

House Research Simulation Report: Property Tax

Simulation #1YB

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DESCRIPTION

BASELINE: Projected Pay 2002: Previous Law (Rev 7/24)

ALTERNATIVE: Est Pay 2002: TNT Levies including all pending refs (rev 10/29)

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

KEY POINTS

- ! **Statewide, property taxes are \$666 million (12.4%) less** than projected taxes under the old law, according to the simulation. Simulation 1W4, the predecessor to this simulation, had been predicting statewide property taxes to be \$988 million (18.4%) less. The reductions are 14.5% in Greater Minnesota and 11.2% in the Metro area..
- ! **Statewide average property tax impacts by property type range from -34% to -4.6%**. Types of property with the greatest tax reductions are electric generation attached machinery(33.7%), single-unit residential nonhomestead (21.1%), apartments (19.2%), residential homesteads (15.2%), and agricultural homesteads (17.9%).

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

ASSUMPTIONS:

BASELINE: **Projected Pay 2002: Previous Law (revised 7/24/01)**

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.

- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2002 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts that have not had a successful referendum recently. Final 2000 sales ratios were used in computing adjusted net tax capacities.

- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is to project each jurisdiction's sum of property taxes plus state aids based on the jurisdiction's two-year average growth rate, and then subtract projected state aid amounts to arrive at the estimated levy amount. Levy estimates were not adjusted for levy limits, since levy limits were not in effect for pay 2002 under the previous law. In a few cases, the estimates were changed based upon discussions with individual local government officials.

- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.

- ! **The education homestead credit** was modeled; the estimated cost of the credit is \$409.6 million.

- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.

- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

ASSUMPTIONS:**ALTERNATIVE: Est Pay 2002: TNT Levies including all pending refs (rev 10/29)**

- ! 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 10/9/2001. The simulation assumes all districts will levy to their limit except for those that have already indicated that they will levy something less, and that all operating referenda pending at the November election will pass (\$178 million of referendum authority is pending). It should be noted that levies to pay for new bonded debt submitted for voter approval in October, November or December of 2001 are not included in the simulation.
- ! **County, city, town and special taxing district levies** are based on proposed levies (often referred to as truth-in-taxation, or TNT, levies) submitted by the individual taxing jurisdictions to county auditors and then certified to the Dept. of Revenue by the counties. It should be noted that the certifications to the Dept. of Revenue have not yet been audited, and therefore may contain errors. Three types of adjustments have been made to the submitted TNT levies: first, a number of changes generally referred to as data clean-up were made; 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, and third, the new levies for the Minneapolis Community Development Agency (MCDA) and for Hennepin County watershed district #6 were modeled as additions to the city levy rather than as special taxing district levies, because this allows the model to distribute the tax burden more accurately than by treating those levies as special taxing district levies. As such, the city tax rate for the City of Minneapolis is inordinately high and the special taxing district tax rate is inordinately low.
- ! **The new homestead credit** was modeled; the estimated cost of the credit is \$323 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit is \$17.6 million.
- ! **Tax increment financing** net tax capacities were assumed to grow in each municipality at the same rate as the change in commercial-industrial net tax capacity, then reduced by a percentage equal to the percentage class rate reduction for upper-tier C/I property.

SIMULATION PARAMETERS

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

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	164,428,442	164,428,442	0	0.0	2,231,747	1,893,567	-338,180	-15.2	1.36	1.15
Res NonHmstd 1Un	6,363,169	6,363,169	0	0.0	108,451	85,585	-22,866	-21.1	1.70	1.35
Res NonHmstd 2-3	3,191,261	3,191,261	0	0.0	66,535	63,451	-3,084	-4.6	2.08	1.99
Reg Apartments	9,368,893	9,368,893	0	0.0	276,334	223,271	-53,063	-19.2	2.95	2.38
Low-income Apts	2,392,719	2,392,719	0	0.0	32,814	30,850	-1,965	-6.0	1.37	1.29
Seasonal Rec	8,935,119	8,935,119	0	0.0	131,292	122,134	-9,158	-7.0	1.47	1.37
Com/Ind Lo Tier	7,396,234	7,396,234	0	0.0	232,443	220,499	-11,944	-5.1	3.14	2.98
Com/Ind Hi Tier	36,303,606	36,303,606	0	0.0	1,533,113	1,420,784	-112,328	-7.3	4.22	3.91
Publ U: Elec Gen	1,607,941	1,607,941	0	0.0	66,431	44,012	-22,419	-33.7	4.13	2.74
Publ U: Other	4,800,575	4,800,575	0	0.0	197,138	180,304	-16,834	-8.5	4.11	3.76
Ag Hmstd: House	7,312,910	7,312,910	0	0.0	82,115	65,107	-17,009	-20.7	1.12	0.89
Ag Hmstd: Land	20,449,421	20,449,421	0	0.0	129,312	108,514	-20,798	-16.1	0.63	0.53
Ag NonHmstd	10,002,846	10,002,846	0	0.0	118,699	103,419	-15,281	-12.9	1.19	1.03
New Con: Res HS	4,664,055	4,664,055	0	0.0	67,193	55,405	-11,788	-17.5	1.44	1.19
New Con: Other	3,193,736	3,193,736	0	0.0	106,249	96,612	-9,637	-9.1	3.33	3.03
Total	290,410,927	290,410,927	0	0.0	5,379,865	4,713,514	-666,352	-12.4	1.85	1.62

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,706,988	3,399,441	-1,307,547	-27.8	County	37.61	51.54	0.001	0.00
(-) TIF Tax Capacity	304,775	179,279	-125,495	-41.2	City/Town	24.07	37.24	0.081	0.04
(-) FD Contrib Tax Capacity	361,451	212,619	-148,833	-41.2	School District	47.12	25.86	1.452	1.250
(=) Taxable Tax Capacity	4,040,762	3,007,543	-1,033,219	-25.6	Special District	4.68	4.77	0.000	0.00
FD Distrib Tax Capacity	361,451	212,619	-148,833	-41.2	Total	113.48	119.41	1.535	1.299

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	52,371,201	52,371,201	0	0.0	662,544	556,139	-106,405	-16.1	1.27	1.06
Res NonHmstd 1Un	2,645,466	2,645,466	0	0.0	44,183	35,500	-8,683	-19.7	1.67	1.34
Res NonHmstd 2-3	1,027,820	1,027,820	0	0.0	22,168	20,503	-1,666	-7.5	2.16	1.99
Reg Apartments	1,615,802	1,615,802	0	0.0	51,185	40,391	-10,794	-21.1	3.17	2.50
Low-income Apts	778,500	778,500	0	0.0	11,324	10,406	-918	-8.1	1.45	1.34
Seasonal Rec	8,661,573	8,661,573	0	0.0	126,706	117,821	-8,885	-7.0	1.46	1.36
Com/Ind Lo Tier	4,033,037	4,033,037	0	0.0	130,635	119,474	-11,161	-8.5	3.24	2.96
Com/Ind Hi Tier	6,583,582	6,583,582	0	0.0	288,626	252,994	-35,633	-12.3	4.38	3.84
Publ U: Elec Gen	1,311,439	1,311,439	0	0.0	54,143	35,789	-18,354	-33.9	4.13	2.73
Publ U: Other	2,900,408	2,900,408	0	0.0	118,241	105,803	-12,438	-10.5	4.08	3.65
Ag Hmstd: House	6,370,207	6,370,207	0	0.0	70,463	56,051	-14,412	-20.5	1.11	0.88
Ag Hmstd: Land	19,515,823	19,515,823	0	0.0	124,507	104,225	-20,282	-16.3	0.64	0.53
Ag NonHmstd	9,452,478	9,452,478	0	0.0	112,225	97,493	-14,731	-13.1	1.19	1.03
New Con: Res HS	1,690,654	1,690,654	0	0.0	22,228	18,885	-3,344	-15.0	1.31	1.12
New Con: Other	1,202,643	1,202,643	0	0.0	34,969	30,664	-4,305	-12.3	2.91	2.55
Total	120,160,633	120,160,633	0	0.0	1,874,149	1,602,139	-272,009	-14.5	1.56	1.33

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	1,651,138	1,273,557	-377,582	-22.9	County	46.66	61.67	0.003	0.00
(-) TIF Tax Capacity	57,644	33,908	-23,736	-41.2	City/Town	24.33	33.48	0.008	0.01
(-) FD Contrib Tax Capacity	1,710	1,006	-704	-41.2	School District	47.16	24.41	1.083	0.760
(=) Taxable Tax Capacity	1,591,785	1,238,643	-353,142	-22.2	Special District	1.14	1.63	0.000	0.00
FD Distrib Tax Capacity	1,710	1,006	-704	-41.2	Total	119.29	121.18	1.094	0.778

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,200	60,200	60,200	0.0	630	536	-94	-14.9	1.045	0.889
Res Hmstd: Avg Val	90,300	90,300	90,300	0.0	1,031	873	-158	-15.3	1.142	0.967
Res Hmstd: Hi Val	120,300	120,300	120,300	0.0	1,528	1,287	-240	-15.7	1.269	1.070
Res Hmstd: Ex-Hi Val	180,500	180,500	180,500	0.0	2,771	2,118	-653	-23.6	1.535	1.173
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,917	6,777	-2,140	-24.0	2.972	2.259
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	770	722	-48	-6.3	1.540	1.444
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,709	2,424	-285	-10.5	1.805	1.615
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,459	4,150	-309	-6.9	2.972	2.766
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,707	9,644	-1,063	-9.9	3.568	3.214
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,865	35,283	-4,581	-11.5	3.986	3.528

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	112,057,241	112,057,241	0	0.0	1,569,204	1,337,428	-231,775	-14.8	1.40	1.19
Res NonHmstd 1Un	3,717,703	3,717,703	0	0.0	64,267	50,084	-14,183	-22.1	1.73	1.35
Res NonHmstd 2-3	2,163,441	2,163,441	0	0.0	44,366	42,949	-1,418	-3.2	2.05	1.99
Reg Apartments	7,753,091	7,753,091	0	0.0	225,149	182,880	-42,269	-18.8	2.90	2.36
Low-income Apts	1,614,219	1,614,219	0	0.0	21,491	20,444	-1,047	-4.9	1.33	1.27
Seasonal Rec	273,546	273,546	0	0.0	4,586	4,313	-273	-6.0	1.68	1.58
Com/Ind Lo Tier	3,363,197	3,363,197	0	0.0	101,807	101,024	-783	-0.8	3.03	3.00
Com/Ind Hi Tier	29,720,024	29,720,024	0	0.0	1,244,486	1,167,791	-76,696	-6.2	4.19	3.93
Publ U: Elec Gen	296,502	296,502	0	0.0	12,287	8,223	-4,064	-33.1	4.14	2.77
Publ U: Other	1,900,167	1,900,167	0	0.0	78,897	74,501	-4,397	-5.6	4.15	3.92
Ag Hmstd: House	942,704	942,704	0	0.0	11,653	9,056	-2,597	-22.3	1.24	0.96
Ag Hmstd: Land	933,598	933,598	0	0.0	4,805	4,289	-516	-10.7	0.51	0.46
Ag NonHmstd	550,368	550,368	0	0.0	6,475	5,925	-549	-8.5	1.18	1.08
New Con: Res HS	2,973,401	2,973,401	0	0.0	44,965	36,521	-8,444	-18.8	1.51	1.23
New Con: Other	1,991,094	1,991,094	0	0.0	71,279	65,948	-5,332	-7.5	3.58	3.31
Total	170,250,294	170,250,294	0	0.0	3,505,717	3,111,374	-394,342	-11.2	2.06	1.83

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,055,850	2,125,884	-929,965	-30.4	County	31.72	44.46	0.000	0.00
(-) TIF Tax Capacity	247,131	145,371	-101,760	-41.2	City/Town	23.91	39.88	0.129	0.06
(-) FD Contrib Tax Capacity	359,741	211,613	-148,129	-41.2	School District	47.10	26.88	1.698	1.491
(=) Taxable Tax Capacity	2,448,977	1,768,900	-680,077	-27.8	Special District	6.98	6.96	0.000	0.00
FD Distrib Tax Capacity	359,741	211,613	-148,129	-41.2	Total	109.70	118.18	1.827	1.555

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	103,900	103,900	0.0	1,229	1,111	-118	-9.6	1.182	1.068	
Res Hmstd: Avg Val	155,700	155,700	0.0	2,171	1,850	-321	-14.8	1.394	1.188	
Res Hmstd: Hi Val	207,600	207,600	0.0	3,205	2,591	-614	-19.2	1.543	1.247	
Res Hmstd: Ex-Hi Val	311,400	311,400	0.0	5,274	4,072	-1,201	-22.8	1.693	1.307	
Apartment (Mkt rate)	300,000	300,000	0.0	8,447	6,848	-1,599	-18.9	2.815	2.282	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,477	4,458	-19	-0.4	2.984	2.972	
Comm/Ind: Med Val	300,000	300,000	0.0	10,705	10,324	-381	-3.6	3.568	3.441	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,771	37,701	-2,070	-5.2	3.977	3.770	

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,853,323	2,853,323	0	0.0	39,550	33,017	-6,533	-16.5	1.39	1.16
Res NonHmstd 1Un	182,239	182,239	0	0.0	3,340	2,714	-627	-18.8	1.83	1.49
Res NonHmstd 2-3	66,698	66,698	0	0.0	1,532	1,407	-126	-8.2	2.30	2.11
Reg Apartments	171,867	171,867	0	0.0	4,882	4,165	-717	-14.7	2.84	2.42
Low-income Apts	81,122	81,122	0	0.0	1,205	1,075	-130	-10.8	1.49	1.33
Seasonal Rec	62,619	62,619	0	0.0	1,081	1,008	-73	-6.8	1.73	1.61
Com/Ind Lo Tier	420,337	420,337	0	0.0	13,628	12,497	-1,131	-8.3	3.24	2.97
Com/Ind Hi Tier	512,417	512,417	0	0.0	19,909	17,719	-2,190	-11.0	3.89	3.46
Publ U: Elec Gen	20,832	20,832	0	0.0	794	426	-368	-46.4	3.81	2.04
Publ U: Other	86,294	86,294	0	0.0	3,866	3,329	-537	-13.9	4.48	3.86
Ag Hmstd: House	14,260	14,260	0	0.0	187	161	-26	-14.1	1.31	1.13
Ag Hmstd: Land	19,430	19,430	0	0.0	146	139	-7	-4.5	0.75	0.72
Ag NonHmstd	23,046	23,046	0	0.0	367	330	-37	-10.0	1.59	1.43
New Con: Res HS	70,251	70,251	0	0.0	1,101	856	-245	-22.2	1.57	1.22
New Con: Other	71,368	71,368	0	0.0	2,221	1,958	-263	-11.8	3.11	2.74
Total	4,656,102	4,656,102	0	0.0	93,810	80,801	-13,009	-13.9	2.01	1.74

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	74,645	56,782	-17,864	-23.9	County	50.70	65.37	0.008	0.00
(-) TIF Tax Capacity	4,479	2,634	-1,844	-41.2	City/Town	39.81	50.95	0.045	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.01	19.45	1.000	0.522
(=) Taxable Tax Capacity	70,167	54,147	-16,020	-22.8	Special District	2.78	4.15	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	137.30	139.91	1.054	0.567

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,000	44,000	0.0	542	465	-77	-14.3	1.231	1.055
Res Hmstd: Avg Val	65,800	65,800	0.0	810	695	-116	-14.3	1.231	1.055
Res Hmstd: Hi Val	87,800	87,800	0.0	1,168	985	-183	-15.7	1.329	1.121
Res Hmstd: Ex-Hi Val	131,800	131,800	0.0	2,057	1,665	-392	-19.0	1.560	1.263
Apartment (Mkt rate)	300,000	300,000	0.0	10,202	7,725	-2,476	-24.3	3.400	2.575
Comm/Ind: Lo Val	150,000	150,000	0.0	5,101	4,540	-561	-11.0	3.400	3.026
Comm/Ind: Med Val	300,000	300,000	0.0	12,261	10,564	-1,697	-13.8	4.087	3.521
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	45,676	38,679	-6,998	-15.3	4.567	3.867

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,063	2,594,063	0	0.0	28,557	21,642	-6,914	-24.2	1.10	0.83
Res NonHmstd 1Un	151,560	151,560	0	0.0	2,215	1,716	-499	-22.5	1.46	1.13
Res NonHmstd 2-3	43,399	43,399	0	0.0	777	670	-107	-13.7	1.79	1.54
Reg Apartments	4,312	4,312	0	0.0	107	76	-31	-28.6	2.48	1.77
Low-income Apts	183	183	0	0.0	2	2	0	-15.8	1.29	1.08
Seasonal Rec	1,503,500	1,503,500	0	0.0	20,747	19,234	-1,513	-7.3	1.38	1.28
Com/Ind Lo Tier	92,995	92,995	0	0.0	2,470	2,308	-163	-6.6	2.66	2.48
Com/Ind Hi Tier	99,913	99,913	0	0.0	3,780	3,355	-425	-11.2	3.78	3.36
Publ U: Elec Gen	211	211	0	0.0	6	3	-3	-46.4	2.87	1.54
Publ U: Other	408,500	408,500	0	0.0	14,548	13,675	-873	-6.0	3.56	3.35
Ag Hmstd: House	902,759	902,759	0	0.0	9,444	7,381	-2,063	-21.8	1.05	0.82
Ag Hmstd: Land	3,188,281	3,188,281	0	0.0	20,364	17,197	-3,167	-15.6	0.64	0.54
Ag NonHmstd	2,126,682	2,126,682	0	0.0	26,046	22,531	-3,515	-13.5	1.22	1.06
New Con: Res HS	94,587	94,587	0	0.0	1,075	823	-252	-23.4	1.14	0.87
New Con: Other	92,905	92,905	0	0.0	1,775	1,564	-211	-11.9	1.91	1.68
Total	11,303,849	11,303,849	0	0.0	131,914	112,178	-19,736	-15.0	1.17	0.99

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	46.76	60.72		0.010	0.00
(-) TIF Tax Capacity	69	41	-29	-41.2	City/Town	11.12	18.11		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.15	21.22		1.237	0.537
(=) Taxable Tax Capacity	130,768	105,908	-24,860	-19.0	Special District	2.82	4.17		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.84	104.22		1.247	0.537

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	61,900	61,900	0.0	572	431	-141	-24.7	0.924	0.695
Res Hmstd: Avg Val	92,900	92,900	0.0	947	729	-217	-23.0	1.018	0.785
Res Hmstd: Hi Val	123,900	123,900	0.0	1,394	1,097	-297	-21.3	1.125	0.885
Res Hmstd: Ex-Hi Val	185,800	185,800	0.0	2,538	1,831	-707	-27.9	1.365	0.985
Seas Rec: Lo Val	50,000	50,000	0.0	691	637	-54	-7.8	1.382	1.274
Seas Rec: Hi Val	150,000	150,000	0.0	2,423	2,170	-254	-10.5	1.615	1.446
Comm/Ind: Lo Val	150,000	150,000	0.0	3,961	3,732	-229	-5.8	2.640	2.488
Comm/Ind: Med Val	300,000	300,000	0.0	9,495	8,681	-814	-8.6	3.165	2.893
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,320	31,778	-3,542	-10.0	3.531	3.177

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,851,884	1,851,884	0	0.0	22,909	19,011	-3,897	-17.0	1.24	1.03
Res NonHmstd 1Un	139,635	139,635	0	0.0	2,330	1,833	-497	-21.3	1.67	1.31
Res NonHmstd 2-3	59,670	59,670	0	0.0	1,306	1,152	-154	-11.8	2.19	1.93
Reg Apartments	72,756	72,756	0	0.0	2,419	1,842	-578	-23.9	3.33	2.53
Low-income Apts	56,286	56,286	0	0.0	865	766	-99	-11.4	1.54	1.36
Seasonal Rec	793,482	793,482	0	0.0	10,982	10,742	-241	-2.2	1.38	1.35
Com/Ind Lo Tier	359,243	359,243	0	0.0	11,664	10,506	-1,157	-9.9	3.25	2.92
Com/Ind Hi Tier	488,425	488,425	0	0.0	21,006	18,088	-2,918	-13.9	4.30	3.70
Publ U: Elec Gen	1,268	1,268	0	0.0	68	40	-28	-41.7	5.36	3.12
Publ U: Other	63,861	63,861	0	0.0	3,093	2,550	-542	-17.5	4.84	3.99
Ag Hmstd: House	15,146	15,146	0	0.0	180	156	-24	-13.5	1.19	1.03
Ag Hmstd: Land	16,244	16,244	0	0.0	77	89	12	16.2	0.47	0.55
Ag NonHmstd	16,827	16,827	0	0.0	185	189	5	2.7	1.10	1.13
New Con: Res HS	52,078	52,078	0	0.0	648	543	-105	-16.2	1.24	1.04
New Con: Other	95,326	95,326	0	0.0	3,073	2,651	-422	-13.7	3.22	2.78
Total	4,082,131	4,082,131	0	0.0	80,805	70,159	-10,646	-13.2	1.98	1.72

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	68,434	49,515	-18,919	-27.6	42.94	56.36	0.000	0.00	
(-) TIF Tax Capacity	3,114	1,832	-1,282	-41.2	32.06	43.58	0.035	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	45.03	21.56	0.627	0.355	
(=) Taxable Tax Capacity	65,320	47,683	-17,637	-27.0	0.56	0.89	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	120.59 122.38	0.662	0.377	

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	48,800	48,800	48,800	0.0	491	420	-70	-14.3	1.005	0.861
Res Hmstd: Avg Val	73,200	73,200	73,200	0.0	736	631	-106	-14.3	1.005	0.861
Res Hmstd: Hi Val	97,600	97,600	97,600	0.0	1,114	947	-167	-15.0	1.141	0.969
Res Hmstd: Ex-Hi Val	146,400	146,400	146,400	0.0	2,024	1,606	-418	-20.6	1.382	1.097
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,881	6,722	-2,159	-24.3	2.960	2.240
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,440	4,117	-324	-7.3	2.960	2.744
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,690	9,587	-1,103	-10.3	3.563	3.195
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,852	35,114	-4,738	-11.9	3.985	3.511

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,053,552	3,053,552	0	0.0	34,061	26,211	-7,849	-23.0	1.12	0.86
Res NonHmstd 1Un	163,114	163,114	0	0.0	2,448	1,868	-580	-23.7	1.50	1.15
Res NonHmstd 2-3	39,033	39,033	0	0.0	761	662	-99	-13.1	1.95	1.70
Reg Apartments	4,999	4,999	0	0.0	137	99	-39	-28.2	2.75	1.97
Low-income Apts	777	777	0	0.0	10	10	0	-1.7	1.26	1.24
Seasonal Rec	2,330,492	2,330,492	0	0.0	31,620	29,482	-2,138	-6.8	1.36	1.27
Com/Ind Lo Tier	122,902	122,902	0	0.0	3,286	3,048	-238	-7.2	2.67	2.48
Com/Ind Hi Tier	86,515	86,515	0	0.0	3,284	2,905	-380	-11.6	3.80	3.36
Publ U: Elec Gen	5,378	5,378	0	0.0	266	160	-106	-39.7	4.95	2.98
Publ U: Other	306,000	306,000	0	0.0	12,736	11,199	-1,537	-12.1	4.16	3.66
Ag Hmstd: House	611,350	611,350	0	0.0	7,246	6,045	-1,202	-16.6	1.19	0.99
Ag Hmstd: Land	940,366	940,366	0	0.0	4,863	5,496	633	13.0	0.52	0.58
Ag NonHmstd	357,046	357,046	0	0.0	4,593	4,499	-94	-2.0	1.29	1.26
New Con: Res HS	117,559	117,559	0	0.0	1,385	1,084	-301	-21.8	1.18	0.92
New Con: Other	92,473	92,473	0	0.0	1,620	1,461	-159	-9.8	1.75	1.58
Total	8,231,557	8,231,557	0	0.0	108,316	94,227	-14,089	-13.0	1.32	1.14

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	104,302	83,112	-21,190	-20.3	County	48.58	63.78	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	12.86	19.93	0.009	0.00
(-) FD Contrib Tax Capacity	12	7	-5	-41.2	School District	48.79	24.91	0.579	0.257
(=) Taxable Tax Capacity	104,268	83,092	-21,176	-20.3	Special District	0.44	0.68	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-41.2	Total	110.67	109.30	0.588	0.257

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,200	62,200	0.0	556	447	-109	-19.6	0.893	0.718
Res Hmstd: Avg Val	93,200	93,200	0.0	926	754	-172	-18.6	0.993	0.809
Res Hmstd: Hi Val	124,200	124,200	0.0	1,404	1,129	-276	-19.6	1.130	0.908
Res Hmstd: Ex-Hi Val	186,400	186,400	0.0	2,577	1,881	-696	-27.0	1.382	1.008
Seas Rec: Lo Val	50,000	50,000	0.0	693	663	-31	-4.4	1.386	1.325
Seas Rec: Hi Val	150,000	150,000	0.0	2,449	2,246	-203	-8.3	1.632	1.497
Comm/Ind: Lo Val	150,000	150,000	0.0	4,072	3,804	-268	-6.6	2.714	2.536
Comm/Ind: Med Val	300,000	300,000	0.0	9,805	8,864	-941	-9.6	3.268	2.954
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,557	32,476	-4,081	-11.2	3.655	3.247

TACONITE 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	1,590,753	1,590,753	0	0.0	14,250	13,069	-1,181	-8.3	0.90	0.82
Res NonHmstd 1Un	94,615	94,615	0	0.0	1,820	1,579	-241	-13.2	1.92	1.67
Res NonHmstd 2-3	30,982	30,982	0	0.0	782	769	-14	-1.7	2.52	2.48
Reg Apartments	46,682	46,682	0	0.0	1,657	1,333	-324	-19.6	3.55	2.86
Low-income Apts	50,210	50,210	0	0.0	788	758	-31	-3.9	1.57	1.51
Seasonal Rec	108,868	108,868	0	0.0	1,932	1,845	-87	-4.5	1.77	1.69
Com/Ind Lo Tier	226,791	226,791	0	0.0	8,304	7,647	-657	-7.9	3.66	3.37
Com/Ind Hi Tier	230,982	230,982	0	0.0	11,662	10,307	-1,356	-11.6	5.05	4.46
Publ U: Elec Gen	204,212	204,212	0	0.0	8,384	5,439	-2,944	-35.1	4.11	2.66
Publ U: Other	113,128	113,128	0	0.0	5,137	4,570	-567	-11.0	4.54	4.04
Ag Hmstd: House	3,646	3,646	0	0.0	35	29	-6	-16.3	0.95	0.80
Ag Hmstd: Land	2,491	2,491	0	0.0	8	10	2	26.7	0.32	0.41
Ag NonHmstd	25,132	25,132	0	0.0	421	386	-35	-8.4	1.67	1.53
New Con: Res HS	20,743	20,743	0	0.0	219	184	-36	-16.2	1.06	0.89
New Con: Other	22,979	22,979	0	0.0	862	719	-143	-16.5	3.75	3.13
Total	2,772,215	2,772,215	0	0.0	56,261	48,643	-7,618	-13.5	2.03	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	47,025	34,903	-12,122	-25.8	County	54.38	74.51	0.000	0.00
(-) TIF Tax Capacity	2,554	1,503	-1,052	-41.2	City/Town	50.90	54.93	0.035	0.03
(-) FD Contrib Tax Capacity	1,021	601	-421	-41.2	School District	33.55	23.00	0.938	0.505
(=) Taxable Tax Capacity	43,450	32,800	-10,649	-24.5	Special District	1.47	2.22	0.000	0.00
FD Distrib Tax Capacity	1,223	719	-503	-41.2	Total	140.30	154.65	0.974	0.543

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,200	38,200	0.0	202	197	-5	-2.6	0.529	0.516
Res Hmstd: Avg Val	57,400	57,400	0.0	418	400	-17	-4.2	0.727	0.697
Res Hmstd: Hi Val	76,500	76,500	0.0	657	632	-25	-3.8	0.858	0.826
Res Hmstd: Ex-Hi Val	114,700	114,700	0.0	1,409	1,278	-131	-9.3	1.228	1.114
Apartment (Mkt rate)	300,000	300,000	0.0	10,394	8,514	-1,880	-18.1	3.464	2.837
Comm/Ind: Lo Val	150,000	150,000	0.0	5,215	4,892	-323	-6.2	3.476	3.261
Comm/Ind: Med Val	300,000	300,000	0.0	12,542	11,388	-1,154	-9.2	4.180	3.795
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	46,733	41,701	-5,032	-10.8	4.673	4.170

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,498,285	2,498,285	0	0.0	22,052	17,500	-4,552	-20.6	0.88	0.70
Res NonHmstd 1Un	91,720	91,720	0	0.0	1,391	1,123	-268	-19.3	1.52	1.22
Res NonHmstd 2-3	15,532	15,532	0	0.0	279	262	-16	-5.8	1.79	1.69
Reg Apartments	2,138	2,138	0	0.0	58	46	-12	-20.9	2.71	2.14
Low-income Apts	225	225	0	0.0	3	2	0	-13.0	1.13	0.98
Seasonal Rec	2,079,701	2,079,701	0	0.0	30,544	28,804	-1,740	-5.7	1.47	1.39
Com/Ind Lo Tier	56,235	56,235	0	0.0	1,625	1,565	-60	-3.7	2.89	2.78
Com/Ind Hi Tier	92,994	92,994	0	0.0	3,840	3,458	-382	-9.9	4.13	3.72
Publ U: Elec Gen	165	165	0	0.0	6	4	-2	-31.1	3.50	2.41
Publ U: Other	237,320	237,320	0	0.0	9,812	8,699	-1,113	-11.3	4.13	3.67
Ag Hmstd: House	118,846	118,846	0	0.0	829	620	-208	-25.2	0.70	0.52
Ag Hmstd: Land	121,708	121,708	0	0.0	322	337	15	4.6	0.26	0.28
Ag NonHmstd	240,065	240,065	0	0.0	2,947	2,884	-62	-2.1	1.23	1.20
New Con: Res HS	60,014	60,014	0	0.0	516	409	-107	-20.8	0.86	0.68
New Con: Other	63,779	63,779	0	0.0	1,043	968	-76	-7.2	1.64	1.52
Total	5,678,727	5,678,727	0	0.0	75,266	66,682	-8,584	-11.4	1.33	1.17

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	77,503	59,918	-17,586	-22.7	58.26	77.87	0.000	0.00	
(-) TIF Tax Capacity	563	331	-232	-41.2	13.77	13.67	0.000	0.00	
(-) FD Contrib Tax Capacity	677	398	-279	-41.2	36.24	19.17	0.876	0.334	
(=) Taxable Tax Capacity	76,263	59,188	-17,075	-22.4	2.62	3.81	0.000	0.00	
FD Distrib Tax Capacity	487	286	-201	-41.2	Total	110.89	114.53	0.876	0.334

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	62,700	62,700	62,700	0.0	258	173	-85	-33.0	0.412	0.276
Res Hmstd: Avg Val	93,900	93,900	93,900	0.0	640	504	-136	-21.3	0.681	0.536
Res Hmstd: Hi Val	125,200	125,200	125,200	0.0	1,148	901	-247	-21.5	0.916	0.719
Res Hmstd: Ex-Hi Val	187,900	187,900	187,900	0.0	2,350	1,696	-653	-27.8	1.250	0.902
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	709	689	-20	-2.9	1.418	1.377
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,497	2,324	-173	-6.9	1.664	1.549
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,196	4,003	-193	-4.6	2.797	2.668
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,086	9,324	-762	-7.6	3.361	3.107
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,571	34,153	-3,418	-9.1	3.757	3.415

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	41,201	35,504	-5,696	-13.8	1.42	1.23
Res NonHmstd 1Un	136,900	136,900	0	0.0	2,487	2,021	-466	-18.7	1.82	1.48
Res NonHmstd 2-3	82,847	82,847	0	0.0	1,939	1,794	-144	-7.4	2.34	2.17
Reg Apartments	127,592	127,592	0	0.0	4,300	3,285	-1,015	-23.6	3.37	2.57
Low-income Apts	57,214	57,214	0	0.0	835	760	-75	-9.0	1.46	1.33
Seasonal Rec	62,048	62,048	0	0.0	1,123	1,041	-82	-7.3	1.81	1.68
Com/Ind Lo Tier	169,091	169,091	0	0.0	5,698	5,165	-533	-9.4	3.37	3.05
Com/Ind Hi Tier	440,871	440,871	0	0.0	20,874	17,714	-3,160	-15.1	4.73	4.02
Publ U: Elec Gen	1,020	1,020	0	0.0	48	29	-20	-40.5	4.74	2.82
Publ U: Other	117,637	117,637	0	0.0	5,539	4,744	-796	-14.4	4.71	4.03
Ag Hmstd: House	11,413	11,413	0	0.0	159	139	-19	-12.1	1.39	1.22
Ag Hmstd: Land	7,783	7,783	0	0.0	37	48	11	29.6	0.47	0.61
Ag NonHmstd	14,269	14,269	0	0.0	210	203	-7	-3.4	1.47	1.42
New Con: Res HS	50,676	50,676	0	0.0	761	650	-111	-14.6	1.50	1.28
New Con: Other	34,439	34,439	0	0.0	1,205	997	-208	-17.2	3.50	2.89
Total	4,208,509	4,208,509	0	0.0	86,417	74,096	-12,320	-14.3	2.05	1.76

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	66,226	50,053	-16,174	-24.4	County	65.76	86.94	0.000	0.00
(-) TIF Tax Capacity	7,785	4,579	-3,205	-41.2	City/Town	22.56	31.17	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	18.50	0.888	0.944
(=) Taxable Tax Capacity	58,442	45,473	-12,968	-22.2	Special District	1.72	2.52	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.28	139.13	0.888	0.944

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	62,400	62,400	62,400	0.0	747	677	-69	-9.3	1.196	1.085
Res Hmstd: Avg Val	93,500	93,500	93,500	0.0	1,245	1,101	-144	-11.6	1.331	1.177
Res Hmstd: Hi Val	124,700	124,700	124,700	0.0	1,852	1,593	-259	-14.0	1.484	1.277
Res Hmstd: Ex-Hi Val	187,100	187,100	187,100	0.0	3,310	2,576	-734	-22.2	1.769	1.376
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,078	7,796	-2,282	-22.6	3.359	2.598
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,039	4,579	-461	-9.1	3.359	3.052
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,122	10,636	-1,486	-12.3	4.040	3.545
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	45,178	38,905	-6,273	-13.9	4.517	3.890

EAST CENTRAL 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	1,653,532	1,653,532	0	0.0	23,866	23,013	-854	-3.6	1.44	1.39
Res NonHmstd 1Un	96,628	96,628	0	0.0	1,861	1,685	-176	-9.5	1.93	1.74
Res NonHmstd 2-3	41,984	41,984	0	0.0	1,026	1,029	4	0.3	2.44	2.45
Reg Apartments	54,268	54,268	0	0.0	1,922	1,690	-232	-12.1	3.54	3.11
Low-income Apts	60,990	60,990	0	0.0	970	967	-3	-0.3	1.59	1.59
Seasonal Rec	38,136	38,136	0	0.0	827	903	76	9.2	2.17	2.37
Com/Ind Lo Tier	208,225	208,225	0	0.0	7,631	7,176	-455	-6.0	3.66	3.45
Com/Ind Hi Tier	283,880	283,880	0	0.0	14,308	12,579	-1,729	-12.1	5.04	4.43
Publ U: Elec Gen	1,900	1,900	0	0.0	88	54	-34	-38.7	4.62	2.84
Publ U: Other	65,440	65,440	0	0.0	3,243	2,924	-319	-9.8	4.96	4.47
Ag Hmstd: House	44,736	44,736	0	0.0	592	629	37	6.2	1.32	1.41
Ag Hmstd: Land	33,891	33,891	0	0.0	172	250	78	45.7	0.51	0.74
Ag NonHmstd	17,005	17,005	0	0.0	250	269	19	7.7	1.47	1.58
New Con: Res HS	73,043	73,043	0	0.0	1,101	1,054	-47	-4.2	1.51	1.44
New Con: Other	44,383	44,383	0	0.0	1,439	1,309	-130	-9.0	3.24	2.95
Total	2,718,041	2,718,041	0	0.0	59,296	55,532	-3,764	-6.3	2.18	2.04

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	42,912	32,330	-10,582	-24.7	County	55.98	74.18	0.014	0.01
(-) TIF Tax Capacity	2,552	1,501	-1,051	-41.2	City/Town	37.13	56.79	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.29	30.01	0.851	0.619
(=) Taxable Tax Capacity	40,361	30,830	-9,531	-23.6	Special District	0.69	1.03	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	144.09	162.01	0.865	0.637

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,200	59,200	59,200	0.0	746	760	14	1.9	1.259	1.283
Res Hmstd: Avg Val	88,700	88,700	88,700	0.0	1,214	1,201	-13	-1.1	1.368	1.353
Res Hmstd: Hi Val	118,200	118,200	118,200	0.0	1,811	1,724	-87	-4.8	1.531	1.458
Res Hmstd: Ex-Hi Val	177,400	177,400	177,400	0.0	3,269	2,774	-495	-15.1	1.842	1.563
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	10,634	8,940	-1,695	-15.9	3.544	2.979
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	5,317	5,047	-270	-5.1	3.544	3.364
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	12,796	11,745	-1,050	-8.2	4.265	3.915
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	47,695	43,003	-4,693	-9.8	4.769	4.300

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,713,017	2,713,017	0	0.0	36,418	31,846	-4,572	-12.6	1.34	1.17
Res NonHmstd 1Un	137,495	137,495	0	0.0	2,358	1,937	-421	-17.9	1.72	1.41
Res NonHmstd 2-3	39,368	39,368	0	0.0	843	817	-26	-3.1	2.14	2.07
Reg Apartments	1,244	1,244	0	0.0	38	30	-9	-23.1	3.09	2.38
Low-income Apts	27	27	0	0.0	0	0	0	1.8	1.32	1.34
Seasonal Rec	685,289	685,289	0	0.0	11,936	10,758	-1,178	-9.9	1.74	1.57
Com/Ind Lo Tier	53,697	53,697	0	0.0	1,739	1,583	-156	-9.0	3.24	2.95
Com/Ind Hi Tier	30,603	30,603	0	0.0	1,367	1,176	-190	-13.9	4.47	3.84
Publ U: Elec Gen	10,226	10,226	0	0.0	508	323	-185	-36.3	4.97	3.16
Publ U: Other	144,068	144,068	0	0.0	6,528	5,790	-738	-11.3	4.53	4.02
Ag Hmstd: House	707,396	707,396	0	0.0	9,055	8,008	-1,047	-11.6	1.28	1.13
Ag Hmstd: Land	625,088	625,088	0	0.0	3,057	3,682	625	20.5	0.49	0.59
Ag NonHmstd	205,555	205,555	0	0.0	2,959	2,805	-155	-5.2	1.44	1.36
New Con: Res HS	124,332	124,332	0	0.0	1,702	1,481	-220	-12.9	1.37	1.19
New Con: Other	42,508	42,508	0	0.0	859	751	-108	-12.6	2.02	1.77
Total	5,519,911	5,519,911	0	0.0	79,367	70,987	-8,380	-10.6	1.44	1.29

Tax Base

Tax Rates

						Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	66,620	54,734	-11,887	-17.8	County	59.31	76.31	0.027	0.03
(-) TIF Tax Capacity	97	57	-40	-41.2	City/Town	15.48	23.47	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.48	33.77	0.814	0.598
(=) Taxable Tax Capacity	66,524	54,677	-11,847	-17.8	Special District	0.59	0.91	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	128.86	134.46	0.841	0.631

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	69,500	69,500	69,500	0.0	765	700	-65	-8.4	1.100	1.007
Res Hmstd: Avg Val	104,300	104,300	104,300	0.0	1,335	1,190	-145	-10.9	1.279	1.140
Res Hmstd: Hi Val	139,000	139,000	139,000	0.0	2,046	1,709	-336	-16.4	1.471	1.229
Res Hmstd: Ex-Hi Val	208,500	208,500	208,500	0.0	3,582	2,750	-831	-23.2	1.717	1.319
Seas Rec: Lo Val	50,000	50,000	50,000	0.0	815	788	-27	-3.3	1.630	1.576
Seas Rec: Hi Val	150,000	150,000	150,000	0.0	2,875	2,623	-252	-8.7	1.916	1.748
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,765	4,427	-338	-7.1	3.176	2.951
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,463	10,297	-1,166	-10.2	3.820	3.432
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	42,720	37,693	-5,027	-11.8	4.271	3.769

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	76,292	68,934	-7,358	-9.6	1.38	1.24
Res NonHmstd 1Un	196,692	196,692	0	0.0	3,433	2,876	-558	-16.2	1.75	1.46
Res NonHmstd 2-3	152,672	152,672	0	0.0	3,326	3,212	-114	-3.4	2.18	2.10
Reg Apartments	383,718	383,718	0	0.0	12,416	9,804	-2,613	-21.0	3.24	2.55
Low-income Apts	166,998	166,998	0	0.0	2,358	2,240	-118	-5.0	1.41	1.34
Seasonal Rec	34,252	34,252	0	0.0	641	581	-60	-9.4	1.87	1.70
Com/Ind Lo Tier	493,297	493,297	0	0.0	15,983	15,011	-972	-6.1	3.24	3.04
Com/Ind Hi Tier	1,170,345	1,170,345	0	0.0	52,050	46,798	-5,252	-10.1	4.45	4.00
Publ U: Elec Gen	686,799	686,799	0	0.0	27,248	17,738	-9,510	-34.9	3.97	2.58
Publ U: Other	336,676	336,676	0	0.0	13,915	12,964	-951	-6.8	4.13	3.85
Ag Hmstd: House	91,686	91,686	0	0.0	1,276	1,238	-38	-3.0	1.39	1.35
Ag Hmstd: Land	72,073	72,073	0	0.0	379	414	34	9.0	0.53	0.57
Ag NonHmstd	46,850	46,850	0	0.0	637	625	-13	-2.0	1.36	1.33
New Con: Res HS	319,041	319,041	0	0.0	4,437	4,065	-373	-8.4	1.39	1.27
New Con: Other	170,422	170,422	0	0.0	6,028	5,501	-527	-8.7	3.54	3.23
Total	9,860,782	9,860,782	0	0.0	220,420	191,997	-28,423	-12.9	2.24	1.95

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	36.78	50.60	13.82	0.000	0.00
(-) TIF Tax Capacity	12,881	7,577	-5,304	-41.2	City/Town	32.57	46.25	13.68	0.000	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.01	32.79	-18.22	1.525	1.448
(=) Taxable Tax Capacity	167,277	119,990	-47,287	-28.3	Special District	1.88	2.31	0.43	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	122.24	131.95	9.71	1.525	1.474

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	73,000	73,000	0.0	827	779	-48	-5.8	1.132	1.066
Res Hmstd: Avg Val	109,500	109,500	0.0	1,454	1,332	-121	-8.4	1.327	1.216
Res Hmstd: Hi Val	146,000	146,000	0.0	2,173	1,901	-273	-12.5	1.488	1.301
Res Hmstd: Ex-Hi Val	219,000	219,000	0.0	3,757	3,037	-720	-19.2	1.715	1.386
Apartment (Mkt rate)	300,000	300,000	0.0	9,258	7,568	-1,691	-18.3	3.086	2.522
Comm/Ind: Lo Val	150,000	150,000	0.0	4,629	4,497	-133	-2.9	3.086	2.997
Comm/Ind: Med Val	300,000	300,000	0.0	11,092	10,418	-674	-6.1	3.697	3.472
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,252	38,053	-3,199	-7.8	4.125	3.805

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	42,271	34,825	-7,446	-17.6	1.22	1.00
Res NonHmstd 1Un	131,603	131,603	0	0.0	2,000	1,549	-451	-22.5	1.52	1.18
Res NonHmstd 2-3	60,944	60,944	0	0.0	1,133	1,056	-77	-6.8	1.86	1.73
Reg Apartments	3,547	3,547	0	0.0	90	70	-20	-22.5	2.54	1.97
Low-income Apts	531	531	0	0.0	6	6	0	-5.8	1.11	1.05
Seasonal Rec	444,122	444,122	0	0.0	6,652	5,947	-704	-10.6	1.50	1.34
Com/Ind Lo Tier	94,272	94,272	0	0.0	2,571	2,438	-133	-5.2	2.73	2.59
Com/Ind Hi Tier	66,546	66,546	0	0.0	2,416	2,211	-205	-8.5	3.63	3.32
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	142,054	142,054	0	0.0	5,357	4,788	-569	-10.6	3.77	3.37
Ag Hmstd: House	896,217	896,217	0	0.0	10,429	8,447	-1,982	-19.0	1.16	0.94
Ag Hmstd: Land	1,115,896	1,115,896	0	0.0	6,383	5,733	-650	-10.2	0.57	0.51
Ag NonHmstd	240,867	240,867	0	0.0	2,988	2,633	-355	-11.9	1.24	1.09
New Con: Res HS	150,989	150,989	0	0.0	1,760	1,558	-203	-11.5	1.17	1.03
New Con: Other	35,996	35,996	0	0.0	741	646	-95	-12.8	2.06	1.80
Total	6,858,938	6,858,938	0	0.0	84,796	71,907	-12,889	-15.2	1.24	1.05

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	84,049	66,641	-17,408	-20.7	County	36.91	50.83		0.000	0.00
(-) TIF Tax Capacity	174	102	-72	-41.2	City/Town	14.24	23.44		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.84	33.00		1.299	1.045
(=) Taxable Tax Capacity	83,875	66,538	-17,336	-20.7	Special District	0.84	1.04		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	106.83	108.31		1.299	1.045

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	88,700	88,700	0.0	906	761	-145	-16.0	1.021	0.857
Res Hmstd: Avg Val	133,000	133,000	0.0	1,600	1,327	-273	-17.1	1.202	0.997
Res Hmstd: Hi Val	177,200	177,200	0.0	2,436	1,891	-545	-22.4	1.374	1.067
Res Hmstd: Ex-Hi Val	266,000	266,000	0.0	4,117	3,026	-1,091	-26.5	1.547	1.137
Seas Rec: Lo Val	50,000	50,000	0.0	706	658	-48	-6.8	1.411	1.315
Seas Rec: Hi Val	150,000	150,000	0.0	2,474	2,231	-243	-9.8	1.649	1.487
Comm/Ind: Lo Val	150,000	150,000	0.0	4,041	3,900	-141	-3.5	2.693	2.600
Comm/Ind: Med Val	300,000	300,000	0.0	9,684	9,048	-636	-6.6	3.228	3.016
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,021	33,073	-2,948	-8.2	3.602	3.307

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,442,569	3,442,569	0	0.0	49,447	43,537	-5,910	-12.0	1.44	1.26
Res NonHmstd 1Un	193,606	193,606	0	0.0	3,702	3,104	-597	-16.1	1.91	1.60
Res NonHmstd 2-3	55,923	55,923	0	0.0	1,374	1,244	-130	-9.4	2.46	2.23
Reg Apartments	152,897	152,897	0	0.0	5,286	4,107	-1,179	-22.3	3.46	2.69
Low-income Apts	83,420	83,420	0	0.0	1,279	1,157	-122	-9.5	1.53	1.39
Seasonal Rec	14,689	14,689	0	0.0	362	312	-50	-13.8	2.46	2.12
Com/Ind Lo Tier	458,609	458,609	0	0.0	16,635	14,735	-1,899	-11.4	3.63	3.21
Com/Ind Hi Tier	589,541	589,541	0	0.0	29,110	24,454	-4,656	-16.0	4.94	4.15
Publ U: Elec Gen	7,191	7,191	0	0.0	339	185	-154	-45.4	4.71	2.57
Publ U: Other	59,156	59,156	0	0.0	3,141	2,592	-549	-17.5	5.31	4.38
Ag Hmstd: House	17,374	17,374	0	0.0	261	236	-24	-9.4	1.50	1.36
Ag Hmstd: Land	30,368	30,368	0	0.0	286	267	-19	-6.7	0.94	0.88
Ag NonHmstd	35,566	35,566	0	0.0	656	582	-74	-11.3	1.84	1.64
New Con: Res HS	59,415	59,415	0	0.0	975	804	-171	-17.5	1.64	1.35
New Con: Other	65,061	65,061	0	0.0	2,709	2,314	-395	-14.6	4.16	3.56
Total	5,265,386	5,265,386	0	0.0	115,559	99,630	-15,929	-13.8	2.19	1.89

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	82,396	63,248	-19,148	-23.2	County	49.80	62.98	0.005	0.04
(-) TIF Tax Capacity	5,882	3,460	-2,422	-41.2	City/Town	47.94	63.45	0.025	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.73	21.33	1.009	0.833
(=) Taxable Tax Capacity	76,514	59,788	-16,726	-21.9	Special District	0.79	1.18	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	145.25	148.94	1.039	0.902

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,200	42,200	0.0	550	498	-53	-9.6	1.304	1.179
Res Hmstd: Avg Val	63,300	63,300	0.0	826	747	-79	-9.6	1.304	1.179
Res Hmstd: Hi Val	84,400	84,400	0.0	1,166	1,037	-130	-11.1	1.381	1.228
Res Hmstd: Ex-Hi Val	126,600	126,600	0.0	2,058	1,741	-317	-15.4	1.625	1.375
Apartment (Mkt rate)	300,000	300,000	0.0	10,770	8,313	-2,457	-22.8	3.589	2.771
Comm/Ind: Lo Val	150,000	150,000	0.0	5,385	4,793	-592	-11.0	3.589	3.195
Comm/Ind: Med Val	300,000	300,000	0.0	12,949	11,138	-1,810	-14.0	4.316	3.712
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	48,246	40,751	-7,495	-15.5	4.824	4.075

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,413,322	1,413,322	0	0.0	17,396	13,096	-4,299	-24.7	1.23	0.93
Res NonHmstd 1Un	143,673	143,673	0	0.0	2,152	1,640	-512	-23.8	1.50	1.14
Res NonHmstd 2-3	20,162	20,162	0	0.0	415	352	-63	-15.1	2.06	1.75
Reg Apartments	1,697	1,697	0	0.0	43	30	-13	-30.1	2.51	1.75
Low-income Apts	58	58	0	0.0	1	0	0	-22.8	1.03	0.79
Seasonal Rec	274,963	274,963	0	0.0	4,689	4,061	-628	-13.4	1.71	1.48
Com/Ind Lo Tier	80,312	80,312	0	0.0	2,249	2,053	-196	-8.7	2.80	2.56
Com/Ind Hi Tier	126,911	126,911	0	0.0	4,646	4,035	-611	-13.1	3.66	3.18
Publ U: Elec Gen	31,855	31,855	0	0.0	1,053	630	-423	-40.2	3.31	1.98
Publ U: Other	229,314	229,314	0	0.0	8,048	7,195	-853	-10.6	3.51	3.14
Ag Hmstd: House	930,052	930,052	0	0.0	9,467	7,244	-2,223	-23.5	1.02	0.78
Ag Hmstd: Land	5,636,978	5,636,978	0	0.0	37,991	30,087	-7,903	-20.8	0.67	0.53
Ag NonHmstd	3,127,088	3,127,088	0	0.0	36,384	30,983	-5,401	-14.8	1.16	0.99
New Con: Res HS	42,403	42,403	0	0.0	534	406	-129	-24.1	1.26	0.96
New Con: Other	75,086	75,086	0	0.0	1,972	1,764	-209	-10.6	2.63	2.35
Total	12,133,875	12,133,875	0	0.0	127,040	103,577	-23,462	-18.5	1.05	0.85

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	126,746	103,864	-22,882	-18.1	County	52.04	64.63	0.005	0.03
(-) TIF Tax Capacity	429	252	-177	-41.2	City/Town	10.15	16.83	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	44.40	18.91	1.160	0.802
(=) Taxable Tax Capacity	126,317	103,612	-22,705	-18.0	Special District	0.77	1.15	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	107.35	101.52	1.165	0.836

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	57,400	57,400	0.0	542	401	-141	-26.0	0.943	0.698	
Res Hmstd: Avg Val	85,900	85,900	0.0	864	649	-215	-24.9	1.005	0.755	
Res Hmstd: Hi Val	114,500	114,500	0.0	1,288	989	-299	-23.2	1.124	0.863	
Res Hmstd: Ex-Hi Val	171,900	171,900	0.0	2,325	1,671	-654	-28.1	1.352	0.972	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,039	3,716	-323	-8.0	2.692	2.477	
Comm/Ind: Med Val	300,000	300,000	0.0	9,689	8,629	-1,060	-10.9	3.229	2.876	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,055	31,557	-4,498	-12.5	3.605	3.155	

SOUTH CENTRAL 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	3,423,956	3,423,956	0	0.0	44,977	36,615	-8,362	-18.6	1.31	1.07
Res NonHmstd 1Un	145,103	145,103	0	0.0	2,517	1,971	-547	-21.7	1.73	1.36
Res NonHmstd 2-3	80,334	80,334	0	0.0	1,725	1,519	-206	-12.0	2.15	1.89
Reg Apartments	169,796	169,796	0	0.0	5,154	3,752	-1,402	-27.2	3.04	2.21
Low-income Apts	61,153	61,153	0	0.0	836	711	-125	-15.0	1.37	1.16
Seasonal Rec	10,168	10,168	0	0.0	216	198	-18	-8.5	2.13	1.95
Com/Ind Lo Tier	360,149	360,149	0	0.0	11,711	10,343	-1,369	-11.7	3.25	2.87
Com/Ind Hi Tier	651,924	651,924	0	0.0	27,906	23,523	-4,383	-15.7	4.28	3.61
Publ U: Elec Gen	23,875	23,875	0	0.0	975	548	-427	-43.8	4.08	2.29
Publ U: Other	59,402	59,402	0	0.0	2,652	2,232	-420	-15.8	4.46	3.76
Ag Hmstd: House	9,558	9,558	0	0.0	144	118	-25	-17.7	1.50	1.24
Ag Hmstd: Land	18,983	18,983	0	0.0	162	144	-18	-10.9	0.85	0.76
Ag NonHmstd	23,273	23,273	0	0.0	349	312	-37	-10.7	1.50	1.34
New Con: Res HS	71,372	71,372	0	0.0	1,001	792	-209	-20.9	1.40	1.11
New Con: Other	57,881	57,881	0	0.0	2,006	1,651	-355	-17.7	3.47	2.85
Total	5,166,928	5,166,928	0	0.0	102,333	84,429	-17,904	-17.5	1.98	1.63

Tax Base

Tax Rates

					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	42.67	55.41	0.000	0.00
(-) TIF Tax Capacity	5,363	3,155	-2,208	-41.2	City/Town	39.82	52.00	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.91	17.17	1.170	0.787
(=) Taxable Tax Capacity	78,018	59,656	-18,362	-23.5	Special District	0.32	0.49	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	126.72	125.08	1.173	0.791

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	53,400	53,400	0.0	606	497	-110	-18.1	1.135	0.929
Res Hmstd: Avg Val	80,000	80,000	0.0	935	764	-171	-18.3	1.168	0.954
Res Hmstd: Hi Val	106,700	106,700	0.0	1,415	1,143	-272	-19.2	1.325	1.070
Res Hmstd: Ex-Hi Val	160,200	160,200	0.0	2,521	1,902	-619	-24.6	1.573	1.187
Apartment (Mkt rate)	300,000	300,000	0.0	9,476	6,992	-2,484	-26.2	3.158	2.330
Comm/Ind: Lo Val	150,000	150,000	0.0	4,738	4,240	-498	-10.5	3.158	2.826
Comm/Ind: Med Val	300,000	300,000	0.0	11,376	9,853	-1,524	-13.4	3.792	3.284
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,356	36,047	-6,309	-14.9	4.235	3.604

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,251,381	1,251,381	0	0.0	13,883	9,752	-4,131	-29.8	1.11	0.78
Res NonHmstd 1Un	99,153	99,153	0	0.0	1,363	979	-384	-28.2	1.37	0.99
Res NonHmstd 2-3	18,529	18,529	0	0.0	327	269	-59	-18.0	1.77	1.45
Reg Apartments	2,042	2,042	0	0.0	52	36	-16	-30.9	2.53	1.75
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,824	78,824	0	0.0	1,105	922	-184	-16.6	1.40	1.17
Com/Ind Lo Tier	47,647	47,647	0	0.0	1,172	1,091	-81	-6.9	2.46	2.29
Com/Ind Hi Tier	56,494	56,494	0	0.0	1,922	1,698	-224	-11.7	3.40	3.00
Publ U: Elec Gen	10,868	10,868	0	0.0	298	174	-124	-41.6	2.74	1.60
Publ U: Other	141,802	141,802	0	0.0	4,708	4,231	-477	-10.1	3.32	2.98
Ag Hmstd: House	720,458	720,458	0	0.0	7,157	4,952	-2,205	-30.8	0.99	0.69
Ag Hmstd: Land	3,623,242	3,623,242	0	0.0	24,195	18,286	-5,909	-24.4	0.67	0.50
Ag NonHmstd	1,659,874	1,659,874	0	0.0	18,219	14,939	-3,280	-18.0	1.10	0.90
New Con: Res HS	37,421	37,421	0	0.0	410	301	-109	-26.6	1.10	0.80
New Con: Other	29,171	29,171	0	0.0	929	801	-128	-13.8	3.18	2.75
Total	7,776,908	7,776,908	0	0.0	75,739	58,428	-17,311	-22.9	0.97	0.75

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	81,607	66,406	-15,201	-18.6	County	45.81	58.17	0.000	0.00	
(-) TIF Tax Capacity	22	13	-9	-41.2	City/Town	9.60	15.14	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	43.74	17.58	1.333	0.748	
(=) Taxable Tax Capacity	81,585	66,393	-15,192	-18.6	Special District	0.25	0.39	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	99.40	91.28	1.333	0.748	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,500	70,500	0.0	618	414	-204	-32.9	0.876	0.587
Res Hmstd: Avg Val	105,800	105,800	0.0	1,071	768	-303	-28.3	1.012	0.725
Res Hmstd: Hi Val	141,000	141,000	0.0	1,619	1,147	-472	-29.2	1.148	0.813
Res Hmstd: Ex-Hi Val	211,500	211,500	0.0	2,870	1,907	-963	-33.6	1.356	0.901
Comm/Ind: Lo Val	150,000	150,000	0.0	3,778	3,472	-306	-8.1	2.518	2.314
Comm/Ind: Med Val	300,000	300,000	0.0	9,048	8,065	-982	-10.9	3.015	2.688
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,638	29,497	-4,140	-12.3	3.363	2.949

OLMSTED COUNTY

<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	4,059,136	4,059,136	0	0.0	55,276	50,300	-4,975	-9.0	1.36	1.24
Res NonHmstd 1Un	150,666	150,666	0	0.0	2,559	2,167	-392	-15.3	1.70	1.44
Res NonHmstd 2-3	67,671	67,671	0	0.0	1,438	1,432	-6	-0.4	2.13	2.12
Reg Apartments	195,034	195,034	0	0.0	6,027	5,065	-962	-16.0	3.09	2.60
Low-income Apts	65,184	65,184	0	0.0	891	873	-18	-2.0	1.37	1.34
Seasonal Rec	5,891	5,891	0	0.0	115	103	-12	-10.6	1.96	1.75
Com/Ind Lo Tier	183,371	183,371	0	0.0	5,640	5,543	-97	-1.7	3.08	3.02
Com/Ind Hi Tier	783,151	783,151	0	0.0	33,778	31,536	-2,243	-6.6	4.31	4.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,377	47,377	0	0.0	1,963	1,791	-173	-8.8	4.14	3.78
Ag Hmstd: House	215,885	215,885	0	0.0	2,594	2,101	-493	-19.0	1.20	0.97
Ag Hmstd: Land	363,509	363,509	0	0.0	2,170	2,070	-101	-4.6	0.60	0.57
Ag NonHmstd	114,220	114,220	0	0.0	1,344	1,311	-34	-2.5	1.18	1.15
New Con: Res HS	138,278	138,278	0	0.0	1,871	1,746	-125	-6.7	1.35	1.26
New Con: Other	82,210	82,210	0	0.0	2,711	2,427	-285	-10.5	3.30	2.95
Total	6,471,586	6,471,586	0	0.0	118,379	108,464	-9,915	-8.4	1.83	1.68

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	43.15	61.55	0.000	0.00
(-) TIF Tax Capacity	4,021	2,366	-1,656	-41.2	City/Town	26.11	39.56	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.88	31.64	1.183	1.157
(=) Taxable Tax Capacity	97,278	72,409	-24,869	-25.6	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	121.14	132.75	1.186	1.160

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,200	80,200	0.0	879	857	-22	-2.5	1.096	1.069
Res Hmstd: Avg Val	120,100	120,100	0.0	1,555	1,469	-85	-5.5	1.294	1.223
Res Hmstd: Hi Val	160,100	160,100	0.0	2,402	2,083	-319	-13.3	1.500	1.300
Res Hmstd: Ex-Hi Val	240,300	240,300	0.0	4,100	3,313	-787	-19.2	1.706	1.378
Apartment (Mkt rate)	300,000	300,000	0.0	9,078	7,516	-1,562	-17.2	3.026	2.505
Comm/Ind: Lo Val	150,000	150,000	0.0	4,539	4,467	-72	-1.6	3.026	2.978
Comm/Ind: Med Val	300,000	300,000	0.0	10,895	10,366	-529	-4.9	3.631	3.455
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,557	37,893	-2,665	-6.6	4.055	3.789

SOUTHEAST 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	5,920,602	5,920,602	0	0.0	75,318	59,770	-15,548	-20.6	1.27	1.01
Res NonHmstd 1Un	238,589	238,589	0	0.0	3,985	3,055	-931	-23.3	1.67	1.28
Res NonHmstd 2-3	124,897	124,897	0	0.0	2,678	2,415	-262	-9.8	2.14	1.93
Reg Apartments	219,918	219,918	0	0.0	6,562	4,936	-1,626	-24.8	2.98	2.24
Low-income Apts	94,050	94,050	0	0.0	1,274	1,079	-196	-15.4	1.36	1.15
Seasonal Rec	32,306	32,306	0	0.0	618	539	-79	-12.8	1.91	1.67
Com/Ind Lo Tier	543,298	543,298	0	0.0	16,944	15,191	-1,752	-10.3	3.12	2.80
Com/Ind Hi Tier	830,532	830,532	0	0.0	35,235	30,092	-5,143	-14.6	4.24	3.62
Publ U: Elec Gen	305,638	305,638	0	0.0	14,063	10,036	-4,027	-28.6	4.60	3.28
Publ U: Other	193,731	193,731	0	0.0	8,667	7,846	-821	-9.5	4.47	4.05
Ag Hmstd: House	24,510	24,510	0	0.0	322	260	-62	-19.1	1.31	1.06
Ag Hmstd: Land	44,861	44,861	0	0.0	324	303	-22	-6.6	0.72	0.67
Ag NonHmstd	34,686	34,686	0	0.0	474	442	-31	-6.6	1.37	1.27
New Con: Res HS	137,436	137,436	0	0.0	1,914	1,511	-402	-21.0	1.39	1.10
New Con: Other	95,699	95,699	0	0.0	2,955	2,465	-490	-16.6	3.09	2.58
Total	8,840,752	8,840,752	0	0.0	171,332	139,939	-31,393	-18.3	1.94	1.58

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	143,332	106,992	-36,340	-25.4	County	39.24	52.57		0.000	0.00
(-) TIF Tax Capacity	7,511	4,419	-3,093	-41.2	City/Town	34.93	45.90		0.019	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.39	25.92		1.048	0.518
(=) Taxable Tax Capacity	135,820	102,573	-33,247	-24.5	Special District	0.73	1.08		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	124.29	125.47		1.067	0.537

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,000	60,000	0.0	656	545	-111	-16.9	1.092	0.908
Res Hmstd: Avg Val	89,900	89,900	0.0	1,072	885	-187	-17.4	1.191	0.984
Res Hmstd: Hi Val	119,900	119,900	0.0	1,592	1,304	-287	-18.0	1.327	1.087
Res Hmstd: Ex-Hi Val	179,800	179,800	0.0	2,875	2,142	-733	-25.5	1.599	1.191
Apartment (Mkt rate)	300,000	300,000	0.0	9,269	6,937	-2,332	-25.2	3.089	2.312
Comm/Ind: Lo Val	150,000	150,000	0.0	4,635	4,210	-424	-9.2	3.089	2.806
Comm/Ind: Med Val	300,000	300,000	0.0	11,133	9,797	-1,336	-12.0	3.711	3.265
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,462	35,869	-5,593	-13.5	4.146	3.586

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	24,821	18,494	-6,327	-25.5	1.16	0.86
Res NonHmstd 1Un	152,475	152,475	0	0.0	2,220	1,684	-536	-24.1	1.46	1.10
Res NonHmstd 2-3	27,175	27,175	0	0.0	508	442	-66	-13.0	1.87	1.63
Reg Apartments	1,294	1,294	0	0.0	35	27	-7	-21.3	2.69	2.12
Low-income Apts	72	72	0	0.0	1	1	0	-15.5	1.00	0.84
Seasonal Rec	102,223	102,223	0	0.0	1,516	1,343	-173	-11.4	1.48	1.31
Com/Ind Lo Tier	62,299	62,299	0	0.0	1,676	1,565	-111	-6.6	2.69	2.51
Com/Ind Hi Tier	41,265	41,265	0	0.0	1,519	1,334	-186	-12.2	3.68	3.23
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	148,647	148,647	0	0.0	5,288	4,686	-602	-11.4	3.56	3.15
Ag Hmstd: House	1,034,915	1,034,915	0	0.0	11,087	8,287	-2,800	-25.3	1.07	0.80
Ag Hmstd: Land	3,654,605	3,654,605	0	0.0	23,571	19,673	-3,898	-16.5	0.64	0.54
Ag NonHmstd	1,144,426	1,144,426	0	0.0	13,197	11,573	-1,625	-12.3	1.15	1.01
New Con: Res HS	71,017	71,017	0	0.0	817	616	-200	-24.5	1.15	0.87
New Con: Other	30,825	30,825	0	0.0	815	713	-101	-12.4	2.64	2.31
Total	8,613,740	8,613,740	0	0.0	87,072	70,438	-16,634	-19.1	1.01	0.82

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	County	40.86	54.48	0.000	0.00
(-) TIF Tax Capacity	108	63	-44	-41.2	City/Town	13.13	22.59	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.39	24.69	1.139	0.527
(=) Taxable Tax Capacity	89,538	73,884	-15,654	-17.5	Special District	0.52	0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	105.89	102.52	1.139	0.527

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	74,200	74,200	74,200	0.0	678	503	-175	-25.8	0.913	0.677
Res Hmstd: Avg Val	111,200	111,200	111,200	0.0	1,199	926	-273	-22.8	1.078	0.833
Res Hmstd: Hi Val	148,200	148,200	148,200	0.0	1,845	1,358	-487	-26.4	1.245	0.916
Res Hmstd: Ex-Hi Val	222,400	222,400	222,400	0.0	3,226	2,225	-1,001	-31.0	1.450	1.000
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,983	3,692	-291	-7.3	2.655	2.461
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	9,555	8,589	-965	-10.1	3.184	2.863
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	35,555	31,441	-4,114	-11.6	3.555	3.144

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	139,897	127,309	-12,588	-9.0	1.21	1.10
Res NonHmstd 1Un	261,954	261,954	0	0.0	4,048	3,363	-685	-16.9	1.55	1.28
Res NonHmstd 2-3	241,829	241,829	0	0.0	4,516	4,470	-46	-1.0	1.87	1.85
Reg Apartments	442,576	442,576	0	0.0	11,401	9,588	-1,812	-15.9	2.58	2.17
Low-income Apts	165,584	165,584	0	0.0	1,961	1,965	5	0.2	1.18	1.19
Seasonal Rec	34,685	34,685	0	0.0	543	496	-47	-8.6	1.57	1.43
Com/Ind Lo Tier	391,746	391,746	0	0.0	11,186	11,513	326	2.9	2.86	2.94
Com/Ind Hi Tier	1,915,333	1,915,333	0	0.0	75,307	73,513	-1,794	-2.4	3.93	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,402	182,402	0	0.0	7,282	7,016	-266	-3.7	3.99	3.85
Ag Hmstd: House	81,782	81,782	0	0.0	992	847	-144	-14.6	1.21	1.04
Ag Hmstd: Land	60,260	60,260	0	0.0	299	300	1	0.5	0.50	0.50
Ag NonHmstd	40,486	40,486	0	0.0	480	456	-24	-5.0	1.18	1.13
New Con: Res HS	454,437	454,437	0	0.0	6,568	5,290	-1,278	-19.5	1.45	1.16
New Con: Other	145,272	145,272	0	0.0	4,843	4,618	-226	-4.7	3.33	3.18
Total	15,972,271	15,972,271	0	0.0	269,320	250,744	-18,577	-6.9	1.69	1.57

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	259,331	188,107	-71,224	-27.5	County	26.87	37.11	0.000	0.00
(-) TIF Tax Capacity	19,076	11,221	-7,855	-41.2	City/Town	22.63	37.54	0.007	0.00
(-) FD Contrib Tax Capacity	27,084	15,932	-11,152	-41.2	School District	48.76	30.60	1.244	1.598
(=) Taxable Tax Capacity	213,171	160,954	-52,217	-24.5	Special District	6.57	6.81	0.000	0.00
FD Distrib Tax Capacity	48,805	28,709	-20,096	-41.2	Total	104.84	112.07	1.251	1.605

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	90,800	90,800	0.0	927	873	-55	-5.9	1.021	0.961
Res Hmstd: Avg Val	136,100	136,100	0.0	1,617	1,494	-123	-7.6	1.187	1.097
Res Hmstd: Hi Val	181,400	181,400	0.0	2,457	2,115	-342	-13.9	1.354	1.165
Res Hmstd: Ex-Hi Val	272,000	272,000	0.0	4,137	3,357	-780	-18.9	1.521	1.234
Apartment (Mkt rate)	300,000	300,000	0.0	7,924	6,533	-1,390	-17.5	2.641	2.177
Comm/Ind: Lo Val	150,000	150,000	0.0	4,293	4,393	100	2.3	2.861	2.928
Comm/Ind: Med Val	300,000	300,000	0.0	10,296	10,171	-125	-1.2	3.432	3.390
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,312	37,132	-1,180	-3.1	3.831	3.713

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,250,137	10,250,137	0	0.0	134,649	119,000	-15,648	-11.6	1.31	1.16
Res NonHmstd 1Un	337,717	337,717	0	0.0	5,302	4,298	-1,004	-18.9	1.57	1.27
Res NonHmstd 2-3	185,159	185,159	0	0.0	3,305	3,321	16	0.5	1.79	1.79
Reg Apartments	276,025	276,025	0	0.0	7,558	6,291	-1,266	-16.8	2.74	2.28
Low-income Apts	82,389	82,389	0	0.0	1,018	988	-30	-2.9	1.24	1.20
Seasonal Rec	81,979	81,979	0	0.0	1,187	1,173	-15	-1.3	1.45	1.43
Com/Ind Lo Tier	217,458	217,458	0	0.0	6,088	6,476	388	6.4	2.80	2.98
Com/Ind Hi Tier	1,182,327	1,182,327	0	0.0	45,873	45,847	-26	-0.1	3.88	3.88
Publ U: Elec Gen	57,177	57,177	0	0.0	2,110	1,485	-626	-29.6	3.69	2.60
Publ U: Other	194,538	194,538	0	0.0	7,384	7,568	184	2.5	3.80	3.89
Ag Hmstd: House	195,058	195,058	0	0.0	2,299	2,013	-285	-12.4	1.18	1.03
Ag Hmstd: Land	117,488	117,488	0	0.0	474	463	-11	-2.2	0.40	0.39
Ag NonHmstd	113,206	113,206	0	0.0	1,240	1,190	-50	-4.0	1.10	1.05
New Con: Res HS	403,406	403,406	0	0.0	5,738	4,819	-919	-16.0	1.42	1.19
New Con: Other	221,486	221,486	0	0.0	6,630	5,898	-732	-11.0	2.99	2.66
Total	13,915,551	13,915,551	0	0.0	230,854	210,830	-20,024	-8.7	1.66	1.52

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	23.78	34.39	0.000	0.00	
(-) TIF Tax Capacity	9,398	5,529	-3,870	-41.2	20.95	36.63	0.079	0.08	
(-) FD Contrib Tax Capacity	17,261	10,154	-7,108	-41.2	48.62	29.98	1.680	1.915	
(=) Taxable Tax Capacity	197,551	143,187	-54,364	-27.5	7.19	7.74	0.000	0.00	
FD Distrib Tax Capacity	25,949	15,264	-10,685	-41.2	Total	100.54	108.75	1.759	1.995

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	114,900	114,900	0.0	1,263	1,210	-53	-4.2	1.099	1.052	
Res Hmstd: Avg Val	172,200	172,200	0.0	2,273	1,999	-274	-12.1	1.319	1.160	
Res Hmstd: Hi Val	229,600	229,600	0.0	3,326	2,789	-537	-16.1	1.448	1.214	
Res Hmstd: Ex-Hi Val	344,500	344,500	0.0	5,434	4,371	-1,063	-19.6	1.577	1.268	
Apartment (Mkt rate)	300,000	300,000	0.0	7,767	6,471	-1,296	-16.7	2.588	2.156	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,241	4,380	139	3.3	2.827	2.920	
Comm/Ind: Med Val	300,000	300,000	0.0	10,139	10,121	-19	-0.2	3.379	3.373	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,664	36,910	-755	-2.0	3.766	3.690	

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,172,278	16,172,278	0	0.0	207,214	172,021	-35,193	-17.0	1.28	1.06
Res NonHmstd 1Un	459,317	459,317	0	0.0	7,232	5,488	-1,744	-24.1	1.57	1.19
Res NonHmstd 2-3	242,081	242,081	0	0.0	4,476	4,203	-273	-6.1	1.85	1.74
Reg Apartments	966,096	966,096	0	0.0	24,638	19,344	-5,294	-21.5	2.55	2.00
Low-income Apts	119,329	119,329	0	0.0	1,414	1,315	-99	-7.0	1.18	1.10
Seasonal Rec	25,776	25,776	0	0.0	456	402	-54	-11.8	1.77	1.56
Com/Ind Lo Tier	417,536	417,536	0	0.0	11,836	11,846	11	0.1	2.83	2.84
Com/Ind Hi Tier	2,979,994	2,979,994	0	0.0	117,169	111,163	-6,006	-5.1	3.93	3.73
Publ U: Elec Gen	107,352	107,352	0	0.0	4,274	2,865	-1,409	-33.0	3.98	2.67
Publ U: Other	349,670	349,670	0	0.0	13,790	13,104	-687	-5.0	3.94	3.75
Ag Hmstd: House	179,907	179,907	0	0.0	2,203	1,517	-686	-31.1	1.22	0.84
Ag Hmstd: Land	228,200	228,200	0	0.0	1,296	977	-320	-24.7	0.57	0.43
Ag NonHmstd	136,366	136,366	0	0.0	1,546	1,301	-245	-15.9	1.13	0.95
New Con: Res HS	536,975	536,975	0	0.0	7,678	5,957	-1,721	-22.4	1.43	1.11
New Con: Other	256,584	256,584	0	0.0	8,419	7,644	-775	-9.2	3.28	2.98
Total	23,177,460	23,177,460	0	0.0	413,641	359,147	-54,494	-13.2	1.78	1.55

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	23.57	32.75	0.000	0.00
(-) TIF Tax Capacity	20,071	11,806	-8,264	-41.2	City/Town	24.40	39.90	0.100	0.10
(-) FD Contrib Tax Capacity	44,023	25,896	-18,127	-41.2	School District	47.75	25.70	1.723	1.566
(=) Taxable Tax Capacity	332,383	240,554	-91,829	-27.6	Special District	3.73	4.54	0.000	0.00
FD Distrib Tax Capacity	46,842	27,554	-19,288	-41.2	Total	99.46	102.89	1.823	1.668

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	107,700	107,700	107,700	0.0	1,165	1,012	-153	-13.1	1.081	0.939
Res Hmstd: Avg Val	161,500	161,500	161,500	0.0	2,063	1,704	-359	-17.4	1.277	1.055
Res Hmstd: Hi Val	215,300	215,300	215,300	0.0	3,044	2,396	-649	-21.3	1.413	1.112
Res Hmstd: Ex-Hi Val	323,000	323,000	323,000	0.0	5,008	3,780	-1,228	-24.5	1.550	1.170
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	7,708	6,056	-1,652	-21.4	2.569	2.018
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,260	4,276	16	0.4	2.840	2.850
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,182	9,894	-288	-2.8	3.394	3.297
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	37,817	36,111	-1,706	-4.5	3.781	3.611

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	7,491,422	7,491,422	0	0.0	111,078	90,472	-20,606	-18.6	1.48	1.21
Res NonHmstd 1Un	219,003	219,003	0	0.0	3,769	2,834	-934	-24.8	1.72	1.29
Res NonHmstd 2-3	156,039	156,039	0	0.0	3,163	2,966	-197	-6.2	2.03	1.90
Reg Apartments	112,739	112,739	0	0.0	3,216	2,595	-621	-19.3	2.85	2.30
Low-income Apts	57,097	57,097	0	0.0	756	685	-71	-9.4	1.32	1.20
Seasonal Rec	30,947	30,947	0	0.0	557	482	-74	-13.4	1.80	1.56
Com/Ind Lo Tier	224,265	224,265	0	0.0	6,764	6,664	-100	-1.5	3.02	2.97
Com/Ind Hi Tier	1,050,228	1,050,228	0	0.0	43,251	40,760	-2,490	-5.8	4.12	3.88
Publ U: Elec Gen	17,146	17,146	0	0.0	646	446	-200	-31.0	3.77	2.60
Publ U: Other	101,419	101,419	0	0.0	4,173	3,905	-268	-6.4	4.11	3.85
Ag Hmstd: House	368,903	368,903	0	0.0	4,428	3,209	-1,219	-27.5	1.20	0.87
Ag Hmstd: Land	427,263	427,263	0	0.0	2,171	1,948	-223	-10.3	0.51	0.46
Ag NonHmstd	140,218	140,218	0	0.0	1,644	1,483	-161	-9.8	1.17	1.06
New Con: Res HS	548,660	548,660	0	0.0	8,501	6,849	-1,651	-19.4	1.55	1.25
New Con: Other	181,335	181,335	0	0.0	5,638	5,440	-198	-3.5	3.11	3.00
Total	11,126,683	11,126,683	0	0.0	199,753	170,740	-29,013	-14.5	1.80	1.53

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	176,713	125,293	-51,420	-29.1	County	32.83	46.95	0.000	0.00
(-) TIF Tax Capacity	16,710	9,829	-6,880	-41.2	City/Town	21.11	35.93	0.105	0.21
(-) FD Contrib Tax Capacity	13,907	8,181	-5,727	-41.2	School District	51.24	28.83	1.794	1.250
(=) Taxable Tax Capacity	146,096	107,283	-38,813	-26.6	Special District	3.68	4.93	0.000	0.00
FD Distrib Tax Capacity	17,613	10,361	-7,253	-41.2	Total	108.87	116.64	1.898	1.462

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,800	113,800	113,800	0.0	1,401	1,224	-177	-12.6	1.230	1.075
Res Hmstd: Avg Val	170,700	170,700	170,700	0.0	2,463	2,022	-441	-17.9	1.442	1.184
Res Hmstd: Hi Val	227,500	227,500	227,500	0.0	3,591	2,819	-772	-21.5	1.578	1.238
Res Hmstd: Ex-Hi Val	341,400	341,400	341,400	0.0	5,853	4,416	-1,437	-24.6	1.714	1.293
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	8,408	6,737	-1,671	-19.9	2.802	2.245
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,455	4,407	-48	-1.1	2.969	2.937
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	10,647	10,210	-437	-4.1	3.548	3.403
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	39,544	37,290	-2,254	-5.7	3.954	3.729

NORTHERN 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	10,252,914	10,252,914	0	0.0	145,312	143,572	-1,740	-1.2	1.42	1.40
Res NonHmstd 1Un	223,193	223,193	0	0.0	4,008	3,549	-459	-11.5	1.80	1.59
Res NonHmstd 2-3	124,038	124,038	0	0.0	2,634	2,810	176	6.7	2.12	2.27
Reg Apartments	586,666	586,666	0	0.0	17,333	15,643	-1,690	-9.8	2.95	2.67
Low-income Apts	185,746	185,746	0	0.0	2,506	2,702	195	7.8	1.35	1.45
Seasonal Rec	10,456	10,456	0	0.0	211	244	33	15.8	2.01	2.33
Com/Ind Lo Tier	274,543	274,543	0	0.0	8,546	8,927	380	4.5	3.11	3.25
Com/Ind Hi Tier	2,145,537	2,145,537	0	0.0	93,584	91,274	-2,311	-2.5	4.36	4.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,432	165,432	0	0.0	7,176	6,991	-186	-2.6	4.34	4.23
Ag Hmstd: House	58,624	58,624	0	0.0	885	795	-91	-10.3	1.51	1.36
Ag Hmstd: Land	59,010	59,010	0	0.0	353	384	31	8.9	0.60	0.65
Ag NonHmstd	57,935	57,935	0	0.0	818	812	-6	-0.7	1.41	1.40
New Con: Res HS	355,653	355,653	0	0.0	5,929	5,290	-639	-10.8	1.67	1.49
New Con: Other	211,479	211,479	0	0.0	8,314	8,098	-216	-2.6	3.93	3.83
Total	14,711,226	14,711,226	0	0.0	297,610	291,089	-6,521	-2.2	2.02	1.98

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	249,786	178,227	-71,559	-28.6	County	35.23	50.27		0.000	0.00
(-) TIF Tax Capacity	30,081	17,695	-12,386	-41.2	City/Town	25.36	44.86		0.147	0.15
(-) FD Contrib Tax Capacity	29,779	17,517	-12,262	-41.2	School District	48.60	32.13		1.586	2.103
(=) Taxable Tax Capacity	189,927	143,016	-46,911	-24.7	Special District	8.14	8.26		0.000	0.00
FD Distrib Tax Capacity	39,047	22,969	-16,078	-41.2	Total	117.33	135.51		1.733	2.257

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	92,400	92,400	0.0	1,126	1,171	46	4.1	1.218	1.267
Res Hmstd: Avg Val	138,600	138,600	0.0	1,954	1,943	-10	-0.5	1.409	1.402
Res Hmstd: Hi Val	184,700	184,700	0.0	2,926	2,714	-213	-7.3	1.584	1.469
Res Hmstd: Ex-Hi Val	277,300	277,300	0.0	4,879	4,261	-618	-12.7	1.759	1.536
Apartment (Mkt rate)	300,000	300,000	0.0	8,968	7,995	-973	-10.8	2.989	2.664
Comm/Ind: Lo Val	150,000	150,000	0.0	4,674	4,853	180	3.8	3.115	3.235
Comm/Ind: Med Val	300,000	300,000	0.0	11,186	11,212	25	0.2	3.728	3.737
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,579	40,883	-695	-1.7	4.157	4.088

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,131,231	13,131,231	0	0.0	189,332	159,206	-30,125	-15.9	1.44	1.21
Res NonHmstd 1Un	409,284	409,284	0	0.0	7,026	5,417	-1,609	-22.9	1.72	1.32
Res NonHmstd 2-3	137,370	137,370	0	0.0	2,725	2,692	-33	-1.2	1.98	1.96
Reg Apartments	1,373,153	1,373,153	0	0.0	38,552	31,245	-7,307	-19.0	2.81	2.28
Low-income Apts	177,900	177,900	0	0.0	2,289	2,221	-68	-3.0	1.29	1.25
Seasonal Rec	5,817	5,817	0	0.0	104	90	-14	-13.5	1.78	1.54
Com/Ind Lo Tier	342,127	342,127	0	0.0	10,206	10,222	15	0.1	2.98	2.99
Com/Ind Hi Tier	5,483,188	5,483,188	0	0.0	225,229	211,999	-13,230	-5.9	4.11	3.87
Publ U: Elec Gen	732	732	0	0.0	30	20	-10	-32.8	4.11	2.77
Publ U: Other	144,425	144,425	0	0.0	5,930	5,615	-315	-5.3	4.11	3.89
Ag Hmstd: House	489	489	0	0.0	8	6	-2	-24.5	1.56	1.18
Ag Hmstd: Land	160	160	0	0.0	1	1	0	14.8	0.36	0.41
Ag NonHmstd	42	42	0	0.0	1	0	0	-8.9	1.22	1.11
New Con: Res HS	92,215	92,215	0	0.0	1,418	1,154	-264	-18.6	1.54	1.25
New Con: Other	218,974	218,974	0	0.0	8,166	7,652	-514	-6.3	3.73	3.49
Total	21,517,106	21,517,106	0	0.0	491,016	437,540	-53,476	-10.9	2.28	2.03

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	426,671	287,246	-139,425	-32.7	County	35.23	50.27	15.04	0.000	0.00
(-) TIF Tax Capacity	40,475	23,809	-16,666	-41.2	City/Town	20.28	36.85	16.57	0.034	0.03
(-) FD Contrib Tax Capacity	60,452	35,560	-24,892	-41.2	School District	42.56	18.84	-23.72	2.064	1.744
(=) Taxable Tax Capacity	325,744	227,877	-97,867	-30.0	Special District	9.18	8.92	-0.26	0.000	0.00
FD Distrib Tax Capacity	26,806	15,768	-11,038	-41.2	Total	107.24	114.87	7.63	2.098	1.779

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	114,800	114,800	0.0	1,392	1,254	-138	-9.9	1.212	1.092	
Res Hmstd: Avg Val	172,100	172,100	0.0	2,487	2,066	-421	-16.9	1.444	1.200	
Res Hmstd: Hi Val	229,500	229,500	0.0	3,623	2,879	-744	-20.5	1.578	1.254	
Res Hmstd: Ex-Hi Val	344,300	344,300	0.0	5,895	4,505	-1,390	-23.6	1.712	1.308	
Apartment (Mkt rate)	300,000	300,000	0.0	8,351	6,737	-1,614	-19.3	2.783	2.245	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,453	4,438	-15	-0.3	2.968	2.958	
Comm/Ind: Med Val	300,000	300,000	0.0	10,630	10,266	-365	-3.4	3.543	3.421	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,458	37,463	-1,995	-5.1	3.945	3.746	

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,355,015	16,355,015	0	0.0	253,719	201,524	-52,195	-20.6	1.55	1.23
Res NonHmstd 1Un	681,539	681,539	0	0.0	12,185	8,690	-3,495	-28.7	1.79	1.28
Res NonHmstd 2-3	228,174	228,174	0	0.0	4,527	4,208	-320	-7.1	1.98	1.84
Reg Apartments	1,007,556	1,007,556	0	0.0	27,375	21,793	-5,581	-20.4	2.72	2.16
Low-income Apts	78,762	78,762	0	0.0	1,008	923	-85	-8.4	1.28	1.17
Seasonal Rec	74,184	74,184	0	0.0	1,352	1,274	-78	-5.8	1.82	1.72
Com/Ind Lo Tier	301,713	301,713	0	0.0	8,955	8,897	-59	-0.7	2.97	2.95
Com/Ind Hi Tier	4,319,973	4,319,973	0	0.0	177,955	166,795	-11,160	-6.3	4.12	3.86
Publ U: Elec Gen	374	374	0	0.0	16	10	-6	-35.9	4.34	2.78
Publ U: Other	173,248	173,248	0	0.0	7,116	6,677	-438	-6.2	4.11	3.85
Ag Hmstd: House	56,174	56,174	0	0.0	815	649	-166	-20.3	1.45	1.16
Ag Hmstd: Land	40,338	40,338	0	0.0	208	212	4	1.8	0.52	0.52
Ag NonHmstd	50,484	50,484	0	0.0	606	566	-40	-6.6	1.20	1.12
New Con: Res HS	340,766	340,766	0	0.0	5,154	4,135	-1,019	-19.8	1.51	1.21
New Con: Other	302,553	302,553	0	0.0	10,809	9,779	-1,030	-9.5	3.57	3.23
Total	24,010,853	24,010,853	0	0.0	511,801	436,133	-75,669	-14.8	2.13	1.82

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	448,013	300,581	-147,431	-32.9	County	35.23	50.27	0.000	0.00
(-) TIF Tax Capacity	9,084	5,344	-3,741	-41.2	City/Town	18.14	30.09	0.053	0.05
(-) FD Contrib Tax Capacity	58,266	34,274	-23,992	-41.2	School District	43.45	20.53	2.225	1.851
(=) Taxable Tax Capacity	380,662	260,964	-119,699	-31.4	Special District	7.54	8.49	0.000	0.00
FD Distrib Tax Capacity	19,789	11,641	-8,148	-41.2	Total	104.35	109.38	2.277	1.906

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	155,700	155,700	0.0	2,130	1,768	-362	-17.0	1.367	1.135	
Res Hmstd: Avg Val	233,500	233,500	0.0	3,647	2,837	-810	-22.2	1.561	1.214	
Res Hmstd: Hi Val	311,300	311,300	0.0	5,163	3,906	-1,257	-24.3	1.658	1.254	
Res Hmstd: Ex-Hi Val	467,000	467,000	0.0	8,199	5,998	-2,201	-26.8	1.755	1.284	
Apartment (Mkt rate)	300,000	300,000	0.0	8,196	6,478	-1,718	-21.0	2.732	2.159	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,462	4,427	-35	-0.8	2.974	2.951	
Comm/Ind: Med Val	300,000	300,000	0.0	10,642	10,234	-408	-3.8	3.547	3.411	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,479	37,334	-2,144	-5.4	3.947	3.733	

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,848,090	9,848,090	0	0.0	135,944	110,647	-25,297	-18.6	1.38	1.12
Res NonHmstd 1Un	230,515	230,515	0	0.0	3,907	2,899	-1,008	-25.8	1.69	1.26
Res NonHmstd 2-3	129,876	129,876	0	0.0	2,572	2,369	-203	-7.9	1.98	1.82
Reg Apartments	583,467	583,467	0	0.0	16,636	12,700	-3,936	-23.7	2.85	2.18
Low-income Apts	146,706	146,706	0	0.0	1,910	1,707	-204	-10.7	1.30	1.16
Seasonal Rec	8,464	8,464	0	0.0	153	131	-22	-14.5	1.81	1.55
Com/Ind Lo Tier	292,185	292,185	0	0.0	8,806	8,550	-256	-2.9	3.01	2.93
Com/Ind Hi Tier	2,843,004	2,843,004	0	0.0	118,862	109,349	-9,513	-8.0	4.18	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	164,218	164,218	0	0.0	6,860	6,312	-548	-8.0	4.18	3.84
Ag Hmstd: House	1,767	1,767	0	0.0	24	19	-5	-19.7	1.33	1.07
Ag Hmstd: Land	813	813	0	0.0	4	4	0	6.8	0.45	0.48
Ag NonHmstd	10,695	10,695	0	0.0	128	104	-24	-18.7	1.20	0.97
New Con: Res HS	124,675	124,675	0	0.0	1,899	1,438	-461	-24.3	1.52	1.15
New Con: Other	94,438	94,438	0	0.0	3,212	2,870	-342	-10.7	3.40	3.04
Total	14,478,913	14,478,913	0	0.0	300,917	259,098	-41,819	-13.9	2.08	1.79

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	263,459	182,373	-81,086	-30.8	County	38.72	51.54	0.000	0.00
(-) TIF Tax Capacity	23,105	13,591	-9,514	-41.2	City/Town	16.47	30.52	0.045	0.04
(-) FD Contrib Tax Capacity	35,314	20,773	-14,541	-41.2	School District	46.06	23.71	2.022	1.573
(=) Taxable Tax Capacity	205,040	148,009	-57,031	-27.8	Special District	7.03	5.19	0.000	0.00
FD Distrib Tax Capacity	32,277	18,986	-13,291	-41.2	Total	108.28	110.96	2.067	1.621

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	102,000	102,000	0.0	1,190	1,017	-173	-14.6	1.166	0.996	
Res Hmstd: Avg Val	152,900	152,900	0.0	2,123	1,710	-413	-19.5	1.388	1.118	
Res Hmstd: Hi Val	203,700	203,700	0.0	3,136	2,401	-734	-23.4	1.539	1.178	
Res Hmstd: Ex-Hi Val	305,700	305,700	0.0	5,169	3,790	-1,378	-26.7	1.690	1.239	
Apartment (Mkt rate)	300,000	300,000	0.0	8,416	6,478	-1,938	-23.0	2.805	2.159	
Comm/Ind: Lo Val	150,000	150,000	0.0	4,496	4,375	-120	-2.7	2.997	2.916	
Comm/Ind: Med Val	300,000	300,000	0.0	10,735	10,128	-607	-5.7	3.578	3.375	
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,852	36,973	-2,879	-7.2	3.985	3.697	

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,127,495	10,127,495	0	0.0	162,005	142,166	-19,839	-12.2	1.60	1.40
Res NonHmstd 1Un	662,955	662,955	0	0.0	12,914	10,594	-2,320	-18.0	1.95	1.60
Res NonHmstd 2-3	518,580	518,580	0	0.0	12,194	12,104	-90	-0.7	2.35	2.33
Reg Apartments	1,650,596	1,650,596	0	0.0	55,276	46,416	-8,860	-16.0	3.35	2.81
Low-income Apts	362,074	362,074	0	0.0	5,492	5,207	-285	-5.2	1.52	1.44
Seasonal Rec	122	122	0	0.0	2	2	0	-1.6	1.78	1.75
Com/Ind Lo Tier	537,649	537,649	0	0.0	18,089	17,464	-625	-3.5	3.36	3.25
Com/Ind Hi Tier	5,278,843	5,278,843	0	0.0	245,005	227,212	-17,792	-7.3	4.64	4.30
Publ U: Elec Gen	75,919	75,919	0	0.0	3,553	2,386	-1,167	-32.8	4.68	3.14
Publ U: Other	255,321	255,321	0	0.0	11,922	10,969	-953	-8.0	4.67	4.30
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	435	435	0	0.0	7	7	0	-1.8	1.55	1.52
New Con: Res HS	76,235	76,235	0	0.0	1,419	1,126	-293	-20.6	1.86	1.48
New Con: Other	302,216	302,216	0	0.0	12,935	11,909	-1,027	-7.9	4.28	3.94
Total	19,848,438	19,848,438	0	0.0	540,813	487,561	-53,251	-9.8	2.72	2.46

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	398,961	275,637	-123,324	-30.9		31.60	45.10	0.000	0.00
(-) TIF Tax Capacity	60,126	35,368	-24,758	-41.2	City/Town	41.60	67.15	0.630	0.00
(-) FD Contrib Tax Capacity	53,147	31,263	-21,884	-41.2	School District	49.60	32.49	1.451	0.802
(=) Taxable Tax Capacity	285,688	209,005	-76,682	-26.8	Special District	8.06	7.03	0.000	0.00
FD Distrib Tax Capacity	53,125	31,250	-21,875	-41.2	Total	130.86	151.77	2.081	0.802

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: Val I	81,000	81,000		0.0	1,056	995	-61	-5.8	1.303	1.228
Res Hmstd: Val II	121,500	121,500		0.0	1,844	1,678	-165	-9.0	1.517	1.381
Res Hmstd: Val III	161,900	161,900		0.0	2,796	2,360	-436	-15.6	1.727	1.457
Res Hmstd: Val IV	243,100	243,100		0.0	4,719	3,731	-988	-20.9	1.941	1.534
Apartment (Mkt rate)	300,000	300,000		0.0	10,047	8,436	-1,610	-16.0	3.348	2.812
Comm/Ind: Lo Val	150,000	150,000		0.0	5,047	4,872	-174	-3.5	3.364	3.248
Comm/Ind: Med Val	300,000	300,000		0.0	12,066	11,329	-737	-6.1	4.021	3.776
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	44,823	41,458	-3,365	-7.5	4.482	4.145

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,874,735	6,874,735	0	0.0	90,054	71,510	-18,544	-20.6	1.31	1.04
Res NonHmstd 1Un	232,226	232,226	0	0.0	3,878	2,953	-925	-23.8	1.67	1.27
Res NonHmstd 2-3	200,294	200,294	0	0.0	4,255	3,807	-448	-10.5	2.12	1.90
Reg Apartments	754,220	754,220	0	0.0	23,164	17,263	-5,901	-25.5	3.07	2.29
Low-income Apts	238,632	238,632	0	0.0	3,137	2,731	-406	-12.9	1.31	1.14
Seasonal Rec	1,116	1,116	0	0.0	20	19	-2	-8.9	1.83	1.67
Com/Ind Lo Tier	363,826	363,826	0	0.0	11,326	10,463	-863	-7.6	3.11	2.88
Com/Ind Hi Tier	2,267,401	2,267,401	0	0.0	98,469	86,939	-11,530	-11.7	4.34	3.83
Publ U: Elec Gen	37,802	37,802	0	0.0	1,658	1,010	-647	-39.0	4.39	2.67
Publ U: Other	163,924	163,924	0	0.0	7,181	6,280	-901	-12.5	4.38	3.83
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	64	64	0	0.0	0	0	0	30.2	0.38	0.50
Ag NonHmstd	499	499	0	0.0	7	6	0	-4.3	1.33	1.27
New Con: Res HS	40,381	40,381	0	0.0	661	462	-198	-30.0	1.64	1.15
New Con: Other	56,758	56,758	0	0.0	2,313	2,040	-274	-11.8	4.08	3.59
Total	11,231,877	11,231,877	0	0.0	246,121	205,484	-40,638	-16.5	2.19	1.83

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	203,393	146,096	-57,296	-28.2	35.17	46.81	0.000	0.00	
(-) TIF Tax Capacity	19,004	11,179	-7,825	-41.2	29.25	37.32	0.000	0.00	
(-) FD Contrib Tax Capacity	20,485	12,050	-8,435	-41.2	53.32	36.69	0.597	0.000	
(=) Taxable Tax Capacity	163,903	122,867	-41,036	-25.0	7.74	6.34	0.000	0.00	
FD Distrib Tax Capacity	49,112	28,890	-20,223	-41.2	Total	125.48	127.16	0.597	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	72,700	72,700	72,700	0.0	767	634	-133	-17.4	1.055	0.871
Res Hmstd: Avg Val	109,000	109,000	109,000	0.0	1,364	1,112	-252	-18.5	1.251	1.019
Res Hmstd: Hi Val	145,300	145,300	145,300	0.0	2,085	1,606	-479	-23.0	1.435	1.105
Res Hmstd: Ex-Hi Val	217,900	217,900	217,900	0.0	3,632	2,595	-1,037	-28.6	1.666	1.190
Apartment (Mkt rate)	300,000	300,000	300,000	0.0	9,214	6,867	-2,347	-25.5	3.071	2.288
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	4,669	4,314	-356	-7.6	3.112	2.875
Comm/Ind: Med Val	300,000	300,000	300,000	0.0	11,247	10,065	-1,182	-10.5	3.749	3.355
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	41,944	36,905	-5,038	-12.0	4.194	3.690

Baseline Legal Class Report

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

House Research Dept.

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

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

House Research Dept.

Simulation 1YB Baseline: Proj Pay 2002: Old Law
 10/30/2001 11:47 AM Alternative: Est Pay 2002: TNT Levies incl all refs (Rev 10/29)

(all figures in \$000s)

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

Alternative Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	42
163	Ag Hmstd HGA: <72K	5,535,736	55,357	43,607
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,180
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	11,535
166	Ag Hmstd HGA: >115K	699,024	6,990	8,744
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	25,635
169	Ag Hmstd <72K: >320 Acres	5,837	32	28
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	999
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	10
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	8,332
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	243
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	43,615
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,454
176	Ag Hmstd >600K: <320 Acres	96,636	966	919
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	18,275
179	Ag Non-homestead	9,435,757	94,358	96,545
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,756
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	75,277
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	27,402
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,438
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	1,037
192	Res 1b Hmstd <32K	193,562	871	901
193	Res Hmstd: <72K	91,286,206	912,862	944,207
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,502
195	Res Hmstd: 76K - 115K	31,288,092	312,881	414,094
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	75,717
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	265,843
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	121,848
196.222	Res Hmstd: > 500K	1,857,785	23,222	28,455
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	59,830
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	10,472
200	Res Non-hmstd 1 unit: >115K	1,179,143	11,791	15,283
202	Res Non-hmstd 2-3 units	2,753,945	41,309	55,163
205	Regular apartments (4a)	9,199,988	165,600	218,530
206	Sm city apartment	168,905	3,040	4,741
207	Low income apartments (4d)	2,392,719	21,534	30,850
208	Non-prof student housing/Comm Serv	25,854	388	569
209	Student housing	17,145	171	252

House Research Dept.

Simulation	1YB	Baseline:	Proj Pay 2002: Old Law	Page 36
10/30/2001 11:47 AM		Alternative: Est Pay 2002: TNT Levies incl all refs (Rev 10/29)		(all figures in \$000s)
210	Manufactured home park land	382,954	5,744	7,316
212	Comm seasonal-rec-res: 1c <32K	43,383	434	483
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,427
214	Comm seasonal-rec-res: 4c	210,876	2,109	3,512
215	Qualifying golf courses	145,001	1,813	2,120
216	Metro Non-profit Indoor Rec	435	5	5
218	Commercial pref: <100K	4,792,338	71,885	142,972
219	Commercial pref: 100K - 150K	1,389,085	20,836	41,194
220	Commercial pref: 150K - 250K	2,162,285	43,246	84,553
221	Commercial: >250K	22,316,127	446,323	878,956
222	Comm competitive zone: <50K	100	1	2
223	Comm competitive zone: 50K - 150K	200	3	5
224	Comm competitive zone: >150K	275	6	6
225	Comm border city: <100K	28,355	425	654
226	Comm border city: 100K - 150K	8,114	122	187
227	Comm border city: 150K - 250K	12,442	249	286
228	Comm border city: >250K	37,715	754	867
229	Comm transit zone: <100K	4,772	72	138
230	Comm transit zone: 100K-150K	2,495	37	72
231	Comm transit zone struct:150K-250K	7,023	140	295
232	Comm transit zone struct: >250K	464,736	9,295	19,342
233	Comm transit zone exist: 150K-250K	3,610	72	138
234	Comm transit zone exist: >250K	111,772	2,235	4,270
237	Industrial pref: <100K	798,784	11,982	24,116
238	Industrial pref: 100K-150K	339,087	5,086	10,232
239	Industrial pref: 150K-250K	655,581	13,112	26,039
240	Industrial pref: >250K	9,199,229	183,985	361,522
244	Ind border city: <100K	1,015	15	23
245	Ind border city: 100K-150K	352	5	8
246	Ind border city: 150K-250K	1,230	25	28
247	Ind border city: >250K	30,793	616	708
248	Ind Transit Zone: <100K	3,670	55	106
249	Ind Transit Zone: 100K-150K	1,847	28	53
250	Ind Transit Zone Struct: 150K-250K	5,135	103	216
251	Ind Transit Zone Struct: >250K	95,466	1,909	3,818
252	Ind Transit Zone exist: 150K-250K	2,840	57	109
253	Ind Transit Zone exist: >250K	27,848	557	1,068
256	Publ Util: land & bldgs <100K	61,020	915	1,751
257	Publ Util: land & bldgs: 100K-150K	14,817	222	431
258	Publ Util: land & bldgs >150K	688,842	13,777	26,703
259.1	Publ Util: machinery (exc generat)	862,733	17,255	31,568
259.2	Publ Util: Electric Generat Mach	1,432,810	28,656	39,892
259.3	Publ Util: Electric Generat Mach - Coop	19,960	399	601
259.4	Publ Util: Electric Generat Mach - Muni	125,515	2,510	2,938
261	Railroad <100K	17,765	266	509
262	Railroad: 100K-150K	7,626	114	214
263	Railroad >150K	491,825	9,836	18,718
265	Mineral	3,666	73	172
266	Misc class 5	301	6	12
269	Personal: 3f	11,362	114	151
270	Non-comm aircraft hangars	22,731	341	626
271.1	Pers: It31 tools&mach excl elec gen	113,070	2,261	4,186
271.2	Pers: It31 electric generation mach	16,016	320	283
272	Pers: Item 32 struct/leased land	111,070	1,111	2,038
273	Pers: Item 33 ag real estate	8,823	88	108

House Research Dept.

Simulation	1YB	Baseline:	Proj Pay 2002: Old Law		Page 37
10/30/2001 11:47 AM		Alternative:	Est Pay 2002: TNT Levies incl all refs (Rev 10/29)		(all figures in \$000s)
275.1	Pers: Item 41 struct excl elec gen		347,060	6,941	9,029
275.2	Pers: It41 electric generation mach		13,639	273	299
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	1,672
289	Pers: Item 43 leased real estate		236,590	4,732	7,025
290	Pers: Item 44 electric util trans lines		1,389,216	27,784	54,177
291	Pers: Item 44 electric util distri lines		147,864	2,957	5,807
292	Pers: Item 45 syst/gas utils		1,521,677	30,434	55,628
293	Pers: Item 46 syst/water utils		1,336	27	54
294	Pers: Item 48 misc		48,282	966	1,855
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	16
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	28
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	1,491
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	54	70
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,098	1,732
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442	21,004
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,167
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	11,073	14,642
1196	NewCon: Res Hmstd: >115K		1,398,948	13,989	18,593
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	1,815	2,474
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	881	1,164
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	1,816	2,338
1202	NewCon: Res Non-hmstd 2-3 units		131,372	1,971	2,587
1205	NewCon: Regular apartments (4a)		276,131	4,970	6,381
1206	NewCon: Sm city apartment		20,710	373	616
1207	NewCon: Low income apartments (4d)		30,922	278	396
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	3,199
1219	NewCon: Commercial pref: 100K - 150K		50,021	750	1,481
1220	NewCon: Commercial pref: 150K - 250K		87,430	1,749	3,407
1221	NewCon: Commercial: >250K		1,170,741	23,415	46,034
1222	NewCon: Comm competitive zone: <50K		2	0	0
1223	NewCon: Comm comp zone: 50K - 150K		3	0	0

House Research Dept.

Simulation 1YB
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Baseline: Proj Pay 2002: Old Law
Alternative: Est Pay 2002: TNT Levies incl all refs (Rev 10/29)

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(all figures in \$000s)

1224	NewCon: Comm competitive zone:	9	0	0
1225	NewCon: Comm border city: <100K	503	8	12
1226	NewCon: Comm border city: 100K -	119	2	3
1227	NewCon: Comm border city: 150K -	73	1	2
1228	NewCon: Comm border city: >250K	4,726	95	109
1229	NewCon: Comm transit zone: <100K	11	0	0
1230	NewCon: Comm transit zone:	38	1	1
1231	NewCon: Comm transit zone:150K-250K	542	11	23
1232	NewCon: Comm transit zone struct:	19,742	395	834
1234	NewCon: Comm transit zone exist:	2,644	53	101
1237	NewCon: Industrial pref: <100K	20,217	303	545
1238	NewCon: Industrial pref: 100K-150K	10,627	159	289
1239	NewCon: Industrial pref: 150K-250K	18,903	378	672
1240	NewCon: Industrial pref: >250K	460,403	9,208	18,156
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	236
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,985
Alternative State Totals		290,410,927	3,399,441	4,713,514