

House Research Simulation Report: Property Tax

Simulation #12A6

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DESCRIPTION

BASELINE: Final Pay 2011

ALTERNATIVE: Actual Pay 2012

This report compares property taxes payable in 2012 to property taxes payable in 2011. 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 certified levies reported by the counties; the report is not considered “final” because there may be some slight differences in how taxes are spread, in TIF tax capacities, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2012. The breakout of market value between existing properties and new construction is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes are increasing by \$370 million, or 4.6%.** Approximately \$53 million of the \$370 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2012. The overall tax increases are 8.1% in Greater Minnesota and 2.6% in the Metro area.
- **On a statewide average basis, property tax increases on existing properties vary from 1.8% (on residential homesteads) to 14.2% (on public utility property).** Increases on the largest property types are 4.1% on residential non-homestead property, 7% on regular apartments, 3.7% on commercial-industrial property, 10.8% on agricultural property, 10% on low-income apartments, and 4.6% 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: Actual Pay 2012

- **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 reported to the Dept. of Revenue by the county auditors.
- The **state levy** is based on the actual state levy amount of \$821.1 million.
- **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.

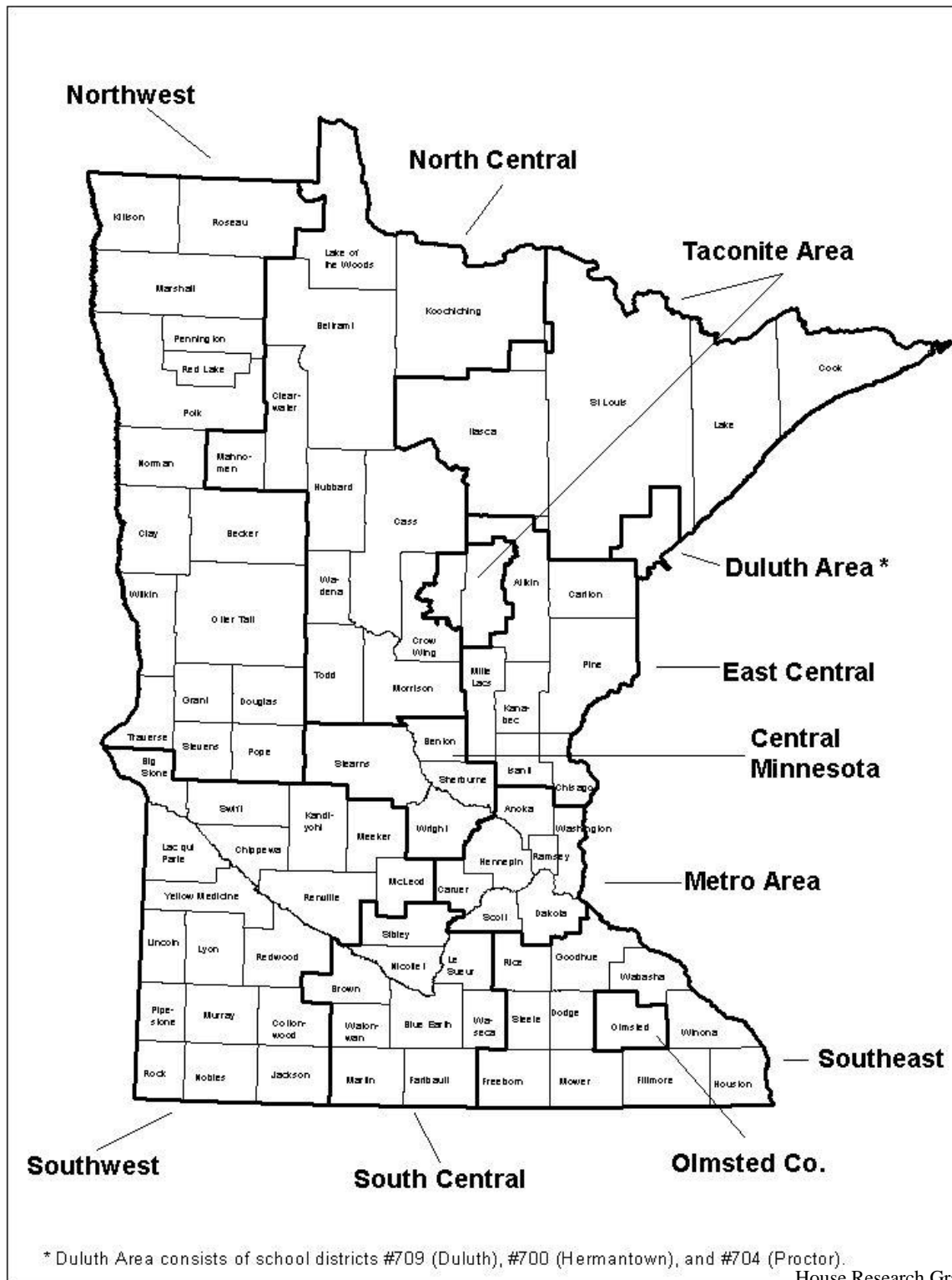
SIMULATION PARAMETERS

	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

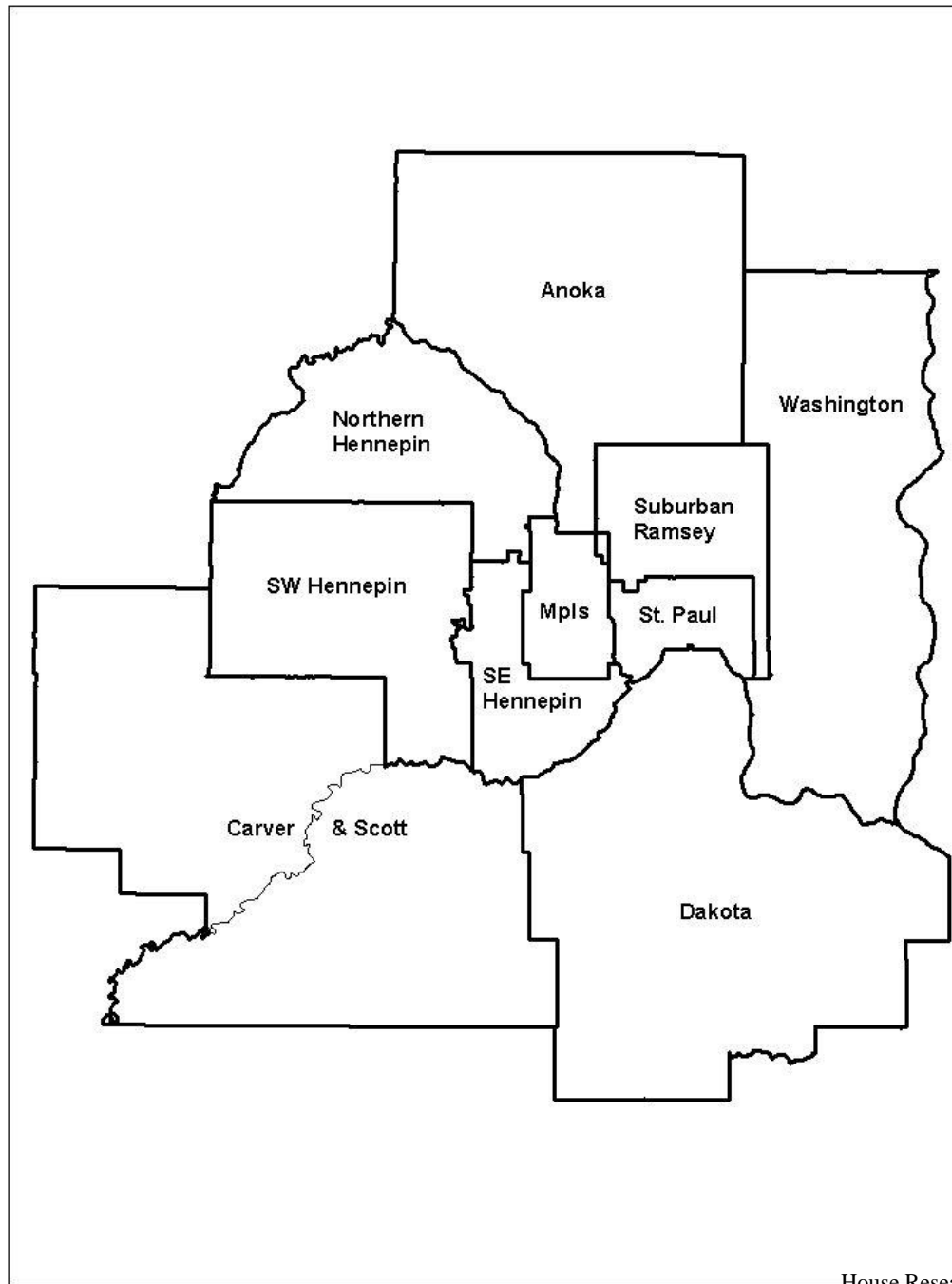
Property Tax Model Regions (Greater Minnesota)



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				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	293,428,816	282,292,715	-11,136,101	-3.8	3,529,246	3,593,020	63,774	1.8	1.20	1.27
Res Non-Hm: exis	38,825,892	37,570,957	-1,254,935	-3.2	541,805	564,222	22,417	4.1	1.40	1.50
Apartments: exis	17,618,203	17,508,123	-110,079	-0.6	303,240	324,555	21,315	7.0	1.72	1.85
Low-inc Apts: ex	2,784,493	2,820,045	35,552	1.3	29,741	32,716	2,975	10.0	1.07	1.16
Seasnl Rec: exis	27,214,499	25,914,426	-1,300,072	-4.8	233,622	244,428	10,806	4.6	0.86	0.94
Com/Ind: Lo: exi	10,162,968	10,037,748	-125,221	-1.2	273,028	291,560	18,532	6.8	2.69	2.90
Com/Ind Hi: exis	62,943,595	60,730,320	-2,213,275	-3.5	2,248,073	2,323,510	75,437	3.4	3.57	3.83
Publ U: Elec Gen	1,655,111	1,648,199	-6,912	-0.4	38,922	40,728	1,806	4.6	2.35	2.47
Publ U: Other	7,351,722	7,973,607	621,885	8.5	234,783	271,749	36,965	15.7	3.19	3.41
Ag HGA: Exist	11,185,950	10,814,475	-371,475	-3.3	93,984	102,362	8,377	8.9	0.84	0.95
Ag Hmstd Land	53,262,094	55,813,263	2,551,169	4.8	222,186	251,071	28,885	13.0	0.42	0.45
Ag Non-Hmstd	33,064,886	34,298,457	1,233,571	3.7	255,892	280,498	24,606	9.6	0.77	0.82
Misc props	885,928	888,252	2,324	0.3	15,065	16,614	1,550	10.3	1.70	1.87
ResHmstd: NewCon	0	1,576,640	1,576,640	0.0	0	19,467	19,467	0.0	0.00	1.23
All other NewCon	0	1,671,210	1,671,210	0.0	0	33,159	33,159	0.0	0.00	1.98
Total	560,384,158	551,558,438	-8,825,720	-1.6	8,019,587	8,389,659	370,072	4.6	1.43	1.52

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Chng		Base	Alter	Base	Alter
Total Tax Capacity	6,258,123	5,850,874	-407,249	-6.5	County	44.19	47.32	0.067	0.066
(-) TIF Tax Capacity	221,790	193,018	-28,772	-13.0	City/Town	33.57	36.09	0.725	0.784
(-) FD Contrib Tax Cap	426,361	396,218	-30,143	-7.1	School District	23.06	24.91	16.993	17.919
(=) Taxable Tax Capacity	5,609,972	5,261,638	-348,334	-6.2	Special District	4.96	5.25	0.010	0.011
FD Distrib Tax Cap	426,250	396,219	-30,031	-7.0	Total	105.79	113.57	17.795	18.780

GREATER MINNESOTA

Tax Burdens by Property Class	Estimated Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change	Chng		Baseline	Alternative	Change	Chng	Base
Res Hmstd: exist	103,454,590	100,410,943	-3,043,648	-2.9	1,072,992	1,121,845	48,853	4.6	1.04	1.12
Res Non-Hm: exis	13,946,250	13,487,684	-458,567	-3.3	177,351	188,955	11,604	6.5	1.27	1.40
Apartments: exis	3,949,188	3,942,503	-6,685	-0.2	64,426	70,517	6,091	9.5	1.63	1.79
Low-inc Apts: ex	970,911	961,397	-9,515	-1.0	10,022	10,968	946	9.4	1.03	1.14
Seasnl Rec: exis	26,716,397	25,448,678	-1,267,718	-4.7	227,536	238,298	10,762	4.7	0.85	0.94
Com/Ind: Lo: exi	5,972,509	5,892,577	-79,932	-1.3	156,306	167,860	11,554	7.4	2.62	2.85
Com/Ind Hi: exis	14,966,711	14,734,163	-232,548	-1.6	508,558	540,135	31,577	6.2	3.40	3.67
Publ U: Elec Gen	1,282,577	1,361,657	79,080	6.2	29,312	33,080	3,768	12.9	2.29	2.43
Publ U: Other	4,771,354	5,325,905	554,551	11.6	142,317	170,228	27,910	19.6	2.98	3.20
Ag HGA: Exist	10,210,043	9,917,550	-292,493	-2.9	84,078	92,650	8,573	10.2	0.82	0.93
Ag Hmstd Land	51,149,702	53,661,044	2,511,342	4.9	212,823	240,676	27,853	13.1	0.42	0.45
Ag Non-Hmstd	31,268,562	32,574,355	1,305,793	4.2	238,114	262,262	24,148	10.1	0.76	0.81
Misc props	340,375	349,598	9,223	2.7	5,777	6,821	1,044	18.1	1.70	1.95
ResHmstd: NewCon	0	613,537	613,537	0.0	0	6,659	6,659	0.0	0.00	1.09
All other NewCon	0	903,889	903,889	0.0	0	14,908	14,908	0.0	0.00	1.65
Total	268,999,170	269,585,479	586,309	0.2	2,929,611	3,165,861	236,250	8.1	1.09	1.17

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Chng		Base	Alter	Base	Alter	
Total Tax Capacity	2,747,054	2,590,634	-156,419	-5.7	County	46.76	50.14	0.026	0.026	
(-) TIF Tax Capacity	36,966	33,576	-3,390	-9.2	City/Town	27.43	29.72	0.305	0.468	
(-) FD Contrib Tax Cap	5,646	6,402	756	13.4	School District	19.45	21.18	13.915	14.855	
(=) 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	102.81	14.274	15.378	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Chng	Base
Res Hmstd: Lo Val	105,400	102,300	-2.9	877	921	43	4.9	0.83	0.90
Res Hmstd: Avg Val	158,000	153,400	-2.9	1,501	1,572	71	4.7	0.95	1.02
Res Hmstd: Hi Val	210,700	204,500	-2.9	2,126	2,223	97	4.6	1.01	1.09
Res Hmstd: Ex-Hi Val	316,100	306,800	-2.9	3,376	3,527	151	4.5	1.07	1.15
Apartment	300,000	299,500	-0.2	4,002	4,309	307	7.7	1.33	1.44
Seas Rec: Lo Val	50,000	47,600	-4.8	514	529	14	2.8	1.03	1.11
Seas Rec: Hi Val	150,000	142,900	-4.7	1,627	1,671	44	2.7	1.08	1.17
Comm/Ind: Lo Val	150,000	147,700	-1.5	3,457	3,637	180	5.2	2.30	2.46
Comm/Ind: Med Val	300,000	295,300	-1.6	7,996	8,390	394	4.9	2.67	2.84
Comm/Ind: Hi Val	1,000,000	984,500	-1.6	29,174	30,664	1,490	5.1	2.92	3.11

METRO AREA

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	189,974,226	181,881,773	-8,092,453	-4.3	2,456,255	2,471,175	14,921	0.6	1.29	1.36
Res Non-Hm: exis	24,879,642	24,083,273	-796,368	-3.2	364,454	375,267	10,813	3.0	1.46	1.56
Apartments: exis	13,669,015	13,565,620	-103,394	-0.8	238,814	254,038	15,224	6.4	1.75	1.87
Low-inc Apts: ex	1,813,582	1,858,648	45,067	2.5	19,719	21,748	2,029	10.3	1.09	1.17
Seasnl Rec: exis	498,102	465,748	-32,354	-6.5	6,086	6,130	44	0.7	1.22	1.32
Com/Ind: Lo: exi	4,190,460	4,145,171	-45,289	-1.1	116,722	123,701	6,979	6.0	2.79	2.98
Com/Ind Hi: exis	47,976,884	45,996,157	-1,980,727	-4.1	1,739,515	1,783,374	43,860	2.5	3.63	3.88
Publ U: Elec Gen	372,533	286,542	-85,992	-23.1	9,610	7,648	-1,963	-20.4	2.58	2.67
Publ U: Other	2,580,368	2,647,702	67,334	2.6	92,466	101,521	9,055	9.8	3.58	3.83
Ag HGA: Exist	975,908	896,926	-78,982	-8.1	9,906	9,711	-195	-2.0	1.02	1.08
Ag Hmstd Land	2,112,392	2,152,219	39,827	1.9	9,363	10,395	1,032	11.0	0.44	0.48
Ag Non-Hmstd	1,796,324	1,724,102	-72,222	-4.0	17,778	18,237	458	2.6	0.99	1.06
Misc props	545,553	538,654	-6,899	-1.3	9,288	9,793	506	5.4	1.70	1.82
ResHmstd: NewCon	0	963,103	963,103	0.0	0	12,808	12,808	0.0	0.00	1.33
All other NewCon	0	767,321	767,321	0.0	0	18,252	18,252	0.0	0.00	2.38
Total	291,384,987	281,972,959	-9,412,029	-3.2	5,089,976	5,223,798	133,822	2.6	1.75	1.85

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,511,069	3,260,240	-250,830	-7.1	County	41.81	44.66	0.090	0.088
(-) TIF Tax Capacity	184,823	159,441	-25,382	-13.7	City/Town	39.29	42.09	0.960	0.965
(-) FD Contrib Tax Cap	420,714	389,816	-30,899	-7.3	School District	26.43	28.42	18.716	19.667
(=) Taxable Tax Capacity	2,905,532	2,710,983	-194,549	-6.7	Special District	8.03	8.52	0.000	0.000
FD Distrib Tax Cap	420,714	389,816	-30,898	-7.3	Total	115.55	123.69	19.766	20.719

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	163,300	156,300	-4.3	1,984	1,971	-14	-0.7	1.22	1.26
Res Hmstd: Avg Val	244,900	234,500	-4.2	3,162	3,187	25	0.8	1.29	1.36
Res Hmstd: Hi Val	326,400	312,500	-4.3	4,338	4,400	62	1.4	1.33	1.41
Res Hmstd: Ex-Hi Val	489,800	468,900	-4.3	6,628	6,772	144	2.2	1.35	1.44
Apartment	300,000	297,700	-0.8	4,926	5,220	294	6.0	1.64	1.75
Comm/Ind: Lo Val	150,000	143,800	-4.1	3,995	4,068	73	1.8	2.66	2.83
Comm/Ind: Med Val	300,000	287,600	-4.1	9,223	9,339	116	1.3	3.07	3.25
Comm/Ind: Hi Val	1,000,000	958,700	-4.1	33,621	34,190	570	1.7	3.36	3.57

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Estimated Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: exist	58,298,928	56,823,174	-1,475,754	-2.5	689,724	713,719	23,995	3.5	1.18	1.26
Res Non-Hm: exis	8,714,864	8,460,153	-254,710	-2.9	124,396	133,619	9,224	7.4	1.43	1.58
Apartments: exis	3,877,243	3,873,253	-3,990	-0.1	63,600	69,654	6,054	9.5	1.64	1.80
Low-inc Apts: ex	970,713	961,208	-9,505	-1.0	10,020	10,966	946	9.4	1.03	1.14
Seasnl Rec: exis	3,587,475	3,378,149	-209,326	-5.8	35,366	36,850	1,484	4.2	0.99	1.09
Com/Ind: Lo: exi	4,889,714	4,819,220	-70,494	-1.4	133,343	143,471	10,128	7.6	2.73	2.98
Com/Ind Hi: exis	13,520,738	13,208,041	-312,697	-2.3	468,484	494,836	26,353	5.6	3.46	3.75
Publ U: Elec Gen	1,243,543	1,310,231	66,688	5.4	28,645	32,189	3,544	12.4	2.30	2.46
Publ U: Other	1,549,692	1,676,439	126,748	8.2	54,348	63,728	9,380	17.3	3.51	3.80
Ag HGA: Exist	285,211	274,225	-10,987	-3.9	3,321	3,478	157	4.7	1.16	1.27
Ag Hmstd Land	616,591	624,720	8,129	1.3	3,578	4,226	648	18.1	0.58	0.68
Ag Non-Hmstd	1,022,084	986,871	-35,213	-3.4	12,036	12,888	852	7.1	1.18	1.31
Misc props	283,373	291,602	8,228	2.9	5,090	6,007	917	18.0	1.80	2.06
ResHmstd: NewCon	0	313,649	313,649	0.0	0	3,887	3,887	0.0	0.00	1.24
All other NewCon	0	424,768	424,768	0.0	0	10,394	10,394	0.0	0.00	2.45
Total	98,860,168	97,425,702	-1,434,467	-1.5	1,631,950	1,739,912	107,962	6.6	1.65	1.79

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Chng		Base	Alter	Base	Alter	
Total Tax Capacity	1,188,481	1,077,031	-111,450	-9.4	County	47.54	51.26	0.022	0.022	
(-) TIF Tax Capacity	36,368	32,963	-3,406	-9.4	City/Town	47.41	53.13	0.510	0.788	
(-) FD Contrib Tax Cap	4,094	4,586	492	12.0	School District	22.17	24.31	14.390	15.321	
(=) Taxable Tax Capacity	1,148,019	1,039,482	-108,537	-9.5	Special District	1.91	2.05	0.039	0.040	
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	119.02	130.75	14.961	16.170	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	91,200	88,900	-2.5	932	924	-8	-0.8	1.02	1.04
Res Hmstd: Avg Val	136,700	133,200	-2.6	1,582	1,627	45	2.8	1.16	1.22
Res Hmstd: Hi Val	182,200	177,600	-2.5	2,233	2,331	99	4.4	1.23	1.31
Res Hmstd: Ex-Hi Val	273,400	266,500	-2.5	3,537	3,742	205	5.8	1.29	1.40
Apartment	300,000	299,700	-0.1	4,912	5,383	471	9.6	1.64	1.8
Comm/Ind: Lo Val	150,000	146,500	-2.3	4,001	4,233	232	5.8	2.67	2.89
Comm/Ind: Med Val	300,000	293,100	-2.3	9,261	9,770	509	5.5	3.09	3.33
Comm/Ind: Hi Val	1,000,000	976,900	-2.3	33,809	35,746	1,937	5.7	3.38	3.66

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	45,155,662	43,587,769	-1,567,894	-3.5	383,268	408,126	24,858	6.5	0.85	0.94
Res Non-Hm: exis	5,231,387	5,027,530	-203,856	-3.9	52,955	55,336	2,380	4.5	1.01	1.10
Apartments: exis	71,945	69,250	-2,695	-3.7	827	863	36	4.4	1.15	1.25
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	201,447	9,278	4.8	0.83	0.91
Com/Ind: Lo: exi	1,082,795	1,073,358	-9,438	-0.9	22,963	24,389	1,426	6.2	2.12	2.27
Com/Ind Hi: exis	1,445,973	1,526,122	80,149	5.5	40,074	45,299	5,225	13.0	2.77	2.97
Publ U: Elec Gen	39,035	51,427	12,392	31.7	667	891	225	33.7	1.71	1.73
Publ U: Other	3,221,663	3,649,466	427,803	13.3	87,969	106,500	18,531	21.1	2.73	2.92
Ag HGA: Exist	9,924,832	9,643,325	-281,507	-2.8	80,757	89,173	8,416	10.4	0.81	0.92
Ag Hmstd Land	50,533,112	53,036,324	2,503,213	5.0	209,244	236,449	27,205	13.0	0.41	0.45
Ag Non-Hmstd	30,246,478	31,587,484	1,341,006	4.4	226,078	249,374	23,296	10.3	0.75	0.79
Misc props	57,002	57,996	994	1.7	687	814	127	18.5	1.21	1.40
ResHmstd: NewCon	0	299,888	299,888	0.0	0	2,772	2,772	0.0	0.00	0.92
All other NewCon	0	479,121	479,121	0.0	0	4,513	4,513	0.0	0.00	0.94
Total	170,139,002	172,159,778	2,020,776	1.2	1,297,661	1,425,949	128,288	9.9	0.76	0.83

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	1,558,572	1,513,604	-44,969	-2.9	County	46.18	49.37	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	19.02	13.251	14.200
(=) Taxable Tax Capacity	1,556,422	1,511,174	-45,248	-2.9	Special District	1.49	1.58	0.013	0.014
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	77.81	83.59	13.314	14.267

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	132,000	127,400	-4,600	-3.5	949	1,031	82	8.6	0.72	0.81
Res Hmstd: Avg Val	197,900	191,000	-6,900	-3.5	1,609	1,701	92	5.7	0.81	0.89
Res Hmstd: Hi Val	263,900	254,700	-9,200	-3.5	2,270	2,373	103	4.5	0.86	0.93
Res Hmstd: Ex-Hi Val	395,900	382,200	-13,700	-3.5	3,592	3,716	125	3.5	0.91	0.97
Apartment	300,000	288,800	-11,200	-3.7	3,317	3,430	112	3.4	1.11	1.19
Seas Rec: Lo Val	50,000	47,700	-2,300	-4.6	427	438	11	2.7	0.85	0.92
Seas Rec: Hi Val	150,000	143,100	-6,900	-4.6	1,365	1,398	33	2.4	0.91	0.98
Comm/Ind: Lo Val	150,000	158,300	8,300	5.5	3,049	3,480	431	14.1	2.03	2.2
Comm/Ind: Med Val	300,000	316,600	16,600	5.5	7,048	7,970	922	13.1	2.35	2.52
Comm/Ind: Hi Val	1,000,000	1,055,400	55,400	5.5	25,710	28,925	3,215	12.5	2.57	2.74

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	Alte
Res Hmstd: exist	5,381,407	5,337,473	-43,934	-0.8	63,688	66,211	2,524	4.0	1.18	1.24
Res Non-Hm: exis	753,411	762,848	9,437	1.3	10,682	11,908	1,226	11.5	1.42	1.56
Apartments: exis	483,430	482,696	-734	-0.2	7,968	8,600	632	7.9	1.65	1.78
Low-inc Apts: ex	110,832	107,950	-2,882	-2.6	1,131	1,215	85	7.5	1.02	1.13
Seasnl Rec: exis	323,255	310,625	-12,629	-3.9	3,560	3,794	234	6.6	1.10	1.22
Com/Ind: Lo: exi	616,252	607,434	-8,818	-1.4	16,246	17,451	1,206	7.4	2.64	2.87
Com/Ind Hi: exis	1,241,938	1,240,711	-1,227	-0.1	37,389	40,013	2,624	7.0	3.01	3.22
Publ U: Elec Gen	25,150	25,308	158	0.6	562	604	42	7.6	2.23	2.39
Publ U: Other	114,385	121,917	7,532	6.6	3,974	4,650	676	17.0	3.47	3.81
Ag HGA: Exist	18,276	17,764	-512	-2.8	209	220	10	4.9	1.14	1.24
Ag Hmstd Land	54,964	54,927	-37	-0.1	325	385	61	18.6	0.59	0.70
Ag Non-Hmstd	78,072	81,061	2,989	3.8	912	1,052	139	15.3	1.17	1.30
Misc props	36,525	35,335	-1,190	-3.3	637	684	47	7.3	1.74	1.93
ResHmstd: NewCon	0	50,731	50,731	0.0	0	623	623	0.0	0.00	1.23
All other NewCon	0	67,112	67,112	0.0	0	1,411	1,411	0.0	0.00	2.10
Total	9,237,896	9,303,893	65,997	0.7	147,281	158,821	11,539	7.8	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	50.25	0.000	0.000
(-) TIF Tax Capacity	4,746	4,532	-214	-4.5	City/Town	47.12	52.45	0.288	0.287
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.39	23.44	16.831	18.043
(=) Taxable Tax Capacity	105,731	96,292	-9,439	-8.9	Special District	3.34	2.93	0.128	0.123
FD Distrib Tax Cap	0	0	0	0.0	Total	118.75	129.07	17.246	18.454

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	737	-9	-1.2	0.97	0.96
Res Hmstd: Avg Val	115,500	114,600	-0.8	1,302	1,343	41	3.1	1.13	1.17
Res Hmstd: Hi Val	154,000	152,700	-0.8	1,861	1,949	89	4.8	1.21	1.28
Res Hmstd: Ex-Hi Val	231,000	229,100	-0.8	2,977	3,165	188	6.3	1.29	1.38
Apartment	300,000	299,500	-0.2	4,971	5,385	414	8.3	1.66	1.8
Comm/Ind: Lo Val	150,000	149,900	-0.1	4,029	4,328	298	7.4	2.69	2.89
Comm/Ind: Med Val	300,000	299,700	-0.1	9,316	10,001	685	7.4	3.11	3.34
Comm/Ind: Hi Val	1,000,000	999,000	-0.1	33,985	36,490	2,504	7.4	3.4	3.65

NORTHWEST 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	Alte
Res Hmstd: exist	6,404,012	6,287,220	-116,792	-1.8	50,838	56,078	5,239	10.3	0.79	0.89
Res Non-Hm: exis	652,663	642,723	-9,940	-1.5	6,345	6,869	524	8.3	0.97	1.07
Apartments: exis	10,511	9,916	-595	-5.7	103	107	4	3.9	0.98	1.08
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	46,133	2,863	6.6	0.82	0.89
Com/Ind: Lo: exi	167,738	165,424	-2,314	-1.4	3,442	3,650	208	6.0	2.05	2.21
Com/Ind Hi: exis	214,677	233,278	18,601	8.7	5,884	6,912	1,029	17.5	2.74	2.96
Publ U: Elec Gen	509	977	467	91.7	8	18	10	126.1	1.53	1.80
Publ U: Other	666,859	689,992	23,134	3.5	17,768	20,155	2,387	13.4	2.66	2.92
Ag HGA: Exist	1,534,467	1,524,876	-9,591	-0.6	11,869	13,632	1,763	14.9	0.77	0.89
Ag Hmstd Land	8,693,003	9,028,107	335,104	3.9	35,897	40,645	4,747	13.2	0.41	0.45
Ag Non-Hmstd	5,856,752	6,029,889	173,137	3.0	43,956	48,467	4,512	10.3	0.75	0.80
Misc props	5,875	5,854	-21	-0.4	71	79	7	10.3	1.21	1.34
ResHmstd: NewCon	0	67,630	67,630	0.0	0	610	610	0.0	0.00	0.90
All other NewCon	0	109,609	109,609	0.0	0	1,055	1,055	0.0	0.00	0.96
Total	29,499,607	29,977,811	478,204	1.6	219,451	244,408	24,956	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	47.54	0.000	0.000
(-) TIF Tax Capacity	142	173	31	22.1	City/Town	12.02	13.00	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	16.15	14.961	16.622
(=) Taxable Tax Capacity	270,407	264,519	-5,888	-2.2	Special District	3.42	3.77	0.090	0.093
FD Distrib Tax Cap	0	0	0	0.0	Total	74.31	80.45	15.051	16.715

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	128,500	126,200	-1.8	892	1,018	127	14.2	0.69	0.81
Res Hmstd: Avg Val	192,600	189,100	-1.8	1,522	1,675	153	10.0	0.79	0.89
Res Hmstd: Hi Val	256,800	252,100	-1.8	2,153	2,333	179	8.3	0.84	0.93
Res Hmstd: Ex-Hi Val	385,300	378,300	-1.8	3,417	3,650	233	6.8	0.89	0.96
Apartment	300,000	283,000	-5.7	3,238	3,319	81	2.5	1.08	1.17
Seas Rec: Lo Val	50,000	49,000	-2.0	409	435	25	6.2	0.82	0.89
Seas Rec: Hi Val	150,000	146,900	-2.1	1,313	1,392	80	6.1	0.88	0.95
Comm/Ind: Lo Val	150,000	163,000	8.7	2,996	3,574	578	19.3	2	2.19
Comm/Ind: Med Val	300,000	326,000	8.7	6,916	8,136	1,219	17.6	2.31	2.5
Comm/Ind: Hi Val	1,000,000	1,086,600	8.7	25,210	29,419	4,209	16.7	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	Alte
Res Hmstd: exist	3,771,870	3,594,712	-177,158	-4.7	34,568	36,169	1,602	4.6	0.92	1.01
Res Non-Hm: exis	686,247	646,969	-39,277	-5.7	8,338	8,921	583	7.0	1.21	1.38
Apartments: exis	225,226	223,481	-1,746	-0.8	3,378	3,774	396	11.7	1.50	1.69
Low-inc Apts: ex	80,560	82,179	1,619	2.0	798	918	121	15.1	0.99	1.12
Seasnl Rec: exis	2,395,108	2,247,861	-147,247	-6.1	20,705	21,441	736	3.6	0.86	0.95
Com/Ind: Lo: exi	517,635	504,064	-13,571	-2.6	12,957	13,953	996	7.7	2.50	2.77
Com/Ind Hi: exis	1,039,899	959,543	-80,356	-7.7	33,201	33,649	448	1.3	3.19	3.51
Publ U: Elec Gen	2,484	2,644	160	6.4	73	94	21	28.9	2.93	3.55
Publ U: Other	85,228	93,656	8,428	9.9	2,799	3,414	615	22.0	3.28	3.65
Ag HGA: Exist	28,340	27,663	-677	-2.4	256	293	37	14.5	0.90	1.06
Ag Hmstd Land	49,028	48,616	-412	-0.8	186	231	46	24.5	0.38	0.48
Ag Non-Hmstd	109,337	102,182	-7,154	-6.5	873	906	33	3.8	0.80	0.89
Misc props	21,197	20,216	-981	-4.6	361	386	26	7.1	1.70	1.91
ResHmstd: NewCon	0	17,529	17,529	0.0	0	171	171	0.0	0.00	0.97
All other NewCon	0	39,112	39,112	0.0	0	806	806	0.0	0.00	2.06
Total	9,012,158	8,610,426	-401,731	-4.5	118,491	125,127	6,636	5.6	1.31	1.45

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	39.34	0.000	0.000
(-) TIF Tax Capacity	3,086	2,633	-453	-14.7	City/Town	39.82	44.74	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.63	19.25	9.180	10.619
(=) Taxable Tax Capacity	103,005	92,524	-10,481	-10.2	Special District	0.87	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.72	104.24	9.226	10.666

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	710	44	6.6	0.72	0.80
Res Hmstd: Avg Val	139,100	132,600	-4.7	1,185	1,260	75	6.3	0.85	0.95
Res Hmstd: Hi Val	185,400	176,700	-4.7	1,703	1,808	105	6.2	0.92	1.02
Res Hmstd: Ex-Hi Val	278,200	265,100	-4.7	2,742	2,907	165	6.0	0.99	1.1
Apartment	300,000	297,700	-0.8	3,791	4,196	405	10.7	1.26	1.41
Seas Rec: Lo Val	50,000	46,900	-6.2	507	528	21	4.2	1.01	1.13
Seas Rec: Hi Val	150,000	140,800	-6.1	1,604	1,665	61	3.8	1.07	1.18
Comm/Ind: Lo Val	150,000	138,400	-7.7	3,346	3,372	27	0.8	2.23	2.44
Comm/Ind: Med Val	300,000	276,800	-7.7	7,761	7,730	-31	-0.4	2.59	2.79
Comm/Ind: Hi Val	1,000,000	922,700	-7.7	28,364	28,485	120	0.4	2.84	3.09

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,029,946	6,763,900	-266,046	-3.8	49,159	53,487	4,328	8.8	0.70	0.79
Res Non-Hm: exis	784,673	737,722	-46,950	-6.0	6,903	7,092	190	2.7	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	56,331	2,195	4.1	0.75	0.82
Com/Ind: Lo: exi	197,890	192,934	-4,957	-2.5	3,793	3,973	180	4.8	1.92	2.06
Com/Ind Hi: exis	179,387	170,125	-9,262	-5.2	4,421	4,565	144	3.3	2.46	2.68
Publ U: Elec Gen	3,342	4,357	1,015	30.4	65	85	20	31.3	1.94	1.95
Publ U: Other	632,243	800,079	167,835	26.5	16,659	22,343	5,684	34.1	2.63	2.79
Ag HGA: Exist	1,049,853	1,033,866	-15,987	-1.5	7,827	9,083	1,257	16.1	0.75	0.88
Ag Hmstd Land	2,859,570	2,782,578	-76,992	-2.7	10,427	11,879	1,452	13.9	0.36	0.43
Ag Non-Hmstd	2,647,622	2,502,114	-145,507	-5.5	19,896	20,980	1,084	5.4	0.75	0.84
Misc props	9,542	8,640	-901	-9.4	100	99	0	-0.5	1.05	1.15
ResHmstd: NewCon	0	57,231	57,231	0.0	0	487	487	0.0	0.00	0.85
All other NewCon	0	88,677	88,677	0.0	0	768	768	0.0	0.00	0.87
Total	22,619,035	22,001,182	-617,853	-2.7	173,638	191,428	17,790	10.2	0.77	0.87

Tax Base

Tax Rates

	Estimated Market Value				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	43.85	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	19.10	9.803	10.356
(=) Taxable Tax Capacity	223,098	208,423	-14,675	-6.6	Special District	1.09	1.17	0.000	0.000
FD Distrib Tax Cap	0	0	0	17.1	Total	70.26	77.52	9.803	10.356

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	838	111	15.2	0.59	0.71
Res Hmstd: Avg Val	185,200	178,200	-3.8	1,277	1,402	124	9.7	0.69	0.79
Res Hmstd: Hi Val	246,900	237,600	-3.8	1,827	1,965	138	7.6	0.74	0.83
Res Hmstd: Ex-Hi Val	370,400	356,400	-3.8	2,927	3,092	165	5.6	0.79	0.87
Apartment	300,000	284,600	-5.1	2,929	3,053	124	4.2	0.98	1.07
Seas Rec: Lo Val	50,000	47,500	-5.0	389	408	18	4.7	0.78	0.86
Seas Rec: Hi Val	150,000	142,400	-5.1	1,252	1,305	53	4.2	0.83	0.92
Comm/Ind: Lo Val	150,000	142,300	-5.1	2,827	2,893	66	2.3	1.88	2.03
Comm/Ind: Med Val	300,000	284,500	-5.2	6,547	6,648	102	1.6	2.18	2.34
Comm/Ind: Hi Val	1,000,000	948,400	-5.2	23,906	24,414	508	2.1	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	Alte
Res Hmstd: exist	2,888,639	2,784,606	-104,033	-3.6	23,713	23,701	-12	-0.1	0.82	0.85
Res Non-Hm: exis	433,763	410,224	-23,539	-5.4	6,124	6,614	490	8.0	1.41	1.61
Apartments: exis	119,539	120,805	1,265	1.1	2,028	2,320	292	14.4	1.70	1.92
Low-inc Apts: ex	54,946	55,381	435	0.8	570	641	71	12.5	1.04	1.16
Seasnl Rec: exis	411,680	385,318	-26,362	-6.4	4,655	4,863	208	4.5	1.13	1.26
Com/Ind: Lo: exi	331,452	324,844	-6,608	-2.0	9,246	9,881	635	6.9	2.79	3.04
Com/Ind Hi: exis	518,375	507,775	-10,600	-2.0	18,876	19,853	977	5.2	3.64	3.91
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	7,432	2,131	40.2	3.33	3.52
Ag HGA: Exist	7,482	7,706	224	3.0	53	76	22	42.1	0.71	0.98
Ag Hmstd Land	8,618	8,860	242	2.8	27	36	9	32.2	0.32	0.41
Ag Non-Hmstd	182,369	176,955	-5,415	-3.0	2,232	2,438	206	9.2	1.22	1.38
Misc props	15,835	20,427	4,592	29.0	334	656	322	96.7	2.11	3.21
ResHmstd: NewCon	0	16,698	16,698	0.0	0	141	141	0.0	0.00	0.84
All other NewCon	0	19,750	19,750	0.0	0	463	463	0.0	0.00	2.35
Total	5,370,005	5,345,960	-24,044	-0.4	77,569	84,805	7,236	9.3	1.44	1.59

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	48.58	0.000	0.000
(-) TIF Tax Capacity	1,274	1,162	-112	-8.8	City/Town	60.68	65.69	0.176	0.176
(-) FD Contrib Tax Cap	4,094	4,586	492	12.0	School District	13.42	15.97	8.343	8.148
(=) Taxable Tax Capacity	59,451	53,468	-5,983	-10.1	Special District	1.16	2.37	0.000	0.000
FD Distrib Tax Cap	4,393	5,114	720	16.4	Total	120.40	132.61	8.519	8.324

**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	296	-29	-8.9	0.47	0.44
Res Hmstd: Avg Val	103,800	100,100	-3.6	769	747	-23	-3.0	0.74	0.75
Res Hmstd: Hi Val	138,300	133,300	-3.6	1,245	1,254	9	0.7	0.90	0.94
Res Hmstd: Ex-Hi Val	207,600	200,100	-3.6	2,201	2,275	74	3.4	1.06	1.14
Apartment	300,000	303,200	1.1	4,771	5,278	508	10.6	1.59	1.74
Seas Rec: Lo Val	50,000	46,800	-6.4	640	659	20	3.1	1.28	1.41
Seas Rec: Hi Val	150,000	140,400	-6.4	2,004	2,059	55	2.7	1.34	1.47
Comm/Ind: Lo Val	150,000	146,900	-2.1	3,936	4,170	235	6.0	2.62	2.84
Comm/Ind: Med Val	300,000	293,900	-2.0	9,141	9,665	525	5.7	3.05	3.29
Comm/Ind: Hi Val	1,000,000	979,600	-2.0	33,430	35,430	2,000	6.0	3.34	3.62

TACONITE 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	Alte
Res Hmstd: exist	5,596,474	5,366,286	-230,187	-4.1	33,166	35,408	2,241	6.8	0.59	0.66
Res Non-Hm: exis	573,518	533,107	-40,410	-7.0	4,978	5,077	99	2.0	0.87	0.95
Apartments: exis	9,431	8,824	-608	-6.4	97	102	4	4.5	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	51,210	797	1.6	0.84	0.92
Com/Ind: Lo: exi	90,615	92,698	2,083	2.3	1,941	2,105	164	8.5	2.14	2.27
Com/Ind Hi: exis	182,294	199,698	17,403	9.5	5,352	6,227	876	16.4	2.94	3.12
Publ U: Elec Gen	1,145	1,579	434	37.9	20	30	10	49.6	1.78	1.93
Publ U: Other	323,477	455,766	132,288	40.9	9,019	13,344	4,324	47.9	2.79	2.93
Ag HGA: Exist	189,157	181,890	-7,267	-3.8	554	859	304	54.9	0.29	0.47
Ag Hmstd Land	375,331	366,319	-9,012	-2.4	784	803	18	2.3	0.21	0.22
Ag Non-Hmstd	2,609,931	2,490,225	-119,706	-4.6	19,793	20,786	993	5.0	0.76	0.83
Misc props	9,151	9,109	-42	-0.5	93	150	58	62.3	1.01	1.65
ResHmstd: NewCon	0	32,421	32,421	0.0	0	209	209	0.0	0.00	0.64
All other NewCon	0	49,186	49,186	0.0	0	488	488	0.0	0.00	0.99
Total	15,985,566	15,373,809	-611,757	-3.8	126,210	136,796	10,586	8.4	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	50.07	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	15.93	5.225	5.131
(=) Taxable Tax Capacity	162,553	151,642	-10,911	-6.7	Special District	2.18	2.48	0.000	0.000
FD Distrib Tax Cap	1,142	1,290	148	12.9	Total	73.86	81.42	5.225	5.131

**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	135,200	129,600	-4.1	503	598	95	18.9	0.37	0.46
Res Hmstd: Avg Val	202,700	194,400	-4.1	1,098	1,207	109	9.9	0.54	0.62
Res Hmstd: Hi Val	270,300	259,200	-4.1	1,693	1,815	122	7.2	0.63	0.70
Res Hmstd: Ex-Hi Val	405,500	388,800	-4.1	2,884	3,032	148	5.1	0.71	0.78
Apartment	300,000	280,700	-6.4	2,926	3,001	75	2.5	0.98	1.07
Seas Rec: Lo Val	50,000	46,400	-7.2	407	416	9	2.2	0.81	0.9
Seas Rec: Hi Val	150,000	139,100	-7.3	1,306	1,327	21	1.6	0.87	0.95
Comm/Ind: Lo Val	150,000	164,300	9.5	2,839	3,445	606	21.4	1.89	2.1
Comm/Ind: Med Val	300,000	328,600	9.5	6,598	7,884	1,286	19.5	2.2	2.4
Comm/Ind: Hi Val	1,000,000	1,095,500	9.6	24,141	28,604	4,464	18.5	2.41	2.61

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	Alte	
Res Hmstd: exist	5,237,271	5,180,505	-56,766	-1.1	55,273	61,299	6,025	10.9	1.06	1.18	
Res Non-Hm: exis	1,010,155	1,020,335	10,180	1.0	12,835	14,766	1,930	15.0	1.27	1.45	
Apartments: exis	324,964	324,400	-563	-0.2	4,845	5,506	661	13.6	1.49	1.70	
Low-inc Apts: ex	63,660	63,417	-243	-0.4	585	668	83	14.2	0.92	1.05	
Seasnl Rec: exis	144,473	136,578	-7,895	-5.5	1,620	1,700	79	4.9	1.12	1.24	
Com/Ind: Lo: exi	231,469	230,155	-1,315	-0.6	5,762	6,343	581	10.1	2.49	2.76	
Com/Ind Hi: exis	948,548	943,986	-4,562	-0.5	31,324	34,513	3,189	10.2	3.30	3.66	
Publ U: Elec Gen	5,295	7,665	2,370	44.8	125	206	81	64.9	2.36	2.68	
Publ U: Other	155,548	167,252	11,705	7.5	5,035	5,955	920	18.3	3.24	3.56	
Ag HGA: Exist	10,046	10,426	381	3.8	71	111	41	57.5	0.70	1.07	
Ag Hmstd Land	14,213	14,372	159	1.1	57	65	8	14.3	0.40	0.45	
Ag Non-Hmstd	162,190	156,993	-5,197	-3.2	1,609	1,742	133	8.3	0.99	1.11	
Misc props	22,997	24,739	1,743	7.6	320	432	112	34.9	1.39	1.74	
ResHmstd: NewCon	0	23,382	23,382	0.0	0	271	271	0.0	0.00	1.16	
All other NewCon	0	40,201	40,201	0.0	0	777	777	0.0	0.00	1.93	
Total	8,330,828	8,344,408	13,580	0.2	119,461	134,354	14,893	12.5	1.43	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	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	29.93	0.099	3.355
(-) 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	123.57	8.353	10.942

**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	115,000	113,800	-1.0	1,093	1,197	104	9.5	0.95	1.05
Res Hmstd: Avg Val	172,400	170,500	-1.1	1,825	2,023	198	10.9	1.06	1.19
Res Hmstd: Hi Val	229,800	227,300	-1.1	2,556	2,850	294	11.5	1.11	1.25
Res Hmstd: Ex-Hi Val	344,800	341,100	-1.1	4,022	4,507	485	12.1	1.17	1.32
Apartment	300,000	299,500	-0.2	4,379	4,954	575	13.1	1.46	1.65
Comm/Ind: Lo Val	150,000	149,300	-0.5	3,701	4,075	374	10.1	2.47	2.73
Comm/Ind: Med Val	300,000	298,600	-0.5	8,594	9,448	854	9.9	2.86	3.16
Comm/Ind: Hi Val	1,000,000	995,200	-0.5	31,429	34,545	3,116	9.9	3.14	3.47

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	Alte
Res Hmstd: exist	3,657,047	3,454,601	-202,447	-5.5	47,957	47,971	14	0.0	1.31	1.39
Res Non-Hm: exis	587,867	558,154	-29,713	-5.1	9,132	9,764	632	6.9	1.55	1.75
Apartments: exis	202,206	195,862	-6,344	-3.1	3,684	4,017	333	9.0	1.82	2.05
Low-inc Apts: ex	70,927	70,860	-67	-0.1	791	895	104	13.1	1.12	1.26
Seasnl Rec: exis	112,839	110,084	-2,755	-2.4	1,651	1,777	126	7.6	1.46	1.61
Com/Ind: Lo: exi	335,467	331,902	-3,565	-1.1	9,697	10,626	929	9.6	2.89	3.20
Com/Ind Hi: exis	688,970	664,175	-24,795	-3.6	26,359	28,129	1,770	6.7	3.83	4.24
Publ U: Elec Gen	1,130	1,255	125	11.1	34	41	7	19.1	3.02	3.24
Publ U: Other	104,416	119,300	14,884	14.3	3,992	5,087	1,095	27.4	3.82	4.26
Ag HGA: Exist	70,059	64,483	-5,576	-8.0	845	849	4	0.5	1.21	1.32
Ag Hmstd Land	97,922	91,061	-6,861	-7.0	520	569	49	9.4	0.53	0.62
Ag Non-Hmstd	93,505	78,005	-15,500	-16.6	1,235	1,147	-88	-7.1	1.32	1.47
Misc props	25,316	24,967	-349	-1.4	496	551	55	11.2	1.96	2.21
ResHmstd: NewCon	0	9,478	9,478	0.0	0	128	128	0.0	0.00	1.35
All other NewCon	0	14,990	14,990	0.0	0	398	398	0.0	0.00	2.66
Total	6,047,672	5,789,177	-258,495	-4.3	106,394	111,950	5,556	5.2	1.76	1.93

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	69.78	0.072	0.075
(-) TIF Tax Capacity	2,137	1,908	-229	-10.7	City/Town	46.42	52.56	0.251	0.264
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	29.81	7.986	8.010
(=) Taxable Tax Capacity	68,213	59,884	-8,329	-12.2	Special District	3.87	4.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.29	156.48	8.309	8.348

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	98,600	93,100	-5.6	1,162	1,083	-79	-6.8	1.18	1.16
Res Hmstd: Avg Val	147,900	139,700	-5.5	1,929	1,917	-12	-0.6	1.30	1.37
Res Hmstd: Hi Val	197,100	186,200	-5.5	2,694	2,749	54	2.0	1.37	1.48
Res Hmstd: Ex-Hi Val	295,800	279,400	-5.5	4,230	4,416	186	4.4	1.43	1.58
Apartment	300,000	290,600	-3.1	5,435	5,927	492	9.0	1.81	2.04
Comm/Ind: Lo Val	150,000	144,600	-3.6	4,335	4,623	288	6.6	2.89	3.2
Comm/Ind: Med Val	300,000	289,200	-3.6	10,073	10,691	618	6.1	3.36	3.7
Comm/Ind: Hi Val	1,000,000	964,000	-3.6	36,852	39,269	2,417	6.6	3.69	4.07

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Estimated Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,257,160	4,958,659	-298,501	-5.7	53,852	55,493	1,640	3.0	1.02	1.12
Res Non-Hm: exis	709,257	641,522	-67,735	-9.6	8,256	8,331	75	0.9	1.16	1.30
Apartments: exis	4,361	4,325	-36	-0.8	67	71	4	6.3	1.54	1.65
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	19,665	1,483	8.2	0.98	1.09
Com/Ind: Lo: exi	100,896	98,560	-2,336	-2.3	2,377	2,539	162	6.8	2.36	2.58
Com/Ind Hi: exis	84,944	85,222	278	0.3	2,588	2,839	251	9.7	3.05	3.33
Publ U: Elec Gen	10,736	10,949	213	2.0	256	284	27	10.7	2.39	2.59
Publ U: Other	200,212	260,650	60,438	30.2	6,480	9,029	2,549	39.3	3.24	3.46
Ag HGA: Exist	1,092,501	1,000,919	-91,582	-8.4	10,260	10,457	197	1.9	0.94	1.04
Ag Hmstd Land	1,581,517	1,477,998	-103,519	-6.5	6,173	6,775	602	9.8	0.39	0.46
Ag Non-Hmstd	1,471,515	1,404,142	-67,373	-4.6	14,298	15,021	723	5.1	0.97	1.07
Misc props	7,426	7,407	-18	-0.2	105	116	11	10.4	1.42	1.57
ResHmstd: NewCon	0	27,346	27,346	0.0	0	303	303	0.0	0.00	1.11
All other NewCon	0	29,805	29,805	0.0	0	338	338	0.0	0.00	1.13
Total	12,373,078	11,803,566	-569,512	-4.6	122,895	131,261	8,366	6.8	0.99	1.11

Tax Base

Tax Rates

	Estimated Market Value				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	66.27	0.183	0.193
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.72	19.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.33	25.89	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	113.17	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	1,050	17	1.6	0.87	0.94
Res Hmstd: Avg Val	177,800	167,700	-5.7	1,734	1,783	49	2.8	0.98	1.06
Res Hmstd: Hi Val	237,000	223,500	-5.7	2,436	2,517	81	3.3	1.03	1.13
Res Hmstd: Ex-Hi Val	355,600	335,400	-5.7	3,841	3,988	147	3.8	1.08	1.19
Apartment	300,000	297,500	-0.8	4,044	4,450	406	10.0	1.35	1.5
Seas Rec: Lo Val	50,000	48,500	-3.0	544	589	45	8.2	1.09	1.21
Seas Rec: Hi Val	150,000	145,400	-3.1	1,717	1,853	135	7.9	1.14	1.27
Comm/Ind: Lo Val	150,000	150,500	0.3	3,501	3,835	334	9.5	2.33	2.55
Comm/Ind: Med Val	300,000	301,000	0.3	8,127	8,902	774	9.5	2.71	2.96
Comm/Ind: Hi Val	1,000,000	1,003,300	0.3	29,718	32,545	2,827	9.5	2.97	3.24

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	Alte
Res Hmstd: exist	11,860,000	11,443,259	-416,741	-3.5	148,835	151,752	2,917	2.0	1.25	1.33
Res Non-Hm: exis	1,691,796	1,458,314	-233,482	-13.8	24,869	23,567	-1,302	-5.2	1.47	1.62
Apartments: exis	888,250	884,279	-3,971	-0.4	14,990	16,213	1,223	8.2	1.69	1.83
Low-inc Apts: ex	179,700	178,397	-1,302	-0.7	1,874	2,036	162	8.6	1.04	1.14
Seasnl Rec: exis	114,211	104,849	-9,363	-8.2	1,622	1,676	54	3.3	1.42	1.60
Com/Ind: Lo: exi	714,332	706,106	-8,226	-1.2	19,664	21,017	1,353	6.9	2.75	2.98
Com/Ind Hi: exis	3,168,133	3,077,844	-90,289	-2.8	114,147	119,214	5,067	4.4	3.60	3.87
Publ U: Elec Gen	611,287	614,697	3,410	0.6	14,306	15,460	1,154	8.1	2.34	2.51
Publ U: Other	473,784	485,798	12,013	2.5	16,534	18,150	1,616	9.8	3.49	3.74
Ag HGA: Exist	86,261	83,088	-3,173	-3.7	1,033	1,066	34	3.3	1.20	1.28
Ag Hmstd Land	146,116	152,393	6,277	4.3	760	890	131	17.2	0.52	0.58
Ag Non-Hmstd	216,697	197,403	-19,294	-8.9	2,644	2,618	-26	-1.0	1.22	1.33
Misc props	58,845	57,826	-1,019	-1.7	1,066	1,150	83	7.8	1.81	1.99
ResHmstd: NewCon	0	65,647	65,647	0.0	0	866	866	0.0	0.00	1.32
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	377,591	15,248	4.2	1.79	1.93

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	51.63	0.000	0.000
(-) TIF Tax Capacity	9,190	8,370	-819	-8.9	City/Town	42.61	46.75	1.632	1.629
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	32.40	13.832	14.937
(=) Taxable Tax Capacity	241,545	219,135	-22,410	-9.3	Special District	2.15	2.39	0.130	0.135
FD Distrib Tax Cap	0	0	0	0.0	Total	122.20	133.17	15.594	16.700

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	111,200	107,300	-3.5	1,260	1,241	-19	-1.5	1.13	1.16
Res Hmstd: Avg Val	166,700	160,800	-3.5	2,075	2,107	32	1.5	1.24	1.31
Res Hmstd: Hi Val	222,300	214,500	-3.5	2,891	2,976	85	2.9	1.30	1.39
Res Hmstd: Ex-Hi Val	333,500	321,800	-3.5	4,523	4,713	189	4.2	1.36	1.46
Apartment	300,000	298,700	-0.4	5,050	5,471	421	8.3	1.68	1.83
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,082	4,271	188	4.6	2.72	2.93
Comm/Ind: Med Val	300,000	291,500	-2.8	9,447	9,848	400	4.2	3.15	3.38
Comm/Ind: Hi Val	1,000,000	971,500	-2.9	34,484	36,044	1,560	4.5	3.45	3.71

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	Alte
Res Hmstd: exist	7,289,510	6,974,165	-315,345	-4.3	73,082	76,702	3,620	5.0	1.00	1.10
Res Non-Hm: exis	681,377	653,985	-27,393	-4.0	7,852	8,244	392	5.0	1.15	1.26
Apartments: exis	5,194	4,484	-710	-13.7	67	64	-3	-4.1	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	13,539	1,252	10.2	0.97	1.12
Com/Ind: Lo: exi	157,575	155,504	-2,071	-1.3	3,568	3,804	236	6.6	2.26	2.45
Com/Ind Hi: exis	229,509	229,410	-100	0.0	6,771	7,306	535	7.9	2.95	3.18
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	8,160	1,052	14.8	2.97	3.20
Ag HGA: Exist	1,147,674	1,105,751	-41,923	-3.7	10,891	11,551	659	6.1	0.95	1.04
Ag Hmstd Land	2,633,237	2,725,622	92,385	3.5	11,504	13,386	1,883	16.4	0.44	0.49
Ag Non-Hmstd	982,440	984,529	2,088	0.2	9,122	9,951	830	9.1	0.93	1.01
Misc props	9,000	9,174	174	1.9	115	128	13	11.1	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	153,468	11,101	7.8	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	52.41	0.000	0.000
(-) TIF Tax Capacity	85	84	-1	-0.9	City/Town	17.30	18.98	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.30	30.34	13.798	14.143
(=) Taxable Tax Capacity	140,251	129,829	-10,422	-7.4	Special District	1.35	1.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.87	103.06	13.844	14.190

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	152,200	145,600	-4.3	1,389	1,458	70	5.0	0.91	1.00
Res Hmstd: Avg Val	228,100	218,200	-4.3	2,267	2,377	110	4.9	0.99	1.09
Res Hmstd: Hi Val	304,100	290,900	-4.3	3,146	3,297	150	4.8	1.03	1.13
Res Hmstd: Ex-Hi Val	456,300	436,600	-4.3	4,869	5,119	250	5.1	1.07	1.17
Apartment	300,000	259,000	-13.7	3,898	3,704	-194	-5.0	1.3	1.43
Seas Rec: Lo Val	50,000	47,900	-4.2	502	533	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	3,679	283	8.3	2.26	2.45
Comm/Ind: Med Val	300,000	299,900	0.0	7,855	8,516	661	8.4	2.62	2.84
Comm/Ind: Hi Val	1,000,000	999,600	0.0	28,662	31,081	2,419	8.4	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	Alte
Res Hmstd: exist	5,289,290	5,197,755	-91,535	-1.7	69,650	70,593	943	1.4	1.32	1.36
Res Non-Hm: exis	644,623	663,362	18,739	2.9	10,351	11,720	1,369	13.2	1.61	1.77
Apartments: exis	299,380	303,112	3,732	1.2	5,422	6,024	603	11.1	1.81	1.99
Low-inc Apts: ex	91,996	90,196	-1,800	-2.0	1,062	1,137	75	7.1	1.15	1.26
Seasnl Rec: exis	38,827	39,225	398	1.0	631	704	73	11.6	1.62	1.80
Com/Ind: Lo: exi	609,995	600,924	-9,071	-1.5	18,043	19,424	1,381	7.7	2.96	3.23
Com/Ind Hi: exis	1,097,692	1,101,998	4,306	0.4	40,794	44,230	3,436	8.4	3.72	4.01
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	4,280	509	13.5	4.05	4.49
Ag HGA: Exist	21,073	19,522	-1,551	-7.4	287	278	-9	-3.1	1.36	1.42
Ag Hmstd Land	95,473	101,008	5,535	5.8	746	912	166	22.3	0.78	0.90
Ag Non-Hmstd	85,087	94,957	9,870	11.6	1,149	1,423	274	23.8	1.35	1.50
Misc props	19,173	19,349	175	0.9	397	442	45	11.2	2.07	2.28
ResHmstd: NewCon	0	23,499	23,499	0.0	0	310	310	0.0	0.00	1.32
All other NewCon	0	58,483	58,483	0.0	0	1,879	1,879	0.0	0.00	3.21
Total	8,388,986	8,411,874	22,887	0.3	152,414	163,479	11,065	7.3	1.82	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	99,362	87,865	-11,497	-11.6	County	46.14	48.01	0.198	0.193
(-) TIF Tax Capacity	3,356	2,262	-1,094	-32.6	City/Town	65.95	76.68	0.361	0.375
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.32	18.10	22.284	23.176
(=) Taxable Tax Capacity	96,006	85,603	-10,403	-10.8	Special District	1.55	1.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.95	144.37	22.843	23.744

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	710	-35	-4.6	1.14	1.10
Res Hmstd: Avg Val	98,000	96,300	-1.7	1,223	1,206	-17	-1.4	1.25	1.25
Res Hmstd: Hi Val	130,700	128,400	-1.8	1,755	1,788	32	1.8	1.34	1.39
Res Hmstd: Ex-Hi Val	196,100	192,700	-1.7	2,820	2,952	132	4.7	1.44	1.53
Apartment	300,000	303,700	1.2	5,596	6,202	606	10.8	1.87	2.04
Comm/Ind: Lo Val	150,000	150,600	0.4	4,388	4,779	391	8.9	2.93	3.17
Comm/Ind: Med Val	300,000	301,200	0.4	10,124	11,024	900	8.9	3.37	3.66
Comm/Ind: Hi Val	1,000,000	1,003,900	0.4	36,893	40,164	3,271	8.9	3.69	4.00

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	Alte
Res Hmstd: exist	3,435,647	3,359,193	-76,454	-2.2	30,239	32,206	1,967	6.5	0.88	0.96
Res Non-Hm: exis	436,739	443,429	6,690	1.5	4,431	4,709	278	6.3	1.01	1.06
Apartments: exis	4,137	4,889	752	18.2	48	59	12	24.4	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	8,727	373	4.5	0.96	1.03
Com/Ind: Lo: exi	131,476	132,770	1,294	1.0	2,762	2,923	161	5.8	2.10	2.20
Com/Ind Hi: exis	232,723	249,470	16,746	7.2	6,180	6,955	775	12.5	2.66	2.79
Publ U: Elec Gen	12,329	10,166	-2,163	-17.5	161	138	-23	-14.5	1.31	1.36
Publ U: Other	501,905	506,504	4,599	0.9	13,006	13,548	542	4.2	2.59	2.67
Ag HGA: Exist	1,628,514	1,586,999	-41,514	-2.5	12,151	13,385	1,234	10.2	0.75	0.84
Ag Hmstd Land	16,588,099	17,892,606	1,304,507	7.9	66,671	74,409	7,738	11.6	0.40	0.42
Ag Non-Hmstd	8,621,105	9,630,620	1,009,515	11.7	57,767	65,446	7,679	13.3	0.67	0.68
Misc props	3,330	3,184	-145	-4.4	44	45	1	1.4	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	588	588	0.0	0.00	0.75
Total	32,463,953	34,768,237	2,304,284	7.1	201,815	223,384	21,569	10.7	0.62	0.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	285,137	12,328	4.5	County	44.67	45.63	0.120	0.127
(-) TIF Tax Capacity	68	68	0	-0.2	City/Town	9.65	10.10	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.99	14.07	23.125	24.073
(=) 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	70.86	23.245	24.200

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	883	79	9.8	0.7	0.78
Res Hmstd: Avg Val	173,500	169,600	-2.2	1,392	1,457	64	4.6	0.80	0.86
Res Hmstd: Hi Val	231,200	226,100	-2.2	1,979	2,030	50	2.5	0.86	0.9
Res Hmstd: Ex-Hi Val	346,900	339,200	-2.2	3,156	3,177	21	0.7	0.91	0.94
Apartment	300,000	354,500	18.2	3,303	3,998	695	21.1	1.10	1.13
Comm/Ind: Lo Val	150,000	160,800	7.2	3,011	3,397	386	12.8	2.01	2.11
Comm/Ind: Med Val	300,000	321,600	7.2	6,908	7,708	800	11.6	2.30	2.4
Comm/Ind: Hi Val	1,000,000	1,072,000	7.2	25,098	27,828	2,730	10.9	2.51	2.6

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	Alte
Res Hmstd: exist	5,728,250	5,660,921	-67,330	-1.2	67,480	70,671	3,191	4.7	1.18	1.25
Res Non-Hm: exis	781,486	808,044	26,558	3.4	11,056	12,589	1,534	13.9	1.41	1.56
Apartments: exis	443,424	445,810	2,386	0.5	6,809	7,413	604	8.9	1.54	1.66
Low-inc Apts: ex	87,689	84,341	-3,348	-3.8	858	889	31	3.6	0.98	1.05
Seasnl Rec: exis	53,730	54,887	1,157	2.2	623	702	79	12.7	1.16	1.28
Com/Ind: Lo: exi	480,962	474,155	-6,807	-1.4	13,031	14,056	1,025	7.9	2.71	2.96
Com/Ind Hi: exis	1,313,645	1,294,924	-18,720	-1.4	44,120	46,814	2,693	6.1	3.36	3.62
Publ U: Elec Gen	26,472	14,089	-12,384	-46.8	604	342	-261	-43.2	2.28	2.43
Publ U: Other	93,837	100,723	6,886	7.3	3,268	3,859	591	18.1	3.48	3.83
Ag HGA: Exist	12,973	12,731	-242	-1.9	166	180	14	8.4	1.28	1.41
Ag Hmstd Land	44,229	48,663	4,434	10.0	319	418	99	31.1	0.72	0.86
Ag Non-Hmstd	81,217	81,380	163	0.2	961	1,078	117	12.2	1.18	1.32
Misc props	25,086	24,828	-257	-1.0	426	458	32	7.6	1.70	1.84
ResHmstd: NewCon	0	34,356	34,356	0.0	0	415	415	0.0	0.00	1.21
All other NewCon	0	46,828	46,828	0.0	0	1,116	1,116	0.0	0.00	2.38
Total	9,173,000	9,186,679	13,679	0.1	149,720	161,001	11,281	7.5	1.63	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	99,242	-10,381	-9.5	County	44.41	46.31	0.000	0.000
(-) TIF Tax Capacity	3,165	2,982	-183	-5.8	City/Town	54.19	61.89	0.343	0.335
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.42	19.61	15.567	17.089
(=) 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	128.21	15.910	17.424

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	83,400	82,400	-1.2	815	818	2	0.3	0.98	0.99
Res Hmstd: Avg Val	125,000	123,500	-1.2	1,408	1,464	56	4.0	1.13	1.19
Res Hmstd: Hi Val	166,600	164,600	-1.2	2,000	2,110	109	5.5	1.20	1.28
Res Hmstd: Ex-Hi Val	250,000	247,100	-1.2	3,188	3,406	218	6.8	1.28	1.38
Apartment	300,000	301,600	0.5	4,884	5,359	475	9.7	1.63	1.78
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,981	4,236	254	6.4	2.65	2.86
Comm/Ind: Med Val	300,000	295,700	-1.4	9,210	9,775	565	6.1	3.07	3.31
Comm/Ind: Hi Val	1,000,000	985,700	-1.4	33,612	35,723	2,110	6.3	3.36	3.62

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	Alte
Res Hmstd: exist	2,782,941	2,720,533	-62,407	-2.2	22,718	24,882	2,164	9.5	0.82	0.91
Res Non-Hm: exis	388,012	377,635	-10,377	-2.7	3,609	3,788	178	4.9	0.93	1.00
Apartments: exis	5,341	5,563	222	4.2	58	66	8	14.7	1.08	1.19
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	2,255	94	4.3	0.78	0.83
Com/Ind: Lo: exi	78,709	78,374	-335	-0.4	1,571	1,668	97	6.2	2.00	2.13
Com/Ind Hi: exis	144,620	164,108	19,489	13.5	3,732	4,457	725	19.4	2.58	2.72
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	7,437	518	7.5	2.59	2.76
Ag HGA: Exist	1,145,779	1,113,939	-31,841	-2.8	8,434	9,942	1,508	17.9	0.74	0.89
Ag Hmstd Land	8,543,732	9,144,643	600,911	7.0	35,646	41,265	5,620	15.8	0.42	0.45
Ag Non-Hmstd	4,025,108	4,372,382	347,274	8.6	28,013	31,923	3,910	14.0	0.70	0.73
Misc props	1,208	1,224	16	1.3	13	14	1	6.1	1.11	1.16
ResHmstd: NewCon	0	16,341	16,341	0.0	0	150	150	0.0	0.00	0.92
All other NewCon	0	34,243	34,243	0.0	0	275	275	0.0	0.00	0.80
Total	17,671,825	18,592,912	921,087	5.2	113,029	128,458	15,429	13.7	0.64	0.69

Tax Base

Tax Rates

	Estimated Market Value				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	47.55	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	16.34	17.081	21.325
(=) Taxable Tax Capacity	149,559	152,743	3,184	2.1	Special District	0.44	0.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.30	75.27	17.081	21.325

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	132,500	129,500	-2.3	918	1,058	140	15.3	0.69	0.82
Res Hmstd: Avg Val	198,700	194,200	-2.3	1,563	1,727	165	10.5	0.79	0.89
Res Hmstd: Hi Val	264,900	259,000	-2.2	2,207	2,397	190	8.6	0.83	0.93
Res Hmstd: Ex-Hi Val	397,400	388,500	-2.2	3,497	3,735	238	6.8	0.88	0.96
Apartment	300,000	312,500	4.2	3,186	3,606	420	13.2	1.06	1.15
Comm/Ind: Lo Val	150,000	170,200	13.5	2,959	3,717	758	25.6	1.97	2.18
Comm/Ind: Med Val	300,000	340,400	13.5	6,819	8,381	1,562	22.9	2.27	2.46
Comm/Ind: Hi Val	1,000,000	1,134,800	13.5	24,833	30,152	5,319	21.4	2.48	2.66

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	Alte
Res Hmstd: exist	7,464,887	7,373,595	-91,292	-1.2	87,897	91,704	3,807	4.3	1.18	1.24
Res Non-Hm: exis	1,220,603	1,183,372	-37,231	-3.1	16,477	17,183	706	4.3	1.35	1.45
Apartments: exis	398,527	401,643	3,116	0.8	6,438	6,973	535	8.3	1.62	1.74
Low-inc Apts: ex	92,006	92,701	695	0.8	917	995	78	8.5	1.00	1.07
Seasnl Rec: exis	10,351	11,081	730	7.1	156	179	23	14.7	1.51	1.62
Com/Ind: Lo: exi	331,153	331,481	327	0.1	8,764	9,364	600	6.8	2.65	2.82
Com/Ind Hi: exis	1,858,045	1,843,428	-14,618	-0.8	64,632	68,383	3,751	5.8	3.48	3.71
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	2,742	401	17.2	3.34	3.57
Ag HGA: Exist	353,262	348,460	-4,802	-1.4	3,561	3,818	257	7.2	1.01	1.10
Ag Hmstd Land	790,299	804,230	13,931	1.8	3,991	4,388	397	9.9	0.50	0.55
Ag Non-Hmstd	379,096	373,692	-5,404	-1.4	3,827	4,028	201	5.3	1.01	1.08
Misc props	21,554	29,239	7,685	35.7	359	514	154	43.0	1.67	1.76
ResHmstd: NewCon	0	50,894	50,894	0.0	0	646	646	0.0	0.00	1.27
All other NewCon	0	50,256	50,256	0.0	0	1,014	1,014	0.0	0.00	2.02
Total	12,989,839	12,970,961	-18,878	-0.1	199,360	211,930	12,571	6.3	1.53	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	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	42.34	0.136	0.123
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.46	24.38	11.075	12.291
(=) 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	124.64	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	1,388	34	2.5	1.07	1.11
Res Hmstd: Avg Val	189,500	187,200	-1.2	2,215	2,311	97	4.4	1.17	1.23
Res Hmstd: Hi Val	252,600	249,500	-1.2	3,076	3,235	159	5.2	1.22	1.3
Res Hmstd: Ex-Hi Val	378,900	374,300	-1.2	4,801	5,086	285	5.9	1.27	1.36
Apartment	300,000	302,300	0.8	4,698	5,085	387	8.2	1.57	1.68
Comm/Ind: Lo Val	150,000	148,800	-0.8	3,884	4,107	223	5.7	2.59	2.76
Comm/Ind: Med Val	300,000	297,600	-0.8	9,007	9,511	504	5.6	3.00	3.2
Comm/Ind: Hi Val	1,000,000	992,100	-0.8	32,913	34,783	1,870	5.7	3.29	3.51

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	Alte
Res Hmstd: exist	9,792,204	9,499,888	-292,316	-3.0	118,802	123,350	4,548	3.8	1.21	1.30
Res Non-Hm: exis	1,265,474	1,291,498	26,024	2.1	18,539	20,711	2,172	11.7	1.46	1.60
Apartments: exis	499,094	497,584	-1,510	-0.3	8,128	8,907	779	9.6	1.63	1.79
Low-inc Apts: ex	138,397	135,785	-2,612	-1.9	1,435	1,571	136	9.5	1.04	1.16
Seasnl Rec: exis	103,043	93,658	-9,385	-9.1	1,448	1,411	-37	-2.5	1.40	1.51
Com/Ind: Lo: exi	773,941	762,101	-11,841	-1.5	21,161	22,704	1,543	7.3	2.73	2.98
Com/Ind Hi: exis	1,726,636	1,655,438	-71,198	-4.1	60,111	62,726	2,615	4.4	3.48	3.79
Publ U: Elec Gen	330,328	345,902	15,574	4.7	8,421	9,628	1,207	14.3	2.55	2.78
Publ U: Other	256,146	266,993	10,847	4.2	9,043	10,221	1,178	13.0	3.53	3.83
Ag HGA: Exist	36,434	36,931	497	1.4	425	460	35	8.3	1.17	1.25
Ag Hmstd Land	111,254	110,677	-577	-0.5	641	727	85	13.3	0.58	0.66
Ag Non-Hmstd	114,224	111,952	-2,272	-2.0	1,274	1,394	120	9.5	1.12	1.25
Misc props	42,327	42,236	-91	-0.2	766	841	76	9.9	1.81	1.99
ResHmstd: NewCon	0	36,839	36,839	0.0	0	488	488	0.0	0.00	1.32
All other NewCon	0	36,664	36,664	0.0	0	792	792	0.0	0.00	2.16
Total	15,189,501	14,924,146	-265,355	-1.7	250,193	265,932	15,739	6.3	1.65	1.78

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	47.54	0.000	0.000
(-) TIF Tax Capacity	5,425	5,145	-280	-5.2	City/Town	50.13	57.07	0.192	0.205
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.26	23.37	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	129.98	20.164	21.345

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	91,900	89,200	-2.9	974	970	-4	-0.4	1.06	1.09
Res Hmstd: Avg Val	137,800	133,700	-3.0	1,646	1,696	49	3.0	1.19	1.27
Res Hmstd: Hi Val	183,700	178,200	-3.0	2,319	2,421	103	4.4	1.26	1.36
Res Hmstd: Ex-Hi Val	275,700	267,500	-3.0	3,666	3,877	211	5.7	1.33	1.45
Apartment	300,000	299,100	-0.3	5,004	5,498	494	9.9	1.67	1.84
Comm/Ind: Lo Val	150,000	143,800	-4.1	4,041	4,213	172	4.3	2.69	2.93
Comm/Ind: Med Val	300,000	287,600	-4.1	9,328	9,671	343	3.7	3.11	3.36
Comm/Ind: Hi Val	1,000,000	958,800	-4.1	34,001	35,412	1,411	4.2	3.40	3.69

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	Alte
Res Hmstd: exist	4,588,037	4,453,672	-134,364	-2.9	42,073	44,169	2,096	5.0	0.92	0.99
Res Non-Hm: exis	644,587	654,440	9,853	1.5	6,574	7,102	528	8.0	1.02	1.09
Apartments: exis	3,592	3,407	-185	-5.1	44	46	1	3.1	1.24	1.35
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	2,192	129	6.3	0.90	0.97
Com/Ind: Lo: exi	104,951	103,149	-1,802	-1.7	2,281	2,377	96	4.2	2.17	2.30
Com/Ind Hi: exis	96,674	113,029	16,356	16.9	2,677	3,351	675	25.2	2.77	2.97
Publ U: Elec Gen	28	28	0	-1.1	1	1	0	5.6	2.31	2.46
Publ U: Other	334,173	349,813	15,640	4.7	9,302	10,422	1,120	12.0	2.78	2.98
Ag HGA: Exist	1,777,894	1,740,537	-37,357	-2.1	15,188	16,392	1,204	7.9	0.85	0.94
Ag Hmstd Land	8,463,097	8,808,363	345,266	4.1	38,151	42,893	4,742	12.4	0.45	0.49
Ag Non-Hmstd	3,552,295	3,705,872	153,577	4.3	28,554	31,861	3,307	11.6	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	304	304	0.0	0.00	0.99
All other NewCon	0	46,533	46,533	0.0	0	484	484	0.0	0.00	1.04
Total	19,799,510	20,242,101	442,592	2.2	146,981	161,670	14,689	10.0	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	49.75	0.000	0.000
(-) TIF Tax Capacity	0	7	7	0.0	City/Town	13.88	14.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.67	21.87	18.983	19.985
(=) 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	86.97	18.983	19.985

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	136,000	132,000	-2.9	1,114	1,191	77	6.9	0.82	0.90
Res Hmstd: Avg Val	203,900	197,900	-2.9	1,856	1,948	91	4.9	0.91	0.98
Res Hmstd: Hi Val	271,900	263,900	-2.9	2,600	2,705	105	4.1	0.96	1.03
Res Hmstd: Ex-Hi Val	407,900	396,000	-2.9	4,086	4,221	135	3.3	1.00	1.07
Apartment	300,000	284,600	-5.1	3,619	3,663	43	1.2	1.21	1.29
Comm/Ind: Lo Val	150,000	175,400	16.9	3,213	4,158	945	29.4	2.14	2.37
Comm/Ind: Med Val	300,000	350,800	16.9	7,403	9,352	1,950	26.3	2.47	2.67
Comm/Ind: Hi Val	1,000,000	1,169,200	16.9	26,954	33,587	6,633	24.6	2.7	2.87

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	Alte
Res Hmstd: exist	19,059,913	18,238,978	-820,935	-4.3	236,276	232,617	-3,660	-1.5	1.24	1.28
Res Non-Hm: exis	2,050,475	1,904,290	-146,185	-7.1	28,733	27,855	-878	-3.1	1.40	1.46
Apartments: exis	760,604	733,248	-27,356	-3.6	12,745	12,951	206	1.6	1.68	1.77
Low-inc Apts: ex	151,324	144,763	-6,561	-4.3	1,568	1,580	11	0.7	1.04	1.09
Seasnl Rec: exis	49,379	46,485	-2,895	-5.9	625	615	-10	-1.6	1.27	1.32
Com/Ind: Lo: exi	486,333	477,519	-8,814	-1.8	13,363	13,947	584	4.4	2.75	2.92
Com/Ind Hi: exis	3,746,798	3,484,541	-262,257	-7.0	134,522	132,954	-1,567	-1.2	3.59	3.82
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	9,974	611	6.5	3.56	3.77
Ag HGA: Exist	107,119	99,029	-8,090	-7.6	1,221	1,158	-63	-5.2	1.14	1.17
Ag Hmstd Land	107,463	108,276	813	0.8	475	501	26	5.6	0.44	0.46
Ag Non-Hmstd	123,033	125,078	2,044	1.7	1,357	1,429	72	5.3	1.10	1.14
Misc props	144,899	143,430	-1,469	-1.0	2,455	2,554	99	4.0	1.69	1.78
ResHmstd: NewCon	0	143,975	143,975	0.0	0	1,815	1,815	0.0	0.00	1.26
All other NewCon	0	64,477	64,477	0.0	0	1,580	1,580	0.0	0.00	2.45
Total	27,050,251	25,978,493	-1,071,758	-4.0	442,703	441,529	-1,174	-0.3	1.64	1.70

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	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	41.54	0.345	0.377
(-) FD Contrib Tax Cap	36,111	32,405	-3,706	-10.3	School District	27.70	28.98	20.700	21.990
(=) Taxable Tax Capacity	264,998	237,954	-27,043	-10.2	Special District	6.15	5.93	0.000	0.000
FD Distrib Tax Cap	56,477	53,033	-3,444	-6.1	Total	112.82	117.86	21.045	22.367

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	133,200	127,500	-4,700	-4.3	1,531	1,484	-46	-3.0	1.15	1.16
Res Hmstd: Avg Val	199,700	191,100	-8,600	-4.3	2,481	2,444	-37	-1.5	1.24	1.28
Res Hmstd: Hi Val	266,100	254,600	-11,500	-4.3	3,429	3,401	-28	-0.8	1.29	1.34
Res Hmstd: Ex-Hi Val	399,300	382,100	-17,200	-4.3	5,332	5,325	-7	-0.1	1.34	1.39
Apartment	300,000	289,200	-10,800	-3.6	4,862	4,908	45	0.9	1.62	1.7
Comm/Ind: Lo Val	150,000	139,500	-10,500	-7.0	3,953	3,848	-105	-2.7	2.64	2.76
Comm/Ind: Med Val	300,000	279,000	-21,000	-7.0	9,118	8,785	-333	-3.7	3.04	3.15
Comm/Ind: Hi Val	1,000,000	930,000	-70,000	-7.0	33,223	32,240	-983	-3.0	3.32	3.47

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	Alte
Res Hmstd: exist	18,642,293	17,873,273	-769,020	-4.1	202,452	206,991	4,539	2.2	1.09	1.16
Res Non-Hm: exis	2,221,917	2,062,993	-158,924	-7.2	26,085	25,896	-189	-0.7	1.17	1.26
Apartments: exis	572,971	558,668	-14,303	-2.5	8,369	8,686	317	3.8	1.46	1.55
Low-inc Apts: ex	106,786	124,239	17,453	16.3	940	1,160	219	23.3	0.88	0.93
Seasnl Rec: exis	157,764	145,379	-12,385	-7.9	1,623	1,641	18	1.1	1.03	1.13
Com/Ind: Lo: exi	301,228	297,743	-3,486	-1.2	7,688	8,150	462	6.0	2.55	2.74
Com/Ind Hi: exis	2,693,810	2,607,102	-86,708	-3.2	90,964	93,935	2,971	3.3	3.38	3.60
Publ U: Elec Gen	152,977	158,090	5,113	3.3	3,569	4,112	543	15.2	2.33	2.60
Publ U: Other	240,625	250,048	9,422	3.9	8,086	9,011	925	11.4	3.36	3.60
Ag HGA: Exist	147,077	136,599	-10,479	-7.1	1,359	1,371	12	0.9	0.92	1.00
Ag Hmstd Land	203,525	199,517	-4,008	-2.0	663	722	59	8.9	0.33	0.36
Ag Non-Hmstd	419,622	387,666	-31,956	-7.6	3,652	3,664	12	0.3	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	1,582	1,582	0.0	0.00	1.18
All other NewCon	0	82,008	82,008	0.0	0	1,613	1,613	0.0	0.00	1.97
Total	25,897,921	25,054,065	-843,856	-3.3	355,936	369,066	13,130	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	35.54	0.675	0.688
(-) FD Contrib Tax Cap	25,869	24,758	-1,111	-4.3	School District	26.86	29.12	18.004	18.373
(=) Taxable Tax Capacity	262,057	243,976	-18,081	-6.9	Special District	5.39	5.96	0.000	0.000
FD Distrib Tax Cap	31,708	30,304	-1,403	-4.4	Total	94.55	102.23	18.908	19.242

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	1,799	41	2.3	1.01	1.08
Res Hmstd: Avg Val	260,900	250,100	-4.1	2,822	2,887	65	2.3	1.08	1.15
Res Hmstd: Hi Val	347,800	333,500	-4.1	3,887	3,977	91	2.3	1.12	1.19
Res Hmstd: Ex-Hi Val	521,800	500,300	-4.1	5,971	6,078	107	1.8	1.14	1.21
Apartment	300,000	292,500	-2.5	4,113	4,301	188	4.6	1.37	1.47
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,510	3,619	109	3.1	2.34	2.49
Comm/Ind: Med Val	300,000	290,300	-3.2	8,095	8,311	217	2.7	2.7	2.86
Comm/Ind: Hi Val	1,000,000	967,800	-3.2	29,491	30,391	900	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	Alte
Res Hmstd: exist	26,348,987	25,322,007	-1,026,980	-3.9	308,210	310,792	2,582	0.8	1.17	1.23
Res Non-Hm: exis	2,166,431	2,201,232	34,800	1.6	28,121	30,127	2,006	7.1	1.30	1.37
Apartments: exis	1,604,628	1,602,257	-2,371	-0.1	23,729	25,233	1,504	6.3	1.48	1.57
Low-inc Apts: ex	124,731	122,103	-2,628	-2.1	1,210	1,253	43	3.6	0.97	1.03
Seasnl Rec: exis	26,305	25,964	-341	-1.3	329	346	18	5.4	1.25	1.33
Com/Ind: Lo: exi	523,210	518,599	-4,611	-0.9	13,800	14,618	817	5.9	2.64	2.82
Com/Ind Hi: exis	5,560,048	5,417,218	-142,830	-2.6	189,836	197,078	7,243	3.8	3.41	3.64
Publ U: Elec Gen	79,195	81,748	2,553	3.2	1,961	2,164	204	10.4	2.48	2.65
Publ U: Other	533,687	539,483	5,796	1.1	18,393	19,729	1,337	7.3	3.45	3.66
Ag HGA: Exist	205,174	194,506	-10,668	-5.2	1,997	2,053	56	2.8	0.97	1.06
Ag Hmstd Land	625,420	663,684	38,263	6.1	2,841	3,308	467	16.4	0.45	0.50
Ag Non-Hmstd	326,539	327,043	504	0.2	3,036	3,214	178	5.9	0.93	0.98
Misc props	135,301	134,678	-623	-0.5	2,179	2,294	115	5.3	1.61	1.70
ResHmstd: NewCon	0	105,943	105,943	0.0	0	1,343	1,343	0.0	0.00	1.27
All other NewCon	0	94,127	94,127	0.0	0	2,151	2,151	0.0	0.00	2.29
Total	38,259,657	37,350,592	-909,065	-2.4	595,641	615,704	20,063	3.4	1.56	1.65

Tax Base

Tax Rates

	Estimated Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		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	42.07	0.995	0.997
(-) FD Contrib Tax Cap	52,609	50,081	-2,528	-4.8	School District	27.28	28.81	20.367	21.138
(=) Taxable Tax Capacity	383,902	356,681	-27,221	-7.1	Special District	4.91	5.14	0.000	0.000
FD Distrib Tax Cap	58,690	54,368	-4,322	-7.4	Total	101.15	107.32	21.899	22.687

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	152,200	146,300	-3.9	1,637	1,644	6	0.4	1.08	1.12
Res Hmstd: Avg Val	228,200	219,300	-3.9	2,641	2,663	22	0.8	1.16	1.21
Res Hmstd: Hi Val	304,100	292,200	-3.9	3,643	3,681	38	1.0	1.2	1.26
Res Hmstd: Ex-Hi Val	456,300	438,500	-3.9	5,615	5,701	86	1.5	1.23	1.30
Apartment	300,000	299,600	-0.1	4,450	4,699	249	5.6	1.48	1.57
Comm/Ind: Lo Val	150,000	146,100	-2.6	3,703	3,803	100	2.7	2.47	2.60
Comm/Ind: Med Val	300,000	292,300	-2.6	8,531	8,736	205	2.4	2.84	2.99
Comm/Ind: Hi Val	1,000,000	974,300	-2.6	31,061	31,892	831	2.7	3.11	3.27

CARVER & SCOTT COUNTIES

<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	Alte
Res Hmstd: exist	16,914,539	16,327,503	-587,037	-3.5	209,500	212,158	2,658	1.3	1.24	1.30
Res Non-Hm: exis	2,088,328	2,031,516	-56,812	-2.7	28,411	29,072	661	2.3	1.36	1.43
Apartments: exis	393,623	398,696	5,073	1.3	6,252	6,762	509	8.1	1.59	1.70
Low-inc Apts: ex	109,756	101,554	-8,202	-7.5	1,097	1,089	-8	-0.7	1.00	1.07
Seasnl Rec: exis	80,259	78,800	-1,459	-1.8	1,020	1,061	41	4.0	1.27	1.35
Com/Ind: Lo: exi	382,406	375,515	-6,891	-1.8	10,318	10,869	551	5.3	2.70	2.89
Com/Ind Hi: exis	2,407,602	2,291,205	-116,397	-4.8	84,904	86,500	1,596	1.9	3.53	3.78
Publ U: Elec Gen	18,924	18,308	-615	-3.3	445	464	19	4.3	2.35	2.53
Publ U: Other	200,960	216,179	15,218	7.6	6,818	7,898	1,080	15.8	3.39	3.65
Ag HGA: Exist	379,769	339,095	-40,673	-10.7	3,605	3,461	-145	-4.0	0.95	1.02
Ag Hmstd Land	930,361	949,799	19,438	2.1	3,915	4,449	534	13.6	0.42	0.47
Ag Non-Hmstd	486,182	459,184	-26,999	-5.6	4,704	4,751	47	1.0	0.97	1.03
Misc props	24,861	24,142	-719	-2.9	388	412	24	6.2	1.56	1.71
ResHmstd: NewCon	0	172,864	172,864	0.0	0	2,272	2,272	0.0	0.00	1.31
All other NewCon	0	80,399	80,399	0.0	0	1,808	1,808	0.0	0.00	2.25
Total	24,417,571	23,864,758	-552,813	-2.3	361,377	373,024	11,648	3.2	1.48	1.56

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	40.65	0.000	0.000
(-) TIF Tax Capacity	7,298	6,762	-536	-7.4	City/Town	32.34	34.16	1.054	0.961
(-) FD Contrib Tax Cap	22,257	22,062	-195	-0.9	School District	32.19	35.04	18.327	18.369
(=) Taxable Tax Capacity	242,820	227,021	-15,799	-6.5	Special District	5.23	5.55	0.000	0.000
FD Distrib Tax Cap	28,261	26,032	-2,228	-7.9	Total	107.80	115.41	19.381	19.330

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	2,094	12	0.6	1.16	1.20
Res Hmstd: Avg Val	270,200	260,800	-3.5	3,307	3,355	48	1.5	1.22	1.29
Res Hmstd: Hi Val	360,200	347,700	-3.5	4,533	4,616	84	1.8	1.26	1.33
Res Hmstd: Ex-Hi Val	540,500	521,700	-3.5	6,983	7,092	109	1.6	1.29	1.36
Apartment	300,000	303,900	1.3	4,624	4,972	348	7.5	1.54	1.64
Comm/Ind: Lo Val	150,000	142,700	-4.9	3,815	3,840	25	0.7	2.54	2.69
Comm/Ind: Med Val	300,000	285,500	-4.8	8,804	8,811	6	0.1	2.93	3.09
Comm/Ind: Hi Val	1,000,000	951,700	-4.8	32,089	32,284	195	0.6	3.21	3.39

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Estimated Market Value				Net Tax			Pctg Chng		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Base	Alte	Base	Alte
Res Hmstd: exist	16,744,285	15,931,799	-812,486	-4.9	237,584	233,066	-4,518	-1.9	1.42	1.46	
Res Non-Hm: exis	1,608,827	1,514,471	-94,356	-5.9	25,548	25,338	-210	-0.8	1.59	1.67	
Apartments: exis	914,764	937,645	22,881	2.5	17,759	19,240	1,481	8.3	1.94	2.05	
Low-inc Apts: ex	136,362	122,255	-14,107	-10.3	1,621	1,538	-83	-5.1	1.19	1.26	
Seasnl Rec: exis	7,901	7,518	-382	-4.8	136	139	3	2.4	1.72	1.85	
Com/Ind: Lo: exi	341,583	337,954	-3,630	-1.1	9,968	10,497	530	5.3	2.92	3.11	
Com/Ind Hi: exis	4,180,910	3,918,730	-262,180	-6.3	158,425	158,261	-164	-0.1	3.79	4.04	
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	9,328	1,048	12.7	3.74	3.99	
Ag HGA: Exist	67,076	62,991	-4,085	-6.1	900	860	-40	-4.5	1.34	1.37	
Ag Hmstd Land	121,729	116,016	-5,713	-4.7	693	672	-21	-3.0	0.57	0.58	
Ag Non-Hmstd	230,025	229,039	-986	-0.4	2,888	3,040	152	5.3	1.26	1.33	
Misc props	23,423	24,504	1,081	4.6	462	520	58	12.7	1.97	2.12	
ResHmstd: NewCon	0	132,183	132,183	0.0	0	1,891	1,891	0.0	0.00	1.43	
All other NewCon	0	72,411	72,411	0.0	0	1,875	1,875	0.0	0.00	2.59	
Total	24,598,230	23,641,554	-956,677	-3.9	464,263	466,267	2,003	0.4	1.89	1.97	

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	294,483	267,104	-27,379	-9.3	County	45.63	48.11	0.000	0.000	
(-) TIF Tax Capacity	20,429	10,207	-10,222	-50.0	City/Town	43.68	47.21	1.072	1.080	
(-) FD Contrib Tax Cap	37,581	35,380	-2,202	-5.9	School District	28.40	28.88	22.144	24.171	
(=) Taxable Tax Capacity	236,473	221,517	-14,956	-6.3	Special District	10.03	10.29	0.000	0.000	
FD Distrib Tax Cap	46,749	45,091	-1,658	-3.5	Total	127.74	134.50	23.216	25.250	

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	139,100	132,400	-4.8	1,853	1,774	-78	-4.2	1.33	1.34
Res Hmstd: Avg Val	208,600	198,500	-4.8	2,964	2,910	-54	-1.8	1.42	1.47
Res Hmstd: Hi Val	278,000	264,500	-4.9	4,074	4,045	-30	-0.7	1.47	1.53
Res Hmstd: Ex-Hi Val	417,100	396,900	-4.8	6,296	6,320	23	0.4	1.51	1.59
Apartment	300,000	307,500	2.5	5,487	5,946	459	8.4	1.83	1.93
Comm/Ind: Lo Val	150,000	140,600	-6.3	4,321	4,269	-52	-1.2	2.88	3.04
Comm/Ind: Med Val	300,000	281,200	-6.3	9,967	9,756	-211	-2.1	3.32	3.47
Comm/Ind: Hi Val	1,000,000	937,300	-6.3	36,312	35,767	-546	-1.5	3.63	3.82

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	Alte
Res Hmstd: exist	20,168,135	19,462,569	-705,566	-3.5	268,200	273,733	5,532	2.1	1.33	1.41
Res Non-Hm: exis	2,134,320	2,101,988	-32,331	-1.5	30,322	31,994	1,672	5.5	1.42	1.52
Apartments: exis	1,984,129	1,987,160	3,031	0.2	33,769	36,072	2,303	6.8	1.70	1.82
Low-inc Apts: ex	156,223	159,401	3,178	2.0	1,646	1,786	140	8.5	1.05	1.12
Seasnl Rec: exis	3,470	3,362	-108	-3.1	44	46	2	4.3	1.26	1.36
Com/Ind: Lo: exi	375,557	380,739	5,182	1.4	10,499	11,376	877	8.4	2.80	2.99
Com/Ind Hi: exis	7,452,706	7,322,123	-130,582	-1.8	271,111	284,246	13,135	4.8	3.64	3.88
Publ U: Elec Gen	202	198	-4	-2.0	6	6	0	5.7	2.85	3.08
Publ U: Other	172,922	173,790	868	0.5	6,308	6,767	459	7.3	3.65	3.89
Ag HGA: Exist	167	161	-7	-4.0	2	2	0	-1.6	1.24	1.27
Ag Hmstd Land	60	60	0	0.3	0	0	0	9.9	0.30	0.33
Ag Non-Hmstd	194	214	20	10.3	2	3	0	15.5	1.20	1.26
Misc props	7,878	7,630	-248	-3.1	157	160	4	2.3	1.99	2.10
ResHmstd: NewCon	0	63,668	63,668	0.0	0	891	891	0.0	0.00	1.40
All other NewCon	0	102,705	102,705	0.0	0	2,876	2,876	0.0	0.00	2.80
Total	32,455,961	31,765,768	-690,193	-2.1	622,065	649,958	27,893	4.5	1.92	2.05

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	48.11	0.000	0.000
(-) TIF Tax Capacity	27,312	27,198	-115	-0.4	City/Town	38.81	40.91	0.190	0.193
(-) FD Contrib Tax Cap	64,861	59,477	-5,385	-8.3	School District	23.45	26.14	17.338	18.934
(=) Taxable Tax Capacity	320,497	306,177	-14,320	-4.5	Special District	11.30	11.89	0.000	0.000
FD Distrib Tax Cap	29,166	27,449	-1,717	-5.9	Total	119.20	127.05	17.528	19.126

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	179,500	173,200	-3.5	2,243	2,257	13	0.6	1.25	1.30
Res Hmstd: Avg Val	269,200	259,800	-3.5	3,551	3,622	71	2.0	1.32	1.39
Res Hmstd: Hi Val	358,800	346,200	-3.5	4,856	4,983	127	2.6	1.35	1.44
Res Hmstd: Ex-Hi Val	538,300	519,500	-3.5	7,474	7,656	181	2.4	1.39	1.47
Apartment	300,000	300,500	0.2	4,996	5,347	351	7.0	1.67	1.78
Comm/Ind: Lo Val	150,000	147,400	-1.7	4,044	4,221	177	4.4	2.7	2.86
Comm/Ind: Med Val	300,000	294,700	-1.8	9,348	9,728	380	4.1	3.12	3.30
Comm/Ind: Hi Val	1,000,000	982,500	-1.8	34,100	35,550	1,450	4.3	3.41	3.62

SOUTHWEST 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	Alte
Res Hmstd: exist	27,300,565	26,099,982	-1,200,583	-4.4	347,419	349,265	1,846	0.5	1.27	1.34
Res Non-Hm: exis	3,979,734	3,864,444	-115,290	-2.9	52,791	54,419	1,628	3.1	1.33	1.41
Apartments: exis	1,488,134	1,495,150	7,016	0.5	23,760	25,203	1,443	6.1	1.60	1.69
Low-inc Apts: ex	112,663	111,091	-1,573	-1.4	1,108	1,153	46	4.1	0.98	1.04
Seasnl Rec: exis	145,013	131,770	-13,243	-9.1	1,833	1,797	-36	-1.9	1.26	1.36
Com/Ind: Lo: exi	357,224	359,573	2,350	0.7	9,598	10,288	691	7.2	2.69	2.86
Com/Ind Hi: exis	6,082,008	5,901,353	-180,655	-3.0	215,439	222,204	6,765	3.1	3.54	3.77
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	8,086	682	9.2	3.50	3.72
Ag HGA: Exist	68,576	63,586	-4,990	-7.3	809	792	-17	-2.1	1.18	1.24
Ag Hmstd Land	123,556	114,047	-9,509	-7.7	776	739	-37	-4.8	0.63	0.65
Ag Non-Hmstd	192,524	176,317	-16,207	-8.4	1,945	1,903	-42	-2.1	1.01	1.08
Misc props	18,302	19,222	920	5.0	328	367	40	12.1	1.79	1.91
ResHmstd: NewCon	0	108,900	108,900	0.0	0	1,444	1,444	0.0	0.00	1.33
All other NewCon	0	85,703	85,703	0.0	0	1,978	1,978	0.0	0.00	2.31
Total	40,079,677	38,748,277	-1,331,399	-3.3	663,208	679,639	16,430	2.5	1.65	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	459,747	-24,767	-5.1	County	45.63	48.11	0.000	0.000
(-) TIF Tax Capacity	8,377	8,128	-249	-3.0	City/Town	28.09	29.82	1.001	0.953
(-) FD Contrib Tax Cap	53,864	50,447	-3,417	-6.3	School District	23.83	25.60	17.189	18.145
(=) Taxable Tax Capacity	422,274	401,172	-21,101	-5.0	Special District	10.48	11.00	0.000	0.000
FD Distrib Tax Cap	22,919	20,467	-2,452	-10.7	Total	108.04	114.54	18.190	19.098

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	2,965	5	0.2	1.20	1.26
Res Hmstd: Avg Val	369,400	353,200	-4.4	4,623	4,658	35	0.8	1.25	1.32
Res Hmstd: Hi Val	492,500	470,800	-4.4	6,217	6,292	75	1.2	1.26	1.34
Res Hmstd: Ex-Hi Val	738,900	706,400	-4.4	9,972	10,031	59	0.6	1.35	1.42
Apartment	300,000	301,400	0.5	4,597	4,891	294	6.4	1.53	1.62
Comm/Ind: Lo Val	150,000	145,500	-3.0	3,802	3,893	91	2.4	2.53	2.68
Comm/Ind: Med Val	300,000	291,100	-3.0	8,781	8,957	176	2.0	2.93	3.08
Comm/Ind: Hi Val	1,000,000	970,300	-3.0	32,017	32,755	738	2.3	3.20	3.38

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	Alte
Res Hmstd: exist	14,931,372	14,114,587	-816,785	-5.5	191,857	197,032	5,175	2.7	1.28	1.40
Res Non-Hm: exis	1,403,887	1,421,030	17,142	1.2	19,688	21,877	2,189	11.1	1.40	1.54
Apartments: exis	1,175,080	1,194,268	19,188	1.6	19,651	22,131	2,481	12.6	1.67	1.85
Low-inc Apts: ex	227,784	234,978	7,195	3.2	2,402	2,729	327	13.6	1.05	1.16
Seasnl Rec: exis	12,765	12,007	-757	-5.9	172	180	7	4.2	1.35	1.50
Com/Ind: Lo: exi	343,506	339,578	-3,928	-1.1	9,488	10,175	687	7.2	2.76	3.00
Com/Ind Hi: exis	4,727,770	4,522,498	-205,272	-4.3	171,140	178,009	6,868	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	8,840	923	11.7	3.61	3.93
Ag HGA: Exist	949	959	10	1.0	13	14	1	10.5	1.33	1.46
Ag Hmstd Land	279	820	542	194.3	1	4	4	651.1	0.19	0.50
Ag Non-Hmstd	15,981	16,340	359	2.2	162	183	21	13.0	1.01	1.12
Misc props	93,198	92,904	-293	-0.3	1,622	1,791	170	10.5	1.74	1.93
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	955	955	0.0	0.00	1.95
Total	23,151,640	22,252,480	-899,159	-3.9	424,113	444,309	20,197	4.8	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	32.05	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	9.55	0.000	0.000
FD Distrib Tax Cap	33,353	29,071	-4,281	-12.8	Total	114.56	127.87	20.887	21.640

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	1,871	16	0.9	1.20	1.28
Res Hmstd: Avg Val	231,100	218,500	-5.5	2,966	3,042	76	2.6	1.28	1.39
Res Hmstd: Hi Val	308,100	291,200	-5.5	4,078	4,213	135	3.3	1.32	1.45
Res Hmstd: Ex-Hi Val	462,300	437,000	-5.5	6,262	6,533	272	4.3	1.35	1.5
Apartment	300,000	304,900	1.6	4,923	5,533	610	12.4	1.64	1.81
Comm/Ind: Lo Val	150,000	143,500	-4.3	3,990	4,163	173	4.3	2.66	2.90
Comm/Ind: Med Val	300,000	287,000	-4.3	9,205	9,552	347	3.8	3.07	3.33
Comm/Ind: Hi Val	1,000,000	956,600	-4.3	33,542	34,968	1,426	4.3	3.35	3.66

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	Alte
Res Hmstd: exist	18,313,843	17,552,203	-761,640	-4.2	294,001	288,924	-5,077	-1.7	1.61	1.65
Res Non-Hm: exis	5,148,331	4,940,519	-207,813	-4.0	91,785	92,373	588	0.6	1.78	1.87
Apartments: exis	2,930,518	2,836,484	-94,034	-3.2	59,259	60,396	1,137	1.9	2.02	2.13
Low-inc Apts: ex	357,183	361,306	4,123	1.2	4,448	4,738	290	6.5	1.25	1.31
Seasnl Rec: exis	14,798	14,011	-787	-5.3	298	297	-1	-0.3	2.01	2.12
Com/Ind: Lo: exi	654,032	636,060	-17,973	-2.7	19,833	20,496	663	3.3	3.03	3.22
Com/Ind Hi: exis	7,112,826	6,692,999	-419,827	-5.9	282,527	282,550	23	0.0	3.97	4.22
Publ U: Elec Gen	120,360	27,339	-93,021	-77.3	3,605	875	-2,731	-75.7	3.00	3.20
Publ U: Other	283,933	284,211	278	0.1	11,277	11,997	720	6.4	3.97	4.22
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	22	1	3.6	1.45	1.52
Misc props	54,165	49,450	-4,715	-8.7	1,101	1,047	-55	-5.0	2.03	2.12
ResHmstd: NewCon	0	48,820	48,820	0.0	0	804	804	0.0	0.00	1.65
All other NewCon	0	96,005	96,005	0.0	0	2,427	2,427	0.0	0.00	2.53
Total	34,991,486	33,540,879	-1,450,607	-4.1	768,155	766,944	-1,211	-0.2	2.20	2.29

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	47.33	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	24.20	18.649	19.658
(=) Taxable Tax Capacity	339,887	319,097	-20,789	-6.1	Special District	7.90	8.43	0.000	0.000
FD Distrib Tax Cap	57,452	52,856	-4,596	-8.0	Total	144.72	152.39	21.317	22.442

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	2,234	-106	-4.5	1.51	1.50
Res Hmstd: Avg Val	232,400	222,700	-4.2	3,695	3,631	-64	-1.7	1.59	1.63
Res Hmstd: Hi Val	309,800	296,900	-4.2	5,050	5,030	-20	-0.4	1.63	1.69
Res Hmstd: Ex-Hi Val	464,800	445,500	-4.2	7,717	7,789	71	0.9	1.66	1.75
Apartment	300,000	290,400	-3.2	6,066	6,183	117	1.9	2.02	2.13
Comm/Ind: Lo Val	150,000	141,100	-5.9	4,675	4,623	-51	-1.1	3.12	3.28
Comm/Ind: Med Val	300,000	282,300	-5.9	10,801	10,596	-205	-1.9	3.60	3.75
Comm/Ind: Hi Val	1,000,000	941,000	-5.9	39,390	38,882	-508	-1.3	3.94	4.13

CITY OF ST. PAUL

<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	Alte
Res Hmstd: exist	11,550,293	10,958,873	-591,420	-5.1	160,755	166,599	5,844	3.6	1.39	1.52
Res Non-Hm: exis	2,077,392	2,040,791	-36,601	-1.8	32,970	36,317	3,347	10.2	1.59	1.78
Apartments: exis	1,844,564	1,822,045	-22,519	-1.2	33,521	37,363	3,842	11.5	1.82	2.05
Low-inc Apts: ex	330,770	376,958	46,188	14.0	3,679	4,723	1,044	28.4	1.11	1.25
Seasnl Rec: exis	448	451	3	0.7	7	8	1	15.3	1.49	1.70
Com/Ind: Lo: exi	425,379	421,891	-3,488	-0.8	12,169	13,285	1,116	9.2	2.86	3.15
Com/Ind Hi: exis	3,619,036	3,448,015	-171,021	-4.7	136,284	143,040	6,756	5.0	3.77	4.15
Publ U: Elec Gen	876	858	-18	-2.0	24	27	2	9.8	2.79	3.13
Publ U: Other	227,223	236,750	9,527	4.2	8,553	9,817	1,264	14.8	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	173.5	1.34	1.52
Misc props	6,203	5,660	-543	-8.8	111	115	4	3.7	1.78	2.03
ResHmstd: NewCon	0	24,773	24,773	0.0	0	377	377	0.0	0.00	1.52
All other NewCon	0	40,462	40,462	0.0	0	990	990	0.0	0.00	2.45
Total	20,082,911	19,379,276	-703,636	-3.5	388,082	412,686	24,604	6.3	1.93	2.13

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	44.52	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	11.29	0.000	0.000
FD Distrib Tax Cap	55,940	51,143	-4,798	-8.6	Total	133.73	152.00	14.567	15.054

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	132,200	125,400	-5.1	1,707	1,700	-7	-0.4	1.29	1.36
Res Hmstd: Avg Val	198,200	188,100	-5.1	2,745	2,834	88	3.2	1.39	1.51
Res Hmstd: Hi Val	264,200	250,700	-5.1	3,783	3,965	182	4.8	1.43	1.58
Res Hmstd: Ex-Hi Val	396,300	376,000	-5.1	5,861	6,230	368	6.3	1.48	1.66
Apartment	300,000	296,300	-1.2	5,452	6,076	624	11.4	1.82	2.05
Comm/Ind: Lo Val	150,000	142,900	-4.7	4,326	4,569	243	5.6	2.88	3.2
Comm/Ind: Med Val	300,000	285,800	-4.7	10,022	10,516	495	4.9	3.34	3.68
Comm/Ind: Hi Val	1,000,000	952,700	-4.7	36,600	38,610	2,011	5.5	3.66	4.05

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

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Alternative: Actual Pay 2012

(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/I,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	58,310
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	39,099
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,808	98	108
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	33,083	331	365
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	687
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	13,392
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	56,290
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	80,043
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	88,530
188.2	Ag Hmstd 2a 1 & b: >1.14M: New	1.000	23,420	234	182
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	1,590
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	5,983
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	3,649
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	1,592
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	205,911
197.2	Ag 2a Non-homestead: New	1.000	50,950	510	416
198.1	Ag 2b Non-homestead: Exist	1.000	7,975,042	79,750	71,918
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	2,237
203.1	Private Airport (2d)	1.000	767	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	461,933	2,079	2,845
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	1,408,684
210.2	Res Homestead: <76K: New	1.000	555,226	5,552	7,548
211.1	Res Homestead: 76K-414K: Exist	1.000	141,385,911	1,413,859	1,928,850
211.2	Res Homestead: 76K-414K: New	1.000	800,340	8,003	10,632
212.1	Res Homestead: 414K-500K: Exist	1.000	2,830,406	28,304	34,488
212.2	Res Homestead: 414K-500K: New	1.000	17,549	175	211
213.1	Res Homestead: > 500K: Exist	1.250	10,636,421	132,955	167,368
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	195,141
215.2	Res NonHmstd 1 unit: <76K: New	1.000	176,135	1,761	2,419

House Research Dept.

Simulation No. 12A6

Baseline: Final Pay 2011

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Alternative: Actual Pay 2012

(all figures in \$000s)

216.1	Res NonHmstd 1 unit: 76K - 500K: Exist	1.000	14,377,925	143,779	202,508
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	203,311	2,033	2,745
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,054,092	25,676	32,837
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	133,735
219.2	Res NonHmstd 2-3 units: New	1.250	105,364	1,317	1,746
222.1	Regular apartments (4a): Exist	1.250	17,508,123	218,852	324,555
222.2	Regular apartments (4a): New	1.250	204,341	2,554	3,739
223.1	Low-income housing (4d): Exist	0.750	2,820,045	21,150	32,716
223.2	Low-income housing (4d): New	0.750	37,479	281	423
224.1	Student housing: Exist	1.000	23,305	233	352
224.2	Student housing: New	1.000	269	3	4
225.1	Manuf home park land: Exist	1.250	610,445	7,631	10,653
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	84,284
227.2	Non-comm SeasRec: <76K: New	1.000	80,566	806	724
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,656,434	136,564	131,581
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	101,627	1,016	976
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,385,849	17,323	15,276
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	1,744
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	1,592
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	268
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	2,469
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	1,799
235.2	Com SeasRec 4c: >500K: New	1.250	250	3	3
236.1	Bed & Breakfast: Exist	1.250	23,074	288	340
236.2	Bed & Breakfast: New	1.250	9	0	0
237.1	Qualifying golf courses	1.250	245,346	3,067	3,573
238.1	Metro Non-profit Indoor Rec	1.250	13,773	172	293
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,165	527	741
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	1,742
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	247,260
245.2	Commercial: <150K: New	1.500	87,574	1,314	2,481
246.1	Commercial: >150K: Exist	2.000	44,981,941	899,639	1,728,950
246.2	Commercial: >150K: New	2.000	356,620	7,132	13,356
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	38,630
256.2	Industrial: <150K: New	1.500	8,534	128	253
257.1	Industrial: >150K: Exist	2.000	13,730,165	274,603	530,029

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Alternative: Actual Pay 2012

(all figures in \$000s)

257.2	Industrial: >150K: New	2.000	62,361	1,247	2,417
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	1,859
268.1	Publ Util: land & bldgs >150K	2.000	990,419	19,808	35,493
269.1	Publ Util: Electric Generat Mach	2.000	1,648,199	32,964	40,728
270.1	Publ Util: machinery (non-generat)	2.000	1,357,575	27,151	44,525
272.1	Railroad <150K	1.500	187,926	2,819	5,652
273.1	Railroad >150K	2.000	960,828	19,217	33,880
275.1	Non-comm aircraft hangars	1.500	4,019	60	78
276.1	Mineral	2.000	11,064	221	485
277.1	Misc class 5	2.000	1,872	37	53
283.1	Personal: 3f	1.000	10,500	105	112
284.1	Non-comm aircraft hangars	1.500	82,005	1,230	1,581
285.1	Pers: It31 tools&mach excl elec gen	2.000	221,217	4,424	7,096
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,652	37	53
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,733	497	482
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	1,132
291.1	Pers: Item 33 ag real estate	1.000	38,820	388	423
293.1	Pers: It41 struct/leased land - C/I	2.000	453,055	9,061	13,245
297.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	228
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	1,436
301.1	Pers: It43 leased real estate - non C/I	1.500	21,020	315	528
302.1	Pers: Item 43 leased real estate - C/I	2.000	499,011	9,980	14,008
303.1	Pers: Item 44 electric util trans lines	2.000	1,909,032	38,181	69,150
304.1	Pers: Item 44 electric util distri lines	2.000	271,844	5,437	10,237
305.1	Pers: Item 45 syst/gas utils	2.000	3,152,687	63,054	103,388
306.1	Pers: Item 46 syst/water utils	2.000	69	1	3
307.1	Pers: Item 48 misc	2.000	15,989	320	409
344.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,946,242	0	3,783
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	50,785
345.2	Res Hmstd: Hmstd Market Excl Value:	0.000	149,785	0	279
State Total			551,558,438	5,850,874	8,389,659

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	2,667,044	1,849,525	225,059	1,427,121	312,294	821,107	7,302,149
Certified MKV Levy	2,856	33,938	208	855,313	457	0	892,314
Fiscal Disparities Levy	167,526	173,652	1,421	183,667	36,128	0	562,394
Disparity Reduction Aid	9,784	0	510	8,114	0	0	18,408
Spread NTC Levy	2,489,733	1,675,873	223,128	1,310,691	276,166	821,107	6,796,697
Spread MKV Levy	2,856	33,938	208	779,962	457	0	817,421
Tax Incr Financing Levy							260,708
	Homestead Credit	0		Taconite credit		17,635	
	Agricultural Credit	23,106		Disparity Reduction Credit		6,817	