

House Research Simulation Report: Property Tax

Simulation #7A3

Date 2/26/2007

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

DESCRIPTION

BASELINE: Final Pay 2006

ALTERNATIVE: Actual Pay 2007

This report compares property taxes payable in 2007 to property taxes payable in 2006. Note that there are two new “regions” in the simulation report, consisting of all cities and all towns in Greater Minnesota. They appear as pages 4 and 5 of the report. The valuation data for taxes payable in 2007 is final. Net taxes for pay 2007 are based on final certified levies; the report is not considered “final” because there may be some slight differences in how taxes are spread, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2007. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes increased by \$559 million, or 9%.** Approximately \$153 million of the \$559 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2007. The overall tax increases are 9.6% in Greater Minnesota and 8.6% in the Metro area.
- **On a statewide average basis, property tax impacts on existing properties vary** from -2.6% (on apartments) to +14.4% (on single-unit residential nonhomestead property). Impacts on the largest property types are 6.6% on residential homesteads, 6.1% on commercial-industrial property, and 10.1% on agricultural property.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

BASELINE: Final Pay 2006

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

ALTERNATIVE: Actual Pay 2007

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are final levies reported by county auditors to the Dept. of Revenue.
- **The state levy** is \$696.3 million, which is the certified level set by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before final figures are determined.
- **Property tax credits** were modeled by the House Research Dept.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	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
Disabled homestead first \$32,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$600,000	0.55	0.55
\$600,000 - \$690,000	1.0	0.55
>\$690,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

STATEWIDE

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	279,412,835	302,418,055	23,005,220	8.2	2,971,258	3,166,374	195,116	6.6	1.06	1.05
ResNonHm 1 Exist	19,773,214	23,179,842	3,406,628	17.2	233,844	267,600	33,756	14.4	1.18	1.15
ResNonHm23 Exist	6,885,557	7,805,479	919,922	13.4	99,956	111,060	11,103	11.1	1.45	1.42
Apartments Exist	17,249,650	17,326,349	76,699	0.4	257,748	251,172	-6,576	-2.6	1.49	1.45
Low-income Apts	1,890,929	2,156,294	265,365	14.0	17,576	19,703	2,127	12.1	0.93	0.91
Seas Rec: Exist	17,464,901	20,423,771	2,958,870	16.9	173,873	189,173	15,300	8.8	1.00	0.93
Com/Ind Lo Exist	9,059,516	9,201,509	141,993	1.6	234,564	230,663	-3,901	-1.7	2.59	2.51
Com/Ind Hi Exist	49,425,381	54,841,949	5,416,568	11.0	1,651,606	1,771,425	119,819	7.3	3.34	3.23
Publ U: Elec Gen	1,457,155	1,525,273	68,118	4.7	32,882	33,232	350	1.1	2.26	2.18
Publ U: Other	5,681,264	5,920,659	239,395	4.2	182,050	183,678	1,628	0.9	3.20	3.10
AgHm House Exist	10,879,881	11,726,160	846,279	7.8	90,638	96,809	6,170	6.8	0.83	0.83
AgHm Land: Exist	30,645,016	34,567,280	3,922,264	12.8	147,564	162,624	15,060	10.2	0.48	0.47
Ag NonHm: Exist	14,489,147	16,908,945	2,419,798	16.7	129,390	145,458	16,067	12.4	0.89	0.86
ResHmstd: NewCon	0	5,649,780	5,649,780	0.0	0	58,693	58,693	0.0	0.00	1.04
All Other NewCon	0	5,568,042	5,568,042	0.0	0	94,619	94,619	0.0	0.00	1.70
Total	464,314,445	519,219,387	54,904,942	11.8	6,222,951	6,782,282	559,331	9.0	1.34	1.31

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	5,220,886	5,842,395	621,509	11.9	County	42.53	40.79	0.07	0.06
(-) TIF Tax Capacity	249,836	292,160	42,324	16.9	City/Town	31.60	30.55	0.66	0.63
(-) FD Contrib Tax Cap	275,689	305,743	30,054	10.9	School District	22.04	21.49	13.25	13.10
(=) Taxable Tax Capacity	4,695,362	5,244,492	549,130	11.7	Special District	4.50	4.55	0.00	0.00
FD Distrib Tax Cap	275,701	305,747	30,046	10.9	Total	100.67	97.38	13.97	13.79

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	88,932,025	96,157,638	7,225,613	8.1	882,764	945,554	62,791	7.1	0.99	0.98
ResNonHm 1 Exist	6,920,135	7,694,006	773,872	11.2	81,511	88,554	7,044	8.6	1.18	1.15
ResNonHm23 Exist	2,125,172	2,462,869	337,697	15.9	30,903	35,043	4,140	13.4	1.45	1.42
Apartments Exist	3,165,344	3,365,143	199,799	6.3	49,079	51,385	2,306	4.7	1.55	1.53
Low-income Apts	720,879	757,099	36,220	5.0	7,066	7,308	243	3.4	0.98	0.97
Seas Rec: Exist	17,043,680	19,958,247	2,914,567	17.1	169,028	183,972	14,944	8.8	0.99	0.92
Com/Ind Lo Exist	5,208,676	5,350,425	141,750	2.7	136,252	135,829	-423	-0.3	2.62	2.54
Com/Ind Hi Exist	10,854,218	11,987,357	1,133,139	10.4	363,995	390,874	26,880	7.4	3.35	3.26
Publ U: Elec Gen	1,205,636	1,258,130	52,494	4.4	27,161	27,364	203	0.7	2.25	2.17
Publ U: Other	3,476,966	3,581,356	104,390	3.0	109,113	108,982	-131	-0.1	3.14	3.04
AgHm House Exist	9,612,642	10,391,011	778,369	8.1	79,445	85,192	5,746	7.2	0.83	0.82
AgHm Land: Exist	29,209,432	32,994,740	3,785,309	13.0	141,845	156,408	14,563	10.3	0.49	0.47
Ag NonHm: Exist	13,460,337	15,684,151	2,223,814	16.5	120,202	134,741	14,539	12.1	0.89	0.86
ResHmstd: NewCon	0	2,369,210	2,369,210	0.0	0	23,431	23,431	0.0	0.00	0.99
All Other NewCon	0	2,389,190	2,389,190	0.0	0	35,108	35,108	0.0	0.00	1.47
Total	191,935,141	216,400,573	24,465,432	12.7	2,198,364	2,409,748	211,384	9.6	1.15	1.11

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,006,275	2,257,861	251,587	12.5	County	50.69	48.69	0.03	0.03
(-) TIF Tax Capacity	44,485	54,501	10,017	22.5	City/Town	28.99	27.79	0.13	0.12
(-) FD Contrib Tax Cap	2,625	3,022	397	15.1	School District	20.19	19.77	10.67	11.03
(=) Taxable Tax Capacity	1,959,165	2,200,338	241,173	12.3	Special District	1.59	1.60	0.00	0.00
FD Distrib Tax Cap	2,637	3,026	389	14.7	Total	101.46	97.85	10.83	11.18

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,500	109,700		8.1	859	922	64	7.4	0.85	0.84
Res Hmstd: Avg Val	152,200	164,600		8.1	1,474	1,570	97	6.6	0.97	0.95
Res Hmstd: Hi Val	202,900	219,400		8.1	2,089	2,217	128	6.1	1.03	1.01
Res Hmstd: Ex-Hi Val	304,400	329,100		8.1	3,320	3,512	192	5.8	1.09	1.07
Apartment (Mkt rate)	300,000	318,900		6.3	4,130	4,257	127	3.1	1.38	1.33
Seas Rec: Lo Val	100,000	115,000		15.0	1,175	1,291	116	9.9	1.17	1.12
Seas Rec: Hi Val	300,000	345,000		15.0	3,793	4,092	298	7.9	1.26	1.19
Comm/Ind: Lo Val	150,000	165,700		10.5	3,584	3,926	342	9.5	2.39	2.37
Comm/Ind: Med Val	300,000	331,300		10.4	8,309	8,944	635	7.6	2.77	2.7
Comm/Ind: Hi Val	1,000,000	1,104,400		10.4	30,360	32,369	2,010	6.6	3.04	2.93

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Exist	190,480,810	206,260,417	15,779,607	8.3	2,088,495	2,220,820	132,325	6.3	1.10	1.08
ResNonHm 1 Exist	12,853,079	15,485,835	2,632,756	20.5	152,333	179,045	26,712	17.5	1.19	1.16
ResNonHm23 Exist	4,760,385	5,342,610	582,225	12.2	69,054	76,017	6,963	10.1	1.45	1.42
Apartments Exist	14,084,305	13,961,206	-123,100	-0.9	208,669	199,786	-8,882	-4.3	1.48	1.43
Low-income Apts	1,170,050	1,399,195	229,145	19.6	10,510	12,395	1,885	17.9	0.90	0.89
Seas Rec: Exist	421,221	465,523	44,303	10.5	4,845	5,201	356	7.3	1.15	1.12
Com/Ind Lo Exist	3,850,840	3,851,083	243	0.0	98,311	94,833	-3,478	-3.5	2.55	2.46
Com/Ind Hi Exist	38,571,162	42,854,592	4,283,430	11.1	1,287,612	1,380,551	92,939	7.2	3.34	3.22
Publ U: Elec Gen	251,519	267,143	15,624	6.2	5,721	5,868	147	2.6	2.27	2.20
Publ U: Other	2,204,298	2,339,303	135,005	6.1	72,937	74,696	1,759	2.4	3.31	3.19
AgHm House Exist	1,267,239	1,335,149	67,910	5.4	11,193	11,617	424	3.8	0.88	0.87
AgHm Land: Exist	1,435,585	1,572,540	136,955	9.5	5,719	6,216	497	8.7	0.40	0.40
Ag NonHm: Exist	1,028,810	1,224,795	195,984	19.0	9,189	10,717	1,528	16.6	0.89	0.88
ResHmstd: NewCon	0	3,280,570	3,280,570	0.0	0	35,261	35,261	0.0	0.00	1.07
All Other NewCon	0	3,178,852	3,178,852	0.0	0	59,511	59,511	0.0	0.00	1.87
Total	272,379,304	302,818,814	30,439,510	11.2	4,024,587	4,372,534	347,947	8.6	1.48	1.44

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,214,611	3,584,533	369,922	11.5	County	36.68	35.08	0.08	0.07
(-) TIF Tax Capacity	205,351	237,658	32,307	15.7	City/Town	33.47	32.55	0.91	0.89
(-) FD Contrib Tax Cap	273,064	302,721	29,658	10.9	School District	23.37	22.73	14.52	14.12
(=) Taxable Tax Capacity	<u>2,736,197</u>	<u>3,044,153</u>	<u>307,957</u>	<u>11.3</u>	Special District	<u>6.58</u>	<u>6.69</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	273,064	302,721	29,658	10.9	Total	100.10	97.05	15.52	15.08

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	181,600	196,600	8.3	1,891	2,009	118	6.3	1.04	1.02	
Res Hmstd: Avg Val	272,300	294,900	8.3	3,021	3,200	179	5.9	1.11	1.08	
Res Hmstd: Hi Val	362,900	393,000	8.3	4,150	4,388	238	5.7	1.14	1.12	
Res Hmstd: Ex-Hi Val	544,500	589,600	8.3	6,407	6,828	422	6.6	1.18	1.16	
Apartment (Mkt rate)	300,000	297,400	-0.9	4,219	4,056	-163	-3.9	1.41	1.36	
Comm/Ind: Lo Val	150,000	166,700	11.1	3,776	4,179	403	10.7	2.52	2.51	
Comm/Ind: Med Val	300,000	333,300	11.1	8,732	9,495	762	8.7	2.91	2.85	
Comm/Ind: Hi Val	1,000,000	1,111,100	11.1	31,863	34,312	2,449	7.7	3.19	3.09	

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	52,059,624	55,484,275	3,424,650	6.6	571,520	607,641	36,122	6.3	1.10	1.10
ResNonHm 1 Exist	4,249,119	4,678,237	429,118	10.1	54,788	59,359	4,570	8.3	1.29	1.27
ResNonHm23 Exist	1,501,683	1,765,852	264,169	17.6	23,198	26,771	3,573	15.4	1.54	1.52
Apartments Exist	3,116,108	3,307,208	191,100	6.1	48,499	50,743	2,244	4.6	1.56	1.53
Low-income Apts	720,061	756,339	36,279	5.0	7,057	7,300	243	3.4	0.98	0.97
Seas Rec: Exist	2,169,782	2,543,314	373,532	17.2	24,323	26,428	2,105	8.7	1.12	1.04
Com/Ind Lo Exist	4,298,401	4,386,230	87,829	2.0	116,164	115,340	-824	-0.7	2.70	2.63
Com/Ind Hi Exist	9,918,982	10,939,953	1,020,971	10.3	336,888	361,692	24,804	7.4	3.40	3.31
Publ U: Elec Gen	1,177,686	1,229,399	51,713	4.4	26,633	26,848	215	0.8	2.26	2.18
Publ U: Other	1,265,714	1,369,898	104,183	8.2	43,454	45,604	2,150	4.9	3.43	3.33
AgHm House Exist	337,153	360,275	23,122	6.9	3,769	3,972	203	5.4	1.12	1.10
AgHm Land: Exist	389,622	441,814	52,192	13.4	2,213	2,507	294	13.3	0.57	0.57
Ag NonHm: Exist	431,067	547,248	116,181	27.0	5,136	6,286	1,150	22.4	1.19	1.15
ResHmstd: NewCon	0	1,392,174	1,392,174	0.0	0	15,210	15,210	0.0	0.00	1.09
All Other NewCon	0	1,364,277	1,364,277	0.0	0	25,716	25,716	0.0	0.00	1.88
Total	81,635,002	90,566,493	8,931,491	10.9	1,263,642	1,381,418	117,776	9.3	1.55	1.53

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	970,098	1,077,502	107,403	11.1	County	49.28	47.64	0.03	0.02
(-) TIF Tax Capacity	43,524	53,792	10,268	23.6	City/Town	44.42	43.48	0.21	0.20
(-) FD Contrib Tax Cap	1,861	2,155	295	15.8	School District	21.17	20.92	11.27	11.60
(=) Taxable Tax Capacity	924,713	1,021,554	96,841	10.5	Special District	1.72	1.79	0.00	0.00
FD Distrib Tax Cap	2,074	2,376	302	14.6	Total	116.60	113.84	11.51	11.82

**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	89,900	95,800	6.6	860	918	57	6.7	0.96	0.96
Res Hmstd: Avg Val	134,700	143,600	6.6	1,474	1,561	87	5.9	1.09	1.09
Res Hmstd: Hi Val	179,600	191,400	6.6	2,090	2,205	115	5.5	1.16	1.15
Res Hmstd: Ex-Hi Val	269,500	287,200	6.6	3,323	3,495	173	5.2	1.23	1.22
Apartment (Mkt rate)	300,000	318,400	6.1	4,718	4,907	190	4.0	1.57	1.54
Comm/Ind: Lo Val	150,000	165,400	10.3	3,935	4,337	402	10.2	2.62	2.62
Comm/Ind: Med Val	300,000	330,900	10.3	9,124	9,892	768	8.4	3.04	2.99
Comm/Ind: Hi Val	1,000,000	1,102,900	10.3	33,340	35,802	2,462	7.4	3.33	3.25

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	36,872,401	40,673,363	3,800,963	10.3	311,244	337,913	26,669	8.6	0.84	0.83
ResNonHm 1 Exist	2,671,016	3,015,770	344,754	12.9	26,722	29,195	2,473	9.3	1.00	0.97
ResNonHm23 Exist	623,489	697,017	73,528	11.8	7,705	8,272	567	7.4	1.24	1.19
Apartments Exist	49,236	57,935	8,699	17.7	581	643	62	10.7	1.18	1.11
Low-income Apts	819	760	-59	-7.2	8	8	-1	-7.2	1.03	1.03
Seas Rec: Exist	14,873,898	17,414,933	2,541,035	17.1	144,705	157,544	12,839	8.9	0.97	0.90
Com/Ind Lo Exist	910,275	964,195	53,921	5.9	20,088	20,489	401	2.0	2.21	2.12
Com/Ind Hi Exist	935,237	1,047,404	112,168	12.0	27,106	29,182	2,076	7.7	2.90	2.79
Publ U: Elec Gen	27,950	28,730	781	2.8	529	517	-12	-2.3	1.89	1.80
Publ U: Other	2,211,252	2,211,458	207	0.0	65,659	63,379	-2,281	-3.5	2.97	2.87
AgHm House Exist	9,275,489	10,030,736	755,247	8.1	75,676	81,219	5,543	7.3	0.82	0.81
AgHm Land: Exist	28,819,809	32,552,926	3,733,117	13.0	139,632	153,901	14,269	10.2	0.48	0.47
Ag NonHm: Exist	13,029,270	15,136,903	2,107,633	16.2	115,065	128,455	13,389	11.6	0.88	0.85
ResHmstd: NewCon	0	977,036	977,036	0.0	0	8,222	8,222	0.0	0.00	0.84
All Other NewCon	0	1,024,913	1,024,913	0.0	0	9,392	9,392	0.0	0.00	0.92
Total	110,300,139	125,834,080	15,533,942	14.1	934,722	1,028,330	93,608	10.0	0.85	0.82

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,036,177	1,180,360	144,183	13.9	County	51.96	49.60	0.04	0.03
(-) TIF Tax Capacity	961	709	-251	-26.2	City/Town	15.20	14.18	0.02	0.01
(-) FD Contrib Tax Cap	764	867	102	13.4	School District	19.32	18.76	9.80	10.23
(=) Taxable Tax Capacity	<u>1,034,452</u>	<u>1,178,784</u>	<u>144,332</u>	<u>14.0</u>	Special District	<u>1.47</u>	<u>1.44</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	563	650	86	15.3	Total	87.94	83.99	9.86	10.27

**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	123,400	136,100	10.3	945	1,033	88	9.3	0.77	0.76
Res Hmstd: Avg Val	185,000	204,100	10.3	1,603	1,735	132	8.2	0.87	0.85
Res Hmstd: Hi Val	246,600	272,000	10.3	2,261	2,436	175	7.7	0.92	0.9
Res Hmstd: Ex-Hi Val	370,000	408,100	10.3	3,579	3,842	263	7.3	0.97	0.94
Apartment (Mkt rate)	300,000	353,000	17.7	3,593	4,069	475	13.2	1.2	1.15
Seas Rec: Lo Val	100,000	115,000	15.0	1,040	1,132	92	8.9	1.04	0.98
Seas Rec: Hi Val	300,000	345,000	15.0	3,388	3,614	226	6.7	1.13	1.05
Comm/Ind: Lo Val	150,000	168,000	12.0	3,265	3,619	354	10.8	2.18	2.15
Comm/Ind: Med Val	300,000	336,000	12.0	7,570	8,229	659	8.7	2.52	2.45
Comm/Ind: Hi Val	1,000,000	1,119,900	12.0	27,658	29,737	2,079	7.5	2.77	2.66

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,198,413	4,549,353	350,941	8.4	49,826	52,317	2,491	5.0	1.19	1.15
ResNonHm 1 Exist	346,856	386,177	39,321	11.3	4,846	5,234	388	8.0	1.40	1.36
ResNonHm23 Exist	117,831	137,763	19,933	16.9	1,898	2,127	229	12.1	1.61	1.54
Apartments Exist	316,280	354,263	37,983	12.0	5,275	5,712	437	8.3	1.67	1.61
Low-income Apts	81,812	90,709	8,897	10.9	888	935	47	5.3	1.09	1.03
Seas Rec: Exist	133,420	164,901	31,481	23.6	1,683	1,907	224	13.3	1.26	1.16
Com/Ind Lo Exist	529,973	535,472	5,499	1.0	14,635	14,284	-351	-2.4	2.76	2.67
Com/Ind Hi Exist	803,554	916,356	112,802	14.0	25,541	27,689	2,148	8.4	3.18	3.02
Publ U: Elec Gen	20,926	21,247	321	1.5	422	436	13	3.1	2.02	2.05
Publ U: Other	94,279	94,982	704	0.7	3,414	3,356	-59	-1.7	3.62	3.53
AgHm House Exist	17,162	19,612	2,450	14.3	205	232	27	13.2	1.20	1.18
AgHm Land: Exist	30,169	36,190	6,022	20.0	214	245	31	14.4	0.71	0.68
Ag NonHm: Exist	31,517	36,811	5,294	16.8	422	470	48	11.3	1.34	1.28
ResHmstd: NewCon	0	82,345	82,345	0.0	0	960	960	0.0	0.00	1.17
All Other NewCon	0	103,400	103,400	0.0	0	2,336	2,336	0.0	0.00	2.26
Total	6,722,191	7,529,583	807,392	12.0	109,270	118,239	8,969	8.2	1.63	1.57

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	79,751	89,612	9,860	12.4	County	56.75	54.01	0.00	0.00
(-) TIF Tax Capacity	4,050	4,545	495	12.2	City/Town	48.38	45.96	0.39	0.35
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.32	21.44	10.53	10.72
(=) Taxable Tax Capacity	75,701	85,066	9,365	12.4	Special District	3.32	3.49	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	124.91	10.93	11.08

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,600	73,300	8.4	687	704	16	2.3	1.02	0.96
Res Hmstd: Avg Val	101,300	109,800	8.4	1,154	1,220	65	5.7	1.14	1.11
Res Hmstd: Hi Val	135,000	146,300	8.4	1,662	1,749	87	5.2	1.23	1.2
Res Hmstd: Ex-Hi Val	202,600	219,500	8.3	2,681	2,810	129	4.8	1.32	1.28
Apartment (Mkt rate)	300,000	336,000	12.0	5,232	5,618	387	7.4	1.74	1.67
Comm/Ind: Lo Val	150,000	171,100	14.1	4,245	4,811	566	13.3	2.83	2.81
Comm/Ind: Med Val	300,000	342,100	14.0	9,851	10,917	1,066	10.8	3.28	3.19
Comm/Ind: Hi Val	1,000,000	1,140,400	14.0	36,011	39,418	3,407	9.5	3.60	3.46

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,726,353	5,234,553	508,200	10.8	38,687	41,993	3,306	8.5	0.82	0.80
ResNonHm 1 Exist	301,356	327,736	26,381	8.8	3,040	3,232	192	6.3	1.01	0.99
ResNonHm23 Exist	98,555	108,738	10,182	10.3	1,126	1,176	50	4.5	1.14	1.08
Apartments Exist	9,357	9,081	-276	-3.0	98	89	-8	-8.4	1.04	0.99
Low-income Apts	59	0	-59	-100.0	0	0	0	100.0	0.67	0.00
Seas Rec: Exist	3,050,400	3,579,271	528,871	17.3	29,548	32,172	2,623	8.9	0.97	0.90
Com/Ind Lo Exist	134,387	146,735	12,348	9.2	2,977	3,137	161	5.4	2.21	2.14
Com/Ind Hi Exist	132,451	158,219	25,768	19.5	3,969	4,610	642	16.2	3.00	2.91
Publ U: Elec Gen	369	357	-12	-3.2	5	5	0	-5.4	1.37	1.34
Publ U: Other	447,289	406,642	-40,646	-9.1	13,691	12,141	-1,551	-11.3	3.06	2.99
AgHm House Exist	1,302,748	1,417,924	115,176	8.8	10,758	11,610	852	7.9	0.83	0.82
AgHm Land: Exist	4,568,280	5,143,293	575,012	12.6	22,916	25,434	2,518	11.0	0.50	0.49
Ag NonHm: Exist	2,594,386	3,017,696	423,310	16.3	24,907	28,066	3,159	12.7	0.96	0.93
ResHmstd: NewCon	0	147,699	147,699	0.0	0	1,187	1,187	0.0	0.00	0.80
All Other NewCon	0	180,016	180,016	0.0	0	1,601	1,601	0.0	0.00	0.89
Total	17,365,990	19,877,959	2,511,969	14.5	151,722	166,455	14,732	9.7	0.87	0.84

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	162,964	185,927	22,963	14.1	County	53.63	50.82	0.00	0.00
(-) TIF Tax Capacity	52	54	2	3.9	City/Town	14.84	13.85	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.48	17.14	11.33	11.83
(=) Taxable Tax Capacity	162,912	185,873	22,961	14.1	Special District	3.18	3.31	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	89.12	85.12	11.33	11.83

**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	112,200	124,300	10.8	856	945	89	10.4	0.76	0.76
Res Hmstd: Avg Val	168,200	186,300	10.8	1,469	1,601	133	9.0	0.87	0.86
Res Hmstd: Hi Val	224,200	248,300	10.7	2,082	2,258	177	8.5	0.93	0.91
Res Hmstd: Ex-Hi Val	336,400	372,600	10.8	3,310	3,575	265	8.0	0.98	0.96
Seas Rec: Lo Val	100,000	115,000	15.0	1,052	1,145	93	8.9	1.05	1
Seas Rec: Hi Val	300,000	345,000	15.0	3,423	3,653	229	6.7	1.14	1.06
Comm/Ind: Lo Val	150,000	179,200	19.5	3,314	3,986	672	20.3	2.21	2.22
Comm/Ind: Med Val	300,000	358,400	19.5	7,677	8,972	1,295	16.9	2.56	2.50
Comm/Ind: Hi Val	1,000,000	1,194,500	19.5	28,034	32,231	4,197	15.0	2.80	2.7

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,243,856	3,543,333	299,477	9.2	32,107	33,670	1,563	4.9	0.99	0.95
ResNonHm 1 Exist	336,894	373,884	36,990	11.0	4,091	4,388	297	7.3	1.21	1.17
ResNonHm23 Exist	126,777	140,608	13,831	10.9	1,868	1,965	97	5.2	1.47	1.40
Apartments Exist	156,446	174,118	17,673	11.3	2,478	2,626	148	6.0	1.58	1.51
Low-income Apts	62,710	65,872	3,161	5.0	639	656	17	2.7	1.02	1.00
Seas Rec: Exist	1,573,977	1,818,177	244,200	15.5	16,370	17,300	930	5.7	1.04	0.95
Com/Ind Lo Exist	453,394	474,712	21,318	4.7	11,873	11,929	56	0.5	2.62	2.51
Com/Ind Hi Exist	855,817	953,615	97,797	11.4	28,635	30,494	1,859	6.5	3.35	3.20
Publ U: Elec Gen	1,101	1,134	33	3.0	31	31	0	0.6	2.78	2.72
Publ U: Other	77,916	80,354	2,438	3.1	2,734	2,679	-55	-2.0	3.51	3.33
AgHm House Exist	26,567	28,947	2,380	9.0	273	286	13	4.9	1.03	0.99
AgHm Land: Exist	30,242	34,255	4,013	13.3	129	143	13	10.3	0.43	0.42
Ag NonHm: Exist	35,921	42,038	6,116	17.0	348	377	29	8.3	0.97	0.90
ResHmstd: NewCon	0	74,149	74,149	0.0	0	690	690	0.0	0.00	0.93
All Other NewCon	0	139,874	139,874	0.0	0	2,243	2,243	0.0	0.00	1.60
Total	6,981,619	7,945,071	963,452	13.8	101,576	109,477	7,901	7.8	1.45	1.38

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	82,367	93,919	11,552	14.0	County	45.07	41.74	0.00	0.00
(-) TIF Tax Capacity	2,967	3,308	341	11.5	City/Town	39.95	37.97	0.11	0.10
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.83	18.35	7.76	8.09
(=) Taxable Tax Capacity	79,400	90,611	11,211	14.1	Special District	0.84	0.77	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	105.70	98.82	7.87	8.19

**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	88,600	96,800	9.3	714	751	37	5.2	0.81	0.78
Res Hmstd: Avg Val	132,900	145,200	9.3	1,256	1,312	56	4.4	0.95	0.90
Res Hmstd: Hi Val	177,100	193,500	9.3	1,798	1,872	74	4.1	1.02	0.97
Res Hmstd: Ex-Hi Val	265,700	290,200	9.2	2,884	2,994	110	3.8	1.09	1.03
Apartment (Mkt rate)	300,000	333,900	11.3	4,200	4,398	198	4.7	1.4	1.32
Comm/Ind: Lo Val	150,000	167,100	11.4	3,635	3,944	309	8.5	2.42	2.36
Comm/Ind: Med Val	300,000	334,300	11.4	8,443	8,993	550	6.5	2.81	2.69
Comm/Ind: Hi Val	1,000,000	1,114,300	11.4	30,878	32,547	1,669	5.4	3.09	2.92

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,516,053	6,160,981	644,928	11.7	43,385	46,820	3,435	7.9	0.79	0.76
ResNonHm 1 Exist	399,013	444,398	45,385	11.4	3,896	4,114	218	5.6	0.98	0.93
ResNonHm23 Exist	89,799	101,558	11,760	13.1	1,070	1,136	66	6.2	1.19	1.12
Apartments Exist	12,474	19,638	7,163	57.4	148	205	57	38.4	1.19	1.04
Low-income Apts	760	760	0	0.0	8	8	0	-2.7	1.06	1.03
Seas Rec: Exist	4,723,593	5,516,108	792,515	16.8	42,911	46,320	3,408	7.9	0.91	0.84
Com/Ind Lo Exist	173,659	184,881	11,222	6.5	3,651	3,693	41	1.1	2.10	2.00
Com/Ind Hi Exist	135,384	149,816	14,432	10.7	3,667	3,860	194	5.3	2.71	2.58
Publ U: Elec Gen	3,575	3,648	73	2.0	79	77	-2	-3.0	2.21	2.10
Publ U: Other	353,637	325,676	-27,962	-7.9	11,053	9,923	-1,130	-10.2	3.13	3.05
AgHm House Exist	970,455	1,044,448	73,993	7.6	8,514	8,918	404	4.7	0.88	0.85
AgHm Land: Exist	1,615,757	1,868,194	252,437	15.6	6,966	7,887	921	13.2	0.43	0.42
Ag NonHm: Exist	774,228	920,480	146,252	18.9	7,521	8,452	931	12.4	0.97	0.92
ResHmstd: NewCon	0	176,908	176,908	0.0	0	1,380	1,380	0.0	0.00	0.78
All Other NewCon	0	207,486	207,486	0.0	0	1,889	1,889	0.0	0.00	0.91
Total	14,768,388	17,124,979	2,356,591	16.0	132,869	144,681	11,812	8.9	0.90	0.84

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	146,753	169,612	22,859	15.6	County	48.65	45.42	0.00	0.00
(-) TIF Tax Capacity	34	37	4	10.9	City/Town	14.78	13.67	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.88	19.46	7.57	8.37
(=) Taxable Tax Capacity	146,719	169,575	22,855	15.6	Special District	0.88	0.82	0.00	0.00
FD Distrib Tax Cap	0	0	0	40.9	Total	85.20	79.36	7.57	8.37

**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	115,700	129,200	11.7	805	877	72	9.0	0.7	0.68
Res Hmstd: Avg Val	173,400	193,700	11.7	1,392	1,501	109	7.8	0.80	0.78
Res Hmstd: Hi Val	231,200	258,200	11.7	1,980	2,125	145	7.3	0.86	0.82
Res Hmstd: Ex-Hi Val	346,800	387,300	11.7	3,157	3,374	217	6.9	0.91	0.87
Seas Rec: Lo Val	100,000	115,000	15.0	1,012	1,079	66	6.6	1.01	0.94
Seas Rec: Hi Val	300,000	345,000	15.0	3,306	3,454	149	4.5	1.10	1.00
Comm/Ind: Lo Val	150,000	166,000	10.7	3,169	3,414	244	7.7	2.11	2.06
Comm/Ind: Med Val	300,000	332,000	10.7	7,358	7,783	426	5.8	2.45	2.34
Comm/Ind: Hi Val	1,000,000	1,106,600	10.7	26,902	28,173	1,271	4.7	2.69	2.55

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,259,977	2,421,142	161,165	7.1	18,428	19,747	1,319	7.2	0.82	0.82
ResNonHm 1 Exist	205,973	229,458	23,484	11.4	3,011	3,253	242	8.1	1.46	1.42
ResNonHm23 Exist	53,061	57,068	4,007	7.6	953	990	37	3.9	1.80	1.73
Apartments Exist	87,352	88,951	1,600	1.8	1,623	1,604	-20	-1.2	1.86	1.80
Low-income Apts	35,828	37,565	1,736	4.8	404	406	2	0.5	1.13	1.08
Seas Rec: Exist	199,063	243,464	44,401	22.3	2,508	2,899	391	15.6	1.26	1.19
Com/Ind Lo Exist	289,454	295,323	5,869	2.0	8,512	8,428	-84	-1.0	2.94	2.85
Com/Ind Hi Exist	363,804	367,687	3,883	1.1	14,182	13,704	-478	-3.4	3.90	3.73
Publ U: Elec Gen	186,001	196,943	10,942	5.9	3,973	4,111	138	3.5	2.14	2.09
Publ U: Other	107,662	122,167	14,505	13.5	3,727	4,210	483	13.0	3.46	3.45
AgHm House Exist	5,623	6,646	1,023	18.2	45	57	12	27.3	0.79	0.85
AgHm Land: Exist	4,269	4,948	679	15.9	12	17	5	43.7	0.27	0.34
Ag NonHm: Exist	47,919	58,671	10,752	22.4	634	768	134	21.1	1.32	1.31
ResHmstd: NewCon	0	29,597	29,597	0.0	0	237	237	0.0	0.00	0.80
All Other NewCon	0	38,631	38,631	0.0	0	703	703	0.0	0.00	1.82
Total	3,845,987	4,198,263	352,277	9.2	58,011	61,132	3,121	5.4	1.51	1.46

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	46,689	50,627	3,938	8.4	County	53.59	51.53	0.00	0.00
(-) TIF Tax Capacity	1,356	1,434	79	5.8	City/Town	67.47	63.33	0.24	0.22
(-) FD Contrib Tax Cap	1,861	2,155	295	15.8	School District	9.76	10.54	8.52	8.60
(=) Taxable Tax Capacity	43,473	47,038	3,565	8.2	Special District	1.31	2.39	0.00	0.00
FD Distrib Tax Cap	2,074	2,376	302	14.6	Total	132.15	127.79	8.76	8.82

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,100	63,300	4,200	7.1	281	296	15	5.4	0.48	0.47
Res Hmstd: Avg Val	88,600	94,900	6,300	7.1	641	694	54	8.4	0.72	0.73
Res Hmstd: Hi Val	118,200	126,600	8,400	7.1	1,084	1,156	71	6.6	0.92	0.91
Res Hmstd: Ex-Hi Val	177,300	189,900	12,600	7.1	1,970	2,078	107	5.4	1.11	1.09
Apartment (Mkt rate)	300,000	305,500	5,500	1.8	5,218	5,149	-69	-1.3	1.74	1.69
Comm/Ind: Lo Val	150,000	151,600	1,600	1.1	4,275	4,186	-89	-2.1	2.85	2.76
Comm/Ind: Med Val	300,000	303,200	3,200	1.1	9,932	9,705	-227	-2.3	3.31	3.20
Comm/Ind: Hi Val	1,000,000	1,010,700	10,700	1.1	36,328	35,459	-869	-2.4	3.63	3.51

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,313,881	4,819,904	506,023	11.7	26,709	29,967	3,258	12.2	0.62	0.62
ResNonHm 1 Exist	279,043	335,590	56,547	20.3	2,611	3,076	465	17.8	0.94	0.92
ResNonHm23 Exist	37,011	40,062	3,051	8.2	443	465	22	5.0	1.20	1.16
Apartments Exist	4,775	5,036	260	5.5	56	56	0	0.8	1.17	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,977,794	4,657,468	679,674	17.1	38,331	42,109	3,778	9.9	0.96	0.90
Com/Ind Lo Exist	79,824	83,966	4,141	5.2	1,808	1,842	34	1.9	2.27	2.19
Com/Ind Hi Exist	128,787	124,378	-4,409	-3.4	3,920	3,664	-256	-6.5	3.04	2.95
Publ U: Elec Gen	787	810	23	2.9	15	15	0	-2.9	1.93	1.82
Publ U: Other	249,599	249,020	-579	-0.2	7,498	7,283	-215	-2.9	3.00	2.92
AgHm House Exist	175,904	193,695	17,791	10.1	679	810	131	19.3	0.39	0.42
AgHm Land: Exist	229,483	272,081	42,598	18.6	435	522	87	20.0	0.19	0.19
Ag NonHm: Exist	533,722	650,809	117,087	21.9	4,717	5,523	806	17.1	0.88	0.85
ResHmstd: NewCon	0	88,713	88,713	0.0	0	533	533	0.0	0.00	0.60
All Other NewCon	0	119,618	119,618	0.0	0	1,104	1,104	0.0	0.00	0.92
Total	10,010,611	11,641,150	1,630,539	16.3	87,222	96,969	9,747	11.2	0.87	0.83

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,245	119,641	16,396	15.9	County	55.84	53.07	0.00	0.00
(-) TIF Tax Capacity	232	259	27	11.8	City/Town	15.73	14.63	0.00	0.00
(-) FD Contrib Tax Cap	764	867	102	13.4	School District	10.31	10.02	5.76	5.80
(=) Taxable Tax Capacity	102,249	118,515	16,266	15.9	Special District	2.40	2.49	0.00	0.00
FD Distrib Tax Cap	563	650	86	15.3	Total	84.27	80.20	5.76	5.80

**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	117,700	131,500	11.7	503	587	84	16.6	0.43	0.45
Res Hmstd: Avg Val	176,400	197,100	11.7	1,085	1,210	126	11.6	0.61	0.61
Res Hmstd: Hi Val	235,200	262,800	11.7	1,667	1,835	167	10.0	0.71	0.7
Res Hmstd: Ex-Hi Val	352,800	394,200	11.7	2,832	3,083	251	8.9	0.80	0.78
Seas Rec: Lo Val	100,000	115,000	15.0	1,003	1,088	85	8.5	1.00	0.95
Seas Rec: Hi Val	300,000	345,000	15.0	3,278	3,483	205	6.3	1.09	1.01
Comm/Ind: Lo Val	150,000	144,900	-3.4	3,208	2,968	-240	-7.5	2.14	2.05
Comm/Ind: Med Val	300,000	289,700	-3.4	7,457	6,860	-597	-8.0	2.49	2.37
Comm/Ind: Hi Val	1,000,000	965,800	-3.4	27,284	25,193	-2,091	-7.7	2.73	2.61

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,766,758	4,996,583	229,826	4.8	46,367	49,575	3,209	6.9	0.97	0.99
ResNonHm 1 Exist	456,698	522,868	66,170	14.5	5,121	5,889	767	15.0	1.12	1.13
ResNonHm23 Exist	182,113	202,420	20,307	11.2	2,518	2,798	280	11.1	1.38	1.38
Apartments Exist	254,701	263,315	8,614	3.4	3,524	3,653	129	3.7	1.38	1.39
Low-income Apts	55,403	55,891	488	0.9	468	474	7	1.4	0.84	0.85
Seas Rec: Exist	100,956	106,297	5,340	5.3	1,176	1,204	29	2.4	1.16	1.13
Com/Ind Lo Exist	208,584	212,894	4,310	2.1	5,033	5,062	29	0.6	2.41	2.38
Com/Ind Hi Exist	759,639	779,304	19,665	2.6	24,170	24,415	245	1.0	3.18	3.13
Publ U: Elec Gen	475	475	0	0.0	10	10	0	0.4	2.15	2.15
Publ U: Other	119,814	150,587	30,773	25.7	3,803	4,729	926	24.3	3.17	3.14
AgHm House Exist	14,972	16,331	1,359	9.1	138	156	18	13.0	0.92	0.95
AgHm Land: Exist	14,295	16,763	2,467	17.3	52	67	14	27.5	0.37	0.40
Ag NonHm: Exist	22,580	26,095	3,515	15.6	229	264	35	15.2	1.02	1.01
ResHmstd: NewCon	0	78,092	78,092	0.0	0	782	782	0.0	0.00	1.00
All Other NewCon	0	90,684	90,684	0.0	0	1,651	1,651	0.0	0.00	1.82
Total	6,956,989	7,518,599	561,610	8.1	92,608	100,729	8,121	8.8	1.33	1.34

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80,356	86,921	6,565	8.2	County	64.78	64.42	0.00	0.00
(-) TIF Tax Capacity	6,067	6,687	621	10.2	City/Town	22.42	22.76	0.12	0.02
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.26	12.37	7.67	8.06
(=) Taxable Tax Capacity	74,289	80,234	5,944	8.0	Special District	4.87	4.86	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	104.33	104.41	7.79	8.07

**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	111,200	116,600	4.9	974	1,044	70	7.1	0.88	0.9
Res Hmstd: Avg Val	166,800	174,800	4.8	1,648	1,751	103	6.3	0.99	1.00
Res Hmstd: Hi Val	222,300	233,000	4.8	2,320	2,458	138	6.0	1.04	1.05
Res Hmstd: Ex-Hi Val	333,600	349,700	4.8	3,668	3,876	208	5.7	1.1	1.11
Apartment (Mkt rate)	300,000	310,100	3.4	4,146	4,297	151	3.7	1.38	1.39
Comm/Ind: Lo Val	150,000	153,900	2.6	3,603	3,674	71	2.0	2.40	2.39
Comm/Ind: Med Val	300,000	307,800	2.6	8,368	8,491	123	1.5	2.79	2.76
Comm/Ind: Hi Val	1,000,000	1,025,900	2.6	30,607	30,969	363	1.2	3.06	3.02

EAST CENTRAL CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,377,667	3,684,289	306,622	9.1	40,733	43,106	2,373	5.8	1.21	1.17
ResNonHm 1 Exist	303,904	338,394	34,490	11.3	4,158	4,381	224	5.4	1.37	1.29
ResNonHm23 Exist	88,466	104,484	16,018	18.1	1,520	1,692	171	11.3	1.72	1.62
Apartments Exist	162,082	164,549	2,467	1.5	2,736	2,630	-107	-3.9	1.69	1.60
Low-income Apts	46,025	57,027	11,002	23.9	468	554	86	18.3	1.02	0.97
Seas Rec: Exist	69,828	86,032	16,204	23.2	1,074	1,229	155	14.4	1.54	1.43
Com/Ind Lo Exist	283,220	301,258	18,038	6.4	7,888	7,951	63	0.8	2.78	2.64
Com/Ind Hi Exist	514,904	580,118	65,215	12.7	18,772	20,087	1,315	7.0	3.65	3.46
Publ U: Elec Gen	1,102	1,135	34	3.0	31	30	-1	-3.4	2.85	2.67
Publ U: Other	80,078	84,764	4,687	5.9	2,944	2,952	9	0.3	3.68	3.48
AgHm House Exist	79,120	85,340	6,220	7.9	886	926	40	4.6	1.12	1.09
AgHm Land: Exist	60,102	66,647	6,545	10.9	284	304	20	6.9	0.47	0.46
Ag NonHm: Exist	37,350	43,826	6,476	17.3	465	523	58	12.5	1.24	1.19
ResHmstd: NewCon	0	108,947	108,947	0.0	0	1,259	1,259	0.0	0.00	1.16
All Other NewCon	0	77,129	77,129	0.0	0	1,372	1,372	0.0	0.00	1.78
Total	5,103,847	5,783,940	680,093	13.3	81,960	88,997	7,037	8.6	1.61	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	58,654	66,430	7,776	13.3	County	58.29	55.35	0.09	0.07
(-) TIF Tax Capacity	2,472	2,537	65	2.6	City/Town	44.41	43.20	0.24	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.47	23.48	6.59	6.63
(=) Taxable Tax Capacity	56,182	63,893	7,711	13.7	Special District	1.00	0.91	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	129.17	122.95	6.92	6.92

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	108,700	118,600	9.1	1,205	1,275	70	5.8	1.11	1.07	
Res Hmstd: Avg Val	162,900	177,700	9.1	1,991	2,095	104	5.2	1.22	1.18	
Res Hmstd: Hi Val	217,200	236,900	9.1	2,779	2,917	138	5.0	1.28	1.23	
Res Hmstd: Ex-Hi Val	325,900	355,500	9.1	4,356	4,564	208	4.8	1.34	1.28	
Apartment (Mkt rate)	300,000	304,600	1.5	5,052	4,892	-160	-3.2	1.68	1.61	
Comm/Ind: Lo Val	150,000	169,000	12.7	4,149	4,614	465	11.2	2.77	2.73	
Comm/Ind: Med Val	300,000	338,000	12.7	9,647	10,512	865	9.0	3.22	3.11	
Comm/Ind: Hi Val	1,000,000	1,126,700	12.7	35,302	38,032	2,730	7.7	3.53	3.38	

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,134,732	5,664,991	530,259	10.3	50,232	53,001	2,769	5.5	0.98	0.94
ResNonHm 1 Exist	389,586	443,008	53,422	13.7	4,234	4,539	305	7.2	1.09	1.02
ResNonHm23 Exist	104,333	119,887	15,554	14.9	1,426	1,559	133	9.3	1.37	1.30
Apartments Exist	4,156	4,616	460	11.1	54	58	4	6.7	1.30	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,388,933	1,621,371	232,439	16.7	15,690	16,747	1,057	6.7	1.13	1.03
Com/Ind Lo Exist	92,412	96,476	4,064	4.4	2,177	2,152	-25	-1.2	2.36	2.23
Com/Ind Hi Exist	66,355	79,099	12,745	19.2	2,060	2,301	240	11.7	3.11	2.91
Publ U: Elec Gen	9,747	10,093	347	3.6	235	226	-9	-3.8	2.41	2.24
Publ U: Other	157,093	164,425	7,332	4.7	5,156	5,023	-133	-2.6	3.28	3.06
AgHm House Exist	1,140,984	1,239,687	98,704	8.7	10,301	10,764	463	4.5	0.90	0.87
AgHm Land: Exist	1,076,803	1,217,849	141,046	13.1	3,979	4,368	389	9.8	0.37	0.36
Ag NonHm: Exist	444,958	515,291	70,333	15.8	4,526	4,923	397	8.8	1.02	0.96
ResHmstd: NewCon	0	138,174	138,174	0.0	0	1,318	1,318	0.0	0.00	0.95
All Other NewCon	0	134,989	134,989	0.0	0	1,351	1,351	0.0	0.00	1.00
Total	10,010,091	11,449,959	1,439,868	14.4	100,071	108,330	8,260	8.3	1.00	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,359	112,430	14,071	14.3	County	59.05	55.58	0.19	0.17
(-) TIF Tax Capacity	100	116	16	16.1	City/Town	17.69	16.86	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.17	22.25	6.74	6.53
(=) Taxable Tax Capacity	98,258	112,313	14,055	14.3	Special District	0.85	0.76	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	101.75	95.45	6.93	6.70

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,900	142,200		10.3	1,144	1,208	64	5.6	0.89	0.85
Res Hmstd: Avg Val	193,200	213,200		10.4	1,901	1,997	96	5.1	0.98	0.94
Res Hmstd: Hi Val	257,500	284,100		10.3	2,658	2,785	128	4.8	1.03	0.98
Res Hmstd: Ex-Hi Val	386,400	426,300		10.3	4,175	4,355	180	4.3	1.08	1.02
Seas Rec: Lo Val	100,000	115,000		15.0	1,178	1,264	86	7.3	1.18	1.1
Seas Rec: Hi Val	300,000	345,000		15.0	3,802	4,009	207	5.5	1.27	1.16
Comm/Ind: Lo Val	150,000	178,800		19.2	3,532	4,176	643	18.2	2.35	2.34
Comm/Ind: Med Val	300,000	357,600		19.2	8,207	9,428	1,220	14.9	2.74	2.64
Comm/Ind: Hi Val	1,000,000	1,192,100		19.2	30,024	33,940	3,916	13.0	3.00	2.85

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	11,163,079	12,025,126	862,048	7.7	121,891	130,701	8,810	7.2	1.09	1.09
ResNonHm 1 Exist	857,593	937,520	79,927	9.3	10,413	11,136	723	6.9	1.21	1.19
ResNonHm23 Exist	369,738	405,372	35,634	9.6	5,451	5,876	424	7.8	1.47	1.45
Apartments Exist	756,402	821,268	64,866	8.6	11,371	12,280	909	8.0	1.50	1.50
Low-income Apts	143,522	140,328	-3,194	-2.2	1,312	1,268	-44	-3.3	0.91	0.90
Seas Rec: Exist	78,782	94,188	15,406	19.6	1,015	1,198	183	18.1	1.29	1.27
Com/Ind Lo Exist	646,068	651,934	5,866	0.9	16,612	16,342	-271	-1.6	2.57	2.51
Com/Ind Hi Exist	2,220,208	2,463,679	243,471	11.0	74,053	80,253	6,200	8.4	3.34	3.26
Publ U: Elec Gen	621,314	638,720	17,406	2.8	13,355	13,132	-223	-1.7	2.15	2.06
Publ U: Other	380,410	423,877	43,467	11.4	12,390	13,294	904	7.3	3.26	3.14
AgHm House Exist	134,263	141,953	7,690	5.7	1,474	1,546	72	4.9	1.10	1.09
AgHm Land: Exist	117,303	131,296	13,993	11.9	523	603	79	15.1	0.45	0.46
Ag NonHm: Exist	115,153	167,876	52,723	45.8	1,242	1,772	529	42.6	1.08	1.06
ResHmstd: NewCon	0	498,795	498,795	0.0	0	5,361	5,361	0.0	0.00	1.07
All Other NewCon	0	387,827	387,827	0.0	0	6,906	6,906	0.0	0.00	1.78
Total	17,603,835	19,929,760	2,325,925	13.2	271,103	301,667	30,564	11.3	1.54	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,474	241,271	27,797	13.0	County	42.25	41.15	0.00	0.00
(-) TIF Tax Capacity	10,435	11,613	1,178	11.3	City/Town	38.89	37.65	0.25	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.59	26.94	11.04	10.75
(=) Taxable Tax Capacity	203,039	229,658	26,620	13.1	Special District	2.01	2.06	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	109.73	107.80	11.28	10.97

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	122,900	132,400	7.7	1,226	1,319	94	7.7	1	1	
Res Hmstd: Avg Val	184,200	198,400	7.7	2,023	2,163	140	6.9	1.1	1.09	
Res Hmstd: Hi Val	245,500	264,500	7.7	2,820	3,007	188	6.7	1.15	1.14	
Res Hmstd: Ex-Hi Val	368,400	396,800	7.7	4,417	4,698	280	6.3	1.2	1.18	
Apartment (Mkt rate)	300,000	325,700	8.6	4,454	4,746	293	6.6	1.48	1.46	
Comm/Ind: Lo Val	150,000	166,400	10.9	3,777	4,201	424	11.2	2.52	2.52	
Comm/Ind: Med Val	300,000	332,900	11.0	8,757	9,574	817	9.3	2.92	2.88	
Comm/Ind: Hi Val	1,000,000	1,109,700	11.0	31,996	34,641	2,644	8.3	3.2	3.12	

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	6,266,719	6,875,274	608,555	9.7	55,850	60,945	5,095	9.1	0.89	0.89
ResNonHm 1 Exist	373,589	405,818	32,229	8.6	3,664	3,906	242	6.6	0.98	0.96
ResNonHm23 Exist	129,610	147,968	18,358	14.2	1,578	1,747	169	10.7	1.22	1.18
Apartments Exist	3,954	4,451	497	12.6	46	51	5	11.0	1.17	1.16
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	805,744	958,091	152,347	18.9	8,173	9,168	995	12.2	1.01	0.96
Com/Ind Lo Exist	140,457	145,768	5,312	3.8	3,057	3,085	28	0.9	2.18	2.12
Com/Ind Hi Exist	147,652	180,026	32,375	21.9	4,142	4,916	774	18.7	2.81	2.73
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	165,803	172,585	6,782	4.1	4,816	4,888	72	1.5	2.90	2.83
AgHm House Exist	1,362,421	1,480,038	117,617	8.6	11,564	12,700	1,136	9.8	0.85	0.86
AgHm Land: Exist	1,604,896	1,768,098	163,202	10.2	6,350	7,036	686	10.8	0.40	0.40
Ag NonHm: Exist	396,346	480,968	84,622	21.4	3,548	4,234	685	19.3	0.90	0.88
ResHmstd: NewCon	0	167,707	167,707	0.0	0	1,523	1,523	0.0	0.00	0.91
All Other NewCon	0	107,562	107,562	0.0	0	1,058	1,058	0.0	0.00	0.98
Total	11,397,189	12,894,353	1,497,164	13.1	102,790	115,258	12,468	12.1	0.90	0.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,342	126,198	14,856	13.3	County	42.91	41.99	0.00	0.00
(-) TIF Tax Capacity	198	30	-168	-84.8	City/Town	18.24	17.06	0.05	0.04
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.96	25.80	9.62	9.85
(=) Taxable Tax Capacity	111,145	126,168	15,024	13.5	Special District	1.22	1.24	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	88.33	86.08	9.67	9.89

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	157,800	173,100	9.7	1,316	1,445	129	9.8	0.83	0.83	
Res Hmstd: Avg Val	236,600	259,600	9.7	2,159	2,353	193	9.0	0.91	0.91	
Res Hmstd: Hi Val	315,400	346,000	9.7	3,002	3,260	257	8.6	0.95	0.94	
Res Hmstd: Ex-Hi Val	473,200	519,200	9.7	4,637	5,024	387	8.3	0.98	0.97	
Seas Rec: Lo Val	100,000	115,000	15.0	1,044	1,156	112	10.8	1.04	1.01	
Seas Rec: Hi Val	300,000	345,000	15.0	3,399	3,686	286	8.4	1.13	1.07	
Comm/Ind: Lo Val	150,000	182,900	21.9	3,271	4,082	810	24.8	2.18	2.23	
Comm/Ind: Med Val	300,000	365,800	21.9	7,585	9,170	1,585	20.9	2.53	2.51	
Comm/Ind: Hi Val	1,000,000	1,219,300	21.9	27,715	32,913	5,198	18.8	2.77	2.7	

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	4,617,817	4,881,040	263,223	5.7	59,093	62,972	3,879	6.6	1.28	1.29
ResNonHm 1 Exist	345,095	381,525	36,429	10.6	5,393	5,917	524	9.7	1.56	1.55
ResNonHm23 Exist	81,690	87,034	5,344	6.5	1,498	1,569	71	4.8	1.83	1.80
Apartments Exist	256,392	260,192	3,800	1.5	4,741	4,752	11	0.2	1.85	1.83
Low-income Apts	63,600	65,891	2,291	3.6	721	744	23	3.2	1.13	1.13
Seas Rec: Exist	19,571	24,407	4,836	24.7	345	391	46	13.5	1.76	1.60
Com/Ind Lo Exist	542,980	543,092	112	0.0	16,383	16,064	-319	-1.9	3.02	2.96
Com/Ind Hi Exist	754,256	809,765	55,509	7.4	29,246	30,559	1,313	4.5	3.88	3.77
Publ U: Elec Gen	3,887	3,943	56	1.4	104	112	8	7.4	2.68	2.84
Publ U: Other	75,299	81,143	5,843	7.8	3,061	3,220	159	5.2	4.07	3.97
AgHm House Exist	19,905	20,294	389	2.0	270	279	9	3.4	1.35	1.37
AgHm Land: Exist	45,694	52,361	6,667	14.6	394	444	50	12.8	0.86	0.85
Ag NonHm: Exist	50,273	53,516	3,243	6.5	740	771	31	4.2	1.47	1.44
ResHmstd: NewCon	0	82,242	82,242	0.0	0	1,050	1,050	0.0	0.00	1.28
All Other NewCon	0	86,906	86,906	0.0	0	2,362	2,362	0.0	0.00	2.72
Total	6,876,460	7,433,350	556,890	8.1	121,987	131,207	9,220	7.6	1.77	1.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	80,292	86,947	6,655	8.3	County	56.31	53.85	0.25	0.24
(-) TIF Tax Capacity	3,722	3,509	-213	-5.7	City/Town	61.63	60.71	0.32	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.89	19.92	13.76	15.93
(=) Taxable Tax Capacity	<u>76,570</u>	<u>83,438</u>	<u>6,869</u>	<u>9.0</u>	Special District	<u>1.65</u>	<u>1.68</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	139.48	136.16	14.33	16.58

**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	60,500	63,900	5.6	689	720	32	4.6	1.14	1.13
Res Hmstd: Avg Val	90,700	95,900	5.7	1,104	1,179	74	6.7	1.22	1.23
Res Hmstd: Hi Val	120,800	127,700	5.7	1,594	1,693	99	6.2	1.32	1.33
Res Hmstd: Ex-Hi Val	181,300	191,600	5.7	2,579	2,727	147	5.7	1.42	1.42
Apartment (Mkt rate)	300,000	304,400	1.5	5,660	5,686	25	0.4	1.89	1.87
Comm/Ind: Lo Val	150,000	161,000	7.3	4,492	4,817	325	7.2	2.99	2.99
Comm/Ind: Med Val	300,000	322,100	7.4	10,410	11,020	610	5.9	3.47	3.42
Comm/Ind: Hi Val	1,000,000	1,073,600	7.4	38,027	39,955	1,927	5.1	3.80	3.72

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,537,835	2,797,204	259,369	10.2	23,461	25,382	1,921	8.2	0.92	0.91
ResNonHm 1 Exist	246,576	268,993	22,417	9.1	2,635	2,779	143	5.4	1.07	1.03
ResNonHm23 Exist	38,449	41,411	2,962	7.7	510	525	15	2.9	1.33	1.27
Apartments Exist	3,643	3,714	71	1.9	43	42	-1	-2.6	1.17	1.12
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	513,730	598,485	84,755	16.5	6,002	6,499	498	8.3	1.17	1.09
Com/Ind Lo Exist	104,013	106,199	2,186	2.1	2,385	2,346	-39	-1.6	2.29	2.21
Com/Ind Hi Exist	132,200	154,844	22,645	17.1	3,836	4,276	440	11.5	2.90	2.76
Publ U: Elec Gen	489	502	14	2.8	8	7	0	-5.8	1.58	1.45
Publ U: Other	333,030	359,713	26,683	8.0	9,414	9,732	318	3.4	2.83	2.71
AgHm House Exist	1,319,018	1,429,201	110,183	8.4	10,230	11,079	849	8.3	0.78	0.78
AgHm Land: Exist	8,471,700	9,639,913	1,168,212	13.8	43,899	47,820	3,921	8.9	0.52	0.50
Ag NonHm: Exist	4,172,010	4,776,875	604,865	14.5	36,229	39,231	3,001	8.3	0.87	0.82
ResHmstd: NewCon	0	74,701	74,701	0.0	0	680	680	0.0	0.00	0.91
All Other NewCon	0	99,596	99,596	0.0	0	832	832	0.0	0.00	0.84
Total	17,872,691	20,351,351	2,478,659	13.9	138,652	151,230	12,578	9.1	0.78	0.74

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	154,869	176,143	21,274	13.7	County	56.67	53.86	0.14	0.14
(-) TIF Tax Capacity	231	73	-158	-68.3	City/Town	12.96	11.73	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.79	17.22	13.74	15.40
(=) Taxable Tax Capacity	154,638	176,070	21,432	13.9	Special District	1.60	1.39	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	89.01	84.20	13.88	15.53

**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	101,300	111,700	10.3	761	842	81	10.7	0.75	0.75
Res Hmstd: Avg Val	151,900	167,400	10.2	1,327	1,448	121	9.1	0.87	0.86
Res Hmstd: Hi Val	202,400	223,100	10.2	1,892	2,053	161	8.5	0.93	0.92
Res Hmstd: Ex-Hi Val	303,700	334,700	10.2	3,026	3,267	241	8.0	1	0.98
Comm/Ind: Lo Val	150,000	175,700	17.1	3,350	3,929	579	17.3	2.23	2.24
Comm/Ind: Med Val	300,000	351,400	17.1	7,747	8,849	1,102	14.2	2.58	2.52
Comm/Ind: Hi Val	1,000,000	1,171,300	17.1	28,267	31,812	3,545	12.5	2.83	2.72

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	5,204,546	5,490,410	285,864	5.5	56,163	60,076	3,913	7.0	1.08	1.09
ResNonHm 1 Exist	381,428	426,904	45,476	11.9	4,791	5,380	589	12.3	1.26	1.26
ResNonHm23 Exist	129,940	130,540	600	0.5	1,958	1,994	35	1.8	1.51	1.53
Apartments Exist	376,639	413,369	36,730	9.8	5,304	5,820	517	9.7	1.41	1.41
Low-income Apts	68,233	72,534	4,301	6.3	619	659	40	6.4	0.91	0.91
Seas Rec: Exist	24,094	26,296	2,203	9.1	335	352	17	5.0	1.39	1.34
Com/Ind Lo Exist	435,661	435,095	-566	-0.1	11,533	11,329	-203	-1.8	2.65	2.60
Com/Ind Hi Exist	949,632	990,709	41,077	4.3	30,691	31,594	903	2.9	3.23	3.19
Publ U: Elec Gen	15,465	15,698	233	1.5	308	314	6	1.9	1.99	2.00
Publ U: Other	79,986	86,936	6,950	8.7	2,666	2,839	173	6.5	3.33	3.27
AgHm House Exist	13,130	13,580	451	3.4	160	162	2	1.6	1.22	1.20
AgHm Land: Exist	25,102	30,452	5,351	21.3	182	227	45	25.0	0.73	0.75
Ag NonHm: Exist	37,803	45,145	7,343	19.4	442	523	81	18.4	1.17	1.16
ResHmstd: NewCon	0	136,366	136,366	0.0	0	1,460	1,460	0.0	0.00	1.07
All Other NewCon	0	119,562	119,562	0.0	0	2,211	2,211	0.0	0.00	1.85
Total	7,741,658	8,433,596	691,938	8.9	115,150	124,940	9,790	8.5	1.49	1.48

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,018	98,861	7,844	8.6	County	46.54	45.28	0.00	0.00
(-) TIF Tax Capacity	4,302	4,724	422	9.8	City/Town	49.30	49.54	0.27	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.21	17.16	12.20	12.23
(=) Taxable Tax Capacity	86,716	94,138	7,422	8.6	Special District	0.58	0.56	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.63	112.54	12.47	12.45

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,300	83,700	5.5	691	749	58	8.4	0.87	0.9
Res Hmstd: Avg Val	118,900	125,400	5.5	1,222	1,308	86	7.0	1.03	1.04
Res Hmstd: Hi Val	158,500	167,200	5.5	1,753	1,868	115	6.6	1.11	1.12
Res Hmstd: Ex-Hi Val	237,900	251,000	5.5	2,818	2,991	173	6.1	1.18	1.19
Apartment (Mkt rate)	300,000	329,300	9.8	4,598	5,043	445	9.7	1.53	1.53
Comm/Ind: Lo Val	150,000	156,500	4.3	3,860	4,017	157	4.1	2.57	2.57
Comm/Ind: Med Val	300,000	313,000	4.3	8,945	9,239	294	3.3	2.98	2.95
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	32,673	33,607	933	2.9	3.27	3.22

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	2,151,912	2,365,837	213,925	9.9	16,975	18,677	1,702	10.0	0.79	0.79
ResNonHm 1 Exist	198,995	232,742	33,747	17.0	1,829	2,085	256	14.0	0.92	0.90
ResNonHm23 Exist	24,994	31,710	6,717	26.9	282	351	68	24.2	1.13	1.11
Apartments Exist	3,862	4,061	199	5.2	45	46	1	2.8	1.17	1.14
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	142,736	171,881	29,145	20.4	1,257	1,433	176	14.0	0.88	0.83
Com/Ind Lo Exist	61,356	63,840	2,484	4.0	1,256	1,264	8	0.6	2.05	1.98
Com/Ind Hi Exist	75,548	81,221	5,673	7.5	2,033	2,106	73	3.6	2.69	2.59
Publ U: Elec Gen	11,203	11,514	311	2.8	163	163	1	0.3	1.45	1.42
Publ U: Other	232,875	237,737	4,861	2.1	6,220	6,129	-91	-1.5	2.67	2.58
AgHm House Exist	1,033,915	1,117,527	83,612	8.1	7,426	8,045	619	8.3	0.72	0.72
AgHm Land: Exist	5,186,843	5,821,620	634,776	12.2	25,230	27,692	2,462	9.8	0.49	0.48
Ag NonHm: Exist	2,141,360	2,447,344	305,983	14.3	16,719	18,610	1,890	11.3	0.78	0.76
ResHmstd: NewCon	0	49,610	49,610	0.0	0	395	395	0.0	0.00	0.80
All Other NewCon	0	50,525	50,525	0.0	0	427	427	0.0	0.00	0.84
Total	11,265,598	12,687,168	1,421,570	12.6	79,435	87,423	7,988	10.1	0.71	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,050	111,191	12,141	12.3	County	49.83	48.43	0.00	0.00
(-) TIF Tax Capacity	37	47	10	27.5	City/Town	11.76	10.89	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.87	17.07	12.69	12.53
(=) Taxable Tax Capacity	99,013	111,144	12,131	12.3	Special District	0.62	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	79.08	76.96	12.69	12.53

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	98,300	108,100	10.0	618	692	74	12.0	0.63	0.64
Res Hmstd: Avg Val	147,400	162,100	10.0	1,113	1,224	111	10.0	0.76	0.76
Res Hmstd: Hi Val	196,500	216,000	9.9	1,608	1,755	147	9.2	0.82	0.81
Res Hmstd: Ex-Hi Val	294,800	324,100	9.9	2,598	2,820	222	8.5	0.88	0.87
Comm/Ind: Lo Val	150,000	161,300	7.5	3,109	3,298	189	6.1	2.07	2.04
Comm/Ind: Med Val	300,000	322,500	7.5	7,190	7,531	341	4.7	2.4	2.34
Comm/Ind: Hi Val	1,000,000	1,075,100	7.5	26,236	27,293	1,057	4.0	2.62	2.54

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	6,521,170	6,875,429	354,259	5.4	73,043	76,598	3,555	4.9	1.12	1.11
ResNonHm 1 Exist	584,710	593,793	9,083	1.6	7,389	7,401	12	0.2	1.26	1.25
ResNonHm23 Exist	166,886	300,937	134,051	80.3	2,584	4,599	2,015	78.0	1.55	1.53
Apartments Exist	336,852	338,677	1,825	0.5	5,310	5,248	-62	-1.2	1.58	1.55
Low-income Apts	64,634	68,730	4,096	6.3	625	656	31	4.9	0.97	0.95
Seas Rec: Exist	9,309	10,725	1,416	15.2	146	160	14	9.5	1.57	1.49
Com/Ind Lo Exist	248,844	283,793	34,949	14.0	6,499	7,215	715	11.0	2.61	2.54
Com/Ind Hi Exist	1,422,221	1,732,639	310,418	21.8	49,059	58,730	9,672	19.7	3.45	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,842	53,766	-76	-0.1	1,787	1,756	-31	-1.8	3.32	3.27
AgHm House Exist	347,062	359,145	12,083	3.5	3,285	3,397	113	3.4	0.95	0.95
AgHm Land: Exist	599,809	665,130	65,321	10.9	3,170	3,559	388	12.2	0.53	0.54
Ag NonHm: Exist	191,741	234,676	42,935	22.4	1,862	2,283	422	22.7	0.97	0.97
ResHmstd: NewCon	0	153,420	153,420	0.0	0	1,735	1,735	0.0	0.00	1.13
All Other NewCon	0	176,492	176,492	0.0	0	2,974	2,974	0.0	0.00	1.68
Total	10,547,080	11,847,353	1,300,273	12.3	154,760	176,311	21,551	13.9	1.47	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,588	137,399	16,811	13.9	County	51.40	52.07	0.00	0.00
(-) TIF Tax Capacity	1,458	8,309	6,851	469.9	City/Town	36.23	35.93	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.35	23.54	11.13	10.77
(=) Taxable Tax Capacity	119,130	129,090	9,960	8.4	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.98	111.54	11.13	10.77

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,100	126,600	5.4	1,226	1,290	64	5.2	1.02	1.02
Res Hmstd: Avg Val	180,000	189,800	5.4	2,023	2,120	96	4.8	1.12	1.12
Res Hmstd: Hi Val	240,000	253,000	5.4	2,822	2,950	127	4.5	1.18	1.17
Res Hmstd: Ex-Hi Val	360,100	379,700	5.4	4,421	4,613	192	4.4	1.23	1.21
Apartment (Mkt rate)	300,000	301,600	0.5	4,570	4,530	-41	-0.9	1.52	1.50
Comm/Ind: Lo Val	150,000	182,700	21.8	3,848	4,831	984	25.6	2.57	2.64
Comm/Ind: Med Val	300,000	365,500	21.8	8,923	10,863	1,941	21.7	2.97	2.97
Comm/Ind: Hi Val	1,000,000	1,218,300	21.8	32,605	39,003	6,397	19.6	3.26	3.20

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	9,178,029	9,649,914	471,885	5.1	98,338	105,159	6,821	6.9	1.07	1.09
ResNonHm 1 Exist	594,624	670,124	75,500	12.7	7,350	8,333	983	13.4	1.24	1.24
ResNonHm23 Exist	230,270	246,985	16,715	7.3	3,550	3,783	233	6.6	1.54	1.53
Apartments Exist	417,487	433,320	15,832	3.8	6,198	6,483	285	4.6	1.48	1.50
Low-income Apts	98,293	101,793	3,499	3.6	912	948	35	3.9	0.93	0.93
Seas Rec: Exist	56,224	73,469	17,244	30.7	772	967	195	25.2	1.37	1.32
Com/Ind Lo Exist	701,470	702,342	872	0.1	18,163	17,876	-287	-1.6	2.59	2.55
Com/Ind Hi Exist	1,332,365	1,399,811	67,446	5.1	44,334	45,803	1,470	3.3	3.33	3.27
Publ U: Elec Gen	327,415	350,106	22,691	6.9	8,399	8,673	274	3.3	2.57	2.48
Publ U: Other	223,899	236,044	12,144	5.4	7,756	7,941	185	2.4	3.46	3.36
AgHm House Exist	36,201	38,411	2,209	6.1	397	420	23	5.8	1.10	1.09
AgHm Land: Exist	68,355	77,408	9,053	13.2	409	464	55	13.4	0.60	0.60
Ag NonHm: Exist	58,467	76,492	18,025	30.8	647	818	171	26.4	1.11	1.07
ResHmstd: NewCon	0	195,932	195,932	0.0	0	2,155	2,155	0.0	0.00	1.10
All Other NewCon	0	178,598	178,598	0.0	0	3,347	3,347	0.0	0.00	1.87
Total	13,323,101	14,430,748	1,107,646	8.3	197,225	213,171	15,946	8.1	1.48	1.48

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,666	169,398	12,731	8.1	County	43.95	42.24	0.00	0.00
(-) TIF Tax Capacity	6,696	7,126	430	6.4	City/Town	43.83	44.26	0.23	0.21
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.54	20.69	15.45	16.66
(=) Taxable Tax Capacity	149,971	162,272	12,301	8.2	Special District	1.55	1.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	109.88	108.76	15.68	16.87

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,000	97,800	5.2	879	944	65	7.4	0.95	0.97
Res Hmstd: Avg Val	139,400	146,600	5.2	1,503	1,601	98	6.5	1.08	1.09
Res Hmstd: Hi Val	185,800	195,400	5.2	2,128	2,258	131	6.1	1.15	1.16
Res Hmstd: Ex-Hi Val	278,800	293,100	5.1	3,379	3,574	195	5.8	1.21	1.22
Apartment (Mkt rate)	300,000	311,400	3.8	4,591	4,759	168	3.7	1.53	1.53
Comm/Ind: Lo Val	150,000	157,600	5.1	3,846	4,033	186	4.8	2.56	2.56
Comm/Ind: Med Val	300,000	315,200	5.1	8,897	9,242	345	3.9	2.97	2.93
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	32,465	33,548	1,084	3.3	3.25	3.19

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	3,753,229	4,122,274	369,045	9.8	31,475	34,846	3,371	10.7	0.84	0.85
ResNonHm 1 Exist	318,199	375,072	56,872	17.9	3,038	3,510	473	15.6	0.95	0.94
ResNonHm23 Exist	55,650	58,323	2,674	4.8	669	692	23	3.4	1.20	1.19
Apartments Exist	2,490	2,522	32	1.3	30	30	0	-0.8	1.22	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	175,525	207,615	32,090	18.3	1,692	1,917	225	13.3	0.96	0.92
Com/Ind Lo Exist	82,921	86,646	3,725	4.5	1,810	1,830	20	1.1	2.18	2.11
Com/Ind Hi Exist	59,443	66,071	6,628	11.2	1,686	1,813	127	7.5	2.84	2.74
Publ U: Elec Gen	1,781	1,806	25	1.4	24	24	0	0.1	1.36	1.34
Publ U: Other	244,456	250,939	6,484	2.7	6,983	6,887	-95	-1.4	2.86	2.74
AgHm House Exist	1,613,193	1,738,232	125,040	7.8	12,842	13,803	961	7.5	0.80	0.79
AgHm Land: Exist	5,460,329	6,148,242	687,913	12.6	26,700	29,578	2,878	10.8	0.49	0.48
Ag NonHm: Exist	1,774,602	2,089,542	314,940	17.7	15,003	17,135	2,132	14.2	0.85	0.82
ResHmstd: NewCon	0	85,811	85,811	0.0	0	725	725	0.0	0.00	0.85
All Other NewCon	0	90,296	90,296	0.0	0	739	739	0.0	0.00	0.82
Total	13,541,818	15,323,393	1,781,575	13.2	101,953	113,531	11,578	11.4	0.75	0.74

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,837	135,334	15,496	12.9	County	46.23	44.42	0.00	0.00
(-) TIF Tax Capacity	77	92	15	18.9	City/Town	16.38	15.36	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.48	20.73	13.88	15.00
(=) Taxable Tax Capacity	119,760	135,241	15,481	12.9	Special District	0.64	0.58	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	83.74	81.09	13.88	15.00

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,000	141,700	9.8	1,003	1,117	114	11.3	0.78	0.79
Res Hmstd: Avg Val	193,400	212,400	9.8	1,690	1,860	170	10.1	0.87	0.88
Res Hmstd: Hi Val	257,900	283,300	9.8	2,377	2,605	228	9.6	0.92	0.92
Res Hmstd: Ex-Hi Val	386,900	424,900	9.8	3,753	4,083	330	8.8	0.97	0.96
Comm/Ind: Lo Val	150,000	166,700	11.1	3,231	3,587	356	11.0	2.15	2.15
Comm/Ind: Med Val	300,000	333,500	11.2	7,470	8,146	676	9.1	2.49	2.44
Comm/Ind: Hi Val	1,000,000	1,111,500	11.2	27,252	29,410	2,158	7.9	2.73	2.65

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	20,352,308	21,842,526	1,490,218	7.3	204,202	214,403	10,201	5.0	1.00	0.98
ResNonHm 1 Exist	898,252	1,210,828	312,577	34.8	9,742	12,756	3,014	30.9	1.08	1.05
ResNonHm23 Exist	467,798	476,410	8,611	1.8	6,260	6,179	-81	-1.3	1.34	1.30
Apartments Exist	812,155	836,356	24,201	3.0	10,841	10,863	22	0.2	1.33	1.30
Low-income Apts	148,345	158,291	9,945	6.7	1,235	1,276	41	3.3	0.83	0.81
Seas Rec: Exist	71,818	74,707	2,889	4.0	866	881	15	1.8	1.21	1.18
Com/Ind Lo Exist	447,646	452,323	4,677	1.0	11,032	10,777	-255	-2.3	2.46	2.38
Com/Ind Hi Exist	2,951,519	3,225,341	273,821	9.3	95,165	100,923	5,758	6.1	3.22	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	217,933	223,172	5,240	2.4	6,985	6,913	-72	-1.0	3.21	3.10
AgHm House Exist	123,149	129,561	6,412	5.2	1,141	1,175	34	3.0	0.93	0.91
AgHm Land: Exist	92,174	91,536	-638	-0.7	379	361	-17	-4.5	0.41	0.39
Ag NonHm: Exist	71,211	87,846	16,634	23.4	648	771	123	19.0	0.91	0.88
ResHmstd: NewCon	0	459,112	459,112	0.0	0	4,539	4,539	0.0	0.00	0.99
All Other NewCon	0	328,734	328,734	0.0	0	5,960	5,960	0.0	0.00	1.81
Total	26,654,309	29,596,741	2,942,432	11.0	348,496	377,778	29,282	8.4	1.31	1.28

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	303,285	337,037	33,753	11.1	County	32.39	30.98	0.00	0.00
(-) TIF Tax Capacity	18,848	20,843	1,995	10.6	City/Town	33.77	32.74	0.33	0.30
(-) FD Contrib Tax Cap	23,314	25,612	2,298	9.9	School District	21.66	22.04	14.76	13.75
(=) Taxable Tax Capacity	261,123	290,582	29,459	11.3	Special District	5.52	5.25	0.00	0.00
FD Distrib Tax Cap	34,877	40,309	5,431	15.6	Total	93.34	91.00	15.09	14.05

**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	157,000	168,500	7.3	1,471	1,549	78	5.3	0.94	0.92
Res Hmstd: Avg Val	235,400	252,600	7.3	2,392	2,508	116	4.9	1.02	0.99
Res Hmstd: Hi Val	313,700	336,700	7.3	3,312	3,468	156	4.7	1.06	1.03
Res Hmstd: Ex-Hi Val	470,700	505,200	7.3	5,104	5,319	215	4.2	1.08	1.05
Apartment (Mkt rate)	300,000	308,900	3.0	3,953	3,948	-5	-0.1	1.32	1.28
Comm/Ind: Lo Val	150,000	163,900	9.3	3,679	3,982	304	8.3	2.45	2.43
Comm/Ind: Med Val	300,000	327,800	9.3	8,508	9,078	570	6.7	2.84	2.77
Comm/Ind: Hi Val	1,000,000	1,092,800	9.3	31,044	32,862	1,818	5.9	3.10	3.01

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	18,373,718	19,688,574	1,314,855	7.2	175,766	183,298	7,532	4.3	0.96	0.93
ResNonHm 1 Exist	1,193,730	1,453,284	259,554	21.7	12,028	14,270	2,242	18.6	1.01	0.98
ResNonHm23 Exist	491,386	490,755	-631	-0.1	5,861	5,532	-329	-5.6	1.19	1.13
Apartments Exist	529,144	504,670	-24,473	-4.6	6,765	6,269	-496	-7.3	1.28	1.24
Low-income Apts	100,807	101,100	293	0.3	786	745	-40	-5.1	0.78	0.74
Seas Rec: Exist	129,414	143,445	14,031	10.8	1,264	1,330	66	5.2	0.98	0.93
Com/Ind Lo Exist	262,002	262,124	122	0.0	6,275	5,958	-317	-5.1	2.40	2.27
Com/Ind Hi Exist	1,877,419	2,192,848	315,429	16.8	59,294	65,677	6,383	10.8	3.16	3.00
Publ U: Elec Gen	52,346	67,367	15,022	28.7	1,071	1,322	251	23.4	2.05	1.96
Publ U: Other	217,840	228,124	10,285	4.7	6,829	6,846	17	0.2	3.13	3.00
AgHm House Exist	301,351	315,809	14,458	4.8	2,503	2,541	38	1.5	0.83	0.80
AgHm Land: Exist	169,173	176,407	7,234	4.3	435	442	7	1.7	0.26	0.25
Ag NonHm: Exist	195,254	209,235	13,981	7.2	1,530	1,583	54	3.5	0.78	0.76
ResHmstd: NewCon	0	451,031	451,031	0.0	0	4,349	4,349	0.0	0.00	0.96
All Other NewCon	0	449,228	449,228	0.0	0	7,578	7,578	0.0	0.00	1.69
Total	23,893,584	26,734,004	2,840,420	11.9	280,406	307,742	27,336	9.7	1.17	1.15

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	265,180	299,522	34,342	13.0	County	26.78	25.49	0.00	0.00
(-) TIF Tax Capacity	6,967	8,181	1,214	17.4	City/Town	29.26	27.97	0.45	0.65
(-) FD Contrib Tax Cap	16,688	17,107	419	2.5	School District	22.02	22.29	16.44	15.51
(=) Taxable Tax Capacity	241,526	274,234	32,708	13.5	Special District	5.02	4.44	0.00	0.00
FD Distrib Tax Cap	19,830	22,437	2,607	13.1	Total	83.08	80.19	16.89	16.15

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	197,700	211,800	14,100	7.1	1,782	1,859	77	4.3	0.90	0.88
Res Hmstd: Avg Val	296,400	317,600	21,200	7.2	2,857	2,973	116	4.1	0.96	0.94
Res Hmstd: Hi Val	395,100	423,400	28,300	7.2	3,933	4,079	146	3.7	1	0.96
Res Hmstd: Ex-Hi Val	592,700	635,100	42,400	7.2	6,117	6,389	272	4.4	1.03	1.01
Apartment (Mkt rate)	300,000	286,100	-13,900	-4.6	3,622	3,330	-292	-8.1	1.21	1.16
Comm/Ind: Lo Val	150,000	175,200	25,200	16.8	3,572	4,142	571	16.0	2.38	2.36
Comm/Ind: Med Val	300,000	350,400	50,400	16.8	8,250	9,336	1,086	13.2	2.75	2.66
Comm/Ind: Hi Val	1,000,000	1,168,000	168,000	16.8	30,080	33,572	3,493	11.6	3.01	2.87

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	28,010,576	29,822,763	1,812,187	6.5	289,968	296,323	6,355	2.2	1.04	0.99
ResNonHm 1 Exist	1,536,864	1,682,544	145,680	9.5	16,882	17,647	765	4.5	1.10	1.05
ResNonHm23 Exist	454,867	471,248	16,382	3.6	5,562	6,083	522	9.4	1.22	1.29
Apartments Exist	1,696,441	1,731,280	34,839	2.1	21,931	21,262	-669	-3.1	1.29	1.23
Low-income Apts	44,511	75,128	30,617	68.8	373	611	239	64.0	0.84	0.81
Seas Rec: Exist	38,228	42,390	4,162	10.9	461	493	33	7.1	1.20	1.16
Com/Ind Lo Exist	483,762	485,689	1,927	0.4	11,815	11,348	-466	-3.9	2.44	2.34
Com/Ind Hi Exist	4,261,798	4,761,567	499,769	11.7	135,739	144,719	8,980	6.6	3.19	3.04
Publ U: Elec Gen	80,999	80,376	-623	-0.8	1,725	1,662	-63	-3.7	2.13	2.07
Publ U: Other	410,447	431,566	21,118	5.1	13,133	13,231	97	0.7	3.20	3.07
AgHm House Exist	229,962	244,177	14,215	6.2	1,957	2,079	122	6.2	0.85	0.85
AgHm Land: Exist	367,390	414,269	46,879	12.8	1,491	1,698	207	13.9	0.41	0.41
Ag NonHm: Exist	237,566	265,261	27,695	11.7	1,996	2,167	171	8.5	0.84	0.82
ResHmstd: NewCon	0	521,632	521,632	0.0	0	5,400	5,400	0.0	0.00	1.04
All Other NewCon	0	450,775	450,775	0.0	0	8,753	8,753	0.0	0.00	1.94
Total	37,853,411	41,480,664	3,627,253	9.6	503,032	533,475	30,443	6.1	1.33	1.29

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	433,208	477,474	44,265	10.2	County	26.22	25.11	0.59	0.52
(-) TIF Tax Capacity	18,250	21,616	3,366	18.4	City/Town	33.47	32.95	0.71	0.65
(-) FD Contrib Tax Cap	34,998	38,248	3,250	9.3	School District	24.98	23.25	17.91	16.51
(=) Taxable Tax Capacity	<u>379,960</u>	<u>417,610</u>	<u>37,649</u>	<u>9.9</u>	Special District	<u>4.62</u>	<u>4.45</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	37,752	41,787	4,034	10.7	Total	89.29	85.76	19.21	17.67

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	178,800	190,400	6.5	1,729	1,768	40	2.3	0.97	0.93
Res Hmstd: Avg Val	268,100	285,400	6.5	2,778	2,836	59	2.1	1.04	0.99
Res Hmstd: Hi Val	357,400	380,500	6.5	3,827	3,906	78	2.1	1.07	1.03
Res Hmstd: Ex-Hi Val	536,300	571,000	6.5	5,900	6,058	158	2.7	1.10	1.06
Apartment (Mkt rate)	300,000	306,200	2.1	3,925	3,824	-101	-2.6	1.31	1.25
Comm/Ind: Lo Val	150,000	167,600	11.7	3,686	4,066	380	10.3	2.46	2.43
Comm/Ind: Med Val	300,000	335,200	11.7	8,505	9,219	714	8.4	2.83	2.75
Comm/Ind: Hi Val	1,000,000	1,117,300	11.7	30,992	33,264	2,272	7.3	3.1	2.98

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	15,183,550	16,409,688	1,226,138	8.1	169,824	183,772	13,948	8.2	1.12	1.12
ResNonHm 1 Exist	1,011,276	1,211,642	200,366	19.8	11,804	14,101	2,297	19.5	1.17	1.16
ResNonHm23 Exist	328,964	418,835	89,871	27.3	4,627	5,833	1,206	26.1	1.41	1.39
Apartments Exist	302,589	326,142	23,553	7.8	4,369	4,699	331	7.6	1.44	1.44
Low-income Apts	64,274	77,048	12,773	19.9	572	685	113	19.7	0.89	0.89
Seas Rec: Exist	51,254	62,447	11,193	21.8	631	736	105	16.6	1.23	1.18
Com/Ind Lo Exist	319,552	334,898	15,346	4.8	8,136	8,312	176	2.2	2.55	2.48
Com/Ind Hi Exist	1,613,637	1,777,412	163,776	10.1	53,746	57,980	4,234	7.9	3.33	3.26
Publ U: Elec Gen	20,003	18,734	-1,269	-6.3	429	403	-26	-6.1	2.14	2.15
Publ U: Other	134,398	145,960	11,562	8.6	4,416	4,662	246	5.6	3.29	3.19
AgHm House Exist	452,503	484,548	32,046	7.1	3,795	4,031	236	6.2	0.84	0.83
AgHm Land: Exist	659,670	723,416	63,747	9.7	2,704	2,878	174	6.4	0.41	0.40
Ag NonHm: Exist	278,625	356,339	77,714	27.9	2,540	3,205	664	26.1	0.91	0.90
ResHmstd: NewCon	0	597,511	597,511	0.0	0	6,668	6,668	0.0	0.00	1.12
All Other NewCon	0	339,562	339,562	0.0	0	5,807	5,807	0.0	0.00	1.71
Total	20,420,294	23,284,183	2,863,889	14.0	267,593	303,772	36,179	13.5	1.31	1.30

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,592	255,747	32,155	14.4	County	36.93	35.09	0.00	0.00
(-) TIF Tax Capacity	8,159	8,751	593	7.3	City/Town	29.49	28.96	1.44	1.36
(-) FD Contrib Tax Cap	13,711	15,422	1,711	12.5	School District	29.34	29.70	13.42	14.40
(=) Taxable Tax Capacity	201,723	231,574	29,851	14.8	Special District	4.92	4.89	0.00	0.00
FD Distrib Tax Cap	17,143	19,299	2,156	12.6	Total	100.68	98.64	14.85	15.76

**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	192,300	207,800	8.1	2,022	2,192	170	8.4	1.05	1.05
Res Hmstd: Avg Val	288,300	311,600	8.1	3,218	3,473	255	7.9	1.12	1.11
Res Hmstd: Hi Val	384,300	415,300	8.1	4,414	4,751	338	7.7	1.15	1.14
Res Hmstd: Ex-Hi Val	576,600	623,200	8.1	6,855	7,434	579	8.4	1.19	1.19
Apartment (Mkt rate)	300,000	323,400	7.8	4,221	4,497	276	6.5	1.41	1.39
Comm/Ind: Lo Val	150,000	165,200	10.1	3,788	4,187	399	10.5	2.53	2.53
Comm/Ind: Med Val	300,000	330,400	10.1	8,765	9,528	763	8.7	2.92	2.88
Comm/Ind: Hi Val	1,000,000	1,101,500	10.2	31,989	34,455	2,466	7.7	3.2	3.13

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	17,714,059	18,949,887	1,235,827	7.0	209,236	221,266	12,030	5.7	1.18	1.17
ResNonHm 1 Exist	815,470	1,046,707	231,236	28.4	10,349	13,055	2,705	26.1	1.27	1.25
ResNonHm23 Exist	316,510	392,929	76,419	24.1	4,817	5,898	1,081	22.4	1.52	1.50
Apartments Exist	971,444	976,506	5,062	0.5	15,607	15,286	-321	-2.1	1.61	1.57
Low-income Apts	104,680	106,145	1,465	1.4	1,034	1,026	-7	-0.7	0.99	0.97
Seas Rec: Exist	12,435	12,624	188	1.5	202	203	2	0.8	1.62	1.61
Com/Ind Lo Exist	306,822	306,833	12	0.0	8,147	7,898	-249	-3.1	2.66	2.57
Com/Ind Hi Exist	3,219,308	3,669,273	449,965	14.0	111,964	123,609	11,645	10.4	3.48	3.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	196,308	206,734	10,425	5.3	6,737	6,875	138	2.1	3.43	3.33
AgHm House Exist	81,965	82,913	948	1.2	941	956	16	1.7	1.15	1.15
AgHm Land: Exist	82,655	96,120	13,465	16.3	408	511	103	25.3	0.49	0.53
Ag NonHm: Exist	111,630	139,989	28,359	25.4	1,222	1,498	276	22.6	1.09	1.07
ResHmstd: NewCon	0	333,727	333,727	0.0	0	3,872	3,872	0.0	0.00	1.16
All Other NewCon	0	292,802	292,802	0.0	0	6,679	6,679	0.0	0.00	2.28
Total	23,933,287	26,613,189	2,679,901	11.2	370,663	408,631	37,968	10.2	1.55	1.54

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	277,958	311,230	33,272	12.0	County	40.96	39.15	0.00	0.00
(-) TIF Tax Capacity	22,066	27,234	5,168	23.4	City/Town	35.92	34.96	1.20	1.01
(-) FD Contrib Tax Cap	25,275	27,441	2,166	8.6	School District	24.60	25.26	15.89	15.24
(=) Taxable Tax Capacity	230,616	256,554	25,938	11.2	Special District	7.63	7.86	0.00	0.00
FD Distrib Tax Cap	28,828	31,822	2,993	10.4	Total	109.10	107.23	17.10	16.24

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	173,400	11,300	7.0	1,819	1,925	105	5.8	1.12	1.11
Res Hmstd: Avg Val	243,000	260,000	17,000	7.0	2,913	3,072	159	5.5	1.2	1.18
Res Hmstd: Hi Val	323,900	346,500	22,600	7.0	4,007	4,218	211	5.3	1.24	1.22
Res Hmstd: Ex-Hi Val	486,000	519,900	33,900	7.0	6,133	6,473	339	5.5	1.26	1.24
Apartment (Mkt rate)	300,000	301,600	1,600	0.5	4,604	4,532	-72	-1.6	1.53	1.50
Comm/Ind: Lo Val	150,000	171,000	21,000	14.0	3,949	4,530	581	14.7	2.63	2.65
Comm/Ind: Med Val	300,000	341,900	41,900	14.0	9,129	10,252	1,122	12.3	3.04	3
Comm/Ind: Hi Val	1,000,000	1,139,800	139,800	14.0	33,304	36,964	3,660	11.0	3.33	3.24

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	20,504,835	22,081,150	1,576,315	7.7	229,767	240,938	11,171	4.9	1.12	1.09
ResNonHm 1 Exist	1,136,707	1,394,199	257,492	22.7	13,455	16,015	2,560	19.0	1.18	1.15
ResNonHm23 Exist	227,920	242,935	15,015	6.6	3,302	3,374	72	2.2	1.45	1.39
Apartments Exist	1,968,637	1,968,181	-456	0.0	28,547	27,523	-1,025	-3.6	1.45	1.40
Low-income Apts	102,824	130,872	28,048	27.3	917	1,140	223	24.3	0.89	0.87
Seas Rec: Exist	6,110	6,042	-68	-1.1	74	69	-6	-7.7	1.22	1.14
Com/Ind Lo Exist	335,234	332,474	-2,760	-0.8	8,586	8,207	-379	-4.4	2.56	2.47
Com/Ind Hi Exist	6,389,409	7,014,034	624,625	9.8	212,289	224,811	12,522	5.9	3.32	3.21
Publ U: Elec Gen	643	653	10	1.5	16	16	0	-2.7	2.50	2.39
Publ U: Other	166,822	174,641	7,819	4.7	5,563	5,618	55	1.0	3.33	3.22
AgHm House Exist	758	843	85	11.2	8	9	1	9.8	1.12	1.10
AgHm Land: Exist	183	205	22	12.1	0	1	0	17.1	0.27	0.28
Ag NonHm: Exist	54	62	8	14.8	1	1	0	11.0	1.00	0.97
ResHmstd: NewCon	0	143,991	143,991	0.0	0	1,576	1,576	0.0	0.00	1.09
All Other NewCon	0	196,657	196,657	0.0	0	3,866	3,866	0.0	0.00	1.97
Total	30,840,134	33,686,938	2,846,803	9.2	502,527	533,164	30,637	6.1	1.63	1.58

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	384,257	421,129	36,872	9.6	County	40.96	39.15	0.00	0.00
(-) TIF Tax Capacity	30,751	34,736	3,985	13.0	City/Town	33.14	31.59	0.19	0.18
(-) FD Contrib Tax Cap	42,321	45,963	3,642	8.6	School District	19.22	19.12	14.43	13.38
(=) Taxable Tax Capacity	311,186	340,430	29,245	9.4	Special District	8.58	8.86	0.00	0.00
FD Distrib Tax Cap	20,246	21,762	1,516	7.5	Total	101.90	98.72	14.62	13.56

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,800	210,900		7.7	2,085	2,185	100	4.8	1.07	1.04
Res Hmstd: Avg Val	293,500	316,100		7.7	3,312	3,461	149	4.5	1.13	1.09
Res Hmstd: Hi Val	391,200	421,300		7.7	4,538	4,730	192	4.2	1.16	1.12
Res Hmstd: Ex-Hi Val	587,000	632,100		7.7	7,062	7,423	361	5.1	1.20	1.17
Apartment (Mkt rate)	300,000	299,900		0.0	4,260	4,107	-153	-3.6	1.42	1.37
Comm/Ind: Lo Val	150,000	164,700		9.8	3,790	4,120	329	8.7	2.53	2.50
Comm/Ind: Med Val	300,000	329,300		9.8	8,771	9,384	614	7.0	2.92	2.85
Comm/Ind: Hi Val	1,000,000	1,097,800		9.8	32,013	33,966	1,952	6.1	3.20	3.09

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	26,530,066	28,688,380	2,158,314	8.1	299,088	315,738	16,650	5.6	1.13	1.10
ResNonHm 1 Exist	2,126,215	2,526,478	400,263	18.8	24,597	28,267	3,670	14.9	1.16	1.12
ResNonHm23 Exist	404,891	441,831	36,941	9.1	5,439	5,709	270	5.0	1.34	1.29
Apartments Exist	1,510,696	1,580,850	70,154	4.6	21,225	21,500	275	1.3	1.40	1.36
Low-income Apts	70,436	76,684	6,248	8.9	612	647	35	5.7	0.87	0.84
Seas Rec: Exist	96,499	110,095	13,596	14.1	1,153	1,317	164	14.3	1.19	1.20
Com/Ind Lo Exist	323,982	330,757	6,775	2.1	8,144	8,001	-143	-1.8	2.51	2.42
Com/Ind Hi Exist	5,032,534	5,575,785	543,251	10.8	166,729	177,954	11,225	6.7	3.31	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,408	210,535	12,127	6.1	6,514	6,668	154	2.4	3.28	3.17
AgHm House Exist	75,539	75,312	-228	-0.3	830	807	-23	-2.7	1.10	1.07
AgHm Land: Exist	62,390	68,375	5,985	9.6	295	316	21	7.2	0.47	0.46
Ag NonHm: Exist	116,214	143,165	26,951	23.2	1,093	1,295	203	18.6	0.94	0.90
ResHmstd: NewCon	0	358,314	358,314	0.0	0	3,922	3,922	0.0	0.00	1.09
All Other NewCon	0	312,662	312,662	0.0	0	5,644	5,644	0.0	0.00	1.81
Total	36,547,870	40,499,222	3,951,352	10.8	535,717	577,784	42,067	7.9	1.47	1.43

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	434,418	483,989	49,571	11.4	County	40.96	39.15	0.00	0.00
(-) TIF Tax Capacity	9,925	11,641	1,716	17.3	City/Town	26.02	25.39	0.99	0.90
(-) FD Contrib Tax Cap	38,595	42,321	3,726	9.7	School District	21.11	20.82	15.88	14.57
(=) Taxable Tax Capacity	<u>385,898</u>	<u>430,027</u>	<u>44,129</u>	<u>11.4</u>	Special District	<u>7.87</u>	<u>8.12</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	16,442	17,958	1,516	9.2	Total	95.96	93.47	16.87	15.46

**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	261,600	282,900	8.1	2,815	2,964	149	5.3	1.08	1.05
Res Hmstd: Avg Val	392,200	424,100	8.1	4,406	4,620	214	4.9	1.12	1.09
Res Hmstd: Hi Val	522,900	565,400	8.1	5,955	6,312	357	6.0	1.14	1.12
Res Hmstd: Ex-Hi Val	784,500	848,300	8.1	9,534	10,055	521	5.5	1.22	1.19
Apartment (Mkt rate)	300,000	313,900	4.6	4,105	4,153	48	1.2	1.37	1.32
Comm/Ind: Lo Val	150,000	166,200	10.8	3,756	4,132	375	10.0	2.50	2.49
Comm/Ind: Med Val	300,000	332,400	10.8	8,680	9,392	712	8.2	2.89	2.83
Comm/Ind: Hi Val	1,000,000	1,107,900	10.8	31,658	33,938	2,280	7.2	3.17	3.06

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	15,624,825	17,015,814	1,390,990	8.9	166,131	180,951	14,819	8.9	1.06	1.06
ResNonHm 1 Exist	935,194	981,611	46,418	5.0	10,589	10,973	384	3.6	1.13	1.12
ResNonHm23 Exist	236,958	311,949	74,991	31.6	3,277	4,266	988	30.2	1.38	1.37
Apartments Exist	1,201,715	1,185,881	-15,834	-1.3	16,956	16,338	-618	-3.6	1.41	1.38
Low-income Apts	174,445	169,570	-4,875	-2.8	1,540	1,474	-66	-4.3	0.88	0.87
Seas Rec: Exist	12,683	12,430	-253	-2.0	151	153	2	1.3	1.19	1.23
Com/Ind Lo Exist	318,601	322,900	4,299	1.3	7,974	7,882	-93	-1.2	2.50	2.44
Com/Ind Hi Exist	3,971,108	4,271,626	300,518	7.6	130,965	137,401	6,435	4.9	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	200,753	13,145	7.0	6,177	6,442	265	4.3	3.29	3.21
AgHm House Exist	1,925	1,986	61	3.2	18	19	0	1.7	0.96	0.94
AgHm Land: Exist	1,823	2,211	388	21.3	7	9	1	17.3	0.41	0.40
Ag NonHm: Exist	16,346	20,453	4,107	25.1	136	170	33	24.3	0.83	0.83
ResHmstd: NewCon	0	105,737	105,737	0.0	0	1,127	1,127	0.0	0.00	1.07
All Other NewCon	0	202,174	202,174	0.0	0	3,976	3,976	0.0	0.00	1.97
Total	22,683,229	24,805,095	2,121,866	9.4	343,924	371,180	27,256	7.9	1.52	1.50

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	274,403	300,237	25,834	9.4	County	46.54	44.85	0.00	0.00
(-) TIF Tax Capacity	15,316	17,167	1,851	12.1	City/Town	24.27	23.74	0.93	0.85
(-) FD Contrib Tax Cap	28,309	31,822	3,513	12.4	School District	20.00	18.27	13.99	15.70
(=) Taxable Tax Capacity	<u>230,777</u>	<u>251,248</u>	<u>20,470</u>	<u>8.9</u>	Special District	<u>7.19</u>	<u>8.07</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	22,252	24,250	1,999	9.0	Total	98.00	94.93	14.92	16.56

**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	176,900	192,600	8.9	1,784	1,948	164	9.2	1.01	1.01	
Res Hmstd: Avg Val	265,200	288,800	8.9	2,861	3,107	246	8.6	1.08	1.08	
Res Hmstd: Hi Val	353,500	385,000	8.9	3,937	4,266	329	8.4	1.11	1.11	
Res Hmstd: Ex-Hi Val	530,400	577,600	8.9	6,064	6,624	560	9.2	1.14	1.15	
Apartment (Mkt rate)	300,000	296,000	-1.3	4,123	4,002	-120	-2.9	1.37	1.35	
Comm/Ind: Lo Val	150,000	161,400	7.6	3,740	4,013	273	7.3	2.49	2.49	
Comm/Ind: Med Val	300,000	322,700	7.6	8,652	9,157	505	5.8	2.88	2.84	
Comm/Ind: Hi Val	1,000,000	1,075,700	7.6	31,576	33,170	1,594	5.0	3.16	3.08	

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	16,964,301	18,999,608	2,035,307	12.0	223,391	244,339	20,948	9.4	1.32	1.29
ResNonHm 1 Exist	2,055,621	2,675,478	619,856	30.2	29,242	36,498	7,257	24.8	1.42	1.36
ResNonHm23 Exist	1,241,263	1,410,028	168,765	13.6	21,311	23,297	1,986	9.3	1.72	1.65
Apartments Exist	3,195,078	2,988,565	-206,514	-6.5	54,774	49,292	-5,481	-10.0	1.71	1.65
Low-income Apts	152,764	272,077	119,313	78.1	1,601	2,742	1,141	71.3	1.05	1.01
Seas Rec: Exist	1,621	273	-1,349	-83.2	27	4	-23	-86.1	1.68	1.38
Com/Ind Lo Exist	625,824	593,628	-32,196	-5.1	17,353	15,822	-1,531	-8.8	2.77	2.67
Com/Ind Hi Exist	6,103,235	6,801,181	697,946	11.4	223,024	238,978	15,954	7.2	3.65	3.51
Publ U: Elec Gen	65,556	66,162	607	0.9	1,732	1,689	-43	-2.5	2.64	2.55
Publ U: Other	281,918	292,575	10,657	3.8	10,279	10,261	-18	-0.2	3.65	3.51
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	1,110	93	9.2	13	14	1	5.3	1.27	1.22
ResHmstd: NewCon	0	219,394	219,394	0.0	0	2,821	2,821	0.0	0.00	1.29
All Other NewCon	0	353,094	353,094	0.0	0	6,733	6,733	0.0	0.00	1.91
Total	30,688,199	34,673,173	3,984,974	13.0	582,746	632,491	49,745	8.5	1.90	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	387,515	435,692	48,177	12.4	County	36.36	34.76	0.00	0.00
(-) TIF Tax Capacity	56,836	64,556	7,719	13.6	City/Town	58.15	56.65	2.65	2.69
(-) FD Contrib Tax Cap	32,779	39,467	6,688	20.4	School District	25.47	24.18	10.22	9.32
(=) Taxable Tax Capacity	297,900	331,670	33,770	11.3	Special District	6.86	6.74	0.00	0.00
FD Distrib Tax Cap	39,578	43,325	3,747	9.5	Total	126.85	122.34	12.87	12.01

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	176,700	12.0	1,974	2,161	186	9.4	1.25	1.22	
Res Hmstd: Avg Val	236,600	265,000	12.0	3,146	3,426	280	8.9	1.33	1.29	
Res Hmstd: Hi Val	315,300	353,100	12.0	4,317	4,689	373	8.6	1.37	1.33	
Res Hmstd: Ex-Hi Val	473,100	529,900	12.0	6,610	7,211	601	9.1	1.4	1.36	
Apartment (Mkt rate)	300,000	280,600	-6.5	5,143	4,628	-515	-10.0	1.71	1.65	
Comm/Ind: Lo Val	150,000	167,200	11.5	4,159	4,602	443	10.7	2.77	2.75	
Comm/Ind: Med Val	300,000	334,300	11.4	9,640	10,474	833	8.6	3.21	3.13	
Comm/Ind: Hi Val	1,000,000	1,114,400	11.4	35,220	37,885	2,665	7.6	3.52	3.4	

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	11,222,571	12,762,027	1,539,456	13.7	121,122	139,792	18,671	15.4	1.08	1.10
ResNonHm 1 Exist	1,143,751	1,303,065	159,314	13.9	13,645	15,462	1,817	13.3	1.19	1.19
ResNonHm23 Exist	589,831	685,691	95,860	16.3	8,597	9,845	1,248	14.5	1.46	1.44
Apartments Exist	1,896,407	1,862,774	-33,632	-1.8	27,654	26,754	-899	-3.3	1.46	1.44
Low-income Apts	206,962	232,280	25,318	12.2	1,841	2,048	206	11.2	0.89	0.88
Seas Rec: Exist	1,157	1,070	-86	-7.5	16	14	-2	-11.0	1.36	1.31
Com/Ind Lo Exist	427,416	429,457	2,041	0.5	10,850	10,629	-221	-2.0	2.54	2.47
Com/Ind Hi Exist	2,860,548	3,238,064	377,516	13.2	95,882	105,426	9,544	10.0	3.35	3.26
Publ U: Elec Gen	31,974	33,852	1,878	5.9	748	777	29	3.8	2.34	2.29
Publ U: Other	186,252	218,664	32,412	17.4	6,243	7,119	876	14.0	3.35	3.26
AgHm House Exist	87	0	-87	-100.0	1	0	-1	100.0	0.85	0.00
AgHm Land: Exist	126	0	-126	-100.0	0	0	0	100.0	0.33	0.00
Ag NonHm: Exist	893	1,334	442	49.4	10	14	4	43.3	1.09	1.04
ResHmstd: NewCon	0	90,121	90,121	0.0	0	987	987	0.0	0.00	1.10
All Other NewCon	0	253,164	253,164	0.0	0	4,515	4,515	0.0	0.00	1.78
Total	18,567,974	21,111,565	2,543,590	13.7	286,608	323,382	36,774	12.8	1.54	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	224,855	255,795	30,940	13.8	County	43.34	41.77	0.00	0.00
(-) TIF Tax Capacity	18,233	22,933	4,700	25.8	City/Town	28.86	28.22	0.00	0.00
(-) FD Contrib Tax Cap	17,075	19,319	2,244	13.1	School District	29.30	26.00	9.85	13.21
(=) Taxable Tax Capacity	189,546	213,543	23,996	12.7	Special District	7.28	8.34	0.00	0.00
FD Distrib Tax Cap	36,115	39,773	3,658	10.1	Total	108.78	104.33	9.85	13.21

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	143,300	163,000	13.7	1,457	1,690	234	16.0	1.02	1.04	
Res Hmstd: Avg Val	214,900	244,400	13.7	2,370	2,720	350	14.8	1.10	1.11	
Res Hmstd: Hi Val	286,400	325,700	13.7	3,283	3,749	466	14.2	1.15	1.15	
Res Hmstd: Ex-Hi Val	429,700	488,600	13.7	5,097	5,743	646	12.7	1.19	1.18	
Apartment (Mkt rate)	300,000	294,700	-1.8	4,375	4,233	-142	-3.2	1.46	1.44	
Comm/Ind: Lo Val	150,000	169,800	13.2	3,808	4,357	549	14.4	2.54	2.57	
Comm/Ind: Med Val	300,000	339,600	13.2	8,836	9,885	1,050	11.9	2.95	2.91	
Comm/Ind: Hi Val	1,000,000	1,132,000	13.2	32,299	35,685	3,386	10.5	3.23	3.15	

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	45,156
159	Ag Hmstd HGA: 76K-414K	1.000	4,371,078	43,711	44,113
160	Ag Hmstd HGA: 414K-500K	1.000	45,865	459	446
161	Ag Hmstd HGA: >500K	1.250	74,857	936	903
162	Farm 1b Hmstd land <32K	0.450	304	1	1
163	Ag Hmstd land & bldgs: <115K	0.550	9,878,196	54,330	25,124
164	Ag Hmstd 1 & b: 115K-345K	0.550	9,995,763	54,977	49,070
165	Ag Hmstd 1 & b: 345K-600K	0.550	5,035,253	27,694	24,131
166	Ag Hmstd land & bldgs: >600K	1.000	5,735,500	57,355	49,239
168	Ag Non-homestead	1.000	13,242,550	132,425	117,917
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	11,291
175	Non-comm seasonal-rec-res: <76K	1.000	8,543,033	85,430	81,113
176	Non-comm seasonal-rec-res: 76K-500K	1.000	7,212,646	72,126	76,739
177	Non-comm seasonal-rec-res: >500K	1.250	477,536	5,969	4,205
180	Res 1b Hmstd <32K	0.450	219,301	987	887
181	Res Hmstd: <76K	1.000	101,922,886	1,019,229	933,390
182	Res Hmstd: 76K-414K	1.000	164,071,701	1,640,717	1,873,904
183	Res Hmstd: 414K-500K	1.000	4,650,180	46,502	50,940
184	Res Hmstd: > 500K	1.250	8,548,768	106,860	112,137
186	Res Non-hmstd 1 unit: <76K	1.000	9,005,806	90,058	107,785
187	Res Non-hmstd 1 unit: 76K - 500K	1.000	9,578,300	95,783	110,224
188	Res Non-hmstd 1 unit: >500K	1.250	1,189,108	14,864	15,835
190	Res Non-hmstd 2-3 units	1.250	6,233,883	77,924	91,072
193	Regular apartments (4a)	1.250	17,249,650	215,621	257,748
194	Low-income housing (4d)	0.750	1,890,929	14,182	17,576
195	Non-prof/Comm Serv	1.500	42,122	632	793
196	Student housing	1.000	156,984	1,570	1,564
197	Manufactured home park land	1.250	415,824	5,198	5,963
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	1,373
201	Comm SRR 1c: >2.2M	1.250	25,131	314	215
202	Comm SRR 4c: <500K	1.000	220,965	2,210	2,673
203	Comm SRR 4c: >500K	1.250	78,934	987	1,101
204	Bed & Breakfast	1.250	23,084	289	309
205	Qualifying golf courses	1.250	225,205	2,815	2,873
208	Commercial pref: <150K	1.500	7,729,962	115,949	200,078
209	Commercial pref: >150K	2.000	36,237,653	724,753	1,213,847
210	Comm border city: <150K	1.500	40,422	606	944

House Research Dept.

Simulation No. 7A3

Baseline: Final Pay 2006

Page 35

2/26/2007 11:07 AM

Alternative: Actual Pay 2007

(all figures in \$000s)

211	Comm border city: >150K	2.000	79,660	1,593	1,891
219	Industrial pref: <150K	1.500	1,263,465	18,952	32,882
220	Industrial pref: >150K	2.000	11,748,462	234,969	397,338
221	Ind border city: <150K	1.500	1,469	22	34
222	Ind border city: >150K	2.000	34,222	684	808
230	Publ Util: land & bldgs <150K	1.500	82,671	1,240	2,037
231	Publ Util: land & bldgs >150K	2.000	773,372	15,467	25,077
232	Publ Util: Electric Generat Mach	2.000	1,457,155	29,143	32,882
233	Publ Util: machinery (non-generat)	2.000	1,034,566	20,691	32,559
235	Railroad <150K	1.500	24,199	363	626
236	Railroad >150K	2.000	473,673	9,473	15,555
238	Mineral	2.000	2,323	46	95
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	974
247	Pers: It31 tools&mach excl elec gen	2.000	134,410	2,688	4,136
248	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,366	94	98
249	Pers: It32 struct/leased land-NCSRR<76	1.000	47,383	474	456
250	Pers: It32 str/lease land-NCSRR:76-500	1.000	6,079	61	61
252	Pers: It32 struct/leased land-C/I	2.000	47,528	951	1,497
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	9,894
256	Pers: It41 struct/leased land-NCSRR<76	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	1,338
263	Pers: It43 leased real estate - non C/I	1.500	18,518	278	376
264	Pers: Item 43 leased real estate - C/I	2.000	327,355	6,547	8,716
265	Pers: Item 44 electric util trans lines	2.000	1,508,997	30,180	49,689
266	Pers: Item 44 electric util distri lines	2.000	212,215	4,244	7,414
267	Pers: Item 45 syst/gas utils	2.000	1,933,648	38,673	61,090
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	6,222,951

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	14,901	67	19
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	137	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,416,158	64,162	44,700
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	53,443	534	371
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,147,833	51,478	50,495
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	45,437	454	443
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,788	598	565
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	483	5	5
163.1	Ag Hmstd HGA: >500K: Exist	1.250	87,480	1,093	1,026
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	705	9	8
164.1	Farm 1b Hmstd land <32K: Exist	0.450	354	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,034,647	55,191	19,044
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	77,507	426	151
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	10,858,185	59,720	56,860
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,993	379	365
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	7,230,109	39,766	33,404
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	37,625	207	175
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,443,985	64,440	53,314
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	29,894	299	248
170.1	Ag Non-homestead: Exist	1.000	15,405,520	154,055	132,245
170.2	Ag Non-homestead: NewCon	1.000	40,050	400	336
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,387	14	14
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,482,236	14,822	12,983
178.1	Non-comm SRR: <76K: Exist	1.000	9,069,065	90,691	79,560
178.2	Non-comm SRR: <76K: NewCon	1.000	210,813	2,108	1,878
179.1	Non-comm SRR: 76K-500K: Exist	1.000	9,217,570	92,176	88,438
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	203,515	2,035	1,980
180.1	Non-comm SRR: >500K: Exist	1.250	754,234	9,428	8,368
180.2	Non-comm SRR: >500K: NewCon	1.250	15,533	194	171
183.1	Res 1b Hmstd <32K: Exist	0.450	229,755	1,034	925
183.2	Res 1b Hmstd <32K: NewCon	0.450	4,204	19	16
184.1	Res Hmstd: <76K: Exist	1.000	101,754,825	1,017,548	928,875
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,498
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,022,447
185.2	Res Hmstd: 76K-414K: NewCon	1.000	3,431,418	34,314	37,943
186.1	Res Hmstd: 414K-500K: Exist	1.000	6,184,061	61,841	65,610

House Research Dept.

Simulation No. 7A3

Baseline: Final Pay 2006

Page 37

2/26/2007 11:07 AM

Alternative: Actual Pay 2007

(all figures in \$000s)

Simulation No.	Description	Baseline	Alternative	Final Pay 2006	Actual Pay 2007	(all figures in \$000s)
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,095	
187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,512	
187.2	Res Hmstd: > 500K: NewCon	1.250	169,984	2,125	2,139	
189.1	Res NonH 1 unit: <76K: Exist	1.000	9,602,552	96,026	112,348	
189.2	Res NonH 1 unit: <76K: NewCon	1.000	830,688	8,307	9,599	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	11,946,389	119,464	134,316	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,147,342	11,473	12,912	
191.1	Res NonH 1 unit: >500K: Exist	1.250	1,630,901	20,386	20,947	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	136,988	1,712	1,781	
193.1	Res NonH 2-3 units: Exist	1.250	7,115,709	88,946	101,264	
193.2	Res NonH 2-3 units: NewCon	1.250	678,764	8,485	9,562	
196.1	Regular apartments (4a): Exist	1.250	17,326,349	216,579	251,184	
196.2	Regular apartments (4a): NewCon	1.250	361,616	4,520	5,265	
197.1	Low-income housing (4d): Exist	0.750	2,156,294	16,172	19,708	
197.2	Low-income housing (4d): NewCon	0.750	25,856	194	234	
198.1	Non-profit/Comm Serv: Exist	1.500	46,748	701	853	
198.2	Non-profit/Comm Serv: NewCon	1.500	88	1	1	
199.1	Student housing: Exist	1.000	27,116	271	325	
199.2	Student housing: NewCon	1.000	9	0	0	
200.1	Manuf home park land: Exist	1.250	573,187	7,165	7,977	
200.2	Manuf home park land: NewCon	1.250	132	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.550	380,483	2,093	1,776	
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,316	18	17	
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	219,406	2,194	1,674	
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,014	20	17	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	38,322	479	421	
204.2	Comm SRR 1c: >2.2M: New con	1.250	262	3	3	
205.1	Comm SRR 4c: <500K: Exist	1.000	239,539	2,395	2,646	
205.2	Comm SRR 4c: <500K: NewCon	1.000	4,263	43	41	
206.1	Comm SRR 4c: >500K: Exist	1.250	104,722	1,309	1,321	
206.2	Comm SRR 4c: >500K: NewCon	1.250	5,404	68	54	
207.1	Bed & Breakfast: Exist	1.250	23,547	294	300	
207.2	Bed & Breakfast: NewCon	1.250	288	4	3	
208.0	Qualifying golf courses	1.250	245,929	3,074	3,014	
211.1	Commercial: <150K: Exist	1.500	7,915,449	118,732	198,448	
211.2	Commercial: <150K: NewCon	1.500	226,612	3,399	5,615	
212.1	Commercial: >150K: Exist	2.000	40,657,993	813,160	1,316,876	
212.2	Commercial: >150K: NewCon	2.000	1,073,390	21,468	34,194	
213.1	Comm border city: <150K: Exist	1.500	41,211	618	950	
213.2	Comm border city: <150K: NewCon	1.500	227	3	5	
214.1	Comm border city: >150K: Exist	2.000	82,951	1,659	1,908	
214.2	Comm border city: >150K: NewCon	2.000	157	3	4	
222.1	Industrial: <150K: Exist	1.500	1,218,589	18,279	30,646	
222.2	Industrial: <150K: NewCon	1.500	31,804	477	796	

House Research Dept.

Simulation No. 7A3

Baseline: Final Pay 2006

Page 38

2/26/2007 11:07 AM

Alternative: Actual Pay 2007

(all figures in \$000s)

223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	413,660
223.2	Industrial: >150K: NewCon	2.000	254,059	5,081	8,371
224.1	Ind'l border city: <150K: Exist	1.500	1,497	22	34
224.2	Ind'l border city: <150K: NewCon	1.500	3	0	0
225.1	Ind'l border city: >150K: Exist	2.000	63,165	1,263	1,466
225.2	Ind'l border city: >150K: NewCon	2.000	617	12	14
233.0	Publ Util: land & bldgs <150K	1.500	83,819	1,257	1,989
234.0	Publ Util: land & bldgs >150K	2.000	844,006	16,880	26,374
235.0	Publ Util: Electric Generat Mach	2.000	1,525,273	30,505	33,232
236.0	Publ Util: machinery (non-generat)	2.000	1,063,632	21,273	32,486
238.0	Railroad <150K	1.500	24,763	371	618
239.0	Railroad >150K	2.000	534,328	10,687	16,969
241.0	Non-comm aircraft hangars	1.500	2,755	41	44
242.0	Mineral	2.000	2,217	44	89
243.0	Misc class 5	2.000	4,641	93	132
249.0	Personal: 3f	1.000	9,408	94	97
250.0	Non-comm aircraft hangars	1.500	67,390	1,011	1,022
251.0	Pers: It31 tools&mach excl elec gen	2.000	152,374	3,047	4,541
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	8,957	90	92
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,806	508	477
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	9,672	97	90
256.0	Pers: It32 struct/leased land-C/I	2.000	18,262	365	544
257.0	Pers: Item 33 ag real estate	1.000	19,447	194	196
259.0	Pers: It41 struct/leased land - C/I	2.000	395,647	7,913	8,883
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	332	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	2,607	26	30
264.0	Pers: Item 41 Border EZ	2.000	1,157	23	27
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,660	673	1,297
267.0	Pers: It43 leased real estate - non C/I	1.500	21,749	326	425
268.0	Pers: Item 43 leased real estate - C/I	2.000	380,939	7,619	9,295
269.0	Pers: Item 44 electric util trans lines	2.000	1,661,589	33,232	52,989
270.0	Pers: Item 44 electric util distri lines	2.000	234,147	4,683	7,828
271.0	Pers: Item 45 syst/gas utils	2.000	1,879,708	37,594	57,400
272.0	Pers: Item 46 syst/water utils	2.000	1,383	28	46
273.0	Pers: Item 48 misc	2.000	16,002	320	363
State Total			519,219,387	5,842,395	6,782,363

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,115,288	1,413,452	176,347	1,105,829	229,198	655,554	5,695,667
Certified MKV Levy	2,614	26,210	166	568,952	0	0	597,942
Fiscal Disparities Levy	108,571	104,213	1,278	99,275	23,134	0	336,472
Disparity Reduction Aid	9,801	0	527	7,983	0	0	18,311
Spread NTC Levy	1,996,916	1,309,239	174,541	1,035,011	211,063	655,554	5,382,324
Spread MKV Levy	2,614	26,210	166	532,513	0	0	561,503
Tax Incr Financing Levy							275,097
	Homestead Credit	286,049		Taconite credit		16,434	
	Agricultural Credit	24,926		Disparity Reduction Credit		4,974	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,261,488	1,527,165	187,823	1,208,189	258,587	696,281	6,139,533
Certified MKV Levy	2,525	28,191	103	628,998	0	0	659,816
Fiscal Disparities Levy	112,502	111,110	1,280	116,325	24,780	0	365,997
Disparity Reduction Aid	9,704	0	499	8,064	0	0	18,267
Spread NTC Levy	2,139,281	1,416,055	186,045	1,127,057	238,807	696,281	5,803,526
Spread MKV Levy	2,525	28,191	103	585,742	0	0	616,560
Tax Incr Financing Levy							313,011
	Homestead Credit	269,590		Taconite credit		16,977	
	Agricultural Credit	24,874		Disparity Reduction Credit		5,446	