

House Research Simulation Report: Property Tax

Simulation #17A2

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DESCRIPTION

BASELINE: Final Pay 2016

ALTERNATIVE: Actual Pay 2017

This report compares property taxes payable in 2017 to property taxes payable in 2016. The payable 2016 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2017 market value data is actual data supplied by the counties. The payable 2017 levies are the final levies certified to the county auditors and filed with the Dept. of Revenue. There should only be minimal differences between this report and the final payable 2017 report that will be available sometime this summer after the abstracts of tax lists have been submitted to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes are increasing by \$309 million, or 3.3%.** Approximately \$136 million of the \$309 million increase is borne by new construction - property value appearing on the tax rolls for the first time in 2017. The overall tax increases are 3.4% in Greater Minnesota and 3.3% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -1.6% (on agricultural property) to +8.1% (on apartments). Changes on the largest property types are +2.4% on residential homesteads, +1.2% on commercial-industrial property, -1% on residential non-homestead property, +5.8% on public utility property, and +0.6% on seasonal-recreational property.

Note: The tax burdens on hypothetical homesteads are based on the median home value in each geographic area, rather than the average value as has been used in previous versions of this report.

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 2016

- **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: Actual Pay 2017

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- The **state levy** is based on the actual state levy amount.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (final TIF net tax capacities may differ from what is reported on the abstracts of assessment).
- **Property tax credits** are determined within the simulation model.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	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:		
Lower tier ²	0.75	0.75
Upper tier	0.25	0.25
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:		
Lower tier ³	0.5	0.5
Upper tier	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

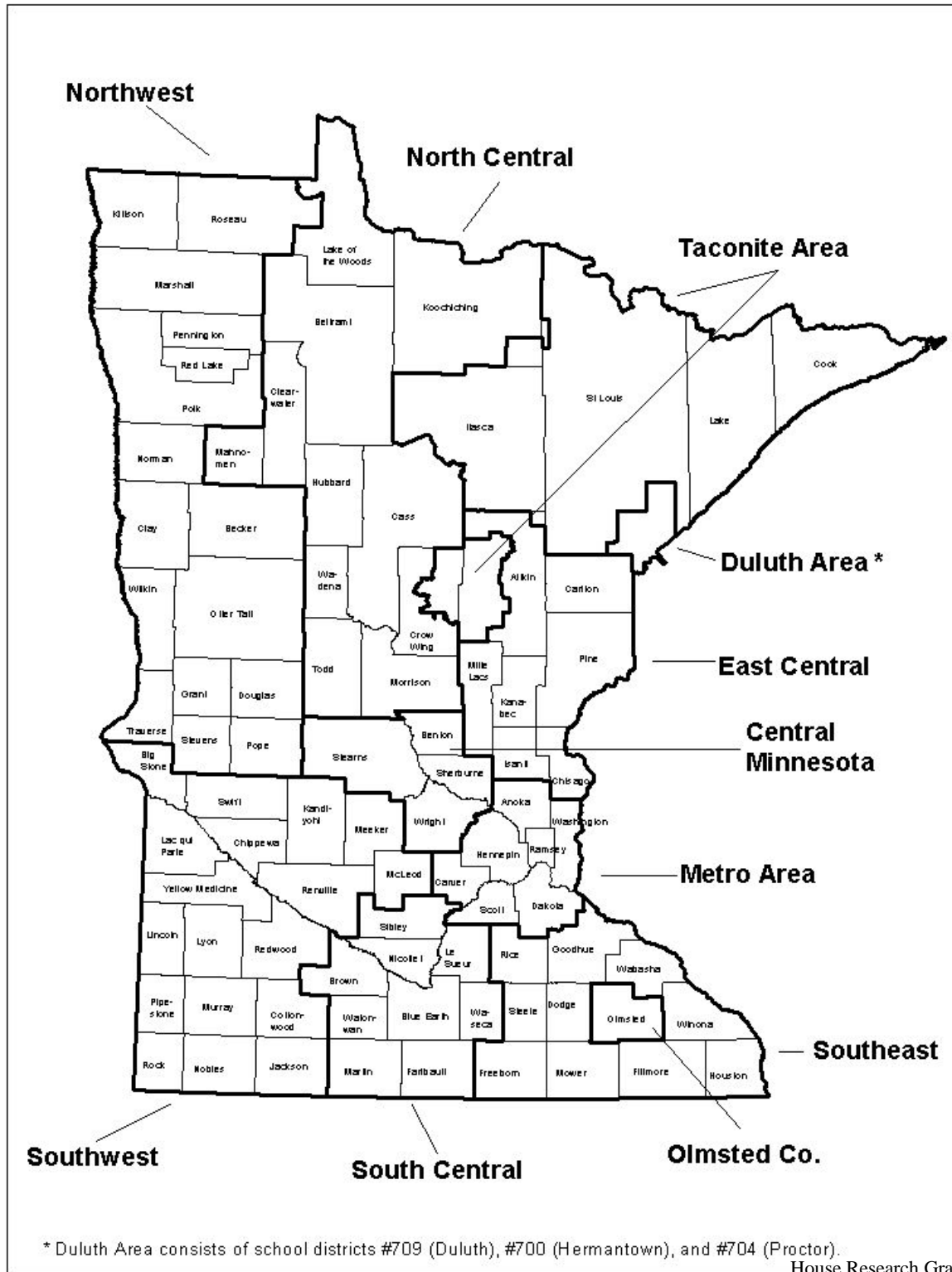
House Research Department

¹ After subtraction of homestead market value exclusion.

² \$106,000 for baseline (payable 2016), \$115,000 for alternative (payable 2017)

³ \$2,140,000 for baseline (payable 2016), \$2,050,000 for alternative (payable 2017)

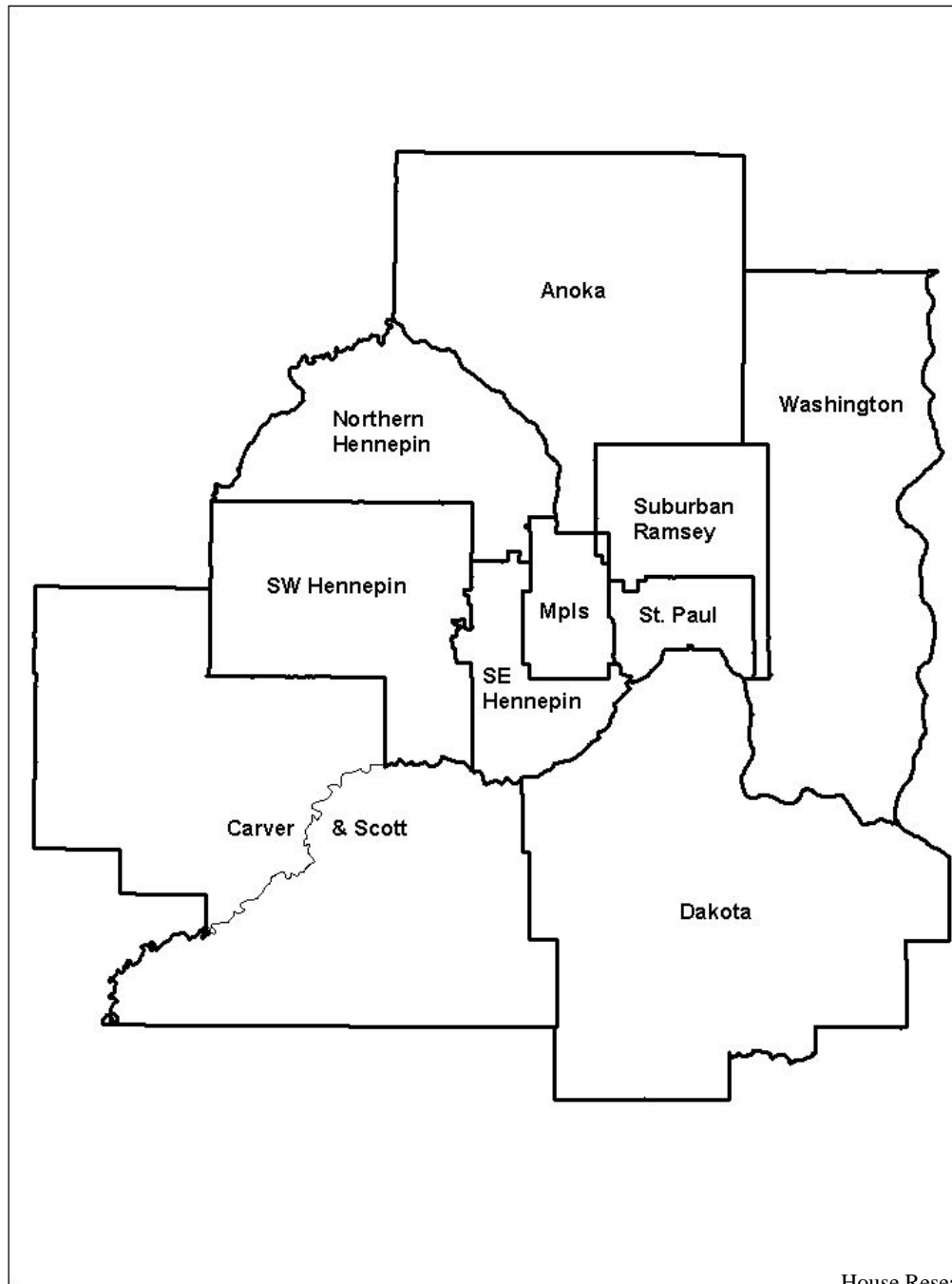
Property Tax Model Regions (Greater Minnesota)



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 the cities of: 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			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	300,296,557	311,411,060	11,114,503	3.7	3,840,117	3,933,755	93,638	2.4	1.28	1.26
Res Non-Hmstd	45,099,963	45,352,103	252,139	0.6	666,946	660,170	-6,776	-1.0	1.48	1.46
Apartments	24,130,148	26,707,030	2,576,882	10.7	440,987	476,895	35,908	8.1	1.83	1.79
Low-income Apts	3,686,387	4,053,745	367,359	10.0	41,935	45,345	3,409	8.1	1.14	1.12
Seasonal Rec'l	26,756,219	26,964,490	208,271	0.8	269,305	270,933	1,627	0.6	1.01	1.00
Com/Ind: Lo tier	10,374,888	10,255,288	-119,600	-1.2	297,443	288,813	-8,630	-2.9	2.87	2.82
Com/Ind Hi tier	66,775,035	69,253,067	2,478,033	3.7	2,508,499	2,550,583	42,085	1.7	3.76	3.68
Publ U: Elec Gen	2,672,707	2,860,667	187,960	7.0	66,178	71,351	5,173	7.8	2.48	2.49
Publ U: Other	10,705,432	11,486,526	781,094	7.3	351,225	370,379	19,154	5.5	3.28	3.22
Ag HGA	10,787,137	11,055,784	268,647	2.5	98,892	102,863	3,972	4.0	0.92	0.93
Ag Hmstd Land	85,894,972	82,254,218	-3,640,754	-4.2	320,712	314,955	-5,757	-1.8	0.37	0.38
Ag Non-Hmstd	53,490,702	50,667,144	-2,823,558	-5.3	368,534	357,497	-11,037	-3.0	0.69	0.71
Miscellaneous	919,424	947,071	27,647	3.0	16,620	16,789	169	1.0	1.81	1.77
New Construction	0	7,334,046	7,334,046	0.0	0	135,938	135,938	0.0	0.00	1.85
Total	641,589,571	660,602,239	19,012,668	3.0	9,287,392	9,596,265	308,873	3.3	1.45	1.45

Tax Base

Tax Rates

				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change		Base	Alter	Base	Alter	
Total Tax Capacity	6,740,305	7,017,623	277,318	4.1	County	44.14	44.03	0.031	0.029
(-) TIF Tax Capacity	175,877	179,456	3,579	2.0	City/Town	34.92	35.30	0.612	0.567
(-) FD Contrib Tax Cap	379,604	407,997	28,394	7.5	School District	24.50	23.79	19.664	19.335
(=) Taxable Tax Capacity	6,184,825	6,430,170	245,345	4.0	Special District	5.18	5.09	0.014	0.015
FD Distrib Tax Cap	382,614	411,235	28,621	7.5	Total	108.74	108.22	20.321	19.946

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	104,171,375	108,060,398	3,889,023	3.7	1,192,308	1,249,128	56,820	4.8	1.14	1.16
Res Non-Hmstd	15,116,379	14,967,066	-149,313	-1.0	213,964	211,920	-2,043	-1.0	1.42	1.42
Apartments	4,749,571	4,990,102	240,531	5.1	85,970	90,797	4,827	5.6	1.81	1.82
Low-income Apts	1,077,891	1,076,832	-1,058	-0.1	12,398	12,483	86	0.7	1.15	1.16
Seasonal Rec'l	25,318,333	25,472,511	154,178	0.6	249,213	250,424	1,211	0.5	0.98	0.98
Com/Ind: Lo tier	6,123,422	6,052,638	-70,783	-1.2	171,743	168,120	-3,623	-2.1	2.80	2.78
Com/Ind Hi tier	17,207,444	17,616,983	409,539	2.4	606,072	624,965	18,893	3.1	3.52	3.55
Publ U: Elec Gen	2,235,303	2,408,232	172,930	7.7	53,846	58,686	4,839	9.0	2.41	2.44
Publ U: Other	7,482,245	8,004,510	522,264	7.0	228,886	241,920	13,034	5.7	3.06	3.02
Ag HGA	9,864,976	10,116,876	251,900	2.6	88,978	92,896	3,918	4.4	0.90	0.92
Ag Hmstd Land	82,921,237	79,326,450	-3,594,788	-4.3	307,958	302,562	-5,396	-1.8	0.37	0.38
Ag Non-Hmstd	51,446,453	48,677,076	-2,769,377	-5.4	347,677	337,611	-10,066	-2.9	0.68	0.69
Miscellaneous	372,207	381,268	9,060	2.4	6,958	7,118	159	2.3	1.87	1.87
New Construction	0	2,516,305	2,516,305	0.0	0	39,649	39,649	0.0	0.00	1.58
Total	328,086,835	329,667,246	1,580,411	0.5	3,565,970	3,688,279	122,309	3.4	1.09	1.12

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,106,194	3,160,073	53,879	1.7	County	46.30	47.37	0.024	0.022
(-) TIF Tax Capacity	27,195	24,683	-2,512	-9.2	City/Town	28.11	28.91	0.415	0.382
(-) FD Contrib Tax Cap	9,318	10,221	904	9.7	School District	20.39	20.09	17.235	17.639
(=) Taxable Tax Capacity	3,069,681	3,125,169	55,488	1.8	Special District	1.74	1.75	0.039	0.044
FD Distrib Tax Cap	9,319	10,222	903	9.7	Total	96.54	98.13	17.713	18.087

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,000	96,500	3.8	784	841	57	7.3	0.84	0.87	
Res Hmstd: MedianVa	139,500	144,700	3.7	1,355	1,444	88	6.5	0.97	1	
Res Hmstd: Hi Val	186,000	192,900	3.7	1,927	2,047	120	6.2	1.04	1.06	
Res Hmstd: Ex-Hi Val	279,000	289,400	3.7	3,070	3,253	183	6.0	1.10	1.12	
Apartment	300,000	315,200	5.1	4,152	4,436	285	6.9	1.38	1.41	
Seas Rec: Lo Val	75,000	75,500	0.7	787	804	17	2.2	1.05	1.06	
Seas Rec: Hi Val	200,000	201,200	0.6	2,253	2,299	45	2.0	1.13	1.14	
Comm/Ind: Lo Val	150,000	153,600	2.4	3,531	3,620	89	2.5	2.35	2.36	
Comm/Ind: Mid Val	300,000	307,100	2.4	8,151	8,317	166	2.0	2.72	2.71	
Comm/Ind: Hi Val	1,000,000	1,023,800	2.4	29,709	30,247	538	1.8	2.97	2.95	

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	196,125,182	203,350,662	7,225,479	3.7	2,647,809	2,684,626	36,818	1.4	1.35	1.32
Res Non-Hmstd	29,983,584	30,385,037	401,452	1.3	452,982	448,250	-4,733	-1.0	1.51	1.48
Apartments	19,380,577	21,716,928	2,336,351	12.1	355,017	386,098	31,081	8.8	1.83	1.78
Low-income Apts	2,608,496	2,976,913	368,417	14.1	29,538	32,861	3,323	11.3	1.13	1.10
Seasonal Rec'l	1,437,886	1,491,979	54,093	3.8	20,092	20,509	416	2.1	1.40	1.37
Com/Ind: Lo tier	4,251,466	4,202,650	-48,816	-1.1	125,700	120,692	-5,007	-4.0	2.96	2.87
Com/Ind Hi tier	49,567,591	51,636,084	2,068,493	4.2	1,902,427	1,925,619	23,192	1.2	3.84	3.73
Publ U: Elec Gen	437,405	452,435	15,030	3.4	12,332	12,665	334	2.7	2.82	2.80
Publ U: Other	3,223,186	3,482,016	258,830	8.0	122,339	128,459	6,121	5.0	3.80	3.69
Ag HGA	922,161	938,908	16,747	1.8	9,913	9,967	54	0.5	1.07	1.06
Ag Hmstd Land	2,973,735	2,927,768	-45,967	-1.5	12,754	12,393	-361	-2.8	0.43	0.42
Ag Non-Hmstd	2,044,249	1,990,068	-54,181	-2.7	20,858	19,887	-971	-4.7	1.02	1.00
Miscellaneous	547,217	565,803	18,586	3.4	9,662	9,671	9	0.1	1.77	1.71
New Construction	0	4,817,741	4,817,741	0.0	0	96,289	96,289	0.0	0.00	2.00
Total	313,502,736	330,934,993	17,432,257	5.6	5,721,422	5,907,986	186,564	3.3	1.82	1.79

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,634,111	3,857,549	223,439	6.1	County	42.01	40.88	0.035	0.033
(-) TIF Tax Capacity	148,682	154,773	6,091	4.1	City/Town	41.63	41.35	0.720	0.667
(-) FD Contrib Tax Cap	370,286	397,776	27,490	7.4	School District	28.56	27.29	20.993	20.254
(=) Taxable Tax Capacity	3,115,143	3,305,001	189,858	6.1	Special District	8.56	8.25	0.000	0.000
FD Distrib Tax Cap	373,295	401,013	27,718	7.4	Total	120.76	117.77	21.747	20.953

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	142,100	147,300	3.7	1,730	1,761	31	1.8	1.22	1.2	
Res Hmstd: Median Va	213,100	221,000	3.7	2,819	2,861	43	1.5	1.32	1.29	
Res Hmstd: Hi Val	284,100	294,600	3.7	3,908	3,960	53	1.3	1.38	1.34	
Res Hmstd: Ex-Hi Val	426,200	441,900	3.7	6,074	6,130	56	0.9	1.43	1.39	
Apartment	300,000	336,200	12.1	5,181	5,654	473	9.1	1.73	1.68	
Comm/Ind: Lo Val	150,000	156,300	4.2	4,358	4,474	115	2.6	2.91	2.86	
Comm/Ind: Mid Val	300,000	312,500	4.2	10,061	10,253	192	1.9	3.35	3.28	
Comm/Ind: Hi Val	1,000,000	1,041,700	4.2	36,673	37,231	558	1.5	3.67	3.57	

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 Homestead	59,489,816	62,283,640	2,793,824	4.7	763,564	806,824	43,260	5.7	1.28	1.30
Res Non-Hmstd	9,517,374	9,483,581	-33,793	-0.4	151,828	151,158	-670	-0.4	1.60	1.59
Apartments	4,668,736	4,910,536	241,800	5.2	84,920	89,760	4,840	5.7	1.82	1.83
Low-income Apts	1,077,677	1,076,619	-1,058	-0.1	12,396	12,482	86	0.7	1.15	1.16
Seasonal Rec'l	3,394,408	3,428,735	34,327	1.0	39,154	39,252	98	0.3	1.15	1.14
Com/Ind: Lo tier	4,961,202	4,908,545	-52,657	-1.1	145,947	143,136	-2,810	-1.9	2.94	2.92
Com/Ind Hi tier	15,196,891	15,515,428	318,537	2.1	550,577	566,424	15,847	2.9	3.62	3.65
Publ U: Elec Gen	2,164,930	2,323,959	159,029	7.3	52,454	57,037	4,584	8.7	2.42	2.45
Publ U: Other	2,191,948	2,344,014	152,066	6.9	82,800	87,333	4,533	5.5	3.78	3.73
Ag HGA	268,475	269,299	824	0.3	3,428	3,479	51	1.5	1.28	1.29
Ag Hmstd Land	859,418	802,089	-57,329	-6.7	5,567	5,335	-232	-4.2	0.65	0.67
Ag Non-Hmstd	1,122,546	1,114,366	-8,180	-0.7	14,681	14,542	-139	-0.9	1.31	1.30
Miscellaneous	309,210	316,483	7,273	2.4	6,137	6,280	143	2.3	1.98	1.98
New Construction	0	1,452,799	1,452,799	0.0	0	29,315	29,315	0.0	0.00	2.02
Total	105,222,630	110,230,092	5,007,461	4.8	1,913,452	2,012,359	98,907	5.2	1.82	1.83

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	1,177,401	1,245,375	67,973	5.8	County	48.64	49.05	0.018	0.016	
(-) TIF Tax Capacity	26,537	24,135	-2,402	-9.1	City/Town	55.84	55.78	0.693	0.633	
(-) FD Contrib Tax Cap	6,082	6,554	472	7.8	School District	24.62	24.07	17.399	17.782	
(=) Taxable Tax Capacity	1,144,782	1,214,685	69,903	6.1	Special District	2.14	2.13	0.055	0.062	
FD Distrib Tax Cap	7,579	8,294	715	9.4	Total	131.23	131.04	18.165	18.494	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,700	87,600	4.7	861	925	65	7.5	1.03	1.06
Res Hmstd: Median Va	125,500	131,400	4.7	1,534	1,632	97	6.3	1.22	1.24
Res Hmstd: Hi Val	167,300	175,200	4.7	2,208	2,338	130	5.9	1.32	1.33
Res Hmstd: Ex-Hi Val	251,000	262,800	4.7	3,558	3,752	194	5.5	1.42	1.43
Apartment	300,000	315,500	5.2	5,466	5,751	285	5.2	1.82	1.82
Comm/Ind: Lo Val	150,000	153,100	2.1	4,318	4,372	54	1.2	2.88	2.86
Comm/Ind: Mid Val	300,000	306,300	2.1	9,986	10,074	89	0.9	3.33	3.29
Comm/Ind: Hi Val	1,000,000	1,021,000	2.1	36,432	36,677	244	0.7	3.64	3.59

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 Homestead	44,681,559	45,776,758	1,095,199	2.5	428,744	442,304	13,560	3.2	0.96	0.97
Res Non-Hmstd	5,599,005	5,483,485	-115,520	-2.1	62,136	60,762	-1,374	-2.2	1.11	1.11
Apartments	80,835	79,565	-1,270	-1.6	1,049	1,036	-13	-1.2	1.30	1.30
Low-income Apts	213	213	0	0.0	2	2	0	1.9	0.90	0.92
Seasonal Rec'l	21,923,925	22,043,776	119,851	0.5	210,059	211,172	1,113	0.5	0.96	0.96
Com/Ind: Lo tier	1,162,219	1,144,093	-18,126	-1.6	25,797	24,984	-813	-3.2	2.22	2.18
Com/Ind Hi tier	2,010,553	2,101,555	91,002	4.5	55,495	58,541	3,046	5.5	2.76	2.79
Publ U: Elec Gen	70,373	84,274	13,901	19.8	1,393	1,648	255	18.3	1.98	1.96
Publ U: Other	5,290,297	5,660,496	370,199	7.0	146,086	154,587	8,500	5.8	2.76	2.73
Ag HGA	9,596,501	9,847,577	251,076	2.6	85,550	89,417	3,867	4.5	0.89	0.91
Ag Hmstd Land	82,061,820	78,524,361	-3,537,459	-4.3	302,391	297,227	-5,164	-1.7	0.37	0.38
Ag Non-Hmstd	50,323,907	47,562,710	-2,761,197	-5.5	332,995	323,068	-9,927	-3.0	0.66	0.68
Miscellaneous	62,998	64,785	1,787	2.8	821	838	17	2.0	1.30	1.29
New Construction	0	1,063,506	1,063,506	0.0	0	10,334	10,334	0.0	0.00	0.97
Total	222,864,205	219,437,155	-3,427,050	-1.5	1,652,518	1,675,920	23,402	1.4	0.74	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,928,793	1,914,699	-14,094	-0.7	County	44.91	46.30	0.033	0.031
(-) TIF Tax Capacity	658	548	-110	-16.7	City/Town	11.62	11.83	0.013	0.013
(-) FD Contrib Tax Cap	3,236	3,667	431	13.3	School District	17.87	17.56	16.999	17.428
(=) Taxable Tax Capacity	1,924,899	1,910,484	-14,415	-0.7	Special District	1.51	1.51	0.017	0.016
FD Distrib Tax Cap	1,740	1,928	188	10.8	Total	75.91	77.20	17.062	17.488

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	115,600	118,400		2.4	871	916	45	5.2	0.75	0.77
Res Hmstd: Median Va	173,300	177,500		2.4	1,447	1,517	70	4.8	0.83	0.85
Res Hmstd: Hi Val	231,000	236,700		2.5	2,023	2,118	96	4.7	0.88	0.89
Res Hmstd: Ex-Hi Val	346,600	355,100		2.5	3,176	3,322	145	4.6	0.92	0.94
Apartment	300,000	295,300		-1.6	3,358	3,366	8	0.2	1.12	1.14
Seas Rec: Lo Val	75,000	75,400		0.5	632	645	13	2.1	0.84	0.86
Seas Rec: Hi Val	200,000	201,100		0.6	1,841	1,877	36	2.0	0.92	0.93
Comm/Ind: Lo Val	150,000	156,800		4.5	3,057	3,210	152	5.0	2.04	2.05
Comm/Ind: Mid Val	300,000	313,600		4.5	7,048	7,342	294	4.2	2.35	2.34
Comm/Ind: Hi Val	1,000,000	1,045,300		4.5	25,672	26,625	952	3.7	2.57	2.55

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 Homestead	6,285,810	6,572,740	286,931	4.6	75,467	79,523	4,057	5.4	1.20	1.21
Res Non-Hmstd	987,821	984,424	-3,397	-0.3	14,567	14,411	-156	-1.1	1.47	1.46
Apartments	672,404	716,807	44,404	6.6	11,182	11,793	610	5.5	1.66	1.65
Low-income Apts	125,463	123,486	-1,977	-1.6	1,334	1,301	-32	-2.4	1.06	1.05
Seasonal Rec'l	402,700	401,608	-1,092	-0.3	5,006	5,001	-5	-0.1	1.24	1.25
Com/Ind: Lo tier	634,012	626,547	-7,466	-1.2	16,512	16,064	-448	-2.7	2.60	2.56
Com/Ind Hi tier	1,521,766	1,531,042	9,275	0.6	42,885	43,478	593	1.4	2.82	2.84
Publ U: Elec Gen	22,790	25,781	2,991	13.1	586	661	75	12.8	2.57	2.57
Publ U: Other	159,760	192,323	32,563	20.4	5,725	6,534	809	14.1	3.58	3.40
Ag HGA	18,547	18,314	-233	-1.3	226	220	-7	-2.9	1.22	1.20
Ag Hmstd Land	87,884	81,549	-6,334	-7.2	571	538	-33	-5.8	0.65	0.66
Ag Non-Hmstd	116,921	112,659	-4,262	-3.6	1,399	1,348	-51	-3.6	1.20	1.20
Miscellaneous	40,188	39,818	-370	-0.9	742	726	-16	-2.2	1.85	1.82
New Construction	0	215,859	215,859	0.0	0	3,756	3,756	0.0	0.00	1.74
Total	11,076,066	11,642,958	566,892	5.1	176,202	185,353	9,151	5.2	1.59	1.59

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	120,799	128,434	7,635	6.3	County	43.13	44.02	0.000	0.000	
(-) TIF Tax Capacity	5,404	3,774	-1,630	-30.2	City/Town	53.32	52.60	0.052	0.045	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.08	21.18	17.863	18.549	
(=) Taxable Tax Capacity	115,395	124,660	9,265	8.0	Special District	3.05	3.12	0.130	0.125	
FD Distrib Tax Cap	0	0	0	0.0	Total	122.58	120.92	18.045	18.719	

**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	78,200	81,800	4.6	729	781	51	7.1	0.93	0.95
Res Hmstd: Median Va	117,200	122,500	4.5	1,321	1,394	73	5.5	1.13	1.14
Res Hmstd: Hi Val	156,200	163,300	4.5	1,912	2,008	95	5.0	1.22	1.23
Res Hmstd: Ex-Hi Val	234,400	245,100	4.6	3,098	3,239	141	4.5	1.32	1.32
Apartment	300,000	319,800	6.6	5,138	5,432	294	5.7	1.71	1.7
Comm/Ind: Lo Val	150,000	150,900	0.6	4,122	4,064	-58	-1.4	2.75	2.69
Comm/Ind: Mid Val	300,000	301,800	0.6	9,528	9,379	-149	-1.6	3.18	3.11
Comm/Ind: Hi Val	1,000,000	1,006,100	0.6	34,756	34,184	-572	-1.6	3.48	3.4

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 Homestead	6,486,954	6,679,088	192,134	3.0	56,572	57,946	1,373	2.4	0.87	0.87
Res Non-Hmstd	775,437	785,949	10,512	1.4	7,767	7,806	39	0.5	1.00	0.99
Apartments	9,834	9,849	15	0.2	122	116	-6	-4.8	1.24	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,346,695	5,384,828	38,133	0.7	49,197	49,054	-142	-0.3	0.92	0.91
Com/Ind: Lo tier	187,519	185,599	-1,920	-1.0	3,861	3,732	-129	-3.3	2.06	2.01
Com/Ind Hi tier	383,379	404,889	21,511	5.6	9,659	10,122	463	4.8	2.52	2.50
Publ U: Elec Gen	1,063	1,071	8	0.7	19	18	-1	-3.1	1.77	1.70
Publ U: Other	1,068,366	1,136,638	68,273	6.4	26,880	28,119	1,239	4.6	2.52	2.47
Ag HGA	1,595,758	1,654,845	59,088	3.7	13,167	13,848	682	5.2	0.83	0.84
Ag Hmstd Land	15,860,954	14,687,326	-1,173,628	-7.4	56,391	54,571	-1,820	-3.2	0.36	0.37
Ag Non-Hmstd	10,903,736	9,892,125	-1,011,611	-9.3	67,604	65,149	-2,455	-3.6	0.62	0.66
Miscellaneous	5,773	5,925	152	2.6	70	70	0	0.2	1.22	1.19
New Construction	0	217,408	217,408	0.0	0	2,002	2,002	0.0	0.00	0.92
Total	42,625,467	41,045,540	-1,579,927	-3.7	291,308	292,553	1,245	0.4	0.68	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	373,384	361,615	-11,769	-3.2	County	39.60	41.68	0.000	0.000
(-) TIF Tax Capacity	363	331	-32	-8.7	City/Town	9.91	10.37	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.27	14.81	18.390	18.702
(=) Taxable Tax Capacity	373,021	361,284	-11,737	-3.1	Special District	3.40	3.45	0.109	0.103
FD Distrib Tax Cap	0	0	0	0.0	Total	68.18	70.31	18.499	18.805

**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	110,900	114,200	3,300	3.0	775	828	53	6.8	0.7	0.73
Res Hmstd: Median Va	166,300	171,200	4,900	2.9	1,290	1,372	83	6.4	0.78	0.80
Res Hmstd: Hi Val	221,700	228,300	6,600	3.0	1,804	1,917	113	6.3	0.81	0.84
Res Hmstd: Ex-Hi Val	332,600	342,500	9,900	3.0	2,833	3,007	174	6.1	0.85	0.88
Apartment	300,000	300,500	500	0.2	3,112	3,206	94	3.0	1.04	1.07
Seas Rec: Lo Val	75,000	75,500	500	0.7	574	594	20	3.4	0.77	0.79
Seas Rec: Hi Val	200,000	201,400	1,400	0.7	1,686	1,741	55	3.2	0.84	0.86
Comm/Ind: Lo Val	150,000	158,400	8,400	5.6	2,905	3,106	201	6.9	1.94	1.96
Comm/Ind: Mid Val	300,000	316,800	16,800	5.6	6,686	7,083	397	5.9	2.23	2.24
Comm/Ind: Hi Val	1,000,000	1,056,100	56,100	5.6	24,329	25,645	1,315	5.4	2.43	2.43

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 Homestead	3,665,589	3,803,384	137,795	3.8	40,068	41,663	1,594	4.0	1.09	1.10
Res Non-Hmstd	678,730	698,600	19,870	2.9	10,158	10,464	306	3.0	1.50	1.50
Apartments	263,859	278,000	14,141	5.4	4,751	4,990	239	5.0	1.80	1.79
Low-income Apts	89,300	85,965	-3,335	-3.7	1,051	1,017	-34	-3.2	1.18	1.18
Seasonal Rec'l	2,201,042	2,239,308	38,266	1.7	22,528	22,601	73	0.3	1.02	1.01
Com/Ind: Lo tier	507,033	506,526	-507	-0.1	14,481	14,323	-158	-1.1	2.86	2.83
Com/Ind Hi tier	995,666	1,014,274	18,608	1.9	35,616	36,238	622	1.7	3.58	3.57
Publ U: Elec Gen	2,441	2,522	81	3.3	77	84	7	8.5	3.15	3.31
Publ U: Other	117,105	115,969	-1,136	-1.0	4,389	4,290	-99	-2.3	3.75	3.70
Ag HGA	26,800	26,704	-96	-0.4	294	296	2	0.7	1.10	1.11
Ag Hmstd Land	54,204	52,498	-1,706	-3.1	269	265	-4	-1.5	0.50	0.50
Ag Non-Hmstd	93,196	91,031	-2,165	-2.3	889	858	-31	-3.4	0.95	0.94
Miscellaneous	22,257	23,046	788	3.5	468	489	21	4.6	2.10	2.12
New Construction	0	86,121	86,121	0.0	0	1,505	1,505	0.0	0.00	1.75
Total	8,717,223	9,023,947	306,725	3.5	135,038	139,081	4,043	3.0	1.55	1.54

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	95,813	99,678	3,865	4.0	County	41.63	41.40	0.000	0.000
(-) TIF Tax Capacity	2,410	2,149	-261	-10.8	City/Town	50.14	50.04	0.055	0.053
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.54	19.46	13.865	13.976
(=) Taxable Tax Capacity	93,403	97,529	4,126	4.4	Special District	0.92	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.24	111.80	13.920	14.029

**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	67,800	70,300	3.7	551	570	19	3.5	0.81	0.81
Res Hmstd: Median Va	101,700	105,500	3.7	968	1,017	50	5.1	0.95	0.96
Res Hmstd: Hi Val	135,600	140,700	3.8	1,430	1,496	66	4.6	1.05	1.06
Res Hmstd: Ex-Hi Val	203,400	211,000	3.7	2,354	2,451	97	4.1	1.16	1.16
Apartment	300,000	316,100	5.4	4,627	4,861	234	5.1	1.54	1.54
Seas Rec: Lo Val	75,000	76,300	1.7	904	917	13	1.4	1.21	1.20
Seas Rec: Hi Val	200,000	203,500	1.8	2,567	2,604	37	1.4	1.28	1.28
Comm/Ind: Lo Val	150,000	152,800	1.9	3,828	3,849	22	0.6	2.55	2.52
Comm/Ind: Mid Val	300,000	305,600	1.9	8,861	8,881	19	0.2	2.95	2.91
Comm/Ind: Hi Val	1,000,000	1,018,700	1.9	32,353	32,362	9	0.0	3.24	3.18

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 Homestead	6,717,006	6,850,010	133,004	2.0	56,829	58,700	1,871	3.3	0.85	0.86
Res Non-Hmstd	778,760	762,741	-16,019	-2.1	8,102	7,942	-161	-2.0	1.04	1.04
Apartments	27,672	26,968	-704	-2.5	351	350	-1	-0.4	1.27	1.30
Low-income Apts	213	213	0	0.0	2	2	0	1.9	0.90	0.92
Seasonal Rec'l	6,757,224	6,839,971	82,747	1.2	59,026	59,590	563	1.0	0.87	0.87
Com/Ind: Lo tier	198,751	194,540	-4,210	-2.1	4,190	4,045	-145	-3.5	2.11	2.08
Com/Ind Hi tier	183,566	192,091	8,524	4.6	5,023	5,219	196	3.9	2.74	2.72
Publ U: Elec Gen	4,466	5,033	567	12.7	103	117	13	12.9	2.31	2.31
Publ U: Other	1,087,891	1,154,315	66,424	6.1	30,325	31,802	1,476	4.9	2.79	2.76
Ag HGA	1,060,793	1,079,985	19,192	1.8	9,597	10,072	475	4.9	0.90	0.93
Ag Hmstd Land	3,162,833	3,150,461	-12,372	-0.4	12,553	12,593	41	0.3	0.40	0.40
Ag Non-Hmstd	2,518,358	2,491,256	-27,102	-1.1	21,735	21,510	-225	-1.0	0.86	0.86
Miscellaneous	16,661	18,835	2,174	13.0	182	207	24	13.3	1.09	1.10
New Construction	0	179,260	179,260	0.0	0	1,667	1,667	0.0	0.00	0.93
Total	22,514,194	22,945,678	431,484	1.9	208,019	213,815	5,795	2.8	0.92	0.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,114	218,776	5,662	2.7	County	47.01	46.96	0.000	0.000
(-) TIF Tax Capacity	60	58	-3	-4.5	City/Town	14.32	14.29	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.87	19.00	14.042	14.462
(=) Taxable Tax Capacity	213,053	218,718	5,665	2.7	Special District	1.17	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.38	81.40	14.042	14.462

**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	100,100	102,100	2,000	2.0	725	750	25	3.4	0.72	0.73
Res Hmstd: MedianVa	150,100	153,100	3,000	2.0	1,239	1,277	38	3.0	0.83	0.83
Res Hmstd: Hi Val	200,100	204,100	4,000	2.0	1,753	1,803	50	2.9	0.88	0.88
Res Hmstd: Ex-Hi Val	300,200	306,100	5,900	2.0	2,781	2,855	74	2.7	0.93	0.93
Apartment	300,000	292,400	-7,600	-2.5	3,473	3,398	-75	-2.2	1.16	1.16
Seas Rec: Lo Val	75,000	75,900	900	1.2	673	681	8	1.2	0.9	0.9
Seas Rec: Hi Val	200,000	202,400	2,400	1.2	1,950	1,974	24	1.2	0.98	0.98
Comm/Ind: Lo Val	150,000	157,000	7,000	4.7	3,135	3,268	133	4.2	2.09	2.08
Comm/Ind: Mid Val	300,000	313,900	13,900	4.6	7,245	7,487	242	3.3	2.41	2.39
Comm/Ind: Hi Val	1,000,000	1,046,400	46,400	4.6	26,424	27,184	760	2.9	2.64	2.6

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 Homestead	2,798,075	2,806,392	8,317	0.3	26,113	26,806	693	2.7	0.93	0.96
Res Non-Hmstd	469,529	465,192	-4,337	-0.9	7,974	8,024	51	0.6	1.70	1.72
Apartments	147,315	149,171	1,856	1.3	2,956	3,069	113	3.8	2.01	2.06
Low-income Apts	60,001	59,553	-448	-0.7	724	743	19	2.6	1.21	1.25
Seasonal Rec'l	364,198	355,016	-9,182	-2.5	4,859	4,817	-41	-0.9	1.33	1.36
Com/Ind: Lo tier	323,125	314,936	-8,190	-2.5	10,124	9,887	-237	-2.3	3.13	3.14
Com/Ind Hi tier	554,477	561,264	6,788	1.2	22,600	23,194	594	2.6	4.08	4.13
Publ U: Elec Gen	327,004	366,120	39,117	12.0	7,890	9,059	1,170	14.8	2.41	2.47
Publ U: Other	329,955	348,515	18,560	5.6	12,554	13,138	584	4.7	3.80	3.77
Ag HGA	8,830	9,110	280	3.2	84	96	12	14.5	0.95	1.05
Ag Hmstd Land	9,241	9,229	-12	-0.1	36	39	2	6.4	0.39	0.42
Ag Non-Hmstd	171,981	166,983	-4,998	-2.9	2,505	2,412	-93	-3.7	1.46	1.44
Miscellaneous	17,158	17,523	365	2.1	416	424	8	2.0	2.42	2.42
New Construction	0	41,276	41,276	0.0	0	995	995	0.0	0.00	2.41
Total	5,580,888	5,670,280	89,391	1.6	98,834	102,704	3,870	3.9	1.77	1.81

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	63,179	64,936	1,757	2.8	County	54.12	56.40	0.000	0.000
(-) TIF Tax Capacity	1,191	1,221	30	2.6	City/Town	70.38	69.38	0.169	0.165
(-) FD Contrib Tax Cap	6,082	6,554	472	7.8	School District	13.99	14.47	11.597	11.646
(=) Taxable Tax Capacity	55,906	57,161	1,255	2.2	Special District	1.32	2.49	0.000	0.000
FD Distrib Tax Cap	7,579	8,294	715	9.4	Total	139.81	142.73	11.766	11.812

**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	54,200	54,400	0.4	203	215	12	5.8	0.38	0.4
Res Hmstd: Median Va	81,200	81,400	0.2	497	516	19	3.8	0.61	0.63
Res Hmstd: Hi Val	108,200	108,500	0.3	940	970	29	3.1	0.87	0.89
Res Hmstd: Ex-Hi Val	162,400	162,900	0.3	1,830	1,880	50	2.7	1.13	1.15
Apartment	300,000	303,800	1.3	5,596	5,779	183	3.3	1.87	1.90
Seas Rec: Lo Val	75,000	73,100	-2.5	1,111	1,104	-7	-0.6	1.48	1.51
Seas Rec: Hi Val	200,000	195,000	-2.5	3,119	3,095	-24	-0.8	1.56	1.59
Comm/Ind: Lo Val	150,000	151,800	1.2	4,515	4,565	50	1.1	3.01	3.01
Comm/Ind: Mid Val	300,000	303,700	1.2	10,475	10,572	97	0.9	3.49	3.48
Comm/Ind: Hi Val	1,000,000	1,012,200	1.2	38,291	38,593	302	0.8	3.83	3.81

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 Homestead	5,165,344	5,197,287	31,943	0.6	38,382	39,426	1,044	2.7	0.74	0.76
Res Non-Hmstd	577,929	591,917	13,988	2.4	6,055	6,281	226	3.7	1.05	1.06
Apartments	10,121	10,011	-111	-1.1	123	127	4	3.6	1.22	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,409,310	5,396,129	-13,181	-0.2	53,381	53,969	589	1.1	0.99	1.00
Com/Ind: Lo tier	94,248	94,635	387	0.4	2,298	2,281	-16	-0.7	2.44	2.41
Com/Ind Hi tier	265,684	268,004	2,320	0.9	8,241	8,654	413	5.0	3.10	3.23
Publ U: Elec Gen	1,542	1,683	141	9.1	33	38	5	15.1	2.14	2.25
Publ U: Other	589,671	669,741	80,071	13.6	18,401	20,577	2,176	11.8	3.12	3.07
Ag HGA	184,134	185,862	1,728	0.9	952	1,046	94	9.9	0.52	0.56
Ag Hmstd Land	332,715	328,632	-4,083	-1.2	773	683	-90	-11.6	0.23	0.21
Ag Non-Hmstd	2,160,730	2,122,298	-38,432	-1.8	19,315	19,134	-181	-0.9	0.89	0.90
Miscellaneous	6,939	6,477	-462	-6.7	90	88	-3	-3.2	1.30	1.35
New Construction	0	96,716	96,716	0.0	0	950	950	0.0	0.00	0.98
Total	14,798,367	14,969,391	171,025	1.2	148,044	153,255	5,212	3.5	1.00	1.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	148,762	151,620	2,858	1.9	County	55.56	57.55	0.000	0.000
(-) TIF Tax Capacity	7	0	-7	-100.0	City/Town	14.27	14.19	0.000	0.000
(-) FD Contrib Tax Cap	3,236	3,667	431	13.3	School District	15.03	14.16	10.375	11.035
(=) Taxable Tax Capacity	145,519	147,953	2,434	1.7	Special District	2.69	2.77	0.000	0.000
FD Distrib Tax Cap	1,740	1,928	188	10.8	Total	87.54	88.66	10.375	11.035

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	102,000	102,600	0.6	463	485	21	4.6	0.45	0.47
Res Hmstd: Median Va	152,900	153,800	0.6	1,002	1,036	34	3.4	0.66	0.67
Res Hmstd: Hi Val	203,800	205,100	0.6	1,540	1,588	48	3.1	0.76	0.77
Res Hmstd: Ex-Hi Val	305,800	307,700	0.6	2,619	2,693	74	2.8	0.86	0.88
Apartment	300,000	296,700	-1.1	3,594	3,616	22	0.6	1.2	1.22
Seas Rec: Lo Val	75,000	74,800	-0.3	719	726	6	0.9	0.96	0.97
Seas Rec: Hi Val	200,000	199,500	-0.3	2,073	2,090	16	0.8	1.04	1.05
Comm/Ind: Lo Val	150,000	151,300	0.9	3,511	3,514	3	0.1	2.34	2.32
Comm/Ind: Mid Val	300,000	302,600	0.9	8,141	8,131	-10	-0.1	2.71	2.69
Comm/Ind: Hi Val	1,000,000	1,008,700	0.9	29,748	29,678	-70	-0.2	2.97	2.94

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 Homestead	5,388,114	5,540,922	152,808	2.8	68,647	71,753	3,106	4.5	1.27	1.29
Res Non-Hmstd	1,174,912	1,182,480	7,568	0.6	18,032	18,499	467	2.6	1.53	1.56
Apartments	394,952	403,428	8,476	2.1	7,160	7,534	374	5.2	1.81	1.87
Low-income Apts	75,132	71,317	-3,815	-5.1	843	820	-23	-2.7	1.12	1.15
Seasonal Rec'l	151,971	159,575	7,605	5.0	1,939	2,073	134	6.9	1.28	1.30
Com/Ind: Lo tier	242,931	243,450	520	0.2	6,930	6,960	30	0.4	2.85	2.86
Com/Ind Hi tier	1,159,662	1,223,888	64,226	5.5	42,944	46,495	3,551	8.3	3.70	3.80
Publ U: Elec Gen	26,192	26,908	715	2.7	739	783	44	5.9	2.82	2.91
Publ U: Other	174,095	172,734	-1,362	-0.8	6,436	6,428	-8	-0.1	3.70	3.72
Ag HGA	10,683	11,542	859	8.0	121	134	13	11.1	1.13	1.16
Ag Hmstd Land	12,639	12,850	211	1.7	48	50	3	5.6	0.38	0.39
Ag Non-Hmstd	141,639	143,606	1,967	1.4	1,608	1,613	5	0.3	1.14	1.12
Miscellaneous	32,200	33,386	1,186	3.7	525	561	36	6.8	1.63	1.68
New Construction	0	97,795	97,795	0.0	0	2,209	2,209	0.0	0.00	2.26
Total	8,985,121	9,323,881	338,760	3.8	155,971	165,912	9,941	6.4	1.74	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,170	104,041	4,871	4.9	County	62.57	66.11	0.000	0.000
(-) TIF Tax Capacity	1,516	1,939	423	27.9	City/Town	31.56	33.41	3.101	2.982
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.55	28.44	12.145	11.731
(=) Taxable Tax Capacity	97,654	102,102	4,448	4.6	Special District	4.49	4.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.17	132.34	15.245	14.713

**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	100,600	103,500	2.9	1,089	1,152	64	5.9	1.08	1.11
Res Hmstd: Median Va	150,800	155,100	2.9	1,872	1,973	101	5.4	1.24	1.27
Res Hmstd: Hi Val	201,000	206,700	2.8	2,655	2,793	138	5.2	1.32	1.35
Res Hmstd: Ex-Hi Val	301,600	310,200	2.9	4,225	4,438	213	5.0	1.40	1.43
Apartment	300,000	306,400	2.1	5,301	5,519	218	4.1	1.77	1.80
Comm/Ind: Lo Val	150,000	158,300	5.5	4,228	4,537	309	7.3	2.82	2.87
Comm/Ind: Mid Val	300,000	316,600	5.5	9,790	10,411	621	6.3	3.26	3.29
Comm/Ind: Hi Val	1,000,000	1,055,400	5.5	35,744	37,822	2,079	5.8	3.57	3.58

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 Homestead	3,597,946	3,812,502	214,556	6.0	55,512	58,976	3,464	6.2	1.54	1.55
Res Non-Hmstd	610,487	575,414	-35,073	-5.7	11,593	10,886	-707	-6.1	1.90	1.89
Apartments	205,564	208,414	2,850	1.4	4,686	4,737	51	1.1	2.28	2.27
Low-income Apts	74,228	74,191	-37	-0.1	1,036	1,038	2	0.2	1.40	1.40
Seasonal Rec'l	99,730	99,422	-308	-0.3	1,722	1,681	-41	-2.4	1.73	1.69
Com/Ind: Lo tier	329,577	323,700	-5,877	-1.8	11,267	10,952	-315	-2.8	3.42	3.38
Com/Ind Hi tier	662,849	655,102	-7,748	-1.2	28,787	29,173	386	1.3	4.34	4.45
Publ U: Elec Gen	2,897	4,004	1,107	38.2	112	150	38	34.0	3.87	3.76
Publ U: Other	130,382	135,300	4,918	3.8	5,814	5,908	95	1.6	4.46	4.37
Ag HGA	62,322	62,890	569	0.9	904	898	-6	-0.6	1.45	1.43
Ag Hmstd Land	92,642	69,176	-23,466	-25.3	551	428	-123	-22.3	0.59	0.62
Ag Non-Hmstd	78,111	77,725	-386	-0.5	1,227	1,204	-24	-1.9	1.57	1.55
Miscellaneous	25,837	25,782	-55	-0.2	588	584	-4	-0.7	2.28	2.27
New Construction	0	70,216	70,216	0.0	0	1,471	1,471	0.0	0.00	2.10
Total	5,972,573	6,193,838	221,265	3.7	123,799	128,087	4,288	3.5	2.07	2.07

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,812	65,678	2,866	4.6	County	72.09	72.45	0.073	0.068
(-) TIF Tax Capacity	1,211	1,178	-33	-2.7	City/Town	58.00	57.66	0.265	0.248
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.44	32.16	14.468	14.692
(=) Taxable Tax Capacity	61,601	64,500	2,898	4.7	Special District	4.58	4.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	168.11	166.84	14.807	15.008

**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	89,400	94,700	5.9	1,145	1,243	98	8.6	1.28	1.31
Res Hmstd: MedianVa	134,100	142,100	6.0	2,030	2,176	146	7.2	1.51	1.53
Res Hmstd: Hi Val	178,800	189,500	6.0	2,915	3,109	194	6.7	1.63	1.64
Res Hmstd: Ex-Hi Val	268,200	284,200	6.0	4,686	4,974	288	6.1	1.75	1.75
Apartment	300,000	304,200	1.4	6,748	6,801	52	0.8	2.25	2.24
Comm/Ind: Lo Val	150,000	148,200	-1.2	5,098	4,950	-148	-2.9	3.4	3.34
Comm/Ind: Mid Val	300,000	296,500	-1.2	11,821	11,461	-360	-3.0	3.94	3.87
Comm/Ind: Hi Val	1,000,000	988,300	-1.2	43,197	41,923	-1,273	-2.9	4.32	4.24

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 Homestead	5,081,340	5,327,858	246,518	4.9	62,260	66,036	3,776	6.1	1.23	1.24
Res Non-Hmstd	713,811	703,518	-10,293	-1.4	10,085	9,962	-123	-1.2	1.41	1.42
Apartments	6,415	6,733	318	5.0	116	121	5	4.6	1.80	1.79
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,668,148	1,678,679	10,531	0.6	20,648	20,630	-18	-0.1	1.24	1.23
Com/Ind: Lo tier	102,944	101,331	-1,612	-1.6	2,785	2,710	-75	-2.7	2.71	2.67
Com/Ind Hi tier	88,281	97,552	9,271	10.5	3,091	3,370	279	9.0	3.50	3.45
Publ U: Elec Gen	23,874	25,724	1,850	7.8	703	753	50	7.1	2.95	2.93
Publ U: Other	341,810	375,334	33,524	9.8	12,383	13,385	1,002	8.1	3.62	3.57
Ag HGA	960,332	978,254	17,922	1.9	11,086	11,476	389	3.5	1.15	1.17
Ag Hmstd Land	1,516,195	1,265,855	-250,340	-16.5	7,053	5,840	-1,213	-17.2	0.47	0.46
Ag Non-Hmstd	1,329,035	1,313,909	-15,126	-1.1	15,583	15,397	-187	-1.2	1.17	1.17
Miscellaneous	7,254	7,069	-185	-2.5	124	121	-3	-2.7	1.71	1.71
New Construction	0	83,891	83,891	0.0	0	1,089	1,089	0.0	0.00	1.30
Total	11,839,439	11,965,709	126,270	1.1	145,918	150,889	4,971	3.4	1.23	1.26

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,149	110,040	2,891	2.7	County	71.45	72.37	0.190	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.65	20.69	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.60	27.62	13.959	14.403
(=) Taxable Tax Capacity	107,149	110,040	2,891	2.7	Special District	1.65	1.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.35	122.41	14.148	14.586

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	106,500	111,700	5,200	4.9	1,115	1,197	82	7.4	1.05	1.07
Res Hmstd: Median Va	159,600	167,300	7,700	4.8	1,899	2,020	122	6.4	1.19	1.21
Res Hmstd: Hi Val	212,700	223,000	10,300	4.8	2,682	2,845	163	6.1	1.26	1.28
Res Hmstd: Ex-Hi Val	319,200	334,700	15,500	4.9	4,253	4,498	245	5.8	1.33	1.34
Apartment	300,000	314,900	14,900	5.0	5,013	5,278	265	5.3	1.67	1.68
Seas Rec: Lo Val	75,000	75,500	500	0.7	980	987	7	0.7	1.31	1.31
Seas Rec: Hi Val	200,000	201,300	1,300	0.7	2,770	2,789	19	0.7	1.38	1.39
Comm/Ind: Lo Val	150,000	165,800	15,800	10.5	4,058	4,559	500	12.3	2.71	2.75
Comm/Ind: Mid Val	300,000	331,500	31,500	10.5	9,399	10,376	977	10.4	3.13	3.13
Comm/Ind: Hi Val	1,000,000	1,105,000	105,000	10.5	34,322	37,530	3,208	9.3	3.43	3.4

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 Homestead	12,406,679	12,912,806	506,127	4.1	162,455	171,816	9,360	5.8	1.31	1.33
Res Non-Hmstd	1,556,298	1,540,977	-15,321	-1.0	24,192	24,089	-103	-0.4	1.55	1.56
Apartments	1,029,488	1,061,549	32,062	3.1	19,147	20,291	1,144	6.0	1.86	1.91
Low-income Apts	198,239	205,019	6,780	3.4	2,257	2,352	95	4.2	1.14	1.15
Seasonal Rec'l	104,973	103,943	-1,030	-1.0	1,632	1,629	-3	-0.2	1.55	1.57
Com/Ind: Lo tier	724,332	710,505	-13,827	-1.9	21,158	20,661	-497	-2.4	2.92	2.91
Com/Ind Hi tier	3,090,208	3,090,434	226	0.0	116,237	117,438	1,202	1.0	3.76	3.80
Publ U: Elec Gen	1,118,468	1,178,900	60,432	5.4	25,608	26,511	903	3.5	2.29	2.25
Publ U: Other	599,143	633,435	34,292	5.7	21,404	22,220	816	3.8	3.57	3.51
Ag HGA	82,435	84,957	2,522	3.1	1,017	1,069	52	5.1	1.23	1.26
Ag Hmstd Land	192,302	194,039	1,737	0.9	1,031	1,065	34	3.3	0.54	0.55
Ag Non-Hmstd	211,235	202,828	-8,406	-4.0	2,648	2,550	-98	-3.7	1.25	1.26
Miscellaneous	57,211	57,792	581	1.0	1,096	1,118	22	2.0	1.92	1.93
New Construction	0	303,297	303,297	0.0	0	5,933	5,933	0.0	0.00	1.96
Total	21,371,011	22,280,482	909,471	4.3	399,883	418,740	18,857	4.7	1.87	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	249,700	261,327	11,627	4.7	County	47.79	47.76	0.000	0.000
(-) TIF Tax Capacity	3,979	4,043	64	1.6	City/Town	47.28	47.66	1.370	1.309
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.38	32.34	16.238	16.444
(=) Taxable Tax Capacity	245,721	257,285	11,564	4.7	Special District	2.63	2.48	0.197	0.237
FD Distrib Tax Cap	0	0	0	0.0	Total	129.07	130.23	17.804	17.989

**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	103,300	107,500	4.1	1,157	1,234	78	6.7	1.12	1.15
Res Hmstd: MedianVa	154,800	161,100	4.1	1,973	2,092	119	6.0	1.27	1.3
Res Hmstd: Hi Val	206,300	214,700	4.1	2,789	2,949	160	5.7	1.35	1.37
Res Hmstd: Ex-Hi Val	309,600	322,200	4.1	4,426	4,668	242	5.5	1.43	1.45
Apartment	300,000	309,300	3.1	5,374	5,591	217	4.0	1.79	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,265	4,231	-34	-0.8	2.84	2.82
Comm/Ind: Mid Val	300,000	300,000	0.0	9,862	9,782	-80	-0.8	3.29	3.26
Comm/Ind: Hi Val	1,000,000	1,000,100	0.0	35,982	35,692	-290	-0.8	3.6	3.57

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 Homestead	7,399,851	7,673,966	274,115	3.7	81,341	84,636	3,295	4.1	1.10	1.10
Res Non-Hmstd	692,534	660,068	-32,467	-4.7	8,531	8,122	-408	-4.8	1.23	1.23
Apartments	4,262	4,355	93	2.2	59	63	4	6.6	1.39	1.45
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,198,283	1,190,622	-7,660	-0.6	12,941	12,847	-94	-0.7	1.08	1.08
Com/Ind: Lo tier	164,268	161,386	-2,882	-1.8	3,922	3,806	-115	-2.9	2.39	2.36
Com/Ind Hi tier	259,800	267,418	7,618	2.9	8,014	8,187	173	2.2	3.08	3.06
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	416,889	424,711	7,822	1.9	12,808	12,849	41	0.3	3.07	3.03
Ag HGA	1,120,844	1,159,929	39,086	3.5	11,585	12,060	475	4.1	1.03	1.04
Ag Hmstd Land	3,710,506	3,611,677	-98,829	-2.7	16,085	15,653	-432	-2.7	0.43	0.43
Ag Non-Hmstd	1,323,400	1,292,496	-30,904	-2.3	12,429	12,163	-266	-2.1	0.94	0.94
Miscellaneous	6,437	6,500	63	1.0	91	92	1	0.8	1.41	1.41
New Construction	0	123,694	123,694	0.0	0	1,438	1,438	0.0	0.00	1.16
Total	16,297,074	16,576,822	279,748	1.7	167,805	171,915	4,110	2.4	1.03	1.04

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	145,832	149,363	3,531	2.4	County	48.96	48.96	0.000	0.000
(-) TIF Tax Capacity	150	150	0	-0.2	City/Town	18.95	19.05	0.030	0.029
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.29	30.21	16.434	16.737
(=) Taxable Tax Capacity	145,682	149,213	3,531	2.4	Special District	1.05	0.91	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.25	99.13	16.464	16.766

**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	136,700	141,800	3.7	1,334	1,401	66	5.0	0.98	0.99
Res Hmstd: Median Va	205,000	212,600	3.7	2,186	2,285	99	4.5	1.07	1.07
Res Hmstd: Hi Val	273,300	283,400	3.7	3,037	3,168	131	4.3	1.11	1.12
Res Hmstd: Ex-Hi Val	410,000	425,200	3.7	4,741	4,928	187	3.9	1.16	1.16
Apartment	300,000	306,600	2.2	4,216	4,313	98	2.3	1.41	1.41
Seas Rec: Lo Val	75,000	74,500	-0.7	807	801	-6	-0.8	1.08	1.07
Seas Rec: Hi Val	200,000	198,700	-0.7	2,308	2,289	-19	-0.8	1.15	1.15
Comm/Ind: Lo Val	150,000	154,400	2.9	3,573	3,648	74	2.1	2.38	2.36
Comm/Ind: Mid Val	300,000	308,800	2.9	8,256	8,383	127	1.5	2.75	2.71
Comm/Ind: Hi Val	1,000,000	1,029,300	2.9	30,107	30,479	372	1.2	3.01	2.96

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 Homestead	5,280,423	5,490,265	209,842	4.0	67,188	70,312	3,124	4.7	1.27	1.28
Res Non-Hmstd	776,070	787,727	11,657	1.5	12,815	12,921	106	0.8	1.65	1.64
Apartments	339,667	343,175	3,508	1.0	6,426	6,483	57	0.9	1.89	1.89
Low-income Apts	103,557	102,609	-949	-0.9	1,136	1,179	42	3.7	1.10	1.15
Seasonal Rec'l	43,356	45,541	2,185	5.0	730	774	44	6.0	1.68	1.70
Com/Ind: Lo tier	644,047	630,489	-13,558	-2.1	19,276	18,773	-504	-2.6	2.99	2.98
Com/Ind Hi tier	1,478,233	1,529,118	50,885	3.4	52,516	56,748	4,231	8.1	3.55	3.71
Publ U: Elec Gen	4,722	3,665	-1,058	-22.4	151	118	-33	-21.9	3.19	3.21
Publ U: Other	143,030	159,362	16,332	11.4	5,874	6,477	603	10.3	4.11	4.06
Ag HGA	20,117	20,150	32	0.2	263	268	5	1.8	1.31	1.33
Ag Hmstd Land	159,806	154,485	-5,321	-3.3	1,183	1,207	24	2.1	0.74	0.78
Ag Non-Hmstd	142,909	139,118	-3,792	-2.7	1,940	1,887	-53	-2.7	1.36	1.36
Miscellaneous	24,564	25,061	497	2.0	517	528	11	2.2	2.10	2.11
New Construction	0	97,801	97,801	0.0	0	2,525	2,525	0.0	0.00	2.58
Total	9,160,501	9,528,564	368,062	4.0	170,015	180,198	10,183	6.0	1.86	1.89

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,224	103,912	6,688	6.9	County	39.78	41.11	0.155	0.141
(-) TIF Tax Capacity	2,596	2,987	392	15.1	City/Town	77.04	75.64	0.333	0.325
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.95	17.78	20.637	20.215
(=) Taxable Tax Capacity	94,629	100,925	6,296	6.7	Special District	1.50	1.57	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.27	136.10	21.125	20.681

**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	59,500	61,900	4.0	612	633	21	3.5	1.03	1.02
Res Hmstd: MedianVa	89,200	92,700	3.9	1,006	1,060	54	5.4	1.13	1.14
Res Hmstd: Hi Val	118,900	123,600	4.0	1,510	1,582	73	4.8	1.27	1.28
Res Hmstd: Ex-Hi Val	178,400	185,500	4.0	2,519	2,629	109	4.3	1.41	1.42
Apartment	300,000	303,100	1.0	5,744	5,783	40	0.7	1.91	1.91
Comm/Ind: Lo Val	150,000	155,200	3.5	4,476	4,603	127	2.8	2.98	2.97
Comm/Ind: Mid Val	300,000	310,300	3.4	10,339	10,567	228	2.2	3.45	3.41
Comm/Ind: Hi Val	1,000,000	1,034,400	3.4	37,698	38,411	713	1.9	3.77	3.71

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 Homestead	3,555,129	3,644,309	89,180	2.5	30,360	31,517	1,157	3.8	0.85	0.86
Res Non-Hmstd	504,607	494,308	-10,299	-2.0	4,655	4,562	-93	-2.0	0.92	0.92
Apartments	6,151	6,343	192	3.1	61	63	2	4.1	0.99	1.00
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	899,705	898,442	-1,264	-0.1	8,557	8,621	65	0.8	0.95	0.96
Com/Ind: Lo tier	155,624	153,522	-2,102	-1.4	3,054	2,983	-71	-2.3	1.96	1.94
Com/Ind Hi tier	342,105	348,131	6,026	1.8	8,030	8,475	445	5.5	2.35	2.43
Publ U: Elec Gen	10,287	10,039	-249	-2.4	127	127	-1	-0.5	1.24	1.26
Publ U: Other	847,825	887,874	40,049	4.7	19,721	20,377	655	3.3	2.33	2.30
Ag HGA	1,583,500	1,606,056	22,556	1.4	11,413	11,715	302	2.6	0.72	0.73
Ag Hmstd Land	28,720,966	27,315,201	-1,405,765	-4.9	90,484	89,129	-1,355	-1.5	0.32	0.33
Ag Non-Hmstd	17,514,374	17,050,210	-464,164	-2.7	91,954	91,209	-745	-0.8	0.53	0.53
Miscellaneous	5,495	5,594	99	1.8	64	67	3	4.7	1.16	1.19
New Construction	0	147,498	147,498	0.0	0	1,101	1,101	0.0	0.00	0.75
Total	54,145,769	52,567,526	-1,578,242	-2.9	268,480	269,945	1,465	0.5	0.50	0.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	444,303	435,218	-9,085	-2.0	County	35.76	37.13	0.126	0.117
(-) TIF Tax Capacity	68	0	-68	-100.0	City/Town	7.13	7.30	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.69	11.51	22.213	21.785
(=) Taxable Tax Capacity	444,235	435,218	-9,017	-2.0	Special District	0.97	1.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	55.55	56.95	22.339	21.902

**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	104,300	106,900	2,600	2.5	658	686	28	4.3	0.63	0.64
Res Hmstd: Median Va	156,400	160,300	3,900	2.5	1,089	1,134	45	4.1	0.7	0.71
Res Hmstd: Hi Val	208,500	213,700	5,200	2.5	1,521	1,582	61	4.0	0.73	0.74
Res Hmstd: Ex-Hi Val	312,800	320,600	7,800	2.5	2,386	2,480	94	4.0	0.76	0.77
Apartment	300,000	309,400	9,400	3.1	2,753	2,880	127	4.6	0.92	0.93
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	2,678	2,700	22	0.8	1.79	1.77
Comm/Ind: Mid Val	300,000	305,300	5,300	1.8	6,138	6,173	35	0.6	2.05	2.02
Comm/Ind: Hi Val	1,000,000	1,017,600	17,600	1.8	22,282	22,373	92	0.4	2.23	2.2

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 Homestead	5,805,373	5,974,667	169,294	2.9	74,249	77,472	3,223	4.3	1.28	1.30
Res Non-Hmstd	959,831	932,119	-27,712	-2.9	14,923	14,701	-222	-1.5	1.55	1.58
Apartments	565,969	595,289	29,319	5.2	9,419	10,009	590	6.3	1.66	1.68
Low-income Apts	93,371	93,244	-127	-0.1	1,022	1,044	22	2.2	1.09	1.12
Seasonal Rec'l	66,274	67,400	1,126	1.7	900	924	24	2.7	1.36	1.37
Com/Ind: Lo tier	498,000	490,790	-7,209	-1.4	14,851	14,576	-274	-1.8	2.98	2.97
Com/Ind Hi tier	1,628,019	1,635,700	7,681	0.5	56,888	57,124	236	0.4	3.49	3.49
Publ U: Elec Gen	30,305	19,272	-11,033	-36.4	701	437	-264	-37.6	2.31	2.27
Publ U: Other	128,745	143,535	14,790	11.5	4,974	5,529	554	11.1	3.86	3.85
Ag HGA	12,184	11,804	-379	-3.1	176	171	-5	-2.7	1.44	1.45
Ag Hmstd Land	74,953	69,318	-5,635	-7.5	642	609	-34	-5.2	0.86	0.88
Ag Non-Hmstd	103,186	103,905	719	0.7	1,378	1,392	14	1.0	1.34	1.34
Miscellaneous	25,172	27,075	1,904	7.6	482	509	27	5.5	1.92	1.88
New Construction	0	196,883	196,883	0.0	0	3,987	3,987	0.0	0.00	2.02
Total	9,991,381	10,361,000	369,619	3.7	180,605	188,484	7,878	4.4	1.81	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	110,378	115,240	4,862	4.4	County	41.88	43.24	0.000	0.000
(-) TIF Tax Capacity	2,892	2,998	107	3.7	City/Town	63.60	63.76	0.338	0.272
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.21	22.11	17.938	18.747
(=) Taxable Tax Capacity	107,487	112,242	4,755	4.4	Special District	0.45	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.14	129.49	18.275	19.020

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	78,000	80,300	2,300	2.9	760	804	44	5.8	0.97	1.00
Res Hmstd: Median Va	116,900	120,300	3,400	2.9	1,378	1,445	66	4.8	1.18	1.20
Res Hmstd: Hi Val	155,800	160,300	4,500	2.9	1,997	2,085	88	4.4	1.28	1.30
Res Hmstd: Ex-Hi Val	233,800	240,600	6,800	2.9	3,237	3,371	134	4.1	1.38	1.40
Apartment	300,000	315,500	15,500	5.2	5,391	5,707	316	5.9	1.8	1.81
Comm/Ind: Lo Val	150,000	150,700	700	0.5	4,273	4,256	-17	-0.4	2.85	2.82
Comm/Ind: Mid Val	300,000	301,400	1,400	0.5	9,879	9,826	-53	-0.5	3.29	3.26
Comm/Ind: Hi Val	1,000,000	1,004,700	4,700	0.5	36,041	35,823	-218	-0.6	3.60	3.57

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 Homestead	2,857,957	2,962,159	104,202	3.6	25,778	27,144	1,366	5.3	0.90	0.92
Res Non-Hmstd	416,145	402,062	-14,083	-3.4	4,034	3,975	-59	-1.5	0.97	0.99
Apartments	5,676	5,981	305	5.4	65	69	4	6.6	1.15	1.16
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	274,672	277,104	2,431	0.9	2,399	2,420	21	0.9	0.87	0.87
Com/Ind: Lo tier	85,810	85,393	-417	-0.5	1,734	1,707	-27	-1.5	2.02	2.00
Com/Ind Hi tier	216,929	224,484	7,555	3.5	5,415	5,840	425	7.8	2.50	2.60
Publ U: Elec Gen	25,691	37,148	11,457	44.6	333	524	190	57.1	1.30	1.41
Publ U: Other	400,161	420,257	20,096	5.0	10,332	10,759	428	4.1	2.58	2.56
Ag HGA	1,083,462	1,114,546	31,084	2.9	8,880	9,443	563	6.3	0.82	0.85
Ag Hmstd Land	14,022,105	13,855,344	-166,761	-1.2	54,900	55,961	1,061	1.9	0.39	0.40
Ag Non-Hmstd	7,846,707	7,147,389	-699,318	-8.9	50,902	47,875	-3,027	-5.9	0.65	0.67
Miscellaneous	522	564	42	8.1	6	7	1	9.6	1.20	1.21
New Construction	0	76,166	76,166	0.0	0	636	636	0.0	0.00	0.84
Total	27,235,836	26,608,596	-627,240	-2.3	164,778	166,360	1,583	1.0	0.61	0.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	222,315	217,606	-4,709	-2.1	County	42.27	44.23	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.41	8.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.05	16.73	20.984	21.696
(=) Taxable Tax Capacity	222,315	217,606	-4,709	-2.1	Special District	0.41	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	68.15	69.87	20.984	21.696

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	125,700	130,300	3.7	944	1,015	71	7.5	0.75	0.78
Res Hmstd: Median Va	188,500	195,400	3.7	1,542	1,652	110	7.1	0.82	0.85
Res Hmstd: Hi Val	251,300	260,500	3.7	2,140	2,289	149	6.9	0.85	0.88
Res Hmstd: Ex-Hi Val	377,000	390,700	3.6	3,338	3,563	225	6.7	0.89	0.91
Apartment	300,000	316,100	5.4	3,185	3,446	261	8.2	1.06	1.09
Comm/Ind: Lo Val	150,000	155,200	3.5	2,941	3,060	119	4.0	1.96	1.97
Comm/Ind: Mid Val	300,000	310,400	3.5	6,759	6,988	229	3.4	2.25	2.25
Comm/Ind: Hi Val	1,000,000	1,034,800	3.5	24,571	25,321	749	3.0	2.46	2.45

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 Homestead	7,760,999	8,407,217	646,218	8.3	103,086	110,173	7,088	6.9	1.33	1.31
Res Non-Hmstd	1,325,959	1,311,483	-14,477	-1.1	20,145	19,340	-805	-4.0	1.52	1.47
Apartments	501,155	582,006	80,851	16.1	9,137	10,298	1,162	12.7	1.82	1.77
Low-income Apts	111,024	108,870	-2,154	-1.9	1,260	1,204	-57	-4.5	1.14	1.11
Seasonal Rec'l	5,347	5,352	6	0.1	77	73	-4	-5.2	1.44	1.37
Com/Ind: Lo tier	332,726	334,686	1,960	0.6	9,530	9,224	-305	-3.2	2.86	2.76
Com/Ind Hi tier	2,349,740	2,499,505	149,765	6.4	87,747	89,660	1,913	2.2	3.73	3.59
Publ U: Elec Gen	3,406	3,575	169	5.0	73	72	-1	-1.3	2.14	2.01
Publ U: Other	104,496	139,071	34,576	33.1	3,723	4,648	925	24.8	3.56	3.34
Ag HGA	339,133	367,133	28,000	8.3	3,890	4,019	129	3.3	1.15	1.09
Ag Hmstd Land	1,321,779	1,317,227	-4,552	-0.3	6,764	6,414	-350	-5.2	0.51	0.49
Ag Non-Hmstd	592,738	607,977	15,239	2.6	6,022	5,885	-138	-2.3	1.02	0.97
Miscellaneous	28,553	28,738	185	0.6	534	520	-14	-2.6	1.87	1.81
New Construction	0	250,602	250,602	0.0	0	4,691	4,691	0.0	0.00	1.87
Total	14,777,054	15,963,442	1,186,388	8.0	251,988	266,222	14,234	5.6	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	161,611	176,714	15,103	9.3	County	56.15	52.61	0.000	0.000
(-) TIF Tax Capacity	1,844	1,943	99	5.4	City/Town	43.67	43.48	0.221	0.198
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.59	20.64	21.072	22.928
(=) Taxable Tax Capacity	159,767	174,771	15,004	9.4	Special District	0.85	0.77	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.26	117.50	21.293	23.126

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	107,700	116,700	8,400	8.4	1,217	1,327	110	9.0	1.13	1.14
Res Hmstd: Median Va	161,500	174,900	13,400	8.3	2,055	2,207	152	7.4	1.27	1.26
Res Hmstd: Hi Val	215,300	233,200	17,900	8.3	2,892	3,088	196	6.8	1.34	1.32
Res Hmstd: Ex-Hi Val	323,000	349,900	26,900	8.3	4,568	4,853	285	6.2	1.41	1.39
Apartment	300,000	348,400	48,400	16.1	5,261	5,923	662	12.6	1.75	1.70
Comm/Ind: Lo Val	150,000	159,600	9,600	6.4	4,186	4,357	171	4.1	2.79	2.73
Comm/Ind: Mid Val	300,000	319,100	19,100	6.4	9,661	9,936	275	2.8	3.22	3.11
Comm/Ind: Hi Val	1,000,000	1,063,700	63,700	6.4	35,211	35,980	769	2.2	3.52	3.38

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 Homestead	9,384,020	9,741,862	357,841	3.8	124,333	129,939	5,606	4.5	1.32	1.33
Res Non-Hmstd	1,397,357	1,377,791	-19,566	-1.4	22,796	22,451	-345	-1.5	1.63	1.63
Apartments	555,181	578,299	23,118	4.2	10,163	10,638	475	4.7	1.83	1.84
Low-income Apts	147,362	152,366	5,004	3.4	1,731	1,783	51	3.0	1.17	1.17
Seasonal Rec'l	88,989	92,919	3,930	4.4	1,426	1,459	33	2.3	1.60	1.57
Com/Ind: Lo tier	780,691	774,998	-5,693	-0.7	23,207	22,854	-353	-1.5	2.97	2.95
Com/Ind Hi tier	1,850,544	1,872,023	21,480	1.2	67,449	69,912	2,462	3.7	3.64	3.73
Publ U: Elec Gen	630,102	696,779	66,677	10.6	16,589	19,234	2,644	15.9	2.63	2.76
Publ U: Other	388,258	411,385	23,127	6.0	14,608	15,483	875	6.0	3.76	3.76
Ag HGA	33,800	31,513	-2,288	-6.8	418	408	-10	-2.4	1.24	1.30
Ag Hmstd Land	176,753	160,234	-16,518	-9.3	1,192	1,103	-89	-7.5	0.67	0.69
Ag Non-Hmstd	141,039	139,177	-1,862	-1.3	1,809	1,845	35	2.0	1.28	1.33
Miscellaneous	43,311	45,438	2,127	4.9	877	923	46	5.2	2.03	2.03
New Construction	0	143,365	143,365	0.0	0	2,862	2,862	0.0	0.00	2.00
Total	15,617,407	16,218,149	600,742	3.8	286,599	300,892	14,292	5.0	1.84	1.86

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	171,491	180,475	8,984	5.2	County	45.03	45.68	0.000	0.000
(-) TIF Tax Capacity	3,495	1,902	-1,592	-45.6	City/Town	63.27	63.46	0.129	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.85	22.95	20.914	20.882
(=) Taxable Tax Capacity	167,996	178,572	10,576	6.3	Special District	1.76	1.72	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	132.91	133.80	21.043	20.882

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,300	85,400	3,800	3.8	871	926	55	6.3	1.06	1.08
Res Hmstd: Median Va	123,400	128,100	4,700	3.8	1,552	1,637	85	5.5	1.26	1.28
Res Hmstd: Hi Val	164,500	170,800	6,300	3.8	2,234	2,349	115	5.1	1.36	1.38
Res Hmstd: Ex-Hi Val	246,800	256,200	9,400	3.8	3,600	3,773	173	4.8	1.46	1.47
Apartment	300,000	312,500	12,500	4.2	5,616	5,879	264	4.7	1.87	1.88
Comm/Ind: Lo Val	150,000	151,700	1,700	1.1	4,400	4,419	19	0.5	2.93	2.91
Comm/Ind: Mid Val	300,000	303,500	3,500	1.2	10,160	10,190	30	0.3	3.39	3.36
Comm/Ind: Hi Val	1,000,000	1,011,600	11,600	1.2	37,045	37,107	62	0.2	3.70	3.67

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 Homestead	4,534,764	4,662,962	128,197	2.8	43,667	45,291	1,623	3.7	0.96	0.97
Res Non-Hmstd	720,163	710,298	-9,865	-1.4	7,539	7,483	-55	-0.7	1.05	1.05
Apartments	3,887	3,723	-164	-4.2	48	47	-1	-2.2	1.23	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	235,717	236,652	935	0.4	2,246	2,260	15	0.7	0.95	0.96
Com/Ind: Lo tier	117,786	119,605	1,819	1.5	2,563	2,580	17	0.7	2.18	2.16
Com/Ind Hi tier	176,535	202,064	25,528	14.5	4,930	5,639	709	14.4	2.79	2.79
Publ U: Elec Gen	53	11	-42	-79.2	1	0	-1	-81.4	2.04	1.83
Publ U: Other	454,663	484,011	29,348	6.5	12,535	13,398	863	6.9	2.76	2.77
Ag HGA	1,661,304	1,693,281	31,978	1.9	14,905	15,658	753	5.1	0.90	0.92
Ag Hmstd Land	13,412,762	12,991,349	-421,413	-3.1	57,433	56,414	-1,019	-1.8	0.43	0.43
Ag Non-Hmstd	6,057,157	5,582,384	-474,774	-7.8	46,731	44,183	-2,548	-5.5	0.77	0.79
Miscellaneous	6,674	6,646	-29	-0.4	85	85	0	0.3	1.27	1.28
New Construction	0	88,458	88,458	0.0	0	834	834	0.0	0.00	0.94
Total	27,381,465	26,781,443	-600,022	-2.2	192,683	193,873	1,189	0.6	0.70	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	219,158	215,400	-3,757	-1.7	County	46.50	47.92	0.000	0.000
(-) TIF Tax Capacity	9	9	0	-3.4	City/Town	12.20	12.56	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.78	20.23	20.938	21.759
(=) Taxable Tax Capacity	219,148	215,391	-3,757	-1.7	Special District	0.39	0.42	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.87	81.13	20.938	21.759

**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	126,200	129,800	2.9	1,065	1,128	63	5.9	0.84	0.87
Res Hmstd: Median Va	189,200	194,500	2.8	1,746	1,841	95	5.5	0.92	0.95
Res Hmstd: Hi Val	252,200	259,300	2.8	2,426	2,555	129	5.3	0.96	0.99
Res Hmstd: Ex-Hi Val	378,400	389,100	2.8	3,789	3,985	196	5.2	1.00	1.02
Apartment	300,000	287,300	-4.2	3,623	3,539	-85	-2.3	1.21	1.23
Comm/Ind: Lo Val	150,000	171,700	14.5	3,205	3,781	576	18.0	2.14	2.20
Comm/Ind: Mid Val	300,000	343,400	14.5	7,373	8,514	1,142	15.5	2.46	2.48
Comm/Ind: Hi Val	1,000,000	1,144,600	14.5	26,824	30,601	3,777	14.1	2.68	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 Homestead	19,643,100	20,764,996	1,121,896	5.7	241,116	244,670	3,554	1.5	1.23	1.18
Res Non-Hmstd	2,420,461	2,203,684	-216,777	-9.0	33,856	29,462	-4,394	-13.0	1.40	1.34
Apartments	871,744	982,801	111,056	12.7	14,959	16,135	1,176	7.9	1.72	1.64
Low-income Apts	161,262	188,090	26,828	16.6	1,655	1,881	226	13.6	1.03	1.00
Seasonal Rec'l	35,009	34,665	-344	-1.0	455	446	-9	-1.9	1.30	1.29
Com/Ind: Lo tier	474,668	471,598	-3,070	-0.6	13,652	13,076	-576	-4.2	2.88	2.77
Com/Ind Hi tier	3,286,910	3,559,826	272,916	8.3	123,846	129,444	5,599	4.5	3.77	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	284,829	300,000	15,171	5.3	10,593	10,758	165	1.6	3.72	3.59
Ag HGA	102,086	108,979	6,894	6.8	1,183	1,227	43	3.7	1.16	1.13
Ag Hmstd Land	99,711	69,550	-30,161	-30.2	391	211	-180	-46.1	0.39	0.30
Ag Non-Hmstd	127,327	122,932	-4,396	-3.5	1,430	1,329	-102	-7.1	1.12	1.08
Miscellaneous	141,823	149,421	7,598	5.4	2,474	2,495	21	0.9	1.74	1.67
New Construction	0	350,452	350,452	0.0	0	5,657	5,657	0.0	0.00	1.61
Total	27,648,930	29,306,994	1,658,064	6.0	445,611	456,791	11,180	2.5	1.61	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,703	318,314	20,611	6.9	County	39.26	37.21	0.000	0.000
(-) TIF Tax Capacity	4,399	5,174	775	17.6	City/Town	42.65	41.83	0.245	0.231
(-) FD Contrib Tax Cap	27,914	29,801	1,886	6.8	School District	27.62	25.96	18.964	18.388
(=) Taxable Tax Capacity	265,390	283,339	17,950	6.8	Special District	6.55	5.56	0.000	0.000
FD Distrib Tax Cap	51,489	54,892	3,403	6.6	Total	116.08	110.55	19.209	18.619

**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	122,500	129,500	5.7	1,353	1,390	37	2.7	1.10	1.07
Res Hmstd: Median Va	183,700	194,200	5.7	2,245	2,290	45	2.0	1.22	1.18
Res Hmstd: Hi Val	244,900	258,900	5.7	3,137	3,190	53	1.7	1.28	1.23
Res Hmstd: Ex-Hi Val	367,400	388,400	5.7	4,922	4,992	70	1.4	1.34	1.29
Apartment	300,000	338,200	12.7	4,929	5,303	374	7.6	1.64	1.57
Comm/Ind: Lo Val	150,000	162,500	8.3	4,267	4,556	290	6.8	2.84	2.80
Comm/Ind: Mid Val	300,000	324,900	8.3	9,859	10,385	526	5.3	3.29	3.2
Comm/Ind: Hi Val	1,000,000	1,083,000	8.3	35,959	37,595	1,636	4.6	3.6	3.47

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 Homestead	20,039,992	20,359,337	319,345	1.6	245,131	246,694	1,563	0.6	1.22	1.21
Res Non-Hmstd	2,792,042	2,745,702	-46,340	-1.7	35,981	35,174	-807	-2.2	1.29	1.28
Apartments	705,282	789,168	83,886	11.9	11,443	12,638	1,195	10.4	1.62	1.60
Low-income Apts	147,743	139,358	-8,386	-5.7	1,427	1,375	-52	-3.6	0.97	0.99
Seasonal Rec'l	129,926	131,096	1,170	0.9	1,474	1,514	40	2.7	1.13	1.15
Com/Ind: Lo tier	300,119	299,047	-1,072	-0.4	8,349	8,185	-165	-2.0	2.78	2.74
Com/Ind Hi tier	2,614,496	2,706,552	92,056	3.5	95,457	97,214	1,757	1.8	3.65	3.59
Publ U: Elec Gen	183,984	191,882	7,898	4.3	4,975	5,155	180	3.6	2.70	2.69
Publ U: Other	291,882	306,244	14,362	4.9	10,707	10,981	275	2.6	3.67	3.59
Ag HGA	152,244	156,604	4,360	2.9	1,564	1,623	59	3.8	1.03	1.04
Ag Hmstd Land	281,547	274,963	-6,584	-2.3	957	948	-9	-0.9	0.34	0.34
Ag Non-Hmstd	451,698	425,174	-26,523	-5.9	4,161	3,895	-266	-6.4	0.92	0.92
Miscellaneous	38,350	38,369	20	0.1	559	564	5	0.9	1.46	1.47
New Construction	0	364,252	364,252	0.0	0	5,734	5,734	0.0	0.00	1.57
Total	28,129,304	28,927,749	798,445	2.8	422,183	431,693	9,510	2.3	1.50	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	306,326	316,620	10,293	3.4	County	30.21	30.10	0.390	0.378
(-) TIF Tax Capacity	3,326	3,664	338	10.2	City/Town	36.02	36.02	0.348	0.340
(-) FD Contrib Tax Cap	23,808	24,922	1,113	4.7	School District	29.28	28.95	24.386	23.817
(=) Taxable Tax Capacity	279,192	288,034	8,842	3.2	Special District	6.26	6.14	0.000	0.000
FD Distrib Tax Cap	28,371	30,947	2,575	9.1	Total	101.77	101.20	25.123	24.535

**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	162,300	164,900	1.6	1,829	1,847	18	1.0	1.13	1.12
Res Hmstd: MedianVa	243,400	247,300	1.6	2,932	2,958	25	0.9	1.20	1.2
Res Hmstd: Hi Val	324,500	329,700	1.6	4,036	4,069	33	0.8	1.24	1.23
Res Hmstd: Ex-Hi Val	486,800	494,600	1.6	6,177	6,219	42	0.7	1.27	1.26
Apartment	300,000	335,700	11.9	4,570	5,070	500	10.9	1.52	1.51
Comm/Ind: Lo Val	150,000	155,300	3.5	4,152	4,257	105	2.5	2.77	2.74
Comm/Ind: Mid Val	300,000	310,600	3.5	9,562	9,748	186	1.9	3.19	3.14
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	34,809	35,366	557	1.6	3.48	3.42

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 Homestead	27,721,201	28,544,932	823,731	3.0	343,268	347,106	3,838	1.1	1.24	1.22
Res Non-Hmstd	3,132,789	3,200,732	67,942	2.2	42,477	42,329	-149	-0.4	1.36	1.32
Apartments	1,958,945	2,076,439	117,495	6.0	31,020	32,269	1,249	4.0	1.58	1.55
Low-income Apts	146,616	172,780	26,164	17.8	1,472	1,667	195	13.2	1.00	0.96
Seasonal Rec'l	21,436	22,163	727	3.4	277	289	12	4.4	1.29	1.30
Com/Ind: Lo tier	522,382	522,723	342	0.1	14,750	14,380	-370	-2.5	2.82	2.75
Com/Ind Hi tier	5,547,663	5,579,530	31,867	0.6	202,156	198,295	-3,861	-1.9	3.64	3.55
Publ U: Elec Gen	117,186	99,719	-17,467	-14.9	3,210	2,680	-530	-16.5	2.74	2.69
Publ U: Other	655,983	697,798	41,815	6.4	23,960	24,839	879	3.7	3.65	3.56
Ag HGA	198,182	199,710	1,528	0.8	2,019	1,966	-54	-2.7	1.02	0.98
Ag Hmstd Land	995,359	994,169	-1,190	-0.1	4,364	4,313	-51	-1.2	0.44	0.43
Ag Non-Hmstd	454,555	442,690	-11,865	-2.6	4,198	3,953	-246	-5.8	0.92	0.89
Miscellaneous	131,398	134,167	2,769	2.1	2,239	2,226	-13	-0.6	1.70	1.66
New Construction	0	471,821	471,821	0.0	0	7,373	7,373	0.0	0.00	1.56
Total	41,603,695	43,159,374	1,555,679	3.7	675,412	683,685	8,274	1.2	1.62	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	465,013	482,756	17,743	3.8	County	28.45	27.88	0.000	0.000
(-) TIF Tax Capacity	10,356	11,500	1,144	11.0	City/Town	43.30	43.34	0.580	0.562
(-) FD Contrib Tax Cap	49,219	50,299	1,080	2.2	School District	28.99	27.54	23.823	23.138
(=) Taxable Tax Capacity	405,438	420,958	15,520	3.8	Special District	5.01	4.86	0.000	0.000
FD Distrib Tax Cap	50,450	54,339	3,889	7.7	Total	105.75	103.62	24.403	23.700

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	147,700	152,100	3.0	1,669	1,692	23	1.4	1.13	1.11
Res Hmstd: Median Va	221,500	228,100	3.0	2,700	2,731	31	1.1	1.22	1.2
Res Hmstd: Hi Val	295,300	304,100	3.0	3,731	3,769	39	1.0	1.26	1.24
Res Hmstd: Ex-Hi Val	443,000	456,200	3.0	5,766	5,808	42	0.7	1.30	1.27
Apartment	300,000	318,000	6.0	4,698	4,872	175	3.7	1.57	1.53
Comm/Ind: Lo Val	150,000	150,900	0.6	4,206	4,135	-71	-1.7	2.80	2.74
Comm/Ind: Mid Val	300,000	301,700	0.6	9,692	9,515	-177	-1.8	3.23	3.15
Comm/Ind: Hi Val	1,000,000	1,005,700	0.6	35,293	34,633	-661	-1.9	3.53	3.44

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 Homestead	18,685,984	19,101,386	415,402	2.2	244,458	245,121	663	0.3	1.31	1.28
Res Non-Hmstd	2,682,995	2,460,211	-222,783	-8.3	37,797	33,965	-3,832	-10.1	1.41	1.38
Apartments	473,978	545,649	71,671	15.1	8,155	9,233	1,078	13.2	1.72	1.69
Low-income Apts	120,395	121,726	1,331	1.1	1,294	1,288	-6	-0.4	1.07	1.06
Seasonal Rec'l	70,852	65,611	-5,242	-7.4	942	851	-92	-9.7	1.33	1.30
Com/Ind: Lo tier	380,899	382,486	1,587	0.4	11,036	10,782	-253	-2.3	2.90	2.82
Com/Ind Hi tier	2,602,838	2,798,637	195,799	7.5	99,185	103,341	4,156	4.2	3.81	3.69
Publ U: Elec Gen	18,397	17,094	-1,302	-7.1	500	458	-42	-8.4	2.72	2.68
Publ U: Other	342,527	383,318	40,791	11.9	12,265	13,470	1,205	9.8	3.58	3.51
Ag HGA	357,220	355,998	-1,221	-0.3	3,574	3,531	-43	-1.2	1.00	0.99
Ag Hmstd Land	1,348,477	1,370,031	21,554	1.6	5,669	5,793	124	2.2	0.42	0.42
Ag Non-Hmstd	612,002	609,402	-2,600	-0.4	6,189	6,038	-151	-2.4	1.01	0.99
Miscellaneous	27,050	27,044	-5	0.0	474	464	-10	-2.1	1.75	1.72
New Construction	0	430,186	430,186	0.0	0	7,347	7,347	0.0	0.00	1.71
Total	27,723,612	28,668,779	945,167	3.4	431,539	441,682	10,143	2.4	1.56	1.54

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,783	310,230	12,447	4.2	County	37.34	37.16	0.000	0.000
(-) TIF Tax Capacity	2,509	3,008	499	19.9	City/Town	33.29	33.96	0.856	0.712
(-) FD Contrib Tax Cap	23,691	24,705	1,014	4.3	School District	37.77	35.56	19.656	19.050
(=) Taxable Tax Capacity	271,583	282,517	10,935	4.0	Special District	5.68	5.50	0.000	0.000
FD Distrib Tax Cap	25,411	27,771	2,359	9.3	Total	114.07	112.19	20.512	19.762

**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	169,700	173,500	2.2	2,033	2,047	13	0.7	1.2	1.18
Res Hmstd: Median Va	254,400	260,100	2.2	3,260	3,277	17	0.5	1.28	1.26
Res Hmstd: Hi Val	339,100	346,600	2.2	4,487	4,505	19	0.4	1.32	1.3
Res Hmstd: Ex-Hi Val	508,800	520,100	2.2	6,873	6,919	46	0.7	1.35	1.33
Apartment	300,000	345,400	15.1	4,893	5,526	633	12.9	1.63	1.6
Comm/Ind: Lo Val	150,000	161,300	7.5	4,264	4,557	292	6.9	2.84	2.83
Comm/Ind: Mid Val	300,000	322,600	7.5	9,848	10,397	549	5.6	3.28	3.22
Comm/Ind: Hi Val	1,000,000	1,075,200	7.5	35,904	37,648	1,744	4.9	3.59	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 Homestead	17,295,620	18,096,811	801,192	4.6	253,318	259,986	6,668	2.6	1.46	1.44
Res Non-Hmstd	1,709,077	1,781,804	72,727	4.3	28,454	28,706	251	0.9	1.66	1.61
Apartments	1,171,098	1,310,257	139,159	11.9	23,997	25,958	1,961	8.2	2.05	1.98
Low-income Apts	146,753	194,820	48,067	32.8	1,814	2,302	488	26.9	1.24	1.18
Seasonal Rec'l	249,221	224,077	-25,145	-10.1	3,638	3,227	-411	-11.3	1.46	1.44
Com/Ind: Lo tier	355,791	348,342	-7,449	-2.1	11,083	10,538	-545	-4.9	3.11	3.03
Com/Ind Hi tier	4,123,206	4,166,493	43,287	1.0	166,772	164,101	-2,671	-1.6	4.04	3.94
Publ U: Elec Gen	218	775	557	255.1	6	22	16	251.5	2.91	2.88
Publ U: Other	267,413	283,381	15,968	6.0	10,741	11,081	340	3.2	4.02	3.91
Ag HGA	58,665	61,111	2,446	4.2	833	856	22	2.7	1.42	1.40
Ag Hmstd Land	152,598	133,922	-18,676	-12.2	895	738	-158	-17.6	0.59	0.55
Ag Non-Hmstd	189,460	194,203	4,744	2.5	2,541	2,551	10	0.4	1.34	1.31
Miscellaneous	23,603	23,636	33	0.1	498	485	-13	-2.5	2.11	2.05
New Construction	0	456,041	456,041	0.0	0	11,186	11,186	0.0	0.00	2.45
Total	25,742,723	27,275,674	1,532,952	6.0	504,590	521,736	17,146	3.4	1.96	1.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	290,854	309,396	18,541	6.4	County	45.27	43.99	0.000	0.000
(-) TIF Tax Capacity	6,614	7,713	1,100	16.6	City/Town	48.38	47.71	0.637	0.650
(-) FD Contrib Tax Cap	32,386	34,620	2,234	6.9	School District	29.06	28.10	25.459	24.504
(=) Taxable Tax Capacity	251,855	267,062	15,207	6.0	Special District	10.36	10.08	0.000	0.000
FD Distrib Tax Cap	42,149	46,423	4,274	10.1	Total	133.07	129.88	26.095	25.153

**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	123,400	129,100	4.6	1,616	1,669	52	3.2	1.31	1.29
Res Hmstd: Median Va	185,000	193,600	4.6	2,671	2,744	73	2.7	1.44	1.42
Res Hmstd: Hi Val	246,600	258,000	4.6	3,725	3,818	93	2.5	1.51	1.48
Res Hmstd: Ex-Hi Val	370,000	387,100	4.6	5,837	5,970	133	2.3	1.58	1.54
Apartment	300,000	335,600	11.9	5,773	6,292	519	9.0	1.92	1.87
Comm/Ind: Lo Val	150,000	151,600	1.1	4,613	4,554	-59	-1.3	3.08	3.00
Comm/Ind: Mid Val	300,000	303,100	1.0	10,634	10,475	-159	-1.5	3.54	3.46
Comm/Ind: Hi Val	1,000,000	1,010,500	1.1	38,731	38,125	-606	-1.6	3.87	3.77

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 Homestead	20,431,876	21,078,555	646,680	3.2	290,977	290,017	-960	-0.3	1.42	1.38
Res Non-Hmstd	2,648,048	2,739,374	91,326	3.4	40,587	40,455	-133	-0.3	1.53	1.48
Apartments	2,870,088	3,270,782	400,693	14.0	52,083	56,683	4,599	8.8	1.81	1.73
Low-income Apts	194,240	205,515	11,275	5.8	2,150	2,165	15	0.7	1.11	1.05
Seasonal Rec'l	119,298	113,903	-5,395	-4.5	1,820	1,674	-146	-8.0	1.53	1.47
Com/Ind: Lo tier	410,051	389,188	-20,863	-5.1	12,247	11,230	-1,017	-8.3	2.99	2.89
Com/Ind Hi tier	8,644,251	9,011,693	367,443	4.3	334,152	335,935	1,783	0.5	3.87	3.73
Publ U: Elec Gen	219	224	5	2.1	7	7	0	-0.4	3.19	3.12
Publ U: Other	214,277	219,601	5,324	2.5	8,341	8,245	-95	-1.1	3.89	3.75
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	68	68	0.0	0	0	0	0.0	0.00	0.28
Ag Non-Hmstd	825	331	-493	-59.8	10	4	-7	-62.7	1.26	1.17
Miscellaneous	6,575	6,774	199	3.0	136	133	-3	-2.0	2.07	1.97
New Construction	0	650,701	650,701	0.0	0	15,295	15,295	0.0	0.00	2.35
Total	35,539,749	37,686,711	2,146,962	6.0	742,511	761,843	19,332	2.6	2.09	2.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	447,565	477,382	29,817	6.7	County	45.27	43.99	0.000	0.000
(-) TIF Tax Capacity	37,603	30,635	-6,967	-18.5	City/Town	42.22	41.29	0.162	0.000
(-) FD Contrib Tax Cap	52,365	58,013	5,648	10.8	School District	28.42	25.98	19.128	18.203
(=) Taxable Tax Capacity	357,597	388,734	31,137	8.7	Special District	11.69	11.36	0.000	0.000
FD Distrib Tax Cap	24,886	26,929	2,043	8.2	Total	127.60	122.63	19.290	18.203

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	146,100	150,700	3.1	1,839	1,832	-7	-0.4	1.26	1.22
Res Hmstd: Median Va	219,000	225,900	3.2	2,993	2,974	-19	-0.6	1.37	1.32
Res Hmstd: Hi Val	291,900	301,100	3.2	4,148	4,116	-32	-0.8	1.42	1.37
Res Hmstd: Ex-Hi Val	438,000	451,900	3.2	6,434	6,364	-69	-1.1	1.47	1.41
Apartment	300,000	341,900	14.0	5,364	5,863	500	9.3	1.79	1.71
Comm/Ind: Lo Val	150,000	156,400	4.3	4,417	4,508	91	2.1	2.94	2.88
Comm/Ind: Mid Val	300,000	312,800	4.3	10,210	10,348	138	1.3	3.40	3.31
Comm/Ind: Hi Val	1,000,000	1,042,500	4.3	37,245	37,595	350	0.9	3.72	3.61

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 Homestead	27,726,317	28,659,719	933,402	3.4	373,590	378,449	4,859	1.3	1.35	1.32
Res Non-Hmstd	4,237,414	4,395,495	158,082	3.7	59,928	61,017	1,089	1.8	1.41	1.39
Apartments	2,139,228	2,397,374	258,146	12.1	35,274	38,485	3,211	9.1	1.65	1.61
Low-income Apts	152,029	163,007	10,978	7.2	1,484	1,561	77	5.2	0.98	0.96
Seasonal Rec'l	789,408	875,925	86,517	11.0	11,092	12,088	997	9.0	1.41	1.38
Com/Ind: Lo tier	387,296	378,254	-9,042	-2.3	11,085	10,536	-548	-4.9	2.86	2.79
Com/Ind Hi tier	6,397,408	6,538,134	140,726	2.2	238,460	237,639	-820	-0.3	3.73	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	285,856	369,141	83,286	29.1	10,605	13,295	2,690	25.4	3.71	3.60
Ag HGA	52,911	55,688	2,777	5.2	727	754	26	3.6	1.37	1.35
Ag Hmstd Land	95,016	84,165	-10,851	-11.4	474	387	-87	-18.3	0.50	0.46
Ag Non-Hmstd	184,930	169,536	-15,394	-8.3	2,054	1,833	-221	-10.7	1.11	1.08
Miscellaneous	19,158	19,869	711	3.7	357	365	8	2.3	1.86	1.84
New Construction	0	727,557	727,557	0.0	0	12,497	12,497	0.0	0.00	1.72
Total	42,466,972	44,833,865	2,366,893	5.6	745,130	768,908	23,778	3.2	1.75	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	505,410	535,445	30,035	5.9	County	45.27	43.99	0.000	0.000
(-) TIF Tax Capacity	9,857	11,139	1,281	13.0	City/Town	29.84	29.18	0.652	0.681
(-) FD Contrib Tax Cap	49,689	53,508	3,819	7.7	School District	24.82	24.55	22.449	21.678
(=) Taxable Tax Capacity	445,863	470,798	24,935	5.6	Special District	10.99	10.63	0.000	0.000
FD Distrib Tax Cap	18,130	19,988	1,858	10.3	Total	110.92	108.35	23.102	22.359

**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	203,400	210,200	3.3	2,516	2,549	33	1.3	1.24	1.21
Res Hmstd: Median Va	305,000	315,300	3.4	3,979	4,025	46	1.2	1.30	1.28
Res Hmstd: Hi Val	406,600	420,300	3.4	5,442	5,494	52	0.9	1.34	1.31
Res Hmstd: Ex-Hi Val	610,000	630,500	3.4	8,480	8,595	114	1.3	1.39	1.36
Apartment	300,000	336,200	12.1	4,853	5,305	453	9.3	1.62	1.58
Comm/Ind: Lo Val	150,000	153,300	2.2	4,251	4,267	16	0.4	2.83	2.78
Comm/Ind: Mid Val	300,000	306,600	2.2	9,803	9,805	2	0.0	3.27	3.2
Comm/Ind: Hi Val	1,000,000	1,022,000	2.2	35,715	35,648	-67	-0.2	3.57	3.49

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 Homestead	14,563,620	15,151,930	588,310	4.0	202,991	205,653	2,662	1.3	1.39	1.36
Res Non-Hmstd	1,761,361	1,763,308	1,947	0.1	26,817	26,005	-812	-3.0	1.52	1.47
Apartments	1,536,316	1,779,866	243,550	15.9	28,557	31,983	3,426	12.0	1.86	1.80
Low-income Apts	299,577	334,421	34,844	11.6	3,437	3,824	387	11.3	1.15	1.14
Seasonal Rec'l	8,908	9,066	158	1.8	131	131	0	0.2	1.47	1.44
Com/Ind: Lo tier	341,483	338,058	-3,426	-1.0	10,243	9,840	-404	-3.9	3.00	2.91
Com/Ind Hi tier	4,408,157	4,453,766	45,609	1.0	173,963	170,244	-3,718	-2.1	3.95	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	234,599	248,416	13,816	5.9	9,197	9,467	271	2.9	3.92	3.81
Ag HGA	853	817	-37	-4.3	12	11	-1	-6.5	1.38	1.35
Ag Hmstd Land	1,027	899	-128	-12.4	5	4	-1	-18.1	0.45	0.42
Ag Non-Hmstd	21,771	23,943	2,172	10.0	251	259	9	3.4	1.15	1.08
Miscellaneous	93,990	98,134	4,144	4.4	1,796	1,823	27	1.5	1.91	1.86
New Construction	0	251,088	251,088	0.0	0	5,316	5,316	0.0	0.00	2.12
Total	23,271,663	24,453,712	1,182,049	5.1	457,398	464,560	7,162	1.6	1.97	1.90

Tax Base

Tax Rates

				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change		Base	Alter	Base	Alter
Total Tax Capacity	274,527	288,702	14,176	5.2	County	58.52 55.89	0.000	0.000
(-) TIF Tax Capacity	11,415	12,207	792	6.9	City/Town	33.49 33.29	0.739	0.693
(-) FD Contrib Tax Cap	33,820	34,312	492	1.5	School District	26.45 24.94	20.941	21.049
(=) Taxable Tax Capacity	229,291	242,183	12,892	5.6	Special District	9.60 9.07	0.000	0.000
FD Distrib Tax Cap	28,784	31,724	2,940	10.2	Total	128.06 123.19	21.679	21.742

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	135,100	140,600	4.1	1,702	1,735	33	1.9	1.26	1.23
Res Hmstd: Median Va	202,600	210,800	4.0	2,790	2,830	40	1.4	1.38	1.34
Res Hmstd: Hi Val	270,100	281,000	4.0	3,879	3,925	47	1.2	1.44	1.4
Res Hmstd: Ex-Hi Val	405,200	421,600	4.0	6,058	6,110	53	0.9	1.49	1.45
Apartment	300,000	347,600	15.9	5,453	6,108	656	12.0	1.82	1.76
Comm/Ind: Lo Val	150,000	151,600	1.1	4,472	4,396	-77	-1.7	2.98	2.9
Comm/Ind: Mid Val	300,000	303,100	1.0	10,327	10,124	-203	-2.0	3.44	3.34
Comm/Ind: Hi Val	1,000,000	1,010,300	1.0	37,649	36,864	-786	-2.1	3.76	3.65

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 Homestead	18,876,964	19,885,834	1,008,870	5.3	285,515	294,170	8,655	3.0	1.51	1.48
Res Non-Hmstd	6,086,421	6,554,765	468,344	7.7	103,316	108,016	4,700	4.5	1.70	1.65
Apartments	5,374,695	5,886,667	511,972	9.5	103,568	110,131	6,564	6.3	1.93	1.87
Low-income Apts	727,153	831,947	104,794	14.4	8,551	9,501	950	11.1	1.18	1.14
Seasonal Rec'l	13,162	14,166	1,003	7.6	253	265	11	4.5	1.92	1.87
Com/Ind: Lo tier	663,440	653,949	-9,491	-1.4	20,291	19,412	-879	-4.3	3.06	2.97
Com/Ind Hi tier	8,152,585	8,878,195	725,609	8.9	326,564	345,428	18,864	5.8	4.01	3.89
Publ U: Elec Gen	52,472	53,464	991	1.9	1,592	1,590	-2	-0.1	3.03	2.97
Publ U: Other	370,676	382,083	11,408	3.1	14,844	14,864	21	0.1	4.00	3.89
Ag HGA	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	1,525	1,679	154	10.1	21	22	2	7.4	1.37	1.34
Miscellaneous	56,020	53,512	-2,508	-4.5	977	907	-71	-7.2	1.74	1.69
New Construction	0	920,514	920,514	0.0	0	21,976	21,976	0.0	0.00	2.39
Total	40,375,114	44,116,774	3,741,660	9.3	865,491	926,283	60,792	7.0	2.14	2.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	499,641	550,943	51,302	10.3	County	45.17	43.90	0.000	0.000
(-) TIF Tax Capacity	40,508	48,184	7,676	18.9	City/Town	62.25	61.19	2.320	2.124
(-) FD Contrib Tax Cap	54,436	62,273	7,837	14.4	School District	21.17	20.50	19.356	18.020
(=) Taxable Tax Capacity	404,697	440,486	35,788	8.8	Special District	8.22	7.97	0.000	0.000
FD Distrib Tax Cap	51,126	52,548	1,422	2.8	Total	136.82	133.55	21.676	20.144

**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	131,100	138,100	5.3	1,730	1,791	61	3.6	1.32	1.3
Res Hmstd: Median Va	196,500	207,000	5.3	2,847	2,933	86	3.0	1.45	1.42
Res Hmstd: Hi Val	261,900	275,900	5.3	3,964	4,075	111	2.8	1.51	1.48
Res Hmstd: Ex-Hi Val	393,000	414,000	5.3	6,203	6,363	160	2.6	1.58	1.54
Apartment	300,000	328,600	9.5	5,781	6,148	367	6.3	1.93	1.87
Comm/Ind: Lo Val	150,000	163,400	8.9	4,588	4,974	386	8.4	3.06	3.04
Comm/Ind: Mid Val	300,000	326,700	8.9	10,596	11,328	731	6.9	3.53	3.47
Comm/Ind: Hi Val	1,000,000	1,089,000	8.9	38,636	40,987	2,351	6.1	3.86	3.76

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 Homestead	11,140,508	11,707,160	566,652	5.1	167,446	172,761	5,316	3.2	1.50	1.48
Res Non-Hmstd	2,512,977	2,539,961	26,985	1.1	43,769	43,123	-646	-1.5	1.74	1.70
Apartments	2,279,202	2,677,924	398,722	17.5	45,961	52,582	6,622	14.4	2.02	1.96
Low-income Apts	512,728	625,250	112,522	21.9	6,252	7,295	1,044	16.7	1.22	1.17
Seasonal Rec'l	665	1,307	642	96.5	12	24	13	107.1	1.77	1.87
Com/Ind: Lo tier	415,339	419,006	3,667	0.9	12,963	12,712	-251	-1.9	3.12	3.03
Com/Ind Hi tier	3,319,356	3,472,431	153,075	4.6	136,603	138,887	2,284	1.7	4.12	4.00
Publ U: Elec Gen	64,928	89,277	24,350	37.5	2,041	2,753	712	34.9	3.14	3.08
Publ U: Other	267,495	284,411	16,916	6.3	11,002	11,376	374	3.4	4.11	4.00
Ag HGA	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	157	178	21	13.4	2	3	0	10.3	1.50	1.46
Miscellaneous	6,656	8,188	1,533	23.0	125	145	20	16.4	1.88	1.78
New Construction	0	195,128	195,128	0.0	0	3,908	3,908	0.0	0.00	2.00
Total	20,520,010	22,020,223	1,500,214	7.3	426,175	445,570	19,395	4.6	2.08	2.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	239,695	258,125	18,430	7.7	County	53.54	51.15	0.000	0.000
(-) TIF Tax Capacity	22,094	21,548	-546	-2.5	City/Town	42.43	42.78	0.000	0.000
(-) FD Contrib Tax Cap	22,957	25,323	2,367	10.3	School District	42.44	40.86	13.858	13.663
(=) Taxable Tax Capacity	194,645	211,254	16,610	8.5	Special District	11.82	11.37	0.000	0.000
FD Distrib Tax Cap	52,499	55,453	2,954	5.6	Total	150.23	146.15	13.858	13.663

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	105,700	111,100	5,400	5.1	1,318	1,377	60	4.5	1.25	1.24
Res Hmstd: Median Va	158,500	166,600	8,100	5.1	2,256	2,337	82	3.6	1.42	1.40
Res Hmstd: Hi Val	211,300	222,000	10,700	5.1	3,194	3,296	102	3.2	1.51	1.48
Res Hmstd: Ex-Hi Val	317,000	333,100	16,100	5.1	5,071	5,217	146	2.9	1.6	1.57
Apartment	300,000	352,500	52,500	17.5	6,050	6,922	872	14.4	2.02	1.96
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,682	4,827	145	3.1	3.12	3.08
Comm/Ind: Mid Val	300,000	313,800	13,800	4.6	10,855	11,102	248	2.3	3.62	3.54
Comm/Ind: Hi Val	1,000,000	1,046,100	46,100	4.6	39,662	40,392	730	1.8	3.97	3.86

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,719	107	115
168.2	Blind/dis Hmstd HGA: <50K: New	0.450	89	0	0
169.1	Ag Hmstd HGA: <76K: Exist	1.000	5,014,587	50,146	53,073
169.2	Ag Hmstd HGA: <76K: New	1.000	14,321	143	158
170.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,722,028	37,220	40,449
170.2	Ag Hmstd HGA: 76K-414K: New	1.000	10,504	105	118
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	43,455	435	477
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	114	1	1
172.1	Ag Hmstd HGA: >500K: Exist	1.250	62,016	775	847
172.2	Ag Hmstd HGA: >500K: New	1.250	147	2	2
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,781	8	0
173.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,797,586	43,988	583
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	22,820	114	14
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	9,679,400	48,397	36,566
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	21,240	106	89
176.1	Ag Hmstd 2a 1 & b: 260K-2.14M: Exist	0.500	44,832,935	224,165	153,031
176.2	Ag Hmstd 2a 1 & b: 260K-2.14M: New	0.500	77,771	389	288
177.1	Ag Hmstd 2a 1 & b: >2.14M: Exist	1.000	19,360,778	193,608	117,986
177.2	Ag Hmstd 2a 1 & b: >2.14M: New	1.000	27,444	274	177
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	221	1	0
178.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	701,616	3,508	823
179.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	146	1	0
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	785,278	3,926	3,818
180.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	136	1	1
181.1	Ag Hmstd 2b 1 & b: 260K-2.14M: Exist	0.500	1,273,202	6,366	5,696
181.2	Ag Hmstd 2b 1 & b: 260K-2.14M: New	0.500	451	2	2
182.1	Ag Hmstd 2b 1 & b: >2.14M: Exist	1.000	117,707	1,177	937
182.2	Ag Hmstd 2b 1 & b: >2.14M: New	1.000	30	0	0
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	190,175	951	684
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	342	2	1
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,904	20	16
186.1	Ag 2a Non-homestead: Exist	1.000	45,405,731	454,057	294,638
186.2	Ag 2a Non-homestead: New	1.000	69,295	693	488
187.1	Ag 2b Non-homestead: Exist	1.000	7,471,822	74,718	69,848
187.2	Ag 2b Non-homestead: New	1.000	1,190	12	12
188.1	Migrant Housing <500K: Exist	1.000	1,552	16	20
191.1	Managed forest land (2c)	0.650	490,182	3,186	3,004
192.1	Private Airport (2d)	1.000	1,179	12	12
198.1	Res 1b Homestead: <50K: Exist	0.450	474,254	2,134	2,910
198.2	Res 1b Homestead: <50K: New	0.450	3,190	14	19
199.1	Res Homestead: <76K: Exist	1.000	98,778,112	987,781	1,384,491
199.2	Res Homestead: <76K: New	1.000	767,685	7,677	10,526
200.1	Res Homestead: 76K-414K: Exist	1.000	155,812,799	1,558,128	2,138,366
200.2	Res Homestead: 76K-414K: New	1.000	1,327,860	13,279	17,967
201.1	Res Homestead: 414K-500K: Exist	1.000	3,450,318	34,503	43,418
201.2	Res Homestead: 414K-500K: New	1.000	32,196	322	408
202.1	Res Homestead: > 500K: Exist	1.250	11,909,857	148,873	189,753
202.2	Res Homestead: > 500K: New	1.250	118,582	1,482	1,856
204.1	Res NonHmstd 1 unit: <76K: Exist	1.000	16,108,425	161,084	230,542

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Alternative: Actual Pay '17

(all figures in \$000s)

204.2	Res NonHmstd 1 unit: <76K: New	1.000	341,781	3,418	4,737
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	18,398,423	183,984	257,619
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	474,564	4,746	6,465
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,419,445	30,243	39,251
206.2	Res NonHmstd 1 unit: >500K: New	1.250	89,177	1,115	1,406
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,100,124	88,752	124,110
208.2	Res NonHmstd 2-3 units: New	1.250	168,025	2,100	2,815
211.1	Regular apartments (4a): Exist	1.250	23,177,928	289,724	423,245
211.2	Regular apartments (4a): New	1.250	952,220	11,903	17,741
212.1	Low-income housing (4d): <106K Exist	0.750	3,482,720	26,120	40,100
212.2	Low-income housing (4d): <106K New	0.750	136,791	1,026	1,592
213.1	Low-income housing (4d) >106K: Exist	0.250	64,228	161	233
213.2	Low-income housing (4d) >106K: New	0.250	2,648	7	10
214.1	Student housing: Exist	1.000	24,532	245	339
214.2	Student housing: New	1.000	2,315	23	32
215.1	Manuf home park land: Exist	1.250	610,624	7,633	10,706
215.2	Manuf home park land: New	1.250	65	1	1
216.1	MH Coop >50% owner-occupied	0.750	5,009	38	57
217.1	MH Coop <50% owner-occupied	1.000	514	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	9,798,279	97,983	91,797
219.2	Non-comm SeasRec: <76K: New	1.000	96,444	964	898
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,779,806	137,798	141,082
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	130,429	1,304	1,329
221.1	Non-comm SeasRec: >500K: Exist	1.250	1,667,607	20,845	21,020
221.2	Non-comm SeasRec: >500K: New	1.250	16,504	206	214
223.1	Comm SeasRec 1c: <600K: Exist	0.500	370,020	1,850	1,788
223.2	Comm SeasRec 1c: <600K: New	0.500	2,231	11	11
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	174,273	1,743	1,569
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,060	11	9
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,567	220	218
225.2	Com SeasRec 1c: >2.3M: New	1.250	101	1	1
226.1	Com SeasRec 4c: <500K: Exist	1.000	216,096	2,161	2,671
226.2	Com SeasRec 4c: <500K: New	1.000	2,294	23	30
227.1	Com SeasRec 4c: >500K: Exist	1.250	125,723	1,572	1,728
227.2	Com SeasRec 4c: >500K: New	1.250	2,190	27	39
228.1	Bed & Breakfast: Exist	1.250	19,116	239	295
228.2	Bed & Breakfast: New	1.250	3	0	0
229.1	Qualifying golf courses	1.250	202,544	2,532	2,928
230.1	Metro Non-profit Indoor Rec	1.250	13,046	163	251
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	30,352	455	634
232.1	Non-profit/Comm Serv - donation: Exist	1.500	69,706	1,046	1,706
233.1	Seasonal Restaurant on Lake: Exist	1.250	21,824	273	257
234.1	Qualifying Marina <500K: Exist	1.000	14,492	145	187
235.1	Qualifying Marina >500K: Exist	1.250	23,659	296	369
237.1	Commercial: <150K: Exist	1.500	8,537,259	128,059	244,523
237.2	Commercial: <150K: New	1.500	162,967	2,445	4,515
238.1	Commercial: >150K: Exist	2.000	48,262,756	965,255	1,836,603
238.2	Commercial: >150K: New	2.000	987,682	19,754	36,970
240.1	JOBZ Commercial: <150K: Exist	0.000	6,801	0	0
240.2	JOBZ Commercial: <150K: New	0.000	120	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	100,382	0	0
241.2	JOBZ Commercial: >150K: New	0.000	1,926	0	0
244.1	Industrial: <150K: Exist	1.500	1,343,060	20,146	39,059
244.2	Industrial: <150K: New	1.500	29,328	440	849
245.1	Industrial: >150K: Exist	2.000	14,191,207	283,824	541,291

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Baseline: Final Pay '16

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Alternative: Actual Pay '17

(all figures in \$000s)

245.2	Industrial: >150K: New	2.000	345,753	6,915	13,006
247.1	JOBZ Industrial: <150K: Exist	0.000	9,154	0	0
247.2	JOBZ Industrial: <150K: New	0.000	399	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	294,499	0	0
248.2	JOBZ Industrial: >150K: New	0.000	4,833	0	0
251.1	Publ Util: land & bldgs <150K	1.500	56,248	844	1,421
252.1	Publ Util: land & bldgs >150K	2.000	1,190,886	23,818	41,512
253.1	Publ Util: Electric Generat Mach	2.000	2,672,707	53,454	66,178
254.1	Publ Util: machinery (non-generat)	2.000	1,803,546	36,071	57,769
256.1	Railroad <150K	1.500	285,799	4,287	8,496
257.1	Railroad >150K	2.000	1,375,843	27,517	47,379
259.1	Non-comm aircraft hangars	1.500	4,195	63	88
260.1	Mineral	2.000	2,340	47	108
261.1	Misc class 5	2.000	938	19	19
267.1	Personal: 3f	1.000	30,811	308	372
268.1	Non-comm aircraft hangars	1.500	85,614	1,284	1,664
269.1	Pers: It31 tools&mach excl elec gen	2.000	353,028	7,061	11,131
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	4,038	40	62
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	53,945	539	544
272.1	Pers: It32 NCSRR: 76K-500K	1.000	6,966	70	71
274.1	Pers: It32 struct/leased land-C/I	2.000	51,331	1,027	1,738
275.1	Pers: Item 33 ag real estate	1.000	50,930	509	524
277.1	Pers: It41 struct/leased land - C/I	2.000	519,378	10,388	14,991
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	18,991	190	272
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,445	789	1,460
283.1	Pers: It43 leased real estate - non C/I	1.250	28,200	352	543
284.1	Pers: Item 43 leased real estate - C/I	2.000	573,125	11,462	14,690
285.1	Pers: Item 44T electric util trans lines	2.000	2,703,800	54,076	90,373
286.1	Pers: Item 44D electric util distri lines	2.000	574,257	11,485	21,256
287.1	Pers: Item 45 syst/gas utils	2.000	4,023,666	80,473	127,763
289.1	Pers: Item 48 misc	2.000	13,761	275	372
293.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	13,115	0	0
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,277,525	0	0
311.2	Disabled vet excl val: Res HM <300K:	0.000	9,941	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	598,165	0	0
312.2	Disabled vet excl val: Res HM <150K:	0.000	4,726	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	58,575	0	0
313.2	Disabled vet excl val: Ag HGA <300K:	0.000	199	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	28,823	0	0
314.2	Disabled vet excl val: Ag HGA <150K:	0.000	83	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	10,577	0	8
324.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	42	0	0
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,792,726	0	3,633
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,133	0	9
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	208,367	0	166
326.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,366	0	1
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	25,337,167	0	49,867
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	184,448	0	369
State Total			641,589,571	6,740,305	9,287,392

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,303	105	115
168.2	Blind/dis Hmstd HGA: <50K: New	0.450	100	0	1
169.1	Ag Hmstd HGA: <76K: Exist	1.000	5,031,092	50,311	53,750
169.2	Ag Hmstd HGA: <76K: New	1.000	16,469	165	186
170.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,049,270	40,493	43,891
170.2	Ag Hmstd HGA: 76K-414K: New	1.000	13,018	130	147
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	51,645	516	564
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	177	2	2
172.1	Ag Hmstd HGA: >500K: Exist	1.250	69,976	875	949
172.2	Ag Hmstd HGA: >500K: New	1.250	228	3	3
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,526	11	2
173.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,683,949	43,420	9,779
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	24,873	124	40
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	8,279,090	41,395	24,122
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	20,153	101	67
176.1	Ag Hmstd 2a 1 & b: 260K-2.05M: Exist	0.500	43,760,677	218,803	152,140
176.2	Ag Hmstd 2a 1 & b: 260K-2.05M: New	0.500	80,370	402	302
177.1	Ag Hmstd 2a 1 & b: >2.05M: Exist	1.000	18,509,870	185,099	117,405
177.2	Ag Hmstd 2a 1 & b: >2.05M: New	1.000	28,918	289	194
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	190	1	0
178.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	664,662	3,323	1,282
179.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	38	0	0
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	726,775	3,634	2,751
180.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	41	0	0
181.1	Ag Hmstd 2b 1 & b: 260K-2.05M: Exist	0.500	1,266,286	6,331	5,635
181.2	Ag Hmstd 2b 1 & b: 260K-2.05M: New	0.500	74	0	0
182.1	Ag Hmstd 2b 1 & b: >2.05M: Exist	1.000	119,234	1,192	939
182.2	Ag Hmstd 2b 1 & b: >2.05M: New	1.000	5	0	0
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	237,016	1,185	882
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	634	3	3
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,943	20	19
185.2	Ag Hmstd 2b Farm entity unused 1st tier	0.500	0	0	0
186.1	Ag 2a Non-homestead: Exist	1.000	42,749,365	427,494	284,818
186.2	Ag 2a Non-homestead: New	1.000	74,967	750	549
187.1	Ag 2b Non-homestead: Exist	1.000	7,362,071	73,621	68,979
187.2	Ag 2b Non-homestead: New	1.000	638	6	7
188.1	Migrant Housing <500K: Exist	1.000	1,790	18	23
191.1	Managed forest land (2c)	0.650	494,001	3,211	3,067
192.1	Private Airport (2d)	1.000	475	5	5
198.1	Res 1b Homestead: <50K: Exist	0.450	483,986	2,178	2,987
198.2	Res 1b Homestead: <50K: New	0.450	3,488	16	21
199.1	Res Homestead: <76K: Exist	1.000	100,176,021	1,001,760	1,387,423
199.2	Res Homestead: <76K: New	1.000	831,636	8,316	11,274
200.1	Res Homestead: 76K-414K: Exist	1.000	166,972,841	1,669,728	2,244,835
200.2	Res Homestead: 76K-414K: New	1.000	1,505,511	15,055	19,905
201.1	Res Homestead: 414K-500K: Exist	1.000	3,725,839	37,258	46,223
201.2	Res Homestead: 414K-500K: New	1.000	38,266	383	470
202.1	Res Homestead: > 500K: Exist	1.250	13,026,378	162,830	203,898

House Research Dept.

Simulation No. 17A2

Baseline: Final Pay '16

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Alternative: Actual Pay '17

(all figures in \$000s)

202.2	Res Homestead: > 500K: New	1.250	132,606	1,658	2,019
204.1	Res NonHmstd 1 unit: <76K: Exist	1.000	16,013,885	160,139	225,851
204.2	Res NonHmstd 1 unit: <76K: New	1.000	307,351	3,074	4,149
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	19,297,189	192,972	265,131
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	453,907	4,539	5,974
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,747,619	34,345	43,822
206.2	Res NonHmstd 1 unit: >500K: New	1.250	99,468	1,243	1,505
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,293,409	91,168	125,366
208.2	Res NonHmstd 2-3 units: New	1.250	161,343	2,017	2,599
211.1	Regular apartments (4a): Exist	1.250	26,707,030	333,838	476,895
211.2	Regular apartments (4a): New	1.250	1,215,882	15,199	21,453
212.1	Low-income housing (4d): <115K Exist	0.750	3,971,250	29,784	45,037
212.2	Low-income housing (4d): <115K New	0.750	164,175	1,231	1,830
213.1	Low-income housing (4d) >115K: Exist	0.250	82,495	206	307
213.2	Low-income housing (4d) >115K: New	0.250	4,355	11	16
214.1	Student housing: Exist	1.000	27,950	279	379
214.2	Student housing: New	1.000	1,644	16	22
215.1	Manuf home park land: Exist	1.250	626,222	7,828	10,749
215.2	Manuf home park land: New	1.250	108	1	2
216.1	MH Coop >50% owner-occupied	0.750	6,244	47	69
217.1	MH Coop <50% owner-occupied	1.000	498	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	9,894,757	98,948	92,653
219.2	Non-comm SeasRec: <76K: New	1.000	103,154	1,032	966
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,992,963	139,930	142,698
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	140,220	1,402	1,437
221.1	Non-comm SeasRec: >500K: Exist	1.250	1,803,052	22,538	22,548
221.2	Non-comm SeasRec: >500K: New	1.250	28,643	358	393
223.1	Comm SeasRec 1c: <600K: Exist	0.500	367,502	1,838	1,785
223.2	Comm SeasRec 1c: <600K: New	0.500	1,852	9	9
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	182,603	1,826	1,653
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,104	11	10
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	21,052	263	254
225.2	Com SeasRec 1c: >2.3M: New	1.250	157	2	2
226.1	Com SeasRec 4c: <500K: Exist	1.000	222,596	2,226	2,746
226.2	Com SeasRec 4c: <500K: New	1.000	1,427	14	19
227.1	Com SeasRec 4c: >500K: Exist	1.250	120,204	1,503	1,668
227.2	Com SeasRec 4c: >500K: New	1.250	294	4	4
228.1	Bed & Breakfast: Exist	1.250	19,297	241	300
228.2	Bed & Breakfast: New	1.250	79	1	1
229.1	Qualifying golf courses	1.250	205,814	2,573	2,949
230.1	Metro Non-profit Indoor Rec	1.250	14,043	176	263
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,669	490	661
232.1	Non-profit/Comm Serv - donation: Exist	1.500	71,186	1,068	1,735
233.1	Seasonal Restaurant on Lake: Exist	1.250	19,262	241	219
234.1	Qualifying Marina <500K: Exist	1.000	14,742	147	189
235.1	Qualifying Marina >500K: Exist	1.250	26,456	331	404
237.1	Commercial: <150K: Exist	1.500	8,539,876	128,098	239,879
237.2	Commercial: <150K: New	1.500	170,910	2,564	4,797
238.1	Commercial: >150K: Exist	2.000	50,103,943	1,002,079	1,857,739
238.2	Commercial: >150K: New	2.000	1,114,536	22,291	41,520
240.1	JOBZ Commercial: <150K: Exist	0.000	149	0	0
240.2	JOBZ Commercial: <150K: New	0.000	1	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	14,445	0	0
241.2	JOBZ Commercial: >150K: New	0.000	103	0	0
244.1	Industrial: <150K: Exist	1.500	1,434,471	21,517	40,833

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Alternative: Actual Pay '17

(all figures in \$000s)

244.2	Industrial: <150K: New	1.500	26,252	394	748
245.1	Industrial: >150K: Exist	2.000	16,116,222	322,324	599,705
245.2	Industrial: >150K: New	2.000	347,132	6,943	12,899
247.1	JOBZ Industrial: <150K: Exist	0.000	519	0	0
247.2	JOBZ Industrial: <150K: New	0.000	11	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	38,829	0	0
248.2	JOBZ Industrial: >150K: New	0.000	122	0	0
251.1	Publ Util: land & bldgs <150K	1.500	50,490	757	1,245
252.1	Publ Util: land & bldgs >150K	2.000	1,213,606	24,272	41,526
253.1	Publ Util: Electric Generat Mach	2.000	2,860,667	57,213	71,351
254.1	Publ Util: machinery (non-generat)	2.000	1,952,494	39,050	61,481
256.1	Railroad <150K	1.500	280,273	4,204	8,101
257.1	Railroad >150K	2.000	1,695,889	33,918	57,493
259.1	Non-comm aircraft hangars	1.500	4,288	64	86
260.1	Mineral	2.000	2,325	46	98
261.1	Misc class 5	2.000	778	16	14
267.1	Personal: 3f	1.000	32,954	330	410
268.1	Non-comm aircraft hangars	1.500	91,604	1,374	1,763
269.1	Pers: It31 tools&mach excl elec gen	2.000	635,725	12,714	18,328
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	52,834	528	530
272.1	Pers: It32 NCSRR: 76K-500K	1.000	7,314	73	74
274.1	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,552
275.1	Pers: Item 33 ag real estate	1.000	59,918	599	610
277.1	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	15,766
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	309
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,392
283.1	Pers: It43 leased real estate - non C/I	1.250	25,228	315	473
284.1	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	16,594
285.1	Pers: Item 44T electric util trans lines	2.000	2,132,190	42,644	65,556
286.1	Pers: Item 44D electric util distri lines	2.000	1,425,855	28,517	53,068
287.1	Pers: Item 45 syst/gas utils	2.000	4,076,166	81,523	129,176
289.1	Pers: Item 48 misc	2.000	12,982	260	341
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,380,223	0	0
311.2	Disabled vet excl val: Res HM <300K:	0.000	11,431	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	674,889	0	0
312.2	Disabled vet excl val: Res HM <150K:	0.000	5,822	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	60,803	0	0
313.2	Disabled vet excl val: Ag HGA <300K:	0.000	280	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	31,224	0	0
314.2	Disabled vet excl val: Ag HGA <150K:	0.000	161	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	12,128	0	10
324.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	52	0	0
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,726,344	0	3,585
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,632	0	10
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	224,579	0	178
326.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,561	0	1
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	24,746,304	0	48,210
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	192,659	0	383

State Total

660,602,239

7,017,623

9,596,265

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,904,664	2,100,303	244,349	1,636,244	357,426	862,457	8,105,442
Certified MKV Levy	1,459	28,824	90	1,005,649	657	0	1,036,022
Fiscal Disparities Levy	165,242	182,904	1,497	189,040	37,218	0	575,901
Disparity Reduction Aid	9,664	0	470	7,929	0	0	18,062
Spread NTC Levy	2,729,758	1,917,399	242,382	1,515,440	320,208	862,457	7,587,644
Spread MKV Levy	1,459	28,824	90	929,484	657	0	960,514
Tax Incr Financing Levy							234,697
	Agricultural Credit		38,528	Disparity Reduction Credit		11,859	
	Taconite credit		16,481				

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,017,951	2,217,817	248,614	1,660,148	367,125	863,781	8,375,436
Certified MKV Levy	1,449	28,101	90	1,044,864	761	0	1,074,504
Fiscal Disparities Levy	176,805	194,330	1,588	205,262	39,839	0	617,825
Disparity Reduction Aid	9,643	0	446	7,947	0	0	18,037
Spread NTC Levy	2,831,503	2,023,487	246,580	1,529,909	327,286	863,781	7,822,546
Spread MKV Levy	1,449	28,101	90	961,892	761	0	992,294
Tax Incr Financing Levy							234,109
	Agricultural Credit		37,155	Disparity Reduction Credit		11,737	
	Taconite credit		16,807				