

# House Research Simulation Report: Property Tax

Simulation #1YK

Date 1/8/2002

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## DESCRIPTION

**BASELINE: Est Pay 2002: TNT Levies under previous law system**

**ALTERNATIVE: Est Pay 2002: TNT Levies under new system**

This report compares proposed property taxes payable in 2002 to what property taxes would have been in 2002 under the laws in effect prior to the 2001 legislative session, assuming that local governments would have made the same spending decisions under either system. The pay 2002 estimated taxes are based on proposed levies (frequently referred to as truth-in-taxation, or TNT, levies) submitted by county auditors to the Dept. of Revenue. The school district levies are based on levy limits certified by the Dept. of Children, Families and Learning (DCFL), and results of referendum elections held on Nov. 6. The baseline pay 2002 levies under the old law are the actual pay 2002 TNT levies adjusted for the state takeovers and the aid changes resulting from the 2001 omnibus tax bill. The market values are the same projected values that were used throughout the 2001 legislative session. The report is a replacement for simulation 1W4, which was based on projected levies under the old law and the new law.

## KEY POINTS

- ! **Statewide, property taxes are \$935 million (16.9%) less** than they would have been under the old law, according to the simulation. The reductions are 18.3% in Greater Minnesota and 16.1% in the Metro area..
- ! **Statewide average property tax impacts by property type range from -36% to -9.5%.** Types of property with the greatest tax reductions are electric generation attached machinery(36%), single-unit residential nonhomestead (25.5%), apartments (23.5%), residential homesteads (21%), and agricultural homesteads (18%).

**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: Est Pay 2002: TNT Levies under previous law system

- ! **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.
- ! The **state property tax** was imposed on commercial-industrial and seasonal recreational property at a rate of 58.7%, yielding \$591.3 million statewide.
- ! **School district levies** were derived by adding the levy limit amounts certified by the Dept. of Children, Families and Learning (DCFL) as of 11/6/2001 (incorporating results of the referendum elections held on Nov. 6), each district's share of a general education levy scaled to yield \$1.33 billion statewide, and an amount equal to the district's tax savings resulting from the \$415 per pupil state takeover of the referendum levy. No attempt was made to adjust levies for other changes made in school district aid and levy formulas made in the 2001 omnibus tax and K-12 education finance bills. 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, and town 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. These levies were then adjusted to reflect the amount of levy necessary to produce the same revenue (levy plus aid) as if state aids were determined under the old law. Additions to levies were made for opt out transit levies in the metro area and the new transit property tax replacement aid in greater Minnesota.
- ! **Special taxing district levies** are based on proposed levies (TNT levies) submitted by the individual taxing jurisdictions to county auditors and then certified to the Dept. of Revenue by the counties. These levies were then reduced by the amount of HACA available under the old law. Additions to levies were made for the metropolitan council transit operating levy in the metro area and the new transit property tax replacement aid in greater Minnesota.
- ! **The education homestead credit and education agricultural credits** were modeled; the estimated cost is \$409.9 million for the homestead credit and \$50.1 million for the agricultural credit.
- ! **Fiscal disparities** distribution levies were provided by the Dept. of Revenue from the proposed levy file.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity from pay 2001 to pay 2002, and then reduced by the same percentage as the class rate reduction for upper-tier commercial-industrial property.

## ASSUMPTIONS:

### ALTERNATIVE: Est Pay 2002: TNT Levies under new system

- ! Underlying **market values** are the same as baseline.
- ! **School district levies** are based upon the levy limits certified by the Dept. of Children, Families and Learning (DCFL) to school districts as of 11/6/2001 and 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 and agricultural market value credits** were modeled; the estimated cost of the homestead credit is \$323.2 million, and the estimated cost of the agricultural credit is \$17.6 million.
- ! **Fiscal disparities** distribution levies were provided by the Dept. of Revenue from the proposed levy file, and adjusted for restoration of the metropolitan council transit operating levy, the general education levy and up to \$415 per pupil of school district referendum levy.
- ! **Tax increment financing** net tax capacities were assumed to grow in each municipality at the same rate as the change in commercial-industrial net tax capacity, then reduced by a percentage equal to the percentage class rate reduction for upper-tier C/I property.

**SIMULATION PARAMETERS**

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

**STATEWIDE**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	164,428,442	164,428,442	0	0.0	2,303,148	1,816,534	-486,614	-21.1	1.40	1.10
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	111,920	83,392	-28,528	-25.5	1.76	1.31
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	68,900	62,110	-6,790	-9.9	2.16	1.95
Reg Apartments	9,368,893	9,368,893	0	0.0	287,614	219,925	-67,688	-23.5	3.07	2.35
Low-income Apts	2,392,719	2,392,719	0	0.0	34,006	29,892	-4,114	-12.1	1.42	1.25
Seasonal Rec	8,935,119	8,935,119	0	0.0	134,907	122,057	-12,850	-9.5	1.51	1.37
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	240,751	217,848	-22,903	-9.5	3.26	2.95
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,578,532	1,404,546	-173,986	-11.0	4.35	3.87
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	67,580	43,487	-24,094	-35.7	4.20	2.70
Publ U: Other	4,800,575	4,800,575	0	0.0	202,656	178,514	-24,142	-11.9	4.22	3.72
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,486	62,889	-19,596	-23.8	1.13	0.86
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	127,457	108,417	-19,040	-14.9	0.62	0.53
Ag NonHmstd	10,002,846	10,002,846	0	0.0	117,778	103,492	-14,286	-12.1	1.18	1.03
New Con: Res HS	4,664,055	4,664,055	0	0.0	68,836	52,443	-16,392	-23.8	1.48	1.12
New Con: Other	3,193,736	3,193,736	0	0.0	109,355	94,935	-14,420	-13.2	3.42	2.97
<b>Total</b>	<b>290,410,927</b>	<b>290,410,927</b>	<b>0</b>	<b>0.0</b>	<b>5,535,926</b>	<b>4,600,482</b>	<b>-935,444</b>	<b>-16.9</b>	<b>1.91</b>	<b>1.58</b>

**Tax Base**

**Tax Rates**

					County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,706,988	3,399,441	-1,307,547	-27.8		38.61	51.90	0.002	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,495	-41.2	City/Town	25.72	36.77	0.041	0.04
(-) FD Contrib Tax Capacity	361,451	212,619	-148,833	-41.2	School District	48.16	25.15	1.362	0.840
(=) Taxable Tax Capacity	4,040,762	3,007,543	-1,033,219	-25.6	Special District	5.21	5.29	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,833	-41.2	<b>Total</b>	<b>117.70</b>	<b>119.11</b>	<b>1.406</b>	<b>0.888</b>

**GREATER MINNESOTA**

<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	52,371,201	52,371,201	0	0.0	690,620	540,917	-149,703	-21.7	1.32	1.03
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	45,740	34,884	-10,856	-23.7	1.73	1.32
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	23,067	20,170	-2,897	-12.6	2.24	1.96
Reg Apartments	1,615,802	1,615,802	0	0.0	53,276	39,742	-13,535	-25.4	3.30	2.46
Low-income Apts	778,500	778,500	0	0.0	11,833	10,137	-1,696	-14.3	1.52	1.30
Seasonal Rec	8,661,573	8,661,573	0	0.0	130,135	117,803	-12,332	-9.5	1.50	1.36
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	136,143	118,499	-17,644	-13.0	3.38	2.94
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	301,124	250,602	-50,522	-16.8	4.57	3.81
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,754	35,474	-19,281	-35.2	4.18	2.70
Publ U: Other	2,900,408	2,900,408	0	0.0	121,347	105,099	-16,248	-13.4	4.18	3.62
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,744	54,337	-16,407	-23.2	1.11	0.85
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	122,709	104,157	-18,552	-15.1	0.63	0.53
Ag NonHmstd	9,452,478	9,452,478	0	0.0	111,262	97,603	-13,659	-12.3	1.18	1.03
New Con: Res HS	1,690,654	1,690,654	0	0.0	23,143	18,220	-4,923	-21.3	1.37	1.08
New Con: Other	1,202,643	1,202,643	0	0.0	36,118	30,365	-5,753	-15.9	3.00	2.52
<b>Total</b>	<b>120,160,633</b>	<b>120,160,633</b>	<b>0</b>	<b>0.0</b>	<b>1,932,015</b>	<b>1,578,008</b>	<b>-354,008</b>	<b>-18.3</b>	<b>1.61</b>	<b>1.31</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	1,651,138	1,273,557	-377,582	-22.9	County	48.11	61.87	0.004	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.2	City/Town	26.24	33.53	0.009	0.01
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.2	School District	48.32	24.09	0.930	0.472
(=) Taxable Tax Capacity	1,591,785	1,238,643	-353,142	-22.2	Special District	1.17	1.65	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.2	<b>Total</b>	<b>123.84</b>	<b>121.14</b>	<b>0.943</b>	<b>0.490</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	63,900	0.0	688	550	-138	-20.0	1.076	0.860
Res Hmstd: Avg Val	95,900	95,900	0.0	1,159	923	-236	-20.4	1.208	0.962
Res Hmstd: Hi Val	127,700	127,700	0.0	1,728	1,352	-376	-21.8	1.353	1.058
Res Hmstd: Ex-Hi Val	191,700	191,700	0.0	3,096	2,216	-880	-28.4	1.615	1.156
Apartment (Mkt rate)	300,000	300,000	0.0	9,200	6,689	-2,511	-27.3	3.066	2.229
Seas Rec: Lo Val	50,000	50,000	0.0	790	722	-68	-8.7	1.580	1.443
Seas Rec: Hi Val	150,000	150,000	0.0	2,783	2,423	-360	-12.9	1.855	1.615
Comm/Ind: Lo Val	150,000	150,000	0.0	4,600	4,106	-494	-10.7	3.066	2.737
Comm/Ind: Med Val	300,000	300,000	0.0	11,057	9,556	-1,502	-13.6	3.685	3.185
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,192	34,988	-6,204	-15.1	4.119	3.498

**METRO AREA**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	112,057,241	112,057,241	0	0.0	1,612,528	1,275,617	-336,911	-20.9	1.44	1.14
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	66,180	48,508	-17,672	-26.7	1.78	1.30
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	45,833	41,940	-3,893	-8.5	2.12	1.94
Reg Apartments	7,753,091	7,753,091	0	0.0	234,338	180,184	-54,154	-23.1	3.02	2.32
Low-income Apts	1,614,219	1,614,219	0	0.0	22,173	19,754	-2,418	-10.9	1.37	1.22
Seasonal Rec	273,546	273,546	0	0.0	4,772	4,255	-518	-10.8	1.74	1.56
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	104,608	99,349	-5,260	-5.0	3.11	2.95
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,277,408	1,153,944	-123,464	-9.7	4.30	3.88
Publ U: Elec Gen	296,502	296,502	0	0.0	12,826	8,013	-4,813	-37.5	4.33	2.70
Publ U: Other	1,900,167	1,900,167	0	0.0	81,309	73,415	-7,893	-9.7	4.28	3.86
Ag Hmstd: House	942,704	942,704	0	0.0	11,742	8,553	-3,190	-27.2	1.25	0.91
Ag Hmstd: Land	933,598	933,598	0	0.0	4,748	4,260	-488	-10.3	0.51	0.46
Ag NonHmstd	550,368	550,368	0	0.0	6,516	5,889	-627	-9.6	1.18	1.07
New Con: Res HS	2,973,401	2,973,401	0	0.0	45,692	34,223	-11,469	-25.1	1.54	1.15
New Con: Other	1,991,094	1,991,094	0	0.0	73,237	64,570	-8,667	-11.8	3.68	3.24
<b>Total</b>	<b>170,250,294</b>	<b>170,250,294</b>	<b>0</b>	<b>0.0</b>	<b>3,603,911</b>	<b>3,022,474</b>	<b>-581,436</b>	<b>-16.1</b>	<b>2.12</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,055,850	2,125,884	-929,965	-30.4	County	32.43	44.91	0.000	0.00
(-) TIF Tax Capacity	247,131	145,371	-101,760	-41.2	City/Town	25.38	39.04	0.063	0.06
(-) FD Contrib Tax Capacity	359,741	211,613	-148,129	-41.2	School District	48.05	25.90	1.650	1.021
(=) Taxable Tax Capacity	2,448,977	1,768,900	-680,077	-27.8	Special District	7.84	7.84	0.000	0.00
FD Distrib Tax Capacity	359,741	211,613	-148,129	-41.2	<b>Total</b>	<b>113.71</b>	<b>117.69</b>	<b>1.713</b>	<b>1.084</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	112,300	112,300	0.0	1,403	1,172	-231	-16.5	1.249	1.043	
Res Hmstd: Avg Val	168,300	168,300	0.0	2,494	1,942	-552	-22.1	1.481	1.154	
Res Hmstd: Hi Val	224,500	224,500	0.0	3,645	2,715	-930	-25.5	1.623	1.209	
Res Hmstd: Ex-Hi Val	336,700	336,700	0.0	5,942	4,258	-1,684	-28.3	1.764	1.264	
Apartment (Mkt rate)	300,000	300,000	0.0	8,701	6,681	-2,020	-23.2	2.900	2.226	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,575	4,380	-195	-4.3	3.049	2.919	
Comm/Ind: Med Val	300,000	300,000	0.0	10,949	10,165	-784	-7.2	3.649	3.388	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,695	37,164	-3,531	-8.7	4.069	3.716	

**NORTHWEST 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	2,853,323	2,853,323	0	0.0	41,749	33,202	-8,546	-20.5	1.46	1.16
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,508	2,725	-784	-22.3	1.93	1.50
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,624	1,409	-215	-13.2	2.43	2.11
Reg Apartments	171,867	171,867	0	0.0	5,076	4,168	-908	-17.9	2.95	2.43
Low-income Apts	81,122	81,122	0	0.0	1,266	1,079	-186	-14.7	1.56	1.33
Seasonal Rec	62,619	62,619	0	0.0	1,138	1,009	-129	-11.3	1.82	1.61
Com/Ind Lo Tier	420,337	420,337	0	0.0	14,300	12,526	-1,774	-12.4	3.40	2.98
Com/Ind Hi Tier	512,417	512,417	0	0.0	20,827	17,733	-3,094	-14.9	4.06	3.46
Publ U: Elec Gen	20,832	20,832	0	0.0	837	425	-412	-49.2	4.02	2.04
Publ U: Other	86,294	86,294	0	0.0	4,053	3,338	-716	-17.7	4.70	3.87
Ag Hmstd: House	14,260	14,260	0	0.0	192	162	-30	-15.4	1.34	1.14
Ag Hmstd: Land	19,430	19,430	0	0.0	148	141	-7	-4.9	0.76	0.72
Ag NonHmstd	23,046	23,046	0	0.0	376	331	-44	-11.8	1.63	1.44
New Con: Res HS	70,251	70,251	0	0.0	1,159	861	-298	-25.7	1.65	1.23
New Con: Other	71,368	71,368	0	0.0	2,318	1,962	-356	-15.4	3.25	2.75
<b>Total</b>	4,656,102	4,656,102	0	0.0	98,570	81,071	-17,499	-17.8	2.12	1.74

**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	74,645	56,782	-17,864	-23.9	County	52.26	65.50	0.000	0.00
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.2	City/Town	45.65	50.95	0.045	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.57	19.63	0.930	0.538
(=) Taxable Tax Capacity	70,167	54,147	-16,020	-22.8	Special District	2.67	4.22	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	145.16	140.31	0.974	0.583

**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	45,800	45,800	0.0	596	486	-110	-18.5	1.302	1.061
Res Hmstd: Avg Val	68,400	68,400	0.0	891	726	-165	-18.5	1.302	1.061
Res Hmstd: Hi Val	91,300	91,300	0.0	1,309	1,044	-265	-20.2	1.433	1.143
Res Hmstd: Ex-Hi Val	137,100	137,100	0.0	2,310	1,755	-556	-24.1	1.685	1.279
Apartment (Mkt rate)	300,000	300,000	0.0	10,744	7,751	-2,992	-27.9	3.581	2.583
Comm/Ind: Lo Val	150,000	150,000	0.0	5,372	4,551	-821	-15.3	3.581	3.033
Comm/Ind: Med Val	300,000	300,000	0.0	12,921	10,590	-2,331	-18.0	4.306	3.529
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	48,150	38,770	-9,380	-19.5	4.815	3.877



**NORTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,063	2,594,063	0	0.0	29,093	21,545	-7,548	-25.9	1.12	0.83
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,239	1,715	-524	-23.4	1.48	1.13
Res NonHmstd 2-3	43,399	43,399	0	0.0	792	669	-122	-15.4	1.82	1.54
Reg Apartments	4,312	4,312	0	0.0	110	76	-34	-30.6	2.55	1.77
Low-income Apts	183	183	0	0.0	2	2	0	-15.5	1.28	1.08
Seasonal Rec	1,503,500	1,503,500	0	0.0	21,221	19,177	-2,044	-9.6	1.41	1.28
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,510	2,309	-201	-8.0	2.70	2.48
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,829	3,358	-472	-12.3	3.83	3.36
Publ U: Elec Gen	211	211	0	0.0	6	3	-3	-48.3	2.98	1.54
Publ U: Other	408,500	408,500	0	0.0	15,050	13,741	-1,309	-8.7	3.68	3.36
Ag Hmstd: House	902,759	902,759	0	0.0	9,422	7,417	-2,006	-21.3	1.04	0.82
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	19,965	17,254	-2,711	-13.6	0.63	0.54
Ag NonHmstd	2,126,682	2,126,682	0	0.0	25,676	22,637	-3,039	-11.8	1.21	1.06
New Con: Res HS	94,587	94,587	0	0.0	1,092	818	-274	-25.1	1.15	0.87
New Con: Other	92,905	92,905	0	0.0	1,777	1,568	-209	-11.8	1.91	1.69
<b>Total</b>	<b>11,303,849</b>	<b>11,303,849</b>	<b>0</b>	<b>0.0</b>	<b>132,785</b>	<b>112,290</b>	<b>-20,495</b>	<b>-15.4</b>	<b>1.17</b>	<b>0.99</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	130,837	105,949	-24,889	-19.0	County	48.58	60.93		0.000	0.00
(-) TIF Tax Capacity	69	41	-29	-41.2	City/Town	10.78	18.11		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.10	21.15		0.910	0.538
(=) Taxable Tax Capacity	130,768	105,908	-24,860	-19.0	Special District	2.63	4.13		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>108.09</b>	<b>104.32</b>		<b>0.910</b>	<b>0.538</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	65,400	65,400	0.0	604	456	-148	-24.5	0.923	0.697	
Res Hmstd: Avg Val	98,200	98,200	0.0	1,027	793	-233	-22.7	1.045	0.807	
Res Hmstd: Hi Val	130,900	130,900	0.0	1,530	1,181	-348	-22.8	1.168	0.902	
Res Hmstd: Ex-Hi Val	196,400	196,400	0.0	2,758	1,959	-799	-29.0	1.404	0.997	
Seas Rec: Lo Val	50,000	50,000	0.0	694	638	-56	-8.1	1.388	1.275	
Seas Rec: Hi Val	150,000	150,000	0.0	2,442	2,171	-271	-11.1	1.628	1.447	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,028	3,735	-293	-7.3	2.685	2.489	
Comm/Ind: Med Val	300,000	300,000	0.0	9,677	8,687	-990	-10.2	3.225	2.895	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,040	31,799	-4,242	-11.8	3.604	3.179	

**NORTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,851,884	1,851,884	0	0.0	24,388	18,990	-5,398	-22.1	1.32	1.03
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,468	1,836	-632	-25.6	1.77	1.31
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,389	1,156	-233	-16.8	2.33	1.94
Reg Apartments	72,756	72,756	0	0.0	2,540	1,843	-697	-27.4	3.49	2.53
Low-income Apts	56,286	56,286	0	0.0	915	766	-149	-16.3	1.63	1.36
Seasonal Rec	793,482	793,482	0	0.0	11,558	10,742	-816	-7.1	1.46	1.35
Com/Ind Lo Tier	359,243	359,243	0	0.0	12,387	10,525	-1,862	-15.0	3.45	2.93
Com/Ind Hi Tier	488,425	488,425	0	0.0	22,196	18,148	-4,048	-18.2	4.54	3.72
Publ U: Elec Gen	1,268	1,268	0	0.0	73	40	-33	-45.6	5.77	3.14
Publ U: Other	63,861	63,861	0	0.0	3,226	2,559	-667	-20.7	5.05	4.01
Ag Hmstd: House	15,146	15,146	0	0.0	193	155	-38	-19.6	1.27	1.02
Ag Hmstd: Land	16,244	16,244	0	0.0	81	90	9	10.5	0.50	0.55
Ag NonHmstd	16,827	16,827	0	0.0	201	190	-12	-5.8	1.20	1.13
New Con: Res HS	52,078	52,078	0	0.0	697	542	-155	-22.2	1.34	1.04
New Con: Other	95,326	95,326	0	0.0	3,227	2,653	-575	-17.8	3.39	2.78
<b>Total</b>	<b>4,082,131</b>	<b>4,082,131</b>	<b>0</b>	<b>0.0</b>	<b>85,541</b>	<b>70,234</b>	<b>-15,307</b>	<b>-17.9</b>	<b>2.10</b>	<b>1.72</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	68,434	49,515	-18,919	-27.6	County	43.58	56.59	0.000	0.00
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.2	City/Town	35.32	43.58	0.015	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.36	21.87	0.583	0.303
(=) Taxable Tax Capacity	65,320	47,683	-17,637	-27.0	Special District	0.57	0.88	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>127.83</b>	<b>122.91</b>	<b>0.598</b>	<b>0.321</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	51,100	51,100	0.0	548	440	-108	-19.6	1.071	0.861
Res Hmstd: Avg Val	76,600	76,600	0.0	825	663	-162	-19.7	1.076	0.865
Res Hmstd: Hi Val	102,200	102,200	0.0	1,268	1,009	-259	-20.4	1.240	0.986
Res Hmstd: Ex-Hi Val	153,300	153,300	0.0	2,303	1,699	-604	-26.2	1.502	1.108
Apartment (Mkt rate)	300,000	300,000	0.0	9,383	6,733	-2,649	-28.2	3.127	2.244
Comm/Ind: Lo Val	150,000	150,000	0.0	4,691	4,120	-571	-12.2	3.127	2.746
Comm/Ind: Med Val	300,000	300,000	0.0	11,300	9,598	-1,702	-15.1	3.766	3.199
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,141	35,160	-6,982	-16.6	4.214	3.515

**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	3,053,552	3,053,552	0	0.0	35,088	26,342	-8,746	-24.9	1.15	0.86
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,516	1,872	-643	-25.6	1.54	1.15
Res NonHmstd 2-3	39,033	39,033	0	0.0	780	673	-107	-13.8	2.00	1.72
Reg Apartments	4,999	4,999	0	0.0	139	99	-40	-29.0	2.78	1.97
Low-income Apts	777	777	0	0.0	11	10	-1	-12.9	1.41	1.23
Seasonal Rec	2,330,492	2,330,492	0	0.0	33,103	29,864	-3,239	-9.8	1.42	1.28
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,387	3,049	-338	-10.0	2.76	2.48
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,383	2,905	-479	-14.1	3.91	3.36
Publ U: Elec Gen	5,378	5,378	0	0.0	270	156	-115	-42.4	5.02	2.89
Publ U: Other	306,000	306,000	0	0.0	12,963	11,142	-1,822	-14.1	4.24	3.64
Ag Hmstd: House	611,350	611,350	0	0.0	7,341	6,013	-1,328	-18.1	1.20	0.98
Ag Hmstd: Land	940,366	940,366	0	0.0	4,969	5,524	556	11.2	0.53	0.59
Ag NonHmstd	357,046	357,046	0	0.0	4,816	4,550	-267	-5.5	1.35	1.27
New Con: Res HS	117,559	117,559	0	0.0	1,448	1,100	-349	-24.1	1.23	0.94
New Con: Other	92,473	92,473	0	0.0	1,707	1,477	-230	-13.5	1.85	1.60
<b>Total</b>	<b>8,231,557</b>	<b>8,231,557</b>	<b>0</b>	<b>0.0</b>	<b>111,923</b>	<b>94,775</b>	<b>-17,148</b>	<b>-15.3</b>	<b>1.36</b>	<b>1.15</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	104,302	83,112	-21,190	-20.3	County	49.54	63.72	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	12.66	19.92	0.000	0.00
(-) FD Contrib Tax Capacity	12	7	-5	-41.2	School District	52.19	26.12	0.488	0.165
(=) Taxable Tax Capacity	104,268	83,092	-21,176	-20.3	Special District	0.48	0.73	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.2	<b>Total</b>	<b>114.88</b>	<b>110.48</b>	<b>0.488</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	66,100	66,100	66,100	0.0	612	477	-135	-22.1	0.925	0.721
Res Hmstd: Avg Val	99,100	99,100	99,100	0.0	1,049	828	-221	-21.1	1.058	0.835
Res Hmstd: Hi Val	132,000	132,000	132,000	0.0	1,609	1,227	-382	-23.8	1.218	0.929
Res Hmstd: Ex-Hi Val	198,100	198,100	198,100	0.0	2,894	2,027	-867	-30.0	1.460	1.023
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	714	669	-45	-6.3	1.427	1.337
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,524	2,264	-260	-10.3	1.682	1.509
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,209	3,817	-392	-9.3	2.805	2.544
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,141	8,898	-1,242	-12.2	3.380	2.966
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,823	32,611	-5,211	-13.8	3.782	3.261

**TACONITE CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,590,753	1,590,753	0	0.0	15,667	12,990	-2,678	-17.1	0.98	0.82
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,924	1,574	-349	-18.2	2.03	1.66
Res NonHmstd 2-3	30,982	30,982	0	0.0	842	771	-71	-8.4	2.72	2.49
Reg Apartments	46,682	46,682	0	0.0	1,741	1,334	-407	-23.4	3.73	2.86
Low-income Apts	50,210	50,210	0	0.0	834	757	-77	-9.2	1.66	1.51
Seasonal Rec	108,868	108,868	0	0.0	1,985	1,840	-145	-7.3	1.82	1.69
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,744	7,653	-1,092	-12.5	3.86	3.37
Com/Ind Hi Tier	230,982	230,982	0	0.0	12,284	10,320	-1,964	-16.0	5.32	4.47
Publ U: Elec Gen	204,212	204,212	0	0.0	8,713	5,414	-3,299	-37.9	4.27	2.65
Publ U: Other	113,128	113,128	0	0.0	5,368	4,574	-793	-14.8	4.74	4.04
Ag Hmstd: House	3,646	3,646	0	0.0	39	29	-10	-25.1	1.08	0.81
Ag Hmstd: Land	2,491	2,491	0	0.0	9	10	1	16.8	0.36	0.42
Ag NonHmstd	25,132	25,132	0	0.0	435	387	-48	-11.0	1.73	1.54
New Con: Res HS	20,743	20,743	0	0.0	237	183	-54	-22.8	1.14	0.88
New Con: Other	22,979	22,979	0	0.0	856	719	-137	-16.0	3.72	3.13
<b>Total</b>	<b>2,772,215</b>	<b>2,772,215</b>	<b>0</b>	<b>0.0</b>	<b>59,678</b>	<b>48,557</b>	<b>-11,121</b>	<b>-18.6</b>	<b>2.15</b>	<b>1.75</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,025	34,903	-12,122	-25.8	County	56.09	75.40	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.2	City/Town	55.15	54.95	0.036	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.2	School District	37.25	23.82	0.744	0.295
(=) Taxable Tax Capacity	43,450	32,800	-10,649	-24.5	Special District	1.29	1.87	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.2	<b>Total</b>	<b>149.79</b>	<b>156.04</b>	<b>0.780</b>	<b>0.332</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,400	40,400	0.0	213	167	-46	-21.6	0.527	0.413
Res Hmstd: Avg Val	60,600	60,600	0.0	477	408	-69	-14.5	0.787	0.673
Res Hmstd: Hi Val	80,800	80,800	0.0	780	673	-107	-13.7	0.965	0.832
Res Hmstd: Ex-Hi Val	121,200	121,200	0.0	1,645	1,353	-292	-17.7	1.357	1.116
Apartment (Mkt rate)	300,000	300,000	0.0	11,019	8,526	-2,493	-22.6	3.672	2.841
Comm/Ind: Lo Val	150,000	150,000	0.0	5,493	4,890	-603	-11.0	3.662	3.260
Comm/Ind: Med Val	300,000	300,000	0.0	13,226	11,394	-1,832	-13.8	4.408	3.798
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	49,314	41,746	-7,568	-15.3	4.931	4.174

**TACONITE 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	2,498,285	2,498,285	0	0.0	22,490	17,156	-5,333	-23.7	0.90	0.69
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,460	1,113	-347	-23.8	1.59	1.21
Res NonHmstd 2-3	15,532	15,532	0	0.0	289	261	-28	-9.7	1.86	1.68
Reg Apartments	2,138	2,138	0	0.0	61	45	-15	-25.4	2.85	2.13
Low-income Apts	225	225	0	0.0	3	2	0	-13.8	1.13	0.97
Seasonal Rec	2,079,701	2,079,701	0	0.0	31,180	28,698	-2,482	-8.0	1.50	1.38
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,647	1,557	-90	-5.5	2.93	2.77
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,938	3,437	-502	-12.7	4.23	3.70
Publ U: Elec Gen	165	165	0	0.0	6	4	-2	-33.4	3.61	2.41
Publ U: Other	237,320	237,320	0	0.0	10,040	8,650	-1,390	-13.8	4.23	3.64
Ag Hmstd: House	118,846	118,846	0	0.0	774	610	-164	-21.2	0.65	0.51
Ag Hmstd: Land	121,708	121,708	0	0.0	299	334	35	11.6	0.25	0.27
Ag NonHmstd	240,065	240,065	0	0.0	2,954	2,874	-80	-2.7	1.23	1.20
New Con: Res HS	60,014	60,014	0	0.0	530	403	-127	-24.0	0.88	0.67
New Con: Other	63,779	63,779	0	0.0	1,081	964	-117	-10.9	1.69	1.51
<b>Total</b>	<b>5,678,727</b>	<b>5,678,727</b>	<b>0</b>	<b>0.0</b>	<b>76,752</b>	<b>66,108</b>	<b>-10,644</b>	<b>-13.9</b>	<b>1.35</b>	<b>1.16</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	Change	Pctg Chng	Base	Alter
Total Tax Capacity	77,503	59,918	-17,586	-22.7	County	59.32	77.50		0.000	0.00
(-) TIF Tax Capacity	563	331	-232	-41.2	City/Town	12.52	13.80		0.000	0.00
(-) FD Contrib Tax Capacity	677	398	-279	-41.2	School District	40.50	19.24		0.593	0.211
(=) Taxable Tax Capacity	76,263	59,188	-17,075	-22.4	Special District	2.61	3.63		0.000	0.00
FD Distrib Tax Capacity	487	286	-201	-41.2	<b>Total</b>	<b>114.96</b>	<b>114.17</b>		<b>0.593</b>	<b>0.211</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	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	66,800	66,800	0.0	329	220	-109	-33.1	0.493	0.330	
Res Hmstd: Avg Val	100,100	100,100	0.0	774	593	-181	-23.4	0.773	0.591	
Res Hmstd: Hi Val	133,400	133,400	0.0	1,362	1,010	-352	-25.8	1.020	0.756	
Res Hmstd: Ex-Hi Val	200,300	200,300	0.0	2,670	1,848	-822	-30.8	1.333	0.922	
Seas Rec: Lo Val	50,000	50,000	0.0	719	687	-32	-4.5	1.438	1.373	
Seas Rec: Hi Val	150,000	150,000	0.0	2,541	2,319	-222	-8.7	1.693	1.545	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,269	3,977	-293	-6.9	2.846	2.651	
Comm/Ind: Med Val	300,000	300,000	0.0	10,281	9,269	-1,012	-9.8	3.426	3.089	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,334	33,965	-4,369	-11.4	3.833	3.396	

**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	2,894,711	2,894,711	0	0.0	43,711	34,156	-9,555	-21.9	1.51	1.18
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,628	1,954	-674	-25.7	1.92	1.43
Res NonHmstd 2-3	82,847	82,847	0	0.0	2,066	1,777	-289	-14.0	2.49	2.14
Reg Apartments	127,592	127,592	0	0.0	4,590	3,279	-1,311	-28.6	3.60	2.57
Low-income Apts	57,214	57,214	0	0.0	889	733	-157	-17.6	1.55	1.28
Seasonal Rec	62,048	62,048	0	0.0	1,122	1,041	-81	-7.2	1.81	1.68
Com/Ind Lo Tier	169,091	169,091	0	0.0	6,061	5,135	-926	-15.3	3.58	3.04
Com/Ind Hi Tier	440,871	440,871	0	0.0	22,325	17,749	-4,575	-20.5	5.06	4.03
Publ U: Elec Gen	1,020	1,020	0	0.0	52	29	-23	-44.7	5.10	2.82
Publ U: Other	117,637	117,637	0	0.0	5,881	4,756	-1,126	-19.1	5.00	4.04
Ag Hmstd: House	11,413	11,413	0	0.0	164	135	-29	-17.4	1.44	1.19
Ag Hmstd: Land	7,783	7,783	0	0.0	38	48	10	27.0	0.49	0.62
Ag NonHmstd	14,269	14,269	0	0.0	212	204	-9	-4.0	1.49	1.43
New Con: Res HS	50,676	50,676	0	0.0	799	628	-171	-21.4	1.58	1.24
New Con: Other	34,439	34,439	0	0.0	1,276	994	-283	-22.2	3.71	2.89
<b>Total</b>	<b>4,208,509</b>	<b>4,208,509</b>	<b>0</b>	<b>0.0</b>	<b>91,814</b>	<b>72,617</b>	<b>-19,197</b>	<b>-20.9</b>	<b>2.18</b>	<b>1.73</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	66,226	50,053	-16,174	-24.4	69.43	90.23	0.000	0.00	
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.2	28.88	31.19	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	45.09	19.80	0.725	0.000	
(=) Taxable Tax Capacity	58,442	45,473	-12,968	-22.2	1.86	2.60	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	145.25 143.83	0.725	0.000	

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,000	67,000	67,000	0.0	851	696	-155	-18.3	1.270	1.038
Res Hmstd: Avg Val	100,400	100,400	100,400	0.0	1,465	1,162	-303	-20.7	1.459	1.157
Res Hmstd: Hi Val	133,900	133,900	133,900	0.0	2,199	1,674	-525	-23.9	1.641	1.250
Res Hmstd: Ex-Hi Val	200,900	200,900	200,900	0.0	3,853	2,698	-1,155	-30.0	1.917	1.342
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,676	7,767	-2,909	-27.2	3.558	2.588
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,338	4,543	-795	-14.9	3.558	3.028
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,854	10,600	-2,255	-17.5	4.284	3.533
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	47,932	38,865	-9,066	-18.9	4.793	3.886

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,653,532	1,653,532	0	0.0	26,791	22,823	-3,968	-14.8	1.62	1.38
Res NonHmstd 1Un	96,628	96,628	0	0.0	2,058	1,645	-412	-20.0	2.13	1.70
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,121	1,022	-99	-8.9	2.67	2.43
Reg Apartments	54,268	54,268	0	0.0	2,109	1,656	-453	-21.5	3.89	3.05
Low-income Apts	60,990	60,990	0	0.0	1,068	948	-120	-11.2	1.75	1.56
Seasonal Rec	38,136	38,136	0	0.0	963	898	-65	-6.8	2.53	2.35
Com/Ind Lo Tier	208,225	208,225	0	0.0	8,368	7,109	-1,259	-15.0	4.02	3.41
Com/Ind Hi Tier	283,880	283,880	0	0.0	15,364	12,524	-2,841	-18.5	5.41	4.41
Publ U: Elec Gen	1,900	1,900	0	0.0	91	55	-36	-39.9	4.80	2.88
Publ U: Other	65,440	65,440	0	0.0	3,527	2,861	-666	-18.9	5.39	4.37
Ag Hmstd: House	44,736	44,736	0	0.0	658	529	-129	-19.5	1.47	1.18
Ag Hmstd: Land	33,891	33,891	0	0.0	193	205	12	6.3	0.57	0.60
Ag NonHmstd	17,005	17,005	0	0.0	271	249	-22	-7.9	1.59	1.47
New Con: Res HS	73,043	73,043	0	0.0	1,264	1,034	-231	-18.2	1.73	1.42
New Con: Other	44,383	44,383	0	0.0	1,570	1,307	-264	-16.8	3.54	2.94
<b>Total</b>	<b>2,718,041</b>	<b>2,718,041</b>	<b>0</b>	<b>0.0</b>	<b>65,418</b>	<b>54,865</b>	<b>-10,553</b>	<b>-16.1</b>	<b>2.41</b>	<b>2.02</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	42,912	32,330	-10,582	-24.7	County	59.06	74.57	0.014	0.01
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.2	City/Town	44.77	58.50	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.94	27.28	1.010	0.492
(=) Taxable Tax Capacity	40,361	30,830	-9,531	-23.6	Special District	0.85	1.11	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>157.62</b>	<b>161.47</b>	<b>1.024</b>	<b>0.510</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,000	63,000	0.0	889	797	-91	-10.3	1.410	1.265
Res Hmstd: Avg Val	94,500	94,500	0.0	1,490	1,287	-203	-13.6	1.576	1.361
Res Hmstd: Hi Val	125,900	125,900	0.0	2,235	1,838	-397	-17.7	1.774	1.459
Res Hmstd: Ex-Hi Val	188,900	188,900	0.0	3,937	2,944	-993	-25.2	2.084	1.558
Apartment (Mkt rate)	300,000	300,000	0.0	11,656	8,872	-2,783	-23.9	3.885	2.957
Comm/Ind: Lo Val	150,000	150,000	0.0	5,828	5,016	-812	-13.9	3.885	3.344
Comm/Ind: Med Val	300,000	300,000	0.0	14,020	11,679	-2,341	-16.7	4.673	3.892
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	52,249	42,771	-9,478	-18.1	5.224	4.277

**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,713,017	2,713,017	0	0.0	38,756	30,700	-8,056	-20.8	1.43	1.13
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,487	1,863	-624	-25.1	1.81	1.36
Res NonHmstd 2-3	39,368	39,368	0	0.0	900	783	-117	-13.0	2.29	1.99
Reg Apartments	1,244	1,244	0	0.0	39	30	-10	-25.0	3.17	2.38
Low-income Apts	27	27	0	0.0	0	0	0	-7.5	1.42	1.31
Seasonal Rec	685,289	685,289	0	0.0	12,053	10,561	-1,492	-12.4	1.76	1.54
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,807	1,561	-246	-13.6	3.37	2.91
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,426	1,178	-248	-17.4	4.66	3.85
Publ U: Elec Gen	10,226	10,226	0	0.0	510	323	-187	-36.7	4.99	3.16
Publ U: Other	144,068	144,068	0	0.0	6,730	5,669	-1,061	-15.8	4.67	3.93
Ag Hmstd: House	707,396	707,396	0	0.0	9,578	7,542	-2,036	-21.3	1.35	1.07
Ag Hmstd: Land	625,088	625,088	0	0.0	3,230	3,533	302	9.4	0.52	0.57
Ag NonHmstd	205,555	205,555	0	0.0	3,051	2,758	-293	-9.6	1.48	1.34
New Con: Res HS	124,332	124,332	0	0.0	1,805	1,423	-382	-21.2	1.45	1.14
New Con: Other	42,508	42,508	0	0.0	891	741	-149	-16.8	2.10	1.74
<b>Total</b>	<b>5,519,911</b>	<b>5,519,911</b>	<b>0</b>	<b>0.0</b>	<b>83,263</b>	<b>68,665</b>	<b>-14,598</b>	<b>-17.5</b>	<b>1.51</b>	<b>1.24</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,620	54,734	-11,887	-17.8	County	61.46	76.33	0.027	0.03
(-) TIF Tax Capacity	97	57	-40	-41.2	City/Town	15.24	23.44	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.45	30.52	0.909	0.436
(=) Taxable Tax Capacity	66,524	54,677	-11,847	-17.8	Special District	0.82	1.10	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>133.97</b>	<b>131.40</b>	<b>0.937</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	74,700	74,700	0.0	867	718	-150	-17.3	1.161	0.960
Res Hmstd: Avg Val	112,100	112,100	0.0	1,552	1,254	-298	-19.2	1.384	1.118
Res Hmstd: Hi Val	149,300	149,300	0.0	2,388	1,794	-595	-24.9	1.599	1.201
Res Hmstd: Ex-Hi Val	224,000	224,000	0.0	4,109	2,878	-1,232	-30.0	1.834	1.284
Seas Rec: Lo Val	50,000	50,000	0.0	851	773	-78	-9.1	1.701	1.546
Seas Rec: Hi Val	150,000	150,000	0.0	2,998	2,577	-421	-14.0	1.998	1.718
Comm/Ind: Lo Val	150,000	150,000	0.0	4,963	4,333	-630	-12.7	3.308	2.888
Comm/Ind: Med Val	300,000	300,000	0.0	11,936	10,088	-1,848	-15.5	3.978	3.362
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,475	36,941	-7,534	-16.9	4.447	3.694



**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	5,539,261	5,539,261	0	0.0	76,619	61,528	-15,091	-19.7	1.38	1.11
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,471	2,640	-831	-23.9	1.76	1.34
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,344	3,013	-330	-9.9	2.19	1.97
Reg Apartments	383,718	383,718	0	0.0	12,406	9,252	-3,154	-25.4	3.23	2.41
Low-income Apts	166,998	166,998	0	0.0	2,354	2,041	-312	-13.3	1.41	1.22
Seasonal Rec	34,252	34,252	0	0.0	660	561	-99	-15.0	1.93	1.64
Com/Ind Lo Tier	493,297	493,297	0	0.0	16,157	14,340	-1,817	-11.2	3.28	2.91
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	52,469	44,719	-7,750	-14.8	4.48	3.82
Publ U: Elec Gen	686,799	686,799	0	0.0	26,685	17,464	-9,221	-34.6	3.89	2.54
Publ U: Other	336,676	336,676	0	0.0	13,822	12,646	-1,176	-8.5	4.11	3.76
Ag Hmstd: House	91,686	91,686	0	0.0	1,296	1,039	-257	-19.8	1.41	1.13
Ag Hmstd: Land	72,073	72,073	0	0.0	379	391	13	3.3	0.53	0.54
Ag NonHmstd	46,850	46,850	0	0.0	642	600	-42	-6.6	1.37	1.28
New Con: Res HS	319,041	319,041	0	0.0	4,481	3,695	-786	-17.5	1.40	1.16
New Con: Other	170,422	170,422	0	0.0	6,064	5,230	-834	-13.8	3.56	3.07
<b>Total</b>	<b>9,860,782</b>	<b>9,860,782</b>	<b>0</b>	<b>0.0</b>	<b>220,847</b>	<b>179,159</b>	<b>-41,688</b>	<b>-18.9</b>	<b>2.24</b>	<b>1.82</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	180,158	127,567	-52,590	-29.2	County	37.62	50.62		0.000	0.00
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.2	City/Town	34.15	46.25		0.027	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.70	30.28		1.123	0.434
(=) Taxable Tax Capacity	167,277	119,990	-47,287	-28.3	Special District	2.08	2.34		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>124.55</b>	<b>129.49</b>		<b>1.149</b>	<b>0.461</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	77,900	77,900	0.0	884	742	-141	-16.0	1.134	0.952
Res Hmstd: Avg Val	116,800	116,800	0.0	1,572	1,299	-274	-17.4	1.346	1.112
Res Hmstd: Hi Val	155,800	155,800	0.0	2,376	1,857	-519	-21.8	1.524	1.191
Res Hmstd: Ex-Hi Val	233,700	233,700	0.0	4,066	2,972	-1,094	-26.9	1.739	1.271
Apartment (Mkt rate)	300,000	300,000	0.0	9,313	7,131	-2,182	-23.4	3.104	2.376
Comm/Ind: Lo Val	150,000	150,000	0.0	4,656	4,289	-367	-7.9	3.104	2.859
Comm/Ind: Med Val	300,000	300,000	0.0	11,181	9,985	-1,196	-10.7	3.726	3.328
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,629	36,566	-5,063	-12.2	4.162	3.656

**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	3,475,353	3,475,353	0	0.0	41,955	31,979	-9,976	-23.8	1.21	0.92
Res NonHmstd 1Un	131,603	131,603	0	0.0	1,977	1,452	-525	-26.6	1.50	1.10
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,135	997	-139	-12.2	1.86	1.64
Reg Apartments	3,547	3,547	0	0.0	91	66	-25	-27.2	2.56	1.87
Low-income Apts	531	531	0	0.0	6	5	-1	-16.7	1.13	0.94
Seasonal Rec	444,122	444,122	0	0.0	6,583	5,945	-638	-9.7	1.48	1.34
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,540	2,362	-178	-7.0	2.69	2.51
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,427	2,154	-273	-11.3	3.65	3.24
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	142,054	142,054	0	0.0	5,292	4,685	-607	-11.5	3.73	3.30
Ag Hmstd: House	896,217	896,217	0	0.0	10,287	7,843	-2,445	-23.8	1.15	0.88
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	5,875	5,712	-163	-2.8	0.53	0.51
Ag NonHmstd	240,867	240,867	0	0.0	2,831	2,624	-208	-7.3	1.18	1.09
New Con: Res HS	150,989	150,989	0	0.0	1,743	1,402	-341	-19.6	1.15	0.93
New Con: Other	35,996	35,996	0	0.0	741	624	-117	-15.8	2.06	1.73
<b>Total</b>	<b>6,858,938</b>	<b>6,858,938</b>	<b>0</b>	<b>0.0</b>	<b>83,485</b>	<b>67,849</b>	<b>-15,636</b>	<b>-18.7</b>	<b>1.22</b>	<b>0.99</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	84,049	66,641	-17,408	-20.7	37.80	50.83	0.000	0.00	
(-) TIF Tax Capacity	174	102	-72	-41.2	14.31	23.44	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	54.40	31.95	1.018	0.389	
(=) Taxable Tax Capacity	83,875	66,538	-17,336	-20.7	0.87	0.99	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	107.38	107.21	1.018	0.389

**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	95,200	95,200	95,200	0.0	981	771	-210	-21.4	1.030	0.809
Res Hmstd: Avg Val	142,700	142,700	142,700	0.0	1,753	1,341	-412	-23.5	1.228	0.939
Res Hmstd: Hi Val	190,100	190,100	190,100	0.0	2,641	1,911	-731	-27.7	1.389	1.005
Res Hmstd: Ex-Hi Val	285,400	285,400	285,400	0.0	4,427	3,055	-1,371	-31.0	1.551	1.070
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	695	652	-43	-6.2	1.390	1.304
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,443	2,214	-229	-9.4	1.628	1.476
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,018	3,777	-241	-6.0	2.678	2.518
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,647	8,794	-853	-8.8	3.215	2.931
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,915	32,205	-3,711	-10.3	3.591	3.220

**SOUTHWEST CITIES**

<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	3,442,569	3,442,569	0	0.0	51,749	43,147	-8,603	-16.6	1.50	1.25
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,839	3,092	-747	-19.5	1.98	1.60
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,413	1,239	-174	-12.3	2.53	2.22
Reg Apartments	152,897	152,897	0	0.0	5,487	4,099	-1,388	-25.3	3.59	2.68
Low-income Apts	83,420	83,420	0	0.0	1,328	1,147	-181	-13.6	1.59	1.38
Seasonal Rec	14,689	14,689	0	0.0	361	311	-50	-13.7	2.46	2.12
Com/Ind Lo Tier	458,609	458,609	0	0.0	17,229	14,708	-2,521	-14.6	3.76	3.21
Com/Ind Hi Tier	589,541	589,541	0	0.0	30,174	24,427	-5,747	-19.0	5.12	4.14
Publ U: Elec Gen	7,191	7,191	0	0.0	329	185	-144	-43.7	4.57	2.57
Publ U: Other	59,156	59,156	0	0.0	3,218	2,596	-622	-19.3	5.44	4.39
Ag Hmstd: House	17,374	17,374	0	0.0	276	235	-40	-14.5	1.59	1.36
Ag Hmstd: Land	30,368	30,368	0	0.0	299	268	-31	-10.3	0.99	0.88
Ag NonHmstd	35,566	35,566	0	0.0	661	585	-76	-11.5	1.86	1.64
New Con: Res HS	59,415	59,415	0	0.0	1,020	800	-220	-21.6	1.72	1.35
New Con: Other	65,061	65,061	0	0.0	2,816	2,310	-506	-18.0	4.33	3.55
<b>Total</b>	<b>5,265,386</b>	<b>5,265,386</b>	<b>0</b>	<b>0.0</b>	<b>120,199</b>	<b>99,151</b>	<b>-21,049</b>	<b>-17.5</b>	<b>2.28</b>	<b>1.88</b>

**Tax Base**

**Tax Rates**

					<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	82,396	63,248	-19,148	-23.2	County	50.73	63.28	0.022	0.04
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.2	City/Town	52.31	63.45	0.027	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.80	21.64	1.027	0.673
(=) Taxable Tax Capacity	76,514	59,788	-16,726	-21.9	Special District	0.76	1.13	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>150.60</b>	<b>149.50</b>	<b>1.075</b>	<b>0.741</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</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: Lo Val	43,500	43,500	0.0	592	509	-84	-14.1	1.361	1.169
Res Hmstd: Avg Val	65,300	65,300	0.0	889	763	-126	-14.1	1.361	1.169
Res Hmstd: Hi Val	87,100	87,100	0.0	1,276	1,073	-204	-15.9	1.465	1.231
Res Hmstd: Ex-Hi Val	130,600	130,600	0.0	2,252	1,794	-457	-20.3	1.724	1.373
Apartment (Mkt rate)	300,000	300,000	0.0	11,166	8,295	-2,871	-25.7	3.721	2.765
Comm/Ind: Lo Val	150,000	150,000	0.0	5,583	4,781	-801	-14.4	3.721	3.187
Comm/Ind: Med Val	300,000	300,000	0.0	13,425	11,120	-2,305	-17.2	4.474	3.706
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	50,021	40,698	-9,323	-18.6	5.002	4.069

**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	1,413,322	1,413,322	0	0.0	17,277	12,875	-4,402	-25.5	1.22	0.91
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,136	1,624	-512	-24.0	1.49	1.13
Res NonHmstd 2-3	20,162	20,162	0	0.0	409	351	-58	-14.2	2.03	1.74
Reg Apartments	1,697	1,697	0	0.0	42	31	-12	-27.4	2.49	1.81
Low-income Apts	58	58	0	0.0	1	0	0	-24.9	1.06	0.79
Seasonal Rec	274,963	274,963	0	0.0	4,598	4,054	-544	-11.8	1.67	1.47
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,249	2,043	-207	-9.2	2.80	2.54
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,608	4,042	-565	-12.3	3.63	3.19
Publ U: Elec Gen	31,855	31,855	0	0.0	1,008	629	-379	-37.6	3.17	1.98
Publ U: Other	229,314	229,314	0	0.0	8,153	7,208	-945	-11.6	3.56	3.14
Ag Hmstd: House	930,052	930,052	0	0.0	9,422	7,109	-2,313	-24.6	1.01	0.76
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	37,541	30,118	-7,423	-19.8	0.67	0.53
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,066	31,010	-5,057	-14.0	1.15	0.99
New Con: Res HS	42,403	42,403	0	0.0	530	399	-131	-24.7	1.25	0.94
New Con: Other	75,086	75,086	0	0.0	1,941	1,771	-170	-8.8	2.59	2.36
<b>Total</b>	<b>12,133,875</b>	<b>12,133,875</b>	<b>0</b>	<b>0.0</b>	<b>125,983</b>	<b>103,265</b>	<b>-22,717</b>	<b>-18.0</b>	<b>1.04</b>	<b>0.85</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,746	103,864	-22,882	-18.1	52.49	64.65	0.020	0.03	
(-) TIF Tax Capacity	429	252	-177	-41.2	10.28	16.84	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	44.19	18.92	0.997	0.692	
(=) Taxable Tax Capacity	126,317	103,612	-22,705	-18.0	0.75	1.13	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	107.71	101.55	1.017	0.726

**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	60,300	60,300	60,300	0.0	562	415	-147	-26.2	0.932	0.688
Res Hmstd: Avg Val	90,200	90,200	90,200	0.0	918	690	-228	-24.8	1.017	0.765
Res Hmstd: Hi Val	120,300	120,300	120,300	0.0	1,361	1,045	-316	-23.2	1.131	0.868
Res Hmstd: Ex-Hi Val	180,600	180,600	180,600	0.0	2,471	1,755	-716	-29.0	1.368	0.971
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,030	3,700	-330	-8.2	2.686	2.466
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,676	8,598	-1,078	-11.1	3.225	2.865
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	36,022	31,452	-4,570	-12.7	3.602	3.145

**SOUTH 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	3,423,956	3,423,956	0	0.0	45,912	35,338	-10,574	-23.0	1.34	1.03
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,543	1,908	-635	-25.0	1.75	1.31
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,762	1,479	-283	-16.1	2.19	1.84
Reg Apartments	169,796	169,796	0	0.0	5,212	3,651	-1,560	-29.9	3.07	2.15
Low-income Apts	61,153	61,153	0	0.0	845	687	-158	-18.7	1.38	1.12
Seasonal Rec	10,168	10,168	0	0.0	220	197	-23	-10.6	2.16	1.93
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,982	10,206	-1,776	-14.8	3.33	2.83
Com/Ind Hi Tier	651,924	651,924	0	0.0	28,392	23,164	-5,228	-18.4	4.36	3.55
Publ U: Elec Gen	23,875	23,875	0	0.0	973	528	-445	-45.8	4.08	2.21
Publ U: Other	59,402	59,402	0	0.0	2,700	2,203	-497	-18.4	4.55	3.71
Ag Hmstd: House	9,558	9,558	0	0.0	146	116	-30	-20.4	1.53	1.22
Ag Hmstd: Land	18,983	18,983	0	0.0	157	142	-15	-9.5	0.83	0.75
Ag NonHmstd	23,273	23,273	0	0.0	350	307	-43	-12.2	1.50	1.32
New Con: Res HS	71,372	71,372	0	0.0	1,021	762	-259	-25.3	1.43	1.07
New Con: Other	57,881	57,881	0	0.0	2,042	1,625	-417	-20.4	3.53	2.81
<b>Total</b>	<b>5,166,928</b>	<b>5,166,928</b>	<b>0</b>	<b>0.0</b>	<b>104,256</b>	<b>82,314</b>	<b>-21,942</b>	<b>-21.0</b>	<b>2.02</b>	<b>1.59</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	83,381	62,811	-20,570	-24.7	County	43.41	55.57	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.2	City/Town	43.92	52.00	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.03	17.34	0.911	0.341
(=) Taxable Tax Capacity	78,018	59,656	-18,362	-23.5	Special District	0.23	0.42	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>130.59</b>	<b>125.33</b>	<b>0.914</b>	<b>0.345</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	56,800	56,800	0.0	652	504	-148	-22.7	1.148	0.887
Res Hmstd: Avg Val	85,000	85,000	0.0	1,038	799	-239	-23.0	1.220	0.939
Res Hmstd: Hi Val	113,400	113,400	0.0	1,559	1,190	-369	-23.7	1.374	1.049
Res Hmstd: Ex-Hi Val	170,300	170,300	0.0	2,790	1,974	-816	-29.3	1.638	1.159
Apartment (Mkt rate)	300,000	300,000	0.0	9,677	6,871	-2,806	-29.0	3.225	2.290
Comm/Ind: Lo Val	150,000	150,000	0.0	4,838	4,178	-660	-13.6	3.225	2.785
Comm/Ind: Med Val	300,000	300,000	0.0	11,636	9,732	-1,904	-16.4	3.878	3.244
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,357	35,650	-7,707	-17.8	4.335	3.564

**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	1,251,381	1,251,381	0	0.0	13,533	9,350	-4,183	-30.9	1.08	0.75
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,329	947	-382	-28.7	1.34	0.96
Res NonHmstd 2-3	18,529	18,529	0	0.0	321	261	-60	-18.8	1.73	1.41
Reg Apartments	2,042	2,042	0	0.0	51	35	-16	-31.9	2.50	1.71
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,824	78,824	0	0.0	1,108	918	-190	-17.1	1.41	1.16
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,167	1,069	-98	-8.4	2.45	2.24
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,933	1,671	-262	-13.6	3.42	2.96
Publ U: Elec Gen	10,868	10,868	0	0.0	323	163	-160	-49.5	2.98	1.50
Publ U: Other	141,802	141,802	0	0.0	4,775	4,164	-611	-12.8	3.37	2.94
Ag Hmstd: House	720,458	720,458	0	0.0	7,010	4,774	-2,236	-31.9	0.97	0.66
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	23,677	18,297	-5,380	-22.7	0.65	0.50
Ag NonHmstd	1,659,874	1,659,874	0	0.0	17,818	14,946	-2,872	-16.1	1.07	0.90
New Con: Res HS	37,421	37,421	0	0.0	404	289	-115	-28.4	1.08	0.77
New Con: Other	29,171	29,171	0	0.0	945	797	-148	-15.7	3.24	2.73
<b>Total</b>	<b>7,776,908</b>	<b>7,776,908</b>	<b>0</b>	<b>0.0</b>	<b>74,396</b>	<b>57,682</b>	<b>-16,714</b>	<b>-22.5</b>	<b>0.96</b>	<b>0.74</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	81,607	66,406	-15,201	-18.6	County	46.63	58.17	0.000	0.00	
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	9.71	15.14	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.23	17.58	0.960	0.433	
(=) Taxable Tax Capacity	81,585	66,393	-15,192	-18.6	Special District	0.23	0.41	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>100.80</b>	<b>91.30</b>	<b>0.960</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	75,200	75,200	0.0	641	418	-223	-34.8	0.853	0.556
Res Hmstd: Avg Val	112,800	112,800	0.0	1,143	808	-335	-29.3	1.013	0.716
Res Hmstd: Hi Val	150,400	150,400	0.0	1,758	1,201	-557	-31.7	1.168	0.798
Res Hmstd: Ex-Hi Val	225,500	225,500	0.0	3,079	1,987	-1,092	-35.5	1.365	0.881
Comm/Ind: Lo Val	150,000	150,000	0.0	3,773	3,426	-347	-9.2	2.515	2.283
Comm/Ind: Med Val	300,000	300,000	0.0	9,058	7,972	-1,086	-12.0	3.019	2.657
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,720	29,187	-4,533	-13.4	3.372	2.918

**OLMSTED COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,059,136	4,059,136	0	0.0	62,345	50,377	-11,968	-19.2	1.54	1.24
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,822	2,170	-652	-23.1	1.87	1.44
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,580	1,433	-147	-9.3	2.34	2.12
Reg Apartments	195,034	195,034	0	0.0	6,620	5,070	-1,550	-23.4	3.39	2.60
Low-income Apts	65,184	65,184	0	0.0	995	874	-121	-12.1	1.53	1.34
Seasonal Rec	5,891	5,891	0	0.0	123	103	-20	-16.1	2.09	1.76
Com/Ind Lo Tier	183,371	183,371	0	0.0	6,163	5,547	-616	-10.0	3.36	3.03
Com/Ind Hi Tier	783,151	783,151	0	0.0	36,930	31,558	-5,372	-14.5	4.72	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,377	47,377	0	0.0	2,094	1,791	-303	-14.5	4.42	3.78
Ag Hmstd: House	215,885	215,885	0	0.0	2,767	2,100	-666	-24.1	1.28	0.97
Ag Hmstd: Land	363,509	363,509	0	0.0	2,315	2,068	-247	-10.7	0.64	0.57
Ag NonHmstd	114,220	114,220	0	0.0	1,439	1,310	-129	-8.9	1.26	1.15
New Con: Res HS	138,278	138,278	0	0.0	2,115	1,749	-366	-17.3	1.53	1.27
New Con: Other	82,210	82,210	0	0.0	2,958	2,429	-529	-17.9	3.60	2.95
<b>Total</b>	<b>6,471,586</b>	<b>6,471,586</b>	<b>0</b>	<b>0.0</b>	<b>131,266</b>	<b>108,581</b>	<b>-22,686</b>	<b>-17.3</b>	<b>2.03</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	101,299	74,774	-26,525	-26.2	County	45.89	61.55	0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.2	City/Town	28.48	39.56	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.44	31.65	1.827	1.175
(=) Taxable Tax Capacity	97,278	72,409	-24,869	-25.6	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>129.82</b>	<b>132.76</b>	<b>1.830</b>	<b>1.179</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,900	86,900	0.0	1,129	962	-167	-14.8	1.299	1.106
Res Hmstd: Avg Val	130,100	130,100	0.0	1,994	1,625	-368	-18.5	1.532	1.249
Res Hmstd: Hi Val	173,400	173,400	0.0	3,000	2,290	-710	-23.7	1.730	1.320
Res Hmstd: Ex-Hi Val	260,300	260,300	0.0	5,021	3,624	-1,396	-27.8	1.928	1.392
Apartment (Mkt rate)	300,000	300,000	0.0	9,896	7,522	-2,373	-24.0	3.298	2.507
Comm/Ind: Lo Val	150,000	150,000	0.0	4,948	4,470	-478	-9.7	3.298	2.980
Comm/Ind: Med Val	300,000	300,000	0.0	11,843	10,372	-1,471	-12.4	3.947	3.457
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	44,021	37,913	-6,108	-13.9	4.402	3.791

**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	5,920,602	5,920,602	0	0.0	78,849	60,003	-18,846	-23.9	1.33	1.01
Res NonHmstd 1Un	238,589	238,589	0	0.0	4,130	3,070	-1,060	-25.7	1.73	1.29
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,796	2,431	-365	-13.0	2.24	1.95
Reg Apartments	219,918	219,918	0	0.0	6,923	4,978	-1,945	-28.1	3.15	2.26
Low-income Apts	94,050	94,050	0	0.0	1,316	1,083	-233	-17.7	1.40	1.15
Seasonal Rec	32,306	32,306	0	0.0	640	540	-99	-15.5	1.98	1.67
Com/Ind Lo Tier	543,298	543,298	0	0.0	17,744	15,229	-2,515	-14.2	3.27	2.80
Com/Ind Hi Tier	830,532	830,532	0	0.0	37,092	30,171	-6,921	-18.7	4.47	3.63
Publ U: Elec Gen	305,638	305,638	0	0.0	14,877	10,056	-4,821	-32.4	4.87	3.29
Publ U: Other	193,731	193,731	0	0.0	9,098	7,856	-1,242	-13.7	4.70	4.05
Ag Hmstd: House	24,510	24,510	0	0.0	329	271	-59	-17.8	1.34	1.10
Ag Hmstd: Land	44,861	44,861	0	0.0	332	305	-27	-8.1	0.74	0.68
Ag NonHmstd	34,686	34,686	0	0.0	490	444	-46	-9.4	1.41	1.28
New Con: Res HS	137,436	137,436	0	0.0	1,996	1,521	-476	-23.8	1.45	1.11
New Con: Other	95,699	95,699	0	0.0	3,083	2,480	-603	-19.6	3.22	2.59
<b>Total</b>	<b>8,840,752</b>	<b>8,840,752</b>	<b>0</b>	<b>0.0</b>	<b>179,695</b>	<b>140,438</b>	<b>-39,257</b>	<b>-21.8</b>	<b>2.03</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	143,332	106,992	-36,340	-25.4	County	41.05	52.78	0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.2	City/Town	39.10	45.90	0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.48	26.00	0.826	0.517
(=) Taxable Tax Capacity	135,820	102,573	-33,247	-24.5	Special District	0.87	1.25	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	<b>131.51</b>	<b>125.94</b>	<b>0.845</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	63,500	63,500	63,500	0.0	726	580	-146	-20.1	1.142	0.913
Res Hmstd: Avg Val	95,100	95,100	95,100	0.0	1,218	962	-256	-21.0	1.280	1.011
Res Hmstd: Hi Val	126,800	126,800	126,800	0.0	1,819	1,407	-412	-22.7	1.434	1.109
Res Hmstd: Ex-Hi Val	190,200	190,200	190,200	0.0	3,248	2,296	-952	-29.3	1.707	1.207
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,722	6,962	-2,760	-28.4	3.240	2.320
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,861	4,221	-640	-13.2	3.240	2.813
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,695	9,821	-1,873	-16.0	3.898	3.273
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	43,585	35,958	-7,627	-17.5	4.358	3.595



**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	2,142,501	2,142,501	0	0.0	24,648	18,415	-6,233	-25.3	1.15	0.86
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,205	1,683	-522	-23.7	1.45	1.10
Res NonHmstd 2-3	27,175	27,175	0	0.0	504	445	-59	-11.7	1.85	1.64
Reg Apartments	1,294	1,294	0	0.0	37	27	-10	-27.0	2.88	2.10
Low-income Apts	72	72	0	0.0	1	1	0	-16.9	1.01	0.84
Seasonal Rec	102,223	102,223	0	0.0	1,520	1,343	-177	-11.6	1.49	1.31
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,690	1,563	-127	-7.5	2.71	2.51
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,514	1,333	-181	-11.9	3.67	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148,647	148,647	0	0.0	5,356	4,662	-695	-13.0	3.60	3.14
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	10,850	8,257	-2,593	-23.9	1.05	0.80
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,201	19,716	-3,485	-15.0	0.63	0.54
Ag NonHmstd	1,144,426	1,144,426	0	0.0	12,973	11,598	-1,375	-10.6	1.13	1.01
New Con: Res HS	71,017	71,017	0	0.0	801	611	-189	-23.7	1.13	0.86
New Con: Other	30,825	30,825	0	0.0	818	710	-108	-13.2	2.65	2.30
<b>Total</b>	<b>8,613,740</b>	<b>8,613,740</b>	<b>0</b>	<b>0.0</b>	<b>86,119</b>	<b>70,364</b>	<b>-15,755</b>	<b>-18.3</b>	<b>1.00</b>	<b>0.82</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	89,646	73,947	-15,699	-17.5	43.00	54.47	0.000	0.00	
(-) TIF Tax Capacity	108	63	-44	-41.2	12.95	22.62	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	50.32	24.65	0.883	0.475	
(=) Taxable Tax Capacity	89,538	73,884	-15,654	-17.5	0.66	0.95	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	<b>Total</b>	106.92	102.68	0.883	0.475

**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	79,300	79,300	79,300	0.0	730	551	-179	-24.5	0.920	0.694
Res Hmstd: Avg Val	118,900	118,900	118,900	0.0	1,294	1,012	-282	-21.8	1.088	0.851
Res Hmstd: Hi Val	158,500	158,500	158,500	0.0	2,018	1,473	-545	-27.0	1.273	0.929
Res Hmstd: Ex-Hi Val	237,800	237,800	237,800	0.0	3,487	2,396	-1,091	-31.3	1.466	1.007
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,982	3,688	-294	-7.4	2.654	2.458
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,567	8,582	-985	-10.3	3.189	2.860
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,633	31,420	-4,214	-11.8	3.563	3.141

**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	11,553,924	11,553,924	0	0.0	139,933	111,815	-28,118	-20.1	1.21	0.97
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,086	3,021	-1,065	-26.1	1.56	1.15
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,591	4,172	-420	-9.1	1.90	1.73
Reg Apartments	442,576	442,576	0	0.0	11,704	8,827	-2,877	-24.6	2.64	1.99
Low-income Apts	165,584	165,584	0	0.0	1,967	1,734	-232	-11.8	1.19	1.05
Seasonal Rec	34,685	34,685	0	0.0	566	466	-100	-17.7	1.63	1.34
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,371	10,994	-377	-3.3	2.90	2.81
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	76,986	70,760	-6,226	-8.1	4.02	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,402	182,402	0	0.0	7,353	6,742	-611	-8.3	4.03	3.70
Ag Hmstd: House	81,782	81,782	0	0.0	999	749	-250	-25.0	1.22	0.92
Ag Hmstd: Land	60,260	60,260	0	0.0	299	288	-11	-3.8	0.50	0.48
Ag NonHmstd	40,486	40,486	0	0.0	485	446	-39	-8.0	1.20	1.10
New Con: Res HS	454,437	454,437	0	0.0	6,490	4,680	-1,810	-27.9	1.43	1.03
New Con: Other	145,272	145,272	0	0.0	4,930	4,399	-530	-10.8	3.39	3.03
<b>Total</b>	<b>15,972,271</b>	<b>15,972,271</b>	<b>0</b>	<b>0.0</b>	<b>271,761</b>	<b>229,093</b>	<b>-42,668</b>	<b>-15.7</b>	<b>1.70</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	259,331	188,107	-71,224	-27.5	County	28.02	37.11	0.000	0.00
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.2	City/Town	22.97	37.54	0.007	0.00
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.2	School District	49.73	29.03	0.994	0.446
(=) Taxable Tax Capacity	213,171	160,954	-52,217	-24.5	Special District	6.64	6.39	0.000	0.00
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.2	<b>Total</b>	<b>107.35</b>	<b>110.07</b>	<b>1.000</b>	<b>0.453</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	98,000	98,000	0.0	1,037	839	-198	-19.1	1.058	0.856	
Res Hmstd: Avg Val	146,900	146,900	0.0	1,829	1,443	-385	-21.1	1.244	0.982	
Res Hmstd: Hi Val	195,700	195,700	0.0	2,742	2,047	-695	-25.4	1.401	1.045	
Res Hmstd: Ex-Hi Val	293,500	293,500	0.0	4,572	3,255	-1,317	-28.8	1.557	1.109	
Apartment (Mkt rate)	300,000	300,000	0.0	8,030	6,080	-1,950	-24.3	2.676	2.026	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,331	4,190	-142	-3.3	2.887	2.793	
Comm/Ind: Med Val	300,000	300,000	0.0	10,405	9,754	-651	-6.3	3.468	3.251	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,749	35,719	-3,031	-7.8	3.874	3.571	

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,250,137	10,250,137	0	0.0	144,655	110,460	-34,195	-23.6	1.41	1.08
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,681	4,021	-1,660	-29.2	1.68	1.19
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,549	3,156	-393	-11.1	1.92	1.70
Reg Apartments	276,025	276,025	0	0.0	7,977	6,080	-1,897	-23.8	2.89	2.20
Low-income Apts	82,389	82,389	0	0.0	1,042	918	-124	-11.9	1.26	1.11
Seasonal Rec	81,979	81,979	0	0.0	1,329	1,163	-166	-12.5	1.62	1.42
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,549	6,292	-257	-3.9	3.01	2.89
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	49,068	44,621	-4,447	-9.1	4.15	3.77
Publ U: Elec Gen	57,177	57,177	0	0.0	2,298	1,390	-909	-39.5	4.02	2.43
Publ U: Other	194,538	194,538	0	0.0	8,130	7,411	-719	-8.8	4.18	3.81
Ag Hmstd: House	195,058	195,058	0	0.0	2,565	1,862	-702	-27.4	1.31	0.95
Ag Hmstd: Land	117,488	117,488	0	0.0	533	463	-69	-13.0	0.45	0.39
Ag NonHmstd	113,206	113,206	0	0.0	1,364	1,185	-179	-13.2	1.21	1.05
New Con: Res HS	403,406	403,406	0	0.0	6,138	4,500	-1,638	-26.7	1.52	1.12
New Con: Other	221,486	221,486	0	0.0	6,841	5,711	-1,131	-16.5	3.09	2.58
<b>Total</b>	<b>13,915,551</b>	<b>13,915,551</b>	<b>0</b>	<b>0.0</b>	<b>247,720</b>	<b>199,234</b>	<b>-48,485</b>	<b>-19.6</b>	<b>1.78</b>	<b>1.43</b>

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	224,210	158,869	-65,341	-29.1	County	24.93	34.40	0.000	0.00
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.2	City/Town	22.65	36.63	0.079	0.08
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.2	School District	51.18	29.43	1.889	1.127
(=) Taxable Tax Capacity	197,551	143,187	-54,364	-27.5	Special District	7.48	7.69	0.000	0.00
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.2	<b>Total</b>	<b>106.24</b>	<b>108.15</b>	<b>1.968</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	123,500	123,500		0.0	1,497	1,224	-274	-18.3	1.212	0.990
Res Hmstd: Avg Val	185,100	185,100		0.0	2,694	2,020	-675	-25.0	1.455	1.091
Res Hmstd: Hi Val	246,800	246,800		0.0	3,897	2,817	-1,080	-27.7	1.579	1.141
Res Hmstd: Ex-Hi Val	370,300	370,300		0.0	6,305	4,413	-1,892	-30.0	1.702	1.191
Apartment (Mkt rate)	300,000	300,000		0.0	8,240	6,202	-2,037	-24.7	2.746	2.067
Comm/Ind: Lo Val	150,000	150,000		0.0	4,429	4,253	-177	-4.0	2.952	2.835
Comm/Ind: Med Val	300,000	300,000		0.0	10,581	9,863	-719	-6.8	3.527	3.287
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	39,290	36,042	-3,248	-8.3	3.929	3.604

**DAKOTA COUNTY**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,172,278	16,172,278	0	0.0	211,097	166,146	-44,950	-21.3	1.31	1.03
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,324	5,316	-2,008	-27.4	1.59	1.16
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,487	4,098	-389	-8.7	1.85	1.69
Reg Apartments	966,096	966,096	0	0.0	24,986	18,834	-6,152	-24.6	2.59	1.95
Low-income Apts	119,329	119,329	0	0.0	1,427	1,251	-175	-12.3	1.20	1.05
Seasonal Rec	25,776	25,776	0	0.0	444	397	-47	-10.5	1.72	1.54
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,925	11,646	-279	-2.3	2.86	2.79
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	118,728	109,901	-8,827	-7.4	3.98	3.69
Publ U: Elec Gen	107,352	107,352	0	0.0	4,338	2,761	-1,577	-36.3	4.04	2.57
Publ U: Other	349,670	349,670	0	0.0	13,988	12,953	-1,035	-7.4	4.00	3.70
Ag Hmstd: House	179,907	179,907	0	0.0	2,069	1,418	-652	-31.5	1.15	0.79
Ag Hmstd: Land	228,200	228,200	0	0.0	1,207	968	-238	-19.8	0.53	0.42
Ag NonHmstd	136,366	136,366	0	0.0	1,480	1,295	-185	-12.5	1.09	0.95
New Con: Res HS	536,975	536,975	0	0.0	7,698	5,791	-1,907	-24.8	1.43	1.08
New Con: Other	256,584	256,584	0	0.0	8,545	7,545	-1,000	-11.7	3.33	2.94
<b>Total</b>	<b>23,177,460</b>	<b>23,177,460</b>	<b>0</b>	<b>0.0</b>	<b>419,742</b>	<b>350,322</b>	<b>-69,420</b>	<b>-16.5</b>	<b>1.81</b>	<b>1.51</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	396,477	278,256	-118,220	-29.8	County	23.70	32.75	0.000	0.00
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.2	City/Town	25.93	39.90	0.100	0.10
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.2	School District	46.99	25.60	1.821	1.204
(=) Taxable Tax Capacity	332,383	240,554	-91,829	-27.6	Special District	3.73	4.42	0.000	0.00
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.2	<b>Total</b>	<b>100.35</b>	<b>102.66</b>	<b>1.921</b>	<b>1.305</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	116,800	116,800		0.0	1,320	1,084	-236	-17.9	1.130	0.928
Res Hmstd: Avg Val	175,200	175,200		0.0	2,352	1,813	-539	-22.9	1.342	1.034
Res Hmstd: Hi Val	233,500	233,500		0.0	3,429	2,540	-890	-25.9	1.468	1.087
Res Hmstd: Ex-Hi Val	350,300	350,300		0.0	5,587	3,996	-1,591	-28.5	1.595	1.140
Apartment (Mkt rate)	300,000	300,000		0.0	7,802	5,935	-1,866	-23.9	2.600	1.978
Comm/Ind: Lo Val	150,000	150,000		0.0	4,312	4,218	-94	-2.2	2.874	2.812
Comm/Ind: Med Val	300,000	300,000		0.0	10,300	9,777	-523	-5.1	3.433	3.258
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	38,246	35,718	-2,528	-6.6	3.824	3.571

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<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	7,491,422	7,491,422	0	0.0	111,991	88,132	-23,859	-21.3	1.49	1.18
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,794	2,768	-1,025	-27.0	1.73	1.26
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,168	2,913	-255	-8.0	2.03	1.87
Reg Apartments	112,739	112,739	0	0.0	3,272	2,537	-736	-22.5	2.90	2.25
Low-income Apts	57,097	57,097	0	0.0	753	670	-84	-11.1	1.32	1.17
Seasonal Rec	30,947	30,947	0	0.0	556	482	-74	-13.3	1.80	1.56
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,854	6,570	-284	-4.1	3.06	2.93
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	43,755	40,085	-3,670	-8.4	4.17	3.82
Publ U: Elec Gen	17,146	17,146	0	0.0	670	429	-241	-36.0	3.91	2.50
Publ U: Other	101,419	101,419	0	0.0	4,239	3,867	-373	-8.8	4.18	3.81
Ag Hmstd: House	368,903	368,903	0	0.0	4,384	3,158	-1,225	-28.0	1.19	0.86
Ag Hmstd: Land	427,263	427,263	0	0.0	2,153	1,952	-201	-9.3	0.50	0.46
Ag NonHmstd	140,218	140,218	0	0.0	1,628	1,485	-143	-8.8	1.16	1.06
New Con: Res HS	548,660	548,660	0	0.0	8,699	6,574	-2,125	-24.4	1.59	1.20
New Con: Other	181,335	181,335	0	0.0	5,846	5,256	-590	-10.1	3.22	2.90
<b>Total</b>	<b>11,126,683</b>	<b>11,126,683</b>	<b>0</b>	<b>0.0</b>	<b>201,761</b>	<b>166,878</b>	<b>-34,883</b>	<b>-17.3</b>	<b>1.81</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<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	176,713	125,293	-51,420	-29.1	County	34.47	46.95	0.000	0.00
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.2	City/Town	24.79	35.93	0.204	0.21
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.2	School District	48.81	28.62	1.479	0.871
(=) Taxable Tax Capacity	146,096	107,283	-38,813	-26.6	Special District	3.83	5.24	0.000	0.00
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.2	<b>Total</b>	<b>111.91</b>	<b>116.74</b>	<b>1.683</b>	<b>1.084</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</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: Lo Val	122,600	122,600	0.0	1,565	1,302	-263	-16.8	1.276	1.062
Res Hmstd: Avg Val	183,900	183,900	0.0	2,762	2,139	-623	-22.6	1.502	1.163
Res Hmstd: Hi Val	245,200	245,200	0.0	3,997	2,977	-1,021	-25.5	1.630	1.213
Res Hmstd: Ex-Hi Val	367,900	367,900	0.0	6,470	4,652	-1,817	-28.1	1.758	1.264
Apartment (Mkt rate)	300,000	300,000	0.0	8,562	6,629	-1,933	-22.6	2.854	2.209
Comm/Ind: Lo Val	150,000	150,000	0.0	4,514	4,352	-162	-3.6	3.009	2.901
Comm/Ind: Med Val	300,000	300,000	0.0	10,803	10,100	-703	-6.5	3.600	3.366
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,152	36,925	-3,227	-8.0	4.015	3.692

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<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	10,252,914	10,252,914	0	0.0	150,230	129,689	-20,541	-13.7	1.47	1.26
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,118	3,239	-879	-21.3	1.85	1.45
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,693	2,616	-77	-2.9	2.17	2.11
Reg Apartments	586,666	586,666	0	0.0	18,601	15,151	-3,450	-18.5	3.17	2.58
Low-income Apts	185,746	185,746	0	0.0	2,707	2,548	-160	-5.9	1.46	1.37
Seasonal Rec	10,456	10,456	0	0.0	225	236	11	4.7	2.15	2.25
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,835	8,560	-275	-3.1	3.22	3.12
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	95,784	88,086	-7,698	-8.0	4.46	4.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,432	165,432	0	0.0	7,320	6,732	-588	-8.0	4.42	4.07
Ag Hmstd: House	58,624	58,624	0	0.0	873	716	-158	-18.1	1.49	1.22
Ag Hmstd: Land	59,010	59,010	0	0.0	343	372	29	8.4	0.58	0.63
Ag NonHmstd	57,935	57,935	0	0.0	803	790	-13	-1.6	1.39	1.36
New Con: Res HS	355,653	355,653	0	0.0	5,879	4,598	-1,280	-21.8	1.65	1.29
New Con: Other	211,479	211,479	0	0.0	8,375	7,606	-769	-9.2	3.96	3.60
<b>Total</b>	<b>14,711,226</b>	<b>14,711,226</b>	<b>0</b>	<b>0.0</b>	<b>306,787</b>	<b>270,939</b>	<b>-35,848</b>	<b>-11.7</b>	<b>2.09</b>	<b>1.84</b>

**Tax Base**

**Tax Rates**

					<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	249,786	178,227	-71,559	-28.6	County	35.71	50.30	0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.2	City/Town	27.31	44.92	0.153	0.15
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.2	School District	50.51	30.20	1.551	0.969
(=) Taxable Tax Capacity	189,927	143,016	-46,911	-24.7	Special District	8.21	7.96	0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.2	<b>Total</b>	<b>121.74</b>	<b>133.39</b>	<b>1.703</b>	<b>1.123</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</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: Lo Val	100,200	100,200	0.0	1,307	1,167	-140	-10.7	1.304	1.164
Res Hmstd: Avg Val	150,400	150,400	0.0	2,286	1,938	-348	-15.2	1.519	1.288
Res Hmstd: Hi Val	200,400	200,400	0.0	3,375	2,706	-669	-19.8	1.684	1.350
Res Hmstd: Ex-Hi Val	300,800	300,800	0.0	5,563	4,248	-1,315	-23.6	1.849	1.412
Apartment (Mkt rate)	300,000	300,000	0.0	9,276	7,540	-1,737	-18.7	3.092	2.513
Comm/Ind: Lo Val	150,000	150,000	0.0	4,791	4,651	-140	-2.9	3.193	3.100
Comm/Ind: Med Val	300,000	300,000	0.0	11,472	10,796	-676	-5.9	3.823	3.598
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,649	39,473	-3,176	-7.4	4.264	3.947

**SOUTHEAST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,131,231	13,131,231	0	0.0	196,581	156,749	-39,832	-20.3	1.50	1.19
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,259	5,347	-1,913	-26.4	1.77	1.31
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,863	2,669	-194	-6.8	2.08	1.94
Reg Apartments	1,373,153	1,373,153	0	0.0	39,664	30,963	-8,701	-21.9	2.89	2.25
Low-income Apts	177,900	177,900	0	0.0	2,407	2,180	-227	-9.4	1.35	1.23
Seasonal Rec	5,817	5,817	0	0.0	107	90	-17	-16.0	1.84	1.54
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,487	10,157	-329	-3.1	3.07	2.97
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	229,452	210,513	-18,939	-8.3	4.18	3.84
Publ U: Elec Gen	732	732	0	0.0	31	20	-11	-34.4	4.21	2.76
Publ U: Other	144,425	144,425	0	0.0	6,083	5,587	-496	-8.2	4.21	3.87
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-27.1	1.56	1.14
Ag Hmstd: Land	160	160	0	0.0	1	1	0	15.1	0.36	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-8.8	1.22	1.11
New Con: Res HS	92,215	92,215	0	0.0	1,486	1,142	-344	-23.2	1.61	1.24
New Con: Other	218,974	218,974	0	0.0	8,404	7,603	-801	-9.5	3.84	3.47
<b>Total</b>	<b>21,517,106</b>	<b>21,517,106</b>	<b>0</b>	<b>0.0</b>	<b>504,833</b>	<b>433,025</b>	<b>-71,807</b>	<b>-14.2</b>	<b>2.35</b>	<b>2.01</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	426,671	287,246	-139,425	-32.7	County	35.72	50.30	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.2	City/Town	21.84	36.85	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.2	School District	43.19	18.74	2.155	1.544
(=) Taxable Tax Capacity	325,744	227,877	-97,867	-30.0	Special District	9.46	8.91	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.2	<b>Total</b>	<b>110.21</b>	<b>114.80</b>	<b>2.189</b>	<b>1.579</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	124,600	124,600		0.0	1,604	1,367	-237	-14.8	1.287	1.096
Res Hmstd: Avg Val	186,700	186,700		0.0	2,869	2,234	-636	-22.2	1.536	1.196
Res Hmstd: Hi Val	249,000	249,000		0.0	4,139	3,103	-1,035	-25.0	1.662	1.246
Res Hmstd: Ex-Hi Val	373,600	373,600		0.0	6,677	4,842	-1,835	-27.5	1.787	1.296
Apartment (Mkt rate)	300,000	300,000		0.0	8,592	6,673	-1,919	-22.3	2.863	2.224
Comm/Ind: Lo Val	150,000	150,000		0.0	4,556	4,406	-149	-3.3	3.037	2.937
Comm/Ind: Med Val	300,000	300,000		0.0	10,872	10,203	-670	-6.2	3.624	3.400
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	40,351	37,252	-3,099	-7.7	4.035	3.725

**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	16,355,015	16,355,015	0	0.0	258,308	195,807	-62,501	-24.2	1.58	1.20
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,371	8,476	-3,895	-31.5	1.82	1.24
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,532	4,122	-410	-9.0	1.99	1.81
Reg Apartments	1,007,556	1,007,556	0	0.0	28,166	21,563	-6,603	-23.4	2.80	2.14
Low-income Apts	78,762	78,762	0	0.0	1,031	903	-128	-12.5	1.31	1.15
Seasonal Rec	74,184	74,184	0	0.0	1,369	1,271	-97	-7.1	1.85	1.71
Com/Ind Lo Tier	301,713	301,713	0	0.0	9,101	8,814	-287	-3.2	3.02	2.92
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	180,420	165,723	-14,697	-8.1	4.18	3.84
Publ U: Elec Gen	374	374	0	0.0	16	10	-6	-36.2	4.26	2.72
Publ U: Other	173,248	173,248	0	0.0	7,207	6,621	-586	-8.1	4.16	3.82
Ag Hmstd: House	56,174	56,174	0	0.0	821	626	-195	-23.7	1.46	1.11
Ag Hmstd: Land	40,338	40,338	0	0.0	209	212	3	1.5	0.52	0.52
Ag NonHmstd	50,484	50,484	0	0.0	613	568	-45	-7.4	1.21	1.12
New Con: Res HS	340,766	340,766	0	0.0	5,232	4,009	-1,223	-23.4	1.54	1.18
New Con: Other	302,553	302,553	0	0.0	10,954	9,695	-1,259	-11.5	3.62	3.20
<b>Total</b>	<b>24,010,853</b>	<b>24,010,853</b>	<b>0</b>	<b>0.0</b>	<b>520,349</b>	<b>428,420</b>	<b>-91,929</b>	<b>-17.7</b>	<b>2.17</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	448,013	300,581	-147,431	-32.9	County	35.72	50.30	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.2	City/Town	19.42	30.08	0.054	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.2	School District	43.54	20.42	2.188	1.517
(=) Taxable Tax Capacity	380,662	260,964	-119,699	-31.4	Special District	7.90	8.67	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.2	<b>Total</b>	<b>106.56</b>	<b>109.48</b>	<b>2.242</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	168,900	168,900	0.0	2,432	1,894	-538	-22.1	1.439	1.121
Res Hmstd: Avg Val	253,300	253,300	0.0	4,105	3,027	-1,079	-26.3	1.620	1.194
Res Hmstd: Hi Val	337,800	337,800	0.0	5,781	4,160	-1,620	-28.0	1.711	1.231
Res Hmstd: Ex-Hi Val	506,700	506,700	0.0	9,129	6,362	-2,767	-30.3	1.801	1.255
Apartment (Mkt rate)	300,000	300,000	0.0	8,345	6,383	-1,962	-23.5	2.781	2.127
Comm/Ind: Lo Val	150,000	150,000	0.0	4,525	4,378	-147	-3.2	3.016	2.918
Comm/Ind: Med Val	300,000	300,000	0.0	10,795	10,137	-658	-6.1	3.598	3.378
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,056	37,012	-3,045	-7.6	4.005	3.701



**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,848,090	9,848,090	0	0.0	134,159	102,492	-31,667	-23.6	1.36	1.04
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,872	2,737	-1,135	-29.3	1.68	1.19
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,557	2,240	-317	-12.4	1.97	1.72
Reg Apartments	583,467	583,467	0	0.0	16,531	12,376	-4,155	-25.1	2.83	2.12
Low-income Apts	146,706	146,706	0	0.0	1,856	1,592	-265	-14.3	1.27	1.08
Seasonal Rec	8,464	8,464	0	0.0	153	129	-24	-15.9	1.81	1.52
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,774	8,345	-429	-4.9	3.00	2.86
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,214	106,695	-11,519	-9.7	4.16	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	164,218	164,218	0	0.0	6,877	6,165	-712	-10.3	4.19	3.75
Ag Hmstd: House	1,767	1,767	0	0.0	23	18	-6	-24.0	1.33	1.01
Ag Hmstd: Land	813	813	0	0.0	4	4	0	1.3	0.46	0.46
Ag NonHmstd	10,695	10,695	0	0.0	129	107	-23	-17.5	1.21	1.00
New Con: Res HS	124,675	124,675	0	0.0	1,876	1,338	-538	-28.7	1.50	1.07
New Con: Other	94,438	94,438	0	0.0	3,225	2,783	-441	-13.7	3.41	2.95
<b>Total</b>	<b>14,478,913</b>	<b>14,478,913</b>	<b>0</b>	<b>0.0</b>	<b>298,250</b>	<b>247,019</b>	<b>-51,230</b>	<b>-17.2</b>	<b>2.06</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val (mills)</b>		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	263,459	182,373	-81,086	-30.8	County	39.93	54.45	0.000	0.00
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.2	City/Town	17.85	30.52	0.049	0.04
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.2	School District	44.52	19.18	1.571	0.930
(=) Taxable Tax Capacity	205,040	148,009	-57,031	-27.8	Special District	7.32	5.23	0.000	0.00
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.2	<b>Total</b>	<b>109.62</b>	<b>109.37</b>	<b>1.620</b>	<b>0.978</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,700	109,700	0.0	1,283	1,033	-250	-19.5	1.169	0.942
Res Hmstd: Avg Val	164,500	164,500	0.0	2,310	1,736	-575	-24.9	1.404	1.055
Res Hmstd: Hi Val	219,100	219,100	0.0	3,386	2,435	-951	-28.1	1.545	1.111
Res Hmstd: Ex-Hi Val	328,800	328,800	0.0	5,548	3,841	-1,707	-30.8	1.687	1.168
Apartment (Mkt rate)	300,000	300,000	0.0	8,379	6,199	-2,179	-26.0	2.792	2.066
Comm/Ind: Lo Val	150,000	150,000	0.0	4,476	4,254	-222	-5.0	2.983	2.836
Comm/Ind: Med Val	300,000	300,000	0.0	10,716	9,878	-838	-7.8	3.571	3.292
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,834	36,121	-3,713	-9.3	3.983	3.612

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,127,495	10,127,495	0	0.0	172,333	142,662	-29,671	-17.2	1.70	1.41
Res NonHmstd 1Un	662,955	662,955	0	0.0	13,677	10,626	-3,051	-22.3	2.06	1.60
Res NonHmstd 2-3	518,580	518,580	0	0.0	13,006	12,141	-865	-6.6	2.51	2.34
Reg Apartments	1,650,596	1,650,596	0	0.0	59,551	46,561	-12,989	-21.8	3.61	2.82
Low-income Apts	362,074	362,074	0	0.0	5,749	5,223	-526	-9.1	1.59	1.44
Seasonal Rec	122	122	0	0.0	2	2	0	-6.5	1.88	1.75
Com/Ind Lo Tier	537,649	537,649	0	0.0	19,085	17,494	-1,591	-8.3	3.55	3.25
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	260,094	227,599	-32,495	-12.5	4.93	4.31
Publ U: Elec Gen	75,919	75,919	0	0.0	3,772	2,392	-1,380	-36.6	4.97	3.15
Publ U: Other	255,321	255,321	0	0.0	12,658	10,988	-1,670	-13.2	4.96	4.30
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	435	435	0	0.0	7	7	-1	-7.2	1.64	1.52
New Con: Res HS	76,235	76,235	0	0.0	1,513	1,130	-383	-25.3	1.98	1.48
New Con: Other	302,216	302,216	0	0.0	13,743	11,930	-1,812	-13.2	4.55	3.95
<b>Total</b>	<b>19,848,438</b>	<b>19,848,438</b>	<b>0</b>	<b>0.0</b>	<b>575,190</b>	<b>488,754</b>	<b>-86,436</b>	<b>-15.0</b>	<b>2.90</b>	<b>2.46</b>

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	398,961	275,637	-123,324	-30.9	County	31.93	45.03	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.2	City/Town	44.17	60.22	0.000	0.00
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.2	School District	54.48	32.57	1.447	0.802
(=) Taxable Tax Capacity	285,688	209,005	-76,682	-26.8	Special District	13.72	14.44	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.2	<b>Total</b>	<b>144.30</b>	<b>152.26</b>	<b>1.447</b>	<b>0.802</b>

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Val I	87,400	87,400	0.0	1,249	1,107	-142	-11.4	1.429	1.266
Res Hmstd: Val II	131,100	131,100	0.0	2,208	1,847	-361	-16.4	1.684	1.408
Res Hmstd: Val III	174,700	174,700	0.0	3,309	2,585	-724	-21.9	1.894	1.479
Res Hmstd: Val IV	262,300	262,300	0.0	5,522	4,068	-1,454	-26.3	2.105	1.550
Apartment (Mkt rate)	300,000	300,000	0.0	10,823	8,463	-2,361	-21.8	3.607	2.820
Comm/Ind: Lo Val	150,000	150,000	0.0	5,325	4,881	-444	-8.3	3.549	3.253
Comm/Ind: Med Val	300,000	300,000	0.0	12,777	11,348	-1,429	-11.2	4.259	3.782
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	47,556	41,529	-6,027	-12.7	4.755	4.152

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	93,241	71,664	-21,577	-23.1	1.36	1.04
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,998	2,958	-1,040	-26.0	1.72	1.27
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,387	3,813	-574	-13.1	2.19	1.90
Reg Apartments	754,220	754,220	0	0.0	23,886	17,292	-6,594	-27.6	3.17	2.29
Low-income Apts	238,632	238,632	0	0.0	3,234	2,736	-498	-15.4	1.36	1.15
Seasonal Rec	1,116	1,116	0	0.0	21	19	-2	-11.5	1.89	1.67
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,623	10,472	-1,151	-9.9	3.19	2.88
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	101,057	87,014	-14,043	-13.9	4.46	3.84
Publ U: Elec Gen	37,802	37,802	0	0.0	1,701	1,012	-690	-40.5	4.50	2.68
Publ U: Other	163,924	163,924	0	0.0	7,369	6,285	-1,084	-14.7	4.50	3.83
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	64	64	0	0.0	0	0	0	26.1	0.40	0.50
Ag NonHmstd	499	499	0	0.0	7	6	-1	-7.4	1.37	1.27
New Con: Res HS	40,381	40,381	0	0.0	683	463	-219	-32.1	1.69	1.15
New Con: Other	56,758	56,758	0	0.0	2,375	2,041	-333	-14.0	4.18	3.60
<b>Total</b>	<b>11,231,877</b>	<b>11,231,877</b>	<b>0</b>	<b>0.0</b>	<b>253,582</b>	<b>205,776</b>	<b>-47,806</b>	<b>-18.9</b>	<b>2.26</b>	<b>1.83</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	203,393	146,096	-57,296	-28.2	County	36.44	49.77	0.000	0.00
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.2	City/Town	28.12	37.32	0.000	0.00
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.2	School District	56.64	33.62	0.610	0.004
(=) Taxable Tax Capacity	163,903	122,867	-41,036	-25.0	Special District	8.23	6.63	0.000	0.00
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.2	<b>Total</b>	<b>129.42</b>	<b>127.35</b>	<b>0.610</b>	<b>0.004</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	78,500	78,500	0.0	874	698	-176	-20.1	1.113	0.889
Res Hmstd: Avg Val	117,700	117,700	0.0	1,565	1,233	-332	-21.2	1.329	1.047
Res Hmstd: Hi Val	156,900	156,900	0.0	2,417	1,767	-649	-26.9	1.540	1.126
Res Hmstd: Ex-Hi Val	235,300	235,300	0.0	4,139	2,837	-1,302	-31.5	1.758	1.205
Apartment (Mkt rate)	300,000	300,000	0.0	9,501	6,878	-2,623	-27.6	3.166	2.292
Comm/Ind: Lo Val	150,000	150,000	0.0	4,792	4,317	-475	-9.9	3.194	2.878
Comm/Ind: Med Val	300,000	300,000	0.0	11,543	10,074	-1,469	-12.7	3.847	3.357
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	43,046	36,937	-6,109	-14.2	4.304	3.693

## Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	51
163	Ag Hmstd HGA: <72K	5,535,736	55,357	54,054
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,461
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,771
166	Ag Hmstd HGA: >115K	699,024	11,534	13,150
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,324
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	891
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,521
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	189
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	60,073
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,196
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,066
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,164
179	Ag Non-homestead	9,435,757	113,229	110,490
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	7,133
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	81,902
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,927
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	38,353
192	Res 1b Hmstd <32K	193,562	871	987
193	Res Hmstd: <72K	91,286,206	912,862	990,061
194	Res Hmstd: 72K-76K	4,109,968	41,100	43,746
195	Res Hmstd: 76K - 115K	31,288,092	516,254	511,265
196	Res Hmstd: > 115K	37,550,613	619,585	757,089
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	71,651
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	16,404
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,865
202	Res Non-hmstd 2-3 units	2,753,945	45,440	59,972
205	Regular apartments (4a)	9,199,988	220,800	281,785
206	Sm city apartment	168,905	3,631	5,829
207	Low income apartments (4d)	2,392,719	23,927	34,006
208	Non-prof student housing/Comm Serv	25,854	427	623
209	Student housing	17,145	206	313
210	Manufactured home park land	382,954	6,319	7,838
212	Comm seasonal-rec-res: 1c <32K	43,383	434	522
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,666
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,926
215	Qualifying golf courses	145,001	2,393	2,780
216	Metro Non-profit Indoor Rec	435	7	8
218	Commercial pref: <100K	4,792,338	115,016	157,544
219	Commercial pref: 100K - 150K	1,389,085	33,338	44,531
220	Commercial pref: 150K - 250K	2,162,285	73,518	96,128
221	Commercial: >250K	22,316,127	758,748	977,047
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,355	681	655

House Research Dept.

Simulation	1YK	Baseline:	Est Pay 2002: TNT Levies under old law system	Page 33	
12/27/2001	2:56 PM	Alternative:	Est Pay 2002: TNT Levies under new law	(all figures in \$000s)	
226	Comm border city: 100K - 150K		8,114	195	187
227	Comm border city: 150K - 250K		12,442	423	286
228	Comm border city: >250K		37,715	1,282	867
229	Comm transit zone: <100K		4,772	115	152
230	Comm transit zone: 100K-150K		2,495	60	80
231	Comm transit zone struct:150K-250K		7,023	209	297
232	Comm transit zone struct: >250K		464,736	13,826	19,679
233	Comm transit zone exist: 150K-250K		3,610	123	161
234	Comm transit zone exist: >250K		111,772	3,800	4,991
237	Industrial pref: <100K		798,784	19,171	25,711
238	Industrial pref: 100K-150K		339,087	8,138	10,862
239	Industrial pref: 150K-250K		655,581	22,290	29,309
240	Industrial pref: >250K		9,199,229	312,774	398,648
244	Ind border city: <100K		1,015	24	23
245	Ind border city: 100K-150K		352	8	8
246	Ind border city: 150K-250K		1,230	42	28
247	Ind border city: >250K		30,793	1,047	708
248	Ind Transit Zone: <100K		3,670	88	117
249	Ind Transit Zone: 100K-150K		1,847	44	59
250	Ind Transit Zone Struct: 150K-250K		5,135	153	218
251	Ind Transit Zone Struct: >250K		95,466	2,840	3,839
252	Ind Transit Zone exist: 150K-250K		2,840	97	128
253	Ind Transit Zone exist: >250K		27,848	947	1,253
256	Publ Util: land & bldgs <100K		61,020	1,464	1,881
257	Publ Util: land & bldgs: 100K-150K		14,817	356	459
258	Publ Util: land & bldgs >150K		688,842	23,421	29,284
259.1	Publ Util: machinery (exc generat)		862,733	29,333	35,551
259.2	Publ Util: Electric Generat Mach		1,578,285	53,662	66,654
261	Railroad <100K		17,765	426	563
262	Railroad: 100K-150K		7,626	183	237
263	Railroad >150K		491,825	16,722	21,650
265	Mineral		3,666	125	198
266	Misc class 5		301	10	15
269	Personal: 3f		11,362	114	155
270	Non-comm aircraft hangars		22,731	375	465
271.1	Pers: It31 tools&mach excl elec gen		113,070	3,844	4,910
271.2	Pers: It31 electric generation mach		16,016	545	439
272	Pers: Item 32 struct/leased land		111,070	1,833	2,359
273	Pers: Item 33 ag real estate		8,823	106	144
275.1	Pers: Item 41 struct excl elec gen		347,060	11,800	10,759
275.2	Pers: It41 electric generation mach		13,639	464	487
276	Pers: Item 41 EZ <100K		526	13	12
277	Pers: Item 41 EZ: 100K-150K		103	2	2
278	Pers: Item 41 EZ >150K		619	21	14
281	Pers: Item 41 TZ: >150K		1,700	51	67
282	Pers: Item 42 struct/RR land		39,458	1,342	2,022
289	Pers: Item 43 leased real estate		236,590	8,044	8,196
290	Pers: Item 44 electric util trans lines		1,389,216	47,233	61,075
291	Pers: Item 44 electric util distri lines		147,864	5,027	6,733
292	Pers: Item 45 syst/gas utils		1,521,677	51,737	62,698
293	Pers: Item 46 syst/water utils		1,336	45	63
294	Pers: Item 48 misc		48,282	1,642	2,014
1162	NewCon: Farm 1b Hmstd HGA: <32K		5	0	0
1163	NewCon: Ag Hmstd HGA: <72K		1,734	17	15
1164	NewCon: Ag Hmstd HGA: 72K-76K		115	1	1

Simulation	1YK	Baseline:	Est Pay 2002: TNT Levies under old law system		Page 34
12/27/2001	2:56 PM	Alternative:	Est Pay 2002: TNT Levies under new law		(all figures in \$000s)
1165	NewCon: Ag Hmstd HGA: 76K-115K		1,096	18	14
1166	NewCon: Ag Hmstd HGA: >115K		1,342	22	23
1167	NewCon: Farm 1b Hmstd land <32K		1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres		4,622	16	17
1169	NewCon: Ag Hmstd <72K: >320 Acres		1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320		140	0	0
1171	NewCon: Ag Hmstd 72K-76K: >320		0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320		1,069	4	4
1173	NewCon: Ag Hmstd 76K-115K: >320		20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320		4,762	38	37
1175	NewCon: Ag Hmstd 115K-600K: >320		1,388	11	11
1176	NewCon: Ag Hmstd >600K: <320 Acres		168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres		1,372	16	16
1179	NewCon: Ag Non-homestead		6,147	74	74
1187	NewCon: NonComm seas-rec-res: <72K		111,203	1,334	1,627
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	65	76
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,812	1,989
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442	21,404
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,189
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	18,270	18,159
1196	NewCon: Res Hmstd: >115K		1,398,948	23,083	28,083
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	2,178	2,918
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	1,454	1,818
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	2,996	3,623
1202	NewCon: Res Non-hmstd 2-3 units		131,372	2,168	2,740
1205	NewCon: Regular apartments (4a)		276,131	6,627	8,179
1206	NewCon: Sm city apartment		20,710	445	747
1207	NewCon: Low income apartments (4d)		30,922	309	461
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	34
1214	NewCon: Comm seas-rec-res: 4c		3,034	50	57
1218	NewCon: Commercial pref: <100K		110,022	2,641	3,528
1219	NewCon: Commercial pref: 100K - 150K		50,021	1,200	1,621
1220	NewCon: Commercial pref: 150K - 250K		87,430	2,973	3,928
1221	NewCon: Commercial: >250K		1,170,741	39,805	51,006
1222	NewCon: Comm competitive zone: <50K		2	0	0
1223	NewCon: Comm comp zone: 50K - 150K		3	0	0
1224	NewCon: Comm competitive zone:		9	0	0
1225	NewCon: Comm border city: <100K		503	12	12
1226	NewCon: Comm border city: 100K -		119	3	3
1227	NewCon: Comm border city: 150K -		73	2	2
1228	NewCon: Comm border city: >250K		4,726	161	109
1229	NewCon: Comm transit zone: <100K		11	0	0
1230	NewCon: Comm transit zone:		38	1	1
1231	NewCon: Comm transit zone:150K-250K		542	16	24
1232	NewCon: Comm transit zone struct:		19,742	587	847
1234	NewCon: Comm transit zone exist:		2,644	90	118
1237	NewCon: Industrial pref: <100K		20,217	485	548
1238	NewCon: Industrial pref: 100K-150K		10,627	255	292
1239	NewCon: Industrial pref: 150K-250K		18,903	643	725
1240	NewCon: Industrial pref: >250K		460,403	15,654	19,610
1248	NewCon: Ind Transit Zone: <100K		7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K		30	1	1

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(all figures in \$000s)

1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	178	231
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	2,158	2,256

**Baseline State Totals** 290,410,927 4,706,988 5,535,926

**Alternative Legal Class Report**

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
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

**House Research Dept.**

<b>Simulation</b>	<b>1YK</b>	<b>Baseline:</b>	<b>Est Pay 2002: TNT Levies under old law system</b>	<b>Page 36</b>	
<b>12/27/2001</b>	<b>2:56 PM</b>	<b>Alternative:</b>	<b>Est Pay 2002: TNT Levies under new law</b>	(all figures in \$000s)	
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
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



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Simulation 1YK		Baseline: Est Pay 2002: TNT Levies under old law system		Page 37
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276	Pers: Item 41 EZ <100K	526	8	12
277	Pers: Item 41 EZ: 100K-150K	103	2	2
278	Pers: Item 41 EZ >150K	619	12	14
281	Pers: Item 41 TZ: >150K	1,700	34	65
282	Pers: Item 42 struct/RR land	39,458	789	1,677
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

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Alternative: Est Pay 2002: TNT Levies under new law

(all figures in \$000s)

1226	NewCon: Comm border city: 100K -	119	2	3
1227	NewCon: Comm border city: 150K -	73	1	2
1228	NewCon: Comm border city: >250K	4,726	95	109
1229	NewCon: Comm transit zone: <100K	11	0	0
1230	NewCon: Comm transit zone:	38	1	1
1231	NewCon: Comm transit zone:150K-250K	542	11	23
1232	NewCon: Comm transit zone struct:	19,742	395	835
1234	NewCon: Comm transit zone exist:	2,644	53	101
1237	NewCon: Industrial pref: <100K	20,217	303	532
1238	NewCon: Industrial pref: 100K-150K	10,627	159	282
1239	NewCon: Industrial pref: 150K-250K	18,903	378	661
1240	NewCon: Industrial pref: >250K	460,403	9,208	17,677
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