397,563	5,234,865	-162,698	-3.0	41,579	42,831	1,253	3.0	0.77	0.82
Com/Ind Lo Exist	168,077	164,965	-3,112	-1.9	3,298	3,391	93	2.8	1.96	2.06
Com/Ind Hi Exist	209,239	212,639	3,400	1.6	5,559	5,835	277	5.0	2.66	2.74
Publ U: Elec Gen	390	509	120	30.7	6	8	2	38.5	1.44	1.53
Publ U: Other	458,417	666,859	208,441	45.5	12,444	17,799	5,355	43.0	2.71	2.67
AgHm House Exist	1,548,020	1,528,619	-19,401	-1.3	11,650	11,885	235	2.0	0.75	0.78
AgHm Land: Exist	8,139,611	8,674,425	534,814	6.6	33,492	35,802	2,310	6.9	0.41	0.41
Ag NonHm: Exist	5,453,035	5,848,056	395,022	7.2	41,598	43,839	2,241	5.4	0.76	0.75
Misc props	10,370	5,842	-4,528	-43.7	151	71	-80	-53.1	1.46	1.21
ResHmstd: NewCon	0	77,151	77,151	0.0	0	615	615	0.0	0.00	0.80
All Other NewCon	0	109,419	109,419	0.0	0	905	905	0.0	0.00	0.83
<b>Total</b>	<b>28,508,500</b>	<b>29,499,607</b>	<b>991,107</b>	<b>3.5</b>	<b>204,889</b>	<b>219,523</b>	<b>14,634</b>	<b>7.1</b>	<b>0.72</b>	<b>0.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	260,868	270,549	9,681	3.7	County	44.15	44.62	0.000	0.000
(-) TIF Tax Capacity	137	142	5	3.4	City/Town	11.87	12.07	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.86	14.24	14.121	15.055
(=) Taxable Tax Capacity	260,731	270,407	9,676	3.7	Special District	3.15	3.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>73.02</b>	<b>74.27</b>	<b>14.121</b>	<b>15.055</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	130,600	128,100	-1.9	883	887	4	0.4	0.68	0.69
Res Hmstd: Avg Val	195,700	191,900	-1.9	1,509	1,514	5	0.4	0.77	0.79
Res Hmstd: Hi Val	260,900	255,900	-1.9	2,136	2,144	8	0.4	0.82	0.84
Res Hmstd: Ex-Hi Val	391,500	384,000	-1.9	3,392	3,403	12	0.3	0.87	0.89
Apartment	300,000	281,500	-6.2	3,162	3,037	-125	-3.9	1.05	1.08
Comm/Ind: Lo Val	150,000	152,400	1.6	2,881	3,063	183	6.4	1.92	2.01
Comm/Ind: Med Val	300,000	304,900	1.6	6,651	7,055	404	6.1	2.22	2.31
Comm/Ind: Hi Val	1,000,000	1,016,200	1.6	24,244	25,670	1,426	5.9	2.42	2.53

**NORTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,975,804	3,757,552	-218,252	-5.5	35,006	34,557	-449	-1.3	0.88	0.92
ResNonHm Exist	733,911	680,986	-52,924	-7.2	8,602	8,294	-308	-3.6	1.17	1.22
Apartments Exist	226,113	222,282	-3,831	-1.7	3,248	3,338	90	2.8	1.44	1.50
Low-inc Apts Exi	80,677	79,889	-788	-1.0	769	795	25	3.3	0.95	0.99
Seas Rec: Exist	2,591,751	2,376,369	-215,382	-8.3	21,112	20,552	-561	-2.7	0.81	0.86
Com/Ind Lo Exist	523,194	512,967	-10,227	-2.0	12,487	12,894	408	3.3	2.39	2.51
Com/Ind Hi Exist	1,109,066	1,032,747	-76,319	-6.9	33,616	33,087	-529	-1.6	3.03	3.20
Publ U: Elec Gen	1,870	2,484	614	32.9	51	73	22	43.6	2.72	2.94
Publ U: Other	72,891	85,228	12,337	16.9	2,264	2,808	544	24.0	3.11	3.29
AgHm House Exist	29,667	28,314	-1,353	-4.6	277	262	-15	-5.3	0.93	0.93
AgHm Land: Exist	50,458	49,000	-1,458	-2.9	191	185	-5	-2.8	0.38	0.38
Ag NonHm: Exist	91,590	109,332	17,742	19.4	726	874	148	20.3	0.79	0.80
Misc props	21,578	21,103	-475	-2.2	361	361	-1	-0.1	1.67	1.71
ResHmstd: NewCon	0	14,318	14,318	0.0	0	135	135	0.0	0.00	0.95
All Other NewCon	0	39,586	39,586	0.0	0	651	651	0.0	0.00	1.64
<b>Total</b>	<b>9,508,569</b>	<b>9,012,158</b>	<b>-496,411</b>	<b>-5.2</b>	<b>118,710</b>	<b>118,867</b>	<b>156</b>	<b>0.1</b>	<b>1.25</b>	<b>1.32</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	112,028	106,091	-5,937	-5.3	County	34.78	36.43	0.000	0.000
(-) TIF Tax Capacity	3,559	3,415	-144	-4.0	City/Town	37.26	39.93	0.087	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.32	16.67	8.777	9.208
(=) Taxable Tax Capacity	108,469	102,676	-5,793	-5.3	Special District	0.74	0.82	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	89.10	93.85	8.864	9.254

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,300	92,900	-5.5	679	669	-10	-1.5	0.69	0.72
Res Hmstd: Avg Val	147,300	139,200	-5.5	1,203	1,188	-15	-1.3	0.82	0.85
Res Hmstd: Hi Val	196,400	185,600	-5.5	1,728	1,708	-20	-1.2	0.88	0.92
Res Hmstd: Ex-Hi Val	294,600	278,400	-5.5	2,779	2,749	-30	-1.1	0.94	0.99
Apartment	300,000	294,900	-1.7	3,607	3,733	125	3.5	1.20	1.27
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,164	3,124	-40	-1.3	2.11	2.24
Comm/Ind: Med Val	300,000	279,400	-6.9	7,337	7,173	-165	-2.2	2.45	2.57
Comm/Ind: Hi Val	1,000,000	931,200	-6.9	26,815	26,406	-409	-1.5	2.68	2.84

**NORTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,295,810	6,968,611	-327,199	-4.5	49,493	48,593	-900	-1.8	0.68	0.70
ResNonHm Exist	814,359	768,830	-45,529	-5.6	6,997	6,743	-254	-3.6	0.86	0.88
Apartments Exist	21,683	21,445	-238	-1.1	229	237	9	3.8	1.05	1.11
Low-inc Apts Exi	883	191	-691	-78.3	8	2	-6	-75.4	0.92	1.05
Seas Rec: Exist	7,549,602	7,144,822	-404,779	-5.4	54,082	53,957	-125	-0.2	0.72	0.76
Com/Ind Lo Exist	201,826	196,125	-5,701	-2.8	3,709	3,755	46	1.2	1.84	1.91
Com/Ind Hi Exist	182,395	178,617	-3,777	-2.1	4,312	4,409	97	2.2	2.36	2.47
Publ U: Elec Gen	2,820	3,342	523	18.5	53	65	12	21.7	1.89	1.94
Publ U: Other	523,903	632,243	108,341	20.7	13,849	16,698	2,849	20.6	2.64	2.64
AgHm House Exist	1,106,931	1,044,526	-62,405	-5.6	8,253	7,911	-342	-4.1	0.75	0.76
AgHm Land: Exist	2,920,492	2,849,092	-71,401	-2.4	10,456	10,423	-33	-0.3	0.36	0.37
Ag NonHm: Exist	2,651,838	2,645,032	-6,806	-0.3	19,453	19,978	525	2.7	0.73	0.76
Misc props	10,458	9,539	-918	-8.8	106	99	-7	-6.7	1.02	1.04
ResHmstd: NewCon	0	61,335	61,335	0.0	0	438	438	0.0	0.00	0.71
All Other NewCon	0	95,284	95,284	0.0	0	751	751	0.0	0.00	0.79
<b>Total</b>	<b>23,282,997</b>	<b>22,619,035</b>	<b>-663,961</b>	<b>-2.9</b>	<b>171,000</b>	<b>174,059</b>	<b>3,059</b>	<b>1.8</b>	<b>0.73</b>	<b>0.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	228,999	223,103	-5,896	-2.6	County	38.86	40.41	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-5.5	City/Town	11.81	12.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.41	16.58	9.450	9.688
(=) Taxable Tax Capacity	228,994	223,098	-5,896	-2.6	Special District	0.96	1.10	0.000	0.000
FD Distrib Tax Cap	0	0	0	#####	<b>Total</b>	68.03	70.40	9.450	9.688

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	129,800	124,000	-4.5	750	732	-18	-2.4	0.58	0.59
Res Hmstd: Avg Val	194,600	185,900	-4.5	1,311	1,284	-27	-2.0	0.67	0.69
Res Hmstd: Hi Val	259,500	247,900	-4.5	1,872	1,836	-36	-1.9	0.72	0.74
Res Hmstd: Ex-Hi Val	389,300	371,800	-4.5	2,994	2,940	-54	-1.8	0.77	0.79
Apartment	300,000	296,700	-1.1	2,835	2,899	64	2.3	0.94	0.98
Comm/Ind: Lo Val	150,000	146,900	-2.1	2,698	2,775	76	2.8	1.8	1.89
Comm/Ind: Med Val	300,000	293,800	-2.1	6,249	6,408	160	2.6	2.08	2.18
Comm/Ind: Hi Val	1,000,000	979,300	-2.1	22,817	23,451	634	2.8	2.28	2.39

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,885,229	2,873,658	-11,571	-0.4	23,126	23,166	39	0.2	0.80	0.81
ResNonHm Exist	409,906	428,465	18,559	4.5	5,672	5,975	303	5.3	1.38	1.39
Apartments Exist	118,618	117,532	-1,086	-0.9	1,964	1,975	10	0.5	1.66	1.68
Low-inc Apts Exi	54,211	54,501	290	0.5	553	557	4	0.8	1.02	1.02
Seas Rec: Exist	428,387	408,498	-19,889	-4.6	4,592	4,610	18	0.4	1.07	1.13
Com/Ind Lo Exist	329,909	329,164	-745	-0.2	8,848	9,133	285	3.2	2.68	2.77
Com/Ind Hi Exist	504,359	514,706	10,347	2.1	17,694	18,617	924	5.2	3.51	3.62
Publ U: Elec Gen	177,235	238,051	60,816	34.3	3,443	4,412	970	28.2	1.94	1.85
Publ U: Other	124,988	159,255	34,267	27.4	4,081	5,284	1,204	29.5	3.26	3.32
AgHm House Exist	6,927	7,445	517	7.5	47	67	20	42.4	0.67	0.89
AgHm Land: Exist	8,109	8,594	484	6.0	25	30	4	17.7	0.31	0.35
Ag NonHm: Exist	163,309	182,360	19,051	11.7	2,016	2,202	186	9.2	1.23	1.21
Misc props	15,022	15,805	783	5.2	313	332	20	6.3	2.08	2.10
ResHmstd: NewCon	0	14,981	14,981	0.0	0	121	121	0.0	0.00	0.81
All Other NewCon	0	16,990	16,990	0.0	0	360	360	0.0	0.00	2.12
<b>Total</b>	<b>5,226,210</b>	<b>5,370,005</b>	<b>143,795</b>	<b>2.8</b>	<b>72,373</b>	<b>76,840</b>	<b>4,467</b>	<b>6.2</b>	<b>1.38</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	62,335	64,820	2,485	4.0	County	44.92	45.09	0.000	0.000
(-) TIF Tax Capacity	1,322	1,319	-3	-0.2	City/Town	61.82	58.51	0.182	0.176
(-) FD Contrib Tax Cap	3,883	4,095	211	5.4	School District	11.21	13.72	8.461	7.958
(=) Taxable Tax Capacity	57,130	59,406	2,277	4.0	Special District	1.11	2.14	0.000	0.000
FD Distrib Tax Cap	4,231	4,393	163	3.8	<b>Total</b>	119.05	119.46	8.643	8.134

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	69,400	69,100	-0.4	319	315	-3	-1.1	0.46	0.46
Res Hmstd: Avg Val	104,000	103,600	-0.4	759	753	-7	-0.9	0.73	0.73
Res Hmstd: Hi Val	138,600	138,000	-0.4	1,232	1,223	-10	-0.8	0.89	0.89
Res Hmstd: Ex-Hi Val	208,000	207,200	-0.4	2,181	2,168	-13	-0.6	1.05	1.05
Apartment	300,000	297,300	-0.9	4,724	4,681	-43	-0.9	1.57	1.57
Comm/Ind: Lo Val	150,000	153,100	2.1	3,882	4,097	214	5.5	2.59	2.68
Comm/Ind: Med Val	300,000	306,200	2.1	9,015	9,482	466	5.2	3.01	3.1
Comm/Ind: Hi Val	1,000,000	1,020,500	2.1	32,970	34,607	1,637	5.0	3.3	3.39

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,796,879	5,559,633	-237,246	-4.1	33,461	32,805	-656	-2.0	0.58	0.59
ResNonHm Exist	541,927	565,355	23,429	4.3	4,626	4,900	275	5.9	0.85	0.87
Apartments Exist	7,236	9,430	2,194	30.3	72	97	25	34.9	1.00	1.03
Low-inc Apts Exi	7	7	0	0.0	0	0	0	6.4	0.45	0.48
Seas Rec: Exist	6,222,814	5,977,278	-245,536	-3.9	49,952	50,095	143	0.3	0.80	0.84
Com/Ind Lo Exist	91,939	89,853	-2,086	-2.3	1,871	1,927	56	3.0	2.04	2.14
Com/Ind Hi Exist	189,633	181,740	-7,894	-4.2	5,344	5,351	6	0.1	2.82	2.94
Publ U: Elec Gen	632	1,145	514	81.3	11	20	9	84.1	1.75	1.78
Publ U: Other	268,849	323,477	54,628	20.3	7,316	9,040	1,724	23.6	2.72	2.79
AgHm House Exist	191,956	188,582	-3,374	-1.8	544	702	159	29.2	0.28	0.37
AgHm Land: Exist	387,747	374,553	-13,194	-3.4	787	709	-78	-9.9	0.20	0.19
Ag NonHm: Exist	2,565,773	2,608,066	42,293	1.6	19,220	19,795	575	3.0	0.75	0.76
Misc props	8,950	9,150	200	2.2	91	93	1	1.1	1.02	1.01
ResHmstd: NewCon	0	36,840	36,840	0.0	0	217	217	0.0	0.00	0.59
All Other NewCon	0	60,456	60,456	0.0	0	531	531	0.0	0.00	0.88
<b>Total</b>	<b>16,274,342</b>	<b>15,985,566</b>	<b>-288,776</b>	<b>-1.8</b>	<b>123,297</b>	<b>126,283</b>	<b>2,987</b>	<b>2.4</b>	<b>0.76</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	167,006	164,399	-2,607	-1.6	County	45.36	45.83	0.000	0.000
(-) TIF Tax Capacity	302	290	-12	-4.0	City/Town	11.56	11.91	0.000	0.000
(-) FD Contrib Tax Cap	1,475	1,552	77	5.2	School District	12.78	14.02	5.198	5.110
(=) Taxable Tax Capacity	165,228	162,557	-2,671	-1.6	Special District	1.94	2.18	0.000	0.000
FD Distrib Tax Cap	1,120	1,142	22	2.0	<b>Total</b>	71.63	73.94	5.198	5.110

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	138,800	133,100	-4.1	504	484	-19	-3.9	0.36	0.36
Res Hmstd: Avg Val	208,200	199,700	-4.1	1,100	1,071	-29	-2.6	0.53	0.54
Res Hmstd: Hi Val	277,500	266,100	-4.1	1,694	1,655	-39	-2.3	0.61	0.62
Res Hmstd: Ex-Hi Val	416,300	399,300	-4.1	2,883	2,828	-55	-1.9	0.69	0.71
Apartment	300,000	391,000	30.3	2,842	3,813	971	34.2	0.95	0.98
Comm/Ind: Lo Val	150,000	143,800	-4.1	2,901	2,914	12	0.4	1.93	2.03
Comm/Ind: Med Val	300,000	287,500	-4.2	6,743	6,731	-13	-0.2	2.25	2.34
Comm/Ind: Hi Val	1,000,000	958,400	-4.2	24,674	24,741	67	0.3	2.47	2.58



<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,352,883	5,207,088	-145,795	-2.7	54,433	54,946	513	0.9	1.02	1.06
ResNonHm Exist	1,019,583	989,376	-30,207	-3.0	12,475	12,579	104	0.8	1.22	1.27
Apartments Exist	341,871	320,848	-21,023	-6.1	4,891	4,781	-110	-2.2	1.43	1.49
Low-inc Apts Exi	69,666	62,842	-6,824	-9.8	612	577	-35	-5.8	0.88	0.92
Seas Rec: Exist	142,134	142,709	574	0.4	1,547	1,602	55	3.5	1.09	1.12
Com/Ind Lo Exist	234,133	228,762	-5,371	-2.3	5,555	5,700	145	2.6	2.37	2.49
Com/Ind Hi Exist	973,385	937,839	-35,546	-3.7	30,602	30,998	395	1.3	3.14	3.31
Publ U: Elec Gen	3,693	5,295	1,602	43.4	83	125	42	50.1	2.25	2.35
Publ U: Other	140,956	155,548	14,591	10.4	4,369	5,040	672	15.4	3.10	3.24
AgHm House Exist	8,851	9,980	1,129	12.8	57	97	40	69.0	0.65	0.97
AgHm Land: Exist	13,329	14,154	825	6.2	53	58	4	8.0	0.40	0.41
Ag NonHm: Exist	160,108	162,159	2,051	1.3	1,560	1,608	49	3.1	0.97	0.99
Misc props	21,689	22,971	1,282	5.9	295	319	24	8.3	1.36	1.39
ResHmstd: NewCon	0	30,183	30,183	0.0	0	313	313	0.0	0.00	1.04
All Other NewCon	0	41,076	41,076	0.0	0	761	761	0.0	0.00	1.85
<b>Total</b>	<b>8,482,281</b>	<b>8,330,828</b>	<b>-151,453</b>	<b>-1.8</b>	<b>116,533</b>	<b>119,503</b>	<b>2,970</b>	<b>2.5</b>	<b>1.37</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	98,575	96,895	-1,680	-1.7	County	56.27	57.14	0.000	0.000
(-) TIF Tax Capacity	2,057	1,950	-106	-5.2	City/Town	25.41	26.61	0.040	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.11	22.04	8.154	8.255
(=) Taxable Tax Capacity	96,519	94,945	-1,574	-1.6	Special District	4.16	4.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	105.96	110.03	8.194	8.353

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,700	114,500	-2.7	1,077	1,086	9	0.8	0.92	0.95
Res Hmstd:Avg Val	176,500	171,700	-2.7	1,801	1,815	14	0.8	1.02	1.06
Res Hmstd: Hi Val	235,300	228,900	-2.7	2,525	2,544	18	0.7	1.07	1.11
Res Hmstd: Ex-Hi Val	353,100	343,500	-2.7	3,976	4,003	27	0.7	1.13	1.17
Apartment	300,000	281,600	-6.1	4,219	4,108	-111	-2.6	1.41	1.46
Comm/Ind: Lo Val	150,000	144,500	-3.7	3,533	3,569	36	1.0	2.36	2.47
Comm/Ind: Med Val	300,000	289,000	-3.7	8,202	8,244	42	0.5	2.73	2.85
Comm/Ind: Hi Val	1,000,000	963,500	-3.7	29,993	30,269	276	0.9	3	3.14

**EAST CENTRAL CITIES**

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: Exist	4,069,032	3,648,077	-420,955	-10.3	49,863	47,839	-2,024	-4.1	1.23	1.31
ResNonHm Exist	670,186	581,967	-88,219	-13.2	9,532	9,043	-489	-5.1	1.42	1.55
Apartments Exist	197,952	199,040	1,088	0.5	3,342	3,615	273	8.2	1.69	1.82
Low-inc Apts Exi	73,408	70,107	-3,301	-4.5	757	783	26	3.4	1.03	1.12
Seas Rec: Exist	118,439	111,806	-6,633	-5.6	1,621	1,641	21	1.3	1.37	1.47
Com/Ind Lo Exist	339,881	333,021	-6,860	-2.0	9,103	9,634	531	5.8	2.68	2.89
Com/Ind Hi Exist	720,413	681,484	-38,929	-5.4	25,564	26,094	530	2.1	3.55	3.83
Publ U: Elec Gen	976	1,130	153	15.7	28	32	4	15.4	2.88	2.87
Publ U: Other	93,254	104,416	11,161	12.0	3,315	3,996	681	20.5	3.55	3.83
AgHm House Exist	78,517	69,995	-8,522	-10.9	889	848	-40	-4.5	1.13	1.21
AgHm Land: Exist	100,051	97,843	-2,208	-2.2	494	520	26	5.3	0.49	0.53
Ag NonHm: Exist	96,113	93,454	-2,659	-2.8	1,168	1,233	66	5.6	1.22	1.32
Misc props	25,434	25,270	-164	-0.6	463	495	32	6.8	1.82	1.96
ResHmstd: NewCon	0	8,970	8,970	0.0	0	118	118	0.0	0.00	1.32
All Other NewCon	0	21,092	21,092	0.0	0	535	535	0.0	0.00	2.53
<b>Total</b>	<b>6,583,655</b>	<b>6,047,672</b>	<b>-535,983</b>	<b>-8.1</b>	<b>106,137</b>	<b>106,427</b>	<b>290</b>	<b>0.3</b>	<b>1.61</b>	<b>1.76</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	75,971	70,351	-5,620	-7.4	County	56.70	61.64	0.066	0.072
(-) TIF Tax Capacity	2,455	2,116	-339	-13.8	City/Town	43.25	46.39	0.235	0.251
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.56	26.34	7.352	7.994
(=) Taxable Tax Capacity	73,516	68,235	-5,282	-7.2	Special District	3.37	3.80	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>127.87</b>	<b>138.16</b>	<b>7.653</b>	<b>8.318</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,200	98,800	-10.3	1,220	1,164	-56	-4.6	1.11	1.18	
Res Hmstd: Avg Val	165,100	148,000	-10.4	2,014	1,929	-85	-4.2	1.22	1.30	
Res Hmstd: Hi Val	220,100	197,300	-10.4	2,809	2,695	-113	-4.0	1.28	1.37	
Res Hmstd: Ex-Hi Val	330,300	296,100	-10.4	4,401	4,231	-170	-3.9	1.33	1.43	
Apartment	300,000	301,600	0.5	5,025	5,460	435	8.7	1.67	1.81	
Comm/Ind: Lo Val	150,000	141,900	-5.4	4,018	4,103	85	2.1	2.68	2.89	
Comm/Ind: Med Val	300,000	283,800	-5.4	9,336	9,459	123	1.3	3.11	3.33	
Comm/Ind: Hi Val	1,000,000	946,000	-5.4	34,156	34,805	649	1.9	3.42	3.68	

**EAST 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: Exist	5,781,483	5,234,417	-547,066	-9.5	54,841	53,635	-1,206	-2.2	0.95	1.02
ResNonHm Exist	760,940	703,032	-57,908	-7.6	8,174	8,193	19	0.2	1.07	1.17
Apartments Exist	4,300	4,158	-142	-3.3	62	64	1	2.1	1.45	1.53
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,958,404	1,838,207	-120,198	-6.1	17,872	18,058	185	1.0	0.91	0.98
Com/Ind Lo Exist	103,785	99,908	-3,877	-3.7	2,262	2,359	97	4.3	2.18	2.36
Com/Ind Hi Exist	91,402	84,194	-7,209	-7.9	2,597	2,572	-26	-1.0	2.84	3.05
Publ U: Elec Gen	9,089	10,736	1,647	18.1	208	256	49	23.4	2.29	2.39
Publ U: Other	174,272	200,212	25,940	14.9	5,261	6,492	1,230	23.4	3.02	3.24
AgHm House Exist	1,229,939	1,089,224	-140,715	-11.4	10,689	10,347	-342	-3.2	0.87	0.95
AgHm Land: Exist	1,692,665	1,578,175	-114,489	-6.8	5,948	6,180	232	3.9	0.35	0.39
Ag NonHm: Exist	1,539,703	1,470,430	-69,273	-4.5	13,945	14,304	359	2.6	0.91	0.97
Misc props	6,423	6,825	401	6.3	83	96	13	15.5	1.30	1.41
ResHmstd: NewCon	0	22,742	22,742	0.0	0	234	234	0.0	0.00	1.03
All Other NewCon	0	30,818	30,818	0.0	0	331	331	0.0	0.00	1.07
<b>Total</b>	<b>13,352,406</b>	<b>12,373,078</b>	<b>-979,328</b>	<b>-7.3</b>	<b>121,944</b>	<b>123,120</b>	<b>1,176</b>	<b>1.0</b>	<b>0.91</b>	<b>1.00</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	128,844	119,526	-9,319	-7.2	County	53.76	58.38	0.168	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.08	17.71	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.68	24.43	7.246	8.014
(=) Taxable Tax Capacity	128,844	119,526	-9,319	-7.2	Special District	0.78	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>93.30</b>	<b>101.39</b>	<b>7.414</b>	<b>8.197</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	118,100	-12,300	-9.4	1,058	1,028	-30	-2.8	0.81	0.87
Res Hmstd: Avg Val	195,500	177,000	-18,500	-9.5	1,772	1,727	-46	-2.6	0.91	0.98
Res Hmstd: Hi Val	260,600	235,900	-24,700	-9.5	2,487	2,425	-62	-2.5	0.95	1.03
Res Hmstd: Ex-Hi Val	391,000	354,000	-37,000	-9.5	3,917	3,826	-92	-2.3	1.00	1.08
Apartment	300,000	290,100	-9,900	-3.3	3,721	3,914	193	5.2	1.24	1.35
Comm/Ind: Lo Val	150,000	138,200	-11,800	-7.9	3,236	3,232	-4	-0.1	2.16	2.34
Comm/Ind: Med Val	300,000	276,300	-23,700	-7.9	7,514	7,412	-102	-1.4	2.50	2.68
Comm/Ind: Hi Val	1,000,000	921,100	-78,900	-7.9	27,477	27,342	-134	-0.5	2.75	2.97

**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,785,386	11,796,025	-989,362	-7.7	152,216	148,552	-3,664	-2.4	1.19	1.26
ResNonHm Exist	1,801,240	1,676,511	-124,729	-6.9	25,133	24,642	-491	-2.0	1.40	1.47
Apartments Exist	897,805	869,936	-27,869	-3.1	14,219	14,685	466	3.3	1.58	1.69
Low-inc Apts Exi	182,106	175,592	-6,514	-3.6	1,784	1,830	46	2.6	0.98	1.04
Seas Rec: Exist	124,379	113,457	-10,923	-8.8	1,629	1,614	-16	-1.0	1.31	1.42
Com/Ind Lo Exist	717,601	703,550	-14,051	-2.0	18,525	19,406	881	4.8	2.58	2.76
Com/Ind Hi Exist	3,307,547	3,130,427	-177,119	-5.4	111,401	113,006	1,605	1.4	3.37	3.61
Publ U: Elec Gen	566,873	611,287	44,414	7.8	12,562	14,303	1,741	13.9	2.22	2.34
Publ U: Other	451,936	473,784	21,849	4.8	14,792	16,562	1,771	12.0	3.27	3.50
AgHm House Exist	91,833	86,035	-5,798	-6.3	1,029	1,034	6	0.5	1.12	1.20
AgHm Land: Exist	143,718	145,769	2,051	1.4	680	758	78	11.4	0.47	0.52
Ag NonHm: Exist	257,326	216,560	-40,765	-15.8	2,935	2,645	-290	-9.9	1.14	1.22
Misc props	60,219	58,565	-1,654	-2.7	1,016	1,061	45	4.4	1.69	1.81
ResHmstd: NewCon	0	63,975	63,975	0.0	0	787	787	0.0	0.00	1.23
All Other NewCon	0	87,937	87,937	0.0	0	2,254	2,254	0.0	0.00	2.56
<b>Total</b>	<b>21,387,968</b>	<b>20,209,412</b>	<b>-1,178,556</b>	<b>-5.5</b>	<b>357,920</b>	<b>363,139</b>	<b>5,219</b>	<b>1.5</b>	<b>1.67</b>	<b>1.80</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	263,494	250,734	-12,759	-4.8	County	44.25	47.23	0.000	0.000
(-) TIF Tax Capacity	10,267	9,411	-856	-8.3	City/Town	40.47	42.66	1.552	1.632
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.57	30.24	13.668	13.832
(=) Taxable Tax Capacity	253,226	241,323	-11,903	-4.7	Special District	2.14	2.15	0.077	0.130
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	114.43	122.28	15.297	15.594

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	119,500	110,300	-7.7	1,285	1,248	-38	-2.9	1.08	1.13
Res Hmstd: Avg Val	179,200	165,300	-7.8	2,114	2,055	-58	-2.7	1.18	1.24
Res Hmstd: Hi Val	238,800	220,300	-7.7	2,940	2,863	-77	-2.6	1.23	1.3
Res Hmstd: Ex-Hi Val	358,300	330,600	-7.7	4,598	4,483	-115	-2.5	1.28	1.36
Apartment	300,000	290,700	-3.1	4,750	4,897	147	3.1	1.58	1.68
Comm/Ind: Lo Val	150,000	142,000	-5.3	3,830	3,871	41	1.1	2.55	2.73
Comm/Ind: Med Val	300,000	283,900	-5.4	8,860	8,886	27	0.3	2.95	3.13
Comm/Ind: Hi Val	1,000,000	946,400	-5.4	32,333	32,622	289	0.9	3.23	3.45

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,710,590	7,261,615	-448,976	-5.8	72,985	72,807	-177	-0.2	0.95	1.00
ResNonHm Exist	741,648	673,036	-68,612	-9.3	8,077	7,759	-319	-3.9	1.09	1.15
Apartments Exist	5,703	5,194	-510	-8.9	68	67	-1	-2.1	1.20	1.29
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,324,744	1,256,785	-67,959	-5.1	12,114	12,245	130	1.1	0.91	0.97
Com/Ind Lo Exist	157,891	155,640	-2,251	-1.4	3,355	3,529	174	5.2	2.12	2.27
Com/Ind Hi Exist	234,237	227,373	-6,864	-2.9	6,459	6,717	258	4.0	2.76	2.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,714	239,341	28,627	13.6	5,896	7,121	1,225	20.8	2.80	2.98
AgHm House Exist	1,210,045	1,144,048	-65,997	-5.5	10,856	10,924	68	0.6	0.90	0.95
AgHm Land: Exist	2,645,582	2,625,465	-20,117	-0.8	11,000	11,498	499	4.5	0.42	0.44
Ag NonHm: Exist	1,002,534	980,693	-21,841	-2.2	8,799	9,109	310	3.5	0.88	0.93
Misc props	9,342	8,984	-358	-3.8	112	115	3	2.4	1.20	1.28
ResHmstd: NewCon	0	27,895	27,895	0.0	0	287	287	0.0	0.00	1.03
All Other NewCon	0	31,230	31,230	0.0	0	352	352	0.0	0.00	1.13
<b>Total</b>	<b>15,253,030</b>	<b>14,637,298</b>	<b>-615,732</b>	<b>-4.0</b>	<b>139,721</b>	<b>142,529</b>	<b>2,809</b>	<b>2.0</b>	<b>0.92</b>	<b>0.97</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	146,615	140,335	-6,279	-4.3	County	45.02	47.94	0.000	0.000
(-) TIF Tax Capacity	112	85	-28	-24.6	City/Town	16.20	17.29	0.044	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.75	26.33	13.177	13.797
(=) Taxable Tax Capacity	146,502	140,251	-6,252	-4.3	Special District	1.22	1.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	87.20	92.92	13.220	13.843

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	161,300	151,900	-5.8	1,393	1,386	-7	-0.5	0.86	0.91
Res Hmstd: Avg Val	241,800	227,700	-5.8	2,273	2,263	-10	-0.4	0.94	0.99
Res Hmstd: Hi Val	322,300	303,500	-5.8	3,154	3,141	-13	-0.4	0.98	1.03
Res Hmstd: Ex-Hi Val	483,600	455,400	-5.8	4,856	4,862	5	0.1	1.00	1.07
Apartment	300,000	273,200	-8.9	3,667	3,551	-115	-3.1	1.22	1.3
Comm/Ind: Lo Val	150,000	145,600	-2.9	3,186	3,302	116	3.6	2.12	2.27
Comm/Ind: Med Val	300,000	291,200	-2.9	7,368	7,607	239	3.2	2.46	2.61
Comm/Ind: Hi Val	1,000,000	970,700	-2.9	26,884	27,842	958	3.6	2.69	2.87

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,419,287	5,261,289	-157,997	-2.9	69,436	69,290	-147	-0.2	1.28	1.32
ResNonHm Exist	634,416	636,318	1,902	0.3	9,944	10,209	266	2.7	1.57	1.60
Apartments Exist	287,887	291,609	3,723	1.3	5,100	5,282	181	3.6	1.77	1.81
Low-inc Apts Exi	87,434	88,910	1,476	1.7	985	1,027	42	4.2	1.13	1.15
Seas Rec: Exist	37,021	38,575	1,554	4.2	565	624	59	10.5	1.53	1.62
Com/Ind Lo Exist	606,486	600,122	-6,363	-1.0	17,336	17,741	405	2.3	2.86	2.96
Com/Ind Hi Exist	1,091,501	1,079,173	-12,328	-1.1	39,299	40,127	828	2.1	3.60	3.72
Publ U: Elec Gen	3,250	3,346	96	3.0	103	111	8	8.1	3.17	3.33
Publ U: Other	82,457	93,031	10,574	12.8	3,206	3,766	560	17.5	3.89	4.05
AgHm House Exist	21,224	20,968	-256	-1.2	279	285	6	2.1	1.31	1.36
AgHm Land: Exist	84,797	95,010	10,213	12.0	642	739	98	15.2	0.76	0.78
Ag NonHm: Exist	88,196	84,946	-3,250	-3.7	1,152	1,147	-5	-0.5	1.31	1.35
Misc props	18,960	19,081	121	0.6	378	394	16	4.3	1.99	2.07
ResHmstd: NewCon	0	28,000	28,000	0.0	0	367	367	0.0	0.00	1.31
All Other NewCon	0	48,607	48,607	0.0	0	1,306	1,306	0.0	0.00	2.69
<b>Total</b>	<b>8,462,916</b>	<b>8,388,986</b>	<b>-73,930</b>	<b>-0.9</b>	<b>148,425</b>	<b>152,415</b>	<b>3,991</b>	<b>2.7</b>	<b>1.75</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	99,911	99,362	-549	-0.5	County	45.98	46.08	0.198	0.198
(-) TIF Tax Capacity	3,373	3,397	24	0.7	City/Town	63.26	65.88	0.359	0.361
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.24	17.28	21.310	22.259
(=) Taxable Tax Capacity	96,538	95,966	-572	-0.6	Special District	1.55	1.53	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	128.04	130.77	21.867	22.818

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	66,600	64,700	-2.9	732	735	3	0.4	1.1	1.14
Res Hmstd: Avg Val	99,900	97,000	-2.9	1,215	1,205	-10	-0.8	1.22	1.24
Res Hmstd: Hi Val	133,200	129,300	-2.9	1,744	1,730	-14	-0.8	1.31	1.34
Res Hmstd: Ex-Hi Val	199,800	194,000	-2.9	2,802	2,782	-21	-0.7	1.40	1.43
Apartment	300,000	303,900	1.3	5,457	5,661	204	3.7	1.82	1.86
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,235	4,339	104	2.5	2.82	2.93
Comm/Ind: Med Val	300,000	296,600	-1.1	9,771	9,996	224	2.3	3.26	3.37
Comm/Ind: Hi Val	1,000,000	988,700	-1.1	35,609	36,468	858	2.4	3.56	3.69

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,477,095	3,403,686	-73,409	-2.1	30,038	29,888	-150	-0.5	0.86	0.88
ResNonHm Exist	439,504	428,788	-10,717	-2.4	4,366	4,342	-24	-0.5	0.99	1.01
Apartments Exist	4,924	4,137	-788	-16.0	54	48	-6	-12.0	1.10	1.15
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	869,290	860,420	-8,869	-1.0	8,127	8,251	124	1.5	0.93	0.96
Com/Ind Lo Exist	127,980	128,689	709	0.6	2,601	2,706	105	4.0	2.03	2.10
Com/Ind Hi Exist	212,035	223,252	11,217	5.3	5,468	5,947	479	8.8	2.58	2.66
Publ U: Elec Gen	493	12,329	11,836	#####	6	162	155	#####	1.22	1.31
Publ U: Other	466,609	501,905	35,296	7.6	11,692	12,989	1,297	11.1	2.51	2.59
AgHm House Exist	1,672,685	1,624,978	-47,708	-2.9	12,266	12,145	-121	-1.0	0.73	0.75
AgHm Land: Exist	15,628,339	16,553,632	925,293	5.9	63,198	66,294	3,096	4.9	0.40	0.40
Ag NonHm: Exist	8,091,458	8,603,135	511,677	6.3	54,059	57,419	3,360	6.2	0.67	0.67
Misc props	3,702	3,324	-377	-10.2	48	44	-4	-8.5	1.30	1.33
ResHmstd: NewCon	0	31,961	31,961	0.0	0	265	265	0.0	0.00	0.83
All Other NewCon	0	83,717	83,717	0.0	0	731	731	0.0	0.00	0.87
<b>Total</b>	<b>30,994,115</b>	<b>32,463,953</b>	<b>1,469,838</b>	<b>4.7</b>	<b>191,922</b>	<b>201,230</b>	<b>9,308</b>	<b>4.8</b>	<b>0.62</b>	<b>0.62</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	262,031	272,808	10,777	4.1	County	44.53	44.52	0.119	0.120
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	9.41	9.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.23	13.98	21.680	23.082
(=) Taxable Tax Capacity	261,963	272,741	10,777	4.1	Special District	1.16	1.13	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	69.33	69.22	21.799	23.203

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	118,100	115,600	-2.1	810	800	-10	-1.2	0.69	0.69
Res Hmstd: Avg Val	177,000	173,300	-2.1	1,400	1,385	-15	-1.0	0.79	0.8
Res Hmstd: Hi Val	235,900	230,900	-2.1	1,990	1,969	-20	-1.0	0.84	0.85
Res Hmstd: Ex-Hi Val	354,000	346,500	-2.1	3,172	3,142	-30	-1.0	0.9	0.91
Apartment	300,000	252,000	-16.0	3,254	2,765	-489	-15.0	1.08	1.1
Comm/Ind: Lo Val	150,000	157,900	5.3	2,913	3,214	302	10.4	1.94	2.04
Comm/Ind: Med Val	300,000	315,900	5.3	6,687	7,318	631	9.4	2.23	2.32
Comm/Ind: Hi Val	1,000,000	1,052,900	5.3	24,301	26,462	2,161	8.9	2.43	2.51

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,941,321	5,692,398	-248,923	-4.2	68,616	67,460	-1,156	-1.7	1.15	1.19
ResNonHm Exist	791,376	767,509	-23,867	-3.0	10,865	10,901	36	0.3	1.37	1.42
Apartments Exist	436,719	435,835	-884	-0.2	6,541	6,708	167	2.6	1.50	1.54
Low-inc Apts Exi	87,272	86,597	-675	-0.8	836	850	14	1.7	0.96	0.98
Seas Rec: Exist	51,768	53,532	1,763	3.4	599	622	22	3.7	1.16	1.16
Com/Ind Lo Exist	480,125	471,672	-8,453	-1.8	12,551	12,841	290	2.3	2.61	2.72
Com/Ind Hi Exist	1,334,404	1,293,087	-41,317	-3.1	43,235	43,651	416	1.0	3.24	3.38
Publ U: Elec Gen	13,528	26,472	12,945	95.7	295	604	309	104.7	2.18	2.28
Publ U: Other	84,347	93,837	9,490	11.3	2,826	3,279	452	16.0	3.35	3.49
AgHm House Exist	12,650	12,938	289	2.3	159	167	9	5.4	1.26	1.29
AgHm Land: Exist	41,727	44,092	2,365	5.7	297	318	21	7.2	0.71	0.72
Ag NonHm: Exist	76,563	81,102	4,539	5.9	876	964	89	10.1	1.14	1.19
Misc props	25,136	24,990	-146	-0.6	417	426	9	2.1	1.66	1.70
ResHmstd: NewCon	0	35,852	35,852	0.0	0	419	419	0.0	0.00	1.17
All Other NewCon	0	53,086	53,086	0.0	0	1,280	1,280	0.0	0.00	2.41
<b>Total</b>	<b>9,376,936</b>	<b>9,173,000</b>	<b>-203,935</b>	<b>-2.2</b>	<b>148,113</b>	<b>150,489</b>	<b>2,376</b>	<b>1.6</b>	<b>1.58</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	111,651	109,624	-2,028	-1.8	County	44.18	44.61	0.000	0.000
(-) TIF Tax Capacity	4,029	3,866	-163	-4.0	City/Town	52.03	54.55	0.327	0.343
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.48	18.51	14.825	15.565
(=) Taxable Tax Capacity	107,623	105,758	-1,865	-1.7	Special District	0.45	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	115.14	118.08	15.152	15.908

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	86,600	83,000	-4.2	834	814	-19	-2.3	0.96	0.98
Res Hmstd: Avg Val	129,800	124,400	-4.2	1,436	1,406	-29	-2.0	1.11	1.13
Res Hmstd: Hi Val	173,000	165,800	-4.2	2,037	1,998	-39	-1.9	1.18	1.21
Res Hmstd: Ex-Hi Val	259,600	248,700	-4.2	3,244	3,184	-60	-1.8	1.25	1.28
Apartment	300,000	299,400	-0.2	4,772	4,895	123	2.6	1.59	1.64
Comm/Ind: Lo Val	150,000	145,400	-3.1	3,844	3,877	33	0.9	2.56	2.67
Comm/Ind: Med Val	300,000	290,700	-3.1	8,893	8,926	33	0.4	2.96	3.07
Comm/Ind: Hi Val	1,000,000	969,000	-3.1	32,455	32,679	223	0.7	3.25	3.37



**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,826,086	2,763,099	-62,988	-2.2	22,509	22,491	-18	-0.1	0.80	0.81
ResNonHm Exist	383,753	381,071	-2,682	-0.7	3,488	3,547	59	1.7	0.91	0.93
Apartments Exist	4,646	5,124	478	10.3	51	55	4	8.1	1.10	1.07
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	270,693	276,346	5,652	2.1	1,984	2,147	163	8.2	0.73	0.78
Com/Ind Lo Exist	78,073	77,479	-594	-0.8	1,509	1,550	41	2.7	1.93	2.00
Com/Ind Hi Exist	158,012	141,548	-16,464	-10.4	3,989	3,660	-329	-8.2	2.52	2.59
Publ U: Elec Gen	31,680	10,945	-20,735	-65.5	413	155	-258	-62.4	1.30	1.42
Publ U: Other	222,999	267,458	44,460	19.9	5,518	6,936	1,419	25.7	2.47	2.59
AgHm House Exist	1,180,104	1,143,133	-36,971	-3.1	8,641	8,539	-102	-1.2	0.73	0.75
AgHm Land: Exist	8,052,134	8,524,260	472,126	5.9	34,207	35,659	1,451	4.2	0.42	0.42
Ag NonHm: Exist	3,582,345	4,016,763	434,418	12.1	25,244	27,987	2,743	10.9	0.70	0.70
Misc props	1,250	1,208	-42	-3.3	14	13	0	-1.1	1.09	1.11
ResHmstd: NewCon	0	19,842	19,842	0.0	0	159	159	0.0	0.00	0.80
All Other NewCon	0	43,536	43,536	0.0	0	350	350	0.0	0.00	0.80
<b>Total</b>	<b>16,791,775</b>	<b>17,671,813</b>	<b>880,038</b>	<b>5.2</b>	<b>107,567</b>	<b>113,250</b>	<b>5,683</b>	<b>5.3</b>	<b>0.64</b>	<b>0.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	142,904	149,565	6,661	4.7	County	45.96	45.63	0.000	0.000
(-) TIF Tax Capacity	34	6	-28	-82.8	City/Town	10.07	10.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.15	15.11	15.767	17.080
(=) Taxable Tax Capacity	142,870	149,559	6,689	4.7	Special District	0.44	0.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	71.62	71.38	15.767	17.080

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	134,900	131,900	-2.2	928	913	-15	-1.6	0.69	0.69
Res Hmstd: Avg Val	202,200	197,700	-2.2	1,577	1,554	-22	-1.4	0.78	0.79
Res Hmstd: Hi Val	269,500	263,500	-2.2	2,225	2,196	-30	-1.3	0.83	0.83
Res Hmstd: Ex-Hi Val	404,400	395,400	-2.2	3,526	3,481	-44	-1.3	0.87	0.88
Apartment	300,000	330,900	10.3	3,159	3,518	359	11.4	1.05	1.06
Comm/Ind: Lo Val	150,000	134,400	-10.4	2,874	2,658	-216	-7.5	1.92	1.98
Comm/Ind: Med Val	300,000	268,700	-10.4	6,627	6,028	-599	-9.0	2.21	2.24
Comm/Ind: Hi Val	1,000,000	895,800	-10.4	24,140	22,205	-1,935	-8.0	2.41	2.48

<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,481,990	7,413,791	-68,199	-0.9	86,144	87,375	1,231	1.4	1.15	1.18
ResNonHm Exist	1,219,451	1,184,319	-35,132	-2.9	16,116	15,993	-123	-0.8	1.32	1.35
Apartments Exist	381,949	394,572	12,623	3.3	6,012	6,370	358	6.0	1.57	1.61
Low-inc Apts Exi	86,205	91,131	4,926	5.7	839	908	69	8.2	0.97	1.00
Seas Rec: Exist	10,318	10,351	33	0.3	152	156	4	2.7	1.48	1.51
Com/Ind Lo Exist	326,516	327,762	1,246	0.4	8,333	8,686	353	4.2	2.55	2.65
Com/Ind Hi Exist	1,853,307	1,839,818	-13,489	-0.7	62,008	64,051	2,044	3.3	3.35	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61,129	70,055	8,927	14.6	1,983	2,348	364	18.4	3.24	3.35
AgHm House Exist	362,617	351,694	-10,923	-3.0	3,646	3,575	-71	-1.9	1.01	1.02
AgHm Land: Exist	773,569	787,277	13,708	1.8	3,945	3,999	54	1.4	0.51	0.51
Ag NonHm: Exist	399,839	377,968	-21,871	-5.5	4,023	3,829	-194	-4.8	1.01	1.01
Misc props	13,408	21,531	8,123	60.6	220	359	139	63.1	1.64	1.67
ResHmstd: NewCon	0	51,096	51,096	0.0	0	609	609	0.0	0.00	1.19
All Other NewCon	0	68,475	68,475	0.0	0	1,327	1,327	0.0	0.00	1.94
<b>Total</b>	<b>12,970,299</b>	<b>12,989,839</b>	<b>19,540</b>	<b>0.2</b>	<b>193,423</b>	<b>199,586</b>	<b>6,164</b>	<b>3.2</b>	<b>1.49</b>	<b>1.54</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	148,981	149,247	266	0.2	County	53.31	54.55	0.000	0.000
(-) TIF Tax Capacity	2,006	2,040	34	1.7	City/Town	37.21	38.33	0.166	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.53	23.47	11.649	11.075
(=) Taxable Tax Capacity	146,975	147,207	232	0.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>113.05</b>	<b>116.36</b>	<b>11.814</b>	<b>11.211</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	127,700	126,500	-0.9	1,337	1,355	18	1.4	1.05	1.07
Res Hmstd: Avg Val	191,500	189,800	-0.9	2,191	2,220	28	1.3	1.14	1.17
Res Hmstd: Hi Val	255,300	253,000	-0.9	3,045	3,083	38	1.2	1.19	1.22
Res Hmstd: Ex-Hi Val	383,000	379,500	-0.9	4,755	4,810	56	1.2	1.24	1.27
Apartment	300,000	309,900	3.3	4,594	4,855	261	5.7	1.53	1.57
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,747	3,861	115	3.1	2.5	2.59
Comm/Ind: Med Val	300,000	297,800	-0.7	8,683	8,945	262	3.0	2.89	3.00
Comm/Ind: Hi Val	1,000,000	992,700	-0.7	31,720	32,714	994	3.1	3.17	3.3

<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	10,148,697	9,745,426	-403,271	-4.0	119,048	117,494	-1,554	-1.3	1.17	1.21
ResNonHm Exist	1,340,810	1,250,998	-89,811	-6.7	18,667	18,172	-495	-2.7	1.39	1.45
Apartments Exist	487,785	491,681	3,896	0.8	7,673	7,955	282	3.7	1.57	1.62
Low-inc Apts Exi	134,786	136,747	1,961	1.5	1,343	1,410	67	5.0	1.00	1.03
Seas Rec: Exist	108,598	102,642	-5,957	-5.5	1,447	1,437	-10	-0.7	1.33	1.40
Com/Ind Lo Exist	774,137	763,477	-10,660	-1.4	20,253	20,809	557	2.7	2.62	2.73
Com/Ind Hi Exist	1,768,089	1,706,655	-61,433	-3.5	58,734	59,077	343	0.6	3.32	3.46
Publ U: Elec Gen	314,861	330,328	15,467	4.9	8,177	8,424	247	3.0	2.60	2.55
Publ U: Other	238,838	256,146	17,308	7.2	8,160	9,027	867	10.6	3.42	3.52
AgHm House Exist	37,530	36,342	-1,188	-3.2	434	424	-9	-2.1	1.16	1.17
AgHm Land: Exist	110,286	110,960	674	0.6	646	635	-11	-1.7	0.59	0.57
Ag NonHm: Exist	117,449	114,022	-3,427	-2.9	1,273	1,266	-8	-0.6	1.08	1.11
Misc props	43,944	42,148	-1,796	-4.1	764	759	-5	-0.6	1.74	1.80
ResHmstd: NewCon	0	46,778	46,778	0.0	0	578	578	0.0	0.00	1.24
All Other NewCon	0	55,151	55,151	0.0	0	1,359	1,359	0.0	0.00	2.46
<b>Total</b>	<b>15,625,809</b>	<b>15,189,501</b>	<b>-436,308</b>	<b>-2.8</b>	<b>246,618</b>	<b>248,826</b>	<b>2,208</b>	<b>0.9</b>	<b>1.58</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	184,694	180,347	-4,347	-2.4	County	42.88	43.80	0.000	0.000
(-) TIF Tax Capacity	6,039	3,669	-2,370	-39.2	City/Town	47.83	49.65	0.178	0.192
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.64	21.16	19.635	19.973
(=) Taxable Tax Capacity	178,656	176,679	-1,977	-1.1	Special District	1.78	1.81	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.13	116.42	19.813	20.165

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,500	91,700	-4.0	983	963	-21	-2.1	1.03	1.05
Res Hmstd: Avg Val	143,200	137,500	-4.0	1,660	1,629	-31	-1.9	1.16	1.19
Res Hmstd: Hi Val	190,800	183,200	-4.0	2,336	2,295	-41	-1.8	1.22	1.25
Res Hmstd: Ex-Hi Val	286,300	274,900	-4.0	3,692	3,630	-62	-1.7	1.29	1.32
Apartment	300,000	302,400	0.8	4,837	5,010	174	3.6	1.61	1.66
Comm/Ind: Lo Val	150,000	144,800	-3.5	3,868	3,886	18	0.5	2.58	2.68
Comm/Ind: Med Val	300,000	289,600	-3.5	8,927	8,927	0	0.0	2.98	3.08
Comm/Ind: Hi Val	1,000,000	965,300	-3.5	32,535	32,653	117	0.4	3.25	3.38

**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,714,700	4,560,351	-154,350	-3.3	41,765	41,444	-321	-0.8	0.89	0.91
ResNonHm Exist	674,684	634,655	-40,029	-5.9	6,579	6,442	-138	-2.1	0.98	1.01
Apartments Exist	3,627	3,592	-35	-1.0	44	44	0	0.2	1.22	1.24
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	233,863	226,309	-7,554	-3.2	2,018	2,036	18	0.9	0.86	0.90
Com/Ind Lo Exist	104,679	103,174	-1,505	-1.4	2,188	2,242	54	2.5	2.09	2.17
Com/Ind Hi Exist	105,170	94,820	-10,350	-9.8	2,782	2,622	-160	-5.8	2.65	2.77
Publ U: Elec Gen	1,517	28	-1,489	-98.2	20	1	-19	-96.7	1.29	2.31
Publ U: Other	303,342	334,173	30,832	10.2	8,169	9,296	1,126	13.8	2.69	2.78
AgHm House Exist	1,831,345	1,773,243	-58,101	-3.2	15,420	15,292	-128	-0.8	0.84	0.86
AgHm Land: Exist	8,271,474	8,444,137	172,663	2.1	37,127	38,009	882	2.4	0.45	0.45
Ag NonHm: Exist	3,326,286	3,545,815	219,530	6.6	26,626	28,438	1,811	6.8	0.80	0.80
Misc props	5,917	5,977	60	1.0	74	74	1	1.1	1.24	1.24
ResHmstd: NewCon	0	27,686	27,686	0.0	0	251	251	0.0	0.00	0.91
All Other NewCon	0	45,550	45,550	0.0	0	387	387	0.0	0.00	0.85
<b>Total</b>	19,576,602	19,799,510	222,907	1.1	142,813	146,577	3,764	2.6	0.73	0.74

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	167,904	168,820	916	0.5	County	44.87	46.01	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.71	13.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.41	20.58	18.322	18.983
(=) Taxable Tax Capacity	167,904	168,820	916	0.5	Special District	0.65	0.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	79.64	81.06	18.322	18.983

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	141,100	136,500	-3.3	1,137	1,116	-21	-1.8	0.81	0.82
Res Hmstd: Avg Val	211,500	204,600	-3.3	1,890	1,859	-31	-1.7	0.89	0.91
Res Hmstd: Hi Val	282,000	272,800	-3.3	2,644	2,602	-42	-1.6	0.94	0.95
Res Hmstd: Ex-Hi Val	423,100	409,200	-3.3	4,145	4,090	-55	-1.3	0.98	1
Apartment	300,000	297,100	-1.0	3,536	3,574	38	1.1	1.18	1.20
Comm/Ind: Lo Val	150,000	135,200	-9.9	3,092	2,895	-197	-6.4	2.06	2.14
Comm/Ind: Med Val	300,000	270,500	-9.8	7,124	6,577	-547	-7.7	2.37	2.43
Comm/Ind: Hi Val	1,000,000	901,600	-9.8	25,939	24,199	-1,740	-6.7	2.59	2.68

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	21,041,166	18,932,663	-2,108,503	-10.0	239,233	234,889	-4,344	-1.8	1.14	1.24
ResNonHm Exist	2,440,785	2,022,189	-418,596	-17.2	31,132	28,343	-2,789	-9.0	1.28	1.40
Apartments Exist	808,119	752,917	-55,201	-6.8	12,392	12,635	243	2.0	1.53	1.68
Low-inc Apts Exi	164,959	149,882	-15,077	-9.1	1,562	1,556	-6	-0.4	0.95	1.04
Seas Rec: Exist	57,928	49,283	-8,645	-14.9	648	621	-27	-4.2	1.12	1.26
Com/Ind Lo Exist	488,893	483,095	-5,798	-1.2	12,416	13,297	881	7.1	2.54	2.75
Com/Ind Hi Exist	4,131,729	3,723,643	-408,086	-9.9	136,719	133,898	-2,821	-2.1	3.31	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	246,819	262,912	16,093	6.5	8,078	9,374	1,295	16.0	3.27	3.57
AgHm House Exist	124,847	106,826	-18,021	-14.4	1,295	1,216	-79	-6.1	1.04	1.14
AgHm Land: Exist	110,886	107,240	-3,646	-3.3	425	469	44	10.5	0.38	0.44
Ag NonHm: Exist	133,478	122,864	-10,614	-8.0	1,299	1,351	52	4.0	0.97	1.10
Misc props	149,502	144,882	-4,620	-3.1	2,299	2,454	155	6.7	1.54	1.69
ResHmstd: NewCon	0	127,250	127,250	0.0	0	1,559	1,559	0.0	0.00	1.22
All Other NewCon	0	64,605	64,605	0.0	0	1,461	1,461	0.0	0.00	2.26
<b>Total</b>	<b>29,899,110</b>	<b>27,050,251</b>	<b>-2,848,859</b>	<b>-9.5</b>	<b>447,498</b>	<b>443,121</b>	<b>-4,376</b>	<b>-1.0</b>	<b>1.50</b>	<b>1.64</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	348,505	315,783	-32,722	-9.4	County	35.41	40.19	0.000	0.000
(-) TIF Tax Capacity	17,621	14,817	-2,804	-15.9	City/Town	35.31	38.82	0.315	0.345
(-) FD Contrib Tax Cap	36,082	36,111	29	0.1	School District	24.44	27.46	20.682	20.917
(=) Taxable Tax Capacity	294,802	264,854	-29,947	#####	Special District	5.58	6.16	0.000	0.000
FD Distrib Tax Cap	55,083	56,477	1,394	2.5	<b>Total</b>	100.74	112.63	20.998	21.262

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	148,400	133,500	-10.0	1,568	1,535	-33	-2.1	1.06	1.15
Res Hmstd: Avg Val	222,500	200,200	-10.0	2,537	2,488	-48	-1.9	1.14	1.24
Res Hmstd: Hi Val	296,700	267,000	-10.0	3,507	3,443	-64	-1.8	1.18	1.29
Res Hmstd: Ex-Hi Val	445,100	400,500	-10.0	5,419	5,351	-68	-1.3	1.22	1.34
Apartment	300,000	279,500	-6.8	4,408	4,529	122	2.8	1.47	1.62
Comm/Ind: Lo Val	150,000	135,200	-9.9	3,787	3,706	-81	-2.1	2.52	2.74
Comm/Ind: Med Val	300,000	270,400	-9.9	8,731	8,428	-304	-3.5	2.91	3.12
Comm/Ind: Hi Val	1,000,000	901,200	-9.9	31,805	31,037	-767	-2.4	3.18	3.44

**WASHINGTON COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,016,843	18,521,066	-1,495,777	-7.5	201,017	201,733	716	0.4	1.00	1.09
ResNonHm Exist	2,579,526	2,183,684	-395,842	-15.3	28,047	25,709	-2,337	-8.3	1.09	1.18
Apartments Exist	562,110	563,553	1,443	0.3	7,534	8,257	722	9.6	1.34	1.47
Low-inc Apts Exi	114,962	105,891	-9,071	-7.9	928	936	7	0.8	0.81	0.88
Seas Rec: Exist	173,278	157,711	-15,566	-9.0	1,647	1,624	-23	-1.4	0.95	1.03
Com/Ind Lo Exist	300,990	298,072	-2,918	-1.0	7,126	7,630	505	7.1	2.37	2.56
Com/Ind Hi Exist	2,906,362	2,666,094	-240,268	-8.3	91,067	90,275	-792	-0.9	3.13	3.39
Publ U: Elec Gen	145,430	152,977	7,548	5.2	3,230	3,575	345	10.7	2.22	2.34
Publ U: Other	229,536	240,625	11,090	4.8	7,170	8,123	954	13.3	3.12	3.38
AgHm House Exist	169,292	146,744	-22,548	-13.3	1,456	1,357	-99	-6.8	0.86	0.92
AgHm Land: Exist	226,415	203,159	-23,257	-10.3	671	663	-8	-1.3	0.30	0.33
Ag NonHm: Exist	325,595	419,404	93,809	28.8	2,654	3,663	1,009	38.0	0.82	0.87
Misc props	38,441	37,290	-1,152	-3.0	470	486	16	3.3	1.22	1.30
ResHmstd: NewCon	0	121,227	121,227	0.0	0	1,369	1,369	0.0	0.00	1.13
All Other NewCon	0	80,424	80,424	0.0	0	1,613	1,613	0.0	0.00	2.01
<b>Total</b>	<b>27,788,780</b>	<b>25,897,921</b>	<b>-1,890,859</b>	<b>-6.8</b>	<b>353,017</b>	<b>357,013</b>	<b>3,996</b>	<b>1.1</b>	<b>1.27</b>	<b>1.38</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	316,931	295,231	-21,700	-6.8	County	27.55	29.63	0.314	0.229
(-) TIF Tax Capacity	8,474	7,897	-578	-6.8	City/Town	30.07	32.81	0.626	0.675
(-) FD Contrib Tax Cap	26,427	25,869	-558	-2.1	School District	24.25	26.89	16.281	18.037
(=) Taxable Tax Capacity	282,029	261,465	-20,564	-7.3	Special District	5.14	5.44	0.000	0.000
FD Distrib Tax Cap	31,493	31,708	215	0.7	<b>Total</b>	87.01	94.77	17.221	18.941

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	188,900	174,800	-7.5	1,766	1,773	6	0.3	0.94	1.01
Res Hmstd:Avg Val	283,200	262,000	-7.5	2,834	2,843	8	0.3	1.00	1.08
Res Hmstd: Hi Val	377,500	349,300	-7.5	3,902	3,914	12	0.3	1.03	1.12
Res Hmstd: Ex-Hi Val	566,400	524,100	-7.5	6,048	6,016	-31	-0.5	1.07	1.15
Apartment	300,000	300,800	0.3	3,779	4,133	354	9.4	1.26	1.37
Comm/Ind: Lo Val	150,000	137,600	-8.3	3,536	3,508	-28	-0.8	2.36	2.55
Comm/Ind: Med Val	300,000	275,200	-8.3	8,165	8,000	-165	-2.0	2.72	2.91
Comm/Ind: Hi Val	1,000,000	917,300	-8.3	29,765	29,419	-346	-1.2	2.98	3.21

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	28,345,015	26,229,321	-2,115,694	-7.5	314,090	307,615	-6,474	-2.1	1.11	1.17
ResNonHm Exist	2,428,335	2,136,718	-291,617	-12.0	29,806	27,803	-2,003	-6.7	1.23	1.30
Apartments Exist	1,718,163	1,567,593	-150,570	-8.8	23,747	23,243	-504	-2.1	1.38	1.48
Low-inc Apts Exi	116,364	119,315	2,951	2.5	1,069	1,161	92	8.6	0.92	0.97
Seas Rec: Exist	28,151	26,294	-1,857	-6.6	333	329	-4	-1.2	1.18	1.25
Com/Ind Lo Exist	524,287	520,695	-3,591	-0.7	12,919	13,774	855	6.6	2.46	2.65
Com/Ind Hi Exist	5,935,456	5,534,358	-401,099	-6.8	189,032	189,448	416	0.2	3.18	3.42
Publ U: Elec Gen	72,405	79,195	6,790	9.4	1,674	1,962	288	17.2	2.31	2.48
Publ U: Other	475,322	533,687	58,365	12.3	15,316	18,430	3,114	20.3	3.22	3.45
AgHm House Exist	220,815	204,902	-15,913	-7.2	2,065	1,997	-67	-3.3	0.94	0.97
AgHm Land: Exist	630,440	624,532	-5,908	-0.9	2,758	2,830	72	2.6	0.44	0.45
Ag NonHm: Exist	372,146	326,326	-45,820	-12.3	3,281	3,025	-256	-7.8	0.88	0.93
Misc props	141,405	135,274	-6,130	-4.3	2,165	2,185	20	0.9	1.53	1.62
ResHmstd: NewCon	0	119,666	119,666	0.0	0	1,451	1,451	0.0	0.00	1.21
All Other NewCon	0	101,779	101,779	0.0	0	1,950	1,950	0.0	0.00	1.92
<b>Total</b>	<b>41,008,305</b>	<b>38,259,657</b>	<b>-2,748,649</b>	<b>-6.7</b>	<b>598,255</b>	<b>597,205</b>	<b>-1,050</b>	<b>-0.2</b>	<b>1.46</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	482,054	450,548	-31,506	-6.5	County	27.16	29.11	0.501	0.537
(-) TIF Tax Capacity	19,503	14,889	-4,614	-23.7	City/Town	37.14	40.00	0.913	0.995
(-) FD Contrib Tax Cap	52,294	52,609	315	0.6	School District	25.51	27.24	19.813	20.439
(=) Taxable Tax Capacity	410,257	383,050	-27,207	-6.6	Special District	4.68	5.01	0.000	0.000
FD Distrib Tax Cap	58,215	58,690	475	0.8	<b>Total</b>	94.50	101.36	21.228	21.971

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	164,200	151,900	-7.5	1,676	1,638	-38	-2.3	1.02	1.08
Res Hmstd: Avg Val	246,200	227,800	-7.5	2,698	2,642	-56	-2.1	1.1	1.16
Res Hmstd: Hi Val	328,200	303,700	-7.5	3,721	3,647	-75	-2.0	1.13	1.20
Res Hmstd: Ex-Hi Val	492,400	455,600	-7.5	5,698	5,619	-79	-1.4	1.16	1.23
Apartment	300,000	273,700	-8.8	4,181	4,069	-111	-2.7	1.39	1.49
Comm/Ind: Lo Val	150,000	139,900	-6.7	3,703	3,699	-4	-0.1	2.47	2.64
Comm/Ind: Med Val	300,000	279,700	-6.8	8,535	8,444	-92	-1.1	2.85	3.02
Comm/Ind: Hi Val	1,000,000	932,400	-6.8	31,084	30,976	-107	-0.3	3.11	3.32

**CARVER & SCOTT COUNTIES**

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: Exist	17,697,186	16,770,349	-926,837	-5.2	205,839	207,871	2,032	1.0	1.16	1.24
ResNonHm Exist	2,407,233	2,041,689	-365,545	-15.2	30,922	27,771	-3,151	-10.2	1.28	1.36
Apartments Exist	404,704	393,623	-11,081	-2.7	6,027	6,254	227	3.8	1.49	1.59
Low-inc Apts Exi	110,936	109,756	-1,181	-1.1	1,045	1,097	52	5.0	0.94	1.00
Seas Rec: Exist	84,947	80,232	-4,715	-5.6	999	1,020	21	2.1	1.18	1.27
Com/Ind Lo Exist	383,457	379,631	-3,827	-1.0	9,708	10,255	547	5.6	2.53	2.70
Com/Ind Hi Exist	2,472,993	2,395,502	-77,491	-3.1	81,584	84,590	3,006	3.7	3.30	3.53
Publ U: Elec Gen	17,839	18,924	1,085	6.1	391	445	54	13.9	2.19	2.35
Publ U: Other	158,344	200,960	42,617	26.9	5,116	6,826	1,711	33.4	3.23	3.40
AgHm House Exist	440,050	378,911	-61,139	-13.9	3,981	3,596	-385	-9.7	0.90	0.95
AgHm Land: Exist	999,955	928,249	-71,706	-7.2	4,139	3,910	-229	-5.5	0.41	0.42
Ag NonHm: Exist	534,023	485,462	-48,561	-9.1	4,863	4,699	-164	-3.4	0.91	0.97
Misc props	24,774	24,846	72	0.3	362	388	26	7.1	1.46	1.56
ResHmstd: NewCon	0	144,191	144,191	0.0	0	1,778	1,778	0.0	0.00	1.23
All Other NewCon	0	65,248	65,248	0.0	0	1,177	1,177	0.0	0.00	1.80
<b>Total</b>	<b>25,736,442</b>	<b>24,417,571</b>	<b>-1,318,871</b>	<b>-5.1</b>	<b>354,975</b>	<b>361,677</b>	<b>6,702</b>	<b>1.9</b>	<b>1.38</b>	<b>1.48</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	286,638	272,375	-14,263	-5.0	County	35.75	38.03	0.000	0.000
(-) TIF Tax Capacity	7,976	7,258	-717	-9.0	City/Town	30.29	32.33	1.024	1.054
(-) FD Contrib Tax Cap	21,340	22,257	917	4.3	School District	30.13	32.20	16.817	18.305
(=) Taxable Tax Capacity	257,322	242,859	-14,463	-5.6	Special District	4.99	5.27	0.000	0.000
FD Distrib Tax Cap	28,136	28,261	125	0.4	<b>Total</b>	101.17	107.84	17.841	19.359

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	191,300	181,300	-5.2	2,076	2,097	20	1.0	1.09	1.16
Res Hmstd:Avg Val	286,900	271,900	-5.2	3,300	3,331	31	0.9	1.15	1.22
Res Hmstd: Hi Val	382,400	362,400	-5.2	4,523	4,563	41	0.9	1.18	1.26
Res Hmstd: Ex-Hi Val	573,700	543,700	-5.2	7,014	7,033	20	0.3	1.22	1.29
Apartment	300,000	291,800	-2.7	4,329	4,498	169	3.9	1.44	1.54
Comm/Ind: Lo Val	150,000	145,300	-3.1	3,738	3,880	142	3.8	2.49	2.67
Comm/Ind: Med Val	300,000	290,600	-3.1	8,632	8,920	288	3.3	2.88	3.07
Comm/Ind: Hi Val	1,000,000	968,700	-3.1	31,473	32,624	1,151	3.7	3.15	3.37



**NORTHERN HENNEPIN CO.**

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: Exist	18,279,790	16,637,513	-1,642,276	-9.0	239,556	236,885	-2,671	-1.1	1.31	1.42
ResNonHm Exist	1,849,928	1,584,906	-265,022	-14.3	27,076	25,230	-1,846	-6.8	1.46	1.59
Apartments Exist	973,103	911,531	-61,571	-6.3	17,200	17,711	510	3.0	1.77	1.94
Low-inc Apts Exi	147,471	135,558	-11,913	-8.1	1,607	1,614	6	0.4	1.09	1.19
Seas Rec: Exist	8,813	7,901	-912	-10.4	143	136	-7	-4.8	1.63	1.73
Com/Ind Lo Exist	346,192	339,433	-6,758	-2.0	9,376	9,922	547	5.8	2.71	2.92
Com/Ind Hi Exist	4,542,658	4,154,694	-387,965	-8.5	159,979	157,780	-2,199	-1.4	3.52	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	208,459	221,346	12,887	6.2	7,234	8,299	1,065	14.7	3.47	3.75
AgHm House Exist	73,762	66,971	-6,791	-9.2	918	900	-18	-1.9	1.24	1.34
AgHm Land: Exist	129,197	121,550	-7,647	-5.9	678	699	21	3.0	0.53	0.58
Ag NonHm: Exist	274,367	229,898	-44,469	-16.2	3,170	2,891	-279	-8.8	1.16	1.26
Misc props	23,554	23,418	-136	-0.6	430	462	32	7.3	1.83	1.97
ResHmstd: NewCon	0	106,771	106,771	0.0	0	1,488	1,488	0.0	0.00	1.39
All Other NewCon	0	56,741	56,741	0.0	0	1,506	1,506	0.0	0.00	2.65
<b>Total</b>	<b>26,857,293</b>	<b>24,598,230</b>	<b>-2,259,062</b>	<b>-8.4</b>	<b>467,368</b>	<b>465,524</b>	<b>-1,844</b>	<b>-0.4</b>	<b>1.74</b>	<b>1.89</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	321,152	294,483	-26,669	-8.3	County	42.44	45.73	0.000	0.000
(-) TIF Tax Capacity	24,597	21,767	-2,830	-11.5	City/Town	39.67	43.92	0.992	1.072
(-) FD Contrib Tax Cap	39,281	37,581	-1,700	-4.3	School District	25.47	28.47	21.129	22.213
(=) Taxable Tax Capacity	257,273	235,134	-22,139	-8.6	Special District	8.88	9.94	0.000	0.000
FD Distrib Tax Cap	45,742	46,749	1,007	2.2	<b>Total</b>	116.46	128.05	22.120	23.285

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,500	138,800	-9.0	1,878	1,853	-25	-1.3	1.23	1.34
Res Hmstd: Avg Val	228,600	208,100	-9.0	3,001	2,964	-37	-1.2	1.31	1.42
Res Hmstd: Hi Val	304,800	277,400	-9.0	4,126	4,075	-50	-1.2	1.35	1.47
Res Hmstd: Ex-Hi Val	457,300	416,200	-9.0	6,337	6,299	-38	-0.6	1.39	1.51
Apartment	300,000	281,000	-6.3	5,031	5,152	121	2.4	1.68	1.83
Comm/Ind: Lo Val	150,000	137,200	-8.5	4,024	3,975	-49	-1.2	2.68	2.9
Comm/Ind: Med Val	300,000	274,400	-8.5	9,280	9,055	-225	-2.4	3.09	3.3
Comm/Ind: Hi Val	1,000,000	914,600	-8.5	33,804	33,289	-515	-1.5	3.38	3.64

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	21,465,380	20,108,441	-1,356,939	-6.3	262,694	268,441	5,747	2.2	1.22	1.33
ResNonHm Exist	2,266,412	2,107,324	-159,088	-7.0	29,581	30,007	426	1.4	1.31	1.42
Apartments Exist	2,085,150	1,967,595	-117,555	-5.6	32,460	33,587	1,126	3.5	1.56	1.71
Low-inc Apts Exi	157,647	154,808	-2,839	-1.8	1,522	1,635	114	7.5	0.97	1.06
Seas Rec: Exist	3,945	3,467	-478	-12.1	46	44	-2	-4.4	1.16	1.26
Com/Ind Lo Exist	375,385	367,838	-7,547	-2.0	9,714	10,305	591	6.1	2.59	2.80
Com/Ind Hi Exist	8,221,647	7,340,508	-881,139	-10.7	276,963	267,523	-9,440	-3.4	3.37	3.64
Publ U: Elec Gen	196	202	6	3.1	5	6	1	12.9	2.61	2.85
Publ U: Other	162,643	172,922	10,279	6.3	5,496	6,321	825	15.0	3.38	3.66
AgHm House Exist	195	167	-28	-14.2	2	2	0	-8.9	1.17	1.24
AgHm Land: Exist	61	60	-1	-1.7	0	0	0	18.2	0.25	0.30
Ag NonHm: Exist	2,496	194	-2,302	-92.2	27	2	-25	-91.5	1.10	1.20
Misc props	7,760	7,672	-88	-1.1	139	152	13	9.5	1.79	1.98
ResHmstd: NewCon	0	59,693	59,693	0.0	0	791	791	0.0	0.00	1.33
All Other NewCon	0	165,071	165,071	0.0	0	4,996	4,996	0.0	0.00	3.03
<b>Total</b>	<b>34,748,915</b>	<b>32,455,961</b>	<b>-2,292,954</b>	<b>-6.6</b>	<b>618,650</b>	<b>623,813</b>	<b>5,164</b>	<b>0.8</b>	<b>1.78</b>	<b>1.92</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	444,155	412,670	-31,485	-7.1	County	42.44	45.73	0.000	0.000
(-) TIF Tax Capacity	31,065	28,448	-2,618	-8.4	City/Town	35.25	38.95	0.174	0.190
(-) FD Contrib Tax Cap	66,478	64,861	-1,617	-2.4	School District	20.62	23.53	16.753	17.337
(=) Taxable Tax Capacity	346,612	319,361	-27,251	-7.9	Special District	10.16	11.22	0.000	0.000
FD Distrib Tax Cap	30,702	29,166	-1,536	-5.0	<b>Total</b>	108.47	119.43	16.927	17.527

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	190,700	178,600	-6.3	2,191	2,234	44	2.0	1.15	1.25
Res Hmstd: Avg Val	285,900	267,800	-6.3	3,470	3,536	66	1.9	1.21	1.32
Res Hmstd: Hi Val	381,100	357,000	-6.3	4,750	4,838	88	1.9	1.25	1.36
Res Hmstd: Ex-Hi Val	571,700	535,600	-6.3	7,364	7,441	78	1.1	1.29	1.39
Apartment	300,000	283,100	-5.6	4,576	4,722	147	3.2	1.53	1.67
Comm/Ind: Lo Val	150,000	133,900	-10.7	3,835	3,700	-134	-3.5	2.56	2.76
Comm/Ind: Med Val	300,000	267,800	-10.7	8,863	8,417	-446	-5.0	2.95	3.14
Comm/Ind: Hi Val	1,000,000	892,800	-10.7	32,329	31,081	-1,248	-3.9	3.23	3.48

**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	29,314,080	27,193,279	-2,120,800	-7.2	345,315	347,195	1,881	0.5	1.18	1.28
ResNonHm Exist	4,243,682	3,932,341	-311,341	-7.3	51,894	52,186	292	0.6	1.22	1.33
Apartments Exist	1,607,620	1,488,119	-119,501	-7.4	23,620	23,772	152	0.6	1.47	1.60
Low-inc Apts Exi	121,287	112,658	-8,628	-7.1	1,099	1,108	10	0.9	0.91	0.98
Seas Rec: Exist	159,447	144,927	-14,521	-9.1	1,861	1,833	-27	-1.5	1.17	1.26
Com/Ind Lo Exist	362,498	354,815	-7,683	-2.1	9,047	9,545	498	5.5	2.50	2.69
Com/Ind Hi Exist	6,545,204	6,022,763	-522,441	-8.0	215,561	213,641	-1,920	-0.9	3.29	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	195,693	211,377	15,684	8.0	6,377	7,414	1,037	16.3	3.26	3.51
AgHm House Exist	76,255	68,549	-7,707	-10.1	860	810	-50	-5.8	1.13	1.18
AgHm Land: Exist	129,454	123,524	-5,929	-4.6	773	781	8	1.0	0.60	0.63
Ag NonHm: Exist	219,643	192,459	-27,184	-12.4	2,075	1,945	-131	-6.3	0.94	1.01
Misc props	17,551	18,290	739	4.2	288	328	39	13.6	1.64	1.79
ResHmstd: NewCon	0	107,286	107,286	0.0	0	1,349	1,349	0.0	0.00	1.26
All Other NewCon	0	109,290	109,290	0.0	0	2,801	2,801	0.0	0.00	2.56
<b>Total</b>	<b>42,992,412</b>	<b>40,079,677</b>	<b>-2,912,736</b>	<b>-6.8</b>	<b>658,770</b>	<b>664,707</b>	<b>5,937</b>	<b>0.9</b>	<b>1.53</b>	<b>1.66</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	521,123	484,514	-36,608	-7.0	County	42.44	45.73	0.000	0.000
(-) TIF Tax Capacity	9,480	8,585	-895	-9.4	City/Town	25.97	28.11	0.887	1.001
(-) FD Contrib Tax Cap	55,725	53,864	-1,861	-3.3	School District	21.61	23.85	15.959	17.186
(=) Taxable Tax Capacity	455,918	422,065	-33,852	-7.4	Special District	9.37	10.40	0.000	0.000
FD Distrib Tax Cap	23,908	22,919	-989	-4.1	<b>Total</b>	99.38	108.08	16.846	18.186

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	264,100	245,000	-7.2	2,935	2,942	7	0.2	1.11	1.20
Res Hmstd: Avg Val	395,900	367,300	-7.2	4,585	4,596	11	0.2	1.16	1.25
Res Hmstd: Hi Val	527,800	489,600	-7.2	6,204	6,182	-21	-0.3	1.18	1.26
Res Hmstd: Ex-Hi Val	791,900	734,600	-7.2	9,929	9,910	-20	-0.2	1.25	1.35
Apartment	300,000	277,700	-7.4	4,232	4,257	25	0.6	1.41	1.53
Comm/Ind: Lo Val	150,000	138,000	-8.0	3,714	3,684	-30	-0.8	2.48	2.67
Comm/Ind: Med Val	300,000	276,100	-8.0	8,583	8,417	-165	-1.9	2.86	3.05
Comm/Ind: Hi Val	1,000,000	920,200	-8.0	31,301	30,955	-346	-1.1	3.13	3.36

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	15,658,270	14,896,788	-761,482	-4.9	186,811	191,755	4,944	2.6	1.19	1.29
ResNonHm Exist	1,585,179	1,392,814	-192,365	-12.1	20,603	19,562	-1,041	-5.1	1.30	1.40
Apartments Exist	1,248,664	1,171,454	-77,210	-6.2	19,397	19,616	219	1.1	1.55	1.67
Low-inc Apts Exi	220,005	226,702	6,697	3.0	2,158	2,394	237	11.0	0.98	1.06
Seas Rec: Exist	13,498	12,765	-734	-5.4	172	173	1	0.8	1.27	1.35
Com/Ind Lo Exist	340,907	340,938	32	0.0	8,750	9,435	685	7.8	2.57	2.77
Com/Ind Hi Exist	5,040,062	4,703,942	-336,120	-6.7	169,972	170,579	606	0.4	3.37	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	218,885	219,070	185	0.1	7,376	7,932	556	7.5	3.37	3.62
AgHm House Exist	1,037	949	-88	-8.5	13	13	0	-2.5	1.24	1.32
AgHm Land: Exist	466	279	-187	-40.1	2	1	-1	-61.6	0.39	0.25
Ag NonHm: Exist	19,678	15,981	-3,697	-18.8	182	163	-19	-10.6	0.92	1.02
Misc props	94,527	93,172	-1,355	-1.4	1,533	1,624	91	5.9	1.62	1.74
ResHmstd: NewCon	0	34,584	34,584	0.0	0	447	447	0.0	0.00	1.29
All Other NewCon	0	42,203	42,203	0.0	0	1,170	1,170	0.0	0.00	2.77
<b>Total</b>	<b>24,441,177</b>	<b>23,151,640</b>	<b>-1,289,537</b>	<b>-5.3</b>	<b>416,968</b>	<b>424,862</b>	<b>7,893</b>	<b>1.9</b>	<b>1.71</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	303,991	287,389	-16,602	-5.5	County	50.04	54.67	0.000	0.000
(-) TIF Tax Capacity	19,447	18,044	-1,403	-7.2	City/Town	26.56	28.81	0.942	0.992
(-) FD Contrib Tax Cap	41,146	39,746	-1,400	-3.4	School District	21.27	22.64	18.557	19.884
(=) Taxable Tax Capacity	243,398	229,598	-13,800	-5.7	Special District	8.05	8.65	0.000	0.000
FD Distrib Tax Cap	34,074	33,353	-721	-2.1	<b>Total</b>	105.91	114.77	19.500	20.876

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	162,700	154,800	-4.9	1,815	1,867	52	2.9	1.12	1.21
Res Hmstd: Avg Val	244,000	232,100	-4.9	2,907	2,985	78	2.7	1.19	1.29
Res Hmstd: Hi Val	325,300	309,500	-4.9	4,000	4,104	104	2.6	1.23	1.33
Res Hmstd: Ex-Hi Val	488,000	464,300	-4.9	6,120	6,298	178	2.9	1.25	1.36
Apartment	300,000	281,400	-6.2	4,557	4,624	68	1.5	1.52	1.64
Comm/Ind: Lo Val	150,000	140,000	-6.7	3,834	3,849	15	0.4	2.56	2.75
Comm/Ind: Med Val	300,000	280,000	-6.7	8,849	8,800	-49	-0.6	2.95	3.14
Comm/Ind: Hi Val	1,000,000	933,300	-6.7	32,250	32,296	46	0.1	3.23	3.46

**CITY OF MINNEAPOLIS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	19,223,045	18,262,989	-960,056	-5.0	269,581	293,784	24,203	9.0	1.40	1.61
ResNonHm Exist	5,312,760	5,115,019	-197,742	-3.7	83,140	91,222	8,081	9.7	1.56	1.78
Apartments Exist	3,157,128	2,911,596	-245,532	-7.8	55,949	58,896	2,948	5.3	1.77	2.02
Low-inc Apts Exi	358,974	354,877	-4,097	-1.1	3,917	4,421	504	12.9	1.09	1.25
Seas Rec: Exist	15,480	14,691	-789	-5.1	273	296	23	8.3	1.77	2.02
Com/Ind Lo Exist	656,914	650,016	-6,898	-1.1	18,056	19,736	1,680	9.3	2.75	3.04
Com/Ind Hi Exist	7,870,689	7,066,440	-804,248	-10.2	283,569	281,053	-2,516	-0.9	3.60	3.98
Publ U: Elec Gen	70,520	120,360	49,839	70.7	1,898	3,606	1,708	90.0	2.69	3.00
Publ U: Other	256,716	283,933	27,217	10.6	9,226	11,291	2,065	22.4	3.59	3.98
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,514	1,496	-18	-1.2	19	22	2	12.8	1.27	1.45
Misc props	58,380	53,966	-4,414	-7.6	1,029	1,098	70	6.8	1.76	2.04
ResHmstd: NewCon	0	50,854	50,854	0.0	0	818	818	0.0	0.00	1.61
All Other NewCon	0	105,142	105,142	0.0	0	2,976	2,976	0.0	0.00	2.83
<b>Total</b>	<b>36,982,119</b>	<b>34,991,379</b>	<b>-1,990,741</b>	<b>-5.4</b>	<b>726,657</b>	<b>769,219</b>	<b>42,562</b>	<b>5.9</b>	<b>1.96</b>	<b>2.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	470,058	442,295	-27,763	-5.9	County	41.78	45.01	0.000	0.000
(-) TIF Tax Capacity	35,672	44,386	8,715	24.4	City/Town	58.28	69.06	2.524	2.667
(-) FD Contrib Tax Cap	55,163	58,331	3,169	5.7	School District	20.02	22.94	16.081	18.648
(=) Taxable Tax Capacity	379,224	339,578	-39,646	#####	Special District	6.81	7.76	0.000	0.000
FD Distrib Tax Cap	60,484	57,452	-3,031	-5.0	<b>Total</b>	126.89	144.77	18.605	21.316

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	160,300	152,300	-5.0	2,104	2,294	190	9.0	1.31	1.51
Res Hmstd: Avg Val	240,300	228,300	-5.0	3,340	3,625	285	8.5	1.39	1.59
Res Hmstd: Hi Val	320,300	304,300	-5.0	4,576	4,956	380	8.3	1.43	1.63
Res Hmstd: Ex-Hi Val	480,600	456,600	-5.0	6,992	7,584	591	8.5	1.45	1.66
Apartment	300,000	276,700	-7.8	5,316	5,597	281	5.3	1.77	2.02
Comm/Ind: Lo Val	150,000	134,700	-10.2	4,123	4,090	-33	-0.8	2.75	3.04
Comm/Ind: Med Val	300,000	269,300	-10.2	9,527	9,299	-228	-2.4	3.18	3.45
Comm/Ind: Hi Val	1,000,000	897,800	-10.2	34,747	34,297	-451	-1.3	3.47	3.82

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,237,935	11,526,486	-711,449	-5.8	154,356	161,193	6,838	4.4	1.26	1.40
ResNonHm Exist	2,443,570	2,059,943	-383,627	-15.7	35,211	32,810	-2,401	-6.8	1.44	1.59
Apartments Exist	1,917,958	1,817,412	-100,546	-5.2	31,534	33,137	1,602	5.1	1.64	1.82
Low-inc Apts Exi	330,115	325,901	-4,214	-1.3	3,326	3,638	313	9.4	1.01	1.12
Seas Rec: Exist	1,147	448	-699	-60.9	17	7	-11	-61.8	1.52	1.49
Com/Ind Lo Exist	432,792	424,413	-8,380	-1.9	11,407	12,179	771	6.8	2.64	2.87
Com/Ind Hi Exist	3,942,087	3,611,692	-330,395	-8.4	136,708	136,391	-317	-0.2	3.47	3.78
Publ U: Elec Gen	28,326	876	-27,450	-96.9	724	24	-700	-96.6	2.56	2.80
Publ U: Other	208,179	227,223	19,043	9.1	7,219	8,577	1,357	18.8	3.47	3.77
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	740	727	-13	-1.8	9	10	1	9.3	1.20	1.34
Misc props	7,129	6,152	-977	-13.7	119	110	-9	-7.3	1.67	1.79
ResHmstd: NewCon	0	23,807	23,807	0.0	0	333	333	0.0	0.00	1.40
All Other NewCon	0	57,831	57,831	0.0	0	1,133	1,133	0.0	0.00	1.96
<b>Total</b>	<b>21,549,978</b>	<b>20,082,911</b>	<b>-1,467,067</b>	<b>-6.8</b>	<b>380,630</b>	<b>389,541</b>	<b>8,911</b>	<b>2.3</b>	<b>1.77</b>	<b>1.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	266,461	247,786	-18,674	-7.0	County	46.28	50.56	0.000	0.000
(-) TIF Tax Capacity	25,463	23,810	-1,653	-6.5	City/Town	36.23	38.16	0.000	0.000
(-) FD Contrib Tax Cap	30,379	29,483	-895	-2.9	School District	28.33	34.79	13.943	14.916
(=) Taxable Tax Capacity	210,619	194,493	-16,126	-7.7	Special District	9.54	10.42	0.000	0.000
FD Distrib Tax Cap	56,480	55,940	-540	-1.0	<b>Total</b>	120.38	133.93	13.943	14.916

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	141,000	132,800	-5.8	1,648	1,724	75	4.6	1.17	1.3
Res Hmstd: Avg Val	211,300	199,000	-5.8	2,656	2,769	113	4.2	1.26	1.39
Res Hmstd: Hi Val	281,700	265,300	-5.8	3,665	3,815	150	4.1	1.30	1.44
Res Hmstd: Ex-Hi Val	422,700	398,100	-5.8	5,678	5,911	234	4.1	1.34	1.48
Apartment	300,000	284,300	-5.2	4,932	5,184	251	5.1	1.64	1.82
Comm/Ind: Lo Val	150,000	137,400	-8.4	3,954	3,943	-11	-0.3	2.64	2.87
Comm/Ind: Med Val	300,000	274,900	-8.4	9,156	9,021	-135	-1.5	3.05	3.28
Comm/Ind: Hi Val	1,000,000	916,200	-8.4	33,431	33,239	-192	-0.6	3.34	3.63

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
175.0	Farm 1b Hmstd HGA: <50K	0.450	26,000	117	26
176.0	Ag Hmstd HGA: <76K	1.000	6,136,298	61,363	40,679
177.0	Ag Hmstd HGA: 76K-414K	1.000	5,464,254	54,643	53,887
178.0	Ag Hmstd HGA: 414K-500K	1.000	50,444	504	493
179.0	Ag Hmstd HGA: >500K	1.250	69,080	864	853
180.0	Farm 1b Hmstd 2a land <50K	0.450	1,092	5	1
181.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,106,912	45,535	15,439
182.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	12,205,877	61,029	48,026
183.0	Ag Hmstd 2a 1 & b: 345K-1.01M	0.500	16,297,706	81,489	61,268
184.0	Ag Hmstd 2a 1 & b: >1.01M	1.000	10,585,279	105,853	76,752
185.0	Farm 1b Hmstd 2b land <50K	0.450	138	1	0
186.0	Ag Hmstd 2b 1 & b: <115K	0.500	978,193	4,891	1,660
187.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,129,199	5,646	4,566
188.0	Ag Hmstd 2b 1 & b: 345K-1.01M	0.500	786,475	3,932	3,143
189.0	Ag Hmstd 2b 1 & b: >1.01M	1.000	253,414	2,534	2,086
193.0	Ag 2a Non-homestead	1.000	23,347,372	233,474	177,521
194.0	Ag 2b Non-homestead	1.000	8,059,784	80,598	64,340
195.0	Migrant Housing <500K	1.000	1,062	11	12
198.0	Managed forest land (2c)	0.650	179,168	1,165	909
199.0	Private Airport (2d)	1.000	1,069	11	9
205.0	Res 1b Homestead: <50K	0.450	452,735	2,037	1,842
206.0	Res Homestead: <76K	1.000	105,025,684	1,050,257	1,021,920
207.0	Res Homestead: 76K-414K	1.000	186,967,976	1,869,680	2,233,039
208.0	Res Homestead: 414K-500K	1.000	3,894,076	38,941	40,856
209.0	Res Homestead: > 500K	1.250	14,430,203	180,378	192,571
211.0	Res NonHmstd 1 unit: <76K	1.000	13,251,606	132,516	163,935
212.0	Res NonHmstd 1 unit: 76K - 500K	1.000	16,600,077	166,001	201,113
213.0	Res NonHmstd 1 unit: >500K	1.250	2,599,566	32,495	35,368
215.0	Res NonHmstd 2-3 units	1.250	9,496,605	118,708	142,651
218.0	Regular apartments (4a)	1.250	18,379,686	229,746	290,643
219.0	Low-income housing (4d)	0.750	2,807,184	21,054	27,775
220.0	Student housing	1.000	28,238	282	355
221.0	Manuf home park land	1.250	605,751	7,572	9,175
223.0	Non-comm SeasRec: <76K	1.000	9,736,889	97,369	74,524
224.0	Non-Comm SeasRec: 76K-500K	1.000	15,191,373	151,914	125,526
225.0	Non-comm SeasRec: >500K	1.250	1,893,893	23,674	17,747
227.0	Comm SeasRec 1c: <600K	0.500	419,067	2,095	1,628
228.0	Com SeasRec 1c: 600K-2.3M	1.000	212,929	2,129	1,506
229.0	Com SeasRec 1c: >2.3M	1.250	32,973	412	301
230.0	Com SeasRec 4c: <500K	1.000	222,231	2,222	2,231
231.0	Com SeasRec 4c: >500K	1.250	177,507	2,219	1,939

House Research Dept.

Simulation No. 11A1

Baseline: Final Pay 2010

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Alternative: Actual Pay 2011 (Revised)

(all figures in \$000s)

Item ID	Description	Baseline	Final Pay 2010	Actual Pay 2011 (Revised)	Final Pay 2010
232.0	Bed & Breakfast	1.250	24,598	307	332
233.0	Qualifying golf courses	1.250	260,581	3,257	3,309
234.0	Metro Non-profit Indoor Rec	1.250	15,220	190	270
235.0	Non-profit/Comm Serv - NonRev	1.500	42,634	640	759
236.0	Non-profit/Comm Serv - donation	1.500	76,136	1,142	1,603
237.0	Seasonal Restaurant on Lake	1.250	19,457	243	192
238.0	Qualifying Marina <500K	1.000	7,566	76	80
239.0	Qualifying Marina >500K	1.250	17,685	221	224
241.0	Commercial: <150K	1.500	8,718,725	130,781	220,086
242.0	Commercial: >150K	2.000	50,381,677	1,007,634	1,681,888
243.0	Comm'l border city: <150K	1.500	600	9	16
244.0	Comm'l border city: >150K	2.000	13,877	278	356
252.0	Industrial: <150K	1.500	1,314,007	19,710	33,767
253.0	Industrial: >150K	2.000	15,134,010	302,680	509,374
255.0	Ind'l border city: >150K	2.000	4,282	86	99
263.0	Publ Util: land & bldgs <150K	1.500	82,573	1,239	1,929
264.0	Publ Util: land & bldgs >150K	2.000	914,818	18,296	29,166
265.0	Publ Util: Electric Generat Mach	2.000	1,484,155	29,683	33,826
266.0	Publ Util: machinery (non-generat)	2.000	1,160,128	23,203	34,498
268.0	Railroad <150K	1.500	156,512	2,348	4,060
269.0	Railroad >150K	2.000	749,783	14,996	23,387
271.0	Non-comm aircraft hangars	1.500	4,430	66	75
272.0	Mineral	2.000	2,196	44	81
273.0	Misc class 5	2.000	7,114	142	158
279.0	Personal: 3f	1.000	12,247	122	114
280.0	Non-comm aircraft hangars	1.500	79,870	1,198	1,308
281.0	Pers: It31 tools&mach excl elec gen	2.000	187,331	3,747	5,339
282.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	5,393	54	67
283.0	Pers: It32 struct/leased land-NCSRR<76	1.000	58,354	584	503
284.0	Pers: It32 NCSRR: 76K-500K	1.000	15,605	156	121
286.0	Pers: It32 struct/leased land-C/I	2.000	23,504	470	673
287.0	Pers: Item 33 ag real estate	1.000	29,629	296	291
289.0	Pers: It41 struct/leased land - C/I	2.000	455,008	9,100	11,467
290.0	Pers: It41 struct/leased land-NCSRR<76	1.000	1,355	14	17
293.0	Pers: It41 str/leased land-non C/I,SRR	1.000	9,715	97	114
294.0	Pers: Item 41 Border EZ	2.000	29	1	1
295.0	Pers: Item 42 non-EZ struct/RR land	2.000	32,470	649	1,172
297.0	Pers: It43 leased real estate - non C/I	1.500	25,387	381	530
298.0	Pers: Item 43 leased real estate - C/I	2.000	467,683	9,354	10,957
299.0	Pers: Item 44 electric util trans lines	2.000	1,682,106	33,642	53,658
300.0	Pers: Item 44 electric util distri lines	2.000	252,561	5,051	8,391
301.0	Pers: Item 45 syst/gas utils	2.000	2,161,691	43,234	64,035
302.0	Pers: Item 46 syst/water utils	2.000	73	1	2
303.0	Pers: Item 48 misc	2.000	10,830	217	255



State Total

583,208,669

6,540,999

7,876,868

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,153	118	33
179.2	Blind/dis Hmstd HGA: <50K: New	0.450	90	0	0
180.1	Ag Hmstd HGA: <76K: Exist	1.000	6,019,058	60,191	42,114
180.2	Ag Hmstd HGA: <76K: New	1.000	18,391	184	127
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,017,465	50,175	51,392
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	14,872	149	151
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	36,905	369	380
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	113	1	1
183.1	Ag Hmstd HGA: >500K: Exist	1.250	52,735	659	685
183.2	Ag Hmstd HGA: >500K: New	1.250	168	2	2
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	810	4	1
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	2	0	0
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,032,190	45,161	10,401
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	25,999	130	32
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,893,113	59,466	53,234
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	31,015	155	142
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	18,400,475	92,002	69,187
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	42,806	214	165
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	10,579,358	105,794	76,356
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,980	220	163
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
189.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	944,763	4,724	1,300
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	123	1	0
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,237,866	6,189	5,797
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	146	1	1
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	847,701	4,239	3,495
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	115	1	1
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	203,436	2,034	1,720
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	23	0	0
197.1	Ag 2a Non-homestead: Exist	1.000	24,306,761	243,068	184,598
197.2	Ag 2a Non-homestead: New	1.000	49,910	499	382
198.1	Ag 2b Non-homestead: Exist	1.000	8,358,988	83,590	68,686
198.2	Ag 2b Non-homestead: New	1.000	2,333	23	19
199.1	Migrant Housing <500K: Exist	1.000	944	9	11
199.2	Migrant Housing <500K: New	1.000	2	0	0
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,676
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	469,272	2,112	2,086
209.2	Res 1b Homestead: <50K: New	0.450	2,692	12	11

**House Research Dept.**

**Simulation No. 11A1      Baseline:      Final Pay 2010**

**4/6/2011 10:51 AM      Alternative: Actual Pay 2011 (Revised)**

(all figures in \$000s)

Simulation No.	Description	Baseline	Final Pay 2010	Alternative: Actual Pay 2011 (Revised)	Final Pay 2010
210.1	Res Homestead: <76K: Exist	1.000	104,522,453	1,045,225	1,105,924
210.2	Res Homestead: <76K: New	1.000	571,488	5,715	5,760
211.1	Res Homestead: 76K-414K: Exist	1.000	171,602,545	1,716,025	2,196,388
211.2	Res Homestead: 76K-414K: New	1.000	906,510	9,065	11,249
212.1	Res Homestead: 414K-500K: Exist	1.000	3,213,331	32,133	36,157
212.2	Res Homestead: 414K-500K: New	1.000	17,573	176	196
213.1	Res Homestead: > 500K: Exist	1.250	12,069,396	150,867	176,482
213.2	Res Homestead: > 500K: New	1.250	53,555	669	757
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	12,995,727	129,957	172,532
215.2	Res NonHmstd 1 unit: <76K: New	1.000	174,370	1,744	2,217
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,671,295	146,713	192,377
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	202,165	2,022	2,539
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,234,037	27,925	33,341
217.2	Res NonHmstd 1 unit: >500K: New	1.250	33,345	417	480
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,400,695	105,009	136,754
219.2	Res NonHmstd 2-3 units: New	1.250	114,257	1,428	1,772
222.1	Regular apartments (4a): Exist	1.250	17,414,316	217,679	300,155
222.2	Regular apartments (4a): New	1.250	203,887	2,549	3,412
223.1	Low-income housing (4d): Exist	0.750	2,748,657	20,615	29,390
223.2	Low-income housing (4d): New	0.750	35,836	269	374
224.1	Student housing: Exist	1.000	24,986	250	355
224.2	Student housing: New	1.000	192	2	3
225.1	Manuf home park land: Exist	1.250	607,297	7,591	9,795
225.2	Manuf home park land: New	1.250	170	2	3
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,535,280	95,353	76,718
227.2	Non-comm SeasRec: <76K: New	1.000	87,440	874	722
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	14,430,092	144,301	126,536
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	116,449	1,164	1,029
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,616,261	20,203	16,209
229.2	Non-comm SeasRec: >500K: New	1.250	11,936	149	119
231.1	Comm SeasRec 1c: <600K: Exist	0.500	409,714	2,049	1,655
231.2	Comm SeasRec 1c: <600K: New	0.500	2,049	10	8
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	207,763	2,078	1,540
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,105	11	8
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	26,396	330	260
233.2	Com SeasRec 1c: >2.3M: New	1.250	178	2	2
234.1	Com SeasRec 4c: <500K: Exist	1.000	211,923	2,119	2,264
234.2	Com SeasRec 4c: <500K: New	1.000	1,721	17	16
235.1	Com SeasRec 4c: >500K: Exist	1.250	158,956	1,987	1,832
235.2	Com SeasRec 4c: >500K: New	1.250	2,168	27	25
236.1	Bed & Breakfast: Exist	1.250	23,035	288	318
236.2	Bed & Breakfast: New	1.250	22	0	0
237.1	Qualifying golf courses	1.250	252,491	3,156	3,384
238.1	Metro Non-profit Indoor Rec	1.250	14,449	181	292

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Simulation No. 11A1

Baseline: Final Pay 2010

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Alternative: Actual Pay 2011 (Revised)

(all figures in \$000s)

Item ID	Description	Baseline	Final Pay 2010	Actual Pay 2011 (Revised)	Actual Pay 2011 (Revised)
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,106	527	688
239.2	Non-profit/Comm Serv - NonRev: New	1.500	921	14	15
240.1	Non-profit/Comm Serv - donation: Exist	1.500	71,174	1,068	1,580
240.2	Non-profit/Comm Serv - donation: New	1.500	1,000	15	23
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,137	227	184
241.2	Seasonal Restaurant on Lake: New	1.250	101	1	1
242.1	Qualifying Marina <500K: Exist	1.000	10,739	107	126
242.2	Qualifying Marina <500K: New	1.000	26	0	0
243.1	Qualifying Marina >500K: Exist	1.250	20,180	252	283
243.2	Qualifying Marina >500K: New	1.250	37	0	1
245.1	Commercial: <150K: Exist	1.500	8,579,786	128,697	229,813
245.2	Commercial: <150K: New	1.500	102,296	1,534	2,744
246.1	Commercial: >150K: Exist	2.000	46,398,814	927,976	1,666,099
246.2	Commercial: >150K: New	2.000	478,679	9,574	17,104
247.1	Comm'l border city: <150K: Exist	1.500	733	11	19
247.2	Comm'l border city: <150K: New	1.500	7	0	0
248.1	Comm'l border city: >150K: Exist	2.000	12,433	249	287
248.2	Comm'l border city: >150K: New	2.000	164	3	4
256.1	Industrial: <150K: Exist	1.500	1,306,149	19,592	35,903
256.2	Industrial: <150K: New	1.500	9,863	148	261
257.1	Industrial: >150K: Exist	2.000	14,156,822	283,136	511,662
257.2	Industrial: >150K: New	2.000	70,447	1,409	2,469
259.1	Ind'l border city: >150K: Exist	2.000	4,268	85	98
259.2	Ind'l border city: >150K: New	2.000	14	0	0
267.1	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,770
268.1	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,091
269.1	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,932
270.1	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,052
272.1	Railroad <150K	1.500	164,135	2,462	4,620
273.1	Railroad >150K	2.000	790,705	15,814	26,016
275.1	Non-comm aircraft hangars	1.500	4,121	62	77
276.1	Mineral	2.000	2,202	44	87
277.1	Misc class 5	2.000	2,327	47	60
283.1	Personal: 3f	1.000	12,421	124	120
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,473
285.1	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	199
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	345
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,572
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264

House Research Dept.

Simulation No. 11A1

Baseline: Final Pay 2010

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Alternative: Actual Pay 2011 (Revised)

(all figures in \$000s)

301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	591
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,932
303.1	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,167
304.1	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,297
305.1	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,476
306.1	Pers: Item 46 syst/water utils	2.000	71	1	2
307.1	Pers: Item 48 misc	2.000	15,645	313	357
<b>State Total</b>			<u>560,384,039</u>	<u>6,258,122</u>	<u>8,031,027</u>

**Baseline Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,624,026	1,797,182	210,440	1,365,715	306,302	776,701	7,075,367
<b>Certified MKV Levy</b>	3,269	32,113	143	830,615	160	0	866,140
<b>Fiscal Disparities Levy</b>	158,193	158,533	1,428	171,897	33,448	0	523,498
<b>Disparity Reduction Aid</b>	9,623	0	466	7,941	0	0	18,031
<b>Spread NTC Levy</b>	2,456,210	1,638,650	208,546	1,258,014	272,853	776,701	6,610,974
<b>Spread MKV Levy</b>	3,269	32,113	143	758,478	160	0	794,163
<b>Tax Incr Financing Levy</b>							272,371
	<b>Homestead Credit</b>	278,581		<b>Taconite credit</b>		16,570	
	<b>Agricultural Credit</b>	23,914		<b>Disparity Reduction Credit</b>		5,134	

**Alternative Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,654,733	1,834,378	217,690	1,407,014	313,685	800,307	7,227,807
<b>Certified MKV Levy</b>	2,992	32,202	194	834,270	457	0	869,658
<b>Fiscal Disparities Levy</b>	166,529	168,292	1,490	179,693	35,748	0	551,752
<b>Disparity Reduction Aid</b>	9,635	0	472	8,022	0	0	18,129
<b>Spread NTC Levy</b>	2,478,569	1,666,086	215,728	1,292,596	277,938	800,307	6,731,223
<b>Spread MKV Levy</b>	2,992	32,202	194	760,973	457	0	796,817
<b>Tax Incr Financing Levy</b>							284,757
	<b>Homestead Credit</b>	286,793		<b>Taconite credit</b>		16,872	
	<b>Agricultural Credit</b>	23,431		<b>Disparity Reduction Credit</b>		6,572	