

# House Research Simulation Report: Property Tax

Simulation #1YF

Date 11/14/2001

Steve Hinze, Legislative Analyst (651-296-8956)

## DESCRIPTION

**BASELINE: Projected Pay 2002: Projected levies under previous law**

**ALTERNATIVE: Est Pay 2002: TNT Levies w/prelim school ref results**

This report compares estimated property taxes payable in 2002 to projected property taxes payable in 2002 under the laws in effect prior to the 2001 legislative session. The pay 2002 estimated taxes are based on proposed levies (frequently referred to as truth-in-taxation, or TNT, levies) submitted by county auditors to the Dept. of Revenue. The school district levies are based on levy limits certified by the Dept. of Children, Families and Learning (DCFL), and preliminary results of referendum elections held on Nov. 6. The TNT levies have not yet been audited, meaning that they may contain errors. The baseline pay 2002 levies under the old law were based on projections made by legislative and executive branch staff. The market values for pay 2002 are the same projected values that were used during the 2001 legislative session. The report is a replacement for simulation 1W4, which was based on projected levies under the new law.

## KEY POINTS

- ! **Statewide, property taxes are \$784 million (14.6%) less** than projected taxes under the old law, according to the simulation. Simulation 1W4, the predecessor to this simulation, had been predicting statewide property taxes to be \$988 million (18.4%) less. The reductions are 16.1% in Greater Minnesota and 13.8% in the Metro area..
- ! **Statewide average property tax impacts by property type range from -35% to -6%**. Types of property with the greatest tax reductions are electric generation attached machinery(35%), single-unit residential nonhomestead (23%), apartments (20%), residential homesteads (19%), and agricultural homesteads (19%).

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements about how much local government officials will decide to levy, which are highly speculative. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

## ASSUMPTIONS:

### **BASELINE:            Projected Pay 2002: Projected levies under previous law**

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
  
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2002 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts that have not had a successful referendum recently. Final 2000 sales ratios were used in computing adjusted net tax capacities.
  
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is to project each jurisdiction's sum of property taxes plus state aids based on the jurisdiction's two-year average growth rate, and then subtract projected state aid amounts to arrive at the estimated levy amount. Levy estimates were not adjusted for levy limits, since levy limits were not in effect for pay 2002 under the previous law. In a few cases, the estimates were changed based upon discussions with individual local government officials.
  
- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
  
- ! **The education homestead credit** was modeled; the estimated cost of the credit is \$409.6 million.
  
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
  
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

## ASSUMPTIONS:

### ALTERNATIVE: Est Pay 2002: TNT Levies w/prelim school ref results

- ! Underlying **market values** are the same as baseline.
- ! **School district levies** are based upon the levy limits certified by the Dept. of Children, Families and Learning (DCFL) to school districts as of 11/6/2001 and preliminary results of the referendum elections held on Nov. 6. It should be noted that levies to pay for new bonded debt submitted for voter approval in October, November or December of 2001 are not included in the simulation.
- ! **County, city, town and special taxing district levies** are based on proposed levies (often referred to as truth-in-taxation, or TNT, levies) submitted by the individual taxing jurisdictions to county auditors and then certified to the Dept. of Revenue by the counties. It should be noted that the certifications to the Dept. of Revenue have not yet been audited, and therefore may contain errors. Two adjustments have been made to the submitted TNT levies: first, a number of changes generally referred to as data clean-up were made; and second, an estimate of the amount of new taconite aid available to cities and towns under Article 6, section 38, of the 2001 omnibus tax act was subtracted from the proposed levy of each eligible municipality.
- ! **The new homestead credit** was modeled; the estimated cost of the credit is \$323 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit is \$17.6 million.
- ! **Tax increment financing** net tax capacities were assumed to grow in each municipality at the same rate as the change in commercial-industrial net tax capacity, then reduced by a percentage equal to the percentage class rate reduction for upper-tier C/I property.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
<b>Residential Non-homestead:</b>		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
<b>Apartments:</b>		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
<b>Seasonal Recreational Residential:</b>		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
<b>Disabled homestead</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
<b>Non-Homestead</b>	1.2	1.0

**STATEWIDE**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	164,428,442	164,428,442	0	0.0	2,231,747	1,814,083	-417,664	-18.7	1.36	1.10
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	108,451	83,237	-25,214	-23.2	1.70	1.31
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	66,535	62,003	-4,532	-6.8	2.08	1.94
Reg Apartments	9,368,893	9,368,893	0	0.0	276,334	219,750	-56,584	-20.5	2.95	2.35
Low-income Apts	2,392,719	2,392,719	0	0.0	32,814	29,843	-2,971	-9.1	1.37	1.25
Seasonal Rec	8,935,119	8,935,119	0	0.0	131,292	122,001	-9,291	-7.1	1.47	1.37
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	232,443	217,535	-14,908	-6.4	3.14	2.94
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,533,113	1,403,809	-129,303	-8.4	4.22	3.87
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	66,431	43,476	-22,955	-34.6	4.13	2.70
Publ U: Other	4,800,575	4,800,575	0	0.0	197,138	178,449	-18,689	-9.5	4.11	3.72
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,115	62,634	-19,482	-23.7	1.12	0.86
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	129,312	108,357	-20,954	-16.2	0.63	0.53
Ag NonHmstd	10,002,846	10,002,846	0	0.0	118,699	103,428	-15,271	-12.9	1.19	1.03
New Con: Res HS	4,664,055	4,664,055	0	0.0	67,193	52,429	-14,764	-22.0	1.44	1.12
New Con: Other	3,193,736	3,193,736	0	0.0	106,249	94,881	-11,368	-10.7	3.33	2.97
<b>Total</b>	<b>290,410,927</b>	<b>290,410,927</b>	<b>0</b>	<b>0.0</b>	<b>5,379,865</b>	<b>4,595,915</b>	<b>-783,950</b>	<b>-14.6</b>	<b>1.85</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,706,988	3,399,441	-1,307,547	-27.8	County	37.61	51.89	0.001	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,495	-41.2	City/Town	24.07	36.73	0.081	0.04
(-) FD Contrib Tax Capacity	361,451	212,619	-148,833	-41.2	School District	47.12	25.16	1.452	0.828
(=) Taxable Tax Capacity	4,040,762	3,007,543	-1,033,219	-25.6	Special District	4.68	5.29	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,833	-41.2	<b>Total</b>	<b>113.48</b>	<b>119.06</b>	<b>1.535</b>	<b>0.877</b>

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	52,371,201	52,371,201	0	0.0	662,544	537,418	-125,125	-18.9	1.27	1.03
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	44,183	34,712	-9,471	-21.4	1.67	1.31
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	22,168	20,071	-2,097	-9.5	2.16	1.95
Reg Apartments	1,615,802	1,615,802	0	0.0	51,185	39,587	-11,597	-22.7	3.17	2.45
Low-income Apts	778,500	778,500	0	0.0	11,324	10,096	-1,228	-10.8	1.45	1.30
Seasonal Rec	8,661,573	8,661,573	0	0.0	126,706	117,746	-8,961	-7.1	1.46	1.36
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	130,635	118,185	-12,450	-9.5	3.24	2.93
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	288,626	249,982	-38,644	-13.4	4.38	3.80
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,143	35,466	-18,677	-34.5	4.13	2.70
Publ U: Other	2,900,408	2,900,408	0	0.0	118,241	105,013	-13,228	-11.2	4.08	3.62
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,463	54,074	-16,389	-23.3	1.11	0.85
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	124,507	104,096	-20,411	-16.4	0.64	0.53
Ag NonHmstd	9,452,478	9,452,478	0	0.0	112,225	97,538	-14,687	-13.1	1.19	1.03
New Con: Res HS	1,690,654	1,690,654	0	0.0	22,228	18,135	-4,094	-18.4	1.31	1.07
New Con: Other	1,202,643	1,202,643	0	0.0	34,969	30,286	-4,684	-13.4	2.91	2.52
<b>Total</b>	<b>120,160,633</b>	<b>120,160,633</b>	<b>0</b>	<b>0.0</b>	<b>1,874,149</b>	<b>1,572,406</b>	<b>-301,743</b>	<b>-16.1</b>	<b>1.56</b>	<b>1.31</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,651,138	1,273,557	-377,582	-22.9	County	46.66	61.86	0.003	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.2	City/Town	24.33	33.49	0.008	0.01
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.2	School District	47.16	24.09	1.083	0.416
(=) Taxable Tax Capacity	1,591,785	1,238,643	-353,142	-22.2	Special District	1.14	1.63	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.2	<b>Total</b>	<b>119.29</b>	<b>121.07</b>	<b>1.094</b>	<b>0.434</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	63,900	0.0	668	546	-123	-18.3	1.045	0.854
Res Hmstd: Avg Val	95,900	95,900	0.0	1,124	917	-207	-18.5	1.172	0.955
Res Hmstd: Hi Val	127,700	127,700	0.0	1,674	1,344	-330	-19.7	1.310	1.052
Res Hmstd: Ex-Hi Val	191,700	191,700	0.0	3,004	2,204	-800	-26.6	1.566	1.149
Apartment (Mkt rate)	300,000	300,000	0.0	8,917	6,668	-2,250	-25.2	2.972	2.222
Seas Rec: Lo Val	50,000	50,000	0.0	770	721	-49	-6.4	1.540	1.442
Seas Rec: Hi Val	150,000	150,000	0.0	2,709	2,422	-286	-10.6	1.805	1.614
Comm/Ind: Lo Val	150,000	150,000	0.0	4,459	4,096	-363	-8.1	2.972	2.730
Comm/Ind: Med Val	300,000	300,000	0.0	10,707	9,535	-1,172	-10.9	3.568	3.178
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,865	34,917	-4,947	-12.4	3.986	3.491

**METRO AREA**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	112,057,241	112,057,241	0	0.0	1,569,204	1,276,665	-292,539	-18.6	1.40	1.14
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	64,267	48,524	-15,743	-24.5	1.73	1.31
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	44,366	41,932	-2,435	-5.5	2.05	1.94
Reg Apartments	7,753,091	7,753,091	0	0.0	225,149	180,163	-44,986	-20.0	2.90	2.32
Low-income Apts	1,614,219	1,614,219	0	0.0	21,491	19,747	-1,744	-8.1	1.33	1.22
Seasonal Rec	273,546	273,546	0	0.0	4,586	4,256	-330	-7.2	1.68	1.56
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	101,807	99,350	-2,458	-2.4	3.03	2.95
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,244,486	1,153,827	-90,659	-7.3	4.19	3.88
Publ U: Elec Gen	296,502	296,502	0	0.0	12,287	8,009	-4,278	-34.8	4.14	2.70
Publ U: Other	1,900,167	1,900,167	0	0.0	78,897	73,436	-5,461	-6.9	4.15	3.86
Ag Hmstd: House	942,704	942,704	0	0.0	11,653	8,560	-3,093	-26.5	1.24	0.91
Ag Hmstd: Land	933,598	933,598	0	0.0	4,805	4,261	-544	-11.3	0.51	0.46
Ag NonHmstd	550,368	550,368	0	0.0	6,475	5,890	-584	-9.0	1.18	1.07
New Con: Res HS	2,973,401	2,973,401	0	0.0	44,965	34,294	-10,671	-23.7	1.51	1.15
New Con: Other	1,991,094	1,991,094	0	0.0	71,279	64,595	-6,684	-9.4	3.58	3.24
<b>Total</b>	<b>170,250,294</b>	<b>170,250,294</b>	<b>0</b>	<b>0.0</b>	<b>3,505,717</b>	<b>3,023,509</b>	<b>-482,208</b>	<b>-13.8</b>	<b>2.06</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,055,850	2,125,884	-929,965	-30.4	County	31.72	44.91	0.000	0.00
(-) TIF Tax Capacity	247,131	145,371	-101,760	-41.2	City/Town	23.91	39.00	0.129	0.06
(-) FD Contrib Tax Capacity	359,741	211,613	-148,129	-41.2	School District	47.10	25.91	1.698	1.031
(=) Taxable Tax Capacity	2,448,977	1,768,900	-680,077	-27.8	Special District	6.98	7.84	0.000	0.00
FD Distrib Tax Capacity	359,741	211,613	-148,129	-41.2	<b>Total</b>	<b>109.70</b>	<b>117.66</b>	<b>1.827</b>	<b>1.095</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	112,300	112,300	112,300	0.0	1,362	1,173	-189	-13.9	1.212	1.044
Res Hmstd: Avg Val	168,300	168,300	168,300	0.0	2,422	1,944	-478	-19.8	1.439	1.154
Res Hmstd: Hi Val	224,500	224,500	224,500	0.0	3,542	2,717	-825	-23.3	1.577	1.210
Res Hmstd: Ex-Hi Val	336,700	336,700	336,700	0.0	5,778	4,261	-1,517	-26.3	1.716	1.265
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,447	6,682	-1,765	-20.9	2.815	2.227
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,477	4,381	-96	-2.2	2.984	2.920
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,705	10,167	-538	-5.0	3.568	3.389
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,771	37,170	-2,601	-6.5	3.977	3.717

**NORTHWEST CITIES**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,853,323	2,853,323	0	0.0	39,550	33,105	-6,445	-16.3	1.39	1.16
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,340	2,719	-622	-18.6	1.83	1.49
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,532	1,408	-125	-8.1	2.30	2.11
Reg Apartments	171,867	171,867	0	0.0	4,882	4,166	-716	-14.7	2.84	2.42
Low-income Apts	81,122	81,122	0	0.0	1,205	1,078	-128	-10.6	1.49	1.33
Seasonal Rec	62,619	62,619	0	0.0	1,081	1,009	-72	-6.6	1.73	1.61
Com/Ind Lo Tier	420,337	420,337	0	0.0	13,628	12,507	-1,120	-8.2	3.24	2.98
Com/Ind Hi Tier	512,417	512,417	0	0.0	19,909	17,727	-2,182	-11.0	3.89	3.46
Publ U: Elec Gen	20,832	20,832	0	0.0	794	425	-369	-46.5	3.81	2.04
Publ U: Other	86,294	86,294	0	0.0	3,866	3,333	-533	-13.8	4.48	3.86
Ag Hmstd: House	14,260	14,260	0	0.0	187	161	-26	-13.8	1.31	1.13
Ag Hmstd: Land	19,430	19,430	0	0.0	146	140	-6	-4.0	0.75	0.72
Ag NonHmstd	23,046	23,046	0	0.0	367	331	-36	-9.7	1.59	1.44
New Con: Res HS	70,251	70,251	0	0.0	1,101	859	-243	-22.0	1.57	1.22
New Con: Other	71,368	71,368	0	0.0	2,221	1,960	-261	-11.7	3.11	2.75
<b>Total</b>	<b>4,656,102</b>	<b>4,656,102</b>	<b>0</b>	<b>0.0</b>	<b>93,810</b>	<b>80,927</b>	<b>-12,883</b>	<b>-13.7</b>	<b>2.01</b>	<b>1.74</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	74,645	56,782	-17,864	-23.9	County	50.70	65.45	0.008	0.00	
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.2	City/Town	39.81	50.95	0.045	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.01	19.63	1.000	0.513	
(=) Taxable Tax Capacity	70,167	54,147	-16,020	-22.8	Special District	2.78	4.22	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>137.30</b>	<b>140.25</b>	<b>1.054</b>	<b>0.558</b>	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,800	45,800	0.0	564	485	-79	-14.1	1.231	1.058
Res Hmstd: Avg Val	68,400	68,400	0.0	842	724	-118	-14.1	1.231	1.058
Res Hmstd: Hi Val	91,300	91,300	0.0	1,236	1,041	-195	-15.8	1.354	1.140
Res Hmstd: Ex-Hi Val	137,100	137,100	0.0	2,182	1,750	-432	-19.8	1.591	1.276
Apartment (Mkt rate)	300,000	300,000	0.0	10,202	7,741	-2,461	-24.1	3.400	2.580
Comm/Ind: Lo Val	150,000	150,000	0.0	5,101	4,546	-555	-10.9	3.400	3.030
Comm/Ind: Med Val	300,000	300,000	0.0	12,261	10,579	-1,682	-13.7	4.087	3.526
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,676	38,734	-6,942	-15.2	4.567	3.873



**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,063	2,594,063	0	0.0	28,557	21,507	-7,050	-24.7	1.10	0.83
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,215	1,707	-509	-23.0	1.46	1.13
Res NonHmstd 2-3	43,399	43,399	0	0.0	777	669	-108	-13.9	1.79	1.54
Reg Apartments	4,312	4,312	0	0.0	107	76	-31	-28.7	2.48	1.77
Low-income Apts	183	183	0	0.0	2	2	0	-15.8	1.29	1.08
Seasonal Rec	1,503,500	1,503,500	0	0.0	20,747	19,174	-1,573	-7.6	1.38	1.28
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,470	2,305	-166	-6.7	2.66	2.48
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,780	3,355	-425	-11.2	3.78	3.36
Publ U: Elec Gen	211	211	0	0.0	6	3	-3	-46.5	2.87	1.54
Publ U: Other	408,500	408,500	0	0.0	14,548	13,697	-851	-5.9	3.56	3.35
Ag Hmstd: House	902,759	902,759	0	0.0	9,444	7,347	-2,097	-22.2	1.05	0.81
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	20,364	17,198	-3,167	-15.5	0.64	0.54
Ag NonHmstd	2,126,682	2,126,682	0	0.0	26,046	22,562	-3,484	-13.4	1.22	1.06
New Con: Res HS	94,587	94,587	0	0.0	1,075	818	-257	-23.9	1.14	0.86
New Con: Other	92,905	92,905	0	0.0	1,775	1,559	-216	-12.2	1.91	1.68
<b>Total</b>	<b>11,303,849</b>	<b>11,303,849</b>	<b>0</b>	<b>0.0</b>	<b>131,914</b>	<b>111,978</b>	<b>-19,937</b>	<b>-15.1</b>	<b>1.17</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,837	105,949	-24,889	-19.0	County	46.76	60.77	0.010	0.00
(-) TIF Tax Capacity	69	41	-29	-41.2	City/Town	11.12	18.11	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.15	21.15	1.237	0.506
(=) Taxable Tax Capacity	130,768	105,908	-24,860	-19.0	Special District	2.82	4.13	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>104.84</b>	<b>104.17</b>	<b>1.247</b>	<b>0.506</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	65,400	0.0	605	453	-152	-25.1	0.924	0.692
Res Hmstd: Avg Val	98,200	98,200	0.0	1,023	789	-235	-22.9	1.041	0.803
Res Hmstd: Hi Val	130,900	130,900	0.0	1,520	1,175	-345	-22.7	1.160	0.897
Res Hmstd: Ex-Hi Val	196,400	196,400	0.0	2,734	1,950	-785	-28.7	1.392	0.992
Seas Rec: Lo Val	50,000	50,000	0.0	691	637	-54	-7.9	1.382	1.273
Seas Rec: Hi Val	150,000	150,000	0.0	2,423	2,169	-255	-10.5	1.615	1.445
Comm/Ind: Lo Val	150,000	150,000	0.0	3,961	3,726	-235	-5.9	2.640	2.484
Comm/Ind: Med Val	300,000	300,000	0.0	9,495	8,669	-826	-8.7	3.165	2.889
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,320	31,736	-3,584	-10.1	3.531	3.173

**NORTH CENTRAL CITIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,851,884	1,851,884	0	0.0	22,909	18,805	-4,103	-17.9	1.24	1.02
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,330	1,825	-505	-21.7	1.67	1.31
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,306	1,151	-155	-11.9	2.19	1.93
Reg Apartments	72,756	72,756	0	0.0	2,419	1,841	-578	-23.9	3.33	2.53
Low-income Apts	56,286	56,286	0	0.0	865	762	-103	-11.9	1.54	1.35
Seasonal Rec	793,482	793,482	0	0.0	10,982	10,741	-241	-2.2	1.38	1.35
Com/Ind Lo Tier	359,243	359,243	0	0.0	11,664	10,498	-1,166	-10.0	3.25	2.92
Com/Ind Hi Tier	488,425	488,425	0	0.0	21,006	18,034	-2,972	-14.1	4.30	3.69
Publ U: Elec Gen	1,268	1,268	0	0.0	68	40	-28	-41.4	5.36	3.14
Publ U: Other	63,861	63,861	0	0.0	3,093	2,546	-547	-17.7	4.84	3.99
Ag Hmstd: House	15,146	15,146	0	0.0	180	155	-25	-14.1	1.19	1.02
Ag Hmstd: Land	16,244	16,244	0	0.0	77	90	13	17.0	0.47	0.55
Ag NonHmstd	16,827	16,827	0	0.0	185	190	5	2.8	1.10	1.13
New Con: Res HS	52,078	52,078	0	0.0	648	541	-107	-16.5	1.24	1.04
New Con: Other	95,326	95,326	0	0.0	3,073	2,653	-421	-13.7	3.22	2.78
<b>Total</b>	<b>4,082,131</b>	<b>4,082,131</b>	<b>0</b>	<b>0.0</b>	<b>80,805</b>	<b>69,871</b>	<b>-10,934</b>	<b>-13.5</b>	<b>1.98</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	68,434	49,515	-18,919	-27.6	County	42.94	56.60	0.000	0.00
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.2	City/Town	32.06	43.58	0.035	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	45.03	21.87	0.627	0.188
(=) Taxable Tax Capacity	65,320	47,683	-17,637	-27.0	Special District	0.56	0.88	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>120.59</b>	<b>122.93</b>	<b>0.662</b>	<b>0.209</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	51,100	51,100	51,100	0.0	514	434	-80	-15.5	1.005	0.850
Res Hmstd: Avg Val	76,600	76,600	76,600	0.0	774	654	-120	-15.5	1.010	0.854
Res Hmstd: Hi Val	102,200	102,200	102,200	0.0	1,188	997	-191	-16.1	1.162	0.975
Res Hmstd: Ex-Hi Val	153,300	153,300	153,300	0.0	2,166	1,682	-484	-22.3	1.412	1.097
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,881	6,701	-2,180	-24.5	2.960	2.233
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,440	4,104	-337	-7.6	2.960	2.735
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,690	9,565	-1,124	-10.5	3.563	3.188
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,852	35,051	-4,801	-12.0	3.985	3.505

**NORTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,053,552	3,053,552	0	0.0	34,061	26,135	-7,926	-23.3	1.12	0.86
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,448	1,869	-579	-23.7	1.50	1.15
Res NonHmstd 2-3	39,033	39,033	0	0.0	761	672	-90	-11.8	1.95	1.72
Reg Apartments	4,999	4,999	0	0.0	137	99	-39	-28.3	2.75	1.97
Low-income Apts	777	777	0	0.0	10	10	0	-2.8	1.26	1.23
Seasonal Rec	2,330,492	2,330,492	0	0.0	31,620	29,846	-1,774	-5.6	1.36	1.28
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,286	3,045	-241	-7.3	2.67	2.48
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,284	2,895	-389	-11.9	3.80	3.35
Publ U: Elec Gen	5,378	5,378	0	0.0	266	156	-110	-41.5	4.95	2.89
Publ U: Other	306,000	306,000	0	0.0	12,736	11,208	-1,528	-12.0	4.16	3.66
Ag Hmstd: House	611,350	611,350	0	0.0	7,246	6,019	-1,227	-16.9	1.19	0.98
Ag Hmstd: Land	940,366	940,366	0	0.0	4,863	5,536	674	13.9	0.52	0.59
Ag NonHmstd	357,046	357,046	0	0.0	4,593	4,555	-38	-0.8	1.29	1.28
New Con: Res HS	117,559	117,559	0	0.0	1,385	1,095	-290	-20.9	1.18	0.93
New Con: Other	92,473	92,473	0	0.0	1,620	1,476	-143	-8.8	1.75	1.60
<b>Total</b>	<b>8,231,557</b>	<b>8,231,557</b>	<b>0</b>	<b>0.0</b>	<b>108,316</b>	<b>94,616</b>	<b>-13,701</b>	<b>-12.6</b>	<b>1.32</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	104,302	83,112	-21,190	-20.3	County	48.58	63.79	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	12.86	19.92	0.009	0.00
(-) FD Contrib Tax Capacity	12	7	-5	-41.2	School District	48.79	26.12	0.579	0.115
(=) Taxable Tax Capacity	104,268	83,092	-21,176	-20.3	Special District	0.44	0.74	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.2	<b>Total</b>	<b>110.67</b>	<b>110.57</b>	<b>0.588</b>	<b>0.115</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,100	66,100	66,100	0.0	591	474	-117	-19.7	0.893	0.717
Res Hmstd: Avg Val	99,100	99,100	99,100	0.0	1,011	824	-187	-18.5	1.020	0.831
Res Hmstd: Hi Val	132,000	132,000	132,000	0.0	1,551	1,221	-330	-21.3	1.175	0.925
Res Hmstd: Ex-Hi Val	198,100	198,100	198,100	0.0	2,797	2,019	-778	-27.8	1.412	1.019
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	693	669	-24	-3.5	1.386	1.338
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,449	2,265	-184	-7.5	1.632	1.509
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,072	3,812	-261	-6.4	2.714	2.541
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,805	8,888	-917	-9.3	3.268	2.962
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,557	32,579	-3,978	-10.9	3.655	3.257

**TACONITE CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,590,753	1,590,753	0	0.0	14,250	13,040	-1,210	-8.5	0.90	0.82
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,820	1,577	-243	-13.3	1.92	1.67
Res NonHmstd 2-3	30,982	30,982	0	0.0	782	772	-10	-1.3	2.52	2.49
Reg Apartments	46,682	46,682	0	0.0	1,657	1,338	-319	-19.2	3.55	2.87
Low-income Apts	50,210	50,210	0	0.0	788	759	-29	-3.7	1.57	1.51
Seasonal Rec	108,868	108,868	0	0.0	1,932	1,840	-92	-4.8	1.77	1.69
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,304	7,660	-644	-7.8	3.66	3.38
Com/Ind Hi Tier	230,982	230,982	0	0.0	11,662	10,330	-1,333	-11.4	5.05	4.47
Publ U: Elec Gen	204,212	204,212	0	0.0	8,384	5,416	-2,968	-35.4	4.11	2.65
Publ U: Other	113,128	113,128	0	0.0	5,137	4,581	-556	-10.8	4.54	4.05
Ag Hmstd: House	3,646	3,646	0	0.0	35	30	-5	-13.9	0.95	0.82
Ag Hmstd: Land	2,491	2,491	0	0.0	8	10	2	30.0	0.32	0.42
Ag NonHmstd	25,132	25,132	0	0.0	421	387	-33	-7.9	1.67	1.54
New Con: Res HS	20,743	20,743	0	0.0	219	184	-35	-16.1	1.06	0.89
New Con: Other	22,979	22,979	0	0.0	862	721	-141	-16.3	3.75	3.14
<b>Total</b>	<b>2,772,215</b>	<b>2,772,215</b>	<b>0</b>	<b>0.0</b>	<b>56,261</b>	<b>48,645</b>	<b>-7,615</b>	<b>-13.5</b>	<b>2.03</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,025	34,903	-12,122	-25.8	County	54.38	75.37	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.2	City/Town	50.90	54.93	0.035	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.2	School District	33.55	23.82	0.938	0.326
(=) Taxable Tax Capacity	43,450	32,800	-10,649	-24.5	Special District	1.47	1.96	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.2	<b>Total</b>	<b>140.30</b>	<b>156.08</b>	<b>0.974</b>	<b>0.363</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,400	40,400	0.0	214	208	-6	-2.9	0.529	0.514
Res Hmstd: Avg Val	60,600	60,600	0.0	457	436	-21	-4.5	0.754	0.720
Res Hmstd: Hi Val	80,800	80,800	0.0	741	702	-40	-5.4	0.917	0.868
Res Hmstd: Ex-Hi Val	121,200	121,200	0.0	1,551	1,383	-168	-10.8	1.279	1.141
Apartment (Mkt rate)	300,000	300,000	0.0	10,394	8,537	-1,857	-17.9	3.464	2.845
Comm/Ind: Lo Val	150,000	150,000	0.0	5,215	4,896	-319	-6.1	3.476	3.263
Comm/Ind: Med Val	300,000	300,000	0.0	12,542	11,406	-1,136	-9.1	4.180	3.801
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	46,733	41,784	-4,949	-10.6	4.673	4.178

**TACONITE TOWNS**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,498,285	2,498,285	0	0.0	22,052	17,094	-4,958	-22.5	0.88	0.68
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,391	1,110	-281	-20.2	1.52	1.21
Res NonHmstd 2-3	15,532	15,532	0	0.0	279	261	-18	-6.5	1.79	1.68
Reg Apartments	2,138	2,138	0	0.0	58	45	-13	-21.7	2.71	2.12
Low-income Apts	225	225	0	0.0	3	2	0	-13.5	1.13	0.97
Seasonal Rec	2,079,701	2,079,701	0	0.0	30,544	28,692	-1,852	-6.1	1.47	1.38
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,625	1,556	-69	-4.3	2.89	2.77
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,840	3,432	-408	-10.6	4.13	3.69
Publ U: Elec Gen	165	165	0	0.0	6	4	-2	-31.1	3.50	2.41
Publ U: Other	237,320	237,320	0	0.0	9,812	8,637	-1,175	-12.0	4.13	3.64
Ag Hmstd: House	118,846	118,846	0	0.0	829	607	-221	-26.7	0.70	0.51
Ag Hmstd: Land	121,708	121,708	0	0.0	322	334	12	3.7	0.26	0.27
Ag NonHmstd	240,065	240,065	0	0.0	2,947	2,877	-70	-2.4	1.23	1.20
New Con: Res HS	60,014	60,014	0	0.0	516	402	-115	-22.2	0.86	0.67
New Con: Other	63,779	63,779	0	0.0	1,043	963	-80	-7.7	1.64	1.51
<b>Total</b>	<b>5,678,727</b>	<b>5,678,727</b>	<b>0</b>	<b>0.0</b>	<b>75,266</b>	<b>66,016</b>	<b>-9,250</b>	<b>-12.3</b>	<b>1.33</b>	<b>1.16</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	77,503	59,918	-17,586	-22.7	58.26	77.38	0.000	0.00	
(-) TIF Tax Capacity	563	331	-232	-41.2	13.77	13.80	0.000	0.00	
(-) FD Contrib Tax Capacity	677	398	-279	-41.2	36.24	19.24	0.876	0.170	
(=) Taxable Tax Capacity	76,263	59,188	-17,075	-22.4	2.62	3.80	0.000	0.00	
FD Distrib Tax Capacity	487	286	-201	-41.2	<b>Total</b>	110.89	114.22	0.876	0.170

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,800	66,800	66,800	0.0	296	192	-104	-35.1	0.443	0.287
Res Hmstd: Avg Val	100,100	100,100	100,100	0.0	730	563	-167	-22.9	0.729	0.562
Res Hmstd: Hi Val	133,400	133,400	133,400	0.0	1,305	979	-326	-25.0	0.978	0.733
Res Hmstd: Ex-Hi Val	200,300	200,300	200,300	0.0	2,588	1,815	-773	-29.9	1.291	0.906
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	709	687	-22	-3.1	1.418	1.374
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,497	2,320	-177	-7.1	1.664	1.546
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,196	3,972	-224	-5.3	2.797	2.647
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,086	9,259	-827	-8.2	3.361	3.086
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,571	33,933	-3,638	-9.7	3.757	3.393

**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,894,711	2,894,711	0	0.0	41,201	34,194	-7,006	-17.0	1.42	1.18
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,487	1,956	-532	-21.4	1.82	1.43
Res NonHmstd 2-3	82,847	82,847	0	0.0	1,939	1,779	-160	-8.2	2.34	2.15
Reg Apartments	127,592	127,592	0	0.0	4,300	3,282	-1,018	-23.7	3.37	2.57
Low-income Apts	57,214	57,214	0	0.0	835	734	-101	-12.1	1.46	1.28
Seasonal Rec	62,048	62,048	0	0.0	1,123	1,041	-82	-7.3	1.81	1.68
Com/Ind Lo Tier	169,091	169,091	0	0.0	5,698	5,139	-560	-9.8	3.37	3.04
Com/Ind Hi Tier	440,871	440,871	0	0.0	20,874	17,762	-3,113	-14.9	4.73	4.03
Publ U: Elec Gen	1,020	1,020	0	0.0	48	29	-20	-40.5	4.74	2.82
Publ U: Other	117,637	117,637	0	0.0	5,539	4,759	-781	-14.1	4.71	4.05
Ag Hmstd: House	11,413	11,413	0	0.0	159	135	-23	-14.6	1.39	1.19
Ag Hmstd: Land	7,783	7,783	0	0.0	37	48	11	31.0	0.47	0.62
Ag NonHmstd	14,269	14,269	0	0.0	210	204	-6	-3.1	1.47	1.43
New Con: Res HS	50,676	50,676	0	0.0	761	628	-133	-17.5	1.50	1.24
New Con: Other	34,439	34,439	0	0.0	1,205	994	-210	-17.4	3.50	2.89
<b>Total</b>	<b>4,208,509</b>	<b>4,208,509</b>	<b>0</b>	<b>0.0</b>	<b>86,417</b>	<b>72,684</b>	<b>-13,732</b>	<b>-15.9</b>	<b>2.05</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	66,226	50,053	-16,174	-24.4	County	65.76	90.23	0.000	0.00
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.2	City/Town	22.56	31.19	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	19.80	0.888	0.000
(=) Taxable Tax Capacity	58,442	45,473	-12,968	-22.2	Special District	1.72	2.73	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>136.28</b>	<b>143.96</b>	<b>0.888</b>	<b>0.000</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,000	67,000	67,000	0.0	802	697	-105	-13.1	1.196	1.039
Res Hmstd: Avg Val	100,400	100,400	100,400	0.0	1,377	1,163	-214	-15.5	1.371	1.158
Res Hmstd: Hi Val	133,900	133,900	133,900	0.0	2,067	1,676	-391	-18.9	1.543	1.251
Res Hmstd: Ex-Hi Val	200,900	200,900	200,900	0.0	3,633	2,701	-932	-25.7	1.808	1.344
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,078	7,774	-2,304	-22.9	3.359	2.591
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,039	4,546	-493	-9.8	3.359	3.030
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,122	10,607	-1,516	-12.5	4.040	3.535
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	45,178	38,891	-6,287	-13.9	4.517	3.889

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,653,532	1,653,532	0	0.0	23,866	22,370	-1,497	-6.3	1.44	1.35
Res NonHmstd 1Un	96,628	96,628	0	0.0	1,861	1,627	-234	-12.6	1.93	1.68
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,026	1,012	-14	-1.4	2.44	2.41
Reg Apartments	54,268	54,268	0	0.0	1,922	1,642	-280	-14.5	3.54	3.03
Low-income Apts	60,990	60,990	0	0.0	970	935	-35	-3.6	1.59	1.53
Seasonal Rec	38,136	38,136	0	0.0	827	897	69	8.4	2.17	2.35
Com/Ind Lo Tier	208,225	208,225	0	0.0	7,631	7,051	-580	-7.6	3.66	3.39
Com/Ind Hi Tier	283,880	283,880	0	0.0	14,308	12,419	-1,889	-13.2	5.04	4.37
Publ U: Elec Gen	1,900	1,900	0	0.0	88	55	-33	-37.9	4.62	2.87
Publ U: Other	65,440	65,440	0	0.0	3,243	2,843	-400	-12.3	4.96	4.34
Ag Hmstd: House	44,736	44,736	0	0.0	592	527	-65	-11.0	1.32	1.18
Ag Hmstd: Land	33,891	33,891	0	0.0	172	204	33	19.1	0.51	0.60
Ag NonHmstd	17,005	17,005	0	0.0	250	248	-1	-0.5	1.47	1.46
New Con: Res HS	73,043	73,043	0	0.0	1,101	1,012	-88	-8.0	1.51	1.39
New Con: Other	44,383	44,383	0	0.0	1,439	1,293	-147	-10.2	3.24	2.91
<b>Total</b>	<b>2,718,041</b>	<b>2,718,041</b>	<b>0</b>	<b>0.0</b>	<b>59,296</b>	<b>54,135</b>	<b>-5,161</b>	<b>-8.7</b>	<b>2.18</b>	<b>1.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	42,912	32,330	-10,582	-24.7	County	55.98	74.57	0.014	0.01
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.2	City/Town	37.13	56.79	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.29	27.28	0.851	0.440
(=) Taxable Tax Capacity	40,361	30,830	-9,531	-23.6	Special District	0.69	0.92	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>144.09</b>	<b>159.56</b>	<b>0.865</b>	<b>0.458</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,000	63,000	0.0	794	782	-12	-1.5	1.259	1.241
Res Hmstd: Avg Val	94,500	94,500	0.0	1,331	1,264	-68	-5.1	1.408	1.337
Res Hmstd: Hi Val	125,900	125,900	0.0	2,000	1,807	-193	-9.6	1.588	1.435
Res Hmstd: Ex-Hi Val	188,900	188,900	0.0	3,553	2,898	-654	-18.4	1.880	1.534
Apartment (Mkt rate)	300,000	300,000	0.0	10,634	8,754	-1,881	-17.7	3.544	2.917
Comm/Ind: Lo Val	150,000	150,000	0.0	5,317	4,965	-352	-6.6	3.544	3.310
Comm/Ind: Med Val	300,000	300,000	0.0	12,796	11,563	-1,233	-9.6	4.265	3.854
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,695	42,352	-5,343	-11.2	4.769	4.235

**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,713,017	2,713,017	0	0.0	36,418	30,518	-5,900	-16.2	1.34	1.12
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,358	1,852	-506	-21.5	1.72	1.35
Res NonHmstd 2-3	39,368	39,368	0	0.0	843	779	-64	-7.6	2.14	1.98
Reg Apartments	1,244	1,244	0	0.0	38	29	-9	-23.3	3.09	2.37
Low-income Apts	27	27	0	0.0	0	0	0	-0.3	1.32	1.31
Seasonal Rec	685,289	685,289	0	0.0	11,936	10,538	-1,398	-11.7	1.74	1.54
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,739	1,558	-181	-10.4	3.24	2.90
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,367	1,175	-192	-14.0	4.47	3.84
Publ U: Elec Gen	10,226	10,226	0	0.0	508	324	-184	-36.1	4.97	3.17
Publ U: Other	144,068	144,068	0	0.0	6,528	5,662	-866	-13.3	4.53	3.93
Ag Hmstd: House	707,396	707,396	0	0.0	9,055	7,489	-1,566	-17.3	1.28	1.06
Ag Hmstd: Land	625,088	625,088	0	0.0	3,057	3,527	470	15.4	0.49	0.56
Ag NonHmstd	205,555	205,555	0	0.0	2,959	2,756	-204	-6.9	1.44	1.34
New Con: Res HS	124,332	124,332	0	0.0	1,702	1,414	-288	-16.9	1.37	1.14
New Con: Other	42,508	42,508	0	0.0	859	738	-121	-14.1	2.02	1.74
<b>Total</b>	<b>5,519,911</b>	<b>5,519,911</b>	<b>0</b>	<b>0.0</b>	<b>79,367</b>	<b>68,360</b>	<b>-11,007</b>	<b>-13.9</b>	<b>1.44</b>	<b>1.24</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,620	54,734	-11,887	-17.8	County	59.31	76.33	0.027	0.03
(-) TIF Tax Capacity	97	57	-40	-41.2	City/Town	15.48	23.47	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.48	30.52	0.814	0.388
(=) Taxable Tax Capacity	66,524	54,677	-11,847	-17.8	Special District	0.59	0.87	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>128.86</b>	<b>131.19</b>	<b>0.841</b>	<b>0.420</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,700	74,700	0.0	822	713	-110	-13.3	1.100	0.953
Res Hmstd: Avg Val	112,100	112,100	0.0	1,472	1,246	-226	-15.4	1.313	1.111
Res Hmstd: Hi Val	149,300	149,300	0.0	2,273	1,783	-490	-21.5	1.522	1.194
Res Hmstd: Ex-Hi Val	224,000	224,000	0.0	3,924	2,862	-1,062	-27.1	1.751	1.277
Seas Rec: Lo Val	50,000	50,000	0.0	815	772	-43	-5.3	1.630	1.544
Seas Rec: Hi Val	150,000	150,000	0.0	2,875	2,574	-301	-10.5	1.916	1.716
Comm/Ind: Lo Val	150,000	150,000	0.0	4,765	4,322	-444	-9.3	3.176	2.881
Comm/Ind: Med Val	300,000	300,000	0.0	11,463	10,062	-1,400	-12.2	3.820	3.354
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,720	36,854	-5,866	-13.7	4.271	3.685



**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,539,261	5,539,261	0	0.0	76,292	61,528	-14,763	-19.4	1.38	1.11
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,433	2,640	-793	-23.1	1.75	1.34
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,326	3,013	-312	-9.4	2.18	1.97
Reg Apartments	383,718	383,718	0	0.0	12,416	9,252	-3,164	-25.5	3.24	2.41
Low-income Apts	166,998	166,998	0	0.0	2,358	2,041	-317	-13.4	1.41	1.22
Seasonal Rec	34,252	34,252	0	0.0	641	561	-80	-12.5	1.87	1.64
Com/Ind Lo Tier	493,297	493,297	0	0.0	15,983	14,340	-1,643	-10.3	3.24	2.91
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	52,050	44,719	-7,331	-14.1	4.45	3.82
Publ U: Elec Gen	686,799	686,799	0	0.0	27,248	17,464	-9,784	-35.9	3.97	2.54
Publ U: Other	336,676	336,676	0	0.0	13,915	12,646	-1,269	-9.1	4.13	3.76
Ag Hmstd: House	91,686	91,686	0	0.0	1,276	1,039	-237	-18.6	1.39	1.13
Ag Hmstd: Land	72,073	72,073	0	0.0	379	392	12	3.2	0.53	0.54
Ag NonHmstd	46,850	46,850	0	0.0	637	600	-37	-5.9	1.36	1.28
New Con: Res HS	319,041	319,041	0	0.0	4,437	3,695	-743	-16.7	1.39	1.16
New Con: Other	170,422	170,422	0	0.0	6,028	5,230	-798	-13.2	3.54	3.07
<b>Total</b>	<b>9,860,782</b>	<b>9,860,782</b>	<b>0</b>	<b>0.0</b>	<b>220,420</b>	<b>179,160</b>	<b>-41,260</b>	<b>-18.7</b>	<b>2.24</b>	<b>1.82</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,158	127,567	-52,590	-29.2	County	36.78	50.62	0.000	0.00
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.2	City/Town	32.57	46.25	0.000	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.01	30.28	1.525	0.434
(=) Taxable Tax Capacity	167,277	119,990	-47,287	-28.3	Special District	1.88	2.34	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>122.24</b>	<b>129.49</b>	<b>1.525</b>	<b>0.461</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,900	77,900	0.0	895	742	-152	-17.0	1.148	0.952
Res Hmstd: Avg Val	116,800	116,800	0.0	1,583	1,299	-284	-17.9	1.355	1.112
Res Hmstd: Hi Val	155,800	155,800	0.0	2,386	1,857	-529	-22.2	1.531	1.191
Res Hmstd: Ex-Hi Val	233,700	233,700	0.0	4,076	2,972	-1,104	-27.1	1.744	1.271
Apartment (Mkt rate)	300,000	300,000	0.0	9,258	7,131	-2,128	-23.0	3.086	2.376
Comm/Ind: Lo Val	150,000	150,000	0.0	4,629	4,289	-340	-7.3	3.086	2.859
Comm/Ind: Med Val	300,000	300,000	0.0	11,092	9,985	-1,107	-10.0	3.697	3.328
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,252	36,566	-4,686	-11.4	4.125	3.656

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,475,353	3,475,353	0	0.0	42,271	31,979	-10,293	-24.3	1.22	0.92
Res NonHmstd 1Un	131,603	131,603	0	0.0	2,000	1,452	-548	-27.4	1.52	1.10
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,133	997	-137	-12.1	1.86	1.64
Reg Apartments	3,547	3,547	0	0.0	90	66	-24	-26.4	2.54	1.87
Low-income Apts	531	531	0	0.0	6	5	-1	-15.9	1.11	0.94
Seasonal Rec	444,122	444,122	0	0.0	6,652	5,945	-706	-10.6	1.50	1.34
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,571	2,362	-209	-8.1	2.73	2.51
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,416	2,154	-262	-10.9	3.63	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	142,054	142,054	0	0.0	5,357	4,685	-672	-12.5	3.77	3.30
Ag Hmstd: House	896,217	896,217	0	0.0	10,429	7,843	-2,586	-24.8	1.16	0.88
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	6,383	5,712	-671	-10.5	0.57	0.51
Ag NonHmstd	240,867	240,867	0	0.0	2,988	2,624	-364	-12.2	1.24	1.09
New Con: Res HS	150,989	150,989	0	0.0	1,760	1,402	-358	-20.3	1.17	0.93
New Con: Other	35,996	35,996	0	0.0	741	624	-117	-15.8	2.06	1.73
<b>Total</b>	<b>6,858,938</b>	<b>6,858,938</b>	<b>0</b>	<b>0.0</b>	<b>84,796</b>	<b>67,849</b>	<b>-16,947</b>	<b>-20.0</b>	<b>1.24</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	84,049	66,641	-17,408	-20.7	County	36.91	50.83	0.000	0.00
(-) TIF Tax Capacity	174	102	-72	-41.2	City/Town	14.24	23.44	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.84	31.95	1.299	0.389
(=) Taxable Tax Capacity	83,875	66,538	-17,336	-20.7	Special District	0.84	0.99	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>106.83</b>	<b>107.21</b>	<b>1.299</b>	<b>0.389</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	95,200	95,200	0.0	1,002	771	-231	-23.1	1.052	0.809
Res Hmstd: Avg Val	142,700	142,700	0.0	1,783	1,341	-442	-24.8	1.249	0.939
Res Hmstd: Hi Val	190,100	190,100	0.0	2,680	1,911	-770	-28.7	1.409	1.005
Res Hmstd: Ex-Hi Val	285,400	285,400	0.0	4,484	3,055	-1,429	-31.9	1.571	1.070
Seas Rec: Lo Val	50,000	50,000	0.0	706	652	-54	-7.6	1.411	1.304
Seas Rec: Hi Val	150,000	150,000	0.0	2,474	2,214	-259	-10.5	1.649	1.476
Comm/Ind: Lo Val	150,000	150,000	0.0	4,041	3,777	-264	-6.5	2.693	2.518
Comm/Ind: Med Val	300,000	300,000	0.0	9,684	8,794	-891	-9.2	3.228	2.931
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,021	32,205	-3,816	-10.6	3.602	3.220

**SOUTHWEST CITIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,442,569	3,442,569	0	0.0	49,447	43,081	-6,366	-12.9	1.44	1.25
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,702	3,087	-614	-16.6	1.91	1.59
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,374	1,239	-135	-9.8	2.46	2.22
Reg Apartments	152,897	152,897	0	0.0	5,286	4,098	-1,188	-22.5	3.46	2.68
Low-income Apts	83,420	83,420	0	0.0	1,279	1,146	-133	-10.4	1.53	1.37
Seasonal Rec	14,689	14,689	0	0.0	362	311	-50	-13.9	2.46	2.12
Com/Ind Lo Tier	458,609	458,609	0	0.0	16,635	14,699	-1,936	-11.6	3.63	3.21
Com/Ind Hi Tier	589,541	589,541	0	0.0	29,110	24,422	-4,688	-16.1	4.94	4.14
Publ U: Elec Gen	7,191	7,191	0	0.0	339	185	-154	-45.4	4.71	2.57
Publ U: Other	59,156	59,156	0	0.0	3,141	2,595	-546	-17.4	5.31	4.39
Ag Hmstd: House	17,374	17,374	0	0.0	261	235	-25	-9.8	1.50	1.35
Ag Hmstd: Land	30,368	30,368	0	0.0	286	268	-18	-6.2	0.94	0.88
Ag NonHmstd	35,566	35,566	0	0.0	656	585	-71	-10.8	1.84	1.64
New Con: Res HS	59,415	59,415	0	0.0	975	799	-176	-18.1	1.64	1.34
New Con: Other	65,061	65,061	0	0.0	2,709	2,309	-400	-14.8	4.16	3.55
<b>Total</b>	<b>5,265,386</b>	<b>5,265,386</b>	<b>0</b>	<b>0.0</b>	<b>115,559</b>	<b>99,059</b>	<b>-16,500</b>	<b>-14.3</b>	<b>2.19</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	82,396	63,248	-19,148	-23.2	49.80	63.28	0.005	0.04	
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.2	47.94	63.45	0.025	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	46.73	21.64	1.009	0.651	
(=) Taxable Tax Capacity	76,514	59,788	-16,726	-21.9	0.79	1.16	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	145.25 149.53	1.039	0.720	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	43,500	43,500	43,500	0.0	567	508	-60	-10.5	1.304	1.167
Res Hmstd: Avg Val	65,300	65,300	65,300	0.0	852	762	-89	-10.5	1.304	1.167
Res Hmstd: Hi Val	87,100	87,100	87,100	0.0	1,223	1,071	-152	-12.4	1.403	1.229
Res Hmstd: Ex-Hi Val	130,600	130,600	130,600	0.0	2,158	1,792	-366	-17.0	1.652	1.372
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,770	8,291	-2,479	-23.0	3.589	2.763
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,385	4,779	-606	-11.3	3.589	3.185
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,949	11,115	-1,834	-14.2	4.316	3.704
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	48,246	40,683	-7,564	-15.7	4.824	4.068

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,413,322	1,413,322	0	0.0	17,396	12,858	-4,538	-26.1	1.23	0.91
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,152	1,621	-532	-24.7	1.50	1.13
Res NonHmstd 2-3	20,162	20,162	0	0.0	415	350	-64	-15.5	2.06	1.74
Reg Apartments	1,697	1,697	0	0.0	43	30	-13	-30.1	2.51	1.75
Low-income Apts	58	58	0	0.0	1	0	0	-22.8	1.03	0.79
Seasonal Rec	274,963	274,963	0	0.0	4,689	4,054	-635	-13.5	1.71	1.47
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,249	2,040	-209	-9.3	2.80	2.54
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,646	4,033	-613	-13.2	3.66	3.18
Publ U: Elec Gen	31,855	31,855	0	0.0	1,053	630	-424	-40.2	3.31	1.98
Publ U: Other	229,314	229,314	0	0.0	8,048	7,191	-857	-10.6	3.51	3.14
Ag Hmstd: House	930,052	930,052	0	0.0	9,467	7,084	-2,383	-25.2	1.02	0.76
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	37,991	30,128	-7,863	-20.7	0.67	0.53
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,384	31,020	-5,364	-14.7	1.16	0.99
New Con: Res HS	42,403	42,403	0	0.0	534	399	-136	-25.4	1.26	0.94
New Con: Other	75,086	75,086	0	0.0	1,972	1,764	-209	-10.6	2.63	2.35
<b>Total</b>	<b>12,133,875</b>	<b>12,133,875</b>	<b>0</b>	<b>0.0</b>	<b>127,040</b>	<b>103,200</b>	<b>-23,839</b>	<b>-18.8</b>	<b>1.05</b>	<b>0.85</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	126,746	103,864	-22,882	-18.1	County	52.04	64.65	12.61	0.005	0.03
(-) TIF Tax Capacity	429	252	-177	-41.2	City/Town	10.15	16.84	6.69	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.40	18.92	-25.48	1.160	0.662
(=) Taxable Tax Capacity	126,317	103,612	-22,705	-18.0	Special District	0.77	1.16	0.39	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>107.35</b>	<b>101.57</b>	<b>-5.78</b>	<b>1.165</b>	<b>0.696</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,300	60,300	0.0	569	413	-156	-27.4	0.943	0.685
Res Hmstd: Avg Val	90,200	90,200	0.0	928	688	-240	-25.9	1.028	0.762
Res Hmstd: Hi Val	120,300	120,300	0.0	1,374	1,042	-332	-24.2	1.141	0.865
Res Hmstd: Ex-Hi Val	180,600	180,600	0.0	2,489	1,750	-739	-29.7	1.378	0.969
Comm/Ind: Lo Val	150,000	150,000	0.0	4,039	3,696	-343	-8.5	2.692	2.464
Comm/Ind: Med Val	300,000	300,000	0.0	9,689	8,590	-1,099	-11.3	3.229	2.863
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,055	31,427	-4,628	-12.8	3.605	3.142

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,423,956	3,423,956	0	0.0	44,977	35,352	-9,626	-21.4	1.31	1.03
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,517	1,915	-603	-23.9	1.73	1.32
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,725	1,477	-248	-14.4	2.15	1.84
Reg Apartments	169,796	169,796	0	0.0	5,154	3,650	-1,504	-29.2	3.04	2.15
Low-income Apts	61,153	61,153	0	0.0	836	686	-150	-18.0	1.37	1.12
Seasonal Rec	10,168	10,168	0	0.0	216	197	-20	-9.1	2.13	1.93
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,711	10,214	-1,498	-12.8	3.25	2.84
Com/Ind Hi Tier	651,924	651,924	0	0.0	27,906	23,144	-4,763	-17.1	4.28	3.55
Publ U: Elec Gen	23,875	23,875	0	0.0	975	528	-447	-45.9	4.08	2.21
Publ U: Other	59,402	59,402	0	0.0	2,652	2,205	-448	-16.9	4.46	3.71
Ag Hmstd: House	9,558	9,558	0	0.0	144	117	-27	-18.5	1.50	1.22
Ag Hmstd: Land	18,983	18,983	0	0.0	162	146	-16	-10.2	0.85	0.77
Ag NonHmstd	23,273	23,273	0	0.0	349	313	-36	-10.3	1.50	1.35
New Con: Res HS	71,372	71,372	0	0.0	1,001	762	-239	-23.9	1.40	1.07
New Con: Other	57,881	57,881	0	0.0	2,006	1,624	-383	-19.1	3.47	2.81
<b>Total</b>	<b>5,166,928</b>	<b>5,166,928</b>	<b>0</b>	<b>0.0</b>	<b>102,333</b>	<b>82,327</b>	<b>-20,006</b>	<b>-19.5</b>	<b>1.98</b>	<b>1.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,381	62,811	-20,570	-24.7	County	42.67	55.57	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.2	City/Town	39.82	52.00	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.91	17.34	1.170	0.342
(=) Taxable Tax Capacity	78,018	59,656	-18,362	-23.5	Special District	0.32	0.44	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>126.72</b>	<b>125.35</b>	<b>1.173</b>	<b>0.346</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,800	56,800	0.0	645	504	-140	-21.8	1.135	0.888
Res Hmstd: Avg Val	85,000	85,000	0.0	1,025	799	-226	-22.0	1.205	0.940
Res Hmstd: Hi Val	113,400	113,400	0.0	1,535	1,190	-345	-22.4	1.353	1.049
Res Hmstd: Ex-Hi Val	170,300	170,300	0.0	2,745	1,975	-770	-28.1	1.611	1.159
Apartment (Mkt rate)	300,000	300,000	0.0	9,476	6,873	-2,603	-27.5	3.158	2.290
Comm/Ind: Lo Val	150,000	150,000	0.0	4,738	4,179	-559	-11.8	3.158	2.785
Comm/Ind: Med Val	300,000	300,000	0.0	11,376	9,733	-1,643	-14.4	3.792	3.244
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,356	35,655	-6,702	-15.8	4.235	3.565

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,251,381	1,251,381	0	0.0	13,883	9,365	-4,518	-32.5	1.11	0.75
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,363	951	-411	-30.2	1.37	0.96
Res NonHmstd 2-3	18,529	18,529	0	0.0	327	262	-66	-20.1	1.77	1.41
Reg Apartments	2,042	2,042	0	0.0	52	35	-17	-32.5	2.53	1.71
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,824	78,824	0	0.0	1,105	918	-187	-16.9	1.40	1.17
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,172	1,070	-102	-8.7	2.46	2.24
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,922	1,673	-248	-12.9	3.40	2.96
Publ U: Elec Gen	10,868	10,868	0	0.0	298	163	-134	-45.1	2.74	1.50
Publ U: Other	141,802	141,802	0	0.0	4,708	4,171	-537	-11.4	3.32	2.94
Ag Hmstd: House	720,458	720,458	0	0.0	7,157	4,797	-2,360	-33.0	0.99	0.67
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	24,195	18,302	-5,892	-24.4	0.67	0.51
Ag NonHmstd	1,659,874	1,659,874	0	0.0	18,219	14,950	-3,270	-17.9	1.10	0.90
New Con: Res HS	37,421	37,421	0	0.0	410	290	-121	-29.4	1.10	0.77
New Con: Other	29,171	29,171	0	0.0	929	797	-132	-14.2	3.18	2.73
<b>Total</b>	<b>7,776,908</b>	<b>7,776,908</b>	<b>0</b>	<b>0.0</b>	<b>75,739</b>	<b>57,744</b>	<b>-17,995</b>	<b>-23.8</b>	<b>0.97</b>	<b>0.74</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	81,607	66,406	-15,201	-18.6	County	45.81	58.17	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	9.60	15.14	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.74	17.58	1.333	0.453
(=) Taxable Tax Capacity	81,585	66,393	-15,192	-18.6	Special District	0.25	0.43	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>99.40</b>	<b>91.32</b>	<b>1.333</b>	<b>0.453</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,200	75,200	75,200	0.0	659	420	-239	-36.3	0.876	0.558
Res Hmstd: Avg Val	112,800	112,800	112,800	0.0	1,166	810	-356	-30.5	1.033	0.718
Res Hmstd: Hi Val	150,400	150,400	150,400	0.0	1,786	1,205	-582	-32.6	1.187	0.800
Res Hmstd: Ex-Hi Val	225,500	225,500	225,500	0.0	3,118	1,992	-1,126	-36.1	1.382	0.883
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,778	3,429	-349	-9.2	2.518	2.286
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,048	7,979	-1,069	-11.8	3.015	2.659
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	33,638	29,211	-4,427	-13.2	3.363	2.921

**OLMSTED COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,059,136	4,059,136	0	0.0	55,276	50,302	-4,974	-9.0	1.36	1.24
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,559	2,167	-392	-15.3	1.70	1.44
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,438	1,432	-6	-0.4	2.13	2.12
Reg Apartments	195,034	195,034	0	0.0	6,027	5,066	-960	-15.9	3.09	2.60
Low-income Apts	65,184	65,184	0	0.0	891	873	-18	-2.0	1.37	1.34
Seasonal Rec	5,891	5,891	0	0.0	115	103	-12	-10.4	1.96	1.76
Com/Ind Lo Tier	183,371	183,371	0	0.0	5,640	5,544	-96	-1.7	3.08	3.02
Com/Ind Hi Tier	783,151	783,151	0	0.0	33,778	31,542	-2,236	-6.6	4.31	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,377	47,377	0	0.0	1,963	1,790	-173	-8.8	4.14	3.78
Ag Hmstd: House	215,885	215,885	0	0.0	2,594	2,099	-495	-19.1	1.20	0.97
Ag Hmstd: Land	363,509	363,509	0	0.0	2,170	2,068	-102	-4.7	0.60	0.57
Ag NonHmstd	114,220	114,220	0	0.0	1,344	1,310	-35	-2.6	1.18	1.15
New Con: Res HS	138,278	138,278	0	0.0	1,871	1,747	-124	-6.6	1.35	1.26
New Con: Other	82,210	82,210	0	0.0	2,711	2,427	-284	-10.5	3.30	2.95
<b>Total</b>	<b>6,471,586</b>	<b>6,471,586</b>	<b>0</b>	<b>0.0</b>	<b>118,379</b>	<b>108,470</b>	<b>-9,909</b>	<b>-8.4</b>	<b>1.83</b>	<b>1.68</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	101,299	74,774	-26,525	-26.2	County	43.15	61.55		0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.2	City/Town	26.11	39.56		0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.88	31.65		1.183	1.157
(=) Taxable Tax Capacity	97,278	72,409	-24,869	-25.6	Special District	0.00	0.00		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>121.14</b>	<b>132.76</b>		<b>1.186</b>	<b>1.160</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,900	86,900	0.0	992	960	-32	-3.2	1.141	1.105
Res Hmstd: Avg Val	130,100	130,100	0.0	1,766	1,623	-144	-8.1	1.357	1.247
Res Hmstd: Hi Val	173,400	173,400	0.0	2,683	2,287	-396	-14.8	1.547	1.318
Res Hmstd: Ex-Hi Val	260,300	260,300	0.0	4,523	3,619	-904	-20.0	1.737	1.390
Apartment (Mkt rate)	300,000	300,000	0.0	9,078	7,517	-1,561	-17.2	3.026	2.505
Comm/Ind: Lo Val	150,000	150,000	0.0	4,539	4,468	-71	-1.6	3.026	2.978
Comm/Ind: Med Val	300,000	300,000	0.0	10,895	10,366	-529	-4.9	3.631	3.455
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,557	37,894	-2,663	-6.6	4.055	3.789

**SOUTHEAST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,920,602	5,920,602	0	0.0	75,318	58,207	-17,111	-22.7	1.27	0.98
Res NonHmstd 1Un	238,589	238,589	0	0.0	3,985	2,984	-1,001	-25.1	1.67	1.25
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,678	2,369	-308	-11.5	2.14	1.90
Reg Apartments	219,918	219,918	0	0.0	6,562	4,843	-1,719	-26.2	2.98	2.20
Low-income Apts	94,050	94,050	0	0.0	1,274	1,063	-211	-16.6	1.36	1.13
Seasonal Rec	32,306	32,306	0	0.0	618	539	-79	-12.8	1.91	1.67
Com/Ind Lo Tier	543,298	543,298	0	0.0	16,944	15,040	-1,903	-11.2	3.12	2.77
Com/Ind Hi Tier	830,532	830,532	0	0.0	35,235	29,831	-5,404	-15.3	4.24	3.59
Publ U: Elec Gen	305,638	305,638	0	0.0	14,063	10,046	-4,017	-28.6	4.60	3.29
Publ U: Other	193,731	193,731	0	0.0	8,667	7,812	-854	-9.9	4.47	4.03
Ag Hmstd: House	24,510	24,510	0	0.0	322	257	-65	-20.1	1.31	1.05
Ag Hmstd: Land	44,861	44,861	0	0.0	324	304	-20	-6.2	0.72	0.68
Ag NonHmstd	34,686	34,686	0	0.0	474	443	-30	-6.4	1.37	1.28
New Con: Res HS	137,436	137,436	0	0.0	1,914	1,490	-424	-22.1	1.39	1.08
New Con: Other	95,699	95,699	0	0.0	2,955	2,443	-513	-17.3	3.09	2.55
<b>Total</b>	<b>8,840,752</b>	<b>8,840,752</b>	<b>0</b>	<b>0.0</b>	<b>171,332</b>	<b>137,672</b>	<b>-33,660</b>	<b>-19.6</b>	<b>1.94</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					County	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	143,332	106,992	-36,340	-25.4		39.24	52.78	0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.2	City/Town	34.93	45.90	0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.39	26.00	1.048	0.224
(=) Taxable Tax Capacity	135,820	102,573	-33,247	-24.5	Special District	0.73	1.06	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>124.29</b>	<b>125.74</b>	<b>1.067</b>	<b>0.243</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			Pctg Chng	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,500	63,500		0.0	694	560	-134	-19.3	1.092	0.881
Res Hmstd: Avg Val	95,100	95,100		0.0	1,162	932	-230	-19.8	1.221	0.980
Res Hmstd: Hi Val	126,800	126,800		0.0	1,732	1,367	-365	-21.1	1.365	1.078
Res Hmstd: Ex-Hi Val	190,200	190,200		0.0	3,100	2,237	-863	-27.8	1.629	1.175
Apartment (Mkt rate)	300,000	300,000		0.0	9,269	6,863	-2,406	-26.0	3.089	2.287
Comm/Ind: Lo Val	150,000	150,000		0.0	4,635	4,172	-462	-10.0	3.089	2.781
Comm/Ind: Med Val	300,000	300,000		0.0	11,133	9,723	-1,410	-12.7	3.711	3.241
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	41,462	35,627	-5,835	-14.1	4.146	3.562



**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,142,501	2,142,501	0	0.0	24,821	17,980	-6,841	-27.6	1.16	0.84
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,220	1,653	-567	-25.6	1.46	1.08
Res NonHmstd 2-3	27,175	27,175	0	0.0	508	430	-77	-15.2	1.87	1.58
Reg Apartments	1,294	1,294	0	0.0	35	27	-8	-22.4	2.69	2.09
Low-income Apts	72	72	0	0.0	1	1	0	-16.0	1.00	0.84
Seasonal Rec	102,223	102,223	0	0.0	1,516	1,339	-177	-11.7	1.48	1.31
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,676	1,551	-125	-7.5	2.69	2.49
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,519	1,325	-195	-12.8	3.68	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148,647	148,647	0	0.0	5,288	4,653	-635	-12.0	3.56	3.13
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	11,087	8,132	-2,955	-26.7	1.07	0.79
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,571	19,687	-3,884	-16.5	0.64	0.54
Ag NonHmstd	1,144,426	1,144,426	0	0.0	13,197	11,584	-1,614	-12.2	1.15	1.01
New Con: Res HS	71,017	71,017	0	0.0	817	601	-216	-26.5	1.15	0.85
New Con: Other	30,825	30,825	0	0.0	815	706	-108	-13.3	2.64	2.29
<b>Total</b>	<b>8,613,740</b>	<b>8,613,740</b>	<b>0</b>	<b>0.0</b>	<b>87,072</b>	<b>69,669</b>	<b>-17,403</b>	<b>-20.0</b>	<b>1.01</b>	<b>0.81</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	89,646	73,947	-15,699	-17.5	County	40.86	54.48		0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.2	City/Town	13.13	22.62		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.39	24.65		1.139	0.316
(=) Taxable Tax Capacity	89,538	73,884	-15,654	-17.5	Special District	0.52	0.80		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>105.89</b>	<b>102.54</b>		<b>1.139</b>	<b>0.316</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,300	79,300	0.0	742	537	-205	-27.6	0.935	0.677
Res Hmstd: Avg Val	118,900	118,900	0.0	1,310	991	-318	-24.3	1.101	0.833
Res Hmstd: Hi Val	158,500	158,500	0.0	2,037	1,446	-591	-29.0	1.285	0.912
Res Hmstd: Ex-Hi Val	237,800	237,800	0.0	3,513	2,355	-1,158	-33.0	1.477	0.990
Comm/Ind: Lo Val	150,000	150,000	0.0	3,983	3,661	-322	-8.1	2.655	2.440
Comm/Ind: Med Val	300,000	300,000	0.0	9,555	8,527	-1,028	-10.8	3.184	2.842
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,555	31,234	-4,321	-12.2	3.555	3.123

**ANOKA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,553,924	11,553,924	0	0.0	139,897	111,815	-28,082	-20.1	1.21	0.97
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,048	3,021	-1,027	-25.4	1.55	1.15
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,516	4,172	-344	-7.6	1.87	1.73
Reg Apartments	442,576	442,576	0	0.0	11,401	8,827	-2,574	-22.6	2.58	1.99
Low-income Apts	165,584	165,584	0	0.0	1,961	1,734	-226	-11.5	1.18	1.05
Seasonal Rec	34,685	34,685	0	0.0	543	466	-77	-14.2	1.57	1.34
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,186	10,994	-192	-1.7	2.86	2.81
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	75,307	70,760	-4,546	-6.0	3.93	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,402	182,402	0	0.0	7,282	6,742	-540	-7.4	3.99	3.70
Ag Hmstd: House	81,782	81,782	0	0.0	992	749	-243	-24.5	1.21	0.92
Ag Hmstd: Land	60,260	60,260	0	0.0	299	288	-11	-3.6	0.50	0.48
Ag NonHmstd	40,486	40,486	0	0.0	480	446	-33	-7.0	1.18	1.10
New Con: Res HS	454,437	454,437	0	0.0	6,568	4,680	-1,888	-28.7	1.45	1.03
New Con: Other	145,272	145,272	0	0.0	4,843	4,399	-444	-9.2	3.33	3.03
<b>Total</b>	<b>15,972,271</b>	<b>15,972,271</b>	<b>0</b>	<b>0.0</b>	<b>269,320</b>	<b>229,093</b>	<b>-40,228</b>	<b>-14.9</b>	<b>1.69</b>	<b>1.43</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	259,331	188,107	-71,224	-27.5	County	26.87	37.11	0.000	0.00
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.2	City/Town	22.63	37.54	0.007	0.00
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.2	School District	48.76	29.03	1.244	0.446
(=) Taxable Tax Capacity	213,171	160,954	-52,217	-24.5	Special District	6.57	6.39	0.000	0.00
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.2	<b>Total</b>	<b>104.84</b>	<b>110.07</b>	<b>1.251</b>	<b>0.453</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,000	98,000	0.0	1,033	839	-194	-18.8	1.053	0.856
Res Hmstd: Avg Val	146,900	146,900	0.0	1,817	1,443	-374	-20.6	1.236	0.982
Res Hmstd: Hi Val	195,700	195,700	0.0	2,722	2,047	-676	-24.8	1.390	1.045
Res Hmstd: Ex-Hi Val	293,500	293,500	0.0	4,536	3,255	-1,281	-28.2	1.545	1.109
Apartment (Mkt rate)	300,000	300,000	0.0	7,924	6,080	-1,844	-23.3	2.641	2.026
Comm/Ind: Lo Val	150,000	150,000	0.0	4,293	4,190	-103	-2.4	2.861	2.793
Comm/Ind: Med Val	300,000	300,000	0.0	10,296	9,754	-542	-5.3	3.432	3.251
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,312	35,719	-2,593	-6.8	3.831	3.571

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,250,137	10,250,137	0	0.0	134,649	111,920	-22,729	-16.9	1.31	1.09
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,302	4,059	-1,243	-23.4	1.57	1.20
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,305	3,174	-131	-4.0	1.79	1.71
Reg Apartments	276,025	276,025	0	0.0	7,558	6,158	-1,400	-18.5	2.74	2.23
Low-income Apts	82,389	82,389	0	0.0	1,018	922	-96	-9.4	1.24	1.12
Seasonal Rec	81,979	81,979	0	0.0	1,187	1,164	-23	-2.0	1.45	1.42
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,088	6,314	226	3.7	2.80	2.90
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	45,873	44,769	-1,104	-2.4	3.88	3.79
Publ U: Elec Gen	57,177	57,177	0	0.0	2,110	1,390	-721	-34.2	3.69	2.43
Publ U: Other	194,538	194,538	0	0.0	7,384	7,445	61	0.8	3.80	3.83
Ag Hmstd: House	195,058	195,058	0	0.0	2,299	1,868	-430	-18.7	1.18	0.96
Ag Hmstd: Land	117,488	117,488	0	0.0	474	464	-10	-2.2	0.40	0.39
Ag NonHmstd	113,206	113,206	0	0.0	1,240	1,186	-54	-4.3	1.10	1.05
New Con: Res HS	403,406	403,406	0	0.0	5,738	4,576	-1,161	-20.2	1.42	1.13
New Con: Other	221,486	221,486	0	0.0	6,630	5,751	-879	-13.3	2.99	2.60
<b>Total</b>	<b>13,915,551</b>	<b>13,915,551</b>	<b>0</b>	<b>0.0</b>	<b>230,854</b>	<b>201,159</b>	<b>-29,695</b>	<b>-12.9</b>	<b>1.66</b>	<b>1.45</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	224,210	158,869	-65,341	-29.1	County	23.78	34.40	0.000	0.00
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.2	City/Town	20.95	36.63	0.079	0.08
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.2	School District	48.62	29.53	1.680	1.258
(=) Taxable Tax Capacity	197,551	143,187	-54,364	-27.5	Special District	7.19	7.69	0.000	0.00
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.2	<b>Total</b>	<b>100.54</b>	<b>108.25</b>	<b>1.759</b>	<b>1.338</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,500	123,500	0.0	1,386	1,241	-145	-10.4	1.121	1.004	
Res Hmstd: Avg Val	185,100	185,100	0.0	2,510	2,046	-464	-18.5	1.355	1.105	
Res Hmstd: Hi Val	246,800	246,800	0.0	3,642	2,852	-790	-21.7	1.475	1.155	
Res Hmstd: Ex-Hi Val	370,300	370,300	0.0	5,908	4,465	-1,443	-24.4	1.595	1.205	
Apartment (Mkt rate)	300,000	300,000	0.0	7,767	6,247	-1,520	-19.6	2.588	2.082	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,241	4,274	33	0.8	2.827	2.849	
Comm/Ind: Med Val	300,000	300,000	0.0	10,139	9,905	-234	-2.3	3.379	3.301	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,664	36,186	-1,478	-3.9	3.766	3.618	

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,172,278	16,172,278	0	0.0	207,214	166,148	-41,066	-19.8	1.28	1.03
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,232	5,316	-1,916	-26.5	1.57	1.16
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,476	4,098	-378	-8.4	1.85	1.69
Reg Apartments	966,096	966,096	0	0.0	24,638	18,834	-5,803	-23.6	2.55	1.95
Low-income Apts	119,329	119,329	0	0.0	1,414	1,251	-163	-11.5	1.18	1.05
Seasonal Rec	25,776	25,776	0	0.0	456	397	-59	-13.0	1.77	1.54
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,836	11,646	-190	-1.6	2.83	2.79
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	117,169	109,902	-7,267	-6.2	3.93	3.69
Publ U: Elec Gen	107,352	107,352	0	0.0	4,274	2,761	-1,513	-35.4	3.98	2.57
Publ U: Other	349,670	349,670	0	0.0	13,790	12,953	-837	-6.1	3.94	3.70
Ag Hmstd: House	179,907	179,907	0	0.0	2,203	1,418	-785	-35.6	1.22	0.79
Ag Hmstd: Land	228,200	228,200	0	0.0	1,296	968	-328	-25.3	0.57	0.42
Ag NonHmstd	136,366	136,366	0	0.0	1,546	1,295	-251	-16.2	1.13	0.95
New Con: Res HS	536,975	536,975	0	0.0	7,678	5,791	-1,888	-24.6	1.43	1.08
New Con: Other	256,584	256,584	0	0.0	8,419	7,545	-873	-10.4	3.28	2.94
<b>Total</b>	<b>23,177,460</b>	<b>23,177,460</b>	<b>0</b>	<b>0.0</b>	<b>413,641</b>	<b>350,325</b>	<b>-63,316</b>	<b>-15.3</b>	<b>1.78</b>	<b>1.51</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	396,477	278,256	-118,220	-29.8	County	23.57	32.75	0.000	0.00	
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.2	City/Town	24.40	39.90	0.100	0.10	
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.2	School District	47.75	25.60	1.723	1.204	
(=) Taxable Tax Capacity	332,383	240,554	-91,829	-27.6	Special District	3.73	4.42	0.000	0.00	
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.2	<b>Total</b>	<b>99.46</b>	<b>102.66</b>	<b>1.823</b>	<b>1.305</b>	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,800	116,800	0.0	1,295	1,084	-211	-16.3	1.108	0.928
Res Hmstd: Avg Val	175,200	175,200	0.0	2,313	1,813	-501	-21.6	1.320	1.034
Res Hmstd: Hi Val	233,500	233,500	0.0	3,376	2,540	-837	-24.8	1.445	1.087
Res Hmstd: Ex-Hi Val	350,300	350,300	0.0	5,506	3,996	-1,510	-27.4	1.571	1.140
Apartment (Mkt rate)	300,000	300,000	0.0	7,708	5,935	-1,773	-23.0	2.569	1.978
Comm/Ind: Lo Val	150,000	150,000	0.0	4,260	4,218	-42	-1.0	2.840	2.812
Comm/Ind: Med Val	300,000	300,000	0.0	10,182	9,777	-405	-4.0	3.394	3.259
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,817	35,719	-2,098	-5.5	3.781	3.571

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,491,422	7,491,422	0	0.0	111,078	88,132	-22,945	-20.7	1.48	1.18
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,769	2,768	-1,001	-26.5	1.72	1.26
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,163	2,913	-250	-7.9	2.03	1.87
Reg Apartments	112,739	112,739	0	0.0	3,216	2,537	-680	-21.1	2.85	2.25
Low-income Apts	57,097	57,097	0	0.0	756	670	-86	-11.4	1.32	1.17
Seasonal Rec	30,947	30,947	0	0.0	557	482	-75	-13.4	1.80	1.56
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,764	6,570	-194	-2.9	3.02	2.93
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	43,251	40,085	-3,166	-7.3	4.12	3.82
Publ U: Elec Gen	17,146	17,146	0	0.0	646	429	-217	-33.6	3.77	2.50
Publ U: Other	101,419	101,419	0	0.0	4,173	3,867	-306	-7.3	4.11	3.81
Ag Hmstd: House	368,903	368,903	0	0.0	4,428	3,158	-1,270	-28.7	1.20	0.86
Ag Hmstd: Land	427,263	427,263	0	0.0	2,171	1,952	-219	-10.1	0.51	0.46
Ag NonHmstd	140,218	140,218	0	0.0	1,644	1,485	-159	-9.7	1.17	1.06
New Con: Res HS	548,660	548,660	0	0.0	8,501	6,574	-1,927	-22.7	1.55	1.20
New Con: Other	181,335	181,335	0	0.0	5,638	5,256	-381	-6.8	3.11	2.90
<b>Total</b>	<b>11,126,683</b>	<b>11,126,683</b>	<b>0</b>	<b>0.0</b>	<b>199,753</b>	<b>166,878</b>	<b>-32,875</b>	<b>-16.5</b>	<b>1.80</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	176,713	125,293	-51,420	-29.1	County	32.83	46.95	0.000	0.00
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.2	City/Town	21.11	35.93	0.105	0.21
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.2	School District	51.24	28.62	1.794	0.871
(=) Taxable Tax Capacity	146,096	107,283	-38,813	-26.6	Special District	3.68	5.24	0.000	0.00
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.2	<b>Total</b>	<b>108.87</b>	<b>116.74</b>	<b>1.898</b>	<b>1.084</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	122,600	122,600	0.0	1,542	1,302	-240	-15.6	1.257	1.062
Res Hmstd: Avg Val	183,900	183,900	0.0	2,725	2,139	-586	-21.5	1.481	1.163
Res Hmstd: Hi Val	245,200	245,200	0.0	3,942	2,977	-966	-24.5	1.607	1.213
Res Hmstd: Ex-Hi Val	367,900	367,900	0.0	6,380	4,652	-1,727	-27.1	1.734	1.264
Apartment (Mkt rate)	300,000	300,000	0.0	8,408	6,629	-1,779	-21.2	2.802	2.209
Comm/Ind: Lo Val	150,000	150,000	0.0	4,455	4,352	-103	-2.3	2.969	2.901
Comm/Ind: Med Val	300,000	300,000	0.0	10,647	10,100	-547	-5.1	3.548	3.366
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,544	36,925	-2,619	-6.6	3.954	3.692

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,252,914	10,252,914	0	0.0	145,312	129,596	-15,716	-10.8	1.42	1.26
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,008	3,237	-770	-19.2	1.80	1.45
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,634	2,614	-20	-0.8	2.12	2.11
Reg Apartments	586,666	586,666	0	0.0	17,333	15,149	-2,184	-12.6	2.95	2.58
Low-income Apts	185,746	185,746	0	0.0	2,506	2,547	40	1.6	1.35	1.37
Seasonal Rec	10,456	10,456	0	0.0	211	236	25	12.0	2.01	2.25
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,546	8,559	13	0.2	3.11	3.12
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	93,584	88,076	-5,508	-5.9	4.36	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,432	165,432	0	0.0	7,176	6,731	-445	-6.2	4.34	4.07
Ag Hmstd: House	58,624	58,624	0	0.0	885	715	-170	-19.2	1.51	1.22
Ag Hmstd: Land	59,010	59,010	0	0.0	353	372	19	5.5	0.60	0.63
Ag NonHmstd	57,935	57,935	0	0.0	818	790	-28	-3.4	1.41	1.36
New Con: Res HS	355,653	355,653	0	0.0	5,929	4,594	-1,335	-22.5	1.67	1.29
New Con: Other	211,479	211,479	0	0.0	8,314	7,605	-709	-8.5	3.93	3.60
<b>Total</b>	<b>14,711,226</b>	<b>14,711,226</b>	<b>0</b>	<b>0.0</b>	<b>297,610</b>	<b>270,822</b>	<b>-26,788</b>	<b>-9.0</b>	<b>2.02</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	249,786	178,227	-71,559	-28.6	County	35.23	50.30	0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.2	City/Town	25.36	44.86	0.147	0.15
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.2	School District	48.60	30.20	1.586	0.969
(=) Taxable Tax Capacity	189,927	143,016	-46,911	-24.7	Special District	8.14	7.96	0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.2	<b>Total</b>	<b>117.33</b>	<b>133.32</b>	<b>1.733</b>	<b>1.123</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,200	100,200	0.0	1,260	1,166	-94	-7.4	1.257	1.163
Res Hmstd: Avg Val	150,400	150,400	0.0	2,203	1,937	-266	-12.1	1.464	1.287
Res Hmstd: Hi Val	200,400	200,400	0.0	3,257	2,705	-553	-17.0	1.625	1.349
Res Hmstd: Ex-Hi Val	300,800	300,800	0.0	5,375	4,246	-1,129	-21.0	1.786	1.411
Apartment (Mkt rate)	300,000	300,000	0.0	8,968	7,536	-1,432	-16.0	2.989	2.511
Comm/Ind: Lo Val	150,000	150,000	0.0	4,674	4,650	-24	-0.5	3.115	3.099
Comm/Ind: Med Val	300,000	300,000	0.0	11,186	10,794	-393	-3.5	3.728	3.597
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,579	39,464	-2,115	-5.1	4.157	3.946

**SOUTHEAST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,131,231	13,131,231	0	0.0	189,332	156,741	-32,590	-17.2	1.44	1.19
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,026	5,346	-1,680	-23.9	1.72	1.31
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,725	2,668	-56	-2.1	1.98	1.94
Reg Apartments	1,373,153	1,373,153	0	0.0	38,552	30,962	-7,590	-19.7	2.81	2.25
Low-income Apts	177,900	177,900	0	0.0	2,289	2,180	-109	-4.7	1.29	1.23
Seasonal Rec	5,817	5,817	0	0.0	104	90	-14	-13.5	1.78	1.54
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,206	10,157	-49	-0.5	2.98	2.97
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	225,229	210,511	-14,718	-6.5	4.11	3.84
Publ U: Elec Gen	732	732	0	0.0	30	20	-10	-32.8	4.11	2.76
Publ U: Other	144,425	144,425	0	0.0	5,930	5,586	-344	-5.8	4.11	3.87
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-27.3	1.56	1.14
Ag Hmstd: Land	160	160	0	0.0	1	1	0	14.0	0.36	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-9.4	1.22	1.11
New Con: Res HS	92,215	92,215	0	0.0	1,418	1,142	-276	-19.5	1.54	1.24
New Con: Other	218,974	218,974	0	0.0	8,166	7,603	-564	-6.9	3.73	3.47
<b>Total</b>	<b>21,517,106</b>	<b>21,517,106</b>	<b>0</b>	<b>0.0</b>	<b>491,016</b>	<b>433,015</b>	<b>-58,001</b>	<b>-11.8</b>	<b>2.28</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	426,671	287,246	-139,425	-32.7	County	35.23	50.30	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.2	City/Town	20.28	36.85	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.2	School District	42.56	18.74	2.064	1.544
(=) Taxable Tax Capacity	325,744	227,877	-97,867	-30.0	Special District	9.18	8.91	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.2	<b>Total</b>	<b>107.24</b>	<b>114.80</b>	<b>2.098</b>	<b>1.578</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,600	124,600	0.0	1,546	1,367	-180	-11.6	1.241	1.096	
Res Hmstd: Avg Val	186,700	186,700	0.0	2,776	2,234	-542	-19.5	1.486	1.196	
Res Hmstd: Hi Val	249,000	249,000	0.0	4,009	3,103	-906	-22.6	1.609	1.246	
Res Hmstd: Ex-Hi Val	373,600	373,600	0.0	6,475	4,842	-1,633	-25.2	1.733	1.296	
Apartment (Mkt rate)	300,000	300,000	0.0	8,351	6,672	-1,678	-20.1	2.783	2.224	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,453	4,406	-47	-1.0	2.968	2.937	
Comm/Ind: Med Val	300,000	300,000	0.0	10,630	10,203	-428	-4.0	3.543	3.400	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,458	37,252	-2,206	-5.6	3.945	3.725	

**SOUTHWEST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,355,015	16,355,015	0	0.0	253,719	195,821	-57,898	-22.8	1.55	1.20
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,185	8,477	-3,708	-30.4	1.79	1.24
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,527	4,123	-404	-8.9	1.98	1.81
Reg Apartments	1,007,556	1,007,556	0	0.0	27,375	21,563	-5,812	-21.2	2.72	2.14
Low-income Apts	78,762	78,762	0	0.0	1,008	903	-106	-10.5	1.28	1.15
Seasonal Rec	74,184	74,184	0	0.0	1,352	1,271	-81	-6.0	1.82	1.71
Com/Ind Lo Tier	301,713	301,713	0	0.0	8,955	8,814	-141	-1.6	2.97	2.92
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	177,955	165,723	-12,232	-6.9	4.12	3.84
Publ U: Elec Gen	374	374	0	0.0	16	10	-6	-37.4	4.34	2.72
Publ U: Other	173,248	173,248	0	0.0	7,116	6,621	-494	-6.9	4.11	3.82
Ag Hmstd: House	56,174	56,174	0	0.0	815	628	-187	-23.0	1.45	1.12
Ag Hmstd: Land	40,338	40,338	0	0.0	208	212	4	2.0	0.52	0.53
Ag NonHmstd	50,484	50,484	0	0.0	606	568	-38	-6.3	1.20	1.13
New Con: Res HS	340,766	340,766	0	0.0	5,154	4,009	-1,145	-22.2	1.51	1.18
New Con: Other	302,553	302,553	0	0.0	10,809	9,696	-1,113	-10.3	3.57	3.20
<b>Total</b>	<b>24,010,853</b>	<b>24,010,853</b>	<b>0</b>	<b>0.0</b>	<b>511,801</b>	<b>428,439</b>	<b>-83,362</b>	<b>-16.3</b>	<b>2.13</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	448,013	300,581	-147,431	-32.9	County	35.23	50.30	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.2	City/Town	18.14	30.09	0.053	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.2	School District	43.45	20.42	2.225	1.517
(=) Taxable Tax Capacity	380,662	260,964	-119,699	-31.4	Special District	7.54	8.67	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.2	<b>Total</b>	<b>104.35</b>	<b>109.49</b>	<b>2.277</b>	<b>1.571</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	168,900	168,900	0.0	2,387	1,894	-493	-20.7	1.413	1.121	
Res Hmstd: Avg Val	253,300	253,300	0.0	4,033	3,027	-1,006	-24.9	1.592	1.194	
Res Hmstd: Hi Val	337,800	337,800	0.0	5,680	4,161	-1,519	-26.7	1.681	1.231	
Res Hmstd: Ex-Hi Val	506,700	506,700	0.0	8,973	6,362	-2,611	-29.1	1.770	1.255	
Apartment (Mkt rate)	300,000	300,000	0.0	8,196	6,383	-1,813	-22.1	2.732	2.127	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,462	4,378	-84	-1.9	2.974	2.918	
Comm/Ind: Med Val	300,000	300,000	0.0	10,642	10,137	-504	-4.7	3.547	3.379	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,479	37,013	-2,466	-6.2	3.947	3.701	



**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,848,090	9,848,090	0	0.0	135,944	102,492	-33,452	-24.6	1.38	1.04
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,907	2,737	-1,170	-30.0	1.69	1.19
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,572	2,240	-333	-12.9	1.98	1.72
Reg Apartments	583,467	583,467	0	0.0	16,636	12,376	-4,260	-25.6	2.85	2.12
Low-income Apts	146,706	146,706	0	0.0	1,910	1,592	-319	-16.7	1.30	1.08
Seasonal Rec	8,464	8,464	0	0.0	153	129	-24	-15.8	1.81	1.52
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,806	8,345	-461	-5.2	3.01	2.86
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,862	106,695	-12,167	-10.2	4.18	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	164,218	164,218	0	0.0	6,860	6,165	-695	-10.1	4.18	3.75
Ag Hmstd: House	1,767	1,767	0	0.0	24	18	-6	-24.3	1.33	1.01
Ag Hmstd: Land	813	813	0	0.0	4	4	0	3.1	0.45	0.46
Ag NonHmstd	10,695	10,695	0	0.0	128	107	-21	-16.4	1.20	1.00
New Con: Res HS	124,675	124,675	0	0.0	1,899	1,338	-561	-29.6	1.52	1.07
New Con: Other	94,438	94,438	0	0.0	3,212	2,783	-429	-13.4	3.40	2.95
<b>Total</b>	<b>14,478,913</b>	<b>14,478,913</b>	<b>0</b>	<b>0.0</b>	<b>300,917</b>	<b>247,019</b>	<b>-53,898</b>	<b>-17.9</b>	<b>2.08</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	263,459	182,373	-81,086	-30.8	County	38.72	54.45	0.000	0.00
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.2	City/Town	16.47	30.52	0.045	0.04
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.2	School District	46.06	19.18	2.022	0.930
(=) Taxable Tax Capacity	205,040	148,009	-57,031	-27.8	Special District	7.03	5.23	0.000	0.00
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.2	<b>Total</b>	<b>108.28</b>	<b>109.37</b>	<b>2.067</b>	<b>0.978</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,700	109,700	0.0	1,310	1,033	-277	-21.1	1.194	0.942
Res Hmstd: Avg Val	164,500	164,500	0.0	2,354	1,736	-618	-26.3	1.431	1.055
Res Hmstd: Hi Val	219,100	219,100	0.0	3,443	2,435	-1,007	-29.3	1.571	1.111
Res Hmstd: Ex-Hi Val	328,800	328,800	0.0	5,629	3,841	-1,788	-31.8	1.712	1.168
Apartment (Mkt rate)	300,000	300,000	0.0	8,416	6,199	-2,217	-26.3	2.805	2.066
Comm/Ind: Lo Val	150,000	150,000	0.0	4,496	4,254	-241	-5.4	2.997	2.836
Comm/Ind: Med Val	300,000	300,000	0.0	10,735	9,878	-857	-8.0	3.578	3.292
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,852	36,121	-3,731	-9.4	3.985	3.612

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,127,495	10,127,495	0	0.0	162,005	142,335	-19,670	-12.1	1.60	1.41
Res NonHmstd 1Un	662,955	662,955	0	0.0	12,914	10,605	-2,309	-17.9	1.95	1.60
Res NonHmstd 2-3	518,580	518,580	0	0.0	12,194	12,117	-77	-0.6	2.35	2.34
Reg Apartments	1,650,596	1,650,596	0	0.0	55,276	46,466	-8,811	-15.9	3.35	2.82
Low-income Apts	362,074	362,074	0	0.0	5,492	5,213	-279	-5.1	1.52	1.44
Seasonal Rec	122	122	0	0.0	2	2	0	-1.5	1.78	1.75
Com/Ind Lo Tier	537,649	537,649	0	0.0	18,089	17,474	-615	-3.4	3.36	3.25
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	245,005	227,344	-17,660	-7.2	4.64	4.31
Publ U: Elec Gen	75,919	75,919	0	0.0	3,553	2,388	-1,165	-32.8	4.68	3.15
Publ U: Other	255,321	255,321	0	0.0	11,922	10,975	-947	-7.9	4.67	4.30
Ag Hmstd: House	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 NonHmstd	435	435	0	0.0	7	7	0	-1.7	1.55	1.52
New Con: Res HS	76,235	76,235	0	0.0	1,419	1,127	-292	-20.5	1.86	1.48
New Con: Other	302,216	302,216	0	0.0	12,935	11,916	-1,019	-7.9	4.28	3.94
<b>Total</b>	<b>19,848,438</b>	<b>19,848,438</b>	<b>0</b>	<b>0.0</b>	<b>540,813</b>	<b>487,968</b>	<b>-52,844</b>	<b>-9.8</b>	<b>2.72</b>	<b>2.46</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	398,961	275,637	-123,324	-30.9	County	31.60	45.03	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.2	City/Town	41.60	59.90	0.630	0.00
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.2	School District	49.60	32.57	1.451	0.802
(=) Taxable Tax Capacity	285,688	209,005	-76,682	-26.8	Special District	8.06	14.44	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.2	<b>Total</b>	<b>130.86</b>	<b>151.94</b>	<b>2.081</b>	<b>0.802</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Val I	87,400	87,400	0.0	1,180	1,104	-76	-6.4	1.350	1.263
Res Hmstd: Val II	131,100	131,100	0.0	2,067	1,843	-225	-10.9	1.576	1.405
Res Hmstd: Val III	174,700	174,700	0.0	3,099	2,579	-520	-16.8	1.774	1.476
Res Hmstd: Val IV	262,300	262,300	0.0	5,173	4,059	-1,114	-21.5	1.972	1.547
Apartment (Mkt rate)	300,000	300,000	0.0	10,047	8,445	-1,601	-15.9	3.348	2.815
Comm/Ind: Lo Val	150,000	150,000	0.0	5,047	4,875	-172	-3.4	3.364	3.250
Comm/Ind: Med Val	300,000	300,000	0.0	12,066	11,335	-731	-6.1	4.021	3.778
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,823	41,482	-3,341	-7.5	4.482	4.148

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	90,054	71,664	-18,390	-20.4	1.31	1.04
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,878	2,958	-920	-23.7	1.67	1.27
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,255	3,813	-441	-10.4	2.12	1.90
Reg Apartments	754,220	754,220	0	0.0	23,164	17,292	-5,872	-25.4	3.07	2.29
Low-income Apts	238,632	238,632	0	0.0	3,137	2,736	-401	-12.8	1.31	1.15
Seasonal Rec	1,116	1,116	0	0.0	20	19	-2	-8.8	1.83	1.67
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,326	10,472	-854	-7.5	3.11	2.88
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	98,469	87,014	-11,455	-11.6	4.34	3.84
Publ U: Elec Gen	37,802	37,802	0	0.0	1,658	1,012	-646	-39.0	4.39	2.68
Publ U: Other	163,924	163,924	0	0.0	7,181	6,285	-896	-12.5	4.38	3.83
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	64	64	0	0.0	0	0	0	30.5	0.38	0.50
Ag NonHmstd	499	499	0	0.0	7	6	0	-4.2	1.33	1.27
New Con: Res HS	40,381	40,381	0	0.0	661	463	-197	-29.9	1.64	1.15
New Con: Other	56,758	56,758	0	0.0	2,313	2,041	-272	-11.8	4.08	3.60
<b>Total</b>	<b>11,231,877</b>	<b>11,231,877</b>	<b>0</b>	<b>0.0</b>	<b>246,121</b>	<b>205,776</b>	<b>-40,345</b>	<b>-16.4</b>	<b>2.19</b>	<b>1.83</b>

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	203,393	146,096	-57,296	-28.2	County	35.17	49.77	0.000	0.00
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.2	City/Town	29.25	37.32	0.000	0.00
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.2	School District	53.32	33.62	0.597	0.004
(=) Taxable Tax Capacity	163,903	122,867	-41,036	-25.0	Special District	7.74	6.63	0.000	0.00
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.2	<b>Total</b>	<b>125.48</b>	<b>127.35</b>	<b>0.597</b>	<b>0.004</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,500	78,500	78,500	0.0	845	698	-146	-17.3	1.075	0.889
Res Hmstd: Avg Val	117,700	117,700	117,700	0.0	1,512	1,233	-279	-18.5	1.284	1.047
Res Hmstd: Hi Val	156,900	156,900	156,900	0.0	2,332	1,767	-565	-24.2	1.486	1.126
Res Hmstd: Ex-Hi Val	235,300	235,300	235,300	0.0	4,002	2,837	-1,166	-29.1	1.700	1.205
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,214	6,878	-2,336	-25.4	3.071	2.292
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,669	4,317	-352	-7.5	3.112	2.878
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,247	10,074	-1,173	-10.4	3.749	3.357
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	41,944	36,937	-5,007	-11.9	4.194	3.693

## Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	51
163	Ag Hmstd HGA: <72K	5,535,736	55,357	54,082
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,454
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,563
166	Ag Hmstd HGA: >115K	699,024	11,534	12,966
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,459
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	900
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,621
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	191
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	61,185
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,411
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,076
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,434
179	Ag Non-homestead	9,435,757	113,229	111,599
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	6,947
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	79,928
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,886
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	37,176
192	Res 1b Hmstd <32K	193,562	871	945
193	Res Hmstd: <72K	91,286,206	912,862	956,149
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,339
195	Res Hmstd: 76K - 115K	31,288,092	516,254	493,403
196	Res Hmstd: > 115K	37,550,613	619,585	738,911
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	69,348
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	15,872
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,231
202	Res Non-hmstd 2-3 units	2,753,945	45,440	57,774
205	Regular apartments (4a)	9,199,988	220,800	270,815
206	Sm city apartment	168,905	3,631	5,519
207	Low income apartments (4d)	2,392,719	23,927	32,814
208	Non-prof student housing/Comm Serv	25,854	427	590
209	Student housing	17,145	206	298
210	Manufactured home park land	382,954	6,319	7,725
212	Comm seasonal-rec-res: 1c <32K	43,383	434	508
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,580
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,758
215	Qualifying golf courses	145,001	2,393	2,727
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,792,338	115,016	151,813
219	Commercial pref: 100K - 150K	1,389,085	33,338	42,994
220	Commercial pref: 150K - 250K	2,162,285	73,518	92,459
221	Commercial: >250K	22,316,127	758,748	948,018
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,355	681	656

## House Research Dept.

Simulation	1YF	Baseline:	Proj Pay 2002:	Proj levies under old law	Page 33
11/15/2001	2:01 PM	Alternative:	Est Pay 2002:	TNT Levies w/prelim schl ref results	(all figures in \$000s)
226	Comm border city: 100K - 150K		8,114	195	187
227	Comm border city: 150K - 250K		12,442	423	286
228	Comm border city: >250K		37,715	1,282	867
229	Comm transit zone: <100K		4,772	115	149
230	Comm transit zone: 100K-150K		2,495	60	78
231	Comm transit zone struct:150K-250K		7,023	209	283
232	Comm transit zone struct: >250K		464,736	13,826	18,752
233	Comm transit zone exist: 150K-250K		3,610	123	157
234	Comm transit zone exist: >250K		111,772	3,800	4,885
237	Industrial pref: <100K		798,784	19,171	25,000
238	Industrial pref: 100K-150K		339,087	8,138	10,562
239	Industrial pref: 150K-250K		655,581	22,290	28,421
240	Industrial pref: >250K		9,199,229	312,774	389,451
244	Ind border city: <100K		1,015	24	23
245	Ind border city: 100K-150K		352	8	8
246	Ind border city: 150K-250K		1,230	42	28
247	Ind border city: >250K		30,793	1,047	708
248	Ind Transit Zone: <100K		3,670	88	114
249	Ind Transit Zone: 100K-150K		1,847	44	58
250	Ind Transit Zone Struct: 150K-250K		5,135	153	208
251	Ind Transit Zone Struct: >250K		95,466	2,840	3,712
252	Ind Transit Zone exist: 150K-250K		2,840	97	125
253	Ind Transit Zone exist: >250K		27,848	947	1,221
256	Publ Util: land & bldgs <100K		61,020	1,464	1,839
257	Publ Util: land & bldgs: 100K-150K		14,817	356	449
258	Publ Util: land & bldgs >150K		688,842	23,421	28,640
259.1	Publ Util: machinery (exc generat)		862,733	29,333	34,459
259.2	Publ Util: Electric Generat Mach		1,432,810	48,716	59,922
259.3	Publ Util: Electric Generat Mach - Coop		19,960	679	835
259.4	Publ Util: Electric Generat Mach - Muni		125,515	4,268	4,700
261	Railroad <100K		17,765	426	548
262	Railroad: 100K-150K		7,626	183	232
263	Railroad >150K		491,825	16,722	20,992
265	Mineral		3,666	125	189
266	Misc class 5		301	10	15
269	Personal: 3f		11,362	114	148
270	Non-comm aircraft hangars		22,731	375	457
271.1	Pers: It31 tools&mach excl elec gen		113,070	3,844	4,834
271.2	Pers: It31 electric generation mach		16,016	545	495
272	Pers: Item 32 struct/leased land		111,070	1,833	2,265
273	Pers: Item 33 ag real estate		8,823	106	142
275.1	Pers: Item 41 struct excl elec gen		347,060	11,800	10,504
275.2	Pers: It41 electric generation mach		13,639	464	479
276	Pers: Item 41 EZ <100K		526	13	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2
278	Pers: Item 41 EZ >150K		619	21	14
281	Pers: Item 41 TZ: >150K		1,700	51	65
282	Pers: Item 42 struct/RR land		39,458	1,342	1,949
289	Pers: Item 43 leased real estate		236,590	8,044	7,818
290	Pers: Item 44 electric util trans lines		1,389,216	47,233	59,167
291	Pers: Item 44 electric util distri lines		147,864	5,027	6,557
292	Pers: Item 45 syst/gas utils		1,521,677	51,737	61,135
293	Pers: Item 46 syst/water utils		1,336	45	58
294	Pers: Item 48 misc		48,282	1,642	1,977
1162	NewCon: Farm 1b Hmstd HGA: <32K		5	0	0

Simulation	1YF	Baseline:	Proj Pay 2002:	Proj levies under old law	Page 34
11/15/2001	2:01 PM	Alternative:	Est Pay 2002:	TNT Levies w/prelim schl ref results	(all figures in \$000s)
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	15	
1164	NewCon: Ag Hmstd HGA: 72K-76K	115	1	1	
1165	NewCon: Ag Hmstd HGA: 76K-115K	1,096	18	14	
1166	NewCon: Ag Hmstd HGA: >115K	1,342	22	23	
1167	NewCon: Farm 1b Hmstd land <32K	1	0	0	
1168	NewCon: Ag Hmstd <72K: <320 Acres	4,622	16	16	
1169	NewCon: Ag Hmstd <72K: >320 Acres	1	0	0	
1170	NewCon: Ag Hmstd 72K-76K: <320	140	0	0	
1171	NewCon: Ag Hmstd 72K-76K: >320	0	0	0	
1172	NewCon: Ag Hmstd 76K-115K: <320	1,069	4	4	
1173	NewCon: Ag Hmstd 76K-115K: >320	20	0	0	
1174	NewCon: Ag Hmstd 115K-600K: <320	4,762	38	37	
1175	NewCon: Ag Hmstd 115K-600K: >320	1,388	11	11	
1176	NewCon: Ag Hmstd >600K: <320 Acres	168	2	2	
1177	NewCon: Ag Hmstd >600K: >320 Acres	1,372	16	17	
1179	NewCon: Ag Non-homestead	6,147	74	75	
1187	NewCon: NonComm seas-rec-res: <72K	111,203	1,334	1,561	
1188	NewCon: NonCom seas-rec-res: 72K-76K	5,425	65	75	
1189	NewCon: NonCom seas-rec-res: >76K	109,819	1,812	1,933	
1193	NewCon: Res Hmstd: <72K	2,044,241	20,442	20,851	
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,158	
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	18,270	17,588	
1196	NewCon: Res Hmstd: >115K	1,398,948	23,083	27,595	
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	2,178	2,834	
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	1,454	1,762	
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	2,996	3,533	
1202	NewCon: Res Non-hmstd 2-3 units	131,372	2,168	2,623	
1205	NewCon: Regular apartments (4a)	276,131	6,627	7,846	
1206	NewCon: Sm city apartment	20,710	445	708	
1207	NewCon: Low income apartments (4d)	30,922	309	426	
1208	NewCon: NonProf student hous/Comm	45	1	1	
1209	NewCon: Student housing	3	0	0	
1212	NewCon: Comm seas-rec-res: 1c <32K	512	5	6	
1213	NewCon: Comm seas-rec-res: 1c >32K	3,035	30	33	
1214	NewCon: Comm seas-rec-res: 4c	3,034	50	54	
1218	NewCon: Commercial pref: <100K	110,022	2,641	3,403	
1219	NewCon: Commercial pref: 100K - 150K	50,021	1,200	1,564	
1220	NewCon: Commercial pref: 150K - 250K	87,430	2,973	3,772	
1221	NewCon: Commercial: >250K	1,170,741	39,805	49,618	
1222	NewCon: Comm competitive zone: <50K	2	0	0	
1223	NewCon: Comm comp zone: 50K - 150K	3	0	0	
1224	NewCon: Comm competitive zone:	9	0	0	
1225	NewCon: Comm border city: <100K	503	12	12	
1226	NewCon: Comm border city: 100K -	119	3	3	
1227	NewCon: Comm border city: 150K -	73	2	2	
1228	NewCon: Comm border city: >250K	4,726	161	109	
1229	NewCon: Comm transit zone: <100K	11	0	0	
1230	NewCon: Comm transit zone:	38	1	1	
1231	NewCon: Comm transit zone: 150K-250K	542	16	22	
1232	NewCon: Comm transit zone struct:	19,742	587	804	
1234	NewCon: Comm transit zone exist:	2,644	90	116	
1237	NewCon: Industrial pref: <100K	20,217	485	541	
1238	NewCon: Industrial pref: 100K-150K	10,627	255	288	
1239	NewCon: Industrial pref: 150K-250K	18,903	643	715	
1240	NewCon: Industrial pref: >250K	460,403	15,654	19,180	

House Research Dept.

Simulation 1YF Baseline: Proj Pay 2002: Proj levies under old law  
 11/15/2001 2:01 PM Alternative: Est Pay 2002: TNT Levies w/prelim schl ref results

(all figures in \$000s)

1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	1	1
1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	178	225
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	2,158	2,263
<b>Baseline State Totals</b>		290,410,927	4,706,988	5,379,865

Alternative Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	40
163	Ag Hmstd HGA: <72K	5,535,736	55,357	41,980
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,119
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	11,115
166	Ag Hmstd HGA: >115K	699,024	6,990	8,379
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	25,486
169	Ag Hmstd <72K: >320 Acres	5,837	32	28
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	995
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	10
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	8,308
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	244
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	43,607
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,457
176	Ag Hmstd >600K: <320 Acres	96,636	966	920
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	18,299
179	Ag Non-homestead	9,435,757	94,358	96,523
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,787
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	75,272
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,768
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,774,333	17,743	27,405
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,445
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	1,038
192	Res 1b Hmstd <32K	193,562	871	875
193	Res Hmstd: <72K	91,286,206	912,862	902,173
194	Res Hmstd: 72K-76K	4,109,968	41,100	40,388
195	Res Hmstd: 76K - 115K	31,288,092	312,881	396,947
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	72,530
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	255,585
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	117,701
196.222	Res Hmstd: > 500K	1,857,785	23,222	27,885
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	58,310
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	10,119
200	Res Non-hmstd 1 unit: >115K	1,179,143	11,791	14,808
202	Res Non-hmstd 2-3 units	2,753,945	41,309	54,000
205	Regular apartments (4a)	9,199,988	165,600	215,014
206	Sm city apartment	168,905	3,040	4,736
207	Low income apartments (4d)	2,392,719	21,534	29,843
208	Non-prof student housing/Comm Serv	25,854	388	567
209	Student housing	17,145	171	252

House Research Dept.

Simulation	1YF	Baseline:	Proj Pay 2002: Proj levies under old law	Page 36	
11/15/2001	2:01 PM	Alternative:	Est Pay 2002: TNT Levies w/prelim schl ref results	(all figures in \$000s)	
210	Manufactured home park land		382,954	5,744	7,035
212	Comm seasonal-rec-res: 1c <32K		43,383	434	478
213	Comm seasonal-rec-res: 1c >32K		235,934	2,359	2,406
214	Comm seasonal-rec-res: 4c		210,876	2,109	3,467
215	Qualifying golf courses		145,001	1,813	2,046
216	Metro Non-profit Indoor Rec		435	5	5
218	Commercial pref: <100K		4,792,338	71,885	141,202
219	Commercial pref: 100K - 150K		1,389,085	20,836	40,568
220	Commercial pref: 150K - 250K		2,162,285	43,246	83,496
221	Commercial: >250K		22,316,127	446,323	869,116
222	Comm competitive zone: <50K		100	1	2
223	Comm competitive zone: 50K - 150K		200	3	5
224	Comm competitive zone: >150K		275	6	6
225	Comm border city: <100K		28,355	425	654
226	Comm border city: 100K - 150K		8,114	122	187
227	Comm border city: 150K - 250K		12,442	249	286
228	Comm border city: >250K		37,715	754	867
229	Comm transit zone: <100K		4,772	72	138
230	Comm transit zone: 100K-150K		2,495	37	72
231	Comm transit zone struct:150K-250K		7,023	140	295
232	Comm transit zone struct: >250K		464,736	9,295	19,356
233	Comm transit zone exist: 150K-250K		3,610	72	138
234	Comm transit zone exist: >250K		111,772	2,235	4,277
237	Industrial pref: <100K		798,784	11,982	23,727
238	Industrial pref: 100K-150K		339,087	5,086	10,060
239	Industrial pref: 150K-250K		655,581	13,112	25,697
240	Industrial pref: >250K		9,199,229	183,985	355,904
244	Ind border city: <100K		1,015	15	23
245	Ind border city: 100K-150K		352	5	8
246	Ind border city: 150K-250K		1,230	25	28
247	Ind border city: >250K		30,793	616	708
248	Ind Transit Zone: <100K		3,670	55	106
249	Ind Transit Zone: 100K-150K		1,847	28	53
250	Ind Transit Zone Struct: 150K-250K		5,135	103	216
251	Ind Transit Zone Struct: >250K		95,466	1,909	3,822
252	Ind Transit Zone exist: 150K-250K		2,840	57	109
253	Ind Transit Zone exist: >250K		27,848	557	1,069
256	Publ Util: land & bldgs <100K		61,020	915	1,729
257	Publ Util: land & bldgs: 100K-150K		14,817	222	425
258	Publ Util: land & bldgs >150K		688,842	13,777	26,428
259.1	Publ Util: machinery (exc generat)		862,733	17,255	31,274
259.2	Publ Util: Electric Generat Mach		1,432,810	28,656	39,404
259.3	Publ Util: Electric Generat Mach - Coop		19,960	399	554
259.4	Publ Util: Electric Generat Mach - Muni		125,515	2,510	2,936
261	Railroad <100K		17,765	266	503
262	Railroad: 100K-150K		7,626	114	213
263	Railroad >150K		491,825	9,836	18,605
265	Mineral		3,666	73	175
266	Misc class 5		301	6	12
269	Personal: 3f		11,362	114	149
270	Non-comm aircraft hangars		22,731	341	616
271.1	Pers: It31 tools&mach excl elec gen		113,070	2,261	4,144
271.2	Pers: It31 electric generation mach		16,016	320	283
272	Pers: Item 32 struct/leased land		111,070	1,111	2,053
273	Pers: Item 33 ag real estate		8,823	88	109



House Research Dept.

Simulation		1YF	Baseline:	Proj Pay 2002: Proj levies under old law		Page 37
11/15/2001		2:01 PM	Alternative:	Est Pay 2002: TNT Levies w/prelim schl ref results		(all figures in \$000s)
275.1	Pers: Item 41 struct excl elec gen		347,060	6,941		9,033
275.2	Pers: It41 electric generation mach		13,639	273		298
276	Pers: Item 41 EZ <100K		526	8		12
277	Pers: Item 41 EZ: 100K-150K		103	2		2
278	Pers: Item 41 EZ >150K		619	12		14
281	Pers: Item 41 TZ: >150K		1,700	34		65
282	Pers: Item 42 struct/RR land		39,458	789		1,673
289	Pers: Item 43 leased real estate		236,590	4,732		7,009
290	Pers: Item 44 electric util trans lines		1,389,216	27,784		53,453
291	Pers: Item 44 electric util distri lines		147,864	2,957		5,784
292	Pers: Item 45 syst/gas utils		1,521,677	30,434		55,158
293	Pers: Item 46 syst/water utils		1,336	27		54
294	Pers: Item 48 misc		48,282	966		1,832
1162	NewCon: Farm 1b Hmstd HGA: <32K		5	0		0
1163	NewCon: Ag Hmstd HGA: <72K		1,734	17		12
1164	NewCon: Ag Hmstd HGA: 72K-76K		115	1		1
1165	NewCon: Ag Hmstd HGA: 76K-115K		1,096	11		12
1166	NewCon: Ag Hmstd HGA: >115K		1,342	13		15
1167	NewCon: Farm 1b Hmstd land <32K		1	0		0
1168	NewCon: Ag Hmstd <72K: <320 Acres		4,622	25		20
1169	NewCon: Ag Hmstd <72K: >320 Acres		1	0		0
1170	NewCon: Ag Hmstd 72K-76K: <320		140	1		1
1171	NewCon: Ag Hmstd 72K-76K: >320		0	0		0
1172	NewCon: Ag Hmstd 76K-115K: <320		1,069	6		4
1173	NewCon: Ag Hmstd 76K-115K: >320		20	0		0
1174	NewCon: Ag Hmstd 115K-600K: <320		4,762	26		27
1175	NewCon: Ag Hmstd 115K-600K: >320		1,388	8		8
1176	NewCon: Ag Hmstd >600K: <320 Acres		168	2		2
1177	NewCon: Ag Hmstd >600K: >320 Acres		1,372	14		14
1179	NewCon: Ag Non-homestead		6,147	61		66
1187	NewCon: NonComm seas-rec-res: <72K		111,203	1,112		1,495
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	54		70
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,098		1,737
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442		19,771
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136		1,098
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	11,073		13,974
1196	NewCon: Res Hmstd: >115K		1,398,948	13,989		17,586
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	1,815		2,381
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	881		1,116
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	1,816		2,242
1202	NewCon: Res Non-hmstd 2-3 units		131,372	1,971		2,491
1205	NewCon: Regular apartments (4a)		276,131	4,970		6,268
1206	NewCon: Sm city apartment		20,710	373		618
1207	NewCon: Low income apartments (4d)		30,922	278		390
1208	NewCon: NonProf student hous/Comm		45	1		1
1209	NewCon: Student housing		3	0		0
1212	NewCon: Comm seas-rec-res: 1c <32K		512	5		6
1213	NewCon: Comm seas-rec-res: 1c >32K		3,035	30		30
1214	NewCon: Comm seas-rec-res: 4c		3,034	30		50
1218	NewCon: Commercial pref: <100K		110,022	1,650		3,162
1219	NewCon: Commercial pref: 100K - 150K		50,021	750		1,461
1220	NewCon: Commercial pref: 150K - 250K		87,430	1,749		3,371
1221	NewCon: Commercial: >250K		1,170,741	23,415		45,359
1222	NewCon: Comm competitive zone: <50K		2	0		0
1223	NewCon: Comm comp zone: 50K - 150K		3	0		0

House Research Dept.

Simulation	1YF	Baseline:	Proj Pay 2002:	Proj levies under old law	Page 38
11/15/2001	2:01 PM	Alternative:	Est Pay 2002:	TNT Levies w/prelim schl ref results	(all figures in \$000s)
1224	NewCon: Comm competitive zone:		9	0	0
1225	NewCon: Comm border city: <100K		503	8	12
1226	NewCon: Comm border city: 100K -		119	2	3
1227	NewCon: Comm border city: 150K -		73	1	2
1228	NewCon: Comm border city: >250K		4,726	95	109
1229	NewCon: Comm transit zone: <100K		11	0	0
1230	NewCon: Comm transit zone:		38	1	1
1231	NewCon: Comm transit zone:150K-250K		542	11	23
1232	NewCon: Comm transit zone struct:		19,742	395	835
1234	NewCon: Comm transit zone exist:		2,644	53	101
1237	NewCon: Industrial pref: <100K		20,217	303	532
1238	NewCon: Industrial pref: 100K-150K		10,627	159	282
1239	NewCon: Industrial pref: 150K-250K		18,903	378	661
1240	NewCon: Industrial pref: >250K		460,403	9,208	17,673
1248	NewCon: Ind Transit Zone: <100K		7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K		30	0	1
1250	NewCon: Ind Transit Zone: 150K-250K		33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K		5,974	119	237
1292	NewCon: Pers: Item 45 syst/gas utils		63,469	1,269	1,979
<b>Alternative State Totals</b>			290,410,927	3,399,441	4,595,915