

House Research Simulation Report: Property Tax

Simulation #14A1

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DESCRIPTION

BASELINE: Final Pay 2013

ALTERNATIVE: Preliminary Pay 2014: Truth-in-Taxation levies

This report compares proposed property taxes payable in 2014 to property taxes payable in 2013. The payable 2013 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2014 market value data is actual data supplied by the counties. The payable 2014 levies are the proposed levies filed by each local taxing jurisdiction for truth-in-taxation purposes, including any levies approved by referendum at the November, 2013 elections. The state general levy is based on the final levy amount rather than the preliminary rates, so for commercial-industrial and seasonal-recreational properties liable for the state general levy the taxes will be a little lower than what is reflected on truth-in-taxation (TnT) statements.

KEY POINTS

- **Statewide, property taxes would increase by \$165 million, or 1.9%**, if all local taxing jurisdictions were to adopt their proposed levies. Approximately \$82 million of the \$165 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2014. The overall tax increases would be 2.1% in Greater Minnesota and 1.8% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary from -0.6%** (on residential homesteads) to +9% (on agricultural property). Changes on the largest property types are +2.2% on residential non-homestead property, +2.5% on regular apartments, +0.5% on commercial-industrial property, +2.3% on public utility property, +2% on low-income apartments, and -0.1% 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 2013

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **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: Preliminary Pay 2014: Truth-in-Taxation levies

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were submitted by local taxing jurisdictions to the Dept. of Revenue in compliance with the Truth-in-taxation law.
- The **state levy** is based on the actual state levy amount rather than the preliminary rates.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs. (Note that the fiscal disparities contribution net tax capacity for the city of Bloomington, and report pages for all areas containing the city of Bloomington, includes the Mall of America TIF tax capacity that is taxed at the areawide rate. That is why the total contribution net tax capacity appears to exceed the total distribution net tax capacity.)
- **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.

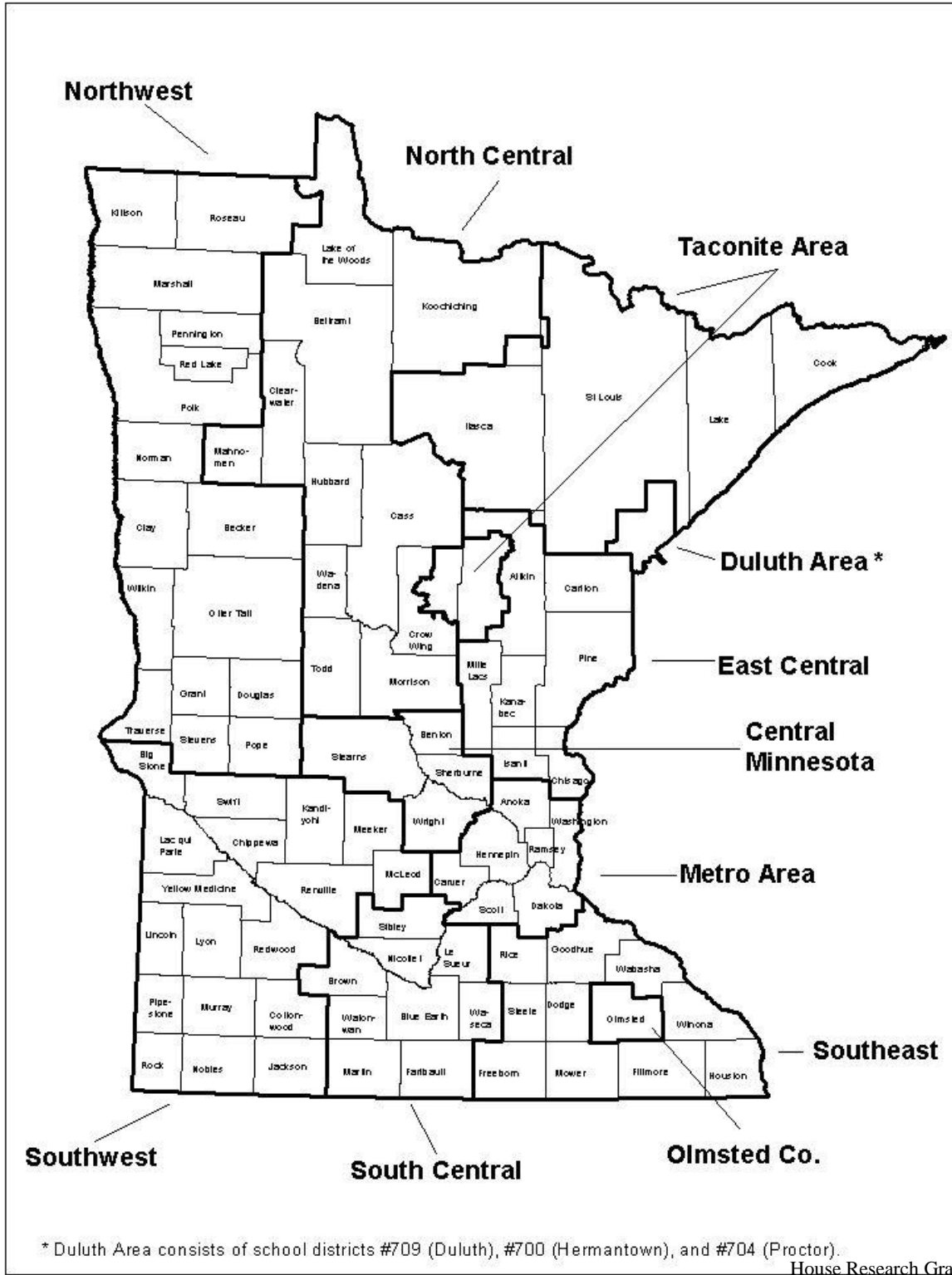
SIMULATION PARAMETERS

	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:		
<\$1,290,000	0.5	0.5
\$1,290,000 - \$1,500,000	1.0	0.5
>\$1,500,000	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

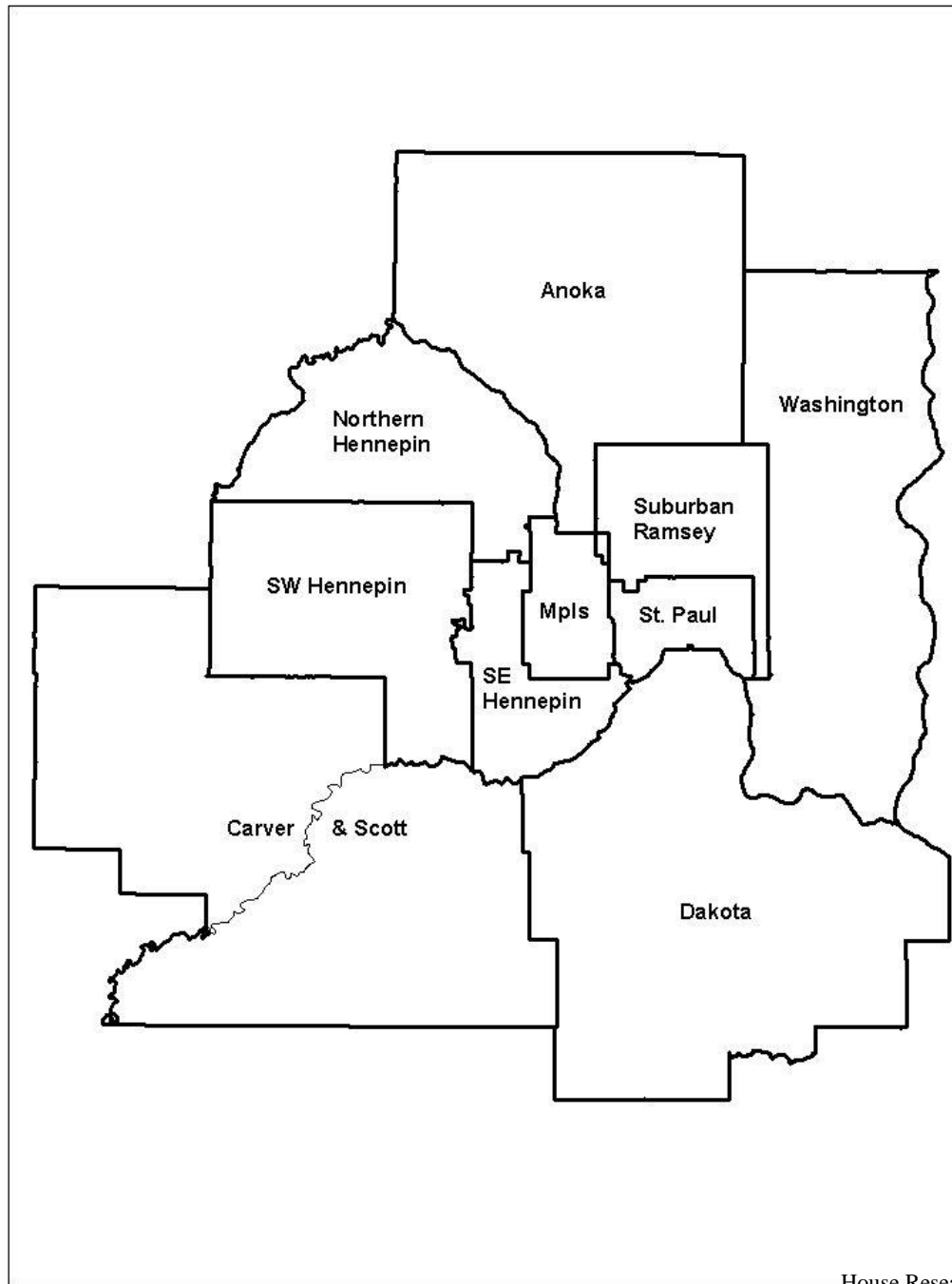
Property Tax Model Regions (Greater Minnesota)



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

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	266,903,481	265,175,567	-1,727,914	-0.6	3,512,319	3,490,178	-22,141	-0.6	1.32	1.32
Res Non-Hm: exis	38,193,325	39,155,702	962,377	2.5	596,634	609,585	12,951	2.2	1.56	1.56
Apartments: exis	18,214,569	18,665,272	450,703	2.5	353,294	362,228	8,934	2.5	1.94	1.94
Low-inc Apts: ex	2,963,537	3,037,707	74,170	2.5	36,151	36,887	736	2.0	1.22	1.21
Seasnl Rec: exis	25,377,066	24,882,179	-494,887	-2.0	250,877	250,634	-243	-0.1	0.99	1.01
Com/Ind: Lo: exi	10,166,157	10,023,246	-142,911	-1.4	304,833	300,149	-4,684	-1.5	3.00	2.99
Com/Ind Hi: exis	60,949,173	60,827,320	-121,853	-0.2	2,419,394	2,438,041	18,647	0.8	3.97	4.01
Publ U: Elec Gen	1,974,715	1,886,445	-88,270	-4.5	49,269	49,027	-241	-0.5	2.49	2.60
Publ U: Other	8,679,084	8,964,261	285,178	3.3	304,339	312,624	8,285	2.7	3.51	3.49
Ag HGA: Exist	10,446,292	10,253,518	-192,773	-1.8	98,042	92,987	-5,055	-5.2	0.94	0.91
Ag Hmstd Land	64,251,678	79,769,311	15,517,633	24.2	282,224	316,672	34,449	12.2	0.44	0.40
Ag Non-Hmstd	38,679,061	49,346,470	10,667,408	27.6	300,085	331,638	31,554	10.5	0.78	0.67
ResHmstd: NewCon	0	1,886,305	1,886,305	0.0	0	24,607	24,607	0.0	0.00	1.30
All other NewCon	0	2,565,414	2,565,414	0.0	0	57,438	57,438	0.0	0.00	2.24
Total	546,798,137	576,438,718	29,640,581	5.4	8,507,460	8,672,696	165,236	1.9	1.56	1.50

Tax Base

Tax Rates

	Pctg Chng				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,769,291	6,040,743	271,452	4.7	County	48.25	46.47	0.020	0.035
(-) TIF Tax Capacity	165,879	162,311	-3,568	-2.2	City/Town	37.16	35.97	0.764	0.741
(-) FD Contrib Tax Cap	376,411	375,046	-1,365	-0.4	School District	25.37	24.48	18.945	19.566
(=) Taxable Tax Capacity	5,227,001	5,503,387	276,385	5.3	Special District	5.44	5.26	0.012	0.012
FD Distrib Tax Cap	376,405	368,803	-7,602	-2.0	Total	116.22	112.18	19.742	20.354

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	96,933,529	95,999,497	-934,032	-1.0	1,098,161	1,081,747	-16,414	-1.5	1.13	1.13
Res Non-Hm: exis	13,761,890	13,820,273	58,383	0.4	196,954	195,891	-1,063	-0.5	1.43	1.42
Apartments: exis	4,116,848	4,179,894	63,047	1.5	75,189	75,869	680	0.9	1.83	1.82
Low-inc Apts: ex	984,159	988,691	4,532	0.5	11,499	11,449	-50	-0.4	1.17	1.16
Seasnl Rec: exis	24,854,615	24,386,535	-468,079	-1.9	242,851	242,960	109	0.0	0.98	1.00
Com/Ind: Lo: exi	6,004,792	5,897,538	-107,254	-1.8	173,780	168,401	-5,380	-3.1	2.89	2.86
Com/Ind Hi: exis	15,494,754	15,641,111	146,358	0.9	563,723	561,230	-2,492	-0.4	3.64	3.59
Publ U: Elec Gen	1,651,730	1,562,310	-89,420	-5.4	40,133	39,429	-704	-1.8	2.43	2.52
Publ U: Other	5,777,661	6,065,430	287,769	5.0	186,667	193,588	6,921	3.7	3.23	3.19
Ag HGA: Exist	9,587,285	9,410,972	-176,314	-1.8	88,321	83,591	-4,729	-5.4	0.92	0.89
Ag Hmstd Land	61,873,151	76,982,443	15,109,292	24.4	270,036	302,365	32,329	12.0	0.44	0.39
Ag Non-Hmstd	36,910,316	47,446,820	10,536,504	28.5	280,461	311,051	30,590	10.9	0.76	0.66
ResHmstd: NewCon	0	634,037	634,037	0.0	0	7,049	7,049	0.0	0.00	1.11
All other NewCon	0	1,165,371	1,165,371	0.0	0	20,812	20,812	0.0	0.00	1.79
Total	277,950,730	304,180,923	26,230,194	9.4	3,227,774	3,295,433	67,659	2.1	1.16	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,657,616	2,890,443	232,828	8.8	County	49.74	46.66	0.027	0.027
(-) TIF Tax Capacity	31,341	27,402	-3,939	-12.6	City/Town	29.63	27.85	0.458	0.468
(-) FD Contrib Tax Cap	7,960	8,194	234	2.9	School District	20.60	19.03	15.552	16.296
(=) Taxable Tax Capacity	2,618,314	2,854,848	236,534	9.0	Special District	1.73	1.72	0.033	0.033
FD Distrib Tax Cap	7,954	8,200	246	3.1	Total	101.71	95.27	16.070	16.825

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,200	99,200		-1.0	893	842	-51	-5.7	0.89	0.85
Res Hmstd: Avg Val	150,200	148,800		-0.9	1,528	1,441	-87	-5.7	1.02	0.97
Res Hmstd: Hi Val	200,200	198,300		-0.9	2,162	2,038	-124	-5.8	1.08	1.03
Res Hmstd: Ex-Hi Val	300,300	297,400		-1.0	3,433	3,234	-199	-5.8	1.14	1.09
Apartment	300,000	304,600		1.5	4,296	4,140	-156	-3.6	1.43	1.36
Seas Rec: Lo Val	75,000	73,600		-1.9	829	768	-61	-7.4	1.11	1.04
Seas Rec: Hi Val	200,000	196,200		-1.9	2,375	2,211	-165	-6.9	1.19	1.13
Comm/Ind: Lo Val	150,000	151,400		0.9	3,705	3,611	-94	-2.5	2.47	2.39
Comm/Ind: Med Val	300,000	302,800		0.9	8,565	8,328	-237	-2.8	2.86	2.75
Comm/Ind: Hi Val	1,000,000	1,009,400		0.9	31,246	30,341	-905	-2.9	3.12	3.01

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	169,969,951	169,176,070	-793,881	-0.5	2,414,158	2,408,431	-5,727	-0.2	1.42	1.42
Res Non-Hm: exis	24,431,435	25,335,429	903,994	3.7	399,680	413,694	14,014	3.5	1.64	1.63
Apartments: exis	14,097,721	14,485,377	387,656	2.7	278,105	286,359	8,254	3.0	1.97	1.98
Low-inc Apts: ex	1,979,379	2,049,016	69,637	3.5	24,653	25,438	785	3.2	1.25	1.24
Seasnl Rec: exis	522,451	495,644	-26,807	-5.1	8,026	7,674	-352	-4.4	1.54	1.55
Com/Ind: Lo: exi	4,161,365	4,125,708	-35,658	-0.9	131,053	131,748	695	0.5	3.15	3.19
Com/Ind Hi: exis	45,454,420	45,186,209	-268,210	-0.6	1,855,671	1,876,811	21,139	1.1	4.08	4.15
Publ U: Elec Gen	322,985	324,135	1,150	0.4	9,136	9,599	463	5.1	2.83	2.96
Publ U: Other	2,901,422	2,898,832	-2,591	-0.1	117,672	119,036	1,364	1.2	4.06	4.11
Ag HGA: Exist	859,006	842,547	-16,460	-1.9	9,721	9,395	-326	-3.4	1.13	1.12
Ag Hmstd Land	2,378,527	2,786,868	408,341	17.2	12,188	14,307	2,119	17.4	0.51	0.51
Ag Non-Hmstd	1,768,746	1,899,650	130,905	7.4	19,623	20,587	964	4.9	1.11	1.08
ResHmstd: NewCon	0	1,252,268	1,252,268	0.0	0	17,558	17,558	0.0	0.00	1.40
All other NewCon	0	1,400,043	1,400,043	0.0	0	36,626	36,626	0.0	0.00	2.62
Total	268,847,408	272,257,795	3,410,387	1.3	5,279,686	5,377,263	97,577	1.8	1.96	1.98

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,111,676	3,150,300	38,624	1.2	County	46.76	46.26	0.017	0.040
(-) TIF Tax Capacity	134,538	134,909	371	0.3	City/Town	44.71	44.73	0.942	0.899
(-) FD Contrib Tax Cap	368,451	366,852	-1,599	-0.4	School District	30.15	30.35	20.932	21.466
(=) Taxable Tax Capacity	2,608,687	2,648,539	39,852	1.5	Special District	9.16	9.08	0.000	0.000
FD Distrib Tax Cap	368,451	360,603	-7,848	-2.1	Total	130.78	130.42	21.891	22.405

**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	148,300	147,600	-0.5	1,952	1,943	-8	-0.4	1.32	1.32
Res Hmstd: Avg Val	222,300	221,300	-0.4	3,169	3,156	-12	-0.4	1.43	1.43
Res Hmstd: Hi Val	296,400	295,000	-0.5	4,387	4,369	-18	-0.4	1.48	1.48
Res Hmstd: Ex-Hi Val	444,700	442,600	-0.5	6,789	6,764	-25	-0.4	1.53	1.53
Apartment	300,000	308,200	2.7	5,561	5,715	154	2.8	1.85	1.85
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,447	4,416	-31	-0.7	2.96	2.96
Comm/Ind: Med Val	300,000	298,200	-0.6	10,267	10,184	-83	-0.8	3.42	3.42
Comm/Ind: Hi Val	1,000,000	994,100	-0.6	37,425	37,144	-281	-0.8	3.74	3.74

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	54,760,388	54,317,850	-442,538	-0.8	697,289	686,215	-11,074	-1.6	1.27	1.26
Res Non-Hm: exis	8,649,212	8,652,239	3,027	0.0	139,833	138,721	-1,111	-0.8	1.62	1.60
Apartments: exis	4,045,292	4,097,474	52,182	1.3	74,272	74,703	432	0.6	1.84	1.82
Low-inc Apts: ex	983,971	985,146	1,176	0.1	11,497	11,406	-90	-0.8	1.17	1.16
Seasnl Rec: exis	3,342,164	3,291,432	-50,732	-1.5	39,073	39,648	575	1.5	1.17	1.20
Com/Ind: Lo: exi	4,904,733	4,783,545	-121,189	-2.5	148,360	142,903	-5,457	-3.7	3.02	2.99
Com/Ind Hi: exis	13,770,898	13,802,021	31,123	0.2	513,848	509,646	-4,202	-0.8	3.73	3.69
Publ U: Elec Gen	1,598,793	1,505,117	-93,676	-5.9	39,204	38,478	-726	-1.9	2.45	2.56
Publ U: Other	1,854,213	1,893,796	39,583	2.1	71,756	73,617	1,860	2.6	3.87	3.89
Ag HGA: Exist	259,280	252,439	-6,841	-2.6	3,355	3,250	-105	-3.1	1.29	1.29
Ag Hmstd Land	688,742	779,777	91,035	13.2	4,857	5,504	647	13.3	0.71	0.71
Ag Non-Hmstd	992,943	1,062,188	69,245	7.0	13,195	13,919	724	5.5	1.33	1.31
ResHmstd: NewCon	0	336,959	336,959	0.0	0	4,280	4,280	0.0	0.00	1.27
All other NewCon	0	564,529	564,529	0.0	0	14,942	14,942	0.0	0.00	2.65
Total	95,850,629	96,324,512	473,883	0.5	1,756,538	1,757,232	694	0.0	1.83	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	1,061,190	1,069,459	8,268	0.8	County	51.59	50.05	0.021	0.022	
(-) TIF Tax Capacity	30,613	26,777	-3,836	-12.5	City/Town	55.24	55.77	0.769	0.783	
(-) FD Contrib Tax Cap	5,434	5,558	125	2.3	School District	24.27	23.62	16.034	16.685	
(=) Taxable Tax Capacity	1,025,144	1,037,124	11,980	1.2	Special District	2.03	2.19	0.044	0.044	
FD Distrib Tax Cap	6,501	6,652	151	2.3	Total	133.14	131.62	16.869	17.534	

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	86,900	86,200	-700	-0.8	912	898	-14	-1.6	1.05	1.04
Res Hmstd: Avg Val	130,400	129,300	-1,100	-0.8	1,617	1,592	-25	-1.5	1.24	1.23
Res Hmstd: Hi Val	173,800	172,400	-1,400	-0.8	2,320	2,286	-34	-1.5	1.33	1.33
Res Hmstd: Ex-Hi Val	260,700	258,600	-2,100	-0.8	3,727	3,673	-54	-1.4	1.43	1.42
Apartment	300,000	303,900	3,900	1.3	5,499	5,533	34	0.6	1.83	1.82
Comm/Ind: Lo Val	150,000	150,300	300	0.2	4,425	4,408	-16	-0.4	2.95	2.93
Comm/Ind: Med Val	300,000	300,700	700	0.2	10,240	10,198	-42	-0.4	3.41	3.39
Comm/Ind: Hi Val	1,000,000	1,002,300	2,300	0.2	37,377	37,207	-170	-0.5	3.74	3.71

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	42,173,141	41,284,388	-888,753	-2.1	400,871	391,152	-9,720	-2.4	0.95	0.95
Res Non-Hm: exis	5,112,678	5,098,850	-13,829	-0.3	57,121	56,182	-940	-1.6	1.12	1.10
Apartments: exis	71,556	69,216	-2,341	-3.3	917	890	-28	-3.0	1.28	1.29
Low-inc Apts: ex	188	190	3	1.4	2	2	0	-7.2	1.01	0.92
Seasnl Rec: exis	21,512,450	20,975,914	-536,536	-2.5	203,778	202,178	-1,601	-0.8	0.95	0.96
Com/Ind: Lo: exi	1,100,058	1,080,043	-20,015	-1.8	25,421	24,507	-914	-3.6	2.31	2.27
Com/Ind Hi: exis	1,723,855	1,769,147	45,292	2.6	49,874	49,940	65	0.1	2.89	2.82
Publ U: Elec Gen	52,938	57,193	4,256	8.0	929	951	21	2.3	1.76	1.66
Publ U: Other	3,923,448	4,053,834	130,386	3.3	114,911	116,339	1,428	1.2	2.93	2.87
Ag HGA: Exist	9,328,006	9,058,658	-269,348	-2.9	84,965	79,498	-5,467	-6.4	0.91	0.88
Ag Hmstd Land	61,184,409	74,969,704	13,785,295	22.5	265,179	291,608	26,429	10.0	0.43	0.39
Ag Non-Hmstd	35,917,373	45,727,650	9,810,278	27.3	267,266	292,900	25,634	9.6	0.74	0.64
ResHmstd: NewCon	0	294,213	294,213	0.0	0	2,741	2,741	0.0	0.00	0.93
All other NewCon	0	589,341	589,341	0.0	0	5,650	5,650	0.0	0.00	0.96
Total	182,100,101	205,028,342	22,928,241	12.6	1,471,236	1,514,535	43,299	2.9	0.81	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,596,372	1,796,383	200,011	12.5	County	48.55	44.76	0.035	0.035
(-) TIF Tax Capacity	728	427	-301	-41.3	City/Town	13.16	11.85	0.020	0.016
(-) FD Contrib Tax Cap	2,526	2,636	109	4.3	School District	18.24	16.39	14.872	15.649
(=) Taxable Tax Capacity	1,593,117	1,793,320	200,203	12.6	Special District	1.53	1.45	0.018	0.017
FD Distrib Tax Cap	1,453	1,548	95	6.5	Total	81.48	74.44	14.944	15.717

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	124,700	122,100	-2,600	-2.1	990	905	-85	-8.6	0.79	0.74
Res Hmstd: Avg Val	187,000	183,100	-3,900	-2.1	1,637	1,496	-141	-8.6	0.88	0.82
Res Hmstd: Hi Val	249,200	243,900	-5,300	-2.1	2,282	2,085	-197	-8.6	0.92	0.85
Res Hmstd: Ex-Hi Val	373,900	366,000	-7,900	-2.1	3,576	3,268	-308	-8.6	0.96	0.89
Apartment	300,000	290,200	-9,800	-3.3	3,504	3,157	-347	-9.9	1.17	1.09
Seas Rec: Lo Val	75,000	73,100	-1,900	-2.5	677	611	-67	-9.9	0.90	0.84
Seas Rec: Hi Val	200,000	195,000	-5,000	-2.5	1,971	1,791	-180	-9.1	0.99	0.92
Comm/Ind: Lo Val	150,000	153,900	3,900	2.6	3,233	3,188	-46	-1.4	2.16	2.07
Comm/Ind: Med Val	300,000	307,900	7,900	2.6	7,470	7,327	-143	-1.9	2.49	2.38
Comm/Ind: Hi Val	1,000,000	1,026,300	26,300	2.6	27,240	26,636	-604	-2.2	2.72	2.6

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,414,157	5,228,712	-185,445	-3.4	67,462	63,991	-3,471	-5.1	1.25	1.22
Res Non-Hm: exis	826,045	815,711	-10,334	-1.3	12,953	12,588	-364	-2.8	1.57	1.54
Apartments: exis	545,170	542,516	-2,653	-0.5	9,679	9,406	-273	-2.8	1.78	1.73
Low-inc Apts: ex	114,606	112,167	-2,439	-2.1	1,279	1,242	-37	-2.9	1.12	1.11
Seasnl Rec: exis	362,499	361,046	-1,452	-0.4	4,751	4,785	35	0.7	1.31	1.33
Com/Ind: Lo: exi	618,061	579,793	-38,268	-6.2	17,778	16,107	-1,671	-9.4	2.88	2.78
Com/Ind Hi: exis	1,290,632	1,297,206	6,575	0.5	40,825	39,270	-1,555	-3.8	3.16	3.03
Publ U: Elec Gen	25,214	27,670	2,456	9.7	628	653	24	3.9	2.49	2.36
Publ U: Other	126,608	126,311	-297	-0.2	4,877	4,702	-175	-3.6	3.85	3.72
Ag HGA: Exist	17,949	15,102	-2,848	-15.9	226	194	-32	-14.0	1.26	1.29
Ag Hmstd Land	59,740	63,837	4,097	6.9	426	458	32	7.5	0.71	0.72
Ag Non-Hmstd	82,792	91,966	9,175	11.1	1,079	1,165	86	8.0	1.30	1.27
ResHmstd: NewCon	0	42,810	42,810	0.0	0	520	520	0.0	0.00	1.21
All other NewCon	0	75,128	75,128	0.0	0	1,746	1,746	0.0	0.00	2.32
Total	9,483,472	9,379,977	-103,494	-1.1	161,963	156,826	-5,137	-3.2	1.71	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102,238	102,043	-194	-0.2	County	49.86	48.35	0.000	0.000
(-) TIF Tax Capacity	4,545	4,483	-61	-1.3	City/Town	53.67	53.98	0.058	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.70	20.88	18.353	18.345
(=) Taxable Tax Capacity	97,693	97,560	-133	-0.1	Special District	3.34	3.52	0.154	0.158
FD Distrib Tax Cap	0	0	0	0.0	Total	129.57	126.73	18.565	18.504

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,100	75,400		-3.5	766	713	-53	-6.9	0.98	0.95
Res Hmstd: Avg Val	117,100	113,100		-3.4	1,389	1,300	-89	-6.4	1.19	1.15
Res Hmstd: Hi Val	156,200	150,800		-3.5	2,014	1,890	-123	-6.1	1.29	1.25
Res Hmstd: Ex-Hi Val	234,300	226,300		-3.4	3,262	3,073	-189	-5.8	1.39	1.36
Apartment	300,000	298,500		-0.5	5,416	5,281	-135	-2.5	1.81	1.77
Comm/Ind: Lo Val	150,000	150,800		0.5	4,370	4,331	-39	-0.9	2.91	2.87
Comm/Ind: Med Val	300,000	301,500		0.5	10,103	9,999	-104	-1.0	3.37	3.32
Comm/Ind: Hi Val	1,000,000	1,005,100		0.5	36,860	36,464	-396	-1.1	3.69	3.63

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,093,079	5,843,634	-249,445	-4.1	55,391	53,514	-1,877	-3.4	0.91	0.92
Res Non-Hm: exis	682,395	666,741	-15,654	-2.3	7,357	7,118	-239	-3.2	1.08	1.07
Apartments: exis	9,549	7,762	-1,787	-18.7	110	95	-15	-13.7	1.16	1.23
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,024,721	4,850,843	-173,878	-3.5	46,770	45,027	-1,743	-3.7	0.93	0.93
Com/Ind: Lo: exi	171,563	163,788	-7,775	-4.5	3,822	3,599	-224	-5.8	2.23	2.20
Com/Ind Hi: exis	294,833	310,600	15,768	5.3	8,068	8,333	266	3.3	2.74	2.68
Publ U: Elec Gen	958	1,006	48	5.0	18	18	0	1.3	1.83	1.76
Publ U: Other	733,063	623,896	-109,167	-14.9	20,851	17,041	-3,810	-18.3	2.84	2.73
Ag HGA: Exist	1,525,225	1,429,680	-95,545	-6.3	13,585	12,670	-915	-6.7	0.89	0.89
Ag Hmstd Land	10,201,834	11,441,486	1,239,652	12.2	45,481	47,534	2,053	4.5	0.45	0.42
Ag Non-Hmstd	6,866,392	8,250,122	1,383,730	20.2	52,655	56,969	4,314	8.2	0.77	0.69
ResHmstd: NewCon	0	64,858	64,858	0.0	0	605	605	0.0	0.00	0.93
All other NewCon	0	123,599	123,599	0.0	0	1,285	1,285	0.0	0.00	1.04
Total	31,603,610	33,778,015	2,174,404	6.9	254,107	253,808	-300	-0.1	0.80	0.75

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	278,515	296,899	18,384	6.6	County	47.07	44.48	0.000	0.000
(-) TIF Tax Capacity	196	157	-38	-19.7	City/Town	12.49	11.44	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.10	14.51	17.435	19.867
(=) Taxable Tax Capacity	278,319	296,741	18,422	6.6	Special District	3.64	3.54	0.117	0.117
FD Distrib Tax Cap	0	0	0	0.0	Total	79.32	73.96	17.551	19.984

**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	124,900	119,800	-4.1	1,004	930	-74	-7.4	0.80	0.78
Res Hmstd: Avg Val	187,300	179,600	-4.1	1,653	1,531	-121	-7.3	0.88	0.85
Res Hmstd: Hi Val	249,600	239,400	-4.1	2,301	2,133	-168	-7.3	0.92	0.89
Res Hmstd: Ex-Hi Val	374,500	359,200	-4.1	3,600	3,338	-261	-7.3	0.96	0.93
Apartment	300,000	243,900	-18.7	3,501	2,742	-759	-21.7	1.17	1.12
Seas Rec: Lo Val	75,000	72,400	-3.5	661	601	-60	-9.1	0.88	0.83
Seas Rec: Hi Val	200,000	193,100	-3.5	1,928	1,763	-165	-8.5	0.96	0.91
Comm/Ind: Lo Val	150,000	158,000	5.3	3,224	3,354	130	4.0	2.15	2.12
Comm/Ind: Med Val	300,000	316,000	5.3	7,434	7,652	218	2.9	2.48	2.42
Comm/Ind: Hi Val	1,000,000	1,053,500	5.4	27,084	27,718	634	2.3	2.71	2.63

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,454,944	3,406,563	-48,382	-1.4	35,643	35,825	183	0.5	1.03	1.05
Res Non-Hm: exis	641,747	647,121	5,374	0.8	9,218	9,457	239	2.6	1.44	1.46
Apartments: exis	230,376	228,977	-1,399	-0.6	4,015	4,030	15	0.4	1.74	1.76
Low-inc Apts: ex	82,187	82,288	101	0.1	951	962	11	1.2	1.16	1.17
Seasnl Rec: exis	2,152,741	2,110,524	-42,217	-2.0	21,716	21,960	244	1.1	1.01	1.04
Com/Ind: Lo: exi	510,535	503,931	-6,604	-1.3	14,482	14,497	15	0.1	2.84	2.88
Com/Ind Hi: exis	990,143	965,694	-24,450	-2.5	34,858	34,717	-141	-0.4	3.52	3.60
Publ U: Elec Gen	3,160	3,071	-89	-2.8	118	116	-2	-1.6	3.73	3.77
Publ U: Other	99,440	107,573	8,133	8.2	3,723	4,073	350	9.4	3.74	3.79
Ag HGA: Exist	26,377	25,679	-698	-2.6	286	281	-5	-1.9	1.08	1.09
Ag Hmstd Land	50,776	52,654	1,878	3.7	250	272	22	8.7	0.49	0.52
Ag Non-Hmstd	94,612	90,654	-3,958	-4.2	872	864	-9	-1.0	0.92	0.95
ResHmstd: NewCon	0	11,476	11,476	0.0	0	119	119	0.0	0.00	1.04
All other NewCon	0	36,061	36,061	0.0	0	834	834	0.0	0.00	2.31
Total	8,337,039	8,272,265	-64,774	-0.8	126,133	128,005	1,873	1.5	1.51	1.55

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,012	91,444	-568	-0.6	County	40.99	41.58	0.000	0.000
(-) TIF Tax Capacity	2,533	2,570	38	1.5	City/Town	46.98	49.06	0.049	0.049
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	19.89	11.085	10.490
(=) Taxable Tax Capacity	89,479	88,874	-605	-0.7	Special District	0.90	0.94	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.40	111.47	11.134	10.539

**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	85,900	84,700	-1.4	707	703	-4	-0.5	0.82	0.83
Res Hmstd: Avg Val	128,800	127,000	-1.4	1,262	1,262	0	0.0	0.98	0.99
Res Hmstd: Hi Val	171,600	169,200	-1.4	1,815	1,819	4	0.2	1.06	1.08
Res Hmstd: Ex-Hi Val	257,500	253,900	-1.4	2,925	2,937	12	0.4	1.14	1.16
Apartment	300,000	298,200	-0.6	4,399	4,469	70	1.6	1.47	1.5
Seas Rec: Lo Val	75,000	73,500	-2.0	879	886	7	0.8	1.17	1.21
Seas Rec: Hi Val	200,000	196,100	-2.0	2,509	2,527	18	0.7	1.25	1.29
Comm/Ind: Lo Val	150,000	146,300	-2.5	3,782	3,743	-38	-1.0	2.52	2.56
Comm/Ind: Med Val	300,000	292,600	-2.5	8,769	8,653	-116	-1.3	2.92	2.96
Comm/Ind: Hi Val	1,000,000	975,300	-2.5	32,040	31,704	-336	-1.0	3.20	3.25

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,535,800	6,367,989	-167,811	-2.6	52,755	51,768	-987	-1.9	0.81	0.81
Res Non-Hm: exis	756,048	759,811	3,763	0.5	7,431	7,509	78	1.1	0.98	0.99
Apartments: exis	21,922	22,216	295	1.3	267	267	0	0.1	1.22	1.20
Low-inc Apts: ex	188	190	3	1.4	2	2	0	-7.2	1.01	0.92
Seasnl Rec: exis	6,667,526	6,535,908	-131,618	-2.0	56,476	56,894	418	0.7	0.85	0.87
Com/Ind: Lo: exi	191,798	189,418	-2,381	-1.2	4,033	3,999	-34	-0.8	2.10	2.11
Com/Ind Hi: exis	170,403	172,946	2,543	1.5	4,647	4,808	161	3.5	2.73	2.78
Publ U: Elec Gen	4,368	4,304	-65	-1.5	87	84	-2	-2.8	1.99	1.96
Publ U: Other	867,788	950,849	83,060	9.6	24,607	27,270	2,663	10.8	2.84	2.87
Ag HGA: Exist	1,010,994	1,003,364	-7,630	-0.8	8,827	8,806	-21	-0.2	0.87	0.88
Ag Hmstd Land	2,852,934	2,945,173	92,239	3.2	12,290	12,831	541	4.4	0.43	0.44
Ag Non-Hmstd	2,417,642	2,390,753	-26,889	-1.1	20,235	20,302	67	0.3	0.84	0.85
ResHmstd: NewCon	0	47,733	47,733	0.0	0	401	401	0.0	0.00	0.84
All other NewCon	0	87,256	87,256	0.0	0	846	846	0.0	0.00	0.97
Total	21,497,412	21,477,910	-19,502	-0.1	191,657	195,787	4,130	2.2	0.89	0.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	203,427	203,643	216	0.1	County	45.24	45.99	0.000	0.000	
(-) TIF Tax Capacity	13	16	2	17.0	City/Town	13.85	14.16	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.50	19.03	11.002	10.621	
(=) Taxable Tax Capacity	203,414	203,628	214	0.1	Special District	1.20	1.26	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	78.79	80.43	11.002	10.621	

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	117,100	114,100	-2.6	841	822	-19	-2.3	0.72	0.72
Res Hmstd: Avg Val	175,500	171,000	-2.6	1,407	1,381	-26	-1.8	0.80	0.81
Res Hmstd: Hi Val	234,000	228,000	-2.6	1,974	1,941	-32	-1.6	0.84	0.85
Res Hmstd: Ex-Hi Val	351,000	342,000	-2.6	3,107	3,062	-45	-1.5	0.89	0.9
Apartment	300,000	304,000	1.3	3,285	3,379	95	2.9	1.09	1.11
Seas Rec: Lo Val	75,000	73,500	-2.0	657	658	1	0.1	0.88	0.9
Seas Rec: Hi Val	200,000	196,100	-2.0	1,917	1,919	2	0.1	0.96	0.98
Comm/Ind: Lo Val	150,000	152,200	1.5	3,114	3,202	88	2.8	2.08	2.10
Comm/Ind: Med Val	300,000	304,500	1.5	7,210	7,400	189	2.6	2.40	2.43
Comm/Ind: Hi Val	1,000,000	1,014,900	1.5	26,327	26,982	654	2.5	2.63	2.66

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,747,140	2,723,669	-23,471	-0.9	24,015	24,456	440	1.8	0.87	0.90
Res Non-Hm: exis	422,536	426,992	4,456	1.1	6,900	7,226	326	4.7	1.63	1.69
Apartments: exis	125,335	124,715	-620	-0.5	2,440	2,486	46	1.9	1.95	1.99
Low-inc Apts: ex	56,230	56,392	162	0.3	657	679	22	3.3	1.17	1.20
Seasnl Rec: exis	371,233	359,418	-11,815	-3.2	4,926	5,113	187	3.8	1.33	1.42
Com/Ind: Lo: exi	326,533	317,496	-9,037	-2.8	10,369	10,068	-301	-2.9	3.18	3.17
Com/Ind Hi: exis	514,171	518,278	4,107	0.8	21,197	21,312	115	0.5	4.12	4.11
Publ U: Elec Gen	296,394	293,108	-3,286	-1.1	6,386	6,701	315	4.9	2.15	2.29
Publ U: Other	242,396	248,239	5,842	2.4	9,089	9,496	408	4.5	3.75	3.83
Ag HGA: Exist	7,888	8,478	590	7.5	70	89	19	26.7	0.89	1.05
Ag Hmstd Land	9,061	9,252	191	2.1	37	42	5	13.8	0.40	0.45
Ag Non-Hmstd	172,014	174,096	2,082	1.2	2,423	2,554	131	5.4	1.41	1.47
ResHmstd: NewCon	0	13,090	13,090	0.0	0	117	117	0.0	0.00	0.89
All other NewCon	0	21,995	21,995	0.0	0	638	638	0.0	0.00	2.90
Total	5,290,931	5,295,218	4,287	0.1	88,509	90,976	2,467	2.8	1.67	1.72

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,892	59,052	160	0.3	County	50.81	53.24	0.000	0.000
(-) TIF Tax Capacity	1,214	1,120	-94	-7.7	City/Town	67.59	69.28	0.177	0.178
(-) FD Contrib Tax Cap	5,434	5,558	125	2.3	School District	15.43	15.77	8.765	9.469
(=) Taxable Tax Capacity	52,244	52,374	130	0.2	Special District	1.22	2.75	0.000	0.000
FD Distrib Tax Cap	6,501	6,652	151	2.3	Total	135.05	141.03	8.942	9.646

**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	67,100	66,500	-0.9	289	312	23	8.0	0.43	0.47
Res Hmstd: Avg Val	100,600	99,700	-0.9	753	789	36	4.7	0.75	0.79
Res Hmstd: Hi Val	134,200	133,100	-0.8	1,277	1,334	57	4.4	0.95	1.00
Res Hmstd: Ex-Hi Val	201,300	199,600	-0.8	2,325	2,421	95	4.1	1.16	1.21
Apartment	300,000	298,500	-0.5	5,333	5,550	217	4.1	1.78	1.86
Seas Rec: Lo Val	75,000	72,600	-3.2	1,079	1,090	11	1.0	1.44	1.50
Seas Rec: Hi Val	200,000	193,600	-3.2	3,042	3,066	24	0.8	1.52	1.58
Comm/Ind: Lo Val	150,000	151,200	0.8	4,349	4,537	189	4.3	2.9	3.00
Comm/Ind: Med Val	300,000	302,400	0.8	10,102	10,523	421	4.2	3.37	3.48
Comm/Ind: Hi Val	1,000,000	1,008,000	0.8	36,952	38,457	1,504	4.1	3.7	3.82

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,233,355	5,045,956	-187,399	-3.6	36,002	36,153	151	0.4	0.69	0.72
Res Non-Hm: exis	539,830	538,267	-1,563	-0.3	5,285	5,495	209	4.0	0.98	1.02
Apartments: exis	8,631	8,752	121	1.4	102	111	9	9.0	1.18	1.26
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	5,479,397	5,329,950	-149,447	-2.7	52,388	53,096	708	1.4	0.96	1.00
Com/Ind: Lo: exi	92,376	90,609	-1,767	-1.9	2,263	2,209	-54	-2.4	2.45	2.44
Com/Ind Hi: exis	245,650	245,155	-495	-0.2	7,592	7,512	-80	-1.1	3.09	3.06
Publ U: Elec Gen	2,887	2,179	-707	-24.5	59	46	-13	-21.7	2.05	2.12
Publ U: Other	493,112	500,974	7,862	1.6	15,473	16,086	613	4.0	3.14	3.21
Ag HGA: Exist	179,149	177,424	-1,725	-1.0	784	969	186	23.7	0.44	0.55
Ag Hmstd Land	359,403	338,811	-20,592	-5.7	907	801	-107	-11.7	0.25	0.24
Ag Non-Hmstd	2,358,701	2,209,893	-148,808	-6.3	20,371	19,736	-636	-3.1	0.86	0.89
ResHmstd: NewCon	0	29,601	29,601	0.0	0	218	218	0.0	0.00	0.74
All other NewCon	0	51,224	51,224	0.0	0	530	530	0.0	0.00	1.04
Total	14,992,491	14,568,794	-423,697	-2.8	141,226	142,961	1,736	1.2	0.94	0.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	150,163	145,982	-4,182	-2.8	County	52.40	54.24	0.000	0.000
(-) TIF Tax Capacity	265	6	-259	-97.8	City/Town	13.59	14.27	0.000	0.000
(-) FD Contrib Tax Cap	2,526	2,636	109	4.3	School District	16.08	16.19	5.365	7.431
(=) Taxable Tax Capacity	147,372	143,340	-4,031	-2.7	Special District	2.49	3.08	0.000	0.000
FD Distrib Tax Cap	1,453	1,548	95	6.5	Total	84.55	87.78	5.365	7.431

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	127,700	123,100	-3.6	641	653	12	1.9	0.50	0.53
Res Hmstd: Avg Val	191,500	184,600	-3.6	1,263	1,287	24	1.9	0.66	0.7
Res Hmstd: Hi Val	255,200	246,100	-3.6	1,884	1,921	37	1.9	0.74	0.78
Res Hmstd: Ex-Hi Val	382,900	369,200	-3.6	3,130	3,190	61	1.9	0.82	0.86
Apartment	300,000	304,200	1.4	3,332	3,564	232	7.0	1.11	1.17
Seas Rec: Lo Val	75,000	73,000	-2.7	700	707	7	0.9	0.93	0.97
Seas Rec: Hi Val	200,000	194,500	-2.8	2,032	2,045	13	0.6	1.02	1.05
Comm/Ind: Lo Val	150,000	149,700	-0.2	3,159	3,252	93	2.9	2.11	2.17
Comm/Ind: Med Val	300,000	299,400	-0.2	7,344	7,549	205	2.8	2.45	2.52
Comm/Ind: Hi Val	1,000,000	998,000	-0.2	26,873	27,610	737	2.7	2.69	2.77

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,011,818	5,052,801	40,983	0.8	61,653	66,323	4,670	7.6	1.23	1.31
Res Non-Hm: exis	1,094,004	1,094,224	220	0.0	16,629	17,411	782	4.7	1.52	1.59
Apartments: exis	331,703	346,557	14,854	4.5	5,920	6,486	566	9.6	1.78	1.87
Low-inc Apts: ex	64,690	68,434	3,743	5.8	718	785	68	9.4	1.11	1.15
Seasnl Rec: exis	136,317	141,074	4,758	3.5	1,779	1,869	90	5.1	1.31	1.32
Com/Ind: Lo: exi	233,262	230,848	-2,414	-1.0	6,692	6,838	146	2.2	2.87	2.96
Com/Ind Hi: exis	999,770	1,007,535	7,764	0.8	37,960	39,199	1,239	3.3	3.80	3.89
Publ U: Elec Gen	13,460	17,901	4,440	33.0	383	518	136	35.4	2.84	2.90
Publ U: Other	176,146	184,931	8,785	5.0	6,493	7,102	609	9.4	3.69	3.84
Ag HGA: Exist	10,135	10,774	640	6.3	110	128	18	16.1	1.08	1.18
Ag Hmstd Land	11,515	11,822	306	2.7	48	50	2	4.8	0.41	0.42
Ag Non-Hmstd	142,221	135,565	-6,656	-4.7	1,634	1,560	-74	-4.5	1.15	1.15
ResHmstd: NewCon	0	20,264	20,264	0.0	0	263	263	0.0	0.00	1.30
All other NewCon	0	37,175	37,175	0.0	0	962	962	0.0	0.00	2.59
Total	8,225,041	8,359,904	134,862	1.6	140,019	149,495	9,476	6.8	1.70	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	90,042	91,853	1,811	2.0	County	64.67	64.81	0.000	0.000	
(-) TIF Tax Capacity	2,042	2,097	55	2.7	City/Town	31.13	30.93	3.399	3.310	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.63	30.47	7.589	14.920	
(=) Taxable Tax Capacity	88,000	89,756	1,756	2.0	Special District	4.50	4.63	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	129.92	130.84	10.987	18.230	

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	112,900	113,800	0.8	1,239	1,343	104	8.4	1.1	1.18
Res Hmstd: Avg Val	169,300	170,700	0.8	2,100	2,258	159	7.6	1.24	1.32
Res Hmstd: Hi Val	225,700	227,500	0.8	2,960	3,172	212	7.1	1.31	1.39
Res Hmstd: Ex-Hi Val	338,600	341,400	0.8	4,683	5,004	321	6.8	1.38	1.47
Apartment	300,000	313,400	4.5	5,202	5,697	495	9.5	1.73	1.82
Comm/Ind: Lo Val	150,000	151,200	0.8	4,264	4,435	171	4.0	2.84	2.93
Comm/Ind: Med Val	300,000	302,300	0.8	9,894	10,239	344	3.5	3.3	3.39
Comm/Ind: Hi Val	1,000,000	1,007,800	0.8	36,170	37,336	1,166	3.2	3.62	3.70

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,175,646	3,125,769	-49,877	-1.6	46,055	47,062	1,007	2.2	1.45	1.51
Res Non-Hm: exis	564,507	561,195	-3,311	-0.6	10,478	10,698	220	2.1	1.86	1.91
Apartments: exis	201,651	200,258	-1,393	-0.7	4,384	4,483	99	2.3	2.17	2.24
Low-inc Apts: ex	73,644	73,781	137	0.2	998	1,022	25	2.5	1.35	1.39
Seasnl Rec: exis	105,553	102,814	-2,739	-2.6	1,830	1,861	31	1.7	1.73	1.81
Com/Ind: Lo: exi	333,103	327,521	-5,582	-1.7	11,205	11,279	74	0.7	3.36	3.44
Com/Ind Hi: exis	674,319	656,983	-17,336	-2.6	29,070	29,185	115	0.4	4.31	4.44
Publ U: Elec Gen	1,254	1,227	-27	-2.1	41	42	1	2.8	3.26	3.42
Publ U: Other	123,530	121,914	-1,616	-1.3	5,539	5,516	-23	-0.4	4.48	4.52
Ag HGA: Exist	57,414	56,488	-926	-1.6	800	803	3	0.4	1.39	1.42
Ag Hmstd Land	86,390	85,310	-1,080	-1.2	591	562	-28	-4.8	0.68	0.66
Ag Non-Hmstd	75,687	74,748	-939	-1.2	1,200	1,188	-12	-1.0	1.59	1.59
ResHmstd: NewCon	0	12,763	12,763	0.0	0	194	194	0.0	0.00	1.52
All other NewCon	0	23,262	23,262	0.0	0	817	817	0.0	0.00	3.51
Total	5,472,697	5,424,033	-48,665	-0.9	112,191	114,713	2,523	2.2	2.05	2.11

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,077	57,647	-430	-0.7	County	74.35	75.87	0.080	0.084
(-) TIF Tax Capacity	1,684	487	-1,198	-71.1	City/Town	57.54	58.02	0.299	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.55	30.48	8.313	12.673
(=) Taxable Tax Capacity	56,392	57,160	768	1.4	Special District	4.52	4.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.96	168.86	8.692	13.045

*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	87,900	86,500	-1.6	1,054	1,076	22	2.1	1.2	1.24
Res Hmstd: Avg Val	131,800	129,700	-1.6	1,891	1,928	36	1.9	1.44	1.49
Res Hmstd: Hi Val	175,700	172,900	-1.6	2,728	2,779	51	1.9	1.55	1.61
Res Hmstd: Ex-Hi Val	263,500	259,400	-1.6	4,403	4,484	82	1.9	1.67	1.73
Apartment	300,000	297,900	-0.7	6,522	6,677	155	2.4	2.17	2.24
Comm/Ind: Lo Val	150,000	146,100	-2.6	5,063	5,033	-30	-0.6	3.38	3.44
Comm/Ind: Med Val	300,000	292,300	-2.6	11,770	11,641	-129	-1.1	3.92	3.98
Comm/Ind: Hi Val	1,000,000	974,300	-2.6	43,069	42,668	-401	-0.9	4.31	4.38

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,648,175	4,547,529	-100,646	-2.2	54,468	55,717	1,249	2.3	1.17	1.23
Res Non-Hm: exis	645,623	640,696	-4,927	-0.8	8,898	9,159	262	2.9	1.38	1.43
Apartments: exis	4,710	4,650	-60	-1.3	85	87	2	2.0	1.81	1.87
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,718,359	1,651,314	-67,045	-3.9	20,255	20,151	-104	-0.5	1.18	1.22
Com/Ind: Lo: exi	97,418	96,325	-1,093	-1.1	2,650	2,692	41	1.6	2.72	2.79
Com/Ind Hi: exis	81,295	85,062	3,767	4.6	2,857	3,057	200	7.0	3.51	3.59
Publ U: Elec Gen	9,248	10,875	1,627	17.6	266	319	53	19.7	2.88	2.93
Publ U: Other	274,972	279,805	4,833	1.8	9,805	10,360	555	5.7	3.57	3.70
Ag HGA: Exist	903,732	855,958	-47,774	-5.3	9,824	9,751	-72	-0.7	1.09	1.14
Ag Hmstd Land	1,426,236	1,381,334	-44,902	-3.1	7,107	7,163	56	0.8	0.50	0.52
Ag Non-Hmstd	1,320,197	1,270,564	-49,633	-3.8	15,031	14,956	-75	-0.5	1.14	1.18
ResHmstd: NewCon	0	24,130	24,130	0.0	0	297	297	0.0	0.00	1.23
All other NewCon	0	25,966	25,966	0.0	0	327	327	0.0	0.00	1.26
Total	11,129,966	10,874,209	-255,757	-2.3	131,246	134,037	2,790	2.1	1.18	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,123	97,912	-2,212	-2.2	County	70.90	73.69	0.205	0.207
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	21.49	22.25	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.83	26.93	8.447	11.222
(=) Taxable Tax Capacity	100,123	97,912	-2,212	-2.2	Special District	1.17	1.23	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	120.39	124.09	8.653	11.428

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,400	104,100	-2.2	1,040	1,065	25	2.4	0.98	1.02
Res Hmstd: Avg Val	159,600	156,100	-2.2	1,784	1,828	44	2.4	1.12	1.17
Res Hmstd: Hi Val	212,700	208,100	-2.2	2,527	2,590	64	2.5	1.19	1.24
Res Hmstd: Ex-Hi Val	319,200	312,300	-2.2	4,016	4,119	102	2.6	1.26	1.32
Apartment	300,000	296,200	-1.3	4,774	4,933	159	3.3	1.59	1.67
Seas Rec: Lo Val	75,000	72,100	-3.9	969	960	-9	-0.9	1.29	1.33
Seas Rec: Hi Val	200,000	192,200	-3.9	2,749	2,718	-31	-1.1	1.37	1.41
Comm/Ind: Lo Val	150,000	157,000	4.7	4,014	4,390	376	9.4	2.68	2.8
Comm/Ind: Med Val	300,000	313,900	4.6	9,324	10,098	774	8.3	3.11	3.22
Comm/Ind: Hi Val	1,000,000	1,046,300	4.6	34,100	36,741	2,641	7.7	3.41	3.51

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,624,903	10,755,921	131,019	1.2	144,230	145,234	1,003	0.7	1.36	1.35
Res Non-Hm: exis	1,383,627	1,382,361	-1,266	-0.1	23,221	22,904	-317	-1.4	1.68	1.66
Apartments: exis	891,827	917,490	25,663	2.9	16,943	17,450	507	3.0	1.90	1.90
Low-inc Apts: ex	187,111	189,706	2,595	1.4	2,227	2,241	14	0.6	1.19	1.18
Seasnl Rec: exis	111,509	117,359	5,849	5.2	1,937	2,039	102	5.3	1.74	1.74
Com/Ind: Lo: exi	718,094	707,183	-10,911	-1.5	22,015	21,604	-412	-1.9	3.07	3.05
Com/Ind Hi: exis	3,084,846	3,015,834	-69,012	-2.2	121,846	118,705	-3,141	-2.6	3.95	3.94
Publ U: Elec Gen	827,275	740,812	-86,463	-10.5	20,220	19,063	-1,157	-5.7	2.44	2.57
Publ U: Other	546,021	539,714	-6,307	-1.2	20,528	20,644	117	0.6	3.76	3.83
Ag HGA: Exist	79,318	78,087	-1,231	-1.6	1,050	1,016	-34	-3.3	1.32	1.30
Ag Hmstd Land	163,231	173,761	10,530	6.5	1,008	1,082	75	7.4	0.62	0.62
Ag Non-Hmstd	188,280	189,586	1,305	0.7	2,585	2,595	11	0.4	1.37	1.37
ResHmstd: NewCon	0	78,121	78,121	0.0	0	1,055	1,055	0.0	0.00	1.35
All other NewCon	0	97,269	97,269	0.0	0	2,733	2,733	0.0	0.00	2.81
Total	18,806,044	18,983,204	177,161	0.9	377,811	378,367	557	0.1	2.01	1.99

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,700	221,372	672	0.3	County	52.78	52.23	0.000	0.000
(-) TIF Tax Capacity	6,629	6,907	278	4.2	City/Town	48.31	49.30	1.651	1.701
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.30	33.39	16.009	14.826
(=) Taxable Tax Capacity	214,072	214,465	393	0.2	Special District	2.29	2.63	0.142	0.143
FD Distrib Tax Cap	0	0	0	0.0	Total	136.69	137.56	17.803	16.670

*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	99,300	100,500	1.2	1,147	1,162	15	1.3	1.16	1.16
Res Hmstd: Avg Val	148,900	150,700	1.2	1,975	1,999	24	1.2	1.33	1.33
Res Hmstd: Hi Val	198,400	200,800	1.2	2,800	2,833	33	1.2	1.41	1.41
Res Hmstd: Ex-Hi Val	297,700	301,400	1.2	4,457	4,509	53	1.2	1.5	1.5
Apartment	300,000	308,600	2.9	5,660	5,821	161	2.8	1.89	1.89
Comm/Ind: Lo Val	150,000	146,600	-2.3	4,519	4,415	-104	-2.3	3.01	3.01
Comm/Ind: Med Val	300,000	293,300	-2.2	10,454	10,191	-263	-2.5	3.48	3.47
Comm/Ind: Hi Val	1,000,000	977,600	-2.2	38,155	37,287	-868	-2.3	3.82	3.81

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	6,617,022	6,499,497	-117,524	-1.8	74,603	73,211	-1,392	-1.9	1.13	1.13
Res Non-Hm: exis	634,935	607,368	-27,567	-4.3	8,239	7,840	-399	-4.8	1.30	1.29
Apartments: exis	4,788	4,742	-46	-1.0	71	69	-2	-2.5	1.48	1.45
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	1,165,214	1,142,112	-23,102	-2.0	13,316	12,996	-320	-2.4	1.14	1.14
Com/Ind: Lo: exi	156,716	152,114	-4,602	-2.9	3,962	3,830	-133	-3.3	2.53	2.52
Com/Ind Hi: exis	238,360	243,499	5,139	2.2	7,820	7,957	137	1.7	3.28	3.27
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,162	330,467	55,305	20.1	9,087	10,760	1,673	18.4	3.30	3.26
Ag HGA: Exist	1,063,759	1,023,583	-40,176	-3.8	11,393	10,823	-569	-5.0	1.07	1.06
Ag Hmstd Land	2,930,276	3,195,000	264,724	9.0	14,852	15,968	1,116	7.5	0.51	0.50
Ag Non-Hmstd	1,024,594	1,115,158	90,564	8.8	10,538	11,174	636	6.0	1.03	1.00
ResHmstd: NewCon	0	33,305	33,305	0.0	0	383	383	0.0	0.00	1.15
All other NewCon	0	43,025	43,025	0.0	0	667	667	0.0	0.00	1.55
Total	14,110,825	14,389,872	279,046	2.0	153,880	155,678	1,798	1.2	1.09	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,462	128,480	2,018	1.6	County	53.74	53.35	0.000	0.000
(-) TIF Tax Capacity	179	170	-9	-4.9	City/Town	19.55	19.94	0.044	0.045
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.04	30.60	15.199	14.375
(=) Taxable Tax Capacity	126,282	128,310	2,027	1.6	Special District	1.28	1.51	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.61	105.40	15.243	14.420

**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	139,200	136,700	-1.8	1,421	1,375	-46	-3.2	1.02	1.01	
Res Hmstd: Avg Val	208,700	205,000	-1.8	2,327	2,258	-69	-3.0	1.12	1.10	
Res Hmstd: Hi Val	278,200	273,300	-1.8	3,233	3,141	-92	-2.8	1.16	1.15	
Res Hmstd: Ex-Hi Val	417,400	410,000	-1.8	5,044	4,909	-135	-2.7	1.21	1.2	
Apartment	300,000	297,100	-1.0	4,417	4,343	-75	-1.7	1.47	1.46	
Seas Rec: Lo Val	75,000	73,500	-2.0	858	841	-17	-2.0	1.14	1.14	
Seas Rec: Hi Val	200,000	196,000	-2.0	2,453	2,407	-46	-1.9	1.23	1.23	
Comm/Ind: Lo Val	150,000	153,200	2.1	3,781	3,865	84	2.2	2.52	2.52	
Comm/Ind: Med Val	300,000	306,500	2.2	8,745	8,915	169	1.9	2.92	2.91	
Comm/Ind: Hi Val	1,000,000	1,021,600	2.2	31,914	32,470	556	1.7	3.19	3.18	

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,071,246	4,980,832	-90,414	-1.8	67,013	62,040	-4,973	-7.4	1.32	1.25
Res Non-Hm: exis	702,144	718,204	16,060	2.3	12,098	11,657	-441	-3.6	1.72	1.62
Apartments: exis	316,665	319,560	2,895	0.9	6,171	5,839	-332	-5.4	1.95	1.83
Low-inc Apts: ex	93,382	91,908	-1,474	-1.6	1,144	1,053	-91	-7.9	1.22	1.15
Seasnl Rec: exis	46,738	45,774	-964	-2.1	885	843	-42	-4.8	1.89	1.84
Com/Ind: Lo: exi	625,811	607,447	-18,363	-2.9	19,729	18,319	-1,410	-7.1	3.15	3.02
Com/Ind Hi: exis	1,302,352	1,297,441	-4,911	-0.4	47,135	45,834	-1,301	-2.8	3.62	3.53
Publ U: Elec Gen	3,724	4,506	782	21.0	131	149	18	14.0	3.52	3.32
Publ U: Other	109,632	119,966	10,334	9.4	4,767	5,005	237	5.0	4.35	4.17
Ag HGA: Exist	20,080	19,532	-548	-2.7	280	254	-26	-9.4	1.39	1.30
Ag Hmstd Land	123,832	152,373	28,541	23.0	1,102	1,273	171	15.5	0.89	0.84
Ag Non-Hmstd	108,185	134,506	26,321	24.3	1,542	1,781	239	15.5	1.43	1.32
ResHmstd: NewCon	0	25,945	25,945	0.0	0	321	321	0.0	0.00	1.24
All other NewCon	0	80,162	80,162	0.0	0	2,399	2,399	0.0	0.00	2.99
Total	8,523,792	8,598,159	74,366	0.9	161,997	156,767	-5,231	-3.2	1.90	1.82

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	88,658	90,574	1,916	2.2	County	44.58	39.02	0.188	0.190
(-) TIF Tax Capacity	2,025	2,099	74	3.7	City/Town	77.01	77.67	0.358	0.354
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.85	13.34	23.342	22.003
(=) Taxable Tax Capacity	86,633	88,475	1,842	2.1	Special District	1.57	1.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	140.01	131.48	23.889	22.546

**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	64,400	63,300	-1.7	695	642	-53	-7.6	1.08	1.01
Res Hmstd: Avg Val	96,500	94,800	-1.8	1,182	1,083	-99	-8.4	1.22	1.14
Res Hmstd: Hi Val	128,700	126,400	-1.8	1,750	1,607	-143	-8.2	1.36	1.27
Res Hmstd: Ex-Hi Val	193,100	189,700	-1.8	2,887	2,657	-230	-8.0	1.5	1.40
Apartment	300,000	302,700	0.9	5,967	5,657	-310	-5.2	1.99	1.87
Comm/Ind: Lo Val	150,000	149,400	-0.4	4,685	4,451	-234	-5.0	3.12	2.98
Comm/Ind: Med Val	300,000	298,900	-0.4	10,811	10,271	-540	-5.0	3.60	3.44
Comm/Ind: Hi Val	1,000,000	996,200	-0.4	39,402	37,443	-1,958	-5.0	3.94	3.76

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	3,311,706	3,319,541	7,835	0.2	30,657	27,761	-2,897	-9.4	0.93	0.84
Res Non-Hm: exis	449,077	470,486	21,410	4.8	4,562	4,241	-321	-7.0	1.02	0.90
Apartments: exis	5,048	5,162	114	2.3	57	53	-5	-8.1	1.13	1.02
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	841,506	845,139	3,633	0.4	8,586	8,107	-479	-5.6	1.02	0.96
Com/Ind: Lo: exi	142,739	139,795	-2,944	-2.1	3,048	2,743	-305	-10.0	2.14	1.96
Com/Ind Hi: exis	283,188	293,057	9,869	3.5	7,303	6,894	-409	-5.6	2.58	2.35
Publ U: Elec Gen	8,612	9,778	1,166	13.5	112	118	6	5.8	1.30	1.21
Publ U: Other	564,166	609,801	45,635	8.1	14,475	14,298	-177	-1.2	2.57	2.34
Ag HGA: Exist	1,545,093	1,523,968	-21,125	-1.4	12,298	10,796	-1,502	-12.2	0.80	0.71
Ag Hmstd Land	21,588,257	27,913,324	6,325,068	29.3	83,524	89,712	6,188	7.4	0.39	0.32
Ag Non-Hmstd	11,750,257	16,451,299	4,701,042	40.0	70,950	78,273	7,324	10.3	0.60	0.48
ResHmstd: NewCon	0	30,375	30,375	0.0	0	239	239	0.0	0.00	0.79
All other NewCon	0	130,688	130,688	0.0	0	1,002	1,002	0.0	0.00	0.77
Total	40,489,646	51,742,412	11,252,766	27.8	235,572	244,238	8,665	3.7	0.58	0.47

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	335,716	436,862	101,146	30.1	County	41.06	33.22	0.135	0.136
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	8.95	6.94	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.43	9.65	24.462	23.383
(=) Taxable Tax Capacity	335,648	436,794	101,146	30.1	Special District	1.01	0.79	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	63.45	50.61	24.597	23.520

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,500	111,800	0.3	809	691	-118	-14.6	0.73	0.62
Res Hmstd: Avg Val	167,200	167,600	0.2	1,331	1,130	-201	-15.1	0.8	0.67
Res Hmstd: Hi Val	222,900	223,400	0.2	1,854	1,569	-284	-15.3	0.83	0.70
Res Hmstd: Ex-Hi Val	334,500	335,300	0.2	2,900	2,450	-450	-15.5	0.87	0.73
Apartment	300,000	306,800	2.3	3,117	2,662	-455	-14.6	1.04	0.87
Comm/Ind: Lo Val	150,000	155,200	3.5	2,973	2,782	-190	-6.4	1.98	1.79
Comm/Ind: Med Val	300,000	310,500	3.5	6,813	6,337	-476	-7.0	2.27	2.04
Comm/Ind: Hi Val	1,000,000	1,034,800	3.5	24,735	22,917	-1,818	-7.3	2.47	2.21

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	5,478,523	5,421,342	-57,181	-1.0	69,984	68,339	-1,645	-2.4	1.28	1.26
Res Non-Hm: exis	848,229	862,576	14,347	1.7	13,498	13,471	-27	-0.2	1.59	1.56
Apartments: exis	460,806	465,210	4,404	1.0	7,804	7,833	28	0.4	1.69	1.68
Low-inc Apts: ex	81,671	84,912	3,242	4.0	903	919	16	1.8	1.11	1.08
Seasn Rec: exis	61,105	65,419	4,314	7.1	868	916	47	5.4	1.42	1.40
Com/Ind: Lo: exi	486,528	478,020	-8,509	-1.7	14,674	14,141	-533	-3.6	3.02	2.96
Com/Ind Hi: exis	1,391,439	1,403,573	12,135	0.9	49,032	48,474	-558	-1.1	3.52	3.45
Publ U: Elec Gen	16,607	16,919	312	1.9	405	408	3	0.8	2.44	2.41
Publ U: Other	110,329	117,503	7,174	6.5	4,290	4,477	187	4.4	3.89	3.81
Ag HGA: Exist	11,303	10,925	-378	-3.3	160	151	-9	-5.8	1.42	1.38
Ag Hmstd Land	56,319	70,218	13,900	24.7	499	629	129	25.9	0.89	0.90
Ag Non-Hmstd	94,265	116,388	22,123	23.5	1,235	1,438	203	16.5	1.31	1.24
ResHmstd: NewCon	0	34,741	34,741	0.0	0	439	439	0.0	0.00	1.26
All other NewCon	0	78,872	78,872	0.0	0	1,832	1,832	0.0	0.00	2.32
Total	9,097,123	9,226,619	129,495	1.4	163,353	163,466	113	0.1	1.80	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,194	100,078	1,884	1.9	County	44.86	40.24	0.000	0.000
(-) TIF Tax Capacity	2,967	2,570	-398	-13.4	City/Town	64.33	64.70	0.339	0.322
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.66	17.02	20.447	23.931
(=) Taxable Tax Capacity	95,227	97,509	2,282	2.4	Special District	0.51	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.36	122.36	20.786	24.253

**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	81,600	80,700	-1.1	833	816	-17	-2.0	1.02	1.01
Res Hmstd: Avg Val	122,300	121,000	-1.1	1,487	1,452	-36	-2.4	1.22	1.2
Res Hmstd: Hi Val	163,000	161,300	-1.0	2,141	2,087	-55	-2.5	1.31	1.29
Res Hmstd: Ex-Hi Val	244,600	242,000	-1.1	3,453	3,359	-94	-2.7	1.41	1.39
Apartment	300,000	302,900	1.0	5,437	5,368	-70	-1.3	1.81	1.77
Comm/Ind: Lo Val	150,000	151,300	0.9	4,376	4,337	-39	-0.9	2.92	2.87
Comm/Ind: Med Val	300,000	302,600	0.9	10,107	9,983	-123	-1.2	3.37	3.3
Comm/Ind: Hi Val	1,000,000	1,008,700	0.9	36,849	36,331	-518	-1.4	3.68	3.60

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	2,659,824	2,632,382	-27,441	-1.0	24,052	22,187	-1,865	-7.8	0.90	0.84
Res Non-Hm: exis	376,023	387,095	11,071	2.9	3,758	3,549	-208	-5.5	1.00	0.92
Apartments: exis	5,632	5,384	-249	-4.4	68	60	-8	-12.0	1.21	1.11
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	266,597	266,974	377	0.1	2,262	2,154	-109	-4.8	0.85	0.81
Com/Ind: Lo: exi	81,215	81,764	548	0.7	1,716	1,636	-80	-4.7	2.11	2.00
Com/Ind Hi: exis	191,998	194,453	2,456	1.3	4,867	4,687	-180	-3.7	2.53	2.41
Publ U: Elec Gen	23,566	25,669	2,103	8.9	318	298	-20	-6.4	1.35	1.16
Publ U: Other	288,334	315,081	26,747	9.3	7,778	7,939	161	2.1	2.70	2.52
Ag HGA: Exist	1,059,902	1,030,548	-29,354	-2.8	8,963	7,877	-1,086	-12.1	0.85	0.76
Ag Hmstd Land	10,698,961	13,770,462	3,071,501	28.7	46,752	53,748	6,996	15.0	0.44	0.39
Ag Non-Hmstd	5,382,687	7,691,845	2,309,158	42.9	37,000	44,123	7,123	19.3	0.69	0.57
ResHmstd: NewCon	0	20,285	20,285	0.0	0	164	164	0.0	0.00	0.81
All other NewCon	0	54,637	54,637	0.0	0	348	348	0.0	0.00	0.64
Total	21,034,740	26,476,579	5,441,839	25.9	137,535	148,771	11,236	8.2	0.65	0.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	174,212	222,205	47,993	27.5	County	45.30	39.24	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	10.10	8.14	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.86	12.59	22.714	22.694
(=) Taxable Tax Capacity	174,212	222,205	47,993	27.5	Special District	0.44	0.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.71	60.24	22.714	22.694

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	126,400	125,100	-1,300	-1.0	998	881	-117	-11.7	0.79	0.70
Res Hmstd: Avg Val	189,600	187,600	-2,000	-1.1	1,629	1,433	-195	-12.0	0.86	0.76
Res Hmstd: Hi Val	252,700	250,100	-2,600	-1.0	2,258	1,986	-273	-12.1	0.89	0.79
Res Hmstd: Ex-Hi Val	379,200	375,300	-3,900	-1.0	3,521	3,092	-429	-12.2	0.93	0.82
Apartment	300,000	286,800	-13,200	-4.4	3,333	2,811	-522	-15.7	1.11	0.98
Comm/Ind: Lo Val	150,000	151,900	1,900	1.3	3,108	2,915	-193	-6.2	2.07	1.92
Comm/Ind: Med Val	300,000	303,800	3,800	1.3	7,137	6,672	-465	-6.5	2.38	2.2
Comm/Ind: Hi Val	1,000,000	1,012,800	12,800	1.3	25,944	24,210	-1,734	-6.7	2.59	2.39

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	7,425,222	7,404,193	-21,029	-0.3	93,258	89,799	-3,459	-3.7	1.26	1.21
Res Non-Hm: exis	1,216,076	1,189,270	-26,806	-2.2	17,862	16,854	-1,008	-5.6	1.47	1.42
Apartments: exis	433,094	434,901	1,807	0.4	7,629	7,439	-189	-2.5	1.76	1.71
Low-inc Apts: ex	95,009	91,158	-3,851	-4.1	1,035	964	-71	-6.9	1.09	1.06
Seasnl Rec: exis	11,031	9,961	-1,070	-9.7	192	166	-25	-13.1	1.74	1.67
Com/Ind: Lo: exi	333,392	321,243	-12,149	-3.6	9,539	8,974	-566	-5.9	2.86	2.79
Com/Ind Hi: exis	1,894,418	1,994,532	100,114	5.3	71,264	73,528	2,264	3.2	3.76	3.69
Publ U: Elec Gen	3,274	3,361	87	2.7	70	67	-2	-3.0	2.12	2.01
Publ U: Other	80,338	83,163	2,825	3.5	2,903	2,929	26	0.9	3.61	3.52
Ag HGA: Exist	344,490	341,009	-3,481	-1.0	3,726	3,406	-320	-8.6	1.08	1.00
Ag Hmstd Land	912,872	1,174,067	261,194	28.6	5,029	6,198	1,169	23.2	0.55	0.53
Ag Non-Hmstd	412,903	529,004	116,101	28.1	4,371	5,207	836	19.1	1.06	0.98
ResHmstd: NewCon	0	79,596	79,596	0.0	0	987	987	0.0	0.00	1.24
All other NewCon	0	80,339	80,339	0.0	0	1,752	1,752	0.0	0.00	2.18
Total	13,162,119	13,735,796	573,677	4.4	216,877	218,271	1,393	0.6	1.65	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	142,528	148,511	5,982	4.2	County	58.50	56.68	0.000	0.000
(-) TIF Tax Capacity	2,503	2,247	-256	-10.2	City/Town	43.62	41.88	0.125	0.241
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.49	23.28	12.558	10.788
(=) Taxable Tax Capacity	140,025	146,263	6,238	4.5	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	125.60	121.84	12.682	11.030

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	125,600	125,200	-400	-0.3	1,411	1,347	-64	-4.5	1.12	1.08
Res Hmstd: Avg Val	188,200	187,700	-500	-0.3	2,348	2,246	-101	-4.3	1.25	1.2
Res Hmstd: Hi Val	250,900	250,200	-700	-0.3	3,285	3,145	-140	-4.3	1.31	1.26
Res Hmstd: Ex-Hi Val	376,500	375,400	-1,100	-0.3	5,164	4,946	-218	-4.2	1.37	1.32
Apartment	300,000	301,300	1,300	0.4	5,091	4,921	-169	-3.3	1.7	1.63
Comm/Ind: Lo Val	150,000	157,900	7,900	5.3	4,192	4,362	170	4.1	2.79	2.76
Comm/Ind: Med Val	300,000	315,900	15,900	5.3	9,719	10,033	314	3.2	3.24	3.18
Comm/Ind: Hi Val	1,000,000	1,052,800	52,800	5.3	35,508	36,480	972	2.7	3.55	3.47

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	9,069,096	8,925,885	-143,211	-1.6	118,137	113,535	-4,601	-3.9	1.30	1.27
Res Non-Hm: exis	1,311,184	1,317,576	6,391	0.5	21,386	20,942	-444	-2.1	1.63	1.59
Apartments: exis	515,214	523,946	8,732	1.7	9,382	9,352	-30	-0.3	1.82	1.78
Low-inc Apts: ex	135,440	134,399	-1,041	-0.8	1,587	1,539	-47	-3.0	1.17	1.15
Seasnl Rec: exis	102,097	101,406	-691	-0.7	1,671	1,656	-14	-0.9	1.64	1.63
Com/Ind: Lo: exi	774,049	764,365	-9,684	-1.3	23,259	22,446	-814	-3.5	3.00	2.94
Com/Ind Hi: exis	1,715,246	1,729,277	14,031	0.8	63,538	62,210	-1,328	-2.1	3.70	3.60
Publ U: Elec Gen	411,701	399,895	-11,807	-2.9	10,892	10,828	-64	-0.6	2.65	2.71
Publ U: Other	304,865	310,857	5,992	2.0	11,713	11,858	145	1.2	3.84	3.81
Ag HGA: Exist	34,543	33,921	-622	-1.8	425	403	-23	-5.3	1.23	1.19
Ag Hmstd Land	129,783	161,592	31,809	24.5	875	1,106	231	26.4	0.67	0.68
Ag Non-Hmstd	118,053	132,803	14,750	12.5	1,479	1,595	116	7.8	1.25	1.20
ResHmstd: NewCon	0	35,353	35,353	0.0	0	457	457	0.0	0.00	1.29
All other NewCon	0	56,574	56,574	0.0	0	1,494	1,494	0.0	0.00	2.64
Total	14,621,272	14,627,848	6,576	0.0	264,343	259,420	-4,923	-1.9	1.81	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	157,624	157,824	200	0.1	County	47.00	43.84	0.000	0.000
(-) TIF Tax Capacity	4,471	2,197	-2,275	-50.9	City/Town	60.18	60.60	0.193	0.170
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.31	21.16	21.096	21.763
(=) Taxable Tax Capacity	153,152	155,627	2,475	1.6	Special District	2.01	2.01	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	131.50	127.61	21.288	21.933

**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	87,300	85,900	-1.6	947	908	-39	-4.2	1.09	1.06
Res Hmstd: Avg Val	130,900	128,800	-1.6	1,665	1,599	-66	-4.0	1.27	1.24
Res Hmstd: Hi Val	174,500	171,700	-1.6	2,383	2,290	-93	-3.9	1.37	1.33
Res Hmstd: Ex-Hi Val	261,800	257,700	-1.6	3,820	3,674	-146	-3.8	1.46	1.43
Apartment	300,000	305,100	1.7	5,570	5,536	-34	-0.6	1.86	1.81
Comm/Ind: Lo Val	150,000	151,200	0.8	4,454	4,418	-36	-0.8	2.97	2.92
Comm/Ind: Med Val	300,000	302,500	0.8	10,286	10,187	-99	-1.0	3.43	3.37
Comm/Ind: Hi Val	1,000,000	1,008,200	0.8	37,503	37,097	-406	-1.1	3.75	3.68

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	4,361,873	4,320,022	-41,851	-1.0	42,780	40,451	-2,329	-5.4	0.98	0.94
Res Non-Hm: exis	667,860	665,396	-2,465	-0.4	7,181	6,782	-399	-5.6	1.08	1.02
Apartments: exis	4,726	3,889	-837	-17.7	61	46	-15	-23.9	1.28	1.19
Low-inc Apts: ex	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasnl Rec: exis	230,471	230,312	-159	-0.1	2,243	2,192	-51	-2.3	0.97	0.95
Com/Ind: Lo: exi	111,598	111,928	331	0.3	2,542	2,431	-111	-4.4	2.28	2.17
Com/Ind Hi: exis	131,691	140,043	8,352	6.3	3,843	3,903	60	1.6	2.92	2.79
Publ U: Elec Gen	29	30	1	4.9	1	1	0	-13.4	2.38	1.97
Publ U: Other	361,760	376,588	14,829	4.1	10,670	10,399	-271	-2.5	2.95	2.76
Ag HGA: Exist	1,689,936	1,666,577	-23,359	-1.4	15,514	14,331	-1,184	-7.6	0.92	0.86
Ag Hmstd Land	10,211,730	12,809,004	2,597,274	25.4	49,259	57,683	8,424	17.1	0.48	0.45
Ag Non-Hmstd	4,300,835	5,740,888	1,440,054	33.5	35,261	41,338	6,077	17.2	0.82	0.72
ResHmstd: NewCon	0	26,724	26,724	0.0	0	242	242	0.0	0.00	0.91
All other NewCon	0	50,639	50,639	0.0	0	382	382	0.0	0.00	0.75
Total	22,072,509	26,142,041	4,069,532	18.4	169,355	180,182	10,827	6.4	0.77	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	179,979	213,460	33,481	18.6	County	48.61	44.47	0.000	0.000
(-) TIF Tax Capacity	7	10	3	49.8	City/Town	13.81	11.84	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.05	18.77	20.294	20.659
(=) Taxable Tax Capacity	179,972	213,450	33,478	18.6	Special District	0.56	0.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	84.02	75.63	20.294	20.659

**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	130,600	129,300	-1.0	1,148	1,051	-97	-8.4	0.88	0.81
Res Hmstd: Avg Val	195,800	193,900	-1.0	1,878	1,717	-160	-8.5	0.96	0.89
Res Hmstd: Hi Val	261,000	258,500	-1.0	2,607	2,383	-224	-8.6	1	0.92
Res Hmstd: Ex-Hi Val	391,700	387,900	-1.0	4,069	3,717	-352	-8.7	1.04	0.96
Apartment	300,000	246,900	-17.7	3,760	2,844	-916	-24.4	1.25	1.15
Comm/Ind: Lo Val	150,000	159,500	6.3	3,371	3,446	75	2.2	2.25	2.16
Comm/Ind: Med Val	300,000	319,000	6.3	7,764	7,849	86	1.1	2.59	2.46
Comm/Ind: Hi Val	1,000,000	1,063,400	6.3	28,265	28,402	137	0.5	2.83	2.67

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,795,486	16,399,755	-395,731	-2.4	227,295	214,570	-12,725	-5.6	1.35	1.31
Res Non-Hm: exis	1,973,304	2,023,867	50,563	2.6	31,432	31,205	-226	-0.7	1.59	1.54
Apartments: exis	725,170	725,349	179	0.0	14,115	13,542	-573	-4.1	1.95	1.87
Low-inc Apts: ex	142,794	133,574	-9,221	-6.5	1,703	1,530	-173	-10.1	1.19	1.15
Seasnl Rec: exis	65,030	59,017	-6,013	-9.2	1,128	1,038	-91	-8.0	1.73	1.76
Com/Ind: Lo: exi	477,371	470,493	-6,878	-1.4	14,906	14,690	-216	-1.4	3.12	3.12
Com/Ind Hi: exis	3,123,049	2,999,673	-123,375	-4.0	127,792	122,647	-5,145	-4.0	4.09	4.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	277,404	269,917	-7,487	-2.7	11,181	10,932	-250	-2.2	4.03	4.05
Ag HGA: Exist	93,252	92,239	-1,012	-1.1	1,160	1,152	-8	-0.7	1.24	1.25
Ag Hmstd Land	111,243	108,856	-2,387	-2.1	566	560	-7	-1.2	0.51	0.51
Ag Non-Hmstd	109,010	124,065	15,055	13.8	1,342	1,546	204	15.2	1.23	1.25
ResHmstd: NewCon	0	143,611	143,611	0.0	0	1,871	1,871	0.0	0.00	1.30
All other NewCon	0	79,434	79,434	0.0	0	1,807	1,807	0.0	0.00	2.27
Total	23,893,113	23,629,849	-263,264	-1.1	432,620	417,089	-15,531	-3.6	1.81	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	257,260	253,408	-3,852	-1.5	County	44.54	43.84	0.000	0.000
(-) TIF Tax Capacity	8,228	6,174	-2,054	-25.0	City/Town	45.04	45.32	0.409	0.416
(-) FD Contrib Tax Cap	30,064	27,078	-2,986	-9.9	School District	32.30	32.55	22.999	18.654
(=) Taxable Tax Capacity	218,968	220,156	1,189	0.5	Special District	6.54	6.58	0.000	0.000
FD Distrib Tax Cap	50,429	51,318	889	1.8	Total	128.40	128.29	23.407	19.070

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	118,200	115,400	-2,800	-2.4	1,453	1,356	-97	-6.7	1.23	1.18
Res Hmstd: Avg Val	177,300	173,100	-4,200	-2.4	2,418	2,273	-145	-6.0	1.36	1.31
Res Hmstd: Hi Val	236,300	230,700	-5,600	-2.4	3,382	3,188	-194	-5.7	1.43	1.38
Res Hmstd: Ex-Hi Val	354,600	346,200	-8,400	-2.4	5,315	5,024	-291	-5.5	1.5	1.45
Apartment	300,000	300,100	100	0.0	5,517	5,385	-132	-2.4	1.84	1.79
Comm/Ind: Lo Val	150,000	144,100	-5,900	-3.9	4,416	4,174	-242	-5.5	2.94	2.9
Comm/Ind: Med Val	300,000	288,100	-11,900	-4.0	10,187	9,590	-597	-5.9	3.4	3.33
Comm/Ind: Hi Val	1,000,000	960,500	-39,500	-4.0	37,119	35,130	-1,989	-5.4	3.71	3.66

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,678,271	17,005,228	326,958	2.0	204,792	211,401	6,609	3.2	1.23	1.24
Res Non-Hm: exis	2,024,565	2,182,613	158,049	7.8	27,100	29,469	2,369	8.7	1.34	1.35
Apartments: exis	584,751	612,628	27,878	4.8	9,830	10,297	467	4.8	1.68	1.68
Low-inc Apts: ex	134,710	135,109	399	0.3	1,371	1,383	12	0.9	1.02	1.02
Seasnl Rec: exis	146,540	140,844	-5,696	-3.9	1,831	1,786	-45	-2.4	1.25	1.27
Com/Ind: Lo: exi	299,582	297,615	-1,967	-0.7	8,722	8,836	114	1.3	2.91	2.97
Com/Ind Hi: exis	2,596,119	2,560,746	-35,373	-1.4	99,699	99,911	212	0.2	3.84	3.90
Publ U: Elec Gen	174,836	170,180	-4,657	-2.7	4,779	4,998	219	4.6	2.73	2.94
Publ U: Other	271,245	277,626	6,381	2.4	10,370	10,823	454	4.4	3.82	3.90
Ag HGA: Exist	133,724	132,471	-1,253	-0.9	1,421	1,415	-6	-0.4	1.06	1.07
Ag Hmstd Land	218,165	248,993	30,828	14.1	878	1,040	162	18.5	0.40	0.42
Ag Non-Hmstd	381,501	385,768	4,267	1.1	3,803	3,801	-2	-0.1	1.00	0.99
ResHmstd: NewCon	0	153,802	153,802	0.0	0	1,943	1,943	0.0	0.00	1.26
All other NewCon	0	82,942	82,942	0.0	0	1,591	1,591	0.0	0.00	1.92
Total	23,644,008	24,386,566	742,557	3.1	374,595	388,694	14,099	3.8	1.58	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	258,629	266,316	7,688	3.0	County	33.84	32.43	0.191	0.448
(-) TIF Tax Capacity	5,345	3,855	-1,489	-27.9	City/Town	38.60	38.07	0.731	0.715
(-) FD Contrib Tax Cap	24,707	23,649	-1,058	-4.3	School District	31.12	32.10	19.155	21.300
(=) Taxable Tax Capacity	228,577	238,813	10,235	4.5	Special District	6.68	6.49	0.000	0.000
FD Distrib Tax Cap	27,586	27,195	-391	-1.4	Total	110.24	109.08	20.078	22.463

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	155,700	158,800	3,100	2.0	1,773	1,839	66	3.7	1.14	1.16
Res Hmstd: Avg Val	233,500	238,100	4,600	2.0	2,864	2,960	96	3.3	1.23	1.24
Res Hmstd: Hi Val	311,200	317,300	6,100	2.0	3,954	4,079	126	3.2	1.27	1.29
Res Hmstd: Ex-Hi Val	466,900	476,100	9,200	2.0	6,085	6,263	178	2.9	1.30	1.32
Apartment	300,000	314,300	14,300	4.8	4,736	4,992	255	5.4	1.58	1.59
Comm/Ind: Lo Val	150,000	148,000	-2,000	-1.3	3,957	3,910	-47	-1.2	2.64	2.64
Comm/Ind: Med Val	300,000	295,900	-4,100	-1.4	9,134	8,994	-140	-1.5	3.04	3.04
Comm/Ind: Hi Val	1,000,000	986,400	-13,600	-1.4	33,290	32,803	-487	-1.5	3.33	3.33

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	23,514,034	23,865,739	351,706	1.5	301,213	305,152	3,939	1.3	1.28	1.28
Res Non-Hm: exis	2,441,650	2,567,078	125,427	5.1	35,440	36,802	1,362	3.8	1.45	1.43
Apartments: exis	1,665,920	1,700,779	34,858	2.1	27,989	28,361	373	1.3	1.68	1.67
Low-inc Apts: ex	130,541	129,841	-700	-0.5	1,419	1,389	-29	-2.1	1.09	1.07
Seasnl Rec: exis	42,784	41,679	-1,105	-2.6	716	692	-24	-3.3	1.67	1.66
Com/Ind: Lo: exi	520,927	517,067	-3,861	-0.7	15,508	15,567	59	0.4	2.98	3.01
Com/Ind Hi: exis	5,348,941	5,296,808	-52,133	-1.0	205,916	206,458	542	0.3	3.85	3.90
Publ U: Elec Gen	95,529	95,755	225	0.2	2,705	2,746	41	1.5	2.83	2.87
Publ U: Other	568,719	590,693	21,974	3.9	21,957	23,036	1,078	4.9	3.86	3.90
Ag HGA: Exist	175,943	176,505	563	0.3	1,898	1,853	-45	-2.4	1.08	1.05
Ag Hmstd Land	763,933	949,496	185,564	24.3	4,114	5,038	924	22.5	0.54	0.53
Ag Non-Hmstd	354,033	426,204	72,172	20.4	3,619	4,185	567	15.7	1.02	0.98
ResHmstd: NewCon	0	158,270	158,270	0.0	0	2,049	2,049	0.0	0.00	1.29
All other NewCon	0	140,972	140,972	0.0	0	3,367	3,367	0.0	0.00	2.39
Total	35,622,955	36,656,885	1,033,931	2.9	622,492	636,696	14,203	2.3	1.75	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	400,333	411,274	10,941	2.7	County	33.28	31.73	0.000	0.000
(-) TIF Tax Capacity	11,117	9,409	-1,708	-15.4	City/Town	45.26	44.69	0.781	0.750
(-) FD Contrib Tax Cap	49,201	48,429	-772	-1.6	School District	29.75	29.67	22.576	23.931
(=) Taxable Tax Capacity	340,014	353,436	13,421	3.9	Special District	5.70	5.36	0.000	0.000
FD Distrib Tax Cap	51,193	49,286	-1,907	-3.7	Total	113.99	111.45	23.357	24.681

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	138,500	140,600	1.5	1,620	1,640	20	1.2	1.17	1.17
Res Hmstd: Avg Val	207,600	210,700	1.5	2,640	2,664	25	0.9	1.27	1.26
Res Hmstd: Hi Val	276,700	280,800	1.5	3,660	3,689	29	0.8	1.32	1.31
Res Hmstd: Ex-Hi Val	415,200	421,400	1.5	5,703	5,736	34	0.6	1.37	1.36
Apartment	300,000	306,300	2.1	4,975	5,023	48	1.0	1.66	1.64
Comm/Ind: Lo Val	150,000	148,500	-1.0	4,091	4,009	-82	-2.0	2.73	2.7
Comm/Ind: Med Val	300,000	297,100	-1.0	9,429	9,224	-205	-2.2	3.14	3.10
Comm/Ind: Hi Val	1,000,000	990,300	-1.0	34,340	33,607	-733	-2.1	3.43	3.39

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	15,352,301	15,594,631	242,330	1.6	210,133	209,233	-900	-0.4	1.37	1.34
Res Non-Hm: exis	2,107,986	2,197,590	89,604	4.3	31,931	32,327	396	1.2	1.51	1.47
Apartments: exis	391,421	402,373	10,952	2.8	7,130	7,087	-43	-0.6	1.82	1.76
Low-inc Apts: ex	95,687	94,013	-1,673	-1.7	1,101	1,047	-54	-4.9	1.15	1.11
Seasnl Rec: exis	73,426	76,573	3,147	4.3	1,064	1,107	43	4.1	1.45	1.45
Com/Ind: Lo: exi	375,966	368,700	-7,266	-1.9	11,515	11,303	-212	-1.8	3.06	3.07
Com/Ind Hi: exis	2,285,621	2,317,125	31,505	1.4	91,518	92,636	1,119	1.2	4.00	4.00
Publ U: Elec Gen	19,505	19,564	59	0.3	546	545	-1	-0.1	2.80	2.79
Publ U: Other	234,344	248,209	13,866	5.9	9,052	9,592	541	6.0	3.86	3.86
Ag HGA: Exist	340,769	334,652	-6,117	-1.8	3,625	3,453	-172	-4.7	1.06	1.03
Ag Hmstd Land	1,085,898	1,251,211	165,313	15.2	5,456	6,222	767	14.1	0.50	0.50
Ag Non-Hmstd	482,563	550,157	67,595	14.0	5,204	5,711	507	9.7	1.08	1.04
ResHmstd: NewCon	0	215,173	215,173	0.0	0	2,966	2,966	0.0	0.00	1.38
All other NewCon	0	145,091	145,091	0.0	0	3,605	3,605	0.0	0.00	2.48
Total	22,845,486	23,815,064	969,578	4.2	378,272	386,834	8,562	2.3	1.66	1.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	243,830	254,210	10,381	4.3	County	42.88	41.96	0.000	0.000
(-) TIF Tax Capacity	6,168	6,358	190	3.1	City/Town	36.38	36.15	1.000	0.978
(-) FD Contrib Tax Cap	21,222	21,471	249	1.2	School District	36.91	35.54	20.176	19.310
(=) Taxable Tax Capacity	216,439	226,381	9,942	4.6	Special District	5.88	5.54	0.000	0.000
FD Distrib Tax Cap	24,384	23,941	-443	-1.8	Total	122.05	119.19	21.176	20.288

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	164,500	167,100	1.6	2,082	2,066	-16	-0.8	1.27	1.24
Res Hmstd: Avg Val	246,600	250,500	1.6	3,348	3,319	-30	-0.9	1.36	1.32
Res Hmstd: Hi Val	328,700	333,900	1.6	4,614	4,571	-43	-0.9	1.40	1.37
Res Hmstd: Ex-Hi Val	493,100	500,900	1.6	7,062	6,989	-73	-1.0	1.43	1.4
Apartment	300,000	308,400	2.8	5,212	5,220	8	0.2	1.74	1.69
Comm/Ind: Lo Val	150,000	152,100	1.4	4,240	4,234	-5	-0.1	2.83	2.78
Comm/Ind: Med Val	300,000	304,100	1.4	9,787	9,749	-37	-0.4	3.26	3.21
Comm/Ind: Hi Val	1,000,000	1,013,800	1.4	35,673	35,500	-173	-0.5	3.57	3.50

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	14,841,732	14,596,560	-245,172	-1.7	227,386	228,287	900	0.4	1.53	1.56
Res Non-Hm: exis	1,493,609	1,582,480	88,871	6.0	26,463	28,510	2,047	7.7	1.77	1.80
Apartments: exis	958,599	934,277	-24,322	-2.5	20,751	20,736	-14	-0.1	2.16	2.22
Low-inc Apts: ex	123,608	120,925	-2,683	-2.2	1,637	1,634	-4	-0.2	1.32	1.35
Seasnl Rec: exis	13,613	13,153	-460	-3.4	311	305	-6	-2.1	2.29	2.32
Com/Ind: Lo: exi	340,751	338,110	-2,641	-0.8	11,213	11,424	211	1.9	3.29	3.38
Com/Ind Hi: exis	3,813,412	3,745,243	-68,169	-1.8	163,062	164,432	1,370	0.8	4.28	4.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	254,875	259,666	4,791	1.9	10,804	11,286	482	4.5	4.24	4.35
Ag HGA: Exist	57,114	52,314	-4,800	-8.4	856	788	-67	-7.9	1.50	1.51
Ag Hmstd Land	120,553	138,692	18,139	15.0	776	967	191	24.6	0.64	0.70
Ag Non-Hmstd	216,567	190,989	-25,578	-11.8	3,099	2,777	-322	-10.4	1.43	1.45
ResHmstd: NewCon	0	113,511	113,511	0.0	0	1,777	1,777	0.0	0.00	1.57
All other NewCon	0	98,668	98,668	0.0	0	3,651	3,651	0.0	0.00	3.70
Total	22,234,431	22,184,586	-49,845	-0.2	466,358	476,574	10,216	2.2	2.10	2.15

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,871	250,296	-575	-0.2	County	49.25	49.87	0.000	0.000
(-) TIF Tax Capacity	6,461	6,322	-139	-2.2	City/Town	51.56	52.13	1.045	0.732
(-) FD Contrib Tax Cap	32,731	31,490	-1,241	-3.8	School District	31.49	30.88	25.588	28.797
(=) Taxable Tax Capacity	211,678	212,484	806	0.4	Special District	10.70	10.99	0.000	0.000
FD Distrib Tax Cap	43,649	42,884	-765	-1.8	Total	143.00	143.86	26.633	29.529

**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	124,600	122,500	-1.7	1,741	1,747	5	0.3	1.4	1.43
Res Hmstd: Avg Val	186,900	183,800	-1.7	2,878	2,889	11	0.4	1.54	1.57
Res Hmstd: Hi Val	249,100	245,000	-1.6	4,014	4,029	16	0.4	1.61	1.64
Res Hmstd: Ex-Hi Val	373,700	367,500	-1.7	6,287	6,312	25	0.4	1.68	1.72
Apartment	300,000	292,400	-2.5	6,161	6,121	-40	-0.6	2.05	2.09
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,793	4,764	-28	-0.6	3.2	3.23
Comm/Ind: Med Val	300,000	294,600	-1.8	11,050	10,945	-105	-0.9	3.68	3.72
Comm/Ind: Hi Val	1,000,000	982,100	-1.8	40,251	39,918	-333	-0.8	4.03	4.06

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	18,448,047	18,017,974	-430,073	-2.3	267,322	270,160	2,838	1.1	1.45	1.50
Res Non-Hm: exis	2,133,024	2,179,235	46,211	2.2	33,559	35,569	2,010	6.0	1.57	1.63
Apartments: exis	2,079,858	2,150,337	70,479	3.4	39,284	42,257	2,973	7.6	1.89	1.97
Low-inc Apts: ex	164,467	165,757	1,290	0.8	1,920	2,018	99	5.2	1.17	1.22
Seasnl Rec: exis	4,685	4,526	-159	-3.4	86	89	3	3.9	1.83	1.97
Com/Ind: Lo: exi	389,580	393,425	3,845	1.0	12,143	12,734	591	4.9	3.12	3.24
Com/Ind Hi: exis	7,546,103	7,529,058	-17,045	-0.2	306,320	316,811	10,491	3.4	4.06	4.21
Publ U: Elec Gen	0	222	222	0.0	0	7	7	0.0	0.00	3.38
Publ U: Other	197,573	197,830	257	0.1	8,052	8,368	316	3.9	4.08	4.23
Ag HGA: Exist	155	151	-4	-2.6	2	2	0	0.8	1.33	1.38
Ag Hmstd Land	60	130	70	115.6	0	1	0	156.5	0.37	0.44
Ag Non-Hmstd	247	312	66	26.5	3	4	1	32.4	1.34	1.40
ResHmstd: NewCon	0	101,070	101,070	0.0	0	1,488	1,488	0.0	0.00	1.47
All other NewCon	0	187,351	187,351	0.0	0	5,455	5,455	0.0	0.00	2.91
Total	30,963,799	30,927,377	-36,421	-0.1	668,691	694,963	26,272	3.9	2.16	2.25

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	386,108	386,858	750	0.2	County	49.25	49.87	0.000	0.000
(-) TIF Tax Capacity	27,643	29,715	2,072	7.5	City/Town	43.06	45.06	0.199	0.203
(-) FD Contrib Tax Cap	55,896	59,507	3,611	6.5	School District	27.42	27.94	19.751	22.007
(=) Taxable Tax Capacity	302,569	297,636	-4,933	-1.6	Special District	12.31	12.66	0.000	0.000
FD Distrib Tax Cap	25,719	24,432	-1,287	-5.0	Total	132.05	135.53	19.951	22.211

**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	167,300	163,400	-2.3	2,250	2,272	22	1.0	1.34	1.39
Res Hmstd: Avg Val	250,800	245,000	-2.3	3,619	3,659	40	1.1	1.44	1.49
Res Hmstd: Hi Val	334,300	326,500	-2.3	4,987	5,044	57	1.1	1.49	1.54
Res Hmstd: Ex-Hi Val	501,600	489,900	-2.3	7,630	7,728	98	1.3	1.52	1.58
Apartment	300,000	310,200	3.4	5,551	5,944	394	7.1	1.85	1.92
Comm/Ind: Lo Val	150,000	149,700	-0.2	4,446	4,546	99	2.2	2.96	3.04
Comm/Ind: Med Val	300,000	299,300	-0.2	10,275	10,489	213	2.1	3.43	3.50
Comm/Ind: Hi Val	1,000,000	997,700	-0.2	37,476	38,247	771	2.1	3.75	3.83

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	24,726,782	24,382,664	-344,118	-1.4	341,415	344,151	2,735	0.8	1.38	1.41
Res Non-Hm: exis	3,895,531	4,010,266	114,736	2.9	56,921	59,867	2,947	5.2	1.46	1.49
Apartments: exis	1,652,190	1,738,997	86,807	5.3	28,670	30,765	2,095	7.3	1.74	1.77
Low-inc Apts: ex	115,160	127,016	11,856	10.3	1,234	1,382	148	12.0	1.07	1.09
Seasnl Rec: exis	137,034	122,616	-14,418	-10.5	2,046	1,860	-186	-9.1	1.49	1.52
Com/Ind: Lo: exi	362,623	359,884	-2,738	-0.8	10,825	11,022	197	1.8	2.99	3.06
Com/Ind Hi: exis	5,985,342	5,951,252	-34,090	-0.6	234,319	238,810	4,491	1.9	3.91	4.01
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	249,380	259,059	9,680	3.9	9,706	10,337	631	6.5	3.89	3.99
Ag HGA: Exist	57,091	53,360	-3,731	-6.5	746	720	-26	-3.4	1.31	1.35
Ag Hmstd Land	77,804	88,504	10,701	13.8	393	474	81	20.6	0.50	0.54
Ag Non-Hmstd	200,432	198,141	-2,291	-1.1	2,237	2,257	20	0.9	1.12	1.14
ResHmstd: NewCon	0	198,483	198,483	0.0	0	2,783	2,783	0.0	0.00	1.40
All other NewCon	0	206,260	206,260	0.0	0	5,756	5,756	0.0	0.00	2.79
Total	37,459,367	37,696,503	237,135	0.6	688,512	710,184	21,672	3.1	1.84	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	445,898	449,124	3,225	0.7	County	49.25	49.87	0.000	0.000
(-) TIF Tax Capacity	7,221	7,515	294	4.1	City/Town	31.41	31.92	0.820	0.761
(-) FD Contrib Tax Cap	48,889	48,957	69	0.1	School District	26.25	26.14	19.387	21.363
(=) Taxable Tax Capacity	389,789	392,651	2,862	0.7	Special District	11.52	11.73	0.000	0.000
FD Distrib Tax Cap	18,549	17,822	-728	-3.9	Total	118.44	119.65	20.207	22.124

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	226,100	223,000	-1.4	2,935	2,956	22	0.7	1.3	1.33
Res Hmstd: Avg Val	339,000	334,300	-1.4	4,620	4,654	34	0.7	1.36	1.39
Res Hmstd: Hi Val	451,900	445,600	-1.4	6,265	6,318	52	0.8	1.39	1.42
Res Hmstd: Ex-Hi Val	678,000	668,600	-1.4	9,927	9,984	57	0.6	1.46	1.49
Apartment	300,000	315,800	5.3	5,048	5,422	375	7.4	1.68	1.72
Comm/Ind: Lo Val	150,000	149,100	-0.6	4,144	4,171	27	0.7	2.76	2.8
Comm/Ind: Med Val	300,000	298,300	-0.6	9,568	9,618	50	0.5	3.19	3.22
Comm/Ind: Hi Val	1,000,000	994,300	-0.6	34,880	35,064	184	0.5	3.49	3.53

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	12,982,806	12,933,248	-49,558	-0.4	192,951	192,440	-511	-0.3	1.49	1.49
Res Non-Hm: exis	1,440,967	1,532,635	91,668	6.4	24,200	25,680	1,480	6.1	1.68	1.68
Apartments: exis	1,252,285	1,275,911	23,626	1.9	25,094	25,662	568	2.3	2.00	2.01
Low-inc Apts: ex	254,485	254,625	139	0.1	3,202	3,201	-1	0.0	1.26	1.26
Seasnl Rec: exis	14,930	14,791	-139	-0.9	272	274	2	0.6	1.82	1.85
Com/Ind: Lo: exi	340,458	339,988	-470	-0.1	10,866	11,041	174	1.6	3.19	3.25
Com/Ind Hi: exis	4,356,994	4,343,313	-13,681	-0.3	182,664	185,203	2,539	1.4	4.19	4.26
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	246,859	202,277	-44,581	-18.1	10,319	8,569	-1,750	-17.0	4.18	4.24
Ag HGA: Exist	959	853	-105	-11.0	15	13	-2	-14.4	1.55	1.49
Ag Hmstd Land	872	986	114	13.0	5	5	1	15.0	0.54	0.55
Ag Non-Hmstd	20,877	21,753	875	4.2	261	271	10	3.8	1.25	1.24
ResHmstd: NewCon	0	54,385	54,385	0.0	0	805	805	0.0	0.00	1.48
All other NewCon	0	100,067	100,067	0.0	0	2,473	2,473	0.0	0.00	2.47
Total	20,912,493	21,074,832	162,339	0.8	449,850	455,636	5,786	1.3	2.15	2.16

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	248,809	250,479	1,670	0.7	County	65.11	63.56	0.000	0.000
(-) TIF Tax Capacity	15,286	13,688	-1,598	-10.5	City/Town	35.32	35.31	1.044	1.029
(-) FD Contrib Tax Cap	34,606	34,312	-294	-0.8	School District	26.39	28.44	23.059	23.364
(=) Taxable Tax Capacity	198,917	202,478	3,562	1.8	Special District	10.76	10.39	0.000	0.000
FD Distrib Tax Cap	28,682	27,647	-1,035	-3.6	Total	137.58	137.70	24.103	24.393

**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	136,100	135,600	-499	-0.4	1,857	1,853	-3	-0.2	1.36	1.37
Res Hmstd: Avg Val	204,000	203,200	-800	-0.4	3,039	3,033	-6	-0.2	1.49	1.49
Res Hmstd: Hi Val	272,000	271,000	-1,000	-0.4	4,222	4,216	-6	-0.1	1.55	1.56
Res Hmstd: Ex-Hi Val	408,100	406,500	-1,600	-0.4	6,591	6,580	-11	-0.2	1.62	1.62
Apartment	300,000	305,700	5,700	1.9	5,882	6,008	125	2.1	1.96	1.97
Comm/Ind: Lo Val	150,000	149,500	-500	-0.3	4,633	4,621	-12	-0.3	3.09	3.09
Comm/Ind: Med Val	300,000	299,100	-900	-0.3	10,690	10,659	-30	-0.3	3.56	3.56
Comm/Ind: Hi Val	1,000,000	996,900	-3,100	-0.3	38,954	38,849	-106	-0.3	3.9	3.9

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	16,522,046	16,527,469	5,424	0.0	276,245	276,229	-16	0.0	1.67	1.67
Res Non-Hm: exis	4,972,180	4,980,169	7,989	0.2	95,010	95,119	109	0.1	1.91	1.91
Apartments: exis	2,935,425	3,014,174	78,750	2.7	64,059	65,587	1,528	2.4	2.18	2.18
Low-inc Apts: ex	398,236	455,957	57,721	14.5	5,344	6,108	763	14.3	1.34	1.34
Seasnl Rec: exis	21,153	19,160	-1,993	-9.4	489	441	-48	-9.8	2.31	2.30
Com/Ind: Lo: exi	634,721	625,693	-9,029	-1.4	21,212	21,157	-54	-0.3	3.34	3.38
Com/Ind Hi: exis	6,710,844	6,800,911	90,067	1.3	294,163	301,493	7,330	2.5	4.38	4.43
Publ U: Elec Gen	32,132	37,452	5,320	16.6	1,073	1,270	198	18.4	3.34	3.39
Publ U: Other	336,563	335,717	-846	-0.3	14,753	14,880	127	0.9	4.38	4.43
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	1,469	1,496	28	1.9	23	23	0	1.1	1.57	1.56
ResHmstd: NewCon	0	74,832	74,832	0.0	0	1,252	1,252	0.0	0.00	1.67
All other NewCon	0	281,923	281,923	0.0	0	6,978	6,978	0.0	0.00	2.48
Total	32,564,769	33,154,953	590,185	1.8	772,371	790,537	18,166	2.4	2.37	2.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	397,589	405,568	7,979	2.0	County	48.73	49.33	0.000	0.000	
(-) TIF Tax Capacity	26,242	31,130	4,888	18.6	City/Town	72.36	71.84	2.868	2.819	
(-) FD Contrib Tax Cap	47,101	49,148	2,047	4.3	School District	27.09	25.70	18.864	19.812	
(=) Taxable Tax Capacity	324,246	325,290	1,044	0.3	Special District	9.02	9.09	0.000	0.000	
FD Distrib Tax Cap	51,076	48,687	-2,389	-4.7	Total	157.20	155.97	21.731	22.631	

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	144,100	144,100	0.0	2,197	2,195	-2	-0.1	1.52	1.52
Res Hmstd: Avg Val	216,000	216,100	0.0	3,585	3,582	-3	-0.1	1.66	1.66
Res Hmstd: Hi Val	287,900	288,000	0.0	4,973	4,967	-6	-0.1	1.73	1.72
Res Hmstd: Ex-Hi Val	432,000	432,100	0.0	7,730	7,717	-12	-0.2	1.79	1.79
Apartment	300,000	308,000	2.7	6,547	6,702	155	2.4	2.18	2.18
Comm/Ind: Lo Val	150,000	152,000	1.3	5,039	5,109	70	1.4	3.36	3.36
Comm/Ind: Med Val	300,000	304,000	1.3	11,649	11,777	129	1.1	3.88	3.87
Comm/Ind: Hi Val	1,000,000	1,013,400	1.3	42,494	42,902	408	1.0	4.25	4.23

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: exist	10,108,448	9,852,802	-255,647	-2.5	165,406	156,809	-8,597	-5.2	1.64	1.59
Res Non-Hm: exis	1,948,619	2,079,495	130,876	6.7	37,625	39,146	1,521	4.0	1.93	1.88
Apartments: exis	1,852,102	1,930,552	78,450	4.2	41,183	42,063	880	2.1	2.22	2.18
Low-inc Apts: ex	419,691	432,200	12,509	3.0	5,722	5,747	24	0.4	1.36	1.33
Seasnl Rec: exis	3,256	3,286	30	0.9	83	83	-1	-0.8	2.56	2.51
Com/Ind: Lo: exi	419,386	414,732	-4,653	-1.1	14,142	13,974	-168	-1.2	3.37	3.37
Com/Ind Hi: exis	3,277,538	3,225,807	-51,731	-1.6	145,230	143,317	-1,913	-1.3	4.43	4.44
Publ U: Elec Gen	982	963	-19	-1.9	33	33	0	-1.5	3.39	3.40
Publ U: Other	257,170	250,585	-6,585	-2.6	11,391	11,126	-265	-2.3	4.43	4.44
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	2,048	765	-1,283	-62.6	33	12	-21	-62.6	1.62	1.62
ResHmstd: NewCon	0	39,132	39,132	0.0	0	623	623	0.0	0.00	1.59
All other NewCon	0	77,336	77,336	0.0	0	1,943	1,943	0.0	0.00	2.51
Total	18,289,239	18,307,653	18,414	0.1	420,850	414,876	-5,974	-1.4	2.30	2.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,993	214,295	302	0.1	County	60.36	58.92	0.000	0.000
(-) TIF Tax Capacity	20,826	20,741	-85	-0.4	City/Town	47.33	46.11	0.000	0.000
(-) FD Contrib Tax Cap	24,033	22,811	-1,223	-5.1	School District	42.18	45.44	19.547	14.926
(=) Taxable Tax Capacity	169,134	170,743	1,609	1.0	Special District	<u>12.39</u>	<u>11.89</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	47,184	47,391	207	0.4	Total	162.25	162.36	19.547	14.926

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	119,200	116,200	-2.5	1,737	1,625	-112	-6.4	1.46	1.4
Res Hmstd: Avg Val	178,700	174,200	-2.5	2,905	2,738	-167	-5.8	1.63	1.57
Res Hmstd: Hi Val	238,200	232,200	-2.5	4,074	3,851	-223	-5.5	1.71	1.66
Res Hmstd: Ex-Hi Val	357,300	348,300	-2.5	6,413	6,079	-334	-5.2	1.79	1.75
Apartment	300,000	312,700	4.2	6,671	6,813	142	2.1	2.22	2.18
Comm/Ind: Lo Val	150,000	147,600	-1.6	5,120	4,968	-152	-3.0	3.41	3.37
Comm/Ind: Med Val	300,000	295,300	-1.6	11,848	11,498	-351	-3.0	3.95	3.89
Comm/Ind: Hi Val	1,000,000	984,200	-1.6	43,249	42,073	-1,175	-2.7	4.32	4.27

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
165.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,910	108	118
166.1	Ag Hmstd HGA: <76K: Exist	1.000	5,126,923	51,269	56,393
166.2	Ag Hmstd HGA: <76K: New	1.000	15,781	158	175
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,256,052	32,561	36,382
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	9,608	96	107
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	30,241	302	339
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	89	1	1
169.1	Ag Hmstd HGA: >500K: Exist	1.250	47,920	599	689
169.2	Ag Hmstd HGA: >500K: New	1.250	144	2	2
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,207	10	3
170.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,905,215	44,526	18,255
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	26,697	133	57
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,064,667	60,323	49,594
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	33,802	169	142
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	23,977,273	119,886	89,351
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	63,022	315	236
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	16,206,032	162,060	111,915
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	41,440	414	294
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	265	1	1
176.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	836,326	4,182	1,977
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	128	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	1,095,032	5,475	5,227
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	145	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	839,986	4,200	3,807
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	78	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	159,334	1,593	1,365
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	20	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	30,529,368	305,294	226,132
183.2	Ag 2a Non-homestead: New	1.000	74,538	745	554
184.1	Ag 2b Non-homestead: Exist	1.000	7,604,495	76,045	70,362
184.2	Ag 2b Non-homestead: New	1.000	2,919	29	26
185.1	Migrant Housing <500K: Exist	1.000	837	8	10
188.1	Managed forest land (2c)	0.650	423,472	2,753	2,529
189.1	Private Airport (2d)	1.000	841	8	9
195.1	Res 1b Homestead: <50K: Exist	0.450	465,312	2,094	2,931
196.1	Res Homestead: <76K: Exist	1.000	98,241,507	982,415	1,440,226
196.2	Res Homestead: <76K: New	1.000	518,340	5,183	7,303
197.1	Res Homestead: 76K-414K: Exist	1.000	127,122,768	1,271,228	1,813,405
197.2	Res Homestead: 76K-414K: New	1.000	722,621	7,226	10,056
198.1	Res Homestead: 414K-500K: Exist	1.000	2,399,745	23,997	30,727
198.2	Res Homestead: 414K-500K: New	1.000	14,933	149	192
199.1	Res Homestead: > 500K: Exist	1.250	9,173,241	114,666	151,032
199.2	Res Homestead: > 500K: New	1.250	53,347	667	857
201.1	Res NonHmstd 1 unit: <76K: Exist	1.000	14,282,444	142,824	214,062
201.2	Res NonHmstd 1 unit: <76K: New	1.000	188,477	1,885	2,662
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	13,883,433	138,834	203,888
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	209,237	2,092	2,932
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	1,943,196	24,290	32,370
203.2	Res NonHmstd 1 unit: >500K: New	1.250	30,786	385	496
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,881,568	86,020	126,149

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Alternative: Preliminary Pay 2014: TnT Levies + new referenda

(all figures in \$000s)

205.2	Res NonHmstd 2-3 units: New	1.250	95,939	1,199	1,637
208.1	Regular apartments (4a): Exist	1.250	17,980,161	224,752	348,790
208.2	Regular apartments (4a): New	1.250	234,408	2,930	4,504
209.1	Low-income housing (4d): Exist	0.750	2,924,462	21,933	35,684
209.2	Low-income housing (4d): New	0.750	39,075	293	467
210.1	Student housing: Exist	1.000	22,279	223	348
210.2	Student housing: New	1.000	549	5	9
211.1	Manuf home park land: Exist	1.250	602,664	7,533	11,070
211.2	Manuf home park land: New	1.250	98	1	2
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,495,683	94,957	87,231
213.2	Non-comm SeasRec: <76K: New	1.000	85,728	857	790
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,994,169	129,942	130,560
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	105,301	1,053	1,054
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,197,760	14,972	13,851
215.2	Non-comm SeasRec: >500K: New	1.250	9,153	114	105
217.1	Comm SeasRec 1c: <600K: Exist	0.500	383,661	1,918	1,745
217.2	Comm SeasRec 1c: <600K: New	0.500	2,144	11	10
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	181,871	1,819	1,526
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,011	10	8
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,415	218	209
219.2	Com SeasRec 1c: >2.3M: New	1.250	83	1	1
220.1	Com SeasRec 4c: <500K: Exist	1.000	211,788	2,118	2,568
220.2	Com SeasRec 4c: <500K: New	1.000	1,064	11	13
221.1	Com SeasRec 4c: >500K: Exist	1.250	140,143	1,752	1,843
221.2	Com SeasRec 4c: >500K: New	1.250	516	6	7
222.1	Bed & Breakfast: Exist	1.250	21,298	266	315
222.2	Bed & Breakfast: New	1.250	251	3	4
223.1	Qualifying golf courses	1.250	226,966	2,837	3,410
224.1	Metro Non-profit Indoor Rec	1.250	13,828	173	302
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	33,270	499	724
226.1	Non-profit/Comm Serv - donation: Exist	1.500	65,843	988	1,666
227.1	Seasonal Restaurant on Lake: Exist	1.250	18,824	235	219
228.1	Qualifying Marina <500K: Exist	1.000	14,231	142	187
229.1	Qualifying Marina >500K: Exist	1.250	20,704	259	330
231.1	Commercial: <150K: Exist	1.500	8,462,013	126,930	253,232
231.2	Commercial: <150K: New	1.500	113,479	1,702	3,334
232.1	Commercial: >150K: Exist	2.000	44,139,685	882,794	1,775,493
232.2	Commercial: >150K: New	2.000	474,243	9,485	18,786
234.1	JOBZ Commercial: <150K: Exist	0.000	8,687	0	0
234.2	JOBZ Commercial: <150K: New	0.000	107	0	0
235.1	JOBZ Commercial: >150K: Exist	0.000	89,405	0	0
235.2	JOBZ Commercial: >150K: New	0.000	1,792	0	0
238.1	Industrial: <150K: Exist	1.500	1,352,500	20,287	41,486
238.2	Industrial: <150K: New	1.500	12,872	193	389
239.1	Industrial: >150K: Exist	2.000	13,637,914	272,758	549,904
239.2	Industrial: >150K: New	2.000	114,321	2,286	4,246
241.1	JOBZ Industrial: <150K: Exist	0.000	11,344	0	0
241.2	JOBZ Industrial: <150K: New	0.000	221	0	0
242.1	JOBZ Industrial: >150K: Exist	0.000	338,928	0	0
242.2	JOBZ Industrial: >150K: New	0.000	4,328	0	0
245.1	Publ Util: land & bldgs <150K	1.500	66,221	993	1,749
246.1	Publ Util: land & bldgs >150K	2.000	1,068,947	21,379	39,315
247.1	Publ Util: Electric Generat Mach	2.000	1,974,715	39,494	49,269
248.1	Publ Util: machinery (non-generat)	2.000	1,520,430	30,409	51,200
250.1	Railroad <150K	1.500	204,933	3,074	6,393

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Alternative: Preliminary Pay 2014: TnT Levies + new referenda

(all figures in \$000s)

251.1	Railroad >150K	2.000	1,097,081	21,942	39,832
253.1	Non-comm aircraft hangars	1.500	3,808	57	79
254.1	Mineral	2.000	2,325	46	104
255.1	Misc class 5	2.000	1,859	37	52
261.1	Personal: 3f	1.000	15,140	151	184
262.1	Non-comm aircraft hangars	1.500	78,505	1,178	1,599
263.1	Pers: It31 tools&mach excl elec gen	2.000	282,921	5,658	9,486
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,835	38	58
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	49,090	491	491
266.1	Pers: It32 NCSRR: 76K-500K	1.000	2,117	21	21
268.1	Pers: It32 struct/leased land-C/I	2.000	42,987	860	1,482
269.1	Pers: Item 33 ag real estate	1.000	43,431	434	473
271.1	Pers: It41 struct/leased land - C/I	2.000	444,460	8,889	13,269
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,207	165	241
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,457	789	1,578
277.1	Pers: It43 leased real estate - non C/I	1.500	20,472	307	527
278.1	Pers: Item 43 leased real estate - C/I	2.000	497,011	9,940	14,078
279.1	Pers: Item 44T electric util trans lines	2.000	2,156,400	43,128	80,869
280.1	Pers: Item 44D electric util distri lines	2.000	293,274	5,865	11,199
281.1	Pers: Item 45 syst/gas utils	2.000	3,290,823	65,816	110,518
282.1	Pers: Item 46 syst/water utils	2.000	66	1	3
283.1	Pers: Item 48 misc	2.000	21,656	433	570
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0
289.1	JOBZ Pers: It43 leased real est - C/I	0.000	150	0	0
318.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,929,577	0	3,824
318.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	6,047	0	11
319.1	Res Hmstd: Hmstd Market Excl Value:	0.000	28,048,626	0	55,302
319.2	Res Hmstd: Hmstd Market Excl Value:	0.000	143,041	0	287
State Total			546,798,137	5,769,291	8,507,460

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
165.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,455	106	116
166.1	Ag Hmstd HGA: <76K: Exist	1.000	5,046,809	50,468	53,485
166.2	Ag Hmstd HGA: <76K: New	1.000	14,514	145	159
167.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,227,464	32,275	34,645
167.2	Ag Hmstd HGA: 76K-414K: New	1.000	8,985	90	98
168.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	30,412	304	330
168.2	Ag Hmstd HGA: 414K-500K: New	1.000	92	1	1
169.1	Ag Hmstd HGA: >500K: Exist	1.250	44,712	559	619
169.2	Ag Hmstd HGA: >500K: New	1.250	126	2	2
170.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,492	11	2
170.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
171.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,877,882	44,389	10,018
171.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	24,012	120	34
172.1	Ag Hmstd 2a 1 & b: 115K-345K: Exist	0.500	12,342,798	61,714	52,665
172.2	Ag Hmstd 2a 1 & b: 115K-345K: New	0.500	29,726	149	134
173.1	Ag Hmstd 2a 1 & b: 345K-1.29M: Exist	0.500	31,505,744	157,529	102,906
173.2	Ag Hmstd 2a 1 & b: 345K-1.29M: New	0.500	66,021	330	224
174.1	Ag Hmstd 2a 1 & b: >1.29M: Exist	1.000	24,261,315	242,613	139,229
174.2	Ag Hmstd 2a 1 & b: >1.29M: New	1.000	46,685	467	277
175.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	331	1	1
176.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	732,877	3,664	1,420
176.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	123	1	0
177.1	Ag Hmstd 2b 1 & b: 115K-345K: Exist	0.500	999,543	4,998	5,235
177.2	Ag Hmstd 2b 1 & b: 115K-345K: New	0.500	112	1	1
178.1	Ag Hmstd 2b 1 & b: 345K-1.29M: Exist	0.500	881,625	4,408	3,897
178.2	Ag Hmstd 2b 1 & b: 345K-1.29M: New	0.500	89	0	0
179.1	Ag Hmstd 2b 1 & b: >1.29M: Exist	1.000	164,704	1,647	1,299
179.2	Ag Hmstd 2b 1 & b: >1.29M: New	1.000	17	0	0
183.1	Ag 2a Non-homestead: Exist	1.000	41,537,225	415,372	259,875
183.2	Ag 2a Non-homestead: New	1.000	80,725	807	521
184.1	Ag 2b Non-homestead: Exist	1.000	7,322,320	73,223	68,612
184.2	Ag 2b Non-homestead: New	1.000	1,929	19	19
185.1	Migrant Housing <500K: Exist	1.000	1,199	12	16
188.1	Managed forest land (2c)	0.650	439,137	2,854	2,678
189.1	Private Airport (2d)	1.000	1,027	10	11
195.1	Res 1b Homestead: <50K: Exist	0.450	471,441	2,121	3,012
196.1	Res Homestead: <76K: Exist	1.000	97,412,363	974,124	1,425,980
196.2	Res Homestead: <76K: New	1.000	657,768	6,578	9,353
197.1	Res Homestead: 76K-414K: Exist	1.000	127,996,063	1,279,961	1,822,331
197.2	Res Homestead: 76K-414K: New	1.000	960,422	9,604	13,458
198.1	Res Homestead: 414K-500K: Exist	1.000	2,445,127	24,451	31,650
198.2	Res Homestead: 414K-500K: New	1.000	20,385	204	267
199.1	Res Homestead: > 500K: Exist	1.250	9,109,782	113,872	152,427
199.2	Res Homestead: > 500K: New	1.250	70,857	886	1,172
201.1	Res NonHmstd 1 unit: <76K: Exist	1.000	15,102,272	151,023	225,097
201.2	Res NonHmstd 1 unit: <76K: New	1.000	225,556	2,256	3,190
202.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,667,670	146,677	215,550
202.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	260,143	2,601	3,672
203.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,043,359	25,542	34,693
203.2	Res NonHmstd 1 unit: >500K: New	1.250	41,337	517	678

1/13/2014	3:54 PM	Alternative: Preliminary Pay 2014: TnT Levies + new referenda	(all figures in \$000s)			
205.1	Res NonHmstd 2-3 units: Exist	1.250	6,650,392	83,130	121,686	
205.2	Res NonHmstd 2-3 units: New	1.250	104,172	1,302	1,791	
208.1	Regular apartments (4a): Exist	1.250	18,665,272	233,316	362,228	
208.2	Regular apartments (4a): New	1.250	474,874	5,936	9,339	
209.1	Low-income housing (4d): Exist	0.750	3,037,707	22,783	36,887	
209.2	Low-income housing (4d): New	0.750	66,855	501	829	
210.1	Student housing: Exist	1.000	22,330	223	347	
210.2	Student housing: New	1.000	1,057	11	16	
211.1	Manuf home park land: Exist	1.250	606,707	7,584	11,082	
211.2	Manuf home park land: New	1.250	31	0	1	
213.1	Non-comm SeasRec: <76K: Exist	1.000	9,501,091	95,011	88,667	
213.2	Non-comm SeasRec: <76K: New	1.000	82,986	830	780	
214.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	12,787,423	127,874	131,282	
214.2	Non-Comm SeasRec: 76K-500K: New	1.000	100,636	1,006	1,035	
215.1	Non-comm SeasRec: >500K: Exist	1.250	1,130,205	14,128	13,421	
215.2	Non-comm SeasRec: >500K: New	1.250	8,108	101	99	
217.1	Comm SeasRec 1c: <600K: Exist	0.500	378,001	1,890	1,782	
217.2	Comm SeasRec 1c: <600K: New	0.500	1,487	7	8	
218.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	172,461	1,725	1,542	
218.2	Com SeasRec 1c: 600K-2.3M: New	1.000	557	6	6	
219.1	Com SeasRec 1c: >2.3M: Exist	1.250	13,132	164	178	
219.2	Com SeasRec 1c: >2.3M: New	1.250	12	0	0	
220.1	Com SeasRec 4c: <500K: Exist	1.000	210,874	2,109	2,600	
220.2	Com SeasRec 4c: <500K: New	1.000	1,152	12	15	
221.1	Com SeasRec 4c: >500K: Exist	1.250	132,968	1,662	1,804	
221.2	Com SeasRec 4c: >500K: New	1.250	1,154	14	18	
222.1	Bed & Breakfast: Exist	1.250	21,701	271	325	
222.2	Bed & Breakfast: New	1.250	28	0	1	
223.1	Qualifying golf courses	1.250	220,302	2,754	3,277	
224.1	Metro Non-profit Indoor Rec	1.250	12,414	155	270	
225.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,530	488	708	
226.1	Non-profit/Comm Serv - donation: Exist	1.500	66,463	997	1,665	
227.1	Seasonal Restaurant on Lake: Exist	1.250	20,113	251	238	
228.1	Qualifying Marina <500K: Exist	1.000	15,306	153	208	
229.1	Qualifying Marina >500K: Exist	1.250	20,840	261	341	
231.1	Commercial: <150K: Exist	1.500	8,448,532	126,728	252,071	
231.2	Commercial: <150K: New	1.500	135,357	2,030	3,917	
232.1	Commercial: >150K: Exist	2.000	44,504,189	890,084	1,808,855	
232.2	Commercial: >150K: New	2.000	589,433	11,789	23,465	
234.1	JOBZ Commercial: <150K: Exist	0.000	7,780	0	0	
234.2	JOBZ Commercial: <150K: New	0.000	201	0	0	
235.1	JOBZ Commercial: >150K: Exist	0.000	98,175	0	0	
235.2	JOBZ Commercial: >150K: New	0.000	2,315	0	0	
238.1	Industrial: <150K: Exist	1.500	1,343,760	20,156	41,351	
238.2	Industrial: <150K: New	1.500	16,837	253	503	
239.1	Industrial: >150K: Exist	2.000	13,589,072	271,781	552,329	
239.2	Industrial: >150K: New	2.000	166,365	3,327	6,597	
241.1	JOBZ Industrial: <150K: Exist	0.000	11,366	0	0	
241.2	JOBZ Industrial: <150K: New	0.000	259	0	0	
242.1	JOBZ Industrial: >150K: Exist	0.000	321,061	0	0	
242.2	JOBZ Industrial: >150K: New	0.000	5,880	0	0	
245.1	Publ Util: land & bldgs <150K	1.500	65,381	981	1,700	
246.1	Publ Util: land & bldgs >150K	2.000	1,034,310	20,686	38,140	
247.1	Publ Util: Electric Generat Mach	2.000	1,886,445	37,729	49,027	
248.1	Publ Util: machinery (non-generat)	2.000	1,585,105	31,702	53,072	

1/13/2014	3:54 PM	Alternative: Preliminary Pay 2014: TnT Levies + new referenda				(all figures in \$000s)
250.1	Railroad <150K	1.500	211,807	3,177	6,728	
251.1	Railroad >150K	2.000	1,200,566	24,011	43,257	
253.1	Non-comm aircraft hangars	1.500	3,826	57	80	
254.1	Mineral	2.000	2,344	47	107	
255.1	Misc class 5	2.000	1,644	33	43	
261.1	Personal: 3f	1.000	24,773	248	287	
262.1	Non-comm aircraft hangars	1.500	79,666	1,195	1,614	
263.1	Pers: It31 tools&mach excl elec gen	2.000	312,138	6,243	10,290	
264.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	3,973	40	58	
265.1	Pers: It32 struct/leased land-NCSRR<76	1.000	55,842	558	560	
266.1	Pers: It32 NCSRR: 76K-500K	1.000	5,995	60	60	
268.1	Pers: It32 struct/leased land-C/I	2.000	52,782	1,056	1,795	
269.1	Pers: Item 33 ag real estate	1.000	46,588	466	457	
271.1	Pers: It41 struct/leased land - C/I	2.000	484,038	9,681	14,696	
275.1	Pers: It41 struct/leased land - nonC/I, no	1.250	13,542	169	253	
276.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,899	798	1,574	
277.1	Pers: It43 leased real estate - non C/I	1.500	20,683	310	531	
278.1	Pers: Item 43 leased real estate - C/I	2.000	510,705	10,214	14,824	
279.1	Pers: Item 44T electric util trans lines	2.000	2,255,714	45,114	83,820	
280.1	Pers: Item 44D electric util distri lines	2.000	313,222	6,264	11,638	
281.1	Pers: Item 45 syst/gas utils	2.000	3,398,328	67,967	113,962	
282.1	Pers: Item 46 syst/water utils	2.000	64	1	3	
283.1	Pers: Item 48 misc	2.000	21,275	425	561	
287.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	1,571	0	0	
305.1	Disabled vet excl val: Res HM <300K: E	0.000	1,069,689	0	0	
305.2	Disabled vet excl val: Res HM <300K:	0.000	7,046	0	0	
306.1	Disabled vet excl val: Res HM <150K: E	0.000	492,678	0	0	
306.2	Disabled vet excl val: Res HM <150K:	0.000	3,181	0	0	
307.1	Disabled vet excl val: Ag HGA <300K:	0.000	54,910	0	0	
307.2	Disabled vet excl val: Ag HGA <300K:	0.000	205	0	0	
308.1	Disabled vet excl val: Ag HGA <150K:	0.000	25,930	0	0	
308.2	Disabled vet excl val: Ag HGA <150K:	0.000	73	0	0	
319.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,880,666	0	3,790	
319.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,457	0	10	
320.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	232,894	0	184	
320.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,328	0	1	
321.1	Res Hmstd: Hmstd Market Excl Value:	0.000	27,507,896	0	54,594	
321.2	Res Hmstd: Hmstd Market Excl Value:	0.000	175,545	0	356	
State Total			578,092,429	6,040,743	8,672,696	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,703,403	1,896,751	229,034	1,446,440	320,534	839,944	7,436,106
Certified MKV Levy	855	31,756	183	868,164	511	0	900,958
Fiscal Disparities Levy	171,404	181,570	1,474	188,272	36,299	0	579,020
Disparity Reduction Aid	9,781	0	500	8,023	0	0	18,304
Spread NTC Levy	2,522,218	1,715,181	227,060	1,325,926	284,234	839,944	6,914,564
Spread MKV Levy	855	31,756	183	792,383	511	0	825,687
Tax Incr Financing Levy							234,606
Homestead Credit			0	Taconite credit		16,625	
Agricultural Credit		23,007		Disparity Reduction Credit		6,801	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,743,051	1,935,820	234,055	1,474,153	327,598	847,450	7,562,126
Certified MKV Levy	1,480	31,063	155	902,864	514	0	935,561
Fiscal Disparities Levy	175,978	188,343	1,432	197,048	38,003	0	600,805
Disparity Reduction Aid	9,699	0	469	7,914	0	0	18,082
Spread NTC Levy	2,557,374	1,747,477	232,154	1,347,218	289,595	847,450	7,021,267
Spread MKV Levy	1,480	31,063	155	824,836	514	0	858,047
Tax Incr Financing Levy							241,027
Homestead Credit			0	Taconite credit		17,638	
Agricultural Credit		22,227		Disparity Reduction Credit		8,680	