

House Research Simulation Report: Property Tax

Simulation #18A1

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DESCRIPTION

BASELINE: Actual Pay 2017

ALTERNATIVE: Actual Pay 2018

This report compares property taxes payable in 2017 to property taxes payable in 2018. The levy data for both years is based on final information provided by the counties. The market value data has also been provided by the counties; however, there is a new reporting system for this data to be reported to the Dept. of Revenue and there have been some problems with the data reporting for both years. So while this data should be pretty reliable, it is possible that there will be some further adjustments going forward. Also, at some future point we will attempt to separate out new construction property value from increased values on existing properties, but some of the same data problems have prevented that separation so far.

KEY POINTS

- **Statewide, property taxes are increasing by \$395 million, or 4.1%.** The overall tax increases are 2.3% in Greater Minnesota and 5.2% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -4.5% (on agricultural property) to +12.2% (on apartments). Changes on the largest property types are +6.2% on residential homesteads, +2% on commercial-industrial property, +5.5% on residential non-homestead property, +3.3% on public utility property, and +2.9% 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: Actual Pay 2017

- **Property values** (taxable market values) are actual values reported by county assessors to the Department of Revenue. Due to the implementation of a new data reporting system, this data still may be refined further in the future.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- **Property tax credits** are calculated within the simulation model.

ALTERNATIVE: Actual Pay 2018

- **Property values** (taxable market values) are actual values reported by county assessors to the Department of Revenue. Due to the implementation of a new data reporting system, this data still may be refined further in the future.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- **Property tax credits** are calculated 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

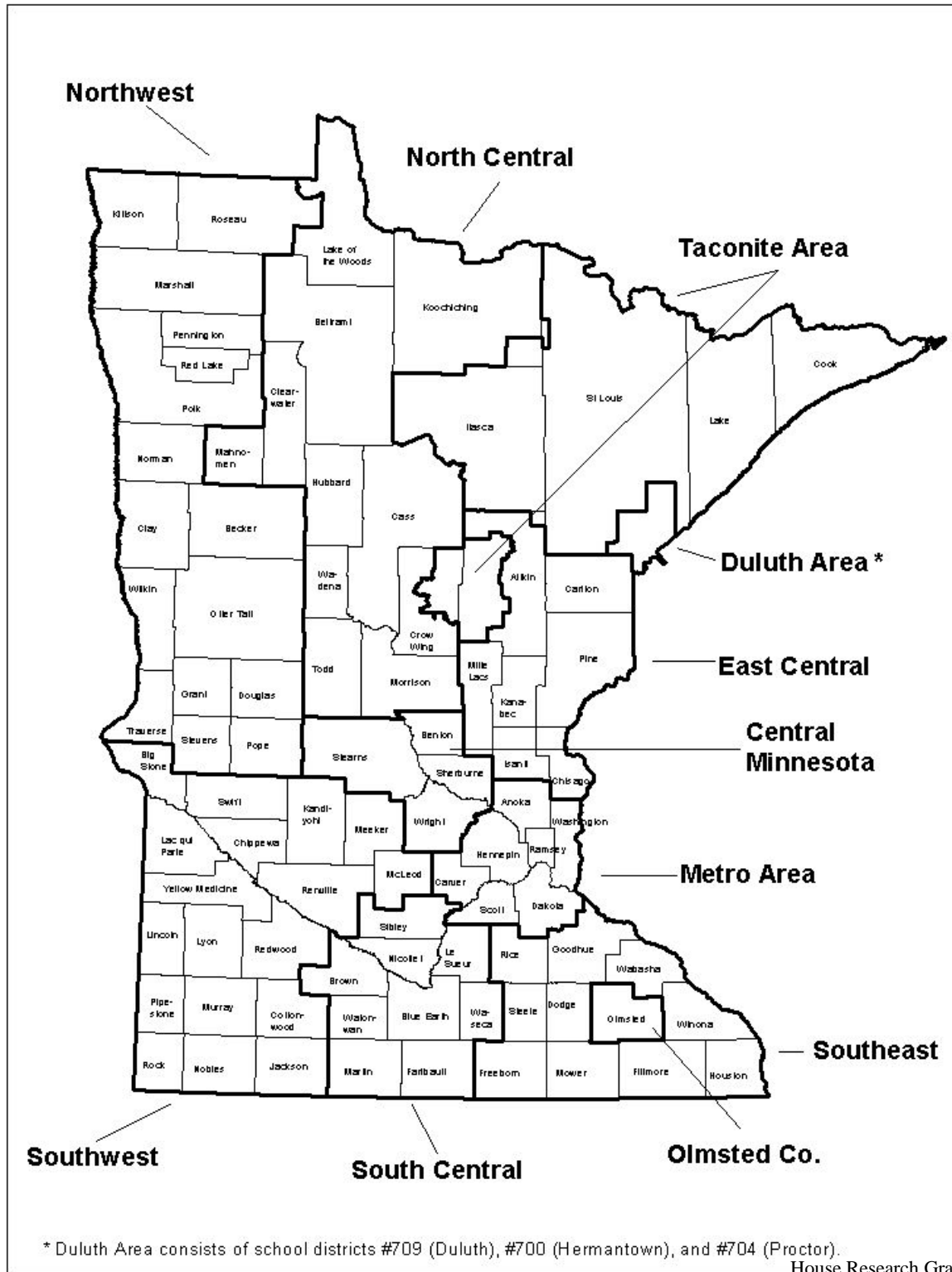
House Research Department

¹ After subtraction of homestead market value exclusion.

² \$115,000 for baseline (payable 2017), \$121,000 for alternative (payable 2018)

³ \$2,050,000 for baseline (payable 2017), \$1,940,000 for alternative (payable 2018)

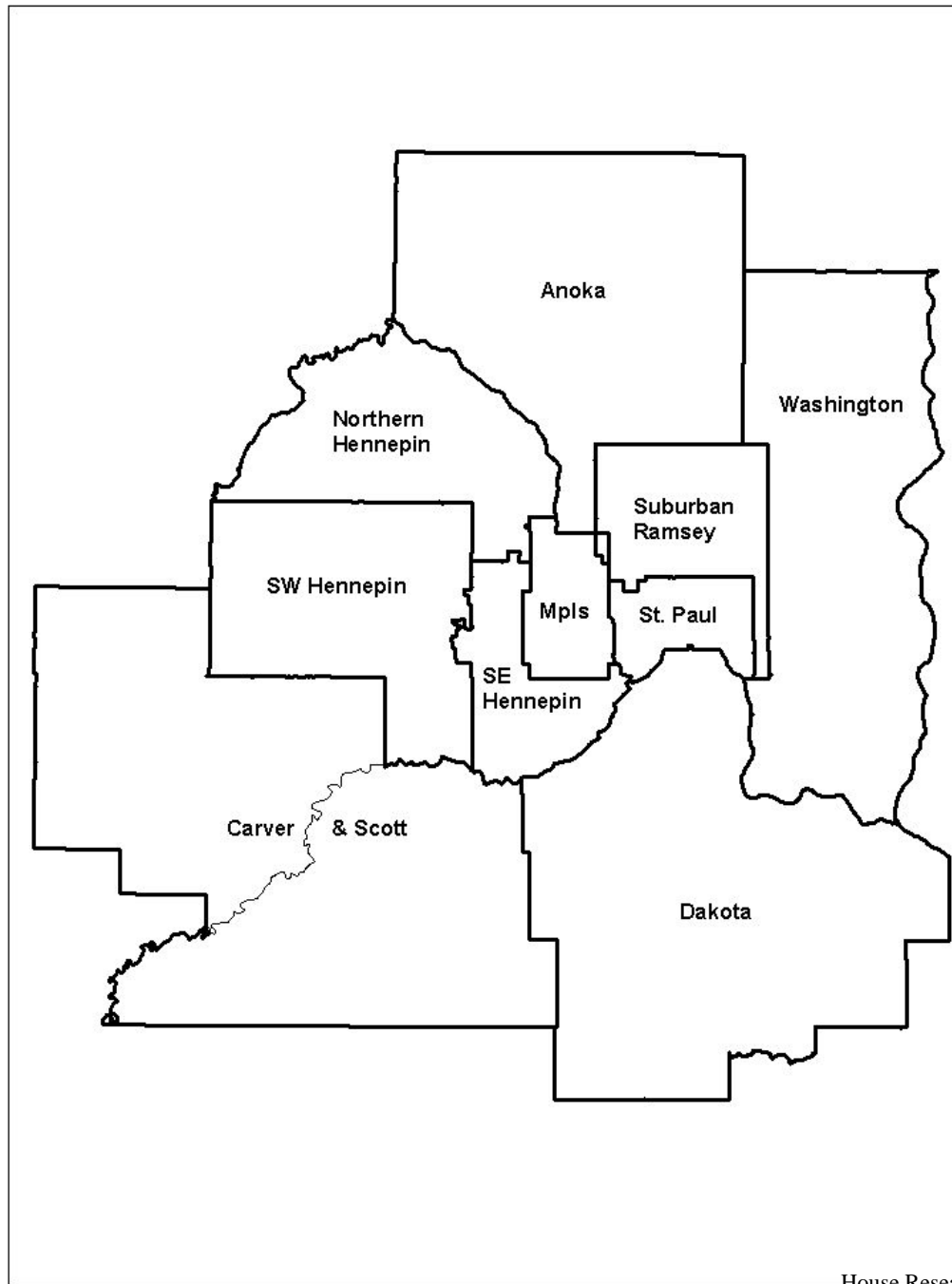
Property Tax Model Regions (Greater Minnesota)



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			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	314,134,038	334,346,421	20,212,383	6.4	3,967,827	4,213,722	245,895	6.2	1.26	1.26
Res Non-Hmstd	46,374,171	49,628,534	3,254,363	7.0	674,397	711,789	37,392	5.5	1.45	1.43
Apartments	27,922,912	31,915,597	3,992,684	14.3	498,348	560,576	62,228	12.5	1.78	1.76
Low-income Apts	4,222,276	4,700,991	478,715	11.3	47,190	51,767	4,577	9.7	1.12	1.10
Seasonal Rec'l	27,241,420	27,964,894	723,474	2.7	273,772	281,776	8,004	2.9	1.00	1.01
Com/Ind: Lo tier	10,452,462	10,329,102	-123,360	-1.2	294,358	241,790	-52,568	-17.9	2.82	2.34
Com/Ind Hi tier	70,714,961	75,544,909	4,829,949	6.8	2,605,003	2,714,663	109,661	4.2	3.68	3.59
Publ U: Elec Gen	2,860,667	2,940,775	80,108	2.8	71,351	73,284	1,933	2.7	2.49	2.49
Publ U: Other	11,486,526	12,109,305	622,779	5.4	370,379	382,882	12,503	3.4	3.22	3.16
Ag HGA	11,091,902	11,440,357	348,455	3.1	103,212	106,769	3,557	3.4	0.93	0.93
Ag Hmstd Land	82,409,331	78,637,455	-3,771,876	-4.6	315,561	289,064	-26,497	-8.4	0.38	0.37
Ag Non-Hmstd	50,742,750	50,757,964	15,214	0.0	358,053	345,827	-12,226	-3.4	0.71	0.68
Miscellaneous	948,824	905,701	-43,122	-4.5	16,814	17,164	351	2.1	1.77	1.90
Total	660,602,239	691,222,007	30,619,768	4.6	9,596,265	9,991,075	394,810	4.1	1.45	1.45

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	7,017,623	7,420,290	402,667	5.7	County	44.03	43.36	0.029	0.028
(-) TIF Tax Capacity	179,456	181,011	1,555	0.9	City/Town	35.30	35.37	0.567	0.525
(-) FD Contrib Tax Cap	407,997	430,461	22,463	5.5	School District	23.79	23.89	19.335	19.637
(=) Taxable Tax Capacity	<u>6,430,170</u>	<u>6,808,819</u>	<u>378,649</u>	<u>5.9</u>	Special District	<u>5.09</u>	<u>5.04</u>	<u>0.015</u>	<u>0.015</u>
FD Distrib Tax Cap	411,235	434,509	23,274	5.7	Total	108.22	107.66	19.946	20.204

GREATER MINNESOTA

<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	109,052,827	114,866,705	5,813,878	5.3	1,260,725	1,339,466	78,741	6.2	1.16	1.17
Res Non-Hmstd	15,277,517	16,254,430	976,913	6.4	216,179	228,980	12,801	5.9	1.42	1.41
Apartments	5,174,393	5,678,810	504,418	9.7	93,917	102,313	8,396	8.9	1.82	1.80
Low-income Apts	1,107,842	1,166,467	58,626	5.3	12,824	13,462	638	5.0	1.16	1.15
Seasonal Rec'l	25,723,912	26,416,991	693,080	2.7	252,904	260,761	7,857	3.1	0.98	0.99
Com/Ind: Lo tier	6,178,294	6,267,669	89,376	1.4	171,600	140,519	-31,081	-18.1	2.78	2.24
Com/Ind Hi tier	17,982,464	19,051,577	1,069,113	5.9	637,901	665,950	28,049	4.4	3.55	3.50
Publ U: Elec Gen	2,408,232	2,509,004	100,771	4.2	58,686	61,494	2,809	4.8	2.44	2.45
Publ U: Other	8,004,510	8,450,134	445,624	5.6	241,920	251,797	9,877	4.1	3.02	2.98
Ag HGA	10,150,491	10,454,509	304,018	3.0	93,219	96,339	3,120	3.3	0.92	0.92
Ag Hmstd Land	79,475,205	75,858,589	-3,616,616	-4.6	303,142	278,864	-24,278	-8.0	0.38	0.37
Ag Non-Hmstd	48,750,175	48,765,955	15,780	0.0	338,142	327,863	-10,279	-3.0	0.69	0.67
Miscellaneous	381,386	343,364	-38,022	-10.0	7,120	6,899	-221	-3.1	1.87	2.01
Total	329,667,246	336,084,206	6,416,960	1.9	3,688,279	3,774,708	86,429	2.3	1.12	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	3,160,073	3,260,730	100,656	3.2	County	47.37	47.88	0.022	0.022
(-) TIF Tax Capacity	24,683	26,230	1,547	6.3	City/Town	28.91	29.37	0.382	0.362
(-) FD Contrib Tax Cap	10,221	11,354	1,133	11.1	School District	20.09	19.99	17.639	17.755
(=) Taxable Tax Capacity	<u>3,125,169</u>	<u>3,223,145</u>	<u>97,976</u>	<u>3.1</u>	Special District	<u>1.75</u>	<u>1.82</u>	<u>0.044</u>	<u>0.043</u>
FD Distrib Tax Cap	10,222	11,367	1,145	11.2	Total	98.13	99.07	18.087	18.182

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	106,700	112,400		5.3	969	1,044	75	7.8	0.91	0.93
Res Hmstd: MedianVa	160,000	168,500		5.3	1,635	1,749	114	7.0	1.02	1.04
Res Hmstd: Hi Val	213,300	224,700		5.3	2,302	2,456	154	6.7	1.08	1.09
Res Hmstd: Ex-Hi Val	320,000	337,100		5.3	3,636	3,869	233	6.4	1.14	1.15
Apartment	300,000	329,200		9.7	4,222	4,675	453	10.7	1.41	1.42
Seas Rec: Lo Val	75,000	77,000		2.7	799	828	29	3.7	1.06	1.08
Seas Rec: Hi Val	200,000	205,400		2.7	2,284	2,366	82	3.6	1.14	1.15
Comm/Ind: Lo Val	150,000	158,900		5.9	3,510	3,100	-410	-11.7	2.34	1.95
Comm/Ind: Mid Val	300,000	317,800		5.9	8,100	7,927	-173	-2.1	2.7	2.49
Comm/Ind: Hi Val	1,000,000	1,059,500		6.0	29,519	30,457	938	3.2	2.95	2.87

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	Alte
Res Homestead	205,081,211	219,479,716	14,398,505		7.0	2,707,102	2,874,257	167,154	6.2	1.32	1.31
Res Non-Hmstd	31,096,654	33,374,104	2,277,450		7.3	458,218	482,809	24,591	5.4	1.47	1.45
Apartments	22,748,519	26,236,786	3,488,267		15.3	404,431	458,263	53,832	13.3	1.78	1.75
Low-income Apts	3,114,434	3,534,524	420,090		13.5	34,366	38,306	3,939	11.5	1.10	1.08
Seasonal Rec'l	1,517,509	1,547,903	30,394		2.0	20,868	21,015	147	0.7	1.38	1.36
Com/Ind: Lo tier	4,274,168	4,061,432	-212,735		-5.0	122,758	101,271	-21,487	-17.5	2.87	2.49
Com/Ind Hi tier	52,732,496	56,493,332	3,760,835		7.1	1,967,101	2,048,713	81,612	4.1	3.73	3.63
Publ U: Elec Gen	452,435	431,772	-20,663		-4.6	12,665	11,790	-875	-6.9	2.80	2.73
Publ U: Other	3,482,016	3,659,171	177,155		5.1	128,459	131,086	2,626	2.0	3.69	3.58
Ag HGA	941,411	985,848	44,437		4.7	9,993	10,430	437	4.4	1.06	1.06
Ag Hmstd Land	2,934,126	2,778,866	-155,260		-5.3	12,419	10,200	-2,219	-17.9	0.42	0.37
Ag Non-Hmstd	1,992,575	1,992,010	-566		0.0	19,911	17,963	-1,947	-9.8	1.00	0.90
Miscellaneous	567,438	562,337	-5,101		-0.9	9,693	10,266	572	5.9	1.71	1.83
Total	330,934,993	355,137,800	24,202,808		7.3	5,907,986	6,216,368	308,382	5.2	1.79	1.75

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,857,549	4,159,560	302,011		7.8	County	40.88	39.30	0.033	0.031
(-) TIF Tax Capacity	154,773	154,781	8		0.0	City/Town	41.35	40.76	0.667	0.611
(-) FD Contrib Tax Cap	397,776	419,106	21,330		5.4	School District	27.29	27.39	20.254	20.635
(=) Taxable Tax Capacity	<u>3,305,001</u>	<u>3,585,673</u>	<u>280,672</u>		<u>8.5</u>	Special District	<u>8.25</u>	<u>7.94</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	401,013	423,142	22,129		5.5	Total	117.77	115.38	20.953	21.276

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	171,100	183,100		7.0	2,116	2,250	134	6.3	1.24	1.23
Res Hmstd: MedianVa	256,600	274,600		7.0	3,393	3,589	196	5.8	1.32	1.31
Res Hmstd: Hi Val	342,000	366,000		7.0	4,668	4,927	259	5.5	1.36	1.35
Res Hmstd: Ex-Hi Val	513,100	549,100		7.0	7,156	7,645	489	6.8	1.39	1.39
Apartment	300,000	346,000		15.3	5,045	5,726	681	13.5	1.68	1.65
Comm/Ind: Lo Val	150,000	160,700		7.1	4,241	3,854	-386	-9.1	2.83	2.4
Comm/Ind: Mid Val	300,000	321,400		7.1	9,790	9,633	-157	-1.6	3.26	3
Comm/Ind: Hi Val	1,000,000	1,071,300		7.1	35,688	36,599	911	2.6	3.57	3.42

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	62,863,649	66,398,365	3,534,716	5.6	814,435	869,088	54,653	6.7	1.30	1.31
Res Non-Hmstd	9,671,217	10,255,116	583,899	6.0	154,035	162,731	8,695	5.6	1.59	1.59
Apartments	5,093,303	5,589,975	496,672	9.8	92,861	101,130	8,270	8.9	1.82	1.81
Low-income Apts	1,107,628	1,165,644	58,015	5.2	12,822	13,450	628	4.9	1.16	1.15
Seasonal Rec'l	3,461,930	3,627,082	165,152	4.8	39,633	42,284	2,651	6.7	1.14	1.17
Com/Ind: Lo tier	5,008,001	5,057,646	49,645	1.0	146,051	121,015	-25,036	-17.1	2.92	2.39
Com/Ind Hi tier	15,845,929	16,606,322	760,393	4.8	578,424	598,873	20,449	3.5	3.65	3.61
Publ U: Elec Gen	2,323,959	2,438,935	114,976	4.9	57,037	60,170	3,132	5.5	2.45	2.47
Publ U: Other	2,344,014	2,476,374	132,360	5.6	87,333	91,127	3,794	4.3	3.73	3.68
Ag HGA	270,877	281,363	10,486	3.9	3,499	3,643	144	4.1	1.29	1.29
Ag Hmstd Land	804,952	803,773	-1,179	-0.1	5,354	5,122	-232	-4.3	0.67	0.64
Ag Non-Hmstd	1,118,040	1,123,585	5,545	0.5	14,592	14,164	-428	-2.9	1.31	1.26
Miscellaneous	316,593	274,713	-41,880	-13.2	6,282	5,827	-455	-7.2	1.98	2.12
Total	110,230,092	116,098,892	5,868,800	5.3	2,012,359	2,088,624	76,266	3.8	1.83	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,245,375	1,318,112	72,737	5.8	County	49.05	49.22	0.016	0.016
(-) TIF Tax Capacity	24,135	25,803	1,667	6.9	City/Town	55.78	55.73	0.633	0.600
(-) FD Contrib Tax Cap	6,554	7,228	674	10.3	School District	24.07	23.66	17.782	17.894
(=) Taxable Tax Capacity	<u>1,214,685</u>	<u>1,285,081</u>	<u>70,396</u>	<u>5.8</u>	Special District	<u>2.13</u>	<u>2.17</u>	<u>0.062</u>	<u>0.060</u>
FD Distrib Tax Cap	8,294	9,273	979	11.8	Total	131.04	130.78	18.494	18.570

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	94,000	99,300	5.6	1,028	1,107	78	7.6	1.09	1.11
Res Hmstd: MedianVa	140,900	148,800	5.6	1,785	1,901	116	6.5	1.27	1.28
Res Hmstd: Hi Val	187,900	198,500	5.6	2,543	2,699	155	6.1	1.35	1.36
Res Hmstd: Ex-Hi Val	281,900	297,800	5.6	4,060	4,292	233	5.7	1.44	1.44
Apartment	300,000	329,300	9.8	5,469	5,995	526	9.6	1.82	1.82
Comm/Ind: Lo Val	150,000	157,200	4.8	4,257	3,814	-443	-10.4	2.84	2.43
Comm/Ind: Mid Val	300,000	314,400	4.8	9,840	9,592	-248	-2.5	3.28	3.05
Comm/Ind: Hi Val	1,000,000	1,048,000	4.8	35,895	36,556	661	1.8	3.59	3.49

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	46,189,178	48,424,458	2,235,280	4.8	446,290	469,784	23,494	5.3	0.97	0.97
Res Non-Hmstd	5,606,300	5,991,181	384,881	6.9	62,144	66,095	3,951	6.4	1.11	1.10
Apartments	81,090	86,531	5,441	6.7	1,056	1,123	67	6.4	1.30	1.30
Low-income Apts	213	213	0	0.0	2	2	0	1.4	0.92	0.93
Seasonal Rec'l	22,261,981	22,787,588	525,607	2.4	213,271	218,445	5,174	2.4	0.96	0.96
Com/Ind: Lo tier	1,170,293	1,204,225	33,932	2.9	25,549	19,333	-6,217	-24.3	2.18	1.61
Com/Ind Hi tier	2,136,535	2,443,048	306,513	14.3	59,477	66,971	7,494	12.6	2.78	2.74
Publ U: Elec Gen	84,274	70,069	-14,205	-16.9	1,648	1,325	-323	-19.6	1.96	1.89
Publ U: Other	5,660,496	5,971,305	310,809	5.5	154,587	160,570	5,983	3.9	2.73	2.69
Ag HGA	9,879,614	10,150,007	270,393	2.7	89,720	92,436	2,716	3.0	0.91	0.91
Ag Hmstd Land	78,670,253	74,981,601	-3,688,652	-4.7	297,788	273,400	-24,388	-8.2	0.38	0.36
Ag Non-Hmstd	47,632,134	47,611,012	-21,123	0.0	323,550	313,327	-10,222	-3.2	0.68	0.66
Miscellaneous	64,793	68,590	3,797	5.9	838	1,070	232	27.7	1.29	1.56
Total	219,437,155	219,789,827	352,673	0.2	1,675,920	1,683,881	7,961	0.5	0.76	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,914,699	1,941,146	26,447	1.4	County	46.30	46.98	0.031	0.031
(-) TIF Tax Capacity	548	411	-136	-24.9	City/Town	11.83	11.87	0.013	0.012
(-) FD Contrib Tax Cap	3,667	4,126	459	12.5	School District	17.56	17.56	17.428	17.548
(=) Taxable Tax Capacity	<u>1,910,484</u>	<u>1,936,608</u>	<u>26,124</u>	<u>1.4</u>	Special District	<u>1.51</u>	<u>1.60</u>	<u>0.016</u>	<u>0.017</u>
FD Distrib Tax Cap	1,928	2,094	166	8.6	Total	77.20	78.00	17.488	17.607

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	130,200	136,500	4.8	1,036	1,106	70	6.8	0.8	0.81
Res Hmstd: MedianVa	195,200	204,600	4.8	1,696	1,803	106	6.3	0.87	0.88
Res Hmstd: Hi Val	260,200	272,800	4.8	2,357	2,500	143	6.1	0.91	0.92
Res Hmstd: Ex-Hi Val	390,400	409,300	4.8	3,680	3,897	216	5.9	0.94	0.95
Apartment	300,000	320,100	6.7	3,420	3,684	265	7.7	1.14	1.15
Seas Rec: Lo Val	75,000	76,800	2.4	642	664	22	3.4	0.86	0.86
Seas Rec: Hi Val	200,000	204,700	2.4	1,866	1,926	60	3.2	0.93	0.94
Comm/Ind: Lo Val	150,000	171,500	14.3	3,030	2,908	-122	-4.0	2.02	1.7
Comm/Ind: Mid Val	300,000	343,000	14.3	6,983	7,385	402	5.8	2.33	2.15
Comm/Ind: Hi Val	1,000,000	1,143,500	14.4	25,431	28,281	2,850	11.2	2.54	2.47

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	6,660,629	7,061,085	400,455	6.0	80,570	86,140	5,571	6.9	1.21	1.22
Res Non-Hmstd	1,014,157	1,112,057	97,900	9.7	14,839	16,164	1,325	8.9	1.46	1.45
Apartments	750,528	845,409	94,881	12.6	12,343	13,924	1,581	12.8	1.64	1.65
Low-income Apts	128,317	136,198	7,881	6.1	1,352	1,440	88	6.5	1.05	1.06
Seasonal Rec'l	409,703	451,854	42,152	10.3	5,101	5,638	537	10.5	1.25	1.25
Com/Ind: Lo tier	641,379	657,755	16,376	2.6	16,468	14,069	-2,398	-14.6	2.57	2.14
Com/Ind Hi tier	1,567,356	1,680,641	113,285	7.2	44,652	47,421	2,769	6.2	2.85	2.82
Publ U: Elec Gen	25,781	26,809	1,028	4.0	661	693	31	4.7	2.57	2.58
Publ U: Other	192,323	205,505	13,183	6.9	6,534	6,902	368	5.6	3.40	3.36
Ag HGA	18,451	19,694	1,242	6.7	221	237	16	7.4	1.20	1.20
Ag Hmstd Land	81,725	77,184	-4,541	-5.6	538	481	-57	-10.6	0.66	0.62
Ag Non-Hmstd	112,790	114,915	2,125	1.9	1,349	1,326	-23	-1.7	1.20	1.15
Miscellaneous	39,819	33,699	-6,120	-15.4	726	628	-97	-13.4	1.82	1.86
Total	11,642,958	12,422,804	779,846	6.7	185,353	195,064	9,711	5.2	1.59	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	128,434	138,050	9,616	7.5	County	44.02	44.06	0.000	0.000
(-) TIF Tax Capacity	3,774	5,705	1,931	51.2	City/Town	52.60	52.51	0.045	0.040
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.18	21.80	18.549	17.882
(=) Taxable Tax Capacity	124,660	132,345	7,685	6.2	Special District	3.12	3.28	0.125	0.128
FD Distrib Tax Cap	0	0	0	0.0	Total	120.92	121.65	18.719	18.050

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	89,600	95,000	6.0	898	972	74	8.2	1.00	1.02
Res Hmstd: MedianVa	134,400	142,500	6.0	1,573	1,685	112	7.1	1.17	1.18
Res Hmstd: Hi Val	179,200	190,000	6.0	2,247	2,398	151	6.7	1.25	1.26
Res Hmstd: Ex-Hi Val	268,800	285,000	6.0	3,596	3,823	227	6.3	1.34	1.34
Apartment	300,000	337,900	12.6	5,096	5,748	652	12.8	1.7	1.70
Comm/Ind: Lo Val	150,000	160,800	7.2	4,032	3,713	-320	-7.9	2.69	2.31
Comm/Ind: Mid Val	300,000	321,700	7.2	9,315	9,325	9	0.1	3.11	2.9
Comm/Ind: Hi Val	1,000,000	1,072,300	7.2	33,969	35,505	1,536	4.5	3.4	3.31

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	6,762,168	7,108,254	346,086	5.1	58,673	61,600	2,927	5.0	0.87	0.87
Res Non-Hmstd	809,543	919,793	110,250	13.6	8,040	8,982	942	11.7	0.99	0.98
Apartments	9,994	10,208	213	2.1	118	122	4	3.3	1.18	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,446,991	5,630,915	183,923	3.4	49,622	50,985	1,363	2.7	0.91	0.91
Com/Ind: Lo tier	191,720	202,284	10,564	5.5	3,857	2,926	-931	-24.1	2.01	1.45
Com/Ind Hi tier	410,596	474,912	64,317	15.7	10,273	11,657	1,384	13.5	2.50	2.45
Publ U: Elec Gen	1,071	1,092	22	2.0	18	19	1	3.1	1.70	1.72
Publ U: Other	1,136,638	1,186,722	50,084	4.4	28,119	28,832	713	2.5	2.47	2.43
Ag HGA	1,660,166	1,711,978	51,812	3.1	13,893	14,399	506	3.6	0.84	0.84
Ag Hmstd Land	14,708,736	14,301,633	-407,103	-2.8	54,647	50,909	-3,738	-6.8	0.37	0.36
Ag Non-Hmstd	9,901,992	10,022,034	120,043	1.2	65,222	63,566	-1,656	-2.5	0.66	0.63
Miscellaneous	5,926	4,471	-1,456	-24.6	70	58	-12	-17.7	1.19	1.30
Total	41,045,540	41,574,296	528,756	1.3	292,553	294,055	1,502	0.5	0.71	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	361,615	370,374	8,759	2.4	County	41.68	41.61	0.000	0.000
(-) TIF Tax Capacity	331	192	-140	-42.1	City/Town	10.37	10.21	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.81	14.99	18.702	18.077
(=) Taxable Tax Capacity	<u>361,284</u>	<u>370,182</u>	<u>8,899</u>	<u>2.5</u>	Special District	<u>3.45</u>	<u>3.79</u>	<u>0.103</u>	<u>0.108</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	70.31	70.61	18.805	18.185

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	131,800	138,500	5.1	996	1,051	54	5.5	0.76	0.76
Res Hmstd: MedianVa	197,700	207,800	5.1	1,625	1,708	83	5.1	0.82	0.82
Res Hmstd: Hi Val	263,500	277,000	5.1	2,253	2,364	111	4.9	0.86	0.85
Res Hmstd: Ex-Hi Val	395,300	415,500	5.1	3,511	3,678	167	4.7	0.89	0.89
Apartment	300,000	306,400	2.1	3,201	3,261	61	1.9	1.07	1.06
Seas Rec: Lo Val	75,000	77,500	3.3	590	613	23	4.0	0.79	0.79
Seas Rec: Hi Val	200,000	206,800	3.4	1,728	1,794	66	3.8	0.86	0.87
Comm/Ind: Lo Val	150,000	173,500	15.7	2,895	2,769	-126	-4.3	1.93	1.6
Comm/Ind: Mid Val	300,000	347,000	15.7	6,661	7,052	391	5.9	2.22	2.03
Comm/Ind: Hi Val	1,000,000	1,156,600	15.7	24,236	27,036	2,800	11.6	2.42	2.34

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	3,822,844	3,923,698	100,853	2.6	41,865	43,459	1,595	3.8	1.10	1.11
Res Non-Hmstd	708,123	730,054	21,931	3.1	10,591	10,898	307	2.9	1.50	1.49
Apartments	291,432	309,528	18,096	6.2	5,207	5,494	287	5.5	1.79	1.77
Low-income Apts	88,422	93,025	4,603	5.2	1,044	1,092	48	4.6	1.18	1.17
Seasonal Rec'l	2,258,603	2,327,844	69,241	3.1	22,800	23,666	865	3.8	1.01	1.02
Com/Ind: Lo tier	514,434	510,146	-4,288	-0.8	14,553	11,600	-2,952	-20.3	2.83	2.27
Com/Ind Hi tier	1,027,950	1,056,739	28,788	2.8	36,737	37,452	716	1.9	3.57	3.54
Publ U: Elec Gen	2,522	2,607	85	3.4	84	86	2	2.5	3.31	3.28
Publ U: Other	115,969	123,522	7,552	6.5	4,290	4,490	200	4.7	3.70	3.63
Ag HGA	26,890	26,380	-510	-1.9	298	288	-10	-3.3	1.11	1.09
Ag Hmstd Land	52,642	52,879	236	0.4	266	254	-12	-4.3	0.50	0.48
Ag Non-Hmstd	91,069	94,931	3,861	4.2	859	864	5	0.6	0.94	0.91
Miscellaneous	23,046	16,121	-6,925	-30.0	489	345	-144	-29.5	2.12	2.14
Total	9,023,947	9,267,472	243,525	2.7	139,081	139,988	908	0.7	1.54	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,678	102,704	3,026	3.0	County	41.40	40.94	0.000	0.000
(-) TIF Tax Capacity	2,149	1,935	-215	-10.0	City/Town	50.04	49.98	0.053	0.074
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.46	19.52	13.976	14.916
(=) Taxable Tax Capacity	97,529	100,769	3,241	3.3	Special District	0.90	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.80	111.31	14.029	14.989

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	90,700	93,100	2.6	816	852	36	4.4	0.9	0.92
Res Hmstd: MedianVa	136,100	139,700	2.6	1,433	1,486	53	3.7	1.05	1.06
Res Hmstd: Hi Val	181,400	186,200	2.6	2,049	2,119	70	3.4	1.13	1.14
Res Hmstd: Ex-Hi Val	272,100	279,300	2.6	3,281	3,386	104	3.2	1.21	1.21
Apartment	300,000	318,600	6.2	4,614	4,911	297	6.4	1.54	1.54
Seas Rec: Lo Val	75,000	77,300	3.1	901	926	25	2.8	1.20	1.2
Seas Rec: Hi Val	200,000	206,100	3.1	2,558	2,627	69	2.7	1.28	1.27
Comm/Ind: Lo Val	150,000	154,200	2.8	3,757	3,194	-563	-15.0	2.50	2.07
Comm/Ind: Mid Val	300,000	308,400	2.8	8,696	8,206	-490	-5.6	2.9	2.66
Comm/Ind: Hi Val	1,000,000	1,028,000	2.8	31,746	31,597	-149	-0.5	3.17	3.07

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,913,843	7,129,508	215,666	3.1	59,253	60,974	1,722	2.9	0.86	0.86
Res Non-Hmstd	779,108	805,298	26,190	3.4	8,118	8,337	219	2.7	1.04	1.04
Apartments	27,652	29,190	1,538	5.6	358	372	13	3.8	1.30	1.27
Low-income Apts	213	213	0	0.0	2	2	0	1.4	0.92	0.93
Seasonal Rec'l	6,907,237	7,028,684	121,447	1.8	60,179	60,867	688	1.1	0.87	0.87
Com/Ind: Lo tier	199,937	203,544	3,607	1.8	4,159	3,022	-1,138	-27.4	2.08	1.48
Com/Ind Hi tier	195,459	227,863	32,403	16.6	5,308	6,110	802	15.1	2.72	2.68
Publ U: Elec Gen	5,033	5,000	-33	-0.7	117	110	-7	-5.9	2.31	2.19
Publ U: Other	1,154,315	1,238,908	84,592	7.3	31,802	33,217	1,416	4.5	2.76	2.68
Ag HGA	1,086,374	1,103,024	16,650	1.5	10,131	10,000	-131	-1.3	0.93	0.91
Ag Hmstd Land	3,162,972	3,135,415	-27,557	-0.9	12,640	11,538	-1,102	-8.7	0.40	0.37
Ag Non-Hmstd	2,494,692	2,514,107	19,416	0.8	21,542	20,265	-1,277	-5.9	0.86	0.81
Miscellaneous	18,842	22,106	3,264	17.3	207	342	135	65.5	1.10	1.55
Total	22,945,678	23,442,861	497,183	2.2	213,815	215,155	1,341	0.6	0.93	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	218,776	224,861	6,085	2.8	County	46.96	46.57	0.000	0.000
(-) TIF Tax Capacity	58	58	1	1.3	City/Town	14.29	13.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.00	18.82	14.462	14.872
(=) Taxable Tax Capacity	218,718	224,803	6,085	2.8	Special District	1.16	1.17	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.40	80.54	14.462	14.872

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	118,700	122,400	3.1	922	954	32	3.5	0.78	0.78
Res Hmstd: MedianVa	178,000	183,600	3.1	1,534	1,581	47	3.1	0.86	0.86
Res Hmstd: Hi Val	237,300	244,700	3.1	2,145	2,207	61	2.9	0.90	0.90
Res Hmstd: Ex-Hi Val	356,000	367,100	3.1	3,370	3,461	91	2.7	0.95	0.94
Apartment	300,000	316,700	5.6	3,486	3,659	173	5.0	1.16	1.16
Seas Rec: Lo Val	75,000	76,300	1.7	673	678	5	0.8	0.9	0.89
Seas Rec: Hi Val	200,000	203,500	1.8	1,950	1,966	16	0.8	0.97	0.97
Comm/Ind: Lo Val	150,000	174,900	16.6	3,079	3,019	-60	-2.0	2.05	1.73
Comm/Ind: Mid Val	300,000	349,700	16.6	7,113	7,623	510	7.2	2.37	2.18
Comm/Ind: Hi Val	1,000,000	1,165,800	16.6	25,936	29,119	3,183	12.3	2.59	2.5

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	2,816,677	2,844,286	27,609	1.0	26,908	27,772	864	3.2	0.96	0.98
Res Non-Hmstd	468,826	484,889	16,063	3.4	8,084	8,447	364	4.5	1.72	1.74
Apartments	153,782	154,990	1,208	0.8	3,163	3,218	56	1.8	2.06	2.08
Low-income Apts	61,418	61,411	-7	0.0	767	778	11	1.4	1.25	1.27
Seasonal Rec'l	357,495	365,857	8,363	2.3	4,848	5,042	195	4.0	1.36	1.38
Com/Ind: Lo tier	319,689	321,250	1,560	0.5	10,033	8,388	-1,645	-16.4	3.14	2.61
Com/Ind Hi tier	574,739	597,466	22,727	4.0	23,732	24,777	1,046	4.4	4.13	4.15
Publ U: Elec Gen	366,120	374,255	8,135	2.2	9,059	9,731	672	7.4	2.47	2.60
Publ U: Other	348,515	360,516	12,001	3.4	13,138	13,789	651	5.0	3.77	3.82
Ag HGA	9,198	8,897	-301	-3.3	97	97	0	0.2	1.05	1.09
Ag Hmstd Land	9,284	8,716	-569	-6.1	39	36	-3	-6.7	0.42	0.42
Ag Non-Hmstd	166,984	160,630	-6,354	-3.8	2,412	2,340	-73	-3.0	1.44	1.46
Miscellaneous	17,552	14,194	-3,359	-19.1	425	440	16	3.7	2.42	3.10
Total	5,670,280	5,757,357	87,078	1.5	102,704	104,857	2,153	2.1	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	64,936	66,316	1,380	2.1	County	56.40	57.74	0.000	0.000
(-) TIF Tax Capacity	1,221	1,130	-91	-7.4	City/Town	69.38	70.25	0.165	0.163
(-) FD Contrib Tax Cap	6,554	7,228	674	10.3	School District	14.47	14.74	11.646	12.022
(=) Taxable Tax Capacity	57,161	57,958	797	1.4	Special District	2.49	2.56	0.000	0.000
FD Distrib Tax Cap	8,294	9,273	979	11.8	Total	142.73	145.29	11.812	12.185

**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	68,500	69,200	1.0	352	372	20	5.7	0.51	0.54
Res Hmstd: MedianVa	102,700	103,700	1.0	872	911	39	4.4	0.85	0.88
Res Hmstd: Hi Val	136,900	138,200	0.9	1,445	1,499	54	3.7	1.06	1.08
Res Hmstd: Ex-Hi Val	205,500	207,500	1.0	2,593	2,680	87	3.3	1.26	1.29
Apartment	300,000	302,400	0.8	5,707	5,860	154	2.7	1.90	1.94
Seas Rec: Lo Val	75,000	76,800	2.4	1,133	1,180	47	4.2	1.51	1.54
Seas Rec: Hi Val	200,000	204,700	2.4	3,177	3,304	127	4.0	1.59	1.61
Comm/Ind: Lo Val	150,000	155,900	3.9	4,494	4,093	-400	-8.9	3	2.63
Comm/Ind: Mid Val	300,000	311,900	4.0	10,426	10,291	-135	-1.3	3.48	3.3
Comm/Ind: Hi Val	1,000,000	1,039,500	4.0	38,111	39,195	1,084	2.8	3.81	3.77

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	5,229,985	5,326,280	96,295	1.8	39,671	41,909	2,238	5.6	0.76	0.79
Res Non-Hmstd	602,088	632,881	30,793	5.1	6,391	6,894	503	7.9	1.06	1.09
Apartments	10,215	11,370	1,155	11.3	130	145	15	11.8	1.27	1.28
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,444,356	5,505,315	60,958	1.1	54,467	56,209	1,743	3.2	1.00	1.02
Com/Ind: Lo tier	95,829	96,478	649	0.7	2,311	1,828	-483	-20.9	2.41	1.90
Com/Ind Hi tier	269,789	314,363	44,574	16.5	8,710	10,208	1,498	17.2	3.23	3.25
Publ U: Elec Gen	1,683	2,527	844	50.2	38	60	22	58.3	2.25	2.38
Publ U: Other	669,741	675,921	6,179	0.9	20,577	20,837	260	1.3	3.07	3.08
Ag HGA	186,846	191,386	4,540	2.4	1,051	1,154	102	9.7	0.56	0.60
Ag Hmstd Land	329,590	329,594	4	0.0	685	692	7	1.0	0.21	0.21
Ag Non-Hmstd	2,122,791	2,020,036	-102,755	-4.8	19,138	18,012	-1,126	-5.9	0.90	0.89
Miscellaneous	6,477	10,624	4,147	64.0	88	214	126	144.1	1.35	2.01
Total	14,969,391	15,116,775	147,383	1.0	153,255	158,163	4,907	3.2	1.02	1.05

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	151,620	153,690	2,070	1.4	County	57.55	59.21	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.19	14.39	0.000	0.000
(-) FD Contrib Tax Cap	3,667	4,126	459	12.5	School District	14.16	14.22	11.035	11.836
(=) Taxable Tax Capacity	147,953	149,564	1,611	1.1	Special District	<u>2.77</u>	<u>2.74</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,928	2,094	166	8.6	Total	88.66	90.55	11.035	11.836

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	125,900	128,200	1.8	736	788	53	7.1	0.58	0.61
Res Hmstd: MedianVa	188,800	192,300	1.9	1,413	1,496	83	5.9	0.75	0.78
Res Hmstd: Hi Val	251,600	256,200	1.8	2,089	2,201	112	5.4	0.83	0.86
Res Hmstd: Ex-Hi Val	377,600	384,600	1.9	3,446	3,619	173	5.0	0.91	0.94
Apartment	300,000	333,900	11.3	3,656	4,175	519	14.2	1.22	1.25
Seas Rec: Lo Val	75,000	75,800	1.1	728	749	22	3.0	0.97	0.99
Seas Rec: Hi Val	200,000	202,200	1.1	2,095	2,155	60	2.9	1.05	1.07
Comm/Ind: Lo Val	150,000	174,800	16.5	3,474	3,609	134	3.9	2.32	2.06
Comm/Ind: Mid Val	300,000	349,600	16.5	8,052	8,981	930	11.5	2.68	2.57
Comm/Ind: Hi Val	1,000,000	1,165,200	16.5	29,412	34,050	4,638	15.8	2.94	2.92

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	5,564,770	5,823,297	258,526	4.6	72,056	77,187	5,131	7.1	1.29	1.33
Res Non-Hmstd	1,208,858	1,266,374	57,516	4.8	18,892	19,945	1,053	5.6	1.56	1.57
Apartments	410,226	430,812	20,587	5.0	7,662	8,070	408	5.3	1.87	1.87
Low-income Apts	72,659	75,136	2,476	3.4	836	863	27	3.2	1.15	1.15
Seasonal Rec'l	161,991	166,877	4,886	3.0	2,103	2,208	105	5.0	1.30	1.32
Com/Ind: Lo tier	250,378	251,978	1,600	0.6	7,158	5,934	-1,224	-17.1	2.86	2.36
Com/Ind Hi tier	1,253,858	1,374,161	120,303	9.6	47,636	51,924	4,288	9.0	3.80	3.78
Publ U: Elec Gen	26,908	30,136	3,229	12.0	783	877	94	12.1	2.91	2.91
Publ U: Other	172,734	179,203	6,470	3.7	6,428	6,674	245	3.8	3.72	3.72
Ag HGA	11,585	12,946	1,362	11.8	134	154	20	14.6	1.16	1.19
Ag Hmstd Land	12,908	13,477	569	4.4	50	49	-1	-2.5	0.39	0.37
Ag Non-Hmstd	143,622	150,228	6,606	4.6	1,613	1,640	27	1.7	1.12	1.09
Miscellaneous	33,386	32,689	-697	-2.1	561	859	297	53.0	1.68	2.63
Total	9,323,881	9,807,313	483,432	5.2	165,912	176,384	10,471	6.3	1.78	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	104,041	110,678	6,637	6.4	County	66.11	66.11	0.000	0.000
(-) TIF Tax Capacity	1,939	3,142	1,202	62.0	City/Town	33.41	35.97	2.982	2.833
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.44	28.52	11.731	10.856
(=) Taxable Tax Capacity	102,102	107,536	5,434	5.3	Special District	4.37	4.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	132.34	134.95	14.713	13.689

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	121,000	126,600	4.6	1,431	1,526	96	6.7	1.18	1.21
Res Hmstd: MedianVa	181,400	189,800	4.6	2,391	2,539	148	6.2	1.32	1.34
Res Hmstd: Hi Val	241,800	253,000	4.6	3,351	3,552	201	6.0	1.39	1.40
Res Hmstd: Ex-Hi Val	362,900	379,800	4.7	5,276	5,583	308	5.8	1.45	1.47
Apartment	300,000	315,100	5.0	5,404	5,747	343	6.3	1.80	1.82
Comm/Ind: Lo Val	150,000	164,400	9.6	4,229	4,104	-125	-3.0	2.82	2.5
Comm/Ind: Mid Val	300,000	328,800	9.6	9,795	10,203	409	4.2	3.26	3.10
Comm/Ind: Hi Val	1,000,000	1,095,900	9.6	35,767	38,664	2,897	8.1	3.58	3.53

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	3,855,314	4,150,594	295,280	7.7	59,652	63,288	3,636	6.1	1.55	1.52
Res Non-Hmstd	585,099	629,528	44,429	7.6	11,062	11,583	521	4.7	1.89	1.84
Apartments	210,282	216,962	6,680	3.2	4,777	4,833	56	1.2	2.27	2.23
Low-income Apts	74,925	79,072	4,147	5.5	1,047	1,079	32	3.0	1.40	1.36
Seasonal Rec'l	99,981	99,914	-67	-0.1	1,690	1,718	28	1.6	1.69	1.72
Com/Ind: Lo tier	327,633	330,611	2,978	0.9	11,084	9,197	-1,887	-17.0	3.38	2.78
Com/Ind Hi tier	664,874	695,985	31,112	4.7	29,592	30,014	423	1.4	4.45	4.31
Publ U: Elec Gen	4,004	3,607	-397	-9.9	150	131	-19	-12.7	3.76	3.64
Publ U: Other	135,300	142,017	6,717	5.0	5,908	6,034	126	2.1	4.37	4.25
Ag HGA	63,263	68,998	5,736	9.1	903	982	78	8.7	1.43	1.42
Ag Hmstd Land	69,502	90,157	20,655	29.7	430	537	107	24.9	0.62	0.60
Ag Non-Hmstd	77,873	77,191	-682	-0.9	1,206	1,101	-105	-8.7	1.55	1.43
Miscellaneous	25,788	23,933	-1,855	-7.2	584	537	-47	-8.1	2.27	2.24
Total	6,193,838	6,608,571	414,733	6.7	128,087	131,034	2,947	2.3	2.07	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65,678	70,240	4,562	6.9	County	72.45	70.35	0.068	0.065
(-) TIF Tax Capacity	1,178	942	-236	-20.0	City/Town	57.66	55.13	0.248	0.236
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.16	32.38	14.692	14.206
(=) Taxable Tax Capacity	<u>64,500</u>	<u>69,297</u>	<u>4,798</u>	<u>7.4</u>	Special District	<u>4.58</u>	<u>4.72</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	166.84	162.58	15.008	14.508

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	98,000	105,500	7.7	1,308	1,406	98	7.5	1.33	1.33
Res Hmstd: MedianVa	147,000	158,300	7.7	2,273	2,413	140	6.2	1.55	1.52
Res Hmstd: Hi Val	195,900	210,900	7.7	3,235	3,416	181	5.6	1.65	1.62
Res Hmstd: Ex-Hi Val	294,000	316,500	7.7	5,167	5,430	263	5.1	1.76	1.72
Apartment	300,000	309,500	3.2	6,707	6,739	32	0.5	2.24	2.18
Comm/Ind: Lo Val	150,000	157,000	4.7	5,010	4,503	-508	-10.1	3.34	2.87
Comm/Ind: Mid Val	300,000	314,000	4.7	11,615	11,208	-407	-3.5	3.87	3.57
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	42,438	42,506	68	0.2	4.24	4.06

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	5,369,154	5,722,939	353,785	6.6	66,549	69,507	2,959	4.4	1.24	1.21
Res Non-Hmstd	714,122	770,657	56,535	7.9	10,117	10,628	511	5.0	1.42	1.38
Apartments	7,046	7,973	927	13.2	126	137	12	9.5	1.78	1.72
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,695,339	1,759,447	64,108	3.8	20,832	21,396	564	2.7	1.23	1.22
Com/Ind: Lo tier	103,064	105,621	2,557	2.5	2,757	2,153	-604	-21.9	2.68	2.04
Com/Ind Hi tier	99,355	117,872	18,517	18.6	3,435	3,953	518	15.1	3.46	3.35
Publ U: Elec Gen	25,724	20,815	-4,910	-19.1	753	579	-174	-23.1	2.93	2.78
Publ U: Other	375,334	394,932	19,598	5.2	13,385	13,805	420	3.1	3.57	3.50
Ag HGA	983,778	1,027,745	43,968	4.5	11,541	11,816	275	2.4	1.17	1.15
Ag Hmstd Land	1,270,564	1,459,672	189,108	14.9	5,862	5,979	117	2.0	0.46	0.41
Ag Non-Hmstd	1,315,161	1,329,396	14,235	1.1	15,412	14,387	-1,025	-6.7	1.17	1.08
Miscellaneous	7,069	5,654	-1,415	-20.0	121	92	-29	-24.0	1.71	1.62
Total	11,965,709	12,722,722	757,014	6.3	150,889	154,432	3,542	2.3	1.26	1.21

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,040	117,228	7,188	6.5	County	72.37	71.31	0.183	0.171
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.69	19.94	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.62	26.33	14.403	14.165
(=) Taxable Tax Capacity	<u>110,040</u>	<u>117,228</u>	<u>7,188</u>	<u>6.5</u>	Special District	<u>1.73</u>	<u>1.68</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	122.41	119.26	14.586	14.336

**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	114,000	121,500	6.6	1,232	1,301	70	5.7	1.08	1.07
Res Hmstd: MedianVa	170,900	182,200	6.6	2,074	2,173	100	4.8	1.21	1.19
Res Hmstd: Hi Val	227,800	242,800	6.6	2,916	3,044	128	4.4	1.28	1.25
Res Hmstd: Ex-Hi Val	341,700	364,200	6.6	4,602	4,788	186	4.1	1.35	1.31
Apartment	300,000	339,500	13.2	5,028	5,548	520	10.3	1.68	1.63
Seas Rec: Lo Val	75,000	77,800	3.7	981	995	14	1.4	1.31	1.28
Seas Rec: Hi Val	200,000	207,600	3.8	2,770	2,812	41	1.5	1.39	1.35
Comm/Ind: Lo Val	150,000	178,000	18.7	4,004	4,179	175	4.4	2.67	2.35
Comm/Ind: Mid Val	300,000	355,900	18.6	9,270	10,233	963	10.4	3.09	2.88
Comm/Ind: Hi Val	1,000,000	1,186,400	18.6	33,844	38,495	4,651	13.7	3.38	3.24

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	13,079,642	14,087,097	1,007,455	7.7	174,003	186,393	12,389	7.1	1.33	1.32
Res Non-Hmstd	1,578,948	1,631,748	52,800	3.3	24,667	25,036	370	1.5	1.56	1.53
Apartments	1,074,663	1,147,416	72,753	6.8	20,542	21,368	825	4.0	1.91	1.86
Low-income Apts	207,943	217,331	9,388	4.5	2,386	2,443	56	2.4	1.15	1.12
Seasonal Rec'l	104,941	116,652	11,711	11.2	1,644	1,884	240	14.6	1.57	1.61
Com/Ind: Lo tier	723,300	734,047	10,746	1.5	21,032	17,262	-3,770	-17.9	2.91	2.35
Com/Ind Hi tier	3,157,375	3,259,861	102,486	3.2	119,917	120,428	511	0.4	3.80	3.69
Publ U: Elec Gen	1,178,900	1,230,009	51,109	4.3	26,511	27,211	700	2.6	2.25	2.21
Publ U: Other	633,435	690,926	57,491	9.1	22,220	23,616	1,396	6.3	3.51	3.42
Ag HGA	85,426	89,908	4,483	5.2	1,075	1,130	55	5.1	1.26	1.26
Ag Hmstd Land	194,848	193,128	-1,720	-0.9	1,069	954	-115	-10.8	0.55	0.49
Ag Non-Hmstd	203,266	207,009	3,743	1.8	2,555	2,391	-164	-6.4	1.26	1.16
Miscellaneous	57,795	50,199	-7,596	-13.1	1,118	948	-170	-15.2	1.93	1.89
Total	22,280,482	23,655,331	1,374,849	6.2	418,740	431,064	12,323	2.9	1.88	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	261,327	277,884	16,557	6.3	County	47.76	47.25	0.000	0.000
(-) TIF Tax Capacity	4,043	2,495	-1,547	-38.3	City/Town	47.66	46.74	1.309	1.234
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.34	31.34	16.444	16.272
(=) Taxable Tax Capacity	<u>257,285</u>	<u>275,389</u>	<u>18,104</u>	<u>7.0</u>	Special District	<u>2.48</u>	<u>2.39</u>	<u>0.237</u>	<u>0.223</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	130.23	127.73	17.989	17.728

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	113,700	122,500	7.7	1,334	1,437	103	7.8	1.17	1.17
Res Hmstd: MedianVa	170,500	183,600	7.7	2,242	2,391	149	6.6	1.31	1.30
Res Hmstd: Hi Val	227,200	244,700	7.7	3,149	3,345	196	6.2	1.39	1.37
Res Hmstd: Ex-Hi Val	341,000	367,300	7.7	4,969	5,259	290	5.8	1.46	1.43
Apartment	300,000	320,300	6.8	5,423	5,682	258	4.8	1.81	1.77
Comm/Ind: Lo Val	150,000	154,900	3.3	4,231	3,644	-587	-13.9	2.82	2.35
Comm/Ind: Mid Val	300,000	309,700	3.2	9,782	9,227	-556	-5.7	3.26	2.98
Comm/Ind: Hi Val	1,000,000	1,032,500	3.3	35,688	35,292	-396	-1.1	3.57	3.42

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	7,746,651	8,293,051	546,400	7.1	85,461	90,545	5,084	5.9	1.10	1.09
Res Non-Hmstd	678,086	711,346	33,260	4.9	8,349	8,591	242	2.9	1.23	1.21
Apartments	4,355	4,554	199	4.6	63	64	1	1.5	1.45	1.40
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,198,302	1,251,707	53,405	4.5	12,934	13,296	363	2.8	1.08	1.06
Com/Ind: Lo tier	164,160	166,263	2,103	1.3	3,872	2,957	-915	-23.6	2.36	1.78
Com/Ind Hi tier	270,856	278,506	7,650	2.8	8,293	8,304	11	0.1	3.06	2.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	424,711	432,318	7,606	1.8	12,849	12,759	-89	-0.7	3.03	2.95
Ag HGA	1,164,385	1,211,163	46,778	4.0	12,107	12,471	364	3.0	1.04	1.03
Ag Hmstd Land	3,623,220	3,597,444	-25,776	-0.7	15,703	13,983	-1,720	-11.0	0.43	0.39
Ag Non-Hmstd	1,295,597	1,315,278	19,681	1.5	12,193	11,247	-946	-7.8	0.94	0.86
Miscellaneous	6,500	6,742	242	3.7	92	94	2	2.4	1.41	1.40
Total	16,576,822	17,268,370	691,549	4.2	171,915	174,311	2,395	1.4	1.04	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,363	157,161	7,799	5.2	County	48.96	48.36	0.000	0.000
(-) TIF Tax Capacity	150	84	-66	-43.9	City/Town	19.05	18.69	0.029	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.21	28.97	16.737	16.962
(=) Taxable Tax Capacity	149,213	157,077	7,864	5.3	Special District	0.91	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.13	96.88	16.766	16.989

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,000	162,700	7.0	1,528	1,624	96	6.3	1.01	1
Res Hmstd: MedianVa	228,000	244,100	7.1	2,477	2,618	141	5.7	1.09	1.07
Res Hmstd: Hi Val	303,900	325,300	7.0	3,424	3,608	184	5.4	1.13	1.11
Res Hmstd: Ex-Hi Val	455,900	488,100	7.1	5,284	5,558	274	5.2	1.16	1.14
Apartment	300,000	313,700	4.6	4,220	4,332	112	2.6	1.41	1.38
Seas Rec: Lo Val	75,000	78,300	4.4	806	826	20	2.5	1.07	1.06
Seas Rec: Hi Val	200,000	208,900	4.5	2,305	2,362	58	2.5	1.15	1.13
Comm/Ind: Lo Val	150,000	154,200	2.8	3,513	2,888	-625	-17.8	2.34	1.87
Comm/Ind: Mid Val	300,000	308,500	2.8	8,113	7,489	-624	-7.7	2.70	2.43
Comm/Ind: Hi Val	1,000,000	1,028,200	2.8	29,580	28,950	-631	-2.1	2.96	2.82

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	5,520,129	5,682,368	162,239	2.9	70,703	73,787	3,084	4.4	1.28	1.30
Res Non-Hmstd	797,784	836,045	38,261	4.8	13,081	13,735	654	5.0	1.64	1.64
Apartments	347,922	371,003	23,080	6.6	6,568	7,034	466	7.1	1.89	1.90
Low-income Apts	103,566	97,603	-5,963	-5.8	1,190	1,123	-67	-5.6	1.15	1.15
Seasonal Rec'l	45,704	55,936	10,232	22.4	777	1,008	231	29.8	1.70	1.80
Com/Ind: Lo tier	649,043	656,127	7,084	1.1	19,365	16,018	-3,347	-17.3	2.98	2.44
Com/Ind Hi tier	1,561,116	1,639,816	78,700	5.0	58,015	60,693	2,678	4.6	3.72	3.70
Publ U: Elec Gen	3,665	3,818	153	4.2	118	124	6	5.0	3.21	3.24
Publ U: Other	159,362	167,781	8,419	5.3	6,477	6,768	291	4.5	4.06	4.03
Ag HGA	20,298	19,941	-358	-1.8	270	268	-1	-0.5	1.33	1.34
Ag Hmstd Land	154,822	144,616	-10,206	-6.6	1,209	1,116	-93	-7.7	0.78	0.77
Ag Non-Hmstd	140,092	146,009	5,917	4.2	1,898	1,954	56	2.9	1.35	1.34
Miscellaneous	25,061	15,632	-9,429	-37.6	528	360	-168	-31.8	2.11	2.30
Total	9,528,564	9,836,693	308,129	3.2	180,198	183,986	3,788	2.1	1.89	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,912	108,181	4,269	4.1	County	41.11	42.12	0.141	0.142
(-) TIF Tax Capacity	2,987	3,318	331	11.1	City/Town	75.64	75.59	0.325	0.312
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.78	17.57	20.215	20.321
(=) Taxable Tax Capacity	100,925	104,863	3,938	3.9	Special District	1.57	1.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.10	136.85	20.681	20.775

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	69,800	2.9	694	718	24	3.5	1.02	1.03
Res Hmstd: MedianVa	101,600	104,600	3.0	1,211	1,264	54	4.4	1.19	1.21
Res Hmstd: Hi Val	135,500	139,500	3.0	1,784	1,856	73	4.1	1.32	1.33
Res Hmstd: Ex-Hi Val	203,300	209,300	3.0	2,930	3,040	110	3.8	1.44	1.45
Apartment	300,000	319,900	6.6	5,724	6,137	413	7.2	1.91	1.92
Comm/Ind: Lo Val	150,000	157,600	5.1	4,403	4,009	-394	-9.0	2.94	2.54
Comm/Ind: Mid Val	300,000	315,100	5.0	10,171	10,024	-147	-1.4	3.39	3.18
Comm/Ind: Hi Val	1,000,000	1,050,400	5.0	37,088	38,107	1,018	2.7	3.71	3.63

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	3,679,128	3,832,030	152,902	4.2	31,807	33,586	1,779	5.6	0.86	0.88
Res Non-Hmstd	503,874	530,085	26,211	5.2	4,653	4,969	316	6.8	0.92	0.94
Apartments	6,391	7,100	709	11.1	64	73	9	14.3	1.00	1.02
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	908,915	930,976	22,061	2.4	8,716	8,897	181	2.1	0.96	0.96
Com/Ind: Lo tier	157,148	161,861	4,713	3.0	3,054	2,219	-835	-27.4	1.94	1.37
Com/Ind Hi tier	355,904	429,314	73,410	20.6	8,657	10,320	1,664	19.2	2.43	2.40
Publ U: Elec Gen	10,039	9,804	-235	-2.3	127	130	4	2.9	1.26	1.33
Publ U: Other	887,874	943,469	55,595	6.3	20,377	21,543	1,166	5.7	2.30	2.28
Ag HGA	1,609,282	1,638,701	29,419	1.8	11,740	12,264	524	4.5	0.73	0.75
Ag Hmstd Land	27,361,999	25,699,143	-1,662,855	-6.1	89,294	83,361	-5,933	-6.6	0.33	0.32
Ag Non-Hmstd	17,081,379	16,721,570	-359,809	-2.1	91,389	89,043	-2,346	-2.6	0.54	0.53
Miscellaneous	5,594	5,501	-93	-1.7	67	82	15	22.4	1.19	1.49
Total	52,567,526	50,909,552	-1,657,974	-3.2	269,945	266,487	-3,458	-1.3	0.51	0.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	435,218	426,898	-8,320	-1.9	County	37.13	38.41	0.117	0.119
(-) TIF Tax Capacity	0	68	68	0.0	City/Town	7.30	7.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.51	11.88	21.785	21.913
(=) Taxable Tax Capacity	435,218	426,829	-8,388	-1.9	Special District	1.00	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	56.95	58.83	21.902	22.033

**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	116,800	121,700		4.2	769	827	58	7.6	0.66	0.68
Res Hmstd: MedianVa	175,000	182,300		4.2	1,257	1,348	90	7.2	0.72	0.74
Res Hmstd: Hi Val	233,300	243,000		4.2	1,747	1,869	122	7.0	0.75	0.77
Res Hmstd: Ex-Hi Val	350,100	364,600		4.1	2,728	2,915	187	6.8	0.78	0.8
Apartment	300,000	333,300		11.1	2,793	3,186	393	14.1	0.93	0.96
Comm/Ind: Lo Val	150,000	180,900		20.6	2,641	2,684	43	1.6	1.76	1.48
Comm/Ind: Mid Val	300,000	361,900		20.6	6,052	6,795	743	12.3	2.02	1.88
Comm/Ind: Hi Val	1,000,000	1,206,300		20.6	21,973	25,974	4,001	18.2	2.2	2.15

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	6,023,217	6,399,777	376,560	6.3	78,087	85,311	7,225	9.3	1.30	1.33
Res Non-Hmstd	953,099	1,023,004	69,905	7.3	15,002	16,232	1,230	8.2	1.57	1.59
Apartments	647,329	696,824	49,495	7.6	10,810	11,764	953	8.8	1.67	1.69
Low-income Apts	98,724	103,359	4,635	4.7	1,097	1,166	69	6.3	1.11	1.13
Seasonal Rec'l	68,413	74,982	6,570	9.6	938	1,085	147	15.7	1.37	1.45
Com/Ind: Lo tier	504,066	512,960	8,894	1.8	14,942	12,583	-2,359	-15.8	2.96	2.45
Com/Ind Hi tier	1,690,955	1,760,586	69,631	4.1	58,958	61,503	2,545	4.3	3.49	3.49
Publ U: Elec Gen	19,272	19,269	-3	0.0	437	441	4	0.9	2.27	2.29
Publ U: Other	143,535	137,692	-5,842	-4.1	5,529	5,214	-315	-5.7	3.85	3.79
Ag HGA	11,838	11,724	-114	-1.0	171	173	2	1.1	1.45	1.48
Ag Hmstd Land	69,422	65,806	-3,616	-5.2	610	604	-5	-0.9	0.88	0.92
Ag Non-Hmstd	104,042	102,283	-1,760	-1.7	1,395	1,349	-46	-3.3	1.34	1.32
Miscellaneous	27,089	26,202	-887	-3.3	509	456	-53	-10.5	1.88	1.74
Total	10,361,000	10,934,468	573,468	5.5	188,484	197,881	9,397	5.0	1.82	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	115,240	122,018	6,777	5.9	County	43.24	44.57	0.000	0.000
(-) TIF Tax Capacity	2,998	1,684	-1,314	-43.8	City/Town	63.76	62.56	0.272	0.242
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.11	22.01	18.747	20.940
(=) Taxable Tax Capacity	112,242	120,334	8,092	7.2	Special District	0.38	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.49	129.52	19.020	21.182

**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	86,500	91,900	6.2	903	1,003	100	11.1	1.04	1.09
Res Hmstd: MedianVa	129,700	137,800	6.2	1,595	1,746	150	9.4	1.23	1.27
Res Hmstd: Hi Val	172,800	183,600	6.3	2,285	2,486	201	8.8	1.32	1.35
Res Hmstd: Ex-Hi Val	259,300	275,500	6.2	3,671	3,972	301	8.2	1.42	1.44
Apartment	300,000	322,900	7.6	5,426	5,912	485	8.9	1.81	1.83
Comm/Ind: Lo Val	150,000	156,200	4.1	4,230	3,788	-442	-10.5	2.82	2.42
Comm/Ind: Mid Val	300,000	312,400	4.1	9,774	9,531	-244	-2.5	3.26	3.05
Comm/Ind: Hi Val	1,000,000	1,041,200	4.1	35,649	36,325	676	1.9	3.56	3.49

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	2,985,244	3,123,801	138,557	4.6	27,352	29,420	2,067	7.6	0.92	0.94
Res Non-Hmstd	408,335	443,603	35,267	8.6	4,038	4,454	416	10.3	0.99	1.00
Apartments	6,112	6,735	622	10.2	71	80	10	13.9	1.15	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	278,721	279,827	1,106	0.4	2,434	2,516	82	3.4	0.87	0.90
Com/Ind: Lo tier	87,390	90,342	2,952	3.4	1,747	1,313	-434	-24.8	2.00	1.45
Com/Ind Hi tier	228,728	261,368	32,640	14.3	5,947	6,729	783	13.2	2.60	2.57
Publ U: Elec Gen	37,148	30,822	-6,326	-17.0	524	427	-97	-18.6	1.41	1.38
Publ U: Other	420,257	460,065	39,808	9.5	10,759	11,705	945	8.8	2.56	2.54
Ag HGA	1,116,649	1,132,468	15,819	1.4	9,462	9,792	331	3.5	0.85	0.86
Ag Hmstd Land	13,880,167	12,855,493	-1,024,674	-7.4	56,065	50,602	-5,463	-9.7	0.40	0.39
Ag Non-Hmstd	7,159,281	7,247,478	88,197	1.2	47,956	47,035	-921	-1.9	0.67	0.65
Miscellaneous	564	578	14	2.5	7	8	1	18.2	1.21	1.40
Total	26,608,596	25,932,580	-676,017	-2.5	166,360	164,081	-2,280	-1.4	0.63	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	217,606	215,722	-1,884	-0.9	County	44.23	46.07	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.59	8.82	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.73	16.27	21.696	22.274
(=) Taxable Tax Capacity	217,606	215,722	-1,884	-0.9	Special District	0.32	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	69.87	71.47	21.696	22.274

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	133,800	140,000	4.6	1,049	1,132	83	7.9	0.78	0.81
Res Hmstd: MedianVa	200,600	209,900	4.6	1,703	1,831	128	7.5	0.85	0.87
Res Hmstd: Hi Val	267,400	279,800	4.6	2,356	2,529	172	7.3	0.88	0.90
Res Hmstd: Ex-Hi Val	401,100	419,700	4.6	3,665	3,926	262	7.1	0.91	0.94
Apartment	300,000	330,500	10.2	3,271	3,689	418	12.8	1.09	1.12
Comm/Ind: Lo Val	150,000	171,400	14.3	2,928	2,811	-118	-4.0	1.95	1.64
Comm/Ind: Mid Val	300,000	342,800	14.3	6,725	7,141	417	6.2	2.24	2.08
Comm/Ind: Hi Val	1,000,000	1,142,700	14.3	24,440	27,351	2,911	11.9	2.44	2.39

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	8,521,436	9,057,658	536,223	6.3	111,690	118,831	7,141	6.4	1.31	1.31
Res Non-Hmstd	1,342,073	1,496,648	154,575	11.5	19,784	21,835	2,051	10.4	1.47	1.46
Apartments	621,664	794,694	173,031	27.8	11,004	13,920	2,916	26.5	1.77	1.75
Low-income Apts	116,133	138,377	22,244	19.2	1,284	1,513	229	17.8	1.11	1.09
Seasonal Rec'l	5,357	9,570	4,212	78.6	73	159	85	116.8	1.37	1.66
Com/Ind: Lo tier	341,559	341,930	372	0.1	9,413	7,684	-1,729	-18.4	2.76	2.25
Com/Ind Hi tier	2,547,630	2,639,634	92,004	3.6	91,389	93,153	1,765	1.9	3.59	3.53
Publ U: Elec Gen	3,575	0	-3,575	-100.0	72	0	-72	-100.0	2.01	0.00
Publ U: Other	139,071	149,624	10,553	7.6	4,648	4,942	293	6.3	3.34	3.30
Ag HGA	367,870	379,489	11,620	3.2	4,027	4,229	202	5.0	1.09	1.11
Ag Hmstd Land	1,319,468	1,247,305	-72,163	-5.5	6,424	4,965	-1,459	-22.7	0.49	0.40
Ag Non-Hmstd	608,869	593,363	-15,506	-2.5	5,893	5,392	-501	-8.5	0.97	0.91
Miscellaneous	28,738	33,064	4,326	15.1	520	647	126	24.3	1.81	1.96
Total	15,963,442	16,881,357	917,915	5.8	266,222	277,270	11,048	4.2	1.67	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	176,714	187,433	10,719	6.1	County	52.61	53.13	0.000	0.000
(-) TIF Tax Capacity	1,943	2,253	311	16.0	City/Town	43.48	44.93	0.198	0.179
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.64	18.78	22.928	21.929
(=) Taxable Tax Capacity	<u>174,771</u>	<u>185,179</u>	<u>10,408</u>	<u>6.0</u>	Special District	<u>0.77</u>	<u>0.95</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	117.50	117.79	23.126	22.108

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	129,100	137,200	6.3	1,514	1,618	103	6.8	1.17	1.18
Res Hmstd: MedianVa	193,600	205,800	6.3	2,490	2,646	156	6.3	1.29	1.29
Res Hmstd: Hi Val	258,100	274,300	6.3	3,465	3,672	207	6.0	1.34	1.34
Res Hmstd: Ex-Hi Val	387,300	411,700	6.3	5,418	5,731	313	5.8	1.4	1.39
Apartment	300,000	383,500	27.8	5,100	6,494	1,394	27.3	1.70	1.69
Comm/Ind: Lo Val	150,000	155,400	3.6	4,022	3,496	-526	-13.1	2.68	2.25
Comm/Ind: Mid Val	300,000	310,800	3.6	9,268	8,859	-409	-4.4	3.09	2.85
Comm/Ind: Hi Val	1,000,000	1,036,100	3.6	33,752	33,890	138	0.4	3.38	3.27

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	9,805,161	10,314,718	509,558	5.2	130,815	140,554	9,740	7.4	1.33	1.36
Res Non-Hmstd	1,401,054	1,467,441	66,388	4.7	22,842	24,095	1,253	5.5	1.63	1.64
Apartments	591,077	627,951	36,873	6.2	10,864	11,587	722	6.6	1.84	1.85
Low-income Apts	155,522	164,133	8,610	5.5	1,819	1,954	135	7.4	1.17	1.19
Seasonal Rec'l	93,512	103,949	10,437	11.2	1,469	1,740	270	18.4	1.57	1.67
Com/Ind: Lo tier	785,939	790,288	4,349	0.6	23,174	19,187	-3,986	-17.2	2.95	2.43
Com/Ind Hi tier	1,898,442	2,010,907	112,465	5.9	70,877	74,925	4,048	5.7	3.73	3.73
Publ U: Elec Gen	696,779	748,425	51,647	7.4	19,234	20,876	1,642	8.5	2.76	2.79
Publ U: Other	411,385	433,579	22,194	5.4	15,483	16,186	703	4.5	3.76	3.73
Ag HGA	31,656	32,104	448	1.4	410	416	6	1.4	1.30	1.30
Ag Hmstd Land	161,146	161,059	-86	-0.1	1,110	1,078	-32	-2.9	0.69	0.67
Ag Non-Hmstd	140,983	140,831	-152	-0.1	1,871	1,800	-71	-3.8	1.33	1.28
Miscellaneous	45,494	36,216	-9,278	-20.4	924	715	-209	-22.6	2.03	1.97
Total	16,218,149	17,031,602	813,453	5.0	300,892	315,113	14,221	4.7	1.86	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,475	190,864	10,389	5.8	County	45.68	46.17	0.000	0.000
(-) TIF Tax Capacity	1,902	3,197	1,295	68.1	City/Town	63.46	64.07	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.95	22.47	20.882	21.688
(=) Taxable Tax Capacity	178,572	187,667	9,094	5.1	Special District	1.72	1.79	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.80	134.51	20.882	21.688

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	90,600	95,300	5.2	1,012	1,097	85	8.4	1.12	1.15
Res Hmstd: MedianVa	135,900	143,000	5.2	1,768	1,897	130	7.3	1.30	1.33
Res Hmstd: Hi Val	181,200	190,600	5.2	2,523	2,696	173	6.8	1.39	1.41
Res Hmstd: Ex-Hi Val	271,800	285,900	5.2	4,033	4,294	260	6.5	1.48	1.50
Apartment	300,000	318,700	6.2	5,644	6,050	406	7.2	1.88	1.9
Comm/Ind: Lo Val	150,000	158,900	5.9	4,355	4,016	-339	-7.8	2.90	2.53
Comm/Ind: Mid Val	300,000	317,800	5.9	10,057	10,025	-32	-0.3	3.35	3.15
Comm/Ind: Hi Val	1,000,000	1,059,200	5.9	36,666	38,060	1,394	3.8	3.67	3.59

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	4,696,835	4,942,383	245,548	5.2	45,611	48,606	2,995	6.6	0.97	0.98
Res Non-Hmstd	724,341	754,846	30,505	4.2	7,630	8,002	372	4.9	1.05	1.06
Apartments	3,723	3,788	66	1.8	47	48	1	3.1	1.25	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	238,352	254,365	16,013	6.7	2,276	2,415	139	6.1	0.95	0.95
Com/Ind: Lo tier	121,626	128,386	6,760	5.6	2,622	2,008	-615	-23.4	2.16	1.56
Com/Ind Hi tier	207,482	229,376	21,894	10.6	5,776	6,272	496	8.6	2.78	2.73
Publ U: Elec Gen	11	9	-2	-18.2	0	0	0	-21.3	1.83	1.76
Publ U: Other	484,011	524,979	40,968	8.5	13,398	14,385	987	7.4	2.77	2.74
Ag HGA	1,696,537	1,744,823	48,285	2.8	15,688	16,210	523	3.3	0.92	0.93
Ag Hmstd Land	13,012,189	12,352,652	-659,536	-5.1	56,500	51,381	-5,118	-9.1	0.43	0.42
Ag Non-Hmstd	5,589,691	5,777,307	187,616	3.4	44,240	43,781	-459	-1.0	0.79	0.76
Miscellaneous	6,646	5,680	-965	-14.5	85	73	-12	-13.7	1.28	1.29
Total	26,781,443	26,718,594	-62,849	-0.2	193,873	193,181	-692	-0.4	0.72	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	215,400	218,955	3,555	1.7	County	47.92	48.54	0.000	0.000
(-) TIF Tax Capacity	9	9	0	-3.5	City/Town	12.56	12.46	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.23	20.31	21.759	22.015
(=) Taxable Tax Capacity	<u>215,391</u>	<u>218,947</u>	<u>3,555</u>	<u>1.7</u>	Special District	<u>0.42</u>	<u>0.50</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	81.13	81.81	21.759	22.015

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	133,600	140,600	5.2	1,170	1,253	83	7.1	0.88	0.89
Res Hmstd: MedianVa	200,300	210,800	5.2	1,905	2,031	126	6.6	0.95	0.96
Res Hmstd: Hi Val	267,000	281,000	5.2	2,640	2,809	169	6.4	0.99	1
Res Hmstd: Ex-Hi Val	400,600	421,500	5.2	4,112	4,366	254	6.2	1.03	1.04
Apartment	300,000	305,300	1.8	3,695	3,794	99	2.7	1.23	1.24
Comm/Ind: Lo Val	150,000	165,800	10.5	3,183	2,930	-253	-7.9	2.12	1.77
Comm/Ind: Mid Val	300,000	331,700	10.6	7,318	7,461	143	1.9	2.44	2.25
Comm/Ind: Hi Val	1,000,000	1,105,500	10.6	26,614	28,591	1,976	7.4	2.66	2.59

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	20,983,452	23,063,943	2,080,491	9.9	247,210	273,198	25,987	10.5	1.18	1.18
Res Non-Hmstd	2,243,558	2,449,643	206,085	9.2	29,977	32,464	2,487	8.3	1.34	1.33
Apartments	1,008,125	1,150,665	142,540	14.1	16,550	18,659	2,109	12.7	1.64	1.62
Low-income Apts	192,771	231,586	38,815	20.1	1,926	2,290	364	18.9	1.00	0.99
Seasonal Rec'l	35,228	38,735	3,506	10.0	453	486	33	7.4	1.29	1.26
Com/Ind: Lo tier	477,737	479,146	1,409	0.3	13,247	10,710	-2,536	-19.1	2.77	2.24
Com/Ind Hi tier	3,613,383	3,700,258	86,875	2.4	131,393	131,424	32	0.0	3.64	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	300,000	324,828	24,829	8.3	10,758	11,332	574	5.3	3.59	3.49
Ag HGA	109,844	116,863	7,019	6.4	1,236	1,290	54	4.4	1.13	1.10
Ag Hmstd Land	70,052	102,137	32,085	45.8	212	258	46	21.5	0.30	0.25
Ag Non-Hmstd	123,423	127,603	4,180	3.4	1,334	1,264	-70	-5.3	1.08	0.99
Miscellaneous	149,421	152,136	2,714	1.8	2,495	2,725	230	9.2	1.67	1.79
Total	29,306,994	31,937,543	2,630,549	9.0	456,791	486,100	29,310	6.4	1.56	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,314	347,498	29,184	9.2	County	37.21	35.71	0.000	0.000
(-) TIF Tax Capacity	5,174	6,201	1,027	19.8	City/Town	41.83	40.64	0.231	0.218
(-) FD Contrib Tax Cap	29,801	31,824	2,023	6.8	School District	25.96	25.82	18.388	20.350
(=) Taxable Tax Capacity	283,339	309,473	26,134	9.2	Special District	<u>5.56</u>	<u>5.26</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	54,892	58,175	3,283	6.0	Total	110.55	107.43	18.619	20.568

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	137,100	150,700	9.9	1,496	1,661	166	11.1	1.09	1.10
Res Hmstd: MedianVa	205,600	226,000	9.9	2,449	2,691	243	9.9	1.19	1.19
Res Hmstd: Hi Val	274,100	301,300	9.9	3,402	3,721	320	9.4	1.24	1.24
Res Hmstd: Ex-Hi Val	411,200	452,000	9.9	5,309	5,783	474	8.9	1.29	1.28
Apartment	300,000	342,400	14.1	4,704	5,302	598	12.7	1.57	1.55
Comm/Ind: Lo Val	150,000	153,600	2.4	4,108	3,488	-619	-15.1	2.74	2.27
Comm/Ind: Mid Val	300,000	307,200	2.4	9,492	8,869	-623	-6.6	3.16	2.89
Comm/Ind: Hi Val	1,000,000	1,024,000	2.4	34,616	33,979	-637	-1.8	3.46	3.32

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	20,552,138	21,974,137	1,421,999	6.9	249,020	263,646	14,626	5.9	1.21	1.20
Res Non-Hmstd	2,826,079	3,016,250	190,171	6.7	36,151	37,797	1,646	4.6	1.28	1.25
Apartments	822,807	950,632	127,825	15.5	13,164	14,930	1,766	13.4	1.60	1.57
Low-income Apts	143,088	204,175	61,087	42.7	1,411	1,911	500	35.4	0.99	0.94
Seasonal Rec'l	131,212	139,484	8,272	6.3	1,515	1,604	89	5.9	1.15	1.15
Com/Ind: Lo tier	302,764	305,677	2,913	1.0	8,285	6,600	-1,686	-20.3	2.74	2.16
Com/Ind Hi tier	2,755,583	2,968,989	213,406	7.7	98,975	102,461	3,486	3.5	3.59	3.45
Publ U: Elec Gen	191,882	205,739	13,857	7.2	5,155	5,337	182	3.5	2.69	2.59
Publ U: Other	306,244	325,847	19,603	6.4	10,981	11,296	315	2.9	3.59	3.47
Ag HGA	156,812	166,362	9,550	6.1	1,625	1,694	68	4.2	1.04	1.02
Ag Hmstd Land	275,353	252,443	-22,911	-8.3	950	759	-191	-20.1	0.34	0.30
Ag Non-Hmstd	425,418	433,772	8,354	2.0	3,897	3,642	-255	-6.5	0.92	0.84
Miscellaneous	38,369	33,395	-4,974	-13.0	564	531	-34	-5.9	1.47	1.59
Total	28,927,749	30,976,901	2,049,152	7.1	431,693	452,207	20,513	4.8	1.49	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	316,620	340,936	24,316	7.7	County	30.10	29.72	0.378	0.353
(-) TIF Tax Capacity	3,664	3,947	284	7.7	City/Town	36.02	34.74	0.340	0.320
(-) FD Contrib Tax Cap	24,922	25,409	487	2.0	School District	28.95	27.36	23.817	25.064
(=) Taxable Tax Capacity	288,034	311,579	23,545	8.2	Special District	6.14	6.02	0.000	0.000
FD Distrib Tax Cap	30,947	32,800	1,854	6.0	Total	101.20	97.84	24.535	25.736

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	186,300	199,200	6.9	2,135	2,261	126	5.9	1.15	1.14
Res Hmstd: MedianVa	279,300	298,600	6.9	3,389	3,571	182	5.4	1.21	1.2
Res Hmstd: Hi Val	372,300	398,100	6.9	4,643	4,883	240	5.2	1.25	1.23
Res Hmstd: Ex-Hi Val	558,600	597,200	6.9	7,172	7,618	446	6.2	1.28	1.28
Apartment	300,000	346,600	15.5	4,531	5,131	600	13.2	1.51	1.48
Comm/Ind: Lo Val	150,000	161,600	7.7	4,070	3,675	-394	-9.7	2.71	2.27
Comm/Ind: Mid Val	300,000	323,200	7.7	9,373	9,189	-184	-2.0	3.12	2.84
Comm/Ind: Hi Val	1,000,000	1,077,400	7.7	34,122	34,923	801	2.3	3.41	3.24

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	28,783,877	30,776,321	1,992,443	6.9	350,034	366,686	16,652	4.8	1.22	1.19
Res Non-Hmstd	3,287,778	3,546,461	258,683	7.9	43,465	45,609	2,145	4.9	1.32	1.29
Apartments	2,153,589	2,827,681	674,092	31.3	33,405	42,391	8,986	26.9	1.55	1.50
Low-income Apts	178,808	188,830	10,023	5.6	1,721	1,784	64	3.7	0.96	0.94
Seasonal Rec'l	22,163	26,426	4,263	19.2	289	354	65	22.6	1.30	1.34
Com/Ind: Lo tier	528,782	533,472	4,691	0.9	14,547	11,627	-2,920	-20.1	2.75	2.18
Com/Ind Hi tier	5,633,590	5,877,302	243,712	4.3	200,234	200,793	559	0.3	3.55	3.42
Publ U: Elec Gen	99,719	67,764	-31,955	-32.0	2,680	1,771	-909	-33.9	2.69	2.61
Publ U: Other	697,798	736,648	38,850	5.6	24,839	25,255	416	1.7	3.56	3.43
Ag HGA	200,074	208,897	8,823	4.4	1,969	2,094	125	6.3	0.98	1.00
Ag Hmstd Land	995,840	908,479	-87,360	-8.8	4,320	3,504	-816	-18.9	0.43	0.39
Ag Non-Hmstd	443,190	414,104	-29,085	-6.6	3,957	3,304	-652	-16.5	0.89	0.80
Miscellaneous	134,167	132,352	-1,815	-1.4	2,226	2,224	-2	-0.1	1.66	1.68
Total	43,159,374	46,244,737	3,085,364	7.1	683,685	707,397	23,712	3.5	1.58	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	482,756	519,512	36,755	7.6	County	27.88	26.45	0.000	0.000
(-) TIF Tax Capacity	11,500	12,284	784	6.8	City/Town	43.34	42.32	0.562	0.519
(-) FD Contrib Tax Cap	50,299	51,324	1,025	2.0	School District	27.54	26.27	23.138	24.030
(=) Taxable Tax Capacity	420,958	455,904	34,946	8.3	Special District	4.86	4.33	0.000	0.000
FD Distrib Tax Cap	54,339	57,701	3,362	6.2	Total	103.62	99.37	23.700	24.549

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	162,600	173,900	6.9	1,836	1,930	94	5.1	1.13	1.11
Res Hmstd: MedianVa	243,700	260,600	6.9	2,944	3,077	133	4.5	1.21	1.18
Res Hmstd: Hi Val	324,900	347,400	6.9	4,054	4,226	172	4.2	1.25	1.22
Res Hmstd: Ex-Hi Val	487,400	521,100	6.9	6,205	6,510	305	4.9	1.27	1.25
Apartment	300,000	393,900	31.3	4,597	5,860	1,263	27.5	1.53	1.49
Comm/Ind: Lo Val	150,000	156,500	4.3	4,103	3,531	-572	-13.9	2.74	2.26
Comm/Ind: Mid Val	300,000	313,000	4.3	9,454	8,915	-539	-5.7	3.15	2.85
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	34,429	34,043	-387	-1.1	3.44	3.26

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	19,354,145	20,456,890	1,102,745	5.7	248,398	262,244	13,846	5.6	1.28	1.28
Res Non-Hmstd	2,522,899	2,882,902	360,004	14.3	34,830	39,575	4,745	13.6	1.38	1.37
Apartments	573,793	666,771	92,979	16.2	9,714	11,153	1,439	14.8	1.69	1.67
Low-income Apts	131,216	149,857	18,641	14.2	1,388	1,563	174	12.6	1.06	1.04
Seasonal Rec'l	65,631	72,749	7,119	10.8	851	968	117	13.7	1.30	1.33
Com/Ind: Lo tier	388,479	391,665	3,186	0.8	10,951	8,877	-2,074	-18.9	2.82	2.27
Com/Ind Hi tier	2,863,947	3,053,089	189,143	6.6	105,760	110,101	4,342	4.1	3.69	3.61
Publ U: Elec Gen	17,094	17,556	462	2.7	458	463	4	1.0	2.68	2.64
Publ U: Other	383,318	430,406	47,089	12.3	13,470	14,699	1,229	9.1	3.51	3.42
Ag HGA	357,007	369,278	12,270	3.4	3,541	3,654	113	3.2	0.99	0.99
Ag Hmstd Land	1,373,721	1,304,120	-69,602	-5.1	5,809	4,721	-1,088	-18.7	0.42	0.36
Ag Non-Hmstd	610,486	632,101	21,616	3.5	6,048	5,519	-529	-8.7	0.99	0.87
Miscellaneous	27,044	24,181	-2,864	-10.6	464	394	-70	-15.1	1.72	1.63
Total	28,668,779	30,451,566	1,782,787	6.2	441,682	463,932	22,250	5.0	1.54	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	310,230	332,167	21,937	7.1	County	37.16	36.04	0.000	0.000
(-) TIF Tax Capacity	3,008	4,244	1,236	41.1	City/Town	33.96	33.29	0.712	0.368
(-) FD Contrib Tax Cap	24,705	26,810	2,105	8.5	School District	35.56	35.76	19.050	19.997
(=) Taxable Tax Capacity	<u>282,517</u>	<u>301,113</u>	<u>18,595</u>	<u>6.6</u>	Special District	<u>5.50</u>	<u>5.59</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	27,771	29,283	1,513	5.4	Total	112.19	110.68	19.762	20.365

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	194,400	205,500	5.7	2,344	2,474	131	5.6	1.21	1.20
Res Hmstd: MedianVa	291,500	308,100	5.7	3,723	3,916	193	5.2	1.28	1.27
Res Hmstd: Hi Val	388,600	410,700	5.7	5,102	5,357	255	5.0	1.31	1.30
Res Hmstd: Ex-Hi Val	583,000	616,200	5.7	7,925	8,396	471	5.9	1.36	1.36
Apartment	300,000	348,600	16.2	4,800	5,533	733	15.3	1.6	1.59
Comm/Ind: Lo Val	150,000	159,900	6.6	4,148	3,750	-397	-9.6	2.77	2.35
Comm/Ind: Mid Val	300,000	319,800	6.6	9,579	9,407	-172	-1.8	3.19	2.94
Comm/Ind: Hi Val	1,000,000	1,066,000	6.6	34,925	35,803	878	2.5	3.49	3.36

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	18,246,664	19,808,248	1,561,584	8.6	262,136	278,375	16,239	6.2	1.44	1.41
Res Non-Hmstd	1,825,970	2,046,963	220,993	12.1	29,399	31,808	2,409	8.2	1.61	1.55
Apartments	1,388,254	1,544,665	156,411	11.3	27,457	29,346	1,889	6.9	1.98	1.90
Low-income Apts	206,632	222,947	16,316	7.9	2,432	2,537	105	4.3	1.18	1.14
Seasonal Rec'l	224,242	187,793	-36,449	-16.3	3,230	2,644	-585	-18.1	1.44	1.41
Com/Ind: Lo tier	358,973	328,043	-30,931	-8.6	10,861	9,530	-1,331	-12.3	3.03	2.91
Com/Ind Hi tier	4,327,763	4,670,160	342,397	7.9	170,488	176,770	6,282	3.7	3.94	3.79
Publ U: Elec Gen	775	808	33	4.2	22	22	0	0.0	2.88	2.76
Publ U: Other	283,381	307,491	24,110	8.5	11,081	11,569	488	4.4	3.91	3.76
Ag HGA	61,145	63,966	2,821	4.6	856	886	30	3.5	1.40	1.39
Ag Hmstd Land	133,993	127,549	-6,444	-4.8	738	621	-117	-15.8	0.55	0.49
Ag Non-Hmstd	194,247	195,963	1,716	0.9	2,552	2,334	-217	-8.5	1.31	1.19
Miscellaneous	23,636	24,249	613	2.6	485	514	29	6.1	2.05	2.12
Total	27,275,674	29,528,845	2,253,171	8.3	521,736	546,958	25,221	4.8	1.91	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	309,396	336,918	27,522	8.9	County	43.99	42.18	0.000	0.000
(-) TIF Tax Capacity	7,713	7,330	-383	-5.0	City/Town	47.71	45.89	0.650	0.373
(-) FD Contrib Tax Cap	34,620	36,179	1,559	4.5	School District	28.10	27.24	24.504	24.561
(=) Taxable Tax Capacity	<u>267,062</u>	<u>293,409</u>	<u>26,347</u>	<u>9.9</u>	Special District	<u>10.08</u>	<u>9.67</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	46,423	48,309	1,886	4.1	Total	129.88	124.97	25.153	24.935

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,200	156,500	8.5	1,920	2,043	122	6.4	1.33	1.31
Res Hmstd: MedianVa	216,200	234,700	8.6	3,121	3,296	175	5.6	1.44	1.40
Res Hmstd: Hi Val	288,200	312,900	8.6	4,321	4,549	228	5.3	1.5	1.45
Res Hmstd: Ex-Hi Val	432,400	469,400	8.6	6,703	7,037	333	5.0	1.55	1.5
Apartment	300,000	333,800	11.3	5,625	6,047	422	7.5	1.87	1.81
Comm/Ind: Lo Val	150,000	161,900	7.9	4,491	4,121	-370	-8.2	2.99	2.55
Comm/Ind: Mid Val	300,000	323,700	7.9	10,354	10,213	-141	-1.4	3.45	3.16
Comm/Ind: Hi Val	1,000,000	1,079,100	7.9	37,714	38,654	939	2.5	3.77	3.58

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	21,210,231	22,614,310	1,404,079	6.6	291,859	312,770	20,911	7.2	1.38	1.38
Res Non-Hmstd	2,812,128	2,988,029	175,900	6.3	41,518	44,115	2,598	6.3	1.48	1.48
Apartments	3,458,693	3,928,123	469,430	13.6	59,873	68,688	8,816	14.7	1.73	1.75
Low-income Apts	218,313	236,145	17,832	8.2	2,298	2,490	192	8.4	1.05	1.05
Seasonal Rec'l	113,970	104,214	-9,756	-8.6	1,675	1,532	-142	-8.5	1.47	1.47
Com/Ind: Lo tier	396,610	338,095	-58,515	-14.8	11,443	9,545	-1,899	-16.6	2.89	2.82
Com/Ind Hi tier	9,249,767	9,573,747	323,980	3.5	344,788	349,600	4,812	1.4	3.73	3.65
Publ U: Elec Gen	224	233	10	4.2	7	7	0	3.5	3.12	3.10
Publ U: Other	219,601	237,301	17,700	8.1	8,245	8,725	479	5.8	3.75	3.68
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	68	0	-68	-100.0	0	0	0	-100.0	0.28	0.00
Ag Non-Hmstd	331	456	125	37.7	4	5	1	30.7	1.17	1.11
Miscellaneous	6,774	4,762	-2,012	-29.7	133	84	-49	-36.8	1.97	1.77
Total	37,686,711	40,025,415	2,338,704	6.2	761,843	797,562	35,719	4.7	2.02	1.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	477,382	506,516	29,133	6.1	County	43.99	42.18	0.000	0.000
(-) TIF Tax Capacity	30,635	29,392	-1,243	-4.1	City/Town	41.29	40.70	0.000	0.000
(-) FD Contrib Tax Cap	58,013	59,527	1,514	2.6	School District	25.98	27.26	18.203	19.792
(=) Taxable Tax Capacity	<u>388,734</u>	<u>417,596</u>	<u>28,862</u>	<u>7.4</u>	Special District	<u>11.36</u>	<u>10.90</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	26,929	27,852	923	3.4	Total	122.63	121.04	18.203	19.792

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,000	200,400	6.6	2,398	2,576	178	7.4	1.28	1.29
Res Hmstd: MedianVa	281,800	300,500	6.6	3,823	4,088	265	6.9	1.36	1.36
Res Hmstd: Hi Val	375,600	400,500	6.6	5,248	5,599	351	6.7	1.4	1.4
Res Hmstd: Ex-Hi Val	563,600	600,900	6.6	8,132	8,768	635	7.8	1.44	1.46
Apartment	300,000	340,700	13.6	5,145	5,829	684	13.3	1.71	1.71
Comm/Ind: Lo Val	150,000	155,300	3.5	4,269	3,724	-545	-12.8	2.85	2.4
Comm/Ind: Mid Val	300,000	310,500	3.5	9,870	9,397	-473	-4.8	3.29	3.03
Comm/Ind: Hi Val	1,000,000	1,035,000	3.5	36,008	35,879	-129	-0.4	3.60	3.47

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	28,967,291	30,287,201	1,319,910	4.6	382,446	394,949	12,502	3.3	1.32	1.30
Res Non-Hmstd	4,595,542	4,959,428	363,886	7.9	63,764	67,858	4,094	6.4	1.39	1.37
Apartments	2,470,847	2,743,443	272,596	11.0	39,683	43,328	3,645	9.2	1.61	1.58
Low-income Apts	168,413	190,867	22,454	13.3	1,615	1,780	165	10.2	0.96	0.93
Seasonal Rec'l	900,524	937,950	37,427	4.2	12,436	12,663	227	1.8	1.38	1.35
Com/Ind: Lo tier	384,067	336,420	-47,647	-12.4	10,697	9,076	-1,621	-15.2	2.79	2.70
Com/Ind Hi tier	6,648,670	6,940,749	292,078	4.4	241,631	244,952	3,321	1.4	3.63	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	369,141	308,732	-60,409	-16.4	13,295	10,831	-2,464	-18.5	3.60	3.51
Ag HGA	55,712	59,569	3,857	6.9	754	800	46	6.1	1.35	1.34
Ag Hmstd Land	84,200	83,363	-837	-1.0	387	334	-53	-13.7	0.46	0.40
Ag Non-Hmstd	169,589	158,593	-10,996	-6.5	1,834	1,572	-261	-14.2	1.08	0.99
Miscellaneous	19,869	13,577	-6,292	-31.7	365	345	-20	-5.5	1.84	2.54
Total	44,833,865	47,019,891	2,186,027	4.9	768,908	788,489	19,581	2.5	1.72	1.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	535,445	562,155	26,710	5.0	County	43.99	42.18	0.000	0.000
(-) TIF Tax Capacity	11,139	10,510	-629	-5.6	City/Town	29.18	28.70	0.681	0.663
(-) FD Contrib Tax Cap	53,508	54,551	1,043	1.9	School District	24.55	24.54	21.678	22.439
(=) Taxable Tax Capacity	<u>470,798</u>	<u>497,094</u>	<u>26,296</u>	<u>5.6</u>	Special District	<u>10.63</u>	<u>10.22</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	19,988	21,288	1,300	6.5	Total	108.35	105.63	22.359	23.102

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	252,000	263,500	4.6	3,136	3,238	102	3.3	1.24	1.23
Res Hmstd: MedianVa	377,900	395,100	4.6	4,905	5,052	147	3.0	1.3	1.28
Res Hmstd: Hi Val	503,700	526,700	4.6	6,594	6,851	257	3.9	1.31	1.30
Res Hmstd: Ex-Hi Val	755,700	790,100	4.6	10,570	10,937	367	3.5	1.4	1.38
Apartment	300,000	333,100	11.0	4,734	5,168	434	9.2	1.58	1.55
Comm/Ind: Lo Val	150,000	156,600	4.4	4,148	3,608	-540	-13.0	2.77	2.30
Comm/Ind: Mid Val	300,000	313,200	4.4	9,567	9,100	-466	-4.9	3.19	2.91
Comm/Ind: Hi Val	1,000,000	1,043,900	4.4	34,854	34,727	-127	-0.4	3.49	3.33

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	15,231,829	16,157,950	926,121	6.1	206,723	222,014	15,291	7.4	1.36	1.37
Res Non-Hmstd	1,800,712	1,836,980	36,269	2.0	26,527	27,239	712	2.7	1.47	1.48
Apartments	1,833,156	2,039,154	205,997	11.2	32,923	37,166	4,243	12.9	1.80	1.82
Low-income Apts	344,142	376,422	32,280	9.4	3,932	4,274	342	8.7	1.14	1.14
Seasonal Rec'l	9,066	13,466	4,400	48.5	131	237	106	81.2	1.44	1.76
Com/Ind: Lo tier	343,261	346,231	2,970	0.9	9,991	8,233	-1,758	-17.6	2.91	2.38
Com/Ind Hi tier	4,519,336	4,945,811	426,475	9.4	172,768	185,418	12,650	7.3	3.82	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	248,416	261,390	12,975	5.2	9,467	9,793	325	3.4	3.81	3.75
Ag HGA	817	914	97	11.9	11	12	1	7.1	1.35	1.29
Ag Hmstd Land	899	776	-124	-13.8	4	3	-1	-16.5	0.42	0.41
Ag Non-Hmstd	23,943	24,038	95	0.4	259	248	-11	-4.3	1.08	1.03
Miscellaneous	98,134	106,463	8,328	8.5	1,823	1,942	119	6.5	1.86	1.82
Total	24,453,712	26,109,593	1,655,882	6.8	464,560	496,578	32,019	6.9	1.90	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	288,702	310,716	22,014	7.6	County	55.89	53.64	0.000	0.000
(-) TIF Tax Capacity	12,207	12,479	272	2.2	City/Town	33.29	32.72	0.693	0.682
(-) FD Contrib Tax Cap	34,312	36,800	2,488	7.3	School District	24.94	28.90	21.049	21.088
(=) Taxable Tax Capacity	<u>242,183</u>	<u>261,436</u>	<u>19,254</u>	<u>8.0</u>	Special District	<u>9.07</u>	<u>8.77</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	31,724	34,236	2,512	7.9	Total	123.19	124.03	21.742	21.771

**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	154,500	163,900	6.1	1,952	2,100	149	7.6	1.26	1.28
Res Hmstd: MedianVa	231,600	245,700	6.1	3,155	3,379	224	7.1	1.36	1.38
Res Hmstd: Hi Val	308,700	327,500	6.1	4,358	4,658	300	6.9	1.41	1.42
Res Hmstd: Ex-Hi Val	463,200	491,400	6.1	6,713	7,165	451	6.7	1.45	1.46
Apartment	300,000	333,700	11.2	5,272	5,900	628	11.9	1.76	1.77
Comm/Ind: Lo Val	150,000	164,200	9.5	4,335	4,135	-200	-4.6	2.89	2.52
Comm/Ind: Mid Val	300,000	328,300	9.4	10,007	10,235	228	2.3	3.34	3.12
Comm/Ind: Hi Val	1,000,000	1,094,400	9.4	36,474	38,711	2,236	6.1	3.65	3.54

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	19,988,361	21,698,155	1,709,793	8.6	295,687	309,302	13,615	4.6	1.48	1.43
Res Non-Hmstd	6,621,953	6,956,681	334,728	5.1	109,123	109,900	777	0.7	1.65	1.58
Apartments	6,287,848	7,155,493	867,646	13.8	117,637	128,218	10,581	9.0	1.87	1.79
Low-income Apts	888,645	1,023,952	135,307	15.2	10,149	11,279	1,131	11.1	1.14	1.10
Seasonal Rec'l	14,166	22,927	8,761	61.9	265	434	170	64.2	1.87	1.89
Com/Ind: Lo tier	671,218	572,491	-98,727	-14.7	19,925	16,251	-3,674	-18.4	2.97	2.84
Com/Ind Hi tier	9,152,357	10,182,311	1,029,954	11.3	356,095	380,263	24,168	6.8	3.89	3.73
Publ U: Elec Gen	53,464	53,943	480	0.9	1,590	1,543	-47	-3.0	2.97	2.86
Publ U: Other	382,083	416,814	34,730	9.1	14,864	15,565	701	4.7	3.89	3.73
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	1,679	1,546	-133	-7.9	22	19	-3	-14.9	1.34	1.23
Miscellaneous	55,001	59,083	4,082	7.4	927	1,299	372	40.1	1.68	2.20
Total	44,116,774	48,143,396	4,026,622	9.1	926,283	974,073	47,789	5.2	2.10	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	550,943	605,386	54,443	9.9	County	43.90	42.09	0.000	0.000
(-) TIF Tax Capacity	48,184	43,158	-5,026	-10.4	City/Town	61.19	57.85	2.124	2.155
(-) FD Contrib Tax Cap	62,273	69,402	7,129	11.4	School District	20.50	21.72	18.020	15.464
(=) Taxable Tax Capacity	<u>440,486</u>	<u>492,826</u>	<u>52,340</u>	<u>11.9</u>	Special District	<u>7.97</u>	<u>7.60</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	52,548	54,852	2,304	4.4	Total	133.55	129.25	20.144	17.620

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	166,500	180,700	8.5	2,262	2,366	105	4.6	1.36	1.31
Res Hmstd: MedianVa	249,600	271,000	8.6	3,639	3,789	150	4.1	1.46	1.4
Res Hmstd: Hi Val	332,700	361,200	8.6	5,016	5,211	195	3.9	1.51	1.44
Res Hmstd: Ex-Hi Val	499,200	541,900	8.6	7,673	8,095	422	5.5	1.54	1.49
Apartment	300,000	341,400	13.8	5,613	6,117	505	9.0	1.87	1.79
Comm/Ind: Lo Val	150,000	166,900	11.3	4,453	4,246	-207	-4.6	2.97	2.54
Comm/Ind: Mid Val	300,000	333,800	11.3	10,289	10,483	194	1.9	3.43	3.14
Comm/Ind: Hi Val	1,000,000	1,112,500	11.3	37,524	39,582	2,058	5.5	3.75	3.56

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	11,763,222	12,642,561	879,339	7.5	173,589	191,073	17,485	10.1	1.48	1.51
Res Non-Hmstd	2,560,036	2,690,767	130,731	5.1	43,464	46,443	2,979	6.9	1.70	1.73
Apartments	2,751,408	3,230,159	478,751	17.4	54,025	64,383	10,357	19.2	1.96	1.99
Low-income Apts	642,407	709,744	67,337	10.5	7,496	8,398	902	12.0	1.17	1.18
Seasonal Rec'l	1,307	4,159	2,851	218.1	24	91	67	273.5	1.87	2.20
Com/Ind: Lo tier	422,276	430,193	7,917	1.9	12,812	10,823	-1,988	-15.5	3.03	2.52
Com/Ind Hi tier	3,497,274	4,082,521	585,247	16.7	139,880	161,765	21,884	15.6	4.00	3.96
Publ U: Elec Gen	89,277	85,729	-3,549	-4.0	2,753	2,647	-105	-3.8	3.08	3.09
Publ U: Other	284,411	301,183	16,772	5.9	11,376	11,932	557	4.9	4.00	3.96
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	271	3,834	3,563	#####	4	55	51	#####	1.46	1.44
Miscellaneous	8,334	5,944	-2,390	-28.7	148	88	-59	-40.1	1.77	1.49
Total	22,020,223	24,186,792	2,166,569	9.8	445,570	497,699	52,130	11.7	2.02	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	258,125	287,495	29,370	11.4	County	51.15	49.09	0.000	0.000
(-) TIF Tax Capacity	21,548	25,234	3,687	17.1	City/Town	42.78	49.48	0.000	0.000
(-) FD Contrib Tax Cap	25,323	27,281	1,957	7.7	School District	40.86	38.75	13.663	13.359
(=) Taxable Tax Capacity	211,254	234,981	23,726	11.2	Special District	11.37	11.44	0.000	0.000
FD Distrib Tax Cap	55,453	58,645	3,192	5.8	Total	146.15	148.77	13.663	13.359

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	135,300	145,400	7.5	1,796	1,984	188	10.5	1.33	1.36
Res Hmstd: MedianVa	202,900	218,100	7.5	2,965	3,254	288	9.7	1.46	1.49
Res Hmstd: Hi Val	270,400	290,600	7.5	4,133	4,519	387	9.4	1.53	1.56
Res Hmstd: Ex-Hi Val	405,700	436,000	7.5	6,473	7,058	585	9.0	1.6	1.62
Apartment	300,000	352,200	17.4	5,891	7,020	1,129	19.2	1.96	1.99
Comm/Ind: Lo Val	150,000	175,100	16.7	4,551	4,849	299	6.6	3.03	2.77
Comm/Ind: Mid Val	300,000	350,200	16.7	10,550	11,791	1,241	11.8	3.52	3.37
Comm/Ind: Hi Val	1,000,000	1,167,300	16.7	38,548	44,185	5,637	14.6	3.85	3.79

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.0	Blind/disabled Hmstd HGA: <50K	0.450	23,404	105	116
169.0	Ag Hmstd HGA: <76K	1.000	5,047,560	50,476	53,936
170.0	Ag Hmstd HGA: 76K-414K	1.000	4,062,288	40,623	44,038
171.0	Ag Hmstd HGA: 414K-500K	1.000	51,822	518	566
172.0	Ag Hmstd HGA: >500K	1.250	70,204	878	952
173.0	Blind/disabled 2a Hmstd land <50K	0.450	2,534	11	2
174.0	Ag Hmstd 2a 1 & b: <115K	0.500	8,708,822	43,544	9,819
175.0	Ag Hmstd 2a 1 & b: 115K-260K	0.500	8,299,243	41,496	24,189
176.0	Ag Hmstd 2a 1 & b: 260K-2.05M	0.500	43,841,047	219,205	152,442
177.0	Ag Hmstd 2a 1 & b: >2.05M	1.000	18,538,788	185,388	117,599
178.0	Blind/disabled Hmstd 2b land <50K	0.450	190	1	0
179.0	Ag Hmstd 2b 1 & b: <115K	0.500	664,699	3,323	1,282
180.0	Ag Hmstd 2b 1 & b: 115K-260K	0.500	726,816	3,634	2,751
181.0	Ag Hmstd 2b 1 & b: 260K-2.05M	0.500	1,266,360	6,332	5,635
182.0	Ag Hmstd 2b 1 & b: >2.05M	1.000	119,239	1,192	939
184.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	237,650	1,188	884
185.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	3,943	20	19
186.0	Ag 2a Non-homestead	1.000	42,824,332	428,243	285,367
187.0	Ag 2b Non-homestead	1.000	7,362,709	73,627	68,986
188.0	Migrant Housing <500K	1.000	1,790	18	23
191.0	Managed forest land (2c)	0.650	494,001	3,211	3,067
192.0	Private Airport (2d)	1.000	475	5	5
198.0	Res 1b Homestead: <50K	0.450	487,474	2,194	3,008
199.0	Res Homestead: <76K	1.000	101,007,656	1,010,077	1,398,697
200.0	Res Homestead: 76K-414K	1.000	168,478,352	1,684,783	2,264,739
201.0	Res Homestead: 414K-500K	1.000	3,764,105	37,641	46,694
202.0	Res Homestead: > 500K	1.250	13,158,984	164,487	205,917
204.0	Res NonHmstd 1 unit: <76K	1.000	16,321,236	163,212	230,000
205.0	Res NonHmstd 1 unit: 76K - 500K	1.000	19,751,096	197,511	271,105
206.0	Res NonHmstd 1 unit: >500K	1.250	2,847,087	35,589	45,328
208.0	Res NonHmstd 2-3 units	1.250	7,454,752	93,184	127,965
211.0	Regular apartments (4a)	1.250	27,922,912	349,036	498,348
212.0	Low-income housing (4d) <115K	0.750	4,135,426	31,016	46,867
213.0	Low-income housing (4d) >115K	0.250	86,850	217	323
214.0	Student housing	1.000	29,594	296	401
215.0	Manuf home park land	1.250	626,330	7,829	10,752
216.0	MH Coop >50% owner-occupied	0.750	6,244	47	69
217.0	MH Coop <50% owner-occupied	1.000	498	5	6
219.0	Non-comm SeasRec: <76K	1.000	9,997,911	99,979	93,618
220.0	Non-Comm SeasRec: 76K-500K	1.000	14,133,183	141,332	144,135
221.0	Non-comm SeasRec: >500K	1.250	1,831,696	22,896	22,940
223.0	Comm SeasRec 1c: <600K	0.500	369,353	1,847	1,794
224.0	Com SeasRec 1c: 600K-2.3M	1.000	183,707	1,837	1,663
225.0	Com SeasRec 1c: >2.3M	1.250	21,209	265	256
226.0	Com SeasRec 4c: <500K	1.000	224,024	2,240	2,765
227.0	Com SeasRec 4c: >500K	1.250	120,498	1,506	1,673
228.0	Bed & Breakfast	1.250	19,376	242	301
229.0	Qualifying golf courses	1.250	205,814	2,573	2,949
230.0	Metro Non-profit Indoor Rec	1.250	14,043	176	263
231.0	Non-profit/Comm Serv - NonRev	1.500	32,669	490	661
232.0	Non-profit/Comm Serv - donation	1.500	71,186	1,068	1,735

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Baseline: Actual Pay '17

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Alternative: Actual Pay '18

(all figures in \$000s)

233.0	Seasonal Restaurant on Lake	1.250	19,262	241	219
234.0	Qualifying Marina <500K	1.000	14,742	147	189
235.0	Qualifying Marina >500K	1.250	26,456	331	404
237.0	Commercial: <150K	1.500	8,710,786	130,662	244,676
238.0	Commercial: >150K	2.000	51,218,479	1,024,370	1,899,259
240.0	JOBZ Commercial: <150K	0.000	150	0	0
241.0	JOBZ Commercial: >150K	0.000	14,549	0	0
244.0	Industrial: <150K	1.500	1,460,723	21,911	41,582
245.0	Industrial: >150K	2.000	16,463,354	329,267	612,604
247.0	JOBZ Industrial: <150K	0.000	530	0	0
248.0	JOBZ Industrial: >150K	0.000	38,951	0	0
251.0	Publ Util: land & bldgs <150K	1.500	50,490	757	1,245
252.0	Publ Util: land & bldgs >150K	2.000	1,213,606	24,272	41,526
253.0	Publ Util: Electric Generat Mach	2.000	2,860,667	57,213	71,351
254.0	Publ Util: machinery (non-generat)	2.000	1,952,494	39,050	61,481
256.0	Railroad <150K	1.500	280,273	4,204	8,101
257.0	Railroad >150K	2.000	1,695,889	33,918	57,493
259.0	Non-comm aircraft hangars	1.500	4,288	64	86
260.0	Mineral	2.000	2,325	46	98
261.0	Misc class 5	2.000	778	16	14
267.0	Personal: 3f	1.000	32,954	330	410
268.0	Non-comm aircraft hangars	1.500	91,604	1,374	1,763
269.0	Pers: It31 tools&mach excl elec gen	2.000	635,725	12,714	18,328
270.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.0	Pers: It32 struct/leased land-NCSRR<76	1.000	52,834	528	530
272.0	Pers: It32 NCSRR: 76K-500K	1.000	7,314	73	74
274.0	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,552
275.0	Pers: Item 33 ag real estate	1.000	59,918	599	610
277.0	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	15,766
281.0	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	309
282.0	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,392
283.0	Pers: It43 leased real estate - non C/I	1.250	25,228	315	473
284.0	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	16,594
285.0	Pers: Item 44T electric util trans lines	2.000	2,132,190	42,644	65,556
286.0	Pers: Item 44D electric util distri lines	2.000	1,425,855	28,517	53,068
287.0	Pers: Item 45 syst/gas utils	2.000	4,076,166	81,523	129,176
289.0	Pers: Item 48 misc	2.000	12,982	260	341
311.0	Disabled vet excl val: Res HM <300K	0.000	1,391,654	0	0
312.0	Disabled vet excl val: Res HM <150K	0.000	680,710	0	0
313.0	Disabled vet excl val: Ag HGA <300K	0.000	61,083	0	0
314.0	Disabled vet excl val: Ag HGA <150K	0.000	31,385	0	0
324.0	Ag Class 1b: Hmstd Market Excl Value	0.000	12,180	0	10
325.0	Ag HGA: Hmstd Market Excl Value	0.000	1,731,976	0	3,595
326.0	Class 1b: Hmstd Market Excl Value	0.000	226,140	0	180
327.0	Res Hmstd: Hmstd Market Excl Value	0.000	24,938,963	0	48,593
State Total			660,602,239	7,017,623	9,596,265

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
140.0	Blind/disabled Hmstd HGA: <50K	0.450	24,325	109	120
141.0	Ag Hmstd HGA: <500K	1.000	9,525,172	95,252	102,005
142.0	Ag Hmstd HGA: >500K	1.250	85,000	1,063	1,134
143.0	Blind/disabled 2a Hmstd land <50K	0.450	550	2	1
144.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,452,634	42,263	7,737
144.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	8,010,295	40,051	21,963
144.5	Ag Hmstd 2a 1 & b: 260K - 1.94M	0.500	41,278,914	206,395	138,650
145.0	Ag Hmstd 2a 1 & b: >1.94M	1.000	17,842,637	178,426	109,924
147.3	Ag Hmstd 2b 1 & b: <115K	0.500	680,907	3,405	1,090
147.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	740,787	3,704	2,584
147.5	Ag Hmstd 2b 1 & b: 260K - 1.94M	0.500	1,258,561	6,293	5,256
148.0	Ag Hmstd 2b 1 & b: >1.94M	1.000	142,964	1,430	1,061
152.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	224,313	1,122	779
153.0	Ag 2a Non-homestead	1.000	42,694,739	426,947	275,784
154.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	4,892	24	21
155.0	Ag 2b Non-homestead	1.000	7,458,564	74,586	66,176
156.0	Migrant Housing <500K	1.000	2,377	24	27
159.0	Managed forest land (2c)	0.650	532,424	3,461	3,111
160.0	Private Airport (2d)	1.000	498	5	5
166.0	Res 1b Homestead: <50K	0.450	490,741	2,208	3,016
167.0	Res Homestead: <500K	1.000	292,781,367	2,927,814	3,936,746
168.0	Res Homestead: > 500K	1.250	14,743,113	184,289	226,876
170.0	Res NonHmstd 1 unit: <500K	1.000	38,391,800	383,918	526,286
171.0	Res NonHmstd 1 unit: >500K	1.250	3,231,008	40,388	50,271
173.0	Res NonHmstd 2-3 units	1.250	8,005,727	100,072	135,231
176.0	Regular apartments (4a)	1.250	31,915,597	398,945	560,576
177.0	Low-income housing (4d) <115K	0.750	4,608,555	34,564	51,428
178.0	Low-income housing (4d) >115K	0.250	92,436	231	339
179.0	Student housing	1.000	31,761	318	421
180.0	Manuf home park land	1.250	653,889	8,174	11,140
181.0	MH Coop >50% owner-occupied	0.750	6,726	50	75
182.0	MH Coop <50% owner-occupied	1.000	481	5	6
184.0	Non-comm SeasRec: <76K	1.000	10,062,067	100,621	93,868
185.0	Non-Comm SeasRec: 76K-500K	1.000	14,525,317	145,253	147,784
186.0	Non-comm SeasRec: >500K	1.250	1,965,622	24,570	24,446
188.0	Comm SeasRec 1c: <600K	0.500	370,977	1,855	1,792
189.0	Com SeasRec 1c: 600K-2.3M	1.000	190,634	1,906	1,715
190.0	Com SeasRec 1c: >2.3M	1.250	23,562	295	295
191.0	Com SeasRec 4c: <500K	1.000	230,111	2,301	2,843
192.0	Com SeasRec 4c: >500K	1.250	123,304	1,541	1,723
193.0	Bed & Breakfast	1.250	21,300	266	335
194.0	Qualifying golf courses	1.250	205,155	2,564	2,919
195.0	Metro Non-profit Indoor Rec	1.250	15,203	190	272
196.0	Non-profit/Comm Serv - NonRev	1.500	30,993	465	619
197.0	CongChart Veteran's Org - NonRev	1.000	2,619	26	41
198.0	Non-profit/Comm Serv - donation	1.500	58,177	873	1,420
199.0	Cong Chart Veteran's Org - Donation	1.000	16,392	164	264
200.0	Seasonal Restaurant on Lake	1.250	20,522	257	238
201.0	Qualifying Marina <500K	1.000	14,959	150	187
202.0	Qualifying Marina >500K	1.250	28,031	350	419

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Baseline: Actual Pay '17

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Alternative: Actual Pay '18

(all figures in \$000s)

204.3	Commercial: <100K	1.500	5,811,920	87,179	122,411
204.4	Commercial: 100K-150K	1.500	2,983,754	44,756	82,460
205.0	Commercial: >150K	2.000	53,949,273	1,078,985	1,950,888
207.0	JOBZ Commercial: <150K	0.000	150	0	0
208.0	JOBZ Commercial: >150K	0.000	14,459	0	0
211.3	Industrial: <100K	1.500	844,829	12,672	17,869
211.4	Industrial: 100K-150K	1.500	662,470	9,937	18,532
212.0	Industrial: >150K	2.000	17,847,592	356,952	647,949
214.0	JOBZ Industrial: <150K	0.000	252	0	0
215.0	JOBZ Industrial: >150K	0.000	35,546	0	0
218.3	Publ Util: land & bldgs <100K	1.500	40,111	602	712
218.4	Publ Util: land & bldgs 100K-150K	1.500	8,853	133	221
219.0	Publ Util: land & bldgs >150K	2.000	1,323,628	26,473	44,502
220.0	Publ Util: Electric Generat Mach	2.000	2,940,775	58,816	73,284
221.0	Publ Util: machinery (non-generat)	2.000	2,053,343	41,067	63,064
223.3	Railroad <100K	1.500	20,488	307	384
223.4	Railroad 100K-150K	1.500	5,239	79	135
224.0	Railroad >150K	2.000	2,293,202	45,864	77,288
226.0	Non-comm aircraft hangars	1.500	4,705	71	92
227.0	Mineral	2.000	2,344	47	104
228.0	All other real property	2.000	763	15	13
235.0	Pers tools&mach excl elec gen	2.000	596,024	11,920	16,513
236.0	Pers: Item 33 ag real estate	1.000	69,861	699	728
237.0	Pers: NCSRR<76K	1.000	51,044	510	508
238.0	Pers: NCSRR: 76K-500K	1.000	8,905	89	88
240.0	Pers Comm'l/Industr'l	2.000	1,404,837	28,097	38,538
242.0	Pers: Item 44T electric util trans lines	2.000	2,222,744	44,455	66,195
243.0	Pers: Item 44D electric util distri lines	2.000	1,555,813	31,116	56,559
244.0	Pers: Item 45 syst/gas utils	2.000	4,308,789	86,176	135,117
246.0	Pers: All other	2.000	204,535	4,091	5,308
260.0	Disabled vet excl val: Res HM <300K	0.000	1,546,378	0	0
261.0	Disabled vet excl val: Res HM <150K	0.000	734,830	0	0
262.0	Disabled vet excl val: Ag HGA <300K	0.000	65,595	0	0
263.0	Disabled vet excl val: Ag HGA <150K	0.000	34,430	0	0
272.0	Ag Class 1b: Hmstd Market Excl Value	0.000	11,843	0	9
273.0	Ag HGA: Hmstd Market Excl Value	0.000	1,693,991	0	3,501
274.0	Class 1b: Hmstd Market Excl Value	0.000	221,187	0	176
275.0	Res Hmstd: Hmstd Market Excl Value	0.000	23,828,805	0	46,907
State Total			691,222,007	7,420,290	9,991,075

Baseline 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				

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,142,878	2,359,558	253,233	1,757,570	383,255	829,809	8,726,304
Certified MKV Levy	1,461	27,760	90	1,126,665	786	0	1,155,976
Fiscal Disparities Levy	180,817	202,549	1,732	207,241	39,948	0	632,288
Disparity Reduction Aid	9,640	0	472	7,999	0	0	18,112
Spread NTC Levy	2,952,422	2,157,009	251,029	1,626,414	343,307	829,809	8,159,990
Spread MKV Levy	1,461	27,760	90	1,042,581	786	0	1,072,678
Tax Incr Financing Levy							233,519
Agricultural MV Credit			36,153		Disparity Reduction Credit	12,332	
Agricultural Bond Credit			36,220		Taconite credit	16,844	