

House Research Simulation Report: Property Tax

Simulation #2D1

Date 5/7/2002

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DESCRIPTION

BASELINE: Preliminary Pay 2002

ALTERNATIVE: Projected Pay 2003: Current Law (Rev 5/7/02)

This report is a projection of property taxes payable in 2003 under current law. The pay 2002 simulation is based on actual data reported by the counties. The payable 2003 projections result from a joint House/Senate/Revenue Dept. working group. The assumptions underlying the pay 2003 simulation can be found on page iii. This simulation is a slight revision of simulation 2C1, incorporating a few data corrections and improvements.

KEY POINTS

- ! **Statewide, property taxes are projected to increase by \$383 million, or 8.3%**, according to the simulation. Approximately \$134 million of the \$383 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2003. The overall tax increases are projected to be 8.9% in Greater Minnesota and 8% in the Metro area.
- ! **Statewide property tax impacts by property type vary from -10% to +25%**. Property types experiencing the largest increases are low-income apartments (25.3%) and residential homesteads (12.1%). Property types experiencing the largest reductions are a portion of the residential nonhomestead class (-9.9%) and regular apartments (-5.8%).
- ! **Statewide, property taxes on existing commercial-industrial property show a 0% increase between pay 2002 to pay 2003**. There are four reasons for the commercial-industrial effect: (i) relatively small growth in commercial-industrial market values due to the economic slowdown; (ii) higher growth in taxable value of other types of property due to the increase in the limited market value limit; (iii) the one-year lag in the fiscal disparities program, causing a portion of the pay 2002 class rate compression effect to be delayed until 2003; and (iv) little growth in the state levy for pay 2003.

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

ASSUMPTIONS:**BASELINE: Preliminary Pay 2002**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.

- ! **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.

- ! **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ASSUMPTIONS:

ALTERNATIVE: **Projected Pay 2003: Current Law (Rev 5/7/02)**

- ! **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 that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts except Minneapolis, St. Paul, and districts that passed a new referendum in 2001. Approximately \$63 million of new debt levies that would need to be approved by the voters are assumed; they are allocated proportionately to all districts that had a debt levy in 2002. Baseline pay 03 school levies do not include approximately \$13 million of secondary vocational levy authorized earlier this session by the legislature.
- ! **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 53.95%.
- ! **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:		
< \$500,000	1.0 %	1.0 %
> \$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land	1.5	1.25
Apartments:		
Regular	1.8	1.5
Low-income	0.9	1.0
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
< \$600,000	0.55	0.55
> \$600,000	1.0	1.0
Non-Homestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.2%	0.2%
Maximum	\$230	\$230

STATEWIDE

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	170,296,059	186,004,193	15,708,134	9.2	1,872,521	2,099,799	227,278	12.1	1.10	1.13
Res NonHmstd 1Un	6,773,047	7,210,200	437,154	6.5	88,221	94,732	6,511	7.4	1.30	1.31
Res NonHmstd 2-3	3,362,204	3,579,355	217,152	6.5	64,656	58,244	-6,412	-9.9	1.92	1.63
Reg Apartments	9,874,375	11,073,103	1,198,728	12.1	231,615	218,105	-13,510	-5.8	2.35	1.97
Low-income Apts	2,563,062	2,918,685	355,624	13.9	31,687	39,708	8,021	25.3	1.24	1.36
Seasonal Rec	9,124,165	9,934,621	810,456	8.9	124,298	133,303	9,005	7.2	1.36	1.34
Com/Ind Lo Tier	7,622,075	7,899,318	277,243	3.6	222,994	222,885	-109	0.0	2.93	2.82
Com/Ind Hi Tier	37,994,803	40,073,062	2,078,259	5.5	1,468,016	1,470,392	2,376	0.2	3.86	3.67
Publ U: Elec Gen	1,545,703	1,568,889	23,186	1.5	41,511	42,049	539	1.3	2.69	2.68
Publ U: Other	4,875,062	4,948,188	73,126	1.5	180,524	177,547	-2,978	-1.6	3.70	3.59
Ag Hmstd: House	7,341,140	7,833,679	492,539	6.7	63,095	69,863	6,769	10.7	0.86	0.89
Ag Hmstd: Land	21,297,690	22,589,452	1,291,762	6.1	113,310	120,353	7,042	6.2	0.53	0.53
Ag NonHmstd	9,513,668	9,974,818	461,150	4.8	98,906	103,620	4,713	4.8	1.04	1.04
New Con: Res HS	0	4,612,090	4,612,090	0.0	0	52,403	52,403	0.0	0.00	1.14
New Con: Other	0	2,823,495	2,823,495	0.0	0	81,141	81,141	0.0	0.00	2.87
Total	292,183,052	323,043,149	30,860,097	10.6	4,601,354	4,984,144	382,790	8.3	1.57	1.54

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	3,415,819	3,734,927	319,108	9.3	County	51.70	50.50	0.002	0.00	
(-) TIF Tax	200,480	220,637	20,157	10.1	City/Town	36.31	35.22	0.047	0.04	
(-) FD Contrib Tax	215,159	240,563	25,404	11.8	School District	25.38	26.66	0.837	1.021	
(=) Taxable Tax	3,000,180	3,273,727	273,547	9.1	Special District	5.04	5.12	0.000	0.00	
FD Distrib Tax	215,153	240,563	25,410	11.8	Total	118.43	117.50	0.887	1.066	

House Research

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Baseline Preliminary Pay 2002
Alternative Projected Pay 2003: Current Law (Rev 5/7/02)

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(all figures in \$000s)

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	54,765,241	59,171,039	4,405,798	8.0	556,052	621,802	65,751	11.8	1.02	1.05
Res NonHmstd 1Un	2,858,524	3,009,993	151,469	5.3	37,020	39,591	2,571	6.9	1.30	1.32
Res NonHmstd 2-3	1,139,294	1,198,792	59,498	5.2	21,882	19,450	-2,432	-11.	1.92	1.62
Reg Apartments	1,698,333	1,766,019	67,686	4.0	40,832	35,641	-5,191	-12.	2.40	2.02
Low-income Apts	774,438	802,360	27,922	3.6	9,864	11,415	1,552	15.7	1.27	1.42
Seasonal Rec	8,832,312	9,616,864	784,553	8.9	119,624	128,286	8,662	7.2	1.35	1.33
Com/Ind Lo Tier	4,211,193	4,341,317	130,124	3.1	122,298	123,797	1,499	1.2	2.90	2.85
Com/Ind Hi Tier	7,200,329	7,651,138	450,809	6.3	270,663	279,687	9,025	3.3	3.76	3.66
Publ U: Elec Gen	1,263,456	1,282,407	18,952	1.5	33,902	34,750	848	2.5	2.68	2.71
Publ U: Other	2,984,611	3,029,380	44,769	1.5	107,507	107,596	90	0.1	3.60	3.55
Ag Hmstd: House	6,421,439	6,849,417	427,977	6.7	54,842	60,624	5,782	10.5	0.85	0.89
Ag Hmstd: Land	20,315,035	21,488,015	1,172,980	5.8	108,891	115,364	6,473	5.9	0.54	0.54
Ag NonHmstd	8,932,267	9,340,304	408,037	4.6	92,700	96,871	4,171	4.5	1.04	1.04
New Con: Res HS	0	1,655,696	1,655,696	0.0	0	17,706	17,706	0.0	0.00	1.07
New Con: Other	0	984,599	984,599	0.0	0	23,794	23,794	0.0	0.00	2.42
Total	121,396,470	132,187,339	10,790,869	8.9	1,576,075	1,716,374	140,298	8.9	1.30	1.30

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	1,285,707	1,393,330	107,622	8.4	County	61.03	58.46	0.006	0.00
(-) TIF Tax	36,005	39,469	3,464	9.6	City/Town	32.67	32.53	0.015	0.01
(-) FD Contrib Tax	878	1,392	514	58.6	School District	24.03	25.82	0.474	0.739
(=) Taxable Tax	1,248,825	1,352,469	103,644	8.3	Special District	1.71	1.76	0.000	0.00
FD Distrib Tax	884	1,392	508	57.5	Total	119.44	118.57	0.494	0.758

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,600	66,600	8.1	520	574	54	10.4	0.843	0.861
Res Hmstd: Avg Val	92,400	99,800	8.0	860	976	116	13.5	0.930	0.978
Res Hmstd: Hi Val	123,300	133,200	8.0	1,272	1,428	156	12.2	1.031	1.071
Res Hmstd: Ex-Hi Val	184,900	199,800	8.1	2,094	2,328	234	11.2	1.132	1.165
Apartment (Mkt rate)	300,000	312,000	4.0	6,598	5,786	-813	-12.	2.199	1.854
Seas Rec: Lo Val	50,000	54,400	8.8	714	762	49	6.8	1.427	1.401
Seas Rec: Hi Val	150,000	163,300	8.9	2,399	2,571	172	7.2	1.599	1.574
Comm/Ind: Lo Val	150,000	159,400	6.3	4,071	4,327	256	6.3	2.713	2.714
Comm/Ind: Med Val	300,000	318,800	6.3	9,473	9,948	474	5.0	3.157	3.120
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	34,686	36,176	1,490	4.3	3.468	3.404

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	115,530,818	126,833,154	11,302,336	9.8	1,316,470	1,477,997	161,527	12.3	1.14	1.17
Res NonHmstd 1Un	3,914,523	4,200,207	285,685	7.3	51,201	55,141	3,940	7.7	1.31	1.31
Res NonHmstd 2-3	2,222,910	2,380,563	157,653	7.1	42,774	38,794	-3,980	-9.3	1.92	1.63
Reg Apartments	8,176,042	9,307,084	1,131,042	13.8	190,783	182,465	-8,318	-4.4	2.33	1.96
Low-income Apts	1,788,624	2,116,326	327,702	18.3	21,823	28,293	6,470	29.6	1.22	1.34
Seasonal Rec	291,853	317,757	25,903	8.9	4,674	5,017	343	7.3	1.60	1.58
Com/Ind Lo Tier	3,410,882	3,558,001	147,119	4.3	100,696	99,088	-1,608	-1.6	2.95	2.78
Com/Ind Hi Tier	30,794,474	32,421,925	1,627,450	5.3	1,197,354	1,190,705	-6,649	-0.6	3.89	3.67
Publ U: Elec Gen	282,247	286,481	4,234	1.5	7,609	7,299	-310	-4.1	2.70	2.55
Publ U: Other	1,890,451	1,918,807	28,357	1.5	73,018	69,951	-3,067	-4.2	3.86	3.65
Ag Hmstd: House	919,701	984,263	64,562	7.0	8,252	9,240	987	12.0	0.90	0.94
Ag Hmstd: Land	982,655	1,101,437	118,782	12.1	4,419	4,989	570	12.9	0.45	0.45
Ag NonHmstd	581,402	634,515	53,113	9.1	6,207	6,749	542	8.7	1.07	1.06
New Con: Res HS	0	2,956,394	2,956,394	0.0	0	34,697	34,697	0.0	0.00	1.17
New Con: Other	0	1,838,896	1,838,896	0.0	0	57,347	57,347	0.0	0.00	3.12
Total	170,786,582	190,855,810	20,069,228	11.8	3,025,279	3,267,770	242,492	8.0	1.77	1.71

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	2,130,112	2,341,598	211,486	9.9	County	45.05 44.90	0.000	0.00
(-) TIF Tax	164,475	181,168	16,693	10.1	City/Town	38.90 37.12	0.063	0.05
(-) FD Contrib Tax	214,282	239,172	24,890	11.6	School District	26.34 27.26	1.018	1.159
(=) Taxable Tax	1,751,355	1,921,258	169,903	9.7	Special District	7.41 7.47	0.000	0.00
FD Distrib Tax	214,269	239,172	24,902	11.6	Total	117.70 116.75	1.081	1.216

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	105,000	115,300	10,300	9.8	1,071	1,218	146	13.6	1.020	1.056
Res Hmstd: Avg Val	157,500	172,900	15,400	9.8	1,793	2,012	219	12.2	1.138	1.163
Res Hmstd: Hi Val	210,000	230,500	20,500	9.8	2,515	2,806	291	11.6	1.197	1.217
Res Hmstd: Ex-Hi Val	315,000	345,800	30,800	9.8	3,959	4,397	437	11.0	1.256	1.271
Apartment (Mkt rate)	300,000	341,500	41,500	13.8	6,680	6,396	-284	-4.3	2.226	1.872
Comm/Ind: Lo Val	150,000	157,900	7,900	5.3	4,383	4,429	46	1.1	2.921	2.804
Comm/Ind: Med Val	300,000	315,900	15,900	5.3	10,172	10,181	9	0.1	3.390	3.222
Comm/Ind: Hi Val	1,000,000	1,052,800	52,800	5.3	37,189	37,010	-179	-0.5	3.718	3.515

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,936,154	3,079,082	142,928	4.9	33,626	38,905	5,279	15.7	1.15	1.26
Res NonHmstd 1Un	184,155	191,350	7,194	3.9	2,710	2,973	263	9.7	1.47	1.55
Res NonHmstd 2-3	70,507	73,575	3,068	4.4	1,438	1,316	-122	-8.5	2.04	1.79
Reg Apartments	182,204	187,005	4,801	2.6	4,390	4,058	-332	-7.6	2.41	2.17
Low-income Apts	78,448	79,934	1,486	1.9	1,019	1,206	188	18.4	1.30	1.51
Seasonal Rec	65,513	71,591	6,079	9.3	1,057	1,141	84	7.9	1.61	1.59
Com/Ind Lo Tier	438,139	446,910	8,771	2.0	12,886	13,072	187	1.4	2.94	2.93
Com/Ind Hi Tier	551,058	570,101	19,043	3.5	18,744	19,043	299	1.6	3.40	3.34
Publ U: Elec Gen	21,241	21,560	319	1.5	444	449	5	1.1	2.09	2.08
Publ U: Other	90,337	91,692	1,355	1.5	3,459	3,486	27	0.8	3.83	3.80
Ag Hmstd: House	15,071	16,069	998	6.6	169	192	23	13.7	1.12	1.20
Ag Hmstd: Land	20,266	21,228	962	4.7	143	151	8	5.5	0.71	0.71
Ag NonHmstd	23,221	24,237	1,016	4.4	330	355	25	7.5	1.42	1.46
New Con: Res HS	0	63,987	63,987	0.0	0	830	830	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	4,676,315	4,995,415	319,100	6.8	80,414	88,626	8,212	10.2	1.72	1.77

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	57,153	60,336	3,184	5.6	County	65.01	63.96	0.000	0.00
(-) TIF Tax	2,870	3,038	168	5.9	City/Town	49.72	50.56	0.060	0.05
(-) FD Contrib Tax	0	0	0	0.0	School District	19.33	24.94	0.473	0.816
(=) Taxable Tax	54,283	57,298	3,016	5.6	Special District	4.32	4.60	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	138.37	144.06	0.533	0.872

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,700	46,900	4.9	464	529	65	14.1	1.037	1.127
Res Hmstd: Avg Val	67,100	70,400	4.9	696	794	98	14.1	1.037	1.127
Res Hmstd: Hi Val	89,500	93,900	4.9	994	1,147	152	15.3	1.110	1.221
Res Hmstd: Ex-Hi Val	134,200	140,700	4.8	1,677	1,904	227	13.5	1.249	1.353
Apartment (Mkt rate)	300,000	307,900	2.6	7,632	6,922	-710	-9.3	2.543	2.248
Comm/Ind: Lo Val	150,000	155,200	3.5	4,502	4,796	294	6.5	3.001	3.090
Comm/Ind: Med Val	300,000	310,400	3.5	10,479	11,078	599	5.7	3.492	3.568
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	38,369	40,389	2,021	5.3	3.836	3.903

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,743,506	2,938,395	194,889	7.1	22,612	25,763	3,152	13.9	0.82	0.88
Res NonHmstd 1Un	157,001	164,751	7,750	4.9	1,749	1,906	157	9.0	1.11	1.16
Res NonHmstd 2-3	45,077	46,979	1,902	4.2	684	611	-73	-10.	1.52	1.30
Reg Apartments	4,746	4,987	241	5.1	83	72	-11	-13.	1.76	1.45
Low-income Apts	223	225	2	1.0	3	3	0	15.4	1.17	1.34
Seasonal Rec	1,518,820	1,651,123	132,302	8.7	19,455	20,661	1,206	6.2	1.28	1.25
Com/Ind Lo Tier	100,527	104,445	3,918	3.9	2,479	2,553	74	3.0	2.47	2.44
Com/Ind Hi Tier	110,448	115,488	5,040	4.6	3,683	3,829	146	4.0	3.33	3.32
Publ U: Elec Gen	4,946	5,020	74	1.5	113	114	2	1.3	2.28	2.28
Publ U: Other	405,077	411,153	6,076	1.5	13,362	13,786	424	3.2	3.30	3.35
Ag Hmstd: House	906,036	946,282	40,246	4.4	7,399	8,233	834	11.3	0.82	0.87
Ag Hmstd: Land	3,287,395	3,404,294	116,899	3.6	17,737	18,614	876	4.9	0.54	0.55
Ag NonHmstd	1,996,120	2,043,788	47,668	2.4	21,380	22,162	782	3.7	1.07	1.08
New Con: Res HS	0	91,954	91,954	0.0	0	808	808	0.0	0.00	0.88
New Con: Other	0	56,179	56,179	0.0	0	840	840	0.0	0.00	1.50
Total	11,279,923	11,985,064	705,141	6.3	110,738	119,956	9,218	8.3	0.98	1.00

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	105,271	111,942	6,672	6.3	County	60.95 59.41	0.000	0.00
(-) TIF Tax	68	75	8	11.4	City/Town	18.31 18.41	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	20.39 21.83	0.467	0.908
(=) Taxable Tax	105,203	111,867	6,664	6.3	Special District	4.22 4.45	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	103.87 104.09	0.467	0.908

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,900	68,400	7.0	438	500	63	14.3	0.685	0.731
Res Hmstd: Avg Val	95,900	102,700	7.1	755	882	128	16.9	0.787	0.859
Res Hmstd: Hi Val	127,800	136,900	7.1	1,130	1,300	170	15.1	0.883	0.949
Res Hmstd: Ex-Hi Val	191,700	205,300	7.1	1,881	2,136	255	13.6	0.981	1.040
Seas Rec: Lo Val	50,000	54,400	8.8	636	684	48	7.5	1.271	1.256
Seas Rec: Hi Val	150,000	163,100	8.7	2,165	2,332	166	7.7	1.443	1.429
Comm/Ind: Lo Val	150,000	156,800	4.5	3,716	3,913	197	5.3	2.477	2.495
Comm/Ind: Med Val	300,000	313,700	4.6	8,647	9,015	368	4.3	2.882	2.873
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	31,660	32,814	1,154	3.6	3.166	3.138

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,948,583	2,099,250	150,667	7.7	19,763	22,229	2,466	12.5	1.01	1.06
Res NonHmstd 1Un	158,362	170,958	12,596	8.0	2,045	2,269	224	11.0	1.29	1.33
Res NonHmstd 2-3	64,617	69,370	4,753	7.4	1,221	1,135	-86	-7.0	1.89	1.64
Reg Apartments	83,816	90,287	6,470	7.7	2,088	1,907	-181	-8.7	2.49	2.11
Low-income Apts	56,757	58,910	2,153	3.8	757	880	122	16.1	1.33	1.49
Seasonal Rec	808,268	878,617	70,348	8.7	11,158	12,052	894	8.0	1.38	1.37
Com/Ind Lo Tier	364,288	378,349	14,061	3.9	10,638	10,930	292	2.7	2.92	2.89
Com/Ind Hi Tier	565,403	621,788	56,385	10.0	20,733	22,520	1,787	8.6	3.67	3.62
Publ U: Elec Gen	955	969	14	1.5	28	29	0	0.9	2.98	2.96
Publ U: Other	64,712	65,683	971	1.5	2,573	2,572	-1	0.0	3.98	3.92
Ag Hmstd: House	16,041	17,079	1,039	6.5	165	177	12	7.1	1.03	1.03
Ag Hmstd: Land	17,001	18,896	1,895	11.1	87	100	12	14.3	0.51	0.53
Ag NonHmstd	17,490	18,754	1,264	7.2	192	208	16	8.4	1.10	1.11
New Con: Res HS	0	54,340	54,340	0.0	0	575	575	0.0	0.00	1.06
New Con: Other	0	92,061	92,061	0.0	0	2,598	2,598	0.0	0.00	2.82
Total	4,166,295	4,635,313	469,018	11.3	71,449	80,179	8,731	12.2	1.71	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	50,732	56,332	5,600	11.0	County	55.81	52.11	0.000	0.00
(-) TIF Tax	2,214	2,577	364	16.4	City/Town	42.42	41.94	0.018	0.01
(-) FD Contrib Tax	0	35	35	0.0	School District	21.54	27.44	0.429	0.512
(=) Taxable Tax	48,519	53,719	5,200	10.7	Special District	0.89	0.91	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	120.67	122.39	0.446	0.528

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,500	54,400	7.7	430	477	47	10.9	0.851	0.876
Res Hmstd: Avg Val	75,800	81,700	7.8	645	744	99	15.3	0.851	0.910
Res Hmstd: Hi Val	101,100	108,900	7.7	984	1,116	132	13.5	0.972	1.024
Res Hmstd: Ex-Hi Val	151,600	163,300	7.7	1,661	1,859	198	11.9	1.095	1.138
Apartment (Mkt rate)	300,000	323,200	7.7	6,650	6,104	-546	-8.2	2.216	1.888
Comm/Ind: Lo Val	150,000	165,000	10.0	4,091	4,584	493	12.0	2.727	2.778
Comm/Ind: Med Val	300,000	329,900	10.0	9,523	10,487	964	10.1	3.174	3.178
Comm/Ind: Hi Val	1,000,000	1,099,700	10.0	34,874	38,043	3,169	9.1	3.487	3.459

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,223,967	3,481,122	257,155	8.0	27,464	30,872	3,408	12.4	0.85	0.89
Res NonHmstd 1Un	192,816	206,528	13,712	7.1	2,094	2,267	173	8.3	1.09	1.10
Res NonHmstd 2-3	44,447	46,820	2,373	5.3	726	660	-67	-9.2	1.63	1.41
Reg Apartments	5,432	5,717	284	5.2	110	99	-11	-10.	2.03	1.73
Low-income Apts	690	701	11	1.6	9	10	1	10.4	1.25	1.36
Seasonal Rec	2,393,419	2,615,064	221,645	9.3	30,296	32,116	1,820	6.0	1.27	1.23
Com/Ind Lo Tier	130,752	137,493	6,741	5.2	3,240	3,349	110	3.4	2.48	2.44
Com/Ind Hi Tier	86,540	91,640	5,100	5.9	2,823	2,941	117	4.2	3.26	3.21
Publ U: Elec Gen	8,761	8,892	131	1.5	205	215	9	4.6	2.34	2.41
Publ U: Other	297,033	301,489	4,455	1.5	11,262	11,175	-87	-0.8	3.79	3.71
Ag Hmstd: House	613,998	663,133	49,135	8.0	6,041	6,635	595	9.8	0.98	1.00
Ag Hmstd: Land	984,099	1,092,351	108,252	11.0	5,553	6,311	758	13.7	0.56	0.58
Ag NonHmstd	357,899	386,679	28,780	8.0	4,450	4,792	342	7.7	1.24	1.24
New Con: Res HS	0	106,232	106,232	0.0	0	987	987	0.0	0.00	0.93
New Con: Other	0	82,499	82,499	0.0	0	1,162	1,162	0.0	0.00	1.41
Total	8,339,852	9,226,360	886,507	10.6	94,272	103,590	9,318	9.9	1.13	1.12

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	83,901	92,409	8,507	10.1	County	62.96	59.05	0.000	0.00
(-) TIF Tax	14	15	1	6.3	City/Town	19.73	19.84	0.000	0.00
(-) FD Contrib Tax	0	23	23	0.0	School District	24.56	27.58	0.321	0.472
(=) Taxable Tax	83,887	92,370	8,483	10.1	Special District	0.73	0.73	0.000	0.00
FD Distrib Tax	0	0	0	57.5	Total	107.98	107.20	0.321	0.472

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	64,100	69,200	8.0	456	498	41	9.1	0.711	0.719
Res Hmstd: Avg Val	96,200	103,900	8.0	784	884	100	12.8	0.814	0.850
Res Hmstd: Hi Val	128,200	138,400	8.0	1,168	1,301	133	11.4	0.911	0.940
Res Hmstd: Ex-Hi Val	192,400	207,700	8.0	1,940	2,139	199	10.3	1.008	1.029
Seas Rec: Lo Val	50,000	54,600	9.2	656	703	47	7.1	1.312	1.287
Seas Rec: Hi Val	150,000	163,900	9.3	2,227	2,395	168	7.6	1.484	1.461
Comm/Ind: Lo Val	150,000	158,800	5.9	3,787	3,985	198	5.2	2.524	2.509
Comm/Ind: Med Val	300,000	317,700	5.9	8,819	9,181	361	4.1	2.939	2.889
Comm/Ind: Hi Val	1,000,000	1,058,900	5.9	32,306	33,420	1,114	3.4	3.230	3.156

TACONITE 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	1,611,258	1,751,540	140,282	8.7	12,595	15,376	2,781	22.1	0.78	0.88
Res NonHmstd 1Un	100,353	108,050	7,698	7.7	1,636	1,836	200	12.2	1.63	1.70
Res NonHmstd 2-3	32,198	34,608	2,410	7.5	776	717	-59	-7.6	2.41	2.07
Reg Apartments	46,608	47,084	476	1.0	1,306	1,132	-175	-13.	2.80	2.40
Low-income Apts	49,683	50,045	362	0.7	726	836	110	15.1	1.46	1.67
Seasonal Rec	98,222	106,130	7,908	8.1	1,582	1,673	90	5.7	1.61	1.58
Com/Ind Lo Tier	231,800	236,379	4,579	2.0	7,730	7,736	5	0.1	3.33	3.27
Com/Ind Hi Tier	262,876	270,935	8,058	3.1	11,611	11,722	111	1.0	4.42	4.33
Publ U: Elec Gen	198,300	201,275	2,975	1.5	5,149	5,230	81	1.6	2.60	2.60
Publ U: Other	106,079	107,670	1,591	1.5	4,186	4,154	-31	-0.7	3.95	3.86
Ag Hmstd: House	3,526	3,829	304	8.6	28	33	6	20.1	0.79	0.87
Ag Hmstd: Land	2,235	2,435	200	8.9	9	10	1	16.8	0.40	0.43
Ag NonHmstd	24,057	24,974	917	3.8	361	388	28	7.7	1.50	1.56
New Con: Res HS	0	22,850	22,850	0.0	0	214	214	0.0	0.00	0.94
New Con: Other	0	28,483	28,483	0.0	0	956	956	0.0	0.00	3.35
Total	2,767,196	2,996,289	229,093	8.3	47,696	52,015	4,319	9.1	1.72	1.74

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	34,940	37,410	2,469	7.1	County	73.51	71.01	0.000	0.00
(-) TIF Tax	1,406	1,481	75	5.3	City/Town	52.59	54.83	0.037	0.04
(-) FD Contrib Tax	559	914	355	63.6	School District	23.68	25.37	0.290	0.610
(=) Taxable Tax	32,976	35,015	2,039	6.2	Special District	2.25	2.33	0.000	0.00
FD Distrib Tax	630	992	362	57.5	Total	152.03	153.54	0.328	0.660

<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	38,700	42,100	8.8	152	191	39	25.7	0.392	0.452
Res Hmstd: Avg Val	58,100	63,200	8.8	355	444	89	25.2	0.610	0.702
Res Hmstd: Hi Val	77,400	84,100	8.7	584	735	151	25.8	0.754	0.873
Res Hmstd: Ex-Hi Val	116,200	126,300	8.7	1,222	1,449	227	18.6	1.051	1.147
Apartment (Mkt rate)	300,000	303,100	1.0	8,308	7,181	-1,127	-13.	2.769	2.369
Comm/Ind: Lo Val	150,000	154,600	3.1	4,825	4,963	139	2.9	3.216	3.210
Comm/Ind: Med Val	300,000	309,200	3.1	11,241	11,484	242	2.2	3.747	3.713
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	41,186	41,913	727	1.8	4.118	4.066

TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,577,985	2,802,953	224,969	8.7	17,319	21,611	4,292	24.8	0.67	0.77
Res NonHmstd 1Un	116,537	126,263	9,726	8.3	1,397	1,632	234	16.8	1.20	1.29
Res NonHmstd 2-3	19,632	20,652	1,020	5.2	320	319	-2	-0.5	1.63	1.54
Reg Apartments	2,304	2,395	91	4.0	47	43	-3	-7.2	2.02	1.81
Low-income Apts	492	519	27	5.5	6	7	1	12.0	1.22	1.30
Seasonal Rec	2,132,958	2,326,984	194,026	9.1	29,232	31,839	2,607	8.9	1.37	1.37
Com/Ind Lo Tier	60,118	62,792	2,674	4.4	1,653	1,715	62	3.7	2.75	2.73
Com/Ind Hi Tier	112,234	115,503	3,270	2.9	4,181	4,282	101	2.4	3.73	3.71
Publ U: Elec Gen	1,126	1,142	17	1.5	24	27	3	12.8	2.15	2.38
Publ U: Other	211,825	215,002	3,177	1.5	7,617	7,743	126	1.7	3.60	3.60
Ag Hmstd: House	118,837	126,673	7,836	6.6	590	724	133	22.6	0.50	0.57
Ag Hmstd: Land	124,281	134,449	10,168	8.2	335	400	65	19.4	0.27	0.30
Ag NonHmstd	220,109	229,473	9,364	4.3	2,581	2,769	188	7.3	1.17	1.21
New Con: Res HS	0	48,688	48,688	0.0	0	369	369	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	5,698,437	6,262,370	563,933	9.9	65,304	74,282	8,978	13.7	1.15	1.19

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	60,079	65,779	5,700	9.5	County	75.77	73.09	0.000	0.00
(-) TIF Tax	364	409	45	12.5	City/Town	13.37	15.47	0.000	0.00
(-) FD Contrib Tax	319	417	98	30.8	School District	18.98	22.16	0.210	0.481
(=) Taxable Tax	59,397	64,953	5,556	9.4	Special District	4.33	4.47	0.000	0.00
FD Distrib Tax	254	395	141	55.7	Total	112.46	115.20	0.210	0.481

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,800	69,400	8.8	205	266	62	30.1	0.320	0.383
Res Hmstd: Avg Val	95,700	104,100	8.8	520	681	161	31.0	0.543	0.654
Res Hmstd: Hi Val	127,600	138,700	8.7	914	1,128	213	23.3	0.716	0.813
Res Hmstd: Ex-Hi Val	191,300	208,000	8.7	1,702	2,022	320	18.8	0.889	0.972
Seas Rec: Lo Val	50,000	54,500	9.0	679	745	67	9.8	1.357	1.367
Seas Rec: Hi Val	150,000	163,600	9.1	2,294	2,521	227	9.9	1.529	1.541
Comm/Ind: Lo Val	150,000	154,400	2.9	3,954	4,075	121	3.1	2.635	2.639
Comm/Ind: Med Val	300,000	308,700	2.9	9,215	9,429	215	2.3	3.071	3.054
Comm/Ind: Hi Val	1,000,000	1,029,100	2.9	33,766	34,428	662	2.0	3.376	3.345

DULUTH AREA

<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	2,935,602	3,214,484	278,882	9.5	34,460	38,009	3,549	10.3	1.17	1.18
Res NonHmstd 1Un	158,924	174,019	15,095	9.5	2,250	2,446	196	8.7	1.42	1.41
Res NonHmstd 2-3	90,459	98,880	8,420	9.3	1,917	1,726	-191	-10.	2.12	1.75
Reg Apartments	127,424	127,424	0	0.0	3,228	2,647	-581	-18.	2.53	2.08
Low-income Apts	54,990	54,990	0	0.0	693	764	71	10.3	1.26	1.39
Seasonal Rec	61,225	66,589	5,364	8.8	1,043	1,098	55	5.3	1.70	1.65
Com/Ind Lo Tier	171,000	173,040	2,040	1.2	5,159	5,050	-109	-2.1	3.02	2.92
Com/Ind Hi Tier	463,065	474,506	11,441	2.5	18,488	18,262	-227	-1.2	3.99	3.85
Publ U: Elec Gen	694	704	10	1.5	19	19	0	-0.5	2.77	2.72
Publ U: Other	112,240	113,923	1,684	1.5	4,487	4,388	-100	-2.2	4.00	3.85
Ag Hmstd: House	10,982	11,876	894	8.1	133	142	9	6.5	1.21	1.20
Ag Hmstd: Land	8,358	9,819	1,461	17.5	53	60	7	12.9	0.63	0.61
Ag NonHmstd	13,832	14,944	1,112	8.0	201	210	9	4.3	1.45	1.40
New Con: Res HS	0	45,360	45,360	0.0	0	555	555	0.0	0.00	1.22
New Con: Other	0	33,941	33,941	0.0	0	891	891	0.0	0.00	2.63
Total	4,208,794	4,614,499	405,705	9.6	72,132	76,265	4,133	5.7	1.71	1.65

<i>Tax</i>					Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	50,044	53,892	3,848	7.7	County	89.66	85.49	0.000	0.00
(-) TIF Tax	4,655	4,877	222	4.8	City/Town	29.56	28.71	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	20.41	20.47	0.000	0.371
(=) Taxable Tax	45,389	49,015	3,626	8.0	Special District	3.14	3.25	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	142.77	137.92	0.000	0.371

<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	63,100	69,100	9.5	649	702	54	8.3	1.027	1.016
Res Hmstd: Avg Val	94,700	103,700	9.5	1,065	1,190	125	11.7	1.124	1.147
Res Hmstd: Hi Val	126,300	138,300	9.5	1,545	1,711	166	10.8	1.222	1.236
Res Hmstd: Ex-Hi Val	189,400	207,400	9.5	2,502	2,752	249	10.0	1.321	1.326
Apartment (Mkt rate)	300,000	300,000	0.0	7,710	6,318	-1,392	-18.	2.569	2.105
Comm/Ind: Lo Val	150,000	153,700	2.5	4,521	4,516	-5	-0.1	3.014	2.938
Comm/Ind: Med Val	300,000	307,400	2.5	10,550	10,471	-79	-0.7	3.516	3.406
Comm/Ind: Hi Val	1,000,000	1,024,700	2.5	38,683	38,262	-421	-1.1	3.868	3.734

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	1,775,194	1,930,931	155,736	8.8	24,151	26,480	2,329	9.6	1.36	1.37
Res NonHmstd 1Un	100,385	104,801	4,416	4.4	1,662	1,739	77	4.7	1.66	1.66
Res NonHmstd 2-3	47,073	49,463	2,390	5.1	1,137	994	-143	-12.	2.42	2.01
Reg Apartments	59,320	61,208	1,888	3.2	1,773	1,514	-259	-14.	2.99	2.47
Low-income Apts	57,941	58,954	1,013	1.7	887	999	112	12.7	1.53	1.69
Seasonal Rec	38,294	41,487	3,193	8.3	825	879	54	6.5	2.15	2.12
Com/Ind Lo Tier	216,900	222,587	5,687	2.6	7,274	7,299	25	0.3	3.35	3.28
Com/Ind Hi Tier	303,342	312,354	9,012	3.0	13,411	13,392	-19	-0.1	4.42	4.29
Publ U: Elec Gen	1,196	1,214	18	1.5	39	39	0	1.0	3.24	3.22
Publ U: Other	68,673	69,703	1,030	1.5	2,992	2,969	-23	-0.8	4.36	4.26
Ag Hmstd: House	43,522	45,014	1,492	3.4	504	556	52	10.3	1.16	1.23
Ag Hmstd: Land	35,532	40,292	4,760	13.4	205	237	32	15.4	0.58	0.59
Ag NonHmstd	17,546	18,881	1,335	7.6	255	272	17	6.6	1.45	1.44
New Con: Res HS	0	86,819	86,819	0.0	0	1,182	1,182	0.0	0.00	1.36
New Con: Other	0	35,848	35,848	0.0	0	1,096	1,096	0.0	0.00	3.06
Total	2,764,918	3,079,556	314,638	11.4	55,114	59,646	4,532	8.2	1.99	1.94

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	32,937	36,175	3,238	9.8	County	73.51	69.98	0.017	0.01
(-) TIF Tax	1,801	1,902	101	5.6	City/Town	54.43	51.75	0.048	0.04
(-) FD Contrib Tax	0	0	0	0.0	School District	30.11	32.38	0.387	0.684
(=) Taxable Tax	31,135	34,273	3,137	10.1	Special District	1.25	1.26	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	159.30	155.37	0.452	0.741

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	60,800	66,100	8.7	753	812	59	7.8	1.238	1.227	
Res Hmstd: Avg Val	91,100	99,100	8.8	1,202	1,330	128	10.6	1.319	1.342	
Res Hmstd: Hi Val	121,500	132,200	8.8	1,727	1,899	171	9.9	1.421	1.436	
Res Hmstd: Ex-Hi Val	182,300	198,300	8.8	2,778	3,034	256	9.2	1.523	1.530	
Apartment (Mkt rate)	300,000	309,500	3.2	8,738	7,442	-1,295	-14.	2.912	2.404	
Comm/Ind: Lo Val	150,000	154,500	3.0	4,961	5,013	52	1.0	3.307	3.244	
Comm/Ind: Med Val	300,000	308,900	3.0	11,553	11,591	38	0.3	3.850	3.752	
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	42,316	42,300	-16	0.0	4.231	4.108	

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	2,876,808	3,146,265	269,457	9.4	32,049	36,249	4,200	13.1	1.11	1.15
Res NonHmstd 1Un	144,721	152,476	7,755	5.4	1,926	2,069	143	7.4	1.33	1.36
Res NonHmstd 2-3	44,743	46,780	2,036	4.6	881	777	-104	-11.	1.97	1.66
Reg Apartments	3,362	3,403	41	1.2	77	66	-11	-14.	2.30	1.95
Low-income Apts	43	44	0	1.0	1	1	0	10.9	1.31	1.44
Seasonal Rec	717,338	780,990	63,651	8.9	11,128	12,091	963	8.7	1.55	1.55
Com/Ind Lo Tier	62,794	65,474	2,679	4.3	1,810	1,852	42	2.3	2.88	2.83
Com/Ind Hi Tier	37,943	39,684	1,741	4.6	1,464	1,495	31	2.1	3.86	3.77
Publ U: Elec Gen	8,046	8,167	121	1.5	245	257	13	5.1	3.04	3.15
Publ U: Other	144,356	146,521	2,165	1.5	5,666	5,658	-8	-0.1	3.93	3.86
Ag Hmstd: House	691,214	726,767	35,553	5.1	7,406	8,022	616	8.3	1.07	1.10
Ag Hmstd: Land	675,764	767,714	91,951	13.6	3,752	4,239	487	13.0	0.56	0.55
Ag NonHmstd	216,159	234,887	18,728	8.7	2,869	3,112	244	8.5	1.33	1.33
New Con: Res HS	0	117,330	117,330	0.0	0	1,356	1,356	0.0	0.00	1.16
New Con: Other	0	34,251	34,251	0.0	0	581	581	0.0	0.00	1.70
Total	5,623,291	6,270,751	647,460	11.5	69,273	77,826	8,552	12.3	1.23	1.24

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	55,648	61,686	6,038	10.9	County	75.32 72.27	0.033	0.03
(-) TIF Tax	52	53	1	2.8	City/Town	23.15 22.59	0.000	0.00
(-) FD Contrib Tax	0	2	2	0.0	School District	30.74 33.40	0.328	0.636
(=) Taxable Tax	55,596	61,632	6,035	10.9	Special District	1.09 1.10	0.000	0.00
FD Distrib Tax	0	4	4	0.0	Total	130.30 129.37	0.361	0.666

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	71,200	77,900	9.4	669	757	89	13.3	0.939	0.972
Res Hmstd: Avg Val	106,700	116,700	9.4	1,152	1,320	168	14.5	1.080	1.131
Res Hmstd: Hi Val	142,300	155,600	9.3	1,661	1,884	223	13.4	1.167	1.210
Res Hmstd: Ex-Hi Val	213,500	233,500	9.4	2,679	3,014	335	12.5	1.254	1.290
Seas Rec: Lo Val	50,000	54,400	8.8	768	821	53	6.9	1.535	1.509
Seas Rec: Hi Val	150,000	163,300	8.9	2,562	2,748	186	7.2	1.707	1.682
Comm/Ind: Lo Val	150,000	156,900	4.6	4,295	4,482	187	4.4	2.863	2.856
Comm/Ind: Med Val	300,000	313,800	4.6	10,003	10,339	336	3.4	3.334	3.294
Comm/Ind: Hi Val	1,000,000	1,045,900	4.6	36,643	37,668	1,025	2.8	3.664	3.601

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	6,012,515	6,580,441	567,926	9.4	66,046	74,911	8,865	13.4	1.10	1.14
Res NonHmstd 1Un	239,843	252,396	12,552	5.2	3,147	3,336	189	6.0	1.31	1.32
Res NonHmstd 2-3	183,764	193,623	9,859	5.4	3,555	3,137	-418	-11.	1.93	1.62
Reg Apartments	395,748	411,386	15,638	4.0	9,402	8,263	-1,139	-12.	2.38	2.01
Low-income Apts	169,826	179,649	9,822	5.8	2,038	2,426	388	19.0	1.20	1.35
Seasonal Rec	37,445	40,957	3,513	9.4	607	655	48	7.9	1.62	1.60
Com/Ind Lo Tier	508,797	524,101	15,304	3.0	14,609	14,842	233	1.6	2.87	2.83
Com/Ind Hi Tier	1,286,730	1,378,462	91,731	7.1	48,847	51,373	2,526	5.2	3.80	3.73
Publ U: Elec Gen	664,593	674,562	9,969	1.5	16,874	17,171	298	1.8	2.54	2.55
Publ U: Other	361,479	366,901	5,422	1.5	13,577	13,483	-94	-0.7	3.76	3.67
Ag Hmstd: House	87,540	92,903	5,363	6.1	977	1,055	78	8.0	1.12	1.14
Ag Hmstd: Land	79,229	85,851	6,622	8.4	429	448	19	4.4	0.54	0.52
Ag NonHmstd	53,571	57,726	4,155	7.8	680	715	36	5.2	1.27	1.24
New Con: Res HS	0	332,285	332,285	0.0	0	3,776	3,776	0.0	0.00	1.14
New Con: Other	0	168,860	168,860	0.0	0	4,703	4,703	0.0	0.00	2.78
Total	10,081,081	11,340,102	1,259,022	12.5	180,788	200,295	19,507	10.8	1.79	1.77

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	130,034	143,421	13,387	10.3	County	50.00	48.13	0.000	0.00
(-) TIF Tax	8,245	9,337	1,092	13.2	City/Town	45.19	44.55	0.026	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	30.40	31.33	0.426	0.769
(=) Taxable Tax	121,789	134,085	12,296	10.1	Special District	2.27	2.31	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.85	126.32	0.452	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	75,200	82,300	9.4	695	806	112	16.1	0.923	0.979
Res Hmstd: Avg Val	112,900	123,600	9.5	1,224	1,398	174	14.2	1.083	1.131
Res Hmstd: Hi Val	150,500	164,700	9.4	1,755	1,987	231	13.2	1.166	1.206
Res Hmstd: Ex-Hi Val	225,700	247,000	9.4	2,818	3,166	347	12.3	1.248	1.281
Apartment (Mkt rate)	300,000	311,900	4.0	7,040	6,157	-883	-12.	2.346	1.973
Comm/Ind: Lo Val	150,000	160,700	7.1	4,253	4,569	316	7.4	2.835	2.843
Comm/Ind: Med Val	300,000	321,400	7.1	9,902	10,490	588	5.9	3.300	3.263
Comm/Ind: Hi Val	1,000,000	1,071,300	7.1	36,263	38,121	1,858	5.1	3.626	3.558

CENTRAL MINN TOWNS

<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	3,646,121	3,982,127	336,005	9.2	33,098	38,038	4,940	14.9	0.91	0.96
Res NonHmstd 1Un	133,534	138,237	4,704	3.5	1,436	1,524	89	6.2	1.08	1.10
Res NonHmstd 2-3	66,578	68,887	2,309	3.5	1,084	955	-129	-11.	1.63	1.39
Reg Apartments	2,747	2,817	69	2.5	53	45	-8	-14.	1.92	1.59
Low-income Apts	236	257	22	9.2	2	3	1	28.5	0.98	1.15
Seasonal Rec	445,852	484,062	38,209	8.6	5,917	6,352	435	7.4	1.33	1.31
Com/Ind Lo Tier	101,853	107,885	6,032	5.9	2,534	2,645	110	4.4	2.49	2.45
Com/Ind Hi Tier	77,847	84,423	6,576	8.4	2,511	2,672	160	6.4	3.23	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,596	148,795	2,199	1.5	4,773	4,784	11	0.2	3.26	3.22
Ag Hmstd: House	878,070	943,616	65,546	7.5	7,545	8,508	963	12.8	0.86	0.90
Ag Hmstd: Land	1,184,271	1,321,937	137,666	11.6	5,870	6,594	724	12.3	0.50	0.50
Ag NonHmstd	244,986	268,793	23,807	9.7	2,612	2,861	248	9.5	1.07	1.06
New Con: Res HS	0	125,115	125,115	0.0	0	1,161	1,161	0.0	0.00	0.93
New Con: Other	0	26,090	26,090	0.0	0	510	510	0.0	0.00	1.96
Total	6,928,691	7,703,040	774,349	11.2	67,436	76,651	9,215	13.7	0.97	1.00

<i>Tax</i>					<i>Tax Rates</i>		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	67,183	74,390	7,208	10.7	County	50.19	48.26	0.000	0.00	
(-) TIF Tax	118	134	16	13.7	City/Town	23.34	22.60	0.000	0.00	
(-) FD Contrib Tax	0	0	0	0.0	School District	30.83	33.17	0.396	0.707	
(=) Taxable Tax	67,065	74,257	7,192	10.7	Special District	0.96	0.98	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	Total	105.32	105.01	0.396	0.707	

<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	90,200	98,500	9.2	695	820	126	18.1	0.769	0.832
Res Hmstd: Avg Val	135,200	147,700	9.2	1,227	1,416	189	15.4	0.907	0.958
Res Hmstd: Hi Val	180,300	196,900	9.2	1,760	2,012	251	14.3	0.976	1.021
Res Hmstd: Ex-Hi Val	270,500	295,400	9.2	2,827	3,204	377	13.3	1.045	1.084
Seas Rec: Lo Val	50,000	54,300	8.6	643	687	44	6.9	1.285	1.265
Seas Rec: Hi Val	150,000	162,900	8.6	2,187	2,343	156	7.1	1.458	1.438
Comm/Ind: Lo Val	150,000	162,700	8.5	3,738	4,095	357	9.6	2.492	2.517
Comm/Ind: Med Val	300,000	325,300	8.4	8,703	9,380	677	7.8	2.900	2.883
Comm/Ind: Hi Val	1,000,000	1,084,500	8.5	31,870	34,053	2,183	6.9	3.186	3.139

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,515,452	3,635,261	119,809	3.4	43,842	46,817	2,974	6.8	1.25	1.29
Res NonHmstd 1Un	193,122	199,401	6,279	3.3	3,080	3,267	186	6.0	1.60	1.64
Res NonHmstd 2-3	56,248	57,755	1,507	2.7	1,231	1,100	-132	-10.	2.19	1.90
Reg Apartments	161,757	165,584	3,827	2.4	4,290	3,737	-553	-12.	2.65	2.26
Low-income Apts	78,883	81,020	2,137	2.7	1,083	1,256	173	16.0	1.37	1.55
Seasonal Rec	11,857	12,943	1,086	9.2	253	275	22	8.8	2.13	2.13
Com/Ind Lo Tier	469,864	476,699	6,835	1.5	15,022	15,184	162	1.1	3.20	3.19
Com/Ind Hi Tier	591,512	601,707	10,195	1.7	24,274	24,447	173	0.7	4.10	4.06
Publ U: Elec Gen	4,312	4,377	65	1.5	112	115	2	2.1	2.60	2.62
Publ U: Other	63,589	64,542	954	1.5	2,767	2,812	45	1.6	4.35	4.36
Ag Hmstd: House	17,486	18,233	747	4.3	236	255	19	8.1	1.35	1.40
Ag Hmstd: Land	32,731	34,159	1,428	4.4	293	311	18	6.3	0.90	0.91
Ag NonHmstd	34,058	35,278	1,220	3.6	562	597	35	6.2	1.65	1.69
New Con: Res HS	0	54,811	54,811	0.0	0	749	749	0.0	0.00	1.37
New Con: Other	0	40,009	40,009	0.0	0	1,312	1,312	0.0	0.00	3.28
Total	5,230,871	5,481,780	250,909	4.8	97,045	102,232	5,187	5.3	1.86	1.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	62,567	64,970	2,403	3.8	County	63.09	60.64	0.042	0.04
(-) TIF Tax	3,150	3,337	187	5.9	City/Town	61.98	64.31	0.027	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	22.13	23.71	0.691	0.893
(=) Taxable Tax	59,417	61,633	2,216	3.7	Special District	1.13	1.21	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	148.32	149.87	0.760	0.959

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	42,900	44,400	3.5	497	530	33	6.7	1.159	1.194
Res Hmstd: Avg Val	64,300	66,500	3.4	745	794	49	6.6	1.159	1.194
Res Hmstd: Hi Val	85,800	88,700	3.4	1,043	1,122	79	7.6	1.215	1.264
Res Hmstd: Ex-Hi Val	128,700	133,100	3.4	1,750	1,870	120	6.8	1.359	1.404
Apartment (Mkt rate)	300,000	307,100	2.4	8,238	7,198	-1,039	-12.	2.745	2.343
Comm/Ind: Lo Val	150,000	152,600	1.7	4,760	4,838	78	1.6	3.173	3.170
Comm/Ind: Med Val	300,000	305,200	1.7	11,069	11,205	136	1.2	3.689	3.671
Comm/Ind: Hi Val	1,000,000	1,017,200	1.7	40,512	40,911	400	1.0	4.051	4.021

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,502,861	1,621,705	118,844	7.9	13,745	15,326	1,581	11.5	0.91	0.95
Res NonHmstd 1Un	143,264	150,638	7,374	5.1	1,640	1,748	108	6.6	1.14	1.16
Res NonHmstd 2-3	20,717	21,623	906	4.4	358	322	-36	-10.	1.73	1.49
Reg Apartments	2,487	2,569	82	3.3	49	42	-6	-13.	1.95	1.64
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,174	298,384	19,210	6.9	4,105	4,364	259	6.3	1.47	1.46
Com/Ind Lo Tier	85,983	87,945	1,962	2.3	2,199	2,207	9	0.4	2.56	2.51
Com/Ind Hi Tier	127,951	129,905	1,953	1.5	4,187	4,183	-4	-0.1	3.27	3.22
Publ U: Elec Gen	29,751	30,198	446	1.5	595	587	-8	-1.4	2.00	1.94
Publ U: Other	254,171	257,983	3,813	1.5	8,066	8,010	-56	-0.7	3.17	3.10
Ag Hmstd: House	946,882	993,915	47,033	5.0	7,447	7,995	548	7.4	0.79	0.80
Ag Hmstd: Land	5,971,638	6,208,666	237,028	4.0	32,867	34,332	1,465	4.5	0.55	0.55
Ag NonHmstd	2,867,482	2,979,751	112,269	3.9	29,071	30,252	1,182	4.1	1.01	1.02
New Con: Res HS	0	40,156	40,156	0.0	0	381	381	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	12,232,363	12,838,756	606,393	5.0	104,328	110,101	5,773	5.5	0.85	0.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	103,427	108,779	5,352	5.2	County	64.87	63.44	0.033	0.03
(-) TIF Tax	313	380	66	21.2	City/Town	16.90	16.88	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	20.29	21.56	0.723	0.912
(=) Taxable Tax	103,114	108,399	5,285	5.1	Special District	1.14	1.22	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	103.20	103.10	0.757	0.943

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	58,900	63,600	8.0	417	461	44	10.7	0.707	0.725
Res Hmstd: Avg Val	88,400	95,400	7.9	686	787	101	14.7	0.776	0.824
Res Hmstd: Hi Val	117,800	127,100	7.9	1,038	1,172	134	12.9	0.881	0.922
Res Hmstd: Ex-Hi Val	176,700	190,700	7.9	1,744	1,945	201	11.5	0.986	1.019
Comm/Ind: Lo Val	150,000	152,300	1.5	3,744	3,749	5	0.1	2.496	2.461
Comm/Ind: Med Val	300,000	304,600	1.5	8,699	8,677	-23	-0.3	2.899	2.848
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	31,822	31,669	-152	-0.5	3.182	3.119

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,509,793	3,773,591	263,797	7.5	35,309	39,002	3,692	10.5	1.01	1.03
Res NonHmstd 1Un	149,063	156,689	7,626	5.1	1,923	2,050	126	6.6	1.29	1.31
Res NonHmstd 2-3	87,163	92,188	5,024	5.8	1,570	1,390	-179	-11.	1.80	1.51
Reg Apartments	184,149	189,839	5,690	3.1	3,870	3,330	-540	-13.	2.10	1.75
Low-income Apts	59,470	60,620	1,150	1.9	653	743	90	13.8	1.10	1.23
Seasonal Rec	10,513	11,237	724	6.9	194	202	8	4.0	1.85	1.80
Com/Ind Lo Tier	373,952	383,733	9,781	2.6	10,485	10,553	67	0.6	2.80	2.75
Com/Ind Hi Tier	679,277	708,628	29,351	4.3	23,743	24,093	350	1.5	3.50	3.40
Publ U: Elec Gen	17,541	17,804	263	1.5	379	384	5	1.4	2.16	2.16
Publ U: Other	67,290	68,299	1,009	1.5	2,437	2,415	-22	-0.9	3.62	3.54
Ag Hmstd: House	9,831	10,160	329	3.3	115	121	6	5.3	1.17	1.19
Ag Hmstd: Land	19,371	20,060	689	3.6	144	149	5	3.3	0.74	0.74
Ag NonHmstd	23,666	24,742	1,075	4.5	308	318	10	3.4	1.30	1.29
New Con: Res HS	0	71,826	71,826	0.0	0	752	752	0.0	0.00	1.05
New Con: Other	0	47,950	47,950	0.0	0	1,264	1,264	0.0	0.00	2.64
Total	5,191,080	5,637,366	446,286	8.6	81,130	86,767	5,637	6.9	1.56	1.54

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	63,151	67,630	4,480	7.1	County	54.47	52.31	0.000	0.00	
(-) TIF Tax	2,772	2,949	177	6.4	City/Town	49.66	49.59	0.016	0.01	
(-) FD Contrib Tax	0	0	0	0.0	School District	17.22	17.08	0.394	0.740	
(=) Taxable Tax	60,379	64,681	4,302	7.1	Special District	0.45	0.48	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	Total	121.80	119.46	0.410	0.754	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,100	58,200	7.6	465	506	42	8.9	0.859	0.869
Res Hmstd: Avg Val	81,200	87,300	7.5	723	815	92	12.7	0.890	0.933
Res Hmstd: Hi Val	108,200	116,300	7.5	1,087	1,209	122	11.2	1.004	1.039
Res Hmstd: Ex-Hi Val	162,300	174,500	7.5	1,817	2,001	184	10.1	1.119	1.146
Apartment (Mkt rate)	300,000	309,300	3.1	6,700	5,775	-925	-13.	2.233	1.867
Comm/Ind: Lo Val	150,000	156,500	4.3	4,111	4,245	134	3.3	2.740	2.712
Comm/Ind: Med Val	300,000	313,000	4.3	9,572	9,791	219	2.3	3.190	3.128
Comm/Ind: Hi Val	1,000,000	1,043,200	4.3	35,056	35,666	610	1.7	3.505	3.418

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	1,306,583	1,413,666	107,083	8.2	9,797	11,015	1,217	12.4	0.75	0.78
Res NonHmstd 1Un	100,814	106,135	5,320	5.3	964	1,033	69	7.2	0.96	0.97
Res NonHmstd 2-3	19,080	19,978	898	4.7	269	237	-32	-11.	1.41	1.19
Reg Apartments	2,280	2,331	50	2.2	39	33	-6	-14.	1.70	1.43
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	78,964	85,475	6,511	8.2	930	962	32	3.4	1.18	1.13
Com/Ind Lo Tier	50,246	51,706	1,459	2.9	1,126	1,127	1	0.1	2.24	2.18
Com/Ind Hi Tier	58,112	59,918	1,806	3.1	1,715	1,714	-1	-0.1	2.95	2.86
Publ U: Elec Gen	10,763	10,924	161	1.5	158	169	11	6.9	1.47	1.54
Publ U: Other	169,572	172,116	2,544	1.5	4,964	4,948	-16	-0.3	2.93	2.87
Ag Hmstd: House	730,445	778,844	48,399	6.6	4,911	5,461	550	11.2	0.67	0.70
Ag Hmstd: Land	3,758,731	3,937,816	179,086	4.8	19,134	19,844	710	3.7	0.51	0.50
Ag NonHmstd	1,552,355	1,616,899	64,544	4.2	13,880	14,208	327	2.4	0.89	0.88
New Con: Res HS	0	34,007	34,007	0.0	0	263	263	0.0	0.00	0.77
New Con: Other	0	6,573	6,573	0.0	0	105	105	0.0	0.00	1.60
Total	7,837,945	8,296,388	458,443	5.8	57,888	61,119	3,232	5.6	0.74	0.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	66,747	70,852	4,105	6.1	County	57.40	55.91	0.000	0.00
(-) TIF Tax	13	13	0	3.0	City/Town	15.15	14.86	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	17.72	17.57	0.488	0.873
(=) Taxable Tax	66,735	70,839	4,104	6.2	Special District	0.44	0.46	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	90.71	88.79	0.488	0.873

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	71,800	77,700	8.2	399	455	56	14.1	0.555	0.585
Res Hmstd: Avg Val	107,700	116,500	8.2	754	869	115	15.2	0.700	0.745
Res Hmstd: Hi Val	143,600	155,400	8.2	1,129	1,283	153	13.6	0.786	0.825
Res Hmstd: Ex-Hi Val	215,300	232,900	8.2	1,879	2,108	229	12.2	0.872	0.905
Comm/Ind: Lo Val	150,000	154,700	3.1	3,423	3,481	58	1.7	2.282	2.250
Comm/Ind: Med Val	300,000	309,300	3.1	7,963	8,029	66	0.8	2.654	2.595
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	29,149	29,266	117	0.4	2.914	2.838

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	4,227,338	4,632,919	405,581	9.6	49,578	51,892	2,314	4.7	1.17	1.12
Res NonHmstd 1Un	184,372	185,566	1,194	0.6	2,553	2,426	-127	-5.0	1.38	1.31
Res NonHmstd 2-3	81,634	82,837	1,203	1.5	1,635	1,327	-307	-18.	2.00	1.60
Reg Apartments	194,623	212,527	17,905	9.2	4,762	4,113	-649	-13.	2.45	1.94
Low-income Apts	65,462	71,156	5,694	8.7	830	938	108	13.0	1.27	1.32
Seasonal Rec	3,560	3,688	128	3.6	61	60	0	-0.7	1.70	1.63
Com/Ind Lo Tier	196,676	210,961	14,285	7.3	5,722	5,760	38	0.7	2.91	2.73
Com/Ind Hi Tier	945,449	1,093,886	148,437	15.7	36,483	39,491	3,008	8.2	3.86	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	47,287	47,996	709	1.5	1,750	1,676	-73	-4.2	3.70	3.49
Ag Hmstd: House	243,977	282,497	38,520	15.8	2,382	2,715	332	13.9	0.98	0.96
Ag Hmstd: Land	356,586	378,294	21,708	6.1	2,019	2,061	42	2.1	0.57	0.54
Ag NonHmstd	119,495	131,718	12,223	10.2	1,347	1,422	75	5.6	1.13	1.08
New Con: Res HS	0	139,596	139,596	0.0	0	1,537	1,537	0.0	0.00	1.10
New Con: Other	0	117,627	117,627	0.0	0	2,812	2,812	0.0	0.00	2.39
Total	6,666,458	7,591,270	924,811	13.9	109,122	118,231	9,109	8.3	1.64	1.56

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	78,010	88,726	10,716	13.7	County	59.48	55.76	0.000	0.00
(-) TIF Tax	3,081	3,666	585	19.0	City/Town	37.17	34.69	0.003	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	29.28	28.44	1.136	1.083
(=) Taxable Tax	74,929	85,060	10,131	13.5	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	125.94	118.89	1.139	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	81,300	89,100	9.6	817	864	47	5.7	1.005	0.969
Res Hmstd: Avg Val	122,000	133,700	9.6	1,413	1,483	70	4.9	1.158	1.108
Res Hmstd: Hi Val	162,700	178,300	9.6	2,008	2,101	93	4.6	1.234	1.178
Res Hmstd: Ex-Hi Val	244,000	267,400	9.6	3,198	3,338	140	4.4	1.310	1.248
Apartment (Mkt rate)	300,000	327,600	9.2	7,142	6,198	-944	-13.	2.380	1.891
Comm/Ind: Lo Val	150,000	173,600	15.7	4,313	4,893	580	13.4	2.875	2.818
Comm/Ind: Med Val	300,000	347,100	15.7	10,008	11,079	1,071	10.7	3.335	3.191
Comm/Ind: Hi Val	1,000,000	1,157,000	15.7	36,581	39,955	3,374	9.2	3.658	3.453

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	6,154,326	6,633,344	479,018	7.8	61,413	67,889	6,476	10.5	1.00	1.02
Res NonHmstd 1Un	257,328	271,727	14,399	5.6	3,239	3,426	187	5.8	1.26	1.26
Res NonHmstd 2-3	135,247	143,225	7,978	5.9	2,589	2,293	-296	-11.	1.91	1.60
Reg Apartments	237,993	248,072	10,079	4.2	5,239	4,517	-722	-13.	2.20	1.82
Low-income Apts	101,215	105,252	4,037	4.0	1,156	1,343	186	16.1	1.14	1.28
Seasonal Rec	24,335	26,321	1,986	8.2	400	427	26	6.5	1.64	1.62
Com/Ind Lo Tier	580,970	601,350	20,380	3.5	16,085	16,253	168	1.0	2.77	2.70
Com/Ind Hi Tier	897,185	936,906	39,721	4.4	32,376	32,821	444	1.4	3.61	3.50
Publ U: Elec Gen	291,031	295,397	4,365	1.5	9,515	9,942	427	4.5	3.27	3.37
Publ U: Other	205,891	208,980	3,088	1.5	8,294	8,337	43	0.5	4.03	3.99
Ag Hmstd: House	25,618	27,346	1,729	6.7	282	303	21	7.4	1.10	1.11
Ag Hmstd: Land	46,109	49,731	3,622	7.9	309	329	19	6.2	0.67	0.66
Ag NonHmstd	35,902	38,597	2,696	7.5	449	475	26	5.9	1.25	1.23
New Con: Res HS	0	152,180	152,180	0.0	0	1,627	1,627	0.0	0.00	1.07
New Con: Other	0	80,916	80,916	0.0	0	2,157	2,157	0.0	0.00	2.67
Total	8,993,150	9,819,344	826,193	9.2	141,347	152,137	10,791	7.6	1.57	1.55

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	108,998	117,433	8,435	7.7	County	51.44	48.06	0.000	0.00
(-) TIF Tax	4,807	5,162	355	7.4	City/Town	44.71	44.65	0.019	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	26.51	28.20	0.510	0.761
(=) Taxable Tax	104,191	112,271	8,079	7.8	Special District	1.19	1.23	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	123.85	122.14	0.529	0.779

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	61,400	66,200	4,800	7.8	547	595	48	8.8	0.891	0.899
Res Hmstd: Avg Val	92,100	99,300	7,200	7.8	900	1,007	107	11.9	0.977	1.014
Res Hmstd: Hi Val	122,700	132,300	9,600	7.8	1,323	1,466	143	10.8	1.077	1.107
Res Hmstd: Ex-Hi Val	184,100	198,400	14,300	7.8	2,171	2,384	213	9.8	1.179	1.201
Apartment (Mkt rate)	300,000	312,700	12,700	4.2	6,846	5,973	-874	-12.	2.282	1.910
Comm/Ind: Lo Val	150,000	156,600	6,600	4.4	4,175	4,317	142	3.4	2.783	2.756
Comm/Ind: Med Val	300,000	313,300	13,300	4.4	9,715	9,957	242	2.5	3.238	3.178
Comm/Ind: Hi Val	1,000,000	1,044,300	44,300	4.4	35,568	36,272	703	2.0	3.556	3.473

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	2,261,193	2,453,962	192,769	8.5	19,183	21,420	2,236	11.7	0.85	0.87
Res NonHmstd 1Un	143,931	150,009	6,078	4.2	1,568	1,643	76	4.8	1.09	1.10
Res NonHmstd 2-3	30,108	31,550	1,441	4.8	490	433	-57	-11.	1.63	1.37
Reg Apartments	1,331	1,383	52	3.9	27	23	-4	-14.	2.02	1.66
Low-income Apts	79	85	7	8.5	1	1	0	17.0	0.83	0.89
Seasonal Rec	106,553	115,223	8,669	8.1	1,381	1,440	59	4.3	1.30	1.25
Com/Ind Lo Tier	66,533	69,468	2,935	4.4	1,647	1,671	24	1.5	2.47	2.40
Com/Ind Hi Tier	43,356	45,303	1,947	4.5	1,388	1,407	19	1.4	3.20	3.11
Publ U: Elec Gen	199	202	3	1.5	4	4	0	1.0	1.79	1.78
Publ U: Other	168,404	170,931	2,526	1.5	5,275	5,201	-74	-1.4	3.13	3.04
Ag Hmstd: House	1,062,365	1,145,180	82,815	7.8	8,512	9,497	985	11.6	0.80	0.83
Ag Hmstd: Land	3,711,437	3,960,020	248,583	6.7	19,951	21,174	1,223	6.1	0.54	0.53
Ag NonHmstd	1,114,320	1,190,183	75,863	6.8	11,173	11,755	581	5.2	1.00	0.99
New Con: Res HS	0	68,159	68,159	0.0	0	583	583	0.0	0.00	0.86
New Con: Other	0	12,021	12,021	0.0	0	202	202	0.0	0.00	1.68
Total	8,709,810	9,413,677	703,866	8.1	70,599	76,454	5,854	8.3	0.81	0.81

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	74,885	81,167	6,282	8.4	County	53.30	50.41	0.000	0.00
(-) TIF Tax	63	64	0	0.1	City/Town	22.27	22.00	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	25.08	26.31	0.473	0.756
(=) Taxable Tax	74,822	81,104	6,281	8.4	Special District	0.90	0.93	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	101.55	99.65	0.473	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	75,600	82,000	8.5	501	581	79	15.8	0.662	0.707	
Res Hmstd: Avg Val	113,400	123,100	8.6	935	1,058	123	13.2	0.824	0.859	
Res Hmstd: Hi Val	151,200	164,100	8.5	1,371	1,535	164	12.0	0.906	0.935	
Res Hmstd: Ex-Hi Val	226,800	246,100	8.5	2,242	2,487	245	10.9	0.988	1.010	
Comm/Ind: Lo Val	150,000	156,700	4.5	3,665	3,780	115	3.1	2.443	2.412	
Comm/Ind: Med Val	300,000	313,500	4.5	8,528	8,716	188	2.2	2.842	2.780	
Comm/Ind: Hi Val	1,000,000	1,044,900	4.5	31,221	31,737	516	1.7	3.122	3.037	

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	11,974,002	13,137,356	1,163,354	9.7	118,204	137,877	19,673	16.6	0.99	1.05
Res NonHmstd 1Un	286,264	294,134	7,870	2.7	3,366	3,558	192	5.7	1.18	1.21
Res NonHmstd 2-3	241,159	252,199	11,040	4.6	4,238	3,777	-461	-10.	1.76	1.50
Reg Apartments	429,679	510,029	80,350	18.7	8,704	8,721	17	0.2	2.03	1.71
Low-income Apts	173,581	206,040	32,460	18.7	1,851	2,476	626	33.8	1.07	1.20
Seasonal Rec	50,932	55,270	4,338	8.5	857	932	74	8.7	1.68	1.69
Com/Ind Lo Tier	394,750	407,858	13,108	3.3	11,171	10,908	-263	-2.4	2.83	2.67
Com/Ind Hi Tier	1,904,683	2,055,408	150,725	7.9	71,045	71,887	842	1.2	3.73	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	183,018	185,763	2,745	1.5	6,821	6,539	-282	-4.1	3.73	3.52
Ag Hmstd: House	84,011	93,119	9,108	10.8	789	935	146	18.5	0.94	1.00
Ag Hmstd: Land	61,801	68,525	6,724	10.9	303	352	49	16.0	0.49	0.51
Ag NonHmstd	43,303	47,899	4,595	10.6	482	536	54	11.3	1.11	1.12
New Con: Res HS	0	361,060	361,060	0.0	0	3,995	3,995	0.0	0.00	1.11
New Con: Other	0	180,507	180,507	0.0	0	5,338	5,338	0.0	0.00	2.96
Total	15,827,183	17,855,165	2,027,982	12.8	227,832	257,831	29,999	13.2	1.44	1.44

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	185,414	207,430	22,017	11.9	County	37.78 37.47	0.000	0.00
(-) TIF Tax	11,601	13,312	1,711	14.7	City/Town	38.10 36.31	0.007	0.00
(-) FD Contrib Tax	15,783	17,208	1,425	9.0	School District	29.46 31.62	0.449	0.767
(=) Taxable Tax	158,030	176,911	18,881	11.9	Special District	6.47 6.56	0.000	0.00
FD Distrib Tax	27,361	30,541	3,180	11.6	Total	111.82 111.96	0.456	0.773

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	100,900	9,700	9.7	781	926	145	18.6	0.849	0.917
Res Hmstd: Avg Val	138,000	151,400	13,400	9.7	1,358	1,576	218	16.1	0.983	1.040
Res Hmstd: Hi Val	183,900	201,800	17,900	9.7	1,933	2,225	291	15.1	1.051	1.102
Res Hmstd: Ex-Hi Val	275,900	302,700	26,800	9.7	3,087	3,523	436	14.1	1.118	1.163
Apartment (Mkt rate)	300,000	356,100	56,100	18.7	6,175	6,256	81	1.3	2.058	1.756
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	4,226	4,427	200	4.7	2.817	2.734
Comm/Ind: Med Val	300,000	323,700	23,700	7.9	9,838	10,146	308	3.1	3.279	3.134
Comm/Ind: Hi Val	1,000,000	1,079,100	79,100	7.9	36,028	36,850	822	2.3	3.602	3.414

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,788,500	11,798,483	1,009,983	9.4	116,026	126,685	10,659	9.2	1.08	1.07
Res NonHmstd 1Un	405,378	442,025	36,648	9.0	4,792	5,178	386	8.0	1.18	1.17
Res NonHmstd 2-3	186,112	201,944	15,832	8.5	3,084	2,773	-311	-10.0	1.66	1.37
Reg Apartments	328,681	392,078	63,396	19.3	7,138	7,079	-59	-0.8	2.17	1.81
Low-income Apts	77,501	119,832	42,331	54.6	833	1,397	564	67.8	1.07	1.17
Seasonal Rec	80,990	86,349	5,359	6.6	1,157	1,185	28	2.4	1.43	1.37
Com/Ind Lo Tier	223,960	248,090	24,130	10.8	6,373	6,636	263	4.1	2.85	2.67
Com/Ind Hi Tier	1,297,670	1,459,211	161,541	12.4	48,471	51,749	3,279	6.8	3.74	3.55
Publ U: Elec Gen	52,807	53,599	792	1.5	1,295	1,222	-74	-5.7	2.45	2.28
Publ U: Other	202,723	205,764	3,041	1.5	7,620	7,278	-341	-4.5	3.76	3.54
Ag Hmstd: House	172,843	175,644	2,801	1.6	1,628	1,622	-6	-0.3	0.94	0.92
Ag Hmstd: Land	149,257	180,594	31,336	21.0	605	705	100	16.5	0.41	0.39
Ag NonHmstd	113,983	123,758	9,775	8.6	1,182	1,237	55	4.6	1.04	1.00
New Con: Res HS	0	395,981	395,981	0.0	0	4,320	4,320	0.0	0.00	1.09
New Con: Other	0	134,348	134,348	0.0	0	3,076	3,076	0.0	0.00	2.29
Total	14,080,406	16,017,701	1,937,295	13.8	200,202	222,142	21,940	11.0	1.42	1.39

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	160,569	181,335	20,767	12.9	County	34.18	33.02	0.000	0.00	
(-) TIF Tax	5,978	6,815	837	14.0	City/Town	35.81	34.26	0.079	0.07	
(-) FD Contrib Tax	10,519	12,377	1,857	17.7	School District	29.20	29.00	1.119	1.260	
(=) Taxable Tax	144,071	162,144	18,073	12.5	Special District	8.17	8.28	0.000	0.00	
FD Distrib Tax	14,914	16,648	1,733	11.6	Total	107.37	104.56	1.198	1.330	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,100	128,100	9.4	1,131	1,253	122	10.8	0.965	0.977
Res Hmstd: Avg Val	175,600	192,000	9.3	1,881	2,063	182	9.7	1.071	1.074
Res Hmstd: Hi Val	234,200	256,100	9.4	2,634	2,877	243	9.2	1.124	1.123
Res Hmstd: Ex-Hi Val	351,200	384,100	9.4	4,135	4,500	365	8.8	1.177	1.171
Apartment (Mkt rate)	300,000	357,900	19.3	6,157	6,089	-68	-1.1	2.052	1.701
Comm/Ind: Lo Val	150,000	168,700	12.5	4,242	4,626	384	9.0	2.828	2.742
Comm/Ind: Med Val	300,000	337,300	12.4	9,839	10,507	668	6.8	3.279	3.115
Comm/Ind: Hi Val	1,000,000	1,124,500	12.5	35,957	37,966	2,010	5.6	3.595	3.376

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	16,730,682	18,393,392	1,662,710	9.9	173,089	197,380	24,291	14.0	1.03	1.07
Res NonHmstd 1Un	497,083	520,719	23,636	4.8	5,767	6,135	368	6.4	1.16	1.18
Res NonHmstd 2-3	253,740	267,071	13,332	5.3	4,365	3,961	-404	-9.3	1.72	1.48
Reg Apartments	993,491	1,025,196	31,705	3.2	19,507	16,932	-2,576	-13.	1.96	1.65
Low-income Apts	142,977	161,144	18,166	12.7	1,500	1,863	364	24.3	1.05	1.16
Seasonal Rec	27,022	30,793	3,771	14.0	417	495	78	18.6	1.54	1.61
Com/Ind Lo Tier	425,390	439,267	13,876	3.3	11,888	11,581	-307	-2.6	2.79	2.64
Com/Ind Hi Tier	3,153,993	3,369,201	215,208	6.8	116,457	116,426	-31	0.0	3.69	3.46
Publ U: Elec Gen	55,465	56,297	832	1.5	1,423	1,347	-75	-5.3	2.57	2.39
Publ U: Other	360,290	365,694	5,404	1.5	13,394	12,766	-629	-4.7	3.72	3.49
Ag Hmstd: House	180,014	196,034	16,020	8.9	1,473	1,760	288	19.5	0.82	0.90
Ag Hmstd: Land	229,706	250,521	20,816	9.1	1,002	1,143	141	14.1	0.44	0.46
Ag NonHmstd	136,203	148,096	11,893	8.7	1,326	1,489	163	12.3	0.97	1.01
New Con: Res HS	0	483,720	483,720	0.0	0	5,466	5,466	0.0	0.00	1.13
New Con: Other	0	255,121	255,121	0.0	0	6,544	6,544	0.0	0.00	2.56
Total	23,186,057	25,962,265	2,776,209	12.0	351,608	385,288	33,680	9.6	1.52	1.48

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	277,946	306,423	28,477	10.2	County	33.09 32.25	0.000	0.00
(-) TIF Tax	13,942	15,595	1,653	11.9	City/Town	40.06 37.80	0.102	0.09
(-) FD Contrib Tax	25,993	28,397	2,404	9.3	School District	25.65 28.29	1.198	1.421
(=) Taxable Tax	238,011	262,431	24,420	10.3	Special District	4.39 4.44	0.000	0.00
FD Distrib Tax	27,840	31,075	3,236	11.6	Total	103.20 102.78	1.300	1.512

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	108,500	119,300	10.0	986	1,142	156	15.8	0.908	0.956
Res Hmstd: Avg Val	162,800	179,000	10.0	1,666	1,899	233	14.0	1.023	1.060
Res Hmstd: Hi Val	217,000	238,600	10.0	2,344	2,656	311	13.3	1.080	1.112
Res Hmstd: Ex-Hi Val	325,500	357,800	9.9	3,703	4,168	465	12.6	1.137	1.164
Apartment (Mkt rate)	300,000	309,600	3.2	5,963	5,241	-721	-12.	1.987	1.692
Comm/Ind: Lo Val	150,000	160,200	6.8	4,226	4,341	115	2.7	2.817	2.709
Comm/Ind: Med Val	300,000	320,500	6.8	9,797	9,939	142	1.4	3.265	3.100
Comm/Ind: Hi Val	1,000,000	1,068,200	6.8	35,791	36,047	256	0.7	3.579	3.374

CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	8,182,896	8,977,593	794,697	9.7	93,082	102,424	9,342	10.0	1.14	1.14
Res NonHmstd 1Un	207,189	210,471	3,281	1.6	2,570	2,584	13	0.5	1.24	1.23
Res NonHmstd 2-3	180,650	184,670	4,020	2.2	3,229	2,752	-476	-14.	1.79	1.49
Reg Apartments	127,210	142,315	15,105	11.9	2,771	2,526	-245	-8.8	2.18	1.77
Low-income Apts	69,910	78,659	8,748	12.5	790	961	171	21.6	1.13	1.22
Seasonal Rec	31,415	34,044	2,629	8.4	471	496	24	5.1	1.50	1.46
Com/Ind Lo Tier	239,076	255,324	16,248	6.8	6,874	6,871	-3	0.0	2.88	2.69
Com/Ind Hi Tier	1,161,627	1,286,597	124,971	10.8	43,805	45,298	1,493	3.4	3.77	3.52
Publ U: Elec Gen	19,075	19,361	286	1.5	471	439	-31	-6.6	2.47	2.27
Publ U: Other	103,133	104,680	1,547	1.5	3,863	3,671	-191	-5.0	3.75	3.51
Ag Hmstd: House	361,713	387,329	25,615	7.1	2,957	3,312	355	12.0	0.82	0.86
Ag Hmstd: Land	442,337	496,761	54,424	12.3	1,951	2,187	237	12.1	0.44	0.44
Ag NonHmstd	150,436	165,004	14,569	9.7	1,539	1,668	129	8.4	1.02	1.01
New Con: Res HS	0	623,598	623,598	0.0	0	7,120	7,120	0.0	0.00	1.14
New Con: Other	0	146,014	146,014	0.0	0	4,165	4,165	0.0	0.00	2.85
Total	11,276,669	13,112,420	1,835,751	16.3	164,373	186,476	22,102	13.4	1.46	1.42

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	126,892	146,844	19,952	15.7	County	45.14	42.49	0.000	0.00	
(-) TIF Tax	9,477	10,905	1,428	15.1	City/Town	34.66	30.86	0.209	0.17	
(-) FD Contrib Tax	8,278	10,186	1,908	23.1	School District	28.02	29.93	0.853	1.163	
(=) Taxable Tax	109,137	125,753	16,616	15.2	Special District	5.20	5.26	0.000	0.00	
FD Distrib Tax	11,370	12,691	1,321	11.6	Total	113.02	108.54	1.062	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	115,800	127,000	9.7	1,163	1,291	127	10.9	1.004	1.016
Res Hmstd: Avg Val	173,600	190,500	9.7	1,930	2,122	192	10.0	1.111	1.114
Res Hmstd: Hi Val	231,500	254,000	9.7	2,698	2,954	256	9.5	1.165	1.162
Res Hmstd: Ex-Hi Val	347,300	381,000	9.7	4,234	4,617	383	9.0	1.219	1.211
Apartment (Mkt rate)	300,000	335,600	11.9	6,421	5,914	-507	-7.9	2.140	1.762
Comm/Ind: Lo Val	150,000	166,100	10.7	4,287	4,595	309	7.2	2.857	2.766
Comm/Ind: Med Val	300,000	332,300	10.8	9,950	10,469	520	5.2	3.316	3.150
Comm/Ind: Hi Val	1,000,000	1,107,600	10.8	36,376	37,871	1,495	4.1	3.637	3.419

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,621,338	11,681,432	1,060,094	10.0	134,779	153,763	18,984	14.1	1.27	1.32
Res NonHmstd 1Un	236,994	260,639	23,646	10.0	3,468	3,874	406	11.7	1.46	1.49
Res NonHmstd 2-3	119,873	131,678	11,805	9.8	2,527	2,367	-160	-6.3	2.11	1.80
Reg Apartments	574,527	645,325	70,798	12.3	15,100	14,325	-775	-5.1	2.63	2.22
Low-income Apts	197,798	222,859	25,061	12.7	2,755	3,403	648	23.5	1.39	1.53
Seasonal Rec	10,261	11,619	1,357	13.2	234	264	30	13.0	2.28	2.27
Com/Ind Lo Tier	275,996	281,806	5,810	2.1	8,631	8,372	-259	-3.0	3.13	2.97
Com/Ind Hi Tier	2,311,764	2,392,393	80,630	3.5	95,426	93,776	-1,651	-1.7	4.13	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	167,052	169,558	2,506	1.5	6,795	6,554	-241	-3.5	4.07	3.87
Ag Hmstd: House	61,066	67,605	6,539	10.7	738	868	130	17.6	1.21	1.28
Ag Hmstd: Land	56,727	59,378	2,651	4.7	338	364	27	7.9	0.60	0.61
Ag NonHmstd	67,735	73,784	6,049	8.9	910	993	83	9.1	1.34	1.35
New Con: Res HS	0	327,702	327,702	0.0	0	4,400	4,400	0.0	0.00	1.34
New Con: Other	0	184,224	184,224	0.0	0	5,836	5,836	0.0	0.00	3.17
Total	14,701,130	16,510,002	1,808,872	12.3	271,702	299,158	27,457	10.1	1.85	1.81

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	177,947	196,853	18,906	10.6	County	50.37	51.36	0.000	0.00
(-) TIF Tax	19,792	21,480	1,688	8.5	City/Town	44.59	41.31	0.153	0.13
(-) FD Contrib Tax	17,523	19,769	2,246	12.8	School District	31.03	33.56	0.970	1.165
(=) Taxable Tax	140,632	155,604	14,972	10.6	Special District	7.91	7.99	0.000	0.00
FD Distrib Tax	22,571	25,194	2,623	11.6	Total	133.91	134.21	1.123	1.302

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	93,800	103,200	10.0	1,073	1,240	167	15.5	1.144	1.201
Res Hmstd: Avg Val	140,600	154,600	10.0	1,795	2,043	248	13.8	1.276	1.321
Res Hmstd: Hi Val	187,500	206,200	10.0	2,518	2,849	331	13.2	1.342	1.381
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,963	4,461	498	12.6	1.408	1.441
Apartment (Mkt rate)	300,000	337,000	12.3	7,568	7,223	-345	-4.6	2.522	2.143
Comm/Ind: Lo Val	150,000	155,200	3.5	4,656	4,627	-29	-0.6	3.104	2.981
Comm/Ind: Med Val	300,000	310,500	3.5	10,808	10,669	-139	-1.3	3.602	3.435
Comm/Ind: Hi Val	1,000,000	1,034,900	3.5	39,517	38,849	-669	-1.7	3.951	3.753

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	13,224,365	14,546,801	1,322,437	10.0	159,189	175,760	16,571	10.4	1.20	1.21
Res NonHmstd 1Un	419,980	461,978	41,998	10.0	5,604	6,090	486	8.7	1.33	1.32
Res NonHmstd 2-3	131,664	144,753	13,089	9.9	2,575	2,364	-211	-8.2	1.96	1.63
Reg Apartments	1,385,692	1,548,789	163,097	11.8	31,644	29,588	-2,056	-6.5	2.28	1.91
Low-income Apts	191,774	216,583	24,809	12.9	2,383	2,906	524	22.0	1.24	1.34
Seasonal Rec	6,221	6,811	590	9.5	97	103	7	6.8	1.56	1.52
Com/Ind Lo Tier	336,275	337,327	1,051	0.3	10,062	9,489	-573	-5.7	2.99	2.81
Com/Ind Hi Tier	5,628,903	5,802,879	173,976	3.1	217,622	211,415	-6,207	-2.9	3.87	3.64
Publ U: Elec Gen	675	686	10	1.5	19	18	-1	-5.4	2.88	2.69
Publ U: Other	145,657	147,842	2,185	1.5	5,673	5,418	-256	-4.5	3.89	3.66
Ag Hmstd: House	483	514	32	6.6	5	6	1	11.6	1.14	1.19
Ag Hmstd: Land	160	160	0	0.2	1	1	0	1.6	0.41	0.42
Ag NonHmstd	42	44	2	5.0	0	0	0	5.9	1.11	1.12
New Con: Res HS	0	104,554	104,554	0.0	0	1,323	1,323	0.0	0.00	1.27
New Con: Other	0	166,342	166,342	0.0	0	5,543	5,543	0.0	0.00	3.33
Total	21,471,891	23,486,063	2,014,172	9.4	434,875	450,027	15,151	3.5	2.03	1.92

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	286,407	306,600	20,193	7.1	County	50.37	51.36	0.000	0.00
(-) TIF Tax	26,036	27,482	1,446	5.6	City/Town	37.36	35.16	0.034	0.03
(-) FD Contrib Tax	37,222	40,354	3,132	8.4	School District	19.20	19.28	1.555	1.569
(=) Taxable Tax	223,148	238,764	15,616	7.0	Special District	8.86	8.97	0.000	0.00
FD Distrib Tax	15,190	16,956	1,765	11.6	Total	115.79	114.76	1.589	1.601

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,600	10.0	1,247	1,397	150	12.0	1.083	1.103
Res Hmstd: Avg Val	172,600	189,900	10.0	2,056	2,282	226	11.0	1.191	1.201
Res Hmstd: Hi Val	230,100	253,100	10.0	2,865	3,165	300	10.5	1.245	1.250
Res Hmstd: Ex-Hi Val	345,100	379,600	10.0	4,483	4,933	451	10.1	1.298	1.299
Apartment (Mkt rate)	300,000	335,300	11.8	6,730	6,309	-421	-6.3	2.243	1.881
Comm/Ind: Lo Val	150,000	154,600	3.1	4,436	4,340	-95	-2.2	2.957	2.807
Comm/Ind: Med Val	300,000	309,300	3.1	10,270	9,994	-276	-2.7	3.423	3.231
Comm/Ind: Hi Val	1,000,000	1,030,900	3.1	37,498	36,369	-1,129	-3.0	3.749	3.527

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	16,744,039	18,395,947	1,651,908	9.9	200,927	226,406	25,480	12.7	1.20	1.23
Res NonHmstd 1Un	701,448	770,686	69,238	9.9	9,059	10,019	960	10.6	1.29	1.30
Res NonHmstd 2-3	235,155	258,473	23,318	9.9	4,231	4,001	-230	-5.4	1.80	1.55
Reg Apartments	1,008,879	1,083,671	74,792	7.4	21,852	20,030	-1,822	-8.3	2.17	1.85
Low-income Apts	86,445	93,772	7,327	8.5	997	1,197	200	20.1	1.15	1.28
Seasonal Rec	74,895	82,024	7,129	9.5	1,281	1,378	96	7.5	1.71	1.68
Com/Ind Lo Tier	302,187	305,095	2,908	1.0	8,851	8,439	-412	-4.7	2.93	2.77
Com/Ind Hi Tier	4,556,020	4,568,908	12,888	0.3	175,556	166,269	-9,287	-5.3	3.85	3.64
Publ U: Elec Gen	370	375	6	1.5	10	10	0	-0.7	2.68	2.63
Publ U: Other	174,263	176,877	2,614	1.5	6,669	6,406	-263	-3.9	3.83	3.62
Ag Hmstd: House	57,834	62,108	4,274	7.4	645	717	72	11.1	1.11	1.15
Ag Hmstd: Land	41,792	44,553	2,761	6.6	215	232	17	8.0	0.51	0.52
Ag NonHmstd	54,944	59,770	4,826	8.8	614	664	50	8.1	1.12	1.11
New Con: Res HS	0	380,147	380,147	0.0	0	4,614	4,614	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	24,038,271	26,532,439	2,494,168	10.4	430,906	458,399	27,493	6.4	1.79	1.73

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	301,335	326,304	24,969	8.3	County	50.37	51.36	0.000	0.00	
(-) TIF Tax	6,874	7,706	832	12.1	City/Town	30.03	28.94	0.055	0.05	
(-) FD Contrib Tax	34,261	37,987	3,725	10.9	School District	21.28	22.07	1.514	1.589	
(=) Taxable Tax	260,200	280,612	20,412	7.8	Special District	8.62	8.73	0.000	0.00	
FD Distrib Tax	11,520	12,859	1,339	11.6	Total	110.31	111.10	1.569	1.639	

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	156,900	172,400	9.9	1,746	1,981	235	13.5	1.112	1.148
Res Hmstd: Avg Val	235,300	258,500	9.9	2,804	3,156	352	12.5	1.191	1.220
Res Hmstd: Hi Val	313,700	344,600	9.9	3,863	4,331	469	12.1	1.231	1.256
Res Hmstd: Ex-Hi Val	470,600	517,000	9.9	5,930	6,639	709	12.0	1.260	1.284
Apartment (Mkt rate)	300,000	322,200	7.4	6,427	5,898	-530	-8.2	2.142	1.830
Comm/Ind: Lo Val	150,000	150,400	0.3	4,385	4,161	-225	-5.1	2.923	2.766
Comm/Ind: Med Val	300,000	300,800	0.3	10,154	9,622	-532	-5.2	3.384	3.198
Comm/Ind: Hi Val	1,000,000	1,002,800	0.3	37,076	35,112	-1,963	-5.3	3.707	3.501

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,020,741	10,955,542	934,801	9.3	106,483	118,749	12,266	11.5	1.06	1.08
Res NonHmstd 1Un	257,782	269,023	11,241	4.4	3,138	3,278	140	4.5	1.22	1.22
Res NonHmstd 2-3	122,334	128,629	6,294	5.1	2,167	1,918	-249	-11.	1.77	1.49
Reg Apartments	611,376	758,106	146,730	24.0	13,148	13,658	509	3.9	2.15	1.80
Low-income Apts	165,725	205,499	39,774	24.0	1,830	2,504	675	36.9	1.10	1.22
Seasonal Rec	8,846	9,504	657	7.4	138	143	5	3.9	1.56	1.51
Com/Ind Lo Tier	298,710	323,118	24,407	8.2	8,585	8,726	141	1.6	2.87	2.70
Com/Ind Hi Tier	2,866,448	3,242,383	375,934	13.1	108,615	115,243	6,629	6.1	3.79	3.55
Publ U: Elec Gen	38,205	38,778	573	1.5	992	962	-30	-3.0	2.60	2.48
Publ U: Other	128,146	130,068	1,922	1.5	4,843	4,610	-233	-4.8	3.78	3.54
Ag Hmstd: House	1,695	1,859	164	9.7	17	19	2	9.6	1.01	1.01
Ag Hmstd: Land	807	877	70	8.6	4	4	0	3.5	0.47	0.45
Ag NonHmstd	13,665	14,959	1,294	9.5	138	145	8	5.4	1.01	0.97
New Con: Res HS	0	134,851	134,851	0.0	0	1,491	1,491	0.0	0.00	1.11
New Con: Other	0	53,386	53,386	0.0	0	1,724	1,724	0.0	0.00	3.23
Total	14,534,481	16,266,580	1,732,099	11.9	250,097	273,174	23,078	9.2	1.72	1.68

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	182,723	203,280	20,557	11.3	County	55.41 54.61	0.000	0.00
(-) TIF Tax	14,900	16,966	2,066	13.9	City/Town	30.09 27.62	0.048	0.04
(-) FD Contrib Tax	20,621	23,239	2,618	12.7	School District	20.36 20.89	0.926	1.222
(=) Taxable Tax	147,203	163,075	15,872	10.8	Special District	5.71 5.79	0.000	0.00
FD Distrib Tax	17,239	19,242	2,004	11.6	Total	111.57 108.91	0.974	1.266

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	102,900	112,500	9.3	968	1,097	128	13.2	0.941	0.974
Res Hmstd: Avg Val	154,300	168,700	9.3	1,638	1,830	192	11.7	1.061	1.084
Res Hmstd: Hi Val	205,700	224,900	9.3	2,308	2,564	256	11.1	1.122	1.140
Res Hmstd: Ex-Hi Val	308,600	337,400	9.3	3,649	4,033	384	10.5	1.182	1.195
Apartment (Mkt rate)	300,000	372,000	24.0	6,317	6,548	231	3.7	2.105	1.760
Comm/Ind: Lo Val	150,000	169,700	13.1	4,285	4,727	442	10.3	2.856	2.785
Comm/Ind: Med Val	300,000	339,300	13.1	9,951	10,730	780	7.8	3.316	3.162
Comm/Ind: Hi Val	1,000,000	1,131,100	13.1	36,388	38,758	2,370	6.5	3.638	3.426

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,311,740	11,342,914	1,031,174	10.0	140,187	158,465	18,278	13.0	1.36	1.40
Res NonHmstd 1Un	649,118	691,916	42,798	6.6	10,125	10,895	770	7.6	1.56	1.57
Res NonHmstd 2-3	538,218	575,767	37,549	7.0	12,202	11,168	-1,034	-8.5	2.27	1.94
Reg Apartments	1,854,360	2,132,514	278,154	15.0	50,666	49,316	-1,349	-2.7	2.73	2.31
Low-income Apts	387,485	445,607	58,123	15.0	5,416	6,950	1,534	28.3	1.40	1.56
Seasonal Rec	135	149	14	10.0	2	3	0	10.0	1.71	1.71
Com/Ind Lo Tier	549,906	553,711	3,805	0.7	17,575	16,954	-621	-3.5	3.20	3.06
Com/Ind Hi Tier	5,548,105	5,673,260	125,155	2.3	234,968	230,164	-4,804	-2.0	4.24	4.06
Publ U: Elec Gen	68,911	69,944	1,034	1.5	2,117	2,083	-34	-1.6	3.07	2.98
Publ U: Other	263,992	267,952	3,960	1.5	11,159	10,850	-309	-2.8	4.23	4.05
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	473	520	47	10.0	7	8	1	11.2	1.47	1.49
New Con: Res HS	0	98,686	98,686	0.0	0	1,437	1,437	0.0	0.00	1.46
New Con: Other	0	423,839	423,839	0.0	0	15,498	15,498	0.0	0.00	3.66
Total	20,172,442	22,276,780	2,104,337	10.4	484,424	513,791	29,367	6.1	2.40	2.31

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	280,716	301,935	21,219	7.6	County	45.10 45.99	0.000	0.00
(-) TIF Tax	42,984	46,365	3,381	7.9	City/Town	58.91 59.40	0.000	0.00
(-) FD Contrib Tax	30,803	35,242	4,439	14.4	School District	32.89 33.04	0.790	0.766
(=) Taxable Tax	206,928	220,328	13,400	6.5	Special District	10.51 10.64	0.000	0.00
FD Distrib Tax	34,127	38,094	3,966	11.6	Total	147.41 149.06	0.790	0.766

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,900	90,100	10.0	973	1,121	148	15.2	1.188	1.243
Res Hmstd: Avg Val	122,900	135,200	10.0	1,647	1,868	221	13.4	1.339	1.381
Res Hmstd: Hi Val	163,800	180,200	10.0	2,319	2,614	295	12.7	1.415	1.450
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,664	4,107	443	12.1	1.491	1.519
Apartment (Mkt rate)	300,000	345,000	15.0	8,197	7,978	-218	-2.7	2.732	2.312
Comm/Ind: Lo Val	150,000	153,400	2.3	4,794	4,731	-63	-1.3	3.196	3.083
Comm/Ind: Med Val	300,000	306,800	2.3	11,147	10,954	-193	-1.7	3.715	3.570
Comm/Ind: Hi Val	1,000,000	1,022,600	2.3	40,793	39,994	-798	-2.0	4.079	3.911

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,932,514	7,603,693	671,179	9.7	74,505	80,488	5,983	8.0	1.07	1.06
Res NonHmstd 1Un	253,288	278,617	25,329	10.0	3,310	3,531	220	6.7	1.31	1.27
Res NonHmstd 2-3	214,005	235,379	21,375	10.0	4,156	3,713	-443	-10.	1.94	1.58
Reg Apartments	862,147	1,069,063	206,915	24.0	20,253	20,290	37	0.2	2.35	1.90
Low-income Apts	295,429	366,332	70,903	24.0	3,470	4,635	1,165	33.6	1.17	1.27
Seasonal Rec	1,135	1,194	59	5.2	19	20	0	1.4	1.71	1.65
Com/Ind Lo Tier	364,632	406,407	41,775	11.5	10,685	11,111	425	4.0	2.93	2.73
Com/Ind Hi Tier	2,109,945	2,358,645	248,700	11.8	82,439	85,976	3,536	4.3	3.91	3.65
Publ U: Elec Gen	46,740	47,441	701	1.5	1,282	1,217	-65	-5.1	2.74	2.57
Publ U: Other	156,617	158,966	2,349	1.5	6,117	5,793	-325	-5.3	3.91	3.64
Ag Hmstd: House	42	51	9	22.2	0	0	0	16.8	0.91	0.87
Ag Hmstd: Land	67	68	2	2.4	0	0	0	-1.9	0.52	0.50
Ag NonHmstd	618	680	62	10.0	8	9	1	6.6	1.30	1.27
New Con: Res HS	0	46,095	46,095	0.0	0	530	530	0.0	0.00	1.15
New Con: Other	0	45,083	45,083	0.0	0	1,606	1,606	0.0	0.00	3.56
Total	11,237,178	12,617,714	1,380,536	12.3	206,248	218,918	12,670	6.1	1.84	1.74

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	144,948	160,220	15,272	10.5	County	50.65	49.94	0.000	0.00	
(-) TIF Tax	12,892	14,543	1,651	12.8	City/Town	38.61	38.09	0.000	0.00	
(-) FD Contrib Tax	13,278	14,414	1,136	8.6	School District	34.64	31.80	0.004	0.004	
(=) Taxable Tax	118,778	131,263	12,485	10.5	Special District	6.59	6.68	0.000	0.00	
FD Distrib Tax	32,136	35,871	3,735	11.6	Total	130.49	126.50	0.004	0.004	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,100	80,200	9.7	662	715	53	8.0	0.905	0.891
Res Hmstd: Avg Val	109,600	120,200	9.7	1,157	1,257	100	8.6	1.055	1.045
Res Hmstd: Hi Val	146,200	160,400	9.7	1,667	1,802	134	8.0	1.140	1.123
Res Hmstd: Ex-Hi Val	219,300	240,500	9.7	2,687	2,887	200	7.4	1.225	1.200
Apartment (Mkt rate)	300,000	372,000	24.0	7,047	7,060	13	0.2	2.349	1.897
Comm/Ind: Lo Val	150,000	167,700	11.8	4,396	4,746	350	8.0	2.930	2.830
Comm/Ind: Med Val	300,000	335,400	11.8	10,257	10,859	602	5.9	3.418	3.237
Comm/Ind: Hi Val	1,000,000	1,117,900	11.8	37,607	39,382	1,775	4.7	3.760	3.522

Baseline Legal Class

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

House Research

Simulation 2D1 Baseline Preliminary Pay 2002
 05/09/2002 2:32 PM Alternative Projected Pay 2003: Current Law (Rev 5/7/02)

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 (all figures in \$000s)

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

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	44,797
126 Ag Hmstd HGA: 76K-500K	1.000	2,005,484	20,055	24,662
127 Ag Hmstd HGA: >500K	1.250	23,870	298	359
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	36,950
129.2 Ag Hmstd land & bldgs: 115K-300K	0.550	6,922,206	38,072	38,885
130 Ag Hmstd land & bldgs: 300K-600K	0.550	3,871,104	21,291	21,159
131 Ag Hmstd land & bldgs: >600K	1.000	2,396,382	23,964	23,354

House Research

Simulation	2D1	Baseline	Preliminary Pay 2002			Page 34
05/09/2002	2:32 PM	Alternative	Projected Pay 2003: Current Law (Rev 5/7/02)			(all figures in \$000s)
133	Ag Non-homestead	1.000	9,407,288	94,073	96,751	
134	Migrant Housing: <500K	1.000	671	7	7	
139	Timberlands	1.000	552,930	5,529	6,693	
140	Non-comm seasonal-rec-res: <76K	1.000	6,344,351	63,444	79,909	
141	Non-comm seasonal-rec-res: 76K -	1.000	2,735,755	27,358	40,621	
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	919,684	
147	Res Hmstd: 76K - 500K	1.000	90,139,570	901,396	1,139,230	
148	Res Hmstd: > 500K	1.250	2,657,214	33,215	40,018	
150	Res Non-hmstd 1 unit: <76K	1.000	4,737,040	47,370	62,884	
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,266,436	22,664	28,750	
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	50,538	
157	Regular apartments (4a)	1.500	11,073,103	166,097	218,105	
158	Low income apartments (4d)	1.000	2,918,685	29,187	39,708	
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	6,317	
163	Comm seasonal-rec-res: 1c	1.000	233,579	2,336	2,372	
164	Comm seasonal-rec-res: 4c <500K	1.000	213,636	2,136	3,488	
165	Comm seasonal-rec-res: 4c >500K	1.250	36,623	458	730	
166	Qualifying golf courses	1.250	181,650	2,271	2,620	
169	Commercial pref: <150K	1.500	6,644,839	99,673	187,577	
170	Commercial: >150K	2.000	28,199,656	563,993	1,039,210	
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	1,187,921	17,819	33,647	
177	Industrial pref: >150K	2.000	10,615,576	212,312	390,759	
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	2,201	
184	Publ Util: land & bldgs >150K	2.000	574,436	11,489	21,754	
185	Publ Util: Electric Generat Mach	2.000	1,568,889	31,378	42,049	
186	Publ Util: Other Machinery	2.000	1,018,486	20,370	36,023	
188	Railroad <150K	1.500	27,163	407	752	
189	Railroad >150K	2.000	497,878	9,958	18,307	
191	Mineral	2.000	3,382	68	154	
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	1,170	
197	Pers: Item31 tools & machinery	2.000	124,148	2,483	4,398	

House Research

Simulation	2D1	Baseline	Preliminary Pay 2002			Page 35
05/09/2002	2:32 PM	Alternative	Projected Pay 2003: Current Law (Rev 5/7/02)			(all figures in \$000s)
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	158	
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	587	
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	1,279	
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	10,208	
206	Pers: It41 str/leased land: NCSRR	1.000	264	3	5	
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	2	
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19	
211	Pers: Item 42 struct/RR land	2.000	37,785	756	1,594	
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	6,195	
215	Pers: Item 44T electric util trans lines	2.000	1,392,128	27,843	50,954	
216	Pers: Item 44D electric util distrib lines	2.000	174,870	3,497	6,603	
217	Pers: Item 45 syst/gas utils	2.000	1,581,552	31,631	55,527	
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	1,050	
1141	NewCon: Non-comm seas-rec-res:	1.000	110,978	1,110	1,659	
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	19,400	
1147	NewCon: Res Hmstd: 76K-500K	1.000	2,606,823	26,068	33,003	
1150	NewCon: Res Non-hmstd 1 unit: <76K	1.000	146,890	1,469	1,906	
1151	NewCon: Res Non-hmstd 1 unit: 76K -	1.000	201,775	2,018	2,539	
1152	NewCon: Res Non-hmstd 1 unit:	1.250	11,173	140	166	
1154	NewCon: Res Non-hmstd 2-3 units	1.250	158,255	1,978	2,512	
1157	NewCon: Regular apartments (4a)	1.500	310,783	4,662	6,084	
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	50,343	
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	14,416	216	401	
1177	NewCon: Industrial pref: >150K	2.000	272,399	5,448	9,939	
1181	NewCon: Ind border city: >150K	2.000	3	0	0	
State Total			323,043,149	3,734,927	4,984,144	

Levy Summary Report

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

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,770,735	1,109,304	147,826	947,253	185,049	597,700	4,757,867
Certified MKV	497	12,004	0	307,995	0	0	320,496
Fiscal Disparities Levy	108,036	102,160	1,246	87,952	22,584	0	321,979
Disparity Reduction Aid	9,346	0	661	7,832	0	0	17,839
Spread NTC Levy	1,653,353	1,007,145	145,919	872,877	167,464	597,700	4,444,458
Spread MKV Levy	497	12,004	0	286,586	0	0	299,087
Tax Incr Financing Levy							279,501
	Homestead Credit	321,863		Taconite credit		16,130	
	Agricultural	18,800		Disparity Reduction		4,086	