

House Research Simulation Report: Property Tax

Simulation #2C2

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

DESCRIPTION

BASELINE: Final Pay 2001

ALTERNATIVE: Projected Pay 2003: Current Law

This report compares taxes payable in 2001 to projected property taxes payable in 2003 under current law. The report is provided in order to provide a two-year perspective on the effects of the major property tax modifications made in 2001, since some of the effects were effective for property taxes payable in 2002 and some are not fully effective until payable 2003. 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 be \$54 million less (1.1%) in 2003 than they were in 2001**, according to the simulation. Approximately \$134 million in tax is borne by new construction - property appearing on the tax rolls for the first time in 2003, meaning that the tax burden on existing properties is \$188 million less, or 3.7%. The tax reduction is 1.2% in Greater Minnesota and 1% in the Metro area.
- ! **Effective tax rates are lower for all types of property between 2001 and 2003**, in many cases substantially lower. The effective tax rate for regular apartments drops from 3.09% to 1.97% over the two-year time span, a 34% reduction. For residential homesteads, the drop is from 1.4% to 1.13% (a 19.3% drop); for commercial/industrial, the drop is from 4.2% to 3.53% (a 16% drop).
- ! **Statewide property tax impacts by property type vary from -40% to +30%**. Property types experiencing the largest reductions are public utility generation machinery (37.7%) and regular apartments (16.7%). Only two property types experience increases - low-income apartments (29.4%) and seasonal recreational (6.7%).

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

ASSUMPTIONS:**BASELINE: Final Pay 2001**

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

ASSUMPTIONS:

ALTERNATIVE: **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 that did not have a failed referendum in 2001. Approximately \$65 million of new debt levies are assumed; they are distributed evenly across all districts that did not have a failed referendum in 2001.
- ! **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 53.9%.
- ! **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
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.25
Apartments:		
Regular	2.4	1.5
Low-income	1.0	1.0
Small cities	2.15	1.5
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	152,957,954	186,004,193	33,046,238	21.6	2,140,069	2,100,458	-39,611	-1.9	1.40	1.13
Res NonHmstd 1Un	5,965,487	7,210,200	1,244,713	20.9	104,374	94,766	-9,608	-9.2	1.75	1.31
Res NonHmstd 2-3	3,050,514	3,579,355	528,841	17.3	65,961	58,257	-7,704	-11.	2.16	1.63
Reg Apartments	8,411,024	10,969,956	2,558,932	30.4	259,608	216,316	-43,292	-16.	3.09	1.97
Low-income Apts	2,144,772	2,886,405	741,632	34.6	30,407	39,341	8,934	29.4	1.42	1.36
Seasonal Rec	8,359,846	9,934,621	1,574,775	18.8	124,694	133,028	8,334	6.7	1.49	1.34
Com/Ind Lo Tier	7,181,638	7,894,073	712,435	9.9	232,627	222,906	-9,721	-4.2	3.24	2.82
Com/Ind Hi Tier	34,057,445	40,019,536	5,962,091	17.5	1,498,843	1,469,245	-29,598	-2.0	4.40	3.67
Publ U: Elec Gen	1,584,178	1,568,889	-15,289	-1.0	67,448	42,022	-25,426	-37.	4.26	2.68
Publ U: Other	4,729,631	4,948,188	218,557	4.6	201,462	177,657	-23,805	-11.	4.26	3.59
Ag Hmstd: House	6,913,853	7,833,679	919,826	13.3	76,138	69,992	-6,146	-8.1	1.10	0.89
Ag Hmstd: Land	19,640,011	22,589,452	2,949,441	15.0	121,739	121,125	-614	-0.5	0.62	0.54
Ag NonHmstd	9,654,933	9,942,030	287,097	3.0	114,254	103,795	-10,459	-9.2	1.18	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
Total	264,651,288	322,863,959	58,212,671	22.0	5,037,626	4,983,332	-54,293	-1.1	1.90	1.54

Tax

Tax Rates

					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	4,267,876	3,732,198	-535,678	-12.	County	39.42	50.55	0.002	0.00
(-) TIF Tax	271,937	220,637	-51,300	-18.	City/Town	25.07	35.25	0.041	0.04
(-) FD Contrib Tax	315,398	240,563	-74,835	-23.	School District	50.17	26.66	1.310	1.021
(=) Taxable Tax	3,680,541	3,270,997	-409,543	-11.	Special District	4.64	5.12	0.000	0.00
FD Distrib Tax	316,635	240,563	-76,071	-24.	Total	119.30	117.58	1.353	1.066

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	49,317,329	59,171,039	9,853,710	20.0	620,749	621,969	1,219	0.2	1.26	1.05
Res NonHmstd 1Un	2,515,492	3,009,993	494,501	19.7	42,387	39,613	-2,774	-6.5	1.69	1.32
Res NonHmstd 2-3	988,385	1,198,792	210,407	21.3	21,648	19,448	-2,199	-10.	2.19	1.62
Reg Apartments	1,531,500	1,766,019	234,519	15.3	49,368	35,651	-13,717	-27.	3.22	2.02
Low-income Apts	723,464	802,360	78,896	10.9	10,622	11,419	796	7.5	1.47	1.42
Seasonal Rec	8,097,484	9,616,864	1,519,380	18.8	120,035	128,012	7,978	6.6	1.48	1.33
Com/Ind Lo Tier	3,909,793	4,341,317	431,523	11.0	128,821	123,892	-4,929	-3.8	3.29	2.85
Com/Ind Hi Tier	6,281,668	7,651,138	1,369,470	21.8	281,124	279,767	-1,357	-0.5	4.48	3.66
Publ U: Elec Gen	1,292,058	1,282,407	-9,650	-0.7	54,747	34,713	-20,033	-36.	4.24	2.71
Publ U: Other	2,857,545	3,029,380	171,835	6.0	119,685	107,670	-12,015	-10.	4.19	3.55
Ag Hmstd: House	6,028,965	6,849,417	820,451	13.6	64,785	60,766	-4,019	-6.2	1.07	0.89
Ag Hmstd: Land	18,756,644	21,488,015	2,731,371	14.6	117,055	116,145	-910	-0.8	0.62	0.54
Ag NonHmstd	9,135,255	9,330,906	195,650	2.1	107,862	97,298	-10,564	-9.8	1.18	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
Total	111,435,583	132,177,941	20,742,358	18.6	1,738,889	1,717,873	-21,016	-1.2	1.56	1.30

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	1,522,727	1,393,236	-129,491	-8.5	County	47.41	58.46	0.005	0.00	
(-) TIF Tax	51,214	39,469	-11,745	-22.	City/Town	24.53	32.53	0.011	0.01	
(-) FD Contrib Tax	1,191	1,392	201	16.9	School District	49.93	25.93	0.840	0.738	
(=) Taxable Tax	1,470,322	1,352,375	-117,947	-8.0	Special District	1.13	1.76	0.000	0.00	
FD Distrib Tax	1,180	1,392	212	17.9	Total	122.99	118.69	0.856	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	56,700	67,700	19.4	584	584	0	0.0	1.029	0.862
Res Hmstd: Avg Val	85,100	101,600	19.4	932	1,002	70	7.5	1.095	0.986
Res Hmstd: Hi Val	113,400	135,400	19.4	1,401	1,459	58	4.2	1.235	1.077
Res Hmstd: Ex-Hi Val	170,100	203,100	19.4	2,600	2,375	-225	-8.7	1.528	1.169
Apartment (Mkt rate)	300,000	346,000	15.3	9,112	6,422	-2,690	-29.	3.037	1.856
Seas Rec: Lo Val	50,000	59,400	18.8	781	833	53	6.7	1.561	1.402
Seas Rec: Hi Val	150,000	178,200	18.8	2,752	2,831	79	2.9	1.834	1.588
Comm/Ind: Lo Val	150,000	182,800	21.9	4,556	5,157	601	13.2	3.037	2.820
Comm/Ind: Med Val	300,000	365,500	21.8	10,957	11,605	648	5.9	3.652	3.175
Comm/Ind: Hi Val	1,000,000	1,218,100	21.8	40,827	41,697	870	2.1	4.082	3.423

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	103,640,626	126,833,154	23,192,529	22.4	1,519,320	1,478,489	-40,831	-2.7	1.47	1.17
Res NonHmstd 1Un	3,449,996	4,200,207	750,212	21.7	61,988	55,154	-6,834	-11.	1.80	1.31
Res NonHmstd 2-3	2,062,129	2,380,563	318,434	15.4	44,314	38,808	-5,505	-12.	2.15	1.63
Reg Apartments	6,879,524	9,203,937	2,324,413	33.8	210,240	180,665	-29,575	-14.	3.06	1.96
Low-income Apts	1,421,308	2,084,045	662,737	46.6	19,785	27,922	8,138	41.1	1.39	1.34
Seasonal Rec	262,362	317,757	55,395	21.1	4,659	5,015	356	7.6	1.78	1.58
Com/Ind Lo Tier	3,271,845	3,552,756	280,911	8.6	103,806	99,014	-4,793	-4.6	3.17	2.79
Com/Ind Hi Tier	27,775,777	32,368,398	4,592,621	16.5	1,217,719	1,189,478	-28,241	-2.3	4.38	3.67
Publ U: Elec Gen	292,120	286,481	-5,639	-1.9	12,701	7,308	-5,393	-42.	4.35	2.55
Publ U: Other	1,872,086	1,918,807	46,721	2.5	81,777	69,986	-11,790	-14.	4.37	3.65
Ag Hmstd: House	884,888	984,263	99,375	11.2	11,352	9,226	-2,126	-18.	1.28	0.94
Ag Hmstd: Land	883,367	1,101,437	218,070	24.7	4,683	4,979	296	6.3	0.53	0.45
Ag NonHmstd	519,678	611,125	91,447	17.6	6,392	6,497	105	1.6	1.23	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
Total	153,215,705	190,686,018	37,470,313	24.5	3,298,737	3,265,460	-33,277	-1.0	2.15	1.71

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	2,745,149	2,338,962	-406,187	-14.	County	34.10 44.97	0.000	0.00
(-) TIF Tax	220,723	181,168	-39,555	-17.	City/Town	25.43 37.17	0.062	0.05
(-) FD Contrib Tax	314,207	239,172	-75,036	-23.	School District	50.33 27.18	1.630	1.160
(=) Taxable Tax	2,210,219	1,918,622	-291,597	-13.	Special District	6.98 7.48	0.000	0.00
FD Distrib Tax	315,455	239,172	-76,283	-24.	Total	116.84 116.79	1.692	1.217

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	96,100	114,700	19.4	1,145	1,210	65	5.7	1.191	1.054
Res Hmstd: Avg Val	144,100	172,000	19.4	2,055	2,001	-54	-2.6	1.425	1.163
Res Hmstd: Hi Val	192,100	229,300	19.4	3,061	2,791	-270	-8.8	1.593	1.217
Res Hmstd: Ex-Hi Val	288,100	343,900	19.4	5,074	4,372	-702	-13.	1.761	1.271
Apartment (Mkt rate)	300,000	401,400	33.8	8,920	7,521	-1,400	-15.	2.973	1.873
Comm/Ind: Lo Val	150,000	174,900	16.6	4,679	5,050	372	7.9	3.119	2.887
Comm/Ind: Med Val	300,000	349,700	16.6	11,201	11,418	217	1.9	3.733	3.264
Comm/Ind: Hi Val	1,000,000	1,165,400	16.5	41,639	41,130	-509	-1.2	4.163	3.529

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,743,499	3,079,082	335,584	12.2	37,621	39,100	1,479	3.9	1.37	1.27
Res NonHmstd 1Un	172,055	191,350	19,295	11.2	3,190	2,982	-208	-6.5	1.85	1.56
Res NonHmstd 2-3	63,207	73,575	10,368	16.4	1,481	1,319	-162	-10.	2.34	1.79
Reg Apartments	164,318	187,005	22,687	13.8	4,724	4,064	-659	-14.	2.87	2.17
Low-income Apts	76,224	79,934	3,709	4.9	1,152	1,210	59	5.1	1.51	1.51
Seasonal Rec	58,907	71,591	12,684	21.5	1,044	1,140	96	9.2	1.77	1.59
Com/Ind Lo Tier	413,714	446,910	33,195	8.0	13,639	13,099	-539	-4.0	3.30	2.93
Com/Ind Hi Tier	496,786	570,101	73,315	14.8	19,711	19,079	-632	-3.2	3.97	3.35
Publ U: Elec Gen	20,524	21,560	1,036	5.0	804	449	-355	-44.	3.92	2.08
Publ U: Other	85,019	91,692	6,673	7.8	3,886	3,492	-394	-10.	4.57	3.81
Ag Hmstd: House	13,487	16,069	2,582	19.1	172	192	20	11.4	1.28	1.20
Ag Hmstd: Land	18,983	21,228	2,245	11.8	142	151	9	6.2	0.75	0.71
Ag NonHmstd	22,682	23,336	655	2.9	358	340	-18	-5.1	1.58	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
Total	4,349,404	4,994,514	645,110	14.8	87,924	88,900	977	1.1	2.02	1.78

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	69,483	60,327	-9,156	-13.	County	50.89	63.97	0.009	0.00
(-) TIF Tax	4,136	3,038	-1,098	-26.	City/Town	40.01	50.57	0.049	0.05
(-) FD Contrib Tax	0	0	0	0.0	School District	47.69	25.48	0.779	0.815
(=) Taxable Tax	65,348	57,289	-8,058	-12.	Special District	2.58	4.60	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	141.17	144.61	0.837	0.871

<i>Tax Burdens on Hypothetical</i>	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,300	47,500	12.3	514	538	25	4.8	1.214	1.133
Res Hmstd: Avg Val	63,400	71,200	12.3	770	807	37	4.8	1.214	1.133
Res Hmstd: Hi Val	84,500	94,900	12.3	1,089	1,168	79	7.3	1.288	1.230
Res Hmstd: Ex-Hi Val	126,700	142,200	12.2	1,970	1,936	-34	-1.7	1.554	1.361
Apartment (Mkt rate)	300,000	341,500	13.8	10,415	7,705	-2,710	-26.	3.471	2.256
Comm/Ind: Lo Val	150,000	172,200	14.8	5,208	5,501	293	5.6	3.471	3.194
Comm/Ind: Med Val	300,000	344,300	14.8	12,533	12,487	-46	-0.4	4.177	3.626
Comm/Ind: Hi Val	1,000,000	1,147,600	14.8	46,716	45,096	-1,621	-3.5	4.671	3.929

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	2,454,613	2,938,395	483,782	19.7	27,275	25,717	-1,559	-5.7	1.11	0.88
Res NonHmstd 1Un	144,422	164,751	20,329	14.1	2,149	1,905	-244	-11.	1.49	1.16
Res NonHmstd 2-3	41,359	46,979	5,620	13.6	762	611	-151	-19.	1.84	1.30
Reg Apartments	4,228	4,987	759	18.0	109	72	-37	-33.	2.58	1.45
Low-income Apts	181	225	44	24.2	2	3	1	30.4	1.28	1.34
Seasonal Rec	1,399,859	1,651,123	251,263	17.9	20,005	20,478	473	2.4	1.43	1.24
Com/Ind Lo Tier	89,679	104,445	14,766	16.5	2,447	2,555	108	4.4	2.73	2.45
Com/Ind Hi Tier	95,309	115,488	20,180	21.2	3,735	3,839	104	2.8	3.92	3.32
Publ U: Elec Gen	208	5,020	4,812	2315.	6	113	107	1718	3.00	2.26
Publ U: Other	402,463	411,153	8,690	2.2	14,686	13,832	-854	-5.8	3.65	3.36
Ag Hmstd: House	856,761	946,282	89,521	10.4	8,767	8,260	-507	-5.8	1.02	0.87
Ag Hmstd: Land	3,112,354	3,404,294	291,941	9.4	19,459	18,631	-828	-4.3	0.63	0.55
Ag NonHmstd	2,082,951	2,042,848	-40,104	-1.9	25,264	22,171	-3,093	-12.	1.21	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
Total	10,684,387	11,984,124	1,299,736	12.2	124,667	119,831	-4,836	-3.9	1.17	1.00

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	122,595	111,933	-10,662	-8.7	County	47.53	59.41	0.011	0.00
(-) TIF Tax	63	75	12	19.0	City/Town	11.23	18.41	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	48.16	21.72	1.006	0.905
(=) Taxable Tax	122,532	111,858	-10,674	-8.7	Special District	2.52	4.45	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.44	103.99	1.017	0.905

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	58,700	70,100	19.4	535	512	-23	-4.3	0.911	0.730
Res Hmstd: Avg Val	88,000	105,100	19.4	866	910	45	5.2	0.983	0.866
Res Hmstd: Hi Val	117,300	140,000	19.4	1,307	1,336	29	2.3	1.114	0.954
Res Hmstd: Ex-Hi Val	175,900	210,000	19.4	2,425	2,191	-234	-9.7	1.378	1.043
Seas Rec: Lo Val	50,000	59,000	18.0	707	741	33	4.7	1.414	1.255
Seas Rec: Hi Val	150,000	177,000	18.0	2,487	2,550	63	2.5	1.657	1.440
Comm/Ind: Lo Val	150,000	181,800	21.2	4,092	4,724	632	15.4	2.728	2.598
Comm/Ind: Med Val	300,000	363,600	21.2	9,826	10,633	807	8.2	3.275	2.924
Comm/Ind: Hi Val	1,000,000	1,211,800	21.2	36,585	38,203	1,618	4.4	3.658	3.152

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	1,768,965	2,099,250	330,284	18.7	21,816	22,230	414	1.9	1.23	1.06
Res NonHmstd 1Un	131,645	170,958	39,313	29.9	2,229	2,271	42	1.9	1.69	1.33
Res NonHmstd 2-3	56,980	69,370	12,390	21.7	1,265	1,135	-130	-10.	2.22	1.64
Reg Apartments	70,590	90,287	19,697	27.9	2,388	1,910	-478	-20.	3.38	2.12
Low-income Apts	53,979	58,910	4,931	9.1	832	880	49	5.8	1.54	1.49
Seasonal Rec	739,983	878,617	138,634	18.7	10,398	12,051	1,653	15.9	1.41	1.37
Com/Ind Lo Tier	339,888	378,349	38,462	11.3	11,313	10,937	-376	-3.3	3.33	2.89
Com/Ind Hi Tier	454,547	621,788	167,241	36.8	19,962	22,527	2,565	12.8	4.39	3.62
Publ U: Elec Gen	1,249	969	-280	-22.4	66	29	-37	-56.	5.27	2.95
Publ U: Other	62,918	65,683	2,765	4.4	3,089	2,577	-512	-16.	4.91	3.92
Ag Hmstd: House	14,517	17,079	2,562	17.7	170	177	7	3.9	1.17	1.04
Ag Hmstd: Land	15,305	18,896	3,591	23.5	72	100	28	39.6	0.47	0.53
Ag NonHmstd	15,788	18,447	2,659	16.8	174	204	30	17.4	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
Total	3,726,353	4,635,005	908,652	24.4	73,775	80,201	6,426	8.7	1.98	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	61,747	56,329	-5,418	-8.8	County	43.79	52.11	0.000	0.00
(-) TIF Tax	2,702	2,577	-125	-4.6	City/Town	31.90	41.94	0.038	0.01
(-) FD Contrib Tax	0	35	35	0.0	School District	47.56	27.46	0.435	0.510
(=) Taxable Tax	59,045	53,716	-5,329	-9.0	Special District	0.66	0.91	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	123.91	122.42	0.473	0.526

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	46,700	55,500	18.8	466	487	21	4.5	0.996	0.876
Res Hmstd: Avg Val	70,000	83,100	18.7	698	763	66	9.4	0.996	0.918
Res Hmstd: Hi Val	93,300	110,800	18.8	1,037	1,142	105	10.1	1.111	1.030
Res Hmstd: Ex-Hi Val	139,900	166,100	18.7	1,924	1,898	-26	-1.4	1.375	1.142
Apartment (Mkt rate)	300,000	383,800	27.9	9,063	7,250	-1,813	-20.	3.021	1.888
Comm/Ind: Lo Val	150,000	205,200	36.8	4,532	6,025	1,494	33.0	3.021	2.936
Comm/Ind: Med Val	300,000	410,400	36.8	10,922	13,374	2,452	22.4	3.640	3.258
Comm/Ind: Hi Val	1,000,000	1,368,000	36.8	40,742	47,666	6,923	17.0	4.074	3.484

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	2,872,931	3,481,122	608,191	21.2	32,211	30,860	-1,351	-4.2	1.12	0.89
Res NonHmstd 1Un	154,989	206,528	51,539	33.3	2,371	2,265	-106	-4.5	1.53	1.10
Res NonHmstd 2-3	37,226	46,820	9,594	25.8	739	660	-80	-10.	1.99	1.41
Reg Apartments	4,529	5,717	1,188	26.2	127	99	-28	-22.	2.80	1.73
Low-income Apts	768	701	-68	-8.8	11	10	-1	-9.3	1.38	1.37
Seasonal Rec	2,175,109	2,615,064	439,956	20.2	30,104	32,111	2,007	6.7	1.38	1.23
Com/Ind Lo Tier	116,840	137,493	20,653	17.7	3,202	3,349	147	4.6	2.74	2.44
Com/Ind Hi Tier	81,098	91,640	10,542	13.0	3,159	2,937	-222	-7.0	3.90	3.21
Publ U: Elec Gen	5,298	8,892	3,594	67.8	276	214	-62	-22.	5.21	2.41
Publ U: Other	301,478	301,489	11	0.0	12,970	11,198	-1,772	-13.	4.30	3.71
Ag Hmstd: House	571,376	663,133	91,757	16.1	6,639	6,660	20	0.3	1.16	1.00
Ag Hmstd: Land	886,813	1,092,351	205,538	23.2	4,520	6,319	1,799	39.8	0.51	0.58
Ag NonHmstd	333,213	386,295	53,081	15.9	4,359	4,781	421	9.7	1.31	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
Total	7,541,668	9,225,976	1,684,308	22.3	100,689	103,610	2,921	2.9	1.34	1.12

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	95,208	92,405	-2,803	-2.9	County	49.71	59.05	0.000	0.00
(-) TIF Tax	21	15	-6	-27.	City/Town	13.07	19.84	0.010	0.00
(-) FD Contrib Tax	0	23	23	0.0	School District	51.18	27.60	0.400	0.469
(=) Taxable Tax	95,187	92,366	-2,820	-3.0	Special District	0.77	0.73	0.000	0.00
FD Distrib Tax	0	0	0	13.1	Total	114.72	107.23	0.410	0.469

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	58,500	69,900	19.5	523	503	-20	-3.8	0.893	0.719
Res Hmstd: Avg Val	87,700	104,700	19.4	849	894	45	5.3	0.967	0.853
Res Hmstd: Hi Val	117,000	139,700	19.4	1,306	1,317	11	0.8	1.116	0.942
Res Hmstd: Ex-Hi Val	175,400	209,400	19.4	2,435	2,160	-276	-11.	1.388	1.031
Seas Rec: Lo Val	50,000	59,700	19.4	709	769	60	8.5	1.417	1.288
Seas Rec: Hi Val	150,000	179,100	19.4	2,509	2,641	133	5.3	1.672	1.474
Comm/Ind: Lo Val	150,000	169,500	13.0	4,192	4,336	144	3.4	2.794	2.558
Comm/Ind: Med Val	300,000	339,000	13.0	10,104	9,881	-223	-2.2	3.368	2.914
Comm/Ind: Hi Val	1,000,000	1,130,000	13.0	37,696	35,759	-1,937	-5.1	3.769	3.164

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	1,505,697	1,751,540	245,843	16.3	13,058	15,307	2,249	17.2	0.87	0.87
Res NonHmstd 1Un	88,032	108,050	20,019	22.7	1,703	1,833	130	7.6	1.93	1.70
Res NonHmstd 2-3	29,674	34,608	4,935	16.6	758	715	-43	-5.7	2.56	2.07
Reg Apartments	44,939	47,084	2,146	4.8	1,622	1,129	-493	-30.	3.61	2.40
Low-income Apts	47,615	50,045	2,430	5.1	758	834	76	10.0	1.59	1.67
Seasonal Rec	101,990	106,130	4,139	4.1	1,822	1,673	-149	-8.2	1.79	1.58
Com/Ind Lo Tier	217,880	236,379	18,499	8.5	8,126	7,726	-400	-4.9	3.73	3.27
Com/Ind Hi Tier	219,283	270,935	51,652	23.6	11,356	11,709	353	3.1	5.18	4.32
Publ U: Elec Gen	201,194	201,275	81	0.0	8,460	5,229	-3,231	-38.	4.20	2.60
Publ U: Other	111,457	107,670	-3,786	-3.4	5,164	4,152	-1,012	-19.	4.63	3.86
Ag Hmstd: House	3,634	3,829	195	5.4	35	33	-2	-5.4	0.96	0.87
Ag Hmstd: Land	2,317	2,435	119	5.1	7	10	3	39.4	0.32	0.42
Ag NonHmstd	23,439	24,941	1,502	6.4	373	387	14	3.8	1.59	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
Total	2,597,149	2,996,256	399,107	15.4	53,243	51,904	-1,340	-2.5	2.05	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	44,173	37,409	-6,764	-15.	County	54.55	71.01	0.000	0.00
(-) TIF Tax	2,158	1,481	-677	-31.	City/Town	52.06	54.83	0.038	0.04
(-) FD Contrib Tax	716	914	198	27.6	School District	36.27	25.03	0.692	0.610
(=) Taxable Tax	41,299	35,015	-6,284	-15.	Special District	1.10	2.33	0.000	0.00
FD Distrib Tax	844	992	148	17.6	Total	143.98	153.20	0.730	0.659

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	36,300	42,300	16.5	151	192	41	27.1	0.415	0.452
Res Hmstd: Avg Val	54,400	63,300	16.4	349	443	94	26.8	0.642	0.700
Res Hmstd: Hi Val	72,500	84,400	16.4	570	737	167	29.2	0.786	0.873
Res Hmstd: Ex-Hi Val	108,700	126,500	16.4	1,257	1,448	191	15.2	1.156	1.144
Apartment (Mkt rate)	300,000	314,400	4.8	10,585	7,432	-3,153	-29.	3.528	2.363
Comm/Ind: Lo Val	150,000	185,400	23.6	5,308	6,254	946	17.8	3.538	3.373
Comm/Ind: Med Val	300,000	370,700	23.6	12,782	14,059	1,277	10.0	4.260	3.792
Comm/Ind: Hi Val	1,000,000	1,235,600	23.6	47,662	50,488	2,827	5.9	4.766	4.086

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	2,343,896	2,802,953	459,057	19.6	19,978	21,562	1,584	7.9	0.85	0.77
Res NonHmstd 1Un	87,246	126,263	39,017	44.7	1,338	1,630	292	21.8	1.53	1.29
Res NonHmstd 2-3	15,072	20,652	5,581	37.0	270	318	48	17.8	1.79	1.54
Reg Apartments	2,134	2,395	262	12.3	59	43	-16	-27.	2.78	1.81
Low-income Apts	225	519	294	130.4	2	7	4	171.	1.10	1.30
Seasonal Rec	1,935,173	2,326,984	391,811	20.2	28,582	31,830	3,248	11.4	1.48	1.37
Com/Ind Lo Tier	53,216	62,792	9,575	18.0	1,533	1,714	182	11.9	2.88	2.73
Com/Ind Hi Tier	89,132	115,503	26,371	29.6	3,697	4,282	585	15.8	4.15	3.71
Publ U: Elec Gen	163	1,142	980	602.1	6	27	21	360.	3.64	2.39
Publ U: Other	233,813	215,002	-18,810	-8.0	9,904	7,741	-2,163	-21.	4.24	3.60
Ag Hmstd: House	112,442	126,673	14,231	12.7	703	722	19	2.7	0.62	0.57
Ag Hmstd: Land	115,231	134,449	19,218	16.7	273	399	126	46.0	0.24	0.30
Ag NonHmstd	222,075	229,422	7,347	3.3	2,679	2,766	87	3.3	1.21	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
Total	5,209,818	6,262,319	1,052,501	20.2	69,024	74,211	5,187	7.5	1.32	1.19

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	71,182	65,779	-5,404	-7.6	County	58.44	73.09	0.000	0.00
(-) TIF Tax	504	409	-95	-18.	City/Town	13.71	15.47	0.000	0.00
(-) FD Contrib Tax	475	417	-57	-12.	School District	39.45	22.04	0.614	0.479
(=) Taxable Tax	70,204	64,953	-5,251	-7.5	Special District	2.21	4.47	0.000	0.00
FD Distrib Tax	336	395	59	17.5	Total	113.82	115.08	0.614	0.479

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	58,800	70,200	11,400	19.4	236	272	35	14.9	0.401	0.386
Res Hmstd: Avg Val	88,200	105,300	17,100	19.4	566	696	130	23.0	0.641	0.660
Res Hmstd: Hi Val	117,500	140,300	22,800	19.4	1,037	1,147	110	10.6	0.882	0.817
Res Hmstd: Ex-Hi Val	176,300	210,500	34,200	19.4	2,177	2,051	-126	-5.8	1.234	0.974
Seas Rec: Lo Val	50,000	59,700	9,700	19.4	714	816	102	14.4	1.427	1.366
Seas Rec: Hi Val	150,000	179,100	29,100	19.4	2,520	2,782	262	10.4	1.679	1.553
Comm/Ind: Lo Val	150,000	194,400	44,400	29.6	4,245	5,460	1,215	28.6	2.830	2.808
Comm/Ind: Med Val	300,000	388,800	88,800	29.6	10,222	12,204	1,982	19.4	3.407	3.138
Comm/Ind: Hi Val	1,000,000	1,295,900	295,900	29.6	38,110	43,669	5,559	14.6	3.810	3.369

DULUTH 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	2,696,356	3,214,484	518,128	19.2	37,793	37,924	132	0.3	1.40	1.18
Res NonHmstd 1Un	134,225	174,019	39,793	29.6	2,438	2,442	4	0.2	1.82	1.40
Res NonHmstd 2-3	81,629	98,880	17,250	21.1	1,920	1,723	-197	-10.	2.35	1.74
Reg Apartments	118,085	127,424	9,339	7.9	4,037	2,643	-1,394	-34.	3.42	2.07
Low-income Apts	50,921	54,990	4,069	8.0	742	763	21	2.8	1.46	1.39
Seasonal Rec	60,281	66,589	6,308	10.5	1,070	1,095	25	2.3	1.78	1.65
Com/Ind Lo Tier	166,097	173,040	6,943	4.2	5,670	5,045	-626	-11.	3.41	2.92
Com/Ind Hi Tier	425,701	474,506	48,805	11.5	20,460	18,245	-2,215	-10.	4.81	3.84
Publ U: Elec Gen	1,005	704	-301	-29.9	48	19	-29	-60.	4.81	2.71
Publ U: Other	115,899	113,923	-1,975	-1.7	5,566	4,383	-1,182	-21.	4.80	3.85
Ag Hmstd: House	10,930	11,876	946	8.7	145	142	-3	-2.2	1.32	1.19
Ag Hmstd: Land	7,316	9,819	2,502	34.2	33	59	27	82.3	0.45	0.61
Ag NonHmstd	13,031	14,944	1,912	14.7	187	209	22	12.0	1.43	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
Total	3,881,476	4,614,499	733,023	18.9	80,109	76,136	-3,973	-5.0	2.06	1.65

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	61,382	53,892	-7,490	-12.	County	67.88 85.49	0.000	0.00
(-) TIF Tax	7,254	4,877	-2,377	-32.	City/Town	23.15 28.71	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	46.09 20.21	0.618	0.371
(=) Taxable Tax	54,128	49,015	-5,113	-9.4	Special District	1.57 3.25	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	138.69 137.66	0.618	0.371

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	58,200	69,400	11,200	19.2	680	703	24	3.5	1.167	1.013
Res Hmstd: Avg Val	87,200	104,000	16,800	19.3	1,099	1,191	93	8.4	1.260	1.145
Res Hmstd: Hi Val	116,200	138,600	22,400	19.3	1,656	1,712	56	3.4	1.424	1.235
Res Hmstd: Ex-Hi Val	174,300	207,800	33,500	19.2	3,021	2,752	-269	-8.9	1.733	1.324
Apartment (Mkt rate)	300,000	323,800	23,800	7.9	10,171	6,806	-3,365	-33.	3.390	2.101
Comm/Ind: Lo Val	150,000	167,200	17,200	11.5	5,085	5,034	-52	-1.0	3.390	3.010
Comm/Ind: Med Val	300,000	334,400	34,400	11.5	12,251	11,505	-746	-6.1	4.083	3.440
Comm/Ind: Hi Val	1,000,000	1,114,700	114,700	11.5	45,691	41,705	-3,987	-8.7	4.569	3.741

EAST 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	1,552,576	1,930,931	378,355	24.4	22,481	26,294	3,812	17.0	1.45	1.36
Res NonHmstd 1Un	90,166	104,801	14,635	16.2	1,754	1,726	-28	-1.6	1.94	1.65
Res NonHmstd 2-3	39,480	49,463	9,982	25.3	981	988	7	0.7	2.48	2.00
Reg Apartments	51,470	61,208	9,738	18.9	1,866	1,504	-363	-19.	3.63	2.46
Low-income Apts	56,619	58,954	2,335	4.1	912	991	78	8.6	1.61	1.68
Seasonal Rec	36,912	41,487	4,576	12.4	791	875	84	10.6	2.14	2.11
Com/Ind Lo Tier	197,293	222,587	25,294	12.8	7,370	7,269	-102	-1.4	3.74	3.27
Com/Ind Hi Tier	266,167	312,354	46,187	17.4	13,709	13,342	-367	-2.7	5.15	4.27
Publ U: Elec Gen	1,872	1,214	-658	-35.2	86	39	-47	-54.	4.59	3.21
Publ U: Other	64,473	69,703	5,231	8.1	3,254	2,948	-306	-9.4	5.05	4.23
Ag Hmstd: House	42,499	45,014	2,515	5.9	552	536	-16	-2.9	1.30	1.19
Ag Hmstd: Land	31,504	40,292	8,789	27.9	155	227	72	46.5	0.49	0.56
Ag NonHmstd	15,927	18,785	2,858	17.9	233	266	32	13.9	1.46	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
Total	2,446,957	3,079,460	632,503	25.8	54,145	59,269	5,124	9.5	2.21	1.92

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	38,630	36,174	-2,456	-6.4	County	58.45	69.98	0.015	0.01
(-) TIF Tax	2,332	1,902	-430	-18.	City/Town	38.39	51.75	0.000	0.04
(-) FD Contrib Tax	0	0	0	0.0	School District	50.81	31.45	0.608	0.680
(=) Taxable Tax	36,298	34,272	-2,026	-5.6	Special District	0.68	1.26	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	148.33	154.44	0.623	0.738

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	55,600	66,400	19.4	699	809	110	15.7	1.257	1.218	
Res Hmstd: Avg Val	83,400	99,600	19.4	1,106	1,329	223	20.1	1.326	1.334	
Res Hmstd: Hi Val	111,100	132,600	19.4	1,669	1,893	223	13.4	1.502	1.427	
Res Hmstd: Ex-Hi Val	166,700	199,000	19.4	3,061	3,027	-34	-1.1	1.836	1.521	
Apartment (Mkt rate)	300,000	356,800	18.9	10,867	8,529	-2,338	-21.	3.622	2.390	
Comm/Ind: Lo Val	150,000	176,100	17.4	5,433	5,908	474	8.7	3.622	3.354	
Comm/Ind: Med Val	300,000	352,100	17.4	13,092	13,375	283	2.2	4.363	3.798	
Comm/Ind: Hi Val	1,000,000	1,173,600	17.4	48,832	48,227	-605	-1.2	4.883	4.109	

EAST 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	2,525,242	3,146,265	621,023	24.6	33,946	35,993	2,048	6.0	1.34	1.14
Res NonHmstd 1Un	131,759	152,476	20,717	15.7	2,273	2,053	-220	-9.7	1.73	1.35
Res NonHmstd 2-3	38,013	46,780	8,766	23.1	831	770	-61	-7.3	2.19	1.65
Reg Apartments	1,212	3,403	2,191	180.8	39	66	27	70.5	3.20	1.95
Low-income Apts	27	44	17	64.7	0	1	0	67.5	1.41	1.43
Seasonal Rec	644,001	780,990	136,989	21.3	11,104	12,025	921	8.3	1.72	1.54
Com/Ind Lo Tier	50,931	65,474	14,543	28.6	1,683	1,846	163	9.7	3.30	2.82
Com/Ind Hi Tier	28,797	39,684	10,887	37.8	1,331	1,493	162	12.2	4.62	3.76
Publ U: Elec Gen	10,075	8,167	-1,908	-18.9	500	259	-241	-48.	4.97	3.17
Publ U: Other	141,939	146,521	4,582	3.2	6,637	5,635	-1,002	-15.	4.68	3.85
Ag Hmstd: House	664,775	726,767	61,992	9.3	8,283	7,918	-365	-4.4	1.25	1.09
Ag Hmstd: Land	589,562	767,714	178,152	30.2	2,813	4,186	1,374	48.8	0.48	0.55
Ag NonHmstd	193,073	234,718	41,645	21.6	2,728	3,091	363	13.3	1.41	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
Total	5,019,404	6,270,582	1,251,177	24.9	72,168	77,261	5,093	7.1	1.44	1.23

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	60,390	61,685	1,295	2.1	County	61.07	72.28	0.030	0.03
(-) TIF Tax	87	53	-34	-39.	City/Town	15.73	22.60	0.000	0.00
(-) FD Contrib Tax	0	2	2	0.0	School District	54.65	32.50	0.578	0.633
(=) Taxable Tax	60,303	61,630	1,327	2.2	Special District	0.63	1.10	0.000	0.00
FD Distrib Tax	0	4	4	0.0	Total	132.09	128.48	0.608	0.662

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	64,800	77,400	19.4	704	743	39	5.6	1.086	0.959
Res Hmstd: Avg Val	97,100	115,900	19.4	1,195	1,298	102	8.6	1.230	1.119
Res Hmstd: Hi Val	129,400	154,500	19.4	1,856	1,854	-2	-0.1	1.434	1.199
Res Hmstd: Ex-Hi Val	194,200	231,800	19.4	3,308	2,968	-340	-10.	1.703	1.280
Seas Rec: Lo Val	50,000	59,700	19.4	823	896	73	8.9	1.645	1.500
Seas Rec: Hi Val	150,000	179,100	19.4	2,909	3,022	113	3.9	1.939	1.687
Comm/Ind: Lo Val	150,000	206,800	37.9	4,846	6,316	1,469	30.3	3.230	3.053
Comm/Ind: Med Val	300,000	413,500	37.8	11,674	13,996	2,322	19.9	3.891	3.384
Comm/Ind: Hi Val	1,000,000	1,378,100	37.8	43,536	49,838	6,302	14.5	4.353	3.616

CENTRAL MINN 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	5,190,963	6,580,441	1,389,477	26.8	72,407	75,075	2,668	3.7	1.39	1.14
Res NonHmstd 1Un	184,441	252,396	67,955	36.8	3,293	3,343	50	1.5	1.79	1.32
Res NonHmstd 2-3	144,796	193,623	48,827	33.7	3,246	3,145	-101	-3.1	2.24	1.62
Reg Apartments	367,876	411,386	43,510	11.8	12,181	8,262	-3,919	-32.	3.31	2.01
Low-income Apts	152,760	179,649	26,889	17.6	2,200	2,427	227	10.3	1.44	1.35
Seasonal Rec	33,051	40,957	7,906	23.9	638	656	17	2.7	1.93	1.60
Com/Ind Lo Tier	478,760	524,101	45,341	9.5	15,873	14,848	-1,025	-6.5	3.32	2.83
Com/Ind Hi Tier	1,102,081	1,378,462	276,381	25.1	50,526	51,386	860	1.7	4.58	3.73
Publ U: Elec Gen	676,650	674,562	-2,088	-0.3	27,845	17,142	-10,704	-38.	4.12	2.54
Publ U: Other	331,700	366,901	35,201	10.6	14,190	13,483	-707	-5.0	4.28	3.67
Ag Hmstd: House	88,359	92,903	4,544	5.1	1,259	1,058	-200	-15.	1.42	1.14
Ag Hmstd: Land	69,294	85,851	16,557	23.9	371	451	80	21.5	0.54	0.53
Ag NonHmstd	45,085	55,240	10,155	22.5	630	681	51	8.1	1.40	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
Total	8,865,817	11,337,616	2,471,798	27.9	204,659	200,459	-4,199	-2.1	2.31	1.77

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	163,110	143,397	-19,713	-12.	County	37.44	48.13	0.000	0.00
(-) TIF Tax	11,157	9,337	-1,820	-16.	City/Town	32.74	44.56	0.030	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	55.30	31.44	1.263	0.769
(=) Taxable Tax	151,953	134,060	-17,893	-11.	Special District	1.84	2.31	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.31	126.44	1.293	0.792

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	68,500	81,800	19.4	773	800	27	3.5	1.128	0.978
Res Hmstd: Avg Val	102,600	122,500	19.4	1,331	1,384	53	4.0	1.297	1.129
Res Hmstd: Hi Val	136,800	163,300	19.4	2,032	1,969	-63	-3.1	1.485	1.205
Res Hmstd: Ex-Hi Val	205,200	245,000	19.4	3,557	3,140	-417	-11.	1.733	1.281
Apartment (Mkt rate)	300,000	335,500	11.8	9,554	6,629	-2,925	-30.	3.184	1.975
Comm/Ind: Lo Val	150,000	187,700	25.1	4,777	5,569	792	16.6	3.184	2.967
Comm/Ind: Med Val	300,000	375,300	25.1	11,464	12,488	1,024	8.9	3.821	3.327
Comm/Ind: Hi Val	1,000,000	1,250,800	25.1	42,669	44,777	2,109	4.9	4.266	3.579

CENTRAL MINN 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	3,239,164	3,982,127	742,962	22.9	39,563	38,015	-1,547	-3.9	1.22	0.95
Res NonHmstd 1Un	125,323	138,237	12,915	10.3	1,916	1,523	-393	-20.	1.53	1.10
Res NonHmstd 2-3	58,026	68,887	10,861	18.7	1,105	954	-151	-13.	1.90	1.39
Reg Apartments	3,261	2,817	-445	-13.6	87	45	-42	-48.	2.68	1.59
Low-income Apts	478	257	-220	-46.1	6	3	-3	-47.	1.17	1.16
Seasonal Rec	415,525	484,062	68,536	16.5	6,317	6,346	29	0.5	1.52	1.31
Com/Ind Lo Tier	90,491	107,885	17,394	19.2	2,528	2,644	116	4.6	2.79	2.45
Com/Ind Hi Tier	63,527	84,423	20,896	32.9	2,413	2,671	258	10.7	3.80	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	148,795	8,841	6.3	5,350	4,782	-568	-10.	3.82	3.21
Ag Hmstd: House	840,228	943,616	103,388	12.3	9,384	8,508	-875	-9.3	1.12	0.90
Ag Hmstd: Land	1,047,809	1,321,937	274,128	26.2	5,404	6,598	1,194	22.1	0.52	0.50
Ag NonHmstd	227,064	268,599	41,535	18.3	2,716	2,857	141	5.2	1.20	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
Total	6,250,850	7,702,846	1,451,996	23.2	76,787	76,616	-172	-0.2	1.23	0.99

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	76,225	74,389	-1,837	-2.4	County	37.60 48.27	0.000	0.00
(-) TIF Tax	166	134	-32	-19.	City/Town	14.58 22.60	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	56.96 33.10	1.021	0.708
(=) Taxable Tax	76,059	74,255	-1,804	-2.4	Special District	0.76 0.98	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.90 104.95	1.021	0.708

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	82,700	98,800	19.5	799	823	25	3.1	0.965	0.833
Res Hmstd: Avg Val	124,000	148,000	19.4	1,442	1,419	-24	-1.6	1.163	0.958
Res Hmstd: Hi Val	165,300	197,300	19.4	2,234	2,016	-218	-9.8	1.351	1.021
Res Hmstd: Ex-Hi Val	248,000	296,000	19.4	3,818	3,210	-608	-15.	1.539	1.084
Seas Rec: Lo Val	50,000	58,300	16.6	711	738	27	3.8	1.421	1.265
Seas Rec: Hi Val	150,000	174,800	16.5	2,497	2,532	35	1.4	1.664	1.448
Comm/Ind: Lo Val	150,000	199,400	32.9	4,110	5,288	1,178	28.7	2.739	2.651
Comm/Ind: Med Val	300,000	398,700	32.9	9,868	11,765	1,897	19.2	3.289	2.950
Comm/Ind: Hi Val	1,000,000	1,329,000	32.9	36,741	41,999	5,258	14.3	3.674	3.160

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	3,336,151	3,635,261	299,110	9.0	46,656	46,803	146	0.3	1.40	1.29
Res NonHmstd 1Un	182,898	199,401	16,503	9.0	3,468	3,266	-202	-5.8	1.90	1.64
Res NonHmstd 2-3	54,149	57,755	3,606	6.7	1,322	1,100	-222	-16.	2.44	1.90
Reg Apartments	151,496	165,584	14,088	9.3	5,200	3,738	-1,461	-28.	3.43	2.26
Low-income Apts	76,270	81,020	4,749	6.2	1,161	1,255	94	8.1	1.52	1.55
Seasonal Rec	14,577	12,943	-1,635	-11.2	346	275	-71	-20.	2.37	2.12
Com/Ind Lo Tier	448,378	476,699	28,321	6.3	16,309	15,183	-1,126	-6.9	3.64	3.19
Com/Ind Hi Tier	559,826	601,707	41,881	7.5	27,553	24,459	-3,094	-11.	4.92	4.06
Publ U: Elec Gen	7,085	4,377	-2,708	-38.2	328	114	-213	-65.	4.62	2.61
Publ U: Other	58,282	64,542	6,261	10.7	3,101	2,812	-288	-9.3	5.32	4.36
Ag Hmstd: House	16,835	18,233	1,398	8.3	246	254	8	3.3	1.46	1.39
Ag Hmstd: Land	29,677	34,159	4,482	15.1	275	311	36	13.2	0.93	0.91
Ag NonHmstd	34,835	34,936	101	0.3	624	591	-33	-5.3	1.79	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
Total	4,970,460	5,481,438	510,978	10.3	106,587	102,222	-4,365	-4.1	2.14	1.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	77,018	64,966	-12,052	-15.	County	48.55	60.64	0.015	0.04
(-) TIF Tax	5,010	3,337	-1,673	-33.	City/Town	47.13	64.32	0.027	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	49.92	23.70	0.741	0.892
(=) Taxable Tax	72,008	61,629	-10,379	-14.	Special District	0.87	1.21	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	146.47	149.86	0.783	0.958

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	40,900	44,600	9.0	515	533	17	3.4	1.260	1.194
Res Hmstd: Avg Val	61,400	67,000	9.1	774	800	27	3.4	1.260	1.194
Res Hmstd: Hi Val	81,800	89,200	9.0	1,075	1,130	55	5.1	1.314	1.266
Res Hmstd: Ex-Hi Val	122,700	133,800	9.0	1,948	1,881	-66	-3.4	1.587	1.406
Apartment (Mkt rate)	300,000	327,900	9.3	10,781	7,685	-3,096	-28.	3.593	2.343
Comm/Ind: Lo Val	150,000	161,300	7.5	5,390	5,202	-188	-3.5	3.593	3.225
Comm/Ind: Med Val	300,000	322,500	7.5	12,978	11,929	-1,049	-8.1	4.325	3.698
Comm/Ind: Hi Val	1,000,000	1,074,900	7.5	48,386	43,327	-5,058	-10.	4.838	4.030

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	1,345,430	1,621,705	276,275	20.5	16,084	15,289	-795	-4.9	1.20	0.94
Res NonHmstd 1Un	135,704	150,638	14,934	11.0	2,038	1,745	-293	-14.	1.50	1.16
Res NonHmstd 2-3	19,211	21,623	2,411	12.6	392	321	-71	-18.	2.04	1.49
Reg Apartments	1,608	2,569	961	59.7	42	42	0	0.4	2.61	1.64
Low-income Apts	58	0	-58	-100.0	1	0	-1	-100	1.03	0.00
Seasonal Rec	262,112	298,384	36,272	13.8	4,361	4,351	-11	-0.2	1.66	1.46
Com/Ind Lo Tier	78,736	87,945	9,209	11.7	2,227	2,206	-21	-0.9	2.83	2.51
Com/Ind Hi Tier	123,220	129,905	6,684	5.4	4,635	4,183	-452	-9.8	3.76	3.22
Publ U: Elec Gen	31,384	30,198	-1,187	-3.8	1,034	587	-447	-43.	3.29	1.94
Publ U: Other	225,925	257,983	32,058	14.2	8,309	8,009	-300	-3.6	3.68	3.10
Ag Hmstd: House	887,763	993,915	106,152	12.0	8,760	7,983	-777	-8.9	0.99	0.80
Ag Hmstd: Land	5,510,877	6,208,666	697,789	12.7	36,467	34,291	-2,176	-6.0	0.66	0.55
Ag NonHmstd	3,058,253	2,979,020	-79,233	-2.6	35,368	30,199	-5,169	-14.	1.16	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
Total	11,680,283	12,838,025	1,157,742	9.9	119,720	109,939	-9,781	-8.2	1.02	0.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	120,410	108,771	-11,639	-9.7	County	50.98	63.44	0.014	0.03
(-) TIF Tax	422	380	-42	-10.	City/Town	10.27	16.88	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	49.56	21.41	0.876	0.911
(=) Taxable Tax	119,988	108,392	-11,597	-9.7	Special District	0.85	1.22	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	111.66	102.95	0.890	0.942

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	54,600	65,200	19.4	502	472	-30	-6.0	0.918	0.723
Res Hmstd: Avg Val	81,800	97,700	19.4	783	813	30	3.9	0.957	0.832
Res Hmstd: Hi Val	109,100	130,300	19.4	1,181	1,209	28	2.4	1.082	0.927
Res Hmstd: Ex-Hi Val	163,600	195,300	19.4	2,218	1,998	-220	-9.9	1.355	1.023
Comm/Ind: Lo Val	150,000	158,200	5.5	4,153	3,938	-215	-5.2	2.768	2.489
Comm/Ind: Med Val	300,000	316,300	5.4	9,981	9,050	-932	-9.3	3.327	2.861
Comm/Ind: Hi Val	1,000,000	1,054,300	5.4	37,179	32,911	-4,268	-11.	3.717	3.121

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	3,220,929	3,773,591	552,662	17.2	41,987	39,261	-2,726	-6.5	1.30	1.04
Res NonHmstd 1Un	137,174	156,689	19,515	14.2	2,400	2,061	-339	-14.	1.75	1.32
Res NonHmstd 2-3	77,113	92,188	15,075	19.5	1,689	1,392	-297	-17.	2.19	1.51
Reg Apartments	163,074	189,839	26,765	16.4	5,056	3,335	-1,721	-34.	3.10	1.76
Low-income Apts	58,080	60,620	2,541	4.4	803	746	-57	-7.1	1.38	1.23
Seasonal Rec	9,701	11,237	1,536	15.8	205	202	-3	-1.2	2.11	1.80
Com/Ind Lo Tier	352,244	383,733	31,489	8.9	11,659	10,602	-1,057	-9.1	3.31	2.76
Com/Ind Hi Tier	612,123	708,628	96,505	15.8	26,768	24,154	-2,614	-9.8	4.37	3.41
Publ U: Elec Gen	23,522	17,804	-5,718	-24.3	980	384	-596	-60.	4.17	2.16
Publ U: Other	58,524	68,299	9,775	16.7	2,674	2,425	-249	-9.3	4.57	3.55
Ag Hmstd: House	9,071	10,160	1,088	12.0	134	122	-12	-9.0	1.47	1.20
Ag Hmstd: Land	18,431	20,060	1,629	8.8	153	152	-2	-1.3	0.83	0.76
Ag NonHmstd	22,249	24,094	1,845	8.3	324	309	-15	-4.6	1.46	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
Total	4,762,236	5,636,719	874,483	18.4	94,832	87,167	-7,665	-8.1	1.99	1.55

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,623	67,624	-8,999	-11.	County	42.95	52.31	0.000	0.00
(-) TIF Tax	4,261	2,949	-1,312	-30.	City/Town	40.09	49.59	0.004	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	46.78	17.67	0.918	0.737
(=) Taxable Tax	72,362	64,675	-7,687	-10.	Special District	0.59	0.48	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	130.40	120.06	0.921	0.752

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	50,300	59,000	17.3	561	517	-44	-7.8	1.114	0.875
Res Hmstd: Avg Val	75,400	88,400	17.2	840	835	-5	-0.7	1.114	0.944
Res Hmstd: Hi Val	100,500	117,800	17.2	1,283	1,236	-47	-3.6	1.276	1.049
Res Hmstd: Ex-Hi Val	150,700	176,600	17.2	2,347	2,040	-308	-13.	1.557	1.154
Apartment (Mkt rate)	300,000	349,300	16.4	9,665	6,553	-3,112	-32.	3.221	1.876
Comm/Ind: Lo Val	150,000	173,700	15.8	4,833	4,872	39	0.8	3.221	2.804
Comm/Ind: Med Val	300,000	347,300	15.8	11,621	11,046	-576	-5.0	3.873	3.180
Comm/Ind: Hi Val	1,000,000	1,157,700	15.8	43,302	39,866	-3,436	-7.9	4.330	3.443

SOUTH 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	1,173,544	1,413,666	240,122	20.5	13,109	11,071	-2,038	-15.	1.12	0.78
Res NonHmstd 1Un	93,740	106,135	12,394	13.2	1,315	1,046	-270	-20.	1.40	0.99
Res NonHmstd 2-3	17,674	19,978	2,305	13.0	320	240	-80	-25.	1.81	1.20
Reg Apartments	2,035	2,331	295	14.5	54	33	-21	-38.	2.64	1.42
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	85,475	10,159	13.5	1,081	962	-119	-11.	1.44	1.13
Com/Ind Lo Tier	47,064	51,706	4,641	9.9	1,202	1,134	-68	-5.6	2.55	2.19
Com/Ind Hi Tier	54,925	59,918	4,993	9.1	1,959	1,727	-232	-11.	3.57	2.88
Publ U: Elec Gen	10,707	10,924	217	2.0	323	169	-154	-47.	3.01	1.54
Publ U: Other	139,707	172,116	32,409	23.2	4,855	4,958	104	2.1	3.48	2.88
Ag Hmstd: House	674,087	778,844	104,757	15.5	6,540	5,562	-978	-15.	0.97	0.71
Ag Hmstd: Land	3,498,132	3,937,816	439,685	12.6	23,065	20,324	-2,740	-11.	0.66	0.52
Ag NonHmstd	1,615,599	1,616,261	663	0.0	17,721	14,591	-3,129	-17.	1.10	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
Total	7,402,530	8,295,750	893,220	12.1	71,544	62,187	-9,356	-13.	0.97	0.75

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,826	70,845	-5,980	-7.8	County	45.92	55.91	0.000	0.00
(-) TIF Tax	22	13	-9	-41.	City/Town	9.76	14.86	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	47.93	19.09	1.124	0.867
(=) Taxable Tax	76,804	70,833	-5,971	-7.8	Special District	0.59	0.46	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	104.21	90.32	1.124	0.867

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	66,200	79,100	19.5	571	482	-89	-15.	0.862	0.609
Res Hmstd: Avg Val	99,200	118,400	19.4	969	906	-62	-6.5	0.976	0.765
Res Hmstd: Hi Val	132,200	157,800	19.4	1,517	1,332	-185	-12.	1.147	0.843
Res Hmstd: Ex-Hi Val	198,400	236,800	19.4	2,730	2,185	-545	-20.	1.375	0.922
Comm/Ind: Lo Val	150,000	163,700	9.1	3,920	3,785	-135	-3.5	2.613	2.311
Comm/Ind: Med Val	300,000	327,300	9.1	9,403	8,649	-754	-8.0	3.134	2.642
Comm/Ind: Hi Val	1,000,000	1,091,000	9.1	34,991	31,355	-3,636	-10.	3.499	2.874

OLMSTED 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	3,747,116	4,632,919	885,803	23.6	51,251	51,831	580	1.1	1.37	1.12
Res NonHmstd 1Un	148,267	185,566	37,299	25.2	2,553	2,424	-129	-5.1	1.72	1.31
Res NonHmstd 2-3	67,507	82,837	15,330	22.7	1,459	1,326	-133	-9.1	2.16	1.60
Reg Apartments	169,791	212,527	42,736	25.2	5,361	4,109	-1,252	-23.	3.16	1.93
Low-income Apts	59,084	71,156	12,071	20.4	813	938	125	15.3	1.38	1.32
Seasonal Rec	5,798	3,688	-2,110	-36.4	114	60	-54	-47.	1.96	1.63
Com/Ind Lo Tier	179,724	210,961	31,238	17.4	5,642	5,758	115	2.0	3.14	2.73
Com/Ind Hi Tier	764,680	1,093,886	329,205	43.1	33,809	39,480	5,672	16.8	4.42	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,996	1,319	2.8	1,976	1,674	-301	-15.	4.23	3.49
Ag Hmstd: House	208,853	282,497	73,644	35.3	2,484	2,706	222	8.9	1.19	0.96
Ag Hmstd: Land	337,474	378,294	40,820	12.1	1,950	2,051	101	5.2	0.58	0.54
Ag NonHmstd	106,411	131,718	25,307	23.8	1,248	1,417	169	13.6	1.17	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
Total	5,841,383	7,591,270	1,749,886	30.0	108,659	118,120	9,460	8.7	1.86	1.56

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	91,748	88,726	-3,023	-3.3	County	45.40	55.76	0.000	0.00
(-) TIF Tax	3,719	3,666	-53	-1.4	City/Town	26.32	34.69	0.003	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	53.27	28.30	0.903	1.082
(=) Taxable Tax	88,029	85,060	-2,970	-3.4	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	124.99	118.75	0.906	1.085

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	74,000	88,400	19.5	782	853	71	9.0	1.057	0.964
Res Hmstd: Avg Val	110,900	132,400	19.4	1,392	1,463	71	5.1	1.254	1.104
Res Hmstd: Hi Val	147,900	176,600	19.4	2,177	2,075	-101	-4.7	1.471	1.175
Res Hmstd: Ex-Hi Val	221,800	264,800	19.4	3,768	3,298	-470	-12.	1.698	1.245
Apartment (Mkt rate)	300,000	375,600	25.2	9,271	7,098	-2,173	-23.	3.090	1.889
Comm/Ind: Lo Val	150,000	214,600	43.1	4,636	6,352	1,716	37.0	3.090	2.959
Comm/Ind: Med Val	300,000	429,200	43.1	11,146	13,999	2,853	25.6	3.715	3.261
Comm/Ind: Hi Val	1,000,000	1,430,600	43.1	41,528	49,685	8,156	19.6	4.152	3.472

SOUTHEAST 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	5,596,593	6,633,344	1,036,751	18.5	70,667	68,171	-2,496	-3.5	1.26	1.03
Res NonHmstd 1Un	228,061	271,727	43,666	19.1	3,840	3,441	-399	-10.	1.68	1.27
Res NonHmstd 2-3	120,894	143,225	22,331	18.5	2,617	2,296	-321	-12.	2.17	1.60
Reg Apartments	209,631	248,072	38,442	18.3	6,382	4,532	-1,850	-29.	3.04	1.83
Low-income Apts	90,103	105,252	15,149	16.8	1,227	1,351	124	10.1	1.36	1.28
Seasonal Rec	31,155	26,321	-4,834	-15.5	601	431	-171	-28.	1.93	1.64
Com/Ind Lo Tier	529,195	601,350	72,156	13.6	16,775	16,305	-470	-2.8	3.17	2.71
Com/Ind Hi Tier	805,368	936,906	131,538	16.3	34,905	32,847	-2,058	-5.9	4.33	3.51
Publ U: Elec Gen	301,121	295,397	-5,724	-1.9	13,984	9,937	-4,047	-28.	4.64	3.36
Publ U: Other	190,868	208,980	18,112	9.5	8,662	8,348	-314	-3.6	4.54	3.99
Ag Hmstd: House	23,811	27,346	3,535	14.8	307	322	15	4.9	1.29	1.18
Ag Hmstd: Land	42,638	49,731	7,093	16.6	301	357	56	18.7	0.71	0.72
Ag NonHmstd	32,949	38,305	5,356	16.3	448	489	41	9.2	1.36	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
Total	8,202,386	9,819,051	1,616,665	19.7	160,715	152,625	-8,089	-5.0	1.96	1.55

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	133,550	117,430	-16,121	-12.	County	40.35	48.06	0.000	0.00
(-) TIF Tax	7,094	5,162	-1,932	-27.	City/Town	35.12	44.65	0.021	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	51.18	28.59	0.812	0.761
(=) Taxable Tax	126,456	112,268	-14,189	-11.	Special District	0.68	1.23	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.33	122.54	0.832	0.779

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	56,700	67,300	18.7	608	608	0	0.1	1.071	0.903
Res Hmstd: Avg Val	85,100	100,900	18.6	970	1,033	63	6.5	1.140	1.024
Res Hmstd: Hi Val	113,400	134,500	18.6	1,458	1,502	44	3.0	1.285	1.116
Res Hmstd: Ex-Hi Val	170,100	201,700	18.6	2,696	2,438	-258	-9.6	1.585	1.208
Apartment (Mkt rate)	300,000	355,100	18.4	9,417	6,804	-2,614	-27.	3.139	1.915
Comm/Ind: Lo Val	150,000	174,500	16.3	4,709	4,973	264	5.6	3.139	2.849
Comm/Ind: Med Val	300,000	349,000	16.3	11,327	11,270	-57	-0.5	3.775	3.229
Comm/Ind: Hi Val	1,000,000	1,163,400	16.3	42,214	40,659	-1,555	-3.7	4.221	3.494

SOUTHEAST 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	2,003,663	2,453,962	450,299	22.5	22,846	21,466	-1,380	-6.0	1.14	0.87
Res NonHmstd 1Un	145,345	150,009	4,664	3.2	2,118	1,656	-462	-21.	1.46	1.10
Res NonHmstd 2-3	26,375	31,550	5,174	19.6	489	435	-54	-11.	1.85	1.38
Reg Apartments	1,223	1,383	160	13.1	34	23	-11	-33.	2.81	1.66
Low-income Apts	72	85	13	17.7	1	1	0	-1.0	1.06	0.89
Seasonal Rec	98,034	115,223	17,188	17.5	1,452	1,453	1	0.1	1.48	1.26
Com/Ind Lo Tier	59,664	69,468	9,804	16.4	1,621	1,672	50	3.1	2.72	2.41
Com/Ind Hi Tier	39,098	45,303	6,205	15.9	1,439	1,408	-31	-2.1	3.68	3.11
Publ U: Elec Gen	0	202	202	0.0	0	4	4	0.0	0.00	1.77
Publ U: Other	146,450	170,931	24,481	16.7	5,411	5,219	-192	-3.6	3.69	3.05
Ag Hmstd: House	989,537	1,145,180	155,643	15.7	10,206	9,612	-594	-5.8	1.03	0.84
Ag Hmstd: Land	3,422,927	3,960,020	537,093	15.7	21,597	21,527	-70	-0.3	0.63	0.54
Ag NonHmstd	1,070,632	1,188,998	118,366	11.1	12,428	11,950	-479	-3.9	1.16	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
Total	8,003,020	9,412,492	1,409,472	17.6	79,643	77,216	-2,427	-3.0	1.00	0.82

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	82,426	81,155	-1,271	-1.5	County	42.64	50.41	0.000	0.00
(-) TIF Tax	108	64	-44	-41.	City/Town	13.57	21.99	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	52.31	27.27	0.925	0.756
(=) Taxable Tax	82,318	81,092	-1,227	-1.5	Special District	0.51	0.93	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.03	100.60	0.925	0.756

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	69,400	82,900	19.5	621	599	-22	-3.6	0.894	0.722	
Res Hmstd: Avg Val	104,000	124,200	19.4	1,077	1,083	6	0.6	1.035	0.871	
Res Hmstd: Hi Val	138,700	165,600	19.4	1,695	1,568	-127	-7.5	1.221	0.946	
Res Hmstd: Ex-Hi Val	208,000	248,300	19.4	3,006	2,537	-469	-15.	1.444	1.021	
Comm/Ind: Lo Val	150,000	173,900	15.9	4,064	4,349	285	7.0	2.709	2.500	
Comm/Ind: Med Val	300,000	347,700	15.9	9,763	9,854	91	0.9	3.254	2.834	
Comm/Ind: Hi Val	1,000,000	1,158,800	15.9	36,358	35,546	-812	-2.2	3.635	3.067	

House Research

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Baseline Final Pay 2001
Alternative Projected Pay 2003: Current Law

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(all figures in \$000s)

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	10,707,064	13,137,356	2,430,292	22.7	134,031	137,668	3,637	2.7	1.25	1.05
Res NonHmstd 1Un	254,105	294,134	40,029	15.8	4,076	3,553	-523	-12.	1.60	1.21
Res NonHmstd 2-3	231,124	252,199	21,074	9.1	4,508	3,773	-735	-16.	1.95	1.50
Reg Apartments	387,774	510,029	122,255	31.5	10,499	8,709	-1,791	-17.	2.71	1.71
Low-income Apts	145,344	206,040	60,697	41.8	1,788	2,473	685	38.3	1.23	1.20
Seasonal Rec	34,044	55,270	21,226	62.3	559	930	371	66.4	1.64	1.68
Com/Ind Lo Tier	378,821	407,858	29,037	7.7	11,256	10,905	-350	-3.1	2.97	2.67
Com/Ind Hi Tier	1,742,668	2,055,408	312,740	17.9	71,480	71,872	392	0.5	4.10	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	185,763	6,057	3.4	7,439	6,537	-903	-12.	4.14	3.52
Ag Hmstd: House	76,522	93,119	16,597	21.7	921	932	12	1.3	1.20	1.00
Ag Hmstd: Land	56,402	68,525	12,123	21.5	277	350	73	26.4	0.49	0.51
Ag NonHmstd	37,966	47,891	9,925	26.1	455	534	80	17.5	1.20	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
Total	14,231,540	17,855,158	3,623,618	25.5	247,288	257,562	10,274	4.2	1.74	1.44

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	229,842	207,430	-22,412	-9.8	County	28.69	37.47	0.000	0.00
(-) TIF Tax	16,512	13,312	-3,200	-19.	City/Town	23.55	36.31	0.008	0.00
(-) FD Contrib Tax	23,605	17,208	-6,398	-27.	School District	51.85	31.45	1.101	0.767
(=) Taxable Tax	189,725	176,911	-12,814	-6.8	Special District	6.41	6.57	0.000	0.00
FD Distrib Tax	44,219	30,541	-13,678	-30.	Total	110.49	111.81	1.109	0.773

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	84,100	100,400	19.4	849	918	69	8.1	1.010	0.914
Res Hmstd: Avg Val	126,100	150,600	19.4	1,503	1,563	60	4.0	1.191	1.038
Res Hmstd: Hi Val	168,100	200,700	19.4	2,315	2,207	-108	-4.7	1.377	1.099
Res Hmstd: Ex-Hi Val	252,200	301,100	19.4	3,942	3,498	-444	-11.	1.562	1.161
Apartment (Mkt rate)	300,000	394,600	31.5	8,288	6,923	-1,365	-16.	2.762	1.754
Comm/Ind: Lo Val	150,000	177,000	18.0	4,458	4,959	501	11.2	2.971	2.801
Comm/Ind: Med Val	300,000	353,900	18.0	10,704	11,210	506	4.7	3.568	3.167
Comm/Ind: Hi Val	1,000,000	1,179,500	18.0	39,853	40,386	534	1.3	3.985	3.424

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	9,535,834	11,798,483	2,262,649	23.7	133,485	126,610	-6,875	-5.2	1.40	1.07
Res NonHmstd 1Un	326,504	442,025	115,522	35.4	5,481	5,175	-306	-5.6	1.68	1.17
Res NonHmstd 2-3	180,052	201,944	21,892	12.2	3,455	2,771	-684	-19.	1.92	1.37
Reg Apartments	245,417	392,078	146,661	59.8	7,189	7,076	-113	-1.6	2.93	1.80
Low-income Apts	74,504	119,832	45,328	60.8	971	1,397	426	43.9	1.30	1.17
Seasonal Rec	79,206	86,349	7,143	9.0	1,264	1,184	-80	-6.3	1.60	1.37
Com/Ind Lo Tier	210,592	248,090	37,498	17.8	6,403	6,637	234	3.7	3.04	2.68
Com/Ind Hi Tier	1,085,201	1,459,211	374,010	34.5	46,098	51,760	5,662	12.3	4.25	3.55
Publ U: Elec Gen	56,332	53,599	-2,733	-4.9	2,244	1,221	-1,023	-45.	3.98	2.28
Publ U: Other	191,663	205,764	14,102	7.4	8,064	7,280	-783	-9.7	4.21	3.54
Ag Hmstd: House	184,063	175,644	-8,419	-4.6	2,344	1,620	-724	-30.	1.27	0.92
Ag Hmstd: Land	111,587	180,594	69,007	61.8	480	704	224	46.6	0.43	0.39
Ag NonHmstd	106,696	117,954	11,259	10.6	1,253	1,166	-87	-7.0	1.17	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
Total	12,387,650	16,011,897	3,624,247	29.3	218,731	221,996	3,265	1.5	1.77	1.39

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	198,230	181,277	-16,952	-8.6	County	25.88 33.03	0.000	0.00
(-) TIF Tax	8,115	6,815	-1,300	-16.	City/Town	22.18 34.28	0.088	0.07
(-) FD Contrib Tax	14,796	12,377	-2,420	-16.	School District	53.68 28.91	1.556	1.259
(=) Taxable Tax	175,319	162,086	-13,233	-7.5	Special District	7.20 8.29	0.000	0.00
FD Distrib Tax	22,665	16,648	-6,017	-26.	Total	108.95 104.51	1.644	1.329

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	106,900	127,600	19.4	1,217	1,246	29	2.4	1.138	0.976
Res Hmstd: Avg Val	160,300	191,400	19.4	2,217	2,054	-162	-7.3	1.382	1.073
Res Hmstd: Hi Val	213,700	255,100	19.4	3,265	2,862	-402	-12.	1.527	1.121
Res Hmstd: Ex-Hi Val	320,500	382,600	19.4	5,360	4,479	-881	-16.	1.672	1.170
Apartment (Mkt rate)	300,000	479,300	59.8	8,337	8,150	-187	-2.2	2.779	1.700
Comm/Ind: Lo Val	150,000	201,700	34.5	4,476	5,778	1,302	29.1	2.983	2.864
Comm/Ind: Med Val	300,000	403,400	34.5	10,714	12,814	2,100	19.6	3.571	3.176
Comm/Ind: Hi Val	1,000,000	1,344,700	34.5	39,825	45,649	5,824	14.6	3.982	3.394

DAKOTA 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	14,911,341	18,393,392	3,482,051	23.4	200,006	197,244	-2,762	-1.4	1.34	1.07
Res NonHmstd 1Un	415,549	520,719	105,170	25.3	6,813	6,131	-682	-10.	1.64	1.18
Res NonHmstd 2-3	232,521	267,071	34,550	14.9	4,537	3,959	-577	-12.	1.95	1.48
Reg Apartments	919,736	1,025,196	105,460	11.5	24,633	16,919	-7,713	-31.	2.68	1.65
Low-income Apts	113,129	161,144	48,015	42.4	1,409	1,862	453	32.2	1.25	1.16
Seasonal Rec	24,042	30,793	6,751	28.1	445	494	49	11.0	1.85	1.60
Com/Ind Lo Tier	409,738	439,267	29,529	7.2	12,144	11,580	-563	-4.6	2.96	2.64
Com/Ind Hi Tier	2,829,350	3,369,201	539,852	19.1	115,943	116,424	482	0.4	4.10	3.46
Publ U: Elec Gen	105,765	56,297	-49,469	-46.8	4,388	1,347	-3,041	-69.	4.15	2.39
Publ U: Other	344,502	365,694	21,192	6.2	14,196	12,766	-1,431	-10.	4.12	3.49
Ag Hmstd: House	166,002	196,034	30,032	18.1	2,066	1,758	-308	-14.	1.24	0.90
Ag Hmstd: Land	210,484	250,521	40,037	19.0	1,215	1,141	-74	-6.1	0.58	0.46
Ag NonHmstd	126,321	147,666	21,344	16.9	1,486	1,485	-1	-0.1	1.18	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
Total	20,808,479	25,961,835	5,153,356	24.8	389,280	385,119	-4,161	-1.1	1.87	1.48

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	356,822	306,419	-50,403	-14.	County	25.20	32.25	0.000	0.00
(-) TIF Tax	16,437	15,595	-842	-5.1	City/Town	25.88	37.80	0.111	0.09
(-) FD Contrib Tax	39,805	28,397	-11,408	-28.	School District	50.48	28.21	1.691	1.421
(=) Taxable Tax	300,580	262,427	-38,154	-12.	Special District	3.62	4.44	0.000	0.00
FD Distrib Tax	40,912	31,075	-9,837	-24.	Total	105.18	102.71	1.802	1.512

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	99,300	118,600	19.4	1,084	1,132	47	4.4	1.092	0.954	
Res Hmstd: Avg Val	148,900	177,800	19.4	1,943	1,883	-60	-3.1	1.304	1.058	
Res Hmstd: Hi Val	198,500	237,000	19.4	2,893	2,633	-260	-9.0	1.457	1.111	
Res Hmstd: Ex-Hi Val	297,800	355,500	19.4	4,795	4,136	-659	-13.	1.610	1.163	
Apartment (Mkt rate)	300,000	334,400	11.5	8,114	5,658	-2,456	-30.	2.704	1.691	
Comm/Ind: Lo Val	150,000	178,700	19.1	4,444	4,987	543	12.2	2.962	2.790	
Comm/Ind: Med Val	300,000	357,300	19.1	10,627	11,224	596	5.6	3.542	3.141	
Comm/Ind: Hi Val	1,000,000	1,190,900	19.1	39,482	40,332	849	2.2	3.948	3.386	

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	6,951,936	8,977,593	2,025,657	29.1	109,519	102,283	-7,237	-6.6	1.58	1.14
Res NonHmstd 1Un	217,325	210,471	-6,854	-3.2	3,992	2,580	-1,412	-35.	1.84	1.23
Res NonHmstd 2-3	152,616	184,670	32,054	21.0	3,288	2,749	-539	-16.	2.15	1.49
Reg Apartments	104,287	142,315	38,028	36.5	3,151	2,522	-629	-20.	3.02	1.77
Low-income Apts	55,126	78,659	23,532	42.7	768	959	191	24.9	1.39	1.22
Seasonal Rec	28,980	34,044	5,064	17.5	556	495	-61	-11.	1.92	1.45
Com/Ind Lo Tier	214,940	255,324	40,384	18.8	6,804	6,868	64	0.9	3.17	2.69
Com/Ind Hi Tier	967,939	1,286,597	318,658	32.9	41,727	45,276	3,549	8.5	4.31	3.52
Publ U: Elec Gen	16,893	19,361	2,468	14.6	665	439	-226	-34.	3.94	2.27
Publ U: Other	99,920	104,680	4,760	4.8	4,335	3,670	-665	-15.	4.34	3.51
Ag Hmstd: House	345,298	387,329	42,030	12.2	4,301	3,307	-994	-23.	1.25	0.85
Ag Hmstd: Land	406,748	496,761	90,012	22.1	2,146	2,183	37	1.7	0.53	0.44
Ag NonHmstd	132,404	163,664	31,260	23.6	1,631	1,652	21	1.3	1.23	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
Total	9,694,413	13,111,079	3,416,666	35.2	182,885	186,257	3,373	1.8	1.89	1.42

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	152,721	146,830	-5,891	-3.9	County	36.55 42.50	0.000	0.00
(-) TIF Tax	14,461	10,905	-3,557	-24.	City/Town	22.64 30.86	0.120	0.17
(-) FD Contrib Tax	11,545	10,186	-1,359	-11.	School District	54.50 29.78	1.721	1.163
(=) Taxable Tax	126,714	125,739	-975	-0.8	Special District	3.69 5.26	0.000	0.00
FD Distrib Tax	15,365	12,691	-2,673	-17.	Total	117.38 108.39	1.841	1.341

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	105,600	126,100	19.4	1,340	1,277	-63	-4.7	1.269	1.012
Res Hmstd: Avg Val	158,400	189,100	19.4	2,390	2,101	-289	-12.	1.508	1.111
Res Hmstd: Hi Val	211,200	252,100	19.4	3,509	2,925	-584	-16.	1.661	1.160
Res Hmstd: Ex-Hi Val	316,800	378,200	19.4	5,749	4,575	-1,175	-20.	1.814	1.209
Apartment (Mkt rate)	300,000	409,400	36.5	9,004	7,205	-1,798	-20.	3.001	1.759
Comm/Ind: Lo Val	150,000	199,400	32.9	4,705	5,771	1,065	22.6	3.136	2.893
Comm/Ind: Med Val	300,000	398,800	32.9	11,256	12,816	1,560	13.9	3.751	3.213
Comm/Ind: Hi Val	1,000,000	1,329,300	32.9	41,825	45,693	3,868	9.2	4.182	3.437

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	9,451,235	11,681,432	2,230,197	23.6	143,029	153,625	10,596	7.4	1.51	1.32
Res NonHmstd 1Un	202,529	260,639	58,110	28.7	3,856	3,872	16	0.4	1.90	1.49
Res NonHmstd 2-3	118,225	131,678	13,453	11.4	2,685	2,366	-319	-11.	2.27	1.80
Reg Apartments	489,813	645,325	155,511	31.7	15,912	14,313	-1,600	-10.	3.25	2.22
Low-income Apts	151,118	222,859	71,740	47.5	2,228	3,400	1,172	52.6	1.47	1.53
Seasonal Rec	10,019	11,619	1,599	16.0	215	264	49	22.6	2.15	2.27
Com/Ind Lo Tier	267,497	281,806	14,308	5.3	8,898	8,372	-527	-5.9	3.33	2.97
Com/Ind Hi Tier	2,040,023	2,392,393	352,370	17.3	95,097	93,759	-1,338	-1.4	4.66	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	169,558	6,571	4.0	7,494	6,553	-941	-12.	4.60	3.86
Ag Hmstd: House	56,696	67,605	10,908	19.2	867	868	1	0.2	1.53	1.28
Ag Hmstd: Land	57,418	59,378	1,961	3.4	345	364	19	5.6	0.60	0.61
Ag NonHmstd	55,511	73,119	17,608	31.7	815	984	169	20.7	1.47	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
Total	13,063,072	16,509,337	3,446,264	26.4	281,442	298,971	17,529	6.2	2.15	1.81

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	220,988	196,847	-24,141	-10.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	26,403	21,480	-4,923	-18.	City/Town	27.98	41.32	0.166	0.13
(-) FD Contrib Tax	25,999	19,769	-6,230	-24.	School District	53.97	33.42	1.518	1.165
(=) Taxable Tax	168,586	155,597	-12,989	-7.7	Special District	7.95	8.00	0.000	0.00
FD Distrib Tax	34,105	25,194	-8,911	-26.	Total	127.48	134.09	1.684	1.302

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	85,200	101,700	19.4	1,065	1,215	150	14.1	1.250	1.195	
Res Hmstd: Avg Val	127,800	152,600	19.4	1,884	2,010	126	6.7	1.473	1.317	
Res Hmstd: Hi Val	170,400	203,400	19.4	2,852	2,803	-48	-1.7	1.673	1.378	
Res Hmstd: Ex-Hi Val	255,600	305,100	19.4	4,787	4,391	-396	-8.3	1.872	1.439	
Apartment (Mkt rate)	300,000	395,300	31.8	9,684	8,466	-1,218	-12.	3.227	2.141	
Comm/Ind: Lo Val	150,000	176,000	17.3	4,963	5,436	473	9.5	3.308	3.088	
Comm/Ind: Med Val	300,000	351,900	17.3	11,888	12,278	389	3.3	3.962	3.488	
Comm/Ind: Hi Val	1,000,000	1,172,800	17.3	44,207	44,207	0	0.0	4.420	3.769	

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	12,102,517	14,546,801	2,444,284	20.2	183,233	175,707	-7,526	-4.1	1.51	1.21
Res NonHmstd 1Un	377,151	461,978	84,827	22.5	6,779	6,088	-691	-10.	1.80	1.32
Res NonHmstd 2-3	126,687	144,753	18,066	14.3	2,668	2,363	-304	-11.	2.11	1.63
Reg Apartments	1,198,327	1,548,789	350,461	29.2	35,551	29,577	-5,974	-16.	2.97	1.91
Low-income Apts	156,567	216,583	60,016	38.3	2,120	2,905	785	37.0	1.35	1.34
Seasonal Rec	5,752	6,811	1,059	18.4	108	103	-5	-4.3	1.88	1.52
Com/Ind Lo Tier	339,978	337,327	-2,651	-0.8	10,620	9,490	-1,130	-10.	3.12	2.81
Com/Ind Hi Tier	5,237,968	5,802,879	564,912	10.8	225,343	211,439	-13,904	-6.2	4.30	3.64
Publ U: Elec Gen	721	686	-36	-4.9	31	18	-13	-41.	4.36	2.69
Publ U: Other	142,291	147,842	5,551	3.9	6,130	5,418	-712	-11.	4.31	3.66
Ag Hmstd: House	451	514	64	14.2	7	6	-1	-15.	1.61	1.19
Ag Hmstd: Land	160	160	1	0.4	1	1	0	12.1	0.37	0.42
Ag NonHmstd	42	44	2	4.9	1	0	0	-7.6	1.27	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
Total	19,688,611	23,486,063	3,797,452	19.3	472,592	449,984	-22,608	-4.8	2.40	1.92

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	391,244	306,600	-84,644	-21.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	37,332	27,482	-9,850	-26.	City/Town	21.47	35.16	0.037	0.03
(-) FD Contrib Tax	54,270	40,354	-13,917	-25.	School District	46.12	19.22	1.975	1.570
(=) Taxable Tax	299,641	238,764	-60,878	-20.	Special District	9.13	8.98	0.000	0.00
FD Distrib Tax	23,414	16,956	-6,458	-27.	Total	114.30	114.72	2.012	1.602

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	105,800	126,300	19.4	1,303	1,392	89	6.8	1.231	1.102
Res Hmstd: Avg Val	158,700	189,500	19.4	2,358	2,276	-82	-3.5	1.485	1.200
Res Hmstd: Hi Val	211,600	252,600	19.4	3,462	3,157	-305	-8.8	1.636	1.249
Res Hmstd: Ex-Hi Val	317,300	378,700	19.4	5,668	4,919	-749	-13.	1.786	1.298
Apartment (Mkt rate)	300,000	387,800	29.3	8,833	7,294	-1,539	-17.	2.944	1.880
Comm/Ind: Lo Val	150,000	166,200	10.8	4,659	4,765	106	2.3	3.105	2.866
Comm/Ind: Med Val	300,000	332,400	10.8	11,133	10,840	-293	-2.6	3.711	3.261
Comm/Ind: Hi Val	1,000,000	1,107,900	10.8	41,348	39,188	-2,159	-5.2	4.134	3.537

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	15,073,746	18,395,947	3,322,201	22.0	243,982	226,268	-17,714	-7.3	1.62	1.23
Res NonHmstd 1Un	614,269	770,686	156,417	25.5	11,396	10,013	-1,383	-12.	1.86	1.30
Res NonHmstd 2-3	224,185	258,473	34,288	15.3	4,641	3,998	-643	-13.	2.07	1.55
Reg Apartments	895,365	1,083,671	188,306	21.0	25,724	20,018	-5,706	-22.	2.87	1.85
Low-income Apts	71,516	93,772	22,255	31.1	957	1,196	239	25.0	1.34	1.28
Seasonal Rec	70,997	82,024	11,027	15.5	1,335	1,377	43	3.2	1.88	1.68
Com/Ind Lo Tier	294,868	305,095	10,227	3.5	9,124	8,439	-684	-7.5	3.09	2.77
Com/Ind Hi Tier	4,075,287	4,568,908	493,620	12.1	175,395	166,274	-9,122	-5.2	4.30	3.64
Publ U: Elec Gen	369	375	6	1.7	16	10	-7	-40.	4.47	2.63
Publ U: Other	170,688	176,877	6,189	3.6	7,309	6,406	-903	-12.	4.28	3.62
Ag Hmstd: House	54,158	62,108	7,950	14.7	824	715	-108	-13.	1.52	1.15
Ag Hmstd: Land	39,716	44,553	4,837	12.2	215	232	17	8.0	0.54	0.52
Ag NonHmstd	49,538	59,058	9,520	19.2	615	654	39	6.4	1.24	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
Total	21,634,701	26,531,727	4,897,025	22.6	481,533	458,230	-23,303	-4.8	2.23	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	403,475	326,297	-77,178	-19.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	7,934	7,706	-228	-2.9	City/Town	19.09	28.94	0.059	0.05
(-) FD Contrib Tax	51,184	37,987	-13,197	-25.	School District	46.56	21.99	2.103	1.589
(=) Taxable Tax	344,357	280,605	-63,753	-18.	Special District	7.62	8.74	0.000	0.00
FD Distrib Tax	17,285	12,859	-4,426	-25.	Total	110.86	111.03	2.161	1.639

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	143,500	171,300	19.4	1,997	1,964	-33	-1.7	1.391	1.146
Res Hmstd: Avg Val	215,200	256,900	19.4	3,464	3,132	-332	-9.6	1.609	1.219
Res Hmstd: Hi Val	287,000	342,600	19.4	4,933	4,301	-631	-12.	1.718	1.255
Res Hmstd: Ex-Hi Val	430,400	513,700	19.4	7,866	6,584	-1,282	-16.	1.827	1.281
Apartment (Mkt rate)	300,000	363,100	21.0	8,630	6,642	-1,988	-23.	2.876	1.829
Comm/Ind: Lo Val	150,000	168,200	12.1	4,645	4,807	162	3.5	3.096	2.858
Comm/Ind: Med Val	300,000	336,400	12.1	11,091	10,915	-176	-1.6	3.697	3.244
Comm/Ind: Hi Val	1,000,000	1,121,200	12.1	41,171	39,412	-1,759	-4.3	4.117	3.515

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	9,154,832	10,955,542	1,800,711	19.7	130,691	119,559	-11,133	-8.5	1.43	1.09
Res NonHmstd 1Un	219,014	269,023	50,009	22.8	3,830	3,298	-532	-13.	1.75	1.23
Res NonHmstd 2-3	120,339	128,629	8,290	6.9	2,489	1,929	-560	-22.	2.07	1.50
Reg Apartments	531,158	715,309	184,151	34.7	15,791	12,971	-2,820	-17.	2.97	1.81
Low-income Apts	131,651	193,898	62,248	47.3	1,773	2,378	605	34.2	1.35	1.23
Seasonal Rec	8,121	9,504	1,383	17.0	152	144	-8	-5.5	1.88	1.52
Com/Ind Lo Tier	281,481	321,133	39,652	14.1	8,787	8,702	-85	-1.0	3.12	2.71
Com/Ind Hi Tier	2,556,704	3,207,535	650,830	25.5	111,074	114,409	3,335	3.0	4.34	3.57
Publ U: Elec Gen	0	38,778	38,778	0.0	0	968	968	0.0	0.00	2.50
Publ U: Other	161,791	130,068	-31,723	-19.6	7,030	4,626	-2,405	-34.	4.35	3.56
Ag Hmstd: House	1,698	1,859	162	9.5	23	19	-4	-17.	1.35	1.02
Ag Hmstd: Land	793	877	84	10.6	4	4	0	7.5	0.47	0.46
Ag NonHmstd	10,338	1,048	-9,289	-89.9	123	12	-111	-90.	1.19	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
Total	13,177,920	16,195,871	3,017,951	22.9	281,767	272,896	-8,871	-3.1	2.14	1.68

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	238,188	202,108	-36,080	-15.	County	42.04 55.08	0.000	0.00
(-) TIF Tax	20,972	16,966	-4,006	-19.	City/Town	17.94 27.81	0.049	0.04
(-) FD Contrib Tax	30,373	23,239	-7,134	-23.	School District	47.54 20.94	1.782	1.226
(=) Taxable Tax	186,842	161,903	-24,939	-13.	Special District	7.07 5.79	0.000	0.00
FD Distrib Tax	28,192	19,242	-8,950	-31.	Total	114.60 109.62	1.831	1.269

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	94,800	113,200	19.4	1,105	1,114	9	0.8	1.165	0.984	
Res Hmstd: Avg Val	142,200	169,800	19.4	1,993	1,857	-136	-6.8	1.401	1.093	
Res Hmstd: Hi Val	189,500	226,200	19.4	2,974	2,598	-376	-12.	1.569	1.148	
Res Hmstd: Ex-Hi Val	284,300	339,400	19.4	4,940	4,085	-856	-17.	1.737	1.203	
Apartment (Mkt rate)	300,000	404,100	34.7	8,800	7,158	-1,642	-18.	2.933	1.771	
Comm/Ind: Lo Val	150,000	188,200	25.5	4,658	5,400	742	15.9	3.105	2.869	
Comm/Ind: Med Val	300,000	376,400	25.5	11,142	12,085	943	8.5	3.714	3.210	
Comm/Ind: Hi Val	1,000,000	1,254,600	25.5	41,403	43,279	1,875	4.5	4.140	3.449	

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	9,386,512	11,342,914	1,956,402	20.8	149,962	158,293	8,332	5.6	1.60	1.40
Res NonHmstd 1Un	602,424	691,916	89,492	14.9	11,745	10,885	-860	-7.3	1.95	1.57
Res NonHmstd 2-3	485,171	575,767	90,596	18.7	11,606	11,157	-449	-3.9	2.39	1.94
Reg Apartments	1,435,301	2,132,514	697,214	48.6	49,281	49,268	-13	0.0	3.43	2.31
Low-income Apts	314,847	445,607	130,760	41.5	4,781	6,943	2,162	45.2	1.52	1.56
Seasonal Rec	122	149	27	22.3	2	3	0	16.4	1.79	1.71
Com/Ind Lo Tier	523,962	553,711	29,749	5.7	18,027	16,949	-1,078	-6.0	3.44	3.06
Com/Ind Hi Tier	5,019,230	5,673,260	654,030	13.0	239,467	230,095	-9,372	-3.9	4.77	4.06
Publ U: Elec Gen	74,797	69,944	-4,852	-6.5	3,599	2,081	-1,517	-42.0	4.81	2.98
Publ U: Other	251,548	267,952	16,405	6.5	12,077	10,847	-1,230	-10.0	4.80	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	402	0	-402	-100.0	6	0	-6	-100.0	1.53	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
Total	18,094,314	22,276,260	4,181,946	23.1	500,554	513,449	12,895	2.6	2.77	2.30

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	362,984	301,930	-61,054	-16.0	County	33.60	45.99	0.000	0.00
(-) TIF Tax	53,826	46,365	-7,461	-13.0	City/Town	43.06	59.40	0.000	0.00
(-) FD Contrib Tax	46,884	35,242	-11,642	-24.0	School District	52.00	32.88	1.509	0.766
(=) Taxable Tax	262,274	220,322	-41,952	-16.0	Special District	8.12	10.65	0.000	0.00
FD Distrib Tax	46,402	38,094	-8,308	-17.0	Total	136.78	148.91	1.509	0.766

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	75,100	89,700	19.4	928	1,113	185	19.9	1.236	1.240
Res Hmstd: Avg Val	112,700	134,600	19.4	1,652	1,856	204	12.4	1.465	1.379
Res Hmstd: Hi Val	150,200	179,300	19.4	2,551	2,596	46	1.8	1.698	1.448
Res Hmstd: Ex-Hi Val	225,300	268,900	19.4	4,359	4,080	-279	-6.4	1.934	1.517
Apartment (Mkt rate)	300,000	445,800	48.6	10,301	10,300	-1	0.0	3.433	2.310
Comm/Ind: Lo Val	150,000	169,600	13.1	5,161	5,386	226	4.4	3.440	3.175
Comm/Ind: Med Val	300,000	339,100	13.0	12,378	12,261	-117	-0.9	4.125	3.615
Comm/Ind: Hi Val	1,000,000	1,130,400	13.0	46,057	44,354	-1,703	-3.7	4.605	3.923

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	6,365,610	7,603,693	1,238,083	19.4	91,382	81,233	-10,149	-11.	1.44	1.07
Res NonHmstd 1Un	221,127	278,617	57,490	26.0	4,019	3,558	-461	-11.	1.82	1.28
Res NonHmstd 2-3	191,207	235,379	44,172	23.1	4,436	3,741	-695	-15.	2.32	1.59
Reg Apartments	672,346	1,008,712	336,366	50.0	22,509	19,293	-3,216	-14.	3.35	1.91
Low-income Apts	207,506	345,652	138,145	66.6	2,989	4,408	1,418	47.4	1.44	1.28
Seasonal Rec	1,079	1,194	115	10.7	21	20	-2	-7.8	1.99	1.66
Com/Ind Lo Tier	349,819	403,146	53,328	15.2	11,740	11,070	-670	-5.7	3.36	2.75
Com/Ind Hi Tier	1,970,967	2,339,967	369,000	18.7	92,186	85,668	-6,518	-7.1	4.68	3.66
Publ U: Elec Gen	37,243	47,441	10,198	27.4	1,758	1,224	-534	-30.	4.72	2.58
Publ U: Other	161,502	158,966	-2,536	-1.6	7,617	5,818	-1,799	-23.	4.72	3.66
Ag Hmstd: House	0	51	51	0.0	0	0	0	0.0	0.00	0.88
Ag Hmstd: Land	59	68	9	15.0	0	0	0	37.7	0.42	0.50
Ag NonHmstd	461	680	219	47.5	7	9	2	29.8	1.45	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
Total	10,178,926	12,528,111	2,349,185	23.1	238,665	218,426	-20,240	-8.5	2.34	1.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	181,951	158,851	-23,100	-12.	County	38.35	50.37	0.000	0.00
(-) TIF Tax	18,732	14,543	-4,189	-22.	City/Town	32.74	38.49	0.000	0.00
(-) FD Contrib Tax	15,745	14,414	-1,331	-8.5	School District	57.20	31.94	0.784	0.004
(=) Taxable Tax	147,475	129,894	-17,581	-11.	Special District	7.94	6.69	0.000	0.00
FD Distrib Tax	42,897	35,871	-7,025	-16.	Total	136.22	127.48	0.784	0.004

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	67,300	80,400	13,100	19.5	774	725	-49	-6.3	1.150	0.902
Res Hmstd: Avg Val	100,900	120,500	19,600	19.4	1,334	1,273	-62	-4.6	1.322	1.056
Res Hmstd: Hi Val	134,600	160,700	26,100	19.4	2,068	1,821	-247	-11.	1.536	1.133
Res Hmstd: Ex-Hi Val	201,800	240,900	39,100	19.4	3,631	2,916	-715	-19.	1.799	1.210
Apartment (Mkt rate)	300,000	450,100	150,100	50.0	10,043	8,609	-1,435	-14.	3.347	1.912
Comm/Ind: Lo Val	150,000	178,100	28,100	18.7	5,034	5,148	114	2.3	3.355	2.890
Comm/Ind: Med Val	300,000	356,200	56,200	18.7	12,116	11,668	-448	-3.7	4.038	3.275
Comm/Ind: Hi Val	1,000,000	1,187,300	187,300	18.7	45,168	42,095	-3,073	-6.8	4.516	3.545

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162	Farm 1b Hmstd HGA: <32K	0.450	10,865	49	48
163	Ag Hmstd HGA: <72K	1.000	5,364,997	53,650	51,434
164	Ag Hmstd HGA: 72K-76K	1.000	138,464	1,385	1,306
165	Ag Hmstd HGA: 76K-115K	1.650	811,497	13,390	12,041
166	Ag Hmstd HGA: >115K	1.650	588,031	9,703	11,310
167	Farm 1b Hmstd land <32K	0.350	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	0.350	6,150,632	21,527	21,586
169	Ag Hmstd <72K: >320 Acres	0.350	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	0.350	250,726	878	868
171	Ag Hmstd 72K-76K: >320 Acres	0.350	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	0.350	2,139,601	7,489	7,353
173	Ag Hmstd 76K-115K: >320 Acres	0.350	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	0.800	7,566,538	60,532	57,572
175	Ag Hmstd 115K-600K: >320 Acres	0.800	1,671,480	13,372	13,542
176	Ag Hmstd >600K: <320 Acres	1.200	87,244	1,047	980
177	Ag Hmstd >600K: >320 Acres	1.200	1,716,373	20,596	19,620
179	Ag Non-homestead	1.200	9,133,549	109,603	107,762
180	Migrant Housing: <76K	1.000	748	7	9
181	Migrant Housing: 76K - 115K	1.650	77	1	2
186	Timberlands	1.200	511,866	6,142	6,340
187	Non-comm seasonal-rec-res: <72K	1.200	5,584,603	67,015	77,752
188	Non-comm seasonal-rec-res: 72K-76K	1.200	129,838	1,558	1,732
189.1	Non-comm seasonal-rec-res: 76K -	1.650	1,541,582	25,436	27,037
189.2	Non-comm seasonal-rec-res: >200K	1.650	376,246	6,208	6,186
192	Res 1b Hmstd <32K	0.450	181,450	817	895
193	Res Hmstd: <72K	1.000	85,166,819	851,668	908,865
194	Res Hmstd: 72K-76K	1.000	3,826,250	38,263	40,382
195	Res Hmstd: 76K - 115K	1.650	28,980,991	478,186	472,947
196.1	Res Hmstd: 115K - 200K	1.650	23,133,945	381,710	477,826
196.2	Res Hmstd: > 200K	1.650	11,668,499	192,530	239,154
198	Res Non-hmstd 1 unit: <76K	1.200	4,225,940	50,711	68,329
199	Res Non-hmstd 1 unit: 76K - 115K	1.650	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1.650	1,023,995	16,896	21,043
202	Res Non-hmstd 2-3 units	1.650	2,644,190	43,629	57,549
205	Regular apartments (4a)	2.400	8,249,335	197,984	254,257
206	Sm city apartment	2.150	161,690	3,476	5,351
207	Low income apartments (4d)	1.000	2,144,772	21,448	30,407
208	Non-prof student housing/Comm Serv	1.650	23,783	392	554
209	Student housing	1.200	14,995	180	265
210	Manufactured home park land	1.650	356,352	5,880	7,445
212	Comm seasonal-rec-res: 1c <32K	1.000	40,375	404	482

House Research

Simulation	2C2	Baseline	Final Pay 2001	Projected Pay 2003: Current Law			Page 33
03/20/2002	5:21 PM	Alternative					(all figures in \$000s)
213	Comm seasonal-rec-res: 1c >32K	1.000	219,856	2,199	2,457		
214	Comm seasonal-rec-res: 4c	1.650	197,773	3,263	3,639		
215	Qualifying golf courses	1.650	136,979	2,260	2,662		
216	Metro Non-profit Indoor Rec	1.650	435	7	7		
218	Commercial pref: <100K	2.400	4,670,628	112,095	152,229		
219	Commercial pref: 100K - 150K	2.400	1,327,756	31,866	42,483		
220	Commercial pref: 150K - 250K	3.400	2,079,284	70,696	92,553		
221	Commercial: >250K	3.400	20,938,686	711,915	927,642		
222	Comm competitive zone: <50K	2.400	100	2	2		
223	Comm competitive zone: 50K - 150K	2.400	200	5	5		
224	Comm competitive zone: >150K	3.400	275	9	6		
225	Comm border city: <100K	2.400	28,349	680	655		
226	Comm border city: 100K - 150K	2.400	8,111	195	187		
227	Comm border city: 150K - 250K	3.400	12,437	423	286		
228	Comm border city: >250K	3.400	37,711	1,282	867		
229	Comm transit zone: <100K	2.400	4,697	113	157		
230	Comm transit zone: 100K-150K	2.400	2,243	54	75		
231	Comm transit zone struct:150K-250K	2.975	6,687	199	279		
232	Comm transit zone struct: >250K	2.975	433,583	12,899	18,208		
233	Comm transit zone exist: 150K-250K	3.400	3,610	123	168		
234	Comm transit zone exist: >250K	3.400	94,481	3,212	4,423		
237	Industrial pref: <100K	2.400	780,325	18,728	25,272		
238	Industrial pref: 100K-150K	2.400	328,518	7,884	10,605		
239	Industrial pref: 150K-250K	3.400	636,290	21,634	28,660		
240	Industrial pref: >250K	3.400	8,532,158	290,093	376,304		
244	Ind border city: <100K	2.400	1,015	24	23		
245	Ind border city: 100K-150K	2.400	352	8	8		
246	Ind border city: 150K-250K	3.400	1,230	42	28		
247	Ind border city: >250K	3.400	30,793	1,047	708		
248	Ind Transit Zone: <100K	2.400	3,614	87	121		
249	Ind Transit Zone: 100K-150K	2.400	1,721	41	58		
250	Ind Transit Zone Struct: 150K-250K	2.975	4,843	144	203		
251	Ind Transit Zone Struct: >250K	2.975	83,767	2,492	3,443		
252	Ind Transit Zone exist: 150K-250K	3.400	2,840	97	134		
253	Ind Transit Zone exist: >250K	3.400	27,848	947	1,314		
256	Publ Util: land & bldgs <100K	2.400	60,118	1,443	1,861		
257	Publ Util: land & bldgs: 100K-150K	2.400	14,598	350	454		
258	Publ Util: land & bldgs >150K	3.400	678,662	23,075	29,131		
259.1	Publ Util: machinery (exc generat)	3.400	849,984	28,899	35,196		
259.2	Publ Util: Electric Generat Mach	3.400	1,554,961	52,869	66,490		
261	Railroad <100K	2.400	16,360	393	516		
262	Railroad: 100K-150K	2.400	7,029	169	218		
263	Railroad >150K	3.400	462,402	15,722	20,354		
265	Mineral	3.400	3,612	123	176		

House Research

Simulation	2C2	Baseline	Final Pay 2001				Page 34
03/20/2002	5:21 PM	Alternative	Projected Pay 2003: Current Law				(all figures in \$000s)
266	Misc class 5		3.400	1,157	39		56
269	Personal: 3f		1.000	11,194	112		147
270	Non-comm aircraft hangars		1.650	22,731	375		481
271.1	Pers: It31 tools&mach excl elec gen		3.400	111,399	3,788		4,844
271.2	Pers: It31 electric generation mach		3.400	15,779	536		511
272	Pers: Item 32 struct/leased land		1.650	109,429	1,806		2,258
273	Pers: Item 33 ag real estate		1.200	8,693	104		142
275.1	Pers: Item 41 struct excl elec gen		3.400	341,931	11,626		10,978
275.2	Pers: It41 electric generation mach		3.400	13,438	457		447
276	Pers: Item 41 EZ <100K		2.400	518	12		12
277	Pers: Item 41 EZ: 100K-150K		2.400	101	2		2
278	Pers: Item 41 EZ >150K		3.400	610	21		14
281	Pers: Item 41 TZ: >150K		2.975	1,675	50		69
282	Pers: Item 42 struct/RR land		3.400	38,875	1,322		1,968
289	Pers: Item 43 leased real estate		3.400	233,093	7,925		7,966
290	Pers: Item 44 electric util trans lines		3.400	1,368,686	46,535		60,652
291	Pers: Item 44 electric util distri lines		3.400	145,678	4,953		6,644
292	Pers: Item 45 syst/gas utils		3.400	1,499,189	50,972		62,623
293	Pers: Item 46 syst/water utils		3.400	1,317	45		58
294	Pers: Item 48 misc		3.400	47,568	1,617		2,036
State Total				264,651,288	4,267,876		5,037,626

Alternative Legal Class Report

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
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

House Research

Simulation	2C2	Baseline	Final Pay 2001			Page 35
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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	
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	

House Research

Simulation	2C2	Baseline	Final Pay 2001			Page 36
03/20/2002	5:22 PM	Alternative	Projected Pay 2003: Current Law			(all figures in \$000s)
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	
State Total			322,863,959	3,732,198	4,983,332	

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,576,852	911,836	104,337	2,015,178	192,967	0	4,801,170
Certified MKV	537	10,499	72	369,569	0	0	380,676
Fiscal Disparities Levy	113,824	91,276	1,413	201,602	27,145	0	435,261
Disparity Reduction Aid	12,175	0	837	10,334	0	0	23,346
Spread NTC Levy	1,450,852	820,560	102,088	1,846,427	170,822	0	4,390,749
Spread MKV Levy	537	10,499	72	336,717	0	0	347,825
Tax Incr Financing Levy							341,294
Levy	Homestead Credit	401,030		Taconite credit		15,026	
Levy	Agricultural	55,309		Disparity Reduction		5,677	

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	4,159,356
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
	Homestead Credit	321,863		Taconite credit		16,119	
	Agricultural	18,800		Disparity Reduction		4,136	