

House Research Simulation Report: Property Tax

Simulation #5A1

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DESCRIPTION

BASELINE: Final Pay 2004

ALTERNATIVE: Proposed Pay 2005: Truth-in-Taxation Levies

This report compares property taxes payable in 2005 to property taxes payable in 2004, if all jurisdictions adopt their 2005 proposed levies as final levies. The payable 2004 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2005 market value data is actual data supplied by the counties. The payable 2005 levies are the proposed levies filed by each local taxing jurisdiction for truth-in-taxation purposes, plus school district referendum levies that passed as of Nov. 2. The state general levy is based on the final rate rather than the preliminary rate.

KEY POINTS

- **Statewide, property taxes would increase by \$370 million, or 6.9%**, if all local taxing jurisdictions were to adopt their proposed levies. Approximately \$134 million of the \$370 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2005. The overall tax increases would be 9.6% in Greater Minnesota and 5.5% in the Metro area.
- **On a statewide average basis, property tax impacts by property type vary** from -11% (on public utility electric generation machinery) to +16% (on single-unit residential nonhomestead property). Impacts on the largest property types are 8.4% on existing residential homesteads, 1.4% on existing apartments, -2.2% on existing commercial-industrial property, and 7.6% on 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.

BASELINE: Final Pay 2004

- **Property values** (taxable 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.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Proposed Pay 2005: Truth-in-Taxation Levies

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were submitted by local taxing jurisdictions to the Dept. of Revenue in compliance with the Truth-in-taxation law. School district truth-in-taxation levies were augmented by adding new referendum levies that passed as of 11/2/04. The state levy was based on the final state tax rate rather than the preliminary rate.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of each program.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** were modeled by the House Research Dept.

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:	1.25	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	216,918,977	242,554,216	25,635,238	11.8	2,399,449	2,601,174	201,725	8.4	1.11	1.07
ResNonHm 1 Exist	11,393,391	13,774,182	2,380,791	20.9	143,824	166,640	22,815	15.9	1.26	1.21
ResNonHm23 Exist	4,648,804	5,345,320	696,516	15.0	73,324	80,467	7,142	9.7	1.58	1.51
Apartments Exist	16,231,867	17,412,937	1,181,070	7.3	264,668	268,396	3,728	1.4	1.63	1.54
Seas Rec: Exist	12,171,066	14,229,453	2,058,387	16.9	151,873	169,918	18,045	11.9	1.25	1.19
Com/Ind Lo Exist	8,286,280	8,419,996	133,716	1.6	230,222	224,054	-6,168	-2.7	2.78	2.66
Com/Ind Hi Exist	42,801,806	44,149,636	1,347,830	3.1	1,555,616	1,522,372	-33,244	-2.1	3.63	3.45
Publ U: Elec Gen	1,431,412	1,332,678	-98,734	-6.9	35,539	31,701	-3,838	-10.8	2.48	2.38
Publ U: Other	5,329,952	5,675,723	345,771	6.5	184,508	187,605	3,097	1.7	3.46	3.31
AgHm House Exist	8,904,107	9,763,727	859,620	9.7	75,990	81,388	5,398	7.1	0.85	0.83
AgHm Land: Exist	24,453,292	26,885,420	2,432,129	9.9	121,079	130,656	9,577	7.9	0.50	0.49
Ag NonHm: Exist	11,061,467	12,471,614	1,410,146	12.7	108,459	116,563	8,104	7.5	0.98	0.93
Res Hmstd NewCon	0	5,819,214	5,819,214	0.0	0	61,269	61,269	0.0	0.00	1.05
All Other NewCon	0	4,027,193	4,027,193	0.0	0	72,595	72,595	0.0	0.00	1.80
Total	363,632,420	411,861,308	48,228,888	13.3	5,344,552	5,714,798	370,246	6.9	1.47	1.39

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val (mills)			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,140,987	4,656,148	515,162	12.4	County	47.85	45.17	0.009	0.007
(-) TIF Tax Capacity	224,701	235,631	10,930	4.9	City/Town	34.58	33.30	0.059	0.066
(-) FD Contrib Tax Cap	254,136	263,660	9,524	3.7	School District	23.41	22.03	1.221	1.153
(=) Taxable Tax Capacity	3,662,149	4,156,857	494,708	13.5	Special District	4.69	4.72	0.000	0.000
FD Distrib Tax Cap	254,187	263,664	9,476	3.7	Total	110.53	105.22	1.289	1.227

GREATER MINNESOTA

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	69,441,399	76,738,122	7,296,723	10.5	709,140	771,185	62,045	8.7	1.02	1.00
ResNonHm 1 Exist	4,416,460	4,940,109	523,649	11.9	55,341	59,740	4,399	7.9	1.25	1.21
ResNonHm23 Exist	1,492,076	1,638,275	146,200	9.8	23,260	24,677	1,417	6.1	1.56	1.51
Apartments Exist	3,041,644	3,289,340	247,695	8.1	50,557	52,759	2,202	4.4	1.66	1.60
Seas Rec: Exist	11,825,813	13,846,912	2,021,099	17.1	147,043	164,859	17,816	12.1	1.24	1.19
Com/Ind Lo Exist	4,661,466	4,763,800	102,335	2.2	129,402	127,940	-1,462	-1.1	2.78	2.69
Com/Ind Hi Exist	8,780,229	9,519,421	739,192	8.4	314,284	327,555	13,271	4.2	3.58	3.44
Publ U: Elec Gen	1,183,222	1,152,701	-30,521	-2.6	29,328	27,670	-1,659	-5.7	2.48	2.40
Publ U: Other	3,265,826	3,451,762	185,936	5.7	110,109	111,442	1,333	1.2	3.37	3.23
AgHm House Exist	7,826,912	8,595,272	768,360	9.8	66,221	71,363	5,142	7.8	0.85	0.83
AgHm Land: Exist	23,342,717	25,642,415	2,299,698	9.9	116,730	126,025	9,295	8.0	0.50	0.49
Ag NonHm: Exist	10,329,918	11,636,500	1,306,582	12.6	101,464	108,977	7,512	7.4	0.98	0.94
Res Hmstd NewCon	0	2,486,536	2,486,536	0.0	0	25,400	25,400	0.0	0.00	1.02
All Other NewCon	0	1,892,265	1,892,265	0.0	0	30,585	30,585	0.0	0.00	1.62
Total	149,607,683	169,593,431	19,985,748	13.4	1,852,880	2,030,177	177,296	9.6	1.24	1.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,572,232	1,780,844	208,612	13.3	County	56.07	53.52	0.005	0.004
(-) TIF Tax Capacity	44,285	46,209	1,924	4.3	City/Town	32.05	30.80	0.017	0.015
(-) FD Contrib Tax Cap	1,898	2,248	350	18.4	School District	21.77	20.73	0.836	0.875
(=) Taxable Tax Capacity	1,526,049	1,732,388	206,338	13.5	Special District	1.69	1.69	0.000	0.000
FD Distrib Tax Cap	1,901	2,249	348	18.3	Total	111.57	106.74	0.858	0.894

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	75,700	83,700	10.6	607	671	64	10.6	0.801	0.801
Res Hmstd: Avg Val	113,400	125,300	10.5	1,092	1,190	98	8.9	0.963	0.949
Res Hmstd: Hi Val	151,200	167,100	10.5	1,580	1,711	131	8.3	1.045	1.023
Res Hmstd: Ex-Hi Val	226,800	250,600	10.5	2,557	2,752	195	7.6	1.127	1.098
Apartment (Mkt rate)	300,000	324,400	8.1	4,441	4,618	177	4.0	1.480	1.423
Seas Rec: Lo Val	50,000	58,500	17.0	666	744	78	11.7	1.332	1.271
Seas Rec: Hi Val	150,000	175,600	17.1	2,238	2,539	300	13.4	1.492	1.445
Comm/Ind: Lo Val	150,000	162,600	8.4	3,856	4,095	239	6.2	2.570	2.518
Comm/Ind: Med Val	300,000	325,300	8.4	8,955	9,377	422	4.7	2.985	2.882
Comm/Ind: Hi Val	1,000,000	1,084,200	8.4	32,750	34,015	1,265	3.9	3.275	3.137

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	147,477,579	165,816,094	18,338,515	12.4	1,690,309	1,829,989	139,680	8.3	1.15	1.10
ResNonHm 1 Exist	6,976,931	8,834,073	1,857,142	26.6	88,483	106,900	18,416	20.8	1.27	1.21
ResNonHm23 Exist	3,156,728	3,707,045	550,316	17.4	50,064	55,789	5,725	11.4	1.59	1.50
Apartments Exist	13,190,222	14,123,597	933,375	7.1	214,111	215,637	1,526	0.7	1.62	1.53
Seas Rec: Exist	345,252	382,540	37,288	10.8	4,830	5,059	229	4.7	1.40	1.32
Com/Ind Lo Exist	3,624,814	3,656,196	31,382	0.9	100,820	96,115	-4,705	-4.7	2.78	2.63
Com/Ind Hi Exist	34,021,577	34,630,215	608,638	1.8	1,241,332	1,194,817	-46,515	-3.7	3.65	3.45
Publ U: Elec Gen	248,190	179,977	-68,213	-27.5	6,211	4,031	-2,180	-35.1	2.50	2.24
Publ U: Other	2,064,126	2,223,960	159,835	7.7	74,399	76,163	1,764	2.4	3.60	3.42
AgHm House Exist	1,077,195	1,168,455	91,261	8.5	9,769	10,025	256	2.6	0.91	0.86
AgHm Land: Exist	1,110,574	1,243,005	132,431	11.9	4,349	4,631	282	6.5	0.39	0.37
Ag NonHm: Exist	731,550	835,114	103,564	14.2	6,995	7,586	592	8.5	0.96	0.91
Res Hmstd NewCon	0	3,332,678	3,332,678	0.0	0	35,868	35,868	0.0	0.00	1.08
All Other NewCon	0	2,134,928	2,134,928	0.0	0	42,010	42,010	0.0	0.00	1.97
Total	214,024,737	242,267,877	28,243,140	13.2	3,491,671	3,684,622	192,950	5.5	1.63	1.52

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	2,568,755	2,875,304	306,549	11.9	County	41.98	39.20	0.010	0.009	
(-) TIF Tax Capacity	180,416	189,422	9,006	5.0	City/Town	36.39	35.09	0.080	0.092	
(-) FD Contrib Tax Cap	252,238	261,412	9,174	3.6	School District	24.59	22.96	1.412	1.291	
(=) Taxable Tax Capacity	2,136,100	2,424,470	288,370	13.5	Special District	6.84	6.89	0.000	0.000	
FD Distrib Tax Cap	252,286	261,414	9,128	3.6	Total	109.79	104.14	1.502	1.392	

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	131,300	147,600	12.4	1,385	1,503	118	8.5	1.054	1.018
Res Hmstd: Avg Val	196,900	221,400	12.4	2,262	2,441	178	7.9	1.149	1.102
Res Hmstd: Hi Val	262,400	295,000	12.4	3,139	3,376	237	7.5	1.196	1.144
Res Hmstd: Ex-Hi Val	393,700	442,700	12.4	4,896	5,226	330	6.7	1.243	1.180
Apartment (Mkt rate)	300,000	321,200	7.1	4,568	4,628	60	1.3	1.522	1.440
Comm/Ind: Lo Val	150,000	152,700	1.8	4,112	3,981	-131	-3.2	2.741	2.607
Comm/Ind: Med Val	300,000	305,400	1.8	9,518	9,189	-330	-3.5	3.172	3.008
Comm/Ind: Hi Val	1,000,000	1,017,900	1.8	34,751	33,488	-1,263	-3.6	3.475	3.289

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	3,419,968	3,665,693	245,725	7.2	40,688	43,515	2,827	6.9	1.19	1.19
ResNonHm 1 Exist	239,761	264,443	24,682	10.3	3,518	3,820	302	8.6	1.47	1.44
ResNonHm23 Exist	90,077	94,671	4,594	5.1	1,525	1,576	51	3.4	1.69	1.66
Apartments Exist	311,911	326,970	15,059	4.8	5,458	5,569	110	2.0	1.75	1.70
Seas Rec: Exist	89,702	105,848	16,146	18.0	1,395	1,573	178	12.7	1.56	1.49
Com/Ind Lo Exist	483,998	486,794	2,796	0.6	13,481	13,713	231	1.7	2.79	2.82
Com/Ind Hi Exist	684,955	720,407	35,453	5.2	22,889	23,215	326	1.4	3.34	3.22
Publ U: Elec Gen	21,270	21,722	452	2.1	436	433	-3	-0.8	2.05	1.99
Publ U: Other	90,202	96,039	5,837	6.5	3,511	3,604	94	2.7	3.89	3.75
AgHm House Exist	17,055	17,132	76	0.4	198	205	6	3.3	1.16	1.20
AgHm Land: Exist	24,238	27,460	3,222	13.3	171	198	27	15.5	0.71	0.72
Ag NonHm: Exist	23,886	26,471	2,585	10.8	339	363	23	6.9	1.42	1.37
Res Hmstd NewCon	0	109,187	109,187	0.0	0	1,263	1,263	0.0	0.00	1.16
All Other NewCon	0	90,925	90,925	0.0	0	2,062	2,062	0.0	0.00	2.27
Total	5,497,024	6,053,762	556,738	10.1	93,610	101,108	7,498	8.0	1.70	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,207	72,661	6,454	9.7	County	61.70	59.11	0.000	0.000
(-) TIF Tax Capacity	3,733	4,047	315	8.4	City/Town	53.39	52.09	0.047	0.043
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.07	21.08	0.598	0.831
(=) Taxable Tax Capacity	62,474	68,614	6,140	9.8	Special District	3.06	2.91	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	140.23	135.19	0.644	0.874

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	51,400	55,100	7.2	548	573	24	4.4	1.066	1.039
Res Hmstd: Avg Val	77,100	82,600	7.1	828	891	63	7.6	1.073	1.078
Res Hmstd: Hi Val	102,800	110,200	7.2	1,228	1,313	85	6.9	1.194	1.191
Res Hmstd: Ex-Hi Val	154,200	165,300	7.2	2,028	2,156	127	6.3	1.315	1.303
Apartment (Mkt rate)	300,000	314,500	4.8	5,452	5,589	138	2.5	1.817	1.777
Comm/Ind: Lo Val	150,000	157,800	5.2	4,469	4,621	151	3.4	2.979	2.928
Comm/Ind: Med Val	300,000	315,500	5.2	10,396	10,635	239	2.3	3.465	3.370
Comm/Ind: Hi Val	1,000,000	1,051,800	5.2	38,054	38,714	660	1.7	3.805	3.680

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	3,511,188	3,934,225	423,037	12.0	28,250	32,088	3,838	13.6	0.80	0.82
ResNonHm 1 Exist	216,896	240,398	23,502	10.8	2,266	2,484	218	9.6	1.04	1.03
ResNonHm23 Exist	62,678	69,361	6,683	10.7	752	810	59	7.8	1.20	1.17
Apartments Exist	7,621	9,056	1,435	18.8	85	98	13	15.3	1.12	1.08
Seas Rec: Exist	2,106,122	2,462,344	356,222	16.9	25,081	28,362	3,282	13.1	1.19	1.15
Com/Ind Lo Exist	114,491	117,110	2,620	2.3	2,665	2,644	-22	-0.8	2.33	2.26
Com/Ind Hi Exist	124,480	122,346	-2,133	-1.7	3,923	3,740	-184	-4.7	3.15	3.06
Publ U: Elec Gen	315	393	78	24.8	5	5	1	16.2	1.49	1.39
Publ U: Other	419,195	451,680	32,485	7.7	13,160	14,005	845	6.4	3.14	3.10
AgHm House Exist	1,072,306	1,162,663	90,358	8.4	8,593	9,584	991	11.5	0.80	0.82
AgHm Land: Exist	3,664,590	3,989,959	325,369	8.9	18,367	19,973	1,606	8.7	0.50	0.50
Ag NonHm: Exist	2,068,370	2,249,819	181,449	8.8	21,171	22,334	1,163	5.5	1.02	0.99
Res Hmstd NewCon	0	141,913	141,913	0.0	0	1,165	1,165	0.0	0.00	0.82
All Other NewCon	0	145,792	145,792	0.0	0	1,485	1,485	0.0	0.00	1.02
Total	13,368,249	15,097,058	1,728,809	12.9	124,319	138,779	14,460	11.6	0.93	0.92

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	125,176	141,900	16,724	13.4	County	57.51	56.02	0.000	0.000	
(-) TIF Tax Capacity	43	47	4	9.4	City/Town	17.29	16.18	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	17.47	0.642	0.947	
(=) Taxable Tax Capacity	125,134	141,854	16,720	13.4	Special District	3.58	3.25	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	96.88	92.92	0.642	0.947	

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	78,400	87,800	12.0	508	606	98	19.2	0.647	0.689
Res Hmstd: Avg Val	117,500	131,700	12.1	947	1,095	148	15.6	0.806	0.831
Res Hmstd: Hi Val	156,700	175,600	12.1	1,387	1,584	196	14.2	0.885	0.901
Res Hmstd: Ex-Hi Val	235,100	263,400	12.0	2,268	2,562	294	13.0	0.964	0.972
Seas Rec: Lo Val	50,000	58,500	17.0	593	663	71	11.9	1.185	1.133
Seas Rec: Hi Val	150,000	175,400	16.9	2,018	2,293	275	13.6	1.345	1.307
Comm/Ind: Lo Val	150,000	147,400	-1.7	3,494	3,325	-169	-4.8	2.329	2.255
Comm/Ind: Med Val	300,000	294,900	-1.7	8,120	7,695	-425	-5.2	2.706	2.609
Comm/Ind: Hi Val	1,000,000	982,900	-1.7	29,707	28,167	-1,540	-5.2	2.970	2.865

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	2,532,628	2,815,957	283,329	11.2	24,915	29,441	4,526	18.2	0.98	1.05
ResNonHm 1 Exist	244,586	271,239	26,653	10.9	3,032	3,480	448	14.8	1.24	1.28
ResNonHm23 Exist	82,922	102,077	19,155	23.1	1,280	1,598	318	24.9	1.54	1.57
Apartments Exist	165,807	181,721	15,914	9.6	2,806	3,151	345	12.3	1.69	1.73
Seas Rec: Exist	1,096,979	1,278,852	181,874	16.6	14,013	16,299	2,286	16.3	1.28	1.27
Com/Ind Lo Exist	408,611	416,394	7,783	1.9	11,224	11,437	213	1.9	2.75	2.75
Com/Ind Hi Exist	719,981	745,844	25,863	3.6	24,973	25,983	1,010	4.0	3.47	3.48
Publ U: Elec Gen	811	817	6	0.7	24	26	2	8.1	2.94	3.16
Publ U: Other	69,799	77,141	7,342	10.5	2,615	2,877	262	10.0	3.75	3.73
AgHm House Exist	21,077	23,221	2,144	10.2	218	257	39	17.8	1.04	1.11
AgHm Land: Exist	21,862	25,109	3,247	14.9	99	112	12	12.4	0.45	0.44
Ag NonHm: Exist	26,239	31,433	5,194	19.8	258	317	58	22.6	0.98	1.01
Res Hmstd NewCon	0	69,164	69,164	0.0	0	690	690	0.0	0.00	1.00
All Other NewCon	0	93,953	93,953	0.0	0	1,730	1,730	0.0	0.00	1.84
Total	5,391,302	6,132,922	741,620	13.8	85,458	97,398	11,940	14.0	1.59	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,617	72,878	8,261	12.8	County	47.57	48.10	0.000	0.000
(-) TIF Tax Capacity	2,883	3,070	186	6.5	City/Town	42.51	42.58	0.014	0.012
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.67	21.09	0.471	0.821
(=) Taxable Tax Capacity	61,734	69,809	8,074	13.1	Special District	0.95	0.88	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.69	112.65	0.485	0.833

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	63,700	70,800	11.1	494	573	79	16.1	0.775	0.809
Res Hmstd: Avg Val	95,600	106,300	11.2	837	1,009	172	20.5	0.875	0.949
Res Hmstd: Hi Val	127,400	141,700	11.2	1,240	1,469	230	18.5	0.973	1.036
Res Hmstd: Ex-Hi Val	191,100	212,500	11.2	2,046	2,390	344	16.8	1.070	1.124
Apartment (Mkt rate)	300,000	328,800	9.6	4,371	4,904	532	12.2	1.457	1.491
Comm/Ind: Lo Val	150,000	155,400	3.6	3,826	3,991	165	4.3	2.550	2.568
Comm/Ind: Med Val	300,000	310,800	3.6	8,903	9,211	308	3.5	2.967	2.963
Comm/Ind: Hi Val	1,000,000	1,035,900	3.6	32,594	33,565	971	3.0	3.259	3.240

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	4,086,422	4,629,863	543,442	13.3	32,726	37,909	5,184	15.8	0.80	0.82
ResNonHm 1 Exist	273,875	303,037	29,162	10.6	2,799	3,080	281	10.0	1.02	1.02
ResNonHm23 Exist	59,388	71,464	12,076	20.3	769	890	121	15.8	1.29	1.25
Apartments Exist	9,577	10,722	1,145	12.0	122	132	10	8.4	1.28	1.24
Seas Rec: Exist	3,254,287	3,822,202	567,915	17.5	36,974	42,464	5,490	14.8	1.14	1.11
Com/Ind Lo Exist	149,549	156,667	7,119	4.8	3,356	3,434	78	2.3	2.24	2.19
Com/Ind Hi Exist	109,706	118,557	8,850	8.1	3,217	3,362	145	4.5	2.93	2.84
Publ U: Elec Gen	3,658	3,501	-157	-4.3	95	80	-16	-16.5	2.61	2.27
Publ U: Other	313,536	350,144	36,609	11.7	10,682	11,355	673	6.3	3.41	3.24
AgHm House Exist	773,090	852,500	79,410	10.3	7,071	7,917	846	12.0	0.91	0.93
AgHm Land: Exist	1,221,200	1,376,426	155,225	12.7	5,779	6,157	378	6.5	0.47	0.45
Ag NonHm: Exist	549,784	638,674	88,889	16.2	5,912	6,564	652	11.0	1.08	1.03
Res Hmstd NewCon	0	157,479	157,479	0.0	0	1,336	1,336	0.0	0.00	0.85
All Other NewCon	0	171,072	171,072	0.0	0	1,893	1,893	0.0	0.00	1.11
Total	10,804,072	12,662,308	1,858,236	17.2	109,503	126,572	17,069	15.6	1.01	1.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	108,069	126,696	18,627	17.2	County	53.74	52.04	0.000	0.000
(-) TIF Tax Capacity	28	31	3	10.7	City/Town	17.13	15.54	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.37	22.53	0.465	0.740
(=) Taxable Tax Capacity	108,041	126,665	18,624	17.2	Special District	0.99	0.91	0.000	0.000
FD Distrib Tax Cap	0	0	0	9.2	Total	95.24	91.02	0.465	0.740

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,500	90,100		13.3	493	595	102	20.7	0.620	0.660
Res Hmstd: Avg Val	119,100	134,900		13.3	924	1,077	152	16.5	0.776	0.798
Res Hmstd: Hi Val	158,800	179,900		13.3	1,357	1,560	203	15.0	0.854	0.867
Res Hmstd: Ex-Hi Val	238,300	270,000		13.3	2,222	2,528	306	13.8	0.932	0.936
Seas Rec: Lo Val	50,000	58,700		17.4	584	654	70	12.0	1.168	1.114
Seas Rec: Hi Val	150,000	176,200		17.5	1,993	2,271	278	13.9	1.328	1.289
Comm/Ind: Lo Val	150,000	162,100		8.1	3,430	3,662	232	6.8	2.286	2.259
Comm/Ind: Med Val	300,000	324,200		8.1	7,980	8,390	410	5.1	2.660	2.588
Comm/Ind: Hi Val	1,000,000	1,080,700		8.1	29,214	30,456	1,243	4.3	2.921	2.818

TACONITE CITIES

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	1,914,610	2,065,269	150,659	7.9	16,855	17,977	1,122	6.7	0.88	0.87
ResNonHm 1 Exist	142,369	166,428	24,058	16.9	2,310	2,585	275	11.9	1.62	1.55
ResNonHm23 Exist	39,936	45,704	5,767	14.4	797	870	73	9.2	2.00	1.90
Apartments Exist	110,505	115,564	5,060	4.6	2,260	2,264	4	0.2	2.05	1.96
Seas Rec: Exist	133,062	154,345	21,283	16.0	2,061	2,269	208	10.1	1.55	1.47
Com/Ind Lo Exist	258,990	266,554	7,564	2.9	8,356	8,193	-163	-2.0	3.23	3.07
Com/Ind Hi Exist	306,220	333,842	27,622	9.0	13,187	13,626	439	3.3	4.31	4.08
Publ U: Elec Gen	189,568	184,740	-4,828	-2.5	4,912	4,596	-316	-6.4	2.59	2.49
Publ U: Other	110,476	106,389	-4,087	-3.7	4,297	3,978	-320	-7.4	3.89	3.74
AgHm House Exist	4,304	4,756	452	10.5	38	44	7	18.0	0.87	0.93
AgHm Land: Exist	2,857	3,208	350	12.3	9	11	3	33.8	0.30	0.36
Ag NonHm: Exist	34,243	40,125	5,882	17.2	516	566	50	9.8	1.51	1.41
Res Hmstd NewCon	0	23,213	23,213	0.0	0	202	202	0.0	0.00	0.87
All Other NewCon	0	28,654	28,654	0.0	0	678	678	0.0	0.00	2.37
Total	3,247,140	3,538,789	291,649	9.0	55,598	57,861	2,263	4.1	1.71	1.64

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	40,168	43,426	3,258	8.1	64.50	58.94	0.000	0.000	
(-) TIF Tax Capacity	1,389	1,529	140	10.1	72.95	71.08	0.033	0.030	
(-) FD Contrib Tax Cap	1,403	1,586	182	13.0	11.61	10.64	0.630	0.678	
(=) Taxable Tax Capacity	37,376	40,312	2,935	7.9	1.39	2.33	0.000	0.000	
FD Distrib Tax Cap	1,400	1,712	313	22.3	Total	150.44	142.98	0.663	0.708

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	46,000	49,600	3,600	7.8	223	231	7	3.3	0.485	0.465
Res Hmstd: Avg Val	69,000	74,400	5,400	7.8	493	504	11	2.3	0.714	0.677
Res Hmstd: Hi Val	92,000	99,200	7,200	7.8	840	890	50	6.0	0.913	0.897
Res Hmstd: Ex-Hi Val	138,000	148,900	10,900	7.9	1,604	1,681	77	4.8	1.162	1.128
Apartment (Mkt rate)	300,000	313,700	13,700	4.6	5,840	5,829	-11	-0.2	1.946	1.858
Comm/Ind: Lo Val	150,000	163,500	13,500	9.0	4,724	5,034	309	6.6	3.149	3.078
Comm/Ind: Med Val	300,000	327,100	27,100	9.0	10,990	11,535	545	5.0	3.663	3.526
Comm/Ind: Hi Val	1,000,000	1,090,200	90,200	9.0	40,230	41,860	1,629	4.0	4.023	3.839

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	3,280,560	3,692,266	411,706	12.5	21,521	22,988	1,466	6.8	0.66	0.62
ResNonHm 1 Exist	184,365	217,012	32,647	17.7	2,008	2,153	144	7.2	1.09	0.99
ResNonHm23 Exist	22,035	30,673	8,638	39.2	287	369	81	28.3	1.30	1.20
Apartments Exist	3,756	3,957	201	5.4	50	48	-2	-4.2	1.33	1.21
Seas Rec: Exist	2,795,568	3,276,880	481,312	17.2	35,281	38,355	3,074	8.7	1.26	1.17
Com/Ind Lo Exist	69,517	71,232	1,715	2.5	1,732	1,672	-60	-3.4	2.49	2.35
Com/Ind Hi Exist	119,877	116,934	-2,944	-2.5	4,069	3,703	-366	-9.0	3.39	3.17
Publ U: Elec Gen	727	712	-15	-2.0	16	14	-2	-12.6	2.25	2.01
Publ U: Other	229,616	249,293	19,677	8.6	7,573	7,748	176	2.3	3.30	3.11
AgHm House Exist	142,946	159,235	16,289	11.4	622	670	48	7.7	0.44	0.42
AgHm Land: Exist	156,375	183,218	26,843	17.2	308	337	29	9.6	0.20	0.18
Ag NonHm: Exist	363,990	439,263	75,272	20.7	3,826	4,248	422	11.0	1.05	0.97
Res Hmstd NewCon	0	78,078	78,078	0.0	0	472	472	0.0	0.00	0.61
All Other NewCon	0	85,354	85,354	0.0	0	1,008	1,008	0.0	0.00	1.18
Total	7,369,332	8,604,105	1,234,773	16.8	77,294	83,785	6,491	8.4	1.05	0.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	77,001	89,543	12,542	16.3	County	66.45	60.75	0.000	0.000
(-) TIF Tax Capacity	317	264	-53	-16.8	City/Town	18.15	16.43	0.000	0.000
(-) FD Contrib Tax Cap	495	662	167	33.8	School District	12.68	11.13	0.373	0.421
(=) Taxable Tax Capacity	76,189	88,616	12,428	16.3	Special District	2.81	2.59	0.000	0.000
FD Distrib Tax Cap	501	537	35	7.0	Total	100.09	90.90	0.373	0.421

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	80,400	90,500	12.6	245	280	35	14.3	0.304	0.309
Res Hmstd: Avg Val	120,500	135,600	12.5	697	750	52	7.5	0.578	0.552
Res Hmstd: Hi Val	160,600	180,800	12.6	1,150	1,220	70	6.1	0.715	0.674
Res Hmstd: Ex-Hi Val	241,000	271,200	12.5	2,057	2,161	105	5.1	0.853	0.796
Seas Rec: Lo Val	50,000	58,600	17.2	609	653	44	7.2	1.217	1.113
Seas Rec: Hi Val	150,000	175,800	17.2	2,066	2,264	197	9.6	1.377	1.287
Comm/Ind: Lo Val	150,000	146,300	-2.5	3,588	3,257	-332	-9.2	2.392	2.225
Comm/Ind: Med Val	300,000	292,600	-2.5	8,354	7,551	-802	-9.6	2.784	2.580
Comm/Ind: Hi Val	1,000,000	975,400	-2.5	30,592	27,720	-2,872	-9.4	3.059	2.841

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	3,668,654	4,161,392	492,739	13.4	40,522	42,484	1,962	4.8	1.10	1.02
ResNonHm 1 Exist	250,063	319,273	69,210	27.7	3,276	3,811	535	16.3	1.31	1.19
ResNonHm23 Exist	129,748	146,721	16,973	13.1	2,106	2,161	55	2.6	1.62	1.47
Apartments Exist	221,342	263,901	42,559	19.2	3,588	3,880	292	8.2	1.62	1.47
Seas Rec: Exist	78,991	85,657	6,666	8.4	1,192	1,177	-15	-1.2	1.51	1.37
Com/Ind Lo Exist	192,986	197,869	4,884	2.5	5,321	4,999	-322	-6.0	2.76	2.53
Com/Ind Hi Exist	597,975	708,587	110,611	18.5	21,760	23,593	1,833	8.4	3.64	3.33
Publ U: Elec Gen	661	461	-200	-30.3	17	11	-6	-36.9	2.53	2.29
Publ U: Other	111,148	110,770	-379	-0.3	4,037	3,679	-358	-8.9	3.63	3.32
AgHm House Exist	12,696	13,836	1,140	9.0	135	136	1	0.5	1.07	0.98
AgHm Land: Exist	10,691	12,399	1,709	16.0	48	50	2	4.1	0.45	0.40
Ag NonHm: Exist	16,816	19,730	2,915	17.3	209	219	10	4.7	1.24	1.11
Res Hmstd NewCon	0	77,933	77,933	0.0	0	802	802	0.0	0.00	1.03
All Other NewCon	0	61,073	61,073	0.0	0	1,173	1,173	0.0	0.00	1.92
Total	5,291,769	6,179,602	887,832	16.8	82,209	88,175	5,966	7.3	1.55	1.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	61,795	72,189	10,394	16.8	County	78.95 69.21	0.000	0.000
(-) TIF Tax Capacity	5,852	7,139	1,287	22.0	City/Town	26.47 24.12	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.29 13.57	0.648	0.735
(=) Taxable Tax Capacity	55,942	65,050	9,107	16.3	Special District	5.15 5.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	124.85 111.98	0.648	0.735

**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	79,200	89,800	13.4	739	780	41	5.5	0.933	0.868
Res Hmstd: Avg Val	118,700	134,600	13.4	1,293	1,355	62	4.8	1.089	1.006
Res Hmstd: Hi Val	158,300	179,600	13.5	1,849	1,932	83	4.5	1.168	1.075
Res Hmstd: Ex-Hi Val	237,500	269,400	13.4	2,960	3,085	124	4.2	1.246	1.145
Apartment (Mkt rate)	300,000	357,700	19.2	4,876	5,270	394	8.1	1.625	1.473
Comm/Ind: Lo Val	150,000	177,700	18.5	4,124	4,704	580	14.1	2.749	2.647
Comm/Ind: Med Val	300,000	355,500	18.5	9,590	10,634	1,045	10.9	3.196	2.991
Comm/Ind: Hi Val	1,000,000	1,185,000	18.5	35,097	38,302	3,205	9.1	3.509	3.232

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	2,415,153	2,726,847	311,694	12.9	31,238	34,321	3,083	9.9	1.29	1.26
ResNonHm 1 Exist	157,178	197,212	40,034	25.5	2,393	2,834	441	18.4	1.52	1.44
ResNonHm23 Exist	78,403	81,362	2,959	3.8	1,471	1,476	5	0.3	1.88	1.81
Apartments Exist	150,355	177,792	27,437	18.2	2,856	3,178	321	11.2	1.90	1.79
Seas Rec: Exist	47,650	54,384	6,734	14.1	909	982	74	8.1	1.91	1.81
Com/Ind Lo Exist	247,256	255,671	8,415	3.4	7,564	7,410	-154	-2.0	3.06	2.90
Com/Ind Hi Exist	392,139	435,292	43,154	11.0	15,702	16,493	791	5.0	4.00	3.79
Publ U: Elec Gen	1,173	1,072	-102	-8.7	36	31	-4	-11.9	3.03	2.92
Publ U: Other	73,750	79,477	5,727	7.8	2,969	3,039	70	2.4	4.03	3.82
AgHm House Exist	55,608	61,746	6,138	11.0	661	722	61	9.2	1.19	1.17
AgHm Land: Exist	43,941	50,355	6,415	14.6	219	250	31	14.1	0.50	0.50
Ag NonHm: Exist	20,920	30,805	9,885	47.3	288	410	122	42.2	1.38	1.33
Res Hmstd NewCon	0	122,447	122,447	0.0	0	1,552	1,552	0.0	0.00	1.27
All Other NewCon	0	68,232	68,232	0.0	0	1,476	1,476	0.0	0.00	2.16
Total	3,683,525	4,342,693	659,169	17.9	66,306	74,175	7,869	11.9	1.80	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	43,106	50,493	7,387	17.1	County	65.13	62.27	0.012	0.010
(-) TIF Tax Capacity	2,313	2,285	-27	-1.2	City/Town	49.26	47.57	0.034	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.17	26.82	0.493	0.503
(=) Taxable Tax Capacity	40,793	48,207	7,414	18.2	Special District	1.27	1.12	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	144.83	137.79	0.538	0.542

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	77,500	87,500	12.9	862	959	98	11.4	1.111	1.096
Res Hmstd: Avg Val	116,200	131,200	12.9	1,478	1,625	147	9.9	1.271	1.238
Res Hmstd: Hi Val	154,900	174,900	12.9	2,094	2,290	196	9.3	1.351	1.309
Res Hmstd: Ex-Hi Val	232,500	262,500	12.9	3,329	3,623	294	8.8	1.432	1.380
Apartment (Mkt rate)	300,000	354,700	18.2	5,593	6,301	708	12.7	1.864	1.776
Comm/Ind: Lo Val	150,000	166,500	11.0	4,557	4,964	407	8.9	3.037	2.981
Comm/Ind: Med Val	300,000	333,000	11.0	10,606	11,345	739	7.0	3.535	3.406
Comm/Ind: Hi Val	1,000,000	1,110,000	11.0	38,835	41,122	2,287	5.9	3.883	3.704

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	3,839,281	4,390,496	551,215	14.4	40,142	44,041	3,898	9.7	1.05	1.00
ResNonHm 1 Exist	238,985	274,904	35,920	15.0	2,912	3,141	229	7.9	1.22	1.14
ResNonHm23 Exist	76,643	79,143	2,500	3.3	1,159	1,128	-31	-2.7	1.51	1.43
Apartments Exist	3,425	3,781	356	10.4	50	50	1	1.3	1.45	1.34
Seas Rec: Exist	950,621	1,131,394	180,772	19.0	13,304	14,885	1,580	11.9	1.40	1.32
Com/Ind Lo Exist	75,723	81,919	6,196	8.2	1,977	2,007	30	1.5	2.61	2.45
Com/Ind Hi Exist	50,413	58,365	7,952	15.8	1,754	1,900	146	8.3	3.48	3.25
Publ U: Elec Gen	9,719	4,946	-4,773	-49.1	247	99	-148	-59.9	2.54	2.01
Publ U: Other	145,828	160,534	14,707	10.1	5,326	5,468	143	2.7	3.65	3.41
AgHm House Exist	904,677	1,003,636	98,960	10.9	8,785	9,327	541	6.2	0.97	0.93
AgHm Land: Exist	801,200	932,171	130,971	16.3	3,292	3,674	382	11.6	0.41	0.39
Ag NonHm: Exist	291,383	361,038	69,655	23.9	3,411	3,925	514	15.1	1.17	1.09
Res Hmstd NewCon	0	138,002	138,002	0.0	0	1,394	1,394	0.0	0.00	1.01
All Other NewCon	0	122,544	122,544	0.0	0	1,401	1,401	0.0	0.00	1.14
Total	7,387,898	8,742,874	1,354,977	18.3	82,360	92,439	10,079	12.2	1.11	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	72,916	86,102	13,186	18.1	County	66.38 63.13	0.025 0.021	
(-) TIF Tax Capacity	70	85	15	21.0	City/Town	20.54 19.05	0.000 0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.03 25.20	0.513 0.512	
(=) Taxable Tax Capacity	72,846	86,017	13,171	18.1	Special District	1.06 0.91	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	116.01 108.30	0.538 0.533	

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	90,000	102,900	14.3	801	889	88	11.0	0.890	0.864
Res Hmstd: Avg Val	134,900	154,300	14.4	1,387	1,520	133	9.6	1.027	0.984
Res Hmstd: Hi Val	179,900	205,700	14.3	1,973	2,150	177	9.0	1.096	1.045
Res Hmstd: Ex-Hi Val	269,900	308,700	14.4	3,147	3,413	266	8.5	1.165	1.105
Seas Rec: Lo Val	50,000	59,500	19.0	688	766	78	11.3	1.376	1.287
Seas Rec: Hi Val	150,000	178,500	19.0	2,305	2,613	307	13.3	1.536	1.463
Comm/Ind: Lo Val	150,000	173,700	15.8	3,908	4,435	527	13.5	2.605	2.553
Comm/Ind: Med Val	300,000	347,300	15.8	9,093	10,063	970	10.7	3.030	2.897
Comm/Ind: Hi Val	1,000,000	1,157,700	15.8	33,287	36,334	3,047	9.2	3.328	3.138

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	8,400,171	9,286,824	886,654	10.6	92,684	100,878	8,195	8.8	1.10	1.09
ResNonHm 1 Exist	463,403	489,888	26,485	5.7	5,860	6,027	167	2.9	1.26	1.23
ResNonHm23 Exist	244,326	238,002	-6,323	-2.6	3,788	3,586	-202	-5.3	1.55	1.51
Apartments Exist	701,324	775,715	74,390	10.6	11,253	11,803	549	4.9	1.60	1.52
Seas Rec: Exist	59,414	64,555	5,141	8.7	888	933	45	5.1	1.49	1.45
Com/Ind Lo Exist	570,606	577,294	6,688	1.2	15,635	15,081	-553	-3.5	2.74	2.61
Com/Ind Hi Exist	1,685,716	1,826,414	140,697	8.3	59,798	61,667	1,869	3.1	3.55	3.38
Publ U: Elec Gen	642,775	628,450	-14,324	-2.2	14,408	14,040	-368	-2.6	2.24	2.23
Publ U: Other	370,042	376,370	6,328	1.7	12,683	12,532	-151	-1.2	3.43	3.33
AgHm House Exist	114,493	127,065	12,573	11.0	1,219	1,360	142	11.6	1.06	1.07
AgHm Land: Exist	100,687	107,217	6,530	6.5	442	451	9	2.1	0.44	0.42
Ag NonHm: Exist	73,891	96,800	22,909	31.0	840	1,047	206	24.6	1.14	1.08
Res Hmstd NewCon	0	535,355	535,355	0.0	0	5,820	5,820	0.0	0.00	1.09
All Other NewCon	0	295,303	295,303	0.0	0	5,867	5,867	0.0	0.00	1.99
Total	13,426,848	15,425,252	1,998,404	14.9	219,497	241,093	21,596	9.8	1.63	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	166,045	188,671	22,626	13.6	County	45.75	44.02	0.000	0.000
(-) TIF Tax Capacity	9,557	10,829	1,272	13.3	City/Town	41.56	39.82	0.033	0.028
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.83	25.73	0.995	0.999
(=) Taxable Tax Capacity	156,488	177,842	21,353	13.6	Special District	2.03	2.39	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.16	111.96	1.028	1.028

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	94,500	104,500	10.6	907	999	92	10.1	0.960	0.956
Res Hmstd: Avg Val	141,700	156,700	10.6	1,547	1,684	137	8.9	1.091	1.074
Res Hmstd: Hi Val	188,900	208,800	10.5	2,186	2,368	182	8.3	1.157	1.134
Res Hmstd: Ex-Hi Val	283,400	313,300	10.6	3,466	3,739	273	7.9	1.222	1.193
Apartment (Mkt rate)	300,000	331,800	10.6	4,664	4,985	320	6.9	1.554	1.502
Comm/Ind: Lo Val	150,000	162,500	8.3	3,985	4,244	259	6.5	2.656	2.611
Comm/Ind: Med Val	300,000	325,000	8.3	9,248	9,711	464	5.0	3.082	2.988
Comm/Ind: Hi Val	1,000,000	1,083,500	8.4	33,805	35,231	1,426	4.2	3.380	3.251

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	4,754,293	5,362,650	608,357	12.8	43,984	47,813	3,829	8.7	0.93	0.89
ResNonHm 1 Exist	216,887	256,415	39,528	18.2	2,304	2,574	270	11.7	1.06	1.00
ResNonHm23 Exist	83,623	95,988	12,365	14.8	1,095	1,190	94	8.6	1.31	1.24
Apartments Exist	3,213	3,621	408	12.7	42	44	2	4.1	1.31	1.21
Seas Rec: Exist	561,204	658,395	97,191	17.3	7,080	7,814	734	10.4	1.26	1.19
Com/Ind Lo Exist	116,987	123,428	6,441	5.5	2,780	2,747	-33	-1.2	2.38	2.23
Com/Ind Hi Exist	103,669	118,410	14,740	14.2	3,172	3,402	230	7.3	3.06	2.87
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	151,030	156,496	5,466	3.6	4,738	4,625	-113	-2.4	3.14	2.96
AgHm House Exist	1,087,476	1,216,192	128,715	11.8	9,598	10,300	702	7.3	0.88	0.85
AgHm Land: Exist	1,374,661	1,454,115	79,454	5.8	6,041	5,945	-96	-1.6	0.44	0.41
Ag NonHm: Exist	291,828	340,589	48,761	16.7	2,950	3,235	284	9.6	1.01	0.95
Res Hmstd NewCon	0	158,179	158,179	0.0	0	1,428	1,428	0.0	0.00	0.90
All Other NewCon	0	94,972	94,972	0.0	0	991	991	0.0	0.00	1.04
Total	8,744,872	10,039,449	1,294,577	14.8	83,786	92,108	8,322	9.9	0.96	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	84,836	97,766	12,930	15.2	County	46.03	44.39	0.000	0.000
(-) TIF Tax Capacity	206	230	24	11.7	City/Town	21.54	19.22	0.007	0.005
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.47	27.19	0.803	0.742
(=) Taxable Tax Capacity	84,630	97,536	12,906	15.2	Special District	1.33	1.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	98.37	92.48	0.810	0.748

**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	113,200	127,700	12.8	935	1,019	84	9.0	0.825	0.798
Res Hmstd: Avg Val	169,700	191,400	12.8	1,587	1,713	126	7.9	0.935	0.895
Res Hmstd: Hi Val	226,200	255,100	12.8	2,240	2,407	168	7.5	0.990	0.943
Res Hmstd: Ex-Hi Val	339,300	382,700	12.8	3,545	3,798	252	7.1	1.044	0.992
Seas Rec: Lo Val	50,000	58,700	17.4	600	663	63	10.5	1.200	1.129
Seas Rec: Hi Val	150,000	176,000	17.3	2,041	2,294	254	12.4	1.360	1.303
Comm/Ind: Lo Val	150,000	171,300	14.2	3,552	3,971	419	11.8	2.368	2.318
Comm/Ind: Med Val	300,000	342,700	14.2	8,248	9,022	774	9.4	2.749	2.632
Comm/Ind: Hi Val	1,000,000	1,142,200	14.2	30,163	32,582	2,420	8.0	3.016	2.852

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	3,962,595	4,179,565	216,971	5.5	52,836	53,748	912	1.7	1.33	1.29
ResNonHm 1 Exist	249,936	271,897	21,960	8.8	4,146	4,326	180	4.3	1.66	1.59
ResNonHm23 Exist	67,540	71,063	3,523	5.2	1,314	1,324	10	0.7	1.95	1.86
Apartments Exist	265,995	279,559	13,564	5.1	5,179	5,231	52	1.0	1.95	1.87
Seas Rec: Exist	14,777	16,470	1,693	11.5	308	329	21	6.8	2.08	2.00
Com/Ind Lo Exist	503,861	508,409	4,548	0.9	16,188	15,597	-591	-3.7	3.21	3.07
Com/Ind Hi Exist	662,237	684,492	22,254	3.4	27,351	27,040	-311	-1.1	4.13	3.95
Publ U: Elec Gen	4,038	3,964	-75	-1.8	108	105	-4	-3.4	2.68	2.64
Publ U: Other	67,613	74,364	6,751	10.0	2,955	3,088	133	4.5	4.37	4.15
AgHm House Exist	18,811	19,083	272	1.4	261	256	-4	-1.6	1.39	1.34
AgHm Land: Exist	37,516	39,675	2,160	5.8	331	339	8	2.5	0.88	0.85
Ag NonHm: Exist	39,408	46,610	7,202	18.3	658	738	80	12.2	1.67	1.58
Res Hmstd NewCon	0	84,834	84,834	0.0	0	1,072	1,072	0.0	0.00	1.26
All Other NewCon	0	58,398	58,398	0.0	0	1,589	1,589	0.0	0.00	2.72
Total	5,894,327	6,338,382	444,055	7.5	111,634	114,780	3,146	2.8	1.89	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	69,449	74,532	5,083	7.3	County	61.22 58.64	0.040 0.036	
(-) TIF Tax Capacity	3,509	3,615	105	3.0	City/Town	64.01 63.77	0.038 0.036	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.00 20.02	1.195 1.116	
(=) Taxable Tax Capacity	65,940	70,917	4,978	7.5	Special District	1.67 1.61	0.000 0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	149.90 144.03	1.273 1.187	

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	48,300	50,900	5.4	592	590	-2	-0.4	1.226	1.158
Res Hmstd: Avg Val	72,400	76,400	5.5	888	887	0	-0.1	1.226	1.161
Res Hmstd: Hi Val	96,600	101,900	5.5	1,286	1,308	22	1.7	1.330	1.283
Res Hmstd: Ex-Hi Val	144,900	152,800	5.5	2,115	2,147	33	1.5	1.459	1.405
Apartment (Mkt rate)	300,000	315,300	5.1	6,003	6,051	47	0.8	2.001	1.919
Comm/Ind: Lo Val	150,000	155,000	3.3	4,781	4,770	-11	-0.2	3.187	3.077
Comm/Ind: Med Val	300,000	310,100	3.4	11,093	11,008	-85	-0.8	3.697	3.549
Comm/Ind: Hi Val	1,000,000	1,033,600	3.4	40,546	40,105	-441	-1.1	4.054	3.880

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	1,899,517	2,120,913	221,395	11.7	18,735	19,691	957	5.1	0.99	0.93
ResNonHm 1 Exist	189,656	209,965	20,309	10.7	2,201	2,282	81	3.7	1.16	1.09
ResNonHm23 Exist	29,913	31,528	1,615	5.4	443	433	-10	-2.2	1.48	1.37
Apartments Exist	3,262	3,198	-65	-2.0	43	38	-4	-10.3	1.31	1.20
Seas Rec: Exist	357,150	414,684	57,535	16.1	5,144	5,613	469	9.1	1.44	1.35
Com/Ind Lo Exist	91,581	93,928	2,347	2.6	2,288	2,200	-88	-3.9	2.50	2.34
Com/Ind Hi Exist	125,831	126,286	455	0.4	4,049	3,797	-252	-6.2	3.22	3.01
Publ U: Elec Gen	489	500	11	2.2	8	8	0	1.8	1.67	1.67
Publ U: Other	321,104	331,784	10,679	3.3	9,878	9,610	-268	-2.7	3.08	2.90
AgHm House Exist	1,111,748	1,204,131	92,383	8.3	9,162	9,285	123	1.3	0.82	0.77
AgHm Land: Exist	6,752,733	7,449,291	696,558	10.3	36,206	38,739	2,533	7.0	0.54	0.52
Ag NonHm: Exist	3,247,353	3,623,996	376,643	11.6	31,747	33,003	1,256	4.0	0.98	0.91
Res Hmstd NewCon	0	64,968	64,968	0.0	0	605	605	0.0	0.00	0.93
All Other NewCon	0	79,047	79,047	0.0	0	739	739	0.0	0.00	0.93
Total	14,130,338	15,754,218	1,623,880	11.5	119,905	126,043	6,138	5.1	0.85	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	120,706	135,503	14,797	12.3	County	62.72	59.79	0.023	0.020
(-) TIF Tax Capacity	363	385	21	5.9	City/Town	15.45	14.30	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.07	17.67	1.264	1.185
(=) Taxable Tax Capacity	120,343	135,118	14,775	12.3	Special District	1.60	1.48	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.83	93.24	1.287	1.205

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	71,800	80,200	11.7	522	544	22	4.3	0.726	0.678
Res Hmstd: Avg Val	107,700	120,300	11.7	938	1,003	64	6.8	0.871	0.833
Res Hmstd: Hi Val	143,600	160,300	11.6	1,375	1,460	85	6.1	0.957	0.910
Res Hmstd: Ex-Hi Val	215,400	240,500	11.7	2,249	2,376	127	5.7	1.044	0.988
Comm/Ind: Lo Val	150,000	150,500	0.3	3,657	3,444	-213	-5.8	2.437	2.288
Comm/Ind: Med Val	300,000	301,100	0.4	8,468	7,974	-494	-5.8	2.822	2.648
Comm/Ind: Hi Val	1,000,000	1,003,600	0.4	30,920	29,103	-1,817	-5.9	3.091	2.899

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	4,216,169	4,620,862	404,693	9.6	44,075	49,626	5,552	12.6	1.05	1.07
ResNonHm 1 Exist	219,124	272,957	53,833	24.6	2,849	3,468	619	21.7	1.30	1.27
ResNonHm23 Exist	111,002	106,469	-4,533	-4.1	1,683	1,613	-70	-4.2	1.52	1.52
Apartments Exist	300,045	340,326	40,281	13.4	4,420	4,879	459	10.4	1.47	1.43
Seas Rec: Exist	14,143	15,903	1,760	12.4	241	261	20	8.3	1.71	1.64
Com/Ind Lo Exist	399,061	410,173	11,112	2.8	10,831	10,986	155	1.4	2.71	2.68
Com/Ind Hi Exist	816,543	895,015	78,472	9.6	27,558	29,220	1,662	6.0	3.37	3.26
Publ U: Elec Gen	16,255	15,696	-559	-3.4	350	313	-36	-10.4	2.15	2.00
Publ U: Other	72,772	78,861	6,089	8.4	2,540	2,660	120	4.7	3.49	3.37
AgHm House Exist	11,466	12,220	754	6.6	137	152	16	11.4	1.19	1.24
AgHm Land: Exist	21,322	22,992	1,670	7.8	151	169	19	12.5	0.71	0.74
Ag NonHm: Exist	27,927	31,920	3,994	14.3	337	391	54	16.0	1.21	1.22
Res Hmstd NewCon	0	125,008	125,008	0.0	0	1,307	1,307	0.0	0.00	1.05
All Other NewCon	0	74,661	74,661	0.0	0	1,485	1,485	0.0	0.00	1.99
Total	6,225,829	7,023,064	797,234	12.8	95,172	106,533	11,361	11.9	1.53	1.52

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	74,226	83,469	9,242	12.5	County	50.25	48.82		0.000	0.000
(-) TIF Tax Capacity	3,930	4,533	603	15.3	City/Town	50.83	51.32		0.033	0.029
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.52	15.11		1.009	0.963
(=) Taxable Tax Capacity	70,296	78,936	8,639	12.3	Special District	0.68	0.65		0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.28	115.90		1.042	0.992

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	63,900	70,000	9.5	554	601	47	8.4	0.866	0.858
Res Hmstd: Avg Val	95,800	105,000	9.6	928	1,043	116	12.5	0.968	0.993
Res Hmstd: Hi Val	127,700	140,000	9.6	1,360	1,515	155	11.4	1.065	1.082
Res Hmstd: Ex-Hi Val	191,600	210,000	9.6	2,228	2,459	231	10.4	1.162	1.170
Apartment (Mkt rate)	300,000	340,300	13.4	4,673	5,268	595	12.7	1.557	1.548
Comm/Ind: Lo Val	150,000	164,400	9.6	3,990	4,402	412	10.3	2.660	2.677
Comm/Ind: Med Val	300,000	328,800	9.6	9,258	10,057	799	8.6	3.086	3.058
Comm/Ind: Hi Val	1,000,000	1,096,100	9.6	33,842	36,450	2,608	7.7	3.384	3.325

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	1,635,776	1,861,794	226,018	13.8	12,291	14,087	1,796	14.6	0.75	0.76
ResNonHm 1 Exist	140,436	166,915	26,478	18.9	1,296	1,511	216	16.7	0.92	0.91
ResNonHm23 Exist	24,410	21,122	-3,288	-13.5	276	235	-41	-14.9	1.13	1.11
Apartments Exist	2,183	3,146	963	44.1	25	36	11	41.8	1.16	1.15
Seas Rec: Exist	94,690	106,991	12,301	13.0	1,000	1,106	106	10.6	1.06	1.03
Com/Ind Lo Exist	57,575	58,185	610	1.1	1,225	1,194	-30	-2.5	2.13	2.05
Com/Ind Hi Exist	65,455	71,042	5,587	8.5	1,821	1,908	86	4.7	2.78	2.69
Publ U: Elec Gen	10,841	11,212	372	3.4	141	150	9	6.6	1.30	1.34
Publ U: Other	228,464	237,569	9,105	4.0	6,298	6,377	80	1.3	2.76	2.68
AgHm House Exist	851,958	938,732	86,774	10.2	5,700	6,519	819	14.4	0.67	0.69
AgHm Land: Exist	4,299,346	4,582,041	282,695	6.6	20,579	22,385	1,807	8.8	0.48	0.49
Ag NonHm: Exist	1,750,990	1,915,241	164,251	9.4	14,439	15,600	1,161	8.0	0.82	0.81
Res Hmstd NewCon	0	46,714	46,714	0.0	0	352	352	0.0	0.00	0.75
All Other NewCon	0	39,821	39,821	0.0	0	291	291	0.0	0.00	0.73
Total	9,162,125	10,060,526	898,401	9.8	65,090	71,753	6,663	10.2	0.71	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	79,426	88,063	8,637	10.9	County	53.31	52.10	0.000	0.000
(-) TIF Tax Capacity	26	35	9	34.6	City/Town	13.99	12.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.03	16.02	0.985	0.974
(=) Taxable Tax Capacity	79,400	88,027	8,628	10.9	Special District	0.68	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.01	81.85	0.985	0.974

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	86,400	98,300	13.8	508	616	109	21.4	0.587	0.627
Res Hmstd: Avg Val	129,500	147,400	13.8	947	1,110	164	17.3	0.730	0.753
Res Hmstd: Hi Val	172,700	196,600	13.8	1,387	1,605	219	15.8	0.802	0.816
Res Hmstd: Ex-Hi Val	259,100	294,900	13.8	2,267	2,594	327	14.4	0.874	0.879
Comm/Ind: Lo Val	150,000	162,800	8.5	3,233	3,491	258	8.0	2.155	2.144
Comm/Ind: Med Val	300,000	325,600	8.5	7,494	7,979	485	6.5	2.497	2.450
Comm/Ind: Hi Val	1,000,000	1,085,400	8.5	27,379	28,925	1,546	5.6	2.737	2.664

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	5,455,553	5,861,192	405,639	7.4	61,872	67,035	5,163	8.3	1.13	1.14
ResNonHm 1 Exist	379,026	342,920	-36,106	-9.5	4,922	4,413	-509	-10.3	1.30	1.29
ResNonHm23 Exist	68,885	121,641	52,755	76.6	1,089	1,922	833	76.4	1.58	1.58
Apartments Exist	358,273	350,753	-7,519	-2.1	5,846	5,735	-111	-1.9	1.63	1.64
Seas Rec: Exist	3,823	8,270	4,447	116.3	59	137	78	131.	1.55	1.66
Com/Ind Lo Exist	214,258	226,722	12,463	5.8	5,839	6,088	249	4.3	2.73	2.69
Com/Ind Hi Exist	1,099,268	1,274,131	174,863	15.9	39,758	45,330	5,573	14.0	3.62	3.56
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	49,130	56,268	7,138	14.5	1,679	1,912	233	13.9	3.42	3.40
AgHm House Exist	296,436	309,129	12,692	4.3	2,843	2,875	32	1.1	0.96	0.93
AgHm Land: Exist	441,210	512,139	70,929	16.1	2,376	2,663	286	12.0	0.54	0.52
Ag NonHm: Exist	134,418	161,914	27,496	20.5	1,437	1,613	176	12.2	1.07	1.00
Res Hmstd NewCon	0	217,317	217,317	0.0	0	2,514	2,514	0.0	0.00	1.16
All Other NewCon	0	173,269	173,269	0.0	0	3,354	3,354	0.0	0.00	1.94
Total	8,500,280	9,615,663	1,115,383	13.1	127,722	145,591	17,870	14.0	1.50	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	96,942	110,482	13,540	14.0	County	56.37	52.31	0.000	0.000
(-) TIF Tax Capacity	3,441	1,395	-2,046	-59.5	City/Town	36.05	38.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.30	27.07	0.975	0.978
(=) Taxable Tax Capacity	93,501	109,087	15,586	16.7	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.71	117.90	0.975	0.978

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	99,000	106,400	7.5	989	1,082	93	9.4	0.998	1.016
Res Hmstd: Avg Val	148,500	159,500	7.4	1,669	1,808	139	8.3	1.123	1.133
Res Hmstd: Hi Val	197,900	212,600	7.4	2,348	2,533	185	7.9	1.186	1.191
Res Hmstd: Ex-Hi Val	296,900	319,000	7.4	3,709	3,988	279	7.5	1.249	1.250
Apartment (Mkt rate)	300,000	293,700	-2.1	4,744	4,616	-129	-2.7	1.581	1.571
Comm/Ind: Lo Val	150,000	173,900	15.9	4,035	4,781	746	18.5	2.689	2.749
Comm/Ind: Med Val	300,000	347,700	15.9	9,366	10,826	1,460	15.6	3.121	3.113
Comm/Ind: Hi Val	1,000,000	1,159,100	15.9	34,244	39,048	4,804	14.0	3.424	3.368

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	7,527,361	8,127,041	599,680	8.0	80,650	86,563	5,913	7.3	1.07	1.07
ResNonHm 1 Exist	396,333	436,888	40,555	10.2	5,056	5,436	380	7.5	1.28	1.24
ResNonHm23 Exist	177,231	185,310	8,079	4.6	2,872	2,936	64	2.2	1.62	1.58
Apartments Exist	421,136	437,433	16,296	3.9	6,447	6,595	148	2.3	1.53	1.51
Seas Rec: Exist	33,917	38,222	4,305	12.7	542	600	58	10.7	1.60	1.57
Com/Ind Lo Exist	632,270	639,489	7,219	1.1	17,189	16,832	-357	-2.1	2.72	2.63
Com/Ind Hi Exist	1,065,820	1,110,884	45,064	4.2	37,751	38,032	281	0.7	3.54	3.42
Publ U: Elec Gen	279,079	272,707	-6,372	-2.3	8,498	7,734	-765	-9.0	3.05	2.84
Publ U: Other	217,806	217,182	-624	-0.3	8,316	7,862	-455	-5.5	3.82	3.62
AgHm House Exist	31,145	33,887	2,742	8.8	340	371	31	9.2	1.09	1.09
AgHm Land: Exist	54,624	61,410	6,786	12.4	335	387	51	15.3	0.61	0.63
Ag NonHm: Exist	44,098	50,022	5,924	13.4	527	589	62	11.7	1.20	1.18
Res Hmstd NewCon	0	242,314	242,314	0.0	0	2,636	2,636	0.0	0.00	1.09
All Other NewCon	0	123,655	123,655	0.0	0	2,628	2,628	0.0	0.00	2.13
Total	10,880,821	11,976,443	1,095,622	10.1	168,523	179,201	10,678	6.3	1.55	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	128,833	140,743	11,909	9.2	County	48.96	47.19	0.000	0.000
(-) TIF Tax Capacity	6,547	6,612	65	1.0	City/Town	45.38	45.08	0.028	0.025
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.09	22.46	1.187	1.089
(=) Taxable Tax Capacity	122,286	134,130	11,844	9.7	Special District	1.41	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.84	116.28	1.215	1.114

**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	73,500	79,400	8.0	669	711	42	6.3	0.909	0.895
Res Hmstd: Avg Val	110,200	119,000	8.0	1,170	1,251	81	6.9	1.061	1.051
Res Hmstd: Hi Val	146,900	158,600	8.0	1,684	1,791	107	6.4	1.146	1.129
Res Hmstd: Ex-Hi Val	220,400	238,000	8.0	2,713	2,874	161	6.0	1.230	1.207
Apartment (Mkt rate)	300,000	311,600	3.9	4,821	4,876	55	1.1	1.606	1.564
Comm/Ind: Lo Val	150,000	156,300	4.2	4,074	4,152	78	1.9	2.715	2.656
Comm/Ind: Med Val	300,000	312,700	4.2	9,444	9,562	118	1.2	3.148	3.057
Comm/Ind: Hi Val	1,000,000	1,042,300	4.2	34,507	34,802	294	0.9	3.450	3.338

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	2,921,501	3,235,273	313,772	10.7	25,156	26,979	1,823	7.2	0.86	0.83
ResNonHm 1 Exist	213,582	238,154	24,571	11.5	2,192	2,311	120	5.5	1.03	0.97
ResNonHm23 Exist	43,315	45,857	2,542	5.9	555	560	4	0.8	1.28	1.22
Apartments Exist	1,913	2,126	213	11.1	26	28	2	7.6	1.34	1.30
Seas Rec: Exist	133,713	151,517	17,804	13.3	1,571	1,699	128	8.1	1.18	1.12
Com/Ind Lo Exist	74,146	75,960	1,814	2.4	1,750	1,703	-46	-2.6	2.36	2.24
Com/Ind Hi Exist	49,944	52,575	2,631	5.3	1,552	1,544	-8	-0.5	3.11	2.94
Publ U: Elec Gen	1,844	1,810	-34	-1.8	26	24	-2	-8.2	1.43	1.34
Publ U: Other	224,316	241,403	17,087	7.6	6,851	7,022	171	2.5	3.05	2.91
AgHm House Exist	1,299,619	1,436,108	136,489	10.5	10,640	11,381	741	7.0	0.82	0.79
AgHm Land: Exist	4,313,664	4,813,189	499,526	11.6	21,978	24,185	2,207	10.0	0.51	0.50
Ag NonHm: Exist	1,324,374	1,531,895	207,521	15.7	12,598	13,815	1,217	9.7	0.95	0.90
Res Hmstd NewCon	0	94,430	94,430	0.0	0	788	788	0.0	0.00	0.83
All Other NewCon	0	85,479	85,479	0.0	0	734	734	0.0	0.00	0.86
Total	10,601,931	12,005,776	1,403,845	13.2	84,895	92,774	7,879	9.3	0.80	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,712	105,722	13,010	14.0	County	50.98	49.27	0.000	0.000
(-) TIF Tax Capacity	77	77	0	0.0	City/Town	19.67	17.68	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.81	21.69	0.995	0.960
(=) Taxable Tax Capacity	92,635	105,645	13,010	14.0	Special District	0.85	0.75	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	94.31	89.39	0.995	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	93,800	103,900	10.8	690	750	60	8.6	0.735	0.721
Res Hmstd: Avg Val	140,600	155,700	10.7	1,220	1,309	89	7.3	0.867	0.840
Res Hmstd: Hi Val	187,400	207,500	10.7	1,750	1,868	118	6.8	0.933	0.900
Res Hmstd: Ex-Hi Val	281,100	311,300	10.7	2,811	2,989	178	6.3	1.000	0.960
Comm/Ind: Lo Val	150,000	157,900	5.3	3,489	3,535	46	1.3	2.325	2.238
Comm/Ind: Med Val	300,000	315,800	5.3	8,090	8,124	34	0.4	2.696	2.572
Comm/Ind: Hi Val	1,000,000	1,052,700	5.3	29,565	29,540	-26	-0.1	2.956	2.806

ANOKA 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	15,428,533	17,438,415	2,009,882	13.0	152,194	172,690	20,496	13.5	0.99	0.99
ResNonHm 1 Exist	565,572	664,566	98,994	17.5	6,300	7,262	962	15.3	1.11	1.09
ResNonHm23 Exist	339,674	373,736	34,062	10.0	4,656	5,041	385	8.3	1.37	1.35
Apartments Exist	832,844	894,543	61,699	7.4	11,570	12,137	567	4.9	1.39	1.36
Seas Rec: Exist	56,372	62,820	6,448	11.4	754	827	73	9.7	1.34	1.32
Com/Ind Lo Exist	418,374	413,750	-4,624	-1.1	11,016	10,446	-570	-5.2	2.63	2.52
Com/Ind Hi Exist	2,455,700	2,600,303	144,603	5.9	84,801	86,052	1,251	1.5	3.45	3.31
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	200,457	213,072	12,615	6.3	6,848	7,013	165	2.4	3.42	3.29
AgHm House Exist	103,837	112,790	8,954	8.6	936	1,022	86	9.2	0.90	0.91
AgHm Land: Exist	76,673	78,653	1,980	2.6	289	292	3	1.2	0.38	0.37
Ag NonHm: Exist	53,345	63,585	10,240	19.2	512	595	83	16.3	0.96	0.94
Res Hmstd NewCon	0	482,834	482,834	0.0	0	4,765	4,765	0.0	0.00	0.99
All Other NewCon	0	201,019	201,019	0.0	0	4,298	4,298	0.0	0.00	2.14
Total	20,531,382	23,600,087	3,068,706	14.9	279,875	312,440	32,564	11.6	1.36	1.32

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	236,727	270,259	33,532	14.2	County	35.63	33.47	0.000	0.000
(-) TIF Tax Capacity	16,629	17,898	1,269	7.6	City/Town	34.51	34.76	0.022	0.031
(-) FD Contrib Tax Cap	19,854	21,995	2,142	10.8	School District	22.68	21.92	1.265	1.260
(=) Taxable Tax Capacity	200,244	230,366	30,121	15.0	Special District	5.78	5.97	0.000	0.000
FD Distrib Tax Cap	32,620	33,871	1,251	3.8	Total	98.60	96.12	1.287	1.291

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	114,900	129,900	13.1	1,012	1,161	149	14.7	0.880	0.893
Res Hmstd: Avg Val	172,300	194,700	13.0	1,703	1,926	222	13.1	0.988	0.989
Res Hmstd: Hi Val	229,700	259,600	13.0	2,395	2,692	297	12.4	1.042	1.036
Res Hmstd: Ex-Hi Val	344,600	389,500	13.0	3,779	4,225	446	11.8	1.096	1.084
Apartment (Mkt rate)	300,000	322,200	7.4	4,084	4,287	204	5.0	1.361	1.330
Comm/Ind: Lo Val	150,000	158,800	5.9	3,919	4,057	138	3.5	2.612	2.554
Comm/Ind: Med Val	300,000	317,700	5.9	9,079	9,308	229	2.5	3.026	2.929
Comm/Ind: Hi Val	1,000,000	1,058,900	5.9	33,162	33,801	639	1.9	3.316	3.192

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	14,038,530	15,811,850	1,773,320	12.6	144,373	158,121	13,747	9.5	1.03	1.00
ResNonHm 1 Exist	639,559	819,178	179,618	28.1	7,023	8,651	1,628	23.2	1.10	1.06
ResNonHm23 Exist	257,276	367,553	110,277	42.9	3,340	4,671	1,330	39.8	1.30	1.27
Apartments Exist	541,785	561,429	19,644	3.6	7,642	7,585	-58	-0.8	1.41	1.35
Seas Rec: Exist	97,579	119,226	21,647	22.2	1,233	1,421	188	15.3	1.26	1.19
Com/Ind Lo Exist	239,100	244,440	5,340	2.2	6,222	6,075	-146	-2.4	2.60	2.49
Com/Ind Hi Exist	1,656,989	1,754,571	97,582	5.9	57,155	57,841	686	1.2	3.45	3.30
Publ U: Elec Gen	53,338	51,553	-1,786	-3.3	1,147	1,123	-24	-2.1	2.15	2.18
Publ U: Other	200,689	208,156	7,467	3.7	6,879	6,825	-54	-0.8	3.43	3.28
AgHm House Exist	244,912	270,643	25,731	10.5	2,206	2,336	130	5.9	0.90	0.86
AgHm Land: Exist	132,645	143,843	11,198	8.4	368	385	17	4.5	0.28	0.27
Ag NonHm: Exist	165,288	172,715	7,426	4.5	1,485	1,465	-20	-1.4	0.90	0.85
Res Hmstd NewCon	0	350,008	350,008	0.0	0	3,475	3,475	0.0	0.00	0.99
All Other NewCon	0	204,182	204,182	0.0	0	3,437	3,437	0.0	0.00	1.68
Total	18,267,693	21,079,347	2,811,654	15.4	239,074	263,411	24,337	10.2	1.31	1.25

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	205,128	235,690	30,562	14.9	County	30.97	28.52	0.000	0.000	
(-) TIF Tax Capacity	6,669	6,723	54	0.8	City/Town	31.79	30.99	0.059	0.051	
(-) FD Contrib Tax Cap	13,680	15,184	1,503	11.0	School District	24.48	23.18	1.689	1.602	
(=) Taxable Tax Capacity	184,778	213,783	29,005	15.7	Special District	5.92	6.55	0.000	0.000	
FD Distrib Tax Cap	17,622	18,517	895	5.1	Total	93.16	89.24	1.748	1.653	

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	146,500	165,000	18,500	12.6	1,380	1,521	141	10.2	0.942	0.921
Res Hmstd: Avg Val	219,600	247,300	27,700	12.6	2,255	2,466	211	9.3	1.026	0.997
Res Hmstd: Hi Val	292,700	329,700	37,000	12.6	3,130	3,411	282	9.0	1.069	1.034
Res Hmstd: Ex-Hi Val	439,200	494,700	55,500	12.6	4,859	5,232	373	7.7	1.106	1.057
Apartment (Mkt rate)	300,000	310,900	10,900	3.6	4,018	3,982	-36	-0.9	1.339	1.280
Comm/Ind: Lo Val	150,000	158,800	8,800	5.9	3,899	4,000	101	2.6	2.599	2.518
Comm/Ind: Med Val	300,000	317,700	17,700	5.9	9,011	9,159	148	1.6	3.003	2.882
Comm/Ind: Hi Val	1,000,000	1,058,900	58,900	5.9	32,867	33,223	356	1.1	3.286	3.137

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	21,708,846	24,152,648	2,443,803	11.3	219,949	239,472	19,523	8.9	1.01	0.99
ResNonHm 1 Exist	864,458	1,041,803	177,345	20.5	9,563	11,129	1,567	16.4	1.11	1.07
ResNonHm23 Exist	346,457	348,594	2,137	0.6	4,782	4,584	-198	-4.1	1.38	1.31
Apartments Exist	1,509,935	1,534,023	24,089	1.6	20,025	19,927	-98	-0.5	1.33	1.30
Seas Rec: Exist	32,805	34,892	2,087	6.4	427	421	-6	-1.5	1.30	1.21
Com/Ind Lo Exist	453,636	450,259	-3,377	-0.7	11,795	11,181	-614	-5.2	2.60	2.48
Com/Ind Hi Exist	3,641,999	3,777,873	135,874	3.7	123,436	123,284	-152	-0.1	3.39	3.26
Publ U: Elec Gen	75,292	74,225	-1,067	-1.4	1,756	1,646	-109	-6.2	2.33	2.22
Publ U: Other	387,424	406,099	18,675	4.8	13,220	13,228	8	0.1	3.41	3.26
AgHm House Exist	196,340	211,101	14,761	7.5	1,721	1,705	-16	-0.9	0.88	0.81
AgHm Land: Exist	273,077	315,478	42,401	15.5	1,103	1,263	160	14.5	0.40	0.40
Ag NonHm: Exist	170,235	195,135	24,900	14.6	1,529	1,672	144	9.4	0.90	0.86
Res Hmstd NewCon	0	683,557	683,557	0.0	0	6,965	6,965	0.0	0.00	1.02
All Other NewCon	0	347,918	347,918	0.0	0	6,287	6,287	0.0	0.00	1.81
Total	29,660,502	33,573,607	3,913,105	13.2	409,305	442,765	33,460	8.2	1.38	1.32

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	343,882	385,991	42,109	12.2	County	30.18 28.28	0.075 0.067	
(-) TIF Tax Capacity	14,268	17,358	3,089	21.7	City/Town	35.54 35.19	0.070 0.074	
(-) FD Contrib Tax Cap	30,770	32,965	2,195	7.1	School District	22.69 23.40	1.520 1.301	
(=) Taxable Tax Capacity	298,844	335,669	36,825	12.3	Special District	4.87 4.87	0.000 0.000	
FD Distrib Tax Cap	34,121	35,423	1,302	3.8	Total	93.28 91.73	1.666 1.442	

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	135,100	150,300	11.3	1,234	1,358	124	10.0	0.913	0.903
Res Hmstd: Avg Val	202,600	225,400	11.3	2,037	2,223	186	9.1	1.005	0.986
Res Hmstd: Hi Val	270,100	300,500	11.3	2,840	3,088	248	8.7	1.051	1.027
Res Hmstd: Ex-Hi Val	405,200	450,800	11.3	4,447	4,785	338	7.6	1.097	1.061
Apartment (Mkt rate)	300,000	304,800	1.6	3,998	3,935	-63	-1.6	1.332	1.290
Comm/Ind: Lo Val	150,000	155,600	3.7	3,907	3,914	7	0.2	2.604	2.515
Comm/Ind: Med Val	300,000	311,200	3.7	9,033	8,999	-34	-0.4	3.011	2.891
Comm/Ind: Hi Val	1,000,000	1,037,300	3.7	32,956	32,730	-225	-0.7	3.295	3.155

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	11,390,404	12,663,788	1,273,384	11.2	133,720	141,477	7,757	5.8	1.17	1.12
ResNonHm 1 Exist	535,707	617,099	81,393	15.2	6,569	7,168	598	9.1	1.23	1.16
ResNonHm23 Exist	230,764	231,294	530	0.2	3,426	3,261	-164	-4.8	1.48	1.41
Apartments Exist	260,049	302,752	42,703	16.4	4,018	4,448	430	10.7	1.55	1.47
Seas Rec: Exist	45,476	48,218	2,742	6.0	644	644	-1	-0.1	1.42	1.33
Com/Ind Lo Exist	271,028	287,242	16,214	6.0	7,393	7,436	43	0.6	2.73	2.59
Com/Ind Hi Exist	1,342,055	1,436,453	94,398	7.0	48,119	48,998	879	1.8	3.59	3.41
Publ U: Elec Gen	19,448	19,208	-240	-1.2	441	426	-15	-3.5	2.27	2.22
Publ U: Other	118,834	125,386	6,552	5.5	4,226	4,210	-16	-0.4	3.56	3.36
AgHm House Exist	393,652	424,278	30,626	7.8	3,299	3,284	-15	-0.5	0.84	0.77
AgHm Land: Exist	512,496	580,338	67,843	13.2	1,989	2,096	107	5.4	0.39	0.36
Ag NonHm: Exist	190,563	221,477	30,914	16.2	1,797	1,952	155	8.6	0.94	0.88
Res Hmstd NewCon	0	722,584	722,584	0.0	0	8,037	8,037	0.0	0.00	1.11
All Other NewCon	0	247,353	247,353	0.0	0	4,249	4,249	0.0	0.00	1.72
Total	15,310,477	17,927,470	2,616,994	17.1	215,642	237,686	22,044	10.2	1.41	1.33

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	168,831	196,994	28,163	16.7	County	41.37 39.04	0.000 0.000	
(-) TIF Tax Capacity	9,870	7,420	-2,450	-24.8	City/Town	32.52 31.17	0.206 0.179	
(-) FD Contrib Tax Cap	10,523	11,506	983	9.3	School District	28.00 25.67	1.384 1.341	
(=) Taxable Tax Capacity	148,438	178,067	29,630	20.0	Special District	5.28 5.22	0.000 0.000	
FD Distrib Tax Cap	13,963	15,247	1,284	9.2	Total	107.17 101.11	1.590 1.519	

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	145,100	161,300	11.2	1,544	1,649	105	6.8	1.064	1.022
Res Hmstd: Avg Val	217,600	241,900	11.2	2,502	2,659	157	6.3	1.149	1.099
Res Hmstd: Hi Val	290,000	322,400	11.2	3,458	3,667	210	6.1	1.192	1.137
Res Hmstd: Ex-Hi Val	435,100	483,700	11.2	5,355	5,625	271	5.1	1.230	1.163
Apartment (Mkt rate)	300,000	349,300	16.4	4,496	4,945	449	10.0	1.498	1.415
Comm/Ind: Lo Val	150,000	160,600	7.1	4,076	4,210	133	3.3	2.717	2.621
Comm/Ind: Med Val	300,000	321,100	7.0	9,432	9,624	192	2.0	3.144	2.997
Comm/Ind: Hi Val	1,000,000	1,070,300	7.0	34,425	34,898	473	1.4	3.442	3.260

NORTHERN 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	13,711,595	15,425,068	1,713,472	12.5	173,127	188,329	15,203	8.8	1.26	1.22
ResNonHm 1 Exist	412,836	547,810	134,973	32.7	5,748	7,288	1,540	26.8	1.39	1.33
ResNonHm23 Exist	200,170	236,348	36,178	18.1	3,336	3,755	419	12.5	1.67	1.59
Apartments Exist	1,007,521	1,050,025	42,504	4.2	18,092	17,747	-345	-1.9	1.80	1.69
Seas Rec: Exist	11,550	12,224	674	5.8	209	208	-1	-0.6	1.81	1.70
Com/Ind Lo Exist	293,347	291,066	-2,281	-0.8	8,542	8,025	-517	-6.1	2.91	2.76
Com/Ind Hi Exist	2,720,510	2,845,290	124,779	4.6	104,108	103,051	-1,057	-1.0	3.83	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	184,256	192,742	8,487	4.6	6,933	6,872	-61	-0.9	3.76	3.57
AgHm House Exist	71,250	77,133	5,883	8.3	857	898	42	4.9	1.20	1.16
AgHm Land: Exist	60,890	70,627	9,737	16.0	294	345	50	17.2	0.48	0.49
Ag NonHm: Exist	64,781	79,457	14,677	22.7	779	911	132	16.9	1.20	1.15
Res Hmstd NewCon	0	302,558	302,558	0.0	0	3,618	3,618	0.0	0.00	1.20
All Other NewCon	0	230,704	230,704	0.0	0	6,274	6,274	0.0	0.00	2.72
Total	18,738,707	21,361,051	2,622,344	14.0	322,027	347,323	25,296	7.9	1.72	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,728	250,019	29,291	13.3	County	47.20	44.11	0.000	0.000
(-) TIF Tax Capacity	20,294	20,937	643	3.2	City/Town	39.44	37.18	0.126	0.141
(-) FD Contrib Tax Cap	21,655	22,756	1,101	5.1	School District	27.09	26.40	1.594	1.489
(=) Taxable Tax Capacity	178,779	206,326	27,547	15.4	Special District	8.13	8.00	0.000	0.000
FD Distrib Tax Cap	26,944	27,916	972	3.6	Total	121.86	115.70	1.720	1.630

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	118,100	132,900	12.5	1,376	1,501	125	9.1	1.165	1.129
Res Hmstd: Avg Val	177,100	199,200	12.5	2,250	2,436	187	8.3	1.270	1.223
Res Hmstd: Hi Val	236,000	265,500	12.5	3,122	3,371	249	8.0	1.322	1.269
Res Hmstd: Ex-Hi Val	354,200	398,500	12.5	4,872	5,246	375	7.7	1.375	1.316
Apartment (Mkt rate)	300,000	312,700	4.2	5,086	5,032	-54	-1.1	1.695	1.609
Comm/Ind: Lo Val	150,000	156,900	4.6	4,336	4,353	16	0.4	2.890	2.774
Comm/Ind: Med Val	300,000	313,800	4.6	10,032	9,992	-40	-0.4	3.343	3.184
Comm/Ind: Hi Val	1,000,000	1,045,900	4.6	36,611	36,305	-306	-0.8	3.661	3.471

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	16,299,556	18,339,896	2,040,340	12.5	196,259	210,940	14,681	7.5	1.20	1.15
ResNonHm 1 Exist	676,632	870,424	193,792	28.6	8,788	10,673	1,884	21.4	1.30	1.23
ResNonHm23 Exist	162,668	186,241	23,573	14.5	2,616	2,790	174	6.7	1.61	1.50
Apartments Exist	1,927,664	2,001,912	74,248	3.9	30,801	30,085	-716	-2.3	1.60	1.50
Seas Rec: Exist	6,029	5,963	-66	-1.1	92	86	-6	-6.6	1.52	1.44
Com/Ind Lo Exist	333,256	331,995	-1,261	-0.4	9,371	8,797	-574	-6.1	2.81	2.65
Com/Ind Hi Exist	5,918,720	5,901,353	-17,367	-0.3	215,941	203,564	-12,376	-5.7	3.65	3.45
Publ U: Elec Gen	666	653	-12	-1.9	18	17	-2	-8.5	2.76	2.58
Publ U: Other	153,080	161,787	8,707	5.7	5,616	5,604	-12	-0.2	3.67	3.46
AgHm House Exist	595	657	62	10.4	7	7	0	6.2	1.18	1.13
AgHm Land: Exist	162	173	11	6.9	0	0	0	-2.2	0.30	0.28
Ag NonHm: Exist	42	48	6	14.6	0	1	0	9.7	1.10	1.05
Res Hmstd NewCon	0	95,656	95,656	0.0	0	1,140	1,140	0.0	0.00	1.19
All Other NewCon	0	128,639	128,639	0.0	0	2,799	2,799	0.0	0.00	2.18
Total	25,479,070	28,025,396	2,546,327	10.0	469,509	476,503	6,994	1.5	1.84	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	323,958	350,979	27,021	8.3	County	47.20 44.11	0.000 0.000	
(-) TIF Tax Capacity	27,134	27,792	658	2.4	City/Town	35.63 34.36	0.027 0.026	
(-) FD Contrib Tax Cap	41,678	41,178	-501	-1.2	School District	21.39 19.45	1.482 1.373	
(=) Taxable Tax Capacity	255,146	282,009	26,863	10.5	Special District	9.13 9.08	0.000 0.000	
FD Distrib Tax Cap	18,485	19,227	742	4.0	Total	113.35 107.00	1.509 1.399	

**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	142,300	160,100	17,800	12.5	1,583	1,709	125	7.9	1.112	1.067
Res Hmstd: Avg Val	213,300	240,000	26,700	12.5	2,559	2,747	188	7.4	1.199	1.144
Res Hmstd: Hi Val	284,300	319,900	35,600	12.5	3,535	3,786	251	7.1	1.243	1.183
Res Hmstd: Ex-Hi Val	426,500	479,900	53,400	12.5	5,478	5,806	328	6.0	1.284	1.209
Apartment (Mkt rate)	300,000	311,600	11,600	3.9	4,703	4,603	-100	-2.1	1.567	1.477
Comm/Ind: Lo Val	150,000	149,600	-400	-0.3	4,170	3,923	-247	-5.9	2.780	2.622
Comm/Ind: Med Val	300,000	299,100	-900	-0.3	9,655	9,078	-577	-6.0	3.218	3.035
Comm/Ind: Hi Val	1,000,000	997,100	-2,900	-0.3	35,252	33,161	-2,091	-5.9	3.525	3.325

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	21,076,317	23,467,666	2,391,349	11.3	247,855	263,073	15,219	6.1	1.18	1.12
ResNonHm 1 Exist	1,254,124	1,544,014	289,890	23.1	15,418	17,980	2,562	16.6	1.23	1.16
ResNonHm23 Exist	333,067	350,629	17,562	5.3	4,758	4,724	-33	-0.7	1.43	1.35
Apartments Exist	1,391,125	1,417,946	26,821	1.9	20,719	19,872	-847	-4.1	1.49	1.40
Seas Rec: Exist	83,957	85,962	2,005	2.4	1,294	1,257	-38	-2.9	1.54	1.46
Com/Ind Lo Exist	316,015	317,390	1,375	0.4	8,624	8,163	-460	-5.3	2.73	2.57
Com/Ind Hi Exist	4,614,704	4,576,718	-37,986	-0.8	165,694	154,865	-10,830	-6.5	3.59	3.38
Publ U: Elec Gen	186	43	-143	-77.1	5	1	-4	-78.6	2.50	2.35
Publ U: Other	187,089	195,579	8,490	4.5	6,656	6,570	-86	-1.3	3.56	3.36
AgHm House Exist	64,717	70,051	5,334	8.2	723	755	31	4.3	1.12	1.08
AgHm Land: Exist	44,078	52,264	8,186	18.6	198	242	45	22.6	0.45	0.46
Ag NonHm: Exist	72,311	85,701	13,390	18.5	739	829	91	12.3	1.02	0.97
Res Hmstd NewCon	0	432,787	432,787	0.0	0	4,770	4,770	0.0	0.00	1.10
All Other NewCon	0	313,382	313,382	0.0	0	5,133	5,133	0.0	0.00	1.64
Total	29,437,690	32,910,131	3,472,442	11.8	472,681	488,235	15,554	3.3	1.61	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	353,972	391,490	37,518	10.6	County	47.20	44.11	0.000	0.000
(-) TIF Tax Capacity	8,097	9,082	985	12.2	City/Town	27.98	26.89	0.068	0.077
(-) FD Contrib Tax Cap	38,710	38,416	-294	-0.8	School District	20.83	18.96	1.512	1.383
(=) Taxable Tax Capacity	307,165	343,992	36,827	12.0	Special District	8.33	8.46	0.000	0.000
FD Distrib Tax Cap	14,448	15,581	1,133	7.8	Total	104.34	98.42	1.581	1.460

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	194,400	216,500	11.4	2,138	2,269	131	6.1	1.099	1.048
Res Hmstd: Avg Val	291,500	324,600	11.4	3,392	3,588	196	5.8	1.163	1.105
Res Hmstd: Hi Val	388,500	432,600	11.4	4,645	4,889	244	5.3	1.195	1.130
Res Hmstd: Ex-Hi Val	583,000	649,100	11.3	7,221	7,703	482	6.7	1.238	1.186
Apartment (Mkt rate)	300,000	305,800	1.9	4,387	4,208	-179	-4.1	1.462	1.376
Comm/Ind: Lo Val	150,000	148,800	-0.8	4,085	3,821	-264	-6.5	2.723	2.567
Comm/Ind: Med Val	300,000	297,500	-0.8	9,454	8,831	-623	-6.6	3.151	2.968
Comm/Ind: Hi Val	1,000,000	991,800	-0.8	34,506	32,265	-2,240	-6.5	3.450	3.253

SUBURBAN RAMSEY 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	12,363,658	13,975,171	1,611,513	13.0	140,421	152,502	12,081	8.6	1.14	1.09
ResNonHm 1 Exist	484,724	604,065	119,341	24.6	6,049	7,138	1,089	18.0	1.25	1.18
ResNonHm23 Exist	154,542	191,544	37,002	23.9	2,340	2,756	417	17.8	1.51	1.44
Apartments Exist	1,143,154	1,289,309	146,155	12.8	17,644	18,920	1,276	7.2	1.54	1.47
Seas Rec: Exist	9,840	11,443	1,603	16.3	150	169	19	13.0	1.52	1.48
Com/Ind Lo Exist	311,292	306,753	-4,539	-1.5	8,578	8,000	-577	-6.7	2.76	2.61
Com/Ind Hi Exist	3,426,330	3,510,979	84,649	2.5	123,683	120,388	-3,295	-2.7	3.61	3.43
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	174,583	185,263	10,681	6.1	6,287	6,332	45	0.7	3.60	3.42
AgHm House Exist	1,832	1,728	-104	-5.7	20	17	-3	-14.5	1.08	0.98
AgHm Land: Exist	10,463	1,518	-8,944	-85.5	106	6	-100	-94.1	1.02	0.42
Ag NonHm: Exist	13,651	15,422	1,771	13.0	135	141	6	4.4	0.99	0.91
Res Hmstd NewCon	0	103,639	103,639	0.0	0	1,131	1,131	0.0	0.00	1.09
All Other NewCon	0	153,507	153,507	0.0	0	3,461	3,461	0.0	0.00	2.25
Total	18,094,068	20,350,341	2,256,273	12.5	305,410	320,961	15,551	5.1	1.69	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	222,232	247,306	25,074	11.3	County	53.03	49.48	0.000	0.000
(-) TIF Tax Capacity	13,985	14,855	871	6.2	City/Town	26.92	26.33	0.110	0.103
(-) FD Contrib Tax Cap	25,426	27,337	1,911	7.5	School District	20.74	20.53	1.700	1.434
(=) Taxable Tax Capacity	182,821	205,114	22,293	12.2	Special District	5.57	5.78	0.000	0.000
FD Distrib Tax Cap	20,666	21,457	791	3.8	Total	106.26	102.12	1.810	1.537

**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	127,200	143,800	13.1	1,324	1,447	123	9.3	1.040	1.005
Res Hmstd: Avg Val	190,600	215,400	13.0	2,169	2,352	183	8.4	1.138	1.092
Res Hmstd: Hi Val	254,100	287,200	13.0	3,016	3,260	244	8.1	1.187	1.135
Res Hmstd: Ex-Hi Val	381,300	431,000	13.0	4,713	5,064	351	7.5	1.235	1.174
Apartment (Mkt rate)	300,000	338,400	12.8	4,528	4,840	312	6.9	1.509	1.430
Comm/Ind: Lo Val	150,000	153,700	2.5	4,110	4,018	-92	-2.2	2.739	2.614
Comm/Ind: Med Val	300,000	307,400	2.5	9,499	9,256	-243	-2.6	3.166	3.011
Comm/Ind: Hi Val	1,000,000	1,024,700	2.5	34,650	33,704	-946	-2.7	3.464	3.289

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	12,906,977	14,713,387	1,806,410	14.0	185,507	201,185	15,678	8.5	1.44	1.37
ResNonHm 1 Exist	1,008,386	1,397,996	389,610	38.6	16,018	20,976	4,957	30.9	1.59	1.50
ResNonHm23 Exist	775,361	979,005	203,644	26.3	15,063	17,784	2,721	18.1	1.94	1.82
Apartments Exist	2,966,789	3,116,162	149,374	5.0	57,664	56,492	-1,172	-2.0	1.94	1.81
Seas Rec: Exist	175	207	31	17.7	3	3	0	12.0	1.72	1.64
Com/Ind Lo Exist	584,360	597,187	12,828	2.2	18,014	17,291	-723	-4.0	3.08	2.90
Com/Ind Hi Exist	5,417,579	5,364,137	-53,442	-1.0	220,649	204,974	-15,675	-7.1	4.07	3.82
Publ U: Elec Gen	67,002	0	-67,002	-100.0	2,004	0	-2,004	-100.0	2.99	0.00
Publ U: Other	271,355	343,685	72,330	26.7	11,026	13,113	2,087	18.9	4.06	3.82
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	658	795	137	20.8	10	11	1	11.8	1.46	1.36
Res Hmstd NewCon	0	95,782	95,782	0.0	0	1,310	1,310	0.0	0.00	1.37
All Other NewCon	0	181,657	181,657	0.0	0	3,954	3,954	0.0	0.00	2.18
Total	23,998,641	26,790,000	2,791,359	11.6	525,958	537,093	11,135	2.1	2.19	2.00

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	310,728	340,417	29,689	9.6	County	41.84	39.11		0.000	0.000
(-) TIF Tax Capacity	47,011	49,707	2,695	5.7	City/Town	64.41	61.87		0.142	0.239
(-) FD Contrib Tax Cap	34,108	33,530	-578	-1.7	School District	32.34	26.81		0.983	0.944
(=) Taxable Tax Capacity	229,609	257,181	27,571	12.0	Special District	7.91	7.77		0.000	0.000
FD Distrib Tax Cap	37,894	38,505	611	1.6	Total	146.49	135.56		1.125	1.184

Tax Burdens on
Hypothetical Properties

	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,000	117,400	14,400	14.0	1,345	1,464	119	8.8	1.305	1.246
Res Hmstd: Avg Val	154,400	176,000	21,600	14.0	2,202	2,380	178	8.1	1.426	1.352
Res Hmstd: Hi Val	205,900	234,700	28,800	14.0	3,061	3,298	237	7.8	1.486	1.405
Res Hmstd: Ex-Hi Val	308,900	352,100	43,200	14.0	4,778	5,134	356	7.5	1.546	1.458
Apartment (Mkt rate)	300,000	315,100	15,100	5.0	5,831	5,712	-119	-2.0	1.943	1.812
Comm/Ind: Lo Val	150,000	148,500	-1,500	-1.0	4,624	4,300	-324	-7.0	3.082	2.895
Comm/Ind: Med Val	300,000	297,000	-3,000	-1.0	10,733	9,960	-773	-7.2	3.577	3.353
Comm/Ind: Hi Val	1,000,000	990,100	-9,900	-1.0	39,243	36,445	-2,798	-7.1	3.924	3.680

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	8,553,161	9,828,204	1,275,043	14.9	96,905	102,201	5,296	5.5	1.13	1.04
ResNonHm 1 Exist	534,932	727,118	192,185	35.9	7,006	8,635	1,629	23.2	1.31	1.19
ResNonHm23 Exist	356,750	442,101	85,351	23.9	5,748	6,423	675	11.7	1.61	1.45
Apartments Exist	1,609,357	1,955,497	346,140	21.5	25,935	28,423	2,487	9.6	1.61	1.45
Seas Rec: Exist	1,468	1,585	117	8.0	24	24	0	0.4	1.63	1.52
Com/Ind Lo Exist	404,406	416,112	11,706	2.9	11,267	10,700	-567	-5.0	2.79	2.57
Com/Ind Hi Exist	2,574,308	2,617,455	43,147	1.7	94,866	89,132	-5,733	-6.0	3.69	3.41
Publ U: Elec Gen	32,258	34,296	2,038	6.3	840	817	-22	-2.7	2.60	2.38
Publ U: Other	180,262	185,920	5,658	3.1	6,641	6,331	-310	-4.7	3.68	3.41
AgHm House Exist	60	75	15	24.9	1	1	0	7.0	0.91	0.78
AgHm Land: Exist	90	110	19	21.5	0	0	0	1.5	0.37	0.31
Ag NonHm: Exist	676	780	104	15.3	8	9	0	4.8	1.22	1.11
Res Hmstd NewCon	0	63,274	63,274	0.0	0	658	658	0.0	0.00	1.04
All Other NewCon	0	126,567	126,567	0.0	0	2,118	2,118	0.0	0.00	1.67
Total	14,247,729	16,399,093	2,151,364	15.1	249,242	255,472	6,231	2.5	1.75	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	177,391	201,131	23,739	13.4	County	49.16 45.88	0.000 0.000	
(-) TIF Tax Capacity	16,458	17,650	1,191	7.2	City/Town	34.76 30.80	0.000 0.000	
(-) FD Contrib Tax Cap	15,712	16,383	671	4.3	School District	31.73 27.98	0.887 0.693	
(=) Taxable Tax Capacity	145,221	167,098	21,876	15.1	Special District	6.17 6.07	0.000 0.000	
FD Distrib Tax Cap	35,523	35,670	147	0.4	Total	121.82 110.74	0.887 0.693	

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	92,600	106,400	14.9	921	975	54	5.9	0.994	0.916
Res Hmstd: Avg Val	138,800	159,500	14.9	1,567	1,648	81	5.2	1.128	1.033
Res Hmstd: Hi Val	185,100	212,700	14.9	2,213	2,322	108	4.9	1.195	1.091
Res Hmstd: Ex-Hi Val	277,700	319,100	14.9	3,507	3,669	162	4.6	1.262	1.149
Apartment (Mkt rate)	300,000	364,500	21.5	4,835	5,298	463	9.6	1.611	1.453
Comm/Ind: Lo Val	150,000	152,500	1.7	4,179	3,942	-237	-5.7	2.786	2.584
Comm/Ind: Med Val	300,000	305,000	1.7	9,707	9,135	-571	-5.9	3.235	2.995
Comm/Ind: Hi Val	1,000,000	1,016,800	1.7	35,502	33,374	-2,128	-6.0	3.550	3.282

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
125 Farm 1b Hmstd HGA: <32K	0.450	12,436	56	18
126 Ag Hmstd HGA: <76K	1.000	6,050,477	60,505	45,404
127 Ag Hmstd HGA: 76K-500K	1.000	2,803,932	28,039	30,079
128 Ag Hmstd HGA: >500K	1.250	37,262	466	488
129 Farm 1b Hmstd land <32K	0.450	672	3	2
130 Ag Hmstd 1 & b: <115K	0.550	9,360,145	51,481	28,091
131 Ag Hmstd 1 & b: 115K-345K	0.550	8,356,906	45,963	44,751
132 Ag Hmstd 1 & b: 345K-600K	0.550	3,581,219	19,697	18,696
133 Ag Hmstd 1 & b: >600K	1.000	3,154,350	31,543	29,539
135 Ag Non-homestead	1.000	10,175,648	101,756	99,121
136 Migrant Housing: <500K	1.000	1,253	13	14
141 Timberlands	1.000	870,102	8,701	9,164
142 Non-comm SRR: <76K	1.000	7,095,221	70,952	81,761
143 Non-comm SRR: 76K-500K	1.000	3,905,049	39,050	54,444
144 Non-comm SRR: >500K	1.250	191,548	2,394	3,187
147 Res 1b Hmstd <32K	0.450	183,269	825	797
148 Res Hmstd: <76K	1.000	97,340,603	973,406	932,578
149 Res Hmstd: 76K-500K	1.000	115,331,605	1,153,316	1,407,530
150 Res Hmstd: > 500K	1.250	4,063,500	50,794	58,544
152 Res NonH 1 unit: <76K	1.000	6,434,972	64,350	82,365
153 Res NonH 1 unit: 76K - 500K	1.000	4,533,102	45,331	55,402
154 Res NonH 1 unit: >500K	1.250	425,317	5,316	6,057
156 Res NonH 2-3 units	1.250	4,112,641	51,408	65,176
159 Regular apartments (4a)	1.250	16,231,867	202,898	264,668
160 Non-profit/Comm Serv	1.500	35,955	539	761
161 Student housing	1.000	24,144	241	346
162 Manuf home park land	1.250	447,599	5,595	6,656
164 Comm SRR: 1c	1.000	376,374	3,764	3,500
165 Comm SRR: 4c <500K	1.000	232,316	2,323	3,562
166 Comm SRR: 4c >500K	1.250	67,610	845	1,216
167 Bed & Breakfast	1.250	19,849	248	293
168 Qualifying golf courses	1.250	193,882	2,424	2,597
171 Commercial: <150K	1.500	7,017,202	105,258	194,441
172 Commercial: >150K	2.000	30,374,686	607,494	1,104,895
173 Comm comp zone: <150K	1.500	300	4	9
174 Comm comp zone: >150K	2.000	301	6	8
175 Comm border city: <150K	1.500	38,228	573	1,311
176 Comm border city: >150K	2.000	70,404	1,408	3,288
178 Industrial pref: <150K	1.500	1,203,123	18,047	33,701
179 Industrial pref: >150K	2.000	11,041,756	220,835	405,232
182 Ind border city: <150K	1.500	1,286	19	45

House Research Dept.

Simulation 5A1 Baseline: Final Pay 2004

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(all figures in \$000s)

183	Ind border city: >150K	2.000	33,177	664	1,329
185	Publ Util: land & bldgs <150K	1.500	80,188	1,203	2,134
186	Publ Util: land & bldgs >150K	2.000	740,933	14,819	26,191
187	Publ Util: Electric Generat Mach	2.000	1,431,412	28,628	35,539
188	Publ Util: machinery (non-generat)	2.000	979,117	19,582	33,315
190	Railroad <150K	1.500	26,142	392	715
191	Railroad >150K	2.000	469,963	9,399	16,799
193	Mineral	2.000	2,360	47	106
194	Misc class 5	2.000	2,094	42	61
197	Personal: 3f	1.000	8,057	81	92
198	Non-comm aircraft hangars	1.500	46,478	697	795
199	Pers: It31 tools&mach excl elec gen	2.000	121,410	2,428	4,061
200	Pers: It32 struct/lease land-non	1.000	13,822	138	143
201	Pers: It32 struct/leased	1.000	40,179	402	481
202	Pers: It32 str/lease	1.000	2,215	22	31
204	Pers: It32 struct/leased land-C/I	2.000	38,179	764	1,362
205	Pers: Item 33 ag real estate	1.000	14,465	145	159
207	Pers: It41 struct/leased land - C/I	2.000	410,227	8,205	11,412
208	Pers: It41 struct/leased	1.000	345	3	6
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	56
213	Pers: Item 42 non-EZ struct/RR land	2.000	33,116	662	1,351
215	Pers: It43 leased real estate - non C/I	1.500	6,551	98	150
216	Pers: Item 43 leased real estate - C/I	2.000	302,839	6,057	9,191
217	Pers: Item 44 electric util trans lines	2.000	1,423,915	28,478	51,027
218	Pers: Item 44 electric util distri lines	2.000	185,182	3,704	6,849
219	Pers: Item 45 syst/gas utils	2.000	1,797,834	35,957	60,880
220	Pers: Item 46 syst/water utils	2.000	1,373	27	50
221	Pers: Item 48 misc	2.000	21,527	431	526
State Total			363,632,420	4,140,987	5,344,552

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161.1 Farm 1b Hmstd HGA: <32K: Exist	0.450	12,389	56	18
161.2 Farm 1b Hmstd HGA: <32K: NewCon	0.450	145	1	0
162.1 Ag Hmstd HGA: <76K: Exist	1.000	6,176,135	61,761	44,700
162.2 Ag Hmstd HGA: <76K: NewCon	1.000	64,366	644	474
163.1 Ag Hmstd HGA: 76K-414K: Exist	1.000	3,491,368	34,914	35,702
163.2 Ag Hmstd HGA: 76K-414K: NewCon	1.000	41,424	414	427
164.1 Ag Hmstd HGA: 414K-500K: Exist	1.000	31,977	320	320
164.2 Ag Hmstd HGA: 414K-500K:	1.000	358	4	4
165.1 Ag Hmstd HGA: >500K: Exist	1.250	51,859	648	649
165.2 Ag Hmstd HGA: >500K: NewCon	1.250	553	7	7
166.1 Farm 1b Hmstd land <32K: Exist	0.450	479	2	1
166.2 Farm 1b Hmstd land <32K: NewCon	0.450	5	0	0
167.1 Ag Hmstd l & b: <115K: Exist	0.550	9,533,614	52,435	22,014
167.2 Ag Hmstd l & b: <115K: NewCon	0.550	88,301	486	214
168.1 Ag Hmstd l & b: 115K-345K: Exist	0.550	9,033,649	49,685	50,651
168.2 Ag Hmstd l & b: 115K-345K:	0.550	62,809	345	359
169.1 Ag Hmstd l & b: 345K-600K: Exist	0.550	4,173,140	22,952	20,843
169.2 Ag Hmstd l & b: 345K-600K:	0.550	23,279	128	119
170.1 Ag Hmstd l & b: >600K: Exist	1.000	4,144,539	41,445	37,147
170.2 Ag Hmstd l & b: >600K: NewCon	1.000	20,543	205	188
172.1 Ag Non-homestead: Exist	1.000	11,435,093	114,351	106,290
172.2 Ag Non-homestead: NewCon	1.000	28,912	289	261
173.1 Migrant Housing <500K: Exist	1.000	1,305	13	14
173.2 Migrant Housing <500K: NewCon	1.000	3	0	0
174.1 Migrant Housing >500K: Exist	1.250	41	1	1
174.2 Migrant Housing >500K: NewCon	1.250	0	0	0
178 Timberlands	1.000	1,019,445	10,194	10,091
179.1 Non-comm SRR: <76K: Exist	1.000	7,620,910	76,209	82,908
179.2 Non-comm SRR: <76K: NewCon	1.000	194,380	1,944	2,145
180.1 Non-comm SRR: 76K-500K: Exist	1.000	5,240,617	52,406	69,361
180.2 Non-comm SRR: 76K-500K: NewCon	1.000	123,537	1,235	1,650
181.1 Non-comm SRR: >500K: Exist	1.250	290,187	3,627	4,570
181.2 Non-comm SRR: >500K: NewCon	1.250	6,103	76	94
184.1 Res 1b Hmstd <32K: Exist	0.450	189,573	853	801
184.2 Res 1b Hmstd <32K: NewCon	0.450	4,079	18	17
185.1 Res Hmstd: <76K: Exist	1.000	97,459,246	974,592	908,822
185.2 Res Hmstd: <76K: NewCon	1.000	2,355,910	23,559	21,491
186.1 Res Hmstd: 76K-414K: Exist	1.000	135,878,509	1,358,785	1,576,418
186.2 Res Hmstd: 76K-414K: NewCon	1.000	3,295,637	32,956	37,753
187.1 Res Hmstd: 414K-500K: Exist	1.000	3,167,249	31,672	35,614

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(all figures in \$000s)

187.2	Res Hmstd: 414K-500K: NewCon	1.000	62,587	626	688
188.1	Res Hmstd: > 500K: Exist	1.250	5,859,639	73,245	79,520
188.2	Res Hmstd: > 500K: NewCon	1.250	101,001	1,263	1,321
190.1	Res NonH 1 unit: <76K: Exist	1.000	6,977,369	69,774	85,585
190.2	Res NonH 1 unit: <76K: NewCon	1.000	605,528	6,055	7,276
191.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	6,064,206	60,642	70,937
191.2	Res NonH 1 unit: 76K - 500K:	1.000	606,316	6,063	7,045
192.1	Res NonH 1 unit: >500K: Exist	1.250	732,607	9,158	10,117
192.2	Res NonH 1 unit: >500K: NewCon	1.250	54,789	685	738
194.1	Res NonH 2-3 units: Exist	1.250	4,769,747	59,622	71,968
194.2	Res NonH 2-3 units: NewCon	1.250	440,901	5,511	6,490
197.1	Regular apartments (4a): Exist	1.250	17,412,937	217,662	268,396
197.2	Regular apartments (4a): NewCon	1.250	481,336	6,017	7,005
198.1	Non-profit/Comm Serv: Exist	1.500	38,223	573	759
198.2	Non-profit/Comm Serv: NewCon	1.500	633	10	12
199.1	Student housing: Exist	1.000	25,183	252	331
199.2	Student housing: NewCon	1.000	363	4	5
200.1	Manuf home park land: Exist	1.250	469,056	5,863	6,749
200.2	Manuf home park land: NewCon	1.250	10,166	127	145
202.1	Comm SRR: 1c: Exist	1.000	413,727	4,137	3,640
202.2	Comm SRR: 1c: NewCon	1.000	4,772	48	45
203.1	Comm SRR: 4c <500K: Exist	1.000	248,596	2,486	3,619
203.2	Comm SRR: 4c <500K: NewCon	1.000	3,224	32	49
204.1	Comm SRR: 4c >500K: Exist	1.250	81,318	1,016	1,405
204.2	Comm SRR: 4c >500K: NewCon	1.250	1,099	14	20
205.1	Bed & Breakfast: Exist	1.250	20,871	261	289
205.2	Bed & Breakfast: NewCon	1.250	170	2	2
206.1	Qualifying golf courses: Exist	1.250	209,526	2,619	2,723
206.2	Qualifying golf courses: NewCon	1.250	1,020	13	12
209.1	Commercial: <150K: Exist	1.500	7,145,631	107,184	190,125
209.2	Commercial: <150K: NewCon	1.500	214,474	3,217	5,627
210.1	Commercial: >150K: Exist	2.000	31,625,020	632,500	1,093,358
210.2	Commercial: >150K: NewCon	2.000	779,582	15,592	26,551
211.1	Comm comp zone: <150K: Exist	1.500	293	4	7
211.2	Comm comp zone: <150K: NewCon	1.500	7	0	0
212.1	Comm comp zone: >150K: Exist	2.000	300	6	7
212.2	Comm comp zone: >150K: NewCon	2.000	4	0	0
213.1	Comm border city: <150K: Exist	1.500	37,875	568	873
213.2	Comm border city: <150K: NewCon	1.500	1,188	18	27
214.1	Comm border city: >150K: Exist	2.000	69,800	1,396	1,606
214.2	Comm border city: >150K: NewCon	2.000	2,362	47	54
224.1	Industrial: <150K: Exist	1.500	1,210,298	18,154	32,377
224.2	Industrial: <150K: NewCon	1.500	20,310	305	530
225.1	Industrial: >150K: Exist	2.000	11,141,327	222,827	388,131

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(all figures in \$000s)

225.2	Industrial: >150K: NewCon	2.000	144,026	2,881	5,015
228.1	Ind'l border city: <150K: Exist	1.500	1,430	21	33
228.2	Ind'l border city: <150K: NewCon	1.500	11	0	0
229.1	Ind'l border city: >150K: Exist	2.000	33,413	668	769
229.2	Ind'l border city: >150K: NewCon	2.000	192	4	4
239	Publ Util: land & bldgs <150K	1.500	78,139	1,172	1,981
240	Publ Util: land & bldgs >150K	2.000	745,188	14,904	25,128
241	Publ Util: Electric Generat Mach	2.000	1,332,678	26,654	31,701
242	Publ Util: machinery (non-generat)	2.000	1,107,941	22,159	36,205
244	Railroad <150K	1.500	24,469	367	640
245	Railroad >150K	2.000	468,544	9,371	15,826
247	Mineral	2.000	2,324	46	100
248	Misc class 5	2.000	2,121	42	60
254	Personal: 3f	1.000	8,369	84	90
255	Non-comm aircraft hangars	1.500	55,326	830	860
256	Pers: It31 tools&mach excl elec gen	2.000	126,443	2,529	4,032
257	Pers: It32 struct/lease land-non	1.000	14,911	149	142
258	Pers: It32 struct/leased	1.000	44,189	442	488
259	Pers: It32 str/lease	1.000	3,821	38	49
261	Pers: It32 struct/leased land-C/I	2.000	42,662	853	1,405
262	Pers: Item 33 ag real estate	1.000	15,730	157	167
264	Pers: It41 struct/leased land - C/I	2.000	399,550	7,991	10,301
265	Pers: It41 struct/leased	1.000	364	4	6
268	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1
269	Pers: Item 41 Border EZ	2.000	1,164	23	27
270	Pers: Item 42 non-EZ struct/RR land	2.000	33,378	668	1,349
272	Pers: It43 leased real estate - non C/I	1.500	19,797	297	425
273	Pers: Item 43 leased real estate - C/I	2.000	294,904	5,898	8,614
274	Pers: Item 44 electric util trans lines	2.000	1,477,246	29,545	50,202
275	Pers: Item 44 electric util distri lines	2.000	196,547	3,931	7,083
276	Pers: Item 45 syst/gas utils	2.000	1,942,830	38,857	62,925
277	Pers: Item 46 syst/water utils	2.000	1,388	28	49
278	Pers: Item 48 misc	2.000	35,127	703	820
State Total			411,861,308	4,656,148	5,714,798

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,875,666	1,215,773	157,285	935,328	190,460	624,437	4,998,949
Certified MKV Levy	2,697	18,675	43	422,936	0	0	444,352
Fiscal Disparities Levy	113,267	104,790	1,307	105,765	23,722	0	348,851
Disparity Reduction Aid	10,051	0	654	8,216	0	0	18,922
Spread NTC Levy	1,752,348	1,110,984	155,323	857,484	171,738	624,437	4,672,314
Spread MKV Levy	2,697	18,675	43	386,799	0	0	408,214
Tax Incr Financing Levy							274,136
	Homestead Credit	313,385		Taconite credit		16,155	
	Agricultural Credit	24,096		Disparity Reduction Credit		5,389	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	1,998,330	1,324,388	166,483	993,127	213,739	629,344	5,325,411
Certified MKV Levy	2,684	23,684	81	448,136	0	0	474,586
Fiscal Disparities Levy	110,597	104,849	1,174	103,824	22,425	0	342,869
Disparity Reduction Aid	9,983	0	545	8,131	0	0	18,659
Spread NTC Levy	1,877,751	1,219,539	164,764	915,723	196,314	629,344	5,003,436
Spread MKV Levy	2,684	23,684	81	413,498	0	0	439,947
Tax Incr Financing Levy							270,894
	Homestead Credit	296,612		Taconite credit		16,206	
	Agricultural Credit	24,319		Disparity Reduction Credit		5,118	