

House Research Simulation Report: Property Tax

Simulation #4A5

Date 12/23/2003

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DESCRIPTION

BASELINE: Final Pay 2003

ALTERNATIVE: Prelim Pay 2004: TNT Levies incl new referendums (revised 12/23)

This report compares proposed property taxes for taxes payable in 2004 to actual property taxes payable in 2003. It incorporates a few modest data revisions and corrections compared to simulations 4A1, 4A2 and 4A4. The 2004 taxes are based on proposed levies certified by each taxing jurisdiction to fulfill the requirements of the truth-in-taxation (TNT) process. The simulation also incorporates the results of referendum elections held this fall, (generally, fall referendum results are not incorporated into TNT levies). Final levies may be less than the proposed levies shown in this simulation, but cannot be higher. The market values used are actual for taxes payable in 2004, as reported by county assessors to the Dept. of Revenue. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes would increase by \$356 million, or 7.1%**, if proposed levies were enacted, according to the simulation. Approximately \$129 million of the \$356 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2004. The overall tax increases are 9.6% in Greater Minnesota and 5.8% in the Metro area.
- **Statewide property tax impacts by property type vary from -11.7% to +17.3%**. Impacts on the largest property types are 7.7% on existing residential homesteads, -3.7% on existing apartments, 0.8% on existing commercial-industrial property, and 5% on existing agricultural property.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgments 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 2003**

- **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Prelim Pay 2004: TNT levies incl new referendums (revised 12/23)

- **Market values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. A number of counties revised their abstracts of assessment after the initial submission; this simulation is based on the revised abstracts. The breakdown of market value amounts between valuation changes on existing properties and new construction is based on new construction amounts reported on the fall mini-abstract of assessment.
- **Levies** are preliminary levies (also called truth-in-taxation, or TNT levies) reported by county auditors to the Dept. of Revenue. TNT levies have been augmented with information about referendum levies that have been approved after TNT levies were certified. In the aggregate, final certified levies will be less than TNT levies, although they may not be for any specific jurisdiction.
- **The state levy** is \$624.5 million, which is the certified level set by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before final figures are determined.
- **Fiscal disparities** contribution and distribution net tax capacities are preliminary, based on data from the abstracts of assessment, with some adjustments applied based on Dept. of Revenue data. Fiscal disparities distribution tax amounts are preliminary.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.5	1.25
Low-income	1.0	1.25
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
>\$600,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	191,363,909	211,666,684	20,302,775	10.6	2,188,355	2,357,593	169,239	7.7	1.14	1.11
ResNonHm 1 Exist	8,557,668	10,362,466	1,804,798	21.1	112,567	132,011	19,444	17.3	1.32	1.27
ResNonHm23 Exist	3,866,001	4,297,022	431,021	11.1	63,414	68,532	5,118	8.1	1.64	1.59
Apartments Exist	14,434,705	15,798,319	1,363,613	9.4	269,731	259,735	-9,996	-3.7	1.87	1.64
Seas Rec: Exist	10,462,907	11,881,181	1,418,274	13.6	137,227	149,161	11,933	8.7	1.31	1.26
Com/Ind Lo Exist	7,926,443	8,052,186	125,743	1.6	223,918	225,461	1,544	0.7	2.82	2.80
Com/Ind Hi Exist	40,958,745	41,832,399	873,655	2.1	1,512,243	1,524,915	12,672	0.8	3.69	3.65
Publ U: Elec Gen	1,545,468	1,431,412	-114,056	-7.4	40,040	35,341	-4,698	-11.7	2.59	2.47
Publ U: Other	5,018,556	5,329,952	311,396	6.2	178,495	184,971	6,476	3.6	3.56	3.47
AgHm House Exist	8,097,036	8,795,663	698,627	8.6	70,785	75,968	5,184	7.3	0.87	0.86
AgHm Land: Exist	22,705,304	24,259,825	1,554,521	6.8	115,925	121,260	5,335	4.6	0.51	0.50
Ag NonHm: Exist	10,214,986	11,030,279	815,293	8.0	104,870	108,836	3,966	3.8	1.03	0.99
Res Hmstd NewCon	0	5,252,294	5,252,294	0.0	0	57,507	57,507	0.0	0.00	1.09
All Other NewCon	0	3,642,739	3,642,739	0.0	0	71,973	71,973	0.0	0.00	1.98
Total	325,151,728	363,632,420	38,480,692	11.8	5,017,569	5,373,264	355,695	7.1	1.54	1.48

Tax Base

Tax Rates

					County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,750,086	4,140,987	390,900	10.4		50.43	48.06	0.010	0.009
(-) TIF Tax Capacity	211,256	227,327	16,071	7.6	City/Town	35.67	34.88	0.052	0.059
(-) FD Contrib Tax Cap	233,130	254,136	21,006	9.0	School District	25.59	23.59	1.158	1.214
(=) Taxable Tax Capacity	3,305,701	3,659,523	353,823	10.7	Special District	5.19	4.79	0.000	0.000
FD Distrib Tax Cap	233,132	254,139	21,007	9.0	Total	116.88	111.33	1.221	1.282

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	61,486,170	67,206,754	5,720,585	9.3	633,878	694,283	60,405	9.5	1.03	1.03
ResNonHm 1 Exist	3,523,627	3,973,975	450,347	12.8	45,407	50,302	4,895	10.8	1.29	1.27
ResNonHm23 Exist	1,282,249	1,356,415	74,166	5.8	20,544	21,354	810	3.9	1.60	1.57
Apartments Exist	2,711,178	2,931,310	220,131	8.1	49,288	49,773	485	1.0	1.82	1.70
Seas Rec: Exist	10,147,754	11,537,309	1,389,555	13.7	132,543	144,309	11,766	8.9	1.31	1.25
Com/Ind Lo Exist	4,412,774	4,518,525	105,751	2.4	124,613	126,851	2,238	1.8	2.82	2.81
Com/Ind Hi Exist	7,986,283	8,502,540	516,257	6.5	290,120	306,320	16,200	5.6	3.63	3.60
Publ U: Elec Gen	1,249,324	1,183,222	-66,101	-5.3	32,344	29,087	-3,257	-10.1	2.59	2.46
Publ U: Other	3,050,856	3,265,826	214,970	7.0	106,116	110,349	4,233	4.0	3.48	3.38
AgHm House Exist	7,067,066	7,730,153	663,086	9.4	61,072	66,122	5,050	8.3	0.86	0.86
AgHm Land: Exist	21,677,370	23,160,598	1,483,228	6.8	111,612	116,840	5,228	4.7	0.51	0.50
Ag NonHm: Exist	9,563,108	10,300,783	737,675	7.7	98,041	101,758	3,717	3.8	1.03	0.99
Res Hmstd NewCon	0	2,234,644	2,234,644	0.0	0	23,308	23,308	0.0	0.00	1.04
All Other NewCon	0	1,705,630	1,705,630	0.0	0	28,691	28,691	0.0	0.00	1.68
Total	134,157,757	149,607,683	15,449,925	11.5	1,705,579	1,869,350	163,770	9.6	1.27	1.25

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	1,412,952	1,572,232	159,280	11.3	County	58.54	56.41	0.005	0.005
(-) TIF Tax Capacity	39,870	44,695	4,826	12.1	City/Town	32.91	32.35	0.016	0.017
(-) FD Contrib Tax Cap	1,413	1,898	485	34.3	School District	24.02	22.22	0.603	0.825
(=) Taxable Tax Capacity	1,371,669	1,525,639	153,970	11.2	Special District	1.65	1.63	0.000	0.000
FD Distrib Tax Cap	1,417	1,901	484	34.1	Total	117.12	112.61	0.625	0.846

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,100	74,400	6,300	9.3	568	603	35	6.2	0.833	0.810
Res Hmstd: Avg Val	102,100	111,600	9,500	9.3	979	1,079	100	10.2	0.958	0.967
Res Hmstd: Hi Val	136,100	148,800	12,700	9.3	1,429	1,563	134	9.4	1.050	1.050
Res Hmstd: Ex-Hi Val	204,200	223,200	19,000	9.3	2,331	2,531	200	8.6	1.141	1.133
Apartment (Mkt rate)	300,000	324,400	24,400	8.1	5,458	4,841	-617	-11.3	1.819	1.492
Seas Rec: Lo Val	50,000	56,000	6,000	12.0	694	752	58	8.3	1.388	1.342
Seas Rec: Hi Val	150,000	168,000	18,000	12.0	2,323	2,554	232	10.0	1.548	1.520
Comm/Ind: Lo Val	150,000	159,700	9,700	6.5	3,948	4,210	261	6.6	2.632	2.636
Comm/Ind: Med Val	300,000	319,400	19,400	6.5	9,182	9,670	488	5.3	3.060	3.027
Comm/Ind: Hi Val	1,000,000	1,064,600	64,600	6.5	33,604	35,149	1,545	4.6	3.360	3.301

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	129,877,739	144,459,929	14,582,190	11.2	1,554,477	1,663,310	108,833	7.0	1.20	1.15
ResNonHm 1 Exist	5,034,041	6,388,491	1,354,450	26.9	67,160	81,708	14,549	21.7	1.33	1.28
ResNonHm23 Exist	2,583,752	2,940,607	356,855	13.8	42,870	47,178	4,308	10.0	1.66	1.60
Apartments Exist	11,723,527	12,867,009	1,143,482	9.8	220,444	209,963	-10,481	-4.8	1.88	1.63
Seas Rec: Exist	315,153	343,872	28,719	9.1	4,684	4,851	167	3.6	1.49	1.41
Com/Ind Lo Exist	3,513,669	3,533,661	19,992	0.6	99,304	98,610	-694	-0.7	2.83	2.79
Com/Ind Hi Exist	32,972,462	33,329,860	357,398	1.1	1,222,123	1,218,595	-3,528	-0.3	3.71	3.66
Publ U: Elec Gen	296,144	248,190	-47,955	-16.2	7,695	6,254	-1,442	-18.7	2.60	2.52
Publ U: Other	1,967,701	2,064,126	96,425	4.9	72,379	74,622	2,243	3.1	3.68	3.62
AgHm House Exist	1,029,970	1,065,511	35,541	3.5	9,712	9,846	134	1.4	0.94	0.92
AgHm Land: Exist	1,027,935	1,099,227	71,293	6.9	4,312	4,419	107	2.5	0.42	0.40
Ag NonHm: Exist	651,878	729,497	77,619	11.9	6,829	7,078	249	3.6	1.05	0.97
Res Hmstd NewCon	0	3,017,649	3,017,649	0.0	0	34,199	34,199	0.0	0.00	1.13
All Other NewCon	0	1,937,109	1,937,109	0.0	0	43,282	43,282	0.0	0.00	2.23
Total	190,993,971	214,024,737	23,030,767	12.1	3,311,989	3,503,915	191,925	5.8	1.73	1.64

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	2,337,135	2,568,755	231,620	9.9	County	44.68	42.10	0.013	0.010	
(-) TIF Tax Capacity	171,386	182,632	11,246	6.6	City/Town	37.62	36.68	0.070	0.080	
(-) FD Contrib Tax Cap	231,716	252,238	20,522	8.9	School District	26.70	24.57	1.432	1.406	
(=) Taxable Tax Capacity	1,934,032	2,133,885	199,852	10.3	Special District	7.70	7.06	0.000	0.000	
FD Distrib Tax Cap	231,715	252,238	20,523	8.9	Total	116.70	110.40	1.515	1.497	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,700	129,800	11.2	1,271	1,372	100	7.9	1.089	1.056
Res Hmstd: Avg Val	175,000	194,600	11.2	2,093	2,242	150	7.2	1.195	1.152
Res Hmstd: Hi Val	233,200	259,400	11.2	2,912	3,113	201	6.9	1.248	1.200
Res Hmstd: Ex-Hi Val	349,900	389,200	11.2	4,556	4,857	301	6.6	1.302	1.248
Apartment (Mkt rate)	300,000	329,300	9.8	5,706	5,037	-669	-11.7	1.902	1.529
Comm/Ind: Lo Val	150,000	151,600	1.1	4,184	4,178	-6	-0.1	2.789	2.755
Comm/Ind: Med Val	300,000	303,300	1.1	9,687	9,658	-29	-0.3	3.228	3.184
Comm/Ind: Hi Val	1,000,000	1,010,800	1.1	35,367	35,215	-152	-0.4	3.536	3.483

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,151,921	3,327,410	175,489	5.6	38,171	41,658	3,487	9.1	1.21	1.25
ResNonHm 1 Exist	206,431	226,773	20,342	9.9	3,084	3,441	357	11.6	1.49	1.52
ResNonHm23 Exist	82,051	85,712	3,661	4.5	1,411	1,493	82	5.8	1.72	1.74
Apartments Exist	276,383	297,808	21,425	7.8	5,325	5,728	402	7.6	1.93	1.92
Seas Rec: Exist	79,149	87,574	8,425	10.6	1,258	1,378	120	9.5	1.59	1.57
Com/Ind Lo Exist	458,912	466,941	8,029	1.7	13,190	13,524	334	2.5	2.87	2.90
Com/Ind Hi Exist	616,628	658,539	41,911	6.8	20,306	21,853	1,547	7.6	3.29	3.32
Publ U: Elec Gen	23,543	21,270	-2,273	-9.7	472	461	-10	-2.2	2.00	2.17
Publ U: Other	89,164	90,202	1,038	1.2	3,345	3,441	95	2.9	3.75	3.81
AgHm House Exist	15,736	16,742	1,006	6.4	186	200	14	7.5	1.18	1.19
AgHm Land: Exist	21,656	23,763	2,107	9.7	149	172	23	15.3	0.69	0.72
Ag NonHm: Exist	24,131	23,877	-255	-1.1	351	346	-4	-1.2	1.45	1.45
Res Hmstd NewCon	0	92,558	92,558	0.0	0	1,120	1,120	0.0	0.00	1.21
All Other NewCon	0	77,853	77,853	0.0	0	1,848	1,848	0.0	0.00	2.37
Total	5,045,706	5,497,024	451,318	8.9	87,248	96,663	9,415	10.8	1.73	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	61,068	66,207	5,140	8.4	County	63.89	62.94	0.000	0.000
(-) TIF Tax Capacity	3,234	3,713	479	14.8	City/Town	51.74	54.87	0.051	0.047
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.48	22.48	0.505	0.614
(=) Taxable Tax Capacity	57,833	62,494	4,661	8.1	Special District	2.95	2.86	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	142.06	143.14	0.556	0.661

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	47,900	50,600	5.6	516	555	40	7.7	1.076	1.097
Res Hmstd: Avg Val	71,800	75,800	5.6	773	832	59	7.7	1.076	1.097
Res Hmstd: Hi Val	95,700	101,000	5.5	1,126	1,231	104	9.3	1.177	1.218
Res Hmstd: Ex-Hi Val	143,500	151,500	5.6	1,875	2,033	157	8.4	1.306	1.341
Apartment (Mkt rate)	300,000	323,300	7.8	6,560	5,998	-561	-8.6	2.186	1.855
Comm/Ind: Lo Val	150,000	160,200	6.8	4,499	4,946	447	9.9	2.999	3.087
Comm/Ind: Med Val	300,000	320,400	6.8	10,471	11,372	902	8.6	3.490	3.549
Comm/Ind: Hi Val	1,000,000	1,068,000	6.8	38,336	41,359	3,022	7.9	3.833	3.872

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,074,915	3,384,859	309,944	10.1	25,397	27,638	2,241	8.8	0.83	0.82
ResNonHm 1 Exist	190,926	203,111	12,185	6.4	2,085	2,151	66	3.2	1.09	1.06
ResNonHm23 Exist	52,385	58,089	5,704	10.9	663	705	42	6.3	1.27	1.21
Apartments Exist	6,084	7,555	1,471	24.2	84	85	2	2.0	1.38	1.13
Seas Rec: Exist	1,786,213	2,049,886	263,673	14.8	21,979	24,508	2,528	11.5	1.23	1.20
Com/Ind Lo Exist	108,437	109,955	1,518	1.4	2,595	2,578	-18	-0.7	2.39	2.34
Com/Ind Hi Exist	115,018	121,818	6,799	5.9	3,721	3,866	145	3.9	3.24	3.17
Publ U: Elec Gen	4,703	315	-4,388	-93.3	100	5	-95	-95.1	2.13	1.55
Publ U: Other	385,434	419,195	33,760	8.8	12,620	13,198	577	4.6	3.27	3.15
AgHm House Exist	978,135	1,059,952	81,817	8.4	8,140	8,630	490	6.0	0.83	0.81
AgHm Land: Exist	3,471,196	3,638,399	167,203	4.8	18,187	18,404	217	1.2	0.52	0.51
Ag NonHm: Exist	1,979,318	2,065,294	85,976	4.3	21,276	21,205	-71	-0.3	1.07	1.03
Res Hmstd NewCon	0	126,329	126,329	0.0	0	1,030	1,030	0.0	0.00	0.82
All Other NewCon	0	123,494	123,494	0.0	0	1,290	1,290	0.0	0.00	1.04
Total	12,152,765	13,368,249	1,215,485	10.0	116,849	125,294	8,444	7.2	0.96	0.94

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	113,179	125,176	11,998	10.6	County	59.44	57.97	0.000	0.000
(-) TIF Tax Capacity	46	43	-4	-8.2	City/Town	18.11	17.21	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.48	18.76	0.527	0.666
(=) Taxable Tax Capacity	113,132	125,134	12,001	10.6	Special District	3.67	3.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	102.70	97.50	0.527	0.666

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,200	77,300	7,100	10.1	477	502	25	5.3	0.679	0.649
Res Hmstd: Avg Val	105,200	115,800	10,600	10.1	858	938	80	9.3	0.815	0.810
Res Hmstd: Hi Val	140,200	154,300	14,100	10.1	1,267	1,374	106	8.4	0.904	0.890
Res Hmstd: Ex-Hi Val	210,400	231,600	21,200	10.1	2,089	2,248	160	7.7	0.992	0.970
Seas Rec: Lo Val	50,000	56,000	6,000	12.0	622	667	45	7.3	1.243	1.191
Seas Rec: Hi Val	150,000	168,000	18,000	12.0	2,106	2,300	194	9.2	1.404	1.369
Comm/Ind: Lo Val	150,000	158,900	8,900	5.9	3,609	3,787	178	4.9	2.406	2.383
Comm/Ind: Med Val	300,000	317,700	17,700	5.9	8,395	8,708	313	3.7	2.798	2.740
Comm/Ind: Hi Val	1,000,000	1,059,100	59,100	5.9	30,730	31,683	953	3.1	3.072	2.991

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,225,959	2,466,839	240,880	10.8	22,299	24,898	2,599	11.7	1.00	1.01
ResNonHm 1 Exist	186,993	227,993	41,000	21.9	2,397	2,900	503	21.0	1.28	1.27
ResNonHm23 Exist	69,238	78,049	8,810	12.7	1,092	1,227	135	12.4	1.58	1.57
Apartments Exist	153,164	158,691	5,528	3.6	2,799	2,768	-31	-1.1	1.83	1.74
Seas Rec: Exist	961,064	1,069,653	108,590	11.3	12,835	13,823	988	7.7	1.34	1.29
Com/Ind Lo Exist	381,425	395,009	13,584	3.6	10,728	11,051	323	3.0	2.81	2.80
Com/Ind Hi Exist	631,445	689,870	58,426	9.3	22,348	24,373	2,025	9.1	3.54	3.53
Publ U: Elec Gen	828	811	-17	-2.1	26	24	-2	-7.5	3.13	2.96
Publ U: Other	74,215	69,799	-4,416	-6.0	2,876	2,663	-213	-7.4	3.87	3.81
AgHm House Exist	18,392	20,591	2,199	12.0	195	216	21	10.9	1.06	1.05
AgHm Land: Exist	19,495	21,372	1,876	9.6	95	99	3	3.5	0.49	0.46
Ag NonHm: Exist	23,952	26,225	2,273	9.5	250	261	11	4.4	1.04	0.99
Res Hmstd NewCon	0	65,789	65,789	0.0	0	640	640	0.0	0.00	0.97
All Other NewCon	0	100,612	100,612	0.0	0	2,061	2,061	0.0	0.00	2.05
Total	4,746,169	5,391,302	645,133	13.6	77,940	87,002	9,062	11.6	1.64	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	57,129	64,617	7,488	13.1	County	51.48	47.53	0.000	0.000
(-) TIF Tax Capacity	2,401	2,826	426	17.7	City/Town	42.33	43.64	0.019	0.014
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.92	22.58	0.250	0.485
(=) Taxable Tax Capacity	54,728	61,791	7,063	12.9	Special District	0.96	1.09	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	114.84	0.269	0.499

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,800	62,900	10.7	462	502	40	8.6	0.813	0.798
Res Hmstd: Avg Val	85,200	94,400	10.8	739	844	105	14.3	0.866	0.893
Res Hmstd: Hi Val	113,600	125,900	10.8	1,109	1,250	141	12.7	0.976	0.992
Res Hmstd: Ex-Hi Val	170,400	188,800	10.8	1,849	2,060	211	11.4	1.085	1.091
Apartment (Mkt rate)	300,000	310,800	3.6	5,422	4,617	-805	-14.9	1.807	1.485
Comm/Ind: Lo Val	150,000	163,900	9.3	3,931	4,353	422	10.7	2.620	2.655
Comm/Ind: Med Val	300,000	327,800	9.3	9,158	9,973	815	8.9	3.052	3.042
Comm/Ind: Hi Val	1,000,000	1,092,500	9.3	33,552	36,194	2,642	7.9	3.355	3.312

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,598,484	3,951,023	352,539	9.8	30,202	32,112	1,910	6.3	0.84	0.81
ResNonHm 1 Exist	220,797	252,818	32,021	14.5	2,409	2,610	201	8.3	1.09	1.03
ResNonHm23 Exist	46,883	54,551	7,668	16.4	641	714	73	11.4	1.37	1.31
Apartments Exist	7,052	9,396	2,344	33.2	115	122	7	6.5	1.63	1.30
Seas Rec: Exist	2,765,940	3,166,887	400,947	14.5	33,522	36,098	2,576	7.7	1.21	1.14
Com/Ind Lo Exist	138,694	143,735	5,041	3.6	3,288	3,252	-36	-1.1	2.37	2.26
Com/Ind Hi Exist	99,803	107,145	7,342	7.4	3,120	3,163	43	1.4	3.13	2.95
Publ U: Elec Gen	3,970	3,658	-313	-7.9	110	96	-14	-12.8	2.77	2.62
Publ U: Other	273,712	313,536	39,824	14.5	9,866	10,772	907	9.2	3.60	3.44
AgHm House Exist	683,036	761,842	78,806	11.5	6,538	7,140	602	9.2	0.96	0.94
AgHm Land: Exist	1,089,057	1,204,626	115,569	10.6	5,478	5,772	294	5.4	0.50	0.48
Ag NonHm: Exist	489,323	548,994	59,671	12.2	5,602	5,936	334	6.0	1.14	1.08
Res Hmstd NewCon	0	135,398	135,398	0.0	0	1,125	1,125	0.0	0.00	0.83
All Other NewCon	0	150,461	150,461	0.0	0	1,683	1,683	0.0	0.00	1.12
Total	9,416,751	10,804,072	1,387,320	14.7	100,890	110,594	9,704	9.6	1.07	1.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	94,079	108,069	13,990	14.9	County	58.28	53.80	0.000	0.000
(-) TIF Tax Capacity	26	28	2	7.4	City/Town	18.64	17.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.69	24.47	0.186	0.486
(=) Taxable Tax Capacity	94,053	108,041	13,988	14.9	Special District	1.02	0.91	0.000	0.000
FD Distrib Tax Cap	0	0	0	1.0	Total	104.63	96.20	0.186	0.486

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,700	77,600	9.8	470	482	12	2.5	0.664	0.620
Res Hmstd: Avg Val	106,000	116,400	9.8	852	909	57	6.7	0.803	0.780
Res Hmstd: Hi Val	141,300	155,100	9.8	1,260	1,335	75	6.0	0.891	0.860
Res Hmstd: Ex-Hi Val	212,000	232,800	9.8	2,076	2,190	114	5.5	0.979	0.940
Seas Rec: Lo Val	50,000	56,000	12.0	632	660	28	4.5	1.263	1.178
Seas Rec: Hi Val	150,000	168,000	12.0	2,135	2,278	143	6.7	1.423	1.356
Comm/Ind: Lo Val	150,000	161,000	7.3	3,602	3,791	189	5.3	2.401	2.354
Comm/Ind: Med Val	300,000	322,100	7.4	8,394	8,712	317	3.8	2.798	2.704
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	30,761	31,668	907	2.9	3.076	2.949

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,764,726	1,885,965	121,239	6.9	15,647	16,880	1,233	7.9	0.89	0.90
ResNonHm 1 Exist	118,689	137,249	18,560	15.6	2,017	2,262	245	12.2	1.70	1.65
ResNonHm23 Exist	36,491	38,564	2,074	5.7	766	786	20	2.6	2.10	2.04
Apartments Exist	106,079	108,543	2,464	2.3	2,237	2,261	24	1.1	2.11	2.08
Seas Rec: Exist	110,736	129,498	18,762	16.9	1,814	2,026	212	11.7	1.64	1.56
Com/Ind Lo Exist	245,188	252,355	7,166	2.9	8,127	8,230	103	1.3	3.31	3.26
Com/Ind Hi Exist	279,347	297,473	18,126	6.5	12,377	12,931	554	4.5	4.43	4.35
Publ U: Elec Gen	192,058	189,568	-2,490	-1.3	5,377	4,940	-437	-8.1	2.80	2.61
Publ U: Other	96,770	110,476	13,706	14.2	3,941	4,329	388	9.8	4.07	3.92
AgHm House Exist	3,879	4,252	373	9.6	37	45	8	21.3	0.96	1.06
AgHm Land: Exist	2,480	2,829	349	14.1	10	12	1	14.2	0.42	0.42
Ag NonHm: Exist	28,129	34,243	6,114	21.7	455	532	77	17.0	1.62	1.55
Res Hmstd NewCon	0	28,645	28,645	0.0	0	260	260	0.0	0.00	0.91
All Other NewCon	0	27,481	27,481	0.0	0	787	787	0.0	0.00	2.86
Total	2,984,571	3,247,140	262,569	8.8	52,805	56,281	3,476	6.6	1.77	1.73

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	37,073	40,168	3,095	8.3	County	68.43 65.19	0.000	0.000
(-) TIF Tax Capacity	1,325	1,388	64	4.8	City/Town	74.45 71.85	0.035	0.033
(-) FD Contrib Tax Cap	964	1,403	440	45.6	School District	16.81 13.55	0.238	0.582
(=) Taxable Tax Capacity	34,785	37,376	2,591	7.4	Special District	1.50 2.78	0.000	0.000
FD Distrib Tax Cap	1,024	1,400	376	36.7	Total	161.19 153.38	0.273	0.614

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,400	45,300	6.8	210	226	16	7.6	0.496	0.499
Res Hmstd: Avg Val	63,500	67,900	6.9	472	496	25	5.2	0.742	0.731
Res Hmstd: Hi Val	84,600	90,400	6.9	775	836	61	7.8	0.916	0.924
Res Hmstd: Ex-Hi Val	127,000	135,700	6.9	1,509	1,599	91	6.0	1.187	1.178
Apartment (Mkt rate)	300,000	307,000	2.3	7,335	6,075	-1,261	-17.2	2.445	1.978
Comm/Ind: Lo Val	150,000	159,700	6.5	4,882	5,187	305	6.2	3.254	3.248
Comm/Ind: Med Val	300,000	319,500	6.5	11,379	11,941	562	4.9	3.792	3.737
Comm/Ind: Hi Val	1,000,000	1,064,900	6.5	41,695	43,442	1,747	4.2	4.169	4.079

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,875,765	3,203,904	328,139	11.4	19,413	21,053	1,640	8.4	0.68	0.66
ResNonHm 1 Exist	146,402	175,956	29,554	20.2	1,720	1,930	210	12.2	1.17	1.10
ResNonHm23 Exist	20,028	21,047	1,018	5.1	281	277	-4	-1.4	1.40	1.32
Apartments Exist	4,044	3,727	-317	-7.8	60	49	-11	-17.9	1.48	1.32
Seas Rec: Exist	2,410,145	2,735,212	325,067	13.5	31,880	34,783	2,903	9.1	1.32	1.27
Com/Ind Lo Exist	62,417	67,416	4,999	8.0	1,620	1,691	71	4.4	2.60	2.51
Com/Ind Hi Exist	115,456	118,360	2,904	2.5	4,048	4,056	8	0.2	3.51	3.43
Publ U: Elec Gen	708	727	19	2.6	17	16	-1	-3.4	2.40	2.26
Publ U: Other	195,205	229,616	34,411	17.6	6,776	7,636	860	12.7	3.47	3.33
AgHm House Exist	129,416	141,218	11,803	9.1	614	647	33	5.3	0.47	0.46
AgHm Land: Exist	137,181	154,554	17,373	12.7	290	311	21	7.1	0.21	0.20
Ag NonHm: Exist	326,126	363,875	37,748	11.6	3,717	3,866	149	4.0	1.14	1.06
Res Hmstd NewCon	0	76,656	76,656	0.0	0	496	496	0.0	0.00	0.65
All Other NewCon	0	77,065	77,065	0.0	0	980	980	0.0	0.00	1.27
Total	6,422,893	7,369,332	946,439	14.7	70,436	77,791	7,355	10.4	1.10	1.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,141	77,001	9,860	14.7	County	70.73	67.05	0.000	0.000
(-) TIF Tax Capacity	308	317	9	2.8	City/Town	19.63	18.59	0.000	0.000
(-) FD Contrib Tax Cap	450	495	45	10.0	School District	15.31	12.84	0.244	0.316
(=) Taxable Tax Capacity	66,383	76,190	9,807	14.8	Special District	3.06	2.92	0.000	0.000
FD Distrib Tax Cap	393	501	108	27.6	Total	108.74	101.40	0.244	0.316

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	71,100	79,200	11.4	218	237	20	9.0	0.306	0.299
Res Hmstd: Avg Val	106,600	118,800	11.4	619	687	68	11.0	0.580	0.578
Res Hmstd: Hi Val	142,200	158,400	11.4	1,047	1,137	90	8.6	0.736	0.717
Res Hmstd: Ex-Hi Val	213,300	237,600	11.4	1,901	2,036	135	7.1	0.891	0.856
Seas Rec: Lo Val	50,000	56,000	12.0	652	689	37	5.7	1.304	1.230
Seas Rec: Hi Val	150,000	168,000	12.0	2,197	2,366	169	7.7	1.464	1.408
Comm/Ind: Lo Val	150,000	153,800	2.5	3,752	3,729	-23	-0.6	2.501	2.424
Comm/Ind: Med Val	300,000	307,500	2.5	8,742	8,642	-100	-1.1	2.913	2.810
Comm/Ind: Hi Val	1,000,000	1,025,200	2.5	32,029	31,582	-447	-1.4	3.202	3.080

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,252,512	3,602,735	350,223	10.8	36,953	40,409	3,456	9.4	1.14	1.12
ResNonHm 1 Exist	196,641	236,912	40,271	20.5	2,665	3,151	486	18.2	1.36	1.33
ResNonHm23 Exist	102,321	123,396	21,075	20.6	1,729	2,034	304	17.6	1.69	1.65
Apartments Exist	187,376	214,144	26,768	14.3	3,386	3,527	142	4.2	1.81	1.65
Seas Rec: Exist	67,460	76,666	9,206	13.6	1,102	1,168	67	6.1	1.63	1.52
Com/Ind Lo Exist	178,705	189,281	10,576	5.9	5,095	5,277	182	3.6	2.85	2.79
Com/Ind Hi Exist	484,619	588,353	103,735	21.4	18,270	21,657	3,387	18.5	3.77	3.68
Publ U: Elec Gen	694	661	-33	-4.7	18	17	-1	-7.0	2.63	2.57
Publ U: Other	110,284	111,148	865	0.8	4,150	4,084	-66	-1.6	3.76	3.67
AgHm House Exist	11,770	12,598	828	7.0	140	136	-4	-2.8	1.19	1.08
AgHm Land: Exist	9,238	10,597	1,359	14.7	49	48	-1	-2.3	0.53	0.45
Ag NonHm: Exist	15,424	16,816	1,392	9.0	215	211	-3	-1.6	1.39	1.26
Res Hmstd NewCon	0	65,918	65,918	0.0	0	744	744	0.0	0.00	1.13
All Other NewCon	0	42,544	42,544	0.0	0	894	894	0.0	0.00	2.10
Total	4,617,044	5,291,769	674,725	14.6	73,771	83,358	9,587	13.0	1.60	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	53,863	61,795	7,932	14.7	County	83.59	80.72	0.000	0.000
(-) TIF Tax Capacity	4,689	5,925	1,236	26.4	City/Town	28.26	26.75	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.21	14.27	0.111	0.648
(=) Taxable Tax Capacity	49,174	55,870	6,696	13.6	Special District	4.45	5.06	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	135.51	126.80	0.111	0.648

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,000	77,500	10.7	676	730	54	8.0	0.966	0.942
Res Hmstd: Avg Val	104,900	116,200	10.8	1,155	1,281	126	10.9	1.101	1.102
Res Hmstd: Hi Val	139,900	155,000	10.8	1,665	1,833	168	10.1	1.189	1.182
Res Hmstd: Ex-Hi Val	209,900	232,500	10.8	2,684	2,936	252	9.4	1.278	1.262
Apartment (Mkt rate)	300,000	342,900	14.3	6,131	5,657	-474	-7.7	2.043	1.649
Comm/Ind: Lo Val	150,000	182,100	21.4	4,285	5,350	1,065	24.9	2.856	2.937
Comm/Ind: Med Val	300,000	364,200	21.4	9,993	12,057	2,064	20.7	3.330	3.310
Comm/Ind: Hi Val	1,000,000	1,214,100	21.4	36,629	43,359	6,729	18.4	3.662	3.571

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,056,094	2,297,620	241,527	11.7	28,262	29,921	1,660	5.9	1.37	1.30
ResNonHm 1 Exist	127,388	131,797	4,408	3.5	2,073	2,013	-60	-2.9	1.63	1.53
ResNonHm23 Exist	57,010	66,145	9,135	16.0	1,167	1,250	83	7.1	2.05	1.89
Apartments Exist	131,195	145,024	13,828	10.5	2,709	2,770	61	2.3	2.06	1.91
Seas Rec: Exist	41,313	46,777	5,464	13.2	828	904	76	9.2	2.00	1.93
Com/Ind Lo Exist	228,633	240,075	11,441	5.0	7,398	7,383	-15	-0.2	3.24	3.08
Com/Ind Hi Exist	344,133	382,713	38,580	11.2	14,607	15,398	791	5.4	4.24	4.02
Publ U: Elec Gen	1,181	1,173	-8	-0.7	37	36	-1	-3.3	3.13	3.04
Publ U: Other	72,244	73,750	1,506	2.1	3,056	2,987	-69	-2.3	4.23	4.05
AgHm House Exist	49,254	54,374	5,119	10.4	624	652	28	4.4	1.27	1.20
AgHm Land: Exist	38,051	42,983	4,932	13.0	205	218	13	6.2	0.54	0.51
Ag NonHm: Exist	17,975	20,720	2,746	15.3	266	286	20	7.5	1.48	1.38
Res Hmstd NewCon	0	117,533	117,533	0.0	0	1,557	1,557	0.0	0.00	1.32
All Other NewCon	0	62,842	62,842	0.0	0	1,365	1,365	0.0	0.00	2.17
Total	3,164,472	3,683,525	519,053	16.4	61,231	66,740	5,509	9.0	1.93	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	37,263	43,106	5,843	15.7	County	70.52	65.37	0.014	0.012
(-) TIF Tax Capacity	2,007	2,189	182	9.1	City/Town	53.17	49.76	0.033	0.034
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.26	29.40	0.474	0.497
(=) Taxable Tax Capacity	35,256	40,917	5,661	16.1	Special District	1.29	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	156.25	145.79	0.521	0.543

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,300	76,300	11.7	830	850	21	2.5	1.214	1.114
Res Hmstd: Avg Val	102,500	114,500	11.7	1,375	1,462	87	6.4	1.341	1.276
Res Hmstd: Hi Val	136,600	152,600	11.7	1,956	2,072	116	6.0	1.431	1.358
Res Hmstd: Ex-Hi Val	204,900	229,000	11.8	3,120	3,297	176	5.7	1.522	1.439
Apartment (Mkt rate)	300,000	331,600	10.5	7,187	6,223	-964	-13.4	2.395	1.876
Comm/Ind: Lo Val	150,000	166,800	11.2	4,813	5,260	447	9.3	3.208	3.153
Comm/Ind: Med Val	300,000	333,600	11.2	11,205	12,019	814	7.3	3.734	3.602
Comm/Ind: Hi Val	1,000,000	1,112,100	11.2	41,032	43,565	2,534	6.2	4.103	3.917

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,296,318	3,709,738	413,420	12.5	36,573	39,045	2,472	6.8	1.11	1.05
ResNonHm 1 Exist	188,723	205,590	16,867	8.9	2,485	2,512	27	1.1	1.32	1.22
ResNonHm23 Exist	56,060	64,770	8,710	15.5	909	979	70	7.7	1.62	1.51
Apartments Exist	3,471	3,399	-72	-2.1	63	51	-12	-19.3	1.80	1.49
Seas Rec: Exist	806,142	922,950	116,809	14.5	12,069	13,031	961	8.0	1.50	1.41
Com/Ind Lo Exist	66,906	73,780	6,874	10.3	1,844	1,937	93	5.0	2.76	2.63
Com/Ind Hi Exist	41,686	49,702	8,016	19.2	1,533	1,738	205	13.4	3.68	3.50
Publ U: Elec Gen	10,298	9,719	-579	-5.6	284	253	-31	-10.9	2.75	2.60
Publ U: Other	138,881	145,828	6,947	5.0	5,283	5,334	51	1.0	3.80	3.66
AgHm House Exist	795,536	883,095	87,559	11.0	8,309	8,684	375	4.5	1.04	0.98
AgHm Land: Exist	709,373	783,010	73,637	10.4	3,289	3,276	-14	-0.4	0.46	0.42
Ag NonHm: Exist	247,749	286,929	39,181	15.8	3,195	3,390	195	6.1	1.29	1.18
Res Hmstd NewCon	0	129,544	129,544	0.0	0	1,367	1,367	0.0	0.00	1.06
All Other NewCon	0	119,844	119,844	0.0	0	1,401	1,401	0.0	0.00	1.17
Total	6,361,142	7,387,898	1,026,756	16.1	75,835	82,997	7,161	9.4	1.19	1.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	62,816	72,916	10,101	16.1	County	72.29 66.88	0.029	0.025
(-) TIF Tax Capacity	65	70	5	8.2	City/Town	22.08 20.39	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.05 28.45	0.409	0.533
(=) Taxable Tax Capacity	62,751	72,846	10,095	16.1	Special District	1.12 1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	126.53 116.77	0.438	0.557

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,400	88,900	12.0	739	795	57	7.7	0.930	0.894
Res Hmstd: Avg Val	119,100	133,400	12.0	1,294	1,380	86	6.6	1.086	1.034
Res Hmstd: Hi Val	158,700	177,700	12.0	1,848	1,962	114	6.1	1.164	1.103
Res Hmstd: Ex-Hi Val	238,100	266,700	12.0	2,959	3,130	172	5.8	1.242	1.173
Seas Rec: Lo Val	50,000	56,000	12.0	741	775	34	4.6	1.482	1.384
Seas Rec: Hi Val	150,000	168,000	12.0	2,464	2,624	160	6.5	1.642	1.561
Comm/Ind: Lo Val	150,000	178,800	19.2	4,132	4,929	796	19.3	2.754	2.756
Comm/Ind: Med Val	300,000	357,700	19.2	9,620	11,142	1,522	15.8	3.206	3.114
Comm/Ind: Hi Val	1,000,000	1,192,300	19.2	35,229	40,130	4,901	13.9	3.522	3.365

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,167,696	7,918,084	750,388	10.5	79,493	88,529	9,036	11.4	1.11	1.12
ResNonHm 1 Exist	318,811	373,432	54,622	17.1	4,167	4,794	627	15.0	1.31	1.28
ResNonHm23 Exist	218,461	207,672	-10,789	-4.9	3,470	3,269	-202	-5.8	1.59	1.57
Apartments Exist	617,415	671,252	53,836	8.7	10,954	10,897	-58	-0.5	1.77	1.62
Seas Rec: Exist	51,298	58,645	7,347	14.3	788	885	97	12.3	1.54	1.51
Com/Ind Lo Exist	538,491	551,290	12,799	2.4	15,054	15,243	189	1.3	2.80	2.76
Com/Ind Hi Exist	1,494,752	1,635,092	140,340	9.4	54,801	58,554	3,753	6.8	3.67	3.58
Publ U: Elec Gen	661,281	642,775	-18,506	-2.8	15,771	14,465	-1,306	-8.3	2.38	2.25
Publ U: Other	366,812	370,042	3,230	0.9	13,065	12,751	-314	-2.4	3.56	3.45
AgHm House Exist	105,958	112,676	6,718	6.3	1,147	1,217	70	6.1	1.08	1.08
AgHm Land: Exist	95,421	99,587	4,166	4.4	450	447	-3	-0.7	0.47	0.45
Ag NonHm: Exist	63,135	73,612	10,478	16.6	763	847	84	11.0	1.21	1.15
Res Hmstd NewCon	0	482,087	482,087	0.0	0	5,371	5,371	0.0	0.00	1.11
All Other NewCon	0	230,603	230,603	0.0	0	4,484	4,484	0.0	0.00	1.94
Total	11,699,530	13,426,848	1,727,318	14.8	199,924	221,752	21,828	10.9	1.71	1.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	147,222	166,045	18,823	12.8	County	47.85 45.89	0.000 0.000	
(-) TIF Tax Capacity	9,357	10,144	787	8.4	City/Town	43.33 42.21	0.038 0.033	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.56 27.35	0.542 0.993	
(=) Taxable Tax Capacity	137,865	155,901	18,036	13.1	Special District	2.15 2.04	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	123.90 117.49	0.580 1.026	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,300	93,100	10.4	797	901	104	13.0	0.945	0.967
Res Hmstd: Avg Val	126,300	139,500	10.5	1,379	1,535	156	11.3	1.092	1.100
Res Hmstd: Hi Val	168,400	186,000	10.5	1,963	2,171	208	10.6	1.165	1.167
Res Hmstd: Ex-Hi Val	252,700	279,200	10.5	3,132	3,446	313	10.0	1.239	1.234
Apartment (Mkt rate)	300,000	326,200	8.7	5,749	5,125	-624	-10.9	1.916	1.571
Comm/Ind: Lo Val	150,000	164,100	9.4	4,094	4,513	419	10.2	2.729	2.750
Comm/Ind: Med Val	300,000	328,200	9.4	9,524	10,313	789	8.3	3.174	3.142
Comm/Ind: Hi Val	1,000,000	1,093,900	9.4	34,863	37,377	2,514	7.2	3.486	3.416

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,116,625	4,593,640	477,015	11.6	38,399	42,424	4,025	10.5	0.93	0.92
ResNonHm 1 Exist	165,960	198,100	32,140	19.4	1,803	2,106	302	16.8	1.09	1.06
ResNonHm23 Exist	72,948	77,264	4,316	5.9	983	1,012	29	3.0	1.35	1.31
Apartments Exist	3,217	3,197	-21	-0.6	50	42	-7	-14.7	1.54	1.32
Seas Rec: Exist	492,578	552,844	60,266	12.2	6,401	7,022	622	9.7	1.30	1.27
Com/Ind Lo Exist	109,474	113,537	4,063	3.7	2,651	2,704	53	2.0	2.42	2.38
Com/Ind Hi Exist	91,647	99,936	8,289	9.0	2,872	3,065	193	6.7	3.13	3.07
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	147,152	151,030	3,878	2.6	4,709	4,725	16	0.3	3.20	3.13
AgHm House Exist	972,602	1,070,232	97,630	10.0	8,587	9,475	889	10.3	0.88	0.89
AgHm Land: Exist	1,278,175	1,354,353	76,177	6.0	5,821	5,985	165	2.8	0.46	0.44
Ag NonHm: Exist	269,046	290,289	21,244	7.9	2,836	2,941	104	3.7	1.05	1.01
Res Hmstd NewCon	0	160,653	160,653	0.0	0	1,497	1,497	0.0	0.00	0.93
All Other NewCon	0	79,798	79,798	0.0	0	854	854	0.0	0.00	1.07
Total	7,719,424	8,744,872	1,025,448	13.3	75,111	83,852	8,741	11.6	0.97	0.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,737	84,836	10,099	13.5	County	47.98	46.18	0.000	0.000
(-) TIF Tax Capacity	135	206	71	53.0	City/Town	22.39	21.40	0.008	0.007
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.56	29.74	0.631	0.802
(=) Taxable Tax Capacity	74,603	84,630	10,028	13.4	Special District	1.18	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	103.10	98.65	0.639	0.809

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,500	112,100	11.5	818	925	107	13.0	0.814	0.825
Res Hmstd: Avg Val	150,700	168,200	11.6	1,413	1,574	161	11.4	0.937	0.935
Res Hmstd: Hi Val	200,900	224,200	11.6	2,008	2,222	214	10.7	0.999	0.991
Res Hmstd: Ex-Hi Val	301,400	336,300	11.6	3,199	3,520	321	10.0	1.061	1.046
Seas Rec: Lo Val	50,000	56,000	12.0	624	674	50	8.0	1.247	1.202
Seas Rec: Hi Val	150,000	168,000	12.0	2,112	2,320	207	9.8	1.408	1.380
Comm/Ind: Lo Val	150,000	163,600	9.1	3,635	3,985	350	9.6	2.423	2.435
Comm/Ind: Med Val	300,000	327,100	9.0	8,450	9,112	662	7.8	2.816	2.785
Comm/Ind: Hi Val	1,000,000	1,090,400	9.0	30,920	33,050	2,130	6.9	3.091	3.030

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,732,431	3,886,916	154,486	4.1	47,049	52,364	5,315	11.3	1.26	1.35
ResNonHm 1 Exist	216,745	238,967	22,223	10.3	3,477	4,005	528	15.2	1.60	1.68
ResNonHm23 Exist	59,846	64,567	4,721	7.9	1,118	1,268	151	13.5	1.87	1.96
Apartments Exist	258,511	263,937	5,426	2.1	5,113	5,181	68	1.3	1.98	1.96
Seas Rec: Exist	12,824	14,664	1,840	14.4	268	305	36	13.5	2.09	2.08
Com/Ind Lo Exist	483,351	492,878	9,527	2.0	15,149	15,937	788	5.2	3.13	3.23
Com/Ind Hi Exist	632,086	644,590	12,504	2.0	25,237	26,839	1,602	6.3	3.99	4.16
Publ U: Elec Gen	4,451	4,038	-412	-9.3	114	108	-5	-4.7	2.56	2.68
Publ U: Other	65,621	67,613	1,992	3.0	2,816	2,966	150	5.3	4.29	4.39
AgHm House Exist	18,004	18,565	562	3.1	244	260	16	6.5	1.35	1.40
AgHm Land: Exist	35,755	37,274	1,519	4.2	310	332	22	7.2	0.87	0.89
Ag NonHm: Exist	34,548	39,403	4,855	14.1	565	665	100	17.6	1.64	1.69
Res Hmstd NewCon	0	75,678	75,678	0.0	0	1,008	1,008	0.0	0.00	1.33
All Other NewCon	0	45,236	45,236	0.0	0	1,365	1,365	0.0	0.00	3.02
Total	5,554,170	5,894,327	340,157	6.1	101,461	112,605	11,144	11.0	1.83	1.91

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65,822	69,449	3,627	5.5	County	61.72	61.11	0.039	0.040
(-) TIF Tax Capacity	3,274	3,475	201	6.1	City/Town	61.16	65.61	0.025	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.23	23.16	0.998	1.191
(=) Taxable Tax Capacity	62,548	65,974	3,426	5.5	Special District	1.48	1.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	145.58	151.25	1.062	1.269

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	45,500	47,400	4.2	529	588	59	11.1	1.162	1.239
Res Hmstd: Avg Val	68,300	71,100	4.1	794	881	88	11.0	1.162	1.239
Res Hmstd: Hi Val	91,000	94,800	4.2	1,131	1,267	136	12.0	1.242	1.336
Res Hmstd: Ex-Hi Val	136,600	142,300	4.2	1,884	2,089	204	10.8	1.379	1.467
Apartment (Mkt rate)	300,000	306,300	2.1	6,870	6,180	-690	-10.0	2.290	2.017
Comm/Ind: Lo Val	150,000	153,000	2.0	4,655	4,938	284	6.1	3.103	3.227
Comm/Ind: Med Val	300,000	305,900	2.0	10,807	11,412	605	5.6	3.602	3.730
Comm/Ind: Hi Val	1,000,000	1,019,800	2.0	39,521	41,640	2,119	5.4	3.952	4.083

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,672,527	1,844,700	172,173	10.3	16,288	18,263	1,974	12.1	0.97	0.99
ResNonHm 1 Exist	168,312	180,504	12,192	7.2	1,967	2,088	121	6.1	1.17	1.16
ResNonHm23 Exist	22,610	28,309	5,699	25.2	338	418	79	23.5	1.50	1.48
Apartments Exist	3,438	3,080	-358	-10.4	57	39	-17	-30.5	1.64	1.28
Seas Rec: Exist	311,774	349,953	38,179	12.2	4,569	5,017	449	9.8	1.47	1.43
Com/Ind Lo Exist	87,877	88,674	797	0.9	2,204	2,211	6	0.3	2.51	2.49
Com/Ind Hi Exist	133,111	119,464	-13,647	-10.3	4,255	3,842	-413	-9.7	3.20	3.22
Publ U: Elec Gen	27,517	489	-27,028	-98.2	522	8	-514	-98.4	1.90	1.66
Publ U: Other	293,441	321,104	27,663	9.4	9,098	9,850	752	8.3	3.10	3.07
AgHm House Exist	1,019,613	1,104,799	85,186	8.4	8,230	9,094	864	10.5	0.81	0.82
AgHm Land: Exist	6,368,442	6,719,141	350,698	5.5	34,149	36,006	1,858	5.4	0.54	0.54
Ag NonHm: Exist	3,027,764	3,241,121	213,357	7.0	30,105	31,635	1,529	5.1	0.99	0.98
Res Hmstd NewCon	0	54,817	54,817	0.0	0	543	543	0.0	0.00	0.99
All Other NewCon	0	74,182	74,182	0.0	0	803	803	0.0	0.00	1.08
Total	13,136,427	14,130,338	993,910	7.6	111,782	119,817	8,035	7.2	0.85	0.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,760	120,706	8,946	8.0	County	63.43	62.69	0.030	0.023
(-) TIF Tax Capacity	312	363	51	16.3	City/Town	16.36	15.45	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	20.19	1.059	1.254
(=) Taxable Tax Capacity	111,448	120,343	8,895	8.0	Special District	1.42	1.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.64	99.60	1.088	1.276

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,600	71,300	6,700	10.4	469	516	47	10.1	0.725	0.723
Res Hmstd: Avg Val	96,900	106,900	10,000	10.3	805	925	120	14.9	0.830	0.865
Res Hmstd: Hi Val	129,200	142,500	13,300	10.3	1,198	1,357	159	13.3	0.926	0.952
Res Hmstd: Ex-Hi Val	193,800	213,800	20,000	10.3	1,983	2,222	240	12.1	1.023	1.039
Comm/Ind: Lo Val	150,000	134,600	-15,400	-10.3	3,670	3,275	-394	-10.7	2.446	2.433
Comm/Ind: Med Val	300,000	269,200	-30,800	-10.3	8,508	7,467	-1,041	-12.2	2.836	2.773
Comm/Ind: Hi Val	1,000,000	897,500	-102,500	-10.3	31,087	27,584	-3,503	-11.3	3.108	3.073

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,856,843	4,111,729	254,886	6.6	40,279	43,631	3,351	8.3	1.04	1.06
ResNonHm 1 Exist	185,555	206,018	20,463	11.0	2,424	2,704	280	11.5	1.31	1.31
ResNonHm23 Exist	92,596	104,833	12,237	13.2	1,423	1,601	178	12.5	1.54	1.53
Apartments Exist	251,008	281,177	30,169	12.0	4,136	4,190	54	1.3	1.65	1.49
Seas Rec: Exist	12,247	13,768	1,521	12.4	213	236	23	10.7	1.74	1.71
Com/Ind Lo Exist	386,137	386,115	-22	0.0	10,609	10,571	-38	-0.4	2.75	2.74
Com/Ind Hi Exist	753,554	779,135	25,581	3.4	25,777	26,474	697	2.7	3.42	3.40
Publ U: Elec Gen	17,206	16,255	-951	-5.5	375	352	-23	-6.2	2.18	2.16
Publ U: Other	70,709	72,772	2,063	2.9	2,496	2,558	62	2.5	3.53	3.52
AgHm House Exist	10,783	11,450	667	6.2	130	141	11	8.6	1.21	1.24
AgHm Land: Exist	20,044	21,293	1,250	6.2	144	156	12	8.3	0.72	0.73
Ag NonHm: Exist	24,821	27,927	3,106	12.5	314	339	25	7.9	1.27	1.21
Res Hmstd NewCon	0	104,440	104,440	0.0	0	1,107	1,107	0.0	0.00	1.06
All Other NewCon	0	88,918	88,918	0.0	0	2,116	2,116	0.0	0.00	2.38
Total	5,681,502	6,225,829	544,328	9.6	88,321	96,176	7,855	8.9	1.55	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,225	74,226	6,001	8.8	County	52.47	50.76	0.000	0.000
(-) TIF Tax Capacity	3,556	4,104	548	15.4	City/Town	49.39	51.63	0.035	0.033
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.61	14.69	0.864	1.011
(=) Taxable Tax Capacity	64,669	70,122	5,453	8.4	Special District	0.66	0.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	119.12	117.56	0.900	1.044

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,000	62,900	6.6	520	554	34	6.5	0.881	0.880
Res Hmstd: Avg Val	88,500	94,300	6.6	841	920	78	9.3	0.950	0.975
Res Hmstd: Hi Val	117,900	125,700	6.6	1,244	1,350	105	8.5	1.055	1.073
Res Hmstd: Ex-Hi Val	177,000	188,700	6.6	2,055	2,213	158	7.7	1.160	1.172
Apartment (Mkt rate)	300,000	336,100	12.0	5,630	5,290	-340	-6.0	1.876	1.573
Comm/Ind: Lo Val	150,000	155,100	3.4	4,035	4,200	165	4.1	2.689	2.707
Comm/Ind: Med Val	300,000	310,200	3.4	9,369	9,687	318	3.4	3.123	3.122
Comm/Ind: Hi Val	1,000,000	1,033,900	3.4	34,263	35,290	1,026	3.0	3.426	3.413

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	1,462,408	1,592,033	129,625	8.9	11,507	12,240	733	6.4	0.79	0.77
ResNonHm 1 Exist	124,003	132,364	8,361	6.7	1,191	1,238	47	4.0	0.96	0.94
ResNonHm23 Exist	20,908	22,782	1,874	9.0	249	261	12	4.8	1.19	1.14
Apartments Exist	2,425	2,145	-281	-11.6	35	25	-10	-29.5	1.46	1.16
Seas Rec: Exist	86,408	93,657	7,249	8.4	993	991	-3	-0.3	1.15	1.06
Com/Ind Lo Exist	54,684	55,855	1,171	2.1	1,194	1,197	3	0.3	2.18	2.14
Com/Ind Hi Exist	60,198	62,823	2,625	4.4	1,717	1,753	36	2.1	2.85	2.79
Publ U: Elec Gen	10,679	10,841	161	1.5	148	140	-8	-5.3	1.39	1.29
Publ U: Other	207,970	228,464	20,494	9.9	5,888	6,340	452	7.7	2.83	2.78
AgHm House Exist	792,200	847,529	55,329	7.0	5,427	5,810	384	7.1	0.68	0.69
AgHm Land: Exist	3,959,730	4,279,767	320,037	8.1	19,551	20,957	1,405	7.2	0.49	0.49
Ag NonHm: Exist	1,617,307	1,747,247	129,939	8.0	14,181	14,808	627	4.4	0.88	0.85
Res Hmstd NewCon	0	43,743	43,743	0.0	0	337	337	0.0	0.00	0.77
All Other NewCon	0	42,875	42,875	0.0	0	375	375	0.0	0.00	0.87
Total	8,398,922	9,162,125	763,203	9.1	62,081	66,472	4,391	7.1	0.74	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	72,260	79,426	7,165	9.9	County	55.21	53.83	0.000	0.000
(-) TIF Tax Capacity	26	25	-1	-4.4	City/Town	14.84	13.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.53	16.22	0.815	1.000
(=) Taxable Tax Capacity	72,234	79,401	7,167	9.9	Special District	0.68	0.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.26	84.42	0.815	1.000

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	78,900	85,900	8.9	459	516	57	12.4	0.582	0.600
Res Hmstd: Avg Val	118,400	128,900	8.9	876	961	85	9.7	0.739	0.745
Res Hmstd: Hi Val	157,800	171,800	8.9	1,291	1,404	113	8.8	0.818	0.817
Res Hmstd: Ex-Hi Val	236,700	257,700	8.9	2,123	2,293	170	8.0	0.896	0.889
Comm/Ind: Lo Val	150,000	156,500	4.3	3,328	3,454	126	3.8	2.218	2.206
Comm/Ind: Med Val	300,000	313,100	4.4	7,724	7,949	226	2.9	2.574	2.538
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	28,238	28,919	681	2.4	2.823	2.771

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,810,012	5,270,795	460,783	9.6	55,841	60,477	4,636	8.3	1.16	1.15
ResNonHm 1 Exist	272,599	288,841	16,242	6.0	3,645	3,778	133	3.7	1.34	1.31
ResNonHm23 Exist	85,725	54,497	-31,228	-36.4	1,409	869	-540	-38.3	1.64	1.59
Apartments Exist	319,832	350,160	30,328	9.5	5,904	5,766	-138	-2.3	1.85	1.65
Seas Rec: Exist	3,610	3,787	177	4.9	57	59	2	4.2	1.58	1.57
Com/Ind Lo Exist	202,428	208,077	5,648	2.8	5,650	5,710	60	1.1	2.79	2.74
Com/Ind Hi Exist	1,047,340	1,068,493	21,153	2.0	38,599	38,892	293	0.8	3.69	3.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	49,024	49,130	105	0.2	1,735	1,690	-45	-2.6	3.54	3.44
AgHm House Exist	267,297	292,804	25,507	9.5	2,602	2,852	250	9.6	0.97	0.97
AgHm Land: Exist	394,179	435,910	41,731	10.6	2,154	2,378	224	10.4	0.55	0.55
Ag NonHm: Exist	120,985	129,642	8,657	7.2	1,348	1,392	45	3.3	1.11	1.07
Res Hmstd NewCon	0	184,758	184,758	0.0	0	2,129	2,129	0.0	0.00	1.15
All Other NewCon	0	163,387	163,387	0.0	0	2,968	2,968	0.0	0.00	1.82
Total	7,573,031	8,500,280	927,249	12.2	118,944	128,960	10,016	8.4	1.57	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	87,587	96,942	9,355	10.7	County	57.97 56.51	0.000 0.000	
(-) TIF Tax Capacity	3,443	3,673	231	6.7	City/Town	36.77 36.14	0.003 0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.17 27.18	1.126 0.990	
(=) Taxable Tax Capacity	84,144	93,269	9,124	10.8	Special District	0.00 0.00	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	121.90 119.82	1.129 0.990	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,100	98,700	9.5	909	997	88	9.7	1.008	1.009
Res Hmstd: Avg Val	135,100	148,000	9.5	1,549	1,681	132	8.5	1.146	1.135
Res Hmstd: Hi Val	180,100	197,400	9.6	2,188	2,366	177	8.1	1.215	1.198
Res Hmstd: Ex-Hi Val	270,200	296,100	9.6	3,470	3,735	266	7.7	1.284	1.261
Apartment (Mkt rate)	300,000	328,400	9.5	5,824	5,244	-580	-10.0	1.941	1.596
Comm/Ind: Lo Val	150,000	153,000	2.0	4,132	4,169	38	0.9	2.754	2.724
Comm/Ind: Med Val	300,000	306,100	2.0	9,584	9,646	63	0.7	3.194	3.151
Comm/Ind: Hi Val	1,000,000	1,020,200	2.0	35,028	35,194	166	0.5	3.502	3.449

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,809,336	7,325,428	516,092	7.6	70,030	78,335	8,304	11.9	1.03	1.07
ResNonHm 1 Exist	308,344	358,832	50,489	16.4	3,872	4,577	704	18.2	1.26	1.28
ResNonHm23 Exist	150,851	165,680	14,829	9.8	2,417	2,671	254	10.5	1.60	1.61
Apartments Exist	378,647	406,165	27,518	7.3	6,232	6,245	12	0.2	1.65	1.54
Seas Rec: Exist	30,771	33,623	2,852	9.3	496	534	37	7.5	1.61	1.59
Com/Ind Lo Exist	611,378	610,906	-471	-0.1	16,545	16,641	95	0.6	2.71	2.72
Com/Ind Hi Exist	1,000,537	1,030,169	29,632	3.0	35,112	36,351	1,239	3.5	3.51	3.53
Publ U: Elec Gen	288,287	279,079	-9,208	-3.2	8,943	8,140	-803	-9.0	3.10	2.92
Publ U: Other	213,586	217,806	4,220	2.0	8,253	8,182	-71	-0.9	3.86	3.76
AgHm House Exist	28,085	30,683	2,598	9.3	307	338	31	10.2	1.09	1.10
AgHm Land: Exist	50,222	54,120	3,898	7.8	311	340	29	9.4	0.62	0.63
Ag NonHm: Exist	39,150	43,930	4,781	12.2	482	529	47	9.7	1.23	1.20
Res Hmstd NewCon	0	201,933	201,933	0.0	0	2,211	2,211	0.0	0.00	1.10
All Other NewCon	0	122,467	122,467	0.0	0	2,810	2,810	0.0	0.00	2.29
Total	9,909,192	10,880,821	971,629	9.8	153,001	167,902	14,901	9.7	1.54	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	118,644	128,833	10,189	8.6	County	50.18	49.11	0.000	0.000
(-) TIF Tax Capacity	5,589	6,128	538	9.6	City/Town	44.82	45.84	0.017	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.12	23.16	0.733	1.073
(=) Taxable Tax Capacity	113,055	122,706	9,651	8.5	Special District	1.31	1.24	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.42	119.35	0.750	1.101

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,200	72,300	7.6	598	653	56	9.3	0.889	0.903
Res Hmstd: Avg Val	100,800	108,400	7.5	1,018	1,138	120	11.8	1.009	1.050
Res Hmstd: Hi Val	134,400	144,600	7.6	1,481	1,643	161	10.9	1.102	1.136
Res Hmstd: Ex-Hi Val	201,600	216,900	7.6	2,408	2,650	242	10.1	1.194	1.221
Apartment (Mkt rate)	300,000	321,800	7.3	5,689	5,155	-534	-9.4	1.896	1.601
Comm/Ind: Lo Val	150,000	154,400	2.9	4,064	4,225	161	4.0	2.709	2.736
Comm/Ind: Med Val	300,000	308,900	3.0	9,445	9,755	310	3.3	3.148	3.158
Comm/Ind: Hi Val	1,000,000	1,029,600	3.0	34,558	35,551	993	2.9	3.455	3.452

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,561,600	2,833,336	271,736	10.6	22,075	24,408	2,333	10.6	0.86	0.86
ResNonHm 1 Exist	180,309	198,716	18,407	10.2	1,926	2,043	118	6.1	1.07	1.03
ResNonHm23 Exist	35,838	40,488	4,650	13.0	477	521	44	9.1	1.33	1.29
Apartments Exist	1,838	1,913	75	4.1	29	25	-4	-13.3	1.59	1.33
Seas Rec: Exist	118,083	131,264	13,182	11.2	1,471	1,543	72	4.9	1.25	1.18
Com/Ind Lo Exist	69,636	72,646	3,010	4.3	1,672	1,716	44	2.6	2.40	2.36
Com/Ind Hi Exist	44,923	48,864	3,940	8.8	1,421	1,515	94	6.6	3.16	3.10
Publ U: Elec Gen	1,919	1,844	-75	-3.9	31	27	-5	-15.1	1.63	1.44
Publ U: Other	200,630	224,316	23,685	11.8	6,144	6,845	701	11.4	3.06	3.05
AgHm House Exist	1,167,371	1,286,750	119,379	10.2	9,615	10,584	968	10.1	0.82	0.82
AgHm Land: Exist	3,977,674	4,277,020	299,347	7.5	20,967	21,927	960	4.6	0.53	0.51
Ag NonHm: Exist	1,214,226	1,320,639	106,413	8.8	12,119	12,569	450	3.7	1.00	0.95
Res Hmstd NewCon	0	88,165	88,165	0.0	0	765	765	0.0	0.00	0.87
All Other NewCon	0	75,970	75,970	0.0	0	608	608	0.0	0.00	0.80
Total	9,574,047	10,601,931	1,027,884	10.7	77,949	85,096	7,147	9.2	0.81	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	83,084	92,712	9,629	11.6	County	52.16	51.28	0.000	0.000
(-) TIF Tax Capacity	76	77	1	0.7	City/Town	21.37	19.62	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.33	22.90	0.632	0.960
(=) Taxable Tax Capacity	83,007	92,635	9,628	11.6	Special District	0.84	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.70	94.55	0.632	0.960

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,700	92,600	10.6	590	675	85	14.4	0.705	0.729
Res Hmstd: Avg Val	125,500	138,800	10.6	1,071	1,198	127	11.9	0.853	0.863
Res Hmstd: Hi Val	167,300	185,000	10.6	1,552	1,721	169	10.9	0.927	0.930
Res Hmstd: Ex-Hi Val	251,000	277,600	10.6	2,514	2,769	254	10.1	1.001	0.997
Comm/Ind: Lo Val	150,000	163,200	8.8	3,557	3,894	337	9.5	2.371	2.386
Comm/Ind: Med Val	300,000	326,300	8.8	8,269	8,900	631	7.6	2.756	2.727
Comm/Ind: Hi Val	1,000,000	1,087,700	8.8	30,256	32,270	2,013	6.7	3.025	2.966

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,558,357	15,056,636	1,498,279	11.1	146,369	150,091	3,722	2.5	1.08	1.00
ResNonHm 1 Exist	372,254	495,500	123,246	33.1	4,589	5,571	982	21.4	1.23	1.12
ResNonHm23 Exist	301,587	312,607	11,020	3.7	4,538	4,398	-140	-3.1	1.50	1.41
Apartments Exist	728,230	818,393	90,162	12.4	11,908	11,516	-392	-3.3	1.64	1.41
Seas Rec: Exist	53,561	56,037	2,475	4.6	784	759	-25	-3.2	1.46	1.35
Com/Ind Lo Exist	406,011	403,206	-2,804	-0.7	11,037	10,670	-368	-3.3	2.72	2.65
Com/Ind Hi Exist	2,206,806	2,372,609	165,802	7.5	78,171	82,263	4,092	5.2	3.54	3.47
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,875	200,457	3,582	1.8	6,955	6,874	-81	-1.2	3.53	3.43
AgHm House Exist	94,085	103,375	9,290	9.9	927	945	18	2.0	0.99	0.91
AgHm Land: Exist	71,182	76,328	5,146	7.2	314	297	-17	-5.5	0.44	0.39
Ag NonHm: Exist	49,408	53,278	3,870	7.8	534	520	-14	-2.6	1.08	0.98
Res Hmstd NewCon	0	371,897	371,897	0.0	0	3,726	3,726	0.0	0.00	1.00
All Other NewCon	0	211,058	211,058	0.0	0	4,675	4,675	0.0	0.00	2.21
Total	18,038,357	20,531,382	2,493,024	13.8	266,127	282,305	16,178	6.1	1.48	1.37

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	209,590	236,727	27,137	12.9	County	38.22 35.77	0.000 0.000	
(-) TIF Tax Capacity	14,791	16,881	2,090	14.1	City/Town	35.73 34.83	0.025 0.022	
(-) FD Contrib Tax Cap	17,379	19,854	2,475	14.2	School District	27.16 22.95	1.573 1.266	
(=) Taxable Tax Capacity	177,421	199,993	22,572	12.7	Special District	6.10 6.09	0.000 0.000	
FD Distrib Tax Cap	29,990	32,620	2,630	8.8	Total	107.21 99.63	1.598 1.289	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,400	113,700	11.0	981	1,009	28	2.9	0.958	0.887
Res Hmstd: Avg Val	153,500	170,500	11.1	1,657	1,699	43	2.6	1.079	0.996
Res Hmstd: Hi Val	204,600	227,200	11.0	2,332	2,388	56	2.4	1.139	1.051
Res Hmstd: Ex-Hi Val	306,900	340,800	11.0	3,685	3,769	84	2.3	1.200	1.105
Apartment (Mkt rate)	300,000	337,100	12.4	5,304	4,633	-671	-12.7	1.767	1.374
Comm/Ind: Lo Val	150,000	161,300	7.5	4,057	4,325	268	6.6	2.704	2.681
Comm/Ind: Med Val	300,000	322,500	7.5	9,386	9,893	507	5.4	3.128	3.067
Comm/Ind: Hi Val	1,000,000	1,075,100	7.5	34,256	35,890	1,634	4.8	3.425	3.338

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,267,402	13,704,461	1,437,059	11.7	138,235	143,535	5,299	3.8	1.13	1.05
ResNonHm 1 Exist	509,825	583,772	73,947	14.5	6,191	6,530	339	5.5	1.21	1.12
ResNonHm23 Exist	200,177	235,993	35,816	17.9	2,830	3,116	286	10.1	1.41	1.32
Apartments Exist	512,312	526,735	14,423	2.8	8,744	7,562	-1,182	-13.5	1.71	1.44
Seas Rec: Exist	91,545	97,396	5,851	6.4	1,238	1,245	7	0.6	1.35	1.28
Com/Ind Lo Exist	228,892	230,463	1,571	0.7	6,212	6,035	-177	-2.8	2.71	2.62
Com/Ind Hi Exist	1,520,346	1,602,306	81,960	5.4	54,771	55,733	962	1.8	3.60	3.48
Publ U: Elec Gen	52,448	53,338	891	1.7	1,217	1,153	-64	-5.3	2.32	2.16
Publ U: Other	200,024	200,689	665	0.3	7,123	6,924	-198	-2.8	3.56	3.45
AgHm House Exist	223,337	241,540	18,203	8.2	2,206	2,215	9	0.4	0.99	0.92
AgHm Land: Exist	130,001	130,929	928	0.7	433	377	-56	-12.9	0.33	0.29
Ag NonHm: Exist	132,927	164,913	31,986	24.1	1,331	1,518	187	14.0	1.00	0.92
Res Hmstd NewCon	0	334,070	334,070	0.0	0	3,473	3,473	0.0	0.00	1.04
All Other NewCon	0	161,089	161,089	0.0	0	3,223	3,223	0.0	0.00	2.00
Total	16,069,237	18,267,693	2,198,456	13.7	230,532	242,639	12,107	5.3	1.43	1.33

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	181,920	205,128	23,208	12.8	County	33.00	31.05	0.000	0.000	
(-) TIF Tax Capacity	6,296	7,153	857	13.6	City/Town	33.50	31.93	0.069	0.059	
(-) FD Contrib Tax Cap	12,421	13,680	1,260	10.1	School District	29.94	25.00	1.804	1.675	
(=) Taxable Tax Capacity	163,203	184,295	21,091	12.9	Special District	7.63	7.11	0.000	0.000	
FD Distrib Tax Cap	16,557	17,622	1,065	6.4	Total	104.07	95.09	1.872	1.734	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,400	145,700	15,300	11.7	1,346	1,397	51	3.8	1.032	0.958
Res Hmstd: Avg Val	195,400	218,300	22,900	11.7	2,203	2,278	76	3.4	1.127	1.043
Res Hmstd: Hi Val	260,500	291,000	30,500	11.7	3,061	3,161	100	3.3	1.174	1.086
Res Hmstd: Ex-Hi Val	390,900	436,700	45,800	11.7	4,779	4,910	131	2.7	1.222	1.124
Apartment (Mkt rate)	300,000	308,400	8,400	2.8	5,245	4,201	-1,044	-19.9	1.748	1.362
Comm/Ind: Lo Val	150,000	158,100	8,100	5.4	4,049	4,205	156	3.8	2.699	2.659
Comm/Ind: Med Val	300,000	316,200	16,200	5.4	9,354	9,631	277	3.0	3.118	3.045
Comm/Ind: Hi Val	1,000,000	1,053,900	53,900	5.4	34,111	34,953	841	2.5	3.411	3.316

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,009,409	21,111,714	2,102,305	11.1	199,883	217,241	17,358	8.7	1.05	1.03
ResNonHm 1 Exist	633,833	746,173	112,341	17.7	7,369	8,356	987	13.4	1.16	1.12
ResNonHm23 Exist	287,869	307,684	19,815	6.9	4,148	4,310	162	3.9	1.44	1.40
Apartments Exist	1,380,293	1,451,081	70,789	5.1	21,822	19,516	-2,306	-10.6	1.58	1.34
Seas Rec: Exist	29,797	32,805	3,008	10.1	402	436	34	8.4	1.35	1.33
Com/Ind Lo Exist	438,640	435,402	-3,237	-0.7	11,524	11,388	-136	-1.2	2.63	2.62
Com/Ind Hi Exist	3,396,222	3,532,096	135,875	4.0	117,032	120,412	3,380	2.9	3.45	3.41
Publ U: Elec Gen	73,279	75,292	2,013	2.7	1,782	1,779	-4	-0.2	2.43	2.36
Publ U: Other	367,891	387,424	19,533	5.3	12,785	13,304	519	4.1	3.48	3.43
AgHm House Exist	179,668	194,654	14,986	8.3	1,524	1,735	210	13.8	0.85	0.89
AgHm Land: Exist	248,844	270,879	22,035	8.9	1,076	1,128	53	4.9	0.43	0.42
Ag NonHm: Exist	149,302	169,645	20,343	13.6	1,452	1,549	97	6.6	0.97	0.91
Res Hmstd NewCon	0	597,131	597,131	0.0	0	6,338	6,338	0.0	0.00	1.06
All Other NewCon	0	348,521	348,521	0.0	0	6,989	6,989	0.0	0.00	2.01
Total	26,195,046	29,660,502	3,465,456	13.2	380,800	414,480	33,680	8.8	1.45	1.40

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	308,487	343,882	35,395	11.5	County	32.35	30.36	0.094	0.075
(-) TIF Tax Capacity	14,497	15,421	924	6.4	City/Town	37.22	36.05	0.077	0.070
(-) FD Contrib Tax Cap	28,551	30,770	2,218	7.8	School District	25.09	23.73	1.410	1.500
(=) Taxable Tax Capacity	265,439	297,692	32,253	12.2	Special District	5.24	4.92	0.000	0.000
FD Distrib Tax Cap	30,893	34,121	3,228	10.4	Total	99.90	95.05	1.580	1.646

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,700	134,000	11.0	1,133	1,242	110	9.7	0.938	0.927
Res Hmstd: Avg Val	181,000	201,000	11.0	1,885	2,050	165	8.8	1.041	1.019
Res Hmstd: Hi Val	241,300	268,000	11.1	2,637	2,857	220	8.4	1.092	1.066
Res Hmstd: Ex-Hi Val	362,000	402,000	11.0	4,142	4,472	330	8.0	1.144	1.112
Apartment (Mkt rate)	300,000	315,400	5.1	4,970	4,266	-703	-14.2	1.656	1.352
Comm/Ind: Lo Val	150,000	156,000	4.0	3,958	4,136	178	4.5	2.638	2.651
Comm/Ind: Med Val	300,000	312,000	4.0	9,157	9,501	343	3.8	3.052	3.045
Comm/Ind: Hi Val	1,000,000	1,040,000	4.0	33,418	34,534	1,115	3.3	3.341	3.320

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,599,527	10,762,520	1,162,993	12.1	117,724	127,983	10,259	8.7	1.23	1.19
ResNonHm 1 Exist	331,849	434,041	102,192	30.8	4,263	5,389	1,126	26.4	1.28	1.24
ResNonHm23 Exist	203,214	192,447	-10,766	-5.3	3,236	2,888	-348	-10.8	1.59	1.50
Apartments Exist	231,102	249,473	18,371	7.9	3,984	3,860	-124	-3.1	1.72	1.55
Seas Rec: Exist	35,059	44,858	9,800	28.0	525	640	116	22.1	1.50	1.43
Com/Ind Lo Exist	252,953	260,984	8,032	3.2	7,013	7,146	133	1.9	2.77	2.74
Com/Ind Hi Exist	1,247,441	1,308,603	61,162	4.9	45,565	47,053	1,488	3.3	3.65	3.60
Publ U: Elec Gen	18,566	19,448	882	4.8	442	448	7	1.5	2.38	2.31
Publ U: Other	110,782	118,834	8,052	7.3	4,006	4,247	241	6.0	3.62	3.57
AgHm House Exist	404,806	389,149	-15,657	-3.9	3,483	3,351	-132	-3.8	0.86	0.86
AgHm Land: Exist	475,584	506,796	31,212	6.6	1,971	2,022	51	2.6	0.41	0.40
Ag NonHm: Exist	173,748	189,940	16,191	9.3	1,759	1,818	59	3.3	1.01	0.96
Res Hmstd NewCon	0	627,884	627,884	0.0	0	7,428	7,428	0.0	0.00	1.18
All Other NewCon	0	205,498	205,498	0.0	0	3,550	3,550	0.0	0.00	1.73
Total	13,084,631	15,310,477	2,225,846	17.0	193,971	217,823	23,852	12.3	1.48	1.42

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	145,425	168,831	23,406	16.1	County	44.52	42.27	0.000	0.000
(-) TIF Tax Capacity	9,218	10,095	876	9.5	City/Town	34.67	33.36	0.214	0.206
(-) FD Contrib Tax Cap	9,723	10,523	800	8.2	School District	29.10	27.52	1.325	1.380
(=) Taxable Tax Capacity	126,484	148,213	21,729	17.2	Special District	5.93	5.23	0.000	0.000
FD Distrib Tax Cap	12,492	13,915	1,423	11.4	Total	114.21	108.39	1.539	1.586

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,200	144,700	12.0	1,418	1,556	137	9.7	1.097	1.075
Res Hmstd: Avg Val	193,800	217,100	12.0	2,314	2,520	207	8.9	1.193	1.160
Res Hmstd: Hi Val	258,300	289,300	12.0	3,208	3,482	275	8.6	1.241	1.203
Res Hmstd: Ex-Hi Val	387,500	434,000	12.0	4,998	5,392	394	7.9	1.289	1.242
Apartment (Mkt rate)	300,000	323,800	7.9	5,601	4,900	-701	-12.5	1.867	1.513
Comm/Ind: Lo Val	150,000	157,400	4.9	4,150	4,360	210	5.1	2.766	2.770
Comm/Ind: Med Val	300,000	314,700	4.9	9,606	10,002	396	4.1	3.201	3.178
Comm/Ind: Hi Val	1,000,000	1,049,000	4.9	35,068	36,340	1,272	3.6	3.506	3.464

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,039,773	13,422,320	1,382,548	11.5	167,350	170,056	2,706	1.6	1.39	1.27
ResNonHm 1 Exist	287,618	371,281	83,663	29.1	4,412	5,214	802	18.2	1.53	1.40
ResNonHm23 Exist	147,977	181,276	33,299	22.5	2,741	3,042	301	11.0	1.85	1.68
Apartments Exist	905,490	997,483	91,993	10.2	18,982	18,045	-937	-4.9	2.10	1.81
Seas Rec: Exist	10,468	11,550	1,082	10.3	202	209	7	3.5	1.93	1.81
Com/Ind Lo Exist	286,036	285,734	-301	-0.1	8,634	8,348	-286	-3.3	3.02	2.92
Com/Ind Hi Exist	2,548,646	2,646,890	98,244	3.9	101,990	101,717	-273	-0.3	4.00	3.84
Publ U: Elec Gen	29	0	-29	-100.0	1	0	-1	-100.	2.84	0.00
Publ U: Other	174,310	184,256	9,946	5.7	6,865	6,950	85	1.2	3.94	3.77
AgHm House Exist	65,578	70,323	4,745	7.2	839	849	10	1.2	1.28	1.21
AgHm Land: Exist	57,607	60,008	2,401	4.2	303	291	-12	-4.0	0.53	0.48
Ag NonHm: Exist	66,995	64,771	-2,225	-3.3	887	784	-103	-11.7	1.32	1.21
Res Hmstd NewCon	0	289,275	289,275	0.0	0	3,600	3,600	0.0	0.00	1.24
All Other NewCon	0	153,540	153,540	0.0	0	4,100	4,100	0.0	0.00	2.67
Total	16,590,526	18,738,707	2,148,181	12.9	313,208	323,205	9,997	3.2	1.89	1.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	198,131	220,728	22,597	11.4	County	50.48	47.21	0.000	0.000
(-) TIF Tax Capacity	19,934	20,402	468	2.3	City/Town	41.02	39.72	0.183	0.126
(-) FD Contrib Tax Cap	19,611	21,655	2,044	10.4	School District	32.78	27.34	1.979	1.597
(=) Taxable Tax Capacity	158,586	178,671	20,085	12.7	Special District	8.34	8.20	0.000	0.000
FD Distrib Tax Cap	24,238	26,944	2,706	11.2	Total	132.62	122.48	2.162	1.723

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	116,600	11.5	1,335	1,361	26	2.0	1.276	1.167	
Res Hmstd: Avg Val	156,800	174,800	11.5	2,187	2,227	40	1.8	1.394	1.273	
Res Hmstd: Hi Val	209,100	233,100	11.5	3,041	3,094	53	1.7	1.454	1.327	
Res Hmstd: Ex-Hi Val	313,700	349,700	11.5	4,748	4,828	79	1.7	1.513	1.380	
Apartment (Mkt rate)	300,000	330,500	10.2	6,616	5,629	-987	-14.9	2.205	1.703	
Comm/Ind: Lo Val	150,000	155,800	3.9	4,530	4,566	37	0.8	3.019	2.930	
Comm/Ind: Med Val	300,000	311,600	3.9	10,461	10,495	34	0.3	3.487	3.368	
Comm/Ind: Hi Val	1,000,000	1,038,500	3.9	38,142	38,156	15	0.0	3.814	3.674	

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	14,572,839	16,192,000	1,619,161	11.1	177,150	190,398	13,247	7.5	1.22	1.18
ResNonHm 1 Exist	525,053	645,473	120,420	22.9	7,025	8,204	1,179	16.8	1.34	1.27
ResNonHm23 Exist	147,635	155,414	7,779	5.3	2,414	2,465	51	2.1	1.64	1.59
Apartments Exist	1,767,017	1,887,339	120,323	6.8	32,752	29,985	-2,767	-8.4	1.85	1.59
Seas Rec: Exist	5,468	6,029	561	10.3	85	89	4	5.0	1.56	1.48
Com/Ind Lo Exist	334,655	322,445	-12,210	-3.6	9,428	9,045	-383	-4.1	2.82	2.81
Com/Ind Hi Exist	5,865,231	5,766,829	-98,402	-1.7	213,613	209,490	-4,123	-1.9	3.64	3.63
Publ U: Elec Gen	693	666	-27	-3.9	19	18	-1	-4.6	2.79	2.76
Publ U: Other	145,635	153,080	7,445	5.1	5,340	5,596	256	4.8	3.67	3.66
AgHm House Exist	531	595	64	12.0	6	7	1	14.5	1.16	1.19
AgHm Land: Exist	161	162	1	0.8	1	0	0	-3.6	0.32	0.31
Ag NonHm: Exist	42	42	0	0.0	0	0	0	-2.2	1.13	1.10
Res Hmstd NewCon	0	107,556	107,556	0.0	0	1,319	1,319	0.0	0.00	1.23
All Other NewCon	0	241,441	241,441	0.0	0	7,065	7,065	0.0	0.00	2.93
Total	23,364,960	25,479,070	2,114,110	9.0	447,834	463,683	15,849	3.5	1.92	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	304,602	323,958	19,356	6.4	County	50.48	47.21	0.000	0.000
(-) TIF Tax Capacity	25,869	27,225	1,356	5.2	City/Town	35.42	35.73	0.031	0.029
(-) FD Contrib Tax Cap	37,724	41,678	3,955	10.5	School District	21.20	19.20	1.457	1.478
(=) Taxable Tax Capacity	241,009	255,054	14,045	5.8	Special District	9.45	9.16	0.000	0.000
FD Distrib Tax Cap	16,724	18,485	1,761	10.5	Total	116.55	111.30	1.488	1.507

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,000	141,100	11.1	1,411	1,538	127	9.0	1.111	1.089
Res Hmstd: Avg Val	190,400	211,600	11.1	2,301	2,492	191	8.3	1.208	1.177
Res Hmstd: Hi Val	253,800	282,000	11.1	3,192	3,445	253	7.9	1.257	1.221
Res Hmstd: Ex-Hi Val	380,800	423,100	11.1	4,975	5,346	372	7.5	1.306	1.263
Apartment (Mkt rate)	300,000	320,400	6.8	5,691	4,940	-751	-13.2	1.896	1.541
Comm/Ind: Lo Val	150,000	147,500	-1.7	4,176	4,070	-106	-2.5	2.783	2.759
Comm/Ind: Med Val	300,000	295,000	-1.7	9,669	9,401	-268	-2.8	3.222	3.186
Comm/Ind: Hi Val	1,000,000	983,200	-1.7	35,304	34,376	-928	-2.6	3.530	3.496

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,644,842	20,668,092	2,023,250	10.9	230,927	243,348	12,421	5.4	1.24	1.18
ResNonHm 1 Exist	906,430	1,158,702	252,272	27.8	11,823	14,296	2,473	20.9	1.30	1.23
ResNonHm23 Exist	303,370	306,121	2,750	0.9	4,668	4,384	-284	-6.1	1.54	1.43
Apartments Exist	1,199,252	1,301,425	102,173	8.5	21,607	19,412	-2,195	-10.2	1.80	1.49
Seas Rec: Exist	78,404	83,713	5,309	6.8	1,278	1,295	16	1.3	1.63	1.55
Com/Ind Lo Exist	307,176	310,486	3,310	1.1	8,516	8,484	-32	-0.4	2.77	2.73
Com/Ind Hi Exist	4,702,306	4,555,158	-147,148	-3.1	171,038	163,599	-7,439	-4.3	3.64	3.59
Publ U: Elec Gen	355	186	-170	-47.7	9	5	-5	-49.2	2.58	2.50
Publ U: Other	180,668	187,089	6,421	3.6	6,529	6,658	129	2.0	3.61	3.56
AgHm House Exist	60,236	63,983	3,747	6.2	708	723	16	2.2	1.17	1.13
AgHm Land: Exist	43,449	43,573	124	0.3	211	197	-14	-6.8	0.49	0.45
Ag NonHm: Exist	62,934	71,924	8,991	14.3	697	735	39	5.6	1.11	1.02
Res Hmstd NewCon	0	408,225	408,225	0.0	0	4,748	4,748	0.0	0.00	1.16
All Other NewCon	0	279,012	279,012	0.0	0	5,168	5,168	0.0	0.00	1.85
Total	26,489,423	29,437,690	2,948,267	11.1	458,012	473,053	15,041	3.3	1.73	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	325,567	353,972	28,405	8.7	County	50.48	47.21	0.000	0.000
(-) TIF Tax Capacity	7,050	8,110	1,060	15.0	City/Town	29.19	28.11	0.068	0.068
(-) FD Contrib Tax Cap	38,065	38,710	645	1.7	School District	22.18	20.86	1.650	1.513
(=) Taxable Tax Capacity	280,452	307,152	26,700	9.5	Special District	8.82	8.34	0.000	0.000
FD Distrib Tax Cap	12,758	14,448	1,690	13.3	Total	110.67	104.52	1.718	1.581

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	173,900	192,800	10.9	2,007	2,121	114	5.7	1.154	1.100
Res Hmstd: Avg Val	260,700	289,000	10.9	3,195	3,365	170	5.3	1.225	1.164
Res Hmstd: Hi Val	347,600	385,300	10.8	4,384	4,611	226	5.2	1.261	1.196
Res Hmstd: Ex-Hi Val	521,500	578,100	10.9	6,727	7,160	434	6.4	1.289	1.238
Apartment (Mkt rate)	300,000	325,600	8.5	5,495	4,769	-727	-13.2	1.831	1.464
Comm/Ind: Lo Val	150,000	145,300	-3.1	4,153	3,960	-193	-4.7	2.768	2.725
Comm/Ind: Med Val	300,000	290,600	-3.1	9,605	9,123	-482	-5.0	3.201	3.139
Comm/Ind: Hi Val	1,000,000	968,700	-3.1	35,047	33,406	-1,641	-4.7	3.504	3.448

SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,070,633	12,251,752	1,181,119	10.7	123,613	140,380	16,766	13.6	1.12	1.15
ResNonHm 1 Exist	361,848	451,889	90,040	24.9	4,548	5,687	1,140	25.1	1.26	1.26
ResNonHm23 Exist	128,718	146,394	17,676	13.7	1,964	2,244	280	14.2	1.53	1.53
Apartments Exist	1,011,986	1,132,732	120,746	11.9	17,330	17,617	287	1.7	1.71	1.56
Seas Rec: Exist	9,370	9,840	470	5.0	145	151	6	4.1	1.55	1.53
Com/Ind Lo Exist	302,767	305,004	2,237	0.7	8,306	8,436	130	1.6	2.74	2.77
Com/Ind Hi Exist	3,167,499	3,369,374	201,875	6.4	113,724	122,104	8,380	7.4	3.59	3.62
Publ U: Elec Gen	35,252	0	-35,252	-100.0	904	0	-904	-100.0	2.56	0.00
Publ U: Other	134,977	174,583	39,606	29.3	4,824	6,308	1,484	30.8	3.57	3.61
AgHm House Exist	1,680	1,832	152	9.0	18	20	2	8.6	1.09	1.08
AgHm Land: Exist	1,029	10,463	9,433	916.7	3	107	103	3128	0.32	1.02
Ag NonHm: Exist	15,407	13,651	-1,756	-11.4	153	136	-17	-11.1	0.99	1.00
Res Hmstd NewCon	0	111,907	111,907	0.0	0	1,291	1,291	0.0	0.00	1.15
All Other NewCon	0	114,650	114,650	0.0	0	2,928	2,928	0.0	0.00	2.55
Total	16,241,165	18,094,068	1,852,903	11.4	275,531	307,407	31,875	11.6	1.70	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	201,984	222,232	20,248	10.0	County	54.54	53.23	0.000	0.000
(-) TIF Tax Capacity	12,838	14,047	1,209	9.4	City/Town	27.87	27.34	0.074	0.110
(-) FD Contrib Tax Cap	22,360	25,426	3,066	13.7	School District	20.28	21.07	1.445	1.698
(=) Taxable Tax Capacity	166,786	182,759	15,973	9.6	Special District	6.92	5.67	0.000	0.000
FD Distrib Tax Cap	18,603	20,666	2,063	11.1	Total	109.61	107.31	1.520	1.808

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,700	125,800	10.6	1,149	1,318	169	14.7	1.010	1.047
Res Hmstd: Avg Val	170,500	188,700	10.7	1,909	2,164	255	13.3	1.119	1.146
Res Hmstd: Hi Val	227,300	251,600	10.7	2,669	3,009	340	12.7	1.174	1.195
Res Hmstd: Ex-Hi Val	341,000	377,400	10.7	4,191	4,700	509	12.1	1.228	1.245
Apartment (Mkt rate)	300,000	335,800	11.9	5,388	5,112	-277	-5.1	1.796	1.522
Comm/Ind: Lo Val	150,000	159,600	6.4	4,078	4,472	394	9.7	2.718	2.801
Comm/Ind: Med Val	300,000	319,100	6.4	9,439	10,224	785	8.3	3.146	3.204
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	34,458	37,080	2,622	7.6	3.445	3.485

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,495,749	12,791,592	1,295,842	11.3	164,010	184,439	20,429	12.5	1.43	1.44
ResNonHm 1 Exist	742,726	977,805	235,079	31.7	11,944	15,614	3,670	30.7	1.61	1.60
ResNonHm23 Exist	606,770	753,199	146,429	24.1	11,988	14,710	2,722	22.7	1.98	1.95
Apartments Exist	2,605,068	2,904,034	298,966	11.5	57,615	56,743	-872	-1.5	2.21	1.95
Seas Rec: Exist	289	175	-113	-39.3	5	3	-2	-41.8	1.81	1.73
Com/Ind Lo Exist	574,596	578,575	3,979	0.7	17,769	17,888	119	0.7	3.09	3.09
Com/Ind Hi Exist	5,667,374	5,365,570	-301,803	-5.3	232,197	219,172	-13,025	-5.6	4.10	4.08
Publ U: Elec Gen	67,488	67,002	-487	-0.7	2,033	2,012	-22	-1.1	3.01	3.00
Publ U: Other	284,004	271,355	-12,649	-4.5	11,609	11,059	-550	-4.7	4.09	4.08
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	507	658	150	29.6	8	10	2	25.9	1.52	1.47
Res Hmstd NewCon	0	115,385	115,385	0.0	0	1,664	1,664	0.0	0.00	1.44
All Other NewCon	0	173,292	173,292	0.0	0	4,451	4,451	0.0	0.00	2.57
Total	22,044,572	23,998,641	1,954,069	8.9	509,179	527,763	18,584	3.6	2.31	2.20

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	296,210	310,728	14,518	4.9	County	44.74	41.84	0.000	0.000
(-) TIF Tax Capacity	46,238	47,074	836	1.8	City/Town	63.60	64.67	0.018	0.142
(-) FD Contrib Tax Cap	33,999	34,107	109	0.3	School District	33.43	32.34	0.768	0.983
(=) Taxable Tax Capacity	215,974	229,547	13,573	6.3	Special District	9.91	8.46	0.000	0.000
FD Distrib Tax Cap	35,677	37,894	2,217	6.2	Total	151.68	147.32	0.786	1.124

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	101,000	11,200	11.2	1,158	1,320	162	14.0	1.275	1.306
Res Hmstd: Avg Val	136,100	151,400	15,300	11.2	1,921	2,165	243	12.7	1.411	1.429
Res Hmstd: Hi Val	181,500	202,000	20,500	11.3	2,687	3,012	326	12.1	1.480	1.491
Res Hmstd: Ex-Hi Val	272,300	303,000	30,700	11.3	4,217	4,705	488	11.6	1.548	1.552
Apartment (Mkt rate)	300,000	334,400	34,400	11.5	7,061	6,534	-527	-7.5	2.353	1.953
Comm/Ind: Lo Val	150,000	142,000	-8,000	-5.3	4,639	4,390	-248	-5.4	3.092	3.091
Comm/Ind: Med Val	300,000	284,000	-16,000	-5.3	10,784	10,111	-673	-6.2	3.594	3.560
Comm/Ind: Hi Val	1,000,000	946,700	-53,300	-5.3	39,464	37,181	-2,283	-5.8	3.946	3.927

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,619,207	8,498,843	879,636	11.5	89,215	95,841	6,626	7.4	1.17	1.13
ResNonHm 1 Exist	362,604	523,855	161,252	44.5	4,995	6,847	1,852	37.1	1.38	1.31
ResNonHm23 Exist	256,434	349,472	93,038	36.3	4,342	5,620	1,278	29.4	1.69	1.61
Apartments Exist	1,382,777	1,598,314	215,537	15.6	25,698	25,707	9	0.0	1.86	1.61
Seas Rec: Exist	1,192	1,468	276	23.2	20	24	4	19.3	1.68	1.63
Com/Ind Lo Exist	381,944	401,360	19,416	5.1	10,865	11,170	305	2.8	2.84	2.78
Com/Ind Hi Exist	2,426,214	2,557,743	131,529	5.4	91,314	94,165	2,851	3.1	3.76	3.68
Publ U: Elec Gen	48,035	32,258	-15,777	-32.8	1,287	839	-449	-34.9	2.68	2.60
Publ U: Other	166,783	180,262	13,478	8.1	6,275	6,635	359	5.7	3.76	3.68
AgHm House Exist	50	60	10	19.7	0	1	0	10.9	0.98	0.90
AgHm Land: Exist	78	90	13	16.1	0	0	0	5.0	0.41	0.37
Ag NonHm: Exist	608	676	68	11.2	8	8	0	5.1	1.29	1.22
Res Hmstd NewCon	0	54,318	54,318	0.0	0	613	613	0.0	0.00	1.13
All Other NewCon	0	49,009	49,009	0.0	0	1,134	1,134	0.0	0.00	2.31
Total	12,645,926	14,247,729	1,601,803	12.7	234,020	248,602	14,582	6.2	1.85	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	160,615	177,391	16,776	10.4	County	50.03 48.84	0.000 0.000	
(-) TIF Tax Capacity	14,655	16,224	1,569	10.7	City/Town	37.82 34.74	0.000 0.000	
(-) FD Contrib Tax Cap	11,775	15,712	3,937	33.4	School District	33.26 31.80	0.878 0.875	
(=) Taxable Tax Capacity	134,185	145,455	11,270	8.4	Special District	7.65 6.29	0.000 0.000	
FD Distrib Tax Cap	33,783	35,523	1,740	5.1	Total	128.77 121.67	0.878 0.875	

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	81,400	90,800	9,400	11.5	820	894	73	8.9	1.007	0.984
Res Hmstd: Avg Val	122,000	136,100	14,100	11.6	1,415	1,525	110	7.7	1.160	1.120
Res Hmstd: Hi Val	162,600	181,400	18,800	11.6	2,010	2,157	146	7.3	1.236	1.188
Res Hmstd: Ex-Hi Val	244,000	272,200	28,200	11.6	3,203	3,423	219	6.8	1.312	1.257
Apartment (Mkt rate)	300,000	346,800	46,800	15.6	6,058	5,578	-480	-7.9	2.019	1.608
Comm/Ind: Lo Val	150,000	158,100	8,100	5.4	4,267	4,473	206	4.8	2.844	2.829
Comm/Ind: Med Val	300,000	316,300	16,300	5.4	9,912	10,297	385	3.9	3.304	3.255
Comm/Ind: Hi Val	1,000,000	1,054,200	54,200	5.4	36,258	37,463	1,205	3.3	3.625	3.553

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
127 Farm 1b Hmstd HGA: <32K	0.450	11,968	54	17
128 Ag Hmstd HGA: <76K	1.000	5,857,978	58,580	43,953
129 Ag Hmstd HGA: 76K-500K	1.000	2,199,976	22,000	26,413
130 Ag Hmstd HGA: >500K	1.250	27,114	339	401
131 Farm 1b Hmstd land <32K	0.450	943	4	2
132 Ag Hmstd land & bldgs: <115K	0.550	9,168,432	50,426	26,278
133 Ag Hmstd 1 & b: 115K-345K	0.550	7,804,629	42,925	47,453
134 Ag Hmstd 1 & b: 345K-600K	0.550	3,154,405	17,349	17,138
135 Ag Hmstd land & bldgs: >600K	1.000	2,576,895	25,769	25,054
137 Ag Non-homestead	1.000	9,425,513	94,255	95,921
138 Migrant Housing: <500K	1.000	695	7	7
143 Timberlands	1.000	775,270	7,753	8,786
144 Non-comm seasonal-rec-res: <76K	1.000	6,503,183	65,032	79,975
145 Non-comm seasonal-rec-res:	1.000	2,965,853	29,659	43,429
146 Non-comm seasonal-rec-res: >500K	1.250	125,736	1,572	2,234
149.1 Res 1b Hmstd <32K: Exist	0.450	180,390	812	819
149.2 Res 1b Hmstd <32K: NewCon	0.450	3,839	17	17
150.1 Res Hmstd: <76K: Exist	1.000	92,493,660	924,937	925,760
150.2 Res Hmstd: <76K: NewCon	1.000	2,354,159	23,542	23,139
151.1 Res Hmstd: 76K-500K: Exist	1.000	91,056,836	910,568	1,164,615
151.2 Res Hmstd: 76K-500K: NewCon	1.000	2,443,404	24,434	30,890
152.1 Res Hmstd: > 500K: Exist	1.250	2,779,886	34,749	42,344
152.2 Res Hmstd: > 500K: NewCon	1.250	51,734	647	771
154 Res Non-hmstd 1 unit: <76K	1.000	5,283,441	52,834	70,055
155 Res Non-hmstd 1 unit: 76K - 500K	1.000	3,012,074	30,121	38,520
156 Res Non-hmstd 1 unit: >500K	1.250	262,153	3,277	3,992
158 Res Non-hmstd 2-3 units	1.250	3,362,546	42,032	55,419
161 Regular apartments (4a)	1.500	11,424,313	171,365	227,471
162 Regular apartments - New Cnstr	1.250	30,911	386	454
163 Low income apartments (4d)	1.000	2,979,481	29,795	41,807
164 Non-prof student housing/Comm Serv	1.500	33,108	497	723
165 Student housing	1.000	21,714	217	322
166 Manufactured home park land	1.250	418,922	5,237	6,524
168 Comm seasonal-rec-res: 1c	1.000	344,252	3,443	3,412
169 Comm seasonal-rec-res: 4c <500K	1.000	207,030	2,070	3,314
170 Comm seasonal-rec-res: 4c >500K	1.250	47,925	599	909
171 Bed & Breakfast	1.250	12,051	151	185
172 Qualifying golf courses	1.250	173,719	2,171	2,473
175 Commercial pref: <150K	1.500	6,700,019	100,500	189,191
176 Commercial: >150K	2.000	28,880,467	577,609	1,069,705
177 Comm competitive zone: <150K	1.500	300	4	7

House Research Dept.

Simulation 4A5 Baseline: Final Pay 2003
 12/29/2003 9:43 AM Alternative: Prelim Pay 2004: TNT Levies + new refs (Rev 12/23)

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 (all figures in \$000s)

178	Comm competitive zone: >150K	2.000	289	6	7
179	Comm border city: <150K	1.500	37,578	564	866
180	Comm border city: >150K	2.000	57,285	1,146	1,318
182	Industrial pref: <150K	1.500	1,161,581	17,424	33,114
183	Industrial pref: >150K	2.000	10,765,816	215,316	400,602
186	Ind border city: <150K	1.500	1,281	19	29
187	Ind border city: >150K	2.000	32,756	655	753
189	Publ Util: land & bldgs <150K	1.500	78,772	1,182	2,150
190	Publ Util: land & bldgs >150K	2.000	721,334	14,427	26,414
191	Publ Util: Electric Generat Mach	2.000	1,545,468	30,909	40,040
192	Publ Util: machinery (non-generat)	2.000	887,606	17,752	31,028
194	Railroad <150K	1.500	25,684	385	710
195	Railroad >150K	2.000	465,062	9,301	17,027
197	Mineral	2.000	2,500	50	118
198	Misc class 5	2.000	1,543	31	48
201	Personal: 3f	1.000	8,172	82	99
202	Non-comm aircraft hangars	1.500	42,162	632	762
203	Pers: It31 tools&mach excl elec gen	2.000	115,630	2,313	3,972
204	Pers: It32 struct/lease land-non	1.000	15,295	153	180
205	Pers: It32 struct/leased	1.000	39,520	395	512
206	Pers: It32 str/lease	1.000	1,202	12	18
208	Pers: It32 struct/leased land-C/I	2.000	34,302	686	1,285
209	Pers: Item 33 ag real estate	1.000	13,508	135	156
211	Pers: It41 struct/leased land - C/I	2.000	367,295	7,346	10,402
212	Pers: It41 struct/leased	1.000	276	3	5
215	Pers: It41 str/leased land-non C/I,SRR	1.000	2	0	0
216	Pers: Item 41 Border EZ	2.000	1,345	27	31
217	Pers: Item 42 non-EZ struct/RR land	2.000	33,748	675	1,389
219	Pers: It43 leased real estate - non C/I	1.500	6,242	94	147
220	Pers: Item 43 leased real estate - C/I	2.000	276,679	5,534	8,616
221	Pers: Item 44 electric util trans lines	2.000	1,401,744	28,035	51,271
222	Pers: Item 44 electric util distri lines	2.000	175,078	3,502	6,584
223	Pers: Item 45 syst/gas utils	2.000	1,636,058	32,721	56,989
224	Pers: Item 46 syst/water utils	2.000	2,334	47	86
225	Pers: Item 48 misc	2.000	39,658	793	942
State Total			325,151,728	3,750,086	5,017,569

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
125.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	12,277	55	15
125.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	159	1	0
126.1	Ag Hmstd HGA: <76K: Exist	1.000	5,980,150	59,801	43,148
126.2	Ag Hmstd HGA: <76K: NewCon	1.000	70,327	703	516
127.1	Ag Hmstd HGA: 76K-500K: Exist	1.000	2,766,444	27,664	32,286
127.2	Ag Hmstd HGA: 76K-500K: NewCon	1.000	37,488	375	444
128.1	Ag Hmstd HGA: >500K: Exist	1.250	36,792	460	519
128.2	Ag Hmstd HGA: >500K: NewCon	1.250	469	6	7
129.1	Farm 1b Hmstd land <32K: Exist	0.450	665	3	1
129.2	Farm 1b Hmstd land <32K: NewCon	0.450	7	0	0
130.1	Ag Hmstd l & b: <115K: Exist	0.550	9,266,201	50,964	24,265
130.2	Ag Hmstd l & b: <115K: NewCon	0.550	93,945	517	262
131.1	Ag Hmstd l & b: 115K-345K: Exist	0.550	8,295,523	45,625	48,785
131.2	Ag Hmstd l & b: 115K-345K:	0.550	61,383	338	370
132.1	Ag Hmstd l & b: 345K-600K: Exist	0.550	3,559,952	19,580	18,684
132.2	Ag Hmstd l & b: 345K-600K:	0.550	21,267	117	114
133.1	Ag Hmstd l & b: >600K: Exist	1.000	3,137,485	31,375	29,524
133.2	Ag Hmstd l & b: >600K: NewCon	1.000	16,865	169	160
135.1	Ag Non-homestead: Exist	1.000	10,144,460	101,445	99,426
135.2	Ag Non-homestead: NewCon	1.000	31,188	312	313
136	Migrant Housing: <500K	1.000	1,253	13	14
141	Timberlands	1.000	870,102	8,701	9,236
142.1	Non-comm SRR: <76K: Exist	1.000	6,910,094	69,101	80,190
142.2	Non-comm SRR: <76K: NewCon	1.000	185,128	1,851	2,138
143.1	Non-comm SRR: 76K-500K: Exist	1.000	3,810,544	38,105	53,359
143.2	Non-comm SRR: 76K-500K: NewCon	1.000	94,505	945	1,314
144.1	Non-comm SRR: >500K: Exist	1.250	187,380	2,342	3,128
144.2	Non-comm SRR: >500K: NewCon	1.250	4,168	52	67
147.1	Res 1b Hmstd <32K: Exist	0.450	179,323	807	797
147.2	Res 1b Hmstd <32K: NewCon	0.450	3,946	18	17
148.1	Res Hmstd: <76K: Exist	1.000	94,996,970	949,970	924,117
148.2	Res Hmstd: <76K: NewCon	1.000	2,343,633	23,436	22,323
149.1	Res Hmstd: 76K-500K: Exist	1.000	112,499,542	1,124,995	1,375,382
149.2	Res Hmstd: 76K-500K: NewCon	1.000	2,832,063	28,321	34,148
150.1	Res Hmstd: > 500K: Exist	1.250	3,990,849	49,886	57,298
150.2	Res Hmstd: > 500K: NewCon	1.250	72,651	908	1,019
152.1	Res NonH 1 unit: <76K: Exist	1.000	5,899,907	58,999	76,329
152.2	Res NonH 1 unit: <76K: NewCon	1.000	535,065	5,351	6,706
153.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	4,070,500	40,705	50,081
153.2	Res NonH 1 unit: 76K - 500K:	1.000	462,602	4,626	5,594

House Research Dept.

Simulation 4A5 Baseline: Final Pay 2003
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154.1	Res NonH 1 unit: >500K: Exist	1.250	392,059	4,901	5,600
154.2	Res NonH 1 unit: >500K: NewCon	1.250	33,258	416	468
156.1	Res NonH 2-3 units: Exist	1.250	3,763,200	47,040	60,270
156.2	Res NonH 2-3 units: NewCon	1.250	349,441	4,368	5,340
159.1	Regular apartments (4a): Exist	1.250	15,798,319	197,479	259,735
159.2	Regular apartments (4a): NewCon	1.250	433,548	5,419	6,873
160.1	Non-profit/Comm Serv: Exist	1.500	35,901	539	764
160.2	Non-profit/Comm Serv: NewCon	1.500	53	1	1
161.1	Student housing: Exist	1.000	24,139	241	347
161.2	Student housing: NewCon	1.000	6	0	0
162.1	Manuf home park land: Exist	1.250	445,317	5,566	6,761
162.2	Manuf home park land: NewCon	1.250	2,282	29	35
164.1	Comm SRR: 1c: Exist	1.000	372,318	3,723	3,473
164.2	Comm SRR: 1c: NewCon	1.000	4,056	41	40
165.1	Comm SRR: 4c <500K: Exist	1.000	230,661	2,307	3,556
165.2	Comm SRR: 4c <500K: NewCon	1.000	1,654	17	27
166.1	Comm SRR: 4c >500K: Exist	1.250	67,335	842	1,217
166.2	Comm SRR: 4c >500K: NewCon	1.250	274	3	5
167.1	Bed & Breakfast: Exist	1.250	19,750	247	294
167.2	Bed & Breakfast: NewCon	1.250	99	1	2
168	Qualifying golf courses	1.250	193,882	2,424	2,618
171.1	Commercial: <150K: Exist	1.500	6,807,421	102,111	190,496
171.2	Commercial: <150K: NewCon	1.500	209,781	3,147	5,724
172.1	Commercial: >150K: Exist	2.000	29,559,444	591,189	1,080,945
172.2	Commercial: >150K: NewCon	2.000	815,242	16,305	29,279
173.1	Comm comp zone: <150K: Exist	1.500	277	4	6
173.2	Comm comp zone: <150K: NewCon	1.500	23	0	1
174.1	Comm comp zone: >150K: Exist	2.000	284	6	7
174.2	Comm comp zone: >150K: NewCon	2.000	17	0	0
175.1	Comm border city: <150K: Exist	1.500	34,413	516	794
175.2	Comm border city: <150K: NewCon	1.500	3,816	57	88
176.1	Comm border city: >150K: Exist	2.000	62,944	1,259	1,448
176.2	Comm border city: >150K: NewCon	2.000	7,460	149	172
178.1	Industrial pref: <150K: Exist	1.500	1,182,648	17,740	33,417
178.2	Industrial pref: <150K: NewCon	1.500	20,474	307	566
179.1	Industrial pref: >150K: Exist	2.000	10,895,069	217,901	400,804
179.2	Industrial pref: >150K: NewCon	2.000	146,688	2,934	5,349
182.1	Ind border city: <150K: Exist	1.500	1,286	19	30
183.1	Ind border city: >150K: Exist	2.000	33,177	664	763
185	Publ Util: land & bldgs <150K	1.500	80,188	1,203	2,143
186	Publ Util: land & bldgs >150K	2.000	740,933	14,819	26,168
187	Publ Util: Electric Generat Mach	2.000	1,431,412	28,628	35,341
188	Publ Util: machinery (non-generat)	2.000	979,117	19,582	33,387
190	Railroad <150K	1.500	26,142	392	719

House Research Dept.

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Baseline: Final Pay 2003
Alternative: Prelim Pay 2004: TNT Levies + new refs (Rev 12/23)

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191	Railroad >150K	2.000	469,963	9,399	16,831
193	Mineral	2.000	2,360	47	110
194	Misc class 5	2.000	2,094	42	62
197	Personal: 3f	1.000	8,057	81	94
198	Non-comm aircraft hangars	1.500	46,478	697	805
199	Pers: It31 tools&mach excl elec gen	2.000	121,410	2,428	4,086
200	Pers: It32 struct/lease land-non	1.000	13,822	138	144
201	Pers: It32 struct/leased	1.000	40,179	402	483
202	Pers: It32 str/lease	1.000	2,215	22	31
204	Pers: It32 struct/leased land-C/I	2.000	38,179	764	1,372
205	Pers: Item 33 ag real estate	1.000	14,465	145	161
207	Pers: It41 struct/leased land - C/I	2.000	410,227	8,205	11,439
208	Pers: It41 struct/leased	1.000	345	3	7
211	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
212	Pers: Item 41 Border EZ	2.000	1,177	24	27
213	Pers: Item 42 non-EZ struct/RR land	2.000	33,116	662	1,359
215	Pers: It43 leased real estate - non C/I	1.500	6,551	98	151
216	Pers: Item 43 leased real estate - C/I	2.000	302,839	6,057	9,219
217	Pers: Item 44 electric util trans lines	2.000	1,423,915	28,478	51,205
218	Pers: Item 44 electric util distri lines	2.000	185,182	3,704	6,917
219	Pers: Item 45 syst/gas utils	2.000	1,797,834	35,957	61,015
220	Pers: Item 46 syst/water utils	2.000	1,373	27	50
221	Pers: Item 48 misc	2.000	21,527	431	529
State Total			363,632,420	4,140,987	5,373,264

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,781,488	1,129,027	149,760	919,743	188,371	592,241	4,760,631
Certified MKV Levy	2,905	14,770	45	346,639	0	0	364,358
Fiscal Disparities Levy	104,350	97,914	1,165	85,056	21,668	0	310,153
Disparity Reduction Aid	10,082	0	675	8,365	0	0	19,122
Spread NTC Levy	1,667,056	1,031,113	147,920	845,832	171,703	592,241	4,455,866
Spread MKV Levy	2,905	14,770	45	327,128	0	0	344,848
Tax Incr Financing Levy							269,749
	Homestead Credit	319,099		Taconite credit		16,326	
	Agricultural Credit	23,606		Disparity Reduction Credit		4,036	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,882,304	1,224,945	157,504	941,228	194,794	624,454	5,025,230
Certified MKV Levy	2,696	18,718	43	420,563	0	0	442,021
Fiscal Disparities Levy	113,267	104,193	1,307	105,765	24,328	0	348,860
Disparity Reduction Aid	10,124	0	657	8,269	0	0	19,050
Spread NTC Levy	1,758,913	1,120,753	155,540	863,294	175,467	624,454	4,698,419
Spread MKV Levy	2,696	18,718	43	384,464	0	0	405,921
Tax Incr Financing Levy							278,183
	Homestead Credit	313,548		Taconite credit		16,545	
	Agricultural Credit	23,904		Disparity Reduction Credit		4,203	