

# House Research Simulation Report: Property Tax

Simulation #1YH

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## DESCRIPTION

**BASELINE: Final Pay 2001**

**ALTERNATIVE: Est Pay 2002: TNT Levies incl school ref results**

This report compares property taxes payable in 2001 with estimated property taxes payable in 2002. The pay 2002 estimates are based on proposed county, city, town and special taxing district 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 results of referendum elections held on Nov. 6. The market values for pay 2002 are the same projected values that were used during the 2001 legislative session. The report is very similar to simulation 1YE; the only difference is that the proposed levies and the referendum levies have had a few minor corrections applied. The report replaces simulation 1W3, which was based on projected levies.

## KEY POINTS

- ! **Statewide, property taxes are projected to be \$437 million (or 8.7%) lower in pay 2002 than in pay 2001**, according to the simulation. Simulation 1W3, the predecessor to this simulation, had been predicting a statewide property tax reduction of \$644 million, or 12.8%. The reductions are projected to be 9.3% in Greater Minnesota and 8.4% in the Metro area.
- ! **Average statewide property tax impacts by property type range from -36% to -2%**. Types of property with the greatest tax reductions are electric generation attached machinery (35%), single-unit residential nonhomestead (20%), regular apartments (15%), residential homesteads (15%), and agricultural homesteads (13%). Low-income apartments and seasonal recreational properties are at the other end of the spectrum, with reductions of 2%.

**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:            Final Pay 2001**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$341.3 million versus the actual total of \$341.6 million.

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

- ! **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** 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 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. 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>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd	152,957,954	164,428,442	11,470,488	7.5	2,140,069	1,816,534	-323,536	-15.1	1.40	1.10
Res NonHmstd 1Un	5,965,487	6,363,169	397,682	6.7	104,374	83,392	-20,982	-20.1	1.75	1.31
Res NonHmstd 2-3	3,050,514	3,191,261	140,746	4.6	65,961	62,110	-3,851	-5.8	2.16	1.95
Reg Apartments	8,411,024	9,368,893	957,869	11.4	259,608	219,925	-39,683	-15.3	3.09	2.35
Low-income Apts	2,144,772	2,392,719	247,947	11.6	30,407	29,892	-515	-1.7	1.42	1.25
Seasonal Rec	8,359,846	8,935,119	575,272	6.9	124,694	122,057	-2,637	-2.1	1.49	1.37
Com/Ind Lo Tier	7,181,638	7,396,234	214,596	3.0	232,627	217,848	-14,779	-6.4	3.24	2.95
Com/Ind Hi Tier	34,057,445	36,303,606	2,246,160	6.6	1,498,843	1,404,546	-94,297	-6.3	4.40	3.87
Publ U: Elec Gen	1,584,178	1,607,941	23,763	1.5	67,448	43,487	-23,962	-35.5	4.26	2.70
Publ U: Other	4,729,631	4,800,575	70,944	1.5	201,462	178,514	-22,948	-11.4	4.26	3.72
Ag Hmstd: House	6,913,853	7,312,910	399,057	5.8	76,138	62,889	-13,249	-17.4	1.10	0.86
Ag Hmstd: Land	19,640,011	20,449,421	809,410	4.1	121,739	108,417	-13,322	-10.9	0.62	0.53
Ag NonHmstd	9,654,933	10,002,846	347,913	3.6	114,254	103,492	-10,762	-9.4	1.18	1.03
New Con: Res HS	0	4,664,055	4,664,055	0.0	0	52,443	52,443	0.0	0.00	1.12
New Con: Other	0	3,193,736	3,193,736	0.0	0	94,935	94,935	0.0	0.00	2.97
<b>Total</b>	<b>264,651,288</b>	<b>290,410,927</b>	<b>25,759,639</b>	<b>9.7</b>	<b>5,037,626</b>	<b>4,600,482</b>	<b>-437,144</b>	<b>-8.7</b>	<b>1.90</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

	<b>Tax Base</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	4,267,876	3,399,441	-868,435	-20.3	County	39.42	51.90	0.002	0.00
(-) TIF Tax Capacity	271,937	179,279	-92,658	-34.1	City/Town	25.07	36.77	0.041	0.04
(-) FD Contrib Tax Capacity	315,398	212,619	-102,780	-32.6	School District	50.17	25.15	1.310	0.840
(=) Taxable Tax Capacity	3,680,541	3,007,543	-672,998	-18.3	Special District	4.64	5.29	0.000	0.00
FD Distrib Tax Capacity	316,635	212,619	-104,016	-32.9	<b>Total</b>	<b>119.30</b>	<b>119.11</b>	<b>1.353</b>	<b>0.888</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	49,317,329	52,371,201	3,053,873	6.2	620,749	540,917	-79,833	-12.9	1.26	1.03
Res NonHmstd 1Un	2,515,492	2,645,466	129,975	5.2	42,387	34,884	-7,503	-17.7	1.69	1.32
Res NonHmstd 2-3	988,385	1,027,820	39,434	4.0	21,648	20,170	-1,477	-6.8	2.19	1.96
Reg Apartments	1,531,500	1,615,802	84,301	5.5	49,368	39,742	-9,627	-19.5	3.22	2.46
Low-income Apts	723,464	778,500	55,036	7.6	10,622	10,137	-485	-4.6	1.47	1.30
Seasonal Rec	8,097,484	8,661,573	564,089	7.0	120,035	117,803	-2,232	-1.9	1.48	1.36
Com/Ind Lo Tier	3,909,793	4,033,037	123,244	3.2	128,821	118,499	-10,322	-8.0	3.29	2.94
Com/Ind Hi Tier	6,281,668	6,583,582	301,914	4.8	281,124	250,602	-30,522	-10.9	4.48	3.81
Publ U: Elec Gen	1,292,058	1,311,439	19,381	1.5	54,747	35,474	-19,273	-35.2	4.24	2.70
Publ U: Other	2,857,545	2,900,408	42,863	1.5	119,685	105,099	-14,586	-12.2	4.19	3.62
Ag Hmstd: House	6,028,965	6,370,207	341,241	5.7	64,785	54,337	-10,449	-16.1	1.07	0.85
Ag Hmstd: Land	18,756,644	19,515,823	759,179	4.0	117,055	104,157	-12,899	-11.0	0.62	0.53
Ag NonHmstd	9,135,255	9,452,478	317,223	3.5	107,862	97,603	-10,259	-9.5	1.18	1.03
New Con: Res HS	0	1,690,654	1,690,654	0.0	0	18,220	18,220	0.0	0.00	1.08
New Con: Other	0	1,202,643	1,202,643	0.0	0	30,365	30,365	0.0	0.00	2.52
<b>Total</b>	<b>111,435,583</b>	<b>120,160,633</b>	<b>8,725,050</b>	<b>7.8</b>	<b>1,738,889</b>	<b>1,578,008</b>	<b>-160,882</b>	<b>-9.3</b>	<b>1.56</b>	<b>1.31</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	1,522,727	1,273,557	-249,170	-16.4	County	47.41	61.87	0.005	0.00
(-) TIF Tax Capacity	51,214	33,908	-17,306	-33.8	City/Town	24.53	33.53	0.011	0.01
(-) FD Contrib Tax Capacity	1,191	1,006	-185	-15.5	School District	49.93	24.09	0.840	0.472
(=) Taxable Tax Capacity	1,470,322	1,238,643	-231,679	-15.8	Special District	1.13	1.65	0.000	0.00
FD Distrib Tax Capacity	1,180	1,006	-174	-14.8	<b>Total</b>	<b>122.99</b>	<b>121.14</b>	<b>0.856</b>	<b>0.490</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	60,200	63,900	6.1	620	550	-70	-11.3	1.029	0.860	
Res Hmstd: Avg Val	90,300	95,900	6.2	1,018	923	-95	-9.3	1.126	0.962	
Res Hmstd: Hi Val	120,300	127,700	6.2	1,547	1,352	-195	-12.6	1.285	1.058	
Res Hmstd: Ex-Hi Val	180,500	191,700	6.2	2,820	2,216	-604	-21.4	1.562	1.156	
Apartment (Mkt rate)	300,000	316,500	5.5	9,112	7,056	-2,055	-22.6	3.037	2.229	
Seas Rec: Lo Val	50,000	53,500	7.0	781	772	-8	-1.1	1.561	1.443	
Seas Rec: Hi Val	150,000	160,400	6.9	2,752	2,610	-142	-5.2	1.834	1.627	
Comm/Ind: Lo Val	150,000	157,200	4.8	4,556	4,367	-189	-4.1	3.037	2.778	
Comm/Ind: Med Val	300,000	314,400	4.8	10,957	10,079	-878	-8.0	3.652	3.205	
Comm/Ind: Hi Val	1,000,000	1,048,100	4.8	40,827	36,736	-4,092	-10.0	4.082	3.504	

**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	103,640,626	112,057,241	8,416,615	8.1	1,519,320	1,275,617	-243,703	-16.0	1.47	1.14
Res NonHmstd 1Un	3,449,996	3,717,703	267,707	7.8	61,988	48,508	-13,479	-21.7	1.80	1.30
Res NonHmstd 2-3	2,062,129	2,163,441	101,312	4.9	44,314	41,940	-2,374	-5.4	2.15	1.94
Reg Apartments	6,879,524	7,753,091	873,567	12.7	210,240	180,184	-30,056	-14.3	3.06	2.32
Low-income Apts	1,421,308	1,614,219	192,911	13.6	19,785	19,754	-30	-0.2	1.39	1.22
Seasonal Rec	262,362	273,546	11,184	4.3	4,659	4,255	-405	-8.7	1.78	1.56
Com/Ind Lo Tier	3,271,845	3,363,197	91,352	2.8	103,806	99,349	-4,458	-4.3	3.17	2.95
Com/Ind Hi Tier	27,775,777	29,720,024	1,944,247	7.0	1,217,719	1,153,944	-63,774	-5.2	4.38	3.88
Publ U: Elec Gen	292,120	296,502	4,382	1.5	12,701	8,013	-4,688	-36.9	4.35	2.70
Publ U: Other	1,872,086	1,900,167	28,081	1.5	81,777	73,415	-8,361	-10.2	4.37	3.86
Ag Hmstd: House	884,888	942,704	57,816	6.5	11,352	8,553	-2,800	-24.7	1.28	0.91
Ag Hmstd: Land	883,367	933,598	50,231	5.7	4,683	4,260	-423	-9.0	0.53	0.46
Ag NonHmstd	519,678	550,368	30,690	5.9	6,392	5,889	-503	-7.9	1.23	1.07
New Con: Res HS	0	2,973,401	2,973,401	0.0	0	34,223	34,223	0.0	0.00	1.15
New Con: Other	0	1,991,094	1,991,094	0.0	0	64,570	64,570	0.0	0.00	3.24
<b>Total</b>	<b>153,215,705</b>	<b>170,250,294</b>	<b>17,034,588</b>	<b>11.1</b>	<b>3,298,737</b>	<b>3,022,474</b>	<b>-276,262</b>	<b>-8.4</b>	<b>2.15</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	2,745,149	2,125,884	-619,265	-22.6	County	34.10	44.91	0.000	0.00
(-) TIF Tax Capacity	220,723	145,371	-75,352	-34.1	City/Town	25.43	39.04	0.062	0.06
(-) FD Contrib Tax Capacity	314,207	211,613	-102,595	-32.7	School District	50.33	25.90	1.630	1.021
(=) Taxable Tax Capacity	2,210,219	1,768,900	-441,319	-20.0	Special District	6.98	7.84	0.000	0.00
FD Distrib Tax Capacity	315,455	211,613	-103,842	-32.9	<b>Total</b>	<b>116.84</b>	<b>117.69</b>	<b>1.692</b>	<b>1.084</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	103,900	112,300		8.1	1,274	1,172	-102	-8.0	1.226	1.043
Res Hmstd: Avg Val	155,700	168,300		8.1	2,298	1,942	-356	-15.5	1.475	1.154
Res Hmstd: Hi Val	207,600	224,500		8.1	3,386	2,715	-671	-19.8	1.631	1.209
Res Hmstd: Ex-Hi Val	311,400	336,700		8.1	5,563	4,258	-1,305	-23.5	1.786	1.264
Apartment (Mkt rate)	300,000	338,100		12.7	8,920	7,529	-1,391	-15.6	2.973	2.226
Comm/Ind: Lo Val	150,000	160,500		7.0	4,679	4,785	106	2.3	3.119	2.981
Comm/Ind: Med Val	300,000	321,000		7.0	11,201	10,975	-226	-2.0	3.733	3.419
Comm/Ind: Hi Val	1,000,000	1,070,000		7.0	41,639	39,864	-1,775	-4.3	4.163	3.725

**NORTHWEST 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	2,743,499	2,853,323	109,824	4.0	37,621	33,202	-4,419	-11.7	1.37	1.16
Res NonHmstd 1Un	172,055	182,239	10,184	5.9	3,190	2,725	-466	-14.6	1.85	1.50
Res NonHmstd 2-3	63,207	66,698	3,491	5.5	1,481	1,409	-73	-4.9	2.34	2.11
Reg Apartments	164,318	171,867	7,549	4.6	4,724	4,168	-555	-11.8	2.87	2.43
Low-income Apts	76,224	81,122	4,898	6.4	1,152	1,079	-72	-6.3	1.51	1.33
Seasonal Rec	58,907	62,619	3,712	6.3	1,044	1,009	-35	-3.3	1.77	1.61
Com/Ind Lo Tier	413,714	420,337	6,622	1.6	13,639	12,526	-1,112	-8.2	3.30	2.98
Com/Ind Hi Tier	496,786	512,417	15,631	3.1	19,711	17,733	-1,978	-10.0	3.97	3.46
Publ U: Elec Gen	20,524	20,832	308	1.5	804	425	-379	-47.1	3.92	2.04
Publ U: Other	85,019	86,294	1,275	1.5	3,886	3,338	-548	-14.1	4.57	3.87
Ag Hmstd: House	13,487	14,260	773	5.7	172	162	-10	-5.9	1.28	1.14
Ag Hmstd: Land	18,983	19,430	447	2.4	142	141	-2	-1.1	0.75	0.72
Ag NonHmstd	22,682	23,046	364	1.6	358	331	-27	-7.5	1.58	1.44
New Con: Res HS	0	70,251	70,251	0.0	0	861	861	0.0	0.00	1.23
New Con: Other	0	71,368	71,368	0.0	0	1,962	1,962	0.0	0.00	2.75
<b>Total</b>	<b>4,349,404</b>	<b>4,656,102</b>	<b>306,698</b>	<b>7.1</b>	<b>87,924</b>	<b>81,071</b>	<b>-6,852</b>	<b>-7.8</b>	<b>2.02</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	Baseline	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	69,483	56,782	-12,702	-18.3	County	50.89	65.50	0.009	0.00	
(-) TIF Tax Capacity	4,136	2,634	-1,501	-36.3	City/Town	40.01	50.95	0.049	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.69	19.63	0.779	0.538	
(=) Taxable Tax Capacity	65,348	54,147	-11,200	-17.1	Special District	2.58	4.22	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>141.17</b>	<b>140.31</b>	<b>0.837</b>	<b>0.583</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	44,000	45,800	4.1	534	486	-48	-9.0	1.214	1.061
Res Hmstd: Avg Val	65,800	68,400	4.0	799	726	-73	-9.1	1.214	1.061
Res Hmstd: Hi Val	87,800	91,300	4.0	1,153	1,044	-109	-9.4	1.313	1.143
Res Hmstd: Ex-Hi Val	131,800	137,100	4.0	2,093	1,755	-338	-16.2	1.587	1.279
Apartment (Mkt rate)	300,000	313,800	4.6	10,415	8,108	-2,307	-22.2	3.471	2.583
Comm/Ind: Lo Val	150,000	154,700	3.1	5,208	4,740	-467	-9.0	3.471	3.064
Comm/Ind: Med Val	300,000	309,400	3.1	12,533	10,968	-1,565	-12.5	4.177	3.544
Comm/Ind: Hi Val	1,000,000	1,031,500	3.2	46,716	40,039	-6,678	-14.3	4.671	3.881

**NORTHWEST 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	2,454,613	2,594,063	139,449	5.7	27,275	21,545	-5,730	-21.0	1.11	0.83
Res NonHmstd 1Un	144,422	151,560	7,138	4.9	2,149	1,715	-434	-20.2	1.49	1.13
Res NonHmstd 2-3	41,359	43,399	2,040	4.9	762	669	-92	-12.1	1.84	1.54
Reg Apartments	4,228	4,312	84	2.0	109	76	-33	-30.2	2.58	1.77
Low-income Apts	181	183	2	1.0	2	2	0	-14.4	1.28	1.08
Seasonal Rec	1,399,859	1,503,500	103,641	7.4	20,005	19,177	-828	-4.1	1.43	1.28
Com/Ind Lo Tier	89,679	92,995	3,316	3.7	2,447	2,309	-138	-5.6	2.73	2.48
Com/Ind Hi Tier	95,309	99,913	4,604	4.8	3,735	3,358	-377	-10.1	3.92	3.36
Publ U: Elec Gen	208	211	3	1.5	6	3	-3	-47.9	3.00	1.54
Publ U: Other	402,463	408,500	6,037	1.5	14,686	13,741	-945	-6.4	3.65	3.36
Ag Hmstd: House	856,761	902,759	45,998	5.4	8,767	7,417	-1,350	-15.4	1.02	0.82
Ag Hmstd: Land	3,112,354	3,188,281	75,927	2.4	19,459	17,254	-2,205	-11.3	0.63	0.54
Ag NonHmstd	2,082,951	2,126,682	43,730	2.1	25,264	22,637	-2,627	-10.4	1.21	1.06
New Con: Res HS	0	94,587	94,587	0.0	0	818	818	0.0	0.00	0.87
New Con: Other	0	92,905	92,905	0.0	0	1,568	1,568	0.0	0.00	1.69
<b>Total</b>	<b>10,684,387</b>	<b>11,303,849</b>	<b>619,461</b>	<b>5.8</b>	<b>124,667</b>	<b>112,290</b>	<b>-12,378</b>	<b>-9.9</b>	<b>1.17</b>	<b>0.99</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	122,595	105,949	-16,647	-13.6	County	47.53	60.93	0.011	0.00
(-) TIF Tax Capacity	63	41	-22	-35.5	City/Town	11.23	18.11	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.16	21.15	1.006	0.538
(=) Taxable Tax Capacity	122,532	105,908	-16,624	-13.6	Special District	2.52	4.13	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>109.44</b>	<b>104.32</b>	<b>1.017</b>	<b>0.538</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	61,900	65,400		5.7	564	456	-109	-19.2	0.911	0.697
Res Hmstd: Avg Val	92,900	98,200		5.7	936	793	-143	-15.3	1.007	0.807
Res Hmstd: Hi Val	123,900	130,900		5.6	1,433	1,181	-251	-17.5	1.156	0.902
Res Hmstd: Ex-Hi Val	185,800	196,400		5.7	2,613	1,959	-655	-25.0	1.406	0.997
Seas Rec: Lo Val	50,000	53,700		7.4	707	685	-23	-3.2	1.414	1.275
Seas Rec: Hi Val	150,000	161,100		7.4	2,487	2,351	-136	-5.5	1.657	1.459
Comm/Ind: Lo Val	150,000	157,200		4.8	4,092	3,972	-120	-2.9	2.728	2.526
Comm/Ind: Med Val	300,000	314,500		4.8	9,826	9,166	-661	-6.7	3.275	2.914
Comm/Ind: Hi Val	1,000,000	1,048,300		4.8	36,585	33,393	-3,192	-8.7	3.658	3.185

**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	1,768,965	1,851,884	82,919	4.7	21,816	18,990	-2,827	-13.0	1.23	1.03
Res NonHmstd 1Un	131,645	139,635	7,990	6.1	2,229	1,836	-394	-17.7	1.69	1.31
Res NonHmstd 2-3	56,980	59,670	2,690	4.7	1,265	1,156	-110	-8.7	2.22	1.94
Reg Apartments	70,590	72,756	2,166	3.1	2,388	1,843	-545	-22.8	3.38	2.53
Low-income Apts	53,979	56,286	2,307	4.3	832	766	-65	-7.9	1.54	1.36
Seasonal Rec	739,983	793,482	53,499	7.2	10,398	10,742	344	3.3	1.41	1.35
Com/Ind Lo Tier	339,888	359,243	19,356	5.7	11,313	10,525	-787	-7.0	3.33	2.93
Com/Ind Hi Tier	454,547	488,425	33,878	7.5	19,962	18,148	-1,814	-9.1	4.39	3.72
Publ U: Elec Gen	1,249	1,268	19	1.5	66	40	-26	-39.6	5.27	3.14
Publ U: Other	62,918	63,861	944	1.5	3,089	2,559	-530	-17.2	4.91	4.01
Ag Hmstd: House	14,517	15,146	629	4.3	170	155	-15	-9.1	1.17	1.02
Ag Hmstd: Land	15,305	16,244	939	6.1	72	90	19	25.9	0.47	0.55
Ag NonHmstd	15,788	16,827	1,039	6.6	174	190	15	8.8	1.10	1.13
New Con: Res HS	0	52,078	52,078	0.0	0	542	542	0.0	0.00	1.04
New Con: Other	0	95,326	95,326	0.0	0	2,653	2,653	0.0	0.00	2.78
<b>Total</b>	<b>3,726,353</b>	<b>4,082,131</b>	<b>355,778</b>	<b>9.5</b>	<b>73,775</b>	<b>70,234</b>	<b>-3,541</b>	<b>-4.8</b>	<b>1.98</b>	<b>1.72</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	61,747	49,515	-12,232	-19.8	County	43.79	56.59	0.000	0.00
(-) TIF Tax Capacity	2,702	1,832	-870	-32.2	City/Town	31.90	43.58	0.038	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.56	21.87	0.435	0.303
(=) Taxable Tax Capacity	59,045	47,683	-11,362	-19.2	Special District	0.66	0.88	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>123.91</b>	<b>122.91</b>	<b>0.473</b>	<b>0.321</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	48,800	51,100	4.7	486	440	-46	-9.5	0.996	0.861
Res Hmstd: Avg Val	73,200	76,600	4.6	730	663	-67	-9.2	0.996	0.865
Res Hmstd: Hi Val	97,600	102,200	4.7	1,106	1,009	-98	-8.8	1.133	0.986
Res Hmstd: Ex-Hi Val	146,400	153,300	4.7	2,060	1,699	-361	-17.5	1.407	1.108
Apartment (Mkt rate)	300,000	309,200	3.1	9,063	6,940	-2,123	-23.4	3.021	2.244
Comm/Ind: Lo Val	150,000	161,200	7.5	4,532	4,529	-2	-0.1	3.021	2.809
Comm/Ind: Med Val	300,000	322,400	7.5	10,922	10,416	-506	-4.6	3.640	3.230
Comm/Ind: Hi Val	1,000,000	1,074,500	7.5	40,742	37,880	-2,862	-7.0	4.074	3.525

**NORTH CENTRAL 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	2,872,931	3,053,552	180,621	6.3	32,211	26,342	-5,869	-18.2	1.12	0.86
Res NonHmstd 1Un	154,989	163,114	8,125	5.2	2,371	1,872	-499	-21.0	1.53	1.15
Res NonHmstd 2-3	37,226	39,033	1,807	4.9	739	673	-66	-9.0	1.99	1.72
Reg Apartments	4,529	4,999	471	10.4	127	99	-28	-22.3	2.80	1.97
Low-income Apts	768	777	8	1.1	11	10	-1	-10.1	1.38	1.23
Seasonal Rec	2,175,109	2,330,492	155,384	7.1	30,104	29,864	-239	-0.8	1.38	1.28
Com/Ind Lo Tier	116,840	122,902	6,062	5.2	3,202	3,049	-153	-4.8	2.74	2.48
Com/Ind Hi Tier	81,098	86,515	5,417	6.7	3,159	2,905	-255	-8.1	3.90	3.36
Publ U: Elec Gen	5,298	5,378	79	1.5	276	156	-120	-43.6	5.21	2.89
Publ U: Other	301,478	306,000	4,522	1.5	12,970	11,142	-1,829	-14.1	4.30	3.64
Ag Hmstd: House	571,376	611,350	39,974	7.0	6,639	6,013	-626	-9.4	1.16	0.98
Ag Hmstd: Land	886,813	940,366	53,553	6.0	4,520	5,524	1,004	22.2	0.51	0.59
Ag NonHmstd	333,213	357,046	23,833	7.2	4,359	4,550	190	4.4	1.31	1.27
New Con: Res HS	0	117,559	117,559	0.0	0	1,100	1,100	0.0	0.00	0.94
New Con: Other	0	92,473	92,473	0.0	0	1,477	1,477	0.0	0.00	1.60
<b>Total</b>	<b>7,541,668</b>	<b>8,231,557</b>	<b>689,889</b>	<b>9.1</b>	<b>100,689</b>	<b>94,775</b>	<b>-5,914</b>	<b>-5.9</b>	<b>1.34</b>	<b>1.15</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	95,208	83,112	-12,096	-12.7	County	49.71	63.72	0.000	0.00
(-) TIF Tax Capacity	21	13	-8	-38.0	City/Town	13.07	19.92	0.010	0.00
(-) FD Contrib Tax Capacity	0	7	7	0.0	School District	51.18	26.12	0.400	0.165
(=) Taxable Tax Capacity	95,187	83,092	-12,095	-12.7	Special District	0.77	0.73	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-14.8	<b>Total</b>	<b>114.72</b>	<b>110.48</b>	<b>0.410</b>	<b>0.165</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,200	66,100		6.3	556	477	-79	-14.2	0.893	0.721
Res Hmstd: Avg Val	93,200	99,100		6.3	928	828	-100	-10.8	0.995	0.835
Res Hmstd: Hi Val	124,200	132,000		6.3	1,445	1,227	-219	-15.1	1.163	0.929
Res Hmstd: Ex-Hi Val	186,400	198,100		6.3	2,648	2,027	-621	-23.5	1.420	1.023
Seas Rec: Lo Val	50,000	53,600		7.2	709	717	8	1.1	1.417	1.337
Seas Rec: Hi Val	150,000	160,700		7.1	2,509	2,444	-65	-2.6	1.672	1.520
Comm/Ind: Lo Val	150,000	160,000		6.7	4,192	4,156	-36	-0.9	2.794	2.597
Comm/Ind: Med Val	300,000	320,000		6.7	10,104	9,576	-528	-5.2	3.368	2.992
Comm/Ind: Hi Val	1,000,000	1,066,800		6.7	37,696	34,874	-2,822	-7.5	3.769	3.269

**TACONITE 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	1,505,697	1,590,753	85,056	5.6	13,058	12,990	-68	-0.5	0.87	0.82
Res NonHmstd 1Un	88,032	94,615	6,584	7.5	1,703	1,574	-128	-7.5	1.93	1.66
Res NonHmstd 2-3	29,674	30,982	1,309	4.4	758	771	13	1.7	2.56	2.49
Reg Apartments	44,939	46,682	1,744	3.9	1,622	1,334	-288	-17.7	3.61	2.86
Low-income Apts	47,615	50,210	2,595	5.5	758	757	-1	-0.2	1.59	1.51
Seasonal Rec	101,990	108,868	6,878	6.7	1,822	1,840	18	1.0	1.79	1.69
Com/Ind Lo Tier	217,880	226,791	8,911	4.1	8,126	7,653	-474	-5.8	3.73	3.37
Com/Ind Hi Tier	219,283	230,982	11,699	5.3	11,356	10,320	-1,036	-9.1	5.18	4.47
Publ U: Elec Gen	201,194	204,212	3,018	1.5	8,460	5,414	-3,046	-36.0	4.20	2.65
Publ U: Other	111,457	113,128	1,672	1.5	5,164	4,574	-590	-11.4	4.63	4.04
Ag Hmstd: House	3,634	3,646	12	0.3	35	29	-6	-16.2	0.96	0.81
Ag Hmstd: Land	2,317	2,491	174	7.5	7	10	3	39.8	0.32	0.42
Ag NonHmstd	23,439	25,132	1,693	7.2	373	387	14	3.9	1.59	1.54
New Con: Res HS	0	20,743	20,743	0.0	0	183	183	0.0	0.00	0.88
New Con: Other	0	22,979	22,979	0.0	0	719	719	0.0	0.00	3.13
<b>Total</b>	<b>2,597,149</b>	<b>2,772,215</b>	<b>175,066</b>	<b>6.7</b>	<b>53,243</b>	<b>48,557</b>	<b>-4,686</b>	<b>-8.8</b>	<b>2.05</b>	<b>1.75</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	44,173	34,903	-9,269	-21.0	County	54.55	75.40		0.000	0.00
(-) TIF Tax Capacity	2,158	1,503	-655	-30.4	City/Town	52.06	54.95		0.038	0.03
(-) FD Contrib Tax Capacity	716	601	-115	-16.1	School District	36.27	23.82		0.692	0.295
(=) Taxable Tax Capacity	41,299	32,800	-8,499	-20.6	Special District	1.10	1.87		0.000	0.00
FD Distrib Tax Capacity	844	719	-124	-14.7	<b>Total</b>	<b>143.98</b>	<b>156.04</b>		<b>0.730</b>	<b>0.332</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	38,200	40,400	5.8	159	167	8	5.3	0.415	0.413
Res Hmstd: Avg Val	57,400	60,600	5.6	386	408	22	5.7	0.672	0.673
Res Hmstd: Hi Val	76,500	80,800	5.6	623	673	50	8.0	0.814	0.832
Res Hmstd: Ex-Hi Val	114,700	121,200	5.7	1,392	1,353	-39	-2.8	1.213	1.116
Apartment (Mkt rate)	300,000	311,600	3.9	10,585	8,855	-1,730	-16.3	3.528	2.841
Comm/Ind: Lo Val	150,000	158,000	5.3	5,308	5,237	-71	-1.3	3.538	3.314
Comm/Ind: Med Val	300,000	316,000	5.3	12,782	12,088	-694	-5.4	4.260	3.825
Comm/Ind: Hi Val	1,000,000	1,053,400	5.3	47,662	44,062	-3,600	-7.6	4.766	4.182

**TACONITE 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	2,343,896	2,498,285	154,389	6.6	19,978	17,156	-2,822	-14.1	0.85	0.69
Res NonHmstd 1Un	87,246	91,720	4,473	5.1	1,338	1,113	-225	-16.8	1.53	1.21
Res NonHmstd 2-3	15,072	15,532	461	3.1	270	261	-9	-3.5	1.79	1.68
Reg Apartments	2,134	2,138	4	0.2	59	45	-14	-23.4	2.78	2.13
Low-income Apts	225	225	0	0.0	2	2	0	-11.5	1.10	0.97
Seasonal Rec	1,935,173	2,079,701	144,529	7.5	28,582	28,698	116	0.4	1.48	1.38
Com/Ind Lo Tier	53,216	56,235	3,018	5.7	1,533	1,557	25	1.6	2.88	2.77
Com/Ind Hi Tier	89,132	92,994	3,862	4.3	3,697	3,437	-260	-7.0	4.15	3.70
Publ U: Elec Gen	163	165	2	1.5	6	4	-2	-32.8	3.64	2.41
Publ U: Other	233,813	237,320	3,507	1.5	9,904	8,650	-1,254	-12.7	4.24	3.64
Ag Hmstd: House	112,442	118,846	6,404	5.7	703	610	-92	-13.1	0.62	0.51
Ag Hmstd: Land	115,231	121,708	6,477	5.6	273	334	61	22.2	0.24	0.27
Ag NonHmstd	222,075	240,065	17,991	8.1	2,679	2,874	195	7.3	1.21	1.20
New Con: Res HS	0	60,014	60,014	0.0	0	403	403	0.0	0.00	0.67
New Con: Other	0	63,779	63,779	0.0	0	964	964	0.0	0.00	1.51
<b>Total</b>	<b>5,209,818</b>	<b>5,678,727</b>	<b>468,909</b>	<b>9.0</b>	<b>69,024</b>	<b>66,108</b>	<b>-2,917</b>	<b>-4.2</b>	<b>1.32</b>	<b>1.16</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	71,182	59,918	-11,265	-15.8	County	58.44	77.50	0.000	0.00
(-) TIF Tax Capacity	504	331	-173	-34.3	City/Town	13.71	13.80	0.000	0.00
(-) FD Contrib Tax Capacity	475	398	-76	-16.1	School District	39.45	19.24	0.614	0.211
(=) Taxable Tax Capacity	70,204	59,188	-11,016	-15.7	Special District	2.21	3.63	0.000	0.00
FD Distrib Tax Capacity	336	286	-50	-14.8	<b>Total</b>	<b>113.82</b>	<b>114.17</b>	<b>0.614</b>	<b>0.211</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	62,700	66,800	6.5	271	220	-52	-18.7	0.432	0.330
Res Hmstd: Avg Val	93,900	100,100	6.6	647	593	-55	-8.5	0.689	0.591
Res Hmstd: Hi Val	125,200	133,400	6.5	1,186	1,010	-176	-14.9	0.947	0.756
Res Hmstd: Ex-Hi Val	187,900	200,300	6.6	2,402	1,848	-554	-23.1	1.278	0.922
Seas Rec: Lo Val	50,000	53,700	7.4	714	738	24	3.4	1.427	1.373
Seas Rec: Hi Val	150,000	161,200	7.5	2,520	2,512	-8	-0.3	1.679	1.558
Comm/Ind: Lo Val	150,000	156,500	4.3	4,245	4,206	-39	-0.9	2.830	2.687
Comm/Ind: Med Val	300,000	313,000	4.3	10,222	9,727	-494	-4.8	3.407	3.107
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	38,110	35,492	-2,618	-6.9	3.810	3.401

**DULUTH 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	2,696,356	2,894,711	198,355	7.4	37,793	34,156	-3,636	-9.6	1.40	1.18
Res NonHmstd 1Un	134,225	136,900	2,674	2.0	2,438	1,954	-484	-19.9	1.82	1.43
Res NonHmstd 2-3	81,629	82,847	1,218	1.5	1,920	1,777	-144	-7.5	2.35	2.14
Reg Apartments	118,085	127,592	9,506	8.1	4,037	3,279	-758	-18.8	3.42	2.57
Low-income Apts	50,921	57,214	6,293	12.4	742	733	-9	-1.2	1.46	1.28
Seasonal Rec	60,281	62,048	1,767	2.9	1,070	1,041	-30	-2.8	1.78	1.68
Com/Ind Lo Tier	166,097	169,091	2,994	1.8	5,670	5,135	-535	-9.4	3.41	3.04
Com/Ind Hi Tier	425,701	440,871	15,170	3.6	20,460	17,749	-2,711	-13.3	4.81	4.03
Publ U: Elec Gen	1,005	1,020	15	1.5	48	29	-20	-40.4	4.81	2.82
Publ U: Other	115,899	117,637	1,738	1.5	5,566	4,756	-810	-14.6	4.80	4.04
Ag Hmstd: House	10,930	11,413	483	4.4	145	135	-9	-6.5	1.32	1.19
Ag Hmstd: Land	7,316	7,783	467	6.4	33	48	15	47.2	0.45	0.62
Ag NonHmstd	13,031	14,269	1,237	9.5	187	204	17	9.0	1.43	1.43
New Con: Res HS	0	50,676	50,676	0.0	0	628	628	0.0	0.00	1.24
New Con: Other	0	34,439	34,439	0.0	0	994	994	0.0	0.00	2.89
<b>Total</b>	<b>3,881,476</b>	<b>4,208,509</b>	<b>327,032</b>	<b>8.4</b>	<b>80,109</b>	<b>72,617</b>	<b>-7,492</b>	<b>-9.4</b>	<b>2.06</b>	<b>1.73</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	61,382	50,053	-11,330	-18.5	County	67.88	90.23		0.000	0.00
(-) TIF Tax Capacity	7,254	4,579	-2,674	-36.9	City/Town	23.15	31.19		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.09	19.80		0.618	0.000
(=) Taxable Tax Capacity	54,128	45,473	-8,655	-16.0	Special District	1.57	2.60		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>138.69</b>	<b>143.83</b>		<b>0.618</b>	<b>0.000</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	62,400	67,000	4,600	7.4	729	696	-33	-4.5	1.167	1.038
Res Hmstd: Avg Val	93,500	100,400	6,900	7.4	1,218	1,162	-56	-4.6	1.302	1.157
Res Hmstd: Hi Val	124,700	133,900	9,200	7.4	1,856	1,674	-182	-9.8	1.488	1.250
Res Hmstd: Ex-Hi Val	187,100	200,900	13,800	7.4	3,322	2,698	-624	-18.8	1.775	1.342
Apartment (Mkt rate)	300,000	324,200	24,200	8.1	10,171	8,393	-1,778	-17.5	3.390	2.588
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	5,085	4,757	-329	-6.5	3.390	3.062
Comm/Ind: Med Val	300,000	310,700	10,700	3.6	12,251	11,032	-1,220	-10.0	4.083	3.550
Comm/Ind: Hi Val	1,000,000	1,035,600	35,600	3.6	45,691	40,303	-5,389	-11.8	4.569	3.891

**EAST 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	1,552,576	1,653,532	100,956	6.5	22,481	22,823	342	1.5	1.45	1.38
Res NonHmstd 1Un	90,166	96,628	6,462	7.2	1,754	1,645	-108	-6.2	1.94	1.70
Res NonHmstd 2-3	39,480	41,984	2,504	6.3	981	1,022	41	4.2	2.48	2.43
Reg Apartments	51,470	54,268	2,797	5.4	1,866	1,656	-210	-11.3	3.63	3.05
Low-income Apts	56,619	60,990	4,372	7.7	912	948	36	4.0	1.61	1.56
Seasonal Rec	36,912	38,136	1,225	3.3	791	898	107	13.5	2.14	2.35
Com/Ind Lo Tier	197,293	208,225	10,932	5.5	7,370	7,109	-262	-3.6	3.74	3.41
Com/Ind Hi Tier	266,167	283,880	17,713	6.7	13,709	12,524	-1,185	-8.6	5.15	4.41
Publ U: Elec Gen	1,872	1,900	28	1.5	86	55	-31	-36.3	4.59	2.88
Publ U: Other	64,473	65,440	967	1.5	3,254	2,861	-393	-12.1	5.05	4.37
Ag Hmstd: House	42,499	44,736	2,237	5.3	552	529	-23	-4.2	1.30	1.18
Ag Hmstd: Land	31,504	33,891	2,387	7.6	155	205	50	32.5	0.49	0.60
Ag NonHmstd	15,927	17,005	1,078	6.8	233	249	16	6.9	1.46	1.47
New Con: Res HS	0	73,043	73,043	0.0	0	1,034	1,034	0.0	0.00	1.42
New Con: Other	0	44,383	44,383	0.0	0	1,307	1,307	0.0	0.00	2.94
<b>Total</b>	<b>2,446,957</b>	<b>2,718,041</b>	<b>271,085</b>	<b>11.1</b>	<b>54,145</b>	<b>54,865</b>	<b>720</b>	<b>1.3</b>	<b>2.21</b>	<b>2.02</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	38,630	32,330	-6,299	-16.3	County	58.45	74.57	0.015	0.01
(-) TIF Tax Capacity	2,332	1,501	-831	-35.6	City/Town	38.39	58.50	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.81	27.28	0.608	0.492
(=) Taxable Tax Capacity	36,298	30,830	-5,469	-15.1	Special District	0.68	1.11	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>148.33</b>	<b>161.47</b>	<b>0.623</b>	<b>0.510</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	59,200	63,000		6.4	744	797	53	7.1	1.257	1.265
Res Hmstd: Avg Val	88,700	94,500		6.5	1,214	1,287	73	6.0	1.368	1.361
Res Hmstd: Hi Val	118,200	125,900		6.5	1,844	1,838	-6	-0.3	1.559	1.459
Res Hmstd: Ex-Hi Val	177,400	188,900		6.5	3,330	2,944	-386	-11.6	1.876	1.558
Apartment (Mkt rate)	300,000	316,300		5.4	10,867	9,354	-1,513	-13.9	3.622	2.957
Comm/Ind: Lo Val	150,000	160,000		6.7	5,433	5,460	27	0.5	3.622	3.412
Comm/Ind: Med Val	300,000	320,000		6.7	13,092	12,567	-525	-4.0	4.363	3.927
Comm/Ind: Hi Val	1,000,000	1,066,500		6.7	48,832	45,725	-3,107	-6.4	4.883	4.287

**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	2,525,242	2,713,017	187,775	7.4	33,946	30,700	-3,245	-9.6	1.34	1.13
Res NonHmstd 1Un	131,759	137,495	5,736	4.4	2,273	1,863	-410	-18.0	1.73	1.36
Res NonHmstd 2-3	38,013	39,368	1,354	3.6	831	783	-47	-5.7	2.19	1.99
Reg Apartments	1,212	1,244	32	2.6	39	30	-9	-23.9	3.20	2.38
Low-income Apts	27	27	0	0.0	0	0	0	-7.1	1.41	1.31
Seasonal Rec	644,001	685,289	41,288	6.4	11,104	10,561	-543	-4.9	1.72	1.54
Com/Ind Lo Tier	50,931	53,697	2,767	5.4	1,683	1,561	-122	-7.2	3.30	2.91
Com/Ind Hi Tier	28,797	30,603	1,806	6.3	1,331	1,178	-153	-11.5	4.62	3.85
Publ U: Elec Gen	10,075	10,226	151	1.5	500	323	-177	-35.4	4.97	3.16
Publ U: Other	141,939	144,068	2,129	1.5	6,637	5,669	-968	-14.6	4.68	3.93
Ag Hmstd: House	664,775	707,396	42,621	6.4	8,283	7,542	-741	-8.9	1.25	1.07
Ag Hmstd: Land	589,562	625,088	35,526	6.0	2,813	3,533	720	25.6	0.48	0.57
Ag NonHmstd	193,073	205,555	12,482	6.5	2,728	2,758	30	1.1	1.41	1.34
New Con: Res HS	0	124,332	124,332	0.0	0	1,423	1,423	0.0	0.00	1.14
New Con: Other	0	42,508	42,508	0.0	0	741	741	0.0	0.00	1.74
<b>Total</b>	<b>5,019,404</b>	<b>5,519,911</b>	<b>500,506</b>	<b>10.0</b>	<b>72,168</b>	<b>68,665</b>	<b>-3,502</b>	<b>-4.9</b>	<b>1.44</b>	<b>1.24</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	60,390	54,734	-5,656	-9.4	County	61.07	76.33		0.030	0.03
(-) TIF Tax Capacity	87	57	-30	-34.8	City/Town	15.73	23.44		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.65	30.52		0.578	0.436
(=) Taxable Tax Capacity	60,303	54,677	-5,626	-9.3	Special District	0.63	1.10		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>132.09</b>	<b>131.40</b>		<b>0.608</b>	<b>0.469</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	69,500	74,700	7.5	755	718	-37	-4.9	1.086	0.960
Res Hmstd: Avg Val	104,300	112,100	7.5	1,321	1,254	-67	-5.1	1.266	1.118
Res Hmstd: Hi Val	139,000	149,300	7.4	2,071	1,794	-278	-13.4	1.490	1.201
Res Hmstd: Ex-Hi Val	208,500	224,000	7.4	3,628	2,878	-751	-20.7	1.740	1.284
Seas Rec: Lo Val	50,000	53,200	6.4	823	823	0	0.0	1.645	1.546
Seas Rec: Hi Val	150,000	159,600	6.4	2,909	2,759	-150	-5.1	1.939	1.728
Comm/Ind: Lo Val	150,000	159,400	6.3	4,846	4,694	-152	-3.1	3.230	2.944
Comm/Ind: Med Val	300,000	318,800	6.3	11,674	10,809	-865	-7.4	3.891	3.390
Comm/Ind: Hi Val	1,000,000	1,062,700	6.3	43,536	39,347	-4,190	-9.6	4.353	3.702

**CENTRAL MINN 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	5,190,963	5,539,261	348,297	6.7	72,407	61,528	-10,879	-15.0	1.39	1.11
Res NonHmstd 1Un	184,441	196,692	12,251	6.6	3,293	2,640	-653	-19.8	1.79	1.34
Res NonHmstd 2-3	144,796	152,672	7,876	5.4	3,246	3,013	-232	-7.2	2.24	1.97
Reg Apartments	367,876	383,718	15,841	4.3	12,181	9,252	-2,929	-24.0	3.31	2.41
Low-income Apts	152,760	166,998	14,237	9.3	2,200	2,041	-158	-7.2	1.44	1.22
Seasonal Rec	33,051	34,252	1,201	3.6	638	561	-78	-12.1	1.93	1.64
Com/Ind Lo Tier	478,513	493,297	14,783	3.1	15,865	14,340	-1,525	-9.6	3.32	2.91
Com/Ind Hi Tier	1,101,828	1,170,345	68,517	6.2	50,513	44,719	-5,794	-11.5	4.58	3.82
Publ U: Elec Gen	676,650	686,799	10,150	1.5	27,845	17,464	-10,382	-37.3	4.12	2.54
Publ U: Other	331,700	336,676	4,976	1.5	14,190	12,646	-1,544	-10.9	4.28	3.76
Ag Hmstd: House	88,359	91,686	3,327	3.8	1,259	1,039	-220	-17.5	1.42	1.13
Ag Hmstd: Land	69,270	72,073	2,803	4.0	371	391	21	5.6	0.53	0.54
Ag NonHmstd	45,085	46,850	1,766	3.9	630	600	-30	-4.8	1.40	1.28
New Con: Res HS	0	319,041	319,041	0.0	0	3,695	3,695	0.0	0.00	1.16
New Con: Other	0	170,422	170,422	0.0	0	5,230	5,230	0.0	0.00	3.07
<b>Total</b>	<b>8,865,293</b>	<b>9,860,782</b>	<b>995,489</b>	<b>11.2</b>	<b>204,638</b>	<b>179,159</b>	<b>-25,478</b>	<b>-12.5</b>	<b>2.31</b>	<b>1.82</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	163,095	127,567	-35,528	-21.8	County	37.44	50.62	0.000	0.00
(-) TIF Tax Capacity	11,143	7,577	-3,566	-32.0	City/Town	32.74	46.25	0.030	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.30	30.28	1.263	0.434
(=) Taxable Tax Capacity	151,952	119,990	-31,962	-21.0	Special District	1.84	2.34	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.31</b>	<b>129.49</b>	<b>1.293</b>	<b>0.461</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,000	77,900	6.7	824	742	-82	-9.9	1.128	0.952	
Res Hmstd: Avg Val	109,500	116,800	6.7	1,454	1,299	-155	-10.6	1.327	1.112	
Res Hmstd: Hi Val	146,000	155,800	6.7	2,237	1,857	-380	-17.0	1.532	1.191	
Res Hmstd: Ex-Hi Val	219,000	233,700	6.7	3,865	2,972	-893	-23.1	1.764	1.271	
Apartment (Mkt rate)	300,000	312,900	4.3	9,554	7,437	-2,117	-22.2	3.184	2.376	
Comm/Ind: Lo Val	150,000	159,300	6.2	4,777	4,642	-135	-2.8	3.184	2.914	
Comm/Ind: Med Val	300,000	318,700	6.2	11,464	10,695	-769	-6.7	3.821	3.355	
Comm/Ind: Hi Val	1,000,000	1,062,200	6.2	42,669	38,927	-3,741	-8.8	4.266	3.664	

**CENTRAL MINN 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	3,239,164	3,475,353	236,189	7.3	39,563	31,979	-7,584	-19.2	1.22	0.92
Res NonHmstd 1Un	125,323	131,603	6,281	5.0	1,916	1,452	-464	-24.2	1.53	1.10
Res NonHmstd 2-3	58,026	60,944	2,918	5.0	1,105	997	-108	-9.8	1.90	1.64
Reg Apartments	3,261	3,547	286	8.8	87	66	-21	-24.2	2.68	1.87
Low-income Apts	478	531	54	11.3	6	5	-1	-11.3	1.17	0.94
Seasonal Rec	415,525	444,122	28,596	6.9	6,317	5,945	-371	-5.9	1.52	1.34
Com/Ind Lo Tier	90,491	94,272	3,781	4.2	2,528	2,362	-166	-6.6	2.79	2.51
Com/Ind Hi Tier	63,527	66,546	3,019	4.8	2,413	2,154	-259	-10.7	3.80	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	142,054	2,099	1.5	5,350	4,685	-665	-12.4	3.82	3.30
Ag Hmstd: House	840,228	896,217	55,989	6.7	9,384	7,843	-1,541	-16.4	1.12	0.88
Ag Hmstd: Land	1,047,809	1,115,896	68,087	6.5	5,404	5,712	308	5.7	0.52	0.51
Ag NonHmstd	227,064	240,867	13,803	6.1	2,716	2,624	-92	-3.4	1.20	1.09
New Con: Res HS	0	150,989	150,989	0.0	0	1,402	1,402	0.0	0.00	0.93
New Con: Other	0	35,996	35,996	0.0	0	624	624	0.0	0.00	1.73
<b>Total</b>	<b>6,250,850</b>	<b>6,858,938</b>	<b>608,088</b>	<b>9.7</b>	<b>76,787</b>	<b>67,849</b>	<b>-8,938</b>	<b>-11.6</b>	<b>1.23</b>	<b>0.99</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	76,225	66,641	-9,585	-12.6	County	37.60	50.83	0.000	0.00
(-) TIF Tax Capacity	166	102	-64	-38.3	City/Town	14.58	23.44	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.96	31.95	1.021	0.389
(=) Taxable Tax Capacity	76,059	66,538	-9,521	-12.5	Special District	0.76	0.99	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>109.90</b>	<b>107.21</b>	<b>1.021</b>	<b>0.389</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,700	95,200	7.3	886	771	-115	-13.0	0.999	0.809	
Res Hmstd: Avg Val	133,000	142,700	7.3	1,615	1,341	-273	-16.9	1.214	0.939	
Res Hmstd: Hi Val	177,200	190,100	7.3	2,461	1,911	-551	-22.4	1.389	1.005	
Res Hmstd: Ex-Hi Val	266,000	285,400	7.3	4,163	3,055	-1,107	-26.6	1.564	1.070	
Seas Rec: Lo Val	50,000	53,400	6.8	711	697	-14	-2.0	1.421	1.304	
Seas Rec: Hi Val	150,000	160,300	6.9	2,497	2,385	-113	-4.5	1.664	1.487	
Comm/Ind: Lo Val	150,000	157,100	4.7	4,110	4,015	-95	-2.3	2.739	2.555	
Comm/Ind: Med Val	300,000	314,300	4.8	9,868	9,272	-596	-6.0	3.289	2.950	
Comm/Ind: Hi Val	1,000,000	1,047,500	4.8	36,741	33,793	-2,947	-8.0	3.674	3.226	

**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	3,336,151	3,442,569	106,418	3.2	46,656	43,147	-3,510	-7.5	1.40	1.25
Res NonHmstd 1Un	182,898	193,606	10,708	5.9	3,468	3,092	-375	-10.8	1.90	1.60
Res NonHmstd 2-3	54,149	55,923	1,775	3.3	1,322	1,239	-82	-6.2	2.44	2.22
Reg Apartments	151,496	152,897	1,401	0.9	5,200	4,099	-1,100	-21.2	3.43	2.68
Low-income Apts	76,270	83,420	7,150	9.4	1,161	1,147	-14	-1.2	1.52	1.38
Seasonal Rec	14,577	14,689	112	0.8	346	311	-34	-10.0	2.37	2.12
Com/Ind Lo Tier	448,378	458,609	10,231	2.3	16,309	14,708	-1,601	-9.8	3.64	3.21
Com/Ind Hi Tier	559,826	589,541	29,714	5.3	27,553	24,427	-3,126	-11.3	4.92	4.14
Publ U: Elec Gen	7,085	7,191	106	1.5	328	185	-143	-43.5	4.62	2.57
Publ U: Other	58,282	59,156	874	1.5	3,101	2,596	-505	-16.3	5.32	4.39
Ag Hmstd: House	16,835	17,374	539	3.2	246	235	-11	-4.4	1.46	1.36
Ag Hmstd: Land	29,677	30,368	691	2.3	275	268	-6	-2.3	0.93	0.88
Ag NonHmstd	34,835	35,566	731	2.1	624	585	-39	-6.3	1.79	1.64
New Con: Res HS	0	59,415	59,415	0.0	0	800	800	0.0	0.00	1.35
New Con: Other	0	65,061	65,061	0.0	0	2,310	2,310	0.0	0.00	3.55
<b>Total</b>	<b>4,970,460</b>	<b>5,265,386</b>	<b>294,925</b>	<b>5.9</b>	<b>106,587</b>	<b>99,151</b>	<b>-7,436</b>	<b>-7.0</b>	<b>2.14</b>	<b>1.88</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	77,018	63,248	-13,770	-17.9	County	48.55	63.28		0.015	0.04
(-) TIF Tax Capacity	5,010	3,460	-1,550	-30.9	City/Town	47.13	63.45		0.027	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.92	21.64		0.741	0.673
(=) Taxable Tax Capacity	72,008	59,788	-12,220	-17.0	Special District	0.87	1.13		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>146.47</b>	<b>149.50</b>		<b>0.783</b>	<b>0.741</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	42,200	43,500	3.1	532	509	-23	-4.4	1.260	1.169
Res Hmstd: Avg Val	63,300	65,300	3.2	798	763	-34	-4.3	1.260	1.169
Res Hmstd: Hi Val	84,400	87,100	3.2	1,128	1,073	-55	-4.9	1.336	1.231
Res Hmstd: Ex-Hi Val	126,600	130,600	3.2	2,045	1,794	-251	-12.3	1.615	1.373
Apartment (Mkt rate)	300,000	302,800	0.9	10,781	8,373	-2,408	-22.3	3.593	2.765
Comm/Ind: Lo Val	150,000	158,000	5.3	5,390	5,120	-271	-5.0	3.593	3.240
Comm/Ind: Med Val	300,000	315,900	5.3	12,978	11,792	-1,186	-9.1	4.325	3.732
Comm/Ind: Hi Val	1,000,000	1,053,100	5.3	48,386	42,942	-5,444	-11.3	4.838	4.077

**SOUTHWEST 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	1,345,430	1,413,322	67,892	5.0	16,084	12,875	-3,209	-20.0	1.20	0.91
Res NonHmstd 1Un	135,704	143,673	7,969	5.9	2,038	1,624	-414	-20.3	1.50	1.13
Res NonHmstd 2-3	19,211	20,162	950	4.9	392	351	-41	-10.6	2.04	1.74
Reg Apartments	1,608	1,697	89	5.5	42	31	-11	-27.0	2.61	1.81
Low-income Apts	58	58	0	0.0	1	0	0	-23.2	1.03	0.79
Seasonal Rec	262,112	274,963	12,851	4.9	4,361	4,054	-307	-7.0	1.66	1.47
Com/Ind Lo Tier	78,736	80,312	1,576	2.0	2,227	2,043	-185	-8.3	2.83	2.54
Com/Ind Hi Tier	123,220	126,911	3,691	3.0	4,635	4,042	-593	-12.8	3.76	3.19
Publ U: Elec Gen	31,384	31,855	471	1.5	1,034	629	-405	-39.1	3.29	1.98
Publ U: Other	225,925	229,314	3,389	1.5	8,309	7,208	-1,101	-13.2	3.68	3.14
Ag Hmstd: House	887,763	930,052	42,288	4.8	8,760	7,109	-1,651	-18.9	0.99	0.76
Ag Hmstd: Land	5,510,877	5,636,978	126,102	2.3	36,467	30,118	-6,349	-17.4	0.66	0.53
Ag NonHmstd	3,058,253	3,127,088	68,835	2.3	35,368	31,010	-4,358	-12.3	1.16	0.99
New Con: Res HS	0	42,403	42,403	0.0	0	399	399	0.0	0.00	0.94
New Con: Other	0	75,086	75,086	0.0	0	1,771	1,771	0.0	0.00	2.36
<b>Total</b>	<b>11,680,283</b>	<b>12,133,875</b>	<b>453,592</b>	<b>3.9</b>	<b>119,720</b>	<b>103,265</b>	<b>-16,454</b>	<b>-13.7</b>	<b>1.02</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	Base	Alter	
Total Tax Capacity	120,410	103,864	-16,546	-13.7	County	50.98	64.65	0.014	0.03
(-) TIF Tax Capacity	422	252	-169	-40.1	City/Town	10.27	16.84	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.56	18.92	0.876	0.692
(=) Taxable Tax Capacity	119,988	103,612	-16,377	-13.6	Special District	0.85	1.13	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>111.66</b>	<b>101.55</b>	<b>0.890</b>	<b>0.726</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	57,400	60,300	5.1	527	415	-113	-21.3	0.918	0.688
Res Hmstd: Avg Val	85,900	90,200	5.0	843	690	-153	-18.1	0.981	0.765
Res Hmstd: Hi Val	114,500	120,300	5.1	1,270	1,045	-225	-17.7	1.109	0.868
Res Hmstd: Ex-Hi Val	171,900	180,600	5.1	2,378	1,755	-623	-26.2	1.383	0.971
Comm/Ind: Lo Val	150,000	154,500	3.0	4,153	3,847	-306	-7.4	2.768	2.490
Comm/Ind: Med Val	300,000	309,000	3.0	9,981	8,891	-1,090	-10.9	3.327	2.877
Comm/Ind: Hi Val	1,000,000	1,030,000	3.0	37,179	32,431	-4,748	-12.8	3.717	3.148

**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	3,220,929	3,423,956	203,027	6.3	41,987	35,338	-6,649	-15.8	1.30	1.03
Res NonHmstd 1Un	137,174	145,103	7,929	5.8	2,400	1,908	-492	-20.5	1.75	1.31
Res NonHmstd 2-3	77,113	80,334	3,221	4.2	1,689	1,479	-210	-12.5	2.19	1.84
Reg Apartments	163,074	169,796	6,723	4.1	5,056	3,651	-1,404	-27.8	3.10	2.15
Low-income Apts	58,080	61,153	3,073	5.3	803	687	-116	-14.4	1.38	1.12
Seasonal Rec	9,701	10,168	467	4.8	205	197	-8	-3.9	2.11	1.93
Com/Ind Lo Tier	352,244	360,149	7,905	2.2	11,659	10,206	-1,453	-12.5	3.31	2.83
Com/Ind Hi Tier	612,123	651,924	39,801	6.5	26,768	23,164	-3,604	-13.5	4.37	3.55
Publ U: Elec Gen	23,522	23,875	353	1.5	980	528	-453	-46.2	4.17	2.21
Publ U: Other	58,524	59,402	878	1.5	2,674	2,203	-471	-17.6	4.57	3.71
Ag Hmstd: House	9,071	9,558	486	5.4	134	116	-17	-13.1	1.47	1.22
Ag Hmstd: Land	18,431	18,983	552	3.0	153	142	-12	-7.5	0.83	0.75
Ag NonHmstd	22,249	23,273	1,024	4.6	324	307	-17	-5.3	1.46	1.32
New Con: Res HS	0	71,372	71,372	0.0	0	762	762	0.0	0.00	1.07
New Con: Other	0	57,881	57,881	0.0	0	1,625	1,625	0.0	0.00	2.81
<b>Total</b>	<b>4,762,236</b>	<b>5,166,928</b>	<b>404,691</b>	<b>8.5</b>	<b>94,832</b>	<b>82,314</b>	<b>-12,518</b>	<b>-13.2</b>	<b>1.99</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	76,623	62,811	-13,812	-18.0	County	42.95	55.57	0.000	0.00
(-) TIF Tax Capacity	4,261	3,155	-1,106	-26.0	City/Town	40.09	52.00	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.78	17.34	0.918	0.341
(=) Taxable Tax Capacity	72,362	59,656	-12,706	-17.6	Special District	0.59	0.42	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>130.40</b>	<b>125.33</b>	<b>0.921</b>	<b>0.345</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	53,400	56,800	6.4	595	504	-91	-15.3	1.114	0.887
Res Hmstd: Avg Val	80,000	85,000	6.3	918	799	-120	-13.0	1.147	0.939
Res Hmstd: Hi Val	106,700	113,400	6.3	1,393	1,190	-203	-14.6	1.305	1.049
Res Hmstd: Ex-Hi Val	160,200	170,300	6.3	2,560	1,974	-586	-22.9	1.598	1.159
Apartment (Mkt rate)	300,000	312,400	4.1	9,665	7,155	-2,510	-26.0	3.221	2.290
Comm/Ind: Lo Val	150,000	159,800	6.5	4,833	4,541	-292	-6.0	3.221	2.841
Comm/Ind: Med Val	300,000	319,500	6.5	11,621	10,454	-1,167	-10.0	3.873	3.271
Comm/Ind: Hi Val	1,000,000	1,065,000	6.5	43,302	38,056	-5,246	-12.1	4.330	3.573

**SOUTH 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	1,173,544	1,251,381	77,838	6.6	13,109	9,350	-3,759	-28.7	1.12	0.75
Res NonHmstd 1Un	93,740	99,153	5,413	5.8	1,315	947	-368	-28.0	1.40	0.96
Res NonHmstd 2-3	17,674	18,529	855	4.8	320	261	-59	-18.4	1.81	1.41
Reg Apartments	2,035	2,042	7	0.3	54	35	-19	-35.1	2.64	1.71
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	78,824	3,508	4.7	1,081	918	-163	-15.1	1.44	1.16
Com/Ind Lo Tier	47,064	47,647	583	1.2	1,202	1,069	-134	-11.1	2.55	2.24
Com/Ind Hi Tier	54,925	56,494	1,569	2.9	1,959	1,671	-287	-14.7	3.57	2.96
Publ U: Elec Gen	10,707	10,868	161	1.5	323	163	-159	-49.4	3.01	1.50
Publ U: Other	139,707	141,802	2,096	1.5	4,855	4,164	-691	-14.2	3.48	2.94
Ag Hmstd: House	674,087	720,458	46,371	6.9	6,540	4,774	-1,767	-27.0	0.97	0.66
Ag Hmstd: Land	3,498,132	3,623,242	125,110	3.6	23,065	18,297	-4,767	-20.7	0.66	0.50
Ag NonHmstd	1,615,599	1,659,874	44,276	2.7	17,721	14,946	-2,774	-15.7	1.10	0.90
New Con: Res HS	0	37,421	37,421	0.0	0	289	289	0.0	0.00	0.77
New Con: Other	0	29,171	29,171	0.0	0	797	797	0.0	0.00	2.73
<b>Total</b>	<b>7,402,530</b>	<b>7,776,908</b>	<b>374,378</b>	<b>5.1</b>	<b>71,544</b>	<b>57,682</b>	<b>-13,861</b>	<b>-19.4</b>	<b>0.97</b>	<b>0.74</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	76,826	66,406	-10,420	-13.6	County	45.92	58.17		0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-40.6	City/Town	9.76	15.14		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.93	17.58		1.124	0.433
(=) Taxable Tax Capacity	76,804	66,393	-10,411	-13.6	Special District	0.59	0.41		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>104.21</b>	<b>91.30</b>		<b>1.124</b>	<b>0.433</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	70,500	75,200	6.7	608	418	-190	-31.2	0.862	0.556
Res Hmstd: Avg Val	105,800	112,800	6.6	1,058	808	-250	-23.6	0.999	0.716
Res Hmstd: Hi Val	141,000	150,400	6.7	1,678	1,201	-477	-28.4	1.190	0.798
Res Hmstd: Ex-Hi Val	211,500	225,500	6.6	2,969	1,987	-982	-33.1	1.404	0.881
Comm/Ind: Lo Val	150,000	154,300	2.9	3,920	3,556	-364	-9.3	2.613	2.304
Comm/Ind: Med Val	300,000	308,600	2.9	9,403	8,233	-1,171	-12.4	3.134	2.667
Comm/Ind: Hi Val	1,000,000	1,028,600	2.9	34,991	30,054	-4,937	-14.1	3.499	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	3,747,116	4,059,136	312,020	8.3	51,251	50,377	-874	-1.7	1.37	1.24
Res NonHmstd 1Un	148,267	150,666	2,400	1.6	2,553	2,170	-383	-15.0	1.72	1.44
Res NonHmstd 2-3	67,507	67,671	164	0.2	1,459	1,433	-26	-1.8	2.16	2.12
Reg Apartments	169,791	195,034	25,243	14.9	5,361	5,070	-291	-5.4	3.16	2.60
Low-income Apts	59,084	65,184	6,100	10.3	813	874	61	7.5	1.38	1.34
Seasonal Rec	5,798	5,891	92	1.6	114	103	-10	-9.1	1.96	1.76
Com/Ind Lo Tier	179,724	183,371	3,648	2.0	5,642	5,547	-95	-1.7	3.14	3.03
Com/Ind Hi Tier	764,680	783,151	18,471	2.4	33,809	31,558	-2,250	-6.7	4.42	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,377	700	1.5	1,976	1,791	-185	-9.4	4.23	3.78
Ag Hmstd: House	208,853	215,885	7,032	3.4	2,484	2,100	-383	-15.4	1.19	0.97
Ag Hmstd: Land	337,474	363,509	26,035	7.7	1,950	2,068	118	6.1	0.58	0.57
Ag NonHmstd	106,411	114,220	7,809	7.3	1,248	1,310	62	5.0	1.17	1.15
New Con: Res HS	0	138,278	138,278	0.0	0	1,749	1,749	0.0	0.00	1.27
New Con: Other	0	82,210	82,210	0.0	0	2,429	2,429	0.0	0.00	2.95
<b>Total</b>	<b>5,841,383</b>	<b>6,471,586</b>	<b>630,203</b>	<b>10.8</b>	<b>108,659</b>	<b>108,581</b>	<b>-79</b>	<b>-0.1</b>	<b>1.86</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	Base	Alter
Total Tax Capacity	91,748	74,774	-16,974	-18.5	County	45.40 61.55	0.000 0.00	
(-) TIF Tax Capacity	3,719	2,366	-1,353	-36.4	City/Town	26.32 39.56	0.003 0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.27 31.65	0.903 1.175	
(=) Taxable Tax Capacity	88,029	72,409	-15,621	-17.7	Special District	0.00 0.00	0.000 0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	124.99 132.76	0.906 1.179	

**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	80,200	86,900	8.4	874	962	88	10.0	1.090	1.106
Res Hmstd: Avg Val	120,100	130,100	8.3	1,578	1,625	47	3.0	1.314	1.249
Res Hmstd: Hi Val	160,100	173,400	8.3	2,439	2,290	-149	-6.1	1.523	1.320
Res Hmstd: Ex-Hi Val	240,300	260,300	8.3	4,166	3,624	-542	-13.0	1.733	1.392
Apartment (Mkt rate)	300,000	344,600	14.9	9,271	8,641	-631	-6.8	3.090	2.507
Comm/Ind: Lo Val	150,000	153,600	2.4	4,636	4,612	-24	-0.5	3.090	3.002
Comm/Ind: Med Val	300,000	307,200	2.4	11,146	10,655	-491	-4.4	3.715	3.468
Comm/Ind: Hi Val	1,000,000	1,024,200	2.4	41,528	38,865	-2,664	-6.4	4.152	3.794

**SOUTHEAST 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	5,596,593	5,920,602	324,008	5.8	70,667	60,003	-10,664	-15.1	1.26	1.01
Res NonHmstd 1Un	228,061	238,589	10,528	4.6	3,840	3,070	-770	-20.1	1.68	1.29
Res NonHmstd 2-3	120,894	124,897	4,002	3.3	2,617	2,431	-186	-7.1	2.17	1.95
Reg Apartments	209,631	219,918	10,287	4.9	6,382	4,978	-1,403	-22.0	3.04	2.26
Low-income Apts	90,103	94,050	3,947	4.4	1,227	1,083	-143	-11.7	1.36	1.15
Seasonal Rec	31,155	32,306	1,151	3.7	601	540	-61	-10.1	1.93	1.67
Com/Ind Lo Tier	529,195	543,298	14,104	2.7	16,775	15,229	-1,546	-9.2	3.17	2.80
Com/Ind Hi Tier	805,368	830,532	25,164	3.1	34,905	30,171	-4,733	-13.6	4.33	3.63
Publ U: Elec Gen	301,121	305,638	4,517	1.5	13,984	10,056	-3,928	-28.1	4.64	3.29
Publ U: Other	190,868	193,731	2,863	1.5	8,662	7,856	-807	-9.3	4.54	4.05
Ag Hmstd: House	23,811	24,510	699	2.9	307	271	-36	-11.7	1.29	1.10
Ag Hmstd: Land	42,638	44,861	2,224	5.2	301	305	4	1.3	0.71	0.68
Ag NonHmstd	32,949	34,686	1,738	5.3	448	444	-4	-0.9	1.36	1.28
New Con: Res HS	0	137,436	137,436	0.0	0	1,521	1,521	0.0	0.00	1.11
New Con: Other	0	95,699	95,699	0.0	0	2,480	2,480	0.0	0.00	2.59
<b>Total</b>	<b>8,202,386</b>	<b>8,840,752</b>	<b>638,366</b>	<b>7.8</b>	<b>160,715</b>	<b>140,438</b>	<b>-20,277</b>	<b>-12.6</b>	<b>1.96</b>	<b>1.59</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	133,550	106,992	-26,559	-19.9	County	40.35	52.78	0.000	0.00
(-) TIF Tax Capacity	7,094	4,419	-2,675	-37.7	City/Town	35.12	45.90	0.021	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.18	26.00	0.812	0.517
(=) Taxable Tax Capacity	126,456	102,573	-23,883	-18.9	Special District	0.68	1.25	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.33</b>	<b>125.94</b>	<b>0.832</b>	<b>0.536</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	60,000	63,500		5.8	643	580	-63	-9.8	1.071	0.913
Res Hmstd: Avg Val	89,900	95,100		5.8	1,053	962	-91	-8.6	1.170	1.011
Res Hmstd: Hi Val	119,900	126,800		5.8	1,600	1,407	-193	-12.1	1.334	1.109
Res Hmstd: Ex-Hi Val	179,800	190,200		5.8	2,908	2,296	-612	-21.0	1.617	1.207
Apartment (Mkt rate)	300,000	314,700		4.9	9,417	7,303	-2,115	-22.5	3.139	2.320
Comm/Ind: Lo Val	150,000	154,700		3.1	4,709	4,396	-313	-6.6	3.139	2.841
Comm/Ind: Med Val	300,000	309,400		3.1	11,327	10,172	-1,155	-10.2	3.775	3.287
Comm/Ind: Hi Val	1,000,000	1,031,200		3.1	42,214	37,123	-5,091	-12.1	4.221	3.599

**SOUTHEAST 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	2,003,663	2,142,501	138,839	6.9	22,846	18,415	-4,431	-19.4	1.14	0.86
Res NonHmstd 1Un	145,345	152,475	7,130	4.9	2,118	1,683	-435	-20.5	1.46	1.10
Res NonHmstd 2-3	26,375	27,175	799	3.0	489	445	-44	-9.0	1.85	1.64
Reg Apartments	1,223	1,294	70	5.8	34	27	-7	-20.8	2.81	2.10
Low-income Apts	72	72	0	0.0	1	1	0	-20.8	1.06	0.84
Seasonal Rec	98,034	102,223	4,189	4.3	1,452	1,343	-109	-7.5	1.48	1.31
Com/Ind Lo Tier	59,664	62,299	2,635	4.4	1,621	1,563	-59	-3.6	2.72	2.51
Com/Ind Hi Tier	39,098	41,265	2,167	5.5	1,439	1,333	-106	-7.3	3.68	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,450	148,647	2,197	1.5	5,411	4,662	-749	-13.8	3.69	3.14
Ag Hmstd: House	989,537	1,034,915	45,378	4.6	10,206	8,257	-1,949	-19.1	1.03	0.80
Ag Hmstd: Land	3,422,927	3,654,605	231,679	6.8	21,597	19,716	-1,881	-8.7	0.63	0.54
Ag NonHmstd	1,070,632	1,144,426	73,795	6.9	12,428	11,598	-830	-6.7	1.16	1.01
New Con: Res HS	0	71,017	71,017	0.0	0	611	611	0.0	0.00	0.86
New Con: Other	0	30,825	30,825	0.0	0	710	710	0.0	0.00	2.30
<b>Total</b>	<b>8,003,020</b>	<b>8,613,740</b>	<b>610,720</b>	<b>7.6</b>	<b>79,643</b>	<b>70,364</b>	<b>-9,279</b>	<b>-11.7</b>	<b>1.00</b>	<b>0.82</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	82,426	73,947	-8,479	-10.3	County	42.64	54.47	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.2	City/Town	13.57	22.62	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.31	24.65	0.925	0.475
(=) Taxable Tax Capacity	82,318	73,884	-8,435	-10.2	Special District	0.51	0.95	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>109.03</b>	<b>102.68</b>	<b>0.925</b>	<b>0.475</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	74,200	79,300	5,100	6.9	664	551	-113	-17.0	0.894	0.694
Res Hmstd: Avg Val	111,200	118,900	7,700	6.9	1,179	1,012	-167	-14.1	1.059	0.851
Res Hmstd: Hi Val	148,200	158,500	10,300	7.0	1,874	1,473	-401	-21.4	1.264	0.929
Res Hmstd: Ex-Hi Val	222,400	237,800	15,400	6.9	3,278	2,396	-882	-26.9	1.473	1.007
Comm/Ind: Lo Val	150,000	158,300	8,300	5.5	4,064	3,959	-105	-2.6	2.709	2.500
Comm/Ind: Med Val	300,000	316,600	16,600	5.5	9,763	9,123	-639	-6.5	3.254	2.881
Comm/Ind: Hi Val	1,000,000	1,055,400	55,400	5.5	36,358	33,227	-3,131	-8.6	3.635	3.148

**ANOKA 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	10,707,064	11,553,924	846,860	7.9	134,031	111,815	-22,216	-16.6	1.25	0.97
Res NonHmstd 1Un	254,105	261,954	7,848	3.1	4,076	3,021	-1,055	-25.9	1.60	1.15
Res NonHmstd 2-3	231,124	241,829	10,705	4.6	4,508	4,172	-336	-7.5	1.95	1.73
Reg Apartments	387,774	442,576	54,802	14.1	10,499	8,827	-1,672	-15.9	2.71	1.99
Low-income Apts	145,344	165,584	20,240	13.9	1,788	1,734	-54	-3.0	1.23	1.05
Seasonal Rec	34,044	34,685	641	1.9	559	466	-93	-16.7	1.64	1.34
Com/Ind Lo Tier	378,821	391,746	12,926	3.4	11,256	10,994	-261	-2.3	2.97	2.81
Com/Ind Hi Tier	1,742,668	1,915,333	172,665	9.9	71,480	70,760	-720	-1.0	4.10	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	182,402	2,696	1.5	7,439	6,742	-697	-9.4	4.14	3.70
Ag Hmstd: House	76,522	81,782	5,260	6.9	921	749	-171	-18.6	1.20	0.92
Ag Hmstd: Land	56,402	60,260	3,858	6.8	277	288	11	3.8	0.49	0.48
Ag NonHmstd	37,966	40,486	2,521	6.6	455	446	-9	-1.9	1.20	1.10
New Con: Res HS	0	454,437	454,437	0.0	0	4,680	4,680	0.0	0.00	1.03
New Con: Other	0	145,272	145,272	0.0	0	4,399	4,399	0.0	0.00	3.03
<b>Total</b>	<b>14,231,540</b>	<b>15,972,271</b>	<b>1,740,731</b>	<b>12.2</b>	<b>247,288</b>	<b>229,093</b>	<b>-18,196</b>	<b>-7.4</b>	<b>1.74</b>	<b>1.43</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	229,842	188,107	-41,735	-18.2	County	28.69	37.11	0.000	0.00
(-) TIF Tax Capacity	16,512	11,221	-5,290	-32.0	City/Town	23.55	37.54	0.008	0.00
(-) FD Contrib Tax Capacity	23,605	15,932	-7,673	-32.5	School District	51.85	29.03	1.101	0.446
(=) Taxable Tax Capacity	189,725	160,954	-28,771	-15.2	Special District	6.41	6.39	0.000	0.00
FD Distrib Tax Capacity	44,219	28,709	-15,510	-35.1	<b>Total</b>	<b>110.49</b>	<b>110.07</b>	<b>1.109</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	90,800	98,000		7.9	950	839	-111	-11.7	1.046	0.856
Res Hmstd: Avg Val	136,100	146,900		7.9	1,696	1,443	-253	-14.9	1.246	0.982
Res Hmstd: Hi Val	181,400	195,700		7.9	2,572	2,047	-526	-20.4	1.418	1.045
Res Hmstd: Ex-Hi Val	272,000	293,500		7.9	4,325	3,255	-1,069	-24.7	1.589	1.109
Apartment (Mkt rate)	300,000	342,400		14.1	8,288	6,939	-1,349	-16.3	2.762	2.026
Comm/Ind: Lo Val	150,000	164,900		9.9	4,458	4,743	285	6.4	2.971	2.876
Comm/Ind: Med Val	300,000	329,700		9.9	10,704	10,855	151	1.4	3.568	3.292
Comm/Ind: Hi Val	1,000,000	1,099,100		9.9	39,853	39,394	-458	-1.1	3.985	3.584

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	9,535,834	10,250,137	714,303	7.5	133,485	110,460	-23,026	-17.2	1.40	1.08
Res NonHmstd 1Un	326,504	337,717	11,213	3.4	5,481	4,021	-1,459	-26.6	1.68	1.19
Res NonHmstd 2-3	180,052	185,159	5,107	2.8	3,455	3,156	-299	-8.7	1.92	1.70
Reg Apartments	245,417	276,025	30,608	12.5	7,189	6,080	-1,109	-15.4	2.93	2.20
Low-income Apts	74,504	82,389	7,885	10.6	971	918	-53	-5.5	1.30	1.11
Seasonal Rec	79,206	81,979	2,773	3.5	1,264	1,163	-101	-8.0	1.60	1.42
Com/Ind Lo Tier	210,592	217,458	6,866	3.3	6,403	6,292	-111	-1.7	3.04	2.89
Com/Ind Hi Tier	1,085,201	1,182,327	97,126	9.0	46,098	44,621	-1,477	-3.2	4.25	3.77
Publ U: Elec Gen	56,332	57,177	845	1.5	2,244	1,390	-854	-38.1	3.98	2.43
Publ U: Other	191,663	194,538	2,875	1.5	8,064	7,411	-652	-8.1	4.21	3.81
Ag Hmstd: House	184,063	195,058	10,995	6.0	2,344	1,862	-482	-20.5	1.27	0.95
Ag Hmstd: Land	111,587	117,488	5,902	5.3	480	463	-17	-3.5	0.43	0.39
Ag NonHmstd	106,696	113,206	6,510	6.1	1,253	1,185	-69	-5.5	1.17	1.05
New Con: Res HS	0	403,406	403,406	0.0	0	4,500	4,500	0.0	0.00	1.12
New Con: Other	0	221,486	221,486	0.0	0	5,711	5,711	0.0	0.00	2.58
<b>Total</b>	<b>12,387,650</b>	<b>13,915,551</b>	<b>1,527,900</b>	<b>12.3</b>	<b>218,731</b>	<b>199,234</b>	<b>-19,497</b>	<b>-8.9</b>	<b>1.77</b>	<b>1.43</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	198,230	158,869	-39,360	-19.9	County	25.88	34.40	0.000	0.00
(-) TIF Tax Capacity	8,115	5,529	-2,586	-31.9	City/Town	22.18	36.63	0.088	0.08
(-) FD Contrib Tax Capacity	14,796	10,154	-4,643	-31.4	School District	53.68	29.43	1.556	1.127
(=) Taxable Tax Capacity	175,319	143,187	-32,132	-18.3	Special District	7.20	7.69	0.000	0.00
FD Distrib Tax Capacity	22,665	15,264	-7,401	-32.7	<b>Total</b>	<b>108.95</b>	<b>108.15</b>	<b>1.644</b>	<b>1.208</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	114,900	123,500		7.5	1,338	1,224	-114	-8.6	1.164	0.990
Res Hmstd: Avg Val	172,200	185,100		7.5	2,450	2,020	-431	-17.6	1.423	1.091
Res Hmstd: Hi Val	229,600	246,800		7.5	3,577	2,817	-760	-21.2	1.557	1.141
Res Hmstd: Ex-Hi Val	344,500	370,300		7.5	5,831	4,413	-1,418	-24.3	1.692	1.191
Apartment (Mkt rate)	300,000	337,400		12.5	8,337	6,976	-1,362	-16.3	2.779	2.067
Comm/Ind: Lo Val	150,000	163,400		8.9	4,476	4,754	278	6.2	2.983	2.909
Comm/Ind: Med Val	300,000	326,900		9.0	10,714	10,869	155	1.4	3.571	3.324
Comm/Ind: Hi Val	1,000,000	1,089,500		9.0	39,825	39,389	-436	-1.1	3.982	3.615

**DAKOTA 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	14,911,341	16,172,278	1,260,938	8.5	200,006	166,146	-33,859	-16.9	1.34	1.03
Res NonHmstd 1Un	415,549	459,317	43,768	10.5	6,813	5,316	-1,497	-22.0	1.64	1.16
Res NonHmstd 2-3	232,521	242,081	9,560	4.1	4,537	4,098	-439	-9.7	1.95	1.69
Reg Apartments	919,736	966,096	46,360	5.0	24,633	18,834	-5,799	-23.5	2.68	1.95
Low-income Apts	113,129	119,329	6,200	5.5	1,409	1,251	-158	-11.2	1.25	1.05
Seasonal Rec	24,042	25,776	1,735	7.2	445	397	-48	-10.8	1.85	1.54
Com/Ind Lo Tier	409,738	417,536	7,798	1.9	12,144	11,646	-498	-4.1	2.96	2.79
Com/Ind Hi Tier	2,829,350	2,979,994	150,644	5.3	115,943	109,901	-6,041	-5.2	4.10	3.69
Publ U: Elec Gen	105,765	107,352	1,586	1.5	4,388	2,761	-1,627	-37.1	4.15	2.57
Publ U: Other	344,502	349,670	5,168	1.5	14,196	12,953	-1,243	-8.8	4.12	3.70
Ag Hmstd: House	166,002	179,907	13,905	8.4	2,066	1,418	-648	-31.4	1.24	0.79
Ag Hmstd: Land	210,484	228,200	17,716	8.4	1,215	968	-247	-20.3	0.58	0.42
Ag NonHmstd	126,321	136,366	10,045	8.0	1,486	1,295	-191	-12.8	1.18	0.95
New Con: Res HS	0	536,975	536,975	0.0	0	5,791	5,791	0.0	0.00	1.08
New Con: Other	0	256,584	256,584	0.0	0	7,545	7,545	0.0	0.00	2.94
<b>Total</b>	<b>20,808,479</b>	<b>23,177,460</b>	<b>2,368,981</b>	<b>11.4</b>	<b>389,280</b>	<b>350,322</b>	<b>-38,959</b>	<b>-10.0</b>	<b>1.87</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	356,822	278,256	-78,566	-22.0	County	25.20	32.75	0.000	0.00
(-) TIF Tax Capacity	16,437	11,806	-4,630	-28.2	City/Town	25.88	39.90	0.111	0.10
(-) FD Contrib Tax Capacity	39,805	25,896	-13,909	-34.9	School District	50.48	25.60	1.691	1.204
(=) Taxable Tax Capacity	300,580	240,554	-60,026	-20.0	Special District	3.62	4.42	0.000	0.00
FD Distrib Tax Capacity	40,912	27,554	-13,358	-32.6	<b>Total</b>	<b>105.18</b>	<b>102.66</b>	<b>1.802</b>	<b>1.305</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Pctg Chng</b>	<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	107,700	116,800		8.4	1,209	1,084	-125	-10.3	1.122	0.928
Res Hmstd: Avg Val	161,500	175,200		8.5	2,184	1,813	-372	-17.0	1.352	1.034
Res Hmstd: Hi Val	215,300	233,500		8.5	3,215	2,540	-675	-21.0	1.493	1.087
Res Hmstd: Ex-Hi Val	323,000	350,300		8.5	5,278	3,996	-1,282	-24.3	1.634	1.140
Apartment (Mkt rate)	300,000	315,100		5.0	8,114	6,234	-1,880	-23.2	2.704	1.978
Comm/Ind: Lo Val	150,000	158,000		5.3	4,444	4,515	70	1.6	2.962	2.857
Comm/Ind: Med Val	300,000	316,000		5.3	10,627	10,370	-257	-2.4	3.542	3.281
Comm/Ind: Hi Val	1,000,000	1,053,200		5.3	39,482	37,690	-1,792	-4.5	3.948	3.578

**CARVER & SCOTT COUNTIES**

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	6,951,936	7,491,422	539,486	7.8	109,519	88,132	-21,387	-19.5	1.58	1.18
Res NonHmstd 1Un	217,325	219,003	1,678	0.8	3,992	2,768	-1,224	-30.7	1.84	1.26
Res NonHmstd 2-3	152,616	156,039	3,423	2.2	3,288	2,913	-375	-11.4	2.15	1.87
Reg Apartments	104,287	112,739	8,451	8.1	3,151	2,537	-614	-19.5	3.02	2.25
Low-income Apts	55,126	57,097	1,970	3.6	768	670	-98	-12.8	1.39	1.17
Seasonal Rec	28,980	30,947	1,967	6.8	556	482	-75	-13.4	1.92	1.56
Com/Ind Lo Tier	214,940	224,265	9,325	4.3	6,804	6,570	-234	-3.4	3.17	2.93
Com/Ind Hi Tier	967,939	1,050,228	82,289	8.5	41,727	40,085	-1,642	-3.9	4.31	3.82
Publ U: Elec Gen	16,893	17,146	253	1.5	665	429	-236	-35.6	3.94	2.50
Publ U: Other	99,920	101,419	1,499	1.5	4,335	3,867	-468	-10.8	4.34	3.81
Ag Hmstd: House	345,298	368,903	23,605	6.8	4,301	3,158	-1,143	-26.6	1.25	0.86
Ag Hmstd: Land	406,748	427,263	20,515	5.0	2,146	1,952	-194	-9.0	0.53	0.46
Ag NonHmstd	132,404	140,218	7,814	5.9	1,631	1,485	-146	-9.0	1.23	1.06
New Con: Res HS	0	548,660	548,660	0.0	0	6,574	6,574	0.0	0.00	1.20
New Con: Other	0	181,335	181,335	0.0	0	5,256	5,256	0.0	0.00	2.90
<b>Total</b>	<b>9,694,413</b>	<b>11,126,683</b>	<b>1,432,269</b>	<b>14.8</b>	<b>182,885</b>	<b>166,878</b>	<b>-16,007</b>	<b>-8.8</b>	<b>1.89</b>	<b>1.50</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	152,721	125,293	-27,428	-18.0	County	36.55	46.95	0.000	0.00
(-) TIF Tax Capacity	14,461	9,829	-4,632	-32.0	City/Town	22.64	35.93	0.120	0.21
(-) FD Contrib Tax Capacity	11,545	8,181	-3,364	-29.1	School District	54.50	28.62	1.721	0.871
(=) Taxable Tax Capacity	126,714	107,283	-19,431	-15.3	Special District	3.69	5.24	0.000	0.00
FD Distrib Tax Capacity	15,365	10,361	-5,004	-32.6	<b>Total</b>	<b>117.38</b>	<b>116.74</b>	<b>1.841</b>	<b>1.084</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	113,800	122,600		7.7	1,479	1,302	-177	-12.0	1.300	1.062
Res Hmstd: Avg Val	170,700	183,900		7.7	2,650	2,139	-511	-19.3	1.552	1.163
Res Hmstd: Hi Val	227,500	245,200		7.8	3,855	2,977	-879	-22.8	1.694	1.213
Res Hmstd: Ex-Hi Val	341,400	367,900		7.8	6,271	4,652	-1,618	-25.8	1.836	1.264
Apartment (Mkt rate)	300,000	324,300		8.1	9,004	7,166	-1,837	-20.4	3.001	2.209
Comm/Ind: Lo Val	150,000	162,800		8.5	4,705	4,842	137	2.9	3.136	2.974
Comm/Ind: Med Val	300,000	325,500		8.5	11,256	11,077	-178	-1.6	3.751	3.403
Comm/Ind: Hi Val	1,000,000	1,085,000		8.5	41,825	40,183	-1,642	-3.9	4.182	3.703

**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	9,451,235	10,252,914	801,678	8.5	143,029	129,689	-13,340	-9.3	1.51	1.26
Res NonHmstd 1Un	202,529	223,193	20,664	10.2	3,856	3,239	-617	-16.0	1.90	1.45
Res NonHmstd 2-3	118,225	124,038	5,813	4.9	2,685	2,616	-69	-2.6	2.27	2.11
Reg Apartments	489,813	586,666	96,852	19.8	15,912	15,151	-761	-4.8	3.25	2.58
Low-income Apts	151,118	185,746	34,628	22.9	2,228	2,548	320	14.4	1.47	1.37
Seasonal Rec	10,019	10,456	437	4.4	215	236	20	9.4	2.15	2.25
Com/Ind Lo Tier	267,497	274,543	7,046	2.6	8,898	8,560	-338	-3.8	3.33	3.12
Com/Ind Hi Tier	2,040,023	2,145,537	105,514	5.2	95,097	88,086	-7,011	-7.4	4.66	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	165,432	2,445	1.5	7,494	6,732	-762	-10.2	4.60	4.07
Ag Hmstd: House	56,696	58,624	1,928	3.4	867	716	-151	-17.5	1.53	1.22
Ag Hmstd: Land	57,418	59,010	1,593	2.8	345	372	27	7.8	0.60	0.63
Ag NonHmstd	55,511	57,935	2,425	4.4	815	790	-25	-3.1	1.47	1.36
New Con: Res HS	0	355,653	355,653	0.0	0	4,598	4,598	0.0	0.00	1.29
New Con: Other	0	211,479	211,479	0.0	0	7,606	7,606	0.0	0.00	3.60
<b>Total</b>	<b>13,063,072</b>	<b>14,711,226</b>	<b>1,648,154</b>	<b>12.6</b>	<b>281,442</b>	<b>270,939</b>	<b>-10,503</b>	<b>-3.7</b>	<b>2.15</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	220,988	178,227	-42,761	-19.3	County	37.59	50.30	0.000	0.00
(-) TIF Tax Capacity	26,403	17,695	-8,708	-33.0	City/Town	27.98	44.92	0.166	0.15
(-) FD Contrib Tax Capacity	25,999	17,517	-8,482	-32.6	School District	53.97	30.20	1.518	0.969
(=) Taxable Tax Capacity	168,586	143,016	-25,570	-15.2	Special District	7.95	7.96	0.000	0.00
FD Distrib Tax Capacity	34,105	22,969	-11,136	-32.7	<b>Total</b>	<b>127.48</b>	<b>133.39</b>	<b>1.684</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	92,400	100,200	8.4	1,198	1,167	-31	-2.6	1.296	1.164
Res Hmstd: Avg Val	138,600	150,400	8.5	2,129	1,938	-191	-9.0	1.536	1.288
Res Hmstd: Hi Val	184,700	200,400	8.5	3,176	2,706	-470	-14.8	1.719	1.350
Res Hmstd: Ex-Hi Val	277,300	300,800	8.5	5,280	4,248	-1,032	-19.5	1.904	1.412
Apartment (Mkt rate)	300,000	359,300	19.8	9,684	9,030	-654	-6.8	3.227	2.513
Comm/Ind: Lo Val	150,000	157,800	5.2	4,963	4,970	8	0.2	3.308	3.149
Comm/Ind: Med Val	300,000	315,500	5.2	11,888	11,431	-457	-3.8	3.962	3.623
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	44,207	41,591	-2,616	-5.9	4.420	3.954

**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	12,102,517	13,131,231	1,028,714	8.5	183,233	156,749	-26,485	-14.5	1.51	1.19
Res NonHmstd 1Un	377,151	409,284	32,133	8.5	6,779	5,347	-1,433	-21.1	1.80	1.31
Res NonHmstd 2-3	126,687	137,370	10,683	8.4	2,668	2,669	1	0.0	2.11	1.94
Reg Apartments	1,198,327	1,373,153	174,826	14.6	35,551	30,963	-4,588	-12.9	2.97	2.25
Low-income Apts	156,567	177,900	21,333	13.6	2,120	2,180	60	2.8	1.35	1.23
Seasonal Rec	5,752	5,817	64	1.1	108	90	-18	-17.0	1.88	1.54
Com/Ind Lo Tier	339,978	342,127	2,149	0.6	10,620	10,157	-463	-4.4	3.12	2.97
Com/Ind Hi Tier	5,237,968	5,483,188	245,221	4.7	225,343	210,513	-14,830	-6.6	4.30	3.84
Publ U: Elec Gen	721	732	11	1.5	31	20	-11	-35.6	4.36	2.76
Publ U: Other	142,291	144,425	2,134	1.5	6,130	5,587	-543	-8.9	4.31	3.87
Ag Hmstd: House	451	489	38	8.5	7	6	-2	-23.4	1.61	1.14
Ag Hmstd: Land	160	160	0	0.0	1	1	0	10.1	0.37	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-12.8	1.27	1.11
New Con: Res HS	0	92,215	92,215	0.0	0	1,142	1,142	0.0	0.00	1.24
New Con: Other	0	218,974	218,974	0.0	0	7,603	7,603	0.0	0.00	3.47
<b>Total</b>	<b>19,688,611</b>	<b>21,517,106</b>	<b>1,828,495</b>	<b>9.3</b>	<b>472,592</b>	<b>433,025</b>	<b>-39,567</b>	<b>-8.4</b>	<b>2.40</b>	<b>2.01</b>

Tax Base	Tax Rates				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	391,244	287,246	-103,997	-26.6	County	37.59	50.30	0.000	0.00
(-) TIF Tax Capacity	37,332	23,809	-13,523	-36.2	City/Town	21.47	36.85	0.037	0.03
(-) FD Contrib Tax Capacity	54,270	35,560	-18,710	-34.5	School District	46.12	18.74	1.975	1.544
(=) Taxable Tax Capacity	299,641	227,877	-71,764	-24.0	Special District	9.13	8.91	0.000	0.00
FD Distrib Tax Capacity	23,414	15,768	-7,645	-32.7	<b>Total</b>	<b>114.30</b>	<b>114.80</b>	<b>2.012</b>	<b>1.579</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	114,800	124,600	8.5	1,451	1,367	-84	-5.8	1.263	1.096
Res Hmstd: Avg Val	172,100	186,700	8.5	2,637	2,234	-404	-15.3	1.532	1.196
Res Hmstd: Hi Val	229,500	249,000	8.5	3,835	3,103	-732	-19.1	1.671	1.246
Res Hmstd: Ex-Hi Val	344,300	373,600	8.5	6,232	4,842	-1,389	-22.3	1.809	1.296
Apartment (Mkt rate)	300,000	343,800	14.6	8,833	7,647	-1,187	-13.4	2.944	2.224
Comm/Ind: Lo Val	150,000	157,000	4.7	4,659	4,677	18	0.4	3.105	2.978
Comm/Ind: Med Val	300,000	314,000	4.7	11,133	10,744	-390	-3.5	3.711	3.421
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	41,348	39,060	-2,287	-5.5	4.134	3.731

**SOUTHWEST 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	15,073,746	16,355,015	1,281,268	8.5	243,982	195,807	-48,175	-19.7	1.62	1.20
Res NonHmstd 1Un	614,269	681,539	67,271	11.0	11,396	8,476	-2,920	-25.6	1.86	1.24
Res NonHmstd 2-3	224,185	228,174	3,989	1.8	4,641	4,122	-519	-11.2	2.07	1.81
Reg Apartments	895,365	1,007,556	112,191	12.5	25,724	21,563	-4,161	-16.2	2.87	2.14
Low-income Apts	71,516	78,762	7,245	10.1	957	903	-54	-5.7	1.34	1.15
Seasonal Rec	70,997	74,184	3,187	4.5	1,335	1,271	-63	-4.8	1.88	1.71
Com/Ind Lo Tier	294,868	301,713	6,845	2.3	9,124	8,814	-310	-3.4	3.09	2.92
Com/Ind Hi Tier	4,075,287	4,319,973	244,686	6.0	175,395	165,723	-9,672	-5.5	4.30	3.84
Publ U: Elec Gen	369	374	6	1.5	16	10	-6	-38.3	4.47	2.72
Publ U: Other	170,688	173,248	2,560	1.5	7,309	6,621	-688	-9.4	4.28	3.82
Ag Hmstd: House	54,158	56,174	2,016	3.7	824	626	-198	-24.0	1.52	1.11
Ag Hmstd: Land	39,716	40,338	623	1.6	215	212	-3	-1.5	0.54	0.52
Ag NonHmstd	49,538	50,484	946	1.9	615	568	-48	-7.7	1.24	1.12
New Con: Res HS	0	340,766	340,766	0.0	0	4,009	4,009	0.0	0.00	1.18
New Con: Other	0	302,553	302,553	0.0	0	9,695	9,695	0.0	0.00	3.20
<b>Total</b>	<b>21,634,701</b>	<b>24,010,853</b>	<b>2,376,152</b>	<b>11.0</b>	<b>481,533</b>	<b>428,420</b>	<b>-53,113</b>	<b>-11.0</b>	<b>2.23</b>	<b>1.78</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	403,475	300,581	-102,894	-25.5	County	37.59	50.30	0.000	0.00
(-) TIF Tax Capacity	7,934	5,344	-2,590	-32.6	City/Town	19.09	30.08	0.059	0.05
(-) FD Contrib Tax Capacity	51,184	34,274	-16,910	-33.0	School District	46.56	20.42	2.103	1.517
(=) Taxable Tax Capacity	344,357	260,964	-83,394	-24.2	Special District	7.62	8.67	0.000	0.00
FD Distrib Tax Capacity	17,285	11,641	-5,644	-32.7	<b>Total</b>	<b>110.86</b>	<b>109.48</b>	<b>2.161</b>	<b>1.571</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	155,700	168,900	8.5	2,247	1,894	-353	-15.7	1.443	1.121
Res Hmstd: Avg Val	233,500	253,300	8.5	3,838	3,027	-812	-21.1	1.643	1.194
Res Hmstd: Hi Val	311,300	337,800	8.5	5,430	4,160	-1,269	-23.4	1.744	1.231
Res Hmstd: Ex-Hi Val	467,000	506,700	8.5	8,614	6,362	-2,253	-26.1	1.844	1.255
Apartment (Mkt rate)	300,000	337,600	12.5	8,630	7,183	-1,447	-16.8	2.876	2.127
Comm/Ind: Lo Val	150,000	159,000	6.0	4,645	4,724	78	1.7	3.096	2.970
Comm/Ind: Med Val	300,000	318,000	6.0	11,091	10,828	-263	-2.4	3.697	3.405
Comm/Ind: Hi Val	1,000,000	1,060,000	6.0	41,171	39,315	-1,856	-4.5	4.117	3.708

**SUBURBAN RAMSEY 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	9,154,832	9,848,090	693,258	7.6	130,691	102,492	-28,200	-21.6	1.43	1.04
Res NonHmstd 1Un	219,014	230,515	11,501	5.3	3,830	2,737	-1,094	-28.6	1.75	1.19
Res NonHmstd 2-3	120,339	129,876	9,537	7.9	2,489	2,240	-250	-10.0	2.07	1.72
Reg Apartments	531,158	583,467	52,309	9.8	15,791	12,376	-3,414	-21.6	2.97	2.12
Low-income Apts	131,651	146,706	15,055	11.4	1,773	1,592	-181	-10.2	1.35	1.08
Seasonal Rec	8,121	8,464	343	4.2	152	129	-24	-15.5	1.88	1.52
Com/Ind Lo Tier	281,481	292,185	10,704	3.8	8,787	8,345	-442	-5.0	3.12	2.86
Com/Ind Hi Tier	2,556,704	2,843,004	286,300	11.2	111,074	106,695	-4,379	-3.9	4.34	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,791	164,218	2,427	1.5	7,030	6,165	-865	-12.3	4.35	3.75
Ag Hmstd: House	1,698	1,767	69	4.1	23	18	-5	-22.0	1.35	1.01
Ag Hmstd: Land	793	813	19	2.4	4	4	0	1.6	0.47	0.46
Ag NonHmstd	10,338	10,695	358	3.5	123	107	-16	-13.0	1.19	1.00
New Con: Res HS	0	124,675	124,675	0.0	0	1,338	1,338	0.0	0.00	1.07
New Con: Other	0	94,438	94,438	0.0	0	2,783	2,783	0.0	0.00	2.95
<b>Total</b>	<b>13,177,920</b>	<b>14,478,913</b>	<b>1,300,993</b>	<b>9.9</b>	<b>281,767</b>	<b>247,019</b>	<b>-34,748</b>	<b>-12.3</b>	<b>2.14</b>	<b>1.71</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	238,188	182,373	-55,815	-23.4	County	42.04	54.45	0.000	0.00	
(-) TIF Tax Capacity	20,972	13,591	-7,381	-35.2	City/Town	17.94	30.52	0.049	0.04	
(-) FD Contrib Tax Capacity	30,373	20,773	-9,600	-31.6	School District	47.54	19.18	1.782	0.930	
(=) Taxable Tax Capacity	186,842	148,009	-38,833	-20.8	Special District	7.07	5.23	0.000	0.00	
FD Distrib Tax Capacity	28,192	18,986	-9,206	-32.7	<b>Total</b>	<b>114.60</b>	<b>109.37</b>	<b>1.831</b>	<b>0.978</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	102,000	109,700	7.5	1,221	1,033	-188	-15.4	1.197	0.942
Res Hmstd: Avg Val	152,900	164,500	7.6	2,215	1,736	-479	-21.6	1.448	1.055
Res Hmstd: Hi Val	203,700	219,100	7.6	3,268	2,435	-833	-25.5	1.604	1.111
Res Hmstd: Ex-Hi Val	305,700	328,800	7.6	5,384	3,841	-1,543	-28.7	1.761	1.168
Apartment (Mkt rate)	300,000	329,500	9.8	8,800	6,809	-1,991	-22.6	2.933	2.066
Comm/Ind: Lo Val	150,000	166,800	11.2	4,658	4,884	226	4.9	3.105	2.928
Comm/Ind: Med Val	300,000	333,600	11.2	11,142	11,138	-5	0.0	3.714	3.338
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	41,403	40,320	-1,083	-2.6	4.140	3.625

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	9,386,512	10,127,495	740,983	7.9	149,962	142,662	-7,300	-4.9	1.60	1.41
Res NonHmstd 1Un	602,424	662,955	60,531	10.0	11,745	10,626	-1,119	-9.5	1.95	1.60
Res NonHmstd 2-3	485,171	518,580	33,409	6.9	11,606	12,141	535	4.6	2.39	2.34
Reg Apartments	1,435,301	1,650,596	215,295	15.0	49,281	46,561	-2,720	-5.5	3.43	2.82
Low-income Apts	314,847	362,074	47,227	15.0	4,781	5,223	442	9.2	1.52	1.44
Seasonal Rec	122	122	0	0.0	2	2	0	-2.1	1.79	1.75
Com/Ind Lo Tier	523,962	537,649	13,687	2.6	18,027	17,494	-534	-3.0	3.44	3.25
Com/Ind Hi Tier	5,019,230	5,278,843	259,613	5.2	239,467	227,599	-11,868	-5.0	4.77	4.31
Publ U: Elec Gen	74,797	75,919	1,122	1.5	3,599	2,392	-1,207	-33.5	4.81	3.15
Publ U: Other	251,548	255,321	3,773	1.5	12,077	10,988	-1,089	-9.0	4.80	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	402	435	33	8.2	6	7	0	7.4	1.53	1.52
New Con: Res HS	0	76,235	76,235	0.0	0	1,130	1,130	0.0	0.00	1.48
New Con: Other	0	302,216	302,216	0.0	0	11,930	11,930	0.0	0.00	3.95
<b>Total</b>	<b>18,094,314</b>	<b>19,848,438</b>	<b>1,754,124</b>	<b>9.7</b>	<b>500,554</b>	<b>488,754</b>	<b>-11,799</b>	<b>-2.4</b>	<b>2.77</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	362,984	275,637	-87,347	-24.1	County	33.60	45.03	0.000	0.00
(-) TIF Tax Capacity	53,826	35,368	-18,458	-34.3	City/Town	43.06	60.22	0.000	0.00
(-) FD Contrib Tax Capacity	46,884	31,263	-15,621	-33.3	School District	52.00	32.57	1.509	0.802
(=) Taxable Tax Capacity	262,274	209,005	-53,269	-20.3	Special District	8.12	14.44	0.000	0.00
FD Distrib Tax Capacity	46,402	31,250	-15,152	-32.7	<b>Total</b>	<b>136.78</b>	<b>152.26</b>	<b>1.509</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: Lo Val	81,000	87,400	7.9	1,036	1,107	71	6.8	1.279	1.266
Res Hmstd: Avg Val	121,500	131,100	7.9	1,860	1,847	-13	-0.7	1.530	1.408
Res Hmstd: Hi Val	161,900	174,700	7.9	2,832	2,585	-247	-8.7	1.749	1.479
Res Hmstd: Ex-Hi Val	243,100	262,300	7.9	4,787	4,068	-720	-15.0	1.969	1.550
Apartment (Mkt rate)	300,000	345,000	15.0	10,301	9,732	-569	-5.5	3.433	2.820
Comm/Ind: Lo Val	150,000	157,800	5.2	5,161	5,217	56	1.1	3.440	3.305
Comm/Ind: Med Val	300,000	315,500	5.2	12,378	12,016	-362	-2.9	4.125	3.808
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	46,057	43,758	-2,299	-5.0	4.605	4.160

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	6,365,610	6,874,735	509,125	8.0	91,382	71,664	-19,717	-21.6	1.44	1.04
Res NonHmstd 1Un	221,127	232,226	11,099	5.0	4,019	2,958	-1,061	-26.4	1.82	1.27
Res NonHmstd 2-3	191,207	200,294	9,086	4.8	4,436	3,813	-623	-14.0	2.32	1.90
Reg Apartments	672,346	754,220	81,874	12.2	22,509	17,292	-5,217	-23.2	3.35	2.29
Low-income Apts	207,506	238,632	31,126	15.0	2,989	2,736	-254	-8.5	1.44	1.15
Seasonal Rec	1,079	1,116	37	3.4	21	19	-3	-13.2	1.99	1.67
Com/Ind Lo Tier	349,819	363,826	14,008	4.0	11,740	10,472	-1,268	-10.8	3.36	2.88
Com/Ind Hi Tier	1,970,967	2,267,401	296,434	15.0	92,186	87,014	-5,172	-5.6	4.68	3.84
Publ U: Elec Gen	37,243	37,802	559	1.5	1,758	1,012	-747	-42.5	4.72	2.68
Publ U: Other	161,502	163,924	2,423	1.5	7,617	6,285	-1,332	-17.5	4.72	3.83
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	59	64	5	8.3	0	0	0	29.4	0.42	0.50
Ag NonHmstd	461	499	38	8.3	7	6	0	-4.8	1.45	1.27
New Con: Res HS	0	40,381	40,381	0.0	0	463	463	0.0	0.00	1.15
New Con: Other	0	56,758	56,758	0.0	0	2,041	2,041	0.0	0.00	3.60
<b>Total</b>	<b>10,178,926</b>	<b>11,231,877</b>	<b>1,052,951</b>	<b>10.3</b>	<b>238,665</b>	<b>205,776</b>	<b>-32,889</b>	<b>-13.8</b>	<b>2.34</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	181,951	146,096	-35,855	-19.7	County	38.35	49.77	0.000	0.00
(-) TIF Tax Capacity	18,732	11,179	-7,553	-40.3	City/Town	32.74	37.32	0.000	0.00
(-) FD Contrib Tax Capacity	15,745	12,050	-3,695	-23.5	School District	57.20	33.62	0.784	0.004
(=) Taxable Tax Capacity	147,475	122,867	-24,607	-16.7	Special District	7.94	6.63	0.000	0.00
FD Distrib Tax Capacity	42,897	28,890	-14,007	-32.7	<b>Total</b>	<b>136.22</b>	<b>127.35</b>	<b>0.784</b>	<b>0.004</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	72,700	78,500	8.0	836	698	-138	-16.5	1.150	0.889	
Res Hmstd: Avg Val	109,000	117,700	8.0	1,484	1,233	-251	-16.9	1.361	1.047	
Res Hmstd: Hi Val	145,300	156,900	8.0	2,317	1,767	-549	-23.7	1.594	1.126	
Res Hmstd: Ex-Hi Val	217,900	235,300	8.0	4,006	2,837	-1,169	-29.2	1.838	1.205	
Apartment (Mkt rate)	300,000	336,500	12.2	10,043	7,715	-2,329	-23.2	3.347	2.292	
Comm/Ind: Lo Val	150,000	172,600	15.1	5,034	5,185	151	3.0	3.355	3.003	
Comm/Ind: Med Val	300,000	345,100	15.0	12,116	11,805	-312	-2.6	4.038	3.420	
Comm/Ind: Hi Val	1,000,000	1,150,400	15.0	45,168	42,709	-2,459	-5.4	4.516	3.712	

## Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	48
163	Ag Hmstd HGA: <72K	5,364,997	53,650	51,434
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,306
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,041
166	Ag Hmstd HGA: >115K	588,031	9,703	11,310
167	Farm 1b Hmstd land <32K	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	6,150,632	21,527	21,586
169	Ag Hmstd <72K: >320 Acres	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	250,726	878	868
171	Ag Hmstd 72K-76K: >320 Acres	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	7,489	7,353
173	Ag Hmstd 76K-115K: >320 Acres	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	60,532	57,572
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	13,372	13,542
176	Ag Hmstd >600K: <320 Acres	87,244	1,047	980
177	Ag Hmstd >600K: >320 Acres	1,716,373	20,596	19,620
179	Ag Non-homestead	9,133,549	109,603	107,762
180	Migrant Housing: <76K	748	7	9
181	Migrant Housing: 76K - 115K	77	1	2
186	Timberlands	511,866	6,142	6,340
187	Non-comm seasonal-rec-res: <72K	5,584,603	67,015	77,752
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,558	1,732
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	25,436	27,037
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,186
192	Res 1b Hmstd <32K	181,450	817	895
193	Res Hmstd: <72K	85,166,819	851,668	908,865
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,382
195	Res Hmstd: 76K - 115K	28,980,991	478,186	472,947
196.1	Res Hmstd: 115K - 125K	23,133,945	381,710	477,826
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,154
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,329
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,043
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,549
205	Regular apartments (4a)	8,249,335	197,984	254,257
206	Sm city apartment	161,690	3,476	5,351
207	Low income apartments (4d)	2,144,772	21,448	30,407
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	265
210	Manufactured home park land	356,352	5,880	7,445
212	Comm seasonal-rec-res: 1c <32K	40,375	404	482
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,457
214	Comm seasonal-rec-res: 4c	197,773	3,263	3,639
215	Qualifying golf courses	136,979	2,260	2,662
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,229
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,483
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,553
221	Commercial: >250K	20,938,686	711,915	927,642
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5

## House Research Dept.

Simulation	1YH	Baseline:	Final Pay 2001	Page 33
11/30/2001 10:35 AM		Alternative:	Est Pay 2002: TNT Levies incl ref results (11/30)	(all figures in \$000s)
224	Comm competitive zone: >150K		275	9
225	Comm border city: <100K		28,349	680
226	Comm border city: 100K - 150K		8,111	195
227	Comm border city: 150K - 250K		12,437	423
228	Comm border city: >250K		37,711	1,282
229	Comm transit zone: <100K		4,697	113
230	Comm transit zone: 100K-150K		2,243	54
231	Comm transit zone struct:150K-250K		6,687	199
232	Comm transit zone struct: >250K		433,583	12,899
233	Comm transit zone exist: 150K-250K		3,610	123
234	Comm transit zone exist: >250K		94,481	3,212
237	Industrial pref: <100K		780,325	18,728
238	Industrial pref: 100K-150K		328,518	7,884
239	Industrial pref: 150K-250K		636,290	21,634
240	Industrial pref: >250K		8,532,158	290,093
244	Ind border city: <100K		1,015	24
245	Ind border city: 100K-150K		352	8
246	Ind border city: 150K-250K		1,230	42
247	Ind border city: >250K		30,793	1,047
248	Ind Transit Zone: <100K		3,614	87
249	Ind Transit Zone: 100K-150K		1,721	41
250	Ind Transit Zone Struct: 150K-250K		4,843	144
251	Ind Transit Zone Struct: >250K		83,767	2,492
252	Ind Transit Zone exist: 150K-250K		2,840	97
253	Ind Transit Zone exist: >250K		27,848	947
256	Publ Util: land & bldgs <100K		60,118	1,443
257	Publ Util: land & bldgs: 100K-150K		14,598	350
258	Publ Util: land & bldgs >150K		678,662	23,075
259.1	Publ Util: machinery (exc generat)		849,984	28,899
259.2	Publ Util: Electric Generat Mach		1,554,961	52,869
261	Railroad <100K		16,360	393
262	Railroad: 100K-150K		7,029	169
263	Railroad >150K		462,402	15,722
265	Mineral		3,612	123
266	Misc class 5		1,157	39
269	Personal: 3f		11,194	112
270	Non-comm aircraft hangars		22,731	375
271.1	Pers: It31 tools&mach excl elec gen		111,399	3,788
271.2	Pers: It31 electric generation mach		15,779	536
272	Pers: Item 32 struct/leased land		109,429	1,806
273	Pers: Item 33 ag real estate		8,693	104
275.1	Pers: Item 41 struct excl elec gen		341,931	11,626
275.2	Pers: It41 electric generation mach		13,438	457
276	Pers: Item 41 EZ <100K		518	12
277	Pers: Item 41 EZ: 100K-150K		101	2
278	Pers: Item 41 EZ >150K		610	21
281	Pers: Item 41 TZ: >150K		1,675	50
282	Pers: Item 42 struct/RR land		38,875	1,322
289	Pers: Item 43 leased real estate		233,093	7,925
290	Pers: Item 44 electric util trans lines		1,368,686	46,535
291	Pers: Item 44 electric util distri lines		145,678	4,953
292	Pers: Item 45 syst/gas utils		1,499,189	50,972
293	Pers: Item 46 syst/water utils		1,317	45
294	Pers: Item 48 misc		47,568	1,617

<b>Baseline State Totals</b>	264,651,288	4,267,876	5,037,626
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**Alternative Legal Class Report**

<b>Lclass</b>	<b>Description</b>	<b>Txbl Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
162	Farm 1b Hmstd HGA: <32K	11,259	51	41
163	Ag Hmstd HGA: <72K	5,535,736	55,357	42,189
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,124
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	11,140
166	Ag Hmstd HGA: >115K	699,024	6,990	8,397
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	25,493
169	Ag Hmstd <72K: >320 Acres	5,837	32	28
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	996
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	10
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	8,313
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	243
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	43,627
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,469
176	Ag Hmstd >600K: <320 Acres	96,636	966	920
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	18,313
179	Ag Non-homestead	9,435,757	94,358	96,592
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,782
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	75,298
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,769
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,774,333	17,743	27,415
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,447
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	1,039
192	Res 1b Hmstd <32K	193,562	871	877
193	Res Hmstd: <72K	91,286,206	912,862	904,158
194	Res Hmstd: 72K-76K	4,109,968	41,100	40,452
195	Res Hmstd: 76K - 115K	31,288,092	312,881	397,281
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	72,570
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	255,632
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	117,676
196.222	Res Hmstd: > 500K	1,857,785	23,222	27,888
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	58,456
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	10,128
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	54,093
205	Regular apartments (4a)	9,199,988	165,600	215,176
206	Sm city apartment	168,905	3,040	4,750
207	Low income apartments (4d)	2,392,719	21,534	29,892
208	Non-prof student housing/Comm Serv	25,854	388	568
209	Student housing	17,145	171	252
210	Manufactured home park land	382,954	5,744	7,048
212	Comm seasonal-rec-res: 1c <32K	43,383	434	480
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,411
214	Comm seasonal-rec-res: 4c	210,876	2,109	3,476
215	Qualifying golf courses	145,001	1,813	2,048

## House Research Dept.

Simulation	1YH	Baseline:	Final Pay 2001		Page 35
11/30/2001 10:35 AM		Alternative:	Est Pay 2002: TNT Levies incl ref results (11/30)		(all figures in \$000s)
216	Metro Non-profit Indoor Rec		435	5	5
218	Commercial pref: <100K		4,792,338	71,885	141,420
219	Commercial pref: 100K - 150K		1,389,085	20,836	40,622
220	Commercial pref: 150K - 250K		2,162,285	43,246	83,587
221	Commercial: >250K		22,316,127	446,323	869,432
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	296
232	Comm transit zone struct: >250K		464,736	9,295	19,372
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	23,752
238	Industrial pref: 100K-150K		339,087	5,086	10,072
239	Industrial pref: 150K-250K		655,581	13,112	25,724
240	Industrial pref: >250K		9,199,229	183,985	356,149
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	217
251	Ind Transit Zone Struct: >250K		95,466	1,909	3,823
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	1,731
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	31,264
259.2	Publ Util: Electric Generat Mach		1,432,810	28,656	39,415
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	507
262	Railroad: 100K-150K		7,626	114	214
263	Railroad >150K		491,825	9,836	18,635
265	Mineral		3,666	73	174
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	4,149
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
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

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(all figures in \$000s)

281	Pers: Item 41 TZ: >150K	1,700	34	65
282	Pers: Item 42 struct/RR land	39,458	789	1,677
289	Pers: Item 43 leased real estate	236,590	4,732	7,014
290	Pers: Item 44 electric util trans lines	1,389,216	27,784	53,486
291	Pers: Item 44 electric util distri lines	147,864	2,957	5,787
292	Pers: Item 45 syst/gas utils	1,521,677	30,434	55,190
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	1,496
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	19,794
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,100
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	11,073	13,986
1196	NewCon: Res Hmstd: >115K	1,398,948	13,989	17,563
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	1,815	2,387
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	881	1,117
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	1,816	2,241
1202	NewCon: Res Non-hmstd 2-3 units	131,372	1,971	2,495
1205	NewCon: Regular apartments (4a)	276,131	4,970	6,244
1206	NewCon: Sm city apartment	20,710	373	620
1207	NewCon: Low income apartments (4d)	30,922	278	405
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	51
1218	NewCon: Commercial pref: <100K	110,022	1,650	3,168
1219	NewCon: Commercial pref: 100K - 150K	50,021	750	1,463
1220	NewCon: Commercial pref: 150K - 250K	87,430	1,749	3,377
1221	NewCon: Commercial: >250K	1,170,741	23,415	45,374
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	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

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Alternative: Est Pay 2002: TNT Levies incl ref results (11/30)

(all figures in \$000s)

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	17,677
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	1,995
<b>Alternative State Totals</b>		290,410,927	3,399,441	4,600,482