

House Research Simulation Report: Property Tax

Simulation #2D2

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DESCRIPTION

BASELINE: Preliminary Pay 2002

ALTERNATIVE: Projected Pay 2003: Current Law w/o new referendum levies

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 differs from simulation #2D1 in that the payable 2003 school levies do not include any new operating referenda or debt levies that would require voter approval to take effect.

KEY POINTS

- ! **Statewide, property taxes would increase \$247 million, or 5.4%**, under this scenario. Approximately \$130 million of the \$247 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2003. The projected overall tax increases under this scenario are 5.8% in Greater Minnesota and 5.2% in the Metro area.
- ! **Statewide property tax impacts by property type vary from -13% to +22%**. Property types experiencing the largest increases are low-income apartments (21.6%) and residential homesteads (7.7%). Property types experiencing the largest reductions are a portion of the residential nonhomestead class (-12.7%) and regular apartments (-8.1%).
- ! **Statewide, property taxes on existing commercial-industrial property show a slight reduction from pay '02 to pay '03**. 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 w/o new referendum levies**

- ! **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 (DCFL), except that operating referendum and debt levies were reduced by \$68 million and \$63 million respectively from the amounts projected by DCFL, since those amounts could only be levied with voter approval between now and the end of 2002. Referendum levies that simply require renewal by the voters between now and the end of 2002 are included, however. 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	2,016,739	144,218	7.7	1.10	1.08
Res NonHmstd 1Un	6,773,047	7,210,200	437,154	6.5	88,221	91,638	3,417	3.9	1.30	1.27
Res NonHmstd 2-3	3,362,204	3,579,355	217,152	6.5	64,656	56,461	-8,194	-12.	1.92	1.58
Reg Apartments	9,874,375	11,073,103	1,198,728	12.1	231,615	212,815	-18,800	-8.1	2.35	1.92
Low-income Apts	2,563,062	2,918,685	355,624	13.9	31,687	38,533	6,846	21.6	1.24	1.32
Seasonal Rec	9,124,165	9,934,621	810,456	8.9	124,298	131,658	7,360	5.9	1.36	1.33
Com/Ind Lo Tier	7,622,075	7,899,318	277,243	3.6	222,994	219,006	-3,988	-1.8	2.93	2.77
Com/Ind Hi Tier	37,994,803	40,073,062	2,078,259	5.5	1,468,016	1,450,309	-17,707	-1.2	3.86	3.62
Publ U: Elec Gen	1,545,703	1,568,889	23,186	1.5	41,511	40,904	-607	-1.5	2.69	2.61
Publ U: Other	4,875,062	4,948,188	73,126	1.5	180,524	174,464	-6,060	-3.4	3.70	3.53
Ag Hmstd: House	7,341,140	7,833,679	492,539	6.7	63,095	66,025	2,931	4.6	0.86	0.84
Ag Hmstd: Land	21,297,690	22,589,452	1,291,762	6.1	113,310	117,980	4,669	4.1	0.53	0.52
Ag NonHmstd	9,513,668	9,974,818	461,150	4.8	98,906	101,995	3,089	3.1	1.04	1.02
New Con: Res HS	0	4,612,090	4,612,090	0.0	0	50,039	50,039	0.0	0.00	1.08
New Con: Other	0	2,823,495	2,823,495	0.0	0	79,700	79,700	0.0	0.00	2.82
Total	292,183,052	323,043,149	30,860,097	10.6	4,601,354	4,848,267	246,913	5.4	1.57	1.50

Tax

					Tax Rates		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Net Tax Cap 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	24.66	0.837	0.787
(=) 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	115.50	0.887	0.831

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	594,929	38,878	7.0	1.02	1.01
Res NonHmstd 1Un	2,858,524	3,009,993	151,469	5.3	37,020	38,241	1,221	3.3	1.30	1.27
Res NonHmstd 2-3	1,139,294	1,198,792	59,498	5.2	21,882	18,829	-3,053	-14.	1.92	1.57
Reg Apartments	1,698,333	1,766,019	67,686	4.0	40,832	34,733	-6,099	-14.	2.40	1.97
Low-income Apts	774,438	802,360	27,922	3.6	9,864	11,065	1,201	12.2	1.27	1.38
Seasonal Rec	8,832,312	9,616,864	784,553	8.9	119,624	126,750	7,125	6.0	1.35	1.32
Com/Ind Lo Tier	4,211,193	4,341,317	130,124	3.1	122,298	121,499	-799	-0.7	2.90	2.80
Com/Ind Hi Tier	7,200,329	7,651,138	450,809	6.3	270,663	275,318	4,655	1.7	3.76	3.60
Publ U: Elec Gen	1,263,456	1,282,407	18,952	1.5	33,902	33,761	-141	-0.4	2.68	2.63
Publ U: Other	2,984,611	3,029,380	44,769	1.5	107,507	105,509	-1,997	-1.9	3.60	3.48
Ag Hmstd: House	6,421,439	6,849,417	427,977	6.7	54,842	57,365	2,523	4.6	0.85	0.84
Ag Hmstd: Land	20,315,035	21,488,015	1,172,980	5.8	108,891	113,168	4,277	3.9	0.54	0.53
Ag NonHmstd	8,932,267	9,340,304	408,037	4.6	92,700	95,419	2,720	2.9	1.04	1.02
New Con: Res HS	0	1,655,696	1,655,696	0.0	0	16,892	16,892	0.0	0.00	1.02
New Con: Other	0	984,599	984,599	0.0	0	23,314	23,314	0.0	0.00	2.37
Total	121,396,470	132,187,339	10,790,869	8.9	1,576,075	1,666,791	90,716	5.8	1.30	1.26

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	24.01	0.474	0.470	
(=) 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	116.76	0.494	0.490	

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	544	24	4.6	0.843	0.816
Res Hmstd: Avg Val	92,400	99,800	8.0	860	932	71	8.3	0.930	0.933
Res Hmstd: Hi Val	123,300	133,200	8.0	1,272	1,368	96	7.5	1.031	1.026
Res Hmstd: Ex-Hi Val	184,900	199,800	8.1	2,094	2,238	144	6.9	1.132	1.120
Apartment (Mkt rate)	300,000	312,000	4.0	6,598	5,617	-981	-14.	2.199	1.800
Seas Rec: Lo Val	50,000	54,400	8.8	714	753	39	5.5	1.427	1.383
Seas Rec: Hi Val	150,000	163,300	8.9	2,399	2,542	143	5.9	1.599	1.556
Comm/Ind: Lo Val	150,000	159,400	6.3	4,071	4,240	169	4.2	2.713	2.659
Comm/Ind: Med Val	300,000	318,800	6.3	9,473	9,760	287	3.0	3.157	3.061
Comm/Ind: Hi Val	1,000,000	1,062,600	6.3	34,686	35,520	833	2.4	3.468	3.342

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	1,421,810	105,340	8.0	1.14	1.12
Res NonHmstd 1Un	3,914,523	4,200,207	285,685	7.3	51,201	53,398	2,196	4.3	1.31	1.27
Res NonHmstd 2-3	2,222,910	2,380,563	157,653	7.1	42,774	37,632	-5,141	-12.	1.92	1.58
Reg Apartments	8,176,042	9,307,084	1,131,042	13.8	190,783	178,083	-12,700	-6.7	2.33	1.91
Low-income Apts	1,788,624	2,116,326	327,702	18.3	21,823	27,468	5,645	25.9	1.22	1.30
Seasonal Rec	291,853	317,757	25,903	8.9	4,674	4,908	234	5.0	1.60	1.54
Com/Ind Lo Tier	3,410,882	3,558,001	147,119	4.3	100,696	97,507	-3,189	-3.2	2.95	2.74
Com/Ind Hi Tier	30,794,474	32,421,925	1,627,450	5.3	1,197,354	1,174,991	-22,362	-1.9	3.89	3.62
Publ U: Elec Gen	282,247	286,481	4,234	1.5	7,609	7,143	-466	-6.1	2.70	2.49
Publ U: Other	1,890,451	1,918,807	28,357	1.5	73,018	68,955	-4,063	-5.6	3.86	3.59
Ag Hmstd: House	919,701	984,263	64,562	7.0	8,252	8,660	408	4.9	0.90	0.88
Ag Hmstd: Land	982,655	1,101,437	118,782	12.1	4,419	4,811	392	8.9	0.45	0.44
Ag NonHmstd	581,402	634,515	53,113	9.1	6,207	6,576	369	6.0	1.07	1.04
New Con: Res HS	0	2,956,394	2,956,394	0.0	0	33,147	33,147	0.0	0.00	1.12
New Con: Other	0	1,838,896	1,838,896	0.0	0	56,386	56,386	0.0	0.00	3.07
Total	170,786,582	190,855,810	20,069,228	11.8	3,025,279	3,181,476	156,197	5.2	1.77	1.67

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 25.12	1.018	0.941
(=) 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	117.70 114.62	1.081	0.998

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	1,168	97	9.0	1.020	1.012
Res Hmstd: Avg Val	157,500	172,900	15,400	9.8	1,793	1,937	144	8.0	1.138	1.120
Res Hmstd: Hi Val	210,000	230,500	20,500	9.8	2,515	2,707	192	7.6	1.197	1.174
Res Hmstd: Ex-Hi Val	315,000	345,800	30,800	9.8	3,959	4,247	288	7.3	1.256	1.228
Apartment (Mkt rate)	300,000	341,500	41,500	13.8	6,680	6,212	-468	-7.0	2.226	1.819
Comm/Ind: Lo Val	150,000	157,900	7,900	5.3	4,383	4,359	-23	-0.5	2.921	2.760
Comm/Ind: Med Val	300,000	315,900	15,900	5.3	10,172	10,031	-141	-1.4	3.390	3.175
Comm/Ind: Hi Val	1,000,000	1,052,800	52,800	5.3	37,189	36,482	-708	-1.9	3.718	3.465

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	37,436	3,810	11.3	1.15	1.22
Res NonHmstd 1Un	184,155	191,350	7,194	3.9	2,710	2,886	176	6.5	1.47	1.51
Res NonHmstd 2-3	70,507	73,575	3,068	4.4	1,438	1,280	-158	-11.	2.04	1.74
Reg Apartments	182,204	187,005	4,801	2.6	4,390	3,994	-396	-9.0	2.41	2.14
Low-income Apts	78,448	79,934	1,486	1.9	1,019	1,172	153	15.1	1.30	1.47
Seasonal Rec	65,513	71,591	6,079	9.3	1,057	1,125	69	6.5	1.61	1.57
Com/Ind Lo Tier	438,139	446,910	8,771	2.0	12,886	12,866	-20	-0.2	2.94	2.88
Com/Ind Hi Tier	551,058	570,101	19,043	3.5	18,744	18,791	47	0.3	3.40	3.30
Publ U: Elec Gen	21,241	21,560	319	1.5	444	445	1	0.3	2.09	2.07
Publ U: Other	90,337	91,692	1,355	1.5	3,459	3,438	-21	-0.6	3.83	3.75
Ag Hmstd: House	15,071	16,069	998	6.6	169	185	16	9.6	1.12	1.15
Ag Hmstd: Land	20,266	21,228	962	4.7	143	149	6	4.0	0.71	0.70
Ag NonHmstd	23,221	24,237	1,016	4.4	330	351	21	6.4	1.42	1.45
New Con: Res HS	0	63,987	63,987	0.0	0	799	799	0.0	0.00	1.25
New Con: Other	0	57,094	57,094	0.0	0	1,425	1,425	0.0	0.00	2.50
Total	4,676,315	4,995,415	319,100	6.8	80,414	86,345	5,930	7.4	1.72	1.73

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	22.75	0.473	0.569
(=) 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	141.87	0.533	0.625

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	507	44	9.4	1.037	1.081
Res Hmstd: Avg Val	67,100	70,400	4.9	696	761	65	9.4	1.037	1.081
Res Hmstd: Hi Val	89,500	93,900	4.9	994	1,103	109	10.9	1.110	1.174
Res Hmstd: Ex-Hi Val	134,200	140,700	4.8	1,677	1,838	161	9.6	1.249	1.306
Apartment (Mkt rate)	300,000	307,900	2.6	7,632	6,745	-887	-11.	2.543	2.190
Comm/Ind: Lo Val	150,000	155,200	3.5	4,502	4,707	204	4.5	3.001	3.032
Comm/Ind: Med Val	300,000	310,400	3.5	10,479	10,882	403	3.8	3.492	3.505
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	38,369	39,696	1,328	3.5	3.836	3.836

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	24,271	1,660	7.3	0.82	0.83
Res NonHmstd 1Un	157,001	164,751	7,750	4.9	1,749	1,822	73	4.2	1.11	1.11
Res NonHmstd 2-3	45,077	46,979	1,902	4.2	684	585	-98	-14.	1.52	1.25
Reg Apartments	4,746	4,987	241	5.1	83	69	-14	-17.	1.76	1.39
Low-income Apts	223	225	2	1.0	3	3	0	12.0	1.17	1.30
Seasonal Rec	1,518,820	1,651,123	132,302	8.7	19,455	20,383	928	4.8	1.28	1.23
Com/Ind Lo Tier	100,527	104,445	3,918	3.9	2,479	2,493	14	0.6	2.47	2.39
Com/Ind Hi Tier	110,448	115,488	5,040	4.6	3,683	3,749	66	1.8	3.33	3.25
Publ U: Elec Gen	4,946	5,020	74	1.5	113	111	-2	-1.4	2.28	2.21
Publ U: Other	405,077	411,153	6,076	1.5	13,362	13,542	180	1.3	3.30	3.29
Ag Hmstd: House	906,036	946,282	40,246	4.4	7,399	7,756	357	4.8	0.82	0.82
Ag Hmstd: Land	3,287,395	3,404,294	116,899	3.6	17,737	18,225	487	2.7	0.54	0.54
Ag NonHmstd	1,996,120	2,043,788	47,668	2.4	21,380	21,829	449	2.1	1.07	1.07
New Con: Res HS	0	91,954	91,954	0.0	0	761	761	0.0	0.00	0.83
New Con: Other	0	56,179	56,179	0.0	0	825	825	0.0	0.00	1.47
Total	11,279,923	11,985,064	705,141	6.3	110,738	116,424	5,686	5.1	0.98	0.97

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 19.94	0.467	0.619
(=) 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	103.87 102.20	0.467	0.619

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	63,900	68,400	7.0	438	468	30	6.8	0.685	0.683
Res Hmstd: Avg Val	95,900	102,700	7.1	755	833	78	10.4	0.787	0.811
Res Hmstd: Hi Val	127,800	136,900	7.1	1,130	1,235	105	9.3	0.883	0.901
Res Hmstd: Ex-Hi Val	191,700	205,300	7.1	1,881	2,038	157	8.3	0.981	0.992
Seas Rec: Lo Val	50,000	54,400	8.8	636	673	38	5.9	1.271	1.237
Seas Rec: Hi Val	150,000	163,100	8.7	2,165	2,301	135	6.3	1.443	1.410
Comm/Ind: Lo Val	150,000	156,800	4.5	3,716	3,823	107	2.9	2.477	2.438
Comm/Ind: Med Val	300,000	313,700	4.6	8,647	8,820	173	2.0	2.882	2.811
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	31,660	32,131	471	1.5	3.166	3.072

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	21,477	1,715	8.7	1.01	1.02
Res NonHmstd 1Un	158,362	170,958	12,596	8.0	2,045	2,205	160	7.8	1.29	1.29
Res NonHmstd 2-3	64,617	69,370	4,753	7.4	1,221	1,109	-112	-9.2	1.89	1.60
Reg Apartments	83,816	90,287	6,470	7.7	2,088	1,859	-229	-11.	2.49	2.06
Low-income Apts	56,757	58,910	2,153	3.8	757	853	95	12.6	1.33	1.45
Seasonal Rec	808,268	878,617	70,348	8.7	11,158	11,959	801	7.2	1.38	1.36
Com/Ind Lo Tier	364,288	378,349	14,061	3.9	10,638	10,731	93	0.9	2.92	2.84
Com/Ind Hi Tier	565,403	621,788	56,385	10.0	20,733	22,266	1,533	7.4	3.67	3.58
Publ U: Elec Gen	955	969	14	1.5	28	28	0	-1.3	2.98	2.89
Publ U: Other	64,712	65,683	971	1.5	2,573	2,525	-47	-1.8	3.98	3.84
Ag Hmstd: House	16,041	17,079	1,039	6.5	165	168	3	1.9	1.03	0.98
Ag Hmstd: Land	17,001	18,896	1,895	11.1	87	98	11	12.1	0.51	0.52
Ag NonHmstd	17,490	18,754	1,264	7.2	192	206	14	7.3	1.10	1.10
New Con: Res HS	0	54,340	54,340	0.0	0	558	558	0.0	0.00	1.03
New Con: Other	0	92,061	92,061	0.0	0	2,553	2,553	0.0	0.00	2.77
Total	4,166,295	4,635,313	469,018	11.3	71,449	78,595	7,146	10.0	1.71	1.70

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	26.10	0.429	0.294	
(=) 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	121.06	0.446	0.310	

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	458	28	6.5	0.851	0.841
Res Hmstd: Avg Val	75,800	81,700	7.8	645	716	70	10.9	0.851	0.875
Res Hmstd: Hi Val	101,100	108,900	7.7	984	1,078	94	9.6	0.972	0.989
Res Hmstd: Ex-Hi Val	151,600	163,300	7.7	1,661	1,802	141	8.5	1.095	1.103
Apartment (Mkt rate)	300,000	323,200	7.7	6,650	5,969	-681	-10.	2.216	1.846
Comm/Ind: Lo Val	150,000	165,000	10.0	4,091	4,514	423	10.3	2.727	2.735
Comm/Ind: Med Val	300,000	329,900	10.0	9,523	10,337	814	8.5	3.174	3.133
Comm/Ind: Hi Val	1,000,000	1,099,700	10.0	34,874	37,520	2,646	7.6	3.487	3.411

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	29,132	1,668	6.1	0.85	0.84
Res NonHmstd 1Un	192,816	206,528	13,712	7.1	2,094	2,161	68	3.2	1.09	1.05
Res NonHmstd 2-3	44,447	46,820	2,373	5.3	726	633	-93	-12.	1.63	1.35
Reg Apartments	5,432	5,717	284	5.2	110	95	-15	-13.	2.03	1.66
Low-income Apts	690	701	11	1.6	9	9	0	3.9	1.25	1.28
Seasonal Rec	2,393,419	2,615,064	221,645	9.3	30,296	31,611	1,315	4.3	1.27	1.21
Com/Ind Lo Tier	130,752	137,493	6,741	5.2	3,240	3,265	25	0.8	2.48	2.37
Com/Ind Hi Tier	86,540	91,640	5,100	5.9	2,823	2,874	51	1.8	3.26	3.14
Publ U: Elec Gen	8,761	8,892	131	1.5	205	205	0	0.1	2.34	2.31
Publ U: Other	297,033	301,489	4,455	1.5	11,262	10,875	-387	-3.4	3.79	3.61
Ag Hmstd: House	613,998	663,133	49,135	8.0	6,041	6,255	214	3.5	0.98	0.94
Ag Hmstd: Land	984,099	1,092,351	108,252	11.0	5,553	6,146	593	10.7	0.56	0.56
Ag NonHmstd	357,899	386,679	28,780	8.0	4,450	4,690	240	5.4	1.24	1.21
New Con: Res HS	0	106,232	106,232	0.0	0	931	931	0.0	0.00	0.88
New Con: Other	0	82,499	82,499	0.0	0	1,139	1,139	0.0	0.00	1.38
Total	8,339,852	9,226,360	886,507	10.6	94,272	100,021	5,749	6.1	1.13	1.08

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	25.47	0.321	0.161
(=) 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	105.10	0.321	0.161

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	462	5	1.2	0.711	0.667
Res Hmstd: Avg Val	96,200	103,900	8.0	784	830	46	5.9	0.814	0.798
Res Hmstd: Hi Val	128,200	138,400	8.0	1,168	1,229	61	5.2	0.911	0.888
Res Hmstd: Ex-Hi Val	192,400	207,700	8.0	1,940	2,031	91	4.7	1.008	0.977
Seas Rec: Lo Val	50,000	54,600	9.2	656	692	35	5.4	1.312	1.266
Seas Rec: Hi Val	150,000	163,900	9.3	2,227	2,361	134	6.0	1.484	1.440
Comm/Ind: Lo Val	150,000	158,800	5.9	3,787	3,884	97	2.6	2.524	2.445
Comm/Ind: Med Val	300,000	317,700	5.9	8,819	8,964	145	1.6	2.939	2.821
Comm/Ind: Hi Val	1,000,000	1,058,900	5.9	32,306	32,661	355	1.1	3.230	3.084

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,611,258	1,751,540	140,282	8.7	12,595	14,749	2,154	17.1	0.78	0.84
Res NonHmstd 1Un	100,353	108,050	7,698	7.7	1,636	1,795	159	9.7	1.63	1.66
Res NonHmstd 2-3	32,198	34,608	2,410	7.5	776	702	-73	-9.5	2.41	2.03
Reg Apartments	46,608	47,084	476	1.0	1,306	1,112	-195	-14.	2.80	2.36
Low-income Apts	49,683	50,045	362	0.7	726	818	91	12.6	1.46	1.63
Seasonal Rec	98,222	106,130	7,908	8.1	1,582	1,663	80	5.1	1.61	1.57
Com/Ind Lo Tier	231,800	236,379	4,579	2.0	7,730	7,637	-93	-1.2	3.33	3.23
Com/Ind Hi Tier	262,876	270,935	8,058	3.1	11,611	11,603	-8	-0.1	4.42	4.28
Publ U: Elec Gen	198,300	201,275	2,975	1.5	5,149	5,143	-6	-0.1	2.60	2.56
Publ U: Other	106,079	107,670	1,591	1.5	4,186	4,110	-76	-1.8	3.95	3.82
Ag Hmstd: House	3,526	3,829	304	8.6	28	32	4	15.9	0.79	0.84
Ag Hmstd: Land	2,235	2,435	200	8.9	9	10	1	15.6	0.40	0.42
Ag NonHmstd	24,057	24,974	917	3.8	361	387	27	7.4	1.50	1.55
New Con: Res HS	0	22,850	22,850	0.0	0	206	206	0.0	0.00	0.90
New Con: Other	0	28,483	28,483	0.0	0	944	944	0.0	0.00	3.32
Total	2,767,196	2,996,289	229,093	8.3	47,696	50,912	3,216	6.7	1.72	1.70

Tax	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	24.85	0.290	0.272
(=) 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	153.02	0.328	0.321

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,700	42,100	8.8	152	174	23	14.8	0.392	0.413
Res Hmstd: Avg Val	58,100	63,200	8.8	355	419	65	18.2	0.610	0.663
Res Hmstd: Hi Val	77,400	84,100	8.7	584	702	118	20.2	0.754	0.834
Res Hmstd: Ex-Hi Val	116,200	126,300	8.7	1,222	1,399	178	14.5	1.051	1.107
Apartment (Mkt rate)	300,000	303,100	1.0	8,308	7,054	-1,253	-15.	2.769	2.327
Comm/Ind: Lo Val	150,000	154,600	3.1	4,825	4,900	75	1.6	3.216	3.169
Comm/Ind: Med Val	300,000	309,200	3.1	11,241	11,352	111	1.0	3.747	3.671
Comm/Ind: Hi Val	1,000,000	1,030,700	3.1	41,186	41,466	281	0.7	4.118	4.023

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	20,698	3,378	19.5	0.67	0.74
Res NonHmstd 1Un	116,537	126,263	9,726	8.3	1,397	1,588	191	13.6	1.20	1.26
Res NonHmstd 2-3	19,632	20,652	1,020	5.2	320	311	-10	-3.0	1.63	1.51
Reg Apartments	2,304	2,395	91	4.0	47	42	-4	-9.2	2.02	1.77
Low-income Apts	492	519	27	5.5	6	7	1	11.5	1.22	1.29
Seasonal Rec	2,132,958	2,326,984	194,026	9.1	29,232	31,684	2,451	8.4	1.37	1.36
Com/Ind Lo Tier	60,118	62,792	2,674	4.4	1,653	1,692	38	2.3	2.75	2.69
Com/Ind Hi Tier	112,234	115,503	3,270	2.9	4,181	4,245	64	1.5	3.73	3.67
Publ U: Elec Gen	1,126	1,142	17	1.5	24	27	3	10.5	2.15	2.34
Publ U: Other	211,825	215,002	3,177	1.5	7,617	7,619	2	0.0	3.60	3.54
Ag Hmstd: House	118,837	126,673	7,836	6.6	590	682	92	15.6	0.50	0.54
Ag Hmstd: Land	124,281	134,449	10,168	8.2	335	389	54	16.2	0.27	0.29
Ag NonHmstd	220,109	229,473	9,364	4.3	2,581	2,755	174	6.7	1.17	1.20
New Con: Res HS	0	48,688	48,688	0.0	0	354	354	0.0	0.00	0.73
New Con: Other	0	48,880	48,880	0.0	0	797	797	0.0	0.00	1.63
Total	5,698,437	6,262,370	563,933	9.9	65,304	72,888	7,585	11.6	1.15	1.16

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	21.55	0.210	0.195
(=) 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	114.59	0.210	0.195

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	242	38	18.4	0.320	0.348
Res Hmstd: Avg Val	95,700	104,100	8.8	520	645	125	24.0	0.543	0.619
Res Hmstd: Hi Val	127,600	138,700	8.7	914	1,080	165	18.1	0.716	0.778
Res Hmstd: Ex-Hi Val	191,300	208,000	8.7	1,702	1,950	248	14.6	0.889	0.937
Seas Rec: Lo Val	50,000	54,500	9.0	679	742	63	9.4	1.357	1.361
Seas Rec: Hi Val	150,000	163,600	9.1	2,294	2,511	217	9.5	1.529	1.535
Comm/Ind: Lo Val	150,000	154,400	2.9	3,954	4,017	63	1.6	2.635	2.601
Comm/Ind: Med Val	300,000	308,700	2.9	9,215	9,310	95	1.0	3.071	3.015
Comm/Ind: Hi Val	1,000,000	1,029,100	2.9	33,766	34,019	254	0.8	3.376	3.305

DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,935,602	3,214,484	278,882	9.5	34,460	36,343	1,882	5.5	1.17	1.13
Res NonHmstd 1Un	158,924	174,019	15,095	9.5	2,250	2,353	104	4.6	1.42	1.35
Res NonHmstd 2-3	90,459	98,880	8,420	9.3	1,917	1,670	-247	-12.	2.12	1.69
Reg Apartments	127,424	127,424	0	0.0	3,228	2,566	-662	-20.	2.53	2.01
Low-income Apts	54,990	54,990	0	0.0	693	736	43	6.2	1.26	1.34
Seasonal Rec	61,225	66,589	5,364	8.8	1,043	1,085	43	4.1	1.70	1.63
Com/Ind Lo Tier	171,000	173,040	2,040	1.2	5,159	4,942	-217	-4.2	3.02	2.86
Com/Ind Hi Tier	463,065	474,506	11,441	2.5	18,488	17,930	-558	-3.0	3.99	3.78
Publ U: Elec Gen	694	704	10	1.5	19	19	-1	-3.0	2.77	2.65
Publ U: Other	112,240	113,923	1,684	1.5	4,487	4,307	-181	-4.0	4.00	3.78
Ag Hmstd: House	10,982	11,876	894	8.1	133	137	4	2.8	1.21	1.15
Ag Hmstd: Land	8,358	9,819	1,461	17.5	53	59	6	11.1	0.63	0.60
Ag NonHmstd	13,832	14,944	1,112	8.0	201	207	6	3.0	1.45	1.39
New Con: Res HS	0	45,360	45,360	0.0	0	531	531	0.0	0.00	1.17
New Con: Other	0	33,941	33,941	0.0	0	870	870	0.0	0.00	2.56
Total	4,208,794	4,614,499	405,705	9.6	72,132	73,754	1,623	2.2	1.71	1.60

Tax	Tax Rates				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	18.91	0.000	0.000
(=) 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	136.35	0.000	0.000

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	63,100	69,100	9.5	649	666	17	2.7	1.027	0.963
Res Hmstd: Avg Val	94,700	103,700	9.5	1,065	1,135	70	6.6	1.124	1.094
Res Hmstd: Hi Val	126,300	138,300	9.5	1,545	1,638	93	6.0	1.222	1.184
Res Hmstd: Ex-Hi Val	189,400	207,400	9.5	2,502	2,642	140	5.6	1.321	1.274
Apartment (Mkt rate)	300,000	300,000	0.0	7,710	6,136	-1,574	-20.	2.569	2.045
Comm/Ind: Lo Val	150,000	153,700	2.5	4,521	4,423	-99	-2.2	3.014	2.877
Comm/Ind: Med Val	300,000	307,400	2.5	10,550	10,273	-277	-2.6	3.516	3.341
Comm/Ind: Hi Val	1,000,000	1,024,700	2.5	38,683	37,574	-1,109	-2.9	3.868	3.666

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	25,693	1,542	6.4	1.36	1.33
Res NonHmstd 1Un	100,385	104,801	4,416	4.4	1,662	1,696	34	2.1	1.66	1.62
Res NonHmstd 2-3	47,073	49,463	2,390	5.1	1,137	970	-167	-14.	2.42	1.96
Reg Apartments	59,320	61,208	1,888	3.2	1,773	1,484	-289	-16.	2.99	2.42
Low-income Apts	57,941	58,954	1,013	1.7	887	974	87	9.9	1.53	1.65
Seasonal Rec	38,294	41,487	3,193	8.3	825	864	39	4.7	2.15	2.08
Com/Ind Lo Tier	216,900	222,587	5,687	2.6	7,274	7,183	-91	-1.3	3.35	3.23
Com/Ind Hi Tier	303,342	312,354	9,012	3.0	13,411	13,205	-206	-1.5	4.42	4.23
Publ U: Elec Gen	1,196	1,214	18	1.5	39	38	0	-0.7	3.24	3.17
Publ U: Other	68,673	69,703	1,030	1.5	2,992	2,923	-69	-2.3	4.36	4.19
Ag Hmstd: House	43,522	45,014	1,492	3.4	504	531	27	5.4	1.16	1.18
Ag Hmstd: Land	35,532	40,292	4,760	13.4	205	231	26	12.5	0.58	0.57
Ag NonHmstd	17,546	18,881	1,335	7.6	255	267	12	4.8	1.45	1.42
New Con: Res HS	0	86,819	86,819	0.0	0	1,144	1,144	0.0	0.00	1.32
New Con: Other	0	35,848	35,848	0.0	0	1,075	1,075	0.0	0.00	3.00
Total	2,764,918	3,079,556	314,638	11.4	55,114	58,278	3,163	5.7	1.99	1.89

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	30.14	0.387	0.498
(=) 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	153.13	0.452	0.556

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	60,800	66,100	8.7	753	785	32	4.2	1.238	1.186
Res Hmstd: Avg Val	91,100	99,100	8.8	1,202	1,289	87	7.3	1.319	1.301
Res Hmstd: Hi Val	121,500	132,200	8.8	1,727	1,844	117	6.8	1.421	1.395
Res Hmstd: Ex-Hi Val	182,300	198,300	8.8	2,778	2,953	175	6.3	1.523	1.489
Apartment (Mkt rate)	300,000	309,500	3.2	8,738	7,281	-1,457	-16.	2.912	2.352
Comm/Ind: Lo Val	150,000	154,500	3.0	4,961	4,931	-29	-0.6	3.307	3.191
Comm/Ind: Med Val	300,000	308,900	3.0	11,553	11,412	-141	-1.2	3.850	3.694
Comm/Ind: Hi Val	1,000,000	1,029,700	3.0	42,316	41,665	-651	-1.5	4.231	4.046

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	34,785	2,736	8.5	1.11	1.11
Res NonHmstd 1Un	144,721	152,476	7,755	5.4	1,926	2,001	75	3.9	1.33	1.31
Res NonHmstd 2-3	44,743	46,780	2,036	4.6	881	754	-128	-14.	1.97	1.61
Reg Apartments	3,362	3,403	41	1.2	77	65	-13	-16.	2.30	1.90
Low-income Apts	43	44	0	1.0	1	1	0	7.8	1.31	1.40
Seasonal Rec	717,338	780,990	63,651	8.9	11,128	11,891	763	6.9	1.55	1.52
Com/Ind Lo Tier	62,794	65,474	2,679	4.3	1,810	1,814	4	0.2	2.88	2.77
Com/Ind Hi Tier	37,943	39,684	1,741	4.6	1,464	1,470	6	0.4	3.86	3.70
Publ U: Elec Gen	8,046	8,167	121	1.5	245	245	0	0.2	3.04	3.00
Publ U: Other	144,356	146,521	2,165	1.5	5,666	5,543	-123	-2.2	3.93	3.78
Ag Hmstd: House	691,214	726,767	35,553	5.1	7,406	7,672	266	3.6	1.07	1.06
Ag Hmstd: Land	675,764	767,714	91,951	13.6	3,752	4,131	379	10.1	0.56	0.54
Ag NonHmstd	216,159	234,887	18,728	8.7	2,869	3,051	183	6.4	1.33	1.30
New Con: Res HS	0	117,330	117,330	0.0	0	1,298	1,298	0.0	0.00	1.11
New Con: Other	0	34,251	34,251	0.0	0	568	568	0.0	0.00	1.66
Total	5,623,291	6,270,751	647,460	11.5	69,273	75,289	6,015	8.7	1.23	1.20

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 30.79	0.328	0.429
(=) 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	130.30 126.76	0.361	0.459

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	721	52	7.8	0.939	0.925
Res Hmstd: Avg Val	106,700	116,700	9.4	1,152	1,266	113	9.8	1.080	1.084
Res Hmstd: Hi Val	142,300	155,600	9.3	1,661	1,811	150	9.0	1.167	1.164
Res Hmstd: Ex-Hi Val	213,500	233,500	9.4	2,679	2,905	226	8.4	1.254	1.244
Seas Rec: Lo Val	50,000	54,400	8.8	768	807	39	5.1	1.535	1.483
Seas Rec: Hi Val	150,000	163,300	8.9	2,562	2,705	143	5.6	1.707	1.656
Comm/Ind: Lo Val	150,000	156,900	4.6	4,295	4,387	93	2.2	2.863	2.796
Comm/Ind: Med Val	300,000	313,800	4.6	10,003	10,130	127	1.3	3.334	3.228
Comm/Ind: Hi Val	1,000,000	1,045,900	4.6	36,643	36,926	283	0.8	3.664	3.530

CENTRAL MINN 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	6,012,515	6,580,441	567,926	9.4	66,046	70,887	4,841	7.3	1.10	1.08
Res NonHmstd 1Un	239,843	252,396	12,552	5.2	3,147	3,175	28	0.9	1.31	1.26
Res NonHmstd 2-3	183,764	193,623	9,859	5.4	3,555	3,004	-551	-15.	1.93	1.55
Reg Apartments	395,748	411,386	15,638	4.0	9,402	7,978	-1,423	-15.	2.38	1.94
Low-income Apts	169,826	179,649	9,822	5.8	2,038	2,327	289	14.2	1.20	1.30
Seasonal Rec	37,445	40,957	3,513	9.4	607	638	31	5.1	1.62	1.56
Com/Ind Lo Tier	508,797	524,101	15,304	3.0	14,609	14,470	-139	-1.0	2.87	2.76
Com/Ind Hi Tier	1,286,730	1,378,462	91,731	7.1	48,847	50,310	1,463	3.0	3.80	3.65
Publ U: Elec Gen	664,593	674,562	9,969	1.5	16,874	16,573	-300	-1.8	2.54	2.46
Publ U: Other	361,479	366,901	5,422	1.5	13,577	13,158	-419	-3.1	3.76	3.59
Ag Hmstd: House	87,540	92,903	5,363	6.1	977	997	19	2.0	1.12	1.07
Ag Hmstd: Land	79,229	85,851	6,622	8.4	429	435	6	1.4	0.54	0.51
Ag NonHmstd	53,571	57,726	4,155	7.8	680	699	20	2.9	1.27	1.21
New Con: Res HS	0	332,285	332,285	0.0	0	3,560	3,560	0.0	0.00	1.07
New Con: Other	0	168,860	168,860	0.0	0	4,562	4,562	0.0	0.00	2.70
Total	10,081,081	11,340,102	1,259,022	12.5	180,788	192,773	11,986	6.6	1.79	1.70

<i>Tax</i>	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	28.95	0.426	0.403
(=) 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	123.93	0.452	0.427

<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	75,200	82,300	9.4	695	757	62	8.9	0.923	0.919
Res Hmstd: Avg Val	112,900	123,600	9.5	1,224	1,323	100	8.1	1.083	1.070
Res Hmstd: Hi Val	150,500	164,700	9.4	1,755	1,887	132	7.5	1.166	1.145
Res Hmstd: Ex-Hi Val	225,700	247,000	9.4	2,818	3,016	198	7.0	1.248	1.221
Apartment (Mkt rate)	300,000	311,900	4.0	7,040	5,931	-1,109	-15.	2.346	1.901
Comm/Ind: Lo Val	150,000	160,700	7.1	4,253	4,452	198	4.7	2.835	2.770
Comm/Ind: Med Val	300,000	321,400	7.1	9,902	10,237	335	3.4	3.300	3.185
Comm/Ind: Hi Val	1,000,000	1,071,300	7.1	36,263	37,235	973	2.7	3.626	3.475

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	35,623	2,525	7.6	0.91	0.89
Res NonHmstd 1Un	133,534	138,237	4,704	3.5	1,436	1,439	3	0.2	1.08	1.04
Res NonHmstd 2-3	66,578	68,887	2,309	3.5	1,084	906	-179	-16.	1.63	1.31
Reg Apartments	2,747	2,817	69	2.5	53	43	-10	-18.	1.92	1.53
Low-income Apts	236	257	22	9.2	2	3	0	21.6	0.98	1.09
Seasonal Rec	445,852	484,062	38,209	8.6	5,917	6,239	323	5.5	1.33	1.29
Com/Ind Lo Tier	101,853	107,885	6,032	5.9	2,534	2,561	27	1.1	2.49	2.37
Com/Ind Hi Tier	77,847	84,423	6,576	8.4	2,511	2,596	85	3.4	3.23	3.08
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	4,639	-134	-2.8	3.26	3.12
Ag Hmstd: House	878,070	943,616	65,546	7.5	7,545	7,921	375	5.0	0.86	0.84
Ag Hmstd: Land	1,184,271	1,321,937	137,666	11.6	5,870	6,373	503	8.6	0.50	0.48
Ag NonHmstd	244,986	268,793	23,807	9.7	2,612	2,783	170	6.5	1.07	1.04
New Con: Res HS	0	125,115	125,115	0.0	0	1,081	1,081	0.0	0.00	0.86
New Con: Other	0	26,090	26,090	0.0	0	492	492	0.0	0.00	1.89
Total	6,928,691	7,703,040	774,349	11.2	67,436	72,699	5,263	7.8	0.97	0.94

<i>Tax</i>	Tax Rates				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 30.33	0.396	0.381
(=) 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	105.32 102.17	0.396	0.381

<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	760	66	9.4	0.769	0.771
Res Hmstd: Avg Val	135,200	147,700	9.2	1,227	1,326	99	8.1	0.907	0.897
Res Hmstd: Hi Val	180,300	196,900	9.2	1,760	1,892	131	7.5	0.976	0.960
Res Hmstd: Ex-Hi Val	270,500	295,400	9.2	2,827	3,024	197	7.0	1.045	1.023
Seas Rec: Lo Val	50,000	54,300	8.6	643	672	29	4.5	1.285	1.237
Seas Rec: Hi Val	150,000	162,900	8.6	2,187	2,297	110	5.0	1.458	1.410
Comm/Ind: Lo Val	150,000	162,700	8.5	3,738	3,971	233	6.2	2.492	2.440
Comm/Ind: Med Val	300,000	325,300	8.4	8,703	9,110	408	4.7	2.900	2.800
Comm/Ind: Hi Val	1,000,000	1,084,500	8.5	31,870	33,105	1,235	3.9	3.186	3.052

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	45,440	1,598	3.6	1.25	1.25
Res NonHmstd 1Un	193,122	199,401	6,279	3.3	3,080	3,193	112	3.6	1.60	1.60
Res NonHmstd 2-3	56,248	57,755	1,507	2.7	1,231	1,073	-159	-12.	2.19	1.86
Reg Apartments	161,757	165,584	3,827	2.4	4,290	3,657	-633	-14.	2.65	2.21
Low-income Apts	78,883	81,020	2,137	2.7	1,083	1,226	144	13.3	1.37	1.51
Seasonal Rec	11,857	12,943	1,086	9.2	253	270	17	6.9	2.13	2.09
Com/Ind Lo Tier	469,864	476,699	6,835	1.5	15,022	14,958	-63	-0.4	3.20	3.14
Com/Ind Hi Tier	591,512	601,707	10,195	1.7	24,274	24,100	-174	-0.7	4.10	4.01
Publ U: Elec Gen	4,312	4,377	65	1.5	112	114	2	1.6	2.60	2.60
Publ U: Other	63,589	64,542	954	1.5	2,767	2,779	12	0.4	4.35	4.31
Ag Hmstd: House	17,486	18,233	747	4.3	236	248	12	5.3	1.35	1.36
Ag Hmstd: Land	32,731	34,159	1,428	4.4	293	308	15	5.0	0.90	0.90
Ag NonHmstd	34,058	35,278	1,220	3.6	562	592	30	5.3	1.65	1.68
New Con: Res HS	0	54,811	54,811	0.0	0	728	728	0.0	0.00	1.33
New Con: Other	0	40,009	40,009	0.0	0	1,291	1,291	0.0	0.00	3.23
Total	5,230,871	5,481,780	250,909	4.8	97,045	99,978	2,933	3.0	1.86	1.82

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	21.87	0.691	0.696
(=) 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	148.03	0.760	0.762

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	42,900	44,400	1,500	3.5	497	513	16	3.3	1.159	1.156
Res Hmstd: Avg Val	64,300	66,500	2,200	3.4	745	769	24	3.2	1.159	1.156
Res Hmstd: Hi Val	85,800	88,700	2,900	3.4	1,043	1,088	45	4.4	1.215	1.226
Res Hmstd: Ex-Hi Val	128,700	133,100	4,400	3.4	1,750	1,819	69	3.9	1.359	1.366
Apartment (Mkt rate)	300,000	307,100	7,100	2.4	8,238	7,053	-1,184	-14.	2.745	2.296
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	4,760	4,766	6	0.1	3.173	3.123
Comm/Ind: Med Val	300,000	305,200	5,200	1.7	11,069	11,047	-23	-0.2	3.689	3.619
Comm/Ind: Hi Val	1,000,000	1,017,200	17,200	1.7	40,512	40,351	-160	-0.4	4.051	3.966

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	14,621	876	6.4	0.91	0.90
Res NonHmstd 1Un	143,264	150,638	7,374	5.1	1,640	1,688	48	2.9	1.14	1.12
Res NonHmstd 2-3	20,717	21,623	906	4.4	358	311	-47	-13.	1.73	1.44
Reg Apartments	2,487	2,569	82	3.3	49	42	-7	-14.	1.95	1.62
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	4,284	178	4.3	1.47	1.44
Com/Ind Lo Tier	85,983	87,945	1,962	2.3	2,199	2,165	-33	-1.5	2.56	2.46
Com/Ind Hi Tier	127,951	129,905	1,953	1.5	4,187	4,120	-67	-1.6	3.27	3.17
Publ U: Elec Gen	29,751	30,198	446	1.5	595	573	-22	-3.7	2.00	1.90
Publ U: Other	254,171	257,983	3,813	1.5	8,066	7,910	-155	-1.9	3.17	3.07
Ag Hmstd: House	946,882	993,915	47,033	5.0	7,447	7,634	188	2.5	0.79	0.77
Ag Hmstd: Land	5,971,638	6,208,666	237,028	4.0	32,867	33,793	926	2.8	0.55	0.54
Ag NonHmstd	2,867,482	2,979,751	112,269	3.9	29,071	29,817	746	2.6	1.01	1.00
New Con: Res HS	0	40,156	40,156	0.0	0	363	363	0.0	0.00	0.90
New Con: Other	0	15,317	15,317	0.0	0	346	346	0.0	0.00	2.26
Total	12,232,363	12,838,756	606,393	5.0	104,328	107,668	3,340	3.2	0.85	0.84

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	20.00	0.723	0.693
(=) 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	101.54	0.757	0.724

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,900	63,600	8.0	417	437	21	5.0	0.707	0.687	
Res Hmstd: Avg Val	88,400	95,400	7.9	686	751	65	9.5	0.776	0.787	
Res Hmstd: Hi Val	117,800	127,100	7.9	1,038	1,125	86	8.3	0.881	0.884	
Res Hmstd: Ex-Hi Val	176,700	190,700	7.9	1,744	1,874	130	7.4	0.986	0.982	
Comm/Ind: Lo Val	150,000	152,300	1.5	3,744	3,680	-64	-1.7	2.496	2.416	
Comm/Ind: Med Val	300,000	304,600	1.5	8,699	8,527	-173	-2.0	2.899	2.799	
Comm/Ind: Hi Val	1,000,000	1,015,300	1.5	31,822	31,143	-679	-2.1	3.182	3.067	

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	37,222	1,913	5.4	1.01	0.99
Res NonHmstd 1Un	149,063	156,689	7,626	5.1	1,923	1,973	50	2.6	1.29	1.26
Res NonHmstd 2-3	87,163	92,188	5,024	5.8	1,570	1,344	-225	-14.	1.80	1.46
Reg Apartments	184,149	189,839	5,690	3.1	3,870	3,226	-644	-16.	2.10	1.70
Low-income Apts	59,470	60,620	1,150	1.9	653	717	63	9.7	1.10	1.18
Seasonal Rec	10,513	11,237	724	6.9	194	201	7	3.7	1.85	1.79
Com/Ind Lo Tier	373,952	383,733	9,781	2.6	10,485	10,355	-130	-1.2	2.80	2.70
Com/Ind Hi Tier	679,277	708,628	29,351	4.3	23,743	23,683	-60	-0.3	3.50	3.34
Publ U: Elec Gen	17,541	17,804	263	1.5	379	373	-6	-1.5	2.16	2.10
Publ U: Other	67,290	68,299	1,009	1.5	2,437	2,373	-64	-2.6	3.62	3.47
Ag Hmstd: House	9,831	10,160	329	3.3	115	117	2	1.5	1.17	1.15
Ag Hmstd: Land	19,371	20,060	689	3.6	144	148	4	2.5	0.74	0.74
Ag NonHmstd	23,666	24,742	1,075	4.5	308	316	8	2.5	1.30	1.28
New Con: Res HS	0	71,826	71,826	0.0	0	717	717	0.0	0.00	1.00
New Con: Other	0	47,950	47,950	0.0	0	1,237	1,237	0.0	0.00	2.58
Total	5,191,080	5,637,366	446,286	8.6	81,130	84,003	2,873	3.5	1.56	1.49

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	15.96	0.394	0.380	
(=) 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	118.34	0.410	0.395	

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	479	14	3.0	0.859	0.822
Res Hmstd: Avg Val	81,200	87,300	7.5	723	774	51	7.0	0.890	0.886
Res Hmstd: Hi Val	108,200	116,300	7.5	1,087	1,154	67	6.2	1.004	0.992
Res Hmstd: Ex-Hi Val	162,300	174,500	7.5	1,817	1,919	101	5.6	1.119	1.099
Apartment (Mkt rate)	300,000	309,300	3.1	6,700	5,612	-1,088	-16.	2.233	1.814
Comm/Ind: Lo Val	150,000	156,500	4.3	4,111	4,162	51	1.2	2.740	2.659
Comm/Ind: Med Val	300,000	313,000	4.3	9,572	9,617	45	0.5	3.190	3.072
Comm/Ind: Hi Val	1,000,000	1,043,200	4.3	35,056	35,066	10	0.0	3.505	3.361

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	10,326	528	5.4	0.75	0.73
Res NonHmstd 1Un	100,814	106,135	5,320	5.3	964	985	21	2.1	0.96	0.93
Res NonHmstd 2-3	19,080	19,978	898	4.7	269	227	-42	-15.	1.41	1.14
Reg Apartments	2,280	2,331	50	2.2	39	32	-7	-17.	1.70	1.37
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	953	23	2.5	1.18	1.12
Com/Ind Lo Tier	50,246	51,706	1,459	2.9	1,126	1,099	-28	-2.4	2.24	2.13
Com/Ind Hi Tier	58,112	59,918	1,806	3.1	1,715	1,677	-38	-2.2	2.95	2.80
Publ U: Elec Gen	10,763	10,924	161	1.5	158	164	6	3.9	1.47	1.50
Publ U: Other	169,572	172,116	2,544	1.5	4,964	4,844	-120	-2.4	2.93	2.81
Ag Hmstd: House	730,445	778,844	48,399	6.6	4,911	5,095	183	3.7	0.67	0.65
Ag Hmstd: Land	3,758,731	3,937,816	179,086	4.8	19,134	19,580	446	2.3	0.51	0.50
Ag NonHmstd	1,552,355	1,616,899	64,544	4.2	13,880	14,058	178	1.3	0.89	0.87
New Con: Res HS	0	34,007	34,007	0.0	0	246	246	0.0	0.00	0.72
New Con: Other	0	6,573	6,573	0.0	0	102	102	0.0	0.00	1.55
Total	7,837,945	8,296,388	458,443	5.8	57,888	59,387	1,500	2.6	0.74	0.72

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	16.42	0.488	0.527
(=) 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	87.65	0.488	0.527

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	71,800	77,700	8.2	399	419	20	5.1	0.555	0.539
Res Hmstd: Avg Val	107,700	116,500	8.2	754	815	61	8.1	0.700	0.699
Res Hmstd: Hi Val	143,600	155,400	8.2	1,129	1,211	82	7.2	0.786	0.779
Res Hmstd: Ex-Hi Val	215,300	232,900	8.2	1,879	2,001	122	6.5	0.872	0.859
Comm/Ind: Lo Val	150,000	154,700	3.1	3,423	3,401	-23	-0.7	2.282	2.198
Comm/Ind: Med Val	300,000	309,300	3.1	7,963	7,860	-103	-1.3	2.654	2.541
Comm/Ind: Hi Val	1,000,000	1,031,100	3.1	29,149	28,682	-467	-1.6	2.914	2.781

OLMSTED COUNTY

<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	4,227,338	4,632,919	405,581	9.6	49,578	51,099	1,521	3.1	1.17	1.10
Res NonHmstd 1Un	184,372	185,566	1,194	0.6	2,553	2,394	-160	-6.2	1.38	1.29
Res NonHmstd 2-3	81,634	82,837	1,203	1.5	1,635	1,309	-326	-19.	2.00	1.58
Reg Apartments	194,623	212,527	17,905	9.2	4,762	4,061	-701	-14.	2.45	1.91
Low-income Apts	65,462	71,156	5,694	8.7	830	927	96	11.6	1.27	1.30
Seasonal Rec	3,560	3,688	128	3.6	61	60	-1	-1.9	1.70	1.61
Com/Ind Lo Tier	196,676	210,961	14,285	7.3	5,722	5,707	-15	-0.3	2.91	2.71
Com/Ind Hi Tier	945,449	1,093,886	148,437	15.7	36,483	39,144	2,661	7.3	3.86	3.58
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	1,656	-94	-5.4	3.70	3.45
Ag Hmstd: House	243,977	282,497	38,520	15.8	2,382	2,640	258	10.8	0.98	0.93
Ag Hmstd: Land	356,586	378,294	21,708	6.1	2,019	2,014	-4	-0.2	0.57	0.53
Ag NonHmstd	119,495	131,718	12,223	10.2	1,347	1,395	48	3.6	1.13	1.06
New Con: Res HS	0	139,596	139,596	0.0	0	1,512	1,512	0.0	0.00	1.08
New Con: Other	0	117,627	117,627	0.0	0	2,784	2,784	0.0	0.00	2.37
Total	6,666,458	7,591,270	924,811	13.9	109,122	116,703	7,581	6.9	1.64	1.54

<i>Tax</i>	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	26.76	1.136	1.076
(=) 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	117.22	1.139	1.079

<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	81,300	89,100	9.6	817	848	31	3.8	1.005	0.952
Res Hmstd: Avg Val	122,000	133,700	9.6	1,413	1,459	47	3.3	1.158	1.091
Res Hmstd: Hi Val	162,700	178,300	9.6	2,008	2,070	62	3.1	1.234	1.161
Res Hmstd: Ex-Hi Val	244,000	267,400	9.6	3,198	3,291	93	2.9	1.310	1.230
Apartment (Mkt rate)	300,000	327,600	9.2	7,142	6,114	-1,029	-14.	2.380	1.866
Comm/Ind: Lo Val	150,000	173,600	15.7	4,313	4,847	533	12.4	2.875	2.791
Comm/Ind: Med Val	300,000	347,100	15.7	10,008	10,973	965	9.6	3.335	3.161
Comm/Ind: Hi Val	1,000,000	1,157,000	15.7	36,581	39,573	2,992	8.2	3.658	3.420

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	64,849	3,436	5.6	1.00	0.98
Res NonHmstd 1Un	257,328	271,727	14,399	5.6	3,239	3,306	67	2.1	1.26	1.22
Res NonHmstd 2-3	135,247	143,225	7,978	5.9	2,589	2,223	-366	-14.	1.91	1.55
Reg Apartments	237,993	248,072	10,079	4.2	5,239	4,385	-854	-16.	2.20	1.77
Low-income Apts	101,215	105,252	4,037	4.0	1,156	1,292	135	11.7	1.14	1.23
Seasonal Rec	24,335	26,321	1,986	8.2	400	420	20	5.0	1.64	1.60
Com/Ind Lo Tier	580,970	601,350	20,380	3.5	16,085	15,927	-158	-1.0	2.77	2.65
Com/Ind Hi Tier	897,185	936,906	39,721	4.4	32,376	32,178	-199	-0.6	3.61	3.43
Publ U: Elec Gen	291,031	295,397	4,365	1.5	9,515	9,699	184	1.9	3.27	3.28
Publ U: Other	205,891	208,980	3,088	1.5	8,294	8,182	-112	-1.3	4.03	3.92
Ag Hmstd: House	25,618	27,346	1,729	6.7	282	293	11	4.0	1.10	1.07
Ag Hmstd: Land	46,109	49,731	3,622	7.9	309	324	15	4.8	0.67	0.65
Ag NonHmstd	35,902	38,597	2,696	7.5	449	468	20	4.4	1.25	1.21
New Con: Res HS	0	152,180	152,180	0.0	0	1,550	1,550	0.0	0.00	1.02
New Con: Other	0	80,916	80,916	0.0	0	2,106	2,106	0.0	0.00	2.60
Total	8,993,150	9,819,344	826,193	9.2	141,347	147,202	5,855	4.1	1.57	1.50

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	26.26	0.510	0.486
(=) 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	120.21	0.529	0.504

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	61,400	66,200	7.8	547	564	17	3.1	0.891	0.852
Res Hmstd: Avg Val	92,100	99,300	7.8	900	961	61	6.8	0.977	0.967
Res Hmstd: Hi Val	122,700	132,300	7.8	1,323	1,404	81	6.1	1.077	1.061
Res Hmstd: Ex-Hi Val	184,100	198,400	7.8	2,171	2,291	120	5.5	1.179	1.154
Apartment (Mkt rate)	300,000	312,700	4.2	6,846	5,796	-1,050	-15.	2.282	1.853
Comm/Ind: Lo Val	150,000	156,600	4.4	4,175	4,227	53	1.3	2.783	2.699
Comm/Ind: Med Val	300,000	313,300	4.4	9,715	9,765	50	0.5	3.238	3.116
Comm/Ind: Hi Val	1,000,000	1,044,300	4.4	35,568	35,595	27	0.1	3.556	3.408

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	20,278	1,095	5.7	0.85	0.83
Res NonHmstd 1Un	143,931	150,009	6,078	4.2	1,568	1,581	13	0.9	1.09	1.05
Res NonHmstd 2-3	30,108	31,550	1,441	4.8	490	419	-72	-14.	1.63	1.33
Reg Apartments	1,331	1,383	52	3.9	27	22	-5	-17.	2.02	1.61
Low-income Apts	79	85	7	8.5	1	1	0	11.2	0.83	0.85
Seasonal Rec	106,553	115,223	8,669	8.1	1,381	1,418	37	2.7	1.30	1.23
Com/Ind Lo Tier	66,533	69,468	2,935	4.4	1,647	1,634	-13	-0.8	2.47	2.35
Com/Ind Hi Tier	43,356	45,303	1,947	4.5	1,388	1,376	-12	-0.9	3.20	3.04
Publ U: Elec Gen	199	202	3	1.5	4	3	0	-3.5	1.79	1.70
Publ U: Other	168,404	170,931	2,526	1.5	5,275	5,086	-190	-3.6	3.13	2.98
Ag Hmstd: House	1,062,365	1,145,180	82,815	7.8	8,512	9,002	490	5.8	0.80	0.79
Ag Hmstd: Land	3,711,437	3,960,020	248,583	6.7	19,951	20,754	803	4.0	0.54	0.52
Ag NonHmstd	1,114,320	1,190,183	75,863	6.8	11,173	11,548	375	3.4	1.00	0.97
New Con: Res HS	0	68,159	68,159	0.0	0	552	552	0.0	0.00	0.81
New Con: Other	0	12,021	12,021	0.0	0	197	197	0.0	0.00	1.64
Total	8,709,810	9,413,677	703,866	8.1	70,599	73,871	3,272	4.6	0.81	0.78

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	50.43	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	24.47	0.473	0.489
(=) 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	97.84	0.473	0.489

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	544	43	8.5	0.662	0.663	
Res Hmstd: Avg Val	113,400	123,100	8.6	935	1,003	68	7.3	0.824	0.814	
Res Hmstd: Hi Val	151,200	164,100	8.5	1,371	1,461	90	6.6	0.906	0.890	
Res Hmstd: Ex-Hi Val	226,800	246,100	8.5	2,242	2,377	135	6.0	0.988	0.965	
Comm/Ind: Lo Val	150,000	156,700	4.5	3,665	3,695	30	0.8	2.443	2.358	
Comm/Ind: Med Val	300,000	313,500	4.5	8,528	8,532	4	0.0	2.842	2.721	
Comm/Ind: Hi Val	1,000,000	1,044,900	4.5	31,221	31,092	-129	-0.4	3.122	2.975	

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	129,604	11,401	9.6	0.99	0.99
Res NonHmstd 1Un	286,264	294,134	7,870	2.7	3,366	3,376	10	0.3	1.18	1.15
Res NonHmstd 2-3	241,159	252,199	11,040	4.6	4,238	3,600	-639	-15.	1.76	1.43
Reg Apartments	429,679	510,029	80,350	18.7	8,704	8,352	-352	-4.0	2.03	1.64
Low-income Apts	173,581	206,040	32,460	18.7	1,851	2,355	505	27.3	1.07	1.14
Seasonal Rec	50,932	55,270	4,338	8.5	857	903	46	5.3	1.68	1.63
Com/Ind Lo Tier	394,750	407,858	13,108	3.3	11,171	10,656	-515	-4.6	2.83	2.61
Com/Ind Hi Tier	1,904,683	2,055,408	150,725	7.9	71,045	70,449	-597	-0.8	3.73	3.43
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	6,409	-413	-6.0	3.73	3.45
Ag Hmstd: House	84,011	93,119	9,108	10.8	789	880	91	11.5	0.94	0.95
Ag Hmstd: Land	61,801	68,525	6,724	10.9	303	340	37	12.1	0.49	0.50
Ag NonHmstd	43,303	47,899	4,595	10.6	482	522	41	8.4	1.11	1.09
New Con: Res HS	0	361,060	361,060	0.0	0	3,760	3,760	0.0	0.00	1.04
New Con: Other	0	180,507	180,507	0.0	0	5,214	5,214	0.0	0.00	2.89
Total	15,827,183	17,855,165	2,027,982	12.8	227,832	246,421	18,589	8.2	1.44	1.38

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	28.82	0.449	0.422
(=) 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	109.16	0.456	0.429

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,000	100,900	8,900	9.7	781	863	82	10.5	0.849	0.855
Res Hmstd: Avg Val	138,000	151,400	13,400	9.7	1,358	1,481	124	9.1	0.983	0.978
Res Hmstd: Hi Val	183,900	201,800	17,900	9.7	1,933	2,099	165	8.5	1.051	1.039
Res Hmstd: Ex-Hi Val	275,900	302,700	26,800	9.7	3,087	3,334	247	8.0	1.118	1.101
Apartment (Mkt rate)	300,000	356,100	56,100	18.7	6,175	5,983	-192	-3.1	2.058	1.680
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	4,226	4,324	97	2.3	2.817	2.670
Comm/Ind: Med Val	300,000	323,700	23,700	7.9	9,838	9,926	88	0.9	3.279	3.066
Comm/Ind: Hi Val	1,000,000	1,079,100	79,100	7.9	36,028	36,082	54	0.1	3.602	3.343

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	121,886	5,860	5.1	1.08	1.03
Res NonHmstd 1Un	405,378	442,025	36,648	9.0	4,792	4,993	201	4.2	1.18	1.13
Res NonHmstd 2-3	186,112	201,944	15,832	8.5	3,084	2,674	-410	-13.	1.66	1.32
Reg Apartments	328,681	392,078	63,396	19.3	7,138	6,900	-238	-3.3	2.17	1.76
Low-income Apts	77,501	119,832	42,331	54.6	833	1,345	512	61.5	1.07	1.12
Seasonal Rec	80,990	86,349	5,359	6.6	1,157	1,161	4	0.4	1.43	1.34
Com/Ind Lo Tier	223,960	248,090	24,130	10.8	6,373	6,530	158	2.5	2.85	2.63
Com/Ind Hi Tier	1,297,670	1,459,211	161,541	12.4	48,471	50,981	2,510	5.2	3.74	3.49
Publ U: Elec Gen	52,807	53,599	792	1.5	1,295	1,182	-113	-8.8	2.45	2.21
Publ U: Other	202,723	205,764	3,041	1.5	7,620	7,180	-440	-5.8	3.76	3.49
Ag Hmstd: House	172,843	175,644	2,801	1.6	1,628	1,550	-78	-4.8	0.94	0.88
Ag Hmstd: Land	149,257	180,594	31,336	21.0	605	683	78	13.0	0.41	0.38
Ag NonHmstd	113,983	123,758	9,775	8.6	1,182	1,209	27	2.3	1.04	0.98
New Con: Res HS	0	395,981	395,981	0.0	0	4,158	4,158	0.0	0.00	1.05
New Con: Other	0	134,348	134,348	0.0	0	3,009	3,009	0.0	0.00	2.24
Total	14,080,406	16,017,701	1,937,295	13.8	200,202	215,441	15,239	7.6	1.42	1.35

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 26.76	1.119	1.074
(=) 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	107.37 102.32	1.198	1.143

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	117,100	128,100	9.4	1,131	1,200	69	6.1	0.965	0.936	
Res Hmstd: Avg Val	175,600	192,000	9.3	1,881	1,984	103	5.5	1.071	1.033	
Res Hmstd: Hi Val	234,200	256,100	9.4	2,634	2,771	138	5.2	1.124	1.082	
Res Hmstd: Ex-Hi Val	351,200	384,100	9.4	4,135	4,342	207	5.0	1.177	1.130	
Apartment (Mkt rate)	300,000	357,900	19.3	6,157	5,902	-255	-4.1	2.052	1.649	
Comm/Ind: Lo Val	150,000	168,700	12.5	4,242	4,555	312	7.4	2.828	2.699	
Comm/Ind: Med Val	300,000	337,300	12.4	9,839	10,353	514	5.2	3.279	3.069	
Comm/Ind: Hi Val	1,000,000	1,124,500	12.5	35,957	37,423	1,467	4.1	3.595	3.327	

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	189,082	15,993	9.2	1.03	1.03
Res NonHmstd 1Un	497,083	520,719	23,636	4.8	5,767	5,892	125	2.2	1.16	1.13
Res NonHmstd 2-3	253,740	267,071	13,332	5.3	4,365	3,809	-556	-12.	1.72	1.43
Reg Apartments	993,491	1,025,196	31,705	3.2	19,507	16,370	-3,138	-16.	1.96	1.60
Low-income Apts	142,977	161,144	18,166	12.7	1,500	1,784	284	19.0	1.05	1.11
Seasonal Rec	27,022	30,793	3,771	14.0	417	476	59	14.2	1.54	1.55
Com/Ind Lo Tier	425,390	439,267	13,876	3.3	11,888	11,352	-535	-4.5	2.79	2.58
Com/Ind Hi Tier	3,153,993	3,369,201	215,208	6.8	116,457	114,708	-1,749	-1.5	3.69	3.40
Publ U: Elec Gen	55,465	56,297	832	1.5	1,423	1,315	-108	-7.6	2.57	2.34
Publ U: Other	360,290	365,694	5,404	1.5	13,394	12,568	-826	-6.2	3.72	3.44
Ag Hmstd: House	180,014	196,034	16,020	8.9	1,473	1,627	155	10.5	0.82	0.83
Ag Hmstd: Land	229,706	250,521	20,816	9.1	1,002	1,095	93	9.3	0.44	0.44
Ag NonHmstd	136,203	148,096	11,893	8.7	1,326	1,442	116	8.7	0.97	0.97
New Con: Res HS	0	483,720	483,720	0.0	0	5,230	5,230	0.0	0.00	1.08
New Con: Other	0	255,121	255,121	0.0	0	6,417	6,417	0.0	0.00	2.52
Total	23,186,057	25,962,265	2,776,209	12.0	351,608	373,168	21,560	6.1	1.52	1.44

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 26.15	1.198	1.179
(=) 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	103.20 100.64	1.300	1.270

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	108,500	119,300	10,800	10.0	986	1,087	101	10.3	0.908	0.911
Res Hmstd: Avg Val	162,800	179,000	16,200	10.0	1,666	1,818	152	9.1	1.023	1.015
Res Hmstd: Hi Val	217,000	238,600	21,600	10.0	2,344	2,547	202	8.6	1.080	1.067
Res Hmstd: Ex-Hi Val	325,500	357,800	32,300	9.9	3,703	4,005	302	8.2	1.137	1.119
Apartment (Mkt rate)	300,000	309,600	9,600	3.2	5,963	5,067	-896	-15.	1.987	1.636
Comm/Ind: Lo Val	150,000	160,200	10,200	6.8	4,226	4,267	41	1.0	2.817	2.663
Comm/Ind: Med Val	300,000	320,500	20,500	6.8	9,797	9,780	-16	-0.2	3.265	3.051
Comm/Ind: Hi Val	1,000,000	1,068,200	68,200	6.8	35,791	35,494	-297	-0.8	3.579	3.322

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	96,776	3,694	4.0	1.14	1.08
Res NonHmstd 1Un	207,189	210,471	3,281	1.6	2,570	2,452	-119	-4.6	1.24	1.16
Res NonHmstd 2-3	180,650	184,670	4,020	2.2	3,229	2,624	-605	-18.	1.79	1.42
Reg Apartments	127,210	142,315	15,105	11.9	2,771	2,417	-354	-12.	2.18	1.70
Low-income Apts	69,910	78,659	8,748	12.5	790	913	123	15.5	1.13	1.16
Seasonal Rec	31,415	34,044	2,629	8.4	471	482	10	2.2	1.50	1.42
Com/Ind Lo Tier	239,076	255,324	16,248	6.8	6,874	6,707	-167	-2.4	2.88	2.63
Com/Ind Hi Tier	1,161,627	1,286,597	124,971	10.8	43,805	44,328	523	1.2	3.77	3.45
Publ U: Elec Gen	19,075	19,361	286	1.5	471	425	-46	-9.7	2.47	2.19
Publ U: Other	103,133	104,680	1,547	1.5	3,863	3,595	-267	-6.9	3.75	3.43
Ag Hmstd: House	361,713	387,329	25,615	7.1	2,957	3,072	115	3.9	0.82	0.79
Ag Hmstd: Land	442,337	496,761	54,424	12.3	1,951	2,109	158	8.1	0.44	0.42
Ag NonHmstd	150,436	165,004	14,569	9.7	1,539	1,622	82	5.3	1.02	0.98
New Con: Res HS	0	623,598	623,598	0.0	0	6,728	6,728	0.0	0.00	1.08
New Con: Other	0	146,014	146,014	0.0	0	4,059	4,059	0.0	0.00	2.78
Total	11,276,669	13,112,420	1,835,751	16.3	164,373	178,307	13,934	8.5	1.46	1.36

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	27.30	0.853	0.798	
(=) 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	105.90	1.062	0.976	

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	1,211	47	4.1	1.004	0.953
Res Hmstd: Avg Val	173,600	190,500	9.7	1,930	2,002	72	3.7	1.111	1.051
Res Hmstd: Hi Val	231,500	254,000	9.7	2,698	2,794	96	3.6	1.165	1.100
Res Hmstd: Ex-Hi Val	347,300	381,000	9.7	4,234	4,377	143	3.4	1.219	1.148
Apartment (Mkt rate)	300,000	335,600	11.9	6,421	5,659	-763	-11.	2.140	1.686
Comm/Ind: Lo Val	150,000	166,100	10.7	4,287	4,487	200	4.7	2.857	2.701
Comm/Ind: Med Val	300,000	332,300	10.8	9,950	10,239	289	2.9	3.316	3.081
Comm/Ind: Hi Val	1,000,000	1,107,600	10.8	36,376	37,071	695	1.9	3.637	3.346

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	147,175	12,396	9.2	1.27	1.26
Res NonHmstd 1Un	236,994	260,639	23,646	10.0	3,468	3,722	254	7.3	1.46	1.43
Res NonHmstd 2-3	119,873	131,678	11,805	9.8	2,527	2,277	-250	-9.9	2.11	1.73
Reg Apartments	574,527	645,325	70,798	12.3	15,100	13,965	-1,136	-7.5	2.63	2.16
Low-income Apts	197,798	222,859	25,061	12.7	2,755	3,306	551	20.0	1.39	1.48
Seasonal Rec	10,261	11,619	1,357	13.2	234	258	24	10.2	2.28	2.22
Com/Ind Lo Tier	275,996	281,806	5,810	2.1	8,631	8,218	-413	-4.8	3.13	2.92
Com/Ind Hi Tier	2,311,764	2,392,393	80,630	3.5	95,426	92,249	-3,178	-3.3	4.13	3.86
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	6,438	-357	-5.3	4.07	3.80
Ag Hmstd: House	61,066	67,605	6,539	10.7	738	819	81	11.0	1.21	1.21
Ag Hmstd: Land	56,727	59,378	2,651	4.7	338	352	14	4.2	0.60	0.59
Ag NonHmstd	67,735	73,784	6,049	8.9	910	967	57	6.3	1.34	1.31
New Con: Res HS	0	327,702	327,702	0.0	0	4,187	4,187	0.0	0.00	1.28
New Con: Other	0	184,224	184,224	0.0	0	5,699	5,699	0.0	0.00	3.09
Total	14,701,130	16,510,002	1,808,872	12.3	271,702	289,633	17,931	6.6	1.85	1.75

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	30.75	0.970	0.886
(=) 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	131.40	1.123	1.023

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	1,182	109	10.1	1.144	1.145
Res Hmstd: Avg Val	140,600	154,600	10.0	1,795	1,956	162	9.0	1.276	1.265
Res Hmstd: Hi Val	187,500	206,200	10.0	2,518	2,734	216	8.6	1.342	1.325
Res Hmstd: Ex-Hi Val	281,300	309,400	10.0	3,963	4,288	325	8.2	1.408	1.385
Apartment (Mkt rate)	300,000	337,000	12.3	7,568	6,987	-581	-7.7	2.522	2.073
Comm/Ind: Lo Val	150,000	155,200	3.5	4,656	4,541	-115	-2.5	3.104	2.925
Comm/Ind: Med Val	300,000	310,500	3.5	10,808	10,481	-327	-3.0	3.602	3.375
Comm/Ind: Hi Val	1,000,000	1,034,900	3.5	39,517	38,191	-1,326	-3.4	3.951	3.690

SOUTHEAST HENNEPIN CO.

<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	13,224,365	14,546,801	1,322,437	10.0	159,189	171,453	12,264	7.7	1.20	1.18
Res NonHmstd 1Un	419,980	461,978	41,998	10.0	5,604	5,958	354	6.3	1.33	1.29
Res NonHmstd 2-3	131,664	144,753	13,089	9.9	2,575	2,322	-253	-9.8	1.96	1.60
Reg Apartments	1,385,692	1,548,789	163,097	11.8	31,644	28,944	-2,699	-8.5	2.28	1.87
Low-income Apts	191,774	216,583	24,809	12.9	2,383	2,826	443	18.6	1.24	1.30
Seasonal Rec	6,221	6,811	590	9.5	97	103	6	6.4	1.56	1.51
Com/Ind Lo Tier	336,275	337,327	1,051	0.3	10,062	9,379	-683	-6.8	2.99	2.78
Com/Ind Hi Tier	5,628,903	5,802,879	173,976	3.1	217,622	208,952	-8,670	-4.0	3.87	3.60
Publ U: Elec Gen	675	686	10	1.5	19	18	-1	-5.9	2.88	2.67
Publ U: Other	145,657	147,842	2,185	1.5	5,673	5,362	-311	-5.5	3.89	3.63
Ag Hmstd: House	483	514	32	6.6	5	6	0	6.3	1.14	1.13
Ag Hmstd: Land	160	160	0	0.2	1	1	0	-0.6	0.41	0.41
Ag NonHmstd	42	44	2	5.0	0	0	0	4.5	1.11	1.11
New Con: Res HS	0	104,554	104,554	0.0	0	1,298	1,298	0.0	0.00	1.24
New Con: Other	0	166,342	166,342	0.0	0	5,486	5,486	0.0	0.00	3.30
Total	21,471,891	23,486,063	2,014,172	9.4	434,875	442,110	7,234	1.7	2.03	1.88

<i>Tax</i>					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 18.04	1.555	1.377
(=) 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	115.79 113.52	1.589	1.408

<i>Tax Burdens on Hypothetical</i>	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,100	126,600	10.0	1,247	1,357	110	8.8	1.083	1.071
Res Hmstd: Avg Val	172,600	189,900	10.0	2,056	2,222	166	8.1	1.191	1.169
Res Hmstd: Hi Val	230,100	253,100	10.0	2,865	3,085	220	7.7	1.245	1.218
Res Hmstd: Ex-Hi Val	345,100	379,600	10.0	4,483	4,813	330	7.4	1.298	1.267
Apartment (Mkt rate)	300,000	335,300	11.8	6,730	6,182	-548	-8.1	2.243	1.843
Comm/Ind: Lo Val	150,000	154,600	3.1	4,436	4,290	-145	-3.3	2.957	2.775
Comm/Ind: Med Val	300,000	309,300	3.1	10,270	9,889	-381	-3.7	3.423	3.197
Comm/Ind: Hi Val	1,000,000	1,030,900	3.1	37,498	36,002	-1,496	-4.0	3.749	3.492

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	219,182	18,256	9.1	1.20	1.19
Res NonHmstd 1Un	701,448	770,686	69,238	9.9	9,059	9,712	653	7.2	1.29	1.26
Res NonHmstd 2-3	235,155	258,473	23,318	9.9	4,231	3,879	-352	-8.3	1.80	1.50
Reg Apartments	1,008,879	1,083,671	74,792	7.4	21,852	19,618	-2,234	-10.	2.17	1.81
Low-income Apts	86,445	93,772	7,327	8.5	997	1,165	169	16.9	1.15	1.24
Seasonal Rec	74,895	82,024	7,129	9.5	1,281	1,363	82	6.4	1.71	1.66
Com/Ind Lo Tier	302,187	305,095	2,908	1.0	8,851	8,331	-521	-5.9	2.93	2.73
Com/Ind Hi Tier	4,556,020	4,568,908	12,888	0.3	175,556	164,645	-10,911	-6.2	3.85	3.60
Publ U: Elec Gen	370	375	6	1.5	10	10	0	-3.1	2.68	2.56
Publ U: Other	174,263	176,877	2,614	1.5	6,669	6,330	-338	-5.1	3.83	3.58
Ag Hmstd: House	57,834	62,108	4,274	7.4	645	688	43	6.7	1.11	1.11
Ag Hmstd: Land	41,792	44,553	2,761	6.6	215	228	12	5.8	0.51	0.51
Ag NonHmstd	54,944	59,770	4,826	8.8	614	654	40	6.5	1.12	1.09
New Con: Res HS	0	380,147	380,147	0.0	0	4,441	4,441	0.0	0.00	1.17
New Con: Other	0	250,034	250,034	0.0	0	7,897	7,897	0.0	0.00	3.16
Total	24,038,271	26,532,439	2,494,168	10.4	430,906	448,142	17,236	4.0	1.79	1.69

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	20.54	1.514	1.366
(=) 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	109.57	1.569	1.416

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	172,400	15,500	9.9	1,746	1,916	170	9.7	1.112	1.111
Res Hmstd: Avg Val	235,300	258,500	23,200	9.9	2,804	3,059	255	9.1	1.191	1.183
Res Hmstd: Hi Val	313,700	344,600	30,900	9.9	3,863	4,202	339	8.8	1.231	1.219
Res Hmstd: Ex-Hi Val	470,600	517,000	46,400	9.9	5,930	6,444	514	8.7	1.260	1.246
Apartment (Mkt rate)	300,000	322,200	22,200	7.4	6,427	5,752	-675	-10.	2.142	1.785
Comm/Ind: Lo Val	150,000	150,400	400	0.3	4,385	4,106	-280	-6.4	2.923	2.729
Comm/Ind: Med Val	300,000	300,800	800	0.3	10,154	9,504	-650	-6.4	3.384	3.159
Comm/Ind: Hi Val	1,000,000	1,002,800	2,800	0.3	37,076	34,702	-2,373	-6.4	3.707	3.460

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	112,652	6,169	5.8	1.06	1.03
Res NonHmstd 1Un	257,782	269,023	11,241	4.4	3,138	3,129	-10	-0.3	1.22	1.16
Res NonHmstd 2-3	122,334	128,629	6,294	5.1	2,167	1,840	-327	-15.	1.77	1.43
Reg Apartments	611,376	758,106	146,730	24.0	13,148	13,180	31	0.2	2.15	1.74
Low-income Apts	165,725	205,499	39,774	24.0	1,830	2,397	568	31.0	1.10	1.17
Seasonal Rec	8,846	9,504	657	7.4	138	141	3	2.1	1.56	1.48
Com/Ind Lo Tier	298,710	323,118	24,407	8.2	8,585	8,545	-39	-0.5	2.87	2.64
Com/Ind Hi Tier	2,866,448	3,242,383	375,934	13.1	108,615	113,225	4,610	4.2	3.79	3.49
Publ U: Elec Gen	38,205	38,778	573	1.5	992	938	-54	-5.4	2.60	2.42
Publ U: Other	128,146	130,068	1,922	1.5	4,843	4,529	-314	-6.5	3.78	3.48
Ag Hmstd: House	1,695	1,859	164	9.7	17	18	1	3.5	1.01	0.96
Ag Hmstd: Land	807	877	70	8.6	4	4	0	1.2	0.47	0.44
Ag NonHmstd	13,665	14,959	1,294	9.5	138	143	5	3.7	1.01	0.96
New Con: Res HS	0	134,851	134,851	0.0	0	1,415	1,415	0.0	0.00	1.05
New Con: Other	0	53,386	53,386	0.0	0	1,691	1,691	0.0	0.00	3.17
Total	14,534,481	16,266,580	1,732,099	11.9	250,097	263,847	13,750	5.5	1.72	1.62

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	19.17	0.926	0.839
(=) 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	107.19	0.974	0.882

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	1,034	65	6.8	0.941	0.919
Res Hmstd: Avg Val	154,300	168,700	9.3	1,638	1,737	98	6.0	1.061	1.029
Res Hmstd: Hi Val	205,700	224,900	9.3	2,308	2,439	131	5.7	1.122	1.084
Res Hmstd: Ex-Hi Val	308,600	337,400	9.3	3,649	3,845	196	5.4	1.182	1.139
Apartment (Mkt rate)	300,000	372,000	24.0	6,317	6,309	-8	-0.1	2.105	1.696
Comm/Ind: Lo Val	150,000	169,700	13.1	4,285	4,631	345	8.1	2.856	2.728
Comm/Ind: Med Val	300,000	339,300	13.1	9,951	10,529	578	5.8	3.316	3.103
Comm/Ind: Hi Val	1,000,000	1,131,100	13.1	36,388	38,065	1,678	4.6	3.638	3.365

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	155,144	14,957	10.7	1.36	1.37
Res NonHmstd 1Un	649,118	691,916	42,798	6.6	10,125	10,693	567	5.6	1.56	1.55
Res NonHmstd 2-3	538,218	575,767	37,549	7.0	12,202	10,959	-1,242	-10.0	2.27	1.90
Reg Apartments	1,854,360	2,132,514	278,154	15.0	50,666	48,393	-2,273	-4.5	2.73	2.27
Low-income Apts	387,485	445,607	58,123	15.0	5,416	6,820	1,404	25.9	1.40	1.53
Seasonal Rec	135	149	14	10.0	2	2	0	8.2	1.71	1.68
Com/Ind Lo Tier	549,906	553,711	3,805	0.7	17,575	16,776	-800	-4.6	3.20	3.03
Com/Ind Hi Tier	5,548,105	5,673,260	125,155	2.3	234,968	227,741	-7,227	-3.1	4.24	4.01
Publ U: Elec Gen	68,911	69,944	1,034	1.5	2,117	2,053	-64	-3.0	3.07	2.94
Publ U: Other	263,992	267,952	3,960	1.5	11,159	10,736	-423	-3.8	4.23	4.01
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	9.1	1.47	1.46
New Con: Res HS	0	98,686	98,686	0.0	0	1,408	1,408	0.0	0.00	1.43
New Con: Other	0	423,839	423,839	0.0	0	15,321	15,321	0.0	0.00	3.61
Total	20,172,442	22,276,780	2,104,337	10.4	484,424	506,054	21,630	4.5	2.40	2.27

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 30.21	0.790	0.758
(=) 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	147.41 146.23	0.790	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	81,900	90,100	10.0	973	1,095	121	12.5	1.188	1.214
Res Hmstd: Avg Val	122,900	135,200	10.0	1,647	1,829	182	11.0	1.339	1.352
Res Hmstd: Hi Val	163,800	180,200	10.0	2,319	2,561	243	10.5	1.415	1.421
Res Hmstd: Ex-Hi Val	245,700	270,300	10.0	3,664	4,028	364	9.9	1.491	1.490
Apartment (Mkt rate)	300,000	345,000	15.0	8,197	7,829	-368	-4.5	2.732	2.269
Comm/Ind: Lo Val	150,000	153,400	2.3	4,794	4,681	-113	-2.4	3.196	3.051
Comm/Ind: Med Val	300,000	306,800	2.3	11,147	10,839	-308	-2.8	3.715	3.532
Comm/Ind: Hi Val	1,000,000	1,022,600	2.3	40,793	39,573	-1,219	-3.0	4.079	3.869

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	78,855	4,350	5.8	1.07	1.04
Res NonHmstd 1Un	253,288	278,617	25,329	10.0	3,310	3,471	160	4.8	1.31	1.25
Res NonHmstd 2-3	214,005	235,379	21,375	10.0	4,156	3,650	-506	-12.	1.94	1.55
Reg Apartments	862,147	1,069,063	206,915	24.0	20,253	19,945	-308	-1.5	2.35	1.87
Low-income Apts	295,429	366,332	70,903	24.0	3,470	4,557	1,086	31.3	1.17	1.24
Seasonal Rec	1,135	1,194	59	5.2	19	19	0	0.1	1.71	1.63
Com/Ind Lo Tier	364,632	406,407	41,775	11.5	10,685	11,012	327	3.1	2.93	2.71
Com/Ind Hi Tier	2,109,945	2,358,645	248,700	11.8	82,439	85,213	2,774	3.4	3.91	3.61
Publ U: Elec Gen	46,740	47,441	701	1.5	1,282	1,202	-80	-6.3	2.74	2.53
Publ U: Other	156,617	158,966	2,349	1.5	6,117	5,741	-376	-6.1	3.91	3.61
Ag Hmstd: House	42	51	9	22.2	0	0	0	13.9	0.91	0.84
Ag Hmstd: Land	67	68	2	2.4	0	0	0	-4.2	0.52	0.48
Ag NonHmstd	618	680	62	10.0	8	8	0	4.8	1.30	1.24
New Con: Res HS	0	46,095	46,095	0.0	0	520	520	0.0	0.00	1.13
New Con: Other	0	45,083	45,083	0.0	0	1,592	1,592	0.0	0.00	3.53
Total	11,237,178	12,617,714	1,380,536	12.3	206,248	215,787	9,539	4.6	1.84	1.71

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	29.65	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	124.36	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	697	36	5.4	0.905	0.869
Res Hmstd: Avg Val	109,600	120,200	9.7	1,157	1,231	74	6.4	1.055	1.024
Res Hmstd: Hi Val	146,200	160,400	9.7	1,667	1,767	100	6.0	1.140	1.101
Res Hmstd: Ex-Hi Val	219,300	240,500	9.7	2,687	2,836	148	5.5	1.225	1.179
Apartment (Mkt rate)	300,000	372,000	24.0	7,047	6,940	-107	-1.5	2.349	1.865
Comm/Ind: Lo Val	150,000	167,700	11.8	4,396	4,704	308	7.0	2.930	2.805
Comm/Ind: Med Val	300,000	335,400	11.8	10,257	10,763	506	4.9	3.418	3.208
Comm/Ind: Hi Val	1,000,000	1,117,900	11.8	37,607	39,033	1,426	3.8	3.760	3.491

Baseline Legal Class Report

	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	2D2	Baseline	Preliminary Pay 2002			Page 33
05/09/2002	2:34 PM	Alternative	Projected Pay 2003: Current Law w/no new ref			(all figures in \$000s)
181	Ind border city: >150K	2.000	32,536	651	748	
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	42
125 Ag Hmstd HGA: <76K	1.000	5,792,116	57,921	42,012
126 Ag Hmstd HGA: 76K-500K	1.000	2,005,484	20,055	23,624
127 Ag Hmstd HGA: >500K	1.250	23,870	298	346
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	35,891
129.2 Ag Hmstd land & bldgs: 115K-300K	0.550	6,922,206	38,072	38,237
130 Ag Hmstd land & bldgs: 300K-600K	0.550	3,871,104	21,291	20,836
131 Ag Hmstd land & bldgs: >600K	1.000	2,396,382	23,964	23,012

House Research

Simulation	2D2	Baseline	Preliminary Pay 2002			Page 34
05/09/2002	2:34 PM	Alternative	Projected Pay 2003: Current Law w/no new ref			(all figures in \$000s)
133	Ag Non-homestead	1.000	9,407,288	94,073	95,226	
134	Migrant Housing: <500K	1.000	671	7	7	
139	Timberlands	1.000	552,930	5,529	6,598	
140	Non-comm seasonal-rec-res: <76K	1.000	6,344,351	63,444	78,952	
141	Non-comm seasonal-rec-res: 76K -	1.000	2,735,755	27,358	40,290	
142	Non-comm seasonal-rec-res: >500K	1.250	97,990	1,225	1,771	
145	Res 1b Hmstd <32K	0.450	190,885	859	831	
146	Res Hmstd: <76K	1.000	93,016,524	930,165	878,176	
147	Res Hmstd: 76K - 500K	1.000	90,139,570	901,396	1,098,795	
148	Res Hmstd: > 500K	1.250	2,657,214	33,215	38,938	
150	Res Non-hmstd 1 unit: <76K	1.000	4,737,040	47,370	60,859	
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,266,436	22,664	27,773	
152	Res Non-hmstd 1 unit: >500K	1.250	206,724	2,584	3,006	
154	Res Non-hmstd 2-3 units	1.250	3,091,565	38,645	49,039	
157	Regular apartments (4a)	1.500	11,073,103	166,097	212,815	
158	Low income apartments (4d)	1.000	2,918,685	29,187	38,533	
159	Non-prof student housing/Comm Serv	1.500	32,405	486	679	
160	Student housing	1.000	21,419	214	303	
161	Manufactured home park land	1.250	406,575	5,082	6,066	
163	Comm seasonal-rec-res: 1c	1.000	233,579	2,336	2,271	
164	Comm seasonal-rec-res: 4c <500K	1.000	213,636	2,136	3,396	
165	Comm seasonal-rec-res: 4c >500K	1.250	36,623	458	715	
166	Qualifying golf courses	1.250	181,650	2,271	2,518	
169	Commercial pref: <150K	1.500	6,644,839	99,673	184,277	
170	Commercial: >150K	2.000	28,199,656	563,993	1,025,312	
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	33,083	
177	Industrial pref: >150K	2.000	10,615,576	212,312	385,055	
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	2,158	
184	Publ Util: land & bldgs >150K	2.000	574,436	11,489	21,368	
185	Publ Util: Electric Generat Mach	2.000	1,568,889	31,378	40,904	
186	Publ Util: Other Machinery	2.000	1,018,486	20,370	35,331	
188	Railroad <150K	1.500	27,163	407	738	
189	Railroad >150K	2.000	497,878	9,958	18,037	
191	Mineral	2.000	3,382	68	152	
192	Misc class 5	2.000	1,241	25	50	
195	Personal: 3f	1.000	8,342	83	102	
196	Non-comm aircraft hangars	1.500	44,734	671	1,142	
197	Pers: Item31 tools & machinery	2.000	124,148	2,483	4,336	

House Research

Simulation	2D2	Baseline	Preliminary Pay 2002			Page 35
05/09/2002	2:34 PM	Alternative	Projected Pay 2003: Current Law w/no new ref			(all figures in \$000s)
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	153	
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	580	
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	17	
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,263	
203	Pers: Item 33 ag real estate	1.000	13,930	139	165	
205	Pers: It41 str/leased land: C/I	2.000	364,954	7,299	10,110	
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	1,570	
213	Pers: It43 leased real estate: non C/I	1.500	5,225	78	119	
214	Pers: Item 43 leased real estate: C/I	2.000	213,897	4,278	6,135	
215	Pers: Item 44T electric util trans lines	2.000	1,392,128	27,843	50,144	
216	Pers: Item 44D electric util distrib lines	2.000	174,870	3,497	6,502	
217	Pers: Item 45 syst/gas utils	2.000	1,581,552	31,631	54,540	
218	Pers: Item 46 syst/water utils	2.000	2,369	47	86	
219	Pers: Item 48 misc	2.000	15,861	317	560	
1140	NewCon: Non-comm seas-rec-res: <76K	1.000	82,139	821	1,036	
1141	NewCon: Non-comm seas-rec-res:	1.000	110,978	1,110	1,645	
1142	NewCon: Non-comm seas-rec-res:	1.250	2,830	35	50	
1146	NewCon: Res Hmstd: <76K	1.000	2,005,267	20,053	18,382	
1147	NewCon: Res Hmstd: 76K-500K	1.000	2,606,823	26,068	31,657	
1150	NewCon: Res Non-hmstd 1 unit: <76K	1.000	146,890	1,469	1,836	
1151	NewCon: Res Non-hmstd 1 unit: 76K -	1.000	201,775	2,018	2,448	
1152	NewCon: Res Non-hmstd 1 unit:	1.250	11,173	140	161	
1154	NewCon: Res Non-hmstd 2-3 units	1.250	158,255	1,978	2,425	
1157	NewCon: Regular apartments (4a)	1.500	310,783	4,662	5,909	
1158	NewCon: Low income apartments (4d)	1.000	16,348	163	206	
1163	NewCon: Comm seas-rec-res: 1c	1.000	1,612	16	15	
1164	NewCon: Comm seas-rec-res: 4c <500K	1.000	2,373	24	40	
1165	NewCon: Comm seas-rec-res: 4c <500K	1.250	658	8	13	
1169	NewCon: Commercial pref: <150K	1.500	147,019	2,205	4,076	
1170	NewCon: Commercial: >150K	2.000	1,341,550	26,831	49,636	
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	393	
1177	NewCon: Industrial pref: >150K	2.000	272,399	5,448	9,759	
1181	NewCon: Ind border city: >150K	2.000	3	0	0	
State Total			323,043,149	3,734,927	4,848,267	

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	883,880	185,049	597,700	4,694,494
Certified MKV	497	12,004	0	240,038	0	0	252,539
Fiscal Disparities Levy	108,036	102,160	1,246	87,952	22,584	0	321,979
Disparity Reduction Aid	9,328	0	653	7,810	0	0	17,791
Spread NTC Levy	1,653,371	1,007,145	145,926	807,362	167,464	597,700	4,378,969
Spread MKV Levy	497	12,004	0	220,793	0	0	233,294
Tax Incr Financing Levy							274,557
	Homestead Credit	321,863		Taconite credit		16,019	
	Agricultural	18,800		Disparity Reduction		3,848	