

House Research Simulation Report: Property Tax

Simulation #6A4

Date 2/20/2006

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DESCRIPTION

BASELINE: Final Pay 2005

ALTERNATIVE: Actual Pay 2006

This report compares property taxes payable in 2006 to property taxes payable in 2005. The valuation data for taxes payable in 2006 is final. Net taxes for pay 2006 are based on final certified levies; the report is not considered "final" because there may be some slight differences in how taxes are spread, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2006. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes are increasing by \$568 million, or 10%**, from pay '05 to pay '06. Approximately \$149 million of the \$568 million increase would be borne by new construction - property appearing on the tax rolls for the first time in 2006. The overall tax increases are 9.8% in Greater Minnesota and 10.1% in the Metro area.
- **On a statewide average basis, property tax impacts on existing properties vary** from -2% (on certain public utility property) to +19% (on single-unit residential nonhomestead property). Impacts on the largest property types are 10.5% on residential homesteads, 4.2% on commercial-industrial property, and 11.7% on agricultural property. For existing apartments, the change and percentage change figures appearing in the printout are misleading because for 2006 the class has been split into two categories, "regular" apartments and "low-income" apartments.

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 2005

- **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: Actual Pay 2006

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are final levies reported by county auditors to the Dept. of Revenue.
- **The state levy** is \$658.7 million, which is the certified level set by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before final figures are determined.
- **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:		
Regular	1.25	1.25
Low-income	1.25	0.75
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):		
<\$500,000	1.0	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.0	1.25
Nonhomestead 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 first \$32,000	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%

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Alternative Actual Pay 2006

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STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	248,373,430	273,247,433	24,874,003	10.0	2,640,652	2,917,401	276,749	10.5	1.06	1.07
ResNonHm 1 Exist	15,040,815	18,057,912	3,017,097	20.1	180,693	214,384	33,690	18.6	1.20	1.19
ResNonHm23 Exist	5,797,384	6,343,906	546,523	9.4	86,654	92,474	5,820	6.7	1.49	1.46
Apartments Exist	17,894,273	16,871,799	-1,022,474	-5.7	274,127	253,177	-20,950	-7.6	1.53	1.50
Low-Income Apts	0	1,860,805	1,860,805	0.0	0	17,339	17,339	0.0	0.00	0.93
Seas Rec: Exist	14,562,769	17,069,903	2,507,134	17.2	173,115	170,538	-2,577	-1.5	1.19	1.00
Com/Ind Lo Exist	8,655,985	8,814,033	158,048	1.8	228,567	228,784	217	0.1	2.64	2.60
Com/Ind Hi Exist	45,075,803	48,368,313	3,292,511	7.3	1,546,667	1,620,930	74,264	4.8	3.43	3.35
Publ U: Elec Gen	1,332,678	1,397,155	64,477	4.8	31,182	31,372	190	0.6	2.34	2.25
Publ U: Other	5,675,723	5,681,264	5,541	0.1	186,272	182,478	-3,794	-2.0	3.28	3.21
AgHm House Exist	9,870,573	10,768,231	897,658	9.1	81,537	89,997	8,460	10.4	0.83	0.84
AgHm Land: Exist	27,080,358	30,429,801	3,349,443	12.4	130,433	147,168	16,734	12.8	0.48	0.48
Ag NonHm: Exist	12,500,529	14,459,524	1,958,995	15.7	116,141	129,367	13,226	11.4	0.93	0.89
Res Hmstd	0	6,165,403	6,165,403	0.0	0	65,391	65,391	0.0	0.00	1.06
All Other NewCon	0	4,778,963	4,778,963	0.0	0	83,167	83,167	0.0	0.00	1.74
Total	411,860,319	464,314,445	52,454,126	12.7	5,676,041	6,243,966	567,925	10.0	1.38	1.34

Tax Base

Tax Rates

	Baseline	Alternativ	Change	Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)		
					Base	Alter	Base	Alter	
Total Tax Capacity	4,656,138	5,220,886	564,748	12.1	County	44.95	42.60	0.007	0.006
(-) TIF Tax Capacity	232,268	258,522	26,254	11.3	City/Town	32.93	31.64	0.067	0.066
(-) FD Contrib Tax Cap	263,662	275,690	12,028	4.6	School District	22.12	22.14	1.138	1.319
(=) Taxable Tax Capacity	4,160,208	4,686,674	526,466	12.7	Special District	4.63	4.61	0.000	0.000
FD Distrib Tax Cap	263,664	275,701	12,037	4.6	Total	104.63	101.00	1.212	1.391

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GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	79,224,658	86,381,040	7,156,382	9.0	785,235	860,179	74,944	9.5	0.99	1.00
ResNonHm 1 Exist	5,459,009	6,240,123	781,114	14.3	65,423	73,578	8,155	12.5	1.20	1.18
ResNonHm23 Exist	1,810,835	1,927,573	116,738	6.4	27,069	28,072	1,003	3.7	1.49	1.46
Apartments Exist	3,402,362	3,063,024	-339,337	-10.0	53,851	47,591	-6,259	-11.	1.58	1.55
Low-Income Apts	0	711,531	711,531	0.0	0	6,992	6,992	0.0	0.00	0.98
Seas Rec: Exist	14,178,367	16,650,899	2,472,532	17.4	168,044	165,624	-2,420	-1.4	1.19	0.99
Com/Ind Lo Exist	4,917,678	5,054,171	136,493	2.8	130,741	132,529	1,788	1.4	2.66	2.62
Com/Ind Hi Exist	9,810,984	10,546,265	735,282	7.5	334,473	354,489	20,016	6.0	3.41	3.36
Publ U: Elec Gen	1,152,701	1,145,636	-7,065	-0.6	27,197	25,633	-1,564	-5.7	2.36	2.24
Publ U: Other	3,451,762	3,476,966	25,203	0.7	110,438	109,336	-1,102	-1.0	3.20	3.14
AgHm House Exist	8,692,752	9,511,097	818,345	9.4	71,446	78,884	7,438	10.4	0.82	0.83
AgHm Land: Exist	25,827,333	29,005,051	3,177,718	12.3	125,744	141,470	15,726	12.5	0.49	0.49
Ag NonHm: Exist	11,664,002	13,433,221	1,769,219	15.2	108,575	120,177	11,602	10.7	0.93	0.89
Res Hmstd	0	2,550,985	2,550,985	0.0	0	25,895	25,895	0.0	0.00	1.02
All Other NewCon	0	2,237,559	2,237,559	0.0	0	34,577	34,577	0.0	0.00	1.55
Total	169,592,442	191,935,141	22,342,699	13.2	2,008,235	2,205,024	196,789	9.8	1.18	1.15

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,780,834	2,006,275	225,440	12.7	County	53.14	50.79	0.004	0.003
(-) TIF Tax Capacity	45,623	48,616	2,993	6.6	City/Town	30.39	29.01	0.015	0.013
(-) FD Contrib Tax Cap	2,247	2,626	379	16.9	School District	20.61	20.25	0.858	1.066
(=) Taxable Tax Capacity	1,732,964	1,955,033	222,069	12.8	Special District	1.69	1.60	0.000	0.000
FD Distrib Tax Cap	2,249	2,637	388	17.2	Total	105.83	101.65	0.877	1.082

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	84,500	92,100	9.0	672	746	74	11.1	0.795	0.810	
Res Hmstd: Avg Val	126,600	138,000	9.0	1,192	1,304	112	9.4	0.941	0.944	
Res Hmstd: Hi Val	168,800	184,000	9.0	1,714	1,863	149	8.7	1.015	1.012	
Res Hmstd: Ex-Hi Val	253,300	276,200	9.0	2,758	2,983	225	8.1	1.088	1.079	
Apartment (Mkt rate)	300,000	332,800	10.9	4,232	4,589	357	8.4	1.410	1.378	
Seas Rec: Lo Val	50,000	58,700	17.4	631	663	33	5.2	1.261	1.130	
Seas Rec: Hi Val	150,000	176,200	17.5	2,118	2,162	44	2.1	1.411	1.226	
Comm/Ind: Lo Val	150,000	161,200	7.5	3,656	3,947	291	8.0	2.437	2.448	
Comm/Ind: Med Val	300,000	322,500	7.5	8,487	9,040	554	6.5	2.828	2.803	
Comm/Ind: Hi Val	1,000,000	1,074,900	7.5	31,030	32,800	1,770	5.7	3.103	3.051	

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METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	169,148,772	186,866,393	17,717,621	10.5	1,855,417	2,057,222	201,805	10.9	1.10	1.10
ResNonHm 1 Exist	9,581,806	11,817,790	2,235,984	23.3	115,271	140,806	25,535	22.2	1.20	1.19
ResNonHm23 Exist	3,986,549	4,416,333	429,784	10.8	59,585	64,403	4,817	8.1	1.49	1.46
Apartments Exist	14,491,911	13,808,775	-683,137	-4.7	220,277	205,586	-14,691	-6.7	1.52	1.49
Low-Income Apts	0	1,149,274	1,149,274	0.0	0	10,348	10,348	0.0	0.00	0.90
Seas Rec: Exist	384,402	419,004	34,601	9.0	5,071	4,913	-157	-3.1	1.32	1.17
Com/Ind Lo Exist	3,738,307	3,759,863	21,555	0.6	97,827	96,255	-1,571	-1.6	2.62	2.56
Com/Ind Hi Exist	35,264,819	37,822,048	2,557,229	7.3	1,212,193	1,266,441	54,248	4.5	3.44	3.35
Publ U: Elec Gen	179,977	251,519	71,542	39.8	3,985	5,739	1,754	44.0	2.21	2.28
Publ U: Other	2,223,960	2,204,298	-19,662	-0.9	75,834	73,142	-2,692	-3.5	3.41	3.32
AgHm House Exist	1,177,821	1,257,134	79,313	6.7	10,091	11,113	1,022	10.1	0.86	0.88
AgHm Land: Exist	1,253,025	1,424,750	171,725	13.7	4,689	5,698	1,009	21.5	0.37	0.40
Ag NonHm: Exist	836,527	1,026,302	189,775	22.7	7,566	9,190	1,624	21.5	0.90	0.90
Res Hmstd	0	3,614,418	3,614,418	0.0	0	39,496	39,496	0.0	0.00	1.09
All Other NewCon	0	2,541,404	2,541,404	0.0	0	48,589	48,589	0.0	0.00	1.91
Total	242,267,877	272,379,304	30,111,427	12.4	3,667,806	4,038,942	371,136	10.1	1.51	1.48

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,875,304	3,214,611	339,307	11.8	County	39.10	36.74	0.009	0.008
(-) TIF Tax Capacity	186,646	209,906	23,261	12.5	City/Town	34.75	33.52	0.093	0.091
(-) FD Contrib Tax Cap	261,415	273,064	11,649	4.5	School District	23.20	23.49	1.277	1.444
(=) Taxable Tax Capacity	2,427,244	2,731,641	304,398	12.5	Special District	6.73	6.77	0.000	0.000
FD Distrib Tax Cap	261,414	273,064	11,649	4.5	Total	103.78	100.52	1.378	1.544

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,200	164,800	15,600	10.5	1,516	1,687	171	11.3	1.016	1.023
Res Hmstd: Avg Val	223,600	247,000	23,400	10.5	2,457	2,714	257	10.4	1.099	1.098
Res Hmstd: Hi Val	298,100	329,300	31,200	10.5	3,400	3,743	342	10.1	1.140	1.136
Res Hmstd: Ex-Hi Val	447,300	494,200	46,900	10.5	5,258	5,731	472	9.0	1.175	1.159
Apartment (Mkt rate)	300,000	309,600	9,600	3.2	4,305	4,368	63	1.5	1.435	1.410
Comm/Ind: Lo Val	150,000	160,900	10,900	7.3	3,875	4,147	272	7.0	2.583	2.577
Comm/Ind: Med Val	300,000	321,800	21,800	7.3	8,972	9,479	507	5.6	2.990	2.945
Comm/Ind: Hi Val	1,000,000	1,072,500	72,500	7.3	32,758	34,354	1,596	4.9	3.275	3.203

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NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,774,880	4,107,827	332,947	8.8	44,127	48,859	4,732	10.7	1.17	1.19
ResNonHm 1 Exist	285,632	329,069	43,437	15.2	4,058	4,616	558	13.8	1.42	1.40
ResNonHm23 Exist	101,936	112,160	10,223	10.0	1,680	1,813	133	7.9	1.65	1.62
Apartments Exist	341,158	303,686	-37,472	-11.0	5,748	5,061	-687	-12.	1.68	1.67
Low-Income Apts	0	81,513	81,513	0.0	0	885	885	0.0	0.00	1.09
Seas Rec: Exist	108,387	130,523	22,135	20.4	1,604	1,649	45	2.8	1.48	1.26
Com/Ind Lo Exist	505,294	515,080	9,785	1.9	14,127	14,232	106	0.7	2.80	2.76
Com/Ind Hi Exist	747,330	780,810	33,480	4.5	24,095	24,693	598	2.5	3.22	3.16
Publ U: Elec Gen	21,722	20,926	-795	-3.7	434	423	-11	-2.5	2.00	2.02
Publ U: Other	96,039	94,279	-1,760	-1.8	3,556	3,421	-136	-3.8	3.70	3.63
AgHm House Exist	17,228	17,002	-226	-1.3	201	203	3	1.3	1.16	1.20
AgHm Land: Exist	27,625	30,069	2,444	8.8	193	214	20	10.5	0.70	0.71
Ag NonHm: Exist	26,531	30,800	4,268	16.1	359	413	53	14.9	1.35	1.34
Res Hmstd	0	90,585	90,585	0.0	0	1,077	1,077	0.0	0.00	1.19
All Other NewCon	0	77,864	77,864	0.0	0	1,726	1,726	0.0	0.00	2.22
Total	6,053,762	6,722,191	668,429	11.0	100,183	109,285	9,103	9.1	1.65	1.63

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,661	79,751	7,090	9.8	County	58.87	56.86	0.000	0.000
(-) TIF Tax Capacity	4,073	4,256	183	4.5	City/Town	51.35	48.46	0.043	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.94	22.31	0.822	1.053
(=) Taxable Tax Capacity	68,589	75,495	6,907	10.1	Special District	2.96	3.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	134.12	130.97	0.865	1.093

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	56,200	61,200	8.9	578	624	46	8.0	1.027	1.018
Res Hmstd: Avg Val	84,200	91,600	8.8	905	1,010	104	11.5	1.075	1.102
Res Hmstd: Hi Val	112,300	122,200	8.8	1,332	1,472	140	10.5	1.186	1.204
Res Hmstd: Ex-Hi Val	168,500	183,400	8.8	2,185	2,395	210	9.6	1.296	1.305
Apartment (Mkt rate)	300,000	338,700	12.9	5,289	5,915	626	11.8	1.762	1.746
Comm/Ind: Lo Val	150,000	156,700	4.5	4,291	4,505	215	5.0	2.860	2.875
Comm/Ind: Med Val	300,000	313,400	4.5	9,968	10,374	406	4.1	3.322	3.310
Comm/Ind: Hi Val	1,000,000	1,044,800	4.5	36,464	37,766	1,302	3.6	3.646	3.614

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NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,076,138	4,569,951	493,814	12.1	33,030	37,613	4,583	13.9	0.81	0.82
ResNonHm 1 Exist	259,900	276,807	16,907	6.5	2,658	2,816	158	6.0	1.02	1.02
ResNonHm23 Exist	75,855	90,008	14,153	18.7	882	1,034	152	17.2	1.16	1.15
Apartments Exist	9,119	9,220	101	1.1	99	96	-3	-2.8	1.08	1.04
Low-Income Apts	0	59	59	0.0	0	0	0	0.0	0.00	0.67
Seas Rec: Exist	2,528,909	2,967,593	438,684	17.3	29,071	28,780	-291	-1.0	1.15	0.97
Com/Ind Lo Exist	121,431	129,322	7,891	6.5	2,728	2,868	140	5.1	2.25	2.22
Com/Ind Hi Exist	125,832	129,999	4,167	3.3	3,823	3,903	80	2.1	3.04	3.00
Publ U: Elec Gen	393	369	-24	-6.0	5	5	0	-6.9	1.39	1.37
Publ U: Other	451,680	447,289	-4,391	-1.0	13,881	13,696	-185	-1.3	3.07	3.06
AgHm House Exist	1,175,714	1,287,566	111,852	9.5	9,579	10,702	1,123	11.7	0.81	0.83
AgHm Land: Exist	4,018,250	4,533,060	514,810	12.8	19,890	22,947	3,057	15.4	0.49	0.51
Ag NonHm: Exist	2,253,837	2,588,857	335,020	14.9	22,240	24,947	2,707	12.2	0.99	0.96
Res Hmstd	0	156,402	156,402	0.0	0	1,289	1,289	0.0	0.00	0.82
All Other NewCon	0	179,487	179,487	0.0	0	1,652	1,652	0.0	0.00	0.92
Total	15,097,058	17,365,990	2,268,931	15.0	137,886	152,349	14,463	10.5	0.91	0.88

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	141,900	162,964	21,064	14.8	County	55.62	53.67	0.000	0.000
(-) TIF Tax Capacity	47	52	5	11.3	City/Town	16.20	14.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.26	17.50	0.947	1.133
(=) Taxable Tax Capacity	141,854	162,912	21,058	14.8	Special District	3.42	3.37	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.51	89.38	0.947	1.133

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	88,600	99,300	12.1	611	717	106	17.4	0.689	0.722
Res Hmstd: Avg Val	132,800	148,900	12.1	1,101	1,261	160	14.5	0.829	0.847
Res Hmstd: Hi Val	177,000	198,400	12.1	1,592	1,804	212	13.3	0.899	0.909
Res Hmstd: Ex-Hi Val	265,500	297,700	12.1	2,574	2,894	320	12.4	0.969	0.972
Seas Rec: Lo Val	50,000	58,700	17.4	564	591	27	4.8	1.128	1.007
Seas Rec: Hi Val	150,000	176,000	17.3	1,918	1,943	25	1.3	1.278	1.104
Comm/Ind: Lo Val	150,000	155,000	3.3	3,367	3,471	104	3.1	2.244	2.239
Comm/Ind: Med Val	300,000	309,900	3.3	7,809	7,990	181	2.3	2.602	2.578
Comm/Ind: Hi Val	1,000,000	1,033,100	3.3	28,537	29,089	552	1.9	2.853	2.815

House Research

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NORTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,885,121	3,162,787	277,665	9.6	29,178	31,641	2,462	8.4	1.01	1.00
ResNonHm 1 Exist	287,919	312,724	24,805	8.6	3,592	3,835	243	6.8	1.25	1.23
ResNonHm23 Exist	108,770	117,389	8,618	7.9	1,662	1,744	82	5.0	1.53	1.49
Apartments Exist	195,993	151,077	-44,916	-22.9	3,264	2,416	-848	-26.	1.67	1.60
Low-Income Apts	0	62,404	62,404	0.0	0	639	639	0.0	0.00	1.02
Seas Rec: Exist	1,307,052	1,527,452	220,400	16.9	16,565	16,189	-375	-2.3	1.27	1.06
Com/Ind Lo Exist	426,449	442,478	16,030	3.8	11,519	11,677	158	1.4	2.70	2.64
Com/Ind Hi Exist	763,316	826,808	63,492	8.3	26,282	27,863	1,580	6.0	3.44	3.37
Publ U: Elec Gen	817	1,101	284	34.8	24	31	7	29.4	2.92	2.81
Publ U: Other	77,141	77,916	774	1.0	2,816	2,744	-72	-2.6	3.65	3.52
AgHm House Exist	23,475	26,117	2,642	11.3	244	270	26	10.5	1.04	1.03
AgHm Land: Exist	25,411	29,730	4,318	17.0	109	129	19	17.7	0.43	0.43
Ag NonHm: Exist	31,458	35,865	4,408	14.0	315	348	33	10.5	1.00	0.97
Res Hmstd	0	81,069	81,069	0.0	0	793	793	0.0	0.00	0.98
All Other NewCon	0	126,703	126,703	0.0	0	2,188	2,188	0.0	0.00	1.73
Total	6,132,922	6,981,619	848,697	13.8	95,571	102,508	6,936	7.3	1.56	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,878	82,367	9,489	13.0	County	47.91	45.14	0.000	0.000
(-) TIF Tax Capacity	3,024	3,181	158	5.2	City/Town	41.76	40.02	0.012	0.011
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.04	20.24	0.645	0.775
(=) Taxable Tax Capacity	69,855	79,185	9,331	13.4	Special District	0.91	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.62	106.24	0.657	0.786

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	71,700	78,600	9.6	561	595	35	6.2	0.781	0.757
Res Hmstd: Avg Val	107,500	117,800	9.6	995	1,078	83	8.3	0.925	0.914
Res Hmstd: Hi Val	143,300	157,100	9.6	1,450	1,562	111	7.7	1.012	0.993
Res Hmstd: Ex-Hi Val	215,100	235,800	9.6	2,363	2,530	167	7.1	1.098	1.073
Apartment (Mkt rate)	300,000	326,800	8.9	4,383	4,597	214	4.9	1.460	1.406
Comm/Ind: Lo Val	150,000	162,500	8.3	3,753	4,054	301	8.0	2.502	2.495
Comm/Ind: Med Val	300,000	325,000	8.3	8,725	9,287	562	6.4	2.908	2.857
Comm/Ind: Hi Val	1,000,000	1,083,200	8.3	31,926	33,701	1,775	5.6	3.192	3.111

House Research

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NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,787,342	5,353,131	565,789	11.8	38,427	42,197	3,771	9.8	0.80	0.79
ResNonHm 1 Exist	328,917	367,868	38,952	11.8	3,324	3,594	270	8.1	1.01	0.98
ResNonHm23 Exist	77,033	82,676	5,642	7.3	958	980	22	2.3	1.24	1.19
Apartments Exist	10,732	11,706	973	9.1	132	137	4	3.3	1.23	1.17
Low-Income Apts	0	760	760	0.0	0	8	8	0.0	0.00	1.06
Seas Rec: Exist	3,916,168	4,618,740	702,572	17.9	43,390	42,183	-1,207	-2.8	1.11	0.91
Com/Ind Lo Exist	163,416	169,032	5,616	3.4	3,542	3,561	19	0.5	2.17	2.11
Com/Ind Hi Exist	123,506	132,604	9,098	7.4	3,471	3,603	131	3.8	2.81	2.72
Publ U: Elec Gen	3,501	3,575	74	2.1	80	79	0	-0.5	2.27	2.21
Publ U: Other	350,144	353,637	3,493	1.0	11,241	11,058	-183	-1.6	3.21	3.13
AgHm House Exist	865,474	956,168	90,694	10.5	7,784	8,444	660	8.5	0.90	0.88
AgHm Land: Exist	1,395,496	1,593,913	198,417	14.2	6,208	6,926	718	11.6	0.44	0.43
Ag NonHm: Exist	639,589	772,814	133,224	20.8	6,581	7,554	973	14.8	1.03	0.98
Res Hmstd	0	162,922	162,922	0.0	0	1,348	1,348	0.0	0.00	0.83
All Other NewCon	0	188,843	188,843	0.0	0	1,796	1,796	0.0	0.00	0.95
Total	12,661,319	14,768,388	2,107,069	16.6	125,137	133,469	8,331	6.7	0.99	0.90

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	126,686	146,753	20,067	15.8	County	51.86	48.64	0.000	0.000
(-) TIF Tax Capacity	31	34	2	7.5	City/Town	15.54	14.78	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.57	20.99	0.602	0.756
(=) Taxable Tax Capacity	126,655	146,719	20,065	15.8	Special District	0.93	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	-8.0	Total	90.90	85.28	0.602	0.756

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,600	101,300	11.8	587	659	72	12.3	0.648	0.650	
Res Hmstd: Avg Val	135,900	152,000	11.8	1,067	1,176	109	10.2	0.785	0.773	
Res Hmstd: Hi Val	181,100	202,500	11.8	1,546	1,690	144	9.3	0.853	0.834	
Res Hmstd: Ex-Hi Val	271,700	303,800	11.8	2,505	2,722	216	8.6	0.922	0.895	
Seas Rec: Lo Val	50,000	59,000	18.0	556	570	14	2.5	1.112	0.966	
Seas Rec: Hi Val	150,000	176,900	17.9	1,894	1,881	-13	-0.7	1.262	1.063	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,279	3,484	205	6.2	2.185	2.163	
Comm/Ind: Med Val	300,000	322,100	7.4	7,621	7,991	370	4.9	2.540	2.480	
Comm/Ind: Hi Val	1,000,000	1,073,700	7.4	27,883	29,019	1,137	4.1	2.788	2.702	

House Research

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TACONITE CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,088,481	2,230,315	141,834	6.8	16,931	17,689	758	4.5	0.81	0.79
ResNonHm 1 Exist	172,563	196,765	24,202	14.0	2,600	2,844	244	9.4	1.51	1.45
ResNonHm23 Exist	47,380	50,750	3,370	7.1	874	900	26	2.9	1.85	1.77
Apartments Exist	119,120	85,433	-33,687	-28.3	2,256	1,568	-688	-30.	1.89	1.84
Low-Income Apts	0	35,828	35,828	0.0	0	399	399	0.0	0.00	1.11
Seas Rec: Exist	161,037	190,249	29,212	18.1	2,335	2,368	33	1.4	1.45	1.24
Com/Ind Lo Exist	271,373	284,198	12,825	4.7	8,168	8,277	109	1.3	3.01	2.91
Com/Ind Hi Exist	339,063	359,000	19,936	5.9	13,554	13,821	267	2.0	4.00	3.85
Publ U: Elec Gen	184,740	186,001	1,261	0.7	4,247	3,963	-284	-6.7	2.30	2.13
Publ U: Other	106,389	107,662	1,273	1.2	3,826	3,712	-114	-3.0	3.60	3.45
AgHm House Exist	5,123	5,597	473	9.2	42	48	7	15.9	0.81	0.86
AgHm Land: Exist	3,395	4,258	862	25.4	9	14	6	63.1	0.26	0.34
Ag NonHm: Exist	40,125	47,909	7,783	19.4	550	628	77	14.1	1.37	1.31
Res Hmstd	0	29,662	29,662	0.0	0	227	227	0.0	0.00	0.77
All Other NewCon	0	32,363	32,363	0.0	0	671	671	0.0	0.00	2.07
Total	3,538,789	3,845,987	307,197	8.7	55,392	57,129	1,738	3.1	1.57	1.49

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	43,426	46,689	3,263	7.5	57.28	53.70	0.000	0.000	
(-) TIF Tax Capacity	1,371	1,387	15	1.1	68.77	64.77	0.030	0.024	
(-) FD Contrib Tax Cap	1,586	1,861	276	17.4	10.50	9.92	0.693	0.829	
(=) Taxable Tax Capacity	40,469	43,441	2,972	7.3	1.25	2.12	0.000	0.000	
FD Distrib Tax Cap	1,712	2,074	361	21.1	Total	137.80	130.51	0.723	0.853

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	50,300	53,700	6.8	213	217	4	1.7	0.423	0.403	
Res Hmstd: Avg Val	75,400	80,500	6.8	477	504	27	5.7	0.632	0.626	
Res Hmstd: Hi Val	100,500	107,300	6.8	860	901	40	4.7	0.856	0.839	
Res Hmstd: Ex-Hi Val	150,800	161,000	6.8	1,635	1,696	61	3.7	1.084	1.053	
Apartment (Mkt rate)	300,000	305,400	1.8	5,384	5,243	-142	-2.6	1.794	1.716	
Comm/Ind: Lo Val	150,000	158,800	5.9	4,387	4,569	182	4.1	2.924	2.877	
Comm/Ind: Med Val	300,000	317,600	5.9	10,200	10,508	308	3.0	3.399	3.308	
Comm/Ind: Hi Val	1,000,000	1,058,800	5.9	37,327	38,230	903	2.4	3.732	3.610	

House Research

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TACONITE TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,770,344	4,223,959	453,615	12.0	23,072	26,283	3,212	13.9	0.61	0.62
ResNonHm 1 Exist	226,475	268,126	41,651	18.4	2,223	2,514	292	13.1	0.98	0.94
ResNonHm23 Exist	32,074	35,333	3,259	10.2	383	425	42	11.0	1.19	1.20
Apartments Exist	3,957	4,578	622	15.7	48	54	6	12.2	1.21	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,342,879	3,899,823	556,944	16.7	38,788	37,668	-1,120	-2.9	1.16	0.97
Com/Ind Lo Exist	73,856	77,603	3,748	5.1	1,719	1,764	45	2.6	2.33	2.27
Com/Ind Hi Exist	118,555	127,234	8,679	7.3	3,722	3,899	177	4.8	3.14	3.06
Publ U: Elec Gen	712	787	75	10.6	14	15	1	6.1	2.00	1.92
Publ U: Other	249,293	249,599	306	0.1	7,653	7,518	-135	-1.8	3.07	3.01
AgHm House Exist	161,247	174,079	12,832	8.0	628	721	93	14.8	0.39	0.41
AgHm Land: Exist	185,332	227,129	41,797	22.6	333	418	84	25.3	0.18	0.18
Ag NonHm: Exist	439,383	533,492	94,109	21.4	4,157	4,730	573	13.8	0.95	0.89
Res Hmstd	0	89,922	89,922	0.0	0	553	553	0.0	0.00	0.62
All Other NewCon	0	98,945	98,945	0.0	0	1,001	1,001	0.0	0.00	1.01
Total	8,604,105	10,010,611	1,406,506	16.3	82,741	87,564	4,822	5.8	0.96	0.87

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	89,543	103,245	13,703	15.3	County	59.65	55.76	0.000	0.000
(-) TIF Tax Capacity	238	265	26	11.0	City/Town	16.62	16.17	0.000	0.000
(-) FD Contrib Tax Cap	662	765	103	15.6	School District	10.92	10.31	0.423	0.569
(=) Taxable Tax Capacity	88,643	102,216	13,574	15.3	Special District	2.49	2.30	0.000	0.000
FD Distrib Tax Cap	537	563	27	5.0	Total	89.68	84.54	0.423	0.569

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	103,000	12.1	284	360	76	26.9	0.308	0.349	
Res Hmstd: Avg Val	137,800	154,400	12.0	756	870	114	15.1	0.548	0.563	
Res Hmstd: Hi Val	183,700	205,800	12.0	1,228	1,380	152	12.3	0.668	0.670	
Res Hmstd: Ex-Hi Val	275,600	308,800	12.0	2,174	2,402	228	10.5	0.788	0.777	
Seas Rec: Lo Val	50,000	58,300	16.6	550	559	9	1.6	1.100	0.958	
Seas Rec: Hi Val	150,000	175,000	16.7	1,876	1,847	-29	-1.5	1.250	1.055	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,306	3,527	221	6.7	2.204	2.190	
Comm/Ind: Med Val	300,000	322,000	7.3	7,694	8,098	404	5.3	2.564	2.514	
Comm/Ind: Hi Val	1,000,000	1,073,200	7.3	28,168	29,423	1,255	4.5	2.816	2.741	

House Research

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DULUTH AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,239,325	4,688,343	449,017	10.6	43,261	45,801	2,540	5.9	1.02	0.98
ResNonHm 1 Exist	342,238	423,790	81,552	23.8	4,092	4,762	670	16.4	1.20	1.12
ResNonHm23 Exist	157,070	171,083	14,013	8.9	2,318	2,371	53	2.3	1.48	1.39
Apartments Exist	269,411	247,577	-21,834	-8.1	3,967	3,432	-535	-13.	1.47	1.39
Low-Income Apts	0	55,403	55,403	0.0	0	469	469	0.0	0.00	0.85
Seas Rec: Exist	86,681	97,349	10,668	12.3	1,188	1,140	-48	-4.1	1.37	1.17
Com/Ind Lo Exist	202,988	203,931	944	0.5	5,122	4,933	-189	-3.7	2.52	2.42
Com/Ind Hi Exist	724,099	745,959	21,860	3.0	24,085	23,806	-279	-1.2	3.33	3.19
Publ U: Elec Gen	461	475	15	3.1	11	10	0	-3.2	2.29	2.15
Publ U: Other	110,770	119,814	9,045	8.2	3,675	3,815	140	3.8	3.32	3.18
AgHm House Exist	14,154	14,854	700	4.9	139	137	-2	-1.6	0.99	0.92
AgHm Land: Exist	12,668	14,151	1,483	11.7	51	52	2	3.4	0.40	0.37
Ag NonHm: Exist	19,737	22,580	2,842	14.4	218	230	11	5.2	1.11	1.02
Res Hmstd	0	78,415	78,415	0.0	0	772	772	0.0	0.00	0.98
All Other NewCon	0	73,266	73,266	0.0	0	1,226	1,226	0.0	0.00	1.67
Total	6,179,602	6,956,989	777,387	12.6	88,126	92,957	4,831	5.5	1.43	1.34

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,189	80,356	8,167	11.3	County	69.23	65.10	0.000	0.000
(-) TIF Tax Capacity	6,995	6,727	-268	-3.8	City/Town	24.09	22.58	0.013	0.012
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.56	12.36	0.735	0.767
(=) Taxable Tax Capacity	65,194	73,630	8,436	12.9	Special District	5.16	4.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.04	104.59	0.748	0.779

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	101,600	10,600	10.6	809	861	52	6.4	0.879	0.847
Res Hmstd: Avg Val	137,800	152,400	14,600	10.6	1,399	1,477	79	5.6	1.014	0.969
Res Hmstd: Hi Val	183,600	203,000	19,400	10.6	1,987	2,092	104	5.3	1.082	1.030
Res Hmstd: Ex-Hi Val	275,500	304,700	29,200	10.6	3,168	3,326	158	5.0	1.149	1.091
Apartment (Mkt rate)	300,000	337,400	37,400	12.5	4,426	4,674	248	5.6	1.475	1.385
Comm/Ind: Lo Val	150,000	154,500	4,500	3.0	3,776	3,757	-19	-0.5	2.517	2.431
Comm/Ind: Med Val	300,000	309,100	9,100	3.0	8,774	8,683	-91	-1.0	2.924	2.809
Comm/Ind: Hi Val	1,000,000	1,030,200	30,200	3.0	32,097	31,658	-439	-1.4	3.209	3.073

House Research

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EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,849,294	3,249,865	400,571	14.1	35,519	39,277	3,758	10.6	1.25	1.21
ResNonHm 1 Exist	225,561	262,680	37,120	16.5	3,235	3,592	357	11.0	1.43	1.37
ResNonHm23 Exist	92,567	78,352	-14,215	-15.4	1,694	1,346	-348	-20.	1.83	1.72
Apartments Exist	180,880	153,375	-27,505	-15.2	3,223	2,598	-625	-19.	1.78	1.69
Low-Income Apts	0	46,025	46,025	0.0	0	468	468	0.0	0.00	1.02
Seas Rec: Exist	55,892	68,117	12,226	21.9	978	1,047	69	7.1	1.75	1.54
Com/Ind Lo Exist	265,134	274,124	8,991	3.4	7,647	7,639	-8	-0.1	2.88	2.79
Com/Ind Hi Exist	448,421	497,314	48,893	10.9	16,996	18,132	1,136	6.7	3.79	3.65
Publ U: Elec Gen	1,072	1,102	30	2.8	31	31	0	0.4	2.91	2.85
Publ U: Other	79,477	80,078	601	0.8	3,026	2,948	-78	-2.6	3.81	3.68
AgHm House Exist	62,483	78,078	15,595	25.0	718	875	157	21.8	1.15	1.12
AgHm Land: Exist	50,973	59,424	8,451	16.6	248	283	35	14.1	0.49	0.48
Ag NonHm: Exist	30,942	37,228	6,286	20.3	412	463	52	12.6	1.33	1.25
Res Hmstd	0	127,802	127,802	0.0	0	1,554	1,554	0.0	0.00	1.22
All Other NewCon	0	90,284	90,284	0.0	0	1,815	1,815	0.0	0.00	2.01
Total	4,342,693	5,103,847	761,153	17.5	73,726	82,070	8,344	11.3	1.70	1.61

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	50,493	58,654	8,161	16.2	County	61.62	58.33	0.010	0.009
(-) TIF Tax Capacity	2,258	2,524	266	11.8	City/Town	46.03	44.43	0.028	0.024
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.38	25.46	0.502	0.658
(=) Taxable Tax Capacity	48,235	56,131	7,895	16.4	Special District	1.13	0.99	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	137.16	129.21	0.540	0.691

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	88,100	100,500	14.1	963	1,086	123	12.8	1.092	1.080
Res Hmstd: Avg Val	132,200	150,800	14.1	1,631	1,816	185	11.3	1.233	1.204
Res Hmstd: Hi Val	176,200	201,000	14.1	2,298	2,544	246	10.7	1.304	1.265
Res Hmstd: Ex-Hi Val	264,300	301,500	14.1	3,634	4,003	369	10.2	1.374	1.327
Apartment (Mkt rate)	300,000	330,700	10.2	5,306	5,570	264	5.0	1.768	1.684
Comm/Ind: Lo Val	150,000	166,400	10.9	4,311	4,756	446	10.3	2.873	2.858
Comm/Ind: Med Val	300,000	332,700	10.9	10,031	10,859	828	8.3	3.343	3.263
Comm/Ind: Hi Val	1,000,000	1,109,000	10.9	36,726	39,347	2,621	7.1	3.672	3.548

House Research

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EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,528,498	4,983,363	454,865	10.0	45,616	48,836	3,220	7.1	1.01	0.98
ResNonHm 1 Exist	311,526	349,478	37,953	12.2	3,588	3,792	204	5.7	1.15	1.09
ResNonHm23 Exist	89,825	93,978	4,152	4.6	1,286	1,281	-5	-0.4	1.43	1.36
Apartments Exist	3,781	4,019	238	6.3	50	51	1	2.4	1.33	1.28
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,164,322	1,358,211	193,889	16.7	15,271	15,261	-9	-0.1	1.31	1.12
Com/Ind Lo Exist	84,729	89,268	4,540	5.4	2,076	2,108	32	1.5	2.45	2.36
Com/Ind Hi Exist	59,569	64,546	4,978	8.4	1,936	2,010	74	3.8	3.25	3.11
Publ U: Elec Gen	4,946	9,747	4,800	97.0	104	235	131	126.	2.10	2.41
Publ U: Other	160,534	157,093	-3,441	-2.1	5,461	5,162	-299	-5.5	3.40	3.29
AgHm House Exist	1,021,661	1,122,637	100,976	9.9	9,554	10,155	602	6.3	0.94	0.90
AgHm Land: Exist	948,887	1,060,607	111,720	11.8	3,731	3,950	219	5.9	0.39	0.37
Ag NonHm: Exist	364,596	440,839	76,243	20.9	3,970	4,485	515	13.0	1.09	1.02
Res Hmstd	0	151,369	151,369	0.0	0	1,493	1,493	0.0	0.00	0.99
All Other NewCon	0	124,935	124,935	0.0	0	1,320	1,320	0.0	0.00	1.06
Total	8,742,874	10,010,091	1,267,217	14.5	92,644	100,142	7,498	8.1	1.06	1.00

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	86,102	98,359	12,256	14.2	County	62.43	59.02	0.021	0.019
(-) TIF Tax Capacity	85	86	1	1.5	City/Town	19.08	17.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	24.19	0.510	0.674
(=) Taxable Tax Capacity	86,017	98,272	12,255	14.2	Special District	0.93	0.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	108.77	101.74	0.532	0.693

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	103,600	114,000	10.0	903	969	66	7.3	0.871	0.850
Res Hmstd: Avg Val	155,400	171,000	10.0	1,540	1,640	99	6.4	0.991	0.958
Res Hmstd: Hi Val	207,100	227,900	10.0	2,177	2,309	132	6.1	1.051	1.013
Res Hmstd: Ex-Hi Val	310,800	342,000	10.0	3,453	3,652	199	5.8	1.111	1.067
Seas Rec: Lo Val	50,000	58,300	16.6	645	659	14	2.1	1.290	1.130
Seas Rec: Hi Val	150,000	175,000	16.7	2,162	2,148	-14	-0.7	1.441	1.227
Comm/Ind: Lo Val	150,000	162,500	8.3	3,670	3,927	256	7.0	2.446	2.416
Comm/Ind: Med Val	300,000	325,100	8.4	8,538	9,001	463	5.4	2.845	2.768
Comm/Ind: Hi Val	1,000,000	1,083,600	8.4	31,252	32,671	1,418	4.5	3.125	3.015

House Research

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CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	9,822,179	10,660,534	838,355	8.5	105,840	117,473	11,633	11.0	1.08	1.10
ResNonHm 1 Exist	592,929	719,747	126,818	21.4	7,254	8,789	1,535	21.2	1.22	1.22
ResNonHm23 Exist	278,956	320,199	41,243	14.8	4,185	4,748	563	13.4	1.50	1.48
Apartments Exist	813,491	732,293	-81,198	-10.0	12,322	11,054	-1,268	-10.0	1.51	1.51
Low-Income Apts	0	141,872	141,872	0.0	0	1,302	1,302	0.0	0.00	0.92
Seas Rec: Exist	65,740	77,983	12,243	18.6	941	1,013	71	7.6	1.43	1.30
Com/Ind Lo Exist	605,569	623,265	17,696	2.9	15,729	16,125	395	2.5	2.60	2.59
Com/Ind Hi Exist	1,906,875	2,143,775	236,900	12.4	64,103	71,883	7,780	12.1	3.36	3.35
Publ U: Elec Gen	628,450	621,314	-7,136	-1.1	13,963	13,377	-585	-4.2	2.22	2.15
Publ U: Other	376,370	380,410	4,040	1.1	12,465	12,430	-34	-0.3	3.31	3.27
AgHm House Exist	128,968	133,116	4,148	3.2	1,372	1,467	94	6.9	1.06	1.10
AgHm Land: Exist	108,640	116,203	7,563	7.0	456	522	66	14.5	0.42	0.45
Ag NonHm: Exist	97,086	115,106	18,020	18.6	1,045	1,249	204	19.5	1.08	1.08
Res Hmstd	0	502,544	502,544	0.0	0	5,602	5,602	0.0	0.00	1.11
All Other NewCon	0	315,297	315,297	0.0	0	5,967	5,967	0.0	0.00	1.89
Total	15,425,252	17,603,658	2,178,406	14.1	239,676	273,001	33,325	13.9	1.55	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	188,671	213,473	24,802	13.1	County	43.81	42.53	0.000	0.000
(-) TIF Tax Capacity	10,745	12,383	1,638	15.2	City/Town	39.65	39.26	0.028	0.025
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.66	26.71	0.994	1.104
(=) Taxable Tax Capacity	177,926	201,090	23,164	13.0	Special District	2.39	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.51	110.52	1.022	1.128

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates		
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,600	113,500	8,500	8.5	995	1,112	117	11.8	0.951	0.979
Res Hmstd: Avg Val	156,800	170,200	13,400	8.5	1,677	1,854	176	10.5	1.069	1.089
Res Hmstd: Hi Val	209,000	226,800	17,800	8.5	2,360	2,594	234	9.9	1.129	1.143
Res Hmstd: Ex-Hi Val	313,600	340,400	26,800	8.5	3,727	4,080	353	9.5	1.188	1.198
Apartment (Mkt rate)	300,000	322,400	22,400	7.5	4,488	4,818	329	7.3	1.496	1.494
Comm/Ind: Lo Val	150,000	168,600	18,600	12.4	3,806	4,421	615	16.2	2.537	2.621
Comm/Ind: Med Val	300,000	337,300	37,300	12.4	8,829	10,055	1,226	13.9	2.942	2.980
Comm/Ind: Hi Val	1,000,000	1,124,200	124,200	12.4	32,269	36,335	4,066	12.6	3.226	3.232

House Research

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CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	5,520,828	6,092,699	571,870	10.4	48,917	54,546	5,628	11.5	0.89	0.90
ResNonHm 1 Exist	282,391	341,477	59,085	20.9	2,835	3,356	520	18.4	1.00	0.98
ResNonHm23 Exist	105,298	118,208	12,910	12.3	1,303	1,441	138	10.6	1.24	1.22
Apartments Exist	3,651	3,954	303	8.3	44	46	2	5.0	1.21	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	669,056	794,752	125,696	18.8	7,925	8,077	152	1.9	1.18	1.02
Com/Ind Lo Exist	127,304	135,028	7,724	6.1	2,821	2,951	130	4.6	2.22	2.19
Com/Ind Hi Exist	122,872	142,691	19,819	16.1	3,517	4,014	498	14.1	2.86	2.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	156,496	165,803	9,306	5.9	4,606	4,852	246	5.3	2.94	2.93
AgHm House Exist	1,234,835	1,344,154	109,319	8.9	10,398	11,479	1,081	10.4	0.84	0.85
AgHm Land: Exist	1,474,408	1,584,051	109,643	7.4	5,984	6,318	334	5.6	0.41	0.40
Ag NonHm: Exist	342,310	395,114	52,804	15.4	3,241	3,554	313	9.7	0.95	0.90
Res Hmstd	0	174,020	174,020	0.0	0	1,612	1,612	0.0	0.00	0.93
All Other NewCon	0	105,238	105,238	0.0	0	1,093	1,093	0.0	0.00	1.04
Total	10,039,449	11,397,189	1,357,740	13.5	91,592	103,338	11,747	12.8	0.91	0.91

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	97,766	111,342	13,576	13.9	County	44.17	43.14	0.000	0.000
(-) TIF Tax Capacity	230	198	-32	-14.0	City/Town	19.22	18.25	0.005	0.005
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.06	26.12	0.743	0.962
(=) Taxable Tax Capacity	97,536	111,145	13,609	14.0	Special District	1.68	1.22	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	92.12	88.72	0.748	0.967

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	128,700	142,000	10.3	1,025	1,153	127	12.4	0.796	0.811
Res Hmstd: Avg Val	193,000	213,000	10.4	1,724	1,915	191	11.1	0.893	0.899
Res Hmstd: Hi Val	257,200	283,800	10.3	2,421	2,675	254	10.5	0.941	0.942
Res Hmstd: Ex-Hi Val	385,900	425,900	10.4	3,819	4,190	372	9.7	0.989	0.983
Seas Rec: Lo Val	50,000	59,400	18.8	562	594	32	5.7	1.124	1.000
Seas Rec: Hi Val	150,000	178,200	18.8	1,912	1,957	45	2.4	1.274	1.098
Comm/Ind: Lo Val	150,000	174,200	16.1	3,328	3,984	655	19.7	2.218	2.286
Comm/Ind: Med Val	300,000	348,400	16.1	7,729	9,014	1,285	16.6	2.576	2.587
Comm/Ind: Hi Val	1,000,000	1,161,300	16.1	28,264	32,487	4,224	14.9	2.826	2.797

House Research

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SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,264,399	4,527,994	263,594	6.2	54,231	58,134	3,903	7.2	1.27	1.28
ResNonHm 1 Exist	287,016	326,705	39,690	13.8	4,524	5,116	592	13.1	1.58	1.57
ResNonHm23 Exist	75,493	77,221	1,727	2.3	1,397	1,418	20	1.4	1.85	1.84
Apartments Exist	285,407	245,128	-40,279	-14.1	5,288	4,535	-753	-14.	1.85	1.85
Low-Income Apts	0	63,474	63,474	0.0	0	720	720	0.0	0.00	1.13
Seas Rec: Exist	16,496	19,472	2,977	18.0	328	340	12	3.6	1.99	1.75
Com/Ind Lo Exist	520,873	528,271	7,398	1.4	15,862	15,968	106	0.7	3.05	3.02
Com/Ind Hi Exist	704,636	728,054	23,418	3.3	27,610	28,282	672	2.4	3.92	3.88
Publ U: Elec Gen	3,964	3,887	-77	-1.9	104	102	-1	-1.4	2.62	2.63
Publ U: Other	74,364	75,299	935	1.3	3,066	3,061	-5	-0.2	4.12	4.06
AgHm House Exist	19,238	19,710	472	2.5	256	268	12	4.6	1.33	1.36
AgHm Land: Exist	39,863	45,445	5,582	14.0	336	393	57	17.0	0.84	0.86
Ag NonHm: Exist	46,635	50,125	3,491	7.5	720	741	21	2.9	1.54	1.48
Res Hmstd	0	89,823	89,823	0.0	0	1,136	1,136	0.0	0.00	1.26
All Other NewCon	0	75,851	75,851	0.0	0	2,048	2,048	0.0	0.00	2.70
Total	6,338,382	6,876,460	538,078	8.5	113,722	122,262	8,541	7.5	1.79	1.78

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	74,532	80,292	5,760	7.7	58.49	56.31	0.036	0.025	
(-) TIF Tax Capacity	3,578	3,772	195	5.4	62.79	61.66	0.036	0.032	
(-) FD Contrib Tax Cap	0	0	0	0.0	19.94	19.90	1.120	1.378	
(=) Taxable Tax Capacity	70,954	76,520	5,565	7.8	1.62	1.71	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	142.83	139.58	1.191	1.435

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	52,000	55,200	6.2	597	629	32	5.4	1.147	1.139
Res Hmstd: Avg Val	77,900	82,700	6.2	903	975	72	8.0	1.159	1.179
Res Hmstd: Hi Val	103,800	110,200	6.2	1,327	1,423	96	7.2	1.278	1.291
Res Hmstd: Ex-Hi Val	155,800	165,400	6.2	2,179	2,323	144	6.6	1.398	1.404
Apartment (Mkt rate)	300,000	324,400	8.1	5,714	6,126	412	7.2	1.904	1.888
Comm/Ind: Lo Val	150,000	155,000	3.3	4,536	4,697	161	3.6	3.023	3.030
Comm/Ind: Med Val	300,000	310,000	3.3	10,524	10,822	298	2.8	3.507	3.491
Comm/Ind: Hi Val	1,000,000	1,033,200	3.3	38,468	39,401	933	2.4	3.846	3.813

House Research

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SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	2,185,880	2,459,624	273,743	12.5	20,280	22,705	2,426	12.0	0.93	0.92
ResNonHm 1 Exist	225,233	235,069	9,836	4.4	2,449	2,506	58	2.4	1.09	1.07
ResNonHm23 Exist	34,456	35,789	1,333	3.9	472	473	1	0.2	1.37	1.32
Apartments Exist	3,424	3,643	219	6.4	41	43	2	4.9	1.19	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	425,251	501,408	76,157	17.9	5,768	5,818	50	0.9	1.36	1.16
Com/Ind Lo Exist	96,314	100,851	4,537	4.7	2,250	2,316	66	2.9	2.34	2.30
Com/Ind Hi Exist	128,384	129,673	1,289	1.0	3,827	3,776	-52	-1.3	2.98	2.91
Publ U: Elec Gen	500	489	-11	-2.3	8	8	-1	-8.2	1.68	1.58
Publ U: Other	331,784	333,030	1,246	0.4	9,532	9,441	-92	-1.0	2.87	2.83
AgHm House Exist	1,210,535	1,311,291	100,757	8.3	9,296	10,170	874	9.4	0.77	0.78
AgHm Land: Exist	7,482,926	8,430,428	947,502	12.7	38,714	43,726	5,012	12.9	0.52	0.52
Ag NonHm: Exist	3,629,532	4,166,853	537,321	14.8	32,945	36,172	3,227	9.8	0.91	0.87
Res Hmstd	0	78,211	78,211	0.0	0	730	730	0.0	0.00	0.93
All Other NewCon	0	86,331	86,331	0.0	0	761	761	0.0	0.00	0.88
Total	15,754,218	17,872,691	2,118,473	13.4	125,583	138,646	13,063	10.4	0.80	0.78

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	135,503	154,869	19,366	14.3	County	59.51 56.68	0.020	0.014
(-) TIF Tax Capacity	366	383	17	4.7	City/Town	14.29 12.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.70 17.77	1.184	1.371
(=) Taxable Tax Capacity	135,136	154,486	19,349	14.3	Special District	1.54 1.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.05 88.94	1.204	1.385

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	80,700	90,800	12.5	548	643	94	17.2	0.679	0.707
Res Hmstd: Avg Val	121,100	136,300	12.6	1,009	1,151	142	14.1	0.833	0.844
Res Hmstd: Hi Val	161,400	181,600	12.5	1,469	1,658	189	12.9	0.910	0.912
Res Hmstd: Ex-Hi Val	242,100	272,400	12.5	2,390	2,673	283	11.9	0.987	0.981
Comm/Ind: Lo Val	150,000	151,500	1.0	3,417	3,397	-21	-0.6	2.278	2.241
Comm/Ind: Med Val	300,000	303,000	1.0	7,914	7,841	-73	-0.9	2.637	2.587
Comm/Ind: Hi Val	1,000,000	1,010,000	1.0	28,897	28,584	-314	-1.1	2.889	2.830

House Research

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SOUTH CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	4,745,871	5,055,183	309,312	6.5	49,603	55,072	5,469	11.0	1.05	1.09
ResNonHm 1 Exist	294,019	340,039	46,020	15.7	3,681	4,310	629	17.1	1.25	1.27
ResNonHm23 Exist	114,811	117,335	2,524	2.2	1,713	1,783	70	4.1	1.49	1.52
Apartments Exist	357,176	365,419	8,242	2.3	5,048	5,187	139	2.7	1.41	1.42
Low-Income Apts	0	66,082	66,082	0.0	0	606	606	0.0	0.00	0.92
Seas Rec: Exist	16,227	23,828	7,601	46.8	263	329	66	25.2	1.62	1.38
Com/Ind Lo Exist	420,383	423,689	3,306	0.8	11,085	11,275	190	1.7	2.64	2.66
Com/Ind Hi Exist	912,401	926,334	13,934	1.5	29,415	30,158	743	2.5	3.22	3.26
Publ U: Elec Gen	15,696	15,465	-231	-1.5	314	311	-2	-0.8	2.00	2.01
Publ U: Other	78,861	79,986	1,125	1.4	2,640	2,681	41	1.6	3.35	3.35
AgHm House Exist	12,297	13,077	781	6.3	148	159	12	8.0	1.20	1.22
AgHm Land: Exist	23,137	25,018	1,882	8.1	166	181	16	9.6	0.72	0.73
Ag NonHm: Exist	32,186	37,770	5,584	17.3	388	444	56	14.3	1.21	1.17
Res Hmstd	0	149,364	149,364	0.0	0	1,603	1,603	0.0	0.00	1.07
All Other NewCon	0	103,068	103,068	0.0	0	1,974	1,974	0.0	0.00	1.92
Total	7,023,064	7,741,658	718,594	10.2	104,463	116,075	11,612	11.1	1.49	1.50

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	83,469	91,018	7,549	9.0	County	48.32	46.86	0.000	0.000
(-) TIF Tax Capacity	4,473	4,953	481	10.7	City/Town	50.22	49.75	0.029	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.55	16.33	0.957	1.220
(=) Taxable Tax Capacity	78,996	86,064	7,068	8.9	Special District	0.62	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.71	113.55	0.986	1.247

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	70,200	74,800	4,600	6.6	587	643	57	9.7	0.835	0.860
Res Hmstd: Avg Val	105,300	112,200	6,900	6.6	1,024	1,143	119	11.6	0.972	1.018
Res Hmstd: Hi Val	140,400	149,600	9,200	6.6	1,489	1,647	159	10.6	1.060	1.101
Res Hmstd: Ex-Hi Val	210,600	224,300	13,700	6.5	2,420	2,656	236	9.8	1.148	1.184
Apartment (Mkt rate)	300,000	362,400	62,400	20.8	4,560	5,596	1,036	22.7	1.520	1.544
Comm/Ind: Lo Val	150,000	152,300	2,300	1.5	3,850	3,964	114	3.0	2.566	2.602
Comm/Ind: Med Val	300,000	304,600	4,600	1.5	8,934	9,161	227	2.5	2.977	3.007
Comm/Ind: Hi Val	1,000,000	1,015,300	15,300	1.5	32,658	33,411	753	2.3	3.265	3.290

House Research

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SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	1,908,509	2,102,417	193,908	10.2	14,300	16,656	2,356	16.5	0.75	0.79
ResNonHm 1 Exist	173,306	190,667	17,361	10.0	1,555	1,760	205	13.2	0.90	0.92
ResNonHm23 Exist	21,838	24,013	2,175	10.0	241	272	30	12.6	1.10	1.13
Apartments Exist	3,157	3,862	705	22.3	37	45	8	23.1	1.16	1.17
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	107,692	140,309	32,618	30.3	1,108	1,226	119	10.7	1.03	0.87
Com/Ind Lo Exist	59,008	60,179	1,171	2.0	1,202	1,236	34	2.8	2.04	2.05
Com/Ind Hi Exist	71,776	74,743	2,968	4.1	1,913	2,020	108	5.6	2.66	2.70
Publ U: Elec Gen	11,212	11,203	-9	-0.1	150	163	12	8.1	1.34	1.45
Publ U: Other	237,569	232,875	-4,694	-2.0	6,330	6,245	-85	-1.3	2.66	2.68
AgHm House Exist	943,135	1,029,018	85,882	9.1	6,419	7,429	1,010	15.7	0.68	0.72
AgHm Land: Exist	4,601,227	5,166,281	565,054	12.3	22,136	25,259	3,124	14.1	0.48	0.49
Ag NonHm: Exist	1,922,098	2,138,156	216,059	11.2	15,500	16,742	1,241	8.0	0.81	0.78
Res Hmstd	0	49,495	49,495	0.0	0	396	396	0.0	0.00	0.80
All Other NewCon	0	42,380	42,380	0.0	0	318	318	0.0	0.00	0.75
Total	10,060,526	11,265,598	1,205,072	12.0	70,890	79,766	8,876	12.5	0.70	0.71

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	88,063	99,050	10,987	12.5		County	51.67	50.10	0.000	0.000
(-) TIF Tax Capacity	35	37	1	3.6		City/Town	12.97	11.73	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	15.71	16.87	0.954	1.269
(=) Taxable Tax Capacity	88,027	99,013	10,986	12.5		Special District	0.72	0.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	81.07	79.33	0.954	1.269

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	91,700	101,000	10,100	10.1	541	648	107	19.8	0.590	0.641
Res Hmstd: Avg Val	137,500	151,500	14,000	10.2	997	1,158	161	16.1	0.725	0.764
Res Hmstd: Hi Val	183,200	201,800	18,600	10.2	1,452	1,666	214	14.7	0.792	0.825
Res Hmstd: Ex-Hi Val	274,900	302,800	27,900	10.1	2,366	2,687	321	13.6	0.860	0.887
Comm/Ind: Lo Val	150,000	156,200	6,200	4.1	3,111	3,288	178	5.7	2.073	2.105
Comm/Ind: Med Val	300,000	312,400	12,400	4.1	7,210	7,553	342	4.7	2.403	2.417
Comm/Ind: Hi Val	1,000,000	1,041,300	41,300	4.1	26,343	27,452	1,110	4.2	2.634	2.636

House Research

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OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	6,078,508	6,311,514	233,006	3.8	67,365	70,760	3,396	5.0	1.11	1.12
ResNonHm 1 Exist	428,449	475,838	47,389	11.1	5,388	5,995	606	11.3	1.26	1.26
ResNonHm23 Exist	149,759	137,568	-12,191	-8.1	2,313	2,126	-187	-8.1	1.54	1.55
Apartments Exist	352,534	334,343	-18,190	-5.2	5,578	5,276	-302	-5.4	1.58	1.58
Low-Income Apts	0	63,147	63,147	0.0	0	612	612	0.0	0.00	0.97
Seas Rec: Exist	8,280	9,274	994	12.0	133	146	13	9.6	1.61	1.57
Com/Ind Lo Exist	234,845	240,051	5,206	2.2	6,161	6,271	109	1.8	2.62	2.61
Com/Ind Hi Exist	1,315,105	1,393,754	78,649	6.0	45,585	48,147	2,562	5.6	3.47	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	56,268	53,842	-2,425	-4.3	1,880	1,791	-89	-4.8	3.34	3.33
AgHm House Exist	312,577	342,803	30,226	9.7	2,896	3,238	341	11.8	0.93	0.94
AgHm Land: Exist	517,299	593,702	76,403	14.8	2,672	3,147	476	17.8	0.52	0.53
Ag NonHm: Exist	162,584	190,149	27,566	17.0	1,609	1,848	239	14.8	0.99	0.97
Res Hmstd	0	209,655	209,655	0.0	0	2,397	2,397	0.0	0.00	1.14
All Other NewCon	0	191,438	191,438	0.0	0	3,245	3,245	0.0	0.00	1.70
Total	9,616,207	10,547,080	930,873	9.7	141,581	154,998	13,418	9.5	1.47	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	110,488	120,588	10,100	9.1	County	52.31	51.44	0.000	0.000
(-) TIF Tax Capacity	1,395	1,565	171	12.2	City/Town	36.41	36.26	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.70	25.38	0.975	1.113
(=) Taxable Tax Capacity	109,093	119,022	9,929	9.1	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	114.42	113.07	0.975	1.113

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change		Base	Alter
Res Hmstd: Lo Val	107,300	111,400	3.8	1,057	1,111	55	5.2	0.984	0.997	
Res Hmstd: Avg Val	160,800	167,000	3.9	1,769	1,852	83	4.7	1.100	1.109	
Res Hmstd: Hi Val	214,400	222,600	3.8	2,483	2,593	110	4.4	1.158	1.164	
Res Hmstd: Ex-Hi Val	321,600	333,900	3.8	3,910	4,075	165	4.2	1.215	1.220	
Apartment (Mkt rate)	300,000	338,300	12.8	4,583	5,158	575	12.5	1.527	1.524	
Comm/Ind: Lo Val	150,000	159,000	6.0	3,864	4,160	296	7.7	2.576	2.616	
Comm/Ind: Med Val	300,000	317,900	6.0	8,967	9,545	578	6.4	2.989	3.002	
Comm/Ind: Hi Val	1,000,000	1,059,800	6.0	32,783	34,691	1,907	5.8	3.278	3.273	

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	8,369,355	8,950,127	580,772	6.9	88,029	95,957	7,928	9.0	1.05	1.07
ResNonHm 1 Exist	477,995	533,026	55,031	11.5	5,888	6,597	709	12.1	1.23	1.24
ResNonHm23 Exist	199,098	213,381	14,283	7.2	3,120	3,288	168	5.4	1.57	1.54
Apartments Exist	447,248	401,223	-46,024	-10.3	6,678	5,961	-716	-10.	1.49	1.49
Low-Income Apts	0	94,964	94,964	0.0	0	882	882	0.0	0.00	0.93
Seas Rec: Exist	43,071	54,199	11,127	25.8	660	743	83	12.6	1.53	1.37
Com/Ind Lo Exist	659,906	677,035	17,129	2.6	17,229	17,562	333	1.9	2.61	2.59
Com/Ind Hi Exist	1,143,619	1,284,712	141,093	12.3	38,920	42,822	3,902	10.0	3.40	3.33
Publ U: Elec Gen	272,707	267,415	-5,292	-1.9	7,684	6,855	-829	-10.	2.82	2.56
Publ U: Other	217,182	223,899	6,718	3.1	7,806	7,763	-43	-0.6	3.59	3.47
AgHm House Exist	34,306	36,044	1,738	5.1	370	396	26	7.1	1.08	1.10
AgHm Land: Exist	61,836	68,131	6,294	10.2	383	410	27	7.0	0.62	0.60
Ag NonHm: Exist	50,120	58,151	8,031	16.0	584	644	60	10.3	1.17	1.11
Res Hmstd	0	227,902	227,902	0.0	0	2,459	2,459	0.0	0.00	1.08
All Other NewCon	0	232,893	232,893	0.0	0	5,044	5,044	0.0	0.00	2.17
Total	11,976,443	13,323,101	1,346,658	11.2	177,350	197,383	20,032	11.3	1.48	1.48

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	140,743	156,666	15,923	11.3	County	46.70	43.93	0.000	0.000
(-) TIF Tax Capacity	6,602	6,737	135	2.0	City/Town	44.72	43.85	0.025	0.023
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.17	20.55	1.087	1.545
(=) Taxable Tax Capacity	134,141	149,930	15,789	11.8	Special District	1.55	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	115.14	109.88	1.112	1.568

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	80,300	85,900	7.0	714	783	70	9.8	0.888	0.912
Res Hmstd: Avg Val	120,500	128,900	7.0	1,258	1,362	105	8.3	1.043	1.056
Res Hmstd: Hi Val	160,600	171,700	6.9	1,800	1,938	138	7.7	1.120	1.128
Res Hmstd: Ex-Hi Val	240,900	257,600	6.9	2,886	3,094	208	7.2	1.198	1.201
Apartment (Mkt rate)	300,000	332,800	10.9	4,651	5,093	441	9.5	1.550	1.530
Comm/Ind: Lo Val	150,000	168,500	12.3	3,901	4,475	574	14.7	2.600	2.655
Comm/Ind: Med Val	300,000	337,000	12.3	9,046	10,155	1,108	12.3	3.015	3.013
Comm/Ind: Hi Val	1,000,000	1,123,400	12.3	33,059	36,664	3,605	10.9	3.305	3.263

House Research

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SOUTHEAST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	3,329,703	3,651,406	321,703	9.7	27,510	30,678	3,169	11.5	0.83	0.84
ResNonHm 1 Exist	256,942	290,246	33,304	13.0	2,479	2,782	303	12.2	0.96	0.96
ResNonHm23 Exist	48,615	52,133	3,518	7.2	587	629	42	7.1	1.21	1.21
Apartments Exist	2,126	2,490	364	17.1	27	30	3	12.1	1.27	1.22
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	155,227	171,617	16,390	10.6	1,728	1,647	-81	-4.7	1.11	0.96
Com/Ind Lo Exist	78,807	80,765	1,957	2.5	1,754	1,766	13	0.7	2.23	2.19
Com/Ind Hi Exist	55,626	58,256	2,630	4.7	1,619	1,656	37	2.3	2.91	2.84
Publ U: Elec Gen	1,810	1,781	-29	-1.6	24	24	0	1.1	1.32	1.36
Publ U: Other	241,403	244,456	3,052	1.3	6,977	6,997	20	0.3	2.89	2.86
AgHm House Exist	1,450,303	1,599,786	149,483	10.3	11,403	12,722	1,320	11.6	0.79	0.80
AgHm Land: Exist	4,849,960	5,423,275	573,315	11.8	24,126	26,578	2,452	10.2	0.50	0.49
Ag NonHm: Exist	1,535,254	1,771,413	236,159	15.4	13,738	14,985	1,246	9.1	0.89	0.85
Res Hmstd	0	101,823	101,823	0.0	0	853	853	0.0	0.00	0.84
All Other NewCon	0	92,372	92,372	0.0	0	732	732	0.0	0.00	0.79
Total	12,005,776	13,541,818	1,536,042	12.8	91,972	102,081	10,108	11.0	0.77	0.75

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap		Ref Mkt Val (mills)		
	Baseline	Alternativ	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	105,722	119,837	14,115	13.4	County	48.72	46.28	0.000	0.000
(-) TIF Tax Capacity	77	77	0	0.0	City/Town	17.69	16.37	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.59	20.49	0.956	1.388
(=) Taxable Tax Capacity	105,645	119,761	14,115	13.4	Special District	0.75	0.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	88.75	83.78	0.956	1.388

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	105,000	115,100	9.6	754	855	101	13.4	0.718	0.743
Res Hmstd: Avg Val	157,400	172,600	9.7	1,317	1,469	152	11.5	0.836	0.850
Res Hmstd: Hi Val	209,800	230,100	9.7	1,879	2,082	203	10.8	0.895	0.904
Res Hmstd: Ex-Hi Val	314,800	345,200	9.7	3,006	3,310	304	10.1	0.954	0.958
Comm/Ind: Lo Val	150,000	157,100	4.7	3,284	3,438	154	4.7	2.189	2.188
Comm/Ind: Med Val	300,000	314,200	4.7	7,614	7,886	272	3.6	2.537	2.509
Comm/Ind: Hi Val	1,000,000	1,047,300	4.7	27,822	28,640	818	2.9	2.782	2.734

House Research

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ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	17,921,249	19,863,848	1,942,599	10.8	175,930	198,699	22,768	12.9	0.98	1.00
ResNonHm 1 Exist	734,307	778,447	44,140	6.0	7,966	8,419	453	5.7	1.08	1.08
ResNonHm23 Exist	399,466	420,941	21,475	5.4	5,319	5,625	306	5.8	1.33	1.34
Apartments Exist	898,788	796,624	-102,163	-11.4	12,081	10,547	-1,534	-12.	1.34	1.32
Low-Income Apts	0	148,345	148,345	0.0	0	1,228	1,228	0.0	0.00	0.83
Seas Rec: Exist	63,181	71,336	8,155	12.9	824	857	33	4.1	1.30	1.20
Com/Ind Lo Exist	430,456	429,999	-457	-0.1	10,797	10,593	-204	-1.9	2.51	2.46
Com/Ind Hi Exist	2,682,514	2,853,365	170,851	6.4	88,183	91,931	3,748	4.3	3.29	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,072	217,933	4,861	2.3	6,979	6,983	4	0.1	3.28	3.20
AgHm House Exist	113,966	122,238	8,272	7.3	1,027	1,128	101	9.9	0.90	0.92
AgHm Land: Exist	79,352	91,574	12,222	15.4	301	364	63	20.8	0.38	0.40
Ag NonHm: Exist	63,737	71,211	7,474	11.7	593	647	54	9.1	0.93	0.91
Res Hmstd	0	488,460	488,460	0.0	0	4,844	4,844	0.0	0.00	0.99
All Other NewCon	0	299,987	299,987	0.0	0	5,732	5,732	0.0	0.00	1.91
Total	23,600,087	26,654,309	3,054,222	12.9	310,000	347,597	37,597	12.1	1.31	1.30

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	270,259	303,285	33,025	12.2	County	33.36	32.39	0.000	0.000
(-) TIF Tax Capacity	17,157	18,852	1,695	9.9	City/Town	34.24	33.77	0.031	0.033
(-) FD Contrib Tax Cap	21,998	23,314	1,316	6.0	School District	21.75	21.86	1.264	1.457
(=) Taxable Tax Capacity	231,104	261,119	30,014	13.0	Special District	5.88	5.06	0.000	0.000
FD Distrib Tax Cap	33,871	34,877	1,006	3.0	Total	95.23	93.08	1.295	1.490

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Pctg Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,900	144,000	10.9	1,150	1,312	162	14.1	0.885	0.911	
Res Hmstd: Avg Val	194,800	215,900	10.8	1,910	2,153	243	12.7	0.980	0.997	
Res Hmstd: Hi Val	259,600	287,700	10.8	2,670	2,993	323	12.1	1.028	1.040	
Res Hmstd: Ex-Hi Val	389,600	431,800	10.8	4,193	4,662	469	11.2	1.076	1.079	
Apartment (Mkt rate)	300,000	315,400	5.1	3,960	4,139	180	4.5	1.319	1.312	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,747	3,985	239	6.4	2.497	2.496	
Comm/Ind: Med Val	300,000	319,100	6.4	8,677	9,118	441	5.1	2.892	2.857	
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	31,687	33,080	1,393	4.4	3.168	3.109	

House Research

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WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	16,161,858	17,937,066	1,775,207	11.0	158,590	172,414	13,824	8.7	0.98	0.96
ResNonHm 1 Exist	904,384	1,071,967	167,583	18.5	9,386	10,827	1,441	15.4	1.04	1.01
ResNonHm23 Exist	404,472	440,498	36,026	8.9	5,050	5,261	212	4.2	1.25	1.19
Apartments Exist	585,127	485,412	-99,716	-17.0	7,771	6,237	-1,534	-19.	1.33	1.28
Low-Income Apts	0	100,429	100,429	0.0	0	788	788	0.0	0.00	0.78
Seas Rec: Exist	119,553	128,577	9,024	7.5	1,411	1,276	-135	-9.5	1.18	0.99
Com/Ind Lo Exist	251,475	255,197	3,722	1.5	6,197	6,131	-66	-1.1	2.46	2.40
Com/Ind Hi Exist	1,802,577	1,827,245	24,668	1.4	58,795	57,916	-879	-1.5	3.26	3.17
Publ U: Elec Gen	51,553	52,346	793	1.5	1,097	1,075	-23	-2.1	2.13	2.05
Publ U: Other	208,156	217,840	9,683	4.7	6,747	6,850	103	1.5	3.24	3.14
AgHm House Exist	272,582	298,893	26,311	9.7	2,315	2,486	171	7.4	0.85	0.83
AgHm Land: Exist	144,827	167,808	22,981	15.9	373	435	62	16.6	0.26	0.26
Ag NonHm: Exist	172,782	195,057	22,275	12.9	1,437	1,536	98	6.8	0.83	0.79
Res Hmstd	0	436,653	436,653	0.0	0	4,310	4,310	0.0	0.00	0.99
All Other NewCon	0	278,598	278,598	0.0	0	4,208	4,208	0.0	0.00	1.51
Total	21,079,347	23,893,584	2,814,238	13.4	259,170	281,750	22,580	8.7	1.23	1.18

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	235,690	265,180	29,490	12.5	County	28.42	26.82	0.000	0.000
(-) TIF Tax Capacity	6,721	7,286	565	8.4	City/Town	30.65	29.30	0.051	0.045
(-) FD Contrib Tax Cap	15,184	16,688	1,504	9.9	School District	23.09	22.11	1.598	1.637
(=) Taxable Tax Capacity	213,786	241,207	27,421	12.8	Special District	5.40	5.32	0.000	0.000
FD Distrib Tax Cap	18,517	19,830	1,314	7.1	Total	87.57	83.55	1.649	1.682

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,300	184,600	11.0	1,508	1,647	139	9.2	0.906	0.891	
Res Hmstd: Avg Val	249,300	276,700	11.0	2,446	2,654	208	8.5	0.981	0.959	
Res Hmstd: Hi Val	332,400	368,900	11.0	3,386	3,662	277	8.2	1.018	0.992	
Res Hmstd: Ex-Hi Val	498,700	553,500	11.0	5,189	5,667	478	9.2	1.040	1.023	
Apartment (Mkt rate)	300,000	300,400	0.1	3,778	3,642	-136	-3.6	1.259	1.212	
Comm/Ind: Lo Val	150,000	152,100	1.4	3,682	3,648	-34	-0.9	2.454	2.398	
Comm/Ind: Med Val	300,000	304,100	1.4	8,509	8,403	-106	-1.2	2.836	2.763	
Comm/Ind: Hi Val	1,000,000	1,013,700	1.4	31,034	30,600	-435	-1.4	3.103	3.018	

House Research

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DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	24,836,206	27,317,864	2,481,659	10.0	242,796	284,141	41,345	17.0	0.98	1.04
ResNonHm 1 Exist	1,172,433	1,358,475	186,043	15.9	12,396	14,954	2,558	20.6	1.06	1.10
ResNonHm23 Exist	390,338	412,987	22,649	5.8	5,105	5,011	-94	-1.8	1.31	1.21
Apartments Exist	1,593,414	1,618,797	25,383	1.6	20,363	21,083	720	3.5	1.28	1.30
Low-Income Apts	0	44,511	44,511	0.0	0	374	374	0.0	0.00	0.84
Seas Rec: Exist	35,149	38,227	3,078	8.8	423	462	38	9.1	1.20	1.21
Com/Ind Lo Exist	464,534	467,923	3,389	0.7	11,449	11,467	18	0.2	2.46	2.45
Com/Ind Hi Exist	3,874,453	4,145,353	270,900	7.0	125,381	132,567	7,185	5.7	3.24	3.20
Publ U: Elec Gen	74,225	80,999	6,774	9.1	1,634	1,730	97	5.9	2.20	2.14
Publ U: Other	406,099	410,447	4,348	1.1	13,133	13,180	47	0.4	3.23	3.21
AgHm House Exist	213,003	226,916	13,914	6.5	1,719	1,932	213	12.4	0.81	0.85
AgHm Land: Exist	318,355	363,281	44,926	14.1	1,275	1,486	211	16.5	0.40	0.41
Ag NonHm: Exist	195,399	236,992	41,593	21.3	1,678	2,001	324	19.3	0.86	0.84
Res Hmstd	0	692,712	692,712	0.0	0	7,479	7,479	0.0	0.00	1.08
All Other NewCon	0	437,926	437,926	0.0	0	7,715	7,715	0.0	0.00	1.76
Total	33,573,607	37,853,411	4,279,803	12.7	437,354	505,584	68,230	15.6	1.30	1.34

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	385,991	433,208	47,217	12.2	County	28.16	26.29	0.067	0.059
(-) TIF Tax Capacity	15,891	19,315	3,424	21.5	City/Town	34.63	33.56	0.074	0.071
(-) FD Contrib Tax Cap	32,965	34,998	2,034	6.2	School District	23.56	25.29	1.224	1.767
(=) Taxable Tax Capacity	337,136	378,895	41,759	12.4	Special District	4.75	4.92	0.000	0.000
FD Distrib Tax Cap	35,423	37,752	2,329	6.6	Total	91.10	90.05	1.365	1.897

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	151,300	166,400	15,100	10.0	1,349	1,591	243	18.0	0.891	0.956
Res Hmstd: Avg Val	226,900	249,600	22,700	10.0	2,208	2,573	365	16.5	0.973	1.031
Res Hmstd: Hi Val	302,500	332,700	30,200	10.0	3,068	3,554	486	15.8	1.014	1.068
Res Hmstd: Ex-Hi Val	453,800	499,100	45,300	10.0	4,753	5,441	688	14.5	1.047	1.090
Apartment (Mkt rate)	300,000	313,200	13,200	4.4	3,825	4,120	294	7.7	1.275	1.315
Comm/Ind: Lo Val	150,000	160,500	10,500	7.0	3,703	4,037	334	9.0	2.468	2.515
Comm/Ind: Med Val	300,000	321,000	21,000	7.0	8,572	9,212	640	7.5	2.857	2.869
Comm/Ind: Hi Val	1,000,000	1,069,900	69,900	7.0	31,295	33,358	2,063	6.6	3.129	3.117

House Research

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CARVER & SCOTT

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	13,386,372	14,478,776	1,092,404	8.2	148,199	162,035	13,836	9.3	1.11	1.12
ResNonHm 1 Exist	738,288	832,933	94,645	12.8	8,528	9,712	1,184	13.9	1.16	1.17
ResNonHm23 Exist	272,208	276,621	4,413	1.6	3,807	3,883	76	2.0	1.40	1.40
Apartments Exist	317,131	284,680	-32,451	-10.2	4,609	4,107	-502	-10.	1.45	1.44
Low-Income Apts	0	64,274	64,274	0.0	0	573	573	0.0	0.00	0.89
Seas Rec: Exist	48,326	51,083	2,757	5.7	645	632	-13	-2.1	1.34	1.24
Com/Ind Lo Exist	299,974	307,990	8,017	2.7	7,715	7,845	131	1.7	2.57	2.55
Com/Ind Hi Exist	1,485,834	1,568,771	82,937	5.6	50,249	52,314	2,065	4.1	3.38	3.33
Publ U: Elec Gen	19,208	20,003	796	4.1	420	428	8	2.0	2.19	2.14
Publ U: Other	125,386	134,398	9,012	7.2	4,188	4,421	233	5.6	3.34	3.29
AgHm House Exist	427,845	449,495	21,650	5.1	3,359	3,772	413	12.3	0.79	0.84
AgHm Land: Exist	585,081	655,527	70,446	12.0	2,151	2,702	550	25.6	0.37	0.41
Ag NonHm: Exist	221,819	277,082	55,263	24.9	1,968	2,526	557	28.3	0.89	0.91
Res Hmstd	0	704,774	704,774	0.0	0	7,933	7,933	0.0	0.00	1.13
All Other NewCon	0	313,887	313,887	0.0	0	4,953	4,953	0.0	0.00	1.58
Total	17,927,470	20,420,294	2,492,823	13.9	235,837	267,835	31,998	13.6	1.32	1.31

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	196,994	223,592	26,598	13.5	County	38.91	36.94	0.000	0.000
(-) TIF Tax Capacity	7,666	8,183	516	6.7	City/Town	30.48	29.49	0.179	0.144
(-) FD Contrib Tax Cap	11,506	13,711	2,204	19.2	School District	26.07	29.32	1.328	1.345
(=) Taxable Tax Capacity	177,821	201,699	23,878	13.4	Special District	4.96	4.86	0.000	0.000
FD Distrib Tax Cap	15,247	17,143	1,895	12.4	Total	100.42	100.61	1.506	1.489

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	175,300	8.1	1,645	1,810	165	10.0	1.015	1.032	
Res Hmstd: Avg Val	243,100	262,900	8.1	2,654	2,901	247	9.3	1.091	1.103	
Res Hmstd: Hi Val	324,000	350,400	8.1	3,661	3,990	329	9.0	1.129	1.138	
Res Hmstd: Ex-Hi Val	486,200	525,900	8.2	5,615	6,139	525	9.3	1.154	1.167	
Apartment (Mkt rate)	300,000	330,100	10.0	4,218	4,643	425	10.1	1.405	1.406	
Comm/Ind: Lo Val	150,000	158,400	5.6	3,833	4,071	239	6.2	2.555	2.570	
Comm/Ind: Med Val	300,000	316,700	5.6	8,867	9,329	462	5.2	2.955	2.945	
Comm/Ind: Hi Val	1,000,000	1,055,800	5.6	32,363	33,877	1,514	4.7	3.236	3.208	

House Research

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NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	15,727,625	17,342,168	1,614,542	10.3	190,084	206,273	16,189	8.5	1.21	1.19
ResNonHm 1 Exist	596,544	745,513	148,969	25.0	7,848	9,532	1,684	21.5	1.32	1.28
ResNonHm23 Exist	257,717	290,127	32,410	12.6	4,042	4,446	404	10.0	1.57	1.53
Apartments Exist	1,063,414	964,910	-98,503	-9.3	17,819	15,589	-2,230	-12.	1.68	1.62
Low-Income Apts	0	101,759	101,759	0.0	0	1,013	1,013	0.0	0.00	1.00
Seas Rec: Exist	12,224	12,435	211	1.7	207	203	-3	-1.6	1.69	1.64
Com/Ind Lo Exist	301,602	295,996	-5,605	-1.9	8,262	7,888	-374	-4.5	2.74	2.67
Com/Ind Hi Exist	2,980,782	3,100,040	119,258	4.0	107,186	108,238	1,052	1.0	3.60	3.49
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	192,742	196,308	3,566	1.9	6,828	6,762	-66	-1.0	3.54	3.44
AgHm House Exist	77,728	81,581	3,853	5.0	886	940	54	6.1	1.14	1.15
AgHm Land: Exist	71,216	82,264	11,049	15.5	337	410	73	21.7	0.47	0.50
Ag NonHm: Exist	79,457	111,437	31,979	40.2	892	1,226	334	37.4	1.12	1.10
Res Hmstd	0	371,892	371,892	0.0	0	4,348	4,348	0.0	0.00	1.17
All Other NewCon	0	236,857	236,857	0.0	0	5,865	5,865	0.0	0.00	2.48
Total	21,361,051	23,933,287	2,572,236	12.0	344,391	372,732	28,341	8.2	1.61	1.56

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	250,019	277,958	27,939	11.2	County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	20,776	22,260	1,485	7.1	City/Town	36.38	35.96	0.152	0.120
(-) FD Contrib Tax Cap	22,756	25,275	2,519	11.1	School District	26.01	24.66	1.488	1.588
(=) Taxable Tax Capacity	206,487	230,423	23,935	11.6	Special District	7.99	8.20	0.000	0.000
FD Distrib Tax Cap	27,916	28,828	912	3.3	Total	114.48	109.82	1.639	1.708

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,200	148,000	13,800	10.3	1,505	1,639	134	8.9	1.121	1.107
Res Hmstd: Avg Val	201,100	221,700	20,600	10.2	2,441	2,641	200	8.2	1.213	1.191
Res Hmstd: Hi Val	268,100	295,600	27,500	10.3	3,378	3,645	267	7.9	1.259	1.233
Res Hmstd: Ex-Hi Val	402,300	443,600	41,300	10.3	5,255	5,629	375	7.1	1.306	1.269
Apartment (Mkt rate)	300,000	300,900	900	0.3	4,785	4,645	-140	-2.9	1.594	1.543
Comm/Ind: Lo Val	150,000	156,000	6,000	4.0	4,081	4,172	91	2.2	2.720	2.674
Comm/Ind: Med Val	300,000	312,000	12,000	4.0	9,440	9,581	140	1.5	3.146	3.070
Comm/Ind: Hi Val	1,000,000	1,040,000	40,000	4.0	34,450	34,819	369	1.1	3.445	3.347

House Research

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Baseline Final Pay 2005
Alternative Actual Pay 2006

(all figures in \$000s)

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	18,435,552	20,386,264	1,950,712	10.6	212,076	229,782	17,706	8.3	1.15	1.13
ResNonHm 1 Exist	910,417	1,085,977	175,559	19.3	11,161	12,908	1,747	15.6	1.23	1.19
ResNonHm23 Exist	194,938	215,545	20,608	10.6	2,918	3,138	219	7.5	1.50	1.46
Apartments Exist	2,030,159	1,962,526	-67,633	-3.3	30,551	28,615	-1,936	-6.3	1.50	1.46
Low-Income Apts	0	102,824	102,824	0.0	0	922	922	0.0	0.00	0.90
Seas Rec: Exist	5,963	6,110	146	2.5	85	74	-11	-12.0	1.43	1.22
Com/Ind Lo Exist	335,043	330,808	-4,235	-1.3	8,870	8,503	-367	-4.1	2.65	2.57
Com/Ind Hi Exist	5,950,002	6,308,926	358,924	6.0	204,978	210,394	5,416	2.6	3.45	3.33
Publ U: Elec Gen	653	643	-10	-1.6	17	16	-1	-4.1	2.57	2.51
Publ U: Other	161,787	166,822	5,035	3.1	5,599	5,584	-15	-0.3	3.46	3.35
AgHm House Exist	660	754	93	14.2	7	8	1	13.3	1.13	1.13
AgHm Land: Exist	174	182	8	4.4	0	0	0	1.2	0.28	0.27
Ag NonHm: Exist	48	54	6	12.7	1	1	0	8.1	1.05	1.01
Res Hmstd	0	118,571	118,571	0.0	0	1,345	1,345	0.0	0.00	1.13
All Other NewCon	0	154,005	154,005	0.0	0	3,714	3,714	0.0	0.00	2.41
Total	28,025,396	30,840,010	2,814,613	10.0	476,263	505,003	28,740	6.0	1.70	1.64

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	350,979	384,255	33,276	9.5	County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	27,790	30,760	2,970	10.7	City/Town	34.27	33.14	0.024	0.019
(-) FD Contrib Tax Cap	41,178	42,320	1,143	2.8	School District	19.64	19.21	1.374	1.443
(=) Taxable Tax Capacity	282,011	311,176	29,164	10.3	Special District	9.07	9.17	0.000	0.000
FD Distrib Tax Cap	19,227	20,246	1,019	5.3	Total	107.09	102.53	1.398	1.462

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	161,600	178,700	10.6	1,729	1,882	152	8.8	1.070	1.053	
Res Hmstd: Avg Val	242,300	267,900	10.6	2,779	3,007	228	8.2	1.146	1.122	
Res Hmstd: Hi Val	323,000	357,200	10.6	3,829	4,134	305	8.0	1.185	1.157	
Res Hmstd: Ex-Hi Val	484,700	536,000	10.6	5,868	6,372	503	8.6	1.210	1.188	
Apartment (Mkt rate)	300,000	305,200	1.7	4,435	4,358	-77	-1.7	1.478	1.427	
Comm/Ind: Lo Val	150,000	159,000	6.0	3,928	4,105	176	4.5	2.618	2.581	
Comm/Ind: Med Val	300,000	318,100	6.0	9,096	9,408	311	3.4	3.032	2.957	
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	33,213	34,146	933	2.8	3.321	3.220	

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	23,900,453	26,119,136	2,218,683	9.3	271,612	296,053	24,441	9.0	1.14	1.13
ResNonHm 1 Exist	1,665,071	1,988,958	323,887	19.5	19,613	23,129	3,516	17.9	1.18	1.16
ResNonHm23 Exist	380,257	376,421	-3,836	-1.0	5,212	5,080	-132	-2.5	1.37	1.35
Apartments Exist	1,523,479	1,478,546	-44,933	-2.9	21,669	20,874	-795	-3.7	1.42	1.41
Low-Income Apts	0	70,436	70,436	0.0	0	615	615	0.0	0.00	0.87
Seas Rec: Exist	86,532	96,284	9,752	11.3	1,277	1,211	-66	-5.2	1.48	1.26
Com/Ind Lo Exist	321,497	318,388	-3,109	-1.0	8,296	8,031	-265	-3.2	2.58	2.52
Com/Ind Hi Exist	4,628,306	4,959,181	330,874	7.1	157,428	164,880	7,452	4.7	3.40	3.32
Publ U: Elec Gen	43	0	-43	-100.0	1	0	-1	-100	2.43	0.00
Publ U: Other	195,579	198,408	2,829	1.4	6,604	6,536	-68	-1.0	3.38	3.29
AgHm House Exist	70,234	75,245	5,011	7.1	759	827	68	8.9	1.08	1.10
AgHm Land: Exist	52,391	62,164	9,773	18.7	244	292	49	19.9	0.47	0.47
Ag NonHm: Exist	86,289	116,214	29,925	34.7	840	1,095	256	30.5	0.97	0.94
Res Hmstd	0	410,930	410,930	0.0	0	4,606	4,606	0.0	0.00	1.12
All Other NewCon	0	277,558	277,558	0.0	0	5,019	5,019	0.0	0.00	1.81
Total	32,910,131	36,547,870	3,637,739	11.1	493,555	538,248	44,693	9.1	1.50	1.47

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	391,490	434,418	42,928	11.0	County	44.10	41.01	0.000	0.000
(-) TIF Tax Capacity	9,074	9,965	891	9.8	City/Town	26.84	26.02	0.077	0.099
(-) FD Contrib Tax Cap	38,416	38,595	179	0.5	School District	20.64	21.11	1.384	1.588
(=) Taxable Tax Capacity	344,000	385,858	41,858	12.2	Special District	8.44	8.37	0.000	0.000
FD Distrib Tax Cap	15,581	16,442	861	5.5	Total	100.03	96.51	1.462	1.687

**Tax Burdens on
Hypothetical**

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	218,300	238,600	9.3	2,327	2,548	221	9.5	1.065	1.067
Res Hmstd: Avg Val	327,300	357,700	9.3	3,674	4,005	331	9.0	1.122	1.119
Res Hmstd: Hi Val	436,300	476,800	9.3	5,002	5,406	404	8.1	1.146	1.133
Res Hmstd: Ex-Hi Val	654,600	715,400	9.3	7,891	8,631	740	9.4	1.205	1.206
Apartment (Mkt rate)	300,000	305,000	1.7	4,190	4,194	4	0.1	1.396	1.375
Comm/Ind: Lo Val	150,000	160,700	7.1	3,868	4,121	253	6.6	2.578	2.564
Comm/Ind: Med Val	300,000	321,400	7.1	8,952	9,414	462	5.2	2.983	2.929
Comm/Ind: Hi Val	1,000,000	1,071,500	7.2	32,677	34,121	1,444	4.4	3.267	3.184

House Research

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SUBURBAN RAMSEY CO.

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,078,810	15,511,990	1,433,180	10.2	151,498	164,818	13,319	8.8	1.08	1.06
ResNonHm 1 Exist	641,448	894,044	252,596	39.4	7,484	10,114	2,631	35.2	1.17	1.13
ResNonHm23 Exist	205,601	228,379	22,777	11.1	2,920	3,161	241	8.3	1.42	1.38
Apartments Exist	1,319,282	1,187,278	-132,004	-10.0	19,147	16,746	-2,401	-12.	1.45	1.41
Low-Income Apts	0	172,143	172,143	0.0	0	1,518	1,518	0.0	0.00	0.88
Seas Rec: Exist	11,683	12,173	490	4.2	171	154	-17	-9.8	1.46	1.26
Com/Ind Lo Exist	312,877	313,911	1,035	0.3	8,103	7,860	-243	-3.0	2.59	2.50
Com/Ind Hi Exist	3,576,708	3,918,638	341,930	9.6	121,725	129,286	7,562	6.2	3.40	3.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	185,263	187,608	2,344	1.3	6,287	6,181	-107	-1.7	3.39	3.29
AgHm House Exist	1,728	1,925	197	11.4	17	18	1	7.9	0.98	0.95
AgHm Land: Exist	1,518	1,823	305	20.1	6	7	1	19.1	0.41	0.41
Ag NonHm: Exist	15,422	16,346	924	6.0	138	136	-2	-1.6	0.90	0.83
Res Hmstd	0	112,835	112,835	0.0	0	1,180	1,180	0.0	0.00	1.05
All Other NewCon	0	124,137	124,137	0.0	0	2,675	2,675	0.0	0.00	2.15
Total	20,350,341	22,683,229	2,332,888	11.5	317,496	343,854	26,358	8.3	1.56	1.52

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	247,306	274,403	27,096	11.0	County	49.11	46.81	0.000	0.000
(-) TIF Tax Capacity	14,175	15,774	1,598	11.3	City/Town	25.81	24.31	0.103	0.093
(-) FD Contrib Tax Cap	27,337	28,309	972	3.6	School District	20.22	20.03	1.419	1.400
(=) Taxable Tax Capacity	205,794	230,320	24,526	11.9	Special District	5.71	6.68	0.000	0.000
FD Distrib Tax Cap	21,457	22,252	795	3.7	Total	100.85	97.83	1.522	1.493

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax			Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base
Res Hmstd: Lo Val	145,200	160,000	10.2	1,444	1,576	132	9.1	0.994	0.984
Res Hmstd: Avg Val	217,700	239,900	10.2	2,350	2,548	198	8.4	1.079	1.062
Res Hmstd: Hi Val	290,100	319,600	10.2	3,256	3,519	263	8.1	1.122	1.100
Res Hmstd: Ex-Hi Val	435,300	479,600	10.2	5,053	5,408	355	7.0	1.160	1.127
Apartment (Mkt rate)	300,000	309,100	3.0	4,239	4,241	3	0.1	1.412	1.372
Comm/Ind: Lo Val	150,000	164,300	9.5	3,864	4,211	347	9.0	2.576	2.562
Comm/Ind: Med Val	300,000	328,700	9.6	8,940	9,598	658	7.4	2.979	2.919
Comm/Ind: Hi Val	1,000,000	1,095,600	9.6	32,627	34,726	2,099	6.4	3.262	3.169

House Research

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CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	14,809,169	16,780,831	1,971,662	13.3	202,220	222,595	20,375	10.1	1.37	1.33
ResNonHm 1 Exist	1,459,079	1,964,308	505,230	34.6	21,887	28,111	6,224	28.4	1.50	1.43
ResNonHm23 Exist	1,019,672	1,188,739	169,067	16.6	18,517	20,536	2,020	10.9	1.82	1.73
Apartments Exist	3,151,540	3,151,566	27	0.0	57,120	54,359	-2,761	-4.8	1.81	1.72
Low-Income Apts	0	152,549	152,549	0.0	0	1,608	1,608	0.0	0.00	1.05
Seas Rec: Exist	207	1,621	1,415	685.2	3	27	24	707.	1.64	1.68
Com/Ind Lo Exist	601,731	617,638	15,908	2.6	17,393	17,205	-189	-1.1	2.89	2.79
Com/Ind Hi Exist	5,404,124	6,022,602	618,478	11.4	206,144	221,100	14,956	7.3	3.81	3.67
Publ U: Elec Gen	0	65,556	65,556	0.0	0	1,740	1,740	0.0	0.00	2.65
Publ U: Other	343,685	281,918	-61,767	-18.0	13,090	10,327	-2,763	-21.	3.81	3.66
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	795	1,017	223	28.0	11	13	2	20.6	1.36	1.28
Res Hmstd	0	183,470	183,470	0.0	0	2,434	2,434	0.0	0.00	1.33
All Other NewCon	0	276,382	276,382	0.0	0	6,154	6,154	0.0	0.00	2.23
Total	26,790,000	30,688,199	3,898,199	14.6	536,385	586,209	49,824	9.3	2.00	1.91

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	340,417	387,515	47,098	13.8	County	39.10	36.36	0.000	0.000
(-) TIF Tax Capacity	49,626	57,774	8,148	16.4	City/Town	61.86	58.33	0.239	0.265
(-) FD Contrib Tax Cap	33,530	32,779	-751	-2.2	School District	26.81	25.55	0.945	1.022
(=) Taxable Tax Capacity	257,262	296,963	39,701	15.4	Special District	7.76	7.45	0.000	0.000
FD Distrib Tax Cap	38,505	39,578	1,074	2.8	Total	135.53	127.69	1.184	1.287

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,500	136,500	13.3	1,512	1,669	157	10.4	1.254	1.222	
Res Hmstd: Avg Val	180,600	204,600	13.3	2,452	2,688	236	9.6	1.357	1.313	
Res Hmstd: Hi Val	240,700	272,700	13.3	3,391	3,706	315	9.3	1.408	1.359	
Res Hmstd: Ex-Hi Val	361,200	409,300	13.3	5,275	5,749	474	9.0	1.460	1.404	
Apartment (Mkt rate)	300,000	314,500	4.8	5,437	5,425	-13	-0.2	1.812	1.724	
Comm/Ind: Lo Val	150,000	167,200	11.5	4,336	4,810	474	10.9	2.890	2.876	
Comm/Ind: Med Val	300,000	334,300	11.4	10,058	10,944	887	8.8	3.352	3.273	
Comm/Ind: Hi Val	1,000,000	1,114,400	11.4	36,760	39,583	2,823	7.7	3.675	3.551	

House Research

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CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Bas	Alte
Res Hmstd: Exist	9,891,478	11,128,450	1,236,972	12.5	102,412	120,413	18,001	17.6	1.04	1.08
ResNonHm 1 Exist	759,835	1,097,167	337,332	44.4	9,002	13,099	4,098	45.5	1.18	1.19
ResNonHm23 Exist	461,880	566,075	104,195	22.6	6,696	8,262	1,565	23.4	1.45	1.46
Apartments Exist	2,009,578	1,878,435	-131,143	-6.5	29,146	27,428	-1,718	-5.9	1.45	1.46
Low-Income Apts	0	192,001	192,001	0.0	0	1,710	1,710	0.0	0.00	0.89
Seas Rec: Exist	1,585	1,157	-428	-27.0	24	16	-8	-34.	1.51	1.36
Com/Ind Lo Exist	419,120	421,888	2,768	0.7	10,745	10,729	-16	-0.2	2.56	2.54
Com/Ind Hi Exist	2,634,437	2,827,280	192,843	7.3	89,461	94,968	5,507	6.2	3.40	3.36
Publ U: Elec Gen	34,296	31,974	-2,323	-6.8	816	749	-67	-8.2	2.38	2.34
Publ U: Other	185,920	186,252	332	0.2	6,313	6,256	-57	-0.9	3.40	3.36
AgHm House Exist	75	87	12	16.0	1	1	0	27.4	0.77	0.85
AgHm Land: Exist	110	126	17	15.1	0	0	0	24.0	0.31	0.33
Ag NonHm: Exist	780	893	113	14.5	9	10	1	13.0	1.11	1.09
Res Hmstd	0	94,122	94,122	0.0	0	1,018	1,018	0.0	0.00	1.08
All Other NewCon	0	142,068	142,068	0.0	0	2,557	2,557	0.0	0.00	1.80
Total	16,399,093	18,567,974	2,168,881	13.2	254,625	287,215	32,590	12.8	1.55	1.55

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap		Ref Mkt Val (mills)	
	Baseline	Alternativ	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	201,131	224,855	23,724	11.8	County	45.60	43.47	0.000	0.000
(-) TIF Tax Capacity	17,771	19,739	1,968	11.1	City/Town	30.83	29.09	0.000	0.000
(-) FD Contrib Tax Cap	16,383	17,075	692	4.2	School District	28.18	29.85	0.674	0.952
(=) Taxable Tax Capacity	166,976	188,041	21,064	12.6	Special District	6.03	6.78	0.000	0.000
FD Distrib Tax Cap	35,670	36,115	444	1.2	Total	110.63	109.19	0.674	0.952

Tax Burdens on
Hypothetical

	Taxable Market Value			Pctg Chng	Net Tax				Effectiv Tax Rates	
	Baseline	Alternativ	Chng		Baseline	Alternativ	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,200	121,700	12.5	995	1,182	187	18.8	0.919	0.971	
Res Hmstd: Avg Val	162,200	182,500	12.5	1,677	1,958	281	16.8	1.034	1.073	
Res Hmstd: Hi Val	216,200	243,200	12.5	2,360	2,734	374	15.8	1.091	1.124	
Res Hmstd: Ex-Hi Val	324,400	365,000	12.5	3,727	4,289	562	15.1	1.148	1.175	
Apartment (Mkt rate)	300,000	309,100	3.0	4,351	4,513	162	3.7	1.450	1.460	
Comm/Ind: Lo Val	150,000	161,000	7.3	3,846	4,184	338	8.8	2.563	2.598	
Comm/Ind: Med Val	300,000	322,000	7.3	8,939	9,592	653	7.3	2.979	2.978	
Comm/Ind: Hi Val	1,000,000	1,073,200	7.3	32,710	34,825	2,115	6.5	3.271	3.244	

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
161 Farm 1b Hmstd HGA: <32K	0.450	12,534	56	17
162 Ag Hmstd HGA: <76K	1.000	6,240,501	62,405	44,446
163 Ag Hmstd HGA: 76K-414K	1.000	3,532,792	35,328	36,097
164 Ag Hmstd HGA: 414K-500K	1.000	32,335	323	323
165 Ag Hmstd HGA: >500K	1.250	52,412	655	654
166 Farm 1b Hmstd land <32K	0.450	485	2	1
167 Ag Hmstd 1 & b: <115K	0.550	9,621,915	52,921	26,183
168 Ag Hmstd 1 & b: 115K-345K	0.550	9,096,458	50,031	46,285
169 Ag Hmstd 1 & b: 345K-600K	0.550	4,196,419	23,080	20,842
170 Ag Hmstd 1 & b: >600K	1.000	4,165,082	41,651	37,122
172 Ag Non-homestead	1.000	11,464,005	114,640	105,972
173 Migrant Housing <500Kt	1.000	1,308	13	14
174 Migrant Housing >500K	1.250	41	1	0
178 Timberlands	1.000	1,019,445	10,194	9,989
179 Non-comm SRR: <76K	1.000	7,814,301	78,143	84,619
180 Non-comm SRR: 76K-500K	1.000	5,364,155	53,642	70,719
181 Non-comm SRR: >500K	1.250	296,290	3,704	4,645
184 Res 1b Hmstd <32K	0.450	193,653	871	792
185 Res Hmstd: <76K	1.000	99,815,156	998,152	911,476
186 Res Hmstd: 76K-414K	1.000	139,174,146	1,391,741	1,611,110
187 Res Hmstd: 414K-500K	1.000	3,229,836	32,298	36,279
188 Res Hmstd: > 500K	1.250	5,960,639	74,508	80,996
190 Res NonH 1 unit: <76K	1.000	7,582,897	75,829	92,187
191 Res NonH 1 unit: 76K - 500K	1.000	6,670,522	66,705	77,627
192 Res NonH 1 unit: >500K:	1.250	787,396	9,842	10,879
194 Res NonH 2-3 units	1.250	5,210,648	65,133	78,074
197 Regular apartments (4a)	1.250	17,894,273	223,678	274,127
198 Non-profit/Comm Serv	1.500	38,857	583	768
199 Student housing	1.000	25,546	255	335
200 Manuf home park land	1.250	479,222	5,990	6,822
202 Comm SRR: 1ct	1.000	418,499	4,185	3,661
203 Comm SRR: 4c <500K	1.000	251,820	2,518	3,647
204 Comm SRR: 4c >500K	1.250	82,417	1,030	1,416
205 Bed & Breakfast	1.250	21,041	263	289
206 Qualifying golf courses	1.250	210,546	2,632	2,720
209 Commercial: <150K	1.500	7,360,105	110,402	194,267
210 Commercial: >150K	2.000	32,404,603	648,092	1,114,485
211 Comm comp zone: <150K	1.500	300	4	7
212 Comm comp zone: >150K	2.000	305	6	7
213 Comm border city: <150K	1.500	39,063	586	912
214 Comm border city: >150K	2.000	72,162	1,443	1,709

House Research

Simulation	6A4	Baseline	Final Pay 2005	Page 33		
2/20/2006	4:09 PM	Alternative	Actual Pay 2006	(all figures in \$000s)		
224	Industrial: <150K	1.500	1,230,608	18,459	32,712	
225	Industrial: >150K	2.000	11,285,353	225,707	391,403	
228	Ind'l border city: <150K	1.500	1,441	22	34	
229	Ind'l border city: >150K	2.000	33,605	672	790	
239	Publ Util: land & bldgs <150K	1.500	78,139	1,172	1,964	
240	Publ Util: land & bldgs >150K	2.000	745,188	14,904	24,908	
241	Publ Util: Electric Generat Mach	2.000	1,332,678	26,654	31,182	
242	Publ Util: machinery (non-generat)	2.000	1,107,941	22,159	35,947	
244	Railroad <150K	1.500	24,469	367	635	
245	Railroad >150K	2.000	468,544	9,371	15,718	
247	Mineral	2.000	2,324	46	97	
248	Misc class 5	2.000	2,121	42	60	
254	Personal: 3f	1.000	8,369	84	89	
255	Non-comm aircraft hangars	1.500	55,326	830	861	
256	Pers: It31 tools&mach excl elec gen	2.000	126,443	2,529	4,000	
257	Pers: It32 struct/lease land-non	1.000	14,911	149	141	
258	Pers: It32 struct/leased	1.000	44,189	442	485	
259	Pers: It32 str/lease	1.000	3,821	38	48	
261	Pers: It32 struct/leased land-C/I	2.000	42,662	853	1,395	
262	Pers: Item 33 ag real estate	1.000	15,730	157	166	
264	Pers: It41 struct/leased land - C/I	2.000	399,550	7,991	10,238	
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	28	
270	Pers: Item 42 non-EZ struct/RR land	2.000	33,378	668	1,333	
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	8,596	
274	Pers: Item 44 electric util trans lines	2.000	1,477,246	29,545	49,944	
275	Pers: Item 44 electric util distri lines	2.000	196,547	3,931	7,010	
276	Pers: Item 45 syst/gas utils	2.000	1,942,830	38,857	62,452	
277	Pers: Item 46 syst/water utils	2.000	1,388	28	48	
278	Pers: Item 48 misc	2.000	35,127	703	808	
State Total			411,860,319	4,656,138	5,676,041	

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157.1 Farm 1b Hmstd HGA: <32K: Exist	0.450	14,361	65	20
157.2 Farm 1b Hmstd HGA: <32K: NewCon	0.450	161	1	0
158.1 Ag Hmstd HGA: <76K: Exist	1.000	6,310,924	63,109	45,065
158.2 Ag Hmstd HGA: <76K: NewCon	1.000	62,636	626	455
159.1 Ag Hmstd HGA: 76K-414K: Exist	1.000	4,323,511	43,235	43,575
159.2 Ag Hmstd HGA: 76K-414K: NewCon	1.000	47,567	476	482
160.1 Ag Hmstd HGA: 414K-500K: Exist	1.000	45,370	454	442
160.2 Ag Hmstd HGA: 414K-500K: NewCon	1.000	495	5	5
161.1 Ag Hmstd HGA: >500K: Exist	1.250	74,066	926	894
161.2 Ag Hmstd HGA: >500K: NewCon	1.250	791	10	9
162.1 Farm 1b Hmstd land <32K: Exist	0.450	302	1	1
162.2 Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
163.1 Ag Hmstd l & b: <115K: Exist	0.550	9,789,776	53,844	20,392
163.2 Ag Hmstd l & b: <115K: NewCon	0.550	88,419	486	195
164.1 Ag Hmstd l & b: 115K-345K: Exist	0.550	9,925,766	54,592	53,675
164.2 Ag Hmstd l & b: 115K-345K: NewCon	0.550	69,997	385	386
165.1 Ag Hmstd l & b: 345K-600K: Exist	0.550	5,006,979	27,538	24,035
165.2 Ag Hmstd l & b: 345K-600K: NewCon	0.550	28,274	156	138
166.1 Ag Hmstd l & b: >600K: Exist	1.000	5,706,977	57,070	49,066
166.2 Ag Hmstd l & b: >600K: NewCon	1.000	28,523	285	248
168.1 Ag Non-homestead: Exist	1.000	13,212,928	132,129	117,850
168.2 Ag Non-homestead: NewCon	1.000	29,621	296	258
169.1 Migrant Housing <500K: Exist	1.000	1,386	14	14
169.2 Migrant Housing <500K: NewCon	1.000	2	0	0
170.1 Migrant Housing >500K: Exist	1.250	65	1	1
174 Timberlands	1.000	1,228,598	12,286	11,334
175.1 Non-comm SRR: <76K: Exist	1.000	8,334,394	83,344	78,766
175.2 Non-comm SRR: <76K: NewCon	1.000	208,639	2,086	2,008
176.1 Non-comm SRR: 76K-500K: Exist	1.000	7,045,936	70,459	74,203
176.2 Non-comm SRR: 76K-500K: NewCon	1.000	166,710	1,667	1,787
177.1 Non-comm SRR: >500K: Exist	1.250	467,593	5,845	5,778
177.2 Non-comm SRR: >500K: NewCon	1.250	9,944	124	126
180.1 Res 1b Hmstd <32K: Exist	0.450	214,779	967	889
180.2 Res 1b Hmstd <32K: NewCon	0.450	4,522	20	18
181.1 Res Hmstd: <76K: Exist	1.000	99,639,008	996,390	924,759
181.2 Res Hmstd: <76K: NewCon	1.000	2,283,878	22,839	20,997
182.1 Res Hmstd: 76K-414K: Exist	1.000	160,425,697	1,604,257	1,830,821
182.2 Res Hmstd: 76K-414K: NewCon	1.000	3,646,003	36,460	41,573
183.1 Res Hmstd: 414K-500K: Exist	1.000	4,561,801	45,618	50,159
183.2 Res Hmstd: 414K-500K: NewCon	1.000	88,379	884	963

House Research

Simulation	6A4	Baseline	Final Pay 2005				Page 35
2/20/2006	4:09 PM	Alternative	Actual Pay 2006				(all figures in \$000s)
184.1	Res Hmstd: > 500K: Exist	1.250	8,406,147	105,077	110,774		
184.2	Res Hmstd: > 500K: NewCon	1.250	142,621	1,783	1,839		
186.1	Res NonH 1 unit: <76K: Exist	1.000	8,259,748	82,597	99,223		
186.2	Res NonH 1 unit: <76K: NewCon	1.000	746,059	7,461	8,826		
187.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	8,695,070	86,951	100,371		
187.2	Res NonH 1 unit: 76K - 500K:	1.000	883,230	8,832	10,181		
188.1	Res NonH 1 unit: >500K: Exist	1.250	1,103,095	13,789	14,790		
188.2	Res NonH 1 unit: >500K: NewCon	1.250	86,013	1,075	1,118		
190.1	Res NonH 2-3 units: Exist	1.250	5,692,741	71,159	83,579		
190.2	Res NonH 2-3 units: NewCon	1.250	541,142	6,764	7,774		
193.1	Regular apartments (4a): Exist	1.250	16,871,799	210,897	253,177		
193.2	Regular apartments (4a): NewCon	1.250	377,851	4,723	5,502		
194.1	Low-income housing (4d): Exist	0.750	1,860,805	13,956	17,339		
194.2	Low-income housing (4d): NewCon	0.750	30,124	226	274		
195.1	Non-profit/Comm Serv: Exist	1.500	42,049	631	796		
195.2	Non-profit/Comm Serv: NewCon	1.500	73	1	1		
196.1	Student housing: Exist	1.000	156,984	1,570	1,573		
197.1	Manuf home park land: Exist	1.250	415,388	5,192	5,959		
197.2	Manuf home park land: NewCon	1.250	436	5	6		
199.1	Comm SRR 1c: <500K: Exist	0.550	362,503	1,994	1,753		
199.2	Comm SRR 1c: <500K: NewCon	0.550	4,511	25	24		
200.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	171,405	1,714	1,354		
200.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,324	23	20		
201.1	Comm SRR 1c: >2.2M: Exist	1.250	24,953	312	303		
201.2	Comm SRR 1c: >2.2M: New con	1.250	179	2	2		
202.1	Comm SRR 4c: <500K: Exist	1.000	219,022	2,190	2,624		
202.2	Comm SRR 4c: <500K: NewCon	1.000	1,943	19	24		
203.1	Comm SRR 4c: >500K: Exist	1.250	78,376	980	1,080		
203.2	Comm SRR 4c: >500K: NewCon	1.250	558	7	8		
204.1	Bed & Breakfast: Exist	1.250	22,929	287	308		
204.2	Bed & Breakfast: NewCon	1.250	155	2	2		
205.1	Qualifying golf courses: Exist	1.250	225,169	2,815	2,876		
205.2	Qualifying golf courses: NewCon	1.250	36	0	0		
208.1	Commercial: <150K: Exist	1.500	7,508,401	112,626	194,853		
208.2	Commercial: <150K: NewCon	1.500	221,561	3,323	5,709		
209.1	Commercial: >150K: Exist	2.000	35,354,695	707,094	1,188,005		
209.2	Commercial: >150K: NewCon	2.000	882,958	17,659	29,484		
210.1	Comm border city: <150K: Exist	1.500	40,252	604	928		
210.2	Comm border city: <150K: NewCon	1.500	170	3	4		
211.1	Comm border city: >150K: Exist	2.000	79,520	1,590	1,830		
211.2	Comm border city: >150K: NewCon	2.000	139	3	3		
219.1	Industrial: <150K: Exist	1.500	1,239,714	18,596	32,341		
219.2	Industrial: <150K: NewCon	1.500	23,751	356	611		
220.1	Industrial: >150K: Exist	2.000	11,574,492	231,490	392,463		

House Research

Simulation	6A4	Baseline	Final Pay 2005	Page 36		
2/20/2006	4:09 PM	Alternative	Actual Pay 2006	(all figures in \$000s)		
220.2	Industrial: >150K: NewCon	2.000	173,970	3,479	5,958	
221.1	Ind'l border city: <150K: Exist	1.500	1,469	22	34	
222.1	Ind'l border city: >150K: Exist	2.000	34,222	684	787	
230	Publ Util: land & bldgs <150K	1.500	82,671	1,240	2,042	
231	Publ Util: land & bldgs >150K	2.000	773,372	15,467	25,130	
232.1	Publ Util: Electric Generat Mach: Exist	2.000	1,397,155	27,943	31,372	
232.2	Publ Util: Electric Generat Mach:	2.000	60,000	1,200	1,538	
233	Publ Util: machinery (non-generat)	2.000	1,034,566	20,691	32,624	
235	Railroad <150K	1.500	24,199	363	628	
236	Railroad >150K	2.000	473,673	9,473	15,589	
238	Mineral	2.000	2,323	46	94	
239	Misc class 5	2.000	3,292	66	96	
245	Personal: 3f	1.000	8,826	88	90	
246	Non-comm aircraft hangars	1.500	63,841	958	975	
247	Pers: It31 tools&mach excl elec gen	2.000	134,410	2,688	4,144	
248	Pers: It32 struct/lease land-non	1.000	9,366	94	98	
249	Pers: It32 struct/leased	1.000	47,383	474	455	
250	Pers: It32 str/lease	1.000	6,079	61	60	
252	Pers: It32 struct/leased land-C/I	2.000	47,528	951	1,500	
253	Pers: Item 33 ag real estate	1.000	16,548	165	168	
255	Pers: It41 struct/leased land - C/I	2.000	414,477	8,290	9,927	
256	Pers: It41 struct/leased	1.000	321	3	5	
259	Pers: It41 str/leased land-non C/I,SRR	1.000	35	0	1	
260	Pers: Item 41 Border EZ	2.000	1,116	22	26	
261	Pers: Item 42 non-EZ struct/RR land	2.000	33,801	676	1,343	
263	Pers: It43 leased real estate - non C/I	1.500	18,518	278	379	
264	Pers: Item 43 leased real estate - C/I	2.000	327,355	6,547	8,765	
265	Pers: Item 44 electric util trans lines	2.000	1,508,997	30,180	49,813	
266	Pers: Item 44 electric util distri lines	2.000	212,215	4,244	7,433	
267	Pers: Item 45 syst/gas utils	2.000	1,933,648	38,673	61,244	
268	Pers: Item 46 syst/water utils	2.000	1,386	28	48	
269	Pers: Item 48 misc	2.000	21,819	436	505	
State Total			464,314,445	5,220,886	6,243,966	

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	1,990,558	1,310,350	166,250	998,118	209,878	625,576	5,300,730
Certified MKV	2,685	23,852	158	442,277	0	0	468,972
Fiscal Disparities Levy	110,597	104,849	1,174	103,824	22,394	0	342,837
Disparity Reduction Aid	10,035	0	541	8,127	0	0	18,703
Spread NTC Levy	1,869,927	1,205,501	164,535	920,376	192,485	625,576	4,978,399
Spread MKV Levy	2,685	23,852	158	408,068	0	0	434,763
Tax Incr Financing Levy							266,191
	Homestead Credit	300,502		Taconite credit		16,165	
	Agricultural	24,599		Disparity Reduction		4,996	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC	2,115,104	1,412,144	176,756	1,108,572	234,389	658,703	5,705,668
Certified MKV	2,612	26,207	166	566,433	0	0	595,418
Fiscal Disparities Levy	108,618	104,210	1,272	99,295	23,172	0	336,567
Disparity Reduction Aid	9,780	0	526	7,965	0	0	18,272
Spread NTC Levy	1,996,705	1,307,935	174,958	1,037,503	216,217	658,703	5,392,020
Spread MKV Levy	2,612	26,207	166	530,242	0	0	559,228
Tax Incr Financing Levy							285,545
	Homestead Credit	282,523		Taconite credit		16,664	
	Agricultural	24,638		Disparity Reduction		5,374	