

House Research Simulation Report: Property Tax

Simulation #6C2

Date 6/28/2006

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

DESCRIPTION

BASELINE: Actual Pay 2006

ALTERNATIVE: Projected Pay 2007: Current Law (Revised)

This report is a projection of property taxes payable in 2007 under current law. It differs from the earlier version (6C1) only due to revised market value projections for Anoka County. The payable 2006 baseline for the simulation is based on actual data reported by the counties. The payable 2007 projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. Property value projections are based on growth patterns for the previous year, refined with some feedback from county assessors. For the most part, non-school levy projections are based on historical growth rates, adjusted for changes in state aids. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts via formula. County levies were increased significantly for anticipated cuts in federal funds due to the federal Deficit Reduction Act of 2005 (DEFRA). The large degree of uncertainty about the effects of DEFRA make this year's projections more speculative than in past years.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$685 million, or 11%**, according to the simulation. Approximately \$156 million of the \$685 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2007. The overall tax increases are projected to be 13% in Greater Minnesota and 9.8% in the Metro area.
- **On a statewide average basis, property tax increases vary by property type from 0.8% (on public utility property) to 14.3% (on agricultural property).** Increases on the largest property types (existing properties only) are 9.3% on residential homesteads, 1.3% on apartments, 6.7% on commercial-industrial property, and 14% on residential nonhomestead property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2006**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.
- **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ALTERNATIVE: Projected Pay 2007: Current Law (Revised)

- **Market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2005 and payable year 2006 for each type of property within each county, with separate rates determined for existing property and new construction. In roughly half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates were “in the ballpark.” City-specific growth estimates from were obtained from the assessors for Minneapolis and St. Paul. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2005 to pay 2006, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2007 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$74 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- **County levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each county’s 2006 general levy plus aid was increased by its three-year average levy plus aid growth rate. General levy amounts were derived by subtracting projected 2007 aid amounts from the levy plus aid projections. The resulting general levy was not allowed to be less than in 2006, nor to exceed the 2006 levy by more than 12%. Each county’s jail and debt service levies were projected separately from the general levy. An additional \$83 million was added to county levies statewide to account for the passing of the federal Deficit Reduction Act of 2005, based on materials provided by and discussions with staff from the Dept. of Human Services, individual counties, and county organizations.
- **City and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied each jurisdiction’s average growth rate in levy plus aid for the previous three years to its 2006 levy plus aid amount. (Each year, actual levies and paid aid amounts were used, with market value credit reductions treated as subtractions from certified levy amounts.) Levy amounts were derived by subtracting projected 2007 aid amounts from the levy plus aid projections. Levy amounts were not allowed to be less than in payable 2006, nor were they allowed to grow by more than 15%.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by the same percentage

as they grew this year. Some adjustments were made based on input from public officials in some of the larger jurisdictions. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency, recent trends in levy growth, plus some input from agency officials.

- **The state property tax levy** is assumed to be \$697.3 million; resulting in a commercial-industrial rate of 48.5% and a seasonal-recreational rate of 24.3%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
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	0.75	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	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	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
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%

STATEWIDE

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	279,412,835	304,295,348	24,882,513	8.9	2,982,845	3,260,488	277,643	9.3	1.07	1.07
ResNonHm 1 Exist	19,773,214	22,853,400	3,080,186	15.6	234,510	267,474	32,964	14.1	1.19	1.17
ResNonHm23 Exist	6,885,557	7,973,458	1,087,901	15.8	100,256	114,043	13,788	13.8	1.46	1.43
Apartments Exist	17,249,650	17,806,554	556,904	3.2	258,679	261,727	3,047	1.2	1.50	1.47
Low-Income Apts	1,890,929	1,972,342	81,413	4.3	17,613	18,211	598	3.4	0.93	0.92
Seas Rec: Exist	17,464,901	20,238,590	2,773,689	15.9	174,539	195,103	20,563	11.8	1.00	0.96
Com/Ind Lo Exist	9,059,516	9,496,078	436,563	4.8	235,107	242,328	7,221	3.1	2.60	2.55
Com/Ind Hi Exist	49,425,381	54,375,545	4,950,164	10.0	1,656,379	1,775,449	119,070	7.2	3.35	3.27
Publ U: Elec Gen	1,457,155	1,486,298	29,143	2.0	32,910	33,828	918	2.8	2.26	2.28
Publ U: Other	5,681,264	5,794,861	113,598	2.0	182,478	183,204	727	0.4	3.21	3.16
AgHm House Exist	10,879,881	11,969,846	1,089,964	10.0	90,948	102,860	11,912	13.1	0.84	0.86
AgHm Land: Exist	30,645,016	34,619,066	3,974,050	13.0	148,134	171,840	23,706	16.0	0.48	0.50
Ag NonHm: Exist	14,489,147	16,538,882	2,049,735	14.1	129,624	146,660	17,036	13.1	0.89	0.89
Res Hmstd NewCon	0	6,165,197	6,165,197	0.0	0	69,643	69,643	0.0	0.00	1.13
All Other NewCon	0	4,952,389	4,952,389	0.0	0	86,579	86,579	0.0	0.00	1.75
Total	464,314,445	520,537,853	56,223,408	12.1	6,244,021	6,929,437	685,416	11.0	1.34	1.33

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
						Base	Alter	Base	Alter
Total Tax Capacity	5,220,886	5,853,461	632,575	12.1	County	42.60	42.20	0.006	0.006
(-) TIF Tax Capacity	258,522	289,700	31,178	12.1	City/Town	31.64	30.71	0.066	0.065
(-) FD Contrib Tax Cap	275,690	303,256	27,566	10.0	School District	22.14	21.91	1.319	1.400
(=) Taxable Tax Capacity	4,686,674	5,260,505	573,831	12.2	Special District	4.61	4.29	0.000	0.000
FD Distrib Tax Cap	275,701	303,255	27,554	10.0	Total	101.00	99.11	1.391	1.471

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	88,932,025	96,926,448	7,994,423	9.0	886,135	992,169	106,034	12.0	1.00	1.02
ResNonHm 1 Exist	6,920,135	7,716,912	796,777	11.5	81,668	91,794	10,125	12.4	1.18	1.19
ResNonHm23 Exist	2,125,172	2,361,579	236,407	11.1	30,974	34,627	3,653	11.8	1.46	1.47
Apartments Exist	3,165,344	3,432,771	267,427	8.4	49,193	53,977	4,784	9.7	1.55	1.57
Low-Income Apts	720,879	780,875	59,995	8.3	7,080	7,767	687	9.7	0.98	0.99
Seas Rec: Exist	17,043,680	19,776,203	2,732,522	16.0	169,676	189,835	20,159	11.9	1.00	0.96
Com/Ind Lo Exist	5,208,676	5,411,312	202,637	3.9	136,544	140,876	4,332	3.2	2.62	2.60
Com/Ind Hi Exist	10,854,218	11,550,605	696,386	6.4	364,826	384,684	19,858	5.4	3.36	3.33
Publ U: Elec Gen	1,205,636	1,229,748	24,113	2.0	27,171	28,153	982	3.6	2.25	2.29
Publ U: Other	3,476,966	3,546,477	69,512	2.0	109,336	110,770	1,434	1.3	3.14	3.12
AgHm House Exist	9,612,642	10,602,607	989,965	10.3	79,747	90,707	10,960	13.7	0.83	0.86
AgHm Land: Exist	29,209,432	32,966,319	3,756,887	12.9	142,395	165,112	22,717	16.0	0.49	0.50
Ag NonHm: Exist	13,460,337	15,352,060	1,891,724	14.1	120,414	136,321	15,907	13.2	0.89	0.89
Res Hmstd NewCon	0	2,873,989	2,873,989	0.0	0	32,182	32,182	0.0	0.00	1.12
All Other NewCon	0	2,197,633	2,197,633	0.0	0	33,949	33,949	0.0	0.00	1.54
Total	191,935,141	216,725,539	24,790,398	12.9	2,205,160	2,492,923	287,763	13.0	1.15	1.15

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	2,006,275	2,259,980	253,706	12.6	County	50.79	50.44	0.003	0.003
(-) TIF Tax Capacity	48,616	52,878	4,262	8.8	City/Town	29.01	28.23	0.013	0.012
(-) FD Contrib Tax Cap	2,626	3,032	406	15.4	School District	20.25	20.64	1.066	1.233
(=) Taxable Tax Capacity	1,955,033	2,204,071	249,038	12.7	Special District	1.60	1.51	0.000	0.000
FD Distrib Tax Cap	2,637	3,032	394	15.0	Total	101.65	100.83	1.082	1.248

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,300	101,700	9.0	761	872	111	14.5	0.815	0.856	
Res Hmstd:Avg Val	139,900	152,500	9.0	1,327	1,493	166	12.5	0.948	0.978	
Res Hmstd: Hi Val	186,400	203,200	9.0	1,892	2,113	221	11.7	1.014	1.039	
Res Hmstd: Ex-Hi Val	279,700	304,800	9.0	3,025	3,356	330	10.9	1.081	1.100	
Apartment (Mkt rate)	300,000	325,300	8.4	4,137	4,506	369	8.9	1.378	1.385	
Seas Rec: Lo Val	100,000	116,000	16.0	1,180	1,341	161	13.7	1.179	1.155	
Seas Rec: Hi Val	300,000	348,100	16.0	3,813	4,246	433	11.4	1.271	1.219	
Comm/Ind: Lo Val	150,000	159,600	6.4	3,593	3,844	251	7.0	2.395	2.408	
Comm/Ind: Med Val	300,000	319,200	6.4	8,330	8,807	478	5.7	2.776	2.759	
Comm/Ind: Hi Val	1,000,000	1,064,200	6.4	30,435	31,976	1,541	5.1	3.043	3.004	

METRO AREA

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	190,480,810	207,368,900	16,888,090	8.9	2,096,710	2,268,319	171,609	8.2	1.10	1.09
ResNonHm 1 Exist	12,853,079	15,136,488	2,283,409	17.8	152,841	175,680	22,839	14.9	1.19	1.16
ResNonHm23 Exist	4,760,385	5,611,879	851,493	17.9	69,281	79,416	10,135	14.6	1.46	1.42
Apartments Exist	14,084,305	14,373,783	289,478	2.1	209,486	207,750	-1,737	-0.8	1.49	1.45
Low-Income Apts	1,170,050	1,191,468	21,418	1.8	10,533	10,443	-90	-0.9	0.90	0.88
Seas Rec: Exist	421,221	462,388	41,167	9.8	4,863	5,268	404	8.3	1.15	1.14
Com/Ind Lo Exist	3,850,840	4,084,766	233,926	6.1	98,563	101,452	2,889	2.9	2.56	2.48
Com/Ind Hi Exist	38,571,162	42,824,940	4,253,777	11.0	1,291,553	1,390,765	99,212	7.7	3.35	3.25
Publ U: Elec Gen	251,519	256,550	5,030	2.0	5,739	5,675	-64	-1.1	2.28	2.21
Publ U: Other	2,204,298	2,248,384	44,086	2.0	73,142	72,435	-707	-1.0	3.32	3.22
AgHm House Exist	1,267,239	1,367,239	100,000	7.9	11,201	12,153	952	8.5	0.88	0.89
AgHm Land: Exist	1,435,585	1,652,747	217,162	15.1	5,739	6,729	989	17.2	0.40	0.41
Ag NonHm: Exist	1,028,810	1,186,821	158,011	15.4	9,210	10,339	1,129	12.3	0.90	0.87
Res Hmstd NewCon	0	3,291,207	3,291,207	0.0	0	37,461	37,461	0.0	0.00	1.14
All Other NewCon	0	2,754,756	2,754,756	0.0	0	52,631	52,631	0.0	0.00	1.91
Total	272,379,304	303,812,314	31,433,010	11.5	4,038,861	4,436,514	397,653	9.8	1.48	1.46

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,214,611	3,593,480	378,869	11.8	County	36.74	36.25	0.008	0.007
(-) TIF Tax Capacity	209,906	236,822	26,916	12.8	City/Town	33.52	32.51	0.091	0.091
(-) FD Contrib Tax Cap	273,064	300,224	27,160	9.9	School District	23.49	22.83	1.444	1.483
(=) Taxable Tax Capacity	2,731,641	3,056,434	324,793	11.9	Special District	6.77	6.29	0.000	0.000
FD Distrib Tax Cap	273,064	300,224	27,160	9.9	Total	100.52	97.88	1.544	1.581

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,400	181,200	8.9	1,707	1,851	144	8.4	1.025	1.021	
Res Hmstd:Avg Val	249,400	271,500	8.9	2,744	2,959	214	7.8	1.100	1.089	
Res Hmstd: Hi Val	332,500	362,000	8.9	3,783	4,069	286	7.6	1.137	1.124	
Res Hmstd: Ex-Hi Val	498,900	543,100	8.9	5,785	6,280	495	8.6	1.159	1.156	
Apartment (Mkt rate)	300,000	306,200	2.1	4,233	4,230	-2	-0.1	1.410	1.381	
Comm/Ind: Lo Val	150,000	166,500	11.0	3,786	4,211	425	11.2	2.523	2.528	
Comm/Ind: Med Val	300,000	333,100	11.0	8,756	9,572	816	9.3	2.918	2.873	
Comm/Ind: Hi Val	1,000,000	1,110,300	11.0	31,952	34,584	2,632	8.2	3.195	3.114	

NORTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,198,413	4,544,221	345,808	8.2	49,937	55,255	5,318	10.6	1.19	1.22
ResNonHm 1 Exist	346,856	390,553	43,697	12.6	4,850	5,485	635	13.1	1.40	1.40
ResNonHm23 Exist	117,831	131,381	13,551	11.5	1,899	2,127	228	12.0	1.61	1.62
Apartments Exist	316,280	348,074	31,794	10.1	5,263	5,838	575	10.9	1.66	1.68
Low-Income Apts	81,812	89,763	7,951	9.7	888	981	93	10.5	1.09	1.09
Seas Rec: Exist	133,420	154,504	21,084	15.8	1,689	1,905	216	12.8	1.27	1.23
Com/Ind Lo Exist	529,973	546,818	16,845	3.2	14,640	14,978	337	2.3	2.76	2.74
Com/Ind Hi Exist	803,554	842,053	38,499	4.8	25,438	26,387	949	3.7	3.17	3.13
Publ U: Elec Gen	20,926	21,345	419	2.0	423	423	0	0.0	2.02	1.98
Publ U: Other	94,279	96,164	1,886	2.0	3,421	3,453	32	0.9	3.63	3.59
AgHm House Exist	17,162	18,316	1,154	6.7	206	224	17	8.5	1.20	1.22
AgHm Land: Exist	30,169	34,166	3,997	13.2	215	244	30	13.8	0.71	0.71
Ag NonHm: Exist	31,517	35,821	4,304	13.7	422	479	57	13.5	1.34	1.34
Res Hmstd NewCon	0	136,908	136,908	0.0	0	1,811	1,811	0.0	0.00	1.32
All Other NewCon	0	90,547	90,547	0.0	0	1,834	1,834	0.0	0.00	2.03
Total	6,722,191	7,480,634	758,442	11.3	109,289	121,422	12,133	11.1	1.63	1.62

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	79,751	88,269	8,518	10.7	County	56.86	56.87	0.000	0.000	
(-) TIF Tax Capacity	4,256	4,552	296	7.0	City/Town	48.46	47.16	0.039	0.039	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.31	23.01	1.053	1.213	
(=) Taxable Tax Capacity	75,495	83,717	8,222	10.9	Special District	3.34	3.30	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	130.97	130.33	1.093	1.251	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,000	67,100	5,100	8.2	632	690	58	9.2	1.018	1.028
Res Hmstd:Avg Val	93,000	100,700	7,700	8.3	1,031	1,157	126	12.2	1.108	1.148
Res Hmstd: Hi Val	123,900	134,100	10,200	8.2	1,497	1,664	167	11.1	1.208	1.240
Res Hmstd: Ex-Hi Val	185,900	201,200	15,300	8.2	2,433	2,683	250	10.3	1.308	1.333
Apartment (Mkt rate)	300,000	330,200	30,200	10.1	5,239	5,793	553	10.6	1.746	1.754
Comm/Ind: Lo Val	150,000	157,200	7,200	4.8	4,254	4,476	222	5.2	2.836	2.847
Comm/Ind: Med Val	300,000	314,400	14,400	4.8	9,872	10,293	421	4.3	3.290	3.273
Comm/Ind: Hi Val	1,000,000	1,047,900	47,900	4.8	36,089	37,434	1,345	3.7	3.608	3.572

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,726,353	5,257,429	531,076	11.2	38,902	44,693	5,791	14.9	0.82	0.85
ResNonHm 1 Exist	301,356	332,564	31,208	10.4	3,049	3,401	352	11.5	1.01	1.02
ResNonHm23 Exist	98,555	108,354	9,799	9.9	1,129	1,253	124	10.9	1.15	1.16
Apartments Exist	9,357	10,116	758	8.1	97	106	9	8.8	1.04	1.05
Low-Income Apts	59	68	9	15.0	0	0	0	10.0	0.67	0.64
Seas Rec: Exist	3,050,400	3,505,957	455,557	14.9	29,710	32,959	3,249	10.9	0.97	0.94
Com/Ind Lo Exist	134,387	143,483	9,097	6.8	2,985	3,139	154	5.2	2.22	2.19
Com/Ind Hi Exist	132,451	139,119	6,668	5.0	3,976	4,127	151	3.8	3.00	2.97
Publ U: Elec Gen	369	376	7	2.0	5	5	0	-1.2	1.37	1.33
Publ U: Other	447,289	456,234	8,946	2.0	13,696	13,923	227	1.7	3.06	3.05
AgHm House Exist	1,302,748	1,438,862	136,114	10.4	10,823	12,319	1,496	13.8	0.83	0.86
AgHm Land: Exist	4,568,280	5,172,279	603,999	13.2	23,105	26,988	3,884	16.8	0.51	0.52
Ag NonHm: Exist	2,594,386	2,949,694	355,308	13.7	24,988	28,378	3,390	13.6	0.96	0.96
Res Hmstd NewCon	0	170,501	170,501	0.0	0	1,592	1,592	0.0	0.00	0.93
All Other NewCon	0	186,488	186,488	0.0	0	1,779	1,779	0.0	0.00	0.95
Total	17,365,990	19,871,525	2,505,536	14.4	152,467	174,663	22,196	14.6	0.88	0.88

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	162,964	186,498	23,534	14.4	County	53.67	53.29	0.000	0.000
(-) TIF Tax Capacity	52	59	7	13.1	City/Town	14.85	13.94	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.50	18.25	1.133	1.292
(=) Taxable Tax Capacity	162,912	186,440	23,528	14.4	Special District	3.37	3.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	89.38	88.74	1.133	1.292

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	100,100	111,300	11,200	11.2	726	859	133	18.4	0.725	0.772
Res Hmstd: Avg Val	150,100	167,000	16,900	11.3	1,274	1,476	201	15.8	0.849	0.883
Res Hmstd: Hi Val	200,100	222,600	22,500	11.2	1,823	2,091	268	14.7	0.910	0.939
Res Hmstd: Ex-Hi Val	300,200	333,900	33,700	11.2	2,921	3,323	401	13.7	0.973	0.995
Seas Rec: Lo Val	100,000	114,900	14,900	14.9	1,057	1,188	131	12.4	1.057	1.034
Seas Rec: Hi Val	300,000	344,800	44,800	14.9	3,445	3,788	343	10.0	1.148	1.098
Comm/Ind: Lo Val	150,000	157,600	7,600	5.1	3,325	3,498	174	5.2	2.216	2.219
Comm/Ind: Med Val	300,000	315,100	15,100	5.0	7,701	8,022	322	4.2	2.566	2.546
Comm/Ind: Hi Val	1,000,000	1,050,300	50,300	5.0	28,123	29,141	1,018	3.6	2.812	2.774

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	Base	Alte
Res Hmstd: Exist	3,243,856	3,561,252	317,396	9.8	32,434	36,058	3,624	11.2	1.00	1.01
ResNonHm 1 Exist	336,894	375,452	38,558	11.4	4,116	4,629	512	12.4	1.22	1.23
ResNonHm23 Exist	126,777	141,429	14,652	11.6	1,877	2,109	232	12.4	1.48	1.49
Apartments Exist	156,446	165,916	9,470	6.1	2,498	2,679	181	7.2	1.60	1.61
Low-Income Apts	62,710	65,850	3,140	5.0	642	684	41	6.4	1.02	1.04
Seas Rec: Exist	1,573,977	1,829,653	255,676	16.2	16,442	18,467	2,025	12.3	1.04	1.01
Com/Ind Lo Exist	453,394	475,266	21,873	4.8	11,954	12,401	448	3.7	2.64	2.61
Com/Ind Hi Exist	855,817	937,741	81,923	9.6	28,781	31,116	2,336	8.1	3.36	3.32
Publ U: Elec Gen	1,101	1,123	22	2.0	31	31	0	-0.1	2.81	2.75
Publ U: Other	77,916	79,474	1,558	2.0	2,744	2,774	29	1.1	3.52	3.49
AgHm House Exist	26,567	29,901	3,334	12.6	274	311	38	13.7	1.03	1.04
AgHm Land: Exist	30,242	34,894	4,652	15.4	131	150	19	14.6	0.43	0.43
Ag NonHm: Exist	35,921	40,861	4,939	13.8	349	388	40	11.4	0.97	0.95
Res Hmstd NewCon	0	91,865	91,865	0.0	0	988	988	0.0	0.00	1.08
All Other NewCon	0	140,291	140,291	0.0	0	2,432	2,432	0.0	0.00	1.73
Total	6,981,619	7,970,969	989,350	14.2	102,273	115,219	12,945	12.7	1.46	1.45

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	82,367	93,919	11,553	14.0		County	45.14	44.37	0.000	0.000
(-) TIF Tax Capacity	3,181	3,578	397	12.5		City/Town	40.02	39.15	0.011	0.011
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	20.24	19.96	0.775	0.913
(=) Taxable Tax Capacity	79,185	90,342	11,156	14.1		Special District	0.85	0.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	106.24	104.26	0.786	0.923

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,900	87,700	7,800	9.8	611	702	91	14.8	0.764	0.800
Res Hmstd:Avg Val	119,800	131,500	11,700	9.8	1,102	1,238	136	12.3	0.920	0.941
Res Hmstd: Hi Val	159,700	175,300	15,600	9.8	1,594	1,775	181	11.4	0.997	1.012
Res Hmstd: Ex-Hi Val	239,600	263,000	23,400	9.8	2,577	2,849	272	10.6	1.075	1.083
Apartment (Mkt rate)	300,000	318,200	18,200	6.1	4,220	4,441	221	5.2	1.406	1.395
Comm/Ind: Lo Val	150,000	164,400	14,400	9.6	3,652	4,027	375	10.3	2.434	2.449
Comm/Ind: Med Val	300,000	328,700	28,700	9.6	8,482	9,196	714	8.4	2.827	2.797
Comm/Ind: Hi Val	1,000,000	1,095,700	95,700	9.6	31,022	33,326	2,305	7.4	3.102	3.041

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	Base	Alte
Res Hmstd: Exist	5,516,053	6,171,379	655,325	11.9	43,545	50,095	6,550	15.0	0.79	0.81
ResNonHm 1 Exist	399,013	445,230	46,217	11.6	3,899	4,391	492	12.6	0.98	0.99
ResNonHm23 Exist	89,799	99,563	9,764	10.9	1,070	1,197	127	11.9	1.19	1.20
Apartments Exist	12,474	13,549	1,074	8.6	148	163	15	10.3	1.18	1.20
Low-Income Apts	760	850	90	11.8	8	9	1	14.8	1.06	1.09
Seas Rec: Exist	4,723,593	5,514,168	790,575	16.7	43,047	48,759	5,713	13.3	0.91	0.88
Com/Ind Lo Exist	173,659	182,254	8,595	4.9	3,659	3,782	123	3.3	2.11	2.08
Com/Ind Hi Exist	135,384	145,813	10,429	7.7	3,675	3,886	211	5.7	2.71	2.66
Publ U: Elec Gen	3,575	3,646	71	2.0	79	77	-2	-2.5	2.21	2.12
Publ U: Other	353,637	360,710	7,073	2.0	11,058	11,237	179	1.6	3.13	3.12
AgHm House Exist	970,455	1,082,267	111,812	11.5	8,569	9,726	1,157	13.5	0.88	0.90
AgHm Land: Exist	1,615,757	1,842,304	226,548	14.0	7,018	8,108	1,090	15.5	0.43	0.44
Ag NonHm: Exist	774,228	898,937	124,709	16.1	7,568	8,742	1,175	15.5	0.98	0.97
Res Hmstd NewCon	0	185,206	185,206	0.0	0	1,739	1,739	0.0	0.00	0.94
All Other NewCon	0	204,969	204,969	0.0	0	2,015	2,015	0.0	0.00	0.98
Total	14,768,388	17,150,845	2,382,457	16.1	133,341	153,926	20,585	15.4	0.90	0.90

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	146,753	170,093	23,340	15.9	County	48.64	47.74	0.000	0.000
(-) TIF Tax Capacity	34	36	2	7.4	City/Town	14.78	13.87	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.99	21.54	0.756	0.918
(=) Taxable Tax Capacity	146,719	170,057	23,338	15.9	Special District	0.87	0.84	0.000	0.000
FD Distrib Tax Cap	0	0	0	15.0	Total	85.28	83.99	0.756	0.918

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,200	114,300	11.8	668	795	127	19.0	0.654	0.695
Res Hmstd: Avg Val	153,200	171,400	11.9	1,188	1,379	191	16.1	0.775	0.804
Res Hmstd: Hi Val	204,200	228,500	11.9	1,707	1,962	255	14.9	0.836	0.858
Res Hmstd: Ex-Hi Val	306,400	342,800	11.9	2,748	3,130	382	13.9	0.896	0.913
Seas Rec: Lo Val	100,000	116,700	16.7	1,016	1,153	137	13.5	1.016	0.988
Seas Rec: Hi Val	300,000	350,200	16.7	3,322	3,682	360	10.9	1.107	1.051
Comm/Ind: Lo Val	150,000	161,600	7.7	3,176	3,435	259	8.2	2.117	2.125
Comm/Ind: Med Val	300,000	323,100	7.7	7,373	7,860	488	6.6	2.457	2.432
Comm/Ind: Hi Val	1,000,000	1,077,000	7.7	26,957	28,518	1,560	5.8	2.695	2.647

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,259,977	2,417,995	158,018	7.0	17,972	21,250	3,278	18.2	0.80	0.88
ResNonHm 1 Exist	205,973	229,999	24,026	11.7	2,975	3,447	472	15.9	1.44	1.50
ResNonHm23 Exist	53,061	58,791	5,730	10.8	942	1,079	137	14.5	1.77	1.83
Apartments Exist	87,352	88,946	1,594	1.8	1,601	1,682	80	5.0	1.83	1.89
Low-Income Apts	35,828	36,778	950	2.7	399	423	24	5.9	1.11	1.15
Seas Rec: Exist	199,063	230,713	31,649	15.9	2,508	2,802	294	11.7	1.26	1.21
Com/Ind Lo Exist	289,454	303,356	13,902	4.8	8,433	8,912	479	5.7	2.91	2.94
Com/Ind Hi Exist	363,804	380,157	16,353	4.5	14,005	14,625	620	4.4	3.85	3.85
Publ U: Elec Gen	186,001	189,721	3,720	2.0	3,963	4,089	126	3.2	2.13	2.16
Publ U: Other	107,662	109,815	2,153	2.0	3,712	3,810	99	2.7	3.45	3.47
AgHm House Exist	5,623	5,858	235	4.2	48	54	6	11.6	0.86	0.92
AgHm Land: Exist	4,269	4,920	651	15.2	14	18	3	22.8	0.34	0.36
Ag NonHm: Exist	47,919	55,766	7,847	16.4	628	746	119	18.9	1.31	1.34
Res Hmstd NewCon	0	32,199	32,199	0.0	0	302	302	0.0	0.00	0.94
All Other NewCon	0	34,632	34,632	0.0	0	709	709	0.0	0.00	2.05
Total	3,845,987	4,179,644	333,658	8.7	57,200	63,948	6,748	11.8	1.49	1.53

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	46,689	50,433	3,744	8.0	County	53.70	52.40	0.000	0.000	
(-) TIF Tax Capacity	1,387	1,466	79	5.7	City/Town	64.77	67.64	0.024	0.024	
(-) FD Contrib Tax Cap	1,861	2,165	304	16.3	School District	9.92	10.73	0.829	1.036	
(=) Taxable Tax Capacity	43,441	46,802	3,361	7.7	Special District	2.12	2.00	0.000	0.000	
FD Distrib Tax Cap	2,074	2,384	310	15.0	Total	130.51	132.77	0.853	1.060	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,600	58,400	3,800	7.0	226	289	63	27.9	0.413	0.494
Res Hmstd:Avg Val	81,800	87,500	5,700	7.0	523	646	122	23.4	0.639	0.737
Res Hmstd: Hi Val	109,100	116,700	7,600	7.0	928	1,091	163	17.6	0.850	0.934
Res Hmstd: Ex-Hi Val	163,700	175,100	11,400	7.0	1,736	1,980	245	14.1	1.060	1.131
Apartment (Mkt rate)	300,000	305,500	5,500	1.8	5,150	5,394	244	4.7	1.716	1.765
Comm/Ind: Lo Val	150,000	156,700	6,700	4.5	4,240	4,513	273	6.4	2.826	2.879
Comm/Ind: Med Val	300,000	313,500	13,500	4.5	9,850	10,397	547	5.6	3.283	3.316
Comm/Ind: Hi Val	1,000,000	1,045,000	45,000	4.5	36,030	37,848	1,818	5.0	3.603	3.621

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,313,881	4,834,576	520,695	12.1	26,842	31,929	5,087	18.9	0.62	0.66
ResNonHm 1 Exist	279,043	318,144	39,101	14.0	2,618	3,006	388	14.8	0.94	0.94
ResNonHm23 Exist	37,011	41,607	4,596	12.4	447	505	58	13.0	1.21	1.21
Apartments Exist	4,775	5,072	296	6.2	56	59	3	5.4	1.17	1.16
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,977,794	4,618,246	640,452	16.1	38,497	43,083	4,586	11.9	0.97	0.93
Com/Ind Lo Exist	79,824	83,662	3,838	4.8	1,815	1,878	63	3.5	2.27	2.25
Com/Ind Hi Exist	128,787	132,949	4,163	3.2	3,947	4,028	81	2.0	3.07	3.03
Publ U: Elec Gen	787	803	16	2.0	15	15	0	1.9	1.92	1.91
Publ U: Other	249,599	254,591	4,992	2.0	7,518	7,657	139	1.8	3.01	3.01
AgHm House Exist	175,904	191,908	16,004	9.1	728	878	150	20.6	0.41	0.46
AgHm Land: Exist	229,483	274,308	44,825	19.5	422	562	140	33.3	0.18	0.20
Ag NonHm: Exist	533,722	626,258	92,536	17.3	4,732	5,473	742	15.7	0.89	0.87
Res Hmstd NewCon	0	103,531	103,531	0.0	0	754	754	0.0	0.00	0.73
All Other NewCon	0	114,596	114,596	0.0	0	1,144	1,144	0.0	0.00	1.00
Total	10,010,611	11,600,250	1,589,640	15.9	87,637	100,972	13,335	15.2	0.88	0.87

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,245	119,212	15,966	15.5	County	55.76	53.74	0.000	0.000
(-) TIF Tax Capacity	265	285	20	7.7	City/Town	16.17	15.25	0.000	0.000
(-) FD Contrib Tax Cap	765	866	102	13.3	School District	10.31	11.91	0.569	0.756
(=) Taxable Tax Capacity	102,216	118,060	15,844	15.5	Special District	2.30	2.07	0.000	0.000
FD Distrib Tax Cap	563	648	84	15.0	Total	84.54	82.98	0.569	0.756

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,100	116,700	12.1	371	499	129	34.7	0.356	0.427
Res Hmstd:Avg Val	156,000	174,800	12.1	886	1,078	192	21.7	0.567	0.616
Res Hmstd: Hi Val	208,000	233,100	12.1	1,402	1,658	256	18.3	0.673	0.711
Res Hmstd: Ex-Hi Val	312,100	349,800	12.1	2,435	2,820	385	15.8	0.780	0.806
Seas Rec: Lo Val	100,000	116,100	16.1	1,009	1,135	126	12.5	1.008	0.977
Seas Rec: Hi Val	300,000	348,300	16.1	3,300	3,627	327	9.9	1.099	1.041
Comm/Ind: Lo Val	150,000	154,800	3.2	3,215	3,292	77	2.4	2.143	2.126
Comm/Ind: Med Val	300,000	309,700	3.2	7,473	7,603	130	1.7	2.491	2.454
Comm/Ind: Hi Val	1,000,000	1,032,300	3.2	27,345	27,710	365	1.3	2.734	2.684

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,766,758	5,272,040	505,282	10.6	46,573	51,593	5,020	10.8	0.98	0.98
ResNonHm 1 Exist	456,698	540,906	84,208	18.4	5,134	5,976	842	16.4	1.12	1.10
ResNonHm23 Exist	182,113	214,390	32,277	17.7	2,525	2,900	375	14.8	1.39	1.35
Apartments Exist	254,701	286,510	31,809	12.5	3,534	3,877	343	9.7	1.39	1.35
Low-Income Apts	55,403	62,811	7,408	13.4	469	521	52	11.1	0.85	0.83
Seas Rec: Exist	100,956	113,621	12,664	12.5	1,179	1,284	105	8.9	1.17	1.13
Com/Ind Lo Exist	208,584	211,597	3,013	1.4	5,047	4,955	-92	-1.8	2.42	2.34
Com/Ind Hi Exist	759,639	787,536	27,897	3.7	24,246	24,261	15	0.1	3.19	3.08
Publ U: Elec Gen	475	485	10	2.0	10	10	0	-1.2	2.15	2.09
Publ U: Other	119,814	122,209	2,395	2.0	3,815	3,754	-61	-1.6	3.18	3.07
AgHm House Exist	14,972	15,945	973	6.5	138	148	10	7.0	0.92	0.93
AgHm Land: Exist	14,295	15,814	1,519	10.6	53	59	6	10.8	0.37	0.37
Ag NonHm: Exist	22,580	25,797	3,217	14.2	230	253	23	10.2	1.02	0.98
Res Hmstd NewCon	0	88,592	88,592	0.0	0	967	967	0.0	0.00	1.09
All Other NewCon	0	74,601	74,601	0.0	0	1,220	1,220	0.0	0.00	1.64
Total	6,956,989	7,832,854	875,865	12.6	92,954	101,779	8,825	9.5	1.34	1.30

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	80,356	89,835	9,478	11.8	County	65.10	64.30	0.000	0.000	
(-) TIF Tax Capacity	6,727	7,031	304	4.5	City/Town	22.58	20.41	0.012	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.36	11.73	0.767	0.982	
(=) Taxable Tax Capacity	73,630	82,804	9,174	12.5	Special District	4.55	4.07	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	104.59	100.52	0.779	0.982	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	104,000	115,000	10.6	890	1,000	110	12.4	0.855	0.869
Res Hmstd:Avg Val	155,900	172,400	10.6	1,520	1,685	165	10.9	0.974	0.977
Res Hmstd: Hi Val	207,800	229,800	10.6	2,150	2,370	220	10.2	1.034	1.031
Res Hmstd: Ex-Hi Val	311,800	344,900	10.6	3,412	3,744	332	9.7	1.094	1.085
Apartment (Mkt rate)	300,000	337,500	12.5	4,156	4,572	416	10.0	1.385	1.354
Comm/Ind: Lo Val	150,000	155,500	3.7	3,614	3,668	54	1.5	2.409	2.358
Comm/Ind: Med Val	300,000	311,000	3.7	8,393	8,453	60	0.7	2.797	2.717
Comm/Ind: Hi Val	1,000,000	1,036,700	3.7	30,696	30,783	87	0.3	3.069	2.969

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,377,667	3,752,425	374,758	11.1	40,832	46,687	5,855	14.3	1.21	1.24
ResNonHm 1 Exist	303,904	330,579	26,675	8.8	4,158	4,544	386	9.3	1.37	1.37
ResNonHm23 Exist	88,466	94,088	5,622	6.4	1,521	1,623	103	6.7	1.72	1.73
Apartments Exist	162,082	177,551	15,469	9.5	2,737	3,015	279	10.2	1.69	1.70
Low-Income Apts	46,025	50,307	4,282	9.3	468	516	48	10.4	1.02	1.03
Seas Rec: Exist	69,828	79,095	9,267	13.3	1,076	1,167	91	8.5	1.54	1.48
Com/Ind Lo Exist	283,220	295,620	12,400	4.4	7,894	8,160	266	3.4	2.79	2.76
Com/Ind Hi Exist	514,904	559,283	44,379	8.6	18,774	20,225	1,451	7.7	3.65	3.62
Publ U: Elec Gen	1,102	1,124	22	2.0	31	33	2	6.4	2.85	2.97
Publ U: Other	80,078	81,679	1,602	2.0	2,948	2,983	36	1.2	3.68	3.65
AgHm House Exist	79,120	88,246	9,125	11.5	887	1,018	131	14.8	1.12	1.15
AgHm Land: Exist	60,102	65,393	5,291	8.8	286	318	32	11.1	0.48	0.49
Ag NonHm: Exist	37,350	42,917	5,567	14.9	465	530	65	14.0	1.24	1.23
Res Hmstd NewCon	0	149,627	149,627	0.0	0	1,944	1,944	0.0	0.00	1.30
All Other NewCon	0	80,951	80,951	0.0	0	1,639	1,639	0.0	0.00	2.02
Total	5,103,847	5,848,883	745,037	14.6	82,076	94,404	12,328	15.0	1.61	1.61

Tax Base

Tax Rates

	Taxable Market				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	58,654	66,903	8,249	14.1	58.33	57.16	0.009	0.007	
(-) TIF Tax Capacity	2,524	2,802	278	11.0	44.43	44.10	0.024	0.023	
(-) FD Contrib Tax Cap	0	0	0	0.0	25.46	26.88	0.658	0.839	
(=) Taxable Tax Capacity	56,131	64,101	7,971	14.2	0.99	0.95	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	129.21	129.09	0.691	0.870

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,100	110,100	11,000	11.1	1,066	1,244	178	16.7	1.075	1.129
Res Hmstd:Avg Val	148,600	165,100	16,500	11.1	1,784	2,051	267	15.0	1.200	1.242
Res Hmstd: Hi Val	198,100	220,100	22,000	11.1	2,502	2,858	356	14.2	1.263	1.298
Res Hmstd: Ex-Hi Val	297,200	330,200	33,000	11.1	3,940	4,474	534	13.6	1.325	1.355
Apartment (Mkt rate)	300,000	328,600	28,600	9.5	5,053	5,588	536	10.6	1.684	1.700
Comm/Ind: Lo Val	150,000	162,900	12,900	8.6	4,154	4,594	439	10.6	2.769	2.819
Comm/Ind: Med Val	300,000	325,900	25,900	8.6	9,659	10,522	863	8.9	3.219	3.228
Comm/Ind: Hi Val	1,000,000	1,086,200	86,200	8.6	35,347	38,176	2,828	8.0	3.534	3.514

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	5,134,732	5,729,579	594,847	11.6	50,329	57,217	6,889	13.7	0.98	1.00
ResNonHm 1 Exist	389,586	436,388	46,802	12.0	4,233	4,722	488	11.5	1.09	1.08
ResNonHm23 Exist	104,333	115,175	10,843	10.4	1,425	1,570	145	10.2	1.37	1.36
Apartments Exist	4,156	4,437	280	6.7	54	58	4	7.0	1.30	1.30
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,388,933	1,613,904	224,971	16.2	15,727	17,255	1,528	9.7	1.13	1.07
Com/Ind Lo Exist	92,412	96,902	4,490	4.9	2,180	2,238	58	2.7	2.36	2.31
Com/Ind Hi Exist	66,355	71,029	4,674	7.0	2,063	2,166	104	5.0	3.11	3.05
Publ U: Elec Gen	9,747	9,941	195	2.0	235	242	7	2.9	2.41	2.43
Publ U: Other	157,093	160,235	3,142	2.0	5,162	5,214	52	1.0	3.29	3.25
AgHm House Exist	1,140,984	1,266,412	125,428	11.0	10,321	11,660	1,339	13.0	0.90	0.92
AgHm Land: Exist	1,076,803	1,204,060	127,257	11.8	4,010	4,471	461	11.5	0.37	0.37
Ag NonHm: Exist	444,958	518,427	73,469	16.5	4,525	5,122	597	13.2	1.02	0.99
Res Hmstd NewCon	0	169,457	169,457	0.0	0	1,821	1,821	0.0	0.00	1.07
All Other NewCon	0	133,914	133,914	0.0	0	1,414	1,414	0.0	0.00	1.06
Total	10,010,091	11,529,858	1,519,767	15.2	100,264	115,170	14,905	14.9	1.00	1.00

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Chng			Base	Alter	Base	Alter
Total Tax Capacity	98,359	113,143	14,784	15.0		County	59.02	57.48	0.019	0.017
(-) TIF Tax Capacity	86	90	3	3.8		City/Town	17.70	16.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	24.19	24.53	0.674	0.847
(=) Taxable Tax Capacity	98,272	113,053	14,781	15.0		Special District	0.83	0.77	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	101.74	99.64	0.693	0.863

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,100	129,500	11.5	994	1,146	153	15.4	0.855	0.885	
Res Hmstd:Avg Val	174,000	194,200	11.6	1,675	1,905	230	13.7	0.962	0.980	
Res Hmstd: Hi Val	232,000	258,900	11.6	2,357	2,664	306	13.0	1.016	1.028	
Res Hmstd: Ex-Hi Val	348,000	388,300	11.6	3,722	4,181	459	12.3	1.069	1.076	
Seas Rec: Lo Val	100,000	116,200	16.2	1,181	1,330	149	12.6	1.180	1.144	
Seas Rec: Hi Val	300,000	348,600	16.2	3,816	4,211	395	10.4	1.271	1.207	
Comm/Ind: Lo Val	150,000	160,600	7.1	3,537	3,784	247	7.0	2.357	2.356	
Comm/Ind: Med Val	300,000	321,100	7.0	8,218	8,675	458	5.6	2.739	2.701	
Comm/Ind: Hi Val	1,000,000	1,070,400	7.0	30,062	31,511	1,449	4.8	3.006	2.943	

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	Base	Alte
Res Hmstd: Exist	11,163,079	12,122,192	959,114	8.6	123,075	134,260	11,185	9.1	1.10	1.11
ResNonHm 1 Exist	857,593	967,288	109,695	12.8	10,490	11,708	1,218	11.6	1.22	1.21
ResNonHm23 Exist	369,738	420,485	50,746	13.7	5,488	6,177	689	12.6	1.48	1.47
Apartments Exist	756,402	812,332	55,930	7.4	11,424	12,262	837	7.3	1.51	1.51
Low-Income Apts	143,522	156,916	13,394	9.3	1,320	1,442	122	9.3	0.92	0.92
Seas Rec: Exist	78,782	89,206	10,423	13.2	1,027	1,137	110	10.7	1.30	1.27
Com/Ind Lo Exist	646,068	679,979	33,911	5.2	16,703	17,279	576	3.5	2.59	2.54
Com/Ind Hi Exist	2,220,208	2,455,956	235,748	10.6	74,418	80,597	6,179	8.3	3.35	3.28
Publ U: Elec Gen	621,314	633,740	12,426	2.0	13,377	13,841	464	3.5	2.15	2.18
Publ U: Other	380,410	388,018	7,608	2.0	12,430	12,507	77	0.6	3.27	3.22
AgHm House Exist	134,263	139,441	5,178	3.9	1,478	1,521	43	2.9	1.10	1.09
AgHm Land: Exist	117,126	125,160	8,034	6.9	525	559	34	6.5	0.45	0.45
Ag NonHm: Exist	115,153	132,656	17,503	15.2	1,249	1,390	140	11.2	1.08	1.05
Res Hmstd NewCon	0	569,303	569,303	0.0	0	6,681	6,681	0.0	0.00	1.17
All Other NewCon	0	295,561	295,561	0.0	0	6,009	6,009	0.0	0.00	2.03
Total	17,603,658	19,988,232	2,384,574	13.5	273,006	307,370	34,365	12.6	1.55	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	213,473	241,520	28,047	13.1	County	42.53	42.33	0.000	0.000	
(-) TIF Tax Capacity	12,383	14,097	1,714	13.8	City/Town	39.26	39.03	0.025	0.024	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.71	25.16	1.104	1.263	
(=) Taxable Tax Capacity	201,090	227,423	26,334	13.1	Special District	2.02	1.95	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	110.52	108.47	1.128	1.287	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,200	124,000	8.6	1,121	1,244	122	10.9	0.981	1.002	
Res Hmstd:Avg Val	171,300	186,000	8.6	1,868	2,052	184	9.8	1.090	1.103	
Res Hmstd: Hi Val	228,300	247,900	8.6	2,614	2,859	245	9.4	1.144	1.153	
Res Hmstd: Ex-Hi Val	342,600	372,000	8.6	4,109	4,476	367	8.9	1.199	1.203	
Apartment (Mkt rate)	300,000	322,200	7.4	4,483	4,783	300	6.7	1.494	1.484	
Comm/Ind: Lo Val	150,000	165,900	10.6	3,799	4,242	443	11.7	2.532	2.557	
Comm/Ind: Med Val	300,000	331,900	10.6	8,809	9,665	856	9.7	2.936	2.911	
Comm/Ind: Hi Val	1,000,000	1,106,200	10.6	32,187	34,957	2,770	8.6	3.218	3.160	

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	Base	Alte
Res Hmstd: Exist	6,266,719	6,917,810	651,091	10.4	56,158	63,245	7,088	12.6	0.90	0.91
ResNonHm 1 Exist	373,589	429,205	55,616	14.9	3,681	4,224	543	14.8	0.99	0.98
ResNonHm23 Exist	129,610	147,207	17,597	13.6	1,584	1,785	202	12.7	1.22	1.21
Apartments Exist	3,954	4,286	332	8.4	46	51	4	8.7	1.18	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	805,744	945,291	139,547	17.3	8,227	9,333	1,107	13.5	1.02	0.99
Com/Ind Lo Exist	140,457	150,191	9,734	6.9	3,069	3,219	151	4.9	2.18	2.14
Com/Ind Hi Exist	147,652	166,066	18,414	12.5	4,157	4,577	420	10.1	2.82	2.76
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,803	169,119	3,316	2.0	4,852	4,887	35	0.7	2.93	2.89
AgHm House Exist	1,362,421	1,486,052	123,631	9.1	11,638	13,029	1,392	12.0	0.85	0.88
AgHm Land: Exist	1,604,896	1,741,811	136,916	8.5	6,400	7,018	618	9.6	0.40	0.40
Ag NonHm: Exist	396,346	453,155	56,809	14.3	3,565	4,009	445	12.5	0.90	0.88
Res Hmstd NewCon	0	200,456	200,456	0.0	0	1,988	1,988	0.0	0.00	0.99
All Other NewCon	0	115,527	115,527	0.0	0	1,257	1,257	0.0	0.00	1.09
Total	11,397,189	12,926,176	1,528,987	13.4	103,376	118,624	15,249	14.8	0.91	0.92

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	111,342	126,536	15,194	13.6		County	43.14	43.09	0.000	0.000
(-) TIF Tax Capacity	198	222	24	12.4		City/Town	18.25	17.36	0.005	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	26.12	25.79	0.962	1.139
(=) Taxable Tax Capacity	111,145	126,314	15,169	13.6		Special District	1.22	1.14	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	88.72	87.39	0.967	1.139

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,400	158,300	14,900	10.4	1,168	1,334	166	14.2	0.814	0.842
Res Hmstd:Avg Val	215,000	237,300	22,300	10.4	1,936	2,185	249	12.8	0.900	0.920
Res Hmstd: Hi Val	286,600	316,400	29,800	10.4	2,705	3,038	332	12.3	0.943	0.960
Res Hmstd: Ex-Hi Val	430,000	474,700	44,700	10.4	4,231	4,689	458	10.8	0.983	0.987
Seas Rec: Lo Val	100,000	117,300	17,300	17.3	1,050	1,200	149	14.2	1.050	1.022
Seas Rec: Hi Val	300,000	352,000	52,000	17.3	3,425	3,822	397	11.6	1.141	1.085
Comm/Ind: Lo Val	150,000	168,700	18,700	12.5	3,285	3,756	471	14.3	2.189	2.226
Comm/Ind: Med Val	300,000	337,400	37,400	12.5	7,616	8,531	914	12.0	2.538	2.528
Comm/Ind: Hi Val	1,000,000	1,124,700	124,700	12.5	27,830	30,813	2,983	10.7	2.782	2.739

SOUTHWEST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	4,617,817	4,914,289	296,472	6.4	59,270	64,405	5,135	8.7	1.28	1.31
ResNonHm 1 Exist	345,095	379,605	34,510	10.0	5,396	5,990	594	11.0	1.56	1.58
ResNonHm23 Exist	81,690	88,467	6,777	8.3	1,499	1,638	139	9.3	1.84	1.85
Apartments Exist	256,392	271,175	14,783	5.8	4,748	5,080	332	7.0	1.85	1.87
Low-Income Apts	63,600	66,838	3,238	5.1	722	766	44	6.0	1.14	1.15
Seas Rec: Exist	19,571	22,463	2,892	14.8	341	380	39	11.3	1.74	1.69
Com/Ind Lo Exist	542,980	554,720	11,740	2.2	16,408	16,633	225	1.4	3.02	3.00
Com/Ind Hi Exist	754,256	778,186	23,930	3.2	29,305	30,066	761	2.6	3.89	3.86
Publ U: Elec Gen	3,887	3,965	78	2.0	102	107	4	4.2	2.63	2.69
Publ U: Other	75,299	76,805	1,506	2.0	3,061	3,099	38	1.3	4.06	4.04
AgHm House Exist	19,905	21,088	1,183	5.9	270	290	20	7.4	1.36	1.38
AgHm Land: Exist	45,694	52,092	6,398	14.0	395	454	59	15.1	0.86	0.87
Ag NonHm: Exist	50,273	55,668	5,395	10.7	743	824	81	10.9	1.48	1.48
Res Hmstd NewCon	0	90,064	90,064	0.0	0	1,277	1,277	0.0	0.00	1.42
All Other NewCon	0	74,080	74,080	0.0	0	2,089	2,089	0.0	0.00	2.82
Total	6,876,460	7,449,505	573,045	8.3	122,262	133,099	10,837	8.9	1.78	1.79

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	80,292	86,784	6,492	8.1	County	56.31	55.78	0.025	0.023	
(-) TIF Tax Capacity	3,772	4,038	265	7.0	City/Town	61.66	60.95	0.032	0.033	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.90	20.80	1.378	1.557	
(=) Taxable Tax Capacity	76,520	82,747	6,227	8.1	Special District	1.71	1.65	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	139.58	139.18	1.435	1.613	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	56,300	59,900	6.4	641	691	49	7.7	1.139	1.153	
Res Hmstd:Avg Val	84,300	89,700	6.4	1,001	1,101	100	10.0	1.187	1.227	
Res Hmstd: Hi Val	112,400	119,600	6.4	1,459	1,593	134	9.2	1.298	1.331	
Res Hmstd: Ex-Hi Val	168,700	179,500	6.4	2,376	2,577	201	8.4	1.408	1.435	
Apartment (Mkt rate)	300,000	317,300	5.8	5,665	6,032	367	6.5	1.888	1.901	
Comm/Ind: Lo Val	150,000	154,800	3.2	4,499	4,651	151	3.4	2.999	3.004	
Comm/Ind: Med Val	300,000	309,500	3.2	10,427	10,705	278	2.7	3.475	3.458	
Comm/Ind: Hi Val	1,000,000	1,031,700	3.2	38,089	38,967	878	2.3	3.808	3.776	

SOUTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,537,835	2,846,141	308,306	12.1	23,435	26,843	3,407	14.5	0.92	0.94
ResNonHm 1 Exist	246,576	268,360	21,784	8.8	2,631	2,861	231	8.8	1.07	1.07
ResNonHm23 Exist	38,449	41,719	3,270	8.5	509	549	41	8.0	1.32	1.32
Apartments Exist	3,643	3,776	133	3.7	43	45	2	4.3	1.17	1.18
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	513,730	598,210	84,480	16.4	5,990	6,654	664	11.1	1.17	1.11
Com/Ind Lo Exist	104,013	109,058	5,046	4.9	2,388	2,459	71	3.0	2.30	2.25
Com/Ind Hi Exist	132,200	135,444	3,245	2.5	3,848	3,873	24	0.6	2.91	2.86
Publ U: Elec Gen	489	498	10	2.0	8	8	0	1.4	1.58	1.57
Publ U: Other	333,030	339,691	6,661	2.0	9,441	9,441	1	0.0	2.83	2.78
AgHm House Exist	1,319,018	1,450,397	131,379	10.0	10,232	11,538	1,306	12.8	0.78	0.80
AgHm Land: Exist	8,471,700	9,633,270	1,161,569	13.7	43,936	50,547	6,611	15.0	0.52	0.52
Ag NonHm: Exist	4,172,010	4,796,042	624,032	15.0	36,217	40,678	4,461	12.3	0.87	0.85
Res Hmstd NewCon	0	89,761	89,761	0.0	0	923	923	0.0	0.00	1.03
All Other NewCon	0	89,179	89,179	0.0	0	840	840	0.0	0.00	0.94
Total	17,872,691	20,401,546	2,528,855	14.1	138,677	157,258	18,581	13.4	0.78	0.77

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	154,869	177,892	23,023	14.9		County	56.68	55.38	0.014	0.013
(-) TIF Tax Capacity	383	391	8	2.1		City/Town	12.97	11.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0		School District	17.77	18.30	1.371	1.551
(=) Taxable Tax Capacity	154,486	177,501	23,015	14.9		Special District	1.52	1.42	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0		Total	88.94	86.95	1.385	1.564

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,100	102,200	12.2	646	768	122	18.9	0.709	0.751	
Res Hmstd:Avg Val	136,600	153,200	12.2	1,155	1,337	182	15.8	0.845	0.872	
Res Hmstd: Hi Val	182,100	204,200	12.1	1,663	1,906	243	14.6	0.913	0.933	
Res Hmstd: Ex-Hi Val	273,200	306,400	12.2	2,682	3,047	365	13.6	0.981	0.994	
Comm/Ind: Lo Val	150,000	153,700	2.5	3,353	3,386	34	1.0	2.235	2.203	
Comm/Ind: Med Val	300,000	307,400	2.5	7,753	7,788	35	0.4	2.584	2.533	
Comm/Ind: Hi Val	1,000,000	1,024,500	2.5	28,290	28,325	35	0.1	2.829	2.764	

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	5,204,546	5,553,769	349,223	6.7	56,676	63,058	6,382	11.3	1.09	1.14
ResNonHm 1 Exist	381,428	428,178	46,750	12.3	4,819	5,508	689	14.3	1.26	1.29
ResNonHm23 Exist	129,940	142,818	12,878	9.9	1,972	2,226	254	12.9	1.52	1.56
Apartments Exist	376,639	419,289	42,650	11.3	5,355	6,101	746	13.9	1.42	1.46
Low-Income Apts	68,233	75,336	7,103	10.4	625	705	81	12.9	0.92	0.94
Seas Rec: Exist	24,094	28,408	4,314	17.9	335	383	47	14.1	1.39	1.35
Com/Ind Lo Exist	435,661	445,328	9,668	2.2	11,598	11,877	279	2.4	2.66	2.67
Com/Ind Hi Exist	949,632	963,208	13,576	1.4	30,919	31,426	506	1.6	3.26	3.26
Publ U: Elec Gen	15,465	15,775	309	2.0	311	321	10	3.2	2.01	2.04
Publ U: Other	79,986	81,586	1,600	2.0	2,681	2,727	46	1.7	3.35	3.34
AgHm House Exist	13,130	13,979	849	6.5	160	175	15	9.2	1.22	1.25
AgHm Land: Exist	25,102	27,838	2,736	10.9	182	208	25	14.0	0.73	0.75
Ag NonHm: Exist	37,803	43,258	5,456	14.4	444	508	64	14.5	1.17	1.17
Res Hmstd NewCon	0	165,014	165,014	0.0	0	1,966	1,966	0.0	0.00	1.19
All Other NewCon	0	97,874	97,874	0.0	0	1,883	1,883	0.0	0.00	1.92
Total	7,741,658	8,501,658	760,000	9.8	116,077	129,072	12,995	11.2	1.50	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,018	99,292	8,274	9.1	County	46.86	47.06	0.000	0.000
(-) TIF Tax Capacity	4,953	5,174	221	4.5	City/Town	49.75	50.22	0.027	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.33	17.20	1.220	1.394
(=) Taxable Tax Capacity	86,064	94,117	8,053	9.4	Special District	0.60	0.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.55	115.03	1.247	1.421

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,300	80,400	5,100	6.8	648	739	91	14.1	0.860	0.919
Res Hmstd:Avg Val	113,000	120,600	7,600	6.7	1,153	1,295	141	12.3	1.020	1.073
Res Hmstd: Hi Val	150,600	160,700	10,100	6.7	1,661	1,849	188	11.3	1.102	1.150
Res Hmstd: Ex-Hi Val	225,900	241,100	15,200	6.7	2,678	2,961	283	10.6	1.185	1.227
Apartment (Mkt rate)	300,000	334,000	34,000	11.3	4,632	5,277	645	13.9	1.544	1.580
Comm/Ind: Lo Val	150,000	152,100	2,100	1.4	3,886	3,963	77	2.0	2.590	2.605
Comm/Ind: Med Val	300,000	304,300	4,300	1.4	9,004	9,154	151	1.7	3.001	3.008
Comm/Ind: Hi Val	1,000,000	1,014,300	14,300	1.4	32,889	33,374	485	1.5	3.288	3.290

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	2,151,912	2,373,344	221,432	10.3	17,052	19,451	2,399	14.1	0.79	0.82
ResNonHm 1 Exist	198,995	223,208	24,213	12.2	1,835	2,095	260	14.2	0.92	0.94
ResNonHm23 Exist	24,994	27,713	2,719	10.9	282	315	33	11.6	1.13	1.14
Apartments Exist	3,862	4,143	281	7.3	45	48	3	7.1	1.17	1.16
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	142,736	168,019	25,283	17.7	1,262	1,418	157	12.4	0.88	0.84
Com/Ind Lo Exist	61,356	63,801	2,445	4.0	1,261	1,298	37	2.9	2.06	2.03
Com/Ind Hi Exist	75,548	78,996	3,448	4.6	2,042	2,109	67	3.3	2.70	2.67
Publ U: Elec Gen	11,203	11,427	224	2.0	163	172	9	5.5	1.45	1.50
Publ U: Other	232,875	237,533	4,658	2.0	6,245	6,323	78	1.2	2.68	2.66
AgHm House Exist	1,033,915	1,135,029	101,114	9.8	7,465	8,582	1,117	15.0	0.72	0.76
AgHm Land: Exist	5,186,843	5,822,204	635,361	12.2	25,361	29,615	4,254	16.8	0.49	0.51
Ag NonHm: Exist	2,141,360	2,378,909	237,549	11.1	16,768	18,746	1,978	11.8	0.78	0.79
Res Hmstd NewCon	0	55,790	55,790	0.0	0	502	502	0.0	0.00	0.90
All Other NewCon	0	45,122	45,122	0.0	0	368	368	0.0	0.00	0.82
Total	11,265,598	12,625,237	1,359,639	12.1	79,780	91,042	11,262	14.1	0.71	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,050	111,490	12,440	12.6	County	50.10	50.15	0.000	0.000
(-) TIF Tax Capacity	37	39	2	5.4	City/Town	11.73	10.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.87	17.94	1.269	1.414
(=) Taxable Tax Capacity	99,013	111,451	12,438	12.6	Special District	0.64	0.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.33	79.55	1.269	1.414

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	99,200	109,400	10,300	10.3	630	751	121	19.3	0.634	0.686
Res Hmstd:Avg Val	148,700	164,000	15,300	10.3	1,130	1,312	182	16.1	0.759	0.799
Res Hmstd: Hi Val	198,200	218,600	20,400	10.3	1,630	1,872	243	14.9	0.822	0.856
Res Hmstd: Ex-Hi Val	297,400	328,000	30,600	10.3	2,632	2,996	364	13.8	0.885	0.913
Comm/Ind: Lo Val	150,000	156,800	6,800	4.5	3,119	3,275	156	5.0	2.079	2.088
Comm/Ind: Med Val	300,000	313,700	13,700	4.6	7,214	7,513	299	4.1	2.404	2.394
Comm/Ind: Hi Val	1,000,000	1,045,600	45,600	4.6	26,325	27,281	956	3.6	2.632	2.609

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	6,521,170	6,773,039	251,869	3.9	73,157	78,744	5,587	7.6	1.12	1.16
ResNonHm 1 Exist	584,710	630,202	45,492	7.8	7,394	8,176	781	10.6	1.26	1.30
ResNonHm23 Exist	166,886	179,957	13,071	7.8	2,587	2,855	268	10.4	1.55	1.59
Apartments Exist	336,852	379,145	42,293	12.6	5,315	6,113	798	15.0	1.58	1.61
Low-Income Apts	64,634	72,796	8,162	12.6	626	723	97	15.5	0.97	0.99
Seas Rec: Exist	9,309	10,223	914	9.8	146	166	20	13.5	1.57	1.62
Com/Ind Lo Exist	248,844	259,849	11,006	4.4	6,511	6,811	301	4.6	2.62	2.62
Com/Ind Hi Exist	1,422,221	1,500,708	78,487	5.5	49,152	51,743	2,591	5.3	3.46	3.45
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,842	54,893	1,051	2.0	1,791	1,835	44	2.5	3.33	3.34
AgHm House Exist	347,062	383,392	36,329	10.5	3,278	3,831	553	16.9	0.94	1.00
AgHm Land: Exist	599,809	686,453	86,644	14.4	3,178	3,844	666	21.0	0.53	0.56
Ag NonHm: Exist	191,741	219,112	27,371	14.3	1,863	2,165	302	16.2	0.97	0.99
Res Hmstd NewCon	0	225,512	225,512	0.0	0	2,885	2,885	0.0	0.00	1.28
All Other NewCon	0	152,973	152,973	0.0	0	2,699	2,699	0.0	0.00	1.76
Total	10,547,080	11,528,254	981,174	9.3	154,999	172,589	17,591	11.3	1.47	1.50

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	120,588	131,536	10,948	9.1	County	51.44	53.08	0.000	0.000	
(-) TIF Tax Capacity	1,565	1,714	149	9.5	City/Town	36.26	36.24	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.38	25.05	1.113	1.308	
(=) Taxable Tax Capacity	119,022	129,822	10,800	9.1	Special District	0.00	0.00	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	113.07	114.37	1.113	1.308	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,900	118,300	3.9	1,145	1,242	97	8.5	1.005	1.049	
Res Hmstd:Avg Val	170,800	177,400	3.9	1,903	2,048	145	7.6	1.113	1.154	
Res Hmstd: Hi Val	227,700	236,500	3.9	2,661	2,854	194	7.3	1.168	1.206	
Res Hmstd: Ex-Hi Val	341,600	354,800	3.9	4,178	4,469	291	7.0	1.222	1.259	
Apartment (Mkt rate)	300,000	337,700	12.6	4,574	5,269	695	15.2	1.524	1.560	
Comm/Ind: Lo Val	150,000	158,300	5.5	3,855	4,140	285	7.4	2.569	2.615	
Comm/Ind: Med Val	300,000	316,600	5.5	8,939	9,501	562	6.3	2.979	3.000	
Comm/Ind: Hi Val	1,000,000	1,055,200	5.5	32,664	34,514	1,851	5.7	3.266	3.270	

SOUTHEAST CITIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	9,178,029	9,802,311	624,282	6.8	98,416	111,689	13,274	13.5	1.07	1.14
ResNonHm 1 Exist	594,624	642,506	47,883	8.1	7,350	8,248	898	12.2	1.24	1.28
ResNonHm23 Exist	230,270	247,097	16,827	7.3	3,550	3,966	416	11.7	1.54	1.61
Apartments Exist	417,487	435,799	18,312	4.4	6,198	6,768	570	9.2	1.48	1.55
Low-Income Apts	98,293	102,563	4,269	4.3	912	996	84	9.2	0.93	0.97
Seas Rec: Exist	56,224	63,355	7,130	12.7	774	885	111	14.3	1.38	1.40
Com/Ind Lo Exist	701,470	723,989	22,519	3.2	18,186	18,997	811	4.5	2.59	2.62
Com/Ind Hi Exist	1,332,365	1,414,487	82,122	6.2	44,389	47,717	3,328	7.5	3.33	3.37
Publ U: Elec Gen	327,415	333,963	6,548	2.0	8,393	8,753	360	4.3	2.56	2.62
Publ U: Other	223,899	228,377	4,478	2.0	7,763	7,977	214	2.8	3.47	3.49
AgHm House Exist	36,201	39,571	3,370	9.3	398	451	54	13.5	1.10	1.14
AgHm Land: Exist	68,355	78,728	10,373	15.2	411	498	87	21.2	0.60	0.63
Ag NonHm: Exist	58,467	66,213	7,746	13.2	648	754	106	16.4	1.11	1.14
Res Hmstd NewCon	0	240,849	240,849	0.0	0	3,002	3,002	0.0	0.00	1.25
All Other NewCon	0	179,023	179,023	0.0	0	3,847	3,847	0.0	0.00	2.15
Total	13,323,101	14,598,832	1,275,731	9.6	197,387	224,548	27,162	13.8	1.48	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	156,666	171,305	14,638	9.3	County	43.93	44.59	0.000	0.000	
(-) TIF Tax Capacity	6,737	7,229	492	7.3	City/Town	43.85	45.61	0.023	0.023	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	21.82	1.545	1.697	
(=) Taxable Tax Capacity	149,930	164,076	14,146	9.4	Special District	1.55	1.49	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	109.88	113.51	1.568	1.720	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,200	93,100	6,800	6.8	801	928	127	15.9	0.918	0.997
Res Hmstd:Avg Val	130,800	139,700	8,900	6.8	1,388	1,579	192	13.8	1.060	1.130
Res Hmstd: Hi Val	174,400	186,300	11,900	6.8	1,974	2,230	256	13.0	1.132	1.197
Res Hmstd: Ex-Hi Val	261,600	279,400	17,800	6.8	3,148	3,531	383	12.2	1.203	1.263
Apartment (Mkt rate)	300,000	313,200	13,200	4.4	4,591	4,982	391	8.5	1.530	1.590
Comm/Ind: Lo Val	150,000	159,200	9,200	6.1	3,851	4,215	364	9.5	2.567	2.647
Comm/Ind: Med Val	300,000	318,500	18,500	6.2	8,908	9,648	741	8.3	2.969	3.029
Comm/Ind: Hi Val	1,000,000	1,061,600	61,600	6.2	32,504	34,992	2,488	7.7	3.250	3.296

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	3,753,229	4,082,659	329,430	8.8	31,532	35,697	4,165	13.2	0.84	0.87
ResNonHm 1 Exist	318,199	348,542	30,343	9.5	3,040	3,383	344	11.3	0.96	0.97
ResNonHm23 Exist	55,650	61,340	5,690	10.2	670	753	83	12.4	1.20	1.23
Apartments Exist	2,490	2,657	167	6.7	30	34	3	10.9	1.22	1.27
Low-Income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	175,525	191,169	15,644	8.9	1,699	1,796	98	5.7	0.97	0.94
Com/Ind Lo Exist	82,921	85,438	2,517	3.0	1,814	1,859	46	2.5	2.19	2.18
Com/Ind Hi Exist	59,443	61,875	2,432	4.1	1,690	1,754	65	3.8	2.84	2.84
Publ U: Elec Gen	1,781	1,816	36	2.0	24	25	1	3.9	1.36	1.39
Publ U: Other	244,456	249,345	4,889	2.0	6,997	7,167	170	2.4	2.86	2.87
AgHm House Exist	1,613,193	1,795,944	182,751	11.3	12,833	14,950	2,117	16.5	0.80	0.83
AgHm Land: Exist	5,460,329	6,150,412	690,083	12.6	26,753	31,450	4,697	17.6	0.49	0.51
Ag NonHm: Exist	1,774,602	2,012,570	237,967	13.4	15,011	17,134	2,123	14.1	0.85	0.85
Res Hmstd NewCon	0	109,354	109,354	0.0	0	1,040	1,040	0.0	0.00	0.95
All Other NewCon	0	87,305	87,305	0.0	0	771	771	0.0	0.00	0.88
Total	13,541,818	15,240,425	1,698,607	12.5	102,093	117,815	15,722	15.4	0.75	0.77

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,837	135,319	15,482	12.9	County	46.28	46.82	0.000	0.000
(-) TIF Tax Capacity	77	77	0	0.0	City/Town	16.37	15.13	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.49	21.64	1.388	1.557
(=) Taxable Tax Capacity	119,761	135,242	15,482	12.9	Special District	0.64	0.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	83.78	84.17	1.388	1.557

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,300	126,500	8.8	868	1,003	135	15.6	0.746	0.793
Res Hmstd: Avg Val	174,400	189,700	8.8	1,488	1,690	203	13.6	0.853	0.891
Res Hmstd: Hi Val	232,500	252,900	8.8	2,108	2,378	270	12.8	0.906	0.940
Res Hmstd: Ex-Hi Val	348,800	379,400	8.8	3,348	3,753	405	12.1	0.959	0.989
Comm/Ind: Lo Val	150,000	156,100	4.1	3,237	3,388	151	4.7	2.158	2.170
Comm/Ind: Med Val	300,000	312,300	4.1	7,484	7,774	290	3.9	2.494	2.489
Comm/Ind: Hi Val	1,000,000	1,040,900	4.1	27,301	28,230	929	3.4	2.730	2.712

ANOKA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	20,352,308	21,898,276	1,545,968	7.6	203,543	226,382	22,840	11.2	1.00	1.03
ResNonHm 1 Exist	898,252	966,519	68,267	7.6	9,703	10,684	980	10.1	1.08	1.11
ResNonHm23 Exist	467,798	498,641	30,843	6.6	6,237	6,819	583	9.3	1.33	1.37
Apartments Exist	812,155	854,641	42,487	5.2	10,782	11,498	716	6.6	1.33	1.35
Low-Income Apts	148,345	156,076	7,731	5.2	1,228	1,310	82	6.6	0.83	0.84
Seas Rec: Exist	71,818	75,968	4,149	5.8	865	935	70	8.1	1.20	1.23
Com/Ind Lo Exist	447,646	478,521	30,875	6.9	11,024	11,686	663	6.0	2.46	2.44
Com/Ind Hi Exist	2,951,519	3,256,827	305,308	10.3	95,086	103,735	8,649	9.1	3.22	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,933	222,291	4,359	2.0	6,983	7,045	62	0.9	3.20	3.17
AgHm House Exist	123,149	133,214	10,064	8.2	1,136	1,289	153	13.5	0.92	0.97
AgHm Land: Exist	92,174	104,366	12,192	13.2	366	452	86	23.6	0.40	0.43
Ag NonHm: Exist	71,211	79,144	7,932	11.1	647	731	83	12.9	0.91	0.92
Res Hmstd NewCon	0	610,251	610,251	0.0	0	6,676	6,676	0.0	0.00	1.09
All Other NewCon	0	174,424	174,424	0.0	0	4,511	4,511	0.0	0.00	2.59
Total	26,654,309	29,509,158	2,854,849	10.7	347,600	393,754	46,154	13.3	1.30	1.33

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	303,285	336,561	33,276	11.0	County	32.39	33.19	0.000	0.000
(-) TIF Tax Capacity	18,852	20,912	2,060	10.9	City/Town	33.77	33.52	0.033	0.033
(-) FD Contrib Tax Cap	23,314	25,608	2,294	9.8	School District	21.86	22.87	1.457	1.565
(=) Taxable Tax Capacity	261,119	290,041	28,922	11.1	Special District	5.06	4.68	0.000	0.000
FD Distrib Tax Cap	34,877	38,346	3,469	9.9	Total	93.08	94.26	1.490	1.598

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,500	155,500	7.6	1,318	1,482	164	12.4	0.912	0.952	
Res Hmstd:Avg Val	216,700	233,200	7.6	2,162	2,408	246	11.4	0.997	1.032	
Res Hmstd: Hi Val	288,900	310,800	7.6	3,007	3,333	326	10.9	1.040	1.072	
Res Hmstd: Ex-Hi Val	433,400	466,300	7.6	4,680	5,140	461	9.8	1.079	1.102	
Apartment (Mkt rate)	300,000	315,700	5.2	3,937	4,224	287	7.3	1.312	1.338	
Comm/Ind: Lo Val	150,000	165,500	10.3	3,676	4,130	453	12.3	2.450	2.495	
Comm/Ind: Med Val	300,000	331,000	10.3	8,503	9,392	888	10.4	2.834	2.837	
Comm/Ind: Hi Val	1,000,000	1,103,400	10.3	31,030	33,950	2,920	9.4	3.103	3.076	

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	18,373,718	19,383,967	1,010,248	5.5	176,724	181,496	4,772	2.7	0.96	0.94
ResNonHm 1 Exist	1,193,730	1,671,222	477,492	40.0	12,073	16,476	4,404	36.5	1.01	0.99
ResNonHm23 Exist	491,386	679,635	188,249	38.3	5,882	7,858	1,976	33.6	1.20	1.16
Apartments Exist	529,144	515,915	-13,229	-2.5	6,800	6,390	-411	-6.0	1.29	1.24
Low-Income Apts	100,807	98,287	-2,520	-2.5	791	744	-47	-5.9	0.78	0.76
Seas Rec: Exist	129,414	147,013	17,598	13.6	1,271	1,397	126	9.9	0.98	0.95
Com/Ind Lo Exist	262,002	324,530	62,528	23.9	6,294	7,472	1,178	18.7	2.40	2.30
Com/Ind Hi Exist	1,877,419	2,165,825	288,405	15.4	59,498	65,285	5,787	9.7	3.17	3.01
Publ U: Elec Gen	52,346	53,392	1,047	2.0	1,075	1,033	-42	-3.9	2.05	1.93
Publ U: Other	217,840	222,197	4,357	2.0	6,850	6,692	-157	-2.3	3.14	3.01
AgHm House Exist	301,351	309,352	8,001	2.7	2,506	2,563	58	2.3	0.83	0.83
AgHm Land: Exist	169,173	175,284	6,111	3.6	438	444	6	1.3	0.26	0.25
Ag NonHm: Exist	195,254	212,957	17,703	9.1	1,537	1,604	67	4.4	0.79	0.75
Res Hmstd NewCon	0	370,901	370,901	0.0	0	3,730	3,730	0.0	0.00	1.01
All Other NewCon	0	536,810	536,810	0.0	0	8,394	8,394	0.0	0.00	1.56
Total	23,893,584	26,867,286	2,973,702	12.4	281,737	311,578	29,841	10.6	1.18	1.16

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	265,180	300,893	35,712	13.5	County	26.82	25.66	0.000	0.000
(-) TIF Tax Capacity	7,286	8,680	1,394	19.1	City/Town	29.30	28.15	0.045	0.044
(-) FD Contrib Tax Cap	16,688	17,433	745	4.5	School District	22.11	21.08	1.637	1.699
(=) Taxable Tax Capacity	241,207	274,779	33,573	13.9	Special District	5.32	4.86	0.000	0.000
FD Distrib Tax Cap	19,830	21,803	1,972	9.9	Total	83.55	79.74	1.682	1.743

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	184,200	194,300	10,100	5.5	1,642	1,691	48	3.0	0.891	0.870
Res Hmstd: Avg Val	276,200	291,400	15,200	5.5	2,648	2,722	73	2.8	0.958	0.933
Res Hmstd: Hi Val	368,200	388,400	20,200	5.5	3,655	3,751	97	2.7	0.992	0.965
Res Hmstd: Ex-Hi Val	552,400	582,800	30,400	5.5	5,654	5,828	175	3.1	1.023	1.000
Apartment (Mkt rate)	300,000	292,500	-7,500	-2.5	3,638	3,426	-212	-5.8	1.212	1.171
Comm/Ind: Lo Val	150,000	173,000	23,000	15.3	3,582	4,110	528	14.7	2.388	2.375
Comm/Ind: Med Val	300,000	346,100	46,100	15.4	8,274	9,278	1,004	12.1	2.758	2.680
Comm/Ind: Hi Val	1,000,000	1,153,600	153,600	15.4	30,171	33,384	3,213	10.7	3.017	2.893

DAKOTA COUNTY

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	28,010,576	29,746,641	1,736,064	6.2	291,620	313,847	22,227	7.6	1.04	1.06
ResNonHm 1 Exist	1,536,864	1,713,822	176,958	11.5	16,957	18,987	2,031	12.0	1.10	1.11
ResNonHm23 Exist	454,867	492,040	37,174	8.2	5,587	6,068	481	8.6	1.23	1.23
Apartments Exist	1,696,441	1,765,995	69,554	4.1	22,062	22,932	870	3.9	1.30	1.30
Low-Income Apts	44,511	46,336	1,825	4.1	374	390	16	4.2	0.84	0.84
Seas Rec: Exist	38,228	39,838	1,610	4.2	462	484	21	4.6	1.21	1.21
Com/Ind Lo Exist	483,762	505,295	21,533	4.5	11,855	12,164	309	2.6	2.45	2.41
Com/Ind Hi Exist	4,261,798	4,732,681	470,883	11.0	136,290	148,161	11,871	8.7	3.20	3.13
Publ U: Elec Gen	80,999	82,619	1,620	2.0	1,730	1,741	10	0.6	2.14	2.11
Publ U: Other	410,447	418,656	8,209	2.0	13,180	13,181	1	0.0	3.21	3.15
AgHm House Exist	229,962	252,312	22,351	9.7	1,959	2,210	252	12.8	0.85	0.88
AgHm Land: Exist	367,390	423,282	55,892	15.2	1,503	1,798	295	19.7	0.41	0.42
Ag NonHm: Exist	237,566	268,127	30,561	12.9	2,005	2,251	246	12.3	0.84	0.84
Res Hmstd NewCon	0	420,851	420,851	0.0	0	4,794	4,794	0.0	0.00	1.14
All Other NewCon	0	554,837	554,837	0.0	0	10,423	10,423	0.0	0.00	1.88
Total	37,853,411	41,463,333	3,609,922	9.5	505,585	559,432	53,847	10.7	1.34	1.35

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	433,208	476,867	43,658	10.1	County	26.29	26.49	0.059	0.054
(-) TIF Tax Capacity	19,315	22,344	3,029	15.7	City/Town	33.56	33.36	0.071	0.071
(-) FD Contrib Tax Cap	34,998	38,299	3,301	9.4	School District	25.29	25.29	1.767	1.855
(=) Taxable Tax Capacity	378,895	416,223	37,328	9.9	Special District	4.92	4.58	0.000	0.000
FD Distrib Tax Cap	37,752	41,507	3,755	9.9	Total	90.05	89.71	1.897	1.980

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	167,500	177,900	6.2	1,604	1,736	132	8.2	0.957	0.975	
Res Hmstd:Avg Val	251,100	266,700	6.2	2,591	2,789	197	7.6	1.031	1.045	
Res Hmstd: Hi Val	334,700	355,400	6.2	3,578	3,840	262	7.3	1.068	1.080	
Res Hmstd: Ex-Hi Val	502,100	533,200	6.2	5,479	5,914	435	7.9	1.091	1.109	
Apartment (Mkt rate)	300,000	312,300	4.1	3,946	4,121	175	4.4	1.315	1.319	
Comm/Ind: Lo Val	150,000	166,600	11.1	3,698	4,153	455	12.3	2.465	2.493	
Comm/Ind: Med Val	300,000	333,100	11.0	8,535	9,414	880	10.3	2.844	2.826	
Comm/Ind: Hi Val	1,000,000	1,110,500	11.1	31,104	33,978	2,874	9.2	3.110	3.059	

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Taxable Market				Net Tax				Effective Tax Rates	
	Baseline	Alternativ	Chang	Pctg Chn	Baseline	Alternativ	Chang	Pctg Chn	Base	Alte
Res Hmstd: Exist	15,183,550	16,528,245	1,344,694	8.9	169,968	182,022	12,054	7.1	1.12	1.10
ResNonHm 1 Exist	1,011,276	1,203,996	192,720	19.1	11,803	13,753	1,950	16.5	1.17	1.14
ResNonHm23 Exist	328,964	399,415	70,451	21.4	4,623	5,470	847	18.3	1.41	1.37
Apartments Exist	302,589	332,061	29,472	9.7	4,368	4,665	297	6.8	1.44	1.40
Low-Income Apts	64,274	70,751	6,477	10.1	573	618	45	7.9	0.89	0.87
Seas Rec: Exist	51,254	54,870	3,615	7.1	632	645	14	2.1	1.23	1.18
Com/Ind Lo Exist	319,552	352,731	33,179	10.4	8,145	8,738	593	7.3	2.55	2.48
Com/Ind Hi Exist	1,613,637	1,798,911	185,275	11.5	53,818	58,269	4,452	8.3	3.34	3.24
Publ U: Elec Gen	20,003	20,403	400	2.0	428	432	4	1.0	2.14	2.12
Publ U: Other	134,398	137,086	2,688	2.0	4,421	4,374	-47	-1.1	3.29	3.19
AgHm House Exist	452,503	501,175	48,672	10.8	3,797	4,149	351	9.2	0.84	0.83
AgHm Land: Exist	659,670	782,107	122,437	18.6	2,718	3,201	483	17.8	0.41	0.41
Ag NonHm: Exist	278,625	332,989	54,364	19.5	2,539	2,862	323	12.7	0.91	0.86
Res Hmstd NewCon	0	701,216	701,216	0.0	0	8,010	8,010	0.0	0.00	1.14
All Other NewCon	0	228,476	228,476	0.0	0	4,165	4,165	0.0	0.00	1.82
Total	20,420,294	23,444,431	3,024,137	14.8	267,833	301,373	33,540	12.5	1.31	1.29

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	223,592	257,061	33,469	15.0	County	36.94	35.52	0.000	0.000
(-) TIF Tax Capacity	8,183	9,699	1,516	18.5	City/Town	29.49	29.08	0.144	0.138
(-) FD Contrib Tax Cap	13,711	14,917	1,207	8.8	School District	29.32	27.36	1.345	1.508
(=) Taxable Tax Capacity	201,699	232,445	30,746	15.2	Special District	4.86	4.47	0.000	0.000
FD Distrib Tax Cap	17,143	18,848	1,705	9.9	Total	100.61	96.43	1.489	1.646

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	176,000	191,600	8.9	1,819	1,963	144	7.9	1.033	1.024	
Res Hmstd:Avg Val	263,900	287,300	8.9	2,913	3,129	216	7.4	1.103	1.089	
Res Hmstd: Hi Val	351,800	383,000	8.9	4,007	4,296	288	7.2	1.139	1.121	
Res Hmstd: Ex-Hi Val	527,900	574,700	8.9	6,167	6,668	500	8.1	1.168	1.160	
Apartment (Mkt rate)	300,000	329,200	9.7	4,220	4,510	290	6.9	1.406	1.369	
Comm/Ind: Lo Val	150,000	167,200	11.5	3,792	4,230	437	11.5	2.528	2.529	
Comm/Ind: Med Val	300,000	334,400	11.5	8,774	9,602	828	9.4	2.924	2.871	
Comm/Ind: Hi Val	1,000,000	1,114,800	11.5	32,024	34,680	2,657	8.3	3.202	3.110	

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	Base	Alte
Res Hmstd: Exist	17,714,059	19,226,077	1,512,018	8.5	210,520	225,706	15,186	7.2	1.19	1.17
ResNonHm 1 Exist	815,470	909,915	94,444	11.6	10,404	11,357	952	9.2	1.28	1.25
ResNonHm23 Exist	316,510	356,283	39,774	12.6	4,842	5,337	495	10.2	1.53	1.50
Apartments Exist	971,444	988,881	17,437	1.8	15,693	15,514	-179	-1.1	1.62	1.57
Low-Income Apts	104,680	106,775	2,095	2.0	1,039	1,028	-11	-1.1	0.99	0.96
Seas Rec: Exist	12,435	12,548	112	0.9	203	201	-1	-0.6	1.63	1.60
Com/Ind Lo Exist	306,822	321,840	15,018	4.9	8,175	8,314	139	1.7	2.66	2.58
Com/Ind Hi Exist	3,219,308	3,630,151	410,843	12.8	112,366	122,532	10,166	9.0	3.49	3.38
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,308	200,235	3,926	2.0	6,761	6,685	-76	-1.1	3.44	3.34
AgHm House Exist	81,965	86,698	4,733	5.8	944	1,005	60	6.4	1.15	1.16
AgHm Land: Exist	82,655	92,181	9,525	11.5	412	469	57	13.8	0.50	0.51
Ag NonHm: Exist	111,630	131,962	20,332	18.2	1,227	1,407	179	14.6	1.10	1.07
Res Hmstd NewCon	0	347,051	347,051	0.0	0	4,231	4,231	0.0	0.00	1.22
All Other NewCon	0	262,438	262,438	0.0	0	6,264	6,264	0.0	0.00	2.39
Total	23,933,287	26,673,034	2,739,747	11.4	372,587	410,047	37,461	10.1	1.56	1.54

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	277,958	311,304	33,347	12.0	County	41.01	40.13	0.000	0.000	
(-) TIF Tax Capacity	22,260	25,167	2,907	13.1	City/Town	35.96	34.16	0.120	0.118	
(-) FD Contrib Tax Cap	25,275	27,243	1,968	7.8	School District	24.66	24.12	1.588	1.674	
(=) Taxable Tax Capacity	230,423	258,894	28,472	12.4	Special District	8.14	7.68	0.000	0.000	
FD Distrib Tax Cap	28,828	31,695	2,867	9.9	Total	109.77	106.09	1.708	1.793	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	149,500	162,300	8.6	1,659	1,786	128	7.7	1.109	1.100	
Res Hmstd:Avg Val	224,200	243,300	8.5	2,673	2,864	191	7.1	1.192	1.177	
Res Hmstd: Hi Val	298,800	324,300	8.5	3,687	3,941	255	6.9	1.233	1.215	
Res Hmstd: Ex-Hi Val	448,400	486,700	8.5	5,688	6,036	348	6.1	1.268	1.240	
Apartment (Mkt rate)	300,000	305,400	1.8	4,629	4,597	-31	-0.7	1.542	1.505	
Comm/Ind: Lo Val	150,000	169,100	12.7	3,963	4,488	524	13.2	2.642	2.653	
Comm/Ind: Med Val	300,000	338,300	12.8	9,163	10,172	1,009	11.0	3.054	3.006	
Comm/Ind: Hi Val	1,000,000	1,127,600	12.8	33,425	36,685	3,260	9.8	3.342	3.253	

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	Base	Alte
Res Hmstd: Exist	20,504,835	22,368,840	1,864,005	9.1	231,127	248,687	17,560	7.6	1.13	1.11
ResNonHm 1 Exist	1,136,707	1,288,768	152,061	13.4	13,528	14,958	1,431	10.6	1.19	1.16
ResNonHm23 Exist	227,920	257,820	29,901	13.1	3,320	3,642	322	9.7	1.46	1.41
Apartments Exist	1,968,637	2,015,802	47,165	2.4	28,701	28,602	-99	-0.3	1.46	1.42
Low-Income Apts	102,824	105,202	2,378	2.3	922	920	-2	-0.2	0.90	0.87
Seas Rec: Exist	6,110	6,266	157	2.6	75	72	-3	-3.8	1.23	1.15
Com/Ind Lo Exist	335,109	339,694	4,584	1.4	8,615	8,485	-130	-1.5	2.57	2.50
Com/Ind Hi Exist	6,389,409	6,979,956	590,548	9.2	213,107	225,658	12,550	5.9	3.34	3.23
Publ U: Elec Gen	643	656	13	2.0	16	16	0	-0.5	2.51	2.45
Publ U: Other	166,822	170,158	3,336	2.0	5,584	5,530	-54	-1.0	3.35	3.25
AgHm House Exist	758	863	105	13.8	9	10	1	13.3	1.13	1.12
AgHm Land: Exist	183	192	9	5.1	0	1	0	3.6	0.27	0.27
Ag NonHm: Exist	54	61	7	12.7	1	1	0	9.0	1.01	0.97
Res Hmstd NewCon	0	161,279	161,279	0.0	0	1,912	1,912	0.0	0.00	1.19
All Other NewCon	0	155,456	155,456	0.0	0	3,438	3,438	0.0	0.00	2.21
Total	30,840,010	33,851,013	3,011,004	9.8	505,004	541,930	36,926	7.3	1.64	1.60

Tax Base

Tax Rates

	Taxable Market				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng			Base	Alter	Base	Alter
Total Tax Capacity	384,255	422,349	38,094	9.9	County	41.01	40.13	0.000	0.000	
(-) TIF Tax Capacity	30,760	34,085	3,326	10.8	City/Town	33.14	31.50	0.019	0.019	
(-) FD Contrib Tax Cap	42,320	45,876	3,556	8.4	School District	19.21	18.81	1.443	1.506	
(=) Taxable Tax Capacity	311,176	342,388	31,212	10.0	Special District	9.17	8.64	0.000	0.000	
FD Distrib Tax Cap	20,246	22,260	2,014	9.9	Total	102.53	99.09	1.462	1.525	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	179,300	195,600	16,300	9.1	1,889	2,040	151	8.0	1.053	1.042
Res Hmstd:Avg Val	268,800	293,200	24,400	9.1	3,019	3,244	225	7.5	1.122	1.106
Res Hmstd: Hi Val	358,400	391,000	32,600	9.1	4,149	4,450	301	7.3	1.157	1.138
Res Hmstd: Ex-Hi Val	537,700	586,600	48,900	9.1	6,396	6,922	526	8.2	1.189	1.179
Apartment (Mkt rate)	300,000	307,200	7,200	2.4	4,284	4,273	-10	-0.2	1.427	1.391
Comm/Ind: Lo Val	150,000	163,900	13,900	9.3	3,805	4,141	336	8.8	2.536	2.526
Comm/Ind: Med Val	300,000	327,700	27,700	9.2	8,804	9,432	628	7.1	2.934	2.878
Comm/Ind: Hi Val	1,000,000	1,092,400	92,400	9.2	32,136	34,137	2,001	6.2	3.213	3.124

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	Base	Alte
Res Hmstd: Exist	26,530,066	28,956,860	2,426,794	9.1	300,751	323,053	22,302	7.4	1.13	1.12
ResNonHm 1 Exist	2,126,215	2,406,429	280,214	13.2	24,726	27,451	2,725	11.0	1.16	1.14
ResNonHm23 Exist	404,891	454,470	49,580	12.2	5,467	5,984	517	9.5	1.35	1.32
Apartments Exist	1,510,696	1,616,281	105,585	7.0	21,343	22,179	836	3.9	1.41	1.37
Low-Income Apts	70,436	73,717	3,281	4.7	615	626	11	1.8	0.87	0.85
Seas Rec: Exist	96,499	108,710	12,211	12.7	1,161	1,315	154	13.3	1.20	1.21
Com/Ind Lo Exist	323,982	338,758	14,776	4.6	8,172	8,272	100	1.2	2.52	2.44
Com/Ind Hi Exist	5,032,534	5,610,436	577,902	11.5	167,343	180,359	13,016	7.8	3.33	3.21
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,408	202,376	3,968	2.0	6,537	6,456	-80	-1.2	3.29	3.19
AgHm House Exist	75,539	81,444	5,905	7.8	830	906	76	9.2	1.10	1.11
AgHm Land: Exist	62,390	73,128	10,738	17.2	294	355	61	20.9	0.47	0.49
Ag NonHm: Exist	116,214	139,299	23,085	19.9	1,095	1,299	204	18.6	0.94	0.93
Res Hmstd NewCon	0	388,810	388,810	0.0	0	4,513	4,513	0.0	0.00	1.16
All Other NewCon	0	271,043	271,043	0.0	0	5,204	5,204	0.0	0.00	1.92
Total	36,547,870	40,721,762	4,173,893	11.4	538,333	587,972	49,639	9.2	1.47	1.44

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter	
Total Tax Capacity	434,418	486,199	51,781	11.9	County	41.01	40.13	0.000	0.000	
(-) TIF Tax Capacity	9,965	11,311	1,345	13.5	City/Town	26.02	25.09	0.099	0.098	
(-) FD Contrib Tax Cap	38,595	41,866	3,271	8.5	School District	21.11	20.31	1.588	1.620	
(=) Taxable Tax Capacity	385,858	433,023	47,165	12.2	Special District	8.41	7.89	0.000	0.000	
FD Distrib Tax Cap	16,442	18,077	1,635	9.9	Total	96.55	93.43	1.687	1.718	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	240,400	262,400	22,000	9.2	2,570	2,766	196	7.6	1.069	1.054
Res Hmstd:Avg Val	360,400	393,400	33,000	9.2	4,039	4,333	293	7.3	1.120	1.101
Res Hmstd: Hi Val	480,400	524,300	43,900	9.1	5,448	5,856	407	7.5	1.134	1.116
Res Hmstd: Ex-Hi Val	720,800	786,700	65,900	9.1	8,708	9,371	663	7.6	1.208	1.191
Apartment (Mkt rate)	300,000	321,000	21,000	7.0	4,126	4,300	174	4.2	1.375	1.339
Comm/Ind: Lo Val	150,000	167,200	17,200	11.5	3,769	4,200	431	11.4	2.512	2.512
Comm/Ind: Med Val	300,000	334,400	34,400	11.5	8,711	9,532	822	9.4	2.903	2.850
Comm/Ind: Hi Val	1,000,000	1,114,800	114,800	11.5	31,770	34,419	2,648	8.3	3.177	3.087

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	Base	Alte
Res Hmstd: Exist	15,624,825	16,905,389	1,280,564	8.2	165,998	178,139	12,141	7.3	1.06	1.05
ResNonHm 1 Exist	935,194	1,145,612	210,419	22.5	10,574	12,707	2,133	20.2	1.13	1.11
ResNonHm23 Exist	236,958	297,072	60,114	25.4	3,273	4,028	755	23.1	1.38	1.36
Apartments Exist	1,201,715	1,200,513	-1,202	-0.1	16,937	16,639	-298	-1.8	1.41	1.39
Low-Income Apts	174,445	174,270	-174	-0.1	1,538	1,505	-33	-2.1	0.88	0.86
Seas Rec: Exist	12,683	14,361	1,678	13.2	151	176	24	16.2	1.19	1.22
Com/Ind Lo Exist	318,601	324,184	5,583	1.8	7,980	7,914	-66	-0.8	2.50	2.44
Com/Ind Hi Exist	3,971,108	4,310,893	339,785	8.6	131,051	138,660	7,609	5.8	3.30	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	187,608	191,360	3,752	2.0	6,181	6,141	-40	-0.6	3.29	3.21
AgHm House Exist	1,925	2,080	155	8.1	18	19	1	6.0	0.95	0.93
AgHm Land: Exist	1,823	2,062	238	13.1	7	8	1	11.4	0.41	0.40
Ag NonHm: Exist	16,346	20,040	3,694	22.6	136	159	23	17.0	0.83	0.79
Res Hmstd NewCon	0	93,700	93,700	0.0	0	1,052	1,052	0.0	0.00	1.12
All Other NewCon	0	235,397	235,397	0.0	0	4,260	4,260	0.0	0.00	1.81
Total	22,683,229	24,916,933	2,233,703	9.8	343,845	371,406	27,562	8.0	1.52	1.49

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	274,403	301,589	27,186	9.9	County	46.81	46.79	0.000	0.000
(-) TIF Tax Capacity	15,774	17,343	1,569	9.9	City/Town	24.31	23.75	0.093	0.091
(-) FD Contrib Tax Cap	28,309	31,517	3,208	11.3	School District	20.03	18.81	1.400	1.397
(=) Taxable Tax Capacity	230,320	252,729	22,409	9.7	Special District	6.68	6.44	0.000	0.000
FD Distrib Tax Cap	22,252	24,465	2,213	9.9	Total	97.83	95.79	1.493	1.488

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,200	175,500	13,300	8.2	1,602	1,728	126	7.8	0.987	0.984
Res Hmstd:Avg Val	243,100	263,000	19,900	8.2	2,587	2,775	188	7.3	1.064	1.055
Res Hmstd: Hi Val	324,100	350,700	26,600	8.2	3,574	3,825	251	7.0	1.102	1.090
Res Hmstd: Ex-Hi Val	486,200	526,000	39,800	8.2	5,482	5,884	402	7.3	1.127	1.118
Apartment (Mkt rate)	300,000	299,700	-300	-0.1	4,116	4,035	-81	-2.0	1.372	1.346
Comm/Ind: Lo Val	150,000	162,800	12,800	8.5	3,742	4,054	312	8.3	2.494	2.490
Comm/Ind: Med Val	300,000	325,700	25,700	8.6	8,657	9,253	596	6.9	2.885	2.840
Comm/Ind: Hi Val	1,000,000	1,085,600	85,600	8.6	31,594	33,503	1,909	6.0	3.159	3.086

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	Base	Alte
Res Hmstd: Exist	16,964,301	19,763,411	2,799,110	16.5	225,028	257,531	32,502	14.4	1.33	1.30
ResNonHm 1 Exist	2,055,621	2,394,799	339,178	16.5	29,418	33,059	3,641	12.4	1.43	1.38
ResNonHm23 Exist	1,241,263	1,437,676	196,414	15.8	21,442	23,973	2,531	11.8	1.73	1.67
Apartments Exist	3,195,078	3,175,908	-19,170	-0.6	55,110	52,886	-2,223	-4.0	1.72	1.67
Low-Income Apts	152,764	151,847	-917	-0.6	1,610	1,544	-67	-4.1	1.05	1.02
Seas Rec: Exist	1,621	1,657	36	2.2	27	27	0	-1.7	1.69	1.62
Com/Ind Lo Exist	625,824	658,663	32,839	5.2	17,433	17,695	262	1.5	2.79	2.69
Com/Ind Hi Exist	6,103,235	6,814,962	711,727	11.7	224,060	241,459	17,399	7.8	3.67	3.54
Publ U: Elec Gen	65,556	66,867	1,311	2.0	1,740	1,722	-19	-1.1	2.65	2.57
Publ U: Other	281,918	287,557	5,638	2.0	10,327	10,166	-161	-1.6	3.66	3.54
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	1,017	1,221	203	20.0	13	15	2	16.4	1.28	1.24
Res Hmstd NewCon	0	118,656	118,656	0.0	0	1,646	1,646	0.0	0.00	1.39
All Other NewCon	0	66,131	66,131	0.0	0	1,428	1,428	0.0	0.00	2.16
Total	30,688,199	34,939,354	4,251,156	13.9	586,209	643,150	56,941	9.7	1.91	1.84

Tax Base

Tax Rates

	Taxable Market				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	387,515	438,915	51,400	13.3	County	36.36	35.59	0.000	0.000
(-) TIF Tax Capacity	57,774	64,644	6,871	11.9	City/Town	58.33	56.98	0.265	0.267
(-) FD Contrib Tax Cap	32,779	38,546	5,767	17.6	School District	25.55	24.75	1.022	0.899
(=) Taxable Tax Capacity	296,963	335,725	38,762	13.1	Special District	7.45	6.57	0.000	0.000
FD Distrib Tax Cap	39,578	43,515	3,937	9.9	Total	127.69	123.89	1.287	1.166

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,200	162,200	23,000	16.5	1,709	1,972	263	15.4	1.228	1.215
Res Hmstd: Avg Val	208,700	243,100	34,400	16.5	2,749	3,142	393	14.3	1.317	1.292
Res Hmstd: Hi Val	278,200	324,100	45,900	16.5	3,788	4,312	524	13.8	1.361	1.330
Res Hmstd: Ex-Hi Val	417,400	486,300	68,900	16.5	5,867	6,592	725	12.4	1.405	1.355
Apartment (Mkt rate)	300,000	298,200	-1,800	-0.6	5,175	4,966	-209	-4.0	1.724	1.665
Comm/Ind: Lo Val	150,000	167,500	17,500	11.7	4,178	4,650	471	11.3	2.785	2.775
Comm/Ind: Med Val	300,000	335,000	35,000	11.7	9,685	10,584	899	9.3	3.228	3.159
Comm/Ind: Hi Val	1,000,000	1,116,600	116,600	11.7	35,383	38,277	2,894	8.2	3.538	3.427

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	Base	Alte
Res Hmstd: Exist	11,222,571	12,591,196	1,368,625	12.2	121,431	131,457	10,026	8.3	1.08	1.04
ResNonHm 1 Exist	1,143,751	1,435,408	291,657	25.5	13,655	16,248	2,592	19.0	1.19	1.13
ResNonHm23 Exist	589,831	738,825	148,994	25.3	8,609	10,237	1,629	18.9	1.46	1.39
Apartments Exist	1,896,407	1,907,785	11,378	0.6	27,691	26,444	-1,246	-4.5	1.46	1.39
Low-Income Apts	206,962	208,204	1,242	0.6	1,843	1,760	-83	-4.5	0.89	0.85
Seas Rec: Exist	1,157	1,157	0	0.0	16	15	-1	-6.7	1.37	1.27
Com/Ind Lo Exist	427,416	440,417	13,001	3.0	10,869	10,709	-160	-1.5	2.54	2.43
Com/Ind Hi Exist	2,860,548	3,233,649	373,101	13.0	96,086	103,874	7,789	8.1	3.36	3.21
Publ U: Elec Gen	31,974	32,613	639	2.0	749	732	-17	-2.3	2.34	2.24
Publ U: Other	186,252	189,977	3,725	2.0	6,256	6,103	-154	-2.5	3.36	3.21
AgHm House Exist	87	101	14	15.9	1	1	0	15.0	0.85	0.84
AgHm Land: Exist	126	145	19	15.1	0	0	0	14.1	0.33	0.33
Ag NonHm: Exist	893	1,022	130	14.5	10	11	1	8.8	1.09	1.04
Res Hmstd NewCon	0	78,493	78,493	0.0	0	898	898	0.0	0.00	1.14
All Other NewCon	0	269,744	269,744	0.0	0	4,544	4,544	0.0	0.00	1.68
Total	18,567,974	21,128,736	2,560,762	13.8	287,215	313,033	25,818	9.0	1.55	1.48

Tax Base

Tax Rates

	Taxable Market				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	224,855	255,798	30,944	13.8	County	43.47	43.47	0.000	0.000
(-) TIF Tax Capacity	19,739	22,637	2,898	14.7	City/Town	29.09	26.26	0.000	0.000
(-) FD Contrib Tax Cap	17,075	18,918	1,843	10.8	School District	29.85	27.63	0.952	0.897
(=) Taxable Tax Capacity	188,041	214,244	26,203	13.9	Special District	6.78	6.36	0.000	0.000
FD Distrib Tax Cap	36,115	39,707	3,592	9.9	Total	109.19	103.72	0.952	0.897

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,500	140,800	12.2	1,230	1,341	110	9.0	0.980	0.952	
Res Hmstd:Avg Val	188,200	211,200	12.2	2,031	2,198	166	8.2	1.079	1.040	
Res Hmstd: Hi Val	250,800	281,400	12.2	2,831	3,052	221	7.8	1.128	1.084	
Res Hmstd: Ex-Hi Val	376,400	422,300	12.2	4,435	4,759	324	7.3	1.178	1.126	
Apartment (Mkt rate)	300,000	301,800	0.6	4,380	4,183	-197	-4.5	1.460	1.386	
Comm/Ind: Lo Val	150,000	169,600	13.1	3,815	4,277	462	12.1	2.543	2.521	
Comm/Ind: Med Val	300,000	339,100	13.0	8,853	9,722	869	9.8	2.951	2.866	
Comm/Ind: Hi Val	1,000,000	1,130,400	13.0	32,366	35,141	2,775	8.6	3.236	3.108	

Baseline Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157 Farm 1b Hmstd HGA: <32K	0.450	14,522	65	20
158 Ag Hmstd HGA: <76K	1.000	6,373,560	63,736	45,519
159 Ag Hmstd HGA: 76K-414K	1.000	4,371,078	43,711	44,058
160 Ag Hmstd HGA: 414K-500K	1.000	45,865	459	447
161 Ag Hmstd HGA: >500K	1.250	74,857	936	904
162 Farm 1b Hmstd land <32K	0.450	304	1	1
163 Ag Hmstd land & bldgs: <115K	0.550	9,878,196	54,330	20,587
164 Ag Hmstd 1 & b: 115K-345K	0.550	9,995,763	54,977	54,060
165 Ag Hmstd 1 & b: 345K-600K	0.550	5,035,253	27,694	24,172
166 Ag Hmstd land & bldgs: >600K	1.000	5,735,500	57,355	49,314
168 Ag Non-homestead	1.000	13,242,550	132,425	118,108
169 Migrant Housing: <500K	1.000	1,387	14	14
170 Migrant Housing: >500K	1.250	65	1	1
174 Timberlands	1.000	1,228,598	12,286	11,334
175 Non-comm seasonal-rec-res: <76K	1.000	8,543,033	85,430	81,329
176 Non-comm seasonal-rec-res:	1.000	7,212,646	72,126	77,162
177 Non-comm seasonal-rec-res: >500K	1.250	477,536	5,969	4,209
180 Res 1b Hmstd <32K	0.450	219,301	987	907
181 Res Hmstd: <76K	1.000	101,922,886	1,019,229	945,779
182 Res Hmstd: 76K-414K	1.000	164,071,701	1,640,717	1,872,408
183 Res Hmstd: 414K-500K	1.000	4,650,180	46,502	51,126
184 Res Hmstd: > 500K	1.250	8,548,768	106,860	112,625
186 Res Non-hmstd 1 unit: <76K	1.000	9,005,806	90,058	108,048
187 Res Non-hmstd 1 unit: 76K - 500K	1.000	9,578,300	95,783	110,552
188 Res Non-hmstd 1 unit: >500K	1.250	1,189,108	14,864	15,910
190 Res Non-hmstd 2-3 units	1.250	6,233,883	77,924	91,353
193 Regular apartments (4a)	1.250	17,249,650	215,621	258,679
194 Low-income housing (4d)	0.750	1,890,929	14,182	17,613
195 Non-prof/Comm Serv	1.500	42,122	632	797
196 Student housing	1.000	156,984	1,570	1,573
197 Manufactured home park land	1.250	415,824	5,198	5,966
199 Comm SRR 1c: <500K	0.550	367,014	2,019	1,777
200 Comm SRR 1c: 500K-2.2M	1.000	173,730	1,737	1,374
201 Comm SRR 1c: >2.2M	1.250	25,131	314	216
202 Comm SRR 4c: <500K	1.000	220,965	2,210	2,684
203 Comm SRR 4c: >500K	1.250	78,934	987	1,104
204 Bed & Breakfast	1.250	23,084	289	310
205 Qualifying golf courses	1.250	225,205	2,815	2,876
208 Commercial pref: <150K	1.500	7,729,962	115,949	200,561
209 Commercial pref: >150K	2.000	36,237,653	724,753	1,217,496
210 Comm border city: <150K	1.500	40,422	606	932

House Research Dept.

Simulation	6C2	Baseline	Actual Pay 2006			Page 33
6/28/2006	9:20 AM	Alternative	Projected Pay 2007: Current Law (Revised)			(all figures in \$000s)
211	Comm border city: >150K		2.000	79,660	1,593	1,833
219	Industrial pref: <150K		1.500	1,263,465	18,952	32,952
220	Industrial pref: >150K		2.000	11,748,462	234,969	398,417
221	Ind border city: <150K		1.500	1,469	22	34
222	Ind border city: >150K		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	25,129
232	Publ Util: Electric Generat Mach		2.000	1,457,155	29,143	32,910
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	458
250	Pers: It32 str/lease		1.000	6,079	61	61
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	9,928
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	6,244,021

Alternative Legal Class Report

Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
157 Farm 1b Hmstd HGA: <32K: Exist	0.450	14,522	65	22
158 Ag Hmstd HGA: <76K: Exist	1.000	6,582,580	65,826	48,182
159 Ag Hmstd HGA: 76K-414K: Exist	1.000	5,216,354	52,164	52,905
160 Ag Hmstd HGA: 414K-500K: Exist	1.000	59,593	596	582
161 Ag Hmstd HGA: >500K: Exist	1.250	96,797	1,210	1,170
162 Farm 1b Hmstd land <32K: Exist	0.450	304	1	1
163 Ag Hmstd land & bldgs: <115K: Exist	0.550	10,238,654	56,313	20,809
164 Ag Hmstd l & b: 115K-345K: Exist	0.550	10,973,820	60,356	58,949
165 Ag Hmstd l & b: 345K-600K: Exist	0.550	5,959,443	32,777	28,435
166 Ag Hmstd land & bldgs: >600K: Exist	1.000	7,446,845	74,468	63,647
168 Ag Non-homestead: Exist	1.000	15,081,658	150,817	133,347
169 Migrant Housing: <500K: Exist	1.000	1,589	16	17
170 Migrant Housing: >500K: Exist	1.250	74	1	1
174 Timberlands	1.000	1,439,012	14,390	13,128
175 Non-comm seasonal-rec-res: <76K:	1.000	9,225,769	92,258	84,442
176 Non-comm seasonal-rec-res:	1.000	9,010,989	90,110	90,209
177 Non-comm seasonal-rec-res: >500K:	1.250	661,109	8,264	7,724
180 Res 1b Hmstd <32K: Exist	0.450	219,301	987	924
181 Res Hmstd: <76K: Exist	1.000	103,598,624	1,035,986	975,729
182 Res Hmstd: 76K-414K: Exist	1.000	183,867,149	1,838,671	2,081,236
183 Res Hmstd: 414K-500K: Exist	1.000	5,789,797	57,898	62,687
184 Res Hmstd: > 500K: Exist	1.250	10,820,477	135,256	139,911
186 Res Non-hmstd 1 unit: <76K: Exist	1.000	9,902,805	99,028	117,964
187 Res Non-hmstd 1 unit: 76K - 500K:	1.000	11,471,094	114,711	130,281
188 Res Non-hmstd 1 unit: >500K: Exist	1.250	1,479,501	18,494	19,230
190 Res Non-hmstd 2-3 units: Exist	1.250	7,266,920	90,836	104,368
193 Regular apartments (4a): Exist	1.250	17,806,554	222,582	261,727
194 Low-income housing (4d): Exist	0.750	1,972,342	14,793	18,211
195 Non-prof/Comm Serv: Exist	1.500	44,361	665	821
196 Student housing: Exist	1.000	165,006	1,650	1,632
197 Manufactured home park land: Exist	1.250	460,427	5,755	6,665
199 Comm SRR 1c: <500K: Exist	0.550	404,710	2,226	1,979
200 Comm SRR 1c: 500K-2.2M: Exist	1.000	192,489	1,925	1,535
201 Comm SRR 1c: >2.2M: Exist	1.250	28,195	352	327
202 Comm SRR 4c: <500K: Exist	1.000	243,978	2,440	2,820
203 Comm SRR 4c: >500K: Exist	1.250	88,899	1,111	1,171
204 Bed & Breakfast: Exist	1.250	24,136	302	322
205 Qualifying golf courses: Exist	1.250	240,692	3,009	3,079
208 Commercial pref: <150K: Exist	1.500	8,119,567	121,794	207,248
209 Commercial pref: >150K: Exist	2.000	40,291,438	805,829	1,318,101

House Research Dept.

Simulation	6C2	Baseline	Actual Pay 2006	Projected Pay 2007: Current Law (Revised)		Page 35
6/28/2006	9:20 AM	Alternative				(all figures in \$000s)
210	Comm border city: <150K: Exist		1.500	41,471	622	956
211	Comm border city: >150K: Exist		2.000	85,384	1,708	1,964
219	Industrial pref: <150K: Exist		1.500	1,309,351	19,640	33,467
220	Industrial pref: >150K: Exist		2.000	12,638,643	252,773	417,587
221	Ind border city: <150K: Exist		1.500	1,490	22	34
222	Ind border city: >150K: Exist		2.000	34,694	694	798
230	Publ Util: land & bldgs <150K		1.500	84,325	1,265	2,058
231	Publ Util: land & bldgs >150K		2.000	788,839	15,777	25,286
232	Publ Util: Electric Generat Mach		2.000	1,486,298	29,726	33,828
233	Publ Util: machinery (non-generat)		2.000	1,055,257	21,105	32,926
235	Railroad <150K		1.500	24,199	363	623
236	Railroad >150K		2.000	473,673	9,473	15,314
238	Mineral		2.000	2,323	46	94
239	Misc class 5		2.000	3,292	66	99
245	Personal: 3f		1.000	8,826	88	92
246	Non-comm aircraft hangars		1.500	63,841	958	983
247	Pers: It31 tools&mach excl elec gen		2.000	137,098	2,742	4,200
248	Pers: It32 struct/lease land-non		1.000	9,366	94	99
249	Pers: It32 struct/leased		1.000	47,383	474	451
250	Pers: It32 str/lease		1.000	6,079	61	57
252	Pers: It32 struct/leased land-C/I		2.000	47,528	951	1,492
253	Pers: Item 33 ag real estate		1.000	16,548	165	167
255	Pers: It41 struct/leased land - C/I		2.000	414,477	8,290	9,648
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	1,332
263	Pers: It43 leased real estate - non C/I		1.500	18,518	278	366
264	Pers: Item 43 leased real estate - C/I		2.000	327,355	6,547	8,492
265	Pers: Item 44 electric util trans lines		2.000	1,539,177	30,784	49,615
266	Pers: Item 44 electric util distri lines		2.000	216,459	4,329	7,482
267	Pers: Item 45 syst/gas utils		2.000	1,972,321	39,446	61,590
268	Pers: Item 46 syst/water utils		2.000	1,386	28	47
269	Pers: Item 48 misc		2.000	21,819	436	501
1158	Ag Hmstd HGA: <76K: New		1.000	20,132	201	156
1159	Ag Hmstd HGA: 76K-414K: New		1.000	92,604	926	960
1160	Ag Hmstd HGA: 414K-500K: New		1.000	1,594	16	16
1161	Ag Hmstd HGA: >500K: New		1.250	2,484	31	30
1163	Ag Hmstd land & bldgs: <115K: New		0.550	36,311	200	83
1164	Ag Hmstd l & b: 115K-345K: New		0.550	76,753	422	430
1165	Ag Hmstd l & b: 345K-600K: New		0.550	49,101	270	242
1166	Ag Hmstd land & bldgs: >600K: New		1.000	72,875	729	635
1168	Ag Non-homestead: New		1.000	30,243	302	259
1169	Migrant Housing: <500K: New		1.000	2	0	0

House Research Dept.

Simulation	6C2	Baseline	Actual Pay 2006	Page 36		
6/28/2006	9:20 AM	Alternative	Projected Pay 2007: Current Law (Revised)	(all figures in \$000s)		
1175	Non-comm seasonal-rec-res: <76K:		1.000	125,766	1,258	1,212
1176	Non-comm seasonal-rec-res:		1.000	300,020	3,000	3,099
1177	Non-comm seasonal-rec-res: >500K:		1.250	27,162	340	323
1181	Res Hmstd: <76K: New		1.000	704,287	7,043	6,685
1182	Res Hmstd: 76K-414K: New		1.000	4,877,166	48,772	55,952
1183	Res Hmstd: 414K-500K: New		1.000	226,378	2,264	2,445
1184	Res Hmstd: > 500K: New		1.250	357,365	4,467	4,561
1186	Res Non-hmstd 1 unit: <76K: New		1.000	502,010	5,020	5,880
1187	Res Non-hmstd 1 unit: 76K - 500K:		1.000	1,084,636	10,846	12,163
1188	Res Non-hmstd 1 unit: >500K: New		1.250	125,955	1,574	1,562
1190	Res Non-hmstd 2-3 units: New		1.250	521,962	6,525	7,151
1193	Regular apartments (4a): New		1.250	336,611	4,208	4,874
1194	Low-income housing (4d): New		0.750	44,834	336	413
1195	Non-prof/Comm Serv: New		1.500	11	0	0
1197	Manufactured home park land: New		1.250	362	5	5
1199	Comm SRR 1c: <500K: New		0.550	4,669	26	26
1200	Comm SRR 1c: 500K-2.2M: New		1.000	2,519	25	23
1201	Comm SRR 1c: >2.2M: New		1.250	183	2	2
1202	Comm SRR 4c: <500K: New		1.000	1,878	19	23
1203	Comm SRR 4c: >500K: New		1.250	594	7	8
1204	Bed & Breakfast: New		1.250	151	2	2
1208	Commercial pref: <150K: New		1.500	141,664	2,125	3,544
1209	Commercial pref: >150K: New		2.000	1,106,823	22,136	35,534
1210	Comm border city: <150K: New		1.500	491	7	11
1211	Comm border city: >150K: New		2.000	2,790	56	64
1219	Industrial pref: <150K: New		1.500	13,251	199	333
1220	Industrial pref: >150K: New		2.000	225,756	4,515	7,510
1221	Ind border city: <150K: New		1.500	8	0	0
1222	Ind border city: >150K: New		2.000	184	4	4
State Total				520,537,853	5,853,461	6,929,437

Baseline Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,115,104	1,412,144	176,756	1,108,572	234,389	658,703	5,705,668
Certified MKV Levy	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							285,538
	Homestead Credit	282,523		Taconite credit		16,602	
	Agricultural Credit	24,638		Disparity Reduction Credit		5,374	

Alternative Levy Summary

Levy Summary Report

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,341,454	1,538,279	189,657	1,233,616	245,888	697,320	6,246,215
Certified MKV Levy	2,612	29,200	0	671,235	0	0	703,047
Fiscal Disparities Levy	111,846	110,348	1,348	115,870	25,114	0	364,526
Disparity Reduction Aid	9,856	0	530	8,039	0	0	18,424
Spread NTC Levy	2,219,752	1,427,931	187,779	1,152,710	225,775	697,320	5,911,268
Spread MKV Levy	2,612	29,200	0	628,232	0	0	660,043
Tax Incr Financing							311,865
	Homestead Credit	269,910		Taconite credit		17,159	
	Agricultural Credit	25,301		Disparity Reduction Credit		5,783	