

# House Research Simulation Report: Property Tax

Simulation #2C1

Date 3/21/2002

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## DESCRIPTION

**BASELINE: Preliminary Pay 2002**

**ALTERNATIVE: Projected Pay 2003: Current Law**

This report is a projection of property taxes payable in 2003 under current law. The pay 2002 simulation is based on actual data reported by the counties. The payable 2003 projections result from a joint House/Senate/Revenue Dept. working group. The assumptions underlying the pay 2003 simulation can be found on page iii.

## KEY POINTS

- ! **Statewide, property taxes are projected to increase by \$382 million, or 8.3%**, according to the simulation. Approximately \$134 million of the \$382 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2003. The overall tax increases are projected to be 9% in Greater Minnesota and 7.9% in the Metro area.
- ! **Statewide property tax impacts by property type vary from -10% to +24%**. Property types experiencing the largest increases are low-income apartments (24.2%) and residential homesteads (12.2%). Property types experiencing the largest reductions are a portion of the residential nonhomestead class (-9.9%) and regular apartments (-6.6%).
- ! **Statewide, property taxes on existing commercial-industrial property are unchanged from pay 2002 to pay 2003**. There are four reasons for the commercial-industrial effect: (i) relatively small growth in commercial-industrial market values due to the economic slowdown; (ii) higher growth in taxable value of other types of property due to the increase in the limited market value limit; (iii) the one-year lag in the fiscal disparities program, causing a portion of the pay 2002 class rate compression effect to be delayed until 2003; and (iv) little growth in the state levy for pay 2003.

**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:            Preliminary Pay 2002**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.
- ! **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

## ASSUMPTIONS:

### ALTERNATIVE:    **Projected Pay 2003: Current Law**

- ! **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2001 and payable year 2002 for each type of property within each municipality, with separate rates determined for existing property and new construction. In counties where the county assessor was able to provide growth rates, those rates were used instead. Some adjustments were made to the assumed growth rates based on trends derived from the assessor surveys; specifically, commercial property growth rates were reduced somewhat from the previous year, and apartment growth rates were increased in the metro area and reduced in greater Minnesota. City-by-city growth estimates were provided by the assessors for Dakota, Hennepin and Washington Counties. Growth rates for property types subject to limited market value were adjusted to reflect the higher limited market value growth rate for pay 2003. 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 2003 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$68 million of new referendum levies are assumed; they are distributed evenly across all districts except Minneapolis, St. Paul, and those that had a failed referendum in 2001. Approximately \$65 million of new debt levies are assumed; they are allocated proportionately to all districts that had a debt levy in 2002.
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applies each jurisdiction's average growth rate in levy plus aid for the period 1998 to 2001 to its 2002 levy plus aid amount. Levy amounts were derived by subtracting projected aid amounts from the levy plus aid projections. The state aid projections include projections of the new property tax replacement aid amounts. Levy limits were modeled for those jurisdictions subject to levy limits, and the levy otherwise determined was reduced if it was found to exceed the levy limit. For a few of the larger cities and counties, estimates were amended based on judgements of budget staff for the city or county.
- ! **Special taxing district levies** were generally increased by 12.1%, 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 state property tax levy** is assumed to be \$597.7 million, yielding a tax rate of 54.00%.
- ! **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.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential Homestead:</b>		
< \$500,000	1.0 %	1.0 %
> \$500,000	1.25	1.25
<b>Residential Non-homestead:</b>		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land	1.5	1.25
<b>Apartments:</b>		
Regular	1.8	1.5
Low-income	0.9	1.0
<b>Commercial-Industrial-Public Utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal Recreational Commercial:</b>		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal Recreational Residential:</b>		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
<b>Disabled homestead</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
< \$600,000	0.55	0.55
> \$600,000	1.0	1.0
<b>Non-Homestead</b>	1.0	1.0
<b>Credits:</b>		
<b>Homestead:</b>		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
<b>Agricultural:</b>		
Rate	0.2%	0.2%
Maximum	\$230	\$230

**STATEWIDE**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	170,296,059	186,004,193	15,708,134	9.2	1,872,521	2,100,458	227,937	12.2	1.10	1.13
Res NonHmstd 1Un	6,773,047	7,210,200	437,154	6.5	88,221	94,766	6,546	7.4	1.30	1.31
Res NonHmstd 2-3	3,362,204	3,579,355	217,152	6.5	64,656	58,257	-6,399	-9.9	1.92	1.63
Reg Apartments	9,874,375	10,969,956	1,095,581	11.1	231,615	216,316	-15,299	-6.6	2.35	1.97
Low-income Apts	2,563,062	2,886,405	323,343	12.6	31,687	39,341	7,654	24.2	1.24	1.36
Seasonal Rec	9,124,165	9,934,621	810,456	8.9	124,298	133,028	8,729	7.0	1.36	1.34
Com/Ind Lo Tier	7,622,075	7,894,073	271,998	3.6	222,994	222,906	-88	0.0	2.93	2.82
Com/Ind Hi Tier	37,994,803	40,019,536	2,024,733	5.3	1,468,016	1,469,245	1,229	0.1	3.86	3.67
Publ U: Elec Gen	1,545,703	1,568,889	23,186	1.5	41,511	42,022	511	1.2	2.69	2.68
Publ U: Other	4,875,062	4,948,188	73,126	1.5	180,524	177,657	-2,868	-1.6	3.70	3.59
Ag Hmstd: House	7,341,140	7,833,679	492,539	6.7	63,095	69,992	6,898	10.9	0.86	0.89
Ag Hmstd: Land	21,297,690	22,589,452	1,291,762	6.1	113,310	121,125	7,815	6.9	0.53	0.54
Ag NonHmstd	9,513,668	9,942,030	428,362	4.5	98,906	103,795	4,889	4.9	1.04	1.04
New Con: Res HS	0	4,612,090	4,612,090	0.0	0	52,399	52,399	0.0	0.00	1.14
New Con: Other	0	2,871,292	2,871,292	0.0	0	82,026	82,026	0.0	0.00	2.86
<b>Total</b>	<b>292,183,052</b>	<b>322,863,959</b>	<b>30,680,907</b>	<b>10.5</b>	<b>4,601,354</b>	<b>4,983,332</b>	<b>381,978</b>	<b>8.3</b>	<b>1.57</b>	<b>1.54</b>

**Tax**

**Tax Rates**

					<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	3,415,819	3,732,198	316,378	9.3	County	51.70	50.55	0.002	0.00
(-) TIF Tax	200,480	220,637	20,157	10.1	City/Town	36.31	35.25	0.047	0.04
(-) FD Contrib Tax	215,159	240,563	25,404	11.8	School District	25.38	26.66	0.837	1.021
(=) Taxable Tax	3,000,180	3,270,997	270,817	9.0	Special District	5.04	5.12	0.000	0.00
FD Distrib Tax	215,153	240,563	25,410	11.8	<b>Total</b>	<b>118.43</b>	<b>117.58</b>	<b>0.887</b>	<b>1.066</b>

**GREATER MINNESOTA**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	54,765,241	59,171,039	4,405,798	8.0	556,052	621,969	65,917	11.9	1.02	1.05
Res NonHmstd 1Un	2,858,524	3,009,993	151,469	5.3	37,020	39,613	2,593	7.0	1.30	1.32
Res NonHmstd 2-3	1,139,294	1,198,792	59,498	5.2	21,882	19,448	-2,434	-11.	1.92	1.62
Reg Apartments	1,698,333	1,766,019	67,686	4.0	40,832	35,651	-5,181	-12.	2.40	2.02
Low-income Apts	774,438	802,360	27,922	3.6	9,864	11,419	1,555	15.8	1.27	1.42
Seasonal Rec	8,832,312	9,616,864	784,553	8.9	119,624	128,012	8,388	7.0	1.35	1.33
Com/Ind Lo Tier	4,211,193	4,341,317	130,124	3.1	122,298	123,892	1,594	1.3	2.90	2.85
Com/Ind Hi Tier	7,200,329	7,651,138	450,809	6.3	270,663	279,767	9,104	3.4	3.76	3.66
Publ U: Elec Gen	1,263,456	1,282,407	18,952	1.5	33,902	34,713	812	2.4	2.68	2.71
Publ U: Other	2,984,611	3,029,380	44,769	1.5	107,507	107,670	164	0.2	3.60	3.55
Ag Hmstd: House	6,421,439	6,849,417	427,977	6.7	54,842	60,766	5,924	10.8	0.85	0.89
Ag Hmstd: Land	20,315,035	21,488,015	1,172,980	5.8	108,891	116,145	7,254	6.7	0.54	0.54
Ag NonHmstd	8,932,267	9,330,906	398,639	4.5	92,700	97,298	4,599	5.0	1.04	1.04
New Con: Res HS	0	1,655,696	1,655,696	0.0	0	17,714	17,714	0.0	0.00	1.07
New Con: Other	0	984,599	984,599	0.0	0	23,795	23,795	0.0	0.00	2.42
<b>Total</b>	121,396,470	132,177,941	10,781,471	8.9	1,576,075	1,717,873	141,798	9.0	1.30	1.30

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	1,285,707	1,393,236	107,528	8.4	County	61.03	58.46	0.006	0.00
(-) TIF Tax	36,005	39,469	3,464	9.6	City/Town	32.67	32.53	0.015	0.01
(-) FD Contrib Tax	878	1,392	514	58.6	School District	24.03	25.93	0.474	0.738
(=) Taxable Tax	1,248,825	1,352,375	103,550	8.3	Special District	1.71	1.76	0.000	0.00
FD Distrib Tax	884	1,392	508	57.5	<b>Total</b>	119.44	118.69	0.494	0.757

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	66,600	8.1	520	574	55	10.5	0.843	0.862
Res Hmstd: Avg Val	92,400	99,800	8.0	860	977	117	13.6	0.930	0.979
Res Hmstd: Hi Val	123,300	133,200	8.0	1,272	1,429	157	12.3	1.031	1.073
Res Hmstd: Ex-Hi Val	184,900	199,800	8.1	2,094	2,330	236	11.3	1.132	1.166
Apartment (Mkt rate)	300,000	312,000	4.0	6,598	5,791	-807	-12.	2.199	1.856
Seas Rec: Lo Val	50,000	54,400	8.8	714	763	50	7.0	1.427	1.402
Seas Rec: Hi Val	150,000	163,300	8.9	2,399	2,574	175	7.3	1.599	1.576
Comm/Ind: Lo Val	150,000	159,400	6.3	4,071	4,331	260	6.4	2.713	2.716
Comm/Ind: Med Val	300,000	318,800	6.3	9,473	9,957	483	5.1	3.157	3.123
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	34,686	36,209	1,523	4.4	3.468	3.407

House Research

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Baseline Preliminary Pay 2002  
Alternative Projected Pay 2003: Current Law

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(all figures in \$000s)

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	115,530,818	126,833,154	11,302,336	9.8	1,316,470	1,478,489	162,020	12.3	1.14	1.17
Res NonHmstd 1Un	3,914,523	4,200,207	285,685	7.3	51,201	55,154	3,953	7.7	1.31	1.31
Res NonHmstd 2-3	2,222,910	2,380,563	157,653	7.1	42,774	38,808	-3,965	-9.3	1.92	1.63
Reg Apartments	8,176,042	9,203,937	1,027,895	12.6	190,783	180,665	-10,118	-5.3	2.33	1.96
Low-income Apts	1,788,624	2,084,045	295,421	16.5	21,823	27,922	6,099	27.9	1.22	1.34
Seasonal Rec	291,853	317,757	25,903	8.9	4,674	5,015	341	7.3	1.60	1.58
Com/Ind Lo Tier	3,410,882	3,552,756	141,874	4.2	100,696	99,014	-1,682	-1.7	2.95	2.79
Com/Ind Hi Tier	30,794,474	32,368,398	1,573,924	5.1	1,197,354	1,189,478	-7,875	-0.7	3.89	3.67
Publ U: Elec Gen	282,247	286,481	4,234	1.5	7,609	7,308	-300	-3.9	2.70	2.55
Publ U: Other	1,890,451	1,918,807	28,357	1.5	73,018	69,986	-3,031	-4.2	3.86	3.65
Ag Hmstd: House	919,701	984,263	64,562	7.0	8,252	9,226	974	11.8	0.90	0.94
Ag Hmstd: Land	982,655	1,101,437	118,782	12.1	4,419	4,979	561	12.7	0.45	0.45
Ag NonHmstd	581,402	611,125	29,723	5.1	6,207	6,497	290	4.7	1.07	1.06
New Con: Res HS	0	2,956,394	2,956,394	0.0	0	34,685	34,685	0.0	0.00	1.17
New Con: Other	0	1,886,693	1,886,693	0.0	0	58,231	58,231	0.0	0.00	3.09
<b>Total</b>	<b>170,786,582</b>	<b>190,686,018</b>	<b>19,899,436</b>	<b>11.7</b>	<b>3,025,279</b>	<b>3,265,460</b>	<b>240,181</b>	<b>7.9</b>	<b>1.77</b>	<b>1.71</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	2,130,112	2,338,962	208,850	9.8	County	45.05 44.97	0.000	0.00
(-) TIF Tax	164,475	181,168	16,693	10.1	City/Town	38.90 37.17	0.063	0.05
(-) FD Contrib Tax	214,282	239,172	24,890	11.6	School District	26.34 27.18	1.018	1.160
(=) Taxable Tax	1,751,355	1,918,622	167,267	9.6	Special District	7.41 7.48	0.000	0.00
FD Distrib Tax	214,269	239,172	24,902	11.6	<b>Total</b>	<b>117.70 116.79</b>	<b>1.081</b>	<b>1.217</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,000	115,300	9.8	1,071	1,218	147	13.7	1.020	1.056
Res Hmstd: Avg Val	157,500	172,900	9.8	1,793	2,013	220	12.2	1.138	1.164
Res Hmstd: Hi Val	210,000	230,500	9.8	2,515	2,808	292	11.6	1.197	1.218
Res Hmstd: Ex-Hi Val	315,000	345,800	9.8	3,959	4,398	439	11.1	1.256	1.271
Apartment (Mkt rate)	300,000	337,700	12.6	6,680	6,327	-353	-5.3	2.226	1.873
Comm/Ind: Lo Val	150,000	157,700	5.1	4,383	4,424	41	0.9	2.921	2.805
Comm/Ind: Med Val	300,000	315,300	5.1	10,172	10,165	-7	-0.1	3.390	3.223
Comm/Ind: Hi Val	1,000,000	1,051,100	5.1	37,189	36,966	-223	-0.6	3.718	3.516

**NORTHWEST CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,936,154	3,079,082	142,928	4.9	33,626	39,100	5,474	16.3	1.15	1.27
Res NonHmstd 1Un	184,155	191,350	7,194	3.9	2,710	2,982	272	10.0	1.47	1.56
Res NonHmstd 2-3	70,507	73,575	3,068	4.4	1,438	1,319	-119	-8.3	2.04	1.79
Reg Apartments	182,204	187,005	4,801	2.6	4,390	4,064	-326	-7.4	2.41	2.17
Low-income Apts	78,448	79,934	1,486	1.9	1,019	1,210	192	18.8	1.30	1.51
Seasonal Rec	65,513	71,591	6,079	9.3	1,057	1,140	83	7.8	1.61	1.59
Com/Ind Lo Tier	438,139	446,910	8,771	2.0	12,886	13,099	213	1.7	2.94	2.93
Com/Ind Hi Tier	551,058	570,101	19,043	3.5	18,744	19,079	335	1.8	3.40	3.35
Publ U: Elec Gen	21,241	21,560	319	1.5	444	449	4	1.0	2.09	2.08
Publ U: Other	90,337	91,692	1,355	1.5	3,459	3,492	33	1.0	3.83	3.81
Ag Hmstd: House	15,071	16,069	998	6.6	169	192	23	13.6	1.12	1.20
Ag Hmstd: Land	20,266	21,228	962	4.7	143	151	8	5.4	0.71	0.71
Ag NonHmstd	23,221	23,336	115	0.5	330	340	10	2.9	1.42	1.46
New Con: Res HS	0	63,987	63,987	0.0	0	833	833	0.0	0.00	1.30
New Con: Other	0	57,094	57,094	0.0	0	1,450	1,450	0.0	0.00	2.54
<b>Total</b>	<b>4,676,315</b>	<b>4,994,514</b>	<b>318,200</b>	<b>6.8</b>	<b>80,414</b>	<b>88,900</b>	<b>8,486</b>	<b>10.6</b>	<b>1.72</b>	<b>1.78</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	57,153	60,327	3,175	5.6	County	65.01	63.97	0.000	0.00
(-) TIF Tax	2,870	3,038	168	5.9	City/Town	49.72	50.57	0.060	0.05
(-) FD Contrib Tax	0	0	0	0.0	School District	19.33	25.48	0.473	0.815
(=) Taxable Tax	54,283	57,289	3,007	5.5	Special District	4.32	4.60	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>138.37</b>	<b>144.61</b>	<b>0.533</b>	<b>0.871</b>

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,700	46,900	4.9	464	531	68	14.7	1.037	1.133
Res Hmstd: Avg Val	67,100	70,400	4.9	696	798	102	14.7	1.037	1.133
Res Hmstd: Hi Val	89,500	93,900	4.9	994	1,152	158	15.8	1.110	1.226
Res Hmstd: Ex-Hi Val	134,200	140,700	4.8	1,677	1,911	235	14.0	1.249	1.358
Apartment (Mkt rate)	300,000	307,900	2.6	7,632	6,947	-685	-9.0	2.543	2.256
Comm/Ind: Lo Val	150,000	155,200	3.5	4,502	4,811	308	6.8	3.001	3.099
Comm/Ind: Med Val	300,000	310,400	3.5	10,479	11,111	632	6.0	3.492	3.579
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	38,369	40,508	2,140	5.6	3.836	3.915



**NORTHWEST TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,743,506	2,938,395	194,889	7.1	22,612	25,717	3,105	13.7	0.82	0.88
Res NonHmstd 1Un	157,001	164,751	7,750	4.9	1,749	1,905	156	8.9	1.11	1.16
Res NonHmstd 2-3	45,077	46,979	1,902	4.2	684	611	-73	-10.	1.52	1.30
Reg Apartments	4,746	4,987	241	5.1	83	72	-11	-13.	1.76	1.45
Low-income Apts	223	225	2	1.0	3	3	0	15.9	1.17	1.34
Seasonal Rec	1,518,820	1,651,123	132,302	8.7	19,455	20,478	1,024	5.3	1.28	1.24
Com/Ind Lo Tier	100,527	104,445	3,918	3.9	2,479	2,555	76	3.1	2.47	2.45
Com/Ind Hi Tier	110,448	115,488	5,040	4.6	3,683	3,839	156	4.2	3.33	3.32
Publ U: Elec Gen	4,946	5,020	74	1.5	113	113	1	0.5	2.28	2.26
Publ U: Other	405,077	411,153	6,076	1.5	13,362	13,832	470	3.5	3.30	3.36
Ag Hmstd: House	906,036	946,282	40,246	4.4	7,399	8,260	861	11.6	0.82	0.87
Ag Hmstd: Land	3,287,395	3,404,294	116,899	3.6	17,737	18,631	894	5.0	0.54	0.55
Ag NonHmstd	1,996,120	2,042,848	46,728	2.3	21,380	22,171	791	3.7	1.07	1.09
New Con: Res HS	0	91,954	91,954	0.0	0	806	806	0.0	0.00	0.88
New Con: Other	0	56,179	56,179	0.0	0	837	837	0.0	0.00	1.49
<b>Total</b>	<b>11,279,923</b>	<b>11,984,124</b>	<b>704,201</b>	<b>6.2</b>	<b>110,738</b>	<b>119,831</b>	<b>9,093</b>	<b>8.2</b>	<b>0.98</b>	<b>1.00</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	105,271	111,933	6,662	6.3	County	60.95 59.41	0.000	0.00
(-) TIF Tax	68	75	8	11.4	City/Town	18.31 18.41	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	20.39 21.72	0.467	0.905
(=) Taxable Tax	105,203	111,858	6,654	6.3	Special District	4.22 4.45	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>103.87 103.99</b>	<b>0.467</b>	<b>0.905</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	68,400	7.0	438	500	62	14.1	0.685	0.730
Res Hmstd: Avg Val	95,900	102,700	7.1	755	881	126	16.7	0.787	0.857
Res Hmstd: Hi Val	127,800	136,900	7.1	1,130	1,298	169	14.9	0.883	0.948
Res Hmstd: Ex-Hi Val	191,700	205,300	7.1	1,881	2,133	252	13.4	0.981	1.039
Seas Rec: Lo Val	50,000	54,400	8.8	636	683	48	7.5	1.271	1.255
Seas Rec: Hi Val	150,000	163,100	8.7	2,165	2,331	165	7.6	1.443	1.428
Comm/Ind: Lo Val	150,000	156,800	4.5	3,716	3,912	196	5.3	2.477	2.494
Comm/Ind: Med Val	300,000	313,700	4.6	8,647	9,012	364	4.2	2.882	2.872
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	31,660	32,801	1,141	3.6	3.166	3.137

**NORTH CENTRAL CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,948,583	2,099,250	150,667	7.7	19,763	22,230	2,467	12.5	1.01	1.06
Res NonHmstd 1Un	158,362	170,958	12,596	8.0	2,045	2,271	226	11.1	1.29	1.33
Res NonHmstd 2-3	64,617	69,370	4,753	7.4	1,221	1,135	-86	-7.0	1.89	1.64
Reg Apartments	83,816	90,287	6,470	7.7	2,088	1,910	-178	-8.5	2.49	2.12
Low-income Apts	56,757	58,910	2,153	3.8	757	880	123	16.2	1.33	1.49
Seasonal Rec	808,268	878,617	70,348	8.7	11,158	12,051	892	8.0	1.38	1.37
Com/Ind Lo Tier	364,288	378,349	14,061	3.9	10,638	10,937	298	2.8	2.92	2.89
Com/Ind Hi Tier	565,403	621,788	56,385	10.0	20,733	22,527	1,794	8.7	3.67	3.62
Publ U: Elec Gen	955	969	14	1.5	28	29	0	0.7	2.98	2.95
Publ U: Other	64,712	65,683	971	1.5	2,573	2,577	4	0.2	3.98	3.92
Ag Hmstd: House	16,041	17,079	1,039	6.5	165	177	12	7.2	1.03	1.04
Ag Hmstd: Land	17,001	18,896	1,895	11.1	87	100	13	14.4	0.51	0.53
Ag NonHmstd	17,490	18,447	957	5.5	192	204	13	6.6	1.10	1.11
New Con: Res HS	0	54,340	54,340	0.0	0	574	574	0.0	0.00	1.06
New Con: Other	0	92,061	92,061	0.0	0	2,600	2,600	0.0	0.00	2.82
<b>Total</b>	<b>4,166,295</b>	<b>4,635,005</b>	<b>468,711</b>	<b>11.3</b>	<b>71,449</b>	<b>80,201</b>	<b>8,752</b>	<b>12.2</b>	<b>1.71</b>	<b>1.73</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	50,732	56,329	5,597	11.0	County	55.81	52.11	0.000	0.00
(-) TIF Tax	2,214	2,577	364	16.4	City/Town	42.42	41.94	0.018	0.01
(-) FD Contrib Tax	0	35	35	0.0	School District	21.54	27.46	0.429	0.510
(=) Taxable Tax	48,519	53,716	5,197	10.7	Special District	0.89	0.91	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>120.67</b>	<b>122.42</b>	<b>0.446</b>	<b>0.526</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,500	54,400	7.7	430	477	47	11.0	0.851	0.876
Res Hmstd: Avg Val	75,800	81,700	7.8	645	744	99	15.3	0.851	0.911
Res Hmstd: Hi Val	101,100	108,900	7.7	984	1,116	132	13.5	0.972	1.024
Res Hmstd: Ex-Hi Val	151,600	163,300	7.7	1,661	1,860	199	12.0	1.095	1.138
Apartment (Mkt rate)	300,000	323,200	7.7	6,650	6,105	-545	-8.2	2.216	1.888
Comm/Ind: Lo Val	150,000	165,000	10.0	4,091	4,586	495	12.1	2.727	2.779
Comm/Ind: Med Val	300,000	329,900	10.0	9,523	10,491	968	10.2	3.174	3.179
Comm/Ind: Hi Val	1,000,000	1,099,700	10.0	34,874	38,058	3,184	9.1	3.487	3.460

**NORTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,223,967	3,481,122	257,155	8.0	27,464	30,860	3,396	12.4	0.85	0.89
Res NonHmstd 1Un	192,816	206,528	13,712	7.1	2,094	2,265	172	8.2	1.09	1.10
Res NonHmstd 2-3	44,447	46,820	2,373	5.3	726	660	-66	-9.2	1.63	1.41
Reg Apartments	5,432	5,717	284	5.2	110	99	-11	-10.	2.03	1.73
Low-income Apts	690	701	11	1.6	9	10	1	11.2	1.25	1.37
Seasonal Rec	2,393,419	2,615,064	221,645	9.3	30,296	32,111	1,814	6.0	1.27	1.23
Com/Ind Lo Tier	130,752	137,493	6,741	5.2	3,240	3,349	109	3.4	2.48	2.44
Com/Ind Hi Tier	86,540	91,640	5,100	5.9	2,823	2,937	114	4.0	3.26	3.21
Publ U: Elec Gen	8,761	8,892	131	1.5	205	214	9	4.2	2.34	2.41
Publ U: Other	297,033	301,489	4,455	1.5	11,262	11,198	-64	-0.6	3.79	3.71
Ag Hmstd: House	613,998	663,133	49,135	8.0	6,041	6,660	619	10.3	0.98	1.00
Ag Hmstd: Land	984,099	1,092,351	108,252	11.0	5,553	6,319	766	13.8	0.56	0.58
Ag NonHmstd	357,899	386,295	28,396	7.9	4,450	4,781	330	7.4	1.24	1.24
New Con: Res HS	0	106,232	106,232	0.0	0	987	987	0.0	0.00	0.93
New Con: Other	0	82,499	82,499	0.0	0	1,161	1,161	0.0	0.00	1.41
<b>Total</b>	<b>8,339,852</b>	<b>9,225,976</b>	<b>886,123</b>	<b>10.6</b>	<b>94,272</b>	<b>103,610</b>	<b>9,338</b>	<b>9.9</b>	<b>1.13</b>	<b>1.12</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	83,901	92,405	8,503	10.1	County	62.96	59.05	0.000	0.00
(-) TIF Tax	14	15	1	6.3	City/Town	19.73	19.84	0.000	0.00
(-) FD Contrib Tax	0	23	23	0.0	School District	24.56	27.60	0.321	0.469
(=) Taxable Tax	83,887	92,366	8,479	10.1	Special District	0.73	0.73	0.000	0.00
FD Distrib Tax	0	0	0	57.5	<b>Total</b>	<b>107.98</b>	<b>107.23</b>	<b>0.321</b>	<b>0.469</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,100	69,200	8.0	456	498	41	9.1	0.711	0.719
Res Hmstd: Avg Val	96,200	103,900	8.0	784	884	100	12.8	0.814	0.850
Res Hmstd: Hi Val	128,200	138,400	8.0	1,168	1,301	133	11.4	0.911	0.940
Res Hmstd: Ex-Hi Val	192,400	207,700	8.0	1,940	2,139	199	10.3	1.008	1.029
Seas Rec: Lo Val	50,000	54,600	9.2	656	703	47	7.2	1.312	1.288
Seas Rec: Hi Val	150,000	163,900	9.3	2,227	2,396	169	7.6	1.484	1.462
Comm/Ind: Lo Val	150,000	158,800	5.9	3,787	3,986	199	5.3	2.524	2.510
Comm/Ind: Med Val	300,000	317,700	5.9	8,819	9,184	365	4.1	2.939	2.890
Comm/Ind: Hi Val	1,000,000	1,058,900	5.9	32,306	33,433	1,127	3.5	3.230	3.157

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,611,258	1,751,540	140,282	8.7	12,595	15,307	2,712	21.5	0.78	0.87
Res NonHmstd 1Un	100,353	108,050	7,698	7.7	1,636	1,833	197	12.0	1.63	1.70
Res NonHmstd 2-3	32,198	34,608	2,410	7.5	776	715	-61	-7.8	2.41	2.07
Reg Apartments	46,608	47,084	476	1.0	1,306	1,129	-178	-13.	2.80	2.40
Low-income Apts	49,683	50,045	362	0.7	726	834	108	14.8	1.46	1.67
Seasonal Rec	98,222	106,130	7,908	8.1	1,582	1,673	90	5.7	1.61	1.58
Com/Ind Lo Tier	231,800	236,379	4,579	2.0	7,730	7,726	-4	-0.1	3.33	3.27
Com/Ind Hi Tier	262,876	270,935	8,058	3.1	11,611	11,709	98	0.8	4.42	4.32
Publ U: Elec Gen	198,300	201,275	2,975	1.5	5,149	5,229	80	1.6	2.60	2.60
Publ U: Other	106,079	107,670	1,591	1.5	4,186	4,152	-34	-0.8	3.95	3.86
Ag Hmstd: House	3,526	3,829	304	8.6	28	33	5	19.2	0.79	0.87
Ag Hmstd: Land	2,235	2,435	200	8.9	9	10	1	15.9	0.40	0.42
Ag NonHmstd	24,057	24,941	884	3.7	361	387	26	7.3	1.50	1.55
New Con: Res HS	0	22,850	22,850	0.0	0	213	213	0.0	0.00	0.93
New Con: Other	0	28,483	28,483	0.0	0	954	954	0.0	0.00	3.35
<b>Total</b>	<b>2,767,196</b>	<b>2,996,256</b>	<b>229,060</b>	<b>8.3</b>	<b>47,696</b>	<b>51,904</b>	<b>4,207</b>	<b>8.8</b>	<b>1.72</b>	<b>1.73</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	34,940	37,409	2,469	7.1	County	73.51	71.01	0.000	0.00
(-) TIF Tax	1,406	1,481	75	5.3	City/Town	52.59	54.83	0.037	0.04
(-) FD Contrib Tax	559	914	355	63.6	School District	23.68	25.03	0.290	0.610
(=) Taxable Tax	32,976	35,015	2,039	6.2	Special District	2.25	2.33	0.000	0.00
FD Distrib Tax	630	992	362	57.5	<b>Total</b>	<b>152.03</b>	<b>153.20</b>	<b>0.328</b>	<b>0.659</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,700	42,100	8.8	152	189	37	24.7	0.392	0.449
Res Hmstd: Avg Val	58,100	63,200	8.8	355	442	87	24.6	0.610	0.699
Res Hmstd: Hi Val	77,400	84,100	8.7	584	732	148	25.3	0.754	0.870
Res Hmstd: Ex-Hi Val	116,200	126,300	8.7	1,222	1,444	223	18.2	1.051	1.143
Apartment (Mkt rate)	300,000	303,100	1.0	8,308	7,165	-1,143	-13.	2.769	2.363
Comm/Ind: Lo Val	150,000	154,600	3.1	4,825	4,957	132	2.7	3.216	3.206
Comm/Ind: Med Val	300,000	309,200	3.1	11,241	11,469	227	2.0	3.747	3.709
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	41,186	41,858	672	1.6	4.118	4.061

**TACONITE TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,577,985	2,802,953	224,969	8.7	17,319	21,562	4,243	24.5	0.67	0.77
Res NonHmstd 1Un	116,537	126,263	9,726	8.3	1,397	1,630	233	16.7	1.20	1.29
Res NonHmstd 2-3	19,632	20,652	1,020	5.2	320	318	-2	-0.6	1.63	1.54
Reg Apartments	2,304	2,395	91	4.0	47	43	-3	-7.2	2.02	1.81
Low-income Apts	492	519	27	5.5	6	7	1	11.9	1.22	1.30
Seasonal Rec	2,132,958	2,326,984	194,026	9.1	29,232	31,830	2,597	8.9	1.37	1.37
Com/Ind Lo Tier	60,118	62,792	2,674	4.4	1,653	1,714	61	3.7	2.75	2.73
Com/Ind Hi Tier	112,234	115,503	3,270	2.9	4,181	4,282	101	2.4	3.73	3.71
Publ U: Elec Gen	1,126	1,142	17	1.5	24	27	3	12.9	2.15	2.39
Publ U: Other	211,825	215,002	3,177	1.5	7,617	7,741	124	1.6	3.60	3.60
Ag Hmstd: House	118,837	126,673	7,836	6.6	590	722	131	22.3	0.50	0.57
Ag Hmstd: Land	124,281	134,449	10,168	8.2	335	399	64	19.1	0.27	0.30
Ag NonHmstd	220,109	229,422	9,313	4.2	2,581	2,766	185	7.2	1.17	1.21
New Con: Res HS	0	48,688	48,688	0.0	0	368	368	0.0	0.00	0.76
New Con: Other	0	48,880	48,880	0.0	0	802	802	0.0	0.00	1.64
<b>Total</b>	<b>5,698,437</b>	<b>6,262,319</b>	<b>563,882</b>	<b>9.9</b>	<b>65,304</b>	<b>74,211</b>	<b>8,908</b>	<b>13.6</b>	<b>1.15</b>	<b>1.19</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	60,079	65,779	5,700	9.5	County	75.77	73.09	0.000	0.00
(-) TIF Tax	364	409	45	12.5	City/Town	13.37	15.47	0.000	0.00
(-) FD Contrib Tax	319	417	98	30.8	School District	18.98	22.04	0.210	0.479
(=) Taxable Tax	59,397	64,953	5,556	9.4	Special District	4.33	4.47	0.000	0.00
FD Distrib Tax	254	395	141	55.7	<b>Total</b>	<b>112.46</b>	<b>115.08</b>	<b>0.210</b>	<b>0.479</b>

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,800	69,400	8.8	205	265	61	29.7	0.320	0.382
Res Hmstd: Avg Val	95,700	104,100	8.8	520	680	160	30.7	0.543	0.653
Res Hmstd: Hi Val	127,600	138,700	8.7	914	1,126	212	23.1	0.716	0.811
Res Hmstd: Ex-Hi Val	191,300	208,000	8.7	1,702	2,019	318	18.7	0.889	0.970
Seas Rec: Lo Val	50,000	54,500	9.0	679	745	66	9.8	1.357	1.366
Seas Rec: Hi Val	150,000	163,600	9.1	2,294	2,520	226	9.8	1.529	1.540
Comm/Ind: Lo Val	150,000	154,400	2.9	3,954	4,073	119	3.0	2.635	2.637
Comm/Ind: Med Val	300,000	308,700	2.9	9,215	9,425	211	2.3	3.071	3.053
Comm/Ind: Hi Val	1,000,000	1,029,100	2.9	33,766	34,414	648	1.9	3.376	3.344

**DULUTH AREA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	2,935,602	3,214,484	278,882	9.5	34,460	37,924	3,464	10.1	1.17	1.18
Res NonHmstd 1Un	158,924	174,019	15,095	9.5	2,250	2,442	192	8.5	1.42	1.40
Res NonHmstd 2-3	90,459	98,880	8,420	9.3	1,917	1,723	-194	-10.	2.12	1.74
Reg Apartments	127,424	127,424	0	0.0	3,228	2,643	-585	-18.	2.53	2.07
Low-income Apts	54,990	54,990	0	0.0	693	763	70	10.1	1.26	1.39
Seasonal Rec	61,225	66,589	5,364	8.8	1,043	1,095	53	5.0	1.70	1.65
Com/Ind Lo Tier	171,000	173,040	2,040	1.2	5,159	5,045	-114	-2.2	3.02	2.92
Com/Ind Hi Tier	463,065	474,506	11,441	2.5	18,488	18,245	-244	-1.3	3.99	3.84
Publ U: Elec Gen	694	704	10	1.5	19	19	0	-0.6	2.77	2.71
Publ U: Other	112,240	113,923	1,684	1.5	4,487	4,383	-104	-2.3	4.00	3.85
Ag Hmstd: House	10,982	11,876	894	8.1	133	142	8	6.2	1.21	1.19
Ag Hmstd: Land	8,358	9,819	1,461	17.5	53	59	7	12.5	0.63	0.61
Ag NonHmstd	13,832	14,944	1,112	8.0	201	209	8	4.0	1.45	1.40
New Con: Res HS	0	45,360	45,360	0.0	0	553	553	0.0	0.00	1.22
New Con: Other	0	33,941	33,941	0.0	0	890	890	0.0	0.00	2.62
<b>Total</b>	<b>4,208,794</b>	<b>4,614,499</b>	<b>405,705</b>	<b>9.6</b>	<b>72,132</b>	<b>76,136</b>	<b>4,004</b>	<b>5.6</b>	<b>1.71</b>	<b>1.65</b>

<i>Tax</i>					<i>Tax Rates</i>		<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	50,044	53,892	3,848	7.7	County	89.66	85.49	0.000	0.00	
(-) TIF Tax	4,655	4,877	222	4.8	City/Town	29.56	28.71	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	20.41	20.21	0.000	0.371	
(=) Taxable Tax	45,389	49,015	3,626	8.0	Special District	3.14	3.25	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>142.77</b>	<b>137.66</b>	<b>0.000</b>	<b>0.371</b>	

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,100	69,100	9.5	649	700	52	8.0	1.027	1.013
Res Hmstd: Avg Val	94,700	103,700	9.5	1,065	1,187	122	11.5	1.124	1.144
Res Hmstd: Hi Val	126,300	138,300	9.5	1,545	1,707	163	10.5	1.222	1.234
Res Hmstd: Ex-Hi Val	189,400	207,400	9.5	2,502	2,746	244	9.8	1.321	1.324
Apartment (Mkt rate)	300,000	300,000	0.0	7,710	6,306	-1,404	-18.	2.569	2.101
Comm/Ind: Lo Val	150,000	153,700	2.5	4,521	4,511	-10	-0.2	3.014	2.935
Comm/Ind: Med Val	300,000	307,400	2.5	10,550	10,460	-90	-0.9	3.516	3.402
Comm/Ind: Hi Val	1,000,000	1,024,700	2.5	38,683	38,221	-462	-1.2	3.868	3.729

**EAST CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	1,775,194	1,930,931	155,736	8.8	24,151	26,294	2,142	8.9	1.36	1.36
Res NonHmstd 1Un	100,385	104,801	4,416	4.4	1,662	1,726	65	3.9	1.66	1.65
Res NonHmstd 2-3	47,073	49,463	2,390	5.1	1,137	988	-149	-13.	2.42	2.00
Reg Apartments	59,320	61,208	1,888	3.2	1,773	1,504	-269	-15.	2.99	2.46
Low-income Apts	57,941	58,954	1,013	1.7	887	991	104	11.7	1.53	1.68
Seasonal Rec	38,294	41,487	3,193	8.3	825	875	50	6.0	2.15	2.11
Com/Ind Lo Tier	216,900	222,587	5,687	2.6	7,274	7,269	-5	-0.1	3.35	3.27
Com/Ind Hi Tier	303,342	312,354	9,012	3.0	13,411	13,342	-69	-0.5	4.42	4.27
Publ U: Elec Gen	1,196	1,214	18	1.5	39	39	0	0.7	3.24	3.21
Publ U: Other	68,673	69,703	1,030	1.5	2,992	2,948	-44	-1.5	4.36	4.23
Ag Hmstd: House	43,522	45,014	1,492	3.4	504	536	32	6.4	1.16	1.19
Ag Hmstd: Land	35,532	40,292	4,760	13.4	205	227	21	10.3	0.58	0.56
Ag NonHmstd	17,546	18,785	1,239	7.1	255	266	11	4.2	1.45	1.41
New Con: Res HS	0	86,819	86,819	0.0	0	1,174	1,174	0.0	0.00	1.35
New Con: Other	0	35,848	35,848	0.0	0	1,091	1,091	0.0	0.00	3.04
<b>Total</b>	<b>2,764,918</b>	<b>3,079,460</b>	<b>314,542</b>	<b>11.4</b>	<b>55,114</b>	<b>59,269</b>	<b>4,154</b>	<b>7.5</b>	<b>1.99</b>	<b>1.92</b>

<i>Tax</i>	<b>Tax Rates</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	32,937	36,174	3,237	9.8	County	73.51	69.98	0.017	0.01
(-) TIF Tax	1,801	1,902	101	5.6	City/Town	54.43	51.75	0.048	0.04
(-) FD Contrib Tax	0	0	0	0.0	School District	30.11	31.45	0.387	0.680
(=) Taxable Tax	31,135	34,272	3,136	10.1	Special District	1.25	1.26	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>159.30</b>	<b>154.44</b>	<b>0.452</b>	<b>0.738</b>

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,800	66,100	8.7	753	805	52	7.0	1.238	1.218
Res Hmstd: Avg Val	91,100	99,100	8.8	1,202	1,320	118	9.9	1.319	1.332
Res Hmstd: Hi Val	121,500	132,200	8.8	1,727	1,886	158	9.2	1.421	1.426
Res Hmstd: Ex-Hi Val	182,300	198,300	8.8	2,778	3,015	237	8.5	1.523	1.520
Apartment (Mkt rate)	300,000	309,500	3.2	8,738	7,398	-1,340	-15.	2.912	2.390
Comm/Ind: Lo Val	150,000	154,500	3.0	4,961	4,991	30	0.6	3.307	3.230
Comm/Ind: Med Val	300,000	308,900	3.0	11,553	11,542	-11	-0.1	3.850	3.736
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	42,316	42,122	-194	-0.5	4.231	4.090

**EAST CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	2,876,808	3,146,265	269,457	9.4	32,049	35,993	3,944	12.3	1.11	1.14
Res NonHmstd 1Un	144,721	152,476	7,755	5.4	1,926	2,053	127	6.6	1.33	1.35
Res NonHmstd 2-3	44,743	46,780	2,036	4.6	881	770	-112	-12.	1.97	1.65
Reg Apartments	3,362	3,403	41	1.2	77	66	-11	-14.	2.30	1.95
Low-income Apts	43	44	0	1.0	1	1	0	10.7	1.31	1.43
Seasonal Rec	717,338	780,990	63,651	8.9	11,128	12,025	898	8.1	1.55	1.54
Com/Ind Lo Tier	62,794	65,474	2,679	4.3	1,810	1,846	36	2.0	2.88	2.82
Com/Ind Hi Tier	37,943	39,684	1,741	4.6	1,464	1,493	29	2.0	3.86	3.76
Publ U: Elec Gen	8,046	8,167	121	1.5	245	259	15	6.0	3.04	3.17
Publ U: Other	144,356	146,521	2,165	1.5	5,666	5,635	-31	-0.5	3.93	3.85
Ag Hmstd: House	691,214	726,767	35,553	5.1	7,406	7,918	512	6.9	1.07	1.09
Ag Hmstd: Land	675,764	767,714	91,951	13.6	3,752	4,186	434	11.6	0.56	0.55
Ag NonHmstd	216,159	234,718	18,559	8.6	2,869	3,091	222	7.7	1.33	1.32
New Con: Res HS	0	117,330	117,330	0.0	0	1,346	1,346	0.0	0.00	1.15
New Con: Other	0	34,251	34,251	0.0	0	579	579	0.0	0.00	1.69
<b>Total</b>	<b>5,623,291</b>	<b>6,270,582</b>	<b>647,291</b>	<b>11.5</b>	<b>69,273</b>	<b>77,261</b>	<b>7,987</b>	<b>11.5</b>	<b>1.23</b>	<b>1.23</b>

<i>Tax</i>					<i>Tax Rates</i>		<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	55,648	61,685	6,037	10.8	County	75.32	72.28	0.033	0.03	
(-) TIF Tax	52	53	1	2.8	City/Town	23.15	22.60	0.000	0.00	
(-) FD Contrib Tax	0	2	2	0.0	School District	30.74	32.50	0.328	0.633	
(=) Taxable Tax	55,596	61,630	6,034	10.9	Special District	1.09	1.10	0.000	0.00	
FD Distrib Tax	0	4	4	0.0	<b>Total</b>	<b>130.30</b>	<b>128.48</b>	<b>0.361</b>	<b>0.662</b>	

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,200	77,900	9.4	669	750	81	12.2	0.939	0.962
Res Hmstd: Avg Val	106,700	116,700	9.4	1,152	1,309	157	13.6	1.080	1.121
Res Hmstd: Hi Val	142,300	155,600	9.3	1,661	1,870	209	12.6	1.167	1.201
Res Hmstd: Ex-Hi Val	213,500	233,500	9.4	2,679	2,992	314	11.7	1.254	1.281
Seas Rec: Lo Val	50,000	54,400	8.8	768	816	49	6.3	1.535	1.500
Seas Rec: Hi Val	150,000	163,300	8.9	2,562	2,734	172	6.7	1.707	1.673
Comm/Ind: Lo Val	150,000	156,900	4.6	4,295	4,461	167	3.9	2.863	2.843
Comm/Ind: Med Val	300,000	313,800	4.6	10,003	10,291	288	2.9	3.334	3.279
Comm/Ind: Hi Val	1,000,000	1,045,900	4.6	36,643	37,494	851	2.3	3.664	3.584



**CENTRAL MINN CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	6,012,515	6,580,441	567,926	9.4	66,046	75,075	9,029	13.7	1.10	1.14
Res NonHmstd 1Un	239,843	252,396	12,552	5.2	3,147	3,343	196	6.2	1.31	1.32
Res NonHmstd 2-3	183,764	193,623	9,859	5.4	3,555	3,145	-410	-11.	1.93	1.62
Reg Apartments	395,748	411,386	15,638	4.0	9,402	8,262	-1,139	-12.	2.38	2.01
Low-income Apts	169,826	179,649	9,822	5.8	2,038	2,427	389	19.1	1.20	1.35
Seasonal Rec	37,445	40,957	3,513	9.4	607	656	48	8.0	1.62	1.60
Com/Ind Lo Tier	508,797	524,101	15,304	3.0	14,609	14,848	239	1.6	2.87	2.83
Com/Ind Hi Tier	1,286,730	1,378,462	91,731	7.1	48,847	51,386	2,539	5.2	3.80	3.73
Publ U: Elec Gen	664,593	674,562	9,969	1.5	16,874	17,142	268	1.6	2.54	2.54
Publ U: Other	361,479	366,901	5,422	1.5	13,577	13,483	-94	-0.7	3.76	3.67
Ag Hmstd: House	87,540	92,903	5,363	6.1	977	1,058	81	8.3	1.12	1.14
Ag Hmstd: Land	79,229	85,851	6,622	8.4	429	451	22	5.0	0.54	0.53
Ag NonHmstd	53,571	55,240	1,669	3.1	680	681	1	0.2	1.27	1.23
New Con: Res HS	0	332,285	332,285	0.0	0	3,794	3,794	0.0	0.00	1.14
New Con: Other	0	168,860	168,860	0.0	0	4,709	4,709	0.0	0.00	2.79
<b>Total</b>	<b>10,081,081</b>	<b>11,337,616</b>	<b>1,256,535</b>	<b>12.5</b>	<b>180,788</b>	<b>200,459</b>	<b>19,672</b>	<b>10.9</b>	<b>1.79</b>	<b>1.77</b>

<i>Tax</i>					<b>Tax Rates</b>		<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	130,034	143,397	13,362	10.3	County	50.00	48.13	0.000	0.00	
(-) TIF Tax	8,245	9,337	1,092	13.2	City/Town	45.19	44.56	0.026	0.02	
(-) FD Contrib Tax	0	0	0	0.0	School District	30.40	31.44	0.426	0.769	
(=) Taxable Tax	121,789	134,060	12,271	10.1	Special District	2.27	2.31	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>127.85</b>	<b>126.44</b>	<b>0.452</b>	<b>0.792</b>	

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,200	82,300	9.4	695	807	113	16.2	0.923	0.981
Res Hmstd: Avg Val	112,900	123,600	9.5	1,224	1,400	176	14.4	1.083	1.132
Res Hmstd: Hi Val	150,500	164,700	9.4	1,755	1,989	234	13.3	1.166	1.207
Res Hmstd: Ex-Hi Val	225,700	247,000	9.4	2,818	3,169	350	12.4	1.248	1.282
Apartment (Mkt rate)	300,000	311,900	4.0	7,040	6,163	-877	-12.	2.346	1.975
Comm/Ind: Lo Val	150,000	160,700	7.1	4,253	4,573	320	7.5	2.835	2.845
Comm/Ind: Med Val	300,000	321,400	7.1	9,902	10,500	598	6.0	3.300	3.267
Comm/Ind: Hi Val	1,000,000	1,071,300	7.1	36,263	38,157	1,894	5.2	3.626	3.561

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	3,646,121	3,982,127	336,005	9.2	33,098	38,015	4,917	14.9	0.91	0.95
Res NonHmstd 1Un	133,534	138,237	4,704	3.5	1,436	1,523	87	6.1	1.08	1.10
Res NonHmstd 2-3	66,578	68,887	2,309	3.5	1,084	954	-130	-12.	1.63	1.39
Reg Apartments	2,747	2,817	69	2.5	53	45	-8	-14.	1.92	1.59
Low-income Apts	236	257	22	9.2	2	3	1	29.0	0.98	1.16
Seasonal Rec	445,852	484,062	38,209	8.6	5,917	6,346	429	7.3	1.33	1.31
Com/Ind Lo Tier	101,853	107,885	6,032	5.9	2,534	2,644	110	4.3	2.49	2.45
Com/Ind Hi Tier	77,847	84,423	6,576	8.4	2,511	2,671	160	6.4	3.23	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	148,795	2,199	1.5	4,773	4,782	9	0.2	3.26	3.21
Ag Hmstd: House	878,070	943,616	65,546	7.5	7,545	8,508	963	12.8	0.86	0.90
Ag Hmstd: Land	1,184,271	1,321,937	137,666	11.6	5,870	6,598	728	12.4	0.50	0.50
Ag NonHmstd	244,986	268,599	23,613	9.6	2,612	2,857	245	9.4	1.07	1.06
New Con: Res HS	0	125,115	125,115	0.0	0	1,159	1,159	0.0	0.00	0.93
New Con: Other	0	26,090	26,090	0.0	0	510	510	0.0	0.00	1.95
<b>Total</b>	<b>6,928,691</b>	<b>7,702,846</b>	<b>774,155</b>	<b>11.2</b>	<b>67,436</b>	<b>76,616</b>	<b>9,180</b>	<b>13.6</b>	<b>0.97</b>	<b>0.99</b>

<i>Tax</i>					<i>Tax Rates</i>		<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	67,183	74,389	7,206	10.7	County	50.19	48.27	0.000	0.00	
(-) TIF Tax	118	134	16	13.7	City/Town	23.34	22.60	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	30.83	33.10	0.396	0.708	
(=) Taxable Tax	67,065	74,255	7,190	10.7	Special District	0.96	0.98	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>105.32</b>	<b>104.95</b>	<b>0.396</b>	<b>0.708</b>	

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	90,200	98,500	9.2	695	820	125	18.0	0.769	0.832
Res Hmstd: Avg Val	135,200	147,700	9.2	1,227	1,415	188	15.4	0.907	0.958
Res Hmstd: Hi Val	180,300	196,900	9.2	1,760	2,011	250	14.2	0.976	1.021
Res Hmstd: Ex-Hi Val	270,500	295,400	9.2	2,827	3,203	376	13.3	1.045	1.084
Seas Rec: Lo Val	50,000	54,300	8.6	643	687	44	6.9	1.285	1.265
Seas Rec: Hi Val	150,000	162,900	8.6	2,187	2,343	156	7.1	1.458	1.438
Comm/Ind: Lo Val	150,000	162,700	8.5	3,738	4,095	357	9.6	2.492	2.517
Comm/Ind: Med Val	300,000	325,300	8.4	8,703	9,380	677	7.8	2.900	2.883
Comm/Ind: Hi Val	1,000,000	1,084,500	8.5	31,870	34,053	2,183	6.9	3.186	3.139

**SOUTHWEST CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,515,452	3,635,261	119,809	3.4	43,842	46,803	2,960	6.8	1.25	1.29
Res NonHmstd 1Un	193,122	199,401	6,279	3.3	3,080	3,266	186	6.0	1.60	1.64
Res NonHmstd 2-3	56,248	57,755	1,507	2.7	1,231	1,100	-132	-10.	2.19	1.90
Reg Apartments	161,757	165,584	3,827	2.4	4,290	3,738	-551	-12.	2.65	2.26
Low-income Apts	78,883	81,020	2,137	2.7	1,083	1,255	173	16.0	1.37	1.55
Seasonal Rec	11,857	12,943	1,086	9.2	253	275	22	8.7	2.13	2.12
Com/Ind Lo Tier	469,864	476,699	6,835	1.5	15,022	15,183	161	1.1	3.20	3.19
Com/Ind Hi Tier	591,512	601,707	10,195	1.7	24,274	24,459	185	0.8	4.10	4.06
Publ U: Elec Gen	4,312	4,377	65	1.5	112	114	2	2.0	2.60	2.61
Publ U: Other	63,589	64,542	954	1.5	2,767	2,812	45	1.6	4.35	4.36
Ag Hmstd: House	17,486	18,233	747	4.3	236	254	19	7.9	1.35	1.39
Ag Hmstd: Land	32,731	34,159	1,428	4.4	293	311	18	6.1	0.90	0.91
Ag NonHmstd	34,058	34,936	878	2.6	562	591	28	5.0	1.65	1.69
New Con: Res HS	0	54,811	54,811	0.0	0	749	749	0.0	0.00	1.37
New Con: Other	0	40,009	40,009	0.0	0	1,311	1,311	0.0	0.00	3.28
<b>Total</b>	<b>5,230,871</b>	<b>5,481,438</b>	<b>250,566</b>	<b>4.8</b>	<b>97,045</b>	<b>102,222</b>	<b>5,176</b>	<b>5.3</b>	<b>1.86</b>	<b>1.86</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	62,567	64,966	2,399	3.8	County	63.09	60.64	0.042	0.04
(-) TIF Tax	3,150	3,337	187	5.9	City/Town	61.98	64.32	0.027	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	22.13	23.70	0.691	0.892
(=) Taxable Tax	59,417	61,629	2,212	3.7	Special District	1.13	1.21	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>148.32</b>	<b>149.86</b>	<b>0.760</b>	<b>0.958</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,900	44,400	3.5	497	530	33	6.6	1.159	1.194
Res Hmstd: Avg Val	64,300	66,500	3.4	745	794	49	6.6	1.159	1.194
Res Hmstd: Hi Val	85,800	88,700	3.4	1,043	1,122	79	7.6	1.215	1.264
Res Hmstd: Ex-Hi Val	128,700	133,100	3.4	1,750	1,870	119	6.8	1.359	1.404
Apartment (Mkt rate)	300,000	307,100	2.4	8,238	7,198	-1,040	-12.	2.745	2.343
Comm/Ind: Lo Val	150,000	152,600	1.7	4,760	4,839	79	1.7	3.173	3.171
Comm/Ind: Med Val	300,000	305,200	1.7	11,069	11,207	138	1.2	3.689	3.672
Comm/Ind: Hi Val	1,000,000	1,017,200	1.7	40,512	40,920	408	1.0	4.051	4.022

**SOUTHWEST TOWNS**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,502,861	1,621,705	118,844	7.9	13,745	15,289	1,544	11.2	0.91	0.94
Res NonHmstd 1Un	143,264	150,638	7,374	5.1	1,640	1,745	105	6.4	1.14	1.16
Res NonHmstd 2-3	20,717	21,623	906	4.4	358	321	-37	-10.	1.73	1.49
Reg Apartments	2,487	2,569	82	3.3	49	42	-6	-13.	1.95	1.64
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	298,384	19,210	6.9	4,105	4,351	245	6.0	1.47	1.46
Com/Ind Lo Tier	85,983	87,945	1,962	2.3	2,199	2,206	8	0.4	2.56	2.51
Com/Ind Hi Tier	127,951	129,905	1,953	1.5	4,187	4,183	-4	-0.1	3.27	3.22
Publ U: Elec Gen	29,751	30,198	446	1.5	595	587	-9	-1.4	2.00	1.94
Publ U: Other	254,171	257,983	3,813	1.5	8,066	8,009	-56	-0.7	3.17	3.10
Ag Hmstd: House	946,882	993,915	47,033	5.0	7,447	7,983	536	7.2	0.79	0.80
Ag Hmstd: Land	5,971,638	6,208,666	237,028	4.0	32,867	34,291	1,424	4.3	0.55	0.55
Ag NonHmstd	2,867,482	2,979,020	111,538	3.9	29,071	30,199	1,128	3.9	1.01	1.01
New Con: Res HS	0	40,156	40,156	0.0	0	380	380	0.0	0.00	0.95
New Con: Other	0	15,317	15,317	0.0	0	353	353	0.0	0.00	2.30
<b>Total</b>	<b>12,232,363</b>	<b>12,838,025</b>	<b>605,662</b>	<b>5.0</b>	<b>104,328</b>	<b>109,939</b>	<b>5,611</b>	<b>5.4</b>	<b>0.85</b>	<b>0.86</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	103,427	108,771	5,344	5.2	County	64.87	63.44	0.033	0.03
(-) TIF Tax	313	380	66	21.2	City/Town	16.90	16.88	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	20.29	21.41	0.723	0.911
(=) Taxable Tax	103,114	108,392	5,278	5.1	Special District	1.14	1.22	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>103.20</b>	<b>102.95</b>	<b>0.757</b>	<b>0.942</b>

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	63,600	8.0	417	460	43	10.4	0.707	0.723	
Res Hmstd: Avg Val	88,400	95,400	7.9	686	785	99	14.4	0.776	0.823	
Res Hmstd: Hi Val	117,800	127,100	7.9	1,038	1,170	132	12.7	0.881	0.920	
Res Hmstd: Ex-Hi Val	176,700	190,700	7.9	1,744	1,942	198	11.4	0.986	1.018	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,744	3,747	3	0.1	2.496	2.460	
Comm/Ind: Med Val	300,000	304,600	1.5	8,699	8,671	-28	-0.3	2.899	2.846	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	31,822	31,650	-172	-0.5	3.182	3.117	

**SOUTH CENTRAL CITIES**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,509,793	3,773,591	263,797	7.5	35,309	39,261	3,952	11.2	1.01	1.04
Res NonHmstd 1Un	149,063	156,689	7,626	5.1	1,923	2,061	137	7.1	1.29	1.32
Res NonHmstd 2-3	87,163	92,188	5,024	5.8	1,570	1,392	-177	-11.	1.80	1.51
Reg Apartments	184,149	189,839	5,690	3.1	3,870	3,335	-535	-13.	2.10	1.76
Low-income Apts	59,470	60,620	1,150	1.9	653	746	92	14.1	1.10	1.23
Seasonal Rec	10,513	11,237	724	6.9	194	202	8	3.9	1.85	1.80
Com/Ind Lo Tier	373,952	383,733	9,781	2.6	10,485	10,602	117	1.1	2.80	2.76
Com/Ind Hi Tier	679,277	708,628	29,351	4.3	23,743	24,154	412	1.7	3.50	3.41
Publ U: Elec Gen	17,541	17,804	263	1.5	379	384	5	1.4	2.16	2.16
Publ U: Other	67,290	68,299	1,009	1.5	2,437	2,425	-12	-0.5	3.62	3.55
Ag Hmstd: House	9,831	10,160	329	3.3	115	122	7	6.0	1.17	1.20
Ag Hmstd: Land	19,371	20,060	689	3.6	144	152	7	5.1	0.74	0.76
Ag NonHmstd	23,666	24,094	428	1.8	308	309	1	0.5	1.30	1.28
New Con: Res HS	0	71,826	71,826	0.0	0	756	756	0.0	0.00	1.05
New Con: Other	0	47,950	47,950	0.0	0	1,266	1,266	0.0	0.00	2.64
<b>Total</b>	<b>5,191,080</b>	<b>5,636,719</b>	<b>445,639</b>	<b>8.6</b>	<b>81,130</b>	<b>87,167</b>	<b>6,037</b>	<b>7.4</b>	<b>1.56</b>	<b>1.55</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	63,151	67,624	4,473	7.1	County	54.47	52.31	0.000	0.00
(-) TIF Tax	2,772	2,949	177	6.4	City/Town	49.66	49.59	0.016	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	17.22	17.67	0.394	0.737
(=) Taxable Tax	60,379	64,675	4,296	7.1	Special District	0.45	0.48	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>121.80</b>	<b>120.06</b>	<b>0.410</b>	<b>0.752</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,100	58,200	7.6	465	510	45	9.7	0.859	0.875
Res Hmstd: Avg Val	81,200	87,300	7.5	723	820	97	13.4	0.890	0.939
Res Hmstd: Hi Val	108,200	116,300	7.5	1,087	1,216	129	11.8	1.004	1.045
Res Hmstd: Ex-Hi Val	162,300	174,500	7.5	1,817	2,011	194	10.7	1.119	1.152
Apartment (Mkt rate)	300,000	309,300	3.1	6,700	5,803	-898	-13.	2.233	1.876
Comm/Ind: Lo Val	150,000	156,500	4.3	4,111	4,260	149	3.6	2.740	2.722
Comm/Ind: Med Val	300,000	313,000	4.3	9,572	9,826	254	2.7	3.190	3.139
Comm/Ind: Hi Val	1,000,000	1,043,200	4.3	35,056	35,794	738	2.1	3.505	3.431

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	1,306,583	1,413,666	107,083	8.2	9,797	11,071	1,274	13.0	0.75	0.78
Res NonHmstd 1Un	100,814	106,135	5,320	5.3	964	1,046	81	8.4	0.96	0.99
Res NonHmstd 2-3	19,080	19,978	898	4.7	269	240	-29	-10.	1.41	1.20
Reg Apartments	2,280	2,331	50	2.2	39	33	-6	-14.	1.70	1.42
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	85,475	6,511	8.2	930	962	32	3.5	1.18	1.13
Com/Ind Lo Tier	50,246	51,706	1,459	2.9	1,126	1,134	8	0.7	2.24	2.19
Com/Ind Hi Tier	58,112	59,918	1,806	3.1	1,715	1,727	12	0.7	2.95	2.88
Publ U: Elec Gen	10,763	10,924	161	1.5	158	169	11	6.9	1.47	1.54
Publ U: Other	169,572	172,116	2,544	1.5	4,964	4,958	-6	-0.1	2.93	2.88
Ag Hmstd: House	730,445	778,844	48,399	6.6	4,911	5,562	651	13.3	0.67	0.71
Ag Hmstd: Land	3,758,731	3,937,816	179,086	4.8	19,134	20,324	1,191	6.2	0.51	0.52
Ag NonHmstd	1,552,355	1,616,261	63,906	4.1	13,880	14,591	711	5.1	0.89	0.90
New Con: Res HS	0	34,007	34,007	0.0	0	264	264	0.0	0.00	0.78
New Con: Other	0	6,573	6,573	0.0	0	106	106	0.0	0.00	1.61
<b>Total</b>	<b>7,837,945</b>	<b>8,295,750</b>	<b>457,805</b>	<b>5.8</b>	<b>57,888</b>	<b>62,187</b>	<b>4,299</b>	<b>7.4</b>	<b>0.74</b>	<b>0.75</b>

<i>Tax</i>	<b>Tax Rates</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	66,747	70,845	4,098	6.1	County	57.40	55.91	0.000	0.00
(-) TIF Tax	13	13	0	3.0	City/Town	15.15	14.86	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	17.72	19.09	0.488	0.867
(=) Taxable Tax	66,735	70,833	4,098	6.1	Special District	0.44	0.46	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>90.71</b>	<b>90.32</b>	<b>0.488</b>	<b>0.867</b>

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	71,800	77,700	8.2	399	467	68	16.9	0.555	0.600
Res Hmstd: Avg Val	107,700	116,500	8.2	754	886	132	17.5	0.700	0.760
Res Hmstd: Hi Val	143,600	155,400	8.2	1,129	1,306	176	15.6	0.786	0.840
Res Hmstd: Ex-Hi Val	215,300	232,900	8.2	1,879	2,143	263	14.0	0.872	0.920
Comm/Ind: Lo Val	150,000	154,700	3.1	3,423	3,517	94	2.7	2.282	2.273
Comm/Ind: Med Val	300,000	309,300	3.1	7,963	8,114	151	1.9	2.654	2.623
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	29,149	29,574	425	1.5	2.914	2.868

**OLMSTED COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	4,227,338	4,632,919	405,581	9.6	49,578	51,831	2,252	4.5	1.17	1.12
Res NonHmstd 1Un	184,372	185,566	1,194	0.6	2,553	2,424	-130	-5.1	1.38	1.31
Res NonHmstd 2-3	81,634	82,837	1,203	1.5	1,635	1,326	-309	-18.	2.00	1.60
Reg Apartments	194,623	212,527	17,905	9.2	4,762	4,109	-653	-13.	2.45	1.93
Low-income Apts	65,462	71,156	5,694	8.7	830	938	107	12.9	1.27	1.32
Seasonal Rec	3,560	3,688	128	3.6	61	60	0	-0.7	1.70	1.63
Com/Ind Lo Tier	196,676	210,961	14,285	7.3	5,722	5,758	36	0.6	2.91	2.73
Com/Ind Hi Tier	945,449	1,093,886	148,437	15.7	36,483	39,480	2,997	8.2	3.86	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	47,996	709	1.5	1,750	1,674	-76	-4.3	3.70	3.49
Ag Hmstd: House	243,977	282,497	38,520	15.8	2,382	2,706	323	13.6	0.98	0.96
Ag Hmstd: Land	356,586	378,294	21,708	6.1	2,019	2,051	33	1.6	0.57	0.54
Ag NonHmstd	119,495	131,718	12,223	10.2	1,347	1,417	70	5.2	1.13	1.08
New Con: Res HS	0	139,596	139,596	0.0	0	1,535	1,535	0.0	0.00	1.10
New Con: Other	0	117,627	117,627	0.0	0	2,811	2,811	0.0	0.00	2.39
<b>Total</b>	<b>6,666,458</b>	<b>7,591,270</b>	<b>924,811</b>	<b>13.9</b>	<b>109,122</b>	<b>118,120</b>	<b>8,998</b>	<b>8.2</b>	<b>1.64</b>	<b>1.56</b>

<i>Tax</i>	<b>Tax Rates</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	78,010	88,726	10,716	13.7	County	59.48	55.76	0.000	0.00
(-) TIF Tax	3,081	3,666	585	19.0	City/Town	37.17	34.69	0.003	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	29.28	28.30	1.136	1.082
(=) Taxable Tax	74,929	85,060	10,131	13.5	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>125.94</b>	<b>118.75</b>	<b>1.139</b>	<b>1.085</b>

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	81,300	89,100	9.6	817	863	45	5.5	1.005	0.968
Res Hmstd: Avg Val	122,000	133,700	9.6	1,413	1,481	68	4.8	1.158	1.107
Res Hmstd: Hi Val	162,700	178,300	9.6	2,008	2,099	91	4.5	1.234	1.177
Res Hmstd: Ex-Hi Val	244,000	267,400	9.6	3,198	3,334	136	4.2	1.310	1.246
Apartment (Mkt rate)	300,000	327,600	9.2	7,142	6,191	-951	-13.	2.380	1.889
Comm/Ind: Lo Val	150,000	173,600	15.7	4,313	4,891	577	13.4	2.875	2.817
Comm/Ind: Med Val	300,000	347,100	15.7	10,008	11,073	1,066	10.6	3.335	3.190
Comm/Ind: Hi Val	1,000,000	1,157,000	15.7	36,581	39,935	3,353	9.2	3.658	3.451

**SOUTHEAST CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	6,154,326	6,633,344	479,018	7.8	61,413	68,171	6,758	11.0	1.00	1.03
Res NonHmstd 1Un	257,328	271,727	14,399	5.6	3,239	3,441	202	6.2	1.26	1.27
Res NonHmstd 2-3	135,247	143,225	7,978	5.9	2,589	2,296	-293	-11.	1.91	1.60
Reg Apartments	237,993	248,072	10,079	4.2	5,239	4,532	-707	-13.	2.20	1.83
Low-income Apts	101,215	105,252	4,037	4.0	1,156	1,351	195	16.9	1.14	1.28
Seasonal Rec	24,335	26,321	1,986	8.2	400	431	30	7.6	1.64	1.64
Com/Ind Lo Tier	580,970	601,350	20,380	3.5	16,085	16,305	220	1.4	2.77	2.71
Com/Ind Hi Tier	897,185	936,906	39,721	4.4	32,376	32,847	470	1.5	3.61	3.51
Publ U: Elec Gen	291,031	295,397	4,365	1.5	9,515	9,937	422	4.4	3.27	3.36
Publ U: Other	205,891	208,980	3,088	1.5	8,294	8,348	54	0.6	4.03	3.99
Ag Hmstd: House	25,618	27,346	1,729	6.7	282	322	40	14.0	1.10	1.18
Ag Hmstd: Land	46,109	49,731	3,622	7.9	309	357	47	15.3	0.67	0.72
Ag NonHmstd	35,902	38,305	2,403	6.7	449	489	40	9.0	1.25	1.28
New Con: Res HS	0	152,180	152,180	0.0	0	1,636	1,636	0.0	0.00	1.08
New Con: Other	0	80,916	80,916	0.0	0	2,163	2,163	0.0	0.00	2.67
<b>Total</b>	<b>8,993,150</b>	<b>9,819,051</b>	<b>825,901</b>	<b>9.2</b>	<b>141,347</b>	<b>152,625</b>	<b>11,279</b>	<b>8.0</b>	<b>1.57</b>	<b>1.55</b>

<i>Tax</i>	<b>Tax Rates</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>		
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	108,998	117,430	8,432	7.7	County	51.44	48.06	0.000	0.00
(-) TIF Tax	4,807	5,162	355	7.4	City/Town	44.71	44.65	0.019	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	26.51	28.59	0.510	0.761
(=) Taxable Tax	104,191	112,268	8,077	7.8	Special District	1.19	1.23	0.000	0.00
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>123.85</b>	<b>122.54</b>	<b>0.529</b>	<b>0.779</b>

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	61,400	66,200	7.8	547	598	51	9.3	0.891	0.903
Res Hmstd: Avg Val	92,100	99,300	7.8	900	1,011	111	12.4	0.977	1.018
Res Hmstd: Hi Val	122,700	132,300	7.8	1,323	1,471	148	11.2	1.077	1.111
Res Hmstd: Ex-Hi Val	184,100	198,400	7.8	2,171	2,392	221	10.2	1.179	1.205
Apartment (Mkt rate)	300,000	312,700	4.2	6,846	5,991	-855	-12.	2.282	1.915
Comm/Ind: Lo Val	150,000	156,600	4.4	4,175	4,327	152	3.6	2.783	2.763
Comm/Ind: Med Val	300,000	313,300	4.4	9,715	9,982	267	2.7	3.238	3.186
Comm/Ind: Hi Val	1,000,000	1,044,300	4.4	35,568	36,361	793	2.2	3.556	3.481



**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	2,261,193	2,453,962	192,769	8.5	19,183	21,466	2,283	11.9	0.85	0.87
Res NonHmstd 1Un	143,931	150,009	6,078	4.2	1,568	1,656	89	5.7	1.09	1.10
Res NonHmstd 2-3	30,108	31,550	1,441	4.8	490	435	-56	-11.	1.63	1.38
Reg Apartments	1,331	1,383	52	3.9	27	23	-4	-14.	2.02	1.66
Low-income Apts	79	85	7	8.5	1	1	0	16.9	0.83	0.89
Seasonal Rec	106,553	115,223	8,669	8.1	1,381	1,453	73	5.3	1.30	1.26
Com/Ind Lo Tier	66,533	69,468	2,935	4.4	1,647	1,672	25	1.5	2.47	2.41
Com/Ind Hi Tier	43,356	45,303	1,947	4.5	1,388	1,408	20	1.4	3.20	3.11
Publ U: Elec Gen	199	202	3	1.5	4	4	0	0.4	1.79	1.77
Publ U: Other	168,404	170,931	2,526	1.5	5,275	5,219	-56	-1.1	3.13	3.05
Ag Hmstd: House	1,062,365	1,145,180	82,815	7.8	8,512	9,612	1,101	12.9	0.80	0.84
Ag Hmstd: Land	3,711,437	3,960,020	248,583	6.7	19,951	21,527	1,576	7.9	0.54	0.54
Ag NonHmstd	1,114,320	1,188,998	74,678	6.7	11,173	11,950	776	6.9	1.00	1.01
New Con: Res HS	0	68,159	68,159	0.0	0	586	586	0.0	0.00	0.86
New Con: Other	0	12,021	12,021	0.0	0	203	203	0.0	0.00	1.69
<b>Total</b>	<b>8,709,810</b>	<b>9,412,492</b>	<b>702,682</b>	<b>8.1</b>	<b>70,599</b>	<b>77,216</b>	<b>6,616</b>	<b>9.4</b>	<b>0.81</b>	<b>0.82</b>

<i>Tax</i>					<i>Tax Rates</i>		<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax	74,885	81,155	6,270	8.4	County	53.30	50.41	0.000	0.00	
(-) TIF Tax	63	64	0	0.1	City/Town	22.27	21.99	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	25.08	27.27	0.473	0.756	
(=) Taxable Tax	74,822	81,092	6,270	8.4	Special District	0.90	0.93	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	<b>Total</b>	<b>101.55</b>	<b>100.60</b>	<b>0.473</b>	<b>0.756</b>	

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	75,600	82,000	8.5	501	588	87	17.4	0.662	0.717
Res Hmstd: Avg Val	113,400	123,100	8.6	935	1,070	135	14.4	0.824	0.869
Res Hmstd: Hi Val	151,200	164,100	8.5	1,371	1,550	179	13.1	0.906	0.944
Res Hmstd: Ex-Hi Val	226,800	246,100	8.5	2,242	2,511	269	12.0	0.988	1.020
Comm/Ind: Lo Val	150,000	156,700	4.5	3,665	3,804	139	3.8	2.443	2.427
Comm/Ind: Med Val	300,000	313,500	4.5	8,528	8,771	243	2.9	2.842	2.797
Comm/Ind: Hi Val	1,000,000	1,044,900	4.5	31,221	31,939	718	2.3	3.122	3.056

**ANOKA COUNTY**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	11,974,002	13,137,356	1,163,354	9.7	118,204	137,668	19,464	16.5	0.99	1.05
Res NonHmstd 1Un	286,264	294,134	7,870	2.7	3,366	3,553	187	5.6	1.18	1.21
Res NonHmstd 2-3	241,159	252,199	11,040	4.6	4,238	3,773	-465	-11.	1.76	1.50
Reg Apartments	429,679	510,029	80,350	18.7	8,704	8,709	4	0.0	2.03	1.71
Low-income Apts	173,581	206,040	32,460	18.7	1,851	2,473	623	33.6	1.07	1.20
Seasonal Rec	50,932	55,270	4,338	8.5	857	930	73	8.5	1.68	1.68
Com/Ind Lo Tier	394,750	407,858	13,108	3.3	11,171	10,905	-266	-2.4	2.83	2.67
Com/Ind Hi Tier	1,904,683	2,055,408	150,725	7.9	71,045	71,872	826	1.2	3.73	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	185,763	2,745	1.5	6,821	6,537	-285	-4.2	3.73	3.52
Ag Hmstd: House	84,011	93,119	9,108	10.8	789	932	143	18.1	0.94	1.00
Ag Hmstd: Land	61,801	68,525	6,724	10.9	303	350	47	15.6	0.49	0.51
Ag NonHmstd	43,303	47,891	4,588	10.6	482	534	53	11.0	1.11	1.12
New Con: Res HS	0	361,060	361,060	0.0	0	3,989	3,989	0.0	0.00	1.10
New Con: Other	0	180,507	180,507	0.0	0	5,336	5,336	0.0	0.00	2.96
<b>Total</b>	<b>15,827,183</b>	<b>17,855,158</b>	<b>2,027,974</b>	<b>12.8</b>	<b>227,832</b>	<b>257,562</b>	<b>29,730</b>	<b>13.0</b>	<b>1.44</b>	<b>1.44</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	185,414	207,430	22,017	11.9	County	37.78 37.47	0.000	0.00
(-) TIF Tax	11,601	13,312	1,711	14.7	City/Town	38.10 36.31	0.007	0.00
(-) FD Contrib Tax	15,783	17,208	1,425	9.0	School District	29.46 31.45	0.449	0.767
(=) Taxable Tax	158,030	176,911	18,881	11.9	Special District	6.47 6.57	0.000	0.00
FD Distrib Tax	27,361	30,541	3,180	11.6	<b>Total</b>	<b>111.82 111.81</b>	<b>0.456</b>	<b>0.773</b>

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	100,900	8,900	9.7	781	925	143	18.4	0.849	0.916
Res Hmstd: Avg Val	138,000	151,400	13,400	9.7	1,358	1,574	216	15.9	0.983	1.039
Res Hmstd: Hi Val	183,900	201,800	17,900	9.7	1,933	2,221	288	14.9	1.051	1.100
Res Hmstd: Ex-Hi Val	275,900	302,700	26,800	9.7	3,087	3,518	431	14.0	1.118	1.162
Apartment (Mkt rate)	300,000	356,100	56,100	18.7	6,175	6,247	72	1.2	2.058	1.754
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	4,226	4,425	199	4.7	2.817	2.733
Comm/Ind: Med Val	300,000	323,700	23,700	7.9	9,838	10,143	305	3.1	3.279	3.133
Comm/Ind: Hi Val	1,000,000	1,079,100	79,100	7.9	36,028	36,838	810	2.2	3.602	3.413

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,788,500	11,798,483	1,009,983	9.4	116,026	126,610	10,584	9.1	1.08	1.07
Res NonHmstd 1Un	405,378	442,025	36,648	9.0	4,792	5,175	383	8.0	1.18	1.17
Res NonHmstd 2-3	186,112	201,944	15,832	8.5	3,084	2,771	-313	-10.0	1.66	1.37
Reg Apartments	328,681	392,078	63,396	19.3	7,138	7,076	-62	-0.9	2.17	1.80
Low-income Apts	77,501	119,832	42,331	54.6	833	1,397	565	67.8	1.07	1.17
Seasonal Rec	80,990	86,349	5,359	6.6	1,157	1,184	27	2.4	1.43	1.37
Com/Ind Lo Tier	223,960	248,090	24,130	10.8	6,373	6,637	264	4.1	2.85	2.68
Com/Ind Hi Tier	1,297,670	1,459,211	161,541	12.4	48,471	51,760	3,290	6.8	3.74	3.55
Publ U: Elec Gen	52,807	53,599	792	1.5	1,295	1,221	-74	-5.7	2.45	2.28
Publ U: Other	202,723	205,764	3,041	1.5	7,620	7,280	-339	-4.4	3.76	3.54
Ag Hmstd: House	172,843	175,644	2,801	1.6	1,628	1,620	-8	-0.5	0.94	0.92
Ag Hmstd: Land	149,257	180,594	31,336	21.0	605	704	99	16.4	0.41	0.39
Ag NonHmstd	113,983	117,954	3,972	3.5	1,182	1,166	-16	-1.3	1.04	0.99
New Con: Res HS	0	395,981	395,981	0.0	0	4,318	4,318	0.0	0.00	1.09
New Con: Other	0	134,348	134,348	0.0	0	3,075	3,075	0.0	0.00	2.29
<b>Total</b>	<b>14,080,406</b>	<b>16,011,897</b>	<b>1,931,491</b>	<b>13.7</b>	<b>200,202</b>	<b>221,996</b>	<b>21,795</b>	<b>10.9</b>	<b>1.42</b>	<b>1.39</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	160,569	181,277	20,709	12.9	County	34.18	33.03	0.000	0.00
(-) TIF Tax	5,978	6,815	837	14.0	City/Town	35.81	34.28	0.079	0.07
(-) FD Contrib Tax	10,519	12,377	1,857	17.7	School District	29.20	28.91	1.119	1.259
(=) Taxable Tax	144,071	162,086	18,015	12.5	Special District	8.17	8.29	0.000	0.00
FD Distrib Tax	14,914	16,648	1,733	11.6	<b>Total</b>	<b>107.37</b>	<b>104.51</b>	<b>1.198</b>	<b>1.329</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	128,100	9.4	1,131	1,252	121	10.7	0.965	0.977
Res Hmstd: Avg Val	175,600	192,000	9.3	1,881	2,062	181	9.6	1.071	1.074
Res Hmstd: Hi Val	234,200	256,100	9.4	2,634	2,875	241	9.2	1.124	1.122
Res Hmstd: Ex-Hi Val	351,200	384,100	9.4	4,135	4,498	363	8.8	1.177	1.171
Apartment (Mkt rate)	300,000	357,900	19.3	6,157	6,086	-71	-1.2	2.052	1.700
Comm/Ind: Lo Val	150,000	168,700	12.5	4,242	4,627	384	9.1	2.828	2.742
Comm/Ind: Med Val	300,000	337,300	12.4	9,839	10,508	669	6.8	3.279	3.115
Comm/Ind: Hi Val	1,000,000	1,124,500	12.5	35,957	37,968	2,011	5.6	3.595	3.376

**DAKOTA COUNTY**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Chang</b>	<b>Pctg Chn</b>	<b>Bas</b>	<b>Alte</b>
Res Hmstd	16,730,682	18,393,392	1,662,710	9.9	173,089	197,244	24,155	14.0	1.03	1.07
Res NonHmstd 1Un	497,083	520,719	23,636	4.8	5,767	6,131	364	6.3	1.16	1.18
Res NonHmstd 2-3	253,740	267,071	13,332	5.3	4,365	3,959	-406	-9.3	1.72	1.48
Reg Apartments	993,491	1,025,196	31,705	3.2	19,507	16,919	-2,588	-13.	1.96	1.65
Low-income Apts	142,977	161,144	18,166	12.7	1,500	1,862	363	24.2	1.05	1.16
Seasonal Rec	27,022	30,793	3,771	14.0	417	494	77	18.5	1.54	1.60
Com/Ind Lo Tier	425,390	439,267	13,876	3.3	11,888	11,580	-307	-2.6	2.79	2.64
Com/Ind Hi Tier	3,153,993	3,369,201	215,208	6.8	116,457	116,424	-33	0.0	3.69	3.46
Publ U: Elec Gen	55,465	56,297	832	1.5	1,423	1,347	-76	-5.3	2.57	2.39
Publ U: Other	360,290	365,694	5,404	1.5	13,394	12,766	-629	-4.7	3.72	3.49
Ag Hmstd: House	180,014	196,034	16,020	8.9	1,473	1,758	285	19.4	0.82	0.90
Ag Hmstd: Land	229,706	250,521	20,816	9.1	1,002	1,141	139	13.8	0.44	0.46
Ag NonHmstd	136,203	147,666	11,463	8.4	1,326	1,485	159	12.0	0.97	1.01
New Con: Res HS	0	483,720	483,720	0.0	0	5,466	5,466	0.0	0.00	1.13
New Con: Other	0	255,121	255,121	0.0	0	6,542	6,542	0.0	0.00	2.56
<b>Total</b>	<b>23,186,057</b>	<b>25,961,835</b>	<b>2,775,778</b>	<b>12.0</b>	<b>351,608</b>	<b>385,119</b>	<b>33,511</b>	<b>9.5</b>	<b>1.52</b>	<b>1.48</b>

<i>Tax</i>	<b>Tax Rates</b>				<b>Net Tax Cap</b>		<b>Ref Mkt Val (mills)</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax	277,946	306,419	28,473	10.2	County	33.09 32.25	0.000	0.00
(-) TIF Tax	13,942	15,595	1,653	11.9	City/Town	40.06 37.80	0.102	0.09
(-) FD Contrib Tax	25,993	28,397	2,404	9.3	School District	25.65 28.21	1.198	1.421
(=) Taxable Tax	238,011	262,427	24,416	10.3	Special District	4.39 4.44	0.000	0.00
FD Distrib Tax	27,840	31,075	3,236	11.6	<b>Total</b>	<b>103.20 102.71</b>	<b>1.300</b>	<b>1.512</b>

<i>Tax Burdens on Hypothetical</i>	<b>Taxable Market</b>			<b>Net Tax</b>				<b>Effectiv Tax Rates</b>	
	<b>Baseline</b>	<b>Alternativ</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternativ</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	108,500	119,300	10.0	986	1,141	155	15.7	0.908	0.956
Res Hmstd: Avg Val	162,800	179,000	10.0	1,666	1,898	232	13.9	1.023	1.060
Res Hmstd: Hi Val	217,000	238,600	10.0	2,344	2,654	309	13.2	1.080	1.112
Res Hmstd: Ex-Hi Val	325,500	357,800	9.9	3,703	4,166	463	12.5	1.137	1.164
Apartment (Mkt rate)	300,000	309,600	3.2	5,963	5,238	-725	-12.	1.987	1.691
Comm/Ind: Lo Val	150,000	160,200	6.8	4,226	4,341	115	2.7	2.817	2.709
Comm/Ind: Med Val	300,000	320,500	6.8	9,797	9,939	142	1.4	3.265	3.100
Comm/Ind: Hi Val	1,000,000	1,068,200	6.8	35,791	36,047	256	0.7	3.579	3.374

House Research

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Baseline Preliminary Pay 2002  
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CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	8,182,896	8,977,593	794,697	9.7	93,082	102,283	9,201	9.9	1.14	1.14
Res NonHmstd 1Un	207,189	210,471	3,281	1.6	2,570	2,580	10	0.4	1.24	1.23
Res NonHmstd 2-3	180,650	184,670	4,020	2.2	3,229	2,749	-479	-14.	1.79	1.49
Reg Apartments	127,210	142,315	15,105	11.9	2,771	2,522	-249	-9.0	2.18	1.77
Low-income Apts	69,910	78,659	8,748	12.5	790	959	169	21.4	1.13	1.22
Seasonal Rec	31,415	34,044	2,629	8.4	471	495	24	5.0	1.50	1.45
Com/Ind Lo Tier	239,076	255,324	16,248	6.8	6,874	6,868	-6	-0.1	2.88	2.69
Com/Ind Hi Tier	1,161,627	1,286,597	124,971	10.8	43,805	45,276	1,471	3.4	3.77	3.52
Publ U: Elec Gen	19,075	19,361	286	1.5	471	439	-32	-6.7	2.47	2.27
Publ U: Other	103,133	104,680	1,547	1.5	3,863	3,670	-193	-5.0	3.75	3.51
Ag Hmstd: House	361,713	387,329	25,615	7.1	2,957	3,307	350	11.8	0.82	0.85
Ag Hmstd: Land	442,337	496,761	54,424	12.3	1,951	2,183	232	11.9	0.44	0.44
Ag NonHmstd	150,436	163,664	13,228	8.8	1,539	1,652	112	7.3	1.02	1.01
New Con: Res HS	0	623,598	623,598	0.0	0	7,112	7,112	0.0	0.00	1.14
New Con: Other	0	146,014	146,014	0.0	0	4,163	4,163	0.0	0.00	2.85
<b>Total</b>	<b>11,276,669</b>	<b>13,111,079</b>	<b>1,834,410</b>	<b>16.3</b>	<b>164,373</b>	<b>186,257</b>	<b>21,884</b>	<b>13.3</b>	<b>1.46</b>	<b>1.42</b>

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	126,892	146,830	19,939	15.7	County	45.14	42.50	0.000	0.00	
(-) TIF Tax	9,477	10,905	1,428	15.1	City/Town	34.66	30.86	0.209	0.17	
(-) FD Contrib Tax	8,278	10,186	1,908	23.1	School District	28.02	29.78	0.853	1.163	
(=) Taxable Tax	109,137	125,739	16,602	15.2	Special District	5.20	5.26	0.000	0.00	
FD Distrib Tax	11,370	12,691	1,321	11.6	<b>Total</b>	<b>113.02</b>	<b>108.39</b>	<b>1.062</b>	<b>1.341</b>	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,800	127,000	9.7	1,163	1,289	125	10.8	1.004	1.014
Res Hmstd: Avg Val	173,600	190,500	9.7	1,930	2,119	189	9.8	1.111	1.112
Res Hmstd: Hi Val	231,500	254,000	9.7	2,698	2,950	252	9.3	1.165	1.161
Res Hmstd: Ex-Hi Val	347,300	381,000	9.7	4,234	4,611	377	8.9	1.219	1.210
Apartment (Mkt rate)	300,000	335,600	11.9	6,421	5,907	-515	-8.0	2.140	1.759
Comm/Ind: Lo Val	150,000	166,100	10.7	4,287	4,594	307	7.2	2.857	2.765
Comm/Ind: Med Val	300,000	332,300	10.8	9,950	10,466	517	5.2	3.316	3.149
Comm/Ind: Hi Val	1,000,000	1,107,600	10.8	36,376	37,859	1,484	4.1	3.637	3.418

**NORTHERN HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,621,338	11,681,432	1,060,094	10.0	134,779	153,625	18,846	14.0	1.27	1.32
Res NonHmstd 1Un	236,994	260,639	23,646	10.0	3,468	3,872	404	11.6	1.46	1.49
Res NonHmstd 2-3	119,873	131,678	11,805	9.8	2,527	2,366	-162	-6.4	2.11	1.80
Reg Apartments	574,527	645,325	70,798	12.3	15,100	14,313	-788	-5.2	2.63	2.22
Low-income Apts	197,798	222,859	25,061	12.7	2,755	3,400	645	23.4	1.39	1.53
Seasonal Rec	10,261	11,619	1,357	13.2	234	264	30	13.0	2.28	2.27
Com/Ind Lo Tier	275,996	281,806	5,810	2.1	8,631	8,372	-259	-3.0	3.13	2.97
Com/Ind Hi Tier	2,311,764	2,392,393	80,630	3.5	95,426	93,759	-1,667	-1.7	4.13	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	167,052	169,558	2,506	1.5	6,795	6,553	-242	-3.6	4.07	3.86
Ag Hmstd: House	61,066	67,605	6,539	10.7	738	868	130	17.6	1.21	1.28
Ag Hmstd: Land	56,727	59,378	2,651	4.7	338	364	27	7.9	0.60	0.61
Ag NonHmstd	67,735	73,119	5,384	7.9	910	984	74	8.1	1.34	1.35
New Con: Res HS	0	327,702	327,702	0.0	0	4,397	4,397	0.0	0.00	1.34
New Con: Other	0	184,224	184,224	0.0	0	5,835	5,835	0.0	0.00	3.17
<b>Total</b>	<b>14,701,130</b>	<b>16,509,337</b>	<b>1,808,207</b>	<b>12.3</b>	<b>271,702</b>	<b>298,971</b>	<b>27,269</b>	<b>10.0</b>	<b>1.85</b>	<b>1.81</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	177,947	196,847	18,900	10.6	County	50.37	51.36	0.000	0.00
(-) TIF Tax	19,792	21,480	1,688	8.5	City/Town	44.59	41.32	0.153	0.13
(-) FD Contrib Tax	17,523	19,769	2,246	12.8	School District	31.03	33.42	0.970	1.165
(=) Taxable Tax	140,632	155,597	14,966	10.6	Special District	7.91	8.00	0.000	0.00
FD Distrib Tax	22,571	25,194	2,623	11.6	<b>Total</b>	<b>133.91</b>	<b>134.09</b>	<b>1.123</b>	<b>1.302</b>

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,800	103,200	10.0	1,073	1,239	165	15.4	1.144	1.200	
Res Hmstd: Avg Val	140,600	154,600	10.0	1,795	2,041	246	13.7	1.276	1.320	
Res Hmstd: Hi Val	187,500	206,200	10.0	2,518	2,847	329	13.1	1.342	1.380	
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,963	4,458	494	12.5	1.408	1.440	
Apartment (Mkt rate)	300,000	337,000	12.3	7,568	7,217	-350	-4.6	2.522	2.141	
Comm/Ind: Lo Val	150,000	155,200	3.5	4,656	4,627	-29	-0.6	3.104	2.981	
Comm/Ind: Med Val	300,000	310,500	3.5	10,808	10,667	-141	-1.3	3.602	3.435	
Comm/Ind: Hi Val	1,000,000	1,034,900	3.5	39,517	38,843	-674	-1.7	3.951	3.753	

**SOUTHEAST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	13,224,365	14,546,801	1,322,437	10.0	159,189	175,707	16,518	10.4	1.20	1.21
Res NonHmstd 1Un	419,980	461,978	41,998	10.0	5,604	6,088	484	8.6	1.33	1.32
Res NonHmstd 2-3	131,664	144,753	13,089	9.9	2,575	2,363	-212	-8.2	1.96	1.63
Reg Apartments	1,385,692	1,548,789	163,097	11.8	31,644	29,577	-2,067	-6.5	2.28	1.91
Low-income Apts	191,774	216,583	24,809	12.9	2,383	2,905	523	21.9	1.24	1.34
Seasonal Rec	6,221	6,811	590	9.5	97	103	7	6.8	1.56	1.52
Com/Ind Lo Tier	336,275	337,327	1,051	0.3	10,062	9,490	-572	-5.7	2.99	2.81
Com/Ind Hi Tier	5,628,903	5,802,879	173,976	3.1	217,622	211,439	-6,183	-2.8	3.87	3.64
Publ U: Elec Gen	675	686	10	1.5	19	18	-1	-5.4	2.88	2.69
Publ U: Other	145,657	147,842	2,185	1.5	5,673	5,418	-255	-4.5	3.89	3.66
Ag Hmstd: House	483	514	32	6.6	5	6	1	11.6	1.14	1.19
Ag Hmstd: Land	160	160	0	0.2	1	1	0	1.5	0.41	0.42
Ag NonHmstd	42	44	2	5.0	0	0	0	5.9	1.11	1.12
New Con: Res HS	0	104,554	104,554	0.0	0	1,323	1,323	0.0	0.00	1.27
New Con: Other	0	166,342	166,342	0.0	0	5,543	5,543	0.0	0.00	3.33
<b>Total</b>	<b>21,471,891</b>	<b>23,486,063</b>	<b>2,014,172</b>	<b>9.4</b>	<b>434,875</b>	<b>449,984</b>	<b>15,109</b>	<b>3.5</b>	<b>2.03</b>	<b>1.92</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	286,407	306,600	20,193	7.1	County	50.37	51.36	0.000	0.00
(-) TIF Tax	26,036	27,482	1,446	5.6	City/Town	37.36	35.16	0.034	0.03
(-) FD Contrib Tax	37,222	40,354	3,132	8.4	School District	19.20	19.22	1.555	1.570
(=) Taxable Tax	223,148	238,764	15,616	7.0	Special District	8.86	8.98	0.000	0.00
FD Distrib Tax	15,190	16,956	1,765	11.6	<b>Total</b>	<b>115.79</b>	<b>114.72</b>	<b>1.589</b>	<b>1.602</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,600	10.0	1,247	1,397	150	12.0	1.083	1.103
Res Hmstd: Avg Val	172,600	189,900	10.0	2,056	2,281	225	11.0	1.191	1.201
Res Hmstd: Hi Val	230,100	253,100	10.0	2,865	3,164	299	10.5	1.245	1.250
Res Hmstd: Ex-Hi Val	345,100	379,600	10.0	4,483	4,932	449	10.0	1.298	1.299
Apartment (Mkt rate)	300,000	335,300	11.8	6,730	6,307	-423	-6.3	2.243	1.880
Comm/Ind: Lo Val	150,000	154,600	3.1	4,436	4,341	-95	-2.1	2.957	2.807
Comm/Ind: Med Val	300,000	309,300	3.1	10,270	9,996	-275	-2.7	3.423	3.231
Comm/Ind: Hi Val	1,000,000	1,030,900	3.1	37,498	36,374	-1,125	-3.0	3.749	3.528

**SOUTHWEST HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	16,744,039	18,395,947	1,651,908	9.9	200,927	226,268	25,342	12.6	1.20	1.23
Res NonHmstd 1Un	701,448	770,686	69,238	9.9	9,059	10,013	954	10.5	1.29	1.30
Res NonHmstd 2-3	235,155	258,473	23,318	9.9	4,231	3,998	-232	-5.5	1.80	1.55
Reg Apartments	1,008,879	1,083,671	74,792	7.4	21,852	20,018	-1,834	-8.4	2.17	1.85
Low-income Apts	86,445	93,772	7,327	8.5	997	1,196	200	20.0	1.15	1.28
Seasonal Rec	74,895	82,024	7,129	9.5	1,281	1,377	96	7.5	1.71	1.68
Com/Ind Lo Tier	302,187	305,095	2,908	1.0	8,851	8,439	-412	-4.7	2.93	2.77
Com/Ind Hi Tier	4,556,020	4,568,908	12,888	0.3	175,556	166,274	-9,282	-5.3	3.85	3.64
Publ U: Elec Gen	370	375	6	1.5	10	10	0	-0.7	2.68	2.63
Publ U: Other	174,263	176,877	2,614	1.5	6,669	6,406	-263	-3.9	3.83	3.62
Ag Hmstd: House	57,834	62,108	4,274	7.4	645	715	71	11.0	1.11	1.15
Ag Hmstd: Land	41,792	44,553	2,761	6.6	215	232	17	7.8	0.51	0.52
Ag NonHmstd	54,944	59,058	4,114	7.5	614	654	40	6.5	1.12	1.11
New Con: Res HS	0	380,147	380,147	0.0	0	4,611	4,611	0.0	0.00	1.21
New Con: Other	0	250,034	250,034	0.0	0	8,018	8,018	0.0	0.00	3.21
<b>Total</b>	<b>24,038,271</b>	<b>26,531,727</b>	<b>2,493,456</b>	<b>10.4</b>	<b>430,906</b>	<b>458,230</b>	<b>27,324</b>	<b>6.3</b>	<b>1.79</b>	<b>1.73</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	301,335	326,297	24,962	8.3	County	50.37	51.36	0.000	0.00
(-) TIF Tax	6,874	7,706	832	12.1	City/Town	30.03	28.94	0.055	0.05
(-) FD Contrib Tax	34,261	37,987	3,725	10.9	School District	21.28	21.99	1.514	1.589
(=) Taxable Tax	260,200	280,605	20,405	7.8	Special District	8.62	8.74	0.000	0.00
FD Distrib Tax	11,520	12,859	1,339	11.6	<b>Total</b>	<b>110.31</b>	<b>111.03</b>	<b>1.569</b>	<b>1.639</b>

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	172,400	15,500	9.9	1,746	1,979	234	13.4	1.112	1.148
Res Hmstd: Avg Val	235,300	258,500	23,200	9.9	2,804	3,154	350	12.5	1.191	1.220
Res Hmstd: Hi Val	313,700	344,600	30,900	9.9	3,863	4,329	466	12.1	1.231	1.256
Res Hmstd: Ex-Hi Val	470,600	517,000	46,400	9.9	5,930	6,635	705	11.9	1.260	1.283
Apartment (Mkt rate)	300,000	322,200	22,200	7.4	6,427	5,894	-533	-8.3	2.142	1.829
Comm/Ind: Lo Val	150,000	150,400	400	0.3	4,385	4,161	-224	-5.1	2.923	2.766
Comm/Ind: Med Val	300,000	300,800	800	0.3	10,154	9,622	-532	-5.2	3.384	3.198
Comm/Ind: Hi Val	1,000,000	1,002,800	2,800	0.3	37,076	35,113	-1,963	-5.3	3.707	3.501



**SUBURBAN RAMSEY CO.**

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,020,741	10,955,542	934,801	9.3	106,483	119,559	13,076	12.3	1.06	1.09
Res NonHmstd 1Un	257,782	269,023	11,241	4.4	3,138	3,298	160	5.1	1.22	1.23
Res NonHmstd 2-3	122,334	128,629	6,294	5.1	2,167	1,929	-237	-10.	1.77	1.50
Reg Apartments	611,376	715,309	103,934	17.0	13,148	12,971	-177	-1.3	2.15	1.81
Low-income Apts	165,725	193,898	28,173	17.0	1,830	2,378	549	30.0	1.10	1.23
Seasonal Rec	8,846	9,504	657	7.4	138	144	6	4.4	1.56	1.52
Com/Ind Lo Tier	298,710	321,133	22,423	7.5	8,585	8,702	118	1.4	2.87	2.71
Com/Ind Hi Tier	2,866,448	3,207,535	341,086	11.9	108,615	114,409	5,794	5.3	3.79	3.57
Publ U: Elec Gen	38,205	38,778	573	1.5	992	968	-24	-2.4	2.60	2.50
Publ U: Other	128,146	130,068	1,922	1.5	4,843	4,626	-217	-4.5	3.78	3.56
Ag Hmstd: House	1,695	1,859	164	9.7	17	19	2	10.3	1.01	1.02
Ag Hmstd: Land	807	877	70	8.6	4	4	0	4.3	0.47	0.46
Ag NonHmstd	13,665	1,048	-12,616	-92.3	138	12	-126	-91.	1.01	1.14
New Con: Res HS	0	134,851	134,851	0.0	0	1,500	1,500	0.0	0.00	1.11
New Con: Other	0	87,817	87,817	0.0	0	2,377	2,377	0.0	0.00	2.71
<b>Total</b>	<b>14,534,481</b>	<b>16,195,871</b>	<b>1,661,390</b>	<b>11.4</b>	<b>250,097</b>	<b>272,896</b>	<b>22,800</b>	<b>9.1</b>	<b>1.72</b>	<b>1.68</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	182,723	202,108	19,385	10.6	County	55.41	55.08	0.000	0.00
(-) TIF Tax	14,900	16,966	2,066	13.9	City/Town	30.09	27.81	0.048	0.04
(-) FD Contrib Tax	20,621	23,239	2,618	12.7	School District	20.36	20.94	0.926	1.226
(=) Taxable Tax	147,203	161,903	14,700	10.0	Special District	5.71	5.79	0.000	0.00
FD Distrib Tax	17,239	19,242	2,004	11.6	<b>Total</b>	<b>111.57</b>	<b>109.62</b>	<b>0.974</b>	<b>1.269</b>

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,900	112,500	9,600	9.3	968	1,105	136	14.1	0.941	0.982
Res Hmstd: Avg Val	154,300	168,700	14,400	9.3	1,638	1,843	205	12.5	1.061	1.092
Res Hmstd: Hi Val	205,700	224,900	19,200	9.3	2,308	2,581	273	11.8	1.122	1.147
Res Hmstd: Ex-Hi Val	308,600	337,400	28,800	9.3	3,649	4,058	409	11.2	1.182	1.202
Apartment (Mkt rate)	300,000	351,000	51,000	17.0	6,317	6,217	-100	-1.6	2.105	1.771
Comm/Ind: Lo Val	150,000	167,800	17,800	11.9	4,285	4,676	390	9.1	2.856	2.786
Comm/Ind: Med Val	300,000	335,700	35,700	11.9	9,951	10,640	689	6.9	3.316	3.169
Comm/Ind: Hi Val	1,000,000	1,119,000	119,000	11.9	36,388	38,462	2,074	5.7	3.638	3.437

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,311,740	11,342,914	1,031,174	10.0	140,187	158,293	18,107	12.9	1.36	1.40
Res NonHmstd 1Un	649,118	691,916	42,798	6.6	10,125	10,885	760	7.5	1.56	1.57
Res NonHmstd 2-3	538,218	575,767	37,549	7.0	12,202	11,157	-1,044	-8.6	2.27	1.94
Reg Apartments	1,854,360	2,132,514	278,154	15.0	50,666	49,268	-1,397	-2.8	2.73	2.31
Low-income Apts	387,485	445,607	58,123	15.0	5,416	6,943	1,527	28.2	1.40	1.56
Seasonal Rec	135	149	14	10.0	2	3	0	9.9	1.71	1.71
Com/Ind Lo Tier	549,906	553,711	3,805	0.7	17,575	16,949	-626	-3.6	3.20	3.06
Com/Ind Hi Tier	5,548,105	5,673,260	125,155	2.3	234,968	230,095	-4,873	-2.1	4.24	4.06
Publ U: Elec Gen	68,911	69,944	1,034	1.5	2,117	2,081	-35	-1.7	3.07	2.98
Publ U: Other	263,992	267,952	3,960	1.5	11,159	10,847	-312	-2.8	4.23	4.05
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	473	0	-473	-100.0	7	0	-7	-100	1.47	0.00
New Con: Res HS	0	98,686	98,686	0.0	0	1,436	1,436	0.0	0.00	1.45
New Con: Other	0	423,839	423,839	0.0	0	15,492	15,492	0.0	0.00	3.66
<b>Total</b>	<b>20,172,442</b>	<b>22,276,260</b>	<b>2,103,817</b>	<b>10.4</b>	<b>484,424</b>	<b>513,449</b>	<b>29,025</b>	<b>6.0</b>	<b>2.40</b>	<b>2.30</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	280,716	301,930	21,214	7.6	County	45.10 45.99	0.000	0.00
(-) TIF Tax	42,984	46,365	3,381	7.9	City/Town	58.91 59.40	0.000	0.00
(-) FD Contrib Tax	30,803	35,242	4,439	14.4	School District	32.89 32.88	0.790	0.766
(=) Taxable Tax	206,928	220,322	13,395	6.5	Special District	10.51 10.65	0.000	0.00
FD Distrib Tax	34,127	38,094	3,966	11.6	<b>Total</b>	<b>147.41 148.91</b>	<b>0.790</b>	<b>0.766</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,900	90,100	10.0	973	1,119	146	15.0	1.188	1.242
Res Hmstd: Avg Val	122,900	135,200	10.0	1,647	1,866	219	13.3	1.339	1.380
Res Hmstd: Hi Val	163,800	180,200	10.0	2,319	2,611	292	12.6	1.415	1.449
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,664	4,103	439	12.0	1.491	1.517
Apartment (Mkt rate)	300,000	345,000	15.0	8,197	7,971	-226	-2.8	2.732	2.310
Comm/Ind: Lo Val	150,000	153,400	2.3	4,794	4,729	-65	-1.4	3.196	3.083
Comm/Ind: Med Val	300,000	306,800	2.3	11,147	10,951	-196	-1.8	3.715	3.569
Comm/Ind: Hi Val	1,000,000	1,022,600	2.3	40,793	39,982	-810	-2.0	4.079	3.909

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,932,514	7,603,693	671,179	9.7	74,505	81,233	6,728	9.0	1.07	1.07
Res NonHmstd 1Un	253,288	278,617	25,329	10.0	3,310	3,558	248	7.5	1.31	1.28
Res NonHmstd 2-3	214,005	235,379	21,375	10.0	4,156	3,741	-415	-10.0	1.94	1.59
Reg Apartments	862,147	1,008,712	146,565	17.0	20,253	19,293	-961	-4.7	2.35	1.91
Low-income Apts	295,429	345,652	50,223	17.0	3,470	4,408	937	27.0	1.17	1.28
Seasonal Rec	1,135	1,194	59	5.2	19	20	0	2.1	1.71	1.66
Com/Ind Lo Tier	364,632	403,146	38,514	10.6	10,685	11,070	384	3.6	2.93	2.75
Com/Ind Hi Tier	2,109,945	2,339,967	230,022	10.9	82,439	85,668	3,228	3.9	3.91	3.66
Publ U: Elec Gen	46,740	47,441	701	1.5	1,282	1,224	-58	-4.5	2.74	2.58
Publ U: Other	156,617	158,966	2,349	1.5	6,117	5,818	-299	-4.9	3.91	3.66
Ag Hmstd: House	42	51	9	22.2	0	0	0	18.1	0.91	0.88
Ag Hmstd: Land	67	68	2	2.4	0	0	0	-0.8	0.52	0.50
Ag NonHmstd	618	680	62	10.0	8	9	1	7.5	1.30	1.27
New Con: Res HS	0	46,095	46,095	0.0	0	534	534	0.0	0.00	1.16
New Con: Other	0	58,449	58,449	0.0	0	1,849	1,849	0.0	0.00	3.16
<b>Total</b>	<b>11,237,178</b>	<b>12,528,111</b>	<b>1,290,933</b>	<b>11.5</b>	<b>206,248</b>	<b>218,426</b>	<b>12,178</b>	<b>5.9</b>	<b>1.84</b>	<b>1.74</b>

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	144,948	158,851	13,903	9.6	County	50.65	50.37	0.000	0.00
(-) TIF Tax	12,892	14,543	1,651	12.8	City/Town	38.61	38.49	0.000	0.00
(-) FD Contrib Tax	13,278	14,414	1,136	8.6	School District	34.64	31.94	0.004	0.004
(=) Taxable Tax	118,778	129,894	11,116	9.4	Special District	6.59	6.69	0.000	0.00
FD Distrib Tax	32,136	35,871	3,735	11.6	<b>Total</b>	<b>130.49</b>	<b>127.48</b>	<b>0.004</b>	<b>0.004</b>

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,100	80,200	9.7	662	722	61	9.2	0.905	0.900
Res Hmstd: Avg Val	109,600	120,200	9.7	1,157	1,269	112	9.7	1.055	1.055
Res Hmstd: Hi Val	146,200	160,400	9.7	1,667	1,817	150	9.0	1.140	1.133
Res Hmstd: Ex-Hi Val	219,300	240,500	9.7	2,687	2,911	223	8.3	1.225	1.210
Apartment (Mkt rate)	300,000	351,000	17.0	7,047	6,713	-334	-4.7	2.349	1.912
Comm/Ind: Lo Val	150,000	166,400	10.9	4,396	4,719	324	7.4	2.930	2.836
Comm/Ind: Med Val	300,000	332,700	10.9	10,257	10,808	551	5.4	3.418	3.248
Comm/Ind: Hi Val	1,000,000	1,109,000	10.9	37,607	39,228	1,622	4.3	3.760	3.537

## Baseline Legal Class

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124	Farm 1b Hmstd HGA: <32K	0.450	11,764	53	42
125	Ag Hmstd HGA: <76K	1.000	5,599,978	56,000	42,036
126	Ag Hmstd HGA: 76K-500K	1.000	1,708,319	17,083	20,701
127	Ag Hmstd HGA: >500K	1.250	21,080	263	315
128	Farm 1b Hmstd land: <32K	0.450	1,101	5	4
129.1	Ag Hmstd land & bldgs: <115K	0.550	8,995,183	49,474	35,466
129.2	Ag Hmstd land & bldgs: 115K-300K	0.550	6,473,368	35,604	36,527
130	Ag Hmstd land & bldgs: 300K-600K	0.550	3,680,345	20,242	20,246
131	Ag Hmstd land & bldgs: >600K	1.000	2,147,694	21,477	21,066
133	Ag Non-homestead	1.000	8,976,673	89,767	92,491
134	Migrant Housing: <500K	1.000	671	7	7
139	Timberlands	1.000	523,660	5,237	6,259
140	Non-comm seasonal-rec-res: <76K	1.000	6,047,160	60,472	77,400
141	Non-comm seasonal-rec-res: 76K -	1.000	2,303,185	23,032	35,330
142	Non-comm seasonal-rec-res: >500K	1.250	84,790	1,060	1,604
145	Res 1b Hmstd <32K	0.450	190,885	859	847
146	Res Hmstd: <76K	1.000	91,991,668	919,917	887,107
147	Res Hmstd: 76K - 500K	1.000	76,126,770	761,268	954,655
148	Res Hmstd: > 500K	1.250	1,986,736	24,834	29,912
150	Res Non-hmstd 1 unit: <76K	1.000	4,549,834	45,498	59,791
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,037,610	20,376	25,646
152	Res Non-hmstd 1 unit: >500K	1.250	185,603	2,320	2,784
154	Res Non-hmstd 2-3 units	1.500	2,907,320	43,610	56,417
157	Regular apartments (4a)	1.800	9,874,375	177,739	231,615
158	Low income apartments (4d)	0.900	2,563,062	23,068	31,687
159	Non-prof student housing/Comm Serv	1.500	28,178	423	600
160	Student housing	1.000	18,625	186	267
161	Manufactured home park land	1.500	380,689	5,710	6,986
163	Comm seasonal-rec-res: 1c	1.000	213,410	2,134	2,125
164	Comm seasonal-rec-res: 4c <500K	1.000	198,594	1,986	3,267
165	Comm seasonal-rec-res: 4c >500K	1.250	33,868	423	677
166	Qualifying golf courses	1.250	157,956	1,974	2,236
169	Commercial pref: <150K	1.500	6,418,319	96,275	187,661
170	Commercial: >150K	2.000	26,711,500	534,230	1,038,345
171	Comm competitive zone: <150K	1.500	326	5	7
172	Comm competitive zone: >150K	2.000	253	5	6
173	Comm border city: <150K	1.500	36,888	553	851
174	Comm border city: >150K	2.000	53,035	1,061	1,220
176	Industrial pref: <150K	1.500	1,139,066	17,086	33,709
177	Industrial pref: >150K	2.000	10,005,026	200,101	388,261
180	Ind border city: <150K	1.500	1,332	20	31

House Research

Simulation 2C1 Baseline Preliminary Pay 2002  
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 (all figures in \$000s)

	2.000	32,536	651	748
181 Ind border city: >150K				
	<b>Report</b>			
183 Publ Util: land & bldgs <150K	1.500	79,014	1,185	2,226
184 Publ Util: land & bldgs >150K	2.000	565,947	11,319	22,021
185 Publ Util: Electric Generat Mach	2.000	1,545,703	30,914	41,511
186 Publ Util: Other Machinery	2.000	1,003,434	20,069	36,390
188 Railroad <150K	1.500	26,143	392	734
189 Railroad >150K	2.000	479,190	9,584	18,151
191 Mineral	2.000	3,382	68	153
192 Misc class 5	2.000	1,241	25	52
195 Personal: 3f	1.000	8,342	83	104
196 Non-comm aircraft hangars	1.500	38,899	583	1,034
197 Pers: Item31 tools & machinery	2.000	122,314	2,446	4,463
198 Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	159
199 Pers: It32 str/leased land: NCSRR	1.000	44,836	448	602
200 Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18
202 Pers: It32 str/leased land: C/I	2.000	33,029	661	1,281
203 Pers: Item 33 ag real estate	1.000	12,664	127	150
205 Pers: It41 str/leased land: C/I	2.000	389,828	7,797	10,963
206 Pers: It41 str/leased land: NCSRR	1.000	264	3	5
209 Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	1
210 Pers: Item41: Border Enterprize Zone	2.000	839	17	19
211 Pers: Item 42 struct/RR land	2.000	37,785	756	1,595
213 Pers: It43 leased real estate: non C/I	1.500	5,225	78	120
214 Pers: Item 43 leased real estate: C/I	2.000	231,298	4,626	6,616
215 Pers: Item 44T electric util trans lines	2.000	1,371,555	27,431	52,375
216 Pers: Item 44D electric util distrib lines	2.000	172,286	3,446	6,731
217 Pers: Item 45 syst/gas utils	2.000	1,558,179	31,164	56,228
218 Pers: Item 46 syst/water utils	2.000	2,334	47	91
219 Pers: Item 48 misc	2.000	15,861	317	607
<b>State Total</b>		292,183,052	3,415,819	4,601,354

Alternative Legal Class

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124 Farm 1b Hmstd HGA: <32K	0.450	12,209	55	45
125 Ag Hmstd HGA: <76K	1.000	5,792,116	57,921	44,948
126 Ag Hmstd HGA: 76K-500K	1.000	2,005,484	20,055	24,640
127 Ag Hmstd HGA: >500K	1.250	23,870	298	360
128 Farm 1b Hmstd land: <32K	0.450	1,159	5	4
129.1 Ag Hmstd land & bldgs: <115K	0.550	9,398,600	51,692	37,183
129.2 Ag Hmstd land & bldgs: 115K-300K	0.550	6,922,206	38,072	39,139
130 Ag Hmstd land & bldgs: 300K-600K	0.550	3,871,104	21,291	21,302
131 Ag Hmstd land & bldgs: >600K	1.000	2,396,382	23,964	23,496

**House Research**

<b>Simulation</b>	<b>2C1</b>	<b>Baseline</b>	<b>Preliminary Pay 2002</b>			<b>Page 34</b>
<b>03/20/2002</b>	<b>5:20 PM</b>	<b>Alternative</b>	<b>Projected Pay 2003: Current Law</b>			(all figures in \$000s)
133	Ag Non-homestead	1.000	9,374,500	93,745	96,939	
134	Migrant Housing: <500K	1.000	671	7	7	
139	Timberlands	1.000	552,930	5,529	6,682	
140	Non-comm seasonal-rec-res: <76K	1.000	6,344,351	63,444	79,709	
141	Non-comm seasonal-rec-res: 76K -	1.000	2,735,755	27,358	40,559	
142	Non-comm seasonal-rec-res: >500K	1.250	97,990	1,225	1,785	
145	Res 1b Hmstd <32K	0.450	190,885	859	868	
146	Res Hmstd: <76K	1.000	93,016,524	930,165	920,324	
147	Res Hmstd: 76K - 500K	1.000	90,139,570	901,396	1,139,255	
148	Res Hmstd: > 500K	1.250	2,657,214	33,215	40,010	
150	Res Non-hmstd 1 unit: <76K	1.000	4,737,040	47,370	62,925	
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,266,436	22,664	28,745	
152	Res Non-hmstd 1 unit: >500K	1.250	206,724	2,584	3,097	
154	Res Non-hmstd 2-3 units	1.250	3,091,565	38,645	50,550	
157	Regular apartments (4a)	1.500	10,969,956	164,549	216,316	
158	Low income apartments (4d)	1.000	2,886,405	28,864	39,341	
159	Non-prof student housing/Comm Serv	1.500	32,405	486	693	
160	Student housing	1.000	21,419	214	309	
161	Manufactured home park land	1.250	406,575	5,082	6,319	
163	Comm seasonal-rec-res: 1c	1.000	233,579	2,336	2,368	
164	Comm seasonal-rec-res: 4c <500K	1.000	213,636	2,136	3,483	
165	Comm seasonal-rec-res: 4c >500K	1.250	36,623	458	730	
166	Qualifying golf courses	1.250	181,650	2,271	2,618	
169	Commercial pref: <150K	1.500	6,644,839	99,673	187,708	
170	Commercial: >150K	2.000	28,199,656	563,993	1,039,751	
171	Comm competitive zone: <150K	1.500	330	5	8	
172	Comm competitive zone: >150K	2.000	256	5	6	
173	Comm border city: <150K	1.500	37,733	566	870	
174	Comm border city: >150K	2.000	56,123	1,122	1,291	
176	Industrial pref: <150K	1.500	1,182,676	17,740	33,537	
177	Industrial pref: >150K	2.000	10,562,050	211,241	389,029	
180	Ind border city: <150K	1.500	1,332	20	31	
181	Ind border city: >150K	2.000	32,587	652	749	
183	Publ Util: land & bldgs <150K	1.500	80,199	1,203	2,202	
184	Publ Util: land & bldgs >150K	2.000	574,436	11,489	21,751	
185	Publ Util: Electric Generat Mach	2.000	1,568,889	31,378	42,022	
186	Publ Util: Other Machinery	2.000	1,018,486	20,370	36,026	
188	Railroad <150K	1.500	27,163	407	753	
189	Railroad >150K	2.000	497,878	9,958	18,328	
191	Mineral	2.000	3,382	68	153	
192	Misc class 5	2.000	1,241	25	50	
195	Personal: 3f	1.000	8,342	83	106	
196	Non-comm aircraft hangars	1.500	44,734	671	1,169	
197	Pers: Item31 tools & machinery	2.000	124,148	2,483	4,403	

Simulation 03/20/2002	2C1 5:20 PM	Baseline Alternative	Preliminary Pay 2002 Projected Pay 2003: Current Law			Page 35 (all figures in \$000s)
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	158	
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	585	
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18	
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,278	
203	Pers: Item 33 ag real estate	1.000	13,930	139	168	
205	Pers: It41 str/leased land: C/I	2.000	364,954	7,299	10,231	
206	Pers: It41 str/leased land: NCSRR	1.000	264	3	5	
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	2	
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19	
211	Pers: Item 42 struct/RR land	2.000	37,785	756	1,596	
213	Pers: It43 leased real estate: non C/I	1.500	5,225	78	121	
214	Pers: Item 43 leased real estate: C/I	2.000	213,897	4,278	6,193	
215	Pers: Item 44T electric util trans lines	2.000	1,392,128	27,843	50,965	
216	Pers: Item 44D electric util distrib lines	2.000	174,870	3,497	6,611	
217	Pers: Item 45 syst/gas utils	2.000	1,581,552	31,631	55,610	
218	Pers: Item 46 syst/water utils	2.000	2,369	47	87	
219	Pers: Item 48 misc	2.000	15,861	317	570	
1140	NewCon: Non-comm seas-rec-res: <76K	1.000	82,139	821	1,048	
1141	NewCon: Non-comm seas-rec-res:	1.000	110,978	1,110	1,657	
1142	NewCon: Non-comm seas-rec-res:	1.250	2,830	35	51	
1146	NewCon: Res Hmstd: <76K	1.000	2,005,267	20,053	19,401	
1147	NewCon: Res Hmstd: 76K-500K	1.000	2,606,823	26,068	32,998	
1150	NewCon: Res Non-hmstd 1 unit: <76K	1.000	157,131	1,571	2,033	
1151	NewCon: Res Non-hmstd 1 unit: 76K -	1.000	214,653	2,147	2,695	
1152	NewCon: Res Non-hmstd 1 unit:	1.250	12,606	158	185	
1154	NewCon: Res Non-hmstd 2-3 units	1.250	169,741	2,122	2,686	
1157	NewCon: Regular apartments (4a)	1.500	310,783	4,662	6,086	
1158	NewCon: Low income apartments (4d)	1.000	16,348	163	213	
1163	NewCon: Comm seas-rec-res: 1c	1.000	1,612	16	16	
1164	NewCon: Comm seas-rec-res: 4c <500K	1.000	2,373	24	41	
1165	NewCon: Comm seas-rec-res: 4c <500K	1.250	658	8	13	
1169	NewCon: Commercial pref: <150K	1.500	147,019	2,205	4,154	
1170	NewCon: Commercial: >150K	2.000	1,341,550	26,831	50,347	
1171	NewCon: Comm competitive zone:	1.500	7	0	0	
1172	NewCon: Comm competitive zone:	2.000	12	0	0	
1173	NewCon: Comm border city: <150K	1.500	567	9	13	
1174	NewCon: Comm border city: >150K	2.000	1,708	34	39	
1176	NewCon: Industrial pref: <150K	1.500	16,504	248	459	
1177	NewCon: Industrial pref: >150K	2.000	282,069	5,641	10,288	
1181	NewCon: Ind border city: >150K	2.000	3	0	0	
<b>State Total</b>			322,863,959	3,732,198	4,983,332	

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,684,830	1,058,498	136,571	839,206	165,637	592,000	4,476,743
Certified MKV	497	11,944	0	229,980	0	0	242,421
Fiscal Disparities Levy	124,203	103,874	1,234	88,286	19,530	0	337,127
Disparity Reduction Aid	9,496	0	669	8,015	0	0	18,180
Spread NTC Levy	1,551,131	954,624	134,668	761,450	151,108	592,000	4,144,980
Spread MKV Levy	497	11,944	0	211,435	0	0	223,876
Tax Incr Financing Levy							255,718
	<b>Homestead Credit</b>	323,858		<b>Taconite credit</b>		15,487	
	<b>Agricultural</b>	17,993		<b>Disparity Reduction</b>		3,074	

**Alternative Levy Summary**

*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,770,735	1,109,304	147,826	946,443	185,049	597,700	4,757,056
Certified MKV	497	12,004	0	307,921	0	0	320,422
Fiscal Disparities Levy	108,036	102,160	1,246	87,952	22,584	0	321,979
Disparity Reduction Aid	9,359	0	666	7,848	0	0	17,872
Spread NTC Levy	1,653,340	1,007,145	145,914	872,110	167,464	597,700	4,443,674
Spread MKV Levy	497	12,004	0	286,453	0	0	298,954
Tax Incr Financing Levy							279,590
	<b>Homestead Credit</b>	321,863		<b>Taconite credit</b>		16,119	
	<b>Agricultural</b>	18,800		<b>Disparity Reduction</b>		4,136	