

House Research Simulation Report: Property Tax

Simulation #2D3

Date 5/9/2002

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

DESCRIPTION

BASELINE: Final Pay 2001

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

This report compares taxes payable in 2001 to projected property taxes payable in 2003 under current law. The report is provided in order to provide a two-year perspective on the effects of the major property tax modifications made in 2001, since some of the effects were effective for property taxes payable in 2002 and some are not fully effective until payable 2003. The payable 2003 projections result from a joint House/Senate/Revenue Dept. working group. The assumptions underlying the pay 2003 simulation can be found on page iii. This simulation incorporates a few slight revisions over its predecessor, labeled "2C2."

KEY POINTS

- ! **Statewide, property taxes are projected to be \$53 million less (1.1%) in 2003 than they were in 2001**, according to the simulation. Approximately \$134 million in tax is borne by new construction - property appearing on the tax rolls for the first time in 2003, meaning that the tax burden on existing properties is \$187 million less, or 3.7%. The tax reduction is 1.3% in Greater Minnesota and 0.9% in the Metro area.
- ! **Effective tax rates are lower for all types of property between 2001 and 2003**, in many cases substantially lower. The effective tax rate for regular apartments drops from 3.09% to 1.97% over the two-year time span, a 34% reduction. For residential homesteads, the drop is from 1.4% to 1.13% (a 19.3% drop); for commercial/industrial, the drop is from 4.2% to 3.52% (a 16.2% drop).
- ! **Statewide property tax impacts by property type vary from -38% to +31%**. Property types experiencing the largest reductions are public utility generation machinery (37.7%) and regular apartments (16%). Only two property types experience increases - low-income apartments (30.6%) and seasonal recreational (6.9%).

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

ASSUMPTIONS:**BASELINE: Final Pay 2001**

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

ASSUMPTIONS:

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

- ! **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2001 and payable year 2002 for each type of property within each municipality, with separate rates determined for existing property and new construction. In counties where the county assessor was able to provide growth rates, those rates were used instead. Some adjustments were made to the assumed growth rates based on trends derived from the assessor surveys; specifically, commercial property growth rates were reduced somewhat from the previous year, and apartment growth rates were increased in the metro area and reduced in greater Minnesota. City-by-city growth estimates were provided by the assessors for Dakota, Hennepin and Washington Counties. Growth rates for property types subject to limited market value were adjusted to reflect the higher limited market value growth rate for pay 2003. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2003 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$68 million of new referendum levies are assumed; they are distributed evenly across all districts that did not have a failed referendum in 2001. Approximately \$65 million of new debt levies are assumed; they are distributed evenly across all districts that did not have a failed referendum in 2001.
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applies each jurisdiction's average growth rate in levy plus aid for the period 1998 to 2001 to its 2002 levy plus aid amount. Levy amounts were derived by subtracting projected aid amounts from the levy plus aid projections. The state aid projections include projections of the new property tax replacement aid amounts. Levy limits were modeled for those jurisdictions subject to levy limits, and the levy otherwise determined was reduced if it was found to exceed the levy limit. For a few of the larger cities and counties, estimates were amended based on judgements of budget staff for the city or county.
- ! **Special taxing district levies** were generally increased by 12.1%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
- ! **The state property tax levy** is assumed to be \$597.7 million, yielding a tax rate of 53.9%.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.25
Apartments:		
Regular	2.4	1.5
Low-income	1.0	1.0
Small cities	2.15	1.5
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	152,957,954	186,004,193	33,046,238	21.6	2,140,069	2,099,799	-40,270	-1.9	1.40	1.13
Res NonHmstd 1Un	5,965,487	7,210,200	1,244,713	20.9	104,374	94,732	-9,642	-9.2	1.75	1.31
Res NonHmstd 2-3	3,050,514	3,579,355	528,841	17.3	65,961	58,244	-7,717	-11.	2.16	1.63
Reg Apartments	8,411,024	11,073,103	2,662,078	31.6	259,608	218,105	-41,503	-16.	3.09	1.97
Low-income Apts	2,144,772	2,918,685	773,913	36.1	30,407	39,708	9,301	30.6	1.42	1.36
Seasonal Rec	8,359,846	9,934,621	1,574,775	18.8	124,694	133,303	8,609	6.9	1.49	1.34
Com/Ind Lo Tier	7,181,638	7,899,318	717,680	10.0	232,627	222,885	-9,743	-4.2	3.24	2.82
Com/Ind Hi Tier	34,057,445	40,073,062	6,015,617	17.7	1,498,843	1,470,392	-28,451	-1.9	4.40	3.67
Publ U: Elec Gen	1,584,178	1,568,889	-15,289	-1.0	67,448	42,049	-25,399	-37.	4.26	2.68
Publ U: Other	4,729,631	4,948,188	218,557	4.6	201,462	177,547	-23,915	-11.	4.26	3.59
Ag Hmstd: House	6,913,853	7,833,679	919,826	13.3	76,138	69,863	-6,275	-8.2	1.10	0.89
Ag Hmstd: Land	19,640,011	22,589,452	2,949,441	15.0	121,739	120,353	-1,386	-1.1	0.62	0.53
Ag NonHmstd	9,654,933	9,974,818	319,885	3.3	114,254	103,620	-10,635	-9.3	1.18	1.04
New Con: Res HS	0	4,612,090	4,612,090	0.0	0	52,403	52,403	0.0	0.00	1.14
New Con: Other	0	2,823,495	2,823,495	0.0	0	81,141	81,141	0.0	0.00	2.87
Total	264,651,288	323,043,149	58,391,861	22.1	5,037,626	4,984,144	-53,481	-1.1	1.90	1.54

Tax

	Baseline	Alternativ	Change	Pctg Chng
Total Tax	4,267,876	3,734,927	-532,948	-12.
(-) TIF Tax	271,937	220,637	-51,300	-18.
(-) FD Contrib Tax	315,398	240,563	-74,835	-23.
(=) Taxable Tax	3,680,541	3,273,727	-406,814	-11.
FD Distrib Tax	316,635	240,563	-76,071	-24.

Tax Rates

	Net Tax Cap		Ref Mkt Val (mills)	
	Base	Alter	Base	Alter
County	39.42	50.50	0.002	0.00
City/Town	25.07	35.22	0.041	0.04
School District	50.17	26.66	1.310	1.021
Special District	4.64	5.12	0.000	0.00
Total	119.30	117.50	1.353	1.066

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	49,317,329	59,171,039	9,853,710	20.0	620,749	621,802	1,053	0.2	1.26	1.05
Res NonHmstd 1Un	2,515,492	3,009,993	494,501	19.7	42,387	39,591	-2,796	-6.6	1.69	1.32
Res NonHmstd 2-3	988,385	1,198,792	210,407	21.3	21,648	19,450	-2,198	-10.	2.19	1.62
Reg Apartments	1,531,500	1,766,019	234,519	15.3	49,368	35,641	-13,727	-27.	3.22	2.02
Low-income Apts	723,464	802,360	78,896	10.9	10,622	11,415	793	7.5	1.47	1.42
Seasonal Rec	8,097,484	9,616,864	1,519,380	18.8	120,035	128,286	8,252	6.9	1.48	1.33
Com/Ind Lo Tier	3,909,793	4,341,317	431,523	11.0	128,821	123,797	-5,024	-3.9	3.29	2.85
Com/Ind Hi Tier	6,281,668	7,651,138	1,369,470	21.8	281,124	279,687	-1,437	-0.5	4.48	3.66
Publ U: Elec Gen	1,292,058	1,282,407	-9,650	-0.7	54,747	34,750	-19,997	-36.	4.24	2.71
Publ U: Other	2,857,545	3,029,380	171,835	6.0	119,685	107,596	-12,089	-10.	4.19	3.55
Ag Hmstd: House	6,028,965	6,849,417	820,451	13.6	64,785	60,624	-4,162	-6.4	1.07	0.89
Ag Hmstd: Land	18,756,644	21,488,015	2,731,371	14.6	117,055	115,364	-1,692	-1.4	0.62	0.54
Ag NonHmstd	9,135,255	9,340,304	205,048	2.2	107,862	96,871	-10,992	-10.	1.18	1.04
New Con: Res HS	0	1,655,696	1,655,696	0.0	0	17,706	17,706	0.0	0.00	1.07
New Con: Other	0	984,599	984,599	0.0	0	23,794	23,794	0.0	0.00	2.42
Total	111,435,583	132,187,339	20,751,756	18.6	1,738,889	1,716,374	-22,515	-1.3	1.56	1.30

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	1,522,727	1,393,330	-129,397	-8.5	County	47.41	58.46	0.005	0.00	
(-) TIF Tax	51,214	39,469	-11,745	-22.	City/Town	24.53	32.53	0.011	0.01	
(-) FD Contrib Tax	1,191	1,392	201	16.9	School District	49.93	25.82	0.840	0.739	
(=) Taxable Tax	1,470,322	1,352,469	-117,853	-8.0	Special District	1.13	1.76	0.000	0.00	
FD Distrib Tax	1,180	1,392	212	17.9	Total	122.99	118.57	0.856	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	56,700	67,700	19.4	584	583	-1	-0.1	1.029	0.861
Res Hmstd: Avg Val	85,100	101,600	19.4	932	1,001	69	7.4	1.095	0.984
Res Hmstd: Hi Val	113,400	135,400	19.4	1,401	1,458	57	4.1	1.235	1.076
Res Hmstd: Ex-Hi Val	170,100	203,100	19.4	2,600	2,373	-227	-8.7	1.528	1.168
Apartment (Mkt rate)	300,000	346,000	15.3	9,112	6,416	-2,696	-29.	3.037	1.854
Seas Rec: Lo Val	50,000	59,400	18.8	781	833	52	6.6	1.561	1.401
Seas Rec: Hi Val	150,000	178,200	18.8	2,752	2,828	77	2.8	1.834	1.587
Comm/Ind: Lo Val	150,000	182,800	21.9	4,556	5,152	596	13.1	3.037	2.818
Comm/Ind: Med Val	300,000	365,500	21.8	10,957	11,595	638	5.8	3.652	3.172
Comm/Ind: Hi Val	1,000,000	1,218,100	21.8	40,827	41,659	832	2.0	4.082	3.420

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	103,640,626	126,833,154	23,192,529	22.4	1,519,320	1,477,997	-41,323	-2.7	1.47	1.17
Res NonHmstd 1Un	3,449,996	4,200,207	750,212	21.7	61,988	55,141	-6,847	-11.	1.80	1.31
Res NonHmstd 2-3	2,062,129	2,380,563	318,434	15.4	44,314	38,794	-5,520	-12.	2.15	1.63
Reg Apartments	6,879,524	9,307,084	2,427,560	35.3	210,240	182,465	-27,775	-13.	3.06	1.96
Low-income Apts	1,421,308	2,116,326	695,018	48.9	19,785	28,293	8,508	43.0	1.39	1.34
Seasonal Rec	262,362	317,757	55,395	21.1	4,659	5,017	358	7.7	1.78	1.58
Com/Ind Lo Tier	3,271,845	3,558,001	286,156	8.7	103,806	99,088	-4,719	-4.5	3.17	2.78
Com/Ind Hi Tier	27,775,777	32,421,925	4,646,147	16.7	1,217,719	1,190,705	-27,014	-2.2	4.38	3.67
Publ U: Elec Gen	292,120	286,481	-5,639	-1.9	12,701	7,299	-5,402	-42.	4.35	2.55
Publ U: Other	1,872,086	1,918,807	46,721	2.5	81,777	69,951	-11,826	-14.	4.37	3.65
Ag Hmstd: House	884,888	984,263	99,375	11.2	11,352	9,240	-2,113	-18.	1.28	0.94
Ag Hmstd: Land	883,367	1,101,437	218,070	24.7	4,683	4,989	305	6.5	0.53	0.45
Ag NonHmstd	519,678	634,515	114,837	22.1	6,392	6,749	357	5.6	1.23	1.06
New Con: Res HS	0	2,956,394	2,956,394	0.0	0	34,697	34,697	0.0	0.00	1.17
New Con: Other	0	1,838,896	1,838,896	0.0	0	57,347	57,347	0.0	0.00	3.12
Total	153,215,705	190,855,810	37,640,105	24.6	3,298,737	3,267,770	-30,966	-0.9	2.15	1.71

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	2,745,149	2,341,598	-403,551	-14.	County	34.10	44.90	0.000	0.00
(-) TIF Tax	220,723	181,168	-39,555	-17.	City/Town	25.43	37.12	0.062	0.05
(-) FD Contrib Tax	314,207	239,172	-75,036	-23.	School District	50.33	27.26	1.630	1.159
(=) Taxable Tax	2,210,219	1,921,258	-288,961	-13.	Special District	6.98	7.47	0.000	0.00
FD Distrib Tax	315,455	239,172	-76,283	-24.	Total	116.84	116.75	1.692	1.216

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	96,100	114,700	19.4	1,145	1,209	64	5.6	1.191	1.054
Res Hmstd: Avg Val	144,100	172,000	19.4	2,055	2,000	-55	-2.7	1.425	1.162
Res Hmstd: Hi Val	192,100	229,300	19.4	3,061	2,790	-271	-8.9	1.593	1.216
Res Hmstd: Ex-Hi Val	288,100	343,900	19.4	5,074	4,370	-704	-13.	1.761	1.270
Apartment (Mkt rate)	300,000	405,900	35.3	8,920	7,602	-1,318	-14.	2.973	1.872
Comm/Ind: Lo Val	150,000	175,100	16.7	4,679	5,055	377	8.0	3.119	2.887
Comm/Ind: Med Val	300,000	350,200	16.7	11,201	11,430	229	2.0	3.733	3.263
Comm/Ind: Hi Val	1,000,000	1,167,300	16.7	41,639	41,179	-460	-1.1	4.163	3.527

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	2,743,499	3,079,082	335,584	12.2	37,621	38,905	1,284	3.4	1.37	1.26
Res NonHmstd 1Un	172,055	191,350	19,295	11.2	3,190	2,973	-217	-6.8	1.85	1.55
Res NonHmstd 2-3	63,207	73,575	10,368	16.4	1,481	1,316	-165	-11.	2.34	1.79
Reg Apartments	164,318	187,005	22,687	13.8	4,724	4,058	-666	-14.	2.87	2.17
Low-income Apts	76,224	79,934	3,709	4.9	1,152	1,206	55	4.8	1.51	1.51
Seasonal Rec	58,907	71,591	12,684	21.5	1,044	1,141	97	9.3	1.77	1.59
Com/Ind Lo Tier	413,714	446,910	33,195	8.0	13,639	13,072	-566	-4.2	3.30	2.93
Com/Ind Hi Tier	496,786	570,101	73,315	14.8	19,711	19,043	-668	-3.4	3.97	3.34
Publ U: Elec Gen	20,524	21,560	1,036	5.0	804	449	-355	-44.	3.92	2.08
Publ U: Other	85,019	91,692	6,673	7.8	3,886	3,486	-400	-10.	4.57	3.80
Ag Hmstd: House	13,487	16,069	2,582	19.1	172	192	20	11.5	1.28	1.20
Ag Hmstd: Land	18,983	21,228	2,245	11.8	142	151	9	6.3	0.75	0.71
Ag NonHmstd	22,682	24,237	1,556	6.9	358	355	-3	-0.9	1.58	1.46
New Con: Res HS	0	63,987	63,987	0.0	0	830	830	0.0	0.00	1.30
New Con: Other	0	57,094	57,094	0.0	0	1,450	1,450	0.0	0.00	2.54
Total	4,349,404	4,995,415	646,011	14.9	87,924	88,626	703	0.8	2.02	1.77

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	69,483	60,336	-9,147	-13.	County	50.89	63.96	0.009	0.00
(-) TIF Tax	4,136	3,038	-1,098	-26.	City/Town	40.01	50.56	0.049	0.05
(-) FD Contrib Tax	0	0	0	0.0	School District	47.69	24.94	0.779	0.816
(=) Taxable Tax	65,348	57,298	-8,049	-12.	Special District	2.58	4.60	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	141.17	144.06	0.837	0.872

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,300	47,500	12.3	514	536	22	4.3	1.214	1.127
Res Hmstd: Avg Val	63,400	71,200	12.3	770	803	33	4.3	1.214	1.127
Res Hmstd: Hi Val	84,500	94,900	12.3	1,089	1,163	74	6.8	1.288	1.225
Res Hmstd: Ex-Hi Val	126,700	142,200	12.2	1,970	1,928	-42	-2.1	1.554	1.355
Apartment (Mkt rate)	300,000	341,500	13.8	10,415	7,677	-2,738	-26.	3.471	2.248
Comm/Ind: Lo Val	150,000	172,200	14.8	5,208	5,485	277	5.3	3.471	3.184
Comm/Ind: Med Val	300,000	344,300	14.8	12,533	12,450	-83	-0.7	4.177	3.616
Comm/Ind: Hi Val	1,000,000	1,147,600	14.8	46,716	44,963	-1,753	-3.8	4.671	3.917

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,454,613	2,938,395	483,782	19.7	27,275	25,763	-1,512	-5.5	1.11	0.88
Res NonHmstd 1Un	144,422	164,751	20,329	14.1	2,149	1,906	-243	-11.	1.49	1.16
Res NonHmstd 2-3	41,359	46,979	5,620	13.6	762	611	-151	-19.	1.84	1.30
Reg Apartments	4,228	4,987	759	18.0	109	72	-37	-33.	2.58	1.45
Low-income Apts	181	225	44	24.2	2	3	1	29.8	1.28	1.34
Seasonal Rec	1,399,859	1,651,123	251,263	17.9	20,005	20,661	656	3.3	1.43	1.25
Com/Ind Lo Tier	89,679	104,445	14,766	16.5	2,447	2,553	106	4.3	2.73	2.44
Com/Ind Hi Tier	95,309	115,488	20,180	21.2	3,735	3,829	95	2.5	3.92	3.32
Publ U: Elec Gen	208	5,020	4,812	2315.	6	114	108	1734	3.00	2.28
Publ U: Other	402,463	411,153	8,690	2.2	14,686	13,786	-901	-6.1	3.65	3.35
Ag Hmstd: House	856,761	946,282	89,521	10.4	8,767	8,233	-533	-6.1	1.02	0.87
Ag Hmstd: Land	3,112,354	3,404,294	291,941	9.4	19,459	18,614	-845	-4.3	0.63	0.55
Ag NonHmstd	2,082,951	2,043,788	-39,163	-1.9	25,264	22,162	-3,102	-12.	1.21	1.08
New Con: Res HS	0	91,954	91,954	0.0	0	808	808	0.0	0.00	0.88
New Con: Other	0	56,179	56,179	0.0	0	840	840	0.0	0.00	1.50
Total	10,684,387	11,985,064	1,300,677	12.2	124,667	119,956	-4,712	-3.8	1.17	1.00

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	122,595	111,942	-10,653	-8.7	County	47.53	59.41	0.011	0.00
(-) TIF Tax	63	75	12	19.0	City/Town	11.23	18.41	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	48.16	21.83	1.006	0.908
(=) Taxable Tax	122,532	111,867	-10,665	-8.7	Special District	2.52	4.45	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.44	104.09	1.017	0.908

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,700	70,100	19.4	535	513	-22	-4.2	0.911	0.731
Res Hmstd: Avg Val	88,000	105,100	19.4	866	912	46	5.3	0.983	0.867
Res Hmstd: Hi Val	117,300	140,000	19.4	1,307	1,338	31	2.4	1.114	0.955
Res Hmstd: Ex-Hi Val	175,900	210,000	19.4	2,425	2,193	-231	-9.5	1.378	1.044
Seas Rec: Lo Val	50,000	59,000	18.0	707	741	34	4.8	1.414	1.256
Seas Rec: Hi Val	150,000	177,000	18.0	2,487	2,551	64	2.6	1.657	1.441
Comm/Ind: Lo Val	150,000	181,800	21.2	4,092	4,726	634	15.5	2.728	2.599
Comm/Ind: Med Val	300,000	363,600	21.2	9,826	10,638	811	8.3	3.275	2.925
Comm/Ind: Hi Val	1,000,000	1,211,800	21.2	36,585	38,218	1,633	4.5	3.658	3.153

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,768,965	2,099,250	330,284	18.7	21,816	22,229	413	1.9	1.23	1.06
Res NonHmstd 1Un	131,645	170,958	39,313	29.9	2,229	2,269	40	1.8	1.69	1.33
Res NonHmstd 2-3	56,980	69,370	12,390	21.7	1,265	1,135	-130	-10.	2.22	1.64
Reg Apartments	70,590	90,287	19,697	27.9	2,388	1,907	-481	-20.	3.38	2.11
Low-income Apts	53,979	58,910	4,931	9.1	832	880	48	5.8	1.54	1.49
Seasonal Rec	739,983	878,617	138,634	18.7	10,398	12,052	1,654	15.9	1.41	1.37
Com/Ind Lo Tier	339,888	378,349	38,462	11.3	11,313	10,930	-383	-3.4	3.33	2.89
Com/Ind Hi Tier	454,547	621,788	167,241	36.8	19,962	22,520	2,558	12.8	4.39	3.62
Publ U: Elec Gen	1,249	969	-280	-22.4	66	29	-37	-56.	5.27	2.96
Publ U: Other	62,918	65,683	2,765	4.4	3,089	2,572	-518	-16.	4.91	3.92
Ag Hmstd: House	14,517	17,079	2,562	17.7	170	177	6	3.7	1.17	1.03
Ag Hmstd: Land	15,305	18,896	3,591	23.5	72	100	28	39.5	0.47	0.53
Ag NonHmstd	15,788	18,754	2,967	18.8	174	208	34	19.3	1.10	1.11
New Con: Res HS	0	54,340	54,340	0.0	0	575	575	0.0	0.00	1.06
New Con: Other	0	92,061	92,061	0.0	0	2,598	2,598	0.0	0.00	2.82
Total	3,726,353	4,635,313	908,959	24.4	73,775	80,179	6,404	8.7	1.98	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	61,747	56,332	-5,415	-8.8	County	43.79	52.11	0.000	0.00
(-) TIF Tax	2,702	2,577	-125	-4.6	City/Town	31.90	41.94	0.038	0.01
(-) FD Contrib Tax	0	35	35	0.0	School District	47.56	27.44	0.435	0.512
(=) Taxable Tax	59,045	53,719	-5,326	-9.0	Special District	0.66	0.91	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	123.91	122.39	0.473	0.528

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,700	55,500	18.8	466	487	21	4.5	0.996	0.876
Res Hmstd: Avg Val	70,000	83,100	18.7	698	763	66	9.4	0.996	0.918
Res Hmstd: Hi Val	93,300	110,800	18.8	1,037	1,142	105	10.1	1.111	1.030
Res Hmstd: Ex-Hi Val	139,900	166,100	18.7	1,924	1,898	-26	-1.4	1.375	1.142
Apartment (Mkt rate)	300,000	383,800	27.9	9,063	7,249	-1,814	-20.	3.021	1.888
Comm/Ind: Lo Val	150,000	205,200	36.8	4,532	6,023	1,491	32.9	3.021	2.935
Comm/Ind: Med Val	300,000	410,400	36.8	10,922	13,368	2,447	22.4	3.640	3.257
Comm/Ind: Hi Val	1,000,000	1,368,000	36.8	40,742	47,647	6,905	16.9	4.074	3.482

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,872,931	3,481,122	608,191	21.2	32,211	30,872	-1,339	-4.2	1.12	0.89
Res NonHmstd 1Un	154,989	206,528	51,539	33.3	2,371	2,267	-104	-4.4	1.53	1.10
Res NonHmstd 2-3	37,226	46,820	9,594	25.8	739	660	-80	-10.	1.99	1.41
Reg Apartments	4,529	5,717	1,188	26.2	127	99	-28	-22.	2.80	1.73
Low-income Apts	768	701	-68	-8.8	11	10	-1	-9.9	1.38	1.36
Seasonal Rec	2,175,109	2,615,064	439,956	20.2	30,104	32,116	2,013	6.7	1.38	1.23
Com/Ind Lo Tier	116,840	137,493	20,653	17.7	3,202	3,349	147	4.6	2.74	2.44
Com/Ind Hi Tier	81,098	91,640	10,542	13.0	3,159	2,941	-219	-6.9	3.90	3.21
Publ U: Elec Gen	5,298	8,892	3,594	67.8	276	215	-61	-22.	5.21	2.41
Publ U: Other	301,478	301,489	11	0.0	12,970	11,175	-1,795	-13.	4.30	3.71
Ag Hmstd: House	571,376	663,133	91,757	16.1	6,639	6,635	-4	-0.1	1.16	1.00
Ag Hmstd: Land	886,813	1,092,351	205,538	23.2	4,520	6,311	1,791	39.6	0.51	0.58
Ag NonHmstd	333,213	386,679	53,465	16.0	4,359	4,792	433	9.9	1.31	1.24
New Con: Res HS	0	106,232	106,232	0.0	0	987	987	0.0	0.00	0.93
New Con: Other	0	82,499	82,499	0.0	0	1,162	1,162	0.0	0.00	1.41
Total	7,541,668	9,226,360	1,684,692	22.3	100,689	103,590	2,901	2.9	1.34	1.12

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	95,208	92,409	-2,799	-2.9	County	49.71	59.05	0.000	0.00
(-) TIF Tax	21	15	-6	-27.	City/Town	13.07	19.84	0.010	0.00
(-) FD Contrib Tax	0	23	23	0.0	School District	51.18	27.58	0.400	0.472
(=) Taxable Tax	95,187	92,370	-2,816	-3.0	Special District	0.77	0.73	0.000	0.00
FD Distrib Tax	0	0	0	13.1	Total	114.72	107.20	0.410	0.472

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,500	69,900	19.5	523	503	-20	-3.8	0.893	0.719
Res Hmstd: Avg Val	87,700	104,700	19.4	849	894	45	5.3	0.967	0.853
Res Hmstd: Hi Val	117,000	139,700	19.4	1,306	1,317	11	0.8	1.116	0.942
Res Hmstd: Ex-Hi Val	175,400	209,400	19.4	2,435	2,160	-276	-11.	1.388	1.031
Seas Rec: Lo Val	50,000	59,700	19.4	709	769	60	8.5	1.417	1.287
Seas Rec: Hi Val	150,000	179,100	19.4	2,509	2,640	132	5.2	1.672	1.474
Comm/Ind: Lo Val	150,000	169,500	13.0	4,192	4,334	143	3.4	2.794	2.557
Comm/Ind: Med Val	300,000	339,000	13.0	10,104	9,878	-227	-2.2	3.368	2.913
Comm/Ind: Hi Val	1,000,000	1,130,000	13.0	37,696	35,745	-1,950	-5.2	3.769	3.163

TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,505,697	1,751,540	245,843	16.3	13,058	15,376	2,318	17.8	0.87	0.88
Res NonHmstd 1Un	88,032	108,050	20,019	22.7	1,703	1,836	134	7.8	1.93	1.70
Res NonHmstd 2-3	29,674	34,608	4,935	16.6	758	717	-41	-5.4	2.56	2.07
Reg Apartments	44,939	47,084	2,146	4.8	1,622	1,132	-490	-30.	3.61	2.40
Low-income Apts	47,615	50,045	2,430	5.1	758	836	78	10.3	1.59	1.67
Seasonal Rec	101,990	106,130	4,139	4.1	1,822	1,673	-149	-8.2	1.79	1.58
Com/Ind Lo Tier	217,880	236,379	18,499	8.5	8,126	7,736	-391	-4.8	3.73	3.27
Com/Ind Hi Tier	219,283	270,935	51,652	23.6	11,356	11,722	366	3.2	5.18	4.33
Publ U: Elec Gen	201,194	201,275	81	0.0	8,460	5,230	-3,230	-38.	4.20	2.60
Publ U: Other	111,457	107,670	-3,786	-3.4	5,164	4,154	-1,010	-19.	4.63	3.86
Ag Hmstd: House	3,634	3,829	195	5.4	35	33	-2	-4.6	0.96	0.87
Ag Hmstd: Land	2,317	2,435	119	5.1	7	10	3	40.4	0.32	0.43
Ag NonHmstd	23,439	24,974	1,536	6.6	373	388	16	4.2	1.59	1.56
New Con: Res HS	0	22,850	22,850	0.0	0	214	214	0.0	0.00	0.94
New Con: Other	0	28,483	28,483	0.0	0	956	956	0.0	0.00	3.35
Total	2,597,149	2,996,289	399,140	15.4	53,243	52,015	-1,228	-2.3	2.05	1.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	44,173	37,410	-6,763	-15.	County	54.55 71.01	0.000	0.00
(-) TIF Tax	2,158	1,481	-677	-31.	City/Town	52.06 54.83	0.038	0.04
(-) FD Contrib Tax	716	914	198	27.6	School District	36.27 25.37	0.692	0.610
(=) Taxable Tax	41,299	35,015	-6,284	-15.	Special District	1.10 2.33	0.000	0.00
FD Distrib Tax	844	992	148	17.6	Total	143.98 153.54	0.730	0.660

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	36,300	42,300	16.5	151	193	42	28.1	0.415	0.456
Res Hmstd: Avg Val	54,400	63,300	16.4	349	445	96	27.5	0.642	0.703
Res Hmstd: Hi Val	72,500	84,400	16.4	570	740	170	29.7	0.786	0.876
Res Hmstd: Ex-Hi Val	108,700	126,500	16.4	1,257	1,452	195	15.5	1.156	1.147
Apartment (Mkt rate)	300,000	314,400	4.8	10,585	7,448	-3,137	-29.	3.528	2.369
Comm/Ind: Lo Val	150,000	185,400	23.6	5,308	6,262	954	18.0	3.538	3.377
Comm/Ind: Med Val	300,000	370,700	23.6	12,782	14,077	1,295	10.1	4.260	3.797
Comm/Ind: Hi Val	1,000,000	1,235,600	23.6	47,662	50,554	2,893	6.1	4.766	4.091

TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,343,896	2,802,953	459,057	19.6	19,978	21,611	1,633	8.2	0.85	0.77
Res NonHmstd 1Un	87,246	126,263	39,017	44.7	1,338	1,632	293	21.9	1.53	1.29
Res NonHmstd 2-3	15,072	20,652	5,581	37.0	270	319	48	17.9	1.79	1.54
Reg Apartments	2,134	2,395	262	12.3	59	43	-16	-27.	2.78	1.81
Low-income Apts	225	519	294	130.4	2	7	4	171.	1.10	1.30
Seasonal Rec	1,935,173	2,326,984	391,811	20.2	28,582	31,839	3,257	11.4	1.48	1.37
Com/Ind Lo Tier	53,216	62,792	9,575	18.0	1,533	1,715	183	11.9	2.88	2.73
Com/Ind Hi Tier	89,132	115,503	26,371	29.6	3,697	4,282	585	15.8	4.15	3.71
Publ U: Elec Gen	163	1,142	980	602.1	6	27	21	360.	3.64	2.38
Publ U: Other	233,813	215,002	-18,810	-8.0	9,904	7,743	-2,161	-21.	4.24	3.60
Ag Hmstd: House	112,442	126,673	14,231	12.7	703	724	21	3.0	0.62	0.57
Ag Hmstd: Land	115,231	134,449	19,218	16.7	273	400	127	46.3	0.24	0.30
Ag NonHmstd	222,075	229,473	7,398	3.3	2,679	2,769	90	3.4	1.21	1.21
New Con: Res HS	0	48,688	48,688	0.0	0	369	369	0.0	0.00	0.76
New Con: Other	0	48,880	48,880	0.0	0	802	802	0.0	0.00	1.64
Total	5,209,818	6,262,370	1,052,552	20.2	69,024	74,282	5,257	7.6	1.32	1.19

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	71,182	65,779	-5,403	-7.6	County	58.44	73.09	0.000	0.00
(-) TIF Tax	504	409	-95	-18.	City/Town	13.71	15.47	0.000	0.00
(-) FD Contrib Tax	475	417	-57	-12.	School District	39.45	22.16	0.614	0.481
(=) Taxable Tax	70,204	64,953	-5,251	-7.5	Special District	2.21	4.47	0.000	0.00
FD Distrib Tax	336	395	59	17.5	Total	113.82	115.20	0.614	0.481

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,800	70,200	11,400	19.4	236	273	36	15.3	0.401	0.388
Res Hmstd: Avg Val	88,200	105,300	17,100	19.4	566	697	131	23.2	0.641	0.661
Res Hmstd: Hi Val	117,500	140,300	22,800	19.4	1,037	1,148	112	10.8	0.882	0.818
Res Hmstd: Ex-Hi Val	176,300	210,500	34,200	19.4	2,177	2,054	-123	-5.6	1.234	0.975
Seas Rec: Lo Val	50,000	59,700	9,700	19.4	714	817	103	14.4	1.427	1.367
Seas Rec: Hi Val	150,000	179,100	29,100	19.4	2,520	2,783	264	10.5	1.679	1.554
Comm/Ind: Lo Val	150,000	194,400	44,400	29.6	4,245	5,463	1,217	28.7	2.830	2.810
Comm/Ind: Med Val	300,000	388,800	88,800	29.6	10,222	12,209	1,987	19.4	3.407	3.140
Comm/Ind: Hi Val	1,000,000	1,295,900	295,900	29.6	38,110	43,687	5,577	14.6	3.810	3.371

DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,696,356	3,214,484	518,128	19.2	37,793	38,009	216	0.6	1.40	1.18
Res NonHmstd 1Un	134,225	174,019	39,793	29.6	2,438	2,446	8	0.3	1.82	1.41
Res NonHmstd 2-3	81,629	98,880	17,250	21.1	1,920	1,726	-194	-10.	2.35	1.75
Reg Apartments	118,085	127,424	9,339	7.9	4,037	2,647	-1,390	-34.	3.42	2.08
Low-income Apts	50,921	54,990	4,069	8.0	742	764	22	3.0	1.46	1.39
Seasonal Rec	60,281	66,589	6,308	10.5	1,070	1,098	27	2.5	1.78	1.65
Com/Ind Lo Tier	166,097	173,040	6,943	4.2	5,670	5,050	-621	-10.	3.41	2.92
Com/Ind Hi Tier	425,701	474,506	48,805	11.5	20,460	18,262	-2,198	-10.	4.81	3.85
Publ U: Elec Gen	1,005	704	-301	-29.9	48	19	-29	-60.	4.81	2.72
Publ U: Other	115,899	113,923	-1,975	-1.7	5,566	4,388	-1,178	-21.	4.80	3.85
Ag Hmstd: House	10,930	11,876	946	8.7	145	142	-3	-1.9	1.32	1.20
Ag Hmstd: Land	7,316	9,819	2,502	34.2	33	60	27	83.0	0.45	0.61
Ag NonHmstd	13,031	14,944	1,912	14.7	187	210	23	12.3	1.43	1.40
New Con: Res HS	0	45,360	45,360	0.0	0	555	555	0.0	0.00	1.22
New Con: Other	0	33,941	33,941	0.0	0	891	891	0.0	0.00	2.63
Total	3,881,476	4,614,499	733,023	18.9	80,109	76,265	-3,844	-4.8	2.06	1.65

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	61,382	53,892	-7,490	-12.	County	67.88 85.49	0.000	0.00
(-) TIF Tax	7,254	4,877	-2,377	-32.	City/Town	23.15 28.71	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	46.09 20.47	0.618	0.371
(=) Taxable Tax	54,128	49,015	-5,113	-9.4	Special District	1.57 3.25	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	138.69 137.92	0.618	0.371

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,200	69,400	19.2	680	705	26	3.8	1.167	1.016
Res Hmstd: Avg Val	87,200	104,000	19.3	1,099	1,194	95	8.7	1.260	1.148
Res Hmstd: Hi Val	116,200	138,600	19.3	1,656	1,715	60	3.6	1.424	1.237
Res Hmstd: Ex-Hi Val	174,300	207,800	19.2	3,021	2,758	-264	-8.7	1.733	1.327
Apartment (Mkt rate)	300,000	323,800	7.9	10,171	6,819	-3,352	-33.	3.390	2.105
Comm/Ind: Lo Val	150,000	167,200	11.5	5,085	5,039	-46	-0.9	3.390	3.013
Comm/Ind: Med Val	300,000	334,400	11.5	12,251	11,517	-734	-6.0	4.083	3.444
Comm/Ind: Hi Val	1,000,000	1,114,700	11.5	45,691	41,749	-3,942	-8.6	4.569	3.745

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,552,576	1,930,931	378,355	24.4	22,481	26,480	3,999	17.8	1.45	1.37
Res NonHmstd 1Un	90,166	104,801	14,635	16.2	1,754	1,739	-15	-0.8	1.94	1.66
Res NonHmstd 2-3	39,480	49,463	9,982	25.3	981	994	13	1.3	2.48	2.01
Reg Apartments	51,470	61,208	9,738	18.9	1,866	1,514	-353	-18.	3.63	2.47
Low-income Apts	56,619	58,954	2,335	4.1	912	999	87	9.5	1.61	1.69
Seasonal Rec	36,912	41,487	4,576	12.4	791	879	88	11.1	2.14	2.12
Com/Ind Lo Tier	197,293	222,587	25,294	12.8	7,370	7,299	-71	-1.0	3.74	3.28
Com/Ind Hi Tier	266,167	312,354	46,187	17.4	13,709	13,392	-316	-2.3	5.15	4.29
Publ U: Elec Gen	1,872	1,214	-658	-35.2	86	39	-47	-54.	4.59	3.22
Publ U: Other	64,473	69,703	5,231	8.1	3,254	2,969	-286	-8.8	5.05	4.26
Ag Hmstd: House	42,499	45,014	2,515	5.9	552	556	3	0.6	1.30	1.23
Ag Hmstd: Land	31,504	40,292	8,789	27.9	155	237	82	53.2	0.49	0.59
Ag NonHmstd	15,927	18,881	2,954	18.5	233	272	38	16.5	1.46	1.44
New Con: Res HS	0	86,819	86,819	0.0	0	1,182	1,182	0.0	0.00	1.36
New Con: Other	0	35,848	35,848	0.0	0	1,096	1,096	0.0	0.00	3.06
Total	2,446,957	3,079,556	632,600	25.9	54,145	59,646	5,501	10.2	2.21	1.94

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	38,630	36,175	-2,455	-6.4	County	58.45	69.98	0.015	0.01
(-) TIF Tax	2,332	1,902	-430	-18.	City/Town	38.39	51.75	0.000	0.04
(-) FD Contrib Tax	0	0	0	0.0	School District	50.81	32.38	0.608	0.684
(=) Taxable Tax	36,298	34,273	-2,025	-5.6	Special District	0.68	1.26	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	148.33	155.37	0.623	0.741

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	55,600	66,400	19.4	699	815	116	16.6	1.257	1.227	
Res Hmstd: Avg Val	83,400	99,600	19.4	1,106	1,339	232	21.0	1.326	1.343	
Res Hmstd: Hi Val	111,100	132,600	19.4	1,669	1,905	236	14.1	1.502	1.436	
Res Hmstd: Ex-Hi Val	166,700	199,000	19.4	3,061	3,046	-15	-0.5	1.836	1.530	
Apartment (Mkt rate)	300,000	356,800	18.9	10,867	8,580	-2,287	-21.	3.622	2.404	
Comm/Ind: Lo Val	150,000	176,100	17.4	5,433	5,933	499	9.2	3.622	3.369	
Comm/Ind: Med Val	300,000	352,100	17.4	13,092	13,431	339	2.6	4.363	3.814	
Comm/Ind: Hi Val	1,000,000	1,173,600	17.4	48,832	48,431	-401	-0.8	4.883	4.126	

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,525,242	3,146,265	621,023	24.6	33,946	36,249	2,303	6.8	1.34	1.15
Res NonHmstd 1Un	131,759	152,476	20,717	15.7	2,273	2,069	-205	-9.0	1.73	1.36
Res NonHmstd 2-3	38,013	46,780	8,766	23.1	831	777	-54	-6.4	2.19	1.66
Reg Apartments	1,212	3,403	2,191	180.8	39	66	27	70.5	3.20	1.95
Low-income Apts	27	44	17	64.7	0	1	0	67.8	1.41	1.44
Seasonal Rec	644,001	780,990	136,989	21.3	11,104	12,091	987	8.9	1.72	1.55
Com/Ind Lo Tier	50,931	65,474	14,543	28.6	1,683	1,852	169	10.0	3.30	2.83
Com/Ind Hi Tier	28,797	39,684	10,887	37.8	1,331	1,495	165	12.4	4.62	3.77
Publ U: Elec Gen	10,075	8,167	-1,908	-18.9	500	257	-243	-48.	4.97	3.15
Publ U: Other	141,939	146,521	4,582	3.2	6,637	5,658	-979	-14.	4.68	3.86
Ag Hmstd: House	664,775	726,767	61,992	9.3	8,283	8,022	-261	-3.1	1.25	1.10
Ag Hmstd: Land	589,562	767,714	178,152	30.2	2,813	4,239	1,426	50.7	0.48	0.55
Ag NonHmstd	193,073	234,887	41,814	21.7	2,728	3,112	384	14.1	1.41	1.33
New Con: Res HS	0	117,330	117,330	0.0	0	1,356	1,356	0.0	0.00	1.16
New Con: Other	0	34,251	34,251	0.0	0	581	581	0.0	0.00	1.70
Total	5,019,404	6,270,751	1,251,346	24.9	72,168	77,826	5,658	7.8	1.44	1.24

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	60,390	61,686	1,297	2.1	County	61.07	72.27	0.030	0.03
(-) TIF Tax	87	53	-34	-39.	City/Town	15.73	22.59	0.000	0.00
(-) FD Contrib Tax	0	2	2	0.0	School District	54.65	33.40	0.578	0.636
(=) Taxable Tax	60,303	61,632	1,329	2.2	Special District	0.63	1.10	0.000	0.00
FD Distrib Tax	0	4	4	0.0	Total	132.09	129.37	0.608	0.666

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,800	77,400	19.4	704	750	46	6.6	1.086	0.969
Res Hmstd: Avg Val	97,100	115,900	19.4	1,195	1,308	113	9.5	1.230	1.128
Res Hmstd: Hi Val	129,400	154,500	19.4	1,856	1,868	12	0.6	1.434	1.209
Res Hmstd: Ex-Hi Val	194,200	231,800	19.4	3,308	2,989	-319	-9.6	1.703	1.289
Seas Rec: Lo Val	50,000	59,700	19.4	823	901	78	9.5	1.645	1.509
Seas Rec: Hi Val	150,000	179,100	19.4	2,909	3,037	129	4.4	1.939	1.695
Comm/Ind: Lo Val	150,000	206,800	37.9	4,846	6,345	1,499	30.9	3.230	3.068
Comm/Ind: Med Val	300,000	413,500	37.8	11,674	14,061	2,387	20.4	3.891	3.400
Comm/Ind: Hi Val	1,000,000	1,378,100	37.8	43,536	50,069	6,533	15.0	4.353	3.633

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	5,190,963	6,580,441	1,389,477	26.8	72,407	74,911	2,504	3.5	1.39	1.14
Res NonHmstd 1Un	184,441	252,396	67,955	36.8	3,293	3,336	43	1.3	1.79	1.32
Res NonHmstd 2-3	144,796	193,623	48,827	33.7	3,246	3,137	-109	-3.3	2.24	1.62
Reg Apartments	367,876	411,386	43,510	11.8	12,181	8,263	-3,918	-32.	3.31	2.01
Low-income Apts	152,760	179,649	26,889	17.6	2,200	2,426	227	10.3	1.44	1.35
Seasonal Rec	33,051	40,957	7,906	23.9	638	655	17	2.6	1.93	1.60
Com/Ind Lo Tier	478,760	524,101	45,341	9.5	15,873	14,842	-1,031	-6.5	3.32	2.83
Com/Ind Hi Tier	1,102,081	1,378,462	276,381	25.1	50,526	51,373	848	1.7	4.58	3.73
Publ U: Elec Gen	676,650	674,562	-2,088	-0.3	27,845	17,171	-10,674	-38.	4.12	2.55
Publ U: Other	331,700	366,901	35,201	10.6	14,190	13,483	-707	-5.0	4.28	3.67
Ag Hmstd: House	88,359	92,903	4,544	5.1	1,259	1,055	-203	-16.	1.42	1.14
Ag Hmstd: Land	69,294	85,851	16,557	23.9	371	448	77	20.8	0.54	0.52
Ag NonHmstd	45,085	57,726	12,642	28.0	630	715	85	13.5	1.40	1.24
New Con: Res HS	0	332,285	332,285	0.0	0	3,776	3,776	0.0	0.00	1.14
New Con: Other	0	168,860	168,860	0.0	0	4,703	4,703	0.0	0.00	2.78
Total	8,865,817	11,340,102	2,474,285	27.9	204,659	200,295	-4,364	-2.1	2.31	1.77

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	163,110	143,421	-19,689	-12.	County	37.44	48.13	0.000	0.00	
(-) TIF Tax	11,157	9,337	-1,820	-16.	City/Town	32.74	44.55	0.030	0.02	
(-) FD Contrib Tax	0	0	0	0.0	School District	55.30	31.33	1.263	0.769	
(=) Taxable Tax	151,953	134,085	-17,868	-11.	Special District	1.84	2.31	0.000	0.00	
FD Distrib Tax	0	0	0	0.0	Total	127.31	126.32	1.293	0.792	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,500	81,800	19.4	773	799	26	3.4	1.128	0.977
Res Hmstd: Avg Val	102,600	122,500	19.4	1,331	1,382	51	3.9	1.297	1.128
Res Hmstd: Hi Val	136,800	163,300	19.4	2,032	1,967	-65	-3.2	1.485	1.204
Res Hmstd: Ex-Hi Val	205,200	245,000	19.4	3,557	3,137	-420	-11.	1.733	1.280
Apartment (Mkt rate)	300,000	335,500	11.8	9,554	6,623	-2,932	-30.	3.184	1.973
Comm/Ind: Lo Val	150,000	187,700	25.1	4,777	5,564	787	16.5	3.184	2.964
Comm/Ind: Med Val	300,000	375,300	25.1	11,464	12,476	1,012	8.8	3.821	3.324
Comm/Ind: Hi Val	1,000,000	1,250,800	25.1	42,669	44,734	2,066	4.8	4.266	3.576

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,239,164	3,982,127	742,962	22.9	39,563	38,038	-1,525	-3.9	1.22	0.96
Res NonHmstd 1Un	125,323	138,237	12,915	10.3	1,916	1,524	-391	-20.	1.53	1.10
Res NonHmstd 2-3	58,026	68,887	10,861	18.7	1,105	955	-150	-13.	1.90	1.39
Reg Apartments	3,261	2,817	-445	-13.6	87	45	-43	-48.	2.68	1.59
Low-income Apts	478	257	-220	-46.1	6	3	-3	-47.	1.17	1.15
Seasonal Rec	415,525	484,062	68,536	16.5	6,317	6,352	35	0.6	1.52	1.31
Com/Ind Lo Tier	90,491	107,885	17,394	19.2	2,528	2,645	117	4.6	2.79	2.45
Com/Ind Hi Tier	63,527	84,423	20,896	32.9	2,413	2,672	259	10.7	3.80	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	148,795	8,841	6.3	5,350	4,784	-566	-10.	3.82	3.22
Ag Hmstd: House	840,228	943,616	103,388	12.3	9,384	8,508	-876	-9.3	1.12	0.90
Ag Hmstd: Land	1,047,809	1,321,937	274,128	26.2	5,404	6,594	1,191	22.0	0.52	0.50
Ag NonHmstd	227,064	268,793	41,729	18.4	2,716	2,861	145	5.3	1.20	1.06
New Con: Res HS	0	125,115	125,115	0.0	0	1,161	1,161	0.0	0.00	0.93
New Con: Other	0	26,090	26,090	0.0	0	510	510	0.0	0.00	1.96
Total	6,250,850	7,703,040	1,452,190	23.2	76,787	76,651	-136	-0.2	1.23	1.00

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,225	74,390	-1,835	-2.4	County	37.60	48.26	0.000	0.00
(-) TIF Tax	166	134	-32	-19.	City/Town	14.58	22.60	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	56.96	33.17	1.021	0.707
(=) Taxable Tax	76,059	74,257	-1,803	-2.4	Special District	0.76	0.98	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.90	105.01	1.021	0.707

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,700	98,800	19.5	799	824	25	3.1	0.965	0.833
Res Hmstd: Avg Val	124,000	148,000	19.4	1,442	1,420	-23	-1.6	1.163	0.959
Res Hmstd: Hi Val	165,300	197,300	19.4	2,234	2,017	-217	-9.7	1.351	1.022
Res Hmstd: Ex-Hi Val	248,000	296,000	19.4	3,818	3,212	-606	-15.	1.539	1.085
Seas Rec: Lo Val	50,000	58,300	16.6	711	738	28	3.9	1.421	1.265
Seas Rec: Hi Val	150,000	174,800	16.5	2,497	2,533	35	1.4	1.664	1.448
Comm/Ind: Lo Val	150,000	199,400	32.9	4,110	5,288	1,178	28.7	2.739	2.652
Comm/Ind: Med Val	300,000	398,700	32.9	9,868	11,765	1,897	19.2	3.289	2.950
Comm/Ind: Hi Val	1,000,000	1,329,000	32.9	36,741	41,999	5,259	14.3	3.674	3.160

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,336,151	3,635,261	299,110	9.0	46,656	46,817	160	0.3	1.40	1.29
Res NonHmstd 1Un	182,898	199,401	16,503	9.0	3,468	3,267	-201	-5.8	1.90	1.64
Res NonHmstd 2-3	54,149	57,755	3,606	6.7	1,322	1,100	-222	-16.	2.44	1.90
Reg Apartments	151,496	165,584	14,088	9.3	5,200	3,737	-1,463	-28.	3.43	2.26
Low-income Apts	76,270	81,020	4,749	6.2	1,161	1,256	94	8.1	1.52	1.55
Seasonal Rec	14,577	12,943	-1,635	-11.2	346	275	-70	-20.	2.37	2.13
Com/Ind Lo Tier	448,378	476,699	28,321	6.3	16,309	15,184	-1,125	-6.9	3.64	3.19
Com/Ind Hi Tier	559,826	601,707	41,881	7.5	27,553	24,447	-3,106	-11.	4.92	4.06
Publ U: Elec Gen	7,085	4,377	-2,708	-38.2	328	115	-213	-65.	4.62	2.62
Publ U: Other	58,282	64,542	6,261	10.7	3,101	2,812	-289	-9.3	5.32	4.36
Ag Hmstd: House	16,835	18,233	1,398	8.3	246	255	8	3.4	1.46	1.40
Ag Hmstd: Land	29,677	34,159	4,482	15.1	275	311	37	13.3	0.93	0.91
Ag NonHmstd	34,835	35,278	443	1.3	624	597	-27	-4.3	1.79	1.69
New Con: Res HS	0	54,811	54,811	0.0	0	749	749	0.0	0.00	1.37
New Con: Other	0	40,009	40,009	0.0	0	1,312	1,312	0.0	0.00	3.28
Total	4,970,460	5,481,780	511,320	10.3	106,587	102,232	-4,355	-4.1	2.14	1.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	77,018	64,970	-12,049	-15.	County	48.55	60.64	0.015	0.04
(-) TIF Tax	5,010	3,337	-1,673	-33.	City/Town	47.13	64.31	0.027	0.02
(-) FD Contrib Tax	0	0	0	0.0	School District	49.92	23.71	0.741	0.893
(=) Taxable Tax	72,008	61,633	-10,375	-14.	Special District	0.87	1.21	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	146.47	149.87	0.783	0.959

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	40,900	44,600	9.0	515	533	17	3.4	1.260	1.194
Res Hmstd: Avg Val	61,400	67,000	9.1	774	800	27	3.5	1.260	1.194
Res Hmstd: Hi Val	81,800	89,200	9.0	1,075	1,130	55	5.1	1.314	1.267
Res Hmstd: Ex-Hi Val	122,700	133,800	9.0	1,948	1,882	-66	-3.4	1.587	1.406
Apartment (Mkt rate)	300,000	327,900	9.3	10,781	7,686	-3,095	-28.	3.593	2.343
Comm/Ind: Lo Val	150,000	161,300	7.5	5,390	5,201	-189	-3.5	3.593	3.224
Comm/Ind: Med Val	300,000	322,500	7.5	12,978	11,927	-1,051	-8.1	4.325	3.698
Comm/Ind: Hi Val	1,000,000	1,074,900	7.5	48,386	43,319	-5,067	-10.	4.838	4.030

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,345,430	1,621,705	276,275	20.5	16,084	15,326	-759	-4.7	1.20	0.95
Res NonHmstd 1Un	135,704	150,638	14,934	11.0	2,038	1,748	-290	-14.	1.50	1.16
Res NonHmstd 2-3	19,211	21,623	2,411	12.6	392	322	-70	-18.	2.04	1.49
Reg Apartments	1,608	2,569	961	59.7	42	42	0	0.5	2.61	1.64
Low-income Apts	58	0	-58	-100.0	1	0	-1	-100	1.03	0.00
Seasonal Rec	262,112	298,384	36,272	13.8	4,361	4,364	3	0.1	1.66	1.46
Com/Ind Lo Tier	78,736	87,945	9,209	11.7	2,227	2,207	-20	-0.9	2.83	2.51
Com/Ind Hi Tier	123,220	129,905	6,684	5.4	4,635	4,183	-453	-9.8	3.76	3.22
Publ U: Elec Gen	31,384	30,198	-1,187	-3.8	1,034	587	-447	-43.	3.29	1.94
Publ U: Other	225,925	257,983	32,058	14.2	8,309	8,010	-299	-3.6	3.68	3.10
Ag Hmstd: House	887,763	993,915	106,152	12.0	8,760	7,995	-766	-8.7	0.99	0.80
Ag Hmstd: Land	5,510,877	6,208,666	697,789	12.7	36,467	34,332	-2,135	-5.9	0.66	0.55
Ag NonHmstd	3,058,253	2,979,751	-78,502	-2.6	35,368	30,252	-5,115	-14.	1.16	1.02
New Con: Res HS	0	40,156	40,156	0.0	0	381	381	0.0	0.00	0.95
New Con: Other	0	15,317	15,317	0.0	0	353	353	0.0	0.00	2.30
Total	11,680,283	12,838,756	1,158,473	9.9	119,720	110,101	-9,619	-8.0	1.02	0.86

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	120,410	108,779	-11,631	-9.7	County	50.98	63.44	0.014	0.03
(-) TIF Tax	422	380	-42	-10.	City/Town	10.27	16.88	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	49.56	21.56	0.876	0.912
(=) Taxable Tax	119,988	108,399	-11,589	-9.7	Special District	0.85	1.22	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	111.66	103.10	0.890	0.943

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,600	65,200	19.4	502	473	-29	-5.8	0.918	0.725
Res Hmstd: Avg Val	81,800	97,700	19.4	783	815	32	4.1	0.957	0.834
Res Hmstd: Hi Val	109,100	130,300	19.4	1,181	1,211	30	2.5	1.082	0.929
Res Hmstd: Ex-Hi Val	163,600	195,300	19.4	2,218	2,001	-217	-9.8	1.355	1.024
Comm/Ind: Lo Val	150,000	158,200	5.5	4,153	3,940	-213	-5.1	2.768	2.490
Comm/Ind: Med Val	300,000	316,300	5.4	9,981	9,055	-926	-9.3	3.327	2.862
Comm/Ind: Hi Val	1,000,000	1,054,300	5.4	37,179	32,931	-4,248	-11.	3.717	3.123

SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	3,220,929	3,773,591	552,662	17.2	41,987	39,002	-2,985	-7.1	1.30	1.03
Res NonHmstd 1Un	137,174	156,689	19,515	14.2	2,400	2,050	-350	-14.	1.75	1.31
Res NonHmstd 2-3	77,113	92,188	15,075	19.5	1,689	1,390	-299	-17.	2.19	1.51
Reg Apartments	163,074	189,839	26,765	16.4	5,056	3,330	-1,725	-34.	3.10	1.75
Low-income Apts	58,080	60,620	2,541	4.4	803	743	-60	-7.4	1.38	1.23
Seasonal Rec	9,701	11,237	1,536	15.8	205	202	-2	-1.2	2.11	1.80
Com/Ind Lo Tier	352,244	383,733	31,489	8.9	11,659	10,553	-1,106	-9.5	3.31	2.75
Com/Ind Hi Tier	612,123	708,628	96,505	15.8	26,768	24,093	-2,675	-10.	4.37	3.40
Publ U: Elec Gen	23,522	17,804	-5,718	-24.3	980	384	-596	-60.	4.17	2.16
Publ U: Other	58,524	68,299	9,775	16.7	2,674	2,415	-259	-9.7	4.57	3.54
Ag Hmstd: House	9,071	10,160	1,088	12.0	134	121	-13	-9.5	1.47	1.19
Ag Hmstd: Land	18,431	20,060	1,629	8.8	153	149	-5	-3.0	0.83	0.74
Ag NonHmstd	22,249	24,742	2,492	11.2	324	318	-6	-1.9	1.46	1.29
New Con: Res HS	0	71,826	71,826	0.0	0	752	752	0.0	0.00	1.05
New Con: Other	0	47,950	47,950	0.0	0	1,264	1,264	0.0	0.00	2.64
Total	4,762,236	5,637,366	875,130	18.4	94,832	86,767	-8,065	-8.5	1.99	1.54

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	76,623	67,630	-8,992	-11.	County	42.95 52.31	0.000	0.00
(-) TIF Tax	4,261	2,949	-1,312	-30.	City/Town	40.09 49.59	0.004	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	46.78 17.08	0.918	0.740
(=) Taxable Tax	72,362	64,681	-7,681	-10.	Special District	0.59 0.48	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	130.40 119.46	0.921	0.754

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,300	59,000	17.3	561	513	-47	-8.4	1.114	0.869
Res Hmstd: Avg Val	75,400	88,400	17.2	840	830	-11	-1.3	1.114	0.938
Res Hmstd: Hi Val	100,500	117,800	17.2	1,283	1,230	-53	-4.2	1.276	1.043
Res Hmstd: Ex-Hi Val	150,700	176,600	17.2	2,347	2,029	-318	-13.	1.557	1.149
Apartment (Mkt rate)	300,000	349,300	16.4	9,665	6,522	-3,143	-32.	3.221	1.867
Comm/Ind: Lo Val	150,000	173,700	15.8	4,833	4,855	22	0.5	3.221	2.794
Comm/Ind: Med Val	300,000	347,300	15.8	11,621	11,006	-615	-5.3	3.873	3.169
Comm/Ind: Hi Val	1,000,000	1,157,700	15.8	43,302	39,723	-3,579	-8.3	4.330	3.431

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	1,173,544	1,413,666	240,122	20.5	13,109	11,015	-2,095	-16.	1.12	0.78
Res NonHmstd 1Un	93,740	106,135	12,394	13.2	1,315	1,033	-282	-21.	1.40	0.97
Res NonHmstd 2-3	17,674	19,978	2,305	13.0	320	237	-83	-25.	1.81	1.19
Reg Apartments	2,035	2,331	295	14.5	54	33	-20	-38.	2.64	1.43
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	85,475	10,159	13.5	1,081	962	-119	-11.	1.44	1.13
Com/Ind Lo Tier	47,064	51,706	4,641	9.9	1,202	1,127	-75	-6.2	2.55	2.18
Com/Ind Hi Tier	54,925	59,918	4,993	9.1	1,959	1,714	-245	-12.	3.57	2.86
Publ U: Elec Gen	10,707	10,924	217	2.0	323	169	-154	-47.	3.01	1.54
Publ U: Other	139,707	172,116	32,409	23.2	4,855	4,948	93	1.9	3.48	2.87
Ag Hmstd: House	674,087	778,844	104,757	15.5	6,540	5,461	-1,079	-16.	0.97	0.70
Ag Hmstd: Land	3,498,132	3,937,816	439,685	12.6	23,065	19,844	-3,221	-14.	0.66	0.50
Ag NonHmstd	1,615,599	1,616,899	1,301	0.1	17,721	14,208	-3,513	-19.	1.10	0.88
New Con: Res HS	0	34,007	34,007	0.0	0	263	263	0.0	0.00	0.77
New Con: Other	0	6,573	6,573	0.0	0	105	105	0.0	0.00	1.60
Total	7,402,530	8,296,388	893,858	12.1	71,544	61,119	-10,424	-14.	0.97	0.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	76,826	70,852	-5,974	-7.8	County	45.92	55.91	0.000	0.00
(-) TIF Tax	22	13	-9	-41.	City/Town	9.76	14.86	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	47.93	17.57	1.124	0.873
(=) Taxable Tax	76,804	70,839	-5,965	-7.8	Special District	0.59	0.46	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	104.21	88.79	1.124	0.873

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	66,200	79,100	19.5	571	470	-101	-17.	0.862	0.594
Res Hmstd: Avg Val	99,200	118,400	19.4	969	889	-80	-8.3	0.976	0.750
Res Hmstd: Hi Val	132,200	157,800	19.4	1,517	1,308	-208	-13.	1.147	0.829
Res Hmstd: Ex-Hi Val	198,400	236,800	19.4	2,730	2,150	-580	-21.	1.375	0.907
Comm/Ind: Lo Val	150,000	163,700	9.1	3,920	3,746	-174	-4.4	2.613	2.288
Comm/Ind: Med Val	300,000	327,300	9.1	9,403	8,559	-844	-9.0	3.134	2.615
Comm/Ind: Hi Val	1,000,000	1,091,000	9.1	34,991	31,028	-3,963	-11.	3.499	2.844

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	3,747,116	4,632,919	885,803	23.6	51,251	51,892	642	1.3	1.37	1.12
Res NonHmstd 1Un	148,267	185,566	37,299	25.2	2,553	2,426	-127	-5.0	1.72	1.31
Res NonHmstd 2-3	67,507	82,837	15,330	22.7	1,459	1,327	-132	-9.0	2.16	1.60
Reg Apartments	169,791	212,527	42,736	25.2	5,361	4,113	-1,249	-23.0	3.16	1.94
Low-income Apts	59,084	71,156	12,071	20.4	813	938	126	15.4	1.38	1.32
Seasonal Rec	5,798	3,688	-2,110	-36.4	114	60	-54	-47.0	1.96	1.63
Com/Ind Lo Tier	179,724	210,961	31,238	17.4	5,642	5,760	118	2.1	3.14	2.73
Com/Ind Hi Tier	764,680	1,093,886	329,205	43.1	33,809	39,491	5,683	16.8	4.42	3.61
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,996	1,319	2.8	1,976	1,676	-299	-15.0	4.23	3.49
Ag Hmstd: House	208,853	282,497	73,644	35.3	2,484	2,715	231	9.3	1.19	0.96
Ag Hmstd: Land	337,474	378,294	40,820	12.1	1,950	2,061	111	5.7	0.58	0.54
Ag NonHmstd	106,411	131,718	25,307	23.8	1,248	1,422	174	13.9	1.17	1.08
New Con: Res HS	0	139,596	139,596	0.0	0	1,537	1,537	0.0	0.00	1.10
New Con: Other	0	117,627	117,627	0.0	0	2,812	2,812	0.0	0.00	2.39
Total	5,841,383	7,591,270	1,749,886	30.0	108,659	118,231	9,572	8.8	1.86	1.56

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	91,748	88,726	-3,023	-3.3	County	45.40	55.76	0.000	0.00
(-) TIF Tax	3,719	3,666	-53	-1.4	City/Town	26.32	34.69	0.003	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	53.27	28.44	0.903	1.083
(=) Taxable Tax	88,029	85,060	-2,970	-3.4	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	124.99	118.89	0.906	1.085

<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	74,000	88,400	19.5	782	854	72	9.2	1.057	0.966
Res Hmstd: Avg Val	110,900	132,400	19.4	1,392	1,465	73	5.2	1.254	1.106
Res Hmstd: Hi Val	147,900	176,600	19.4	2,177	2,078	-99	-4.5	1.471	1.176
Res Hmstd: Ex-Hi Val	221,800	264,800	19.4	3,768	3,302	-466	-12.0	1.698	1.246
Apartment (Mkt rate)	300,000	375,600	25.2	9,271	7,106	-2,165	-23.0	3.090	1.891
Comm/Ind: Lo Val	150,000	214,600	43.1	4,636	6,355	1,719	37.1	3.090	2.961
Comm/Ind: Med Val	300,000	429,200	43.1	11,146	14,006	2,860	25.7	3.715	3.263
Comm/Ind: Hi Val	1,000,000	1,430,600	43.1	41,528	49,710	8,182	19.7	4.152	3.474

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	5,596,593	6,633,344	1,036,751	18.5	70,667	67,889	-2,778	-3.9	1.26	1.02
Res NonHmstd 1Un	228,061	271,727	43,666	19.1	3,840	3,426	-414	-10.	1.68	1.26
Res NonHmstd 2-3	120,894	143,225	22,331	18.5	2,617	2,293	-324	-12.	2.17	1.60
Reg Apartments	209,631	248,072	38,442	18.3	6,382	4,517	-1,865	-29.	3.04	1.82
Low-income Apts	90,103	105,252	15,149	16.8	1,227	1,343	116	9.4	1.36	1.28
Seasonal Rec	31,155	26,321	-4,834	-15.5	601	427	-175	-29.	1.93	1.62
Com/Ind Lo Tier	529,195	601,350	72,156	13.6	16,775	16,253	-522	-3.1	3.17	2.70
Com/Ind Hi Tier	805,368	936,906	131,538	16.3	34,905	32,821	-2,084	-6.0	4.33	3.50
Publ U: Elec Gen	301,121	295,397	-5,724	-1.9	13,984	9,942	-4,042	-28.	4.64	3.37
Publ U: Other	190,868	208,980	18,112	9.5	8,662	8,337	-325	-3.8	4.54	3.99
Ag Hmstd: House	23,811	27,346	3,535	14.8	307	303	-3	-1.1	1.29	1.11
Ag Hmstd: Land	42,638	49,731	7,093	16.6	301	329	28	9.3	0.71	0.66
Ag NonHmstd	32,949	38,597	5,649	17.1	448	475	27	6.0	1.36	1.23
New Con: Res HS	0	152,180	152,180	0.0	0	1,627	1,627	0.0	0.00	1.07
New Con: Other	0	80,916	80,916	0.0	0	2,157	2,157	0.0	0.00	2.67
Total	8,202,386	9,819,344	1,616,958	19.7	160,715	152,137	-8,577	-5.3	1.96	1.55

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	133,550	117,433	-16,118	-12.	County	40.35	48.06	0.000	0.00
(-) TIF Tax	7,094	5,162	-1,932	-27.	City/Town	35.12	44.65	0.021	0.01
(-) FD Contrib Tax	0	0	0	0.0	School District	51.18	28.20	0.812	0.761
(=) Taxable Tax	126,456	112,271	-14,186	-11.	Special District	0.68	1.23	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	127.33	122.14	0.832	0.779

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,700	67,300	18.7	608	605	-2	-0.4	1.071	0.899
Res Hmstd: Avg Val	85,100	100,900	18.6	970	1,029	59	6.1	1.140	1.020
Res Hmstd: Hi Val	113,400	134,500	18.6	1,458	1,496	38	2.6	1.285	1.112
Res Hmstd: Ex-Hi Val	170,100	201,700	18.6	2,696	2,430	-266	-9.9	1.585	1.204
Apartment (Mkt rate)	300,000	355,100	18.4	9,417	6,783	-2,635	-28.	3.139	1.910
Comm/Ind: Lo Val	150,000	174,500	16.3	4,709	4,961	252	5.4	3.139	2.842
Comm/Ind: Med Val	300,000	349,000	16.3	11,327	11,243	-85	-0.7	3.775	3.221
Comm/Ind: Hi Val	1,000,000	1,163,400	16.3	42,214	40,559	-1,655	-3.9	4.221	3.486

SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	2,003,663	2,453,962	450,299	22.5	22,846	21,420	-1,426	-6.2	1.14	0.87
Res NonHmstd 1Un	145,345	150,009	4,664	3.2	2,118	1,643	-475	-22.	1.46	1.10
Res NonHmstd 2-3	26,375	31,550	5,174	19.6	489	433	-56	-11.	1.85	1.37
Reg Apartments	1,223	1,383	160	13.1	34	23	-11	-33.	2.81	1.66
Low-income Apts	72	85	13	17.7	1	1	0	-0.9	1.06	0.89
Seasonal Rec	98,034	115,223	17,188	17.5	1,452	1,440	-12	-0.8	1.48	1.25
Com/Ind Lo Tier	59,664	69,468	9,804	16.4	1,621	1,671	49	3.0	2.72	2.40
Com/Ind Hi Tier	39,098	45,303	6,205	15.9	1,439	1,407	-31	-2.2	3.68	3.11
Publ U: Elec Gen	0	202	202	0.0	0	4	4	0.0	0.00	1.78
Publ U: Other	146,450	170,931	24,481	16.7	5,411	5,201	-210	-3.9	3.69	3.04
Ag Hmstd: House	989,537	1,145,180	155,643	15.7	10,206	9,497	-709	-6.9	1.03	0.83
Ag Hmstd: Land	3,422,927	3,960,020	537,093	15.7	21,597	21,174	-423	-2.0	0.63	0.53
Ag NonHmstd	1,070,632	1,190,183	119,551	11.2	12,428	11,755	-673	-5.4	1.16	0.99
New Con: Res HS	0	68,159	68,159	0.0	0	583	583	0.0	0.00	0.86
New Con: Other	0	12,021	12,021	0.0	0	202	202	0.0	0.00	1.68
Total	8,003,020	9,413,677	1,410,657	17.6	79,643	76,454	-3,189	-4.0	1.00	0.81

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	82,426	81,167	-1,259	-1.5	County	42.64	50.41	0.000	0.00
(-) TIF Tax	108	64	-44	-41.	City/Town	13.57	22.00	0.000	0.00
(-) FD Contrib Tax	0	0	0	0.0	School District	52.31	26.31	0.925	0.756
(=) Taxable Tax	82,318	81,104	-1,215	-1.5	Special District	0.51	0.93	0.000	0.00
FD Distrib Tax	0	0	0	0.0	Total	109.03	99.65	0.925	0.756

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	69,400	82,900	19.5	621	591	-30	-4.8	0.894	0.712
Res Hmstd: Avg Val	104,000	124,200	19.4	1,077	1,071	-6	-0.5	1.035	0.862
Res Hmstd: Hi Val	138,700	165,600	19.4	1,695	1,552	-143	-8.4	1.221	0.937
Res Hmstd: Ex-Hi Val	208,000	248,300	19.4	3,006	2,513	-493	-16.	1.444	1.012
Comm/Ind: Lo Val	150,000	173,900	15.9	4,064	4,322	258	6.3	2.709	2.485
Comm/Ind: Med Val	300,000	347,700	15.9	9,763	9,792	29	0.3	3.254	2.816
Comm/Ind: Hi Val	1,000,000	1,158,800	15.9	36,358	35,322	-1,036	-2.9	3.635	3.048

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	10,707,064	13,137,356	2,430,292	22.7	134,031	137,877	3,846	2.9	1.25	1.05
Res NonHmstd 1Un	254,105	294,134	40,029	15.8	4,076	3,558	-518	-12.	1.60	1.21
Res NonHmstd 2-3	231,124	252,199	21,074	9.1	4,508	3,777	-731	-16.	1.95	1.50
Reg Apartments	387,774	510,029	122,255	31.5	10,499	8,721	-1,778	-16.	2.71	1.71
Low-income Apts	145,344	206,040	60,697	41.8	1,788	2,476	688	38.5	1.23	1.20
Seasonal Rec	34,044	55,270	21,226	62.3	559	932	372	66.6	1.64	1.69
Com/Ind Lo Tier	378,821	407,858	29,037	7.7	11,256	10,908	-347	-3.1	2.97	2.67
Com/Ind Hi Tier	1,742,668	2,055,408	312,740	17.9	71,480	71,887	408	0.6	4.10	3.50
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	185,763	6,057	3.4	7,439	6,539	-900	-12.	4.14	3.52
Ag Hmstd: House	76,522	93,119	16,597	21.7	921	935	15	1.6	1.20	1.00
Ag Hmstd: Land	56,402	68,525	12,123	21.5	277	352	74	26.8	0.49	0.51
Ag NonHmstd	37,966	47,899	9,933	26.2	455	536	81	17.8	1.20	1.12
New Con: Res HS	0	361,060	361,060	0.0	0	3,995	3,995	0.0	0.00	1.11
New Con: Other	0	180,507	180,507	0.0	0	5,338	5,338	0.0	0.00	2.96
Total	14,231,540	17,855,165	3,623,626	25.5	247,288	257,831	10,543	4.3	1.74	1.44

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	229,842	207,430	-22,411	-9.8	County	28.69	37.47	0.000	0.00
(-) TIF Tax	16,512	13,312	-3,200	-19.	City/Town	23.55	36.31	0.008	0.00
(-) FD Contrib Tax	23,605	17,208	-6,398	-27.	School District	51.85	31.62	1.101	0.767
(=) Taxable Tax	189,725	176,911	-12,814	-6.8	Special District	6.41	6.56	0.000	0.00
FD Distrib Tax	44,219	30,541	-13,678	-30.	Total	110.49	111.96	1.109	0.773

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,100	100,400	19.4	849	920	70	8.3	1.010	0.916
Res Hmstd: Avg Val	126,100	150,600	19.4	1,503	1,566	63	4.2	1.191	1.039
Res Hmstd: Hi Val	168,100	200,700	19.4	2,315	2,210	-105	-4.5	1.377	1.101
Res Hmstd: Ex-Hi Val	252,200	301,100	19.4	3,942	3,503	-439	-11.	1.562	1.163
Apartment (Mkt rate)	300,000	394,600	31.5	8,288	6,932	-1,356	-16.	2.762	1.756
Comm/Ind: Lo Val	150,000	177,000	18.0	4,458	4,960	502	11.3	2.971	2.802
Comm/Ind: Med Val	300,000	353,900	18.0	10,704	11,214	510	4.8	3.568	3.168
Comm/Ind: Hi Val	1,000,000	1,179,500	18.0	39,853	40,399	547	1.4	3.985	3.425

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,535,834	11,798,483	2,262,649	23.7	133,485	126,685	-6,800	-5.1	1.40	1.07
Res NonHmstd 1Un	326,504	442,025	115,522	35.4	5,481	5,178	-303	-5.5	1.68	1.17
Res NonHmstd 2-3	180,052	201,944	21,892	12.2	3,455	2,773	-682	-19.	1.92	1.37
Reg Apartments	245,417	392,078	146,661	59.8	7,189	7,079	-110	-1.5	2.93	1.81
Low-income Apts	74,504	119,832	45,328	60.8	971	1,397	426	43.9	1.30	1.17
Seasonal Rec	79,206	86,349	7,143	9.0	1,264	1,185	-79	-6.3	1.60	1.37
Com/Ind Lo Tier	210,592	248,090	37,498	17.8	6,403	6,636	233	3.6	3.04	2.67
Com/Ind Hi Tier	1,085,201	1,459,211	374,010	34.5	46,098	51,749	5,651	12.3	4.25	3.55
Publ U: Elec Gen	56,332	53,599	-2,733	-4.9	2,244	1,222	-1,022	-45.	3.98	2.28
Publ U: Other	191,663	205,764	14,102	7.4	8,064	7,278	-785	-9.7	4.21	3.54
Ag Hmstd: House	184,063	175,644	-8,419	-4.6	2,344	1,622	-722	-30.	1.27	0.92
Ag Hmstd: Land	111,587	180,594	69,007	61.8	480	705	225	46.8	0.43	0.39
Ag NonHmstd	106,696	123,758	17,062	16.0	1,253	1,237	-17	-1.3	1.17	1.00
New Con: Res HS	0	395,981	395,981	0.0	0	4,320	4,320	0.0	0.00	1.09
New Con: Other	0	134,348	134,348	0.0	0	3,076	3,076	0.0	0.00	2.29
Total	12,387,650	16,017,701	3,630,051	29.3	218,731	222,142	3,410	1.6	1.77	1.39

Tax					Tax Rates		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax	198,230	181,335	-16,894	-8.5	County	25.88	33.02	0.000	0.00	
(-) TIF Tax	8,115	6,815	-1,300	-16.	City/Town	22.18	34.26	0.088	0.07	
(-) FD Contrib Tax	14,796	12,377	-2,420	-16.	School District	53.68	29.00	1.556	1.260	
(=) Taxable Tax	175,319	162,144	-13,174	-7.5	Special District	7.20	8.28	0.000	0.00	
FD Distrib Tax	22,665	16,648	-6,017	-26.	Total	108.95	104.56	1.644	1.330	

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,900	127,600	19.4	1,217	1,246	30	2.4	1.138	0.976
Res Hmstd: Avg Val	160,300	191,400	19.4	2,217	2,056	-161	-7.3	1.382	1.074
Res Hmstd: Hi Val	213,700	255,100	19.4	3,265	2,864	-401	-12.	1.527	1.122
Res Hmstd: Ex-Hi Val	320,500	382,600	19.4	5,360	4,481	-879	-16.	1.672	1.171
Apartment (Mkt rate)	300,000	479,300	59.8	8,337	8,155	-182	-2.2	2.779	1.701
Comm/Ind: Lo Val	150,000	201,700	34.5	4,476	5,777	1,302	29.1	2.983	2.864
Comm/Ind: Med Val	300,000	403,400	34.5	10,714	12,813	2,099	19.6	3.571	3.176
Comm/Ind: Hi Val	1,000,000	1,344,700	34.5	39,825	45,647	5,822	14.6	3.982	3.394

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	14,911,341	18,393,392	3,482,051	23.4	200,006	197,380	-2,626	-1.3	1.34	1.07
Res NonHmstd 1Un	415,549	520,719	105,170	25.3	6,813	6,135	-678	-10.	1.64	1.18
Res NonHmstd 2-3	232,521	267,071	34,550	14.9	4,537	3,961	-576	-12.	1.95	1.48
Reg Apartments	919,736	1,025,196	105,460	11.5	24,633	16,932	-7,701	-31.	2.68	1.65
Low-income Apts	113,129	161,144	48,015	42.4	1,409	1,863	454	32.2	1.25	1.16
Seasonal Rec	24,042	30,793	6,751	28.1	445	495	49	11.1	1.85	1.61
Com/Ind Lo Tier	409,738	439,267	29,529	7.2	12,144	11,581	-563	-4.6	2.96	2.64
Com/Ind Hi Tier	2,829,350	3,369,201	539,852	19.1	115,943	116,426	484	0.4	4.10	3.46
Publ U: Elec Gen	105,765	56,297	-49,469	-46.8	4,388	1,347	-3,040	-69.	4.15	2.39
Publ U: Other	344,502	365,694	21,192	6.2	14,196	12,766	-1,431	-10.	4.12	3.49
Ag Hmstd: House	166,002	196,034	30,032	18.1	2,066	1,760	-306	-14.	1.24	0.90
Ag Hmstd: Land	210,484	250,521	40,037	19.0	1,215	1,143	-72	-5.9	0.58	0.46
Ag NonHmstd	126,321	148,096	21,775	17.2	1,486	1,489	3	0.2	1.18	1.01
New Con: Res HS	0	483,720	483,720	0.0	0	5,466	5,466	0.0	0.00	1.13
New Con: Other	0	255,121	255,121	0.0	0	6,544	6,544	0.0	0.00	2.56
Total	20,808,479	25,962,265	5,153,786	24.8	389,280	385,288	-3,992	-1.0	1.87	1.48

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	356,822	306,423	-50,399	-14.	County	25.20	32.25	0.000	0.00
(-) TIF Tax	16,437	15,595	-842	-5.1	City/Town	25.88	37.80	0.111	0.09
(-) FD Contrib Tax	39,805	28,397	-11,408	-28.	School District	50.48	28.29	1.691	1.421
(=) Taxable Tax	300,580	262,431	-38,149	-12.	Special District	3.62	4.44	0.000	0.00
FD Distrib Tax	40,912	31,075	-9,837	-24.	Total	105.18	102.78	1.802	1.512

Tax Burdens on Hypothetical	Taxable Market Value			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,300	118,600	19.4	1,084	1,133	48	4.4	1.092	0.955
Res Hmstd: Avg Val	148,900	177,800	19.4	1,943	1,884	-59	-3.0	1.304	1.059
Res Hmstd: Hi Val	198,500	237,000	19.4	2,893	2,635	-258	-8.9	1.457	1.111
Res Hmstd: Ex-Hi Val	297,800	355,500	19.4	4,795	4,139	-656	-13.	1.610	1.164
Apartment (Mkt rate)	300,000	334,400	11.5	8,114	5,661	-2,452	-30.	2.704	1.692
Comm/Ind: Lo Val	150,000	178,700	19.1	4,444	4,987	543	12.2	2.962	2.790
Comm/Ind: Med Val	300,000	357,300	19.1	10,627	11,224	596	5.6	3.542	3.141
Comm/Ind: Hi Val	1,000,000	1,190,900	19.1	39,482	40,332	849	2.2	3.948	3.386

CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,951,936	8,977,593	2,025,657	29.1	109,519	102,424	-7,095	-6.5	1.58	1.14
Res NonHmstd 1Un	217,325	210,471	-6,854	-3.2	3,992	2,584	-1,408	-35.	1.84	1.23
Res NonHmstd 2-3	152,616	184,670	32,054	21.0	3,288	2,752	-536	-16.	2.15	1.49
Reg Apartments	104,287	142,315	38,028	36.5	3,151	2,526	-625	-19.	3.02	1.77
Low-income Apts	55,126	78,659	23,532	42.7	768	961	193	25.1	1.39	1.22
Seasonal Rec	28,980	34,044	5,064	17.5	556	496	-61	-10.	1.92	1.46
Com/Ind Lo Tier	214,940	255,324	40,384	18.8	6,804	6,871	67	1.0	3.17	2.69
Com/Ind Hi Tier	967,939	1,286,597	318,658	32.9	41,727	45,298	3,571	8.6	4.31	3.52
Publ U: Elec Gen	16,893	19,361	2,468	14.6	665	439	-226	-33.	3.94	2.27
Publ U: Other	99,920	104,680	4,760	4.8	4,335	3,671	-663	-15.	4.34	3.51
Ag Hmstd: House	345,298	387,329	42,030	12.2	4,301	3,312	-989	-23.	1.25	0.86
Ag Hmstd: Land	406,748	496,761	90,012	22.1	2,146	2,187	41	1.9	0.53	0.44
Ag NonHmstd	132,404	165,004	32,601	24.6	1,631	1,668	37	2.3	1.23	1.01
New Con: Res HS	0	623,598	623,598	0.0	0	7,120	7,120	0.0	0.00	1.14
New Con: Other	0	146,014	146,014	0.0	0	4,165	4,165	0.0	0.00	2.85
Total	9,694,413	13,112,420	3,418,006	35.3	182,885	186,476	3,591	2.0	1.89	1.42

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax	152,721	146,844	-5,877	-3.8	County	36.55 42.49	0.000	0.00
(-) TIF Tax	14,461	10,905	-3,557	-24.	City/Town	22.64 30.86	0.120	0.17
(-) FD Contrib Tax	11,545	10,186	-1,359	-11.	School District	54.50 29.93	1.721	1.163
(=) Taxable Tax	126,714	125,753	-962	-0.8	Special District	3.69 5.26	0.000	0.00
FD Distrib Tax	15,365	12,691	-2,673	-17.	Total	117.38 108.54	1.841	1.341

Tax Burdens on Hypothetical	Taxable Market			Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng	Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,600	126,100	19.4	1,340	1,279	-61	-4.6	1.269	1.014
Res Hmstd: Avg Val	158,400	189,100	19.4	2,390	2,104	-286	-12.	1.508	1.112
Res Hmstd: Hi Val	211,200	252,100	19.4	3,509	2,929	-581	-16.	1.661	1.161
Res Hmstd: Ex-Hi Val	316,800	378,200	19.4	5,749	4,580	-1,169	-20.	1.814	1.211
Apartment (Mkt rate)	300,000	409,400	36.5	9,004	7,214	-1,789	-19.	3.001	1.762
Comm/Ind: Lo Val	150,000	199,400	32.9	4,705	5,772	1,067	22.7	3.136	2.894
Comm/Ind: Med Val	300,000	398,800	32.9	11,256	12,820	1,564	13.9	3.751	3.214
Comm/Ind: Hi Val	1,000,000	1,329,300	32.9	41,825	45,707	3,882	9.3	4.182	3.438

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,451,235	11,681,432	2,230,197	23.6	143,029	153,763	10,734	7.5	1.51	1.32
Res NonHmstd 1Un	202,529	260,639	58,110	28.7	3,856	3,874	18	0.5	1.90	1.49
Res NonHmstd 2-3	118,225	131,678	13,453	11.4	2,685	2,367	-318	-11.	2.27	1.80
Reg Apartments	489,813	645,325	155,511	31.7	15,912	14,325	-1,587	-10.	3.25	2.22
Low-income Apts	151,118	222,859	71,740	47.5	2,228	3,403	1,175	52.8	1.47	1.53
Seasonal Rec	10,019	11,619	1,599	16.0	215	264	49	22.7	2.15	2.27
Com/Ind Lo Tier	267,497	281,806	14,308	5.3	8,898	8,372	-526	-5.9	3.33	2.97
Com/Ind Hi Tier	2,040,023	2,392,393	352,370	17.3	95,097	93,776	-1,322	-1.4	4.66	3.92
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	169,558	6,571	4.0	7,494	6,554	-941	-12.	4.60	3.87
Ag Hmstd: House	56,696	67,605	10,908	19.2	867	868	1	0.1	1.53	1.28
Ag Hmstd: Land	57,418	59,378	1,961	3.4	345	364	19	5.5	0.60	0.61
Ag NonHmstd	55,511	73,784	18,273	32.9	815	993	178	21.8	1.47	1.35
New Con: Res HS	0	327,702	327,702	0.0	0	4,400	4,400	0.0	0.00	1.34
New Con: Other	0	184,224	184,224	0.0	0	5,836	5,836	0.0	0.00	3.17
Total	13,063,072	16,510,002	3,446,929	26.4	281,442	299,158	17,716	6.3	2.15	1.81

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	220,988	196,853	-24,135	-10.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	26,403	21,480	-4,923	-18.	City/Town	27.98	41.31	0.166	0.13
(-) FD Contrib Tax	25,999	19,769	-6,230	-24.	School District	53.97	33.56	1.518	1.165
(=) Taxable Tax	168,586	155,604	-12,982	-7.7	Special District	7.95	7.99	0.000	0.00
FD Distrib Tax	34,105	25,194	-8,911	-26.	Total	127.48	134.21	1.684	1.302

Tax Burdens on Hypothetical	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	85,200	101,700	19.4	1,065	1,216	151	14.2	1.250	1.196	
Res Hmstd: Avg Val	127,800	152,600	19.4	1,884	2,012	128	6.8	1.473	1.318	
Res Hmstd: Hi Val	170,400	203,400	19.4	2,852	2,805	-46	-1.6	1.673	1.379	
Res Hmstd: Ex-Hi Val	255,600	305,100	19.4	4,787	4,394	-393	-8.2	1.872	1.440	
Apartment (Mkt rate)	300,000	395,300	31.8	9,684	8,473	-1,211	-12.	3.227	2.143	
Comm/Ind: Lo Val	150,000	176,000	17.3	4,963	5,437	474	9.5	3.308	3.088	
Comm/Ind: Med Val	300,000	351,900	17.3	11,888	12,279	391	3.3	3.962	3.489	
Comm/Ind: Hi Val	1,000,000	1,172,800	17.3	44,207	44,213	6	0.0	4.420	3.769	

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	12,102,517	14,546,801	2,444,284	20.2	183,233	175,760	-7,473	-4.1	1.51	1.21
Res NonHmstd 1Un	377,151	461,978	84,827	22.5	6,779	6,090	-689	-10.	1.80	1.32
Res NonHmstd 2-3	126,687	144,753	18,066	14.3	2,668	2,364	-303	-11.	2.11	1.63
Reg Apartments	1,198,327	1,548,789	350,461	29.2	35,551	29,588	-5,963	-16.	2.97	1.91
Low-income Apts	156,567	216,583	60,016	38.3	2,120	2,906	786	37.1	1.35	1.34
Seasonal Rec	5,752	6,811	1,059	18.4	108	103	-5	-4.3	1.88	1.52
Com/Ind Lo Tier	339,978	337,327	-2,651	-0.8	10,620	9,489	-1,131	-10.	3.12	2.81
Com/Ind Hi Tier	5,237,968	5,802,879	564,912	10.8	225,343	211,415	-13,928	-6.2	4.30	3.64
Publ U: Elec Gen	721	686	-36	-4.9	31	18	-13	-41.	4.36	2.69
Publ U: Other	142,291	147,842	5,551	3.9	6,130	5,418	-712	-11.	4.31	3.66
Ag Hmstd: House	451	514	64	14.2	7	6	-1	-15.	1.61	1.19
Ag Hmstd: Land	160	160	1	0.4	1	1	0	12.2	0.37	0.42
Ag NonHmstd	42	44	2	4.9	1	0	0	-7.5	1.27	1.12
New Con: Res HS	0	104,554	104,554	0.0	0	1,323	1,323	0.0	0.00	1.27
New Con: Other	0	166,342	166,342	0.0	0	5,543	5,543	0.0	0.00	3.33
Total	19,688,611	23,486,063	3,797,452	19.3	472,592	450,027	-22,566	-4.8	2.40	1.92

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	391,244	306,600	-84,644	-21.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	37,332	27,482	-9,850	-26.	City/Town	21.47	35.16	0.037	0.03
(-) FD Contrib Tax	54,270	40,354	-13,917	-25.	School District	46.12	19.28	1.975	1.569
(=) Taxable Tax	299,641	238,764	-60,878	-20.	Special District	9.13	8.97	0.000	0.00
FD Distrib Tax	23,414	16,956	-6,458	-27.	Total	114.30	114.76	2.012	1.601

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	105,800	126,300	19.4	1,303	1,393	90	6.9	1.231	1.102	
Res Hmstd: Avg Val	158,700	189,500	19.4	2,358	2,276	-81	-3.5	1.485	1.201	
Res Hmstd: Hi Val	211,600	252,600	19.4	3,462	3,158	-304	-8.8	1.636	1.250	
Res Hmstd: Ex-Hi Val	317,300	378,700	19.4	5,668	4,921	-747	-13.	1.786	1.299	
Apartment (Mkt rate)	300,000	387,800	29.3	8,833	7,297	-1,537	-17.	2.944	1.881	
Comm/Ind: Lo Val	150,000	166,200	10.8	4,659	4,764	105	2.3	3.105	2.866	
Comm/Ind: Med Val	300,000	332,400	10.8	11,133	10,839	-295	-2.6	3.711	3.260	
Comm/Ind: Hi Val	1,000,000	1,107,900	10.8	41,348	39,183	-2,164	-5.2	4.134	3.536	

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	15,073,746	18,395,947	3,322,201	22.0	243,982	226,406	-17,575	-7.2	1.62	1.23
Res NonHmstd 1Un	614,269	770,686	156,417	25.5	11,396	10,019	-1,378	-12.	1.86	1.30
Res NonHmstd 2-3	224,185	258,473	34,288	15.3	4,641	4,001	-641	-13.	2.07	1.55
Reg Apartments	895,365	1,083,671	188,306	21.0	25,724	20,030	-5,694	-22.	2.87	1.85
Low-income Apts	71,516	93,772	22,255	31.1	957	1,197	240	25.1	1.34	1.28
Seasonal Rec	70,997	82,024	11,027	15.5	1,335	1,378	43	3.2	1.88	1.68
Com/Ind Lo Tier	294,868	305,095	10,227	3.5	9,124	8,439	-684	-7.5	3.09	2.77
Com/Ind Hi Tier	4,075,287	4,568,908	493,620	12.1	175,395	166,269	-9,127	-5.2	4.30	3.64
Publ U: Elec Gen	369	375	6	1.7	16	10	-7	-40.	4.47	2.63
Publ U: Other	170,688	176,877	6,189	3.6	7,309	6,406	-903	-12.	4.28	3.62
Ag Hmstd: House	54,158	62,108	7,950	14.7	824	717	-107	-13.	1.52	1.15
Ag Hmstd: Land	39,716	44,553	4,837	12.2	215	232	18	8.2	0.54	0.52
Ag NonHmstd	49,538	59,770	10,232	20.7	615	664	49	8.0	1.24	1.11
New Con: Res HS	0	380,147	380,147	0.0	0	4,614	4,614	0.0	0.00	1.21
New Con: Other	0	250,034	250,034	0.0	0	8,018	8,018	0.0	0.00	3.21
Total	21,634,701	26,532,439	4,897,737	22.6	481,533	458,399	-23,134	-4.8	2.23	1.73

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	403,475	326,304	-77,171	-19.	County	37.59	51.36	0.000	0.00
(-) TIF Tax	7,934	7,706	-228	-2.9	City/Town	19.09	28.94	0.059	0.05
(-) FD Contrib Tax	51,184	37,987	-13,197	-25.	School District	46.56	22.07	2.103	1.589
(=) Taxable Tax	344,357	280,612	-63,745	-18.	Special District	7.62	8.73	0.000	0.00
FD Distrib Tax	17,285	12,859	-4,426	-25.	Total	110.86	111.10	2.161	1.639

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	143,500	171,300	19.4	1,997	1,966	-32	-1.6	1.391	1.147	
Res Hmstd: Avg Val	215,200	256,900	19.4	3,464	3,134	-330	-9.5	1.609	1.219	
Res Hmstd: Hi Val	287,000	342,600	19.4	4,933	4,304	-629	-12.	1.718	1.256	
Res Hmstd: Ex-Hi Val	430,400	513,700	19.4	7,866	6,587	-1,278	-16.	1.827	1.282	
Apartment (Mkt rate)	300,000	363,100	21.0	8,630	6,646	-1,984	-23.	2.876	1.830	
Comm/Ind: Lo Val	150,000	168,200	12.1	4,645	4,807	162	3.5	3.096	2.858	
Comm/Ind: Med Val	300,000	336,400	12.1	11,091	10,915	-176	-1.6	3.697	3.244	
Comm/Ind: Hi Val	1,000,000	1,121,200	12.1	41,171	39,412	-1,760	-4.3	4.117	3.515	

SUBURBAN RAMSEY 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	9,154,832	10,955,542	1,800,711	19.7	130,691	118,749	-11,942	-9.1	1.43	1.08
Res NonHmstd 1Un	219,014	269,023	50,009	22.8	3,830	3,278	-552	-14.	1.75	1.22
Res NonHmstd 2-3	120,339	128,629	8,290	6.9	2,489	1,918	-572	-23.	2.07	1.49
Reg Apartments	531,158	758,106	226,947	42.7	15,791	13,658	-2,133	-13.	2.97	1.80
Low-income Apts	131,651	205,499	73,848	56.1	1,773	2,504	732	41.3	1.35	1.22
Seasonal Rec	8,121	9,504	1,383	17.0	152	143	-9	-6.0	1.88	1.51
Com/Ind Lo Tier	281,481	323,118	41,637	14.8	8,787	8,726	-61	-0.7	3.12	2.70
Com/Ind Hi Tier	2,556,704	3,242,383	685,678	26.8	111,074	115,243	4,170	3.8	4.34	3.55
Publ U: Elec Gen	0	38,778	38,778	0.0	0	962	962	0.0	0.00	2.48
Publ U: Other	161,791	130,068	-31,723	-19.6	7,030	4,610	-2,420	-34.	4.35	3.54
Ag Hmstd: House	1,698	1,859	162	9.5	23	19	-4	-17.	1.35	1.01
Ag Hmstd: Land	793	877	84	10.6	4	4	0	6.6	0.47	0.45
Ag NonHmstd	10,338	14,959	4,621	44.7	123	145	23	18.4	1.19	0.97
New Con: Res HS	0	134,851	134,851	0.0	0	1,491	1,491	0.0	0.00	1.11
New Con: Other	0	53,386	53,386	0.0	0	1,724	1,724	0.0	0.00	3.23
Total	13,177,920	16,266,580	3,088,660	23.4	281,767	273,174	-8,593	-3.0	2.14	1.68

<i>Tax</i>	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	238,188	203,280	-34,908	-14.	County	42.04	54.61	0.000	0.00
(-) TIF Tax	20,972	16,966	-4,006	-19.	City/Town	17.94	27.62	0.049	0.04
(-) FD Contrib Tax	30,373	23,239	-7,134	-23.	School District	47.54	20.89	1.782	1.222
(=) Taxable Tax	186,842	163,075	-23,767	-12.	Special District	7.07	5.79	0.000	0.00
FD Distrib Tax	28,192	19,242	-8,950	-31.	Total	114.60	108.91	1.831	1.266

<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	94,800	113,200	19.4	1,105	1,106	1	0.1	1.165	0.976
Res Hmstd: Avg Val	142,200	169,800	19.4	1,993	1,845	-148	-7.4	1.401	1.086
Res Hmstd: Hi Val	189,500	226,200	19.4	2,974	2,581	-393	-13.	1.569	1.141
Res Hmstd: Ex-Hi Val	284,300	339,400	19.4	4,940	4,059	-881	-17.	1.737	1.195
Apartment (Mkt rate)	300,000	428,200	42.7	8,800	7,538	-1,263	-14.	2.933	1.760
Comm/Ind: Lo Val	150,000	190,300	26.9	4,658	5,456	798	17.1	3.105	2.867
Comm/Ind: Med Val	300,000	380,500	26.8	11,142	12,189	1,046	9.4	3.714	3.203
Comm/Ind: Hi Val	1,000,000	1,268,200	26.8	41,403	43,611	2,208	5.3	4.140	3.438

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	9,386,512	11,342,914	1,956,402	20.8	149,962	158,465	8,503	5.7	1.60	1.40
Res NonHmstd 1Un	602,424	691,916	89,492	14.9	11,745	10,895	-850	-7.2	1.95	1.57
Res NonHmstd 2-3	485,171	575,767	90,596	18.7	11,606	11,168	-438	-3.8	2.39	1.94
Reg Apartments	1,435,301	2,132,514	697,214	48.6	49,281	49,316	35	0.1	3.43	2.31
Low-income Apts	314,847	445,607	130,760	41.5	4,781	6,950	2,168	45.3	1.52	1.56
Seasonal Rec	122	149	27	22.3	2	3	0	16.5	1.79	1.71
Com/Ind Lo Tier	523,962	553,711	29,749	5.7	18,027	16,954	-1,073	-6.0	3.44	3.06
Com/Ind Hi Tier	5,019,230	5,673,260	654,030	13.0	239,467	230,164	-9,303	-3.9	4.77	4.06
Publ U: Elec Gen	74,797	69,944	-4,852	-6.5	3,599	2,083	-1,516	-42.	4.81	2.98
Publ U: Other	251,548	267,952	16,405	6.5	12,077	10,850	-1,227	-10.	4.80	4.05
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	402	520	118	29.3	6	8	2	25.6	1.53	1.49
New Con: Res HS	0	98,686	98,686	0.0	0	1,437	1,437	0.0	0.00	1.46
New Con: Other	0	423,839	423,839	0.0	0	15,498	15,498	0.0	0.00	3.66
Total	18,094,314	22,276,780	4,182,465	23.1	500,554	513,791	13,237	2.6	2.77	2.31

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	362,984	301,935	-61,049	-16.	County	33.60	45.99	0.000	0.00
(-) TIF Tax	53,826	46,365	-7,461	-13.	City/Town	43.06	59.40	0.000	0.00
(-) FD Contrib Tax	46,884	35,242	-11,642	-24.	School District	52.00	33.04	1.509	0.766
(=) Taxable Tax	262,274	220,328	-41,946	-16.	Special District	8.12	10.64	0.000	0.00
FD Distrib Tax	46,402	38,094	-8,308	-17.	Total	136.78	149.06	1.509	0.766

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	75,100	89,700	19.4	928	1,114	186	20.0	1.236	1.242	
Res Hmstd: Avg Val	112,700	134,600	19.4	1,652	1,858	206	12.5	1.465	1.380	
Res Hmstd: Hi Val	150,200	179,300	19.4	2,551	2,599	48	1.9	1.698	1.449	
Res Hmstd: Ex-Hi Val	225,300	268,900	19.4	4,359	4,084	-275	-6.3	1.934	1.518	
Apartment (Mkt rate)	300,000	445,800	48.6	10,301	10,310	9	0.1	3.433	2.312	
Comm/Ind: Lo Val	150,000	169,600	13.1	5,161	5,388	227	4.4	3.440	3.176	
Comm/Ind: Med Val	300,000	339,100	13.0	12,378	12,265	-113	-0.9	4.125	3.616	
Comm/Ind: Hi Val	1,000,000	1,130,400	13.0	46,057	44,368	-1,689	-3.7	4.605	3.924	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd	6,365,610	7,603,693	1,238,083	19.4	91,382	80,488	-10,894	-11.	1.44	1.06
Res NonHmstd 1Un	221,127	278,617	57,490	26.0	4,019	3,531	-489	-12.	1.82	1.27
Res NonHmstd 2-3	191,207	235,379	44,172	23.1	4,436	3,713	-724	-16.	2.32	1.58
Reg Apartments	672,346	1,069,063	396,716	59.0	22,509	20,290	-2,219	-9.9	3.35	1.90
Low-income Apts	207,506	366,332	158,825	76.5	2,989	4,635	1,646	55.1	1.44	1.27
Seasonal Rec	1,079	1,194	115	10.7	21	20	-2	-8.4	1.99	1.65
Com/Ind Lo Tier	349,819	406,407	56,588	16.2	11,740	11,111	-629	-5.4	3.36	2.73
Com/Ind Hi Tier	1,970,967	2,358,645	387,678	19.7	92,186	85,976	-6,210	-6.7	4.68	3.65
Publ U: Elec Gen	37,243	47,441	10,198	27.4	1,758	1,217	-541	-30.	4.72	2.57
Publ U: Other	161,502	158,966	-2,536	-1.6	7,617	5,793	-1,825	-24.	4.72	3.64
Ag Hmstd: House	0	51	51	0.0	0	0	0	0.0	0.00	0.87
Ag Hmstd: Land	59	68	9	15.0	0	0	0	36.2	0.42	0.50
Ag NonHmstd	461	680	219	47.5	7	9	2	28.8	1.45	1.27
New Con: Res HS	0	46,095	46,095	0.0	0	530	530	0.0	0.00	1.15
New Con: Other	0	45,083	45,083	0.0	0	1,606	1,606	0.0	0.00	3.56
Total	10,178,926	12,617,714	2,438,788	24.0	238,665	218,918	-19,747	-8.3	2.34	1.74

Tax	Tax Rates				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax	181,951	160,220	-21,731	-11.	County	38.35	49.94	0.000	0.00
(-) TIF Tax	18,732	14,543	-4,189	-22.	City/Town	32.74	38.09	0.000	0.00
(-) FD Contrib Tax	15,745	14,414	-1,331	-8.5	School District	57.20	31.80	0.784	0.004
(=) Taxable Tax	147,475	131,263	-16,212	-11.	Special District	7.94	6.68	0.000	0.00
FD Distrib Tax	42,897	35,871	-7,025	-16.	Total	136.22	126.50	0.784	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	67,300	80,400	19.5	774	717	-57	-7.4	1.150	0.892
Res Hmstd: Avg Val	100,900	120,500	19.4	1,334	1,261	-74	-5.5	1.322	1.046
Res Hmstd: Hi Val	134,600	160,700	19.4	2,068	1,806	-262	-12.	1.536	1.123
Res Hmstd: Ex-Hi Val	201,800	240,900	19.4	3,631	2,893	-738	-20.	1.799	1.200
Apartment (Mkt rate)	300,000	477,100	59.0	10,043	9,055	-989	-9.8	3.347	1.897
Comm/Ind: Lo Val	150,000	179,600	19.7	5,034	5,180	146	2.9	3.355	2.884
Comm/Ind: Med Val	300,000	359,100	19.7	12,116	11,723	-394	-3.2	4.038	3.264
Comm/Ind: Hi Val	1,000,000	1,196,700	19.7	45,168	42,254	-2,913	-6.5	4.516	3.530

Baseline Legal Class

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

House Research

Simulation	2D3	Baseline	Final Pay 2001		Page 33
05/09/2002	2:30 PM	Alternative	Projected Pay 2003: Current Law (Revised)		(all figures in \$000s)
213	Comm seasonal-rec-res: 1c >32K	1.000	219,856	2,199	2,457
		Report			
214	Comm seasonal-rec-res: 4c	1.650	197,773	3,263	3,639
215	Qualifying golf courses	1.650	136,979	2,260	2,662
216	Metro Non-profit Indoor Rec	1.650	435	7	7
218	Commercial pref: <100K	2.400	4,670,628	112,095	152,229
219	Commercial pref: 100K - 150K	2.400	1,327,756	31,866	42,483
220	Commercial pref: 150K - 250K	3.400	2,079,284	70,696	92,553
221	Commercial: >250K	3.400	20,938,686	711,915	927,642
222	Comm competitive zone: <50K	2.400	100	2	2
223	Comm competitive zone: 50K - 150K	2.400	200	5	5
224	Comm competitive zone: >150K	3.400	275	9	6
225	Comm border city: <100K	2.400	28,349	680	655
226	Comm border city: 100K - 150K	2.400	8,111	195	187
227	Comm border city: 150K - 250K	3.400	12,437	423	286
228	Comm border city: >250K	3.400	37,711	1,282	867
229	Comm transit zone: <100K	2.400	4,697	113	157
230	Comm transit zone: 100K-150K	2.400	2,243	54	75
231	Comm transit zone struct:150K-250K	2.975	6,687	199	279
232	Comm transit zone struct: >250K	2.975	433,583	12,899	18,208
233	Comm transit zone exist: 150K-250K	3.400	3,610	123	168
234	Comm transit zone exist: >250K	3.400	94,481	3,212	4,423
237	Industrial pref: <100K	2.400	780,325	18,728	25,272
238	Industrial pref: 100K-150K	2.400	328,518	7,884	10,605
239	Industrial pref: 150K-250K	3.400	636,290	21,634	28,660
240	Industrial pref: >250K	3.400	8,532,158	290,093	376,304
244	Ind border city: <100K	2.400	1,015	24	23
245	Ind border city: 100K-150K	2.400	352	8	8
246	Ind border city: 150K-250K	3.400	1,230	42	28
247	Ind border city: >250K	3.400	30,793	1,047	708
248	Ind Transit Zone: <100K	2.400	3,614	87	121
249	Ind Transit Zone: 100K-150K	2.400	1,721	41	58
250	Ind Transit Zone Struct: 150K-250K	2.975	4,843	144	203
251	Ind Transit Zone Struct: >250K	2.975	83,767	2,492	3,443
252	Ind Transit Zone exist: 150K-250K	3.400	2,840	97	134
253	Ind Transit Zone exist: >250K	3.400	27,848	947	1,314
256	Publ Util: land & bldgs <100K	2.400	60,118	1,443	1,861
257	Publ Util: land & bldgs: 100K-150K	2.400	14,598	350	454
258	Publ Util: land & bldgs >150K	3.400	678,662	23,075	29,131
259.1	Publ Util: machinery (exc generat)	3.400	849,984	28,899	35,196
259.2	Publ Util: Electric Generat Mach	3.400	1,554,961	52,869	66,490
261	Railroad <100K	2.400	16,360	393	516
262	Railroad: 100K-150K	2.400	7,029	169	218
263	Railroad >150K	3.400	462,402	15,722	20,354
265	Mineral	3.400	3,612	123	176

House Research

Simulation	2D3	Baseline	Final Pay 2001				Page 34
05/09/2002	2:30 PM	Alternative	Projected Pay 2003: Current Law (Revised)				(all figures in \$000s)
266	Misc class 5		3.400	1,157	39		56
269	Personal: 3f		1.000	11,194	112		147
270	Non-comm aircraft hangars		1.650	22,731	375		481
271.1	Pers: It31 tools&mach excl elec gen		3.400	111,399	3,788		4,844
271.2	Pers: It31 electric generation mach		3.400	15,779	536		511
272	Pers: Item 32 struct/leased land		1.650	109,429	1,806		2,258
273	Pers: Item 33 ag real estate		1.200	8,693	104		142
275.1	Pers: Item 41 struct excl elec gen		3.400	341,931	11,626		10,978
275.2	Pers: It41 electric generation mach		3.400	13,438	457		447
276	Pers: Item 41 EZ <100K		2.400	518	12		12
277	Pers: Item 41 EZ: 100K-150K		2.400	101	2		2
278	Pers: Item 41 EZ >150K		3.400	610	21		14
281	Pers: Item 41 TZ: >150K		2.975	1,675	50		69
282	Pers: Item 42 struct/RR land		3.400	38,875	1,322		1,968
289	Pers: Item 43 leased real estate		3.400	233,093	7,925		7,966
290	Pers: Item 44 electric util trans lines		3.400	1,368,686	46,535		60,652
291	Pers: Item 44 electric util distri lines		3.400	145,678	4,953		6,644
292	Pers: Item 45 syst/gas utils		3.400	1,499,189	50,972		62,623
293	Pers: Item 46 syst/water utils		3.400	1,317	45		58
294	Pers: Item 48 misc		3.400	47,568	1,617		2,036
State Total				264,651,288	4,267,876		5,037,626

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
124 Farm 1b Hmstd HGA: <32K	0.450	12,209	55	45
125 Ag Hmstd HGA: <76K	1.000	5,792,116	57,921	44,797
126 Ag Hmstd HGA: 76K-500K	1.000	2,005,484	20,055	24,662
127 Ag Hmstd HGA: >500K	1.250	23,870	298	359
128 Farm 1b Hmstd land: <32K	0.450	1,159	5	4
129.1 Ag Hmstd land & bldgs: <115K	0.550	9,398,600	51,692	36,950
129.2 Ag Hmstd land & bldgs: 115K-300K	0.550	6,922,206	38,072	38,885
130 Ag Hmstd land & bldgs: 300K-600K	0.550	3,871,104	21,291	21,159
131 Ag Hmstd land & bldgs: >600K	1.000	2,396,382	23,964	23,354
133 Ag Non-homestead	1.000	9,407,288	94,073	96,751
134 Migrant Housing: <500K	1.000	671	7	7
139 Timberlands	1.000	552,930	5,529	6,693
140 Non-comm seasonal-rec-res: <76K	1.000	6,344,351	63,444	79,909
141 Non-comm seasonal-rec-res: 76K -	1.000	2,735,755	27,358	40,621
142 Non-comm seasonal-rec-res: >500K	1.250	97,990	1,225	1,785
145 Res 1b Hmstd <32K	0.450	190,885	859	868
146 Res Hmstd: <76K	1.000	93,016,524	930,165	919,684
147 Res Hmstd: 76K - 500K	1.000	90,139,570	901,396	1,139,230

House Research

Simulation	2D3	Baseline	Final Pay 2001				Page 35
05/09/2002	2:30 PM	Alternative	Projected Pay 2003: Current Law (Revised)				(all figures in \$000s)
148	Res Hmstd: > 500K	1.250	2,657,214	33,215	40,018		
150	Res Non-hmstd 1 unit: <76K	1.000	4,737,040	47,370	62,884		
151	Res Non-hmstd 1 unit: 76K - 500K	1.000	2,266,436	22,664	28,750		
152	Res Non-hmstd 1 unit: >500K	1.250	206,724	2,584	3,097		
154	Res Non-hmstd 2-3 units	1.250	3,091,565	38,645	50,538		
157	Regular apartments (4a)	1.500	11,073,103	166,097	218,105		
158	Low income apartments (4d)	1.000	2,918,685	29,187	39,708		
159	Non-prof student housing/Comm Serv	1.500	32,405	486	693		
160	Student housing	1.000	21,419	214	309		
161	Manufactured home park land	1.250	406,575	5,082	6,317		
163	Comm seasonal-rec-res: 1c	1.000	233,579	2,336	2,372		
164	Comm seasonal-rec-res: 4c <500K	1.000	213,636	2,136	3,488		
165	Comm seasonal-rec-res: 4c >500K	1.250	36,623	458	730		
166	Qualifying golf courses	1.250	181,650	2,271	2,620		
169	Commercial pref: <150K	1.500	6,644,839	99,673	187,577		
170	Commercial: >150K	2.000	28,199,656	563,993	1,039,210		
171	Comm competitive zone: <150K	1.500	330	5	8		
172	Comm competitive zone: >150K	2.000	256	5	6		
173	Comm border city: <150K	1.500	37,733	566	870		
174	Comm border city: >150K	2.000	56,123	1,122	1,291		
176	Industrial pref: <150K	1.500	1,187,921	17,819	33,647		
177	Industrial pref: >150K	2.000	10,615,576	212,312	390,759		
180	Ind border city: <150K	1.500	1,332	20	31		
181	Ind border city: >150K	2.000	32,587	652	749		
183	Publ Util: land & bldgs <150K	1.500	80,199	1,203	2,201		
184	Publ Util: land & bldgs >150K	2.000	574,436	11,489	21,754		
185	Publ Util: Electric Generat Mach	2.000	1,568,889	31,378	42,049		
186	Publ Util: Other Machinery	2.000	1,018,486	20,370	36,023		
188	Railroad <150K	1.500	27,163	407	752		
189	Railroad >150K	2.000	497,878	9,958	18,307		
191	Mineral	2.000	3,382	68	154		
192	Misc class 5	2.000	1,241	25	50		
195	Personal: 3f	1.000	8,342	83	106		
196	Non-comm aircraft hangars	1.500	44,734	671	1,170		
197	Pers: Item31 tools & machinery	2.000	124,148	2,483	4,398		
198	Pers: It32 str/leased land: non C/I,SRR	1.000	13,745	137	158		
199	Pers: It32 str/leased land: NCSRR	1.000	44,836	448	587		
200	Pers: It32 str/leased land: 76K-500K	1.000	1,202	12	18		
202	Pers: It32 str/leased land: C/I	2.000	33,029	661	1,279		
203	Pers: Item 33 ag real estate	1.000	13,930	139	168		
205	Pers: It41 str/leased land: C/I	2.000	364,954	7,299	10,208		
206	Pers: It41 str/leased land: NCSRR	1.000	264	3	5		
209	Pers: It41 str/leased land: non C/I,SRR	1.000	80	1	2		
210	Pers: Item41: Border Enterprize Zone	2.000	839	17	19		

House Research

Simulation	2D3	Baseline	Final Pay 2001			Page 36
05/09/2002	2:30 PM	Alternative	Projected Pay 2003: Current Law (Revised)			(all figures in \$000s)
211	Pers: Item 42 struct/RR land	2.000	37,785	756		1,594
213	Pers: It43 leased real estate: non C/I	1.500	5,225	78		121
214	Pers: Item 43 leased real estate: C/I	2.000	213,897	4,278		6,195
215	Pers: Item 44T electric util trans lines	2.000	1,392,128	27,843		50,954
216	Pers: Item 44D electric util distrib lines	2.000	174,870	3,497		6,603
217	Pers: Item 45 syst/gas utils	2.000	1,581,552	31,631		55,527
218	Pers: Item 46 syst/water utils	2.000	2,369	47		87
219	Pers: Item 48 misc	2.000	15,861	317		570
1140	NewCon: Non-comm seas-rec-res: <76K	1.000	82,139	821		1,050
1141	NewCon: Non-comm seas-rec-res:	1.000	110,978	1,110		1,659
1142	NewCon: Non-comm seas-rec-res:	1.250	2,830	35		51
1146	NewCon: Res Hmstd: <76K	1.000	2,005,267	20,053		19,400
1147	NewCon: Res Hmstd: 76K-500K	1.000	2,606,823	26,068		33,003
1150	NewCon: Res Non-hmstd 1 unit: <76K	1.000	146,890	1,469		1,906
1151	NewCon: Res Non-hmstd 1 unit: 76K -	1.000	201,775	2,018		2,539
1152	NewCon: Res Non-hmstd 1 unit:	1.250	11,173	140		166
1154	NewCon: Res Non-hmstd 2-3 units	1.250	158,255	1,978		2,512
1157	NewCon: Regular apartments (4a)	1.500	310,783	4,662		6,084
1158	NewCon: Low income apartments (4d)	1.000	16,348	163		213
1163	NewCon: Comm seas-rec-res: 1c	1.000	1,612	16		16
1164	NewCon: Comm seas-rec-res: 4c <500K	1.000	2,373	24		41
1165	NewCon: Comm seas-rec-res: 4c <500K	1.250	658	8		13
1169	NewCon: Commercial pref: <150K	1.500	147,019	2,205		4,154
1170	NewCon: Commercial: >150K	2.000	1,341,550	26,831		50,343
1171	NewCon: Comm competitive zone:	1.500	7	0		0
1172	NewCon: Comm competitive zone:	2.000	12	0		0
1173	NewCon: Comm border city: <150K	1.500	567	9		13
1174	NewCon: Comm border city: >150K	2.000	1,708	34		39
1176	NewCon: Industrial pref: <150K	1.500	14,416	216		401
1177	NewCon: Industrial pref: >150K	2.000	272,399	5,448		9,939
1181	NewCon: Ind border city: >150K	2.000	3	0		0
State Total			323,043,149	3,734,927		4,984,144

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,576,852	911,836	104,337	2,015,178	192,967	0	4,801,170
Certified MKV	537	10,499	72	369,569	0	0	380,676
Fiscal Disparities Levy	113,824	91,276	1,413	201,602	27,145	0	435,261
Disparity Reduction Aid	12,175	0	837	10,334	0	0	23,346

House Research

Simulation	2D3	Baseline	Final Pay 2001					Page 37
05/09/2002	2:30 PM	Alternative	Projected Pay 2003: Current Law (Revised)					(all figures in \$000s)
Spread NTC Levy		1,450,852	820,560	102,088	1,846,427	170,822	0	4,390,749
Spread MKV Levy		537	10,499	72	336,717	0	0	347,825
Tax Incr Financing Levy								341,294
Levy		Homestead Credit	401,030		Taconite credit		15,026	
Levy		Agricultural	55,309		Disparity Reduction		5,677	

Alternative Levy Summary

Levy Summary Report

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