

House Research Simulation Report: Property Tax

Simulation #12A3

Date 12/22/2011

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)

DESCRIPTION

BASELINE: Final Pay 2011

ALTERNATIVE: Proposed Pay 2012: Truth-in-Taxation levies incl new refs

This report compares proposed property taxes payable in 2012 to property taxes payable in 2011, including any levies approved by referendum at the November, 2011 elections. The payable 2011 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2012 market value data is actual data supplied by the counties. The payable 2012 levies are the proposed levies filed by each local taxing jurisdiction for truth-in-taxation purposes. The state general levy is based on the final levy amount rather than the preliminary rates, so for commercial-industrial and seasonal-recreational properties liable for the state general levy the taxes will be a little lower than what is reflected on truth-in-taxation (TnT) statements.

KEY POINTS

- **Statewide, property taxes would increase by \$413 million, or 5.2%**, if all local taxing jurisdictions were to adopt their proposed levies. Approximately \$53 million of the \$413 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2012. The overall tax increases would be 8.7% in Greater Minnesota and 3.1% in the Metro area.
- **On a statewide average basis, property tax increases on existing properties vary** from 2.4% (on residential homesteads) to 14.6% (on public utility property). Increases on the largest property types are 4.9% on residential non-homestead property, 8% on regular apartments, 4.2% on commercial-industrial property, 11.4% on agricultural property, 11% on low-income apartments, and 4.8% on seasonal-recreational property.

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

BASELINE: Final Pay 2011

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

ALTERNATIVE: Proposed Pay 2012: Truth-in-Taxation levies incl new refs

- **Market values** are actual values reported by county assessors on the abstracts of assessment, including market value excluded from taxation under the new homestead market value exclusion. (Note that property value in JOBZ zones is not included in the figures shown, nor is value excluded under the disabled veterans exclusion.)
- **Local government levies** are the levies that were submitted by local taxing jurisdictions to the Dept. of Revenue in compliance with the Truth-in-taxation law, augmented with referendum levies approved at elections in November and December.
- The **state levy** is based on the actual state levy amount rather than the preliminary rates.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** are determined within the simulation model.

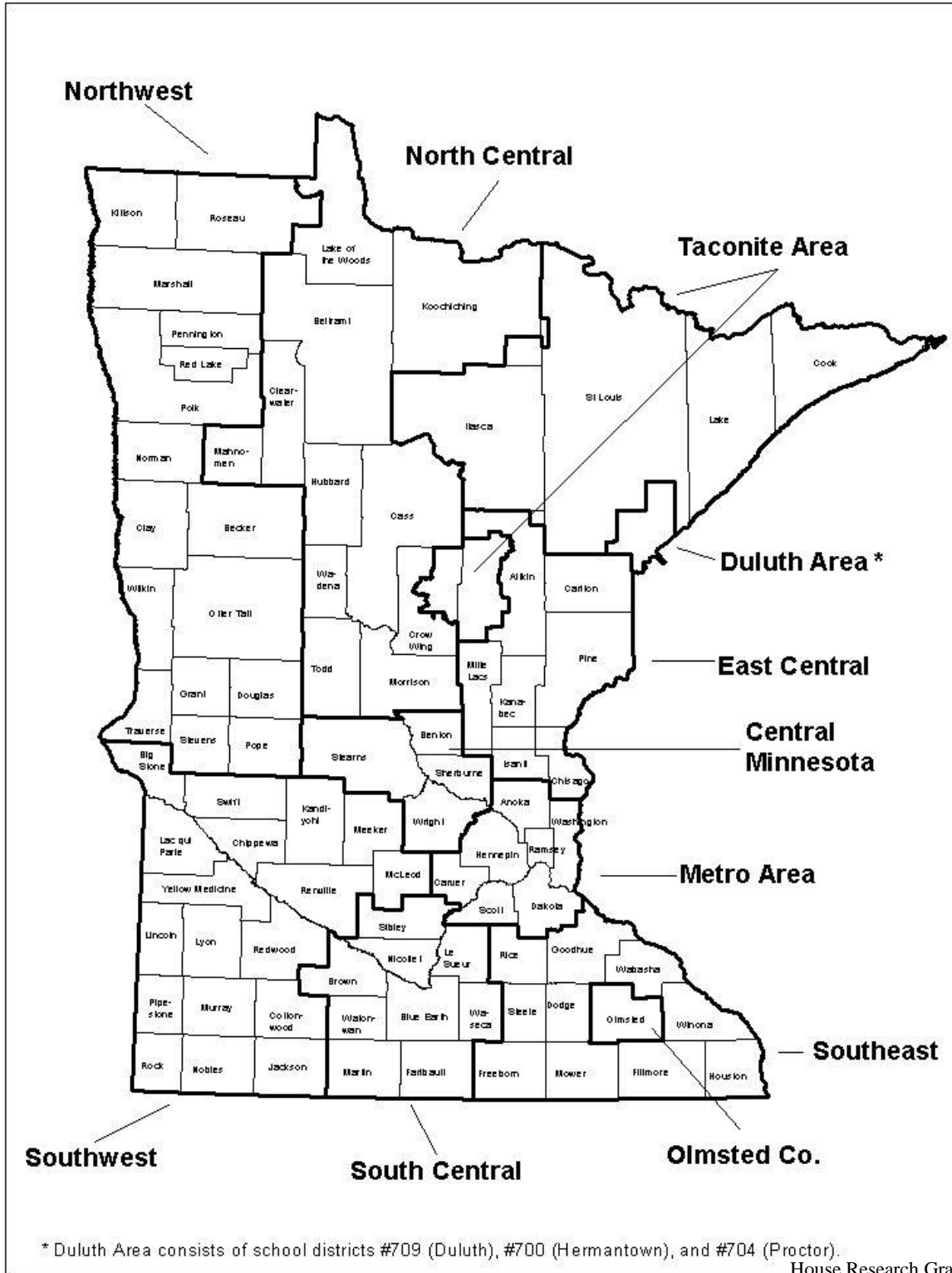
SIMULATION PARAMETERS

	Baseline	Alternative
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
Seasonal recreational commercial:		
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
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

* After subtraction of homestead market value exclusion amount.

House Research Department

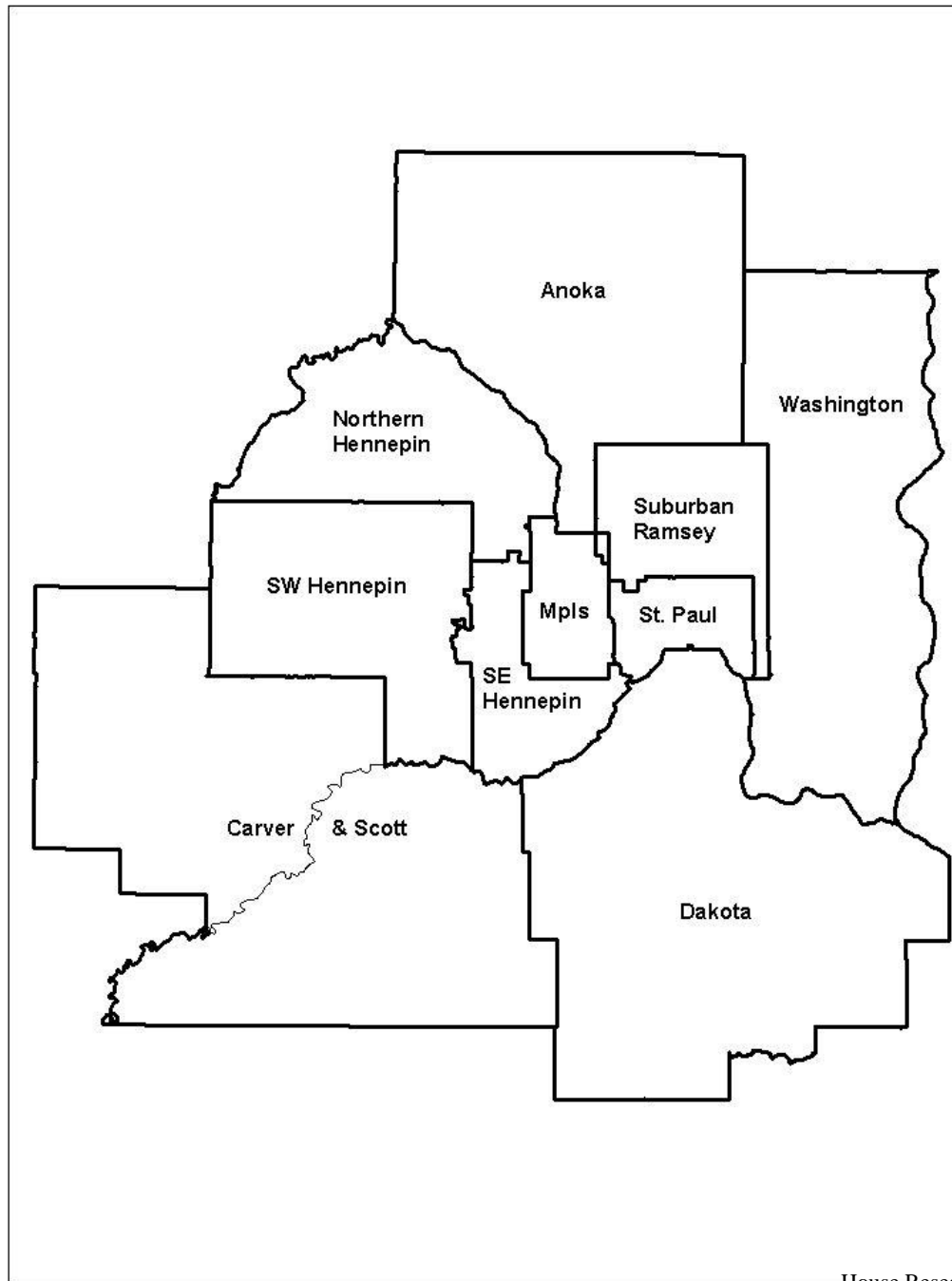
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



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

STATEWIDE

Tax Burdens by Property Class	Estimated 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	282,292,715	-11,136,101	-3.8	3,529,246	3,612,210	82,964	2.4	1.20	1.28
Res Non-Hm: exis	38,825,892	37,570,957	-1,254,935	-3.2	541,805	568,613	26,808	4.9	1.40	1.51
Apartments: exis	17,618,203	17,508,123	-110,079	-0.6	303,240	327,399	24,158	8.0	1.72	1.87
Low-inc Apts: ex	2,784,493	2,820,045	35,552	1.3	29,741	33,002	3,261	11.0	1.07	1.17
Seasnl Rec: exis	27,214,499	25,914,426	-1,300,072	-4.8	233,622	244,906	11,284	4.8	0.86	0.95
Com/Ind: Lo: exi	10,162,968	10,037,748	-125,221	-1.2	273,028	293,280	20,252	7.4	2.69	2.92
Com/Ind Hi: exis	62,943,595	60,730,320	-2,213,275	-3.5	2,248,073	2,332,735	84,662	3.8	3.57	3.84
Publ U: Elec Gen	1,655,111	1,648,199	-6,912	-0.4	38,922	41,107	2,185	5.6	2.35	2.49
Publ U: Other	7,351,722	7,973,607	621,885	8.5	234,783	272,609	37,826	16.1	3.19	3.42
Ag HGA: Exist	11,185,950	10,814,475	-371,475	-3.3	93,984	102,594	8,610	9.2	0.84	0.95
Ag Hmstd Land	53,262,094	55,813,263	2,551,169	4.8	222,186	252,454	30,269	13.6	0.42	0.45
Ag Non-Hmstd	33,064,886	34,298,457	1,233,571	3.7	255,892	282,170	26,278	10.3	0.77	0.82
Misc props	885,928	888,252	2,324	0.3	15,065	16,691	1,627	10.8	1.70	1.88
ResHmstd: NewCon	0	1,576,640	1,576,640	0.0	0	19,562	19,562	0.0	0.00	1.24
All other NewCon	0	1,671,210	1,671,210	0.0	0	33,311	33,311	0.0	0.00	1.99
Total	560,384,158	551,558,438	-8,825,720	-1.6	8,019,587	8,432,643	413,056	5.2	1.43	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	6,258,123	5,850,874	-407,249	-6.5	County	44.19	47.69	0.067	0.066
(-) TIF Tax Capacity	221,790	193,018	-28,772	-13.0	City/Town	33.57	36.53	0.725	0.728
(-) FD Contrib Tax Cap	426,361	396,218	-30,143	-7.1	School District	23.06	24.92	16.993	17.944
(=) Taxable Tax Capacity	5,609,972	5,261,638	-348,334	-6.2	Special District	4.96	5.23	0.010	0.011
FD Distrib Tax Cap	426,250	396,219	-30,031	-7.0	Total	105.79	114.37	17.795	18.748

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Estimated 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	100,410,943	-3,043,648	-2.9	1,072,992	1,129,247	56,256	5.2	1.04	1.12
Res Non-Hm: exis	13,946,250	13,487,684	-458,567	-3.3	177,351	190,268	12,918	7.3	1.27	1.41
Apartments: exis	3,949,188	3,942,503	-6,685	-0.2	64,426	71,065	6,638	10.3	1.63	1.80
Low-inc Apts: ex	970,911	961,397	-9,515	-1.0	10,022	11,092	1,070	10.7	1.03	1.15
Seasnl Rec: exis	26,716,397	25,448,678	-1,267,718	-4.7	227,536	238,765	11,230	4.9	0.85	0.94
Com/Ind: Lo: exi	5,972,509	5,892,577	-79,932	-1.3	156,306	169,120	12,814	8.2	2.62	2.87
Com/Ind Hi: exis	14,966,711	14,734,163	-232,548	-1.6	508,558	543,231	34,673	6.8	3.40	3.69
Publ U: Elec Gen	1,282,577	1,361,657	79,080	6.2	29,312	33,290	3,979	13.6	2.29	2.44
Publ U: Other	4,771,354	5,325,905	554,551	11.6	142,317	170,715	28,398	20.0	2.98	3.21
Ag HGA: Exist	10,210,043	9,917,550	-292,493	-2.9	84,078	92,811	8,733	10.4	0.82	0.94
Ag Hmstd Land	51,149,702	53,661,044	2,511,342	4.9	212,823	241,954	29,131	13.7	0.42	0.45
Ag Non-Hmstd	31,268,562	32,574,355	1,305,793	4.2	238,114	263,816	25,702	10.8	0.76	0.81
Misc props	340,375	349,598	9,223	2.7	5,777	6,871	1,094	18.9	1.70	1.97
ResHmstd: NewCon	0	613,537	613,537	0.0	0	6,705	6,705	0.0	0.00	1.09
All other NewCon	0	903,889	903,889	0.0	0	14,991	14,991	0.0	0.00	1.66
Total	268,999,170	269,585,479	586,309	0.2	2,929,611	3,183,942	254,332	8.7	1.09	1.18

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	2,590,634	-156,419	-5.7	County	46.76	50.57	0.026	0.026
(-) TIF Tax Capacity	36,966	33,576	-3,390	-9.2	City/Town	27.43	30.25	0.305	0.304
(-) FD Contrib Tax Cap	5,646	6,402	756	13.4	School District	19.45	21.01	13.915	14.898
(=) Taxable Tax Capacity	2,704,441	2,550,656	-153,785	-5.7	Special District	1.67	1.77	0.028	0.029
FD Distrib Tax Cap	5,536	6,404	868	15.7	Total	95.30	103.59	14.274	15.257

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,400	102,300	-2.9	877	925	48	5.5	0.83	0.90
Res Hmstd: Avg Val	158,000	153,400	-2.9	1,501	1,580	79	5.3	0.95	1.03
Res Hmstd: Hi Val	210,700	204,500	-2.9	2,126	2,235	109	5.1	1.01	1.09
Res Hmstd: Ex-Hi Val	316,100	306,800	-2.9	3,376	3,546	171	5.1	1.07	1.16
Apartment	300,000	299,500	-0.2	4,002	4,335	333	8.3	1.33	1.45
Seas Rec: Lo Val	50,000	47,600	-4.8	514	532	18	3.5	1.03	1.12
Seas Rec: Hi Val	150,000	142,900	-4.7	1,627	1,681	54	3.3	1.08	1.18
Comm/Ind: Lo Val	150,000	147,700	-1.5	3,457	3,653	196	5.7	2.30	2.47
Comm/Ind: Med Val	300,000	295,300	-1.6	7,996	8,427	431	5.4	2.67	2.85
Comm/Ind: Hi Val	1,000,000	984,500	-1.6	29,174	30,802	1,628	5.6	2.92	3.13

METRO AREA

<i>Tax Burdens by Property Class</i>	Estimated 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	181,881,773	-8,092,453	-4.3	2,456,255	2,482,963	26,708	1.1	1.29	1.37
Res Non-Hm: exis	24,879,642	24,083,273	-796,368	-3.2	364,454	378,344	13,890	3.8	1.46	1.57
Apartments: exis	13,669,015	13,565,620	-103,394	-0.8	238,814	256,334	17,520	7.3	1.75	1.89
Low-inc Apts: ex	1,813,582	1,858,648	45,067	2.5	19,719	21,910	2,191	11.1	1.09	1.18
Seasnl Rec: exis	498,102	465,748	-32,354	-6.5	6,086	6,141	55	0.9	1.22	1.32
Com/Ind: Lo: exi	4,190,460	4,145,171	-45,289	-1.1	116,722	124,160	7,438	6.4	2.79	3.00
Com/Ind Hi: exis	47,976,884	45,996,157	-1,980,727	-4.1	1,739,515	1,789,503	49,989	2.9	3.63	3.89
Publ U: Elec Gen	372,533	286,542	-85,992	-23.1	9,610	7,817	-1,794	-18.7	2.58	2.73
Publ U: Other	2,580,368	2,647,702	67,334	2.6	92,466	101,894	9,428	10.2	3.58	3.85
Ag HGA: Exist	975,908	896,926	-78,982	-8.1	9,906	9,783	-123	-1.2	1.02	1.09
Ag Hmstd Land	2,112,392	2,152,219	39,827	1.9	9,363	10,500	1,137	12.1	0.44	0.49
Ag Non-Hmstd	1,796,324	1,724,102	-72,222	-4.0	17,778	18,354	576	3.2	0.99	1.06
Misc props	545,553	538,654	-6,899	-1.3	9,288	9,820	533	5.7	1.70	1.82
ResHmstd: NewCon	0	963,103	963,103	0.0	0	12,857	12,857	0.0	0.00	1.33
All other NewCon	0	767,321	767,321	0.0	0	18,320	18,320	0.0	0.00	2.39
Total	291,384,987	281,972,959	-9,412,029	-3.2	5,089,976	5,248,701	158,725	3.1	1.75	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	3,511,069	3,260,240	-250,830	-7.1	County	41.81	44.98	0.090	0.088
(-) TIF Tax Capacity	184,823	159,441	-25,382	-13.7	City/Town	39.29	42.44	0.960	0.970
(-) FD Contrib Tax Cap	420,714	389,816	-30,899	-7.3	School District	26.43	28.60	18.716	19.682
(=) Taxable Tax Capacity	2,905,532	2,710,983	-194,549	-6.7	Special District	8.03	8.48	0.000	0.000
FD Distrib Tax Cap	420,714	389,816	-30,898	-7.3	Total	115.55	124.51	19.766	20.739

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,300	156,300	-4.3	1,984	1,982	-3	-0.1	1.22	1.27
Res Hmstd: Avg Val	244,900	234,500	-4.2	3,162	3,205	43	1.4	1.29	1.37
Res Hmstd: Hi Val	326,400	312,500	-4.3	4,338	4,425	87	2.0	1.33	1.42
Res Hmstd: Ex-Hi Val	489,800	468,900	-4.3	6,628	6,811	183	2.8	1.35	1.45
Apartment	300,000	297,700	-0.8	4,926	5,251	325	6.6	1.64	1.76
Comm/Ind: Lo Val	150,000	143,800	-4.1	3,995	4,086	91	2.3	2.66	2.84
Comm/Ind: Med Val	300,000	287,600	-4.1	9,223	9,381	158	1.7	3.07	3.26
Comm/Ind: Hi Val	1,000,000	958,700	-4.1	33,621	34,345	724	2.2	3.36	3.58

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Estimated 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	56,823,174	-1,475,754	-2.5	689,724	720,639	30,915	4.5	1.18	1.27
Res Non-Hm: exis	8,714,864	8,460,153	-254,710	-2.9	124,396	134,767	10,372	8.3	1.43	1.59
Apartments: exis	3,877,243	3,873,253	-3,990	-0.1	63,600	70,203	6,603	10.4	1.64	1.81
Low-inc Apts: ex	970,713	961,208	-9,505	-1.0	10,020	11,090	1,070	10.7	1.03	1.15
Seasnl Rec: exis	3,587,475	3,378,149	-209,326	-5.8	35,366	37,119	1,753	5.0	0.99	1.10
Com/Ind: Lo: exi	4,889,714	4,819,220	-70,494	-1.4	133,343	144,699	11,356	8.5	2.73	3.00
Com/Ind Hi: exis	13,520,738	13,208,041	-312,697	-2.3	468,484	497,752	29,268	6.2	3.46	3.77
Publ U: Elec Gen	1,243,543	1,310,231	66,688	5.4	28,645	32,395	3,750	13.1	2.30	2.47
Publ U: Other	1,549,692	1,676,439	126,748	8.2	54,348	64,157	9,808	18.0	3.51	3.83
Ag HGA: Exist	285,211	274,225	-10,987	-3.9	3,321	3,523	203	6.1	1.16	1.28
Ag Hmstd Land	616,591	624,720	8,129	1.3	3,578	4,284	706	19.7	0.58	0.69
Ag Non-Hmstd	1,022,084	986,871	-35,213	-3.4	12,036	13,035	999	8.3	1.18	1.32
Misc props	283,373	291,602	8,228	2.9	5,090	6,055	965	19.0	1.80	2.08
ResHmstd: NewCon	0	313,649	313,649	0.0	0	3,931	3,931	0.0	0.00	1.25
All other NewCon	0	424,768	424,768	0.0	0	10,470	10,470	0.0	0.00	2.46
Total	98,860,168	97,425,702	-1,434,467	-1.5	1,631,950	1,754,120	122,170	7.5	1.65	1.80

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,188,481	1,077,031	-111,450	-9.4	County	47.54	51.60	0.022	0.022
(-) TIF Tax Capacity	36,368	32,963	-3,406	-9.4	City/Town	47.41	54.45	0.510	0.506
(-) FD Contrib Tax Cap	4,094	4,586	492	12.0	School District	22.17	24.26	14.390	15.386
(=) Taxable Tax Capacity	1,148,019	1,039,482	-108,537	-9.5	Special District	1.91	1.98	0.039	0.040
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	119.02	132.28	14.961	15.953

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,200	88,900		-2.5	932	931	-1	-0.1	1.02	1.05
Res Hmstd: Avg Val	136,700	133,200		-2.6	1,582	1,640	58	3.7	1.16	1.23
Res Hmstd: Hi Val	182,200	177,600		-2.5	2,233	2,351	119	5.3	1.23	1.32
Res Hmstd: Ex-Hi Val	273,400	266,500		-2.5	3,537	3,775	238	6.7	1.29	1.42
Apartment	300,000	299,700		-0.1	4,912	5,434	521	10.6	1.64	1.81
Comm/Ind: Lo Val	150,000	146,500		-2.3	4,001	4,264	263	6.6	2.67	2.91
Comm/Ind: Med Val	300,000	293,100		-2.3	9,261	9,843	581	6.3	3.09	3.36
Comm/Ind: Hi Val	1,000,000	976,900		-2.3	33,809	36,015	2,206	6.5	3.38	3.69

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	43,587,769	-1,567,894	-3.5	383,268	408,608	25,340	6.6	0.85	0.94
Res Non-Hm: exis	5,231,387	5,027,530	-203,856	-3.9	52,955	55,501	2,546	4.8	1.01	1.10
Apartments: exis	71,945	69,250	-2,695	-3.7	827	862	35	4.2	1.15	1.24
Low-inc Apts: ex	198	189	-10	-4.8	2	2	0	2.1	1.02	1.10
Seasnl Rec: exis	23,128,921	22,070,529	-1,058,392	-4.6	192,169	201,646	9,477	4.9	0.83	0.91
Com/Ind: Lo: exi	1,082,795	1,073,358	-9,438	-0.9	22,963	24,421	1,458	6.3	2.12	2.28
Com/Ind Hi: exis	1,445,973	1,526,122	80,149	5.5	40,074	45,479	5,405	13.5	2.77	2.98
Publ U: Elec Gen	39,035	51,427	12,392	31.7	667	895	228	34.3	1.71	1.74
Publ U: Other	3,221,663	3,649,466	427,803	13.3	87,969	106,558	18,589	21.1	2.73	2.92
Ag HGA: Exist	9,924,832	9,643,325	-281,507	-2.8	80,757	89,287	8,530	10.6	0.81	0.93
Ag Hmstd Land	50,533,112	53,036,324	2,503,213	5.0	209,244	237,670	28,425	13.6	0.41	0.45
Ag Non-Hmstd	30,246,478	31,587,484	1,341,006	4.4	226,078	250,781	24,703	10.9	0.75	0.79
Misc props	57,002	57,996	994	1.7	687	816	129	18.8	1.21	1.41
ResHmstd: NewCon	0	299,888	299,888	0.0	0	2,774	2,774	0.0	0.00	0.92
All other NewCon	0	479,121	479,121	0.0	0	4,521	4,521	0.0	0.00	0.94
Total	170,139,002	172,159,778	2,020,776	1.2	1,297,661	1,429,822	132,162	10.2	0.76	0.83

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	1,513,604	-44,969	-2.9	County	46.18	49.85	0.032	0.033
(-) TIF Tax Capacity	598	614	16	2.6	City/Town	12.69	13.61	0.019	0.020
(-) FD Contrib Tax Cap	1,552	1,816	264	17.0	School District	17.45	18.77	13.251	14.213
(=) Taxable Tax Capacity	1,556,422	1,511,174	-45,248	-2.9	Special District	1.49	1.62	0.013	0.014
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	77.81	83.85	13.314	14.281

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,000	127,400	-3.5	949	1,034	85	8.9	0.72	0.81
Res Hmstd:Avg Val	197,900	191,000	-3.5	1,609	1,706	97	6.0	0.81	0.89
Res Hmstd: Hi Val	263,900	254,700	-3.5	2,270	2,379	109	4.8	0.86	0.93
Res Hmstd: Ex-Hi Val	395,900	382,200	-3.5	3,592	3,727	135	3.8	0.91	0.98
Apartment	300,000	288,800	-3.7	3,317	3,439	122	3.7	1.11	1.19
Seas Rec: Lo Val	50,000	47,700	-4.6	427	439	12	2.9	0.85	0.92
Seas Rec: Hi Val	150,000	143,100	-4.6	1,365	1,401	36	2.6	0.91	0.98
Comm/Ind: Lo Val	150,000	158,300	5.5	3,049	3,487	438	14.4	2.03	2.20
Comm/Ind: Med Val	300,000	316,600	5.5	7,048	7,986	938	13.3	2.35	2.52
Comm/Ind: Hi Val	1,000,000	1,055,400	5.5	25,710	28,983	3,273	12.7	2.57	2.75

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	5,337,473	-43,934	-0.8	63,688	66,872	3,185	5.0	1.18	1.25
Res Non-Hm: exis	753,411	762,848	9,437	1.3	10,682	11,989	1,307	12.2	1.42	1.57
Apartments: exis	483,430	482,696	-734	-0.2	7,968	8,651	683	8.6	1.65	1.79
Low-inc Apts: ex	110,832	107,950	-2,882	-2.6	1,131	1,222	91	8.1	1.02	1.13
Seasnl Rec: exis	323,255	310,625	-12,629	-3.9	3,560	3,759	199	5.6	1.10	1.21
Com/Ind: Lo: exi	616,252	607,434	-8,818	-1.4	16,246	17,480	1,234	7.6	2.64	2.88
Com/Ind Hi: exis	1,241,938	1,240,711	-1,227	-0.1	37,389	39,628	2,240	6.0	3.01	3.19
Publ U: Elec Gen	25,150	25,308	158	0.6	562	612	50	8.9	2.23	2.42
Publ U: Other	114,385	121,917	7,532	6.6	3,974	4,678	704	17.7	3.47	3.84
Ag HGA: Exist	18,276	17,764	-512	-2.8	209	226	16	7.8	1.14	1.27
Ag Hmstd Land	54,964	54,927	-37	-0.1	325	389	64	19.8	0.59	0.71
Ag Non-Hmstd	78,072	81,061	2,989	3.8	912	1,049	137	15.0	1.17	1.29
Misc props	36,525	35,335	-1,190	-3.3	637	684	47	7.4	1.74	1.94
ResHmstd: NewCon	0	50,731	50,731	0.0	0	632	632	0.0	0.00	1.25
All other NewCon	0	67,112	67,112	0.0	0	1,408	1,408	0.0	0.00	2.10
Total	9,237,896	9,303,893	65,997	0.7	147,281	159,279	11,998	8.1	1.59	1.71

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	100,824	-9,653	-8.7	County	47.90	50.64	0.000	0.000
(-) TIF Tax Capacity	4,746	4,532	-214	-4.5	City/Town	47.12	54.17	0.288	0.287
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.39	21.98	16.831	18.328
(=) Taxable Tax Capacity	105,731	96,292	-9,439	-8.9	Special District	3.34	2.78	0.128	0.123
FD Distrib Tax Cap	0	0	0	0.0	Total	118.75	129.57	17.246	18.739

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	76,500	-0.8	746	741	-4	-0.6	0.97	0.97
Res Hmstd: Avg Val	115,500	114,600	-0.8	1,302	1,351	48	3.7	1.13	1.18
Res Hmstd: Hi Val	154,000	152,700	-0.8	1,861	1,960	100	5.4	1.21	1.28
Res Hmstd: Ex-Hi Val	231,000	229,100	-0.8	2,977	3,182	205	6.9	1.29	1.39
Apartment	300,000	299,500	-0.2	4,971	5,412	441	8.9	1.66	1.81
Comm/Ind: Lo Val	150,000	149,900	-0.1	4,029	4,344	314	7.8	2.69	2.9
Comm/Ind: Med Val	300,000	299,700	-0.1	9,316	10,037	721	7.7	3.11	3.35
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	33,985	36,617	2,632	7.7	3.4	3.67

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax				Effective	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: exist	6,404,012	6,287,220	-116,792	-1.8	50,838	55,460	4,622	9.1	0.79	0.88
Res Non-Hm: exis	652,663	642,723	-9,940	-1.5	6,345	6,824	479	7.5	0.97	1.06
Apartments: exis	10,511	9,916	-595	-5.7	103	104	1	1.1	0.98	1.05
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,292,541	5,182,316	-110,225	-2.1	43,271	46,072	2,802	6.5	0.82	0.89
Com/Ind: Lo: exi	167,738	165,424	-2,314	-1.4	3,442	3,640	197	5.7	2.05	2.20
Com/Ind Hi: exis	214,677	233,278	18,601	8.7	5,884	6,858	974	16.6	2.74	2.94
Publ U: Elec Gen	509	977	467	91.7	8	17	9	116.5	1.53	1.73
Publ U: Other	666,859	689,992	23,134	3.5	17,768	20,087	2,319	13.1	2.66	2.91
Ag HGA: Exist	1,534,467	1,524,876	-9,591	-0.6	11,869	13,744	1,876	15.8	0.77	0.90
Ag Hmstd Land	8,693,003	9,028,107	335,104	3.9	35,897	41,051	5,154	14.4	0.41	0.45
Ag Non-Hmstd	5,856,752	6,029,889	173,137	3.0	43,956	48,807	4,851	11.0	0.75	0.81
Misc props	5,875	5,854	-21	-0.4	71	78	7	10.0	1.21	1.34
ResHmstd: NewCon	0	67,630	67,630	0.0	0	604	604	0.0	0.00	0.89
All other NewCon	0	109,609	109,609	0.0	0	1,051	1,051	0.0	0.00	0.96
Total	29,499,607	29,977,811	478,204	1.6	219,451	244,397	24,946	11.4	0.74	0.82

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	264,692	-5,857	-2.2	County	44.63	48.26	0.000	0.000
(-) TIF Tax Capacity	142	173	31	22.1	City/Town	12.02	12.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	15.31	14.961	16.932
(=) Taxable Tax Capacity	270,407	264,519	-5,888	-2.2	Special District	3.42	3.83	0.090	0.093
FD Distrib Tax Cap	0	0	0	0.0	Total	74.31	80.36	15.051	17.025

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,500	126,200	-1.8	892	1,021	129	14.5	0.69	0.81
Res Hmstd: Avg Val	192,600	189,100	-1.8	1,522	1,679	157	10.3	0.79	0.89
Res Hmstd: Hi Val	256,800	252,100	-1.8	2,153	2,338	185	8.6	0.84	0.93
Res Hmstd: Ex-Hi Val	385,300	378,300	-1.8	3,417	3,658	241	7.0	0.89	0.97
Apartment	300,000	283,000	-5.7	3,238	3,324	86	2.7	1.08	1.17
Seas Rec: Lo Val	50,000	49,000	-2.0	409	434	25	6.0	0.82	0.89
Seas Rec: Hi Val	150,000	146,900	-2.1	1,313	1,390	77	5.9	0.88	0.95
Comm/Ind: Lo Val	150,000	163,000	8.7	2,996	3,577	581	19.4	2	2.19
Comm/Ind: Med Val	300,000	326,000	8.7	6,916	8,141	1,224	17.7	2.31	2.5
Comm/Ind: Hi Val	1,000,000	1,086,600	8.7	25,210	29,435	4,225	16.8	2.52	2.71

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	3,594,712	-177,158	-4.7	34,568	36,382	1,815	5.2	0.92	1.01
Res Non-Hm: exis	686,247	646,969	-39,277	-5.7	8,338	8,989	651	7.8	1.21	1.39
Apartments: exis	225,226	223,481	-1,746	-0.8	3,378	3,803	424	12.6	1.50	1.70
Low-inc Apts: ex	80,560	82,179	1,619	2.0	798	925	127	16.0	0.99	1.13
Seasnl Rec: exis	2,395,108	2,247,861	-147,247	-6.1	20,705	21,512	807	3.9	0.86	0.96
Com/Ind: Lo: exi	517,635	504,064	-13,571	-2.6	12,957	14,026	1,069	8.3	2.50	2.78
Com/Ind Hi: exis	1,039,899	959,543	-80,356	-7.7	33,201	33,817	616	1.9	3.19	3.52
Publ U: Elec Gen	2,484	2,644	160	6.4	73	96	23	31.7	2.93	3.63
Publ U: Other	85,228	93,656	8,428	9.9	2,799	3,432	633	22.6	3.28	3.66
Ag HGA: Exist	28,340	27,663	-677	-2.4	256	295	39	15.2	0.90	1.07
Ag Hmstd Land	49,028	48,616	-412	-0.8	186	233	47	25.3	0.38	0.48
Ag Non-Hmstd	109,337	102,182	-7,154	-6.5	873	914	41	4.7	0.80	0.89
Misc props	21,197	20,216	-981	-4.6	361	389	28	7.8	1.70	1.92
ResHmstd: NewCon	0	17,529	17,529	0.0	0	172	172	0.0	0.00	0.98
All other NewCon	0	39,112	39,112	0.0	0	809	809	0.0	0.00	2.07
Total	9,012,158	8,610,426	-401,731	-4.5	118,491	125,793	7,302	6.2	1.31	1.46

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	95,156	-10,935	-10.3	County	36.40	39.35	0.000	0.000
(-) TIF Tax Capacity	3,086	2,633	-453	-14.7	City/Town	39.82	45.64	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.63	19.02	9.180	10.680
(=) Taxable Tax Capacity	103,005	92,524	-10,481	-10.2	Special District	0.87	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.72	104.89	9.226	10.727

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,800	88,400	-4.7	666	715	48	7.3	0.72	0.81
Res Hmstd: Avg Val	139,100	132,600	-4.7	1,185	1,268	83	7.0	0.85	0.96
Res Hmstd: Hi Val	185,400	176,700	-4.7	1,703	1,819	116	6.8	0.92	1.03
Res Hmstd: Ex-Hi Val	278,200	265,100	-4.7	2,742	2,925	183	6.7	0.99	1.10
Apartment	300,000	297,700	-0.8	3,791	4,223	431	11.4	1.26	1.42
Seas Rec: Lo Val	50,000	46,900	-6.2	507	531	24	4.8	1.01	1.13
Seas Rec: Hi Val	150,000	140,800	-6.1	1,604	1,673	70	4.3	1.07	1.19
Comm/Ind: Lo Val	150,000	138,400	-7.7	3,346	3,387	41	1.2	2.23	2.45
Comm/Ind: Med Val	300,000	276,800	-7.7	7,761	7,764	3	0.0	2.59	2.80
Comm/Ind: Hi Val	1,000,000	922,700	-7.7	28,364	28,610	245	0.9	2.84	3.10

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	6,763,900	-266,046	-3.8	49,159	53,300	4,141	8.4	0.70	0.79
Res Non-Hm: exis	784,673	737,722	-46,950	-6.0	6,903	7,065	162	2.3	0.88	0.96
Apartments: exis	22,582	21,425	-1,157	-5.1	252	254	2	0.7	1.12	1.19
Low-inc Apts: ex	191	189	-3	-1.4	2	2	0	3.8	1.04	1.10
Seasnl Rec: exis	7,202,194	6,837,345	-364,849	-5.1	54,136	56,114	1,979	3.7	0.75	0.82
Com/Ind: Lo: exi	197,890	192,934	-4,957	-2.5	3,793	3,962	169	4.5	1.92	2.05
Com/Ind Hi: exis	179,387	170,125	-9,262	-5.2	4,421	4,553	132	3.0	2.46	2.68
Publ U: Elec Gen	3,342	4,357	1,015	30.4	65	85	20	31.4	1.94	1.95
Publ U: Other	632,243	800,079	167,835	26.5	16,659	22,304	5,645	33.9	2.63	2.79
Ag HGA: Exist	1,049,853	1,033,866	-15,987	-1.5	7,827	9,004	1,178	15.0	0.75	0.87
Ag Hmstd Land	2,859,570	2,782,578	-76,992	-2.7	10,427	11,709	1,283	12.3	0.36	0.42
Ag Non-Hmstd	2,647,622	2,502,114	-145,507	-5.5	19,896	20,815	918	4.6	0.75	0.83
Misc props	9,542	8,640	-901	-9.4	100	99	-1	-0.7	1.05	1.15
ResHmstd: NewCon	0	57,231	57,231	0.0	0	485	485	0.0	0.00	0.85
All other NewCon	0	88,677	88,677	0.0	0	766	766	0.0	0.00	0.86
Total	22,619,035	22,001,182	-617,853	-2.7	173,638	190,517	16,880	9.7	0.77	0.87

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	208,427	-14,676	-6.6	County	40.37	43.86	0.000	0.000
(-) TIF Tax Capacity	5	4	-1	-12.3	City/Town	12.30	13.40	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.51	18.64	9.803	10.428
(=) Taxable Tax Capacity	223,098	208,423	-14,675	-6.6	Special District	1.09	1.18	0.000	0.000
FD Distrib Tax Cap	0	0	0	17.1	Total	70.26	77.08	9.803	10.428

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,500	118,800	-3.8	728	835	107	14.8	0.59	0.70
Res Hmstd: Avg Val	185,200	178,200	-3.8	1,277	1,396	119	9.3	0.69	0.78
Res Hmstd: Hi Val	246,900	237,600	-3.8	1,827	1,957	130	7.1	0.74	0.82
Res Hmstd: Ex-Hi Val	370,400	356,400	-3.8	2,927	3,079	152	5.2	0.79	0.86
Apartment	300,000	284,600	-5.1	2,929	3,039	110	3.7	0.98	1.07
Seas Rec: Lo Val	50,000	47,500	-5.0	389	405	16	4.1	0.78	0.85
Seas Rec: Hi Val	150,000	142,400	-5.1	1,252	1,297	46	3.6	0.83	0.91
Comm/Ind: Lo Val	150,000	142,300	-5.1	2,827	2,885	58	2.0	1.88	2.03
Comm/Ind: Med Val	300,000	284,500	-5.2	6,547	6,629	83	1.3	2.18	2.33
Comm/Ind: Hi Val	1,000,000	948,400	-5.2	23,906	24,343	436	1.8	2.39	2.57

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	2,784,606	-104,033	-3.6	23,713	24,235	522	2.2	0.82	0.87
Res Non-Hm: exis	433,763	410,224	-23,539	-5.4	6,124	6,762	638	10.4	1.41	1.65
Apartments: exis	119,539	120,805	1,265	1.1	2,028	2,369	341	16.8	1.70	1.96
Low-inc Apts: ex	54,946	55,381	435	0.8	570	652	82	14.3	1.04	1.18
Seasnl Rec: exis	411,680	385,318	-26,362	-6.4	4,655	4,968	313	6.7	1.13	1.29
Com/Ind: Lo: exi	331,452	324,844	-6,608	-2.0	9,246	10,001	756	8.2	2.79	3.08
Com/Ind Hi: exis	518,375	507,775	-10,600	-2.0	18,876	20,047	1,171	6.2	3.64	3.95
Publ U: Elec Gen	238,051	295,399	57,348	24.1	4,409	5,690	1,281	29.1	1.85	1.93
Publ U: Other	159,255	211,212	51,958	32.6	5,301	7,473	2,172	41.0	3.33	3.54
Ag HGA: Exist	7,482	7,706	224	3.0	53	76	22	42.2	0.71	0.98
Ag Hmstd Land	8,618	8,860	242	2.8	27	37	9	33.2	0.32	0.41
Ag Non-Hmstd	182,369	176,955	-5,415	-3.0	2,232	2,468	236	10.6	1.22	1.39
Misc props	15,835	20,427	4,592	29.0	334	662	328	98.4	2.11	3.24
ResHmstd: NewCon	0	16,698	16,698	0.0	0	144	144	0.0	0.00	0.86
All other NewCon	0	19,750	19,750	0.0	0	470	470	0.0	0.00	2.38
Total	5,370,005	5,345,960	-24,044	-0.4	77,569	86,054	8,485	10.9	1.44	1.61

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	59,217	-5,603	-8.6	County	45.14	48.67	0.000	0.000
(-) TIF Tax Capacity	1,274	1,162	-112	-8.8	City/Town	60.68	68.52	0.176	0.176
(-) FD Contrib Tax Cap	4,094	4,586	492	12.0	School District	13.42	16.39	8.343	8.150
(=) Taxable Tax Capacity	59,451	53,468	-5,983	-10.1	Special District	1.16	1.31	0.000	0.000
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	120.40	134.88	8.519	8.327

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,200	66,700	-3.6	326	306	-20	-6.1	0.47	0.46
Res Hmstd:Avg Val	103,800	100,100	-3.6	769	763	-6	-0.8	0.74	0.76
Res Hmstd: Hi Val	138,300	133,300	-3.6	1,245	1,279	33	2.7	0.90	0.96
Res Hmstd: Ex-Hi Val	207,600	200,100	-3.6	2,201	2,316	115	5.2	1.06	1.16
Apartment	300,000	303,200	1.1	4,771	5,365	594	12.4	1.59	1.77
Seas Rec: Lo Val	50,000	46,800	-6.4	640	670	30	4.7	1.28	1.43
Seas Rec: Hi Val	150,000	140,400	-6.4	2,004	2,089	86	4.3	1.34	1.49
Comm/Ind: Lo Val	150,000	146,900	-2.1	3,936	4,221	285	7.2	2.62	2.87
Comm/Ind: Med Val	300,000	293,900	-2.0	9,141	9,783	642	7.0	3.05	3.33
Comm/Ind: Hi Val	1,000,000	979,600	-2.0	33,430	35,862	2,431	7.3	3.34	3.66

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	5,366,286	-230,187	-4.1	33,166	35,646	2,480	7.5	0.59	0.66
Res Non-Hm: exis	573,518	533,107	-40,410	-7.0	4,978	5,102	125	2.5	0.87	0.96
Apartments: exis	9,431	8,824	-608	-6.4	97	102	5	4.7	1.03	1.15
Low-inc Apts: ex	7	0	-7	-100.0	0	0	0	-100.0	0.48	0.00
Seasnl Rec: exis	6,025,034	5,586,700	-438,334	-7.3	50,412	51,558	1,146	2.3	0.84	0.92
Com/Ind: Lo: exi	90,615	92,698	2,083	2.3	1,941	2,112	171	8.8	2.14	2.28
Com/Ind Hi: exis	182,294	199,698	17,403	9.5	5,352	6,241	889	16.6	2.94	3.13
Publ U: Elec Gen	1,145	1,579	434	37.9	20	31	10	50.4	1.78	1.94
Publ U: Other	323,477	455,766	132,288	40.9	9,019	13,358	4,338	48.1	2.79	2.93
Ag HGA: Exist	189,157	181,890	-7,267	-3.8	554	866	311	56.1	0.29	0.48
Ag Hmstd Land	375,331	366,319	-9,012	-2.4	784	810	25	3.2	0.21	0.22
Ag Non-Hmstd	2,609,931	2,490,225	-119,706	-4.6	19,793	20,912	1,119	5.7	0.76	0.84
Misc props	9,151	9,109	-42	-0.5	93	151	59	63.4	1.01	1.66
ResHmstd: NewCon	0	32,421	32,421	0.0	0	210	210	0.0	0.00	0.65
All other NewCon	0	49,186	49,186	0.0	0	490	490	0.0	0.00	1.00
Total	15,985,566	15,373,809	-611,757	-3.8	126,210	137,589	11,379	9.0	0.79	0.89

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	153,737	-10,662	-6.5	County	45.97	50.33	0.000	0.000
(-) TIF Tax Capacity	294	279	-15	-5.1	City/Town	11.84	12.94	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,816	264	17.0	School District	13.87	15.99	5.225	5.120
(=) Taxable Tax Capacity	162,553	151,642	-10,911	-6.7	Special District	2.18	2.72	0.000	0.000
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	73.86	81.98	5.225	5.120

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,200	129,600	-4.1	503	604	101	20.0	0.37	0.47
Res Hmstd: Avg Val	202,700	194,400	-4.1	1,098	1,216	118	10.8	0.54	0.63
Res Hmstd: Hi Val	270,300	259,200	-4.1	1,693	1,829	135	8.0	0.63	0.71
Res Hmstd: Ex-Hi Val	405,500	388,800	-4.1	2,884	3,053	169	5.8	0.71	0.79
Apartment	300,000	280,700	-6.4	2,926	3,020	94	3.2	0.98	1.08
Seas Rec: Lo Val	50,000	46,400	-7.2	407	419	12	2.8	0.81	0.90
Seas Rec: Hi Val	150,000	139,100	-7.3	1,306	1,333	28	2.1	0.87	0.96
Comm/Ind: Lo Val	150,000	164,300	9.5	2,839	3,459	620	21.9	1.89	2.11
Comm/Ind: Med Val	300,000	328,600	9.5	6,598	7,917	1,319	20.0	2.2	2.41
Comm/Ind: Hi Val	1,000,000	1,095,500	9.6	24,141	28,724	4,583	19.0	2.41	2.62

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Estimated 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	5,180,505	-56,766	-1.1	55,273	59,784	4,511	8.2	1.06	1.15
Res Non-Hm: exis	1,010,155	1,020,335	10,180	1.0	12,835	14,392	1,557	12.1	1.27	1.41
Apartments: exis	324,964	324,400	-563	-0.2	4,845	5,376	531	11.0	1.49	1.66
Low-inc Apts: ex	63,660	63,417	-243	-0.4	585	647	62	10.7	0.92	1.02
Seasnl Rec: exis	144,473	136,578	-7,895	-5.5	1,620	1,697	77	4.7	1.12	1.24
Com/Ind: Lo: exi	231,469	230,155	-1,315	-0.6	5,762	6,267	505	8.8	2.49	2.72
Com/Ind Hi: exis	948,548	943,986	-4,562	-0.5	31,324	34,161	2,838	9.1	3.30	3.62
Publ U: Elec Gen	5,295	7,665	2,370	44.8	125	202	77	62.0	2.36	2.64
Publ U: Other	155,548	167,252	11,705	7.5	5,035	5,918	883	17.5	3.24	3.54
Ag HGA: Exist	10,046	10,426	381	3.8	71	111	41	57.3	0.70	1.07
Ag Hmstd Land	14,213	14,372	159	1.1	57	65	8	14.8	0.40	0.45
Ag Non-Hmstd	162,190	156,993	-5,197	-3.2	1,609	1,745	136	8.5	0.99	1.11
Misc props	22,997	24,739	1,743	7.6	320	421	101	31.6	1.39	1.70
ResHmstd: NewCon	0	23,382	23,382	0.0	0	266	266	0.0	0.00	1.14
All other NewCon	0	40,201	40,201	0.0	0	766	766	0.0	0.00	1.91
Total	8,330,828	8,344,408	13,580	0.2	119,461	131,821	12,360	10.3	1.43	1.58

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	90,739	-6,156	-6.4	County	57.16	63.50	0.000	0.000
(-) TIF Tax Capacity	1,998	1,916	-82	-4.1	City/Town	26.63	30.00	0.099	0.110
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.06	25.74	8.254	7.587
(=) Taxable Tax Capacity	94,897	88,824	-6,074	-6.4	Special District	4.25	4.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.10	123.64	8.353	7.697

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,000	113,800	-1.0	1,093	1,161	68	6.2	0.95	1.02
Res Hmstd: Avg Val	172,400	170,500	-1.1	1,825	1,969	144	7.9	1.06	1.15
Res Hmstd: Hi Val	229,800	227,300	-1.1	2,556	2,778	221	8.7	1.11	1.22
Res Hmstd: Ex-Hi Val	344,800	341,100	-1.1	4,022	4,399	377	9.4	1.17	1.29
Apartment	300,000	299,500	-0.2	4,379	4,859	480	11.0	1.46	1.62
Comm/Ind: Lo Val	150,000	149,300	-0.5	3,701	4,029	327	8.8	2.47	2.7
Comm/Ind: Med Val	300,000	298,600	-0.5	8,594	9,356	761	8.9	2.86	3.13
Comm/Ind: Hi Val	1,000,000	995,200	-0.5	31,429	34,239	2,809	8.9	3.14	3.44

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	3,454,601	-202,447	-5.5	47,957	49,187	1,230	2.6	1.31	1.42
Res Non-Hm: exis	587,867	558,154	-29,713	-5.1	9,132	9,985	853	9.3	1.55	1.79
Apartments: exis	202,206	195,862	-6,344	-3.1	3,684	4,108	424	11.5	1.82	2.10
Low-inc Apts: ex	70,927	70,860	-67	-0.1	791	916	124	15.7	1.12	1.29
Seasnl Rec: exis	112,839	110,084	-2,755	-2.4	1,651	1,841	190	11.5	1.46	1.67
Com/Ind: Lo: exi	335,467	331,902	-3,565	-1.1	9,697	10,833	1,135	11.7	2.89	3.26
Com/Ind Hi: exis	688,970	664,175	-24,795	-3.6	26,359	28,709	2,351	8.9	3.83	4.32
Publ U: Elec Gen	1,130	1,255	125	11.1	34	41	7	19.8	3.02	3.25
Publ U: Other	104,416	119,300	14,884	14.3	3,992	5,169	1,177	29.5	3.82	4.33
Ag HGA: Exist	70,059	64,483	-5,576	-8.0	845	871	27	3.2	1.21	1.35
Ag Hmstd Land	97,922	91,061	-6,861	-7.0	520	587	67	12.9	0.53	0.64
Ag Non-Hmstd	93,505	78,005	-15,500	-16.6	1,235	1,178	-57	-4.6	1.32	1.51
Misc props	25,316	24,967	-349	-1.4	496	565	69	13.9	1.96	2.26
ResHmstd: NewCon	0	9,478	9,478	0.0	0	131	131	0.0	0.00	1.38
All other NewCon	0	14,990	14,990	0.0	0	410	410	0.0	0.00	2.73
Total	6,047,672	5,789,177	-258,495	-4.3	106,394	114,531	8,137	7.6	1.76	1.98

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	61,792	-8,558	-12.2	County	61.67	70.23	0.072	0.075
(-) TIF Tax Capacity	2,137	1,908	-229	-10.7	City/Town	46.42	56.15	0.251	0.264
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	30.00	7.986	8.014
(=) Taxable Tax Capacity	68,213	59,884	-8,329	-12.2	Special District	3.87	4.28	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.29	160.66	8.309	8.353

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,600	93,100	-5,500	-5.6	1,162	1,110	-52	-4.5	1.18	1.19
Res Hmstd: Avg Val	147,900	139,700	-8,200	-5.5	1,929	1,965	36	1.9	1.30	1.41
Res Hmstd: Hi Val	197,100	186,200	-10,900	-5.5	2,694	2,818	124	4.6	1.37	1.51
Res Hmstd: Ex-Hi Val	295,800	279,400	-16,400	-5.5	4,230	4,528	298	7.0	1.43	1.62
Apartment	300,000	290,600	-9,400	-3.1	5,435	6,079	644	11.8	1.81	2.09
Comm/Ind: Lo Val	150,000	144,600	-5,400	-3.6	4,335	4,714	379	8.7	2.89	3.26
Comm/Ind: Med Val	300,000	289,200	-10,800	-3.6	10,073	10,902	829	8.2	3.36	3.77
Comm/Ind: Hi Val	1,000,000	964,000	-36,000	-3.6	36,852	40,047	3,195	8.7	3.69	4.15

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	4,958,659	-298,501	-5.7	53,852	55,832	1,980	3.7	1.02	1.13
Res Non-Hm: exis	709,257	641,522	-67,735	-9.6	8,256	8,383	127	1.5	1.16	1.31
Apartments: exis	4,361	4,325	-36	-0.8	67	72	5	7.2	1.54	1.66
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,852,553	1,796,062	-56,491	-3.0	18,182	19,825	1,643	9.0	0.98	1.10
Com/Ind: Lo: exi	100,896	98,560	-2,336	-2.3	2,377	2,553	175	7.4	2.36	2.59
Com/Ind Hi: exis	84,944	85,222	278	0.3	2,588	2,854	266	10.3	3.05	3.35
Publ U: Elec Gen	10,736	10,949	213	2.0	256	287	30	11.8	2.39	2.62
Publ U: Other	200,212	260,650	60,438	30.2	6,480	9,063	2,583	39.9	3.24	3.48
Ag HGA: Exist	1,092,501	1,000,919	-91,582	-8.4	10,260	10,514	254	2.5	0.94	1.05
Ag Hmstd Land	1,581,517	1,477,998	-103,519	-6.5	6,173	6,832	659	10.7	0.39	0.46
Ag Non-Hmstd	1,471,515	1,404,142	-67,373	-4.6	14,298	15,137	839	5.9	0.97	1.08
Misc props	7,426	7,407	-18	-0.2	105	117	11	10.9	1.42	1.57
ResHmstd: NewCon	0	27,346	27,346	0.0	0	305	305	0.0	0.00	1.11
All other NewCon	0	29,805	29,805	0.0	0	340	340	0.0	0.00	1.14
Total	12,373,078	11,803,566	-569,512	-4.6	122,895	132,113	9,218	7.5	0.99	1.12

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	106,725	-12,800	-10.7	County	58.38	66.99	0.183	0.193
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.72	20.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.33	25.93	8.008	7.931
(=) Taxable Tax Capacity	119,526	106,725	-12,800	-10.7	Special District	0.87	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.29	113.98	8.191	8.124

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,600	111,900	-5.6	1,033	1,057	24	2.3	0.87	0.94
Res Hmstd:Avg Val	177,800	167,700	-5.7	1,734	1,795	61	3.5	0.98	1.07
Res Hmstd: Hi Val	237,000	223,500	-5.7	2,436	2,534	98	4.0	1.03	1.13
Res Hmstd: Ex-Hi Val	355,600	335,400	-5.7	3,841	4,015	174	4.5	1.08	1.2
Apartment	300,000	297,500	-0.8	4,044	4,480	436	10.8	1.35	1.51
Seas Rec: Lo Val	50,000	48,500	-3.0	544	593	48	8.9	1.09	1.22
Seas Rec: Hi Val	150,000	145,400	-3.1	1,717	1,863	146	8.5	1.14	1.28
Comm/Ind: Lo Val	150,000	150,500	0.3	3,501	3,853	353	10.1	2.33	2.56
Comm/Ind: Med Val	300,000	301,000	0.3	8,127	8,945	818	10.1	2.71	2.97
Comm/Ind: Hi Val	1,000,000	1,003,300	0.3	29,718	32,704	2,986	10.0	2.97	3.26

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	11,443,259	-416,741	-3.5	148,835	152,628	3,793	2.5	1.25	1.33
Res Non-Hm: exis	1,691,796	1,458,314	-233,482	-13.8	24,869	23,707	-1,162	-4.7	1.47	1.63
Apartments: exis	888,250	884,279	-3,971	-0.4	14,990	16,243	1,254	8.4	1.69	1.84
Low-inc Apts: ex	179,700	178,397	-1,302	-0.7	1,874	2,049	175	9.3	1.04	1.15
Seasnl Rec: exis	114,211	104,849	-9,363	-8.2	1,622	1,685	63	3.9	1.42	1.61
Com/Ind: Lo: exi	714,332	706,106	-8,226	-1.2	19,664	21,124	1,460	7.4	2.75	2.99
Com/Ind Hi: exis	3,168,133	3,077,844	-90,289	-2.8	114,147	119,677	5,529	4.8	3.60	3.89
Publ U: Elec Gen	611,287	614,697	3,410	0.6	14,306	15,497	1,191	8.3	2.34	2.52
Publ U: Other	473,784	485,798	12,013	2.5	16,534	18,231	1,697	10.3	3.49	3.75
Ag HGA: Exist	86,261	83,088	-3,173	-3.7	1,033	1,071	39	3.7	1.20	1.29
Ag Hmstd Land	146,116	152,393	6,277	4.3	760	896	137	18.0	0.52	0.59
Ag Non-Hmstd	216,697	197,403	-19,294	-8.9	2,644	2,639	-5	-0.2	1.22	1.34
Misc props	58,845	57,826	-1,019	-1.7	1,066	1,154	87	8.2	1.81	1.99
ResHmstd: NewCon	0	65,647	65,647	0.0	0	871	871	0.0	0.00	1.33
All other NewCon	0	66,441	66,441	0.0	0	1,917	1,917	0.0	0.00	2.89
Total	20,209,412	19,576,341	-633,072	-3.1	362,343	379,390	17,047	4.7	1.79	1.94

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	227,505	-23,229	-9.3	County	47.20	51.66	0.000	0.000
(-) TIF Tax Capacity	9,190	8,370	-819	-8.9	City/Town	42.61	47.57	1.632	1.630
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	32.32	13.832	14.937
(=) Taxable Tax Capacity	241,545	219,135	-22,410	-9.3	Special District	2.15	2.40	0.130	0.135
FD Distrib Tax Cap	0	0	0	0.0	Total	122.20	133.96	15.594	16.702

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,200	107,300	-3.5	1,260	1,247	-13	-1.0	1.13	1.16
Res Hmstd: Avg Val	166,700	160,800	-3.5	2,075	2,118	43	2.1	1.24	1.32
Res Hmstd: Hi Val	222,300	214,500	-3.5	2,891	2,991	100	3.5	1.30	1.39
Res Hmstd: Ex-Hi Val	333,500	321,800	-3.5	4,523	4,737	214	4.7	1.36	1.47
Apartment	300,000	298,700	-0.4	5,050	5,500	450	8.9	1.68	1.84
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,082	4,288	206	5.0	2.72	2.94
Comm/Ind: Med Val	300,000	291,500	-2.8	9,447	9,888	441	4.7	3.15	3.39
Comm/Ind: Hi Val	1,000,000	971,500	-2.9	34,484	36,194	1,710	5.0	3.45	3.73

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	6,974,165	-315,345	-4.3	73,082	76,753	3,670	5.0	1.00	1.10
Res Non-Hm: exis	681,377	653,985	-27,393	-4.0	7,852	8,254	402	5.1	1.15	1.26
Apartments: exis	5,194	4,484	-710	-13.7	67	64	-3	-4.3	1.29	1.43
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,262,441	1,210,045	-52,396	-4.2	12,287	13,520	1,233	10.0	0.97	1.12
Com/Ind: Lo: exi	157,575	155,504	-2,071	-1.3	3,568	3,807	239	6.7	2.26	2.45
Com/Ind Hi: exis	229,509	229,410	-100	0.0	6,771	7,310	539	8.0	2.95	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	255,176	15,835	6.6	7,108	8,162	1,053	14.8	2.97	3.20
Ag HGA: Exist	1,147,674	1,105,751	-41,923	-3.7	10,891	11,568	677	6.2	0.95	1.05
Ag Hmstd Land	2,633,237	2,725,622	92,385	3.5	11,504	13,396	1,892	16.4	0.44	0.49
Ag Non-Hmstd	982,440	984,529	2,088	0.2	9,122	9,957	835	9.2	0.93	1.01
Misc props	9,000	9,174	174	1.9	115	128	13	11.2	1.28	1.39
ResHmstd: NewCon	0	26,473	26,473	0.0	0	294	294	0.0	0.00	1.11
All other NewCon	0	27,677	27,677	0.0	0	338	338	0.0	0.00	1.22
Total	14,637,298	14,361,994	-275,304	-1.9	142,366	153,550	11,184	7.9	0.97	1.07

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	129,913	-10,422	-7.4	County	47.91	52.46	0.000	0.000
(-) TIF Tax Capacity	85	84	-1	-0.9	City/Town	17.30	18.97	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.30	30.37	13.798	14.143
(=) Taxable Tax Capacity	140,251	129,829	-10,422	-7.4	Special District	1.35	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.87	103.13	13.844	14.190

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	145,600	-4.3	1,389	1,459	71	5.1	0.91	1.00
Res Hmstd: Avg Val	228,100	218,200	-4.3	2,267	2,378	111	4.9	0.99	1.09
Res Hmstd: Hi Val	304,100	290,900	-4.3	3,146	3,299	152	4.8	1.03	1.13
Res Hmstd: Ex-Hi Val	456,300	436,600	-4.3	4,869	5,122	253	5.2	1.07	1.17
Apartment	300,000	259,000	-13.7	3,898	3,706	-192	-4.9	1.3	1.43
Seas Rec: Lo Val	50,000	47,900	-4.2	502	534	31	6.2	1.00	1.11
Seas Rec: Hi Val	150,000	143,800	-4.1	1,591	1,686	95	6.0	1.06	1.17
Comm/Ind: Lo Val	150,000	149,900	-0.1	3,396	3,681	285	8.4	2.26	2.46
Comm/Ind: Med Val	300,000	299,900	0.0	7,855	8,520	666	8.5	2.62	2.84
Comm/Ind: Hi Val	1,000,000	999,600	0.0	28,662	31,097	2,436	8.5	2.87	3.11

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	5,197,755	-91,535	-1.7	69,650	71,711	2,061	3.0	1.32	1.38
Res Non-Hm: exis	644,623	663,362	18,739	2.9	10,351	11,909	1,558	15.0	1.61	1.80
Apartments: exis	299,380	303,112	3,732	1.2	5,422	6,117	696	12.8	1.81	2.02
Low-inc Apts: ex	91,996	90,196	-1,800	-2.0	1,062	1,154	92	8.7	1.15	1.28
Seasnl Rec: exis	38,827	39,225	398	1.0	631	714	83	13.2	1.62	1.82
Com/Ind: Lo: exi	609,995	600,924	-9,071	-1.5	18,043	19,676	1,633	9.1	2.96	3.27
Com/Ind Hi: exis	1,097,692	1,101,998	4,306	0.4	40,794	44,653	3,859	9.5	3.72	4.05
Publ U: Elec Gen	3,346	3,272	-74	-2.2	112	124	11	10.0	3.36	3.78
Publ U: Other	93,031	95,211	2,180	2.3	3,770	4,334	564	15.0	4.05	4.55
Ag HGA: Exist	21,073	19,522	-1,551	-7.4	287	283	-4	-1.5	1.36	1.45
Ag Hmstd Land	95,473	101,008	5,535	5.8	746	922	177	23.7	0.78	0.91
Ag Non-Hmstd	85,087	94,957	9,870	11.6	1,149	1,440	291	25.3	1.35	1.52
Misc props	19,173	19,349	175	0.9	397	449	51	13.0	2.07	2.32
ResHmstd: NewCon	0	23,499	23,499	0.0	0	315	315	0.0	0.00	1.34
All other NewCon	0	58,483	58,483	0.0	0	1,904	1,904	0.0	0.00	3.26
Total	8,388,986	8,411,874	22,887	0.3	152,414	165,705	13,291	8.7	1.82	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	99,362	87,865	-11,497	-11.6	County	46.14	48.46	0.198	0.193
(-) TIF Tax Capacity	3,356	2,262	-1,094	-32.6	City/Town	65.95	78.28	0.361	0.375
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.32	18.51	22.284	23.225
(=) Taxable Tax Capacity	96,006	85,603	-10,403	-10.8	Special District	1.55	1.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.95	146.85	22.843	23.792

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	64,300	-1.7	744	720	-25	-3.3	1.14	1.12
Res Hmstd: Avg Val	98,000	96,300	-1.7	1,223	1,224	1	0.1	1.25	1.27
Res Hmstd: Hi Val	130,700	128,400	-1.8	1,755	1,814	59	3.3	1.34	1.41
Res Hmstd: Ex-Hi Val	196,100	192,700	-1.7	2,820	2,996	176	6.2	1.44	1.55
Apartment	300,000	303,700	1.2	5,596	6,297	701	12.5	1.87	2.07
Comm/Ind: Lo Val	150,000	150,600	0.4	4,388	4,836	448	10.2	2.93	3.21
Comm/Ind: Med Val	300,000	301,200	0.4	10,124	11,157	1,033	10.2	3.37	3.70
Comm/Ind: Hi Val	1,000,000	1,003,900	0.4	36,893	40,651	3,757	10.2	3.69	4.05

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	3,359,193	-76,454	-2.2	30,239	32,276	2,036	6.7	0.88	0.96
Res Non-Hm: exis	436,739	443,429	6,690	1.5	4,431	4,729	298	6.7	1.01	1.07
Apartments: exis	4,137	4,889	752	18.2	48	59	12	24.5	1.15	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	867,949	843,717	-24,232	-2.8	8,354	8,661	307	3.7	0.96	1.03
Com/Ind: Lo: exi	131,476	132,770	1,294	1.0	2,762	2,937	175	6.3	2.10	2.21
Com/Ind Hi: exis	232,723	249,470	16,746	7.2	6,180	6,984	803	13.0	2.66	2.80
Publ U: Elec Gen	12,329	10,166	-2,163	-17.5	161	139	-22	-13.7	1.31	1.37
Publ U: Other	501,905	506,504	4,599	0.9	13,006	13,635	629	4.8	2.59	2.69
Ag HGA: Exist	1,628,514	1,586,999	-41,514	-2.5	12,151	13,496	1,345	11.1	0.75	0.85
Ag Hmstd Land	16,588,099	17,892,606	1,304,507	7.9	66,671	75,079	8,408	12.6	0.40	0.42
Ag Non-Hmstd	8,621,105	9,630,620	1,009,515	11.7	57,767	66,058	8,291	14.4	0.67	0.69
Misc props	3,330	3,184	-145	-4.4	44	45	1	1.5	1.33	1.41
ResHmstd: NewCon	0	26,370	26,370	0.0	0	246	246	0.0	0.00	0.93
All other NewCon	0	78,320	78,320	0.0	0	591	591	0.0	0.00	0.76
Total	32,463,953	34,768,237	2,304,284	7.1	201,815	224,936	23,122	11.5	0.62	0.65

Tax Base

Tax Rates

	Estimated Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	272,808	285,137	12,328	4.5	County	44.67	45.97	0.120	0.127	
(-) TIF Tax Capacity	68	68	0	-0.2	City/Town	9.65	10.13	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.99	14.21	23.125	24.202	
(=) Taxable Tax Capacity	272,741	285,069	12,328	4.5	Special District	1.15	1.07	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	69.47	71.38	23.245	24.330	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,700	113,100	-2.2	804	889	85	10.5	0.7	0.79
Res Hmstd: Avg Val	173,500	169,600	-2.2	1,392	1,466	74	5.3	0.80	0.86
Res Hmstd: Hi Val	231,200	226,100	-2.2	1,979	2,043	64	3.2	0.86	0.90
Res Hmstd: Ex-Hi Val	346,900	339,200	-2.2	3,156	3,199	42	1.3	0.91	0.94
Apartment	300,000	354,500	18.2	3,303	4,025	723	21.9	1.10	1.14
Comm/Ind: Lo Val	150,000	160,800	7.2	3,011	3,412	401	13.3	2.01	2.12
Comm/Ind: Med Val	300,000	321,600	7.2	6,908	7,742	834	12.1	2.30	2.41
Comm/Ind: Hi Val	1,000,000	1,072,000	7.2	25,098	27,952	2,854	11.4	2.51	2.61

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	5,660,921	-67,330	-1.2	67,480	72,607	5,127	7.6	1.18	1.28
Res Non-Hm: exis	781,486	808,044	26,558	3.4	11,056	12,938	1,883	17.0	1.41	1.60
Apartments: exis	443,424	445,810	2,386	0.5	6,809	7,598	788	11.6	1.54	1.70
Low-inc Apts: ex	87,689	84,341	-3,348	-3.8	858	931	73	8.6	0.98	1.10
Seasnl Rec: exis	53,730	54,887	1,157	2.2	623	712	88	14.2	1.16	1.30
Com/Ind: Lo: exi	480,962	474,155	-6,807	-1.4	13,031	14,322	1,291	9.9	2.71	3.02
Com/Ind Hi: exis	1,313,645	1,294,924	-18,720	-1.4	44,120	47,634	3,513	8.0	3.36	3.68
Publ U: Elec Gen	26,472	14,089	-12,384	-46.8	604	348	-256	-42.4	2.28	2.47
Publ U: Other	93,837	100,723	6,886	7.3	3,268	3,909	641	19.6	3.48	3.88
Ag HGA: Exist	12,973	12,731	-242	-1.9	166	179	14	8.2	1.28	1.41
Ag Hmstd Land	44,229	48,663	4,434	10.0	319	422	103	32.3	0.72	0.87
Ag Non-Hmstd	81,217	81,380	163	0.2	961	1,097	136	14.2	1.18	1.35
Misc props	25,086	24,828	-257	-1.0	426	472	46	10.8	1.70	1.90
ResHmstd: NewCon	0	34,356	34,356	0.0	0	426	426	0.0	0.00	1.24
All other NewCon	0	46,828	46,828	0.0	0	1,146	1,146	0.0	0.00	2.45
Total	9,173,000	9,186,679	13,679	0.1	149,720	164,739	15,020	10.0	1.63	1.79

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	99,242	-10,381	-9.5	County	44.41	47.45	0.000	0.000
(-) TIF Tax Capacity	3,165	2,982	-183	-5.8	City/Town	54.19	63.85	0.343	0.335
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.42	19.95	15.567	17.379
(=) Taxable Tax Capacity	106,459	96,261	-10,198	-9.6	Special District	0.49	0.41	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.51	131.66	15.910	17.714

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,400	82,400	-1.2	815	838	23	2.8	0.98	1.02
Res Hmstd: Avg Val	125,000	123,500	-1.2	1,408	1,501	93	6.6	1.13	1.22
Res Hmstd: Hi Val	166,600	164,600	-1.2	2,000	2,163	163	8.2	1.20	1.31
Res Hmstd: Ex-Hi Val	250,000	247,100	-1.2	3,188	3,494	306	9.6	1.28	1.41
Apartment	300,000	301,600	0.5	4,884	5,498	614	12.6	1.63	1.82
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,981	4,317	336	8.4	2.65	2.92
Comm/Ind: Med Val	300,000	295,700	-1.4	9,210	9,962	752	8.2	3.07	3.37
Comm/Ind: Hi Val	1,000,000	985,700	-1.4	33,612	36,408	2,796	8.3	3.36	3.69

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	2,720,533	-62,407	-2.2	22,718	24,980	2,262	10.0	0.82	0.92
Res Non-Hm: exis	388,012	377,635	-10,377	-2.7	3,609	3,843	233	6.5	0.93	1.02
Apartments: exis	5,341	5,563	222	4.2	58	67	10	16.7	1.08	1.21
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	277,972	271,584	-6,388	-2.3	2,161	2,273	112	5.2	0.78	0.84
Com/Ind: Lo: exi	78,709	78,374	-335	-0.4	1,571	1,675	104	6.6	2.00	2.14
Com/Ind Hi: exis	144,620	164,108	19,489	13.5	3,732	4,614	882	23.6	2.58	2.81
Publ U: Elec Gen	10,945	23,371	12,426	113.5	155	336	181	116.5	1.42	1.44
Publ U: Other	267,458	268,971	1,513	0.6	6,919	7,419	501	7.2	2.59	2.76
Ag HGA: Exist	1,145,779	1,113,939	-31,841	-2.8	8,434	9,675	1,241	14.7	0.74	0.87
Ag Hmstd Land	8,543,732	9,144,643	600,911	7.0	35,646	41,077	5,431	15.2	0.42	0.45
Ag Non-Hmstd	4,025,108	4,372,382	347,274	8.6	28,013	32,104	4,091	14.6	0.70	0.73
Misc props	1,208	1,224	16	1.3	13	15	1	8.1	1.11	1.18
ResHmstd: NewCon	0	16,341	16,341	0.0	0	152	152	0.0	0.00	0.93
All other NewCon	0	34,243	34,243	0.0	0	277	277	0.0	0.00	0.81
Total	17,671,825	18,592,912	921,087	5.2	113,029	128,507	15,478	13.7	0.64	0.69

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	152,743	3,178	2.1	County	45.44	48.57	0.000	0.000
(-) TIF Tax Capacity	6	0	-6	-100.0	City/Town	10.33	11.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.09	15.59	17.081	20.569
(=) Taxable Tax Capacity	149,559	152,743	3,184	2.1	Special District	0.44	0.36	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.30	75.54	17.081	20.569

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,500	129,500	-2.3	918	1,051	133	14.5	0.69	0.81
Res Hmstd: Avg Val	198,700	194,200	-2.3	1,563	1,717	155	9.9	0.79	0.88
Res Hmstd: Hi Val	264,900	259,000	-2.2	2,207	2,384	177	8.0	0.83	0.92
Res Hmstd: Ex-Hi Val	397,400	388,500	-2.2	3,497	3,716	219	6.3	0.88	0.96
Apartment	300,000	312,500	4.2	3,186	3,593	407	12.8	1.06	1.15
Comm/Ind: Lo Val	150,000	170,200	13.5	2,959	3,711	752	25.4	1.97	2.18
Comm/Ind: Med Val	300,000	340,400	13.5	6,819	8,373	1,553	22.8	2.27	2.46
Comm/Ind: Hi Val	1,000,000	1,134,800	13.5	24,833	30,129	5,295	21.3	2.48	2.65

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Estimated 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	7,373,595	-91,292	-1.2	87,897	92,516	4,619	5.3	1.18	1.25
Res Non-Hm: exis	1,220,603	1,183,372	-37,231	-3.1	16,477	17,342	864	5.2	1.35	1.47
Apartments: exis	398,527	401,643	3,116	0.8	6,438	7,046	608	9.4	1.62	1.75
Low-inc Apts: ex	92,006	92,701	695	0.8	917	1,004	88	9.6	1.00	1.08
Seasnl Rec: exis	10,351	11,081	730	7.1	156	180	24	15.4	1.51	1.63
Com/Ind: Lo: exi	331,153	331,481	327	0.1	8,764	9,427	663	7.6	2.65	2.84
Com/Ind Hi: exis	1,858,045	1,843,428	-14,618	-0.8	64,632	68,924	4,292	6.6	3.48	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	76,892	6,836	9.8	2,341	2,752	412	17.6	3.34	3.58
Ag HGA: Exist	353,262	348,460	-4,802	-1.4	3,561	3,826	265	7.5	1.01	1.10
Ag Hmstd Land	790,299	804,230	13,931	1.8	3,991	4,396	406	10.2	0.50	0.55
Ag Non-Hmstd	379,096	373,692	-5,404	-1.4	3,827	4,043	216	5.6	1.01	1.08
Misc props	21,554	29,239	7,685	35.7	359	517	158	43.9	1.67	1.77
ResHmstd: NewCon	0	50,894	50,894	0.0	0	651	651	0.0	0.00	1.28
All other NewCon	0	50,256	50,256	0.0	0	1,023	1,023	0.0	0.00	2.04
Total	12,989,839	12,970,961	-18,878	-0.1	199,360	213,647	14,288	7.2	1.53	1.65

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	140,704	-8,543	-5.7	County	54.54	57.92	0.000	0.000
(-) TIF Tax Capacity	1,992	2,053	61	3.1	City/Town	38.32	42.77	0.136	0.123
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.46	25.16	11.075	12.290
(=) Taxable Tax Capacity	147,255	138,651	-8,604	-5.8	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.32	125.85	11.211	12.414

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	124,900	-1.2	1,353	1,400	46	3.4	1.07	1.12
Res Hmstd: Avg Val	189,500	187,200	-1.2	2,215	2,332	117	5.3	1.17	1.25
Res Hmstd: Hi Val	252,600	249,500	-1.2	3,076	3,264	187	6.1	1.22	1.31
Res Hmstd: Ex-Hi Val	378,900	374,300	-1.2	4,801	5,130	330	6.9	1.27	1.37
Apartment	300,000	302,300	0.8	4,698	5,131	432	9.2	1.57	1.7
Comm/Ind: Lo Val	150,000	148,800	-0.8	3,884	4,135	250	6.4	2.59	2.78
Comm/Ind: Med Val	300,000	297,600	-0.8	9,007	9,575	568	6.3	3.00	3.22
Comm/Ind: Hi Val	1,000,000	992,100	-0.8	32,913	35,017	2,104	6.4	3.29	3.53

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Estimated 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	9,499,888	-292,316	-3.0	118,802	124,535	5,733	4.8	1.21	1.31
Res Non-Hm: exis	1,265,474	1,291,498	26,024	2.1	18,539	20,895	2,356	12.7	1.46	1.62
Apartments: exis	499,094	497,584	-1,510	-0.3	8,128	8,986	858	10.6	1.63	1.81
Low-inc Apts: ex	138,397	135,785	-2,612	-1.9	1,435	1,590	155	10.8	1.04	1.17
Seasnl Rec: exis	103,043	93,658	-9,385	-9.1	1,448	1,448	0	0.0	1.40	1.55
Com/Ind: Lo: exi	773,941	762,101	-11,841	-1.5	21,161	22,895	1,734	8.2	2.73	3.00
Com/Ind Hi: exis	1,726,636	1,655,438	-71,198	-4.1	60,111	63,202	3,091	5.1	3.48	3.82
Publ U: Elec Gen	330,328	345,902	15,574	4.7	8,421	9,786	1,365	16.2	2.55	2.83
Publ U: Other	256,146	266,993	10,847	4.2	9,043	10,333	1,290	14.3	3.53	3.87
Ag HGA: Exist	36,434	36,931	497	1.4	425	467	42	9.9	1.17	1.26
Ag Hmstd Land	111,254	110,677	-577	-0.5	641	741	99	15.4	0.58	0.67
Ag Non-Hmstd	114,224	111,952	-2,272	-2.0	1,274	1,413	139	10.9	1.12	1.26
Misc props	42,327	42,236	-91	-0.2	766	850	84	11.0	1.81	2.01
ResHmstd: NewCon	0	36,839	36,839	0.0	0	493	493	0.0	0.00	1.34
All other NewCon	0	36,664	36,664	0.0	0	797	797	0.0	0.00	2.17
Total	15,189,501	14,924,146	-265,355	-1.7	250,193	268,430	18,237	7.3	1.65	1.80

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	160,713	-19,634	-10.9	County	44.10	48.36	0.000	0.000
(-) TIF Tax Capacity	5,425	5,145	-280	-5.2	City/Town	50.13	58.22	0.192	0.205
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.26	22.93	19.972	21.140
(=) Taxable Tax Capacity	174,923	155,568	-19,354	-11.1	Special District	1.83	2.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.32	131.51	20.164	21.345

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	89,200	-2.9	974	979	6	0.6	1.06	1.1
Res Hmstd:Avg Val	137,800	133,700	-3.0	1,646	1,712	66	4.0	1.19	1.28
Res Hmstd: Hi Val	183,700	178,200	-3.0	2,319	2,445	127	5.5	1.26	1.37
Res Hmstd: Ex-Hi Val	275,700	267,500	-3.0	3,666	3,916	250	6.8	1.33	1.46
Apartment	300,000	299,100	-0.3	5,004	5,555	551	11.0	1.67	1.86
Comm/Ind: Lo Val	150,000	143,800	-4.1	4,041	4,246	205	5.1	2.69	2.95
Comm/Ind: Med Val	300,000	287,600	-4.1	9,328	9,749	421	4.5	3.11	3.39
Comm/Ind: Hi Val	1,000,000	958,800	-4.1	34,001	35,697	1,696	5.0	3.40	3.72

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Estimated 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	4,453,672	-134,364	-2.9	42,073	44,542	2,469	5.9	0.92	1.00
Res Non-Hm: exis	644,587	654,440	9,853	1.5	6,574	7,160	586	8.9	1.02	1.09
Apartments: exis	3,592	3,407	-185	-5.1	44	45	1	1.4	1.24	1.32
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	228,194	226,743	-1,451	-0.6	2,062	2,225	163	7.9	0.90	0.98
Com/Ind: Lo: exi	104,951	103,149	-1,802	-1.7	2,281	2,384	103	4.5	2.17	2.31
Com/Ind Hi: exis	96,674	113,029	16,356	16.9	2,677	3,365	688	25.7	2.77	2.98
Publ U: Elec Gen	28	28	0	-1.1	1	1	0	5.9	2.31	2.47
Publ U: Other	334,173	349,813	15,640	4.7	9,302	10,458	1,156	12.4	2.78	2.99
Ag HGA: Exist	1,777,894	1,740,537	-37,357	-2.1	15,188	16,539	1,351	8.9	0.85	0.95
Ag Hmstd Land	8,463,097	8,808,363	345,266	4.1	38,151	43,313	5,162	13.5	0.45	0.49
Ag Non-Hmstd	3,552,295	3,705,872	153,577	4.3	28,554	32,039	3,486	12.2	0.80	0.86
Misc props	5,989	5,843	-146	-2.4	75	77	2	3.0	1.25	1.32
ResHmstd: NewCon	0	30,673	30,673	0.0	0	307	307	0.0	0.00	1.00
All other NewCon	0	46,533	46,533	0.0	0	487	487	0.0	0.00	1.05
Total	19,799,510	20,242,101	442,592	2.2	146,981	162,942	15,962	10.9	0.74	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	168,820	165,502	-3,318	-2.0	County	46.16	50.76	0.000	0.000
(-) TIF Tax Capacity	0	7	7	0.0	City/Town	13.88	14.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.67	21.74	18.983	19.984
(=) Taxable Tax Capacity	168,820	165,495	-3,325	-2.0	Special District	0.62	0.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.33	87.74	18.983	19.984

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,000	132,000		-2.9	1,114	1,199	85	7.6	0.82	0.91
Res Hmstd: Avg Val	203,900	197,900		-2.9	1,856	1,961	105	5.7	0.91	0.99
Res Hmstd: Hi Val	271,900	263,900		-2.9	2,600	2,724	125	4.8	0.96	1.03
Res Hmstd: Ex-Hi Val	407,900	396,000		-2.9	4,086	4,252	165	4.0	1.00	1.07
Apartment	300,000	284,600		-5.1	3,619	3,690	71	2.0	1.21	1.3
Comm/Ind: Lo Val	150,000	175,400		16.9	3,213	4,180	967	30.1	2.14	2.38
Comm/Ind: Med Val	300,000	350,800		16.9	7,403	9,402	1,999	27.0	2.47	2.68
Comm/Ind: Hi Val	1,000,000	1,169,200		16.9	26,954	33,764	6,810	25.3	2.7	2.89

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Estimated 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	18,238,978	-820,935	-4.3	236,276	230,769	-5,507	-2.3	1.24	1.27
Res Non-Hm: exis	2,050,475	1,904,290	-146,185	-7.1	28,733	27,631	-1,102	-3.8	1.40	1.45
Apartments: exis	760,604	733,248	-27,356	-3.6	12,745	12,750	5	0.0	1.68	1.74
Low-inc Apts: ex	151,324	144,763	-6,561	-4.3	1,568	1,557	-11	-0.7	1.04	1.08
Seasnl Rec: exis	49,379	46,485	-2,895	-5.9	625	616	-8	-1.3	1.27	1.33
Com/Ind: Lo: exi	486,333	477,519	-8,814	-1.8	13,363	13,879	515	3.9	2.75	2.91
Com/Ind Hi: exis	3,746,798	3,484,541	-262,257	-7.0	134,522	132,163	-2,358	-1.8	3.59	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	264,406	1,494	0.6	9,363	9,939	576	6.2	3.56	3.76
Ag HGA: Exist	107,119	99,029	-8,090	-7.6	1,221	1,174	-47	-3.9	1.14	1.19
Ag Hmstd Land	107,463	108,276	813	0.8	475	509	34	7.2	0.44	0.47
Ag Non-Hmstd	123,033	125,078	2,044	1.7	1,357	1,439	82	6.0	1.10	1.15
Misc props	144,899	143,430	-1,469	-1.0	2,455	2,530	75	3.1	1.69	1.76
ResHmstd: NewCon	0	143,975	143,975	0.0	0	1,800	1,800	0.0	0.00	1.25
All other NewCon	0	64,477	64,477	0.0	0	1,567	1,567	0.0	0.00	2.43
Total	27,050,251	25,978,493	-1,071,758	-4.0	442,703	438,323	-4,380	-1.0	1.64	1.69

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	283,326	-32,457	-10.3	County	40.17	41.41	0.000	0.000
(-) TIF Tax Capacity	14,674	12,967	-1,707	-11.6	City/Town	38.80	41.86	0.345	0.377
(-) FD Contrib Tax Cap	36,111	32,405	-3,706	-10.3	School District	27.70	27.55	20.700	21.867
(=) Taxable Tax Capacity	264,998	237,954	-27,043	-10.2	Special District	6.15	5.88	0.000	0.000
FD Distrib Tax Cap	56,477	53,033	-3,444	-6.1	Total	112.82	116.71	21.045	22.245

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,200	127,500	-4.3	1,531	1,471	-60	-3.9	1.15	1.15
Res Hmstd: Avg Val	199,700	191,100	-4.3	2,481	2,421	-59	-2.4	1.24	1.27
Res Hmstd: Hi Val	266,100	254,600	-4.3	3,429	3,370	-59	-1.7	1.29	1.32
Res Hmstd: Ex-Hi Val	399,300	382,100	-4.3	5,332	5,276	-56	-1.1	1.34	1.38
Apartment	300,000	289,200	-3.6	4,862	4,862	0	0.0	1.62	1.68
Comm/Ind: Lo Val	150,000	139,500	-7.0	3,953	3,822	-131	-3.3	2.64	2.74
Comm/Ind: Med Val	300,000	279,000	-7.0	9,118	8,726	-392	-4.3	3.04	3.13
Comm/Ind: Hi Val	1,000,000	930,000	-7.0	33,223	32,025	-1,199	-3.6	3.32	3.44

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Estimated 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	17,873,273	-769,020	-4.1	202,452	206,864	4,412	2.2	1.09	1.16
Res Non-Hm: exis	2,221,917	2,062,993	-158,924	-7.2	26,085	25,906	-178	-0.7	1.17	1.26
Apartments: exis	572,971	558,668	-14,303	-2.5	8,369	8,709	340	4.1	1.46	1.56
Low-inc Apts: ex	106,786	124,239	17,453	16.3	940	1,156	216	23.0	0.88	0.93
Seasnl Rec: exis	157,764	145,379	-12,385	-7.9	1,623	1,647	24	1.5	1.03	1.13
Com/Ind: Lo: exi	301,228	297,743	-3,486	-1.2	7,688	8,161	473	6.2	2.55	2.74
Com/Ind Hi: exis	2,693,810	2,607,102	-86,708	-3.2	90,964	94,041	3,077	3.4	3.38	3.61
Publ U: Elec Gen	152,977	158,090	5,113	3.3	3,569	4,240	671	18.8	2.33	2.68
Publ U: Other	240,625	250,048	9,422	3.9	8,086	9,035	949	11.7	3.36	3.61
Ag HGA: Exist	147,077	136,599	-10,479	-7.1	1,359	1,375	16	1.2	0.92	1.01
Ag Hmstd Land	203,525	199,517	-4,008	-2.0	663	726	63	9.5	0.33	0.36
Ag Non-Hmstd	419,622	387,666	-31,956	-7.6	3,652	3,672	19	0.5	0.87	0.95
Misc props	37,324	37,035	-290	-0.8	485	532	47	9.6	1.30	1.44
ResHmstd: NewCon	0	133,705	133,705	0.0	0	1,580	1,580	0.0	0.00	1.18
All other NewCon	0	82,008	82,008	0.0	0	1,612	1,612	0.0	0.00	1.97
Total	25,897,921	25,054,065	-843,856	-3.3	355,936	369,256	13,321	3.7	1.37	1.47

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	274,209	-21,021	-7.1	County	29.56	31.61	0.229	0.180
(-) TIF Tax Capacity	7,305	5,475	-1,829	-25.0	City/Town	32.73	35.85	0.675	0.688
(-) FD Contrib Tax Cap	25,869	24,758	-1,111	-4.3	School District	26.86	29.03	18.004	18.376
(=) Taxable Tax Capacity	262,057	243,976	-18,081	-6.9	Special District	5.39	5.81	0.000	0.000
FD Distrib Tax Cap	31,708	30,304	-1,403	-4.4	Total	94.55	102.30	18.908	19.244

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	174,000	166,800	-4.1	1,758	1,800	42	2.4	1.01	1.08
Res Hmstd: Avg Val	260,900	250,100	-4.1	2,822	2,889	67	2.4	1.08	1.16
Res Hmstd: Hi Val	347,800	333,500	-4.1	3,887	3,980	93	2.4	1.12	1.19
Res Hmstd: Ex-Hi Val	521,800	500,300	-4.1	5,971	6,082	110	1.8	1.14	1.22
Apartment	300,000	292,500	-2.5	4,113	4,303	191	4.6	1.37	1.47
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,510	3,621	111	3.2	2.34	2.49
Comm/Ind: Med Val	300,000	290,300	-3.2	8,095	8,315	221	2.7	2.7	2.86
Comm/Ind: Hi Val	1,000,000	967,800	-3.2	29,491	30,407	916	3.1	2.95	3.14

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Estimated 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	25,322,007	-1,026,980	-3.9	308,210	313,272	5,062	1.6	1.17	1.24
Res Non-Hm: exis	2,166,431	2,201,232	34,800	1.6	28,121	30,389	2,268	8.1	1.30	1.38
Apartments: exis	1,604,628	1,602,257	-2,371	-0.1	23,729	25,467	1,738	7.3	1.48	1.59
Low-inc Apts: ex	124,731	122,103	-2,628	-2.1	1,210	1,268	59	4.9	0.97	1.04
Seasnl Rec: exis	26,305	25,964	-341	-1.3	329	348	20	6.0	1.25	1.34
Com/Ind: Lo: exi	523,210	518,599	-4,611	-0.9	13,800	14,677	876	6.3	2.64	2.83
Com/Ind Hi: exis	5,560,048	5,417,218	-142,830	-2.6	189,836	197,658	7,822	4.1	3.41	3.65
Publ U: Elec Gen	79,195	81,748	2,553	3.2	1,961	2,186	225	11.5	2.48	2.67
Publ U: Other	533,687	539,483	5,796	1.1	18,393	19,832	1,439	7.8	3.45	3.68
Ag HGA: Exist	205,174	194,506	-10,668	-5.2	1,997	2,068	71	3.6	0.97	1.06
Ag Hmstd Land	625,420	663,684	38,263	6.1	2,841	3,341	499	17.6	0.45	0.50
Ag Non-Hmstd	326,539	327,043	504	0.2	3,036	3,245	208	6.9	0.93	0.99
Misc props	135,301	134,678	-623	-0.5	2,179	2,314	135	6.2	1.61	1.72
ResHmstd: NewCon	0	105,943	105,943	0.0	0	1,358	1,358	0.0	0.00	1.28
All other NewCon	0	94,127	94,127	0.0	0	2,164	2,164	0.0	0.00	2.30
Total	38,259,657	37,350,592	-909,065	-2.4	595,641	619,586	23,945	4.0	1.56	1.66

Tax Base

Tax Rates

					County	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	450,548	419,899	-30,649	-6.8	County	29.04	31.30	0.537	0.551
(-) TIF Tax Capacity	14,037	13,137	-899	-6.4	City/Town	39.92	42.85	0.995	1.032
(-) FD Contrib Tax Cap	52,609	50,081	-2,528	-4.8	School District	27.28	29.07	20.367	21.153
(=) Taxable Tax Capacity	383,902	356,681	-27,221	-7.1	Special District	4.91	5.09	0.000	0.000
FD Distrib Tax Cap	58,690	54,368	-4,322	-7.4	Total	101.15	108.31	21.899	22.736

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	146,300		-3.9	1,637	1,656	19	1.2	1.08	1.13
Res Hmstd: Avg Val	228,200	219,300		-3.9	2,641	2,684	43	1.6	1.16	1.22
Res Hmstd: Hi Val	304,100	292,200		-3.9	3,643	3,711	67	1.8	1.2	1.27
Res Hmstd: Ex-Hi Val	456,300	438,500		-3.9	5,615	5,746	132	2.3	1.23	1.31
Apartment	300,000	299,600		-0.1	4,450	4,737	287	6.5	1.48	1.58
Comm/Ind: Lo Val	150,000	146,100		-2.6	3,703	3,826	123	3.3	2.47	2.62
Comm/Ind: Med Val	300,000	292,300		-2.6	8,531	8,789	258	3.0	2.84	3.01
Comm/Ind: Hi Val	1,000,000	974,300		-2.6	31,061	32,084	1,023	3.3	3.11	3.29

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Estimated 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	16,327,503	-587,037	-3.5	209,500	214,235	4,735	2.3	1.24	1.31
Res Non-Hm: exis	2,088,328	2,031,516	-56,812	-2.7	28,411	29,392	982	3.5	1.36	1.45
Apartments: exis	393,623	398,696	5,073	1.3	6,252	6,849	597	9.5	1.59	1.72
Low-inc Apts: ex	109,756	101,554	-8,202	-7.5	1,097	1,101	4	0.4	1.00	1.08
Seasnl Rec: exis	80,259	78,800	-1,459	-1.8	1,020	1,072	52	5.1	1.27	1.36
Com/Ind: Lo: exi	382,406	375,515	-6,891	-1.8	10,318	10,936	619	6.0	2.70	2.91
Com/Ind Hi: exis	2,407,602	2,291,205	-116,397	-4.8	84,904	86,900	1,996	2.4	3.53	3.79
Publ U: Elec Gen	18,924	18,308	-615	-3.3	445	466	21	4.8	2.35	2.54
Publ U: Other	200,960	216,179	15,218	7.6	6,818	7,936	1,118	16.4	3.39	3.67
Ag HGA: Exist	379,769	339,095	-40,673	-10.7	3,605	3,486	-119	-3.3	0.95	1.03
Ag Hmstd Land	930,361	949,799	19,438	2.1	3,915	4,499	584	14.9	0.42	0.47
Ag Non-Hmstd	486,182	459,184	-26,999	-5.6	4,704	4,789	85	1.8	0.97	1.04
Misc props	24,861	24,142	-719	-2.9	388	415	27	6.9	1.56	1.72
ResHmstd: NewCon	0	172,864	172,864	0.0	0	2,293	2,293	0.0	0.00	1.33
All other NewCon	0	80,399	80,399	0.0	0	1,818	1,818	0.0	0.00	2.26
Total	24,417,571	23,864,758	-552,813	-2.3	361,377	376,188	14,811	4.1	1.48	1.58

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	255,844	-16,531	-6.1	County	38.04	41.07	0.000	0.000
(-) TIF Tax Capacity	7,298	6,762	-536	-7.4	City/Town	32.34	34.93	1.054	0.965
(-) FD Contrib Tax Cap	22,257	22,062	-195	-0.9	School District	32.19	35.23	18.327	18.379
(=) Taxable Tax Capacity	242,820	227,021	-15,799	-6.5	Special District	5.23	5.53	0.000	0.000
FD Distrib Tax Cap	28,261	26,032	-2,228	-7.9	Total	107.80	116.76	19.381	19.344

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,200	173,900	-3.5	2,082	2,115	33	1.6	1.16	1.22
Res Hmstd: Avg Val	270,200	260,800	-3.5	3,307	3,389	82	2.5	1.22	1.3
Res Hmstd: Hi Val	360,200	347,700	-3.5	4,533	4,663	130	2.9	1.26	1.34
Res Hmstd: Ex-Hi Val	540,500	521,700	-3.5	6,983	7,164	181	2.6	1.29	1.37
Apartment	300,000	303,900	1.3	4,624	5,023	400	8.6	1.54	1.65
Comm/Ind: Lo Val	150,000	142,700	-4.9	3,815	3,869	55	1.4	2.54	2.71
Comm/Ind: Med Val	300,000	285,500	-4.8	8,804	8,879	74	0.8	2.93	3.11
Comm/Ind: Hi Val	1,000,000	951,700	-4.8	32,089	32,535	446	1.4	3.21	3.42

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated 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	15,931,799	-812,486	-4.9	237,584	234,127	-3,457	-1.5	1.42	1.47
Res Non-Hm: exis	1,608,827	1,514,471	-94,356	-5.9	25,548	25,471	-77	-0.3	1.59	1.68
Apartments: exis	914,764	937,645	22,881	2.5	17,759	19,361	1,602	9.0	1.94	2.06
Low-inc Apts: ex	136,362	122,255	-14,107	-10.3	1,621	1,547	-74	-4.6	1.19	1.27
Seasnl Rec: exis	7,901	7,518	-382	-4.8	136	140	3	2.5	1.72	1.86
Com/Ind: Lo: exi	341,583	337,954	-3,630	-1.1	9,968	10,528	561	5.6	2.92	3.12
Com/Ind Hi: exis	4,180,910	3,918,730	-262,180	-6.3	158,425	158,749	325	0.2	3.79	4.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	234,038	12,691	5.7	8,280	9,351	1,071	12.9	3.74	4.00
Ag HGA: Exist	67,076	62,991	-4,085	-6.1	900	866	-34	-3.8	1.34	1.37
Ag Hmstd Land	121,729	116,016	-5,713	-4.7	693	678	-15	-2.1	0.57	0.58
Ag Non-Hmstd	230,025	229,039	-986	-0.4	2,888	3,066	178	6.2	1.26	1.34
Misc props	23,423	24,504	1,081	4.6	462	523	61	13.1	1.97	2.13
ResHmstd: NewCon	0	132,183	132,183	0.0	0	1,900	1,900	0.0	0.00	1.44
All other NewCon	0	72,411	72,411	0.0	0	1,882	1,882	0.0	0.00	2.60
Total	24,598,230	23,641,554	-956,677	-3.9	464,263	468,188	3,924	0.8	1.89	1.98

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	267,104	-27,379	-9.3	County	45.63	48.73	0.000	0.000
(-) TIF Tax Capacity	20,429	10,207	-10,222	-50.0	City/Town	43.68	47.58	1.072	1.080
(-) FD Contrib Tax Cap	37,581	35,380	-2,202	-5.9	School District	28.40	28.67	22.144	24.145
(=) Taxable Tax Capacity	236,473	221,517	-14,956	-6.3	Special District	10.03	10.39	0.000	0.000
FD Distrib Tax Cap	46,749	45,091	-1,658	-3.5	Total	127.74	135.36	23.216	25.224

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,100	132,400	-4.8	1,853	1,783	-69	-3.7	1.33	1.35
Res Hmstd: Avg Val	208,600	198,500	-4.8	2,964	2,925	-39	-1.3	1.42	1.47
Res Hmstd: Hi Val	278,000	264,500	-4.9	4,074	4,066	-9	-0.2	1.47	1.54
Res Hmstd: Ex-Hi Val	417,100	396,900	-4.8	6,296	6,353	57	0.9	1.51	1.60
Apartment	300,000	307,500	2.5	5,487	5,979	492	9.0	1.83	1.94
Comm/Ind: Lo Val	150,000	140,600	-6.3	4,321	4,287	-34	-0.8	2.88	3.05
Comm/Ind: Med Val	300,000	281,200	-6.3	9,967	9,798	-169	-1.7	3.32	3.48
Comm/Ind: Hi Val	1,000,000	937,300	-6.3	36,312	35,922	-390	-1.1	3.63	3.83

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated 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	19,462,569	-705,566	-3.5	268,200	272,197	3,997	1.5	1.33	1.40
Res Non-Hm: exis	2,134,320	2,101,988	-32,331	-1.5	30,322	31,827	1,505	5.0	1.42	1.51
Apartments: exis	1,984,129	1,987,160	3,031	0.2	33,769	36,157	2,388	7.1	1.70	1.82
Low-inc Apts: ex	156,223	159,401	3,178	2.0	1,646	1,790	144	8.7	1.05	1.12
Seasnl Rec: exis	3,470	3,362	-108	-3.1	44	45	2	3.4	1.26	1.34
Com/Ind: Lo: exi	375,557	380,739	5,182	1.4	10,499	11,388	889	8.5	2.80	2.99
Com/Ind Hi: exis	7,452,706	7,322,123	-130,582	-1.8	271,111	284,421	13,310	4.9	3.64	3.88
Publ U: Elec Gen	202	198	-4	-2.0	6	6	0	6.3	2.85	3.10
Publ U: Other	172,922	173,790	868	0.5	6,308	6,771	464	7.4	3.65	3.90
Ag HGA: Exist	167	161	-7	-4.0	2	2	0	-1.1	1.24	1.27
Ag Hmstd Land	60	60	0	0.3	0	0	0	11.1	0.30	0.33
Ag Non-Hmstd	194	214	20	10.3	2	3	0	16.2	1.20	1.27
Misc props	7,878	7,630	-248	-3.1	157	161	4	2.8	1.99	2.11
ResHmstd: NewCon	0	63,668	63,668	0.0	0	883	883	0.0	0.00	1.39
All other NewCon	0	102,705	102,705	0.0	0	2,869	2,869	0.0	0.00	2.79
Total	32,455,961	31,765,768	-690,193	-2.1	622,065	648,521	26,456	4.3	1.92	2.04

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	392,851	-19,819	-4.8	County	45.63	48.73	0.000	0.000
(-) TIF Tax Capacity	27,312	27,198	-115	-0.4	City/Town	38.81	40.96	0.190	0.193
(-) FD Contrib Tax Cap	64,861	59,477	-5,385	-8.3	School District	23.45	24.84	17.338	18.918
(=) Taxable Tax Capacity	320,497	306,177	-14,320	-4.5	Special District	11.30	12.00	0.000	0.000
FD Distrib Tax Cap	29,166	27,449	-1,717	-5.9	Total	119.20	126.53	17.528	19.110

Tax Burdens on**Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	179,500	173,200	-3.5	2,243	2,249	5	0.2	1.25	1.3
Res Hmstd: Avg Val	269,200	259,800	-3.5	3,551	3,608	58	1.6	1.32	1.39
Res Hmstd: Hi Val	358,800	346,200	-3.5	4,856	4,965	109	2.2	1.35	1.43
Res Hmstd: Ex-Hi Val	538,300	519,500	-3.5	7,474	7,628	153	2.1	1.39	1.47
Apartment	300,000	300,500	0.2	4,996	5,327	331	6.6	1.67	1.77
Comm/Ind: Lo Val	150,000	147,400	-1.7	4,044	4,209	166	4.1	2.7	2.86
Comm/Ind: Med Val	300,000	294,700	-1.8	9,348	9,701	354	3.8	3.12	3.29
Comm/Ind: Hi Val	1,000,000	982,500	-1.8	34,100	35,453	1,353	4.0	3.41	3.61

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alter	
Res Hmstd: exist	27,300,565	26,099,982	-1,200,583	-4.4	347,419	350,535	3,116	0.9	1.27	1.34	
Res Non-Hm: exis	3,979,734	3,864,444	-115,290	-2.9	52,791	54,475	1,684	3.2	1.33	1.41	
Apartments: exis	1,488,134	1,495,150	7,016	0.5	23,760	25,354	1,594	6.7	1.60	1.70	
Low-inc Apts: ex	112,663	111,091	-1,573	-1.4	1,108	1,161	53	4.8	0.98	1.05	
Seasnl Rec: exis	145,013	131,770	-13,243	-9.1	1,833	1,778	-55	-3.0	1.26	1.35	
Com/Ind: Lo: exi	357,224	359,573	2,350	0.7	9,598	10,314	717	7.5	2.69	2.87	
Com/Ind Hi: exis	6,082,008	5,901,353	-180,655	-3.0	215,439	222,884	7,445	3.5	3.54	3.78	
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00	
Publ U: Other	211,377	217,138	5,761	2.7	7,403	8,106	702	9.5	3.50	3.73	
Ag HGA: Exist	68,576	63,586	-4,990	-7.3	809	798	-11	-1.4	1.18	1.25	
Ag Hmstd Land	123,556	114,047	-9,509	-7.7	776	744	-32	-4.1	0.63	0.65	
Ag Non-Hmstd	192,524	176,317	-16,207	-8.4	1,945	1,907	-38	-1.9	1.01	1.08	
Misc props	18,302	19,222	920	5.0	328	368	40	12.3	1.79	1.91	
ResHmstd: NewCon	0	108,900	108,900	0.0	0	1,449	1,449	0.0	0.00	1.33	
All other NewCon	0	85,703	85,703	0.0	0	1,984	1,984	0.0	0.00	2.31	
Total	40,079,677	38,748,277	-1,331,399	-3.3	663,208	681,857	18,649	2.8	1.65	1.76	

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	459,747	-24,767	-5.1	County	45.63	48.73	0.000	0.000
(-) TIF Tax Capacity	8,377	8,128	-249	-3.0	City/Town	28.09	29.97	1.001	0.953
(-) FD Contrib Tax Cap	53,864	50,447	-3,417	-6.3	School District	23.83	25.26	17.189	18.140
(=) Taxable Tax Capacity	422,274	401,172	-21,101	-5.0	Special District	10.48	11.12	0.000	0.000
FD Distrib Tax Cap	22,919	20,467	-2,452	-10.7	Total	108.04	115.08	18.190	19.093

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	235,600	-4.4	2,960	2,977	17	0.6	1.20	1.26
Res Hmstd: Avg Val	369,400	353,200	-4.4	4,623	4,676	53	1.2	1.25	1.32
Res Hmstd: Hi Val	492,500	470,800	-4.4	6,217	6,317	100	1.6	1.26	1.34
Res Hmstd: Ex-Hi Val	738,900	706,400	-4.4	9,972	10,072	100	1.0	1.35	1.43
Apartment	300,000	301,400	0.5	4,597	4,911	314	6.8	1.53	1.63
Comm/Ind: Lo Val	150,000	145,500	-3.0	3,802	3,905	103	2.7	2.53	2.68
Comm/Ind: Med Val	300,000	291,100	-3.0	8,781	8,985	204	2.3	2.93	3.09
Comm/Ind: Hi Val	1,000,000	970,300	-3.0	32,017	32,858	841	2.6	3.20	3.39

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Estimated 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	14,114,587	-816,785	-5.5	191,857	196,935	5,079	2.6	1.28	1.40
Res Non-Hm: exis	1,403,887	1,421,030	17,142	1.2	19,688	21,870	2,182	11.1	1.40	1.54
Apartments: exis	1,175,080	1,194,268	19,188	1.6	19,651	22,102	2,451	12.5	1.67	1.85
Low-inc Apts: ex	227,784	234,978	7,195	3.2	2,402	2,721	319	13.3	1.05	1.16
Seasnl Rec: exis	12,765	12,007	-757	-5.9	172	182	9	5.3	1.35	1.51
Com/Ind: Lo: exi	343,506	339,578	-3,928	-1.1	9,488	10,168	680	7.2	2.76	2.99
Com/Ind Hi: exis	4,727,770	4,522,498	-205,272	-4.3	171,140	177,979	6,839	4.0	3.62	3.94
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	225,215	6,145	2.8	7,917	8,837	920	11.6	3.61	3.92
Ag HGA: Exist	949	959	10	1.0	13	14	1	10.4	1.33	1.45
Ag Hmstd Land	279	820	542	194.3	1	4	4	648.6	0.19	0.49
Ag Non-Hmstd	15,981	16,340	359	2.2	162	184	22	13.4	1.01	1.12
Misc props	93,198	92,904	-293	-0.3	1,622	1,785	164	10.1	1.74	1.92
ResHmstd: NewCon	0	28,272	28,272	0.0	0	389	389	0.0	0.00	1.38
All other NewCon	0	49,024	49,024	0.0	0	951	951	0.0	0.00	1.94
Total	23,151,640	22,252,480	-899,159	-3.9	424,113	444,122	20,009	4.7	1.83	2.00

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	264,698	-22,691	-7.9	County	54.56	60.97	0.000	0.000
(-) TIF Tax Capacity	18,486	17,167	-1,319	-7.1	City/Town	28.86	32.32	0.992	1.018
(-) FD Contrib Tax Cap	39,746	37,441	-2,306	-5.8	School District	22.66	25.30	19.894	20.623
(=) Taxable Tax Capacity	229,156	210,090	-19,067	-8.3	Special District	8.47	9.18	0.000	0.000
FD Distrib Tax Cap	33,353	29,071	-4,281	-12.8	Total	114.56	127.78	20.887	21.641

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	154,200	145,800	-5.4	1,855	1,870	15	0.8	1.20	1.28
Res Hmstd: Avg Val	231,100	218,500	-5.5	2,966	3,040	74	2.5	1.28	1.39
Res Hmstd: Hi Val	308,100	291,200	-5.5	4,078	4,210	132	3.2	1.32	1.45
Res Hmstd: Ex-Hi Val	462,300	437,000	-5.5	6,262	6,530	268	4.3	1.35	1.49
Apartment	300,000	304,900	1.6	4,923	5,530	607	12.3	1.64	1.81
Comm/Ind: Lo Val	150,000	143,500	-4.3	3,990	4,161	171	4.3	2.66	2.9
Comm/Ind: Med Val	300,000	287,000	-4.3	9,205	9,548	343	3.7	3.07	3.33
Comm/Ind: Hi Val	1,000,000	956,600	-4.3	33,542	34,954	1,411	4.2	3.35	3.65

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Estimated 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	17,552,203	-761,640	-4.2	294,001	296,862	2,861	1.0	1.61	1.69
Res Non-Hm: exis	5,148,331	4,940,519	-207,813	-4.0	91,785	94,940	3,155	3.4	1.78	1.92
Apartments: exis	2,930,518	2,836,484	-94,034	-3.2	59,259	62,092	2,833	4.8	2.02	2.19
Low-inc Apts: ex	357,183	361,306	4,123	1.2	4,448	4,868	421	9.5	1.25	1.35
Seasnl Rec: exis	14,798	14,011	-787	-5.3	298	306	7	2.5	2.01	2.18
Com/Ind: Lo: exi	654,032	636,060	-17,973	-2.7	19,833	20,798	965	4.9	3.03	3.27
Com/Ind Hi: exis	7,112,826	6,692,999	-419,827	-5.9	282,527	286,740	4,213	1.5	3.97	4.28
Publ U: Elec Gen	120,360	27,339	-93,021	-77.3	3,605	892	-2,713	-75.3	3.00	3.26
Publ U: Other	283,933	284,211	278	0.1	11,277	12,175	898	8.0	3.97	4.28
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,496	1,473	-24	-1.6	22	23	1	6.8	1.45	1.57
Misc props	54,165	49,450	-4,715	-8.7	1,101	1,077	-24	-2.2	2.03	2.18
ResHmstd: NewCon	0	48,820	48,820	0.0	0	826	826	0.0	0.00	1.69
All other NewCon	0	96,005	96,005	0.0	0	2,481	2,481	0.0	0.00	2.58
Total	34,991,486	33,540,879	-1,450,607	-4.1	768,155	784,080	15,925	2.1	2.20	2.34

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	407,493	-34,804	-7.9	County	44.89	47.94	0.000	0.000
(-) TIF Tax Capacity	44,078	36,216	-7,862	-17.8	City/Town	69.01	72.43	2.668	2.783
(-) FD Contrib Tax Cap	58,331	52,180	-6,152	-10.5	School District	22.92	28.24	18.649	19.893
(=) Taxable Tax Capacity	339,887	319,097	-20,789	-6.1	Special District	7.90	8.37	0.000	0.000
FD Distrib Tax Cap	57,452	52,856	-4,596	-8.0	Total	144.72	156.98	21.317	22.676

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	148,600	-4.1	2,341	2,295	-46	-1.9	1.51	1.54
Res Hmstd: Avg Val	232,400	222,700	-4.2	3,695	3,731	36	1.0	1.59	1.68
Res Hmstd: Hi Val	309,800	296,900	-4.2	5,050	5,169	119	2.4	1.63	1.74
Res Hmstd: Ex-Hi Val	464,800	445,500	-4.2	7,717	8,004	287	3.7	1.66	1.8
Apartment	300,000	290,400	-3.2	6,066	6,357	291	4.8	2.02	2.19
Comm/Ind: Lo Val	150,000	141,100	-5.9	4,675	4,724	50	1.1	3.12	3.35
Comm/Ind: Med Val	300,000	282,300	-5.9	10,801	10,829	28	0.3	3.60	3.84
Comm/Ind: Hi Val	1,000,000	941,000	-5.9	39,390	39,737	347	0.9	3.94	4.22

CITY OF ST. PAUL

Tax Burdens by Property Class	Estimated 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	10,958,873	-591,420	-5.1	160,755	167,166	6,411	4.0	1.39	1.53
Res Non-Hm: exis	2,077,392	2,040,791	-36,601	-1.8	32,970	36,442	3,472	10.5	1.59	1.79
Apartments: exis	1,844,564	1,822,045	-22,519	-1.2	33,521	37,494	3,973	11.9	1.82	2.06
Low-inc Apts: ex	330,770	376,958	46,188	14.0	3,679	4,739	1,060	28.8	1.11	1.26
Seasnl Rec: exis	448	451	3	0.7	7	8	1	15.6	1.49	1.71
Com/Ind: Lo: exi	425,379	421,891	-3,488	-0.8	12,169	13,311	1,142	9.4	2.86	3.16
Com/Ind Hi: exis	3,619,036	3,448,015	-171,021	-4.7	136,284	143,320	7,036	5.2	3.77	4.16
Publ U: Elec Gen	876	858	-18	-2.0	24	27	2	10.1	2.79	3.13
Publ U: Other	227,223	236,750	9,527	4.2	8,553	9,836	1,284	15.0	3.76	4.15
Ag HGA: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	727	1,749	1,022	140.6	10	27	17	174.5	1.34	1.53
Misc props	6,203	5,660	-543	-8.8	111	115	4	4.0	1.78	2.03
ResHmstd: NewCon	0	24,773	24,773	0.0	0	378	378	0.0	0.00	1.53
All other NewCon	0	40,462	40,462	0.0	0	992	992	0.0	0.00	2.45
Total	20,082,911	19,379,276	-703,636	-3.5	388,082	413,855	25,773	6.6	1.93	2.14

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	227,132	-20,654	-8.3	County	50.56	56.51	0.000	0.000
(-) TIF Tax Capacity	22,828	22,186	-643	-2.8	City/Town	37.97	45.32	0.000	0.000
(-) FD Contrib Tax Cap	29,483	25,586	-3,898	-13.2	School District	34.97	39.68	14.567	15.054
(=) Taxable Tax Capacity	195,475	179,361	-16,114	-8.2	Special District	10.23	11.06	0.000	0.000
FD Distrib Tax Cap	55,940	51,143	-4,798	-8.6	Total	133.73	152.58	14.567	15.054

Tax Burdens on

Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,200	125,400	-5.1	1,707	1,706	-1	-0.1	1.29	1.36
Res Hmstd: Avg Val	198,200	188,100	-5.1	2,745	2,843	98	3.6	1.39	1.51
Res Hmstd: Hi Val	264,200	250,700	-5.1	3,783	3,979	195	5.2	1.43	1.59
Res Hmstd: Ex-Hi Val	396,300	376,000	-5.1	5,861	6,251	390	6.7	1.48	1.66
Apartment	300,000	296,300	-1.2	5,452	6,097	645	11.8	1.82	2.06
Comm/Ind: Lo Val	150,000	142,900	-4.7	4,326	4,581	255	5.9	2.88	3.21
Comm/Ind: Med Val	300,000	285,800	-4.7	10,022	10,546	524	5.2	3.34	3.69
Comm/Ind: Hi Val	1,000,000	952,700	-4.7	36,600	38,718	2,118	5.8	3.66	4.06

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	27
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	41,160
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,729
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	16,255
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	47,570
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,464
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,674
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	1,742
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,258
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,499
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,722
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	185,285
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,577
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,673
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	2,041
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,099,607
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,214,177
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,314
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,108
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,709
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,815
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,804
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,477
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,240
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,741
224.0	Student housing	1.000	25,178	252	355
225.0	Manuf home park land	1.250	607,468	7,593	9,795
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,361
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,316
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,276
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,655
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,537
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	261
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,279
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	3,388
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	294
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	704
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,602
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185
242.0	Qualifying Marina <500K	1.000	10,766	108	126
243.0	Qualifying Marina >500K	1.250	20,218	253	284
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,289

12/22/2011 4:15 PM

Alternative: Preliminary Pay 2012: TnT Levies inc new referend

(all figures in \$000s)

246.0	Commercial: >150K	2.000	46,877,493	937,550	1,680,669
247.0	Comm'l border city: <150K	1.500	740	11	19
248.0	Comm'l border city: >150K	2.000	12,597	252	334
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,108
257.0	Industrial: >150K	2.000	14,227,269	284,545	513,213
259.0	Ind'l border city: >150K	2.000	4,282	86	100
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,769
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,044
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,922
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	42,966
272.0	Railroad <150K	1.500	164,135	2,462	4,612
273.0	Railroad >150K	2.000	790,705	15,814	25,967
275.0	Non-comm aircraft hangars	1.500	4,121	62	76
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	1,468
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,248
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	447
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	709
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	12,548
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	1,262
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	590
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,914
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,091
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,284
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,379
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	8,019,587

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,159	104	116
179.2	Blind/dis Hmstd HGA: <50K: New	0.450	84	0	0
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,250,223	52,502	58,448
180.2	Ag Hmstd HGA: <76K: New	1.000	15,050	150	167
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,512,612	35,126	39,167
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,808	98	109
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	33,083	331	368
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	91	1	1
183.1	Ag Hmstd HGA: >500K: Exist	1.250	49,156	614	695
183.2	Ag Hmstd HGA: >500K: New	1.250	107	1	1
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,942	9	2
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
185.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,965,594	44,828	13,515
185.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	23,672	118	38
186.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	11,845,052	59,225	56,520
186.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	27,908	140	135
187.1	Ag Hmstd 2a 1 & b: 345K-1.14M: Exist	0.500	20,208,381	101,042	80,482
187.2	Ag Hmstd 2a 1 & b: 345K-1.14M: New	0.500	42,607	213	172
188.1	Ag Hmstd 2a 1 & b: >1.14M: Exist	1.000	11,748,453	117,485	89,019
188.2	Ag Hmstd 2a 1 & b: >1.14M: New	1.000	23,420	234	183
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	217	1	0
189.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
190.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	884,058	4,420	1,613
190.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	114	1	0
191.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,167,740	5,839	6,004
191.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	140	1	1
192.1	Ag Hmstd 2b 1 & b: 345K-1.14M: Exist	0.500	813,391	4,067	3,686
192.2	Ag Hmstd 2b 1 & b: 345K-1.14M: New	0.500	83	0	0
193.1	Ag Hmstd 2b 1 & b: >1.14M: Exist	1.000	178,434	1,784	1,614
193.2	Ag Hmstd 2b 1 & b: >1.14M: New	1.000	25	0	0
197.1	Ag 2a Non-homestead: Exist	1.000	25,902,973	259,030	207,216
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	418
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	72,270
198.2	Ag 2b Non-homestead: New	1.000	2,528	25	26
199.1	Migrant Housing <500K: Exist	1.000	763	8	9
199.2	Migrant Housing <500K: New	1.000	1	0	0
202.1	Managed forest land (2c)	0.650	380,859	2,476	2,248
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,864
209.2	Res 1b Homestead: <50K: New	0.450	2,521	11	15
210.1	Res Homestead: <76K: Exist	1.000	99,802,733	998,027	1,417,948
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,597
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,938,510
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,678
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,563
212.2	Res Homestead: 414K-500K: New	1.000	17,549	175	212
213.1	Res Homestead: > 500K: Exist	1.250	10,636,421	132,955	167,629
213.2	Res Homestead: > 500K: New	1.250	51,219	640	781
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,527,966	135,280	196,788
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,435

House Research Dept.

Simulation No. 12A3

Baseline: Final Pay 2011

Page 37

12/22/2011 4:15 PM

Alternative: Preliminary Pay 2012: TnT Levies inc new referend

(all figures in \$000s)

216.1	Res NonHmstd 1 unit: 76K - 500K: Exist	1.000	14,377,925	143,779	203,898
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,758
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,942
217.2	Res NonHmstd 1 unit: >500K: New	1.250	28,294	354	435
219.1	Res NonHmstd 2-3 units: Exist	1.250	7,610,973	95,137	134,986
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,758
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	327,399
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,766
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	33,002
223.2	Low-income housing (4d): New	0.750	37,479	281	426
224.1	Student housing: Exist	1.000	23,305	233	361
224.2	Student housing: New	1.000	269	3	4
225.1	Manuf home park land: Exist	1.250	610,445	7,631	10,691
225.2	Manuf home park land: New	1.250	276	3	5
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,512,388	95,124	84,553
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	727
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	131,736
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	979
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	15,281
229.2	Non-comm SeasRec: >500K: New	1.250	9,567	120	103
231.1	Comm SeasRec 1c: <600K: Exist	0.500	397,871	1,989	1,748
231.2	Comm SeasRec 1c: <600K: New	0.500	2,076	10	10
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	196,872	1,969	1,594
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,311	13	11
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	24,351	304	270
233.2	Com SeasRec 1c: >2.3M: New	1.250	102	1	1
234.1	Com SeasRec 4c: <500K: Exist	1.000	210,732	2,107	2,478
234.2	Com SeasRec 4c: <500K: New	1.000	1,585	16	21
235.1	Com SeasRec 4c: >500K: Exist	1.250	142,181	1,777	1,802
235.2	Com SeasRec 4c: >500K: New	1.250	250	3	3
236.1	Bed & Breakfast: Exist	1.250	23,074	288	344
236.2	Bed & Breakfast: New	1.250	9	0	0
237.1	Qualifying golf courses	1.250	245,346	3,067	3,585
238.1	Metro Non-profit Indoor Rec	1.250	13,773	172	301
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,165	527	751
239.2	Non-profit/Comm Serv - NonRev: New	1.500	209	3	4
240.1	Non-profit/Comm Serv - donation: Exist	1.500	71,232	1,068	1,748
240.2	Non-profit/Comm Serv - donation: New	1.500	675	10	16
241.1	Seasonal Restaurant on Lake: Exist	1.250	21,276	266	244
241.2	Seasonal Restaurant on Lake: New	1.250	129	2	2
242.1	Qualifying Marina <500K: Exist	1.000	12,336	123	158
242.2	Qualifying Marina <500K: New	1.000	25	0	0
243.1	Qualifying Marina >500K: Exist	1.250	19,780	247	301
243.2	Qualifying Marina >500K: New	1.250	28	0	0
245.1	Commercial: <150K: Exist	1.500	8,539,469	128,092	248,759
245.2	Commercial: <150K: New	1.500	87,574	1,314	2,499
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,735,938
246.2	Commercial: >150K: New	2.000	356,620	7,132	13,390
247.1	Comm'l border city: <150K: Exist	1.500	699	10	19
247.2	Comm'l border city: <150K: New	1.500	7	0	0
248.1	Comm'l border city: >150K: Exist	2.000	12,600	252	292
248.2	Comm'l border city: >150K: New	2.000	155	3	4
256.1	Industrial: <150K: Exist	1.500	1,309,653	19,645	38,808
256.2	Industrial: <150K: New	1.500	8,534	128	255
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	531,956

12/22/2011 4:15 PM

Alternative: Preliminary Pay 2012: TnT Levies inc new referend

(all figures in \$000s)

257.2	Industrial: >150K: New	2.000	62,361	1,247	2,433
259.1	Ind'l border city: >150K: Exist	2.000	5,657	113	130
259.2	Ind'l border city: >150K: New	2.000	89	2	2
267.1	Publ Util: land & bldgs <150K	1.500	70,766	1,061	1,870
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	35,652
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	41,107
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	44,685
272.1	Railroad <150K	1.500	187,926	2,819	5,694
273.1	Railroad >150K	2.000	960,828	19,217	34,019
275.1	Non-comm aircraft hangars	1.500	4,019	60	78
276.1	Mineral	2.000	11,064	221	487
277.1	Misc class 5	2.000	1,872	37	54
283.1	Personal: 3f	1.000	10,500	105	114
284.1	Non-comm aircraft hangars	1.500	82,005	1,230	1,580
285.1	Pers: It31 tools&mach excl elec gen	2.000	221,217	4,424	7,130
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,652	37	54
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,733	497	484
288.1	Pers: It32 NCSRR: 76K-500K	1.000	2,379	24	24
289.1	Pers: It32 NCSRR: >500K	1.250	51	1	1
290.1	Pers: It32 struct/leased land-C/I	2.000	34,786	696	1,137
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	427
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	13,275
297.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	222
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	36,259	725	1,437
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	543
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	14,138
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	69,425
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	10,332
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	103,513
306.1	Pers: Item 46 syst/water utils	2.000	69	1	3
307.1	Pers: Item 48 misc	2.000	15,989	320	413
344.1	Ag HGA: Hmstd Market Excl Value: Exi	0.000	1,946,242	0	3,799
344.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,651	0	10
345.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,175,311	0	50,696
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	279
State Total			551,558,438	5,850,874	8,432,643

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,655,492	1,835,909	217,656	1,408,591	314,110	796,623	7,228,381
Certified MKV Levy	2,993	32,207	194	832,609	457	0	868,003
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,667	0	471	8,075	0	0	18,213
Spread NTC Levy	2,479,296	1,667,617	215,695	1,293,852	278,363	796,623	6,731,446
Spread MKV Levy	2,993	32,207	194	759,580	457	0	795,430
Tax Incr Financing Levy							278,606
	Homestead Credit	291,208		Taconite credit		16,652	
	Agricultural Credit	23,690		Disparity Reduction Credit		6,279	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,686,570	1,872,588	225,119	1,428,088	311,073	821,107	7,344,545
Certified MKV Levy	2,856	31,477	208	855,976	457	0	890,516
Fiscal Disparities Levy	167,526	173,652	1,421	183,667	36,128	0	562,394
Disparity Reduction Aid	9,791	0	512	8,133	0	0	18,435
Spread NTC Levy	2,509,253	1,698,936	223,186	1,311,203	274,944	821,107	6,838,630
Spread MKV Levy	2,856	31,477	208	781,062	457	0	816,060
Tax Incr Financing Levy							263,428
	Homestead Credit	0		Taconite credit		17,644	
	Agricultural Credit	23,106		Disparity Reduction Credit		7,115	