

House Research Simulation Report: Property Tax

Simulation #11C6

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DESCRIPTION

BASELINE: Actual Pay 2011

ALTERNATIVE: Pay 2011 as if HF 42 in effect – 3/22/11

This report compares actual property taxes payable in 2011 to estimated property tax burdens if the elements of HF 42 were in effect for taxes payable in 2011. The payable 2011 baseline is based on actual data reported by the counties. The alternative models the aid cuts and associated levy back amounts, the conversion of the market value homestead credit to a tax capacity reduction and its associated levy impact, the reduction in the state C/I tax, the elimination of metro fiscal disparities and its associated levy impacts, and the modifications to disparity reduction aid. Note that this simulation is for taxes in the same year –when we are able to model it on projected taxes payable in 2012, the tax increases will be higher due to “normal” growth in property taxes from one year to the next.

KEY POINTS

- **Statewide, property taxes would be higher by \$343 million, or 4.3%**, according to the simulation. The overall tax effects are 5.6% in Greater Minnesota and 3.5% in the Metro area. Overall tax change effects vary by region from a low of -2% in SE and SW Hennepin County to a high of 14.6% in the Duluth area.
- **On a statewide average basis, property tax changes vary by property type from +1.6% (on commercial-industrial property) to +7.7% (on apartments).** Increases on other large property types are 5.3% on residential homesteads, 7.3% on residential non-homestead property, 5.8% on agricultural property, 2.3% on public utility property, and 4% 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. They depend upon judgments about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

ASSUMPTIONS:**BASELINE: Actual Pay 2011**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are from reports filed by the county auditors with the Dept. of Revenue.
- **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ALTERNATIVE: Pay 2011 as if HF 42 in effect – 3/22/11

- **Market values** are the same as baseline.
- **County, city and town levies** have been adjusted for changes in aids, the elimination of the market value homestead credit, and the elimination of fiscal disparities with associated levy-back effects, **based** on microdata assumptions of 50% levy back for increases up to 10% of levy, and 30% levy back over 10% of levy. Jurisdictions that gain from the fiscal disparities elimination are assumed to increase levies based on the reverse impact of an aid reduction. Jurisdictions that gain from the elimination of the permanent MVHC reduction are presumed to respond as if receiving an aid increase, i.e. reduce levies.
- **School district levies** were modified only to reflect the elimination of fiscal disparities and its resulting effect on state aids and levies (i.e., school districts with a net loss in tax base due to FD elimination get more state aid, and therefore levy less on a dollar-for-dollar basis, and vice-versa for jurisdictions that gain tax base).
- **Special taxing district levies** are assumed unchanged, except that the \$5 million Metro Council levy for livable communities levied against the fiscal disparities pool is eliminated.
- **The state property tax levy** was reduced by \$33.3 million (for C/I property only).

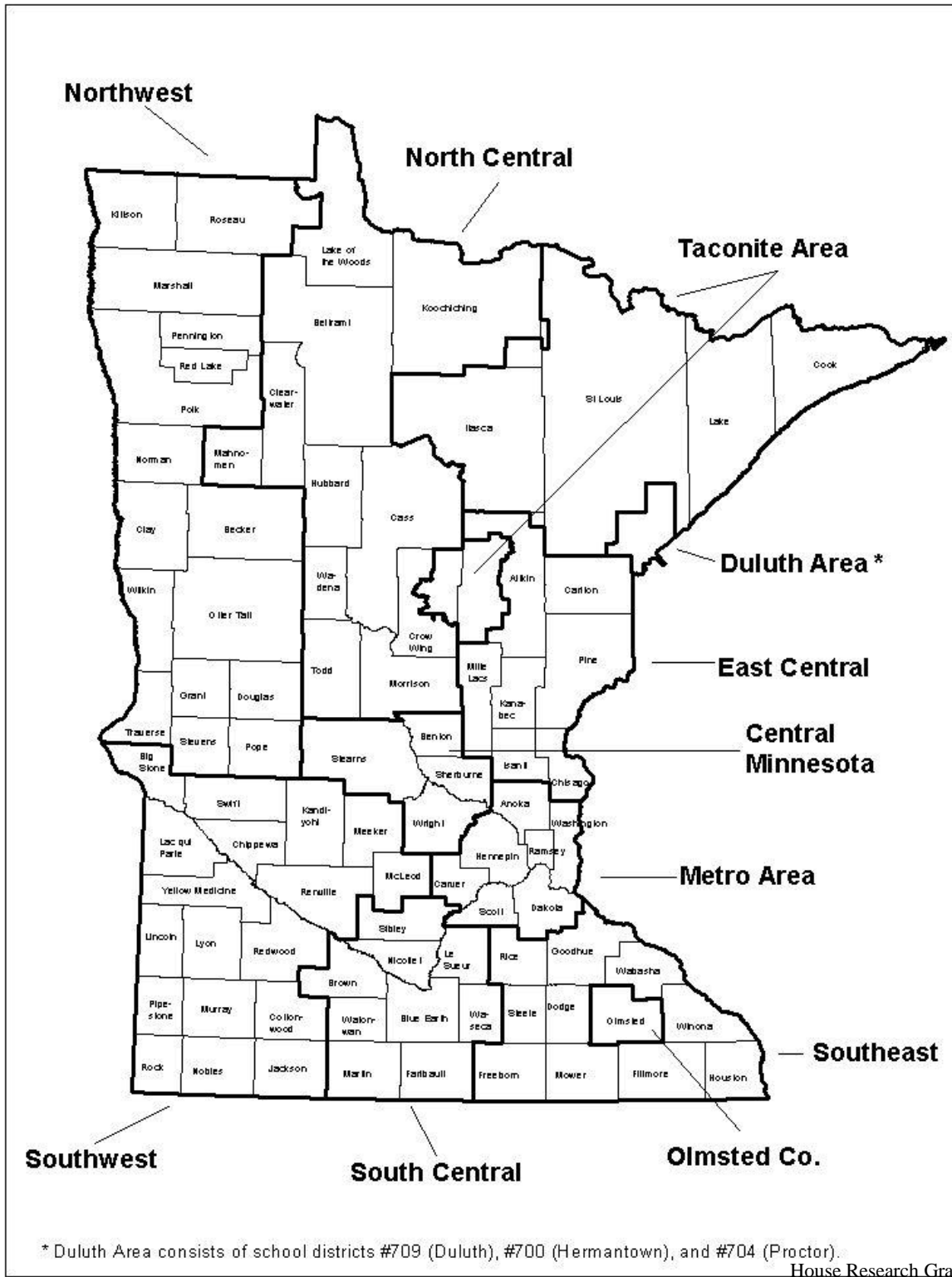
SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0	1.0*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
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
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
>\$1,140,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
Agricultural homestead land:		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

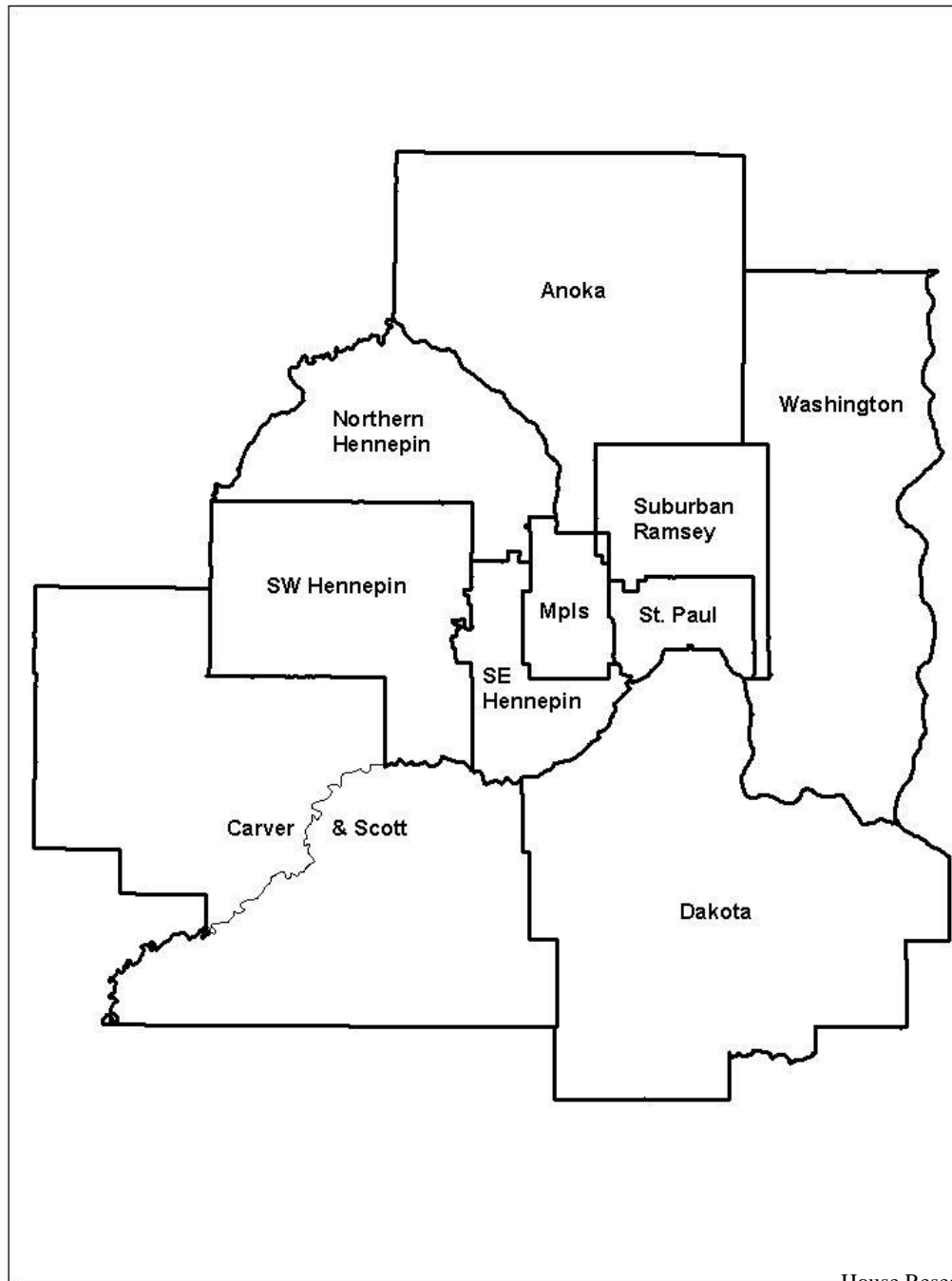
House Research Department

* Tax capacity reduced by amount of market value homestead credit under current law.

Property Tax Model Regions (Greater Minnesota)



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**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	293,428,816	293,428,816	0	0.0	3,535,037	3,722,872	187,835	5.3	1.20	1.27
ResNonHm Exist	38,825,892	38,825,892	0	0.0	542,065	581,725	39,660	7.3	1.40	1.50
Misc props	885,928	885,928	0	0.0	15,060	16,233	1,173	7.8	1.70	1.83
Apartments Exist	17,618,203	17,618,203	0	0.0	303,538	326,519	22,981	7.6	1.72	1.85
Low-inc Apts Exi	2,784,493	2,784,493	0	0.0	29,744	32,411	2,667	9.0	1.07	1.16
Seas Rec: Exist	27,214,499	27,214,499	0	0.0	234,024	243,326	9,302	4.0	0.86	0.89
Com/Ind Lo Exist	10,162,968	10,162,968	0	0.0	273,332	284,027	10,695	3.9	2.69	2.79
Com/Ind Hi Exist	62,943,595	62,943,595	0	0.0	2,251,588	2,281,164	29,576	1.3	3.58	3.62
Publ U: Elec Gen	1,655,111	1,655,111	0	0.0	38,945	40,593	1,647	4.2	2.35	2.45
Publ U: Other	7,351,722	7,351,722	0	0.0	235,092	239,756	4,663	2.0	3.20	3.26
AgHm House Exist	11,185,950	11,185,950	0	0.0	94,866	102,706	7,840	8.3	0.85	0.92
AgHm Land: Exist	53,262,094	53,262,094	0	0.0	221,972	234,219	12,247	5.5	0.42	0.44
Ag NonHm: Exist	33,064,886	33,064,886	0	0.0	255,706	268,890	13,183	5.2	0.77	0.81
Total	560,384,158	560,384,158	0	0.0	8,030,969	8,374,440	343,471	4.3	1.43	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	6,258,123	5,971,392	-286,731	-4.6	County	44.22	46.33	0.067	0.067
(-) TIF Tax Capacity	226,446	226,446	0	0.0	City/Town	33.57	36.68	0.725	0.725
(-) FD Contrib Tax Cap	426,361	5,647	-420,714	#####	School District	23.06	24.39	17.024	18.657
(=) Taxable Tax Capacity	5,605,316	5,739,300	133,983	2.4	Special District	4.96	5.38	0.010	0.010
FD Distrib Tax Cap	426,250	5,536	-420,714	#####	Total	105.81	112.78	17.826	19.459

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	103,454,590	103,454,590	0	0.0	1,072,265	1,134,504	62,239	5.8	1.04	1.10
ResNonHm Exist	13,946,250	13,946,250	0	0.0	177,117	191,958	14,841	8.4	1.27	1.38
Misc props	340,375	340,375	0	0.0	5,778	6,295	517	9.0	1.70	1.85
Apartments Exist	3,949,188	3,949,188	0	0.0	64,367	70,394	6,027	9.4	1.63	1.78
Low-inc Apts Exi	970,911	970,911	0	0.0	10,011	10,995	984	9.8	1.03	1.13
Seas Rec: Exist	26,716,397	26,716,397	0	0.0	227,935	236,992	9,056	4.0	0.85	0.89
Com/Ind Lo Exist	5,972,509	5,972,509	0	0.0	156,403	164,911	8,508	5.4	2.62	2.76
Com/Ind Hi Exist	14,966,711	14,966,711	0	0.0	508,730	533,379	24,649	4.8	3.40	3.56
Publ U: Elec Gen	1,282,577	1,282,577	0	0.0	29,313	30,918	1,605	5.5	2.29	2.41
Publ U: Other	4,771,354	4,771,354	0	0.0	142,456	146,784	4,328	3.0	2.99	3.08
AgHm House Exist	10,210,043	10,210,043	0	0.0	84,976	92,112	7,136	8.4	0.83	0.90
AgHm Land: Exist	51,149,702	51,149,702	0	0.0	212,625	224,273	11,648	5.5	0.42	0.44
Ag NonHm: Exist	31,268,562	31,268,562	0	0.0	237,933	250,259	12,325	5.2	0.76	0.80
Total	268,999,170	268,999,170	0	0.0	2,929,911	3,093,772	163,861	5.6	1.09	1.15

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,747,054	2,588,879	-158,174	-5.8	County	46.73	49.51	0.026	0.026
(-) TIF Tax Capacity	36,545	36,545	0	0.0	City/Town	27.37	29.55	0.305	0.305
(-) FD Contrib Tax Cap	5,647	5,647	0	0.0	School District	19.47	20.80	13.895	13.925
(=) Taxable Tax Capacity	2,704,862	2,546,688	-158,174	-5.8	Special District	1.67	1.77	0.028	0.028
FD Distrib Tax Cap	5,536	5,536	0	0.0	Total	95.23	101.63	14.255	14.284

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,800	109,800	0.0	929	995	66	7.1	0.85	0.91
Res Hmstd:Avg Val	164,600	164,600	0.0	1,578	1,680	102	6.5	0.96	1.02
Res Hmstd: Hi Val	219,400	219,400	0.0	2,227	2,365	138	6.2	1.02	1.08
Res Hmstd: Ex-Hi Val	329,100	329,100	0.0	3,527	3,737	210	6.0	1.07	1.14
Apartment	300,000	300,000	0.0	3,999	4,240	241	6.0	1.33	1.41
Comm/Ind: Lo Val	150,000	150,000	0.0	3,460	3,556	96	2.8	2.31	2.37
Comm/Ind: Med Val	300,000	300,000	0.0	8,003	8,227	224	2.8	2.67	2.74
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,202	30,022	820	2.8	2.92	3.00

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	189,974,226	189,974,226	0	0.0	2,462,772	2,588,368	125,596	5.1	1.30	1.36
ResNonHm Exist	24,879,642	24,879,642	0	0.0	364,948	389,767	24,819	6.8	1.47	1.57
Misc props	545,553	545,553	0	0.0	9,283	9,938	655	7.1	1.70	1.82
Apartments Exist	13,669,015	13,669,015	0	0.0	239,171	256,125	16,954	7.1	1.75	1.87
Low-inc Apts Exi	1,813,582	1,813,582	0	0.0	19,733	21,416	1,683	8.5	1.09	1.18
Seas Rec: Exist	498,102	498,102	0	0.0	6,089	6,335	246	4.0	1.22	1.27
Com/Ind Lo Exist	4,190,460	4,190,460	0	0.0	116,929	119,117	2,188	1.9	2.79	2.84
Com/Ind Hi Exist	47,976,884	47,976,884	0	0.0	1,742,858	1,747,785	4,928	0.3	3.63	3.64
Publ U: Elec Gen	372,533	372,533	0	0.0	9,632	9,675	43	0.4	2.59	2.60
Publ U: Other	2,580,368	2,580,368	0	0.0	92,636	92,972	335	0.4	3.59	3.60
AgHm House Exist	975,908	975,908	0	0.0	9,890	10,595	705	7.1	1.01	1.09
AgHm Land: Exist	2,112,392	2,112,392	0	0.0	9,347	9,946	599	6.4	0.44	0.47
Ag NonHm: Exist	1,796,324	1,796,324	0	0.0	17,773	18,631	858	4.8	0.99	1.04
Total	291,384,987	291,384,987	0	0.0	5,101,059	5,280,668	179,610	3.5	1.75	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,511,069	3,382,513	-128,557	-3.7	County	41.88	43.79	0.090	0.090
(-) TIF Tax Capacity	189,901	189,901	0	0.0	City/Town	39.36	42.37	0.960	0.960
(-) FD Contrib Tax Cap	420,714	0	-420,714	#####	School District	26.41	27.25	18.776	21.307
(=) Taxable Tax Capacity	2,900,454	3,192,612	292,158	10.1	Special District	8.03	8.25	0.000	0.000
FD Distrib Tax Cap	420,714	0	-420,714	#####	Total	115.67	121.67	19.825	22.356

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	175,400	175,400	0.0	2,162	2,265	103	4.8	1.23	1.29
Res Hmstd:Avg Val	262,900	262,900	0.0	3,426	3,621	195	5.7	1.30	1.38
Res Hmstd: Hi Val	350,500	350,500	0.0	4,692	4,979	287	6.1	1.34	1.42
Res Hmstd: Ex-Hi Val	525,800	525,800	0.0	7,199	7,652	453	6.3	1.37	1.46
Apartment	300,000	300,000	0.0	4,932	5,233	301	6.1	1.64	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,004	4,128	125	3.1	2.67	2.75
Comm/Ind: Med Val	300,000	300,000	0.0	9,243	9,521	278	3.0	3.08	3.17
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,693	34,688	995	3.0	3.37	3.47

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	58,298,928	58,298,928	0	0.0	689,744	726,845	37,101	5.4	1.18	1.25
ResNonHm Exist	8,714,864	8,714,864	0	0.0	124,191	136,401	12,210	9.8	1.43	1.57
Misc props	283,373	283,373	0	0.0	5,091	5,573	482	9.5	1.80	1.97
Apartments Exist	3,877,243	3,877,243	0	0.0	63,540	69,524	5,985	9.4	1.64	1.79
Low-inc Apts Exi	970,713	970,713	0	0.0	10,009	10,993	984	9.8	1.03	1.13
Seas Rec: Exist	3,587,475	3,587,475	0	0.0	35,391	36,993	1,602	4.5	0.99	1.03
Com/Ind Lo Exist	4,889,714	4,889,714	0	0.0	133,413	141,534	8,121	6.1	2.73	2.89
Com/Ind Hi Exist	13,520,738	13,520,738	0	0.0	468,591	492,631	24,041	5.1	3.47	3.64
Publ U: Elec Gen	1,243,543	1,243,543	0	0.0	28,646	30,220	1,573	5.5	2.30	2.43
Publ U: Other	1,549,692	1,549,692	0	0.0	54,372	57,337	2,966	5.5	3.51	3.70
AgHm House Exist	285,211	285,211	0	0.0	3,356	3,531	175	5.2	1.18	1.24
AgHm Land: Exist	616,591	616,591	0	0.0	3,573	3,986	413	11.6	0.58	0.65
Ag NonHm: Exist	1,022,084	1,022,084	0	0.0	12,007	13,185	1,178	9.8	1.17	1.29
Total	98,860,168	98,860,168	0	0.0	1,631,924	1,728,753	96,829	5.9	1.65	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,188,481	1,091,618	-96,863	-8.2	County	47.50	50.67	0.022	0.022
(-) TIF Tax Capacity	35,950	35,950	0	0.0	City/Town	47.26	53.46	0.510	0.510
(-) FD Contrib Tax Cap	4,095	4,095	0	0.0	School District	22.18	24.01	14.371	14.406
(=) Taxable Tax Capacity	1,148,436	1,051,573	-96,863	-8.4	Special District	1.94	2.09	0.049	0.049
FD Distrib Tax Cap	4,393	4,393	0	0.0	Total	118.88	130.22	14.952	14.986

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	95,000	95,000	0.0	985	1,006	21	2.2	1.04	1.06
Res Hmstd:Avg Val	142,400	142,400	0.0	1,662	1,750	88	5.3	1.17	1.23
Res Hmstd: Hi Val	189,800	189,800	0.0	2,339	2,494	155	6.6	1.23	1.31
Res Hmstd: Ex-Hi Val	284,800	284,800	0.0	3,696	3,984	289	7.8	1.3	1.4
Apartment	300,000	300,000	0.0	4,907	5,333	426	8.7	1.64	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	4,003	4,210	207	5.2	2.67	2.81
Comm/Ind: Med Val	300,000	300,000	0.0	9,266	9,749	484	5.2	3.09	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,824	35,597	1,773	5.2	3.38	3.56

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,155,662	45,155,662	0	0.0	382,521	407,659	25,138	6.6	0.85	0.90
ResNonHm Exist	5,231,387	5,231,387	0	0.0	52,926	55,557	2,631	5.0	1.01	1.06
Misc props	57,002	57,002	0	0.0	687	722	35	5.2	1.20	1.27
Apartments Exist	71,945	71,945	0	0.0	827	869	42	5.1	1.15	1.21
Low-inc Apts Exi	198	198	0	0.0	2	2	0	6.0	1.03	1.09
Seas Rec: Exist	23,128,921	23,128,921	0	0.0	192,544	199,998	7,454	3.9	0.83	0.86
Com/Ind Lo Exist	1,082,795	1,082,795	0	0.0	22,990	23,377	387	1.7	2.12	2.16
Com/Ind Hi Exist	1,445,973	1,445,973	0	0.0	40,139	40,747	608	1.5	2.78	2.82
Publ U: Elec Gen	39,035	39,035	0	0.0	667	699	32	4.8	1.71	1.79
Publ U: Other	3,221,663	3,221,663	0	0.0	88,084	89,447	1,362	1.5	2.73	2.78
AgHm House Exist	9,924,832	9,924,832	0	0.0	81,620	88,581	6,961	8.5	0.82	0.89
AgHm Land: Exist	50,533,112	50,533,112	0	0.0	209,053	220,287	11,234	5.4	0.41	0.44
Ag NonHm: Exist	30,246,478	30,246,478	0	0.0	225,926	237,074	11,148	4.9	0.75	0.78
Total	170,139,002	170,139,002	0	0.0	1,297,987	1,365,019	67,033	5.2	0.76	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,558,572	1,497,261	-61,311	-3.9	County	46.16	48.70	0.032	0.032
(-) TIF Tax Capacity	595	595	0	0.0	City/Town	12.69	12.73	0.019	0.019
(-) FD Contrib Tax Cap	1,552	1,552	0	0.0	School District	17.47	18.54	13.231	13.253
(=) Taxable Tax Capacity	1,556,426	1,495,115	-61,311	-3.9	Special District	1.46	1.55	0.000	0.000
FD Distrib Tax Cap	1,142	1,142	0	0.0	Total	77.78	81.52	13.282	13.303

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,500	137,500	0.0	1,004	1,101	98	9.7	0.73	0.80
Res Hmstd:Avg Val	206,100	206,100	0.0	1,690	1,802	112	6.6	0.82	0.87
Res Hmstd: Hi Val	274,700	274,700	0.0	2,376	2,503	126	5.3	0.87	0.91
Res Hmstd: Ex-Hi Val	412,200	412,200	0.0	3,752	3,907	155	4.1	0.91	0.95
Apartment	300,000	300,000	0.0	3,315	3,456	141	4.2	1.11	1.15
Comm/Ind: Lo Val	150,000	150,000	0.0	3,053	3,089	36	1.2	2.04	2.06
Comm/Ind: Med Val	300,000	300,000	0.0	7,058	7,141	84	1.2	2.35	2.38
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,746	26,052	307	1.2	2.57	2.61

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,381,407	5,381,407	0	0.0	63,781	66,372	2,591	4.1	1.19	1.23
ResNonHm Exist	753,411	753,411	0	0.0	10,674	11,616	942	8.8	1.42	1.54
Misc props	36,525	36,525	0	0.0	637	694	57	8.9	1.74	1.90
Apartments Exist	483,430	483,430	0	0.0	7,964	8,650	686	8.6	1.65	1.79
Low-inc Apts Exi	110,832	110,832	0	0.0	1,131	1,236	105	9.3	1.02	1.12
Seas Rec: Exist	323,255	323,255	0	0.0	3,559	3,751	192	5.4	1.10	1.16
Com/Ind Lo Exist	616,252	616,252	0	0.0	16,253	17,097	844	5.2	2.64	2.77
Com/Ind Hi Exist	1,241,938	1,241,938	0	0.0	37,267	38,607	1,340	3.6	3.00	3.11
Publ U: Elec Gen	25,150	25,150	0	0.0	561	608	46	8.3	2.23	2.42
Publ U: Other	114,385	114,385	0	0.0	3,976	4,219	243	6.1	3.48	3.69
AgHm House Exist	18,276	18,276	0	0.0	210	217	7	3.2	1.15	1.19
AgHm Land: Exist	54,964	54,964	0	0.0	323	359	36	11.2	0.59	0.65
Ag NonHm: Exist	78,072	78,072	0	0.0	910	996	86	9.4	1.17	1.28
Total	9,237,896	9,237,896	0	0.0	147,247	154,421	7,175	4.9	1.59	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,477	99,791	-10,686	-9.7	County	47.90	50.58	0.000	0.000
(-) TIF Tax Capacity	4,768	4,768	0	0.0	City/Town	47.06	53.29	0.288	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	22.24	16.833	16.833
(=) Taxable Tax Capacity	105,709	95,023	-10,686	#####	Special District	3.29	3.48	0.228	0.228
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	129.60	17.349	17.349

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,200	77,200	0.0	747	742	-6	-0.7	0.97	0.96
Res Hmstd:Avg Val	115,700	115,700	0.0	1,306	1,352	47	3.6	1.13	1.17
Res Hmstd: Hi Val	154,200	154,200	0.0	1,864	1,963	99	5.3	1.21	1.27
Res Hmstd: Ex-Hi Val	231,400	231,400	0.0	2,984	3,188	204	6.8	1.29	1.38
Apartment	300,000	300,000	0.0	4,972	5,380	409	8.2	1.66	1.79
Comm/Ind: Lo Val	150,000	150,000	0.0	4,035	4,232	197	4.9	2.69	2.82
Comm/Ind: Med Val	300,000	300,000	0.0	9,328	9,787	459	4.9	3.11	3.26
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,028	35,712	1,685	5.0	3.40	3.57

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,404,012	6,404,012	0	0.0	50,842	54,022	3,180	6.3	0.79	0.84
ResNonHm Exist	652,663	652,663	0	0.0	6,347	6,599	252	4.0	0.97	1.01
Misc props	5,875	5,875	0	0.0	71	75	4	5.5	1.21	1.28
Apartments Exist	10,511	10,511	0	0.0	103	107	4	4.0	0.98	1.02
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,292,541	5,292,541	0	0.0	43,305	44,656	1,351	3.1	0.82	0.84
Com/Ind Lo Exist	167,738	167,738	0	0.0	3,448	3,491	43	1.3	2.06	2.08
Com/Ind Hi Exist	214,677	214,677	0	0.0	5,891	5,967	76	1.3	2.74	2.78
Publ U: Elec Gen	509	509	0	0.0	8	8	0	5.2	1.53	1.61
Publ U: Other	666,859	666,859	0	0.0	17,799	18,025	225	1.3	2.67	2.70
AgHm House Exist	1,534,467	1,534,467	0	0.0	11,928	13,067	1,138	9.5	0.78	0.85
AgHm Land: Exist	8,693,003	8,693,003	0	0.0	35,873	37,740	1,867	5.2	0.41	0.43
Ag NonHm: Exist	5,856,752	5,856,752	0	0.0	43,907	45,878	1,971	4.5	0.75	0.78
Total	29,499,607	29,499,607	0	0.0	219,523	229,634	10,111	4.6	0.74	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	260,836	-9,713	-3.6	County	44.62	46.71	0.000	0.000
(-) TIF Tax Capacity	142	142	0	0.0	City/Town	12.07	12.07	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	15.03	15.055	15.055
(=) Taxable Tax Capacity	270,407	260,694	-9,713	-3.6	Special District	3.35	3.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.27	77.35	15.055	15.055

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,600	130,600	0.0	912	1,010	98	10.7	0.7	0.77
Res Hmstd: Avg Val	195,700	195,700	0.0	1,552	1,657	105	6.8	0.79	0.85
Res Hmstd: Hi Val	260,900	260,900	0.0	2,193	2,304	112	5.1	0.84	0.88
Res Hmstd: Ex-Hi Val	391,500	391,500	0.0	3,477	3,602	125	3.6	0.89	0.92
Apartment	300,000	300,000	0.0	3,237	3,352	116	3.6	1.08	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	3,001	3,022	21	0.7	2.00	2.01
Comm/Ind: Med Val	300,000	300,000	0.0	6,926	6,975	49	0.7	2.31	2.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,246	25,426	180	0.7	2.52	2.54

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,771,870	3,771,870	0	0.0	34,692	36,212	1,520	4.4	0.92	0.96
ResNonHm Exist	686,247	686,247	0	0.0	8,358	9,045	687	8.2	1.22	1.32
Misc props	21,197	21,197	0	0.0	362	393	30	8.4	1.71	1.85
Apartments Exist	225,226	225,226	0	0.0	3,387	3,675	288	8.5	1.50	1.63
Low-inc Apts Exi	80,560	80,560	0	0.0	801	879	78	9.7	0.99	1.09
Seas Rec: Exist	2,395,108	2,395,108	0	0.0	20,732	21,290	557	2.7	0.87	0.89
Com/Ind Lo Exist	517,635	517,635	0	0.0	13,012	13,683	670	5.2	2.51	2.64
Com/Ind Hi Exist	1,039,899	1,039,899	0	0.0	33,318	34,670	1,352	4.1	3.20	3.33
Publ U: Elec Gen	2,484	2,484	0	0.0	73	82	9	11.9	2.94	3.29
Publ U: Other	85,228	85,228	0	0.0	2,808	2,969	161	5.7	3.29	3.48
AgHm House Exist	28,340	28,340	0	0.0	262	279	17	6.5	0.93	0.99
AgHm Land: Exist	49,028	49,028	0	0.0	186	211	25	13.6	0.38	0.43
Ag NonHm: Exist	109,337	109,337	0	0.0	874	925	51	5.8	0.80	0.85
Total	9,012,158	9,012,158	0	0.0	118,867	124,312	5,446	4.6	1.32	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,091	100,060	-6,031	-5.7	County	36.43	38.14	0.000	0.000
(-) TIF Tax Capacity	3,415	3,415	0	0.0	City/Town	39.93	42.80	0.046	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	17.66	9.208	9.208
(=) Taxable Tax Capacity	102,676	96,645	-6,031	-5.9	Special District	0.82	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.85	99.45	9.254	9.254

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,300	98,300	0.0	730	786	57	7.8	0.74	0.8
Res Hmstd:Avg Val	147,300	147,300	0.0	1,279	1,363	84	6.5	0.87	0.93
Res Hmstd: Hi Val	196,400	196,400	0.0	1,829	1,940	111	6.1	0.93	0.99
Res Hmstd: Ex-Hi Val	294,600	294,600	0.0	2,930	3,096	165	5.6	0.99	1.05
Apartment	300,000	300,000	0.0	3,797	4,007	210	5.5	1.27	1.34
Comm/Ind: Lo Val	150,000	150,000	0.0	3,354	3,432	78	2.3	2.24	2.29
Comm/Ind: Med Val	300,000	300,000	0.0	7,780	7,961	181	2.3	2.59	2.65
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,436	29,099	664	2.3	2.84	2.91

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,029,946	7,029,946	0	0.0	49,031	52,990	3,958	8.1	0.70	0.75
ResNonHm Exist	784,673	784,673	0	0.0	6,887	7,215	328	4.8	0.88	0.92
Misc props	9,542	9,542	0	0.0	99	104	5	5.0	1.04	1.09
Apartments Exist	22,582	22,582	0	0.0	252	265	13	5.0	1.12	1.17
Low-inc Apts Exi	191	191	0	0.0	2	2	0	6.1	1.05	1.11
Seas Rec: Exist	7,202,194	7,202,194	0	0.0	54,396	56,293	1,896	3.5	0.76	0.78
Com/Ind Lo Exist	197,890	197,890	0	0.0	3,791	3,838	47	1.2	1.92	1.94
Com/Ind Hi Exist	179,387	179,387	0	0.0	4,429	4,481	51	1.2	2.47	2.50
Publ U: Elec Gen	3,342	3,342	0	0.0	65	69	4	5.9	1.94	2.05
Publ U: Other	632,243	632,243	0	0.0	16,698	16,963	265	1.6	2.64	2.68
AgHm House Exist	1,049,853	1,049,853	0	0.0	7,950	8,696	745	9.4	0.76	0.83
AgHm Land: Exist	2,859,570	2,859,570	0	0.0	10,459	11,369	910	8.7	0.37	0.40
Ag NonHm: Exist	2,647,622	2,647,622	0	0.0	20,000	21,202	1,202	6.0	0.76	0.80
Total	22,619,035	22,619,035	0	0.0	174,059	183,484	9,425	5.4	0.77	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	213,130	-9,973	-4.5	County	40.41	42.63	0.000	0.000
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	12.32	12.34	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.58	17.51	9.688	9.688
(=) Taxable Tax Capacity	223,098	213,125	-9,973	-4.5	Special District	1.10	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.40	73.63	9.688	9.688

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,800	129,800	0.0	784	893	109	13.9	0.60	0.69
Res Hmstd:Avg Val	194,600	194,600	0.0	1,361	1,476	115	8.4	0.7	0.76
Res Hmstd: Hi Val	259,500	259,500	0.0	1,940	2,060	120	6.2	0.75	0.79
Res Hmstd: Ex-Hi Val	389,300	389,300	0.0	3,096	3,228	132	4.3	0.8	0.83
Apartment	300,000	300,000	0.0	2,931	3,052	121	4.1	0.98	1.02
Comm/Ind: Lo Val	150,000	150,000	0.0	2,833	2,858	24	0.9	1.89	1.91
Comm/Ind: Med Val	300,000	300,000	0.0	6,562	6,619	57	0.9	2.19	2.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,965	24,174	208	0.9	2.4	2.42

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,888,639	2,888,639	0	0.0	23,287	25,368	2,081	8.9	0.81	0.88
ResNonHm Exist	433,763	433,763	0	0.0	6,052	6,948	895	14.8	1.40	1.60
Misc props	15,835	15,835	0	0.0	333	374	41	12.3	2.10	2.36
Apartments Exist	119,539	119,539	0	0.0	2,011	2,313	302	15.0	1.68	1.93
Low-inc Apts Exi	54,946	54,946	0	0.0	562	644	82	14.7	1.02	1.17
Seas Rec: Exist	411,680	411,680	0	0.0	4,654	4,968	313	6.7	1.13	1.21
Com/Ind Lo Exist	331,452	331,452	0	0.0	9,197	9,854	657	7.1	2.77	2.97
Com/Ind Hi Exist	518,375	518,375	0	0.0	18,749	19,941	1,192	6.4	3.62	3.85
Publ U: Elec Gen	238,051	238,051	0	0.0	4,412	4,659	246	5.6	1.85	1.96
Publ U: Other	159,255	159,255	0	0.0	5,284	5,573	289	5.5	3.32	3.50
AgHm House Exist	7,482	7,482	0	0.0	67	75	8	12.4	0.89	1.00
AgHm Land: Exist	8,618	8,618	0	0.0	30	36	6	21.5	0.35	0.42
Ag NonHm: Exist	182,369	182,369	0	0.0	2,202	2,497	295	13.4	1.21	1.37
Total	5,370,005	5,370,005	0	0.0	76,840	83,249	6,409	8.3	1.43	1.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	64,820	58,360	-6,459	#####	County	45.09	49.65	0.000	0.000
(-) TIF Tax Capacity	1,319	1,319	0	0.0	City/Town	58.51	66.35	0.176	0.176
(-) FD Contrib Tax Cap	4,095	4,095	0	0.0	School District	13.72	15.97	7.958	7.958
(=) Taxable Tax Capacity	59,406	52,947	-6,459	#####	Special District	2.14	2.32	0.000	0.000
FD Distrib Tax Cap	4,393	4,393	0	0.0	Total	119.46	134.30	8.134	8.134

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,400	69,400	0.0	318	326	8	2.5	0.46	0.47
Res Hmstd:Avg Val	104,000	104,000	0.0	758	817	59	7.7	0.73	0.79
Res Hmstd: Hi Val	138,600	138,600	0.0	1,231	1,352	121	9.8	0.89	0.98
Res Hmstd: Ex-Hi Val	208,000	208,000	0.0	2,179	2,424	245	11.3	1.05	1.17
Apartment	300,000	300,000	0.0	4,724	5,280	557	11.8	1.57	1.76
Comm/Ind: Lo Val	150,000	150,000	0.0	3,914	4,199	286	7.3	2.61	2.8
Comm/Ind: Med Val	300,000	300,000	0.0	9,091	9,758	667	7.3	3.03	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,253	35,696	2,444	7.3	3.33	3.57

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,596,474	5,596,474	0	0.0	33,022	36,091	3,069	9.3	0.59	0.64
ResNonHm Exist	573,518	573,518	0	0.0	4,977	5,282	305	6.1	0.87	0.92
Misc props	9,151	9,151	0	0.0	93	98	5	5.7	1.01	1.07
Apartments Exist	9,431	9,431	0	0.0	97	103	6	5.8	1.03	1.09
Low-inc Apts Exi	7	7	0	0.0	0	0	0	3.3	0.48	0.50
Seas Rec: Exist	6,025,034	6,025,034	0	0.0	50,500	52,652	2,152	4.3	0.84	0.87
Com/Ind Lo Exist	90,615	90,615	0	0.0	1,944	1,964	20	1.0	2.14	2.17
Com/Ind Hi Exist	182,294	182,294	0	0.0	5,364	5,443	78	1.5	2.94	2.99
Publ U: Elec Gen	1,145	1,145	0	0.0	20	21	1	3.0	1.78	1.83
Publ U: Other	323,477	323,477	0	0.0	9,040	9,219	179	2.0	2.79	2.85
AgHm House Exist	189,157	189,157	0	0.0	705	855	150	21.4	0.37	0.45
AgHm Land: Exist	375,331	375,331	0	0.0	711	794	83	11.7	0.19	0.21
Ag NonHm: Exist	2,609,931	2,609,931	0	0.0	19,810	21,038	1,228	6.2	0.76	0.81
Total	15,985,566	15,985,566	0	0.0	126,283	133,560	7,277	5.8	0.79	0.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	164,399	158,839	-5,560	-3.4	County	45.83	48.80	0.000	0.000
(-) TIF Tax Capacity	290	290	0	0.0	City/Town	11.91	12.04	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,552	0	0.0	School District	14.02	14.80	5.110	5.110
(=) Taxable Tax Capacity	162,557	156,997	-5,560	-3.4	Special District	2.18	2.28	0.000	0.000
FD Distrib Tax Cap	1,142	1,142	0	0.0	Total	73.94	77.92	5.110	5.110

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,800	138,800	0.0	535	644	110	20.6	0.39	0.46
Res Hmstd: Avg Val	208,200	208,200	0.0	1,146	1,269	124	10.8	0.55	0.61
Res Hmstd: Hi Val	277,500	277,500	0.0	1,756	1,893	138	7.8	0.63	0.68
Res Hmstd: Ex-Hi Val	416,300	416,300	0.0	2,976	3,141	166	5.6	0.71	0.75
Apartment	300,000	300,000	0.0	2,926	3,075	149	5.1	0.98	1.03
Comm/Ind: Lo Val	150,000	150,000	0.0	2,844	2,885	41	1.5	1.9	1.92
Comm/Ind: Med Val	300,000	300,000	0.0	6,611	6,707	96	1.5	2.20	2.24
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,188	24,540	353	1.5	2.42	2.45

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,237,271	5,237,271	0	0.0	55,259	63,552	8,292	15.0	1.06	1.21
ResNonHm Exist	1,010,155	1,010,155	0	0.0	12,827	15,270	2,442	19.0	1.27	1.51
Misc props	22,997	22,997	0	0.0	320	384	64	20.0	1.39	1.67
Apartments Exist	324,964	324,964	0	0.0	4,842	5,820	977	20.2	1.49	1.79
Low-inc Apts Exi	63,660	63,660	0	0.0	585	708	123	21.0	0.92	1.11
Seas Rec: Exist	144,473	144,473	0	0.0	1,621	1,782	161	10.0	1.12	1.23
Com/Ind Lo Exist	231,469	231,469	0	0.0	5,767	6,454	687	11.9	2.49	2.79
Com/Ind Hi Exist	948,548	948,548	0	0.0	31,353	35,396	4,044	12.9	3.31	3.73
Publ U: Elec Gen	5,295	5,295	0	0.0	125	153	28	22.8	2.35	2.89
Publ U: Other	155,548	155,548	0	0.0	5,040	5,555	514	10.2	3.24	3.57
AgHm House Exist	10,046	10,046	0	0.0	97	106	9	9.1	0.97	1.06
AgHm Land: Exist	14,213	14,213	0	0.0	58	64	6	10.5	0.41	0.45
Ag NonHm: Exist	162,190	162,190	0	0.0	1,609	1,728	119	7.4	0.99	1.07
Total	8,330,828	8,330,828	0	0.0	119,503	136,970	17,467	14.6	1.43	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	96,895	90,349	-6,546	-6.8	County	57.14	62.94	0.000	0.000
(-) TIF Tax Capacity	1,950	1,950	0	0.0	City/Town	26.61	38.22	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	24.85	8.255	8.255
(=) Taxable Tax Capacity	94,945	88,399	-6,546	-6.9	Special District	4.25	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	130.57	8.353	8.353

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,700	117,700	0.0	1,127	1,287	160	14.2	0.96	1.09
Res Hmstd:Avg Val	176,500	176,500	0.0	1,876	2,173	297	15.8	1.06	1.23
Res Hmstd: Hi Val	235,300	235,300	0.0	2,625	3,059	434	16.5	1.12	1.30
Res Hmstd: Ex-Hi Val	353,100	353,100	0.0	4,126	4,834	708	17.2	1.17	1.37
Apartment	300,000	300,000	0.0	4,377	5,147	770	17.6	1.46	1.72
Comm/Ind: Lo Val	150,000	150,000	0.0	3,705	4,119	414	11.2	2.47	2.75
Comm/Ind: Med Val	300,000	300,000	0.0	8,603	9,568	965	11.2	2.87	3.19
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,461	35,000	3,539	11.2	3.15	3.5

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,657,047	3,657,047	0	0.0	47,957	49,931	1,973	4.1	1.31	1.37
ResNonHm Exist	587,867	587,867	0	0.0	9,128	10,039	912	10.0	1.55	1.71
Misc props	25,316	25,316	0	0.0	496	546	50	10.0	1.96	2.16
Apartments Exist	202,206	202,206	0	0.0	3,675	4,056	381	10.4	1.82	2.01
Low-inc Apts Exi	70,927	70,927	0	0.0	792	875	82	10.4	1.12	1.23
Seas Rec: Exist	112,839	112,839	0	0.0	1,656	1,779	123	7.4	1.47	1.58
Com/Ind Lo Exist	335,467	335,467	0	0.0	9,706	10,349	644	6.6	2.89	3.09
Com/Ind Hi Exist	688,970	688,970	0	0.0	26,386	28,064	1,679	6.4	3.83	4.07
Publ U: Elec Gen	1,130	1,130	0	0.0	32	36	4	11.8	2.87	3.21
Publ U: Other	104,416	104,416	0	0.0	3,996	4,261	265	6.6	3.83	4.08
AgHm House Exist	70,059	70,059	0	0.0	849	894	45	5.3	1.21	1.28
AgHm Land: Exist	97,922	97,922	0	0.0	520	579	59	11.3	0.53	0.59
Ag NonHm: Exist	93,505	93,505	0	0.0	1,234	1,355	121	9.8	1.32	1.45
Total	6,047,672	6,047,672	0	0.0	106,427	112,763	6,336	6.0	1.76	1.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	70,351	64,549	-5,801	-8.2	County	61.64	66.92	0.072	0.072
(-) TIF Tax Capacity	2,116	2,116	0	0.0	City/Town	46.39	52.21	0.251	0.251
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	28.70	7.994	8.137
(=) Taxable Tax Capacity	68,235	62,433	-5,801	-8.5	Special District	3.80	4.14	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.16	151.97	8.318	8.460

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,200	110,200	0.0	1,341	1,353	12	0.9	1.22	1.23
Res Hmstd:Avg Val	165,100	165,100	0.0	2,195	2,309	114	5.2	1.33	1.4
Res Hmstd: Hi Val	220,100	220,100	0.0	3,050	3,266	216	7.1	1.39	1.48
Res Hmstd: Ex-Hi Val	330,300	330,300	0.0	4,763	5,185	422	8.9	1.44	1.57
Apartment	300,000	300,000	0.0	5,431	5,953	522	9.6	1.81	1.98
Comm/Ind: Lo Val	150,000	150,000	0.0	4,337	4,602	264	6.1	2.89	3.07
Comm/Ind: Med Val	300,000	300,000	0.0	10,079	10,695	616	6.1	3.36	3.56
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,872	39,130	2,258	6.1	3.69	3.91

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,257,160	5,257,160	0	0.0	53,869	57,113	3,244	6.0	1.02	1.09
ResNonHm Exist	709,257	709,257	0	0.0	8,264	8,825	561	6.8	1.17	1.24
Misc props	7,426	7,426	0	0.0	105	112	6	6.0	1.42	1.50
Apartments Exist	4,361	4,361	0	0.0	67	72	5	7.1	1.54	1.65
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,852,553	1,852,553	0	0.0	18,203	19,155	952	5.2	0.98	1.03
Com/Ind Lo Exist	100,896	100,896	0	0.0	2,383	2,465	82	3.5	2.36	2.44
Com/Ind Hi Exist	84,944	84,944	0	0.0	2,593	2,675	83	3.2	3.05	3.15
Publ U: Elec Gen	10,736	10,736	0	0.0	256	275	19	7.2	2.39	2.56
Publ U: Other	200,212	200,212	0	0.0	6,492	6,720	228	3.5	3.24	3.36
AgHm House Exist	1,092,501	1,092,501	0	0.0	10,379	11,005	626	6.0	0.95	1.01
AgHm Land: Exist	1,581,517	1,581,517	0	0.0	6,194	6,826	632	10.2	0.39	0.43
Ag NonHm: Exist	1,471,515	1,471,515	0	0.0	14,316	15,321	1,005	7.0	0.97	1.04
Total	12,373,078	12,373,078	0	0.0	123,120	130,564	7,444	6.0	1.00	1.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,526	111,586	-7,940	-6.6	County	58.38	62.83	0.183	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	18.11	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	26.38	8.014	8.060
(=) Taxable Tax Capacity	119,526	111,586	-7,940	-6.6	Special District	0.87	0.94	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.39	108.27	8.197	8.243

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	130,400	0.0	1,174	1,243	69	5.9	0.90	0.95
Res Hmstd:Avg Val	195,500	195,500	0.0	1,946	2,065	119	6.1	1	1.06
Res Hmstd: Hi Val	260,600	260,600	0.0	2,718	2,887	169	6.2	1.04	1.11
Res Hmstd: Ex-Hi Val	391,000	391,000	0.0	4,264	4,533	269	6.3	1.09	1.16
Apartment	300,000	300,000	0.0	4,048	4,307	259	6.4	1.35	1.44
Comm/Ind: Lo Val	150,000	150,000	0.0	3,508	3,615	107	3.1	2.34	2.41
Comm/Ind: Med Val	300,000	300,000	0.0	8,145	8,394	250	3.1	2.71	2.8
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,781	30,696	915	3.1	2.98	3.07

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,860,000	11,860,000	0	0.0	149,339	155,313	5,974	4.0	1.26	1.31
ResNonHm Exist	1,691,796	1,691,796	0	0.0	24,867	26,610	1,743	7.0	1.47	1.57
Misc props	58,845	58,845	0	0.0	1,067	1,145	78	7.3	1.81	1.95
Apartments Exist	888,250	888,250	0	0.0	14,989	16,102	1,113	7.4	1.69	1.81
Low-inc Apts Exi	179,700	179,700	0	0.0	1,873	2,012	138	7.4	1.04	1.12
Seas Rec: Exist	114,211	114,211	0	0.0	1,624	1,737	113	6.9	1.42	1.52
Com/Ind Lo Exist	714,332	714,332	0	0.0	19,705	20,581	876	4.4	2.76	2.88
Com/Ind Hi Exist	3,168,133	3,168,133	0	0.0	114,366	118,777	4,411	3.9	3.61	3.75
Publ U: Elec Gen	611,287	611,287	0	0.0	14,303	14,886	583	4.1	2.34	2.44
Publ U: Other	473,784	473,784	0	0.0	16,562	17,023	461	2.8	3.50	3.59
AgHm House Exist	86,261	86,261	0	0.0	1,037	1,075	38	3.7	1.20	1.25
AgHm Land: Exist	146,116	146,116	0	0.0	759	819	59	7.8	0.52	0.56
Ag NonHm: Exist	216,697	216,697	0	0.0	2,647	2,829	182	6.9	1.22	1.31
Total	20,209,412	20,209,412	0	0.0	363,139	378,909	15,770	4.3	1.80	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,734	235,008	-15,727	-6.3	County	47.23	50.37	0.000	0.000
(-) TIF Tax Capacity	9,411	9,411	0	0.0	City/Town	42.66	46.59	1.632	1.632
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	31.86	13.832	13.935
(=) Taxable Tax Capacity	241,323	225,597	-15,727	-6.5	Special District	2.15	2.30	0.130	0.130
FD Distrib Tax Cap	0	0	0	0.0	Total	122.28	131.11	15.594	15.697

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,500	119,500	0.0	1,383	1,407	24	1.8	1.16	1.18
Res Hmstd:Avg Val	179,200	179,200	0.0	2,260	2,354	94	4.2	1.26	1.31
Res Hmstd: Hi Val	238,800	238,800	0.0	3,135	3,299	164	5.2	1.31	1.38
Res Hmstd: Ex-Hi Val	358,300	358,300	0.0	4,890	5,195	304	6.2	1.36	1.45
Apartment	300,000	300,000	0.0	5,053	5,388	334	6.6	1.68	1.8
Comm/Ind: Lo Val	150,000	150,000	0.0	4,089	4,241	152	3.7	2.73	2.83
Comm/Ind: Med Val	300,000	300,000	0.0	9,463	9,817	354	3.7	3.15	3.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,543	35,839	1,296	3.8	3.45	3.58

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,289,510	7,289,510	0	0.0	73,095	76,884	3,790	5.2	1.00	1.05
ResNonHm Exist	681,377	681,377	0	0.0	7,856	8,249	393	5.0	1.15	1.21
Misc props	9,000	9,000	0	0.0	115	121	6	5.2	1.28	1.34
Apartments Exist	5,194	5,194	0	0.0	67	70	3	4.9	1.29	1.35
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,262,441	1,262,441	0	0.0	12,302	12,841	540	4.4	0.97	1.02
Com/Ind Lo Exist	157,575	157,575	0	0.0	3,574	3,653	79	2.2	2.27	2.32
Com/Ind Hi Exist	229,509	229,509	0	0.0	6,782	6,925	143	2.1	2.96	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	239,341	0	0.0	7,121	7,280	159	2.2	2.98	3.04
AgHm House Exist	1,147,674	1,147,674	0	0.0	10,959	11,570	611	5.6	0.95	1.01
AgHm Land: Exist	2,633,237	2,633,237	0	0.0	11,533	12,339	806	7.0	0.44	0.47
Ag NonHm: Exist	982,440	982,440	0	0.0	9,126	9,654	528	5.8	0.93	0.98
Total	14,637,298	14,637,298	0	0.0	142,529	149,587	7,057	5.0	0.97	1.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	140,335	133,279	-7,057	-5.0	County	47.94	51.12	0.000	0.000
(-) TIF Tax Capacity	85	85	0	0.0	City/Town	17.29	17.45	0.046	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	27.97	13.797	13.864
(=) Taxable Tax Capacity	140,251	133,194	-7,057	-5.0	Special District	1.35	1.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.92	97.98	13.843	13.910

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	161,300	161,300	0.0	1,495	1,582	87	5.8	0.93	0.98
Res Hmstd:Avg Val	241,800	241,800	0.0	2,427	2,554	127	5.2	1.00	1.06
Res Hmstd: Hi Val	322,300	322,300	0.0	3,359	3,525	167	5.0	1.04	1.09
Res Hmstd: Ex-Hi Val	483,600	483,600	0.0	5,163	5,411	248	4.8	1.07	1.12
Apartment	300,000	300,000	0.0	3,900	4,091	192	4.9	1.3	1.36
Comm/Ind: Lo Val	150,000	150,000	0.0	3,402	3,469	66	2.0	2.27	2.31
Comm/Ind: Med Val	300,000	300,000	0.0	7,869	8,024	155	2.0	2.62	2.67
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,715	29,282	567	2.0	2.87	2.93

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,289,290	5,289,290	0	0.0	69,657	71,940	2,283	3.3	1.32	1.36
ResNonHm Exist	644,623	644,623	0	0.0	10,339	11,425	1,086	10.5	1.60	1.77
Misc props	19,173	19,173	0	0.0	397	437	40	10.0	2.07	2.28
Apartments Exist	299,380	299,380	0	0.0	5,419	5,954	535	9.9	1.81	1.99
Low-inc Apts Exi	91,996	91,996	0	0.0	1,060	1,167	106	10.0	1.15	1.27
Seas Rec: Exist	38,827	38,827	0	0.0	628	681	53	8.5	1.62	1.75
Com/Ind Lo Exist	609,995	609,995	0	0.0	18,042	19,385	1,344	7.4	2.96	3.18
Com/Ind Hi Exist	1,097,692	1,097,692	0	0.0	40,819	43,241	2,423	5.9	3.72	3.94
Publ U: Elec Gen	3,346	3,346	0	0.0	111	127	15	13.7	3.33	3.79
Publ U: Other	93,031	93,031	0	0.0	3,766	4,105	339	9.0	4.05	4.41
AgHm House Exist	21,073	21,073	0	0.0	286	300	14	4.7	1.36	1.42
AgHm Land: Exist	95,473	95,473	0	0.0	744	844	101	13.5	0.78	0.88
Ag NonHm: Exist	85,087	85,087	0	0.0	1,148	1,301	153	13.3	1.35	1.53
Total	8,388,986	8,388,986	0	0.0	152,415	160,907	8,492	5.6	1.82	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,362	87,143	-12,219	#####	County	46.08	48.90	0.198	0.198
(-) TIF Tax Capacity	3,397	3,397	0	0.0	City/Town	65.88	75.96	0.361	0.361
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	19.14	22.259	22.259
(=) Taxable Tax Capacity	95,966	83,747	-12,219	#####	Special District	1.53	1.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	145.67	22.818	22.818

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,600	66,600	0.0	757	734	-22	-3.0	1.14	1.10
Res Hmstd:Avg Val	99,900	99,900	0.0	1,252	1,272	20	1.6	1.25	1.27
Res Hmstd: Hi Val	133,200	133,200	0.0	1,793	1,876	83	4.6	1.35	1.41
Res Hmstd: Ex-Hi Val	199,800	199,800	0.0	2,876	3,086	210	7.3	1.44	1.54
Apartment	300,000	300,000	0.0	5,589	6,147	559	10.0	1.86	2.05
Comm/Ind: Lo Val	150,000	150,000	0.0	4,389	4,675	287	6.5	2.93	3.12
Comm/Ind: Med Val	300,000	300,000	0.0	10,126	10,795	669	6.6	3.38	3.6
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,900	39,354	2,454	6.7	3.69	3.94

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,435,647	3,435,647	0	0.0	30,153	32,324	2,171	7.2	0.88	0.94
ResNonHm Exist	436,739	436,739	0	0.0	4,424	4,577	152	3.4	1.01	1.05
Misc props	3,330	3,330	0	0.0	44	46	2	3.8	1.33	1.38
Apartments Exist	4,137	4,137	0	0.0	48	49	1	2.6	1.15	1.18
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	867,949	867,949	0	0.0	8,320	8,632	312	3.8	0.96	0.99
Com/Ind Lo Exist	131,476	131,476	0	0.0	2,763	2,790	27	1.0	2.10	2.12
Com/Ind Hi Exist	232,723	232,723	0	0.0	6,185	6,219	34	0.5	2.66	2.67
Publ U: Elec Gen	12,329	12,329	0	0.0	162	167	5	3.2	1.31	1.35
Publ U: Other	501,905	501,905	0	0.0	12,989	13,039	49	0.4	2.59	2.60
AgHm House Exist	1,628,514	1,628,514	0	0.0	12,172	13,680	1,509	12.4	0.75	0.84
AgHm Land: Exist	16,588,099	16,588,099	0	0.0	66,431	69,124	2,693	4.1	0.40	0.42
Ag NonHm: Exist	8,621,105	8,621,105	0	0.0	57,539	59,711	2,172	3.8	0.67	0.69
Total	32,463,953	32,463,953	0	0.0	201,230	210,358	9,128	4.5	0.62	0.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	265,190	-7,618	-2.8	County	44.52	46.44	0.120	0.120
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	9.59	9.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	14.77	23.082	23.082
(=) Taxable Tax Capacity	<u>272,741</u>	<u>265,122</u>	<u>-7,618</u>	<u>-2.8</u>	Special District	<u>1.13</u>	<u>1.19</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	69.22	71.91	23.203	23.203

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,100	118,100	0.0	825	932	107	12.9	0.7	0.79
Res Hmstd:Avg Val	177,000	177,000	0.0	1,423	1,530	108	7.6	0.80	0.86
Res Hmstd: Hi Val	235,900	235,900	0.0	2,020	2,129	108	5.4	0.86	0.90
Res Hmstd: Ex-Hi Val	354,000	354,000	0.0	3,218	3,328	110	3.4	0.91	0.94
Apartment	300,000	300,000	0.0	3,292	3,393	101	3.1	1.1	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	3,009	3,021	12	0.4	2.01	2.01
Comm/Ind: Med Val	300,000	300,000	0.0	6,905	6,934	29	0.4	2.30	2.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,088	25,193	105	0.4	2.51	2.52

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,728,250	5,728,250	0	0.0	67,879	71,549	3,670	5.4	1.18	1.25
ResNonHm Exist	781,486	781,486	0	0.0	11,094	12,170	1,076	9.7	1.42	1.56
Misc props	25,086	25,086	0	0.0	428	466	38	9.0	1.70	1.86
Apartments Exist	443,424	443,424	0	0.0	6,837	7,427	590	8.6	1.54	1.67
Low-inc Apts Exi	87,689	87,689	0	0.0	861	943	82	9.5	0.98	1.08
Seas Rec: Exist	53,730	53,730	0	0.0	624	676	52	8.4	1.16	1.26
Com/Ind Lo Exist	480,962	480,962	0	0.0	13,089	13,964	874	6.7	2.72	2.90
Com/Ind Hi Exist	1,313,645	1,313,645	0	0.0	44,342	46,587	2,245	5.1	3.38	3.55
Publ U: Elec Gen	26,472	26,472	0	0.0	604	641	37	6.1	2.28	2.42
Publ U: Other	93,837	93,837	0	0.0	3,279	3,480	201	6.1	3.49	3.71
AgHm House Exist	12,973	12,973	0	0.0	168	178	10	5.9	1.29	1.37
AgHm Land: Exist	44,229	44,229	0	0.0	319	365	47	14.6	0.72	0.83
Ag NonHm: Exist	81,217	81,217	0	0.0	966	1,073	107	11.1	1.19	1.32
Total	9,173,000	9,173,000	0	0.0	150,489	159,519	9,030	6.0	1.64	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	99,021	-10,603	-9.7	County	44.61	46.88	0.000	0.000
(-) TIF Tax Capacity	3,866	3,866	0	0.0	City/Town	54.55	62.41	0.343	0.343
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	20.11	15.565	15.584
(=) Taxable Tax Capacity	105,758	95,155	-10,603	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.08	129.84	15.908	15.927

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,600	86,600	0.0	866	880	14	1.6	1	1.02
Res Hmstd:Avg Val	129,800	129,800	0.0	1,484	1,560	77	5.2	1.14	1.20
Res Hmstd: Hi Val	173,000	173,000	0.0	2,101	2,240	139	6.6	1.21	1.3
Res Hmstd: Ex-Hi Val	259,600	259,600	0.0	3,339	3,604	264	7.9	1.29	1.39
Apartment	300,000	300,000	0.0	4,905	5,347	442	9.0	1.64	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	3,999	4,216	217	5.4	2.67	2.81
Comm/Ind: Med Val	300,000	300,000	0.0	9,252	9,757	505	5.5	3.08	3.25
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,764	35,617	1,853	5.5	3.38	3.56

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,782,941	2,782,941	0	0.0	22,651	24,248	1,597	7.1	0.81	0.87
ResNonHm Exist	388,012	388,012	0	0.0	3,611	3,746	135	3.7	0.93	0.97
Misc props	1,208	1,208	0	0.0	13	14	1	3.9	1.11	1.15
Apartments Exist	5,341	5,341	0	0.0	58	60	2	4.0	1.08	1.12
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,972	277,972	0	0.0	2,160	2,234	74	3.4	0.78	0.80
Com/Ind Lo Exist	78,709	78,709	0	0.0	1,575	1,591	15	1.0	2.00	2.02
Com/Ind Hi Exist	144,620	144,620	0	0.0	3,742	3,778	36	1.0	2.59	2.61
Publ U: Elec Gen	10,945	10,945	0	0.0	155	158	3	2.1	1.42	1.45
Publ U: Other	267,458	267,458	0	0.0	6,936	6,986	49	0.7	2.59	2.61
AgHm House Exist	1,145,779	1,145,779	0	0.0	8,558	9,436	878	10.3	0.75	0.82
AgHm Land: Exist	8,543,732	8,543,732	0	0.0	35,743	37,424	1,682	4.7	0.42	0.44
Ag NonHm: Exist	4,025,108	4,025,108	0	0.0	28,047	29,242	1,195	4.3	0.70	0.73
Total	17,671,825	17,671,825	0	0.0	113,250	118,917	5,667	5.0	0.64	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,565	145,012	-4,553	-3.0	County	45.63	47.82	0.000	0.000
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	10.32	10.27	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	16.09	17.080	17.132
(=) Taxable Tax Capacity	149,559	145,006	-4,553	-3.0	Special District	0.31	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.38	74.51	17.080	17.132

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,900	134,900	0.0	942	1,049	107	11.3	0.7	0.78
Res Hmstd: Avg Val	202,200	202,200	0.0	1,598	1,711	113	7.1	0.79	0.85
Res Hmstd: Hi Val	269,500	269,500	0.0	2,254	2,373	119	5.3	0.84	0.88
Res Hmstd: Ex-Hi Val	404,400	404,400	0.0	3,569	3,700	131	3.7	0.88	0.91
Apartment	300,000	300,000	0.0	3,189	3,308	119	3.7	1.06	1.10
Comm/Ind: Lo Val	150,000	150,000	0.0	2,966	2,989	23	0.8	1.98	1.99
Comm/Ind: Med Val	300,000	300,000	0.0	6,835	6,889	53	0.8	2.28	2.3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,892	25,087	194	0.8	2.49	2.51

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,464,887	7,464,887	0	0.0	87,984	91,838	3,854	4.4	1.18	1.23
ResNonHm Exist	1,220,603	1,220,603	0	0.0	16,481	17,542	1,061	6.4	1.35	1.44
Misc props	21,554	21,554	0	0.0	360	384	24	6.7	1.67	1.78
Apartments Exist	398,527	398,527	0	0.0	6,434	6,870	436	6.8	1.61	1.72
Low-inc Apts Exi	92,006	92,006	0	0.0	916	978	62	6.8	1.00	1.06
Seas Rec: Exist	10,351	10,351	0	0.0	156	166	10	6.2	1.51	1.61
Com/Ind Lo Exist	331,153	331,153	0	0.0	8,776	9,103	327	3.7	2.65	2.75
Com/Ind Hi Exist	1,858,045	1,858,045	0	0.0	64,686	67,099	2,413	3.7	3.48	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	70,055	0	0.0	2,348	2,422	75	3.2	3.35	3.46
AgHm House Exist	353,262	353,262	0	0.0	3,591	3,766	174	4.9	1.02	1.07
AgHm Land: Exist	790,299	790,299	0	0.0	4,014	4,255	241	6.0	0.51	0.54
Ag NonHm: Exist	379,096	379,096	0	0.0	3,840	4,058	218	5.7	1.01	1.07
Total	12,989,839	12,989,839	0	0.0	199,586	208,482	8,896	4.5	1.54	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	140,955	-8,292	-5.6	County	54.55	57.71	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	41.67	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	24.90	11.075	11.075
(=) Taxable Tax Capacity	147,207	138,915	-8,292	-5.6	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.36	124.27	11.211	11.211

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,700	127,700	0.0	1,372	1,410	39	2.8	1.07	1.10
Res Hmstd:Avg Val	191,500	191,500	0.0	2,243	2,346	103	4.6	1.17	1.23
Res Hmstd: Hi Val	255,300	255,300	0.0	3,114	3,282	167	5.4	1.22	1.29
Res Hmstd: Ex-Hi Val	383,000	383,000	0.0	4,858	5,155	296	6.1	1.27	1.35
Apartment	300,000	300,000	0.0	4,700	4,997	297	6.3	1.57	1.67
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,020	130	3.3	2.59	2.68
Comm/Ind: Med Val	300,000	300,000	0.0	9,021	9,323	303	3.4	3.01	3.11
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,964	34,074	1,110	3.4	3.3	3.41

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,792,204	9,792,204	0	0.0	118,072	124,512	6,440	5.5	1.21	1.27
ResNonHm Exist	1,265,474	1,265,474	0	0.0	18,387	19,974	1,587	8.6	1.45	1.58
Misc props	42,327	42,327	0	0.0	762	826	64	8.4	1.80	1.95
Apartments Exist	499,094	499,094	0	0.0	8,074	8,755	682	8.4	1.62	1.75
Low-inc Apts Exi	138,397	138,397	0	0.0	1,427	1,551	125	8.7	1.03	1.12
Seas Rec: Exist	103,043	103,043	0	0.0	1,442	1,556	114	7.9	1.40	1.51
Com/Ind Lo Exist	773,941	773,941	0	0.0	21,099	22,328	1,230	5.8	2.73	2.88
Com/Ind Hi Exist	1,726,636	1,726,636	0	0.0	59,782	62,791	3,008	5.0	3.46	3.64
Publ U: Elec Gen	330,328	330,328	0	0.0	8,424	9,028	604	7.2	2.55	2.73
Publ U: Other	256,146	256,146	0	0.0	9,027	9,485	459	5.1	3.52	3.70
AgHm House Exist	36,434	36,434	0	0.0	426	456	31	7.2	1.17	1.25
AgHm Land: Exist	111,254	111,254	0	0.0	637	711	74	11.6	0.57	0.64
Ag NonHm: Exist	114,224	114,224	0	0.0	1,268	1,391	123	9.7	1.11	1.22
Total	15,189,501	15,189,501	0	0.0	248,826	263,365	14,539	5.8	1.64	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	180,347	163,695	-16,652	-9.2	County	43.80	46.32	0.000	0.000
(-) TIF Tax Capacity	3,669	3,669	0	0.0	City/Town	49.65	56.29	0.192	0.192
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	22.97	19.973	19.991
(=) Taxable Tax Capacity	176,679	160,027	-16,652	-9.4	Special District	1.81	1.98	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.42	127.56	20.165	20.182

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	95,500	95,500	0.0	1,018	1,046	28	2.7	1.07	1.09
Res Hmstd:Avg Val	143,200	143,200	0.0	1,712	1,805	93	5.4	1.2	1.26
Res Hmstd: Hi Val	190,800	190,800	0.0	2,405	2,563	158	6.6	1.26	1.34
Res Hmstd: Ex-Hi Val	286,300	286,300	0.0	3,796	4,083	288	7.6	1.33	1.43
Apartment	300,000	300,000	0.0	4,971	5,389	418	8.4	1.66	1.8
Comm/Ind: Lo Val	150,000	150,000	0.0	4,026	4,228	203	5.0	2.68	2.82
Comm/Ind: Med Val	300,000	300,000	0.0	9,293	9,765	472	5.1	3.1	3.26
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,871	35,603	1,732	5.1	3.39	3.56

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,588,037	4,588,037	0	0.0	41,695	44,247	2,552	6.1	0.91	0.96
ResNonHm Exist	644,587	644,587	0	0.0	6,544	6,826	282	4.3	1.02	1.06
Misc props	5,989	5,989	0	0.0	75	78	3	4.5	1.25	1.30
Apartments Exist	3,592	3,592	0	0.0	44	47	2	4.9	1.24	1.30
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	228,194	228,194	0	0.0	2,053	2,142	90	4.4	0.90	0.94
Com/Ind Lo Exist	104,951	104,951	0	0.0	2,281	2,321	40	1.8	2.17	2.21
Com/Ind Hi Exist	96,674	96,674	0	0.0	2,675	2,716	42	1.6	2.77	2.81
Publ U: Elec Gen	28	28	0	0.0	1	1	0	5.7	2.31	2.44
Publ U: Other	334,173	334,173	0	0.0	9,296	9,462	166	1.8	2.78	2.83
AgHm House Exist	1,777,894	1,777,894	0	0.0	15,332	16,457	1,125	7.3	0.86	0.93
AgHm Land: Exist	8,463,097	8,463,097	0	0.0	38,093	40,414	2,321	6.1	0.45	0.48
Ag NonHm: Exist	3,552,295	3,552,295	0	0.0	28,490	30,059	1,569	5.5	0.80	0.85
Total	19,799,510	19,799,510	0	0.0	146,577	154,770	8,193	5.6	0.74	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	162,075	-6,744	-4.0	County	46.01	48.70	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	13.96	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	22.12	18.983	19.009
(=) Taxable Tax Capacity	168,820	162,075	-6,744	-4.0	Special District	0.62	0.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.06	85.45	18.983	19.009

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,100	141,100	0.0	1,166	1,264	98	8.4	0.83	0.9
Res Hmstd:Avg Val	211,500	211,500	0.0	1,934	2,054	120	6.2	0.91	0.97
Res Hmstd: Hi Val	282,000	282,000	0.0	2,703	2,844	142	5.2	0.96	1.01
Res Hmstd: Ex-Hi Val	423,100	423,100	0.0	4,233	4,420	187	4.4	1.00	1.04
Apartment	300,000	300,000	0.0	3,609	3,775	165	4.6	1.20	1.26
Comm/Ind: Lo Val	150,000	150,000	0.0	3,212	3,263	51	1.6	2.14	2.18
Comm/Ind: Med Val	300,000	300,000	0.0	7,401	7,519	118	1.6	2.47	2.51
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,947	27,380	434	1.6	2.69	2.74

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,059,913	19,059,913	0	0.0	235,331	258,555	23,224	9.9	1.23	1.36
ResNonHm Exist	2,050,475	2,050,475	0	0.0	28,606	31,726	3,120	10.9	1.40	1.55
Misc props	144,899	144,899	0	0.0	2,441	2,650	209	8.5	1.68	1.83
Apartments Exist	760,604	760,604	0	0.0	12,688	14,151	1,463	11.5	1.67	1.86
Low-inc Apts Exi	151,324	151,324	0	0.0	1,562	1,746	184	11.8	1.03	1.15
Seas Rec: Exist	49,379	49,379	0	0.0	620	675	55	8.9	1.26	1.37
Com/Ind Lo Exist	486,333	486,333	0	0.0	13,357	13,647	290	2.2	2.75	2.81
Com/Ind Hi Exist	3,746,798	3,746,798	0	0.0	134,409	135,893	1,484	1.1	3.59	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	262,912	0	0.0	9,356	9,445	89	0.9	3.56	3.59
AgHm House Exist	107,119	107,119	0	0.0	1,216	1,330	114	9.4	1.13	1.24
AgHm Land: Exist	107,463	107,463	0	0.0	468	524	56	11.9	0.44	0.49
Ag NonHm: Exist	123,033	123,033	0	0.0	1,348	1,468	121	9.0	1.10	1.19
Total	27,050,251	27,050,251	0	0.0	441,402	471,810	30,409	6.9	1.63	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	315,783	297,339	-18,444	-5.8	County	40.19	43.12	0.000	0.000
(-) TIF Tax Capacity	14,817	14,817	0	0.0	City/Town	38.82	41.88	0.345	0.345
(-) FD Contrib Tax Cap	36,111	0	-36,111	#####	School District	27.46	30.64	20.917	25.208
(=) Taxable Tax Capacity	264,854	282,522	17,667	6.7	Special District	5.55	6.15	0.000	0.000
FD Distrib Tax Cap	56,477	0	-56,477	#####	Total	112.02	121.79	21.262	25.553

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	148,400	148,400	0.0	1,739	1,896	157	9.0	1.17	1.28
Res Hmstd: Avg Val	222,500	222,500	0.0	2,793	3,069	275	9.9	1.26	1.38
Res Hmstd: Hi Val	296,700	296,700	0.0	3,849	4,243	394	10.2	1.3	1.43
Res Hmstd: Ex-Hi Val	445,100	445,100	0.0	5,932	6,558	626	10.6	1.33	1.47
Apartment	300,000	300,000	0.0	4,838	5,334	495	10.2	1.61	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	3,943	4,179	236	6.0	2.63	2.79
Comm/Ind: Med Val	300,000	300,000	0.0	9,094	9,624	529	5.8	3.03	3.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,133	35,031	1,897	5.7	3.31	3.50

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,642,293	18,642,293	0	0.0	203,431	215,986	12,555	6.2	1.09	1.16
ResNonHm Exist	2,221,917	2,221,917	0	0.0	26,183	27,715	1,532	5.9	1.18	1.25
Misc props	37,324	37,324	0	0.0	488	513	25	5.2	1.31	1.37
Apartments Exist	572,971	572,971	0	0.0	8,421	8,891	470	5.6	1.47	1.55
Low-inc Apts Exi	106,786	106,786	0	0.0	946	1,000	54	5.7	0.89	0.94
Seas Rec: Exist	157,764	157,764	0	0.0	1,624	1,691	67	4.1	1.03	1.07
Com/Ind Lo Exist	301,228	301,228	0	0.0	7,717	7,338	-379	-4.9	2.56	2.44
Com/Ind Hi Exist	2,693,810	2,693,810	0	0.0	91,295	86,808	-4,486	-4.9	3.39	3.22
Publ U: Elec Gen	152,977	152,977	0	0.0	3,581	3,310	-271	-7.6	2.34	2.16
Publ U: Other	240,625	240,625	0	0.0	8,129	7,782	-347	-4.3	3.38	3.23
AgHm House Exist	147,077	147,077	0	0.0	1,358	1,454	97	7.1	0.92	0.99
AgHm Land: Exist	203,525	203,525	0	0.0	663	708	45	6.8	0.33	0.35
Ag NonHm: Exist	419,622	419,622	0	0.0	3,667	3,854	187	5.1	0.87	0.92
Total	25,897,921	25,897,921	0	0.0	357,501	367,050	9,549	2.7	1.38	1.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	295,231	284,250	-10,981	-3.7	County	29.63	31.36	0.229	0.229
(-) TIF Tax Capacity	7,897	7,897	0	0.0	City/Town	32.81	34.20	0.675	0.675
(-) FD Contrib Tax Cap	25,869	0	-25,869	#####	School District	26.89	28.44	18.037	20.112
(=) Taxable Tax Capacity	261,465	276,353	14,888	5.7	Special District	5.62	5.82	0.000	0.000
FD Distrib Tax Cap	31,708	0	-31,708	#####	Total	94.95	99.81	18.941	21.016

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,900	188,900	0.0	1,949	2,080	132	6.7	1.03	1.10
Res Hmstd:Avg Val	283,200	283,200	0.0	3,108	3,305	197	6.3	1.1	1.17
Res Hmstd: Hi Val	377,500	377,500	0.0	4,267	4,529	262	6.1	1.13	1.2
Res Hmstd: Ex-Hi Val	566,400	566,400	0.0	6,608	7,009	401	6.1	1.17	1.24
Apartment	300,000	300,000	0.0	4,129	4,373	245	5.9	1.38	1.46
Comm/Ind: Lo Val	150,000	150,000	0.0	3,524	3,616	92	2.6	2.35	2.41
Comm/Ind: Med Val	300,000	300,000	0.0	8,128	8,333	205	2.5	2.71	2.78
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,615	30,346	731	2.5	2.96	3.03

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	26,348,987	26,348,987	0	0.0	309,502	329,191	19,689	6.4	1.17	1.25
ResNonHm Exist	2,166,431	2,166,431	0	0.0	28,229	30,165	1,936	6.9	1.30	1.39
Misc props	135,301	135,301	0	0.0	2,188	2,355	166	7.6	1.62	1.74
Apartments Exist	1,604,628	1,604,628	0	0.0	23,841	25,199	1,357	5.7	1.49	1.57
Low-inc Apts Exi	124,731	124,731	0	0.0	1,215	1,301	87	7.1	0.97	1.04
Seas Rec: Exist	26,305	26,305	0	0.0	329	350	22	6.6	1.25	1.33
Com/Ind Lo Exist	523,210	523,210	0	0.0	13,848	13,423	-424	-3.1	2.65	2.57
Com/Ind Hi Exist	5,560,048	5,560,048	0	0.0	190,457	180,292	-10,165	-5.3	3.43	3.24
Publ U: Elec Gen	79,195	79,195	0	0.0	1,965	1,847	-118	-6.0	2.48	2.33
Publ U: Other	533,687	533,687	0	0.0	18,438	17,786	-652	-3.5	3.45	3.33
AgHm House Exist	205,174	205,174	0	0.0	1,996	2,169	173	8.7	0.97	1.06
AgHm Land: Exist	625,420	625,420	0	0.0	2,826	3,019	193	6.8	0.45	0.48
Ag NonHm: Exist	326,539	326,539	0	0.0	3,025	3,211	187	6.2	0.93	0.98
Total	38,259,657	38,259,657	0	0.0	597,858	610,308	12,450	2.1	1.56	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	450,548	430,713	-19,835	-4.4	County	29.11	30.74	0.537	0.537
(-) TIF Tax Capacity	14,889	14,889	0	0.0	City/Town	40.00	41.28	0.995	0.995
(-) FD Contrib Tax Cap	52,609	0	-52,609	#####	School District	27.24	28.49	20.439	23.413
(=) Taxable Tax Capacity	383,050	415,824	32,775	8.6	Special District	5.18	5.39	0.000	0.000
FD Distrib Tax Cap	58,690	0	-58,690	#####	Total	101.52	105.90	21.971	24.945

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	164,200	164,200	0.0	1,803	1,911	107	6.0	1.1	1.16
Res Hmstd: Avg Val	246,200	246,200	0.0	2,890	3,062	172	6.0	1.17	1.24
Res Hmstd: Hi Val	328,200	328,200	0.0	3,976	4,213	237	6.0	1.21	1.28
Res Hmstd: Ex-Hi Val	492,400	492,400	0.0	6,081	6,443	362	5.9	1.23	1.31
Apartment	300,000	300,000	0.0	4,466	4,719	253	5.7	1.49	1.57
Comm/Ind: Lo Val	150,000	150,000	0.0	3,718	3,812	95	2.5	2.48	2.54
Comm/Ind: Med Val	300,000	300,000	0.0	8,565	8,771	206	2.4	2.85	2.92
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,184	31,910	726	2.3	3.12	3.19

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,914,539	16,914,539	0	0.0	209,836	220,595	10,760	5.1	1.24	1.30
ResNonHm Exist	2,088,328	2,088,328	0	0.0	28,436	30,142	1,706	6.0	1.36	1.44
Misc props	24,861	24,861	0	0.0	389	416	27	7.1	1.56	1.67
Apartments Exist	393,623	393,623	0	0.0	6,266	6,601	335	5.3	1.59	1.68
Low-inc Apts Exi	109,756	109,756	0	0.0	1,098	1,170	71	6.5	1.00	1.07
Seas Rec: Exist	80,259	80,259	0	0.0	1,021	1,069	48	4.7	1.27	1.33
Com/Ind Lo Exist	382,406	382,406	0	0.0	10,333	10,317	-17	-0.2	2.70	2.70
Com/Ind Hi Exist	2,407,602	2,407,602	0	0.0	85,088	83,288	-1,800	-2.1	3.53	3.46
Publ U: Elec Gen	18,924	18,924	0	0.0	445	419	-26	-5.7	2.35	2.22
Publ U: Other	200,960	200,960	0	0.0	6,826	6,646	-181	-2.7	3.40	3.31
AgHm House Exist	379,769	379,769	0	0.0	3,596	3,882	286	8.0	0.95	1.02
AgHm Land: Exist	930,361	930,361	0	0.0	3,909	4,189	279	7.1	0.42	0.45
Ag NonHm: Exist	486,182	486,182	0	0.0	4,701	4,974	273	5.8	0.97	1.02
Total	24,417,571	24,417,571	0	0.0	361,945	373,707	11,762	3.2	1.48	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,375	262,924	-9,451	-3.5	County	38.03	40.34	0.000	0.000
(-) TIF Tax Capacity	7,258	7,258	0	0.0	City/Town	32.33	33.80	1.054	1.054
(-) FD Contrib Tax Cap	22,257	0	-22,257	#####	School District	32.20	33.56	18.305	20.207
(=) Taxable Tax Capacity	242,859	255,666	12,806	5.3	Special District	5.37	5.62	0.000	0.000
FD Distrib Tax Cap	28,261	0	-28,261	#####	Total	107.94	113.33	19.359	21.260

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	191,300	191,300	0.0	2,235	2,348	113	5.0	1.17	1.23
Res Hmstd:Avg Val	286,900	286,900	0.0	3,538	3,732	194	5.5	1.23	1.30
Res Hmstd: Hi Val	382,400	382,400	0.0	4,840	5,115	275	5.7	1.27	1.34
Res Hmstd: Ex-Hi Val	573,700	573,700	0.0	7,502	7,930	428	5.7	1.31	1.38
Apartment	300,000	300,000	0.0	4,628	4,888	259	5.6	1.54	1.63
Comm/Ind: Lo Val	150,000	150,000	0.0	3,823	3,924	101	2.7	2.55	2.62
Comm/Ind: Med Val	300,000	300,000	0.0	8,823	9,050	227	2.6	2.94	3.02
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,158	32,972	814	2.5	3.22	3.3

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,744,285	16,744,285	0	0.0	238,793	248,994	10,201	4.3	1.43	1.49
ResNonHm Exist	1,608,827	1,608,827	0	0.0	25,638	27,230	1,593	6.2	1.59	1.69
Misc props	23,423	23,423	0	0.0	462	494	32	6.9	1.97	2.11
Apartments Exist	914,764	914,764	0	0.0	17,803	19,229	1,426	8.0	1.95	2.10
Low-inc Apts Exi	136,362	136,362	0	0.0	1,626	1,753	127	7.8	1.19	1.29
Seas Rec: Exist	7,901	7,901	0	0.0	136	142	6	4.2	1.72	1.80
Com/Ind Lo Exist	341,583	341,583	0	0.0	9,992	10,361	369	3.7	2.93	3.03
Com/Ind Hi Exist	4,180,910	4,180,910	0	0.0	158,906	162,669	3,763	2.4	3.80	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	221,346	0	0.0	8,305	8,440	135	1.6	3.75	3.81
AgHm House Exist	67,076	67,076	0	0.0	900	919	19	2.1	1.34	1.37
AgHm Land: Exist	121,729	121,729	0	0.0	699	716	17	2.4	0.57	0.59
Ag NonHm: Exist	230,025	230,025	0	0.0	2,894	2,961	67	2.3	1.26	1.29
Total	24,598,230	24,598,230	0	0.0	466,154	483,910	17,756	3.8	1.90	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	279,635	-14,848	-5.0	County	45.73	46.84	0.000	0.000
(-) TIF Tax Capacity	21,767	21,767	0	0.0	City/Town	43.92	46.61	1.072	1.072
(-) FD Contrib Tax Cap	37,581	0	-37,581	#####	School District	28.47	30.33	22.213	25.721
(=) Taxable Tax Capacity	235,134	257,868	22,733	9.7	Special District	10.18	10.14	0.000	0.000
FD Distrib Tax Cap	46,749	0	-46,749	#####	Total	128.30	133.92	23.285	26.793

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,500	152,500	0.0	2,077	2,136	59	2.9	1.36	1.40
Res Hmstd:Avg Val	228,600	228,600	0.0	3,299	3,451	152	4.6	1.44	1.51
Res Hmstd: Hi Val	304,800	304,800	0.0	4,522	4,767	245	5.4	1.48	1.56
Res Hmstd: Ex-Hi Val	457,300	457,300	0.0	6,932	7,350	417	6.0	1.52	1.61
Apartment	300,000	300,000	0.0	5,510	5,826	316	5.7	1.84	1.94
Comm/Ind: Lo Val	150,000	150,000	0.0	4,340	4,471	131	3.0	2.89	2.98
Comm/Ind: Med Val	300,000	300,000	0.0	10,010	10,298	288	2.9	3.34	3.43
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,471	37,490	1,019	2.8	3.65	3.75

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,168,135	20,168,135	0	0.0	269,874	267,595	-2,278	-0.8	1.34	1.33
ResNonHm Exist	2,134,320	2,134,320	0	0.0	30,444	30,490	46	0.2	1.43	1.43
Misc props	7,878	7,878	0	0.0	157	158	1	0.7	2.00	2.01
Apartments Exist	1,984,129	1,984,129	0	0.0	33,927	33,941	13	0.0	1.71	1.71
Low-inc Apts Exi	156,223	156,223	0	0.0	1,653	1,659	6	0.3	1.06	1.06
Seas Rec: Exist	3,470	3,470	0	0.0	44	43	-1	-1.6	1.26	1.24
Com/Ind Lo Exist	375,557	375,557	0	0.0	10,533	10,286	-247	-2.3	2.80	2.74
Com/Ind Hi Exist	7,452,706	7,452,706	0	0.0	271,926	261,911	-10,015	-3.7	3.65	3.51
Publ U: Elec Gen	202	202	0	0.0	6	6	0	1.2	2.86	2.89
Publ U: Other	172,922	172,922	0	0.0	6,328	6,121	-206	-3.3	3.66	3.54
AgHm House Exist	167	167	0	0.0	2	2	0	-4.5	1.24	1.19
AgHm Land: Exist	60	60	0	0.0	0	0	0	-8.5	0.30	0.28
Ag NonHm: Exist	194	194	0	0.0	2	2	0	-4.3	1.21	1.15
Total	32,455,961	32,455,961	0	0.0	624,896	612,215	-12,681	-2.0	1.93	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	412,670	401,547	-11,124	-2.7	County	45.73	46.84	0.000	0.000
(-) TIF Tax Capacity	28,448	28,448	0	0.0	City/Town	38.95	38.05	0.190	0.190
(-) FD Contrib Tax Cap	64,861	0	-64,861	#####	School District	23.53	22.12	17.337	18.857
(=) Taxable Tax Capacity	319,361	373,099	53,738	16.8	Special District	11.53	11.26	0.000	0.000
FD Distrib Tax Cap	29,166	0	-29,166	#####	Total	119.74	118.27	17.527	19.047

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	190,700	190,700	0.0	2,417	2,381	-36	-1.5	1.27	1.25
Res Hmstd:Avg Val	285,900	285,900	0.0	3,809	3,790	-19	-0.5	1.33	1.33
Res Hmstd: Hi Val	381,100	381,100	0.0	5,202	5,198	-3	-0.1	1.36	1.36
Res Hmstd: Ex-Hi Val	571,700	571,700	0.0	8,062	8,063	1	0.0	1.41	1.41
Apartment	300,000	300,000	0.0	5,016	5,007	-9	-0.2	1.67	1.67
Comm/Ind: Lo Val	150,000	150,000	0.0	4,061	4,002	-58	-1.4	2.71	2.67
Comm/Ind: Med Val	300,000	300,000	0.0	9,388	9,244	-144	-1.5	3.13	3.08
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,246	33,702	-544	-1.6	3.42	3.37

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	27,300,565	27,300,565	0	0.0	349,277	349,678	401	0.1	1.28	1.28
ResNonHm Exist	3,979,734	3,979,734	0	0.0	52,920	53,133	213	0.4	1.33	1.34
Misc props	18,302	18,302	0	0.0	329	326	-3	-0.9	1.79	1.78
Apartments Exist	1,488,134	1,488,134	0	0.0	23,829	23,788	-41	-0.2	1.60	1.60
Low-inc Apts Exi	112,663	112,663	0	0.0	1,111	1,104	-6	-0.6	0.99	0.98
Seas Rec: Exist	145,013	145,013	0	0.0	1,838	1,855	17	0.9	1.27	1.28
Com/Ind Lo Exist	357,224	357,224	0	0.0	9,618	9,083	-535	-5.6	2.69	2.54
Com/Ind Hi Exist	6,082,008	6,082,008	0	0.0	215,961	203,269	-12,692	-5.9	3.55	3.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	211,377	0	0.0	7,420	6,978	-441	-6.0	3.51	3.30
AgHm House Exist	68,576	68,576	0	0.0	809	824	15	1.8	1.18	1.20
AgHm Land: Exist	123,556	123,556	0	0.0	781	790	9	1.1	0.63	0.64
Ag NonHm: Exist	192,524	192,524	0	0.0	1,944	1,958	14	0.7	1.01	1.02
Total	40,079,677	40,079,677	0	0.0	665,836	652,784	-13,051	-2.0	1.66	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	477,341	-7,174	-1.5	County	45.73	46.84	0.000	0.000
(-) TIF Tax Capacity	8,585	8,585	0	0.0	City/Town	28.11	27.54	1.001	1.001
(-) FD Contrib Tax Cap	53,864	0	-53,864	#####	School District	23.85	22.95	17.186	18.265
(=) Taxable Tax Capacity	422,065	468,756	46,690	11.1	Special District	10.66	10.48	0.000	0.000
FD Distrib Tax Cap	22,919	0	-22,919	#####	Total	108.34	107.81	18.186	19.266

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	264,100	264,100	0.0	3,207	3,211	4	0.1	1.21	1.22
Res Hmstd:Avg Val	395,900	395,900	0.0	4,993	5,014	20	0.4	1.26	1.27
Res Hmstd: Hi Val	527,800	527,800	0.0	6,754	6,782	29	0.4	1.28	1.28
Res Hmstd: Ex-Hi Val	791,900	791,900	0.0	10,811	10,850	39	0.4	1.37	1.37
Apartment	300,000	300,000	0.0	4,609	4,621	12	0.3	1.54	1.54
Comm/Ind: Lo Val	150,000	150,000	0.0	3,814	3,770	-44	-1.2	2.54	2.51
Comm/Ind: Med Val	300,000	300,000	0.0	8,809	8,701	-108	-1.2	2.94	2.90
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,119	31,711	-408	-1.3	3.21	3.17

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	14,931,372	14,931,372	0	0.0	190,972	199,926	8,954	4.7	1.28	1.34
ResNonHm Exist	1,403,887	1,403,887	0	0.0	19,598	20,702	1,105	5.6	1.40	1.47
Misc props	93,198	93,198	0	0.0	1,615	1,702	87	5.4	1.73	1.83
Apartments Exist	1,175,080	1,175,080	0	0.0	19,559	20,707	1,148	5.9	1.66	1.76
Low-inc Apts Exi	227,784	227,784	0	0.0	2,392	2,536	143	6.0	1.05	1.11
Seas Rec: Exist	12,765	12,765	0	0.0	172	178	6	3.4	1.35	1.39
Com/Ind Lo Exist	343,506	343,506	0	0.0	9,480	9,438	-43	-0.5	2.76	2.75
Com/Ind Hi Exist	4,727,770	4,727,770	0	0.0	170,969	169,495	-1,474	-0.9	3.62	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	219,070	0	0.0	7,909	7,865	-45	-0.6	3.61	3.59
AgHm House Exist	949	949	0	0.0	12	13	1	4.6	1.31	1.37
AgHm Land: Exist	279	279	0	0.0	1	1	0	8.3	0.24	0.26
Ag NonHm: Exist	15,981	15,981	0	0.0	161	168	7	4.3	1.01	1.05
Total	23,151,640	23,151,640	0	0.0	422,840	432,729	9,889	2.3	1.83	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,389	276,138	-11,251	-3.9	County	54.67	57.71	0.000	0.000
(-) TIF Tax Capacity	18,044	18,044	0	0.0	City/Town	28.81	29.73	0.992	0.992
(-) FD Contrib Tax Cap	39,746	0	-39,746	#####	School District	22.64	22.95	19.884	22.538
(=) Taxable Tax Capacity	229,598	258,094	28,495	12.4	Special District	7.83	8.45	0.000	0.000
FD Distrib Tax Cap	33,353	0	-33,353	#####	Total	113.95	118.84	20.876	23.531

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,700	162,700	0.0	1,968	2,048	80	4.1	1.21	1.26
Res Hmstd:Avg Val	244,000	244,000	0.0	3,137	3,292	155	4.9	1.29	1.35
Res Hmstd: Hi Val	325,300	325,300	0.0	4,306	4,537	230	5.3	1.32	1.39
Res Hmstd: Ex-Hi Val	488,000	488,000	0.0	6,580	6,948	368	5.6	1.35	1.42
Apartment	300,000	300,000	0.0	4,900	5,162	263	5.4	1.63	1.72
Comm/Ind: Lo Val	150,000	150,000	0.0	3,981	4,082	101	2.5	2.65	2.72
Comm/Ind: Med Val	300,000	300,000	0.0	9,184	9,408	223	2.4	3.06	3.14
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,468	34,260	793	2.4	3.35	3.43

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,313,843	18,313,843	0	0.0	295,181	314,065	18,885	6.4	1.61	1.71
ResNonHm Exist	5,148,331	5,148,331	0	0.0	91,989	99,919	7,930	8.6	1.79	1.94
Misc props	54,165	54,165	0	0.0	1,104	1,196	92	8.4	2.04	2.21
Apartments Exist	2,930,518	2,930,518	0	0.0	59,393	64,476	5,083	8.6	2.03	2.20
Low-inc Apts Exi	357,183	357,183	0	0.0	4,458	4,844	386	8.7	1.25	1.36
Seas Rec: Exist	14,798	14,798	0	0.0	299	324	26	8.5	2.02	2.19
Com/Ind Lo Exist	654,032	654,032	0	0.0	19,878	21,556	1,679	8.4	3.04	3.30
Com/Ind Hi Exist	7,112,826	7,112,826	0	0.0	283,179	306,887	23,708	8.4	3.98	4.31
Publ U: Elec Gen	120,360	120,360	0	0.0	3,611	4,064	453	12.5	3.00	3.38
Publ U: Other	283,933	283,933	0	0.0	11,303	12,249	946	8.4	3.98	4.31
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	1,496	1,496	0	0.0	22	23	2	8.1	1.45	1.57
Total	34,991,486	34,991,486	0	0.0	770,415	829,605	59,189	7.7	2.20	2.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,296	428,488	-13,808	-3.1	County	45.01	46.16	0.000	0.000
(-) TIF Tax Capacity	44,386	44,386	0	0.0	City/Town	69.06	79.38	2.667	2.667
(-) FD Contrib Tax Cap	58,331	0	-58,331	#####	School District	22.94	23.25	18.648	21.316
(=) Taxable Tax Capacity	339,579	384,102	44,523	13.1	Special District	8.07	8.03	0.000	0.000
FD Distrib Tax Cap	57,452	0	-57,452	#####	Total	145.08	156.83	21.316	23.984

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	160,300	160,300	0.0	2,439	2,541	101	4.2	1.52	1.58
Res Hmstd:Avg Val	240,300	240,300	0.0	3,842	4,100	258	6.7	1.6	1.71
Res Hmstd: Hi Val	320,300	320,300	0.0	5,246	5,659	414	7.9	1.64	1.77
Res Hmstd: Ex-Hi Val	480,600	480,600	0.0	7,997	8,690	693	8.7	1.66	1.81
Apartment	300,000	300,000	0.0	6,080	6,600	520	8.6	2.03	2.20
Comm/Ind: Lo Val	150,000	150,000	0.0	4,688	4,944	256	5.5	3.13	3.3
Comm/Ind: Med Val	300,000	300,000	0.0	10,832	11,416	584	5.4	3.61	3.81
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,504	41,618	2,113	5.3	3.95	4.16

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,550,293	11,550,293	0	0.0	160,576	183,781	23,205	14.5	1.39	1.59
ResNonHm Exist	2,077,392	2,077,392	0	0.0	32,905	38,545	5,640	17.1	1.58	1.86
Misc props	6,203	6,203	0	0.0	110	129	18	16.6	1.78	2.07
Apartments Exist	1,844,564	1,844,564	0	0.0	33,443	39,143	5,700	17.0	1.81	2.12
Low-inc Apts Exi	330,770	330,770	0	0.0	3,672	4,304	631	17.2	1.11	1.30
Seas Rec: Exist	448	448	0	0.0	7	8	1	14.7	1.48	1.70
Com/Ind Lo Exist	425,379	425,379	0	0.0	12,173	13,668	1,495	12.3	2.86	3.21
Com/Ind Hi Exist	3,619,036	3,619,036	0	0.0	136,286	152,801	16,515	12.1	3.77	4.22
Publ U: Elec Gen	876	876	0	0.0	24	29	4	17.9	2.78	3.28
Publ U: Other	227,223	227,223	0	0.0	8,553	9,589	1,036	12.1	3.76	4.22
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	727	727	0	0.0	10	11	2	16.4	1.33	1.55
Total	20,082,911	20,082,911	0	0.0	387,759	442,007	54,247	14.0	1.93	2.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,786	236,144	-11,642	-4.7	County	50.56	53.46	0.000	0.000
(-) TIF Tax Capacity	23,810	23,810	0	0.0	City/Town	38.16	51.35	0.000	0.000
(-) FD Contrib Tax Cap	29,483	0	-29,483	#####	School District	34.79	39.49	14.916	18.567
(=) Taxable Tax Capacity	194,493	212,335	17,842	9.2	Special District	9.61	10.61	0.000	0.000
FD Distrib Tax Cap	55,940	0	-55,940	#####	Total	133.11	154.91	14.916	18.567

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,000	141,000	0.0	1,842	2,066	224	12.2	1.31	1.47
Res Hmstd:Avg Val	211,300	211,300	0.0	2,946	3,383	438	14.9	1.39	1.60
Res Hmstd: Hi Val	281,700	281,700	0.0	4,051	4,703	652	16.1	1.44	1.67
Res Hmstd: Ex-Hi Val	422,700	422,700	0.0	6,257	7,333	1,076	17.2	1.48	1.73
Apartment	300,000	300,000	0.0	5,439	6,366	927	17.0	1.81	2.12
Comm/Ind: Lo Val	150,000	150,000	0.0	4,323	4,820	497	11.5	2.88	3.21
Comm/Ind: Med Val	300,000	300,000	0.0	10,012	11,153	1,141	11.4	3.34	3.72
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,560	40,708	4,148	11.3	3.66	4.07

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.450	26,243	118	33
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	42,235
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,531
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	381
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	687
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	1
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	10,428
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	53,371
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,346
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,514
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	0
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	1,300
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,797
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,496
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,720
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	184,970
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,704
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,676
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.450	471,965	2,124	2,096
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,111,465
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,207,736
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,330
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,410
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,737
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,951
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,868
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,509
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,538
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,744
224.0	Student housing	1.000	25,178	252	358
225.0	Manuf home park land	1.250	607,468	7,593	9,783
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,440
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,565
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,329
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,663
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,548
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	262
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,280

House Research Dept.

Simulation No. 11C6

Baseline: Actual Pay 2011

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3/22/2011	7:52 PM	Alternative: Pay 2011 as if HF42 in effect - Rev 3/22/11			(all figures in \$000s)
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,857
236.0	Bed & Breakfast	1.250	23,057	288	318
237.0	Qualifying golf courses	1.250	252,491	3,156	3,384
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	295
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	703
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,603
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185
242.0	Qualifying Marina <500K	1.000	10,766	108	127
243.0	Qualifying Marina >500K	1.250	20,218	253	285
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,531
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,683,204
247.0	Comm'l border city: <150K	1.500	740	11	19
248.0	Comm'l border city: >150K	2.000	12,597	252	291
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,159
257.0	Industrial: >150K	2.000	14,227,269	284,545	514,149
259.0	Ind'l border city: >150K	2.000	4,282	86	98
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,771
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,090
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,945
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,048
272.0	Railroad <150K	1.500	164,135	2,462	4,623
273.0	Railroad >150K	2.000	790,705	15,814	26,005
275.0	Non-comm aircraft hangars	1.500	4,121	62	77
276.0	Mineral	2.000	2,202	44	87
277.0	Misc class 5	2.000	2,327	47	60
283.0	Personal: 3f	1.000	12,421	124	120
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,471
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257
286.0	Pers: It32 struct/lease land-non C/L,SRR	1.000	15,946	159	200
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	345
293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,559
298.0	Pers: Item 41 Border EZ	2.000	29	1	1
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	592
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,949
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,163
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,299
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,463
306.0	Pers: Item 46 syst/water utils	2.000	71	1	2
307.0	Pers: Item 48 misc	2.000	15,645	313	357

State Total

560,384,158

6,258,123

8,030,969

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.050	26,243	13	29
180.0	Ag Hmstd HGA: <76K	0.600	6,037,449	36,225	43,236
181.0	Ag Hmstd HGA: 76K-414K	1.090	5,032,336	54,852	58,319
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	401
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	721
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	1
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	12,561
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	55,876
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	72,676
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	79,927
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	0
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	1,558
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	6,123
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,698
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,800
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	193,739
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	72,986
199.0	Migrant Housing <500K	1.000	946	9	12
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,777
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.050	471,965	236	638
210.0	Res Homestead: <76K	0.600	105,093,941	630,564	970,247
211.0	Res Homestead: 76K-414K	1.090	172,509,055	1,880,349	2,529,835
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	38,569
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	183,583
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	189,059
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	208,138
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	34,968
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	149,559
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	326,519
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	32,411
224.0	Student housing	1.000	25,178	252	390
225.0	Manuf home park land	1.250	607,468	7,593	10,533
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	81,040
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	132,185
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,795
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,739
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,609
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	269

House Research Dept.

Simulation No. 11C6

Baseline: Actual Pay 2011

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Alternative: Pay 2011 as if HF42 in effect - Rev 3/22/11

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2011	Alternative	Difference
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,377
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,918
236.0	Bed & Breakfast	1.250	23,057	288	347
237.0	Qualifying golf courses	1.250	252,491	3,156	3,595
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	320
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	761
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,728
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	193
242.0	Qualifying Marina <500K	1.000	10,766	108	133
243.0	Qualifying Marina >500K	1.250	20,218	253	293
245.0	Commercial: <150K	1.500	8,682,082	130,231	242,102
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,704,762
247.0	Comm'l border city: <150K	1.500	740	11	20
248.0	Comm'l border city: >150K	2.000	12,597	252	292
256.0	Industrial: <150K	1.500	1,316,012	19,740	37,155
257.0	Industrial: >150K	2.000	14,227,269	284,545	519,212
259.0	Ind'l border city: >150K	2.000	4,282	86	98
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,819
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,742
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	40,593
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,861
272.0	Railroad <150K	1.500	164,135	2,462	4,750
273.0	Railroad >150K	2.000	790,705	15,814	27,205
275.0	Non-comm aircraft hangars	1.500	4,121	62	82
276.0	Mineral	2.000	2,202	44	99
277.0	Misc class 5	2.000	2,327	47	65
283.0	Personal: 3f	1.000	12,421	124	127
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,563
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,378
286.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	235
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	473
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	41
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	735
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306.0	Pers: Item 46 syst/water utils	2.000	71	1	3
307.0	Pers: Item 48 misc	2.000	15,645	313	371

State Total

560,384,158

5,971,392

8,374,440

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,654,733	1,834,378	217,690	1,407,014	313,685	800,307	7,222,807
Certified MKV Levy	2,992	32,202	194	834,270	457	0	869,658
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,635	0	472	8,022	0	0	18,129
Spread NTC Levy	2,478,569	1,666,086	215,728	1,292,596	277,938	800,307	6,731,223
Spread MKV Levy	2,992	32,202	194	760,973	457	0	796,817
Tax Incr Financing Levy							284,699
	Homestead Credit	286,793		Taconite credit		16,872	
	Agricultural Credit	23,431		Disparity Reduction Credit		6,572	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,666,497	1,899,845	209,359	1,404,480	308,685	767,007	7,255,873
Certified MKV Levy	2,992	32,202	194	834,270	457	0	869,658
Fiscal Disparities Levy	2,770	3,519	226	1,069	72	0	7,656
Disparity Reduction Aid	4,679	0	201	3,904	0	0	8,784
Spread NTC Levy	2,659,048	1,896,326	208,933	1,399,798	308,613	767,007	7,239,725
Spread MKV Levy	2,992	32,202	194	833,978	457	0	869,823
Tax Incr Financing Levy							305,132
	Homestead Credit	0		Taconite credit		17,091	
	Agricultural Credit	23,431		Disparity Reduction Credit		7,518	