

House Research Simulation Report: Property Tax

Simulation #7G5

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DESCRIPTION

BASELINE: Actual Pay 2007

ALTERNATIVE: Projected Pay 2008: Omnibus Tax Bill

This report is a projection of property taxes payable in 2008 under the provisions of the Omnibus Tax Bill, HF 2268, as it passed the legislature on 5/21/07, compared to property taxes payable in 2007. The payable 2007 baseline for the simulation is based on actual data reported by the counties. The baseline payable 2008 projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. Note that the simulation does not reflect the impact of the changes made to the property tax refund program.

KEY POINTS

- **Statewide, property taxes would be projected to increase by \$535 million, or 7.9%**, under the proposal. Approximately \$152 million of the \$535 million increase would be borne by new construction - property that will appear on the tax rolls for the first time in 2008. The overall tax increases are projected to be 8.7% in Greater Minnesota and 7.4% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -1.8% (on public utility property) to +10.7% (on residential nonhomestead property).** Increases on the other major property types (existing properties only) are projected to be: 5.5% on residential homesteads, 5.5% on commercial-industrial property, 2.7% on apartments, 7.1% on agricultural property, and 8.5% on seasonal-recreational property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2007**

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

ALTERNATIVE: Projected Pay 2008: House Tax Bill & E-12 Bill

- **Baseline market values** are based on growth rates derived from actual growth rates in taxable property values between payable year 2006 and payable year 2007 for each type of property within each county, with separate rates determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked to be “in the ballpark.” City-specific growth estimates were provided for Hennepin County; for Ramsey County separate estimates were provided for St. Paul and the remainder of the county. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2006 to pay 2007, on a city-by-city and a class-by-class basis. Public utility values were modified to take into account the new valuation rules taking effect for assessment year 2007, at the 20 percent phase-in rate. No changes were made to the tax base to account for the new rural lands classification and class rate provided in the Tax bill.
- **School district levies** are the baseline pay 2008 levies developed to match statewide levy estimates by category developed by the Dept. of Education. No impacts of the 2007 omnibus E-12 finance bill are reflected in this simulation.
- **Special taxing district levies** are unchanged from the pay 2008 baseline.
- **County, city and town levies** started from the pay 2008 baseline, and were increased or decreased for changes in city and town LGA, and County Program Aid (CPA) using a relationship of \$1 of aid change resulting in a \$.67 change in levy.
- **The state property tax levy** is assumed to be \$717.4 million; resulting in a commercial-industrial rate of 44.6% and a seasonal-recreational rate of 20.1%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential Homestead:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit & 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
Seasonal Recreational Commercial:		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$600,000	1.0	0.5
\$600,000 - \$2,200,000	1.0	1.0
\$2,200,000 - \$2,300,000	1.25	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$690,000	0.55	0.5
\$690,000 - \$790,000	1.0	0.5
>\$790,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Market Value Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Market Value Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	308,067,835	324,439,387	16,371,553	5.3	3,225,086	3,402,319	177,233	5.5	1.05	1.05
ResNonHm 1 Exist	25,294,860	28,225,793	2,930,933	11.6	291,904	323,104	31,200	10.7	1.15	1.14
OthrResNonHm: Ex	8,484,472	9,528,755	1,044,283	12.3	120,627	133,521	12,893	10.7	1.42	1.40
Apartments Exist	17,687,965	18,356,672	668,707	3.8	256,451	263,289	6,838	2.7	1.45	1.43
Low-income Apts	2,182,151	2,267,809	85,658	3.9	19,942	20,467	525	2.6	0.91	0.90
Seas Rec: Exist	20,869,181	24,122,878	3,253,697	15.6	193,322	209,805	16,482	8.5	0.93	0.87
Com/Ind Lo Exist	9,460,155	9,832,099	371,944	3.9	237,113	238,466	1,354	0.6	2.51	2.43
Com/Ind Hi Exist	56,170,172	61,579,655	5,409,483	9.6	1,814,098	1,925,287	111,189	6.1	3.23	3.13
Publ U: Elec Gen	1,525,273	1,496,108	-29,165	-1.9	33,232	32,282	-950	-2.9	2.18	2.16
Publ U: Other	5,920,659	5,906,612	-14,047	-0.2	183,653	180,665	-2,988	-1.6	3.10	3.06
AgHm House Exist	11,826,365	12,805,677	979,312	8.3	97,632	107,042	9,410	9.6	0.83	0.84
AgHm Land: Exist	34,781,302	38,918,157	4,136,855	11.9	163,561	167,527	3,967	2.4	0.47	0.43
Ag NonHm: Exist	16,948,997	19,207,868	2,258,870	13.3	145,778	161,105	15,327	10.5	0.86	0.84
ResHmstd: NewCon	0	5,481,554	5,481,554	0.0	0	60,028	60,028	0.0	0.00	1.10
All Other NewCon	0	5,429,614	5,429,614	0.0	0	92,241	92,241	0.0	0.00	1.70
Total	519,219,387	567,598,640	48,379,253	9.3	6,782,400	7,317,148	534,748	7.9	1.31	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	5,842,395	6,379,342	536,948	9.2	County	40.79	40.12	0.056	0.052
(-) TIF Tax Capacity	292,160	326,946	34,786	11.9	City/Town	30.55	29.41	0.633	0.613
(-) FD Contrib Tax Cap	305,743	349,828	44,085	14.4	School District	21.49	21.17	13.102	14.369
(=) Taxable Tax Capacity	<u>5,244,492</u>	<u>5,702,569</u>	<u>458,077</u>	<u>8.7</u>	Special District	<u>4.55</u>	<u>4.51</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	305,747	349,828	44,081	14.4	Total	97.38	95.22	13.791	15.034

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	98,526,848	106,249,502	7,722,654	7.8	968,978	1,043,808	74,830	7.7	0.98	0.98
ResNonHm 1 Exist	8,435,465	9,296,168	860,703	10.2	97,168	105,742	8,574	8.8	1.15	1.14
OthrResNonHm: Ex	2,704,739	2,982,795	278,055	10.3	38,510	41,853	3,342	8.7	1.42	1.40
Apartments Exist	3,477,501	3,685,675	208,173	6.0	53,061	55,336	2,275	4.3	1.53	1.50
Low-income Apts	771,559	808,681	37,123	4.8	7,447	7,696	249	3.3	0.97	0.95
Seas Rec: Exist	20,401,444	23,600,762	3,199,318	15.7	188,098	204,193	16,095	8.6	0.92	0.87
Com/Ind Lo Exist	5,506,361	5,730,500	224,139	4.1	139,780	140,536	756	0.5	2.54	2.45
Com/Ind Hi Exist	12,334,904	13,249,603	914,698	7.4	402,182	417,843	15,661	3.9	3.26	3.15
Publ U: Elec Gen	1,258,130	1,235,152	-22,978	-1.8	27,364	26,555	-809	-3.0	2.17	2.15
Publ U: Other	3,581,356	3,604,497	23,142	0.6	108,957	108,007	-950	-0.9	3.04	3.00
AgHm House Exist	10,482,309	11,378,535	896,226	8.5	85,938	94,547	8,608	10.0	0.82	0.83
AgHm Land: Exist	33,198,968	37,148,173	3,949,205	11.9	157,307	161,095	3,788	2.4	0.47	0.43
Ag NonHm: Exist	15,720,989	17,795,187	2,074,198	13.2	135,036	148,964	13,928	10.3	0.86	0.84
ResHmstd: NewCon	0	2,616,662	2,616,662	0.0	0	27,771	27,771	0.0	0.00	1.06
All Other NewCon	0	2,520,437	2,520,437	0.0	0	36,314	36,314	0.0	0.00	1.44
Total	216,400,573	241,902,329	25,501,755	11.8	2,409,825	2,620,258	210,433	8.7	1.11	1.08

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,257,861	2,500,849	242,987	10.8	County	48.69	47.54	0.029	0.026
(-) TIF Tax Capacity	54,501	60,421	5,920	10.9	City/Town	27.79	25.99	0.121	0.118
(-) FD Contrib Tax Cap	3,022	3,500	478	15.8	School District	19.77	19.58	11.034	12.813
(=) Taxable Tax Capacity	2,200,338	2,436,928	236,589	10.8	Special District	1.60	1.54	0.000	0.000
FD Distrib Tax Cap	3,026	3,500	474	15.7	Total	97.85	94.65	11.184	12.957

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	101,500	109,500	7.9	826	904	79	9.5	0.81	0.83
Res Hmstd: Avg Val	152,200	164,100	7.8	1,424	1,541	117	8.2	0.94	0.94
Res Hmstd: Hi Val	202,900	218,800	7.8	2,022	2,179	157	7.7	1	1
Res Hmstd: Ex-Hi Val	304,400	328,300	7.9	3,221	3,456	235	7.3	1.06	1.05
Apartment (Mkt rate)	300,000	318,000	6.0	4,005	4,174	170	4.2	1.33	1.31
Seas Rec: Lo Val	100,000	115,700	15.7	1,109	1,236	127	11.5	1.11	1.07
Seas Rec: Hi Val	300,000	347,000	15.7	3,544	3,890	346	9.8	1.18	1.12
Comm/Ind: Lo Val	150,000	161,100	7.4	3,451	3,651	200	5.8	2.30	2.27
Comm/Ind: Med Val	300,000	322,200	7.4	7,996	8,346	350	4.4	2.67	2.59
Comm/Ind: Hi Val	1,000,000	1,074,200	7.4	29,207	30,261	1,055	3.6	2.92	2.82

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	209,540,987	218,189,886	8,648,898	4.1	2,256,109	2,358,511	102,403	4.5	1.08	1.08
ResNonHm 1 Exist	16,859,395	18,929,625	2,070,230	12.3	194,736	217,362	22,626	11.6	1.16	1.15
OthrResNonHm: Ex	5,779,732	6,545,960	766,228	13.3	82,117	91,668	9,551	11.6	1.42	1.40
Apartments Exist	14,210,464	14,670,998	460,534	3.2	203,391	207,953	4,563	2.2	1.43	1.42
Low-income Apts	1,410,592	1,459,128	48,536	3.4	12,495	12,771	276	2.2	0.89	0.88
Seas Rec: Exist	467,737	522,116	54,379	11.6	5,224	5,611	387	7.4	1.12	1.07
Com/Ind Lo Exist	3,953,794	4,101,599	147,805	3.7	97,333	97,930	597	0.6	2.46	2.39
Com/Ind Hi Exist	43,835,268	48,330,053	4,494,785	10.3	1,411,916	1,507,444	95,528	6.8	3.22	3.12
Publ U: Elec Gen	267,143	260,956	-6,187	-2.3	5,868	5,727	-141	-2.4	2.20	2.19
Publ U: Other	2,339,303	2,302,114	-37,189	-1.6	74,697	72,659	-2,038	-2.7	3.19	3.16
AgHm House Exist	1,344,057	1,427,143	83,086	6.2	11,694	12,495	802	6.9	0.87	0.88
AgHm Land: Exist	1,582,334	1,769,984	187,650	11.9	6,253	6,432	179	2.9	0.40	0.36
Ag NonHm: Exist	1,228,008	1,412,680	184,672	15.0	10,743	12,141	1,399	13.0	0.87	0.86
ResHmstd: NewCon	0	2,864,893	2,864,893	0.0	0	32,257	32,257	0.0	0.00	1.13
All Other NewCon	0	2,909,177	2,909,177	0.0	0	55,927	55,927	0.0	0.00	1.92
Total	302,818,814	325,696,311	22,877,497	7.6	4,372,575	4,696,890	324,314	7.4	1.44	1.44

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,584,533	3,878,494	293,960	8.2	County	35.08	34.59	0.070	0.065
(-) TIF Tax Capacity	237,658	266,524	28,866	12.1	City/Town	32.55	31.96	0.886	0.864
(-) FD Contrib Tax Cap	302,721	346,328	43,607	14.4	School District	22.74	22.37	14.123	15.159
(=) Taxable Tax Capacity	<u>3,044,153</u>	<u>3,265,641</u>	<u>221,488</u>	<u>7.3</u>	Special District	<u>6.69</u>	<u>6.73</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	302,721	346,328	43,607	14.4	Total	97.05	95.64	15.078	16.089

**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	181,600	189,100	4.1	1,827	1,911	83	4.6	1.01	1.01
Res Hmstd: Avg Val	272,300	283,500	4.1	2,926	3,050	124	4.3	1.07	1.08
Res Hmstd: Hi Val	362,900	377,900	4.1	4,023	4,190	167	4.1	1.11	1.11
Res Hmstd: Ex-Hi Val	544,500	567,000	4.1	6,213	6,495	282	4.5	1.14	1.15
Apartment (Mkt rate)	300,000	309,700	3.2	4,092	4,201	109	2.7	1.36	1.36
Comm/Ind: Lo Val	150,000	165,400	10.3	3,646	4,016	370	10.1	2.43	2.43
Comm/Ind: Med Val	300,000	330,800	10.3	8,432	9,132	699	8.3	2.81	2.76
Comm/Ind: Hi Val	1,000,000	1,102,500	10.3	30,767	32,999	2,231	7.3	3.08	2.99

GREATER MINNESOTA URBAN

<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	56,876,448	60,460,881	3,584,433	6.3	623,067	661,147	38,079	6.1	1.10	1.09
ResNonHm 1 Exist	5,200,954	5,713,526	512,572	9.9	65,847	71,382	5,535	8.4	1.27	1.25
OthrResNonHm: Ex	1,950,616	2,149,434	198,819	10.2	29,552	32,099	2,547	8.6	1.52	1.49
Apartments Exist	3,415,183	3,618,796	203,613	6.0	52,367	54,603	2,237	4.3	1.53	1.51
Low-income Apts	770,799	807,921	37,123	4.8	7,439	7,688	249	3.3	0.97	0.95
Seas Rec: Exist	2,619,924	3,025,766	405,842	15.5	27,231	29,437	2,206	8.1	1.04	0.97
Com/Ind Lo Exist	4,515,757	4,673,503	157,747	3.5	118,745	118,837	92	0.1	2.63	2.54
Com/Ind Hi Exist	11,261,045	12,054,457	793,413	7.0	372,312	385,728	13,417	3.6	3.31	3.20
Publ U: Elec Gen	1,229,399	1,206,621	-22,779	-1.9	26,848	26,033	-815	-3.0	2.18	2.16
Publ U: Other	1,369,898	1,354,968	-14,929	-1.1	45,614	44,118	-1,496	-3.3	3.33	3.26
AgHm House Exist	363,044	391,400	28,356	7.8	4,002	4,326	324	8.1	1.10	1.11
AgHm Land: Exist	444,708	498,856	54,148	12.2	2,521	2,552	31	1.2	0.57	0.51
Ag NonHm: Exist	548,719	622,964	74,245	13.5	6,307	6,893	585	9.3	1.15	1.11
ResHmstd: NewCon	0	1,539,966	1,539,966	0.0	0	17,970	17,970	0.0	0.00	1.17
All Other NewCon	0	1,385,893	1,385,893	0.0	0	26,077	26,077	0.0	0.00	1.88
Total	90,566,493	99,504,954	8,938,461	9.9	1,381,853	1,488,890	107,037	7.7	1.53	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	1,077,502	1,181,350	103,849	9.6	County	47.65	46.70	0.025	0.022
(-) TIF Tax Capacity	53,792	59,631	5,839	10.9	City/Town	43.52	41.29	0.200	0.197
(-) FD Contrib Tax Cap	2,155	2,488	332	15.4	School District	20.93	20.74	11.599	13.377
(=) Taxable Tax Capacity	1,021,554	1,119,231	97,677	9.6	Special District	1.79	1.73	0.000	0.000
FD Distrib Tax Cap	2,376	2,748	372	15.7	Total	113.88	110.46	11.824	13.596

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,900	95,600	6.3	839	900	61	7.3	0.93	0.94
Res Hmstd: Avg Val	134,700	143,200	6.3	1,442	1,533	91	6.3	1.07	1.07
Res Hmstd: Hi Val	179,600	190,900	6.3	2,047	2,168	121	5.9	1.14	1.14
Res Hmstd: Ex-Hi Val	269,500	286,500	6.3	3,258	3,440	182	5.6	1.21	1.20
Apartment (Mkt rate)	300,000	317,900	6.0	4,625	4,822	197	4.3	1.54	1.52
Comm/Ind: Lo Val	150,000	160,600	7.1	3,821	4,036	215	5.6	2.55	2.51
Comm/Ind: Med Val	300,000	321,100	7.0	8,857	9,231	374	4.2	2.95	2.87
Comm/Ind: Hi Val	1,000,000	1,070,500	7.1	32,356	33,488	1,132	3.5	3.24	3.13

GREATER MINNESOTA RURAL

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	41,650,399	45,788,620	4,138,221	9.9	345,910	382,661	36,751	10.6	0.83	0.84
ResNonHm 1 Exist	3,234,511	3,582,641	348,131	10.8	31,320	34,360	3,039	9.7	0.97	0.96
OthrResNonHm: Ex	754,124	833,361	79,237	10.5	8,959	9,754	795	8.9	1.19	1.17
Apartments Exist	62,318	66,879	4,560	7.3	694	732	39	5.6	1.11	1.10
Low-income Apts	760	760	0	0.0	8	8	0	-1.9	1.03	1.01
Seas Rec: Exist	17,781,520	20,574,996	2,793,475	15.7	160,867	174,756	13,889	8.6	0.90	0.85
Com/Ind Lo Exist	990,605	1,056,997	66,392	6.7	21,034	21,699	665	3.2	2.12	2.05
Com/Ind Hi Exist	1,073,860	1,195,145	121,286	11.3	29,870	32,114	2,244	7.5	2.78	2.69
Publ U: Elec Gen	28,730	28,532	-199	-0.7	517	522	5	1.0	1.80	1.83
Publ U: Other	2,211,458	2,249,529	38,071	1.7	63,343	63,889	546	0.9	2.86	2.84
AgHm House Exist	10,119,264	10,987,134	867,870	8.6	81,936	90,221	8,285	10.1	0.81	0.82
AgHm Land: Exist	32,754,260	36,649,317	3,895,056	11.9	154,786	158,543	3,757	2.4	0.47	0.43
Ag NonHm: Exist	15,172,270	17,172,224	1,999,953	13.2	128,728	142,071	13,343	10.4	0.85	0.83
ResHmstd: NewCon	0	1,076,696	1,076,696	0.0	0	9,801	9,801	0.0	0.00	0.91
All Other NewCon	0	1,134,544	1,134,544	0.0	0	10,237	10,237	0.0	0.00	0.90
Total	125,834,080	142,397,374	16,563,294	13.2	1,027,972	1,131,369	103,397	10.1	0.82	0.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,180,360	1,319,499	139,139	11.8	County	49.60	48.26	0.034	0.031
(-) TIF Tax Capacity	709	790	80	11.3	City/Town	14.15	12.99	0.009	0.008
(-) FD Contrib Tax Cap	867	1,012	145	16.8	School District	18.77	18.59	10.227	12.024
(=) Taxable Tax Capacity	<u>1,178,784</u>	<u>1,317,697</u>	<u>138,913</u>	<u>11.8</u>	Special District	<u>1.44</u>	<u>1.38</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	650	752	102	15.7	Total	83.96	81.22	10.270	12.063

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	135,700	10.0	901	1,016	114	12.7	0.73	0.75
Res Hmstd: Avg Val	185,000	203,400	9.9	1,537	1,708	171	11.1	0.83	0.84
Res Hmstd: Hi Val	246,600	271,100	9.9	2,173	2,401	227	10.5	0.88	0.89
Res Hmstd: Ex-Hi Val	370,000	406,800	9.9	3,447	3,789	342	9.9	0.93	0.93
Apartment (Mkt rate)	300,000	322,000	7.3	3,456	3,658	201	5.8	1.15	1.14
Seas Rec: Lo Val	100,000	115,700	15.7	970	1,081	111	11.4	0.97	0.93
Seas Rec: Hi Val	300,000	347,100	15.7	3,127	3,425	298	9.5	1.04	0.99
Comm/Ind: Lo Val	150,000	166,900	11.3	3,125	3,457	333	10.6	2.08	2.07
Comm/Ind: Med Val	300,000	333,900	11.3	7,239	7,861	621	8.6	2.41	2.35
Comm/Ind: Hi Val	1,000,000	1,112,900	11.3	26,441	28,401	1,960	7.4	2.64	2.55

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	4,631,698	4,958,853	327,155	7.1	53,280	56,004	2,724	5.1	1.15	1.13
ResNonHm 1 Exist	409,121	444,643	35,522	8.7	5,537	5,894	357	6.5	1.35	1.33
OthrResNonHm: Ex	145,262	156,915	11,653	8.0	2,240	2,360	120	5.3	1.54	1.50
Apartments Exist	366,851	389,954	23,104	6.3	5,903	6,138	235	4.0	1.61	1.57
Low-income Apts	90,709	97,354	6,645	7.3	935	973	38	4.0	1.03	1.00
Seas Rec: Exist	168,193	196,605	28,412	16.9	1,946	2,144	199	10.2	1.16	1.09
Com/Ind Lo Exist	556,320	572,448	16,128	2.9	14,837	14,744	-93	-0.6	2.67	2.58
Com/Ind Hi Exist	952,226	1,017,115	64,889	6.8	28,825	29,774	949	3.3	3.03	2.93
Publ U: Elec Gen	21,247	21,315	68	0.3	436	431	-5	-1.1	2.05	2.02
Publ U: Other	94,982	95,120	137	0.1	3,356	3,274	-81	-2.4	3.53	3.44
AgHm House Exist	19,720	21,579	1,859	9.4	233	250	16	6.9	1.18	1.16
AgHm Land: Exist	36,349	41,281	4,932	13.6	246	247	1	0.5	0.68	0.60
Ag NonHm: Exist	36,905	40,660	3,755	10.2	471	501	30	6.5	1.28	1.23
ResHmstd: NewCon	0	130,775	130,775	0.0	0	1,609	1,609	0.0	0.00	1.23
All Other NewCon	0	132,302	132,302	0.0	0	2,773	2,773	0.0	0.00	2.10
Total	7,529,583	8,316,919	787,336	10.5	118,244	127,116	8,871	7.5	1.57	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	58,064	98,930	40,866	70.4	County	67.67	52.67	0.000	0.000
(-) TIF Tax Capacity	633	5,044	4,411	696.4	City/Town	32.53	41.90	0.000	0.344
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.76	21.54	18.544	12.458
(=) Taxable Tax Capacity	57,430	93,886	36,455	63.5	Special District	6.26	3.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.23	119.71	18.544	12.803

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,600	72,400	7.1	722	670	-52	-7.2	1.07	0.93
Res Hmstd: Avg Val	101,300	108,500	7.1	1,206	1,163	-43	-3.5	1.19	1.07
Res Hmstd: Hi Val	135,000	144,500	7.0	1,731	1,672	-58	-3.4	1.28	1.16
Res Hmstd: Ex-Hi Val	202,600	216,900	7.1	2,784	2,697	-87	-3.1	1.37	1.24
Apartment (Mkt rate)	300,000	318,900	6.3	5,365	5,180	-185	-3.4	1.79	1.62
Comm/Ind: Lo Val	150,000	160,200	6.8	4,245	4,237	-8	-0.2	2.83	2.64
Comm/Ind: Med Val	300,000	320,400	6.8	9,812	9,706	-106	-1.1	3.27	3.03
Comm/Ind: Hi Val	1,000,000	1,068,100	6.8	35,791	35,231	-559	-1.6	3.58	3.3

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	5,382,252	5,916,662	534,410	9.9	43,181	47,785	4,604	10.7	0.80	0.81
ResNonHm 1 Exist	352,907	383,287	30,380	8.6	3,474	3,754	280	8.1	0.98	0.98
OthrResNonHm: Ex	117,161	126,207	9,046	7.7	1,268	1,347	78	6.2	1.08	1.07
Apartments Exist	9,090	9,502	412	4.5	90	92	3	2.9	0.99	0.97
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,662,725	4,210,099	547,374	14.9	32,930	35,604	2,673	8.1	0.90	0.85
Com/Ind Lo Exist	151,003	160,150	9,147	6.1	3,225	3,319	93	2.9	2.14	2.07
Com/Ind Hi Exist	163,152	175,479	12,328	7.6	4,733	4,930	197	4.2	2.90	2.81
Publ U: Elec Gen	357	360	2	0.7	5	5	0	-1.7	1.34	1.31
Publ U: Other	406,642	417,756	11,113	2.7	12,141	12,361	220	1.8	2.99	2.96
AgHm House Exist	1,432,493	1,567,829	135,336	9.4	11,723	12,985	1,263	10.8	0.82	0.83
AgHm Land: Exist	5,178,078	5,834,795	656,717	12.7	25,583	26,180	598	2.3	0.49	0.45
Ag NonHm: Exist	3,022,100	3,435,338	413,239	13.7	28,102	31,103	3,001	10.7	0.93	0.91
ResHmstd: NewCon	0	162,277	162,277	0.0	0	1,443	1,443	0.0	0.00	0.89
All Other NewCon	0	196,337	196,337	0.0	0	1,688	1,688	0.0	0.00	0.86
Total	19,877,959	22,596,078	2,718,119	13.7	166,455	182,596	16,142	9.7	0.84	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,568	208,405	140,837	208.4	County	53.43	49.51	0.000	0.000
(-) TIF Tax Capacity	404	58	-346	-85.7	City/Town	19.97	12.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.10	16.99	9.779	13.522
(=) Taxable Tax Capacity	<u>67,163</u>	<u>208,347</u>	<u>141,183</u>	<u>210.2</u>	Special District	<u>1.56</u>	<u>3.30</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	101.07	82.28	9.779	13.522

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	123,300	9.9	972	920	-52	-5.4	0.87	0.75
Res Hmstd:Avg Val	168,200	184,900	9.9	1,643	1,565	-78	-4.7	0.98	0.85
Res Hmstd: Hi Val	224,200	246,500	9.9	2,315	2,211	-104	-4.5	1.03	0.9
Res Hmstd: Ex-Hi Val	336,400	369,800	9.9	3,659	3,503	-156	-4.3	1.09	0.95
Seas Rec: Lo Val	100,000	114,900	14.9	1,141	1,085	-56	-4.9	1.14	0.94
Seas Rec: Hi Val	300,000	344,800	14.9	3,641	3,438	-202	-5.6	1.21	1
Comm/Ind: Lo Val	150,000	161,300	7.5	3,502	3,359	-143	-4.1	2.33	2.08
Comm/Ind: Med Val	300,000	322,700	7.6	8,123	7,673	-450	-5.5	2.71	2.38
Comm/Ind: Hi Val	1,000,000	1,075,600	7.6	29,686	27,794	-1,892	-6.4	2.97	2.58

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	3,617,482	3,954,894	337,412	9.3	34,362	36,616	2,255	6.6	0.95	0.93
ResNonHm 1 Exist	394,167	440,338	46,170	11.7	4,621	5,011	390	8.4	1.17	1.14
OthrResNonHm: Ex	149,042	165,809	16,767	11.2	2,080	2,237	157	7.6	1.40	1.35
Apartments Exist	191,197	210,822	19,626	10.3	2,847	3,013	166	5.8	1.49	1.43
Low-income Apts	67,090	70,080	2,991	4.5	665	676	11	1.6	0.99	0.96
Seas Rec: Exist	1,867,666	2,156,147	288,481	15.4	17,761	19,106	1,345	7.6	0.95	0.89
Com/Ind Lo Exist	486,817	514,670	27,853	5.7	12,214	12,327	113	0.9	2.51	2.40
Com/Ind Hi Exist	983,741	1,085,931	102,190	10.4	31,406	32,949	1,543	4.9	3.19	3.03
Publ U: Elec Gen	1,134	1,114	-20	-1.8	31	30	-1	-3.0	2.72	2.68
Publ U: Other	80,354	80,091	-263	-0.3	2,680	2,590	-90	-3.4	3.33	3.23
AgHm House Exist	29,534	32,180	2,646	9.0	292	316	24	8.1	0.99	0.98
AgHm Land: Exist	34,784	38,829	4,044	11.6	145	138	-7	-4.6	0.42	0.36
Ag NonHm: Exist	42,064	47,147	5,084	12.1	377	402	25	6.6	0.90	0.85
ResHmstd: NewCon	0	82,420	82,420	0.0	0	815	815	0.0	0.00	0.99
All Other NewCon	0	154,775	154,775	0.0	0	2,402	2,402	0.0	0.00	1.55
Total	7,945,071	9,035,246	1,090,175	13.7	109,481	118,629	9,148	8.4	1.38	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	130,563	106,874	-23,689	-18.1	County	61.61	39.66	0.000	0.000
(-) TIF Tax Capacity	6,801	3,669	-3,132	-46.0	City/Town	24.14	35.19	0.012	0.094
(-) FD Contrib Tax Cap	31	0	-31	100.0	School District	16.18	17.56	7.576	9.797
(=) Taxable Tax Capacity	123,731	103,205	-20,526	-16.6	Special District	3.41	0.71	0.000	0.000
FD Distrib Tax Cap	2	0	-2	100.0	Total	105.34	93.12	7.589	9.891

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,600	96,900	9.4	708	713	5	0.7	0.8	0.74
Res Hmstd: Avg Val	132,900	145,300	9.3	1,248	1,255	7	0.6	0.94	0.86
Res Hmstd: Hi Val	177,100	193,600	9.3	1,787	1,796	9	0.5	1.01	0.93
Res Hmstd: Ex-Hi Val	265,700	290,500	9.3	2,867	2,882	14	0.5	1.08	0.99
Apartment (Mkt rate)	300,000	330,800	10.3	4,178	4,178	0	0.0	1.39	1.26
Comm/Ind: Lo Val	150,000	165,600	10.4	3,566	3,692	126	3.5	2.38	2.23
Comm/Ind: Med Val	300,000	331,200	10.4	8,282	8,417	135	1.6	2.76	2.54
Comm/Ind: Hi Val	1,000,000	1,103,900	10.4	30,290	30,462	173	0.6	3.03	2.76

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	6,337,889	7,078,323	740,434	11.7	48,200	53,418	5,218	10.8	0.76	0.75
ResNonHm 1 Exist	478,943	534,241	55,298	11.5	4,434	4,821	387	8.7	0.93	0.90
OthrResNonHm: Ex	109,890	122,790	12,900	11.7	1,232	1,330	97	7.9	1.12	1.08
Apartments Exist	22,552	24,884	2,333	10.3	237	257	20	8.4	1.05	1.03
Low-income Apts	760	760	0	0.0	8	8	0	-1.9	1.03	1.01
Seas Rec: Exist	5,636,371	6,526,145	889,774	15.8	47,375	51,464	4,088	8.6	0.84	0.79
Com/Ind Lo Exist	190,537	202,994	12,457	6.5	3,808	3,884	76	2.0	2.00	1.91
Com/Ind Hi Exist	152,696	165,637	12,941	8.5	3,937	4,080	143	3.6	2.58	2.46
Publ U: Elec Gen	3,648	3,610	-37	-1.0	77	75	-2	-2.4	2.10	2.07
Publ U: Other	325,676	332,882	7,207	2.2	9,923	9,957	34	0.3	3.05	2.99
AgHm House Exist	1,055,888	1,146,676	90,788	8.6	9,015	9,682	667	7.4	0.85	0.84
AgHm Land: Exist	1,887,550	2,163,953	276,403	14.6	7,966	7,869	-97	-1.2	0.42	0.36
Ag NonHm: Exist	922,579	1,068,197	145,617	15.8	8,469	9,385	916	10.8	0.92	0.88
ResHmstd: NewCon	0	203,520	203,520	0.0	0	1,720	1,720	0.0	0.00	0.84
All Other NewCon	0	234,156	234,156	0.0	0	2,060	2,060	0.0	0.00	0.88
Total	17,124,979	19,808,769	2,683,790	15.7	144,681	160,008	15,327	10.6	0.84	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	170,273	194,806	24,534	14.4	County	52.63	43.26	0.000	0.000
(-) TIF Tax Capacity	1,694	46	-1,648	-97.3	City/Town	28.42	12.33	0.084	0.000
(-) FD Contrib Tax Cap	2,990	0	-2,990	100.0	School District	10.18	18.95	6.882	10.085
(=) Taxable Tax Capacity	165,589	194,761	29,172	17.6	Special District	2.46	0.77	0.000	0.000
FD Distrib Tax Cap	3,024	0	-3,024	100.0	Total	93.68	75.31	6.966	10.085

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	896	847	-49	-5.5	0.77	0.66
Res Hmstd: Avg Val	173,400	193,700	11.7	1,529	1,456	-73	-4.8	0.88	0.75
Res Hmstd: Hi Val	231,200	258,200	11.7	2,163	2,065	-98	-4.5	0.94	0.8
Res Hmstd: Ex-Hi Val	346,800	387,300	11.7	3,430	3,284	-147	-4.3	0.99	0.85
Seas Rec: Lo Val	100,000	115,800	15.8	1,067	1,013	-54	-5.0	1.07	0.87
Seas Rec: Hi Val	300,000	347,400	15.8	3,419	3,223	-196	-5.7	1.14	0.93
Comm/Ind: Lo Val	150,000	162,700	8.5	3,294	3,166	-127	-3.9	2.2	1.95
Comm/Ind: Med Val	300,000	325,400	8.5	7,651	7,232	-419	-5.5	2.55	2.22
Comm/Ind: Hi Val	1,000,000	1,084,800	8.5	27,983	26,208	-1,775	-6.3	2.8	2.42

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	2,450,740	2,629,637	178,897	7.3	20,172	20,503	331	1.6	0.82	0.78
ResNonHm 1 Exist	237,153	263,106	25,953	10.9	3,383	3,511	128	3.8	1.43	1.33
OthrResNonHm: Ex	58,741	64,903	6,162	10.5	1,024	1,053	28	2.8	1.74	1.62
Apartments Exist	91,472	94,548	3,077	3.4	1,660	1,607	-54	-3.2	1.82	1.70
Low-income Apts	38,246	38,814	568	1.5	417	404	-13	-3.2	1.09	1.04
Seas Rec: Exist	260,109	306,405	46,296	17.8	3,111	3,385	274	8.8	1.20	1.10
Com/Ind Lo Exist	300,046	308,780	8,734	2.9	8,605	8,387	-218	-2.5	2.87	2.72
Com/Ind Hi Exist	372,158	390,803	18,645	5.0	13,970	13,844	-127	-0.9	3.75	3.54
Publ U: Elec Gen	196,943	194,734	-2,208	-1.1	4,111	3,867	-244	-5.9	2.09	1.99
Publ U: Other	122,167	121,641	-526	-0.4	4,219	4,016	-203	-4.8	3.45	3.30
AgHm House Exist	6,758	7,750	993	14.7	58	64	6	11.1	0.85	0.83
AgHm Land: Exist	5,061	5,915	853	16.9	17	16	-1	-7.4	0.34	0.27
Ag NonHm: Exist	58,671	68,210	9,539	16.3	771	813	43	5.6	1.31	1.19
ResHmstd: NewCon	0	31,980	31,980	0.0	0	280	280	0.0	0.00	0.88
All Other NewCon	0	36,280	36,280	0.0	0	635	635	0.0	0.00	1.75
Total	4,198,263	4,563,506	365,243	8.7	61,517	62,384	867	1.4	1.47	1.37

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,475	54,594	-162,881	-74.9	County	47.56	48.82	0.000	0.000
(-) TIF Tax Capacity	3,966	1,500	-2,466	-62.2	City/Town	21.62	57.60	0.205	0.220
(-) FD Contrib Tax Cap	0	2,488	2,488	0.0	School District	17.62	10.00	9.622	10.547
(=) Taxable Tax Capacity	213,509	50,606	-162,902	-76.3	Special District	2.59	2.14	0.000	0.000
FD Distrib Tax Cap	0	2,748	2,748	0.0	Total	89.38	118.56	9.827	10.768

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,100	63,400	7.3	119	251	132	111.2	0.20	0.4
Res Hmstd: Avg Val	88,600	95,100	7.3	271	628	357	131.6	0.31	0.66
Res Hmstd: Hi Val	118,200	126,800	7.3	591	1,066	475	80.3	0.50	0.84
Res Hmstd: Ex-Hi Val	177,300	190,200	7.3	1,231	1,943	712	57.9	0.69	1.02
Apartment (Mkt rate)	300,000	310,100	3.4	3,646	4,930	1,283	35.2	1.22	1.59
Comm/Ind: Lo Val	150,000	157,500	5.0	3,240	4,168	928	28.6	2.16	2.65
Comm/Ind: Med Val	300,000	315,000	5.0	7,511	9,584	2,074	27.6	2.50	3.04
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	27,440	34,867	7,426	27.1	2.74	3.32

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	4,908,618	5,488,484	579,866	11.8	30,275	34,464	4,189	13.8	0.62	0.63
ResNonHm 1 Exist	347,450	394,599	47,149	13.6	3,173	3,522	349	11.0	0.91	0.89
OthrResNonHm: Ex	41,734	46,290	4,556	10.9	480	519	39	8.2	1.15	1.12
Apartments Exist	5,167	5,459	291	5.6	58	58	0	0.7	1.12	1.07
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,754,509	5,545,693	791,184	16.6	42,953	46,908	3,955	9.2	0.90	0.85
Com/Ind Lo Exist	85,988	90,537	4,549	5.3	1,876	1,923	46	2.5	2.18	2.12
Com/Ind Hi Exist	125,992	138,564	12,571	10.0	3,686	3,947	261	7.1	2.93	2.85
Publ U: Elec Gen	810	796	-14	-1.8	15	15	0	3.1	1.82	1.91
Publ U: Other	249,020	252,598	3,578	1.4	7,247	7,247	0	0.0	2.91	2.87
AgHm House Exist	195,833	217,425	21,591	11.0	815	922	107	13.2	0.42	0.42
AgHm Land: Exist	274,885	323,382	48,497	17.6	525	535	10	2.0	0.19	0.17
Ag NonHm: Exist	651,143	769,901	118,758	18.2	5,507	6,196	689	12.5	0.85	0.80
ResHmstd: NewCon	0	101,107	101,107	0.0	0	690	690	0.0	0.00	0.68
All Other NewCon	0	138,472	138,472	0.0	0	1,246	1,246	0.0	0.00	0.90
Total	11,641,150	13,513,306	1,872,156	16.1	96,611	108,193	11,582	12.0	0.83	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	187,503	138,371	-49,132	-26.2	County	40.95	49.86	0.000	0.000
(-) TIF Tax Capacity	2,941	280	-2,660	-90.5	City/Town	22.67	13.13	0.057	0.000
(-) FD Contrib Tax Cap	0	1,012	1,012	0.0	School District	16.40	10.46	7.504	7.558
(=) Taxable Tax Capacity	184,563	137,079	-47,484	-25.7	Special District	0.53	2.38	0.000	0.000
FD Distrib Tax Cap	0	751	751	0.0	Total	80.55	75.83	7.561	7.558

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	131,600	11.8	481	554	73	15.1	0.41	0.42
Res Hmstd: Avg Val	176,400	197,200	11.8	1,051	1,160	109	10.4	0.6	0.59
Res Hmstd: Hi Val	235,200	263,000	11.8	1,622	1,768	146	9.0	0.69	0.67
Res Hmstd: Ex-Hi Val	352,800	394,500	11.8	2,764	2,982	219	7.9	0.78	0.76
Seas Rec: Lo Val	100,000	116,600	16.6	936	1,027	91	9.7	0.94	0.88
Seas Rec: Hi Val	300,000	349,900	16.6	3,025	3,265	240	7.9	1.01	0.93
Comm/Ind: Lo Val	150,000	165,000	10.0	3,007	3,328	321	10.7	2.00	2.02
Comm/Ind: Med Val	300,000	329,900	10.0	6,979	7,596	617	8.8	2.33	2.30
Comm/Ind: Hi Val	1,000,000	1,099,800	10.0	25,514	27,523	2,009	7.9	2.55	2.50

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	5,074,675	5,323,432	248,757	4.9	50,370	51,847	1,478	2.9	0.99	0.97
ResNonHm 1 Exist	553,147	623,423	70,276	12.7	6,234	6,844	609	9.8	1.13	1.10
OthrResNonHm: Ex	212,590	239,188	26,598	12.5	2,940	3,206	266	9.0	1.38	1.34
Apartments Exist	281,113	290,526	9,413	3.3	3,904	3,910	6	0.1	1.39	1.35
Low-income Apts	56,281	56,777	496	0.9	478	469	-9	-1.9	0.85	0.83
Seas Rec: Exist	108,070	116,092	8,022	7.4	1,224	1,245	21	1.7	1.13	1.07
Com/Ind Lo Exist	219,299	225,595	6,295	2.9	5,214	5,116	-98	-1.9	2.38	2.27
Com/Ind Hi Exist	802,933	839,557	36,624	4.6	25,159	25,021	-138	-0.5	3.13	2.98
Publ U: Elec Gen	475	470	-5	-1.0	10	10	0	-4.7	2.15	2.07
Publ U: Other	150,587	148,554	-2,032	-1.3	4,730	4,520	-210	-4.4	3.14	3.04
AgHm House Exist	16,434	18,092	1,658	10.1	157	171	14	9.2	0.95	0.95
AgHm Land: Exist	16,877	19,373	2,497	14.8	67	66	-1	-1.8	0.40	0.34
Ag NonHm: Exist	26,117	30,404	4,286	16.4	265	295	30	11.4	1.01	0.97
ResHmstd: NewCon	0	83,750	83,750	0.0	0	919	919	0.0	0.00	1.10
All Other NewCon	0	100,846	100,846	0.0	0	1,747	1,747	0.0	0.00	1.73
Total	7,518,599	8,116,080	597,481	7.9	100,753	105,386	4,633	4.6	1.34	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	44,298	93,756	49,458	111.6	County	54.84	62.29	0.000	0.000
(-) TIF Tax Capacity	317	7,167	6,849	157.3	City/Town	27.97	19.93	1.439	0.015
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.83	12.28	18.917	10.303
(=) Taxable Tax Capacity	43,980	86,589	42,609	96.9	Special District	1.99	4.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	100.64	99.24	20.356	10.318

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	111,200	116,700	4.9	1,073	1,011	-62	-5.8	0.97	0.87
Res Hmstd: Avg Val	166,800	175,000	4.9	1,796	1,702	-93	-5.2	1.08	0.97
Res Hmstd: Hi Val	222,300	233,200	4.9	2,517	2,392	-125	-5.0	1.13	1.03
Res Hmstd: Ex-Hi Val	333,600	350,000	4.9	3,964	3,777	-187	-4.7	1.19	1.08
Apartment (Mkt rate)	300,000	310,000	3.3	4,384	4,165	-219	-5.0	1.46	1.34
Comm/Ind: Lo Val	150,000	156,800	4.5	3,651	3,593	-58	-1.6	2.43	2.29
Comm/Ind: Med Val	300,000	313,700	4.6	8,417	8,269	-149	-1.8	2.81	2.64
Comm/Ind: Hi Val	1,000,000	1,045,600	4.6	30,660	30,077	-583	-1.9	3.07	2.88

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	3,793,236	4,110,042	316,805	8.4	44,368	47,425	3,058	6.9	1.17	1.15
ResNonHm 1 Exist	377,337	420,442	43,105	11.4	4,886	5,297	411	8.4	1.29	1.26
OthrResNonHm: Ex	115,190	126,852	11,661	10.1	1,865	1,985	120	6.4	1.62	1.56
Apartments Exist	171,368	178,020	6,652	3.9	2,732	2,745	14	0.5	1.59	1.54
Low-income Apts	57,592	60,967	3,375	5.9	561	577	16	2.9	0.97	0.95
Seas Rec: Exist	87,148	101,119	13,971	16.0	1,245	1,371	126	10.1	1.43	1.36
Com/Ind Lo Exist	307,604	322,623	15,019	4.9	8,118	8,145	27	0.3	2.64	2.52
Com/Ind Hi Exist	591,460	647,449	55,988	9.5	20,477	21,409	931	4.5	3.46	3.31
Publ U: Elec Gen	1,135	1,122	-13	-1.2	30	28	-2	-7.8	2.67	2.49
Publ U: Other	84,764	84,881	116	0.1	2,952	2,869	-83	-2.8	3.48	3.38
AgHm House Exist	85,723	93,095	7,372	8.6	930	1,017	87	9.3	1.09	1.09
AgHm Land: Exist	66,928	74,023	7,095	10.6	305	295	-10	-3.3	0.46	0.40
Ag NonHm: Exist	44,454	49,471	5,017	11.3	530	575	44	8.3	1.19	1.16
ResHmstd: NewCon	0	119,737	119,737	0.0	0	1,438	1,438	0.0	0.00	1.20
All Other NewCon	0	78,548	78,548	0.0	0	1,410	1,410	0.0	0.00	1.79
Total	5,783,940	6,468,389	684,449	11.8	89,000	96,585	7,585	8.5	1.54	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	107,554	74,114	-33,441	-31.1	County	56.50	53.84	0.000	0.063
(-) TIF Tax Capacity	881	2,850	1,969	223.4	City/Town	28.53	41.28	0.000	0.207
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.98	21.90	14.010	8.518
(=) Taxable Tax Capacity	106,673	71,264	-35,410	-33.2	Special District	1.81	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	103.82	117.87	14.010	8.787

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	108,700	117,800	8.4	1,006	1,226	219	21.8	0.93	1.04
Res Hmstd: Avg Val	162,900	176,500	8.3	1,694	2,022	328	19.4	1.04	1.15
Res Hmstd: Hi Val	217,200	235,300	8.3	2,382	2,820	437	18.4	1.1	1.2
Res Hmstd: Ex-Hi Val	325,900	353,100	8.3	3,761	4,418	657	17.5	1.15	1.25
Apartment (Mkt rate)	300,000	311,600	3.9	4,314	4,865	551	12.8	1.44	1.56
Comm/Ind: Lo Val	150,000	164,200	9.5	3,628	4,261	633	17.5	2.42	2.6
Comm/Ind: Med Val	300,000	328,400	9.5	8,394	9,740	1,346	16.0	2.8	2.97
Comm/Ind: Hi Val	1,000,000	1,094,700	9.5	30,639	35,312	4,674	15.3	3.06	3.23

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	5,803,166	6,361,618	558,453	9.6	54,319	59,488	5,168	9.5	0.94	0.94
ResNonHm 1 Exist	485,053	539,046	53,992	11.1	4,980	5,434	455	9.1	1.03	1.01
OthrResNonHm: Ex	131,485	145,658	14,174	10.8	1,715	1,864	148	8.6	1.30	1.28
Apartments Exist	4,849	4,911	62	1.3	60	60	0	0.5	1.24	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,656,864	1,915,100	258,236	15.6	17,110	18,434	1,324	7.7	1.03	0.96
Com/Ind Lo Exist	99,707	104,593	4,886	4.9	2,221	2,242	21	0.9	2.23	2.14
Com/Ind Hi Exist	81,505	92,984	11,479	14.1	2,366	2,589	223	9.4	2.90	2.78
Publ U: Elec Gen	10,093	9,981	-112	-1.1	226	226	0	0.1	2.24	2.27
Publ U: Other	164,425	164,847	422	0.3	5,023	4,988	-36	-0.7	3.06	3.03
AgHm House Exist	1,258,211	1,366,023	107,812	8.6	10,921	11,789	868	7.9	0.87	0.86
AgHm Land: Exist	1,234,968	1,376,668	141,701	11.5	4,427	4,180	-247	-5.6	0.36	0.30
Ag NonHm: Exist	519,633	581,902	62,269	12.0	4,961	5,306	344	6.9	0.95	0.91
ResHmstd: NewCon	0	138,362	138,362	0.0	0	1,405	1,405	0.0	0.00	1.02
All Other NewCon	0	141,689	141,689	0.0	0	1,395	1,395	0.0	0.00	0.98
Total	11,449,959	12,943,384	1,493,425	13.0	108,330	119,400	11,069	10.2	0.95	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	367,470	126,260	-241,210	-65.6	County	41.44	53.70	0.000	0.154
(-) TIF Tax Capacity	11,643	141	-11,502	-98.8	City/Town	30.35	15.58	0.161	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.53	21.62	10.453	8.460
(=) Taxable Tax Capacity	355,827	126,119	-229,708	-64.6	Special District	1.77	0.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	100.10	91.61	10.614	8.614

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,900	141,300	9.6	1,171	1,171	0	0.0	0.91	0.83
Res Hmstd: Avg Val	193,200	211,800	9.6	1,940	1,941	0	0.0	1.00	0.92
Res Hmstd: Hi Val	257,500	282,300	9.6	2,710	2,711	1	0.0	1.05	0.96
Res Hmstd: Ex-Hi Val	386,400	423,600	9.6	4,253	4,245	-8	-0.2	1.10	1.00
Seas Rec: Lo Val	100,000	115,600	15.6	1,131	1,200	69	6.1	1.13	1.04
Seas Rec: Hi Val	300,000	346,800	15.6	3,611	3,782	171	4.7	1.20	1.09
Comm/Ind: Lo Val	150,000	171,100	14.1	3,493	3,786	294	8.4	2.33	2.21
Comm/Ind: Med Val	300,000	342,300	14.1	8,097	8,597	500	6.2	2.7	2.51
Comm/Ind: Hi Val	1,000,000	1,140,800	14.1	29,583	31,035	1,452	4.9	2.96	2.72

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	12,523,922	13,501,954	978,033	7.8	136,063	146,756	10,693	7.9	1.09	1.09
ResNonHm 1 Exist	1,122,289	1,227,643	105,355	9.4	13,315	14,392	1,077	8.1	1.19	1.17
OthrResNonHm: Ex	474,880	526,996	52,116	11.0	6,877	7,500	623	9.1	1.45	1.42
Apartments Exist	834,840	908,708	73,868	8.8	12,475	13,342	867	6.9	1.49	1.47
Low-income Apts	143,402	155,597	12,195	8.5	1,294	1,388	94	7.2	0.90	0.89
Seas Rec: Exist	95,173	109,974	14,801	15.6	1,211	1,348	138	11.4	1.27	1.23
Com/Ind Lo Exist	677,054	706,998	29,944	4.4	16,966	17,159	193	1.1	2.51	2.43
Com/Ind Hi Exist	2,552,465	2,806,616	254,151	10.0	83,104	88,114	5,009	6.0	3.26	3.14
Publ U: Elec Gen	638,720	628,578	-10,141	-1.6	13,132	12,978	-153	-1.2	2.06	2.06
Publ U: Other	423,877	417,866	-6,011	-1.4	13,294	12,891	-403	-3.0	3.14	3.08
AgHm House Exist	142,921	153,198	10,277	7.2	1,557	1,686	129	8.3	1.09	1.10
AgHm Land: Exist	132,120	149,330	17,211	13.0	606	623	16	2.7	0.46	0.42
Ag NonHm: Exist	168,098	198,073	29,975	17.8	1,774	2,019	245	13.8	1.06	1.02
ResHmstd: NewCon	0	570,651	570,651	0.0	0	6,421	6,421	0.0	0.00	1.13
All Other NewCon	0	352,687	352,687	0.0	0	6,561	6,561	0.0	0.00	1.86
Total	19,929,760	22,414,870	2,485,110	12.5	301,667	333,179	31,511	10.4	1.51	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	143,673	270,214	126,541	88.1	County	54.31	40.38	0.158	0.000
(-) TIF Tax Capacity	2,540	13,068	10,527	414.4	City/Town	26.45	36.43	0.106	0.210
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.45	26.25	6.853	12.457
(=) Taxable Tax Capacity	141,133	257,147	116,013	82.2	Special District	0.83	2.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	104.05	105.08	7.118	12.667

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	122,900	132,500	7.8	1,104	1,307	203	18.3	0.9	0.99
Res Hmstd: Avg Val	184,200	198,600	7.8	1,841	2,145	304	16.5	1	1.08
Res Hmstd: Hi Val	245,500	264,700	7.8	2,578	2,983	405	15.7	1.05	1.13
Res Hmstd: Ex-Hi Val	368,400	397,200	7.8	4,055	4,662	607	15.0	1.10	1.17
Apartment (Mkt rate)	300,000	326,500	8.8	4,115	4,702	587	14.3	1.37	1.44
Comm/Ind: Lo Val	150,000	164,900	9.9	3,529	4,022	493	14.0	2.35	2.44
Comm/Ind: Med Val	300,000	329,900	10.0	8,200	9,170	971	11.8	2.73	2.78
Comm/Ind: Hi Val	1,000,000	1,099,600	10.0	29,994	33,185	3,191	10.6	3	3.02

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	7,042,981	7,728,552	685,571	9.7	62,468	69,057	6,589	10.5	0.89	0.89
ResNonHm 1 Exist	443,716	492,682	48,966	11.0	4,272	4,719	447	10.5	0.96	0.96
OthrResNonHm: Ex	162,279	182,385	20,105	12.4	1,917	2,131	214	11.2	1.18	1.17
Apartments Exist	4,451	4,935	484	10.9	51	56	4	8.4	1.16	1.13
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	969,999	1,126,219	156,220	16.1	9,281	10,269	988	10.7	0.96	0.91
Com/Ind Lo Exist	149,719	157,823	8,103	5.4	3,168	3,223	55	1.8	2.12	2.04
Com/Ind Hi Exist	183,896	212,331	28,435	15.5	5,022	5,572	550	10.9	2.73	2.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,585	171,878	-707	-0.4	4,888	4,840	-48	-1.0	2.83	2.82
AgHm House Exist	1,495,754	1,640,005	144,251	9.6	12,835	14,261	1,426	11.1	0.86	0.87
AgHm Land: Exist	1,786,133	1,992,450	206,317	11.6	7,106	7,044	-62	-0.9	0.40	0.35
Ag NonHm: Exist	482,840	560,529	77,689	16.1	4,249	4,796	547	12.9	0.88	0.86
ResHmstd: NewCon	0	189,933	189,933	0.0	0	1,830	1,830	0.0	0.00	0.96
All Other NewCon	0	122,691	122,691	0.0	0	1,238	1,238	0.0	0.00	1.01
Total	12,894,353	14,582,413	1,688,060	13.1	115,258	129,036	13,778	12.0	0.89	0.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,238	141,763	30,526	27.4	County	50.88	41.40	0.568	0.000
(-) TIF Tax Capacity	2,383	33	-2,350	-98.6	City/Town	26.25	15.94	0.172	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.08	25.08	17.133	11.756
(=) Taxable Tax Capacity	108,855	141,730	32,876	30.2	Special District	0.96	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	98.17	83.58	17.873	11.794

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	173,200	9.8	1,601	1,435	-165	-10.3	1.01	0.83
Res Hmstd: Avg Val	236,600	259,600	9.7	2,586	2,337	-249	-9.6	1.09	0.90
Res Hmstd: Hi Val	315,400	346,100	9.7	3,571	3,240	-331	-9.3	1.13	0.94
Res Hmstd: Ex-Hi Val	473,200	519,300	9.7	5,491	4,993	-498	-9.1	1.16	0.96
Seas Rec: Lo Val	100,000	116,100	16.1	1,112	1,112	0	0.0	1.11	0.96
Seas Rec: Hi Val	300,000	348,300	16.1	3,553	3,519	-34	-1.0	1.18	1.01
Comm/Ind: Lo Val	150,000	173,200	15.5	3,558	3,683	124	3.5	2.37	2.13
Comm/Ind: Med Val	300,000	346,400	15.5	8,213	8,326	113	1.4	2.74	2.40
Comm/Ind: Hi Val	1,000,000	1,154,600	15.5	29,937	29,996	59	0.2	2.99	2.6

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	4,963,282	5,231,385	268,103	5.4	64,026	67,531	3,505	5.5	1.29	1.29
ResNonHm 1 Exist	404,342	445,088	40,745	10.1	6,260	6,821	561	9.0	1.55	1.53
OthrResNonHm: Ex	92,266	101,103	8,837	9.6	1,661	1,804	143	8.6	1.80	1.78
Apartments Exist	265,469	274,688	9,219	3.5	4,851	4,997	146	3.0	1.83	1.82
Low-income Apts	65,891	67,522	1,631	2.5	744	758	14	1.9	1.13	1.12
Seas Rec: Exist	24,597	28,444	3,847	15.6	394	432	38	9.6	1.60	1.52
Com/Ind Lo Exist	560,474	572,923	12,449	2.2	16,570	16,457	-112	-0.7	2.96	2.87
Com/Ind Hi Exist	845,307	891,062	45,755	5.4	31,875	32,756	880	2.8	3.77	3.68
Publ U: Elec Gen	3,943	3,828	-114	-2.9	112	110	-2	-1.7	2.84	2.87
Publ U: Other	81,143	80,087	-1,056	-1.3	3,220	3,118	-102	-3.2	3.97	3.89
AgHm House Exist	20,457	21,794	1,338	6.5	281	294	13	4.7	1.37	1.35
AgHm Land: Exist	52,583	59,287	6,703	12.7	446	455	9	2.1	0.85	0.77
Ag NonHm: Exist	53,597	58,327	4,730	8.8	772	819	46	6.0	1.44	1.40
ResHmstd: NewCon	0	84,231	84,231	0.0	0	1,179	1,179	0.0	0.00	1.40
All Other NewCon	0	76,428	76,428	0.0	0	1,954	1,954	0.0	0.00	2.56
Total	7,433,350	7,996,196	562,846	7.6	131,214	139,485	8,272	6.3	1.77	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	210,052	93,481	-116,571	-55.5	County	46.98	53.01	0.000	0.220
(-) TIF Tax Capacity	4,770	3,732	-1,038	-21.8	City/Town	28.61	58.37	0.149	0.414
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.11	20.14	12.331	17.744
(=) Taxable Tax Capacity	205,282	89,749	-115,533	-56.3	Special District	0.57	1.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.28	133.15	12.480	18.377

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,500	63,800	5.5	398	712	314	78.9	0.66	1.12
Res Hmstd: Avg Val	90,700	95,600	5.4	668	1,162	494	73.9	0.74	1.22
Res Hmstd: Hi Val	120,800	127,300	5.4	1,014	1,671	657	64.8	0.84	1.31
Res Hmstd: Ex-Hi Val	181,300	191,100	5.4	1,708	2,695	987	57.8	0.94	1.41
Apartment (Mkt rate)	300,000	310,400	3.5	3,872	5,737	1,864	48.1	1.29	1.85
Comm/Ind: Lo Val	150,000	158,100	5.4	3,367	4,578	1,210	35.9	2.24	2.9
Comm/Ind: Med Val	300,000	316,200	5.4	7,795	10,488	2,693	34.6	2.6	3.32
Comm/Ind: Hi Val	1,000,000	1,054,100	5.4	28,457	38,075	9,618	33.8	2.85	3.61

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	2,871,905	3,145,204	273,300	9.5	26,062	28,664	2,602	10.0	0.91	0.91
ResNonHm 1 Exist	283,417	308,888	25,471	9.0	2,928	3,174	247	8.4	1.03	1.03
OthrResNonHm: Ex	44,359	47,462	3,103	7.0	562	590	28	4.9	1.27	1.24
Apartments Exist	3,770	3,956	186	4.9	42	44	2	4.7	1.12	1.11
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	609,174	698,313	89,138	14.6	6,617	7,139	523	7.9	1.09	1.02
Com/Ind Lo Exist	108,964	114,054	5,090	4.7	2,407	2,439	32	1.3	2.21	2.14
Com/Ind Hi Exist	158,139	171,851	13,712	8.7	4,367	4,602	235	5.4	2.76	2.68
Publ U: Elec Gen	502	500	-2	-0.3	7	7	0	0.1	1.45	1.45
Publ U: Other	359,713	367,777	8,064	2.2	9,732	9,895	164	1.7	2.71	2.69
AgHm House Exist	1,436,856	1,562,571	125,715	8.7	11,140	12,380	1,240	11.1	0.78	0.79
AgHm Land: Exist	9,686,976	10,954,627	1,267,651	13.1	48,049	49,982	1,933	4.0	0.50	0.46
Ag NonHm: Exist	4,787,575	5,423,723	636,148	13.3	39,317	43,326	4,009	10.2	0.82	0.80
ResHmstd: NewCon	0	83,327	83,327	0.0	0	828	828	0.0	0.00	0.99
All Other NewCon	0	115,093	115,093	0.0	0	1,032	1,032	0.0	0.00	0.90
Total	20,351,351	22,997,347	2,645,997	13.0	151,230	164,106	12,876	8.5	0.74	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,130	194,306	-247,825	-56.1	County	45.90	52.62	0.000	0.127
(-) TIF Tax Capacity	15,527	80	-15,447	-99.5	City/Town	32.58	10.57	0.094	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.57	17.33	14.291	17.370
(=) Taxable Tax Capacity	426,603	194,226	-232,377	-54.5	Special District	0.78	1.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	100.83	81.86	14.385	17.496

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	110,900	9.5	886	829	-57	-6.4	0.87	0.75
Res Hmstd: Avg Val	151,900	166,400	9.5	1,514	1,431	-84	-5.5	1	0.86
Res Hmstd: Hi Val	202,400	221,700	9.5	2,142	2,030	-112	-5.2	1.06	0.92
Res Hmstd: Ex-Hi Val	303,700	332,600	9.5	3,400	3,231	-169	-5.0	1.12	0.97
Comm/Ind: Lo Val	150,000	163,000	8.7	3,566	3,459	-107	-3.0	2.38	2.12
Comm/Ind: Med Val	300,000	326,000	8.7	8,248	7,866	-382	-4.6	2.75	2.41
Comm/Ind: Hi Val	1,000,000	1,086,700	8.7	30,100	28,434	-1,667	-5.5	3.01	2.62

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	5,626,775	5,917,332	290,556	5.2	61,538	64,572	3,035	4.9	1.09	1.09
ResNonHm 1 Exist	485,083	521,101	36,018	7.4	6,087	6,485	398	6.5	1.25	1.24
OthrResNonHm: Ex	143,321	152,292	8,971	6.3	2,184	2,308	123	5.6	1.52	1.52
Apartments Exist	418,988	461,154	42,165	10.1	5,908	6,395	487	8.2	1.41	1.39
Low-income Apts	75,731	79,814	4,083	5.4	688	718	30	4.4	0.91	0.90
Seas Rec: Exist	26,711	28,974	2,263	8.5	357	367	10	2.8	1.34	1.27
Com/Ind Lo Exist	446,694	460,624	13,930	3.1	11,633	11,647	14	0.1	2.60	2.53
Com/Ind Hi Exist	1,018,298	1,075,260	56,962	5.6	32,481	33,225	744	2.3	3.19	3.09
Publ U: Elec Gen	15,698	15,333	-365	-2.3	314	300	-14	-4.4	2.00	1.96
Publ U: Other	86,936	85,596	-1,340	-1.5	2,839	2,752	-87	-3.1	3.27	3.21
AgHm House Exist	13,606	14,363	757	5.6	163	170	7	4.3	1.20	1.18
AgHm Land: Exist	30,534	34,253	3,719	12.2	228	237	9	4.0	0.75	0.69
Ag NonHm: Exist	45,218	49,734	4,516	10.0	524	557	33	6.3	1.16	1.12
ResHmstd: NewCon	0	148,311	148,311	0.0	0	1,716	1,716	0.0	0.00	1.16
All Other NewCon	0	123,375	123,375	0.0	0	2,476	2,476	0.0	0.00	2.01
Total	8,433,596	9,167,516	733,921	8.7	124,942	133,924	8,982	7.2	1.48	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	337,037	107,422	-229,616	-68.1	County	30.98	45.19	0.000	0.000
(-) TIF Tax Capacity	20,843	5,099	-15,744	-75.5	City/Town	32.74	47.11	0.302	0.223
(-) FD Contrib Tax Cap	25,612	0	-25,612	100.0	School District	22.04	16.94	13.746	14.007
(=) Taxable Tax Capacity	290,582	102,323	-188,259	-64.8	Special District	5.25	0.33	0.000	0.000
FD Distrib Tax Cap	40,309	0	-40,309	100.0	Total	91.00	109.57	14.048	14.230

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	79,300	83,400	5.2	532	735	203	38.2	0.67	0.88
Res Hmstd: Avg Val	118,900	125,000	5.1	984	1,288	304	30.9	0.83	1.03
Res Hmstd: Hi Val	158,500	166,700	5.2	1,435	1,841	406	28.3	0.91	1.10
Res Hmstd: Ex-Hi Val	237,900	250,200	5.2	2,341	2,950	609	26.0	0.98	1.18
Apartment (Mkt rate)	300,000	330,200	10.1	3,834	4,992	1,158	30.2	1.28	1.51
Comm/Ind: Lo Val	150,000	158,400	5.6	3,340	3,953	613	18.4	2.23	2.5
Comm/Ind: Med Val	300,000	316,800	5.6	7,722	9,062	1,339	17.3	2.57	2.86
Comm/Ind: Hi Val	1,000,000	1,055,900	5.6	28,175	32,900	4,725	16.8	2.82	3.12

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	2,415,447	2,629,369	213,922	8.9	19,072	21,214	2,142	11.2	0.79	0.81
ResNonHm 1 Exist	242,531	271,656	29,126	12.0	2,175	2,449	274	12.6	0.90	0.90
OthrResNonHm: Ex	33,222	37,710	4,488	13.5	368	418	50	13.6	1.11	1.11
Apartments Exist	4,061	4,232	171	4.2	46	48	2	4.2	1.14	1.14
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	174,770	199,913	25,143	14.4	1,457	1,584	127	8.7	0.83	0.79
Com/Ind Lo Exist	65,614	69,874	4,259	6.5	1,299	1,347	48	3.7	1.98	1.93
Com/Ind Hi Exist	84,503	92,168	7,665	9.1	2,193	2,322	129	5.9	2.59	2.52
Publ U: Elec Gen	11,514	11,488	-26	-0.2	163	169	6	3.8	1.42	1.47
Publ U: Other	237,737	242,963	5,227	2.2	6,129	6,268	139	2.3	2.58	2.58
AgHm House Exist	1,121,878	1,203,229	81,350	7.3	8,076	8,946	871	10.8	0.72	0.74
AgHm Land: Exist	5,843,227	6,385,413	542,186	9.3	27,794	28,425	631	2.3	0.48	0.45
Ag NonHm: Exist	2,452,664	2,717,467	264,803	10.8	18,651	20,444	1,793	9.6	0.76	0.75
ResHmstd: NewCon	0	55,074	55,074	0.0	0	482	482	0.0	0.00	0.87
All Other NewCon	0	54,745	54,745	0.0	0	453	453	0.0	0.00	0.83
Total	12,687,168	13,975,302	1,288,134	10.2	87,423	94,569	7,147	8.2	0.69	0.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	299,522	120,012	-179,511	-59.9	County	25.49	48.29	0.000	0.000
(-) TIF Tax Capacity	8,181	52	-8,129	-99.4	City/Town	27.97	10.10	0.647	0.000
(-) FD Contrib Tax Cap	17,107	0	-17,107	100.0	School District	22.29	17.25	15.506	14.263
(=) Taxable Tax Capacity	<u>274,234</u>	<u>119,960</u>	<u>-154,274</u>	<u>-56.3</u>	Special District	<u>4.44</u>	<u>0.36</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	22,437	0	-22,437	100.0	Total	80.20	76.00	16.152	14.263

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	107,000	8.9	663	690	27	4.0	0.67	0.64
Res Hmstd: Avg Val	147,400	160,500	8.9	1,180	1,221	40	3.4	0.80	0.76
Res Hmstd: Hi Val	196,500	213,900	8.9	1,698	1,751	53	3.1	0.86	0.82
Res Hmstd: Ex-Hi Val	294,800	320,900	8.9	2,733	2,813	80	2.9	0.93	0.88
Comm/Ind: Lo Val	150,000	163,600	9.1	3,128	3,274	146	4.7	2.09	2.00
Comm/Ind: Med Val	300,000	327,200	9.1	7,218	7,453	235	3.3	2.41	2.28
Comm/Ind: Hi Val	1,000,000	1,090,700	9.1	26,305	26,955	650	2.5	2.63	2.47

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	7,028,850	7,413,406	384,556	5.5	78,333	85,208	6,875	8.8	1.11	1.15
ResNonHm 1 Exist	680,261	757,897	77,636	11.4	8,492	9,661	1,169	13.8	1.25	1.27
OthrResNonHm: Ex	343,700	386,377	42,677	12.4	5,258	6,005	746	14.2	1.53	1.55
Apartments Exist	340,899	343,235	2,336	0.7	5,282	5,402	120	2.3	1.55	1.57
Low-income Apts	70,026	73,268	3,242	4.6	668	715	46	6.9	0.95	0.98
Seas Rec: Exist	10,725	11,284	559	5.2	160	171	11	6.8	1.49	1.52
Com/Ind Lo Exist	290,649	298,308	7,660	2.6	7,392	7,521	128	1.7	2.54	2.52
Com/Ind Hi Exist	1,760,068	1,836,795	76,727	4.4	59,658	61,721	2,064	3.5	3.39	3.36
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,766	54,702	936	1.7	1,756	1,806	50	2.9	3.27	3.30
AgHm House Exist	361,543	376,588	15,045	4.2	3,420	3,734	314	9.2	0.95	0.99
AgHm Land: Exist	669,901	720,166	50,266	7.5	3,585	3,643	59	1.6	0.54	0.51
Ag NonHm: Exist	236,965	264,797	27,831	11.7	2,307	2,603	296	12.8	0.97	0.98
ResHmstd: NewCon	0	125,009	125,009	0.0	0	1,553	1,553	0.0	0.00	1.24
All Other NewCon	0	175,363	175,363	0.0	0	2,946	2,946	0.0	0.00	1.68
Total	11,847,353	12,837,196	989,843	8.4	176,312	192,689	16,377	9.3	1.49	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	477,474	148,154	-329,319	-69.0	County	25.11	52.50	0.515	0.000
(-) TIF Tax Capacity	21,616	9,919	-11,697	-54.1	City/Town	32.95	35.34	0.649	0.000
(-) FD Contrib Tax Cap	38,248	0	-38,248	100.0	School District	23.25	24.13	16.509	13.250
(=) Taxable Tax Capacity	417,610	138,235	-279,374	-66.9	Special District	4.45	0.00	0.000	0.000
FD Distrib Tax Cap	41,787	0	-41,787	100.0	Total	85.76	111.97	17.673	13.250

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	126,700	5.5	978	1,328	350	35.8	0.81	1.05
Res Hmstd: Avg Val	180,000	189,800	5.4	1,651	2,175	524	31.7	0.92	1.15
Res Hmstd: Hi Val	240,000	253,100	5.5	2,326	3,025	699	30.0	0.97	1.2
Res Hmstd: Ex-Hi Val	360,100	379,800	5.5	3,676	4,725	1,049	28.5	1.02	1.24
Apartment (Mkt rate)	300,000	302,100	0.7	3,746	4,629	883	23.6	1.25	1.53
Comm/Ind: Lo Val	150,000	156,500	4.3	3,276	3,933	657	20.1	2.18	2.51
Comm/Ind: Med Val	300,000	313,100	4.4	7,556	9,044	1,488	19.7	2.52	2.89
Comm/Ind: Hi Val	1,000,000	1,043,600	4.4	27,528	32,886	5,357	19.5	2.75	3.15

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	9,845,846	10,278,506	432,659	4.4	107,318	113,634	6,316	5.9	1.09	1.11
ResNonHm 1 Exist	736,709	787,626	50,918	6.9	9,161	9,809	648	7.1	1.24	1.25
OthrResNonHm: Ex	267,452	285,681	18,229	6.8	4,101	4,387	286	7.0	1.53	1.54
Apartments Exist	458,841	473,181	14,340	3.1	6,884	7,136	252	3.7	1.50	1.51
Low-income Apts	105,831	107,728	1,897	1.8	988	1,010	22	2.3	0.93	0.94
Seas Rec: Exist	77,948	85,531	7,583	9.7	1,022	1,097	75	7.3	1.31	1.28
Com/Ind Lo Exist	721,428	746,408	24,980	3.5	18,356	18,588	232	1.3	2.54	2.49
Com/Ind Hi Exist	1,437,061	1,525,974	88,913	6.2	47,021	48,761	1,740	3.7	3.27	3.20
Publ U: Elec Gen	350,106	340,125	-9,980	-2.9	8,673	8,280	-393	-4.5	2.48	2.43
Publ U: Other	236,044	231,853	-4,191	-1.8	7,941	7,665	-277	-3.5	3.36	3.31
AgHm House Exist	38,830	41,704	2,874	7.4	424	462	38	8.9	1.09	1.11
AgHm Land: Exist	78,088	87,169	9,081	11.6	467	480	13	2.8	0.60	0.55
Ag NonHm: Exist	76,565	85,398	8,834	11.5	819	906	87	10.6	1.07	1.06
ResHmstd: NewCon	0	210,599	210,599	0.0	0	2,552	2,552	0.0	0.00	1.21
All Other NewCon	0	186,895	186,895	0.0	0	3,509	3,509	0.0	0.00	1.88
Total	14,430,748	15,474,378	1,043,631	7.2	213,176	228,276	15,100	7.1	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	255,747	181,367	-74,380	-29.1	County	35.09	42.11	0.000	0.000
(-) TIF Tax Capacity	8,751	7,584	-1,168	-13.3	City/Town	28.96	43.01	1.361	0.213
(-) FD Contrib Tax Cap	15,422	0	-15,422	100.0	School District	29.70	21.12	14.403	18.030
(=) Taxable Tax Capacity	231,574	173,783	-57,791	-25.0	Special District	4.89	1.54	0.000	0.000
FD Distrib Tax Cap	19,299	0	-19,299	100.0	Total	98.64	107.78	15.765	18.243

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	93,000	97,100	4.4	775	939	163	21.1	0.83	0.97
Res Hmstd: Avg Val	139,400	145,500	4.4	1,348	1,592	244	18.1	0.97	1.09
Res Hmstd: Hi Val	185,800	194,000	4.4	1,920	2,247	326	17.0	1.03	1.16
Res Hmstd: Ex-Hi Val	278,800	291,100	4.4	3,068	3,558	490	16.0	1.10	1.22
Apartment (Mkt rate)	300,000	309,400	3.1	4,172	4,733	561	13.4	1.39	1.53
Comm/Ind: Lo Val	150,000	159,300	6.2	3,537	4,002	465	13.1	2.36	2.51
Comm/Ind: Med Val	300,000	318,600	6.2	8,175	9,147	972	11.9	2.72	2.87
Comm/Ind: Hi Val	1,000,000	1,061,900	6.2	29,817	33,153	3,336	11.2	2.98	3.12

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	4,208,085	4,581,849	373,764	8.9	35,572	39,622	4,050	11.4	0.85	0.86
ResNonHm 1 Exist	401,839	440,462	38,624	9.6	3,754	4,142	388	10.3	0.93	0.94
OthrResNonHm: Ex	62,164	68,176	6,012	9.7	736	811	75	10.2	1.18	1.19
Apartments Exist	2,522	2,958	435	17.3	30	35	5	17.6	1.19	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	210,692	238,706	28,014	13.3	1,946	2,126	180	9.3	0.92	0.89
Com/Ind Lo Exist	88,445	101,099	12,654	14.3	1,869	2,068	200	10.7	2.11	2.05
Com/Ind Hi Exist	69,305	84,026	14,722	21.2	1,901	2,227	326	17.1	2.74	2.65
Publ U: Elec Gen	1,806	1,796	-10	-0.5	24	24	0	1.3	1.34	1.36
Publ U: Other	250,939	253,406	2,467	1.0	6,887	6,951	63	0.9	2.74	2.74
AgHm House Exist	1,749,868	1,894,433	144,565	8.3	13,898	15,416	1,518	10.9	0.79	0.81
AgHm Land: Exist	6,183,927	6,887,260	703,333	11.4	29,745	30,679	934	3.1	0.48	0.45
Ag NonHm: Exist	2,093,801	2,345,909	252,108	12.0	17,169	18,916	1,747	10.2	0.82	0.81
ResHmstd: NewCon	0	95,596	95,596	0.0	0	893	893	0.0	0.00	0.93
All Other NewCon	0	99,755	99,755	0.0	0	787	787	0.0	0.00	0.79
Total	15,323,393	17,095,433	1,772,040	11.6	113,531	124,698	11,167	9.8	0.74	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	311,230	148,020	-163,210	-52.4	County	39.15	44.26	0.000	0.000
(-) TIF Tax Capacity	27,234	100	-27,134	-99.6	City/Town	34.96	14.29	1.006	0.000
(-) FD Contrib Tax Cap	27,441	0	-27,441	100.0	School District	25.26	20.73	15.236	16.656
(=) Taxable Tax Capacity	256,554	147,920	-108,635	-42.3	Special District	7.87	0.54	0.000	0.000
FD Distrib Tax Cap	31,822	0	-31,822	100.0	Total	107.23	79.82	16.242	16.656

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,000	140,500	8.9	1,337	1,110	-227	-17.0	1.04	0.79
Res Hmstd: Avg Val	193,400	210,600	8.9	2,190	1,849	-341	-15.6	1.13	0.88
Res Hmstd: Hi Val	257,900	280,800	8.9	3,044	2,589	-455	-14.9	1.18	0.92
Res Hmstd: Ex-Hi Val	386,900	421,300	8.9	4,753	4,065	-688	-14.5	1.23	0.96
Comm/Ind: Lo Val	150,000	181,900	21.3	3,738	3,896	158	4.2	2.49	2.14
Comm/Ind: Med Val	300,000	363,700	21.2	8,640	8,722	82	0.9	2.88	2.4
Comm/Ind: Hi Val	1,000,000	1,212,400	21.2	31,519	31,252	-267	-0.8	3.15	2.58

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	22,301,638	23,937,918	1,636,280	7.3	218,942	234,562	15,621	7.1	0.98	0.98
ResNonHm 1 Exist	1,360,116	1,560,204	200,089	14.7	14,336	16,215	1,879	13.1	1.05	1.04
OthrResNonHm: Ex	522,823	587,725	64,902	12.4	6,773	7,432	659	9.7	1.30	1.26
Apartments Exist	845,527	872,342	26,815	3.2	10,991	11,177	186	1.7	1.30	1.28
Low-income Apts	158,291	169,123	10,832	6.8	1,276	1,351	75	5.9	0.81	0.80
Seas Rec: Exist	75,001	78,784	3,783	5.0	884	880	-4	-0.4	1.18	1.12
Com/Ind Lo Exist	469,016	485,338	16,322	3.5	11,175	11,117	-58	-0.5	2.38	2.29
Com/Ind Hi Exist	3,328,385	3,637,240	308,855	9.3	104,150	109,242	5,091	4.9	3.13	3.00
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,172	222,297	-875	-0.4	6,913	6,769	-144	-2.1	3.10	3.04
AgHm House Exist	130,628	136,122	5,494	4.2	1,185	1,204	19	1.6	0.91	0.88
AgHm Land: Exist	92,121	98,011	5,889	6.4	363	350	-14	-3.8	0.39	0.36
Ag NonHm: Exist	90,023	104,470	14,447	16.0	789	855	66	8.3	0.88	0.82
ResHmstd: NewCon	0	508,373	508,373	0.0	0	5,271	5,271	0.0	0.00	1.04
All Other NewCon	0	383,507	383,507	0.0	0	6,617	6,617	0.0	0.00	1.73
Total	29,596,741	32,781,456	3,184,715	10.8	377,778	413,040	35,262	9.3	1.28	1.26

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	905,118	373,817	-531,301	-58.7	County	39.15	30.26	0.000	0.000
(-) TIF Tax Capacity	46,377	23,538	-22,839	-49.2	City/Town	28.13	31.67	0.570	0.293
(-) FD Contrib Tax Cap	88,283	28,797	-59,486	-67.4	School District	20.07	20.86	14.027	15.307
(=) Taxable Tax Capacity	<u>770,457</u>	<u>321,482</u>	<u>-448,975</u>	<u>-58.3</u>	Special District	<u>8.45</u>	<u>5.15</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	39,720	46,115	6,395	16.1	Total	95.79	87.95	14.597	15.600

**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	1,502	1,524	22	1.5	0.96	0.90
Res Hmstd: Avg Val	235,400	252,700	7.3	2,438	2,472	34	1.4	1.04	0.98
Res Hmstd: Hi Val	313,700	336,700	7.3	3,373	3,417	44	1.3	1.08	1.01
Res Hmstd: Ex-Hi Val	470,700	505,200	7.3	5,196	5,243	47	0.9	1.10	1.04
Apartment (Mkt rate)	300,000	309,500	3.2	4,030	3,885	-145	-3.6	1.34	1.26
Comm/Ind: Lo Val	150,000	163,900	9.3	3,628	3,840	212	5.8	2.42	2.34
Comm/Ind: Med Val	300,000	327,800	9.3	8,394	8,744	350	4.2	2.8	2.67
Comm/Ind: Hi Val	1,000,000	1,092,800	9.3	30,630	31,630	1,000	3.3	3.06	2.89

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	20,139,605	20,139,605	0	0.0	187,664	190,987	3,323	1.8	0.93	0.95
ResNonHm 1 Exist	1,664,489	2,013,613	349,124	21.0	16,439	20,179	3,740	22.8	0.99	1.00
OthrResNonHm: Ex	558,406	676,977	118,571	21.2	6,322	7,699	1,377	21.8	1.13	1.14
Apartments Exist	520,308	542,910	22,602	4.3	6,460	6,854	393	6.1	1.24	1.26
Low-income Apts	101,100	104,133	3,033	3.0	746	785	40	5.3	0.74	0.75
Seas Rec: Exist	144,258	163,450	19,192	13.3	1,338	1,420	83	6.2	0.93	0.87
Com/Ind Lo Exist	275,279	279,031	3,752	1.4	6,258	6,266	7	0.1	2.27	2.25
Com/Ind Hi Exist	2,329,416	2,464,940	135,523	5.8	69,778	72,691	2,912	4.2	3.00	2.95
Publ U: Elec Gen	67,367	65,440	-1,927	-2.9	1,322	1,347	25	1.9	1.96	2.06
Publ U: Other	228,124	224,653	-3,471	-1.5	6,846	6,757	-89	-1.3	3.00	3.01
AgHm House Exist	318,430	321,684	3,254	1.0	2,561	2,587	26	1.0	0.80	0.80
AgHm Land: Exist	177,908	179,971	2,062	1.2	446	379	-66	-14.9	0.25	0.21
Ag NonHm: Exist	209,312	238,208	28,896	13.8	1,584	1,794	210	13.2	0.76	0.75
ResHmstd: NewCon	0	294,978	294,978	0.0	0	3,003	3,003	0.0	0.00	1.02
All Other NewCon	0	468,517	468,517	0.0	0	8,163	8,163	0.0	0.00	1.74
Total	26,734,004	28,178,111	1,444,107	5.4	307,765	330,913	23,147	7.5	1.15	1.17

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	300,229	317,818	17,590	5.9	County	44.85	25.94	0.000	0.000
(-) TIF Tax Capacity	17,167	9,124	-8,043	-46.9	City/Town	23.74	28.73	0.852	0.660
(-) FD Contrib Tax Cap	31,820	21,005	-10,815	-34.0	School District	18.27	21.29	15.705	16.840
(=) Taxable Tax Capacity	251,241	287,690	36,448	14.5	Special District	8.07	4.42	0.000	0.000
FD Distrib Tax Cap	24,250	25,669	1,419	5.8	Total	94.93	80.39	16.557	17.501

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	197,700	197,700	0.0	2,010	1,741	-269	-13.4	1.02	0.88
Res Hmstd: Avg Val	296,400	296,400	0.0	3,199	2,796	-403	-12.6	1.08	0.94
Res Hmstd: Hi Val	395,100	395,100	0.0	4,388	3,851	-537	-12.2	1.11	0.97
Res Hmstd: Ex-Hi Val	592,700	592,700	0.0	6,828	5,988	-840	-12.3	1.15	1.01
Apartment (Mkt rate)	300,000	313,000	4.3	4,057	3,693	-364	-9.0	1.35	1.18
Comm/Ind: Lo Val	150,000	158,700	5.8	3,650	3,596	-54	-1.5	2.43	2.27
Comm/Ind: Med Val	300,000	317,500	5.8	8,433	8,222	-212	-2.5	2.81	2.59
Comm/Ind: Hi Val	1,000,000	1,058,200	5.8	30,756	29,797	-960	-3.1	3.08	2.82

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	30,344,395	31,000,364	655,969	2.2	301,723	322,578	20,855	6.9	0.99	1.04
ResNonHm 1 Exist	1,866,944	1,905,411	38,467	2.1	19,612	20,835	1,223	6.2	1.05	1.09
OthrResNonHm: Ex	511,631	518,855	7,223	1.4	6,611	6,986	375	5.7	1.29	1.35
Apartments Exist	1,754,561	1,754,561	0	0.0	21,559	22,238	679	3.1	1.23	1.27
Low-income Apts	75,128	75,128	0	0.0	611	635	23	3.8	0.81	0.84
Seas Rec: Exist	42,391	46,398	4,008	9.5	493	557	64	13.0	1.16	1.20
Com/Ind Lo Exist	505,128	514,961	9,833	1.9	11,805	11,933	127	1.1	2.34	2.32
Com/Ind Hi Exist	4,941,072	5,255,711	314,639	6.4	150,202	157,842	7,640	5.1	3.04	3.00
Publ U: Elec Gen	80,376	78,728	-1,647	-2.0	1,662	1,635	-26	-1.6	2.07	2.08
Publ U: Other	431,566	427,985	-3,581	-0.8	13,231	13,206	-25	-0.2	3.07	3.09
AgHm House Exist	245,404	271,307	25,903	10.6	2,089	2,413	324	15.5	0.85	0.89
AgHm Land: Exist	416,150	486,150	69,999	16.8	1,705	1,927	222	13.0	0.41	0.40
Ag NonHm: Exist	265,918	304,300	38,382	14.4	2,172	2,528	357	16.4	0.82	0.83
ResHmstd: NewCon	0	449,766	449,766	0.0	0	5,095	5,095	0.0	0.00	1.13
All Other NewCon	0	406,365	406,365	0.0	0	7,693	7,693	0.0	0.00	1.89
Total	41,480,664	43,495,991	2,015,326	4.9	533,475	578,101	44,625	8.4	1.29	1.33

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	435,692	502,372	66,679	15.3	County	34.76	25.43	0.000	0.492
(-) TIF Tax Capacity	64,556	23,626	-40,929	-63.4	City/Town	56.65	33.91	2.690	0.667
(-) FD Contrib Tax Cap	39,467	43,971	4,504	11.4	School District	24.18	24.29	9.319	18.548
(=) Taxable Tax Capacity	<u>331,670</u>	<u>434,774</u>	<u>103,104</u>	<u>31.1</u>	Special District	<u>6.75</u>	<u>4.28</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	43,325	47,806	4,481	10.3	Total	122.34	87.91	12.008	19.707

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	178,800	182,700	2.2	2,191	1,758	-432	-19.7	1.23	0.96
Res Hmstd: Avg Val	268,100	273,900	2.2	3,471	2,822	-649	-18.7	1.29	1.03
Res Hmstd: Hi Val	357,400	365,100	2.2	4,751	3,885	-866	-18.2	1.33	1.06
Res Hmstd: Ex-Hi Val	536,300	547,900	2.2	7,316	6,002	-1,314	-18.0	1.36	1.1
Apartment (Mkt rate)	300,000	300,000	0.0	4,948	3,888	-1,060	-21.4	1.65	1.3
Comm/Ind: Lo Val	150,000	159,600	6.4	3,998	3,788	-210	-5.3	2.67	2.37
Comm/Ind: Med Val	300,000	319,100	6.4	9,269	8,640	-629	-6.8	3.09	2.71
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	33,865	31,290	-2,575	-7.6	3.39	2.94

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	17,007,199	18,016,440	1,009,241	5.9	190,440	197,931	7,491	3.9	1.12	1.10
ResNonHm 1 Exist	1,388,748	1,538,012	149,264	10.7	16,150	17,575	1,425	8.8	1.16	1.14
OthrResNonHm: Ex	475,954	515,755	39,801	8.4	6,630	7,016	386	5.8	1.39	1.36
Apartments Exist	335,043	355,337	20,294	6.1	4,829	4,951	122	2.5	1.44	1.39
Low-income Apts	77,048	85,701	8,653	11.2	685	749	64	9.3	0.89	0.87
Seas Rec: Exist	63,005	73,250	10,244	16.3	742	828	85	11.5	1.18	1.13
Com/Ind Lo Exist	348,784	370,814	22,029	6.3	8,661	8,878	217	2.5	2.48	2.39
Com/Ind Hi Exist	1,850,918	2,033,572	182,654	9.9	60,407	63,599	3,192	5.3	3.26	3.13
Publ U: Elec Gen	18,734	18,454	-280	-1.5	403	393	-10	-2.4	2.15	2.13
Publ U: Other	145,960	143,833	-2,127	-1.5	4,662	4,517	-145	-3.1	3.19	3.14
AgHm House Exist	487,777	530,700	42,923	8.8	4,058	4,408	350	8.6	0.83	0.83
AgHm Land: Exist	728,370	817,227	88,857	12.2	2,898	2,885	-13	-0.4	0.40	0.35
Ag NonHm: Exist	356,642	409,005	52,363	14.7	3,207	3,517	310	9.7	0.90	0.86
ResHmstd: NewCon	0	563,046	563,046	0.0	0	6,387	6,387	0.0	0.00	1.13
All Other NewCon	0	341,190	341,190	0.0	0	5,226	5,226	0.0	0.00	1.53
Total	23,284,183	25,812,338	2,528,154	10.9	303,772	328,859	25,087	8.3	1.30	1.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	255,795	283,702	27,907	10.9	County	41.77	34.09	0.000	0.000
(-) TIF Tax Capacity	22,933	9,768	-13,165	-57.4	City/Town	28.22	28.53	0.000	1.322
(-) FD Contrib Tax Cap	19,319	17,548	-1,771	-9.2	School District	26.00	27.12	13.208	15.864
(=) Taxable Tax Capacity	213,543	256,386	42,843	20.1	Special District	8.34	4.92	0.000	0.000
FD Distrib Tax Cap	39,773	22,079	-17,694	-44.5	Total	104.34	94.65	13.208	17.186

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,300	203,700	5.9	2,061	2,089	28	1.4	1.07	1.03
Res Hmstd: Avg Val	288,300	305,400	5.9	3,276	3,318	42	1.3	1.14	1.09
Res Hmstd: Hi Val	384,300	407,100	5.9	4,491	4,547	56	1.3	1.17	1.12
Res Hmstd: Ex-Hi Val	576,600	610,800	5.9	6,977	7,093	116	1.7	1.21	1.16
Apartment (Mkt rate)	300,000	318,200	6.1	4,309	4,312	3	0.1	1.44	1.36
Comm/Ind: Lo Val	150,000	164,800	9.9	3,712	4,015	303	8.2	2.47	2.44
Comm/Ind: Med Val	300,000	329,600	9.9	8,596	9,130	533	6.2	2.87	2.77
Comm/Ind: Hi Val	1,000,000	1,098,700	9.9	31,387	32,998	1,611	5.1	3.14	3.00

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	19,283,613	20,057,063	773,449	4.0	225,144	235,562	10,417	4.6	1.17	1.17
ResNonHm 1 Exist	1,140,511	1,199,308	58,797	5.2	14,215	14,968	753	5.3	1.25	1.25
OthrResNonHm: Ex	431,979	457,298	25,319	5.9	6,483	6,866	383	5.9	1.50	1.50
Apartments Exist	995,270	997,233	1,962	0.2	15,582	15,670	89	0.6	1.57	1.57
Low-income Apts	106,145	106,190	46	0.0	1,026	1,032	5	0.5	0.97	0.97
Seas Rec: Exist	12,624	13,043	420	3.3	203	211	7	3.6	1.61	1.62
Com/Ind Lo Exist	315,851	327,851	12,000	3.8	8,130	8,240	110	1.4	2.57	2.51
Com/Ind Hi Exist	3,800,084	4,074,867	274,783	7.2	128,006	133,738	5,732	4.5	3.37	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	206,734	202,931	-3,803	-1.8	6,875	6,678	-196	-2.9	3.33	3.29
AgHm House Exist	83,527	87,282	3,755	4.5	963	1,015	52	5.4	1.15	1.16
AgHm Land: Exist	96,863	111,374	14,511	15.0	515	560	45	8.7	0.53	0.50
Ag NonHm: Exist	139,989	164,332	24,343	17.4	1,498	1,735	237	15.8	1.07	1.06
ResHmstd: NewCon	0	283,050	283,050	0.0	0	3,443	3,443	0.0	0.00	1.22
All Other NewCon	0	362,014	362,014	0.0	0	8,959	8,959	0.0	0.00	2.47
Total	26,613,189	28,443,836	1,830,647	6.9	408,641	438,676	30,035	7.4	1.54	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	0	334,768	334,768	Div/0!	County	#Num! 38.20	#Num!	0.000
(-) TIF Tax Capacity	0	31,003	31,003	0.0	City/Town	#Num! 34.99	#Num!	1.013
(-) FD Contrib Tax Cap	0	32,225	32,225	0.0	School District	#Num! 24.86	#Num!	16.257
(=) Taxable Tax Capacity	0	271,540	271,540	Div/0!	Special District	#Num! 8.16	#Num!	0.000
FD Distrib Tax Cap	0	36,405	36,405	0.0	Total	#Num! 106.21	#Num!	17.270

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	162,100	168,600		4.0	-227	1,861	2,088	921.7	-0.1	1.10
Res Hmstd: Avg Val	243,000	252,700		4.0	-154	2,975	3,129	035.8	-0.06	1.18
Res Hmstd: Hi Val	323,900	336,900		4.0	-81	4,091	4,172	157.2	-0.02	1.21
Res Hmstd: Ex-Hi Val	486,000	505,500		4.0	0	6,256	6,256	Div/0!	0	1.24
Apartment (Mkt rate)	300,000	300,600		0.2	0	4,510	4,510	Div/0!	0	1.50
Comm/Ind: Lo Val	150,000	160,800		7.2		4,078				2.54
Comm/Ind: Med Val	300,000	321,700		7.2		9,314				2.9
Comm/Ind: Hi Val	1,000,000	1,072,300		7.2		33,742				3.15

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	22,225,141	22,838,320	613,179	2.8	242,514	250,556	8,042	3.3	1.09	1.10
ResNonHm 1 Exist	1,487,421	1,553,075	65,655	4.4	17,101	17,897	796	4.7	1.15	1.15
OthrResNonHm: Ex	257,290	268,815	11,524	4.5	3,575	3,732	157	4.4	1.39	1.39
Apartments Exist	1,984,006	2,053,019	69,012	3.5	27,760	28,610	850	3.1	1.40	1.39
Low-income Apts	131,272	135,268	3,995	3.0	1,144	1,177	33	2.9	0.87	0.87
Seas Rec: Exist	6,042	6,236	194	3.2	69	68	0	-0.4	1.14	1.10
Com/Ind Lo Exist	336,800	339,763	2,963	0.9	8,316	8,154	-162	-2.0	2.47	2.40
Com/Ind Hi Exist	7,082,562	7,929,455	846,894	12.0	227,041	246,045	19,004	8.4	3.21	3.10
Publ U: Elec Gen	653	636	-16	-2.5	16	15	-1	-3.2	2.39	2.38
Publ U: Other	174,641	170,215	-4,426	-2.5	5,618	5,397	-221	-3.9	3.22	3.17
AgHm House Exist	843	937	94	11.2	9	10	1	11.5	1.10	1.11
AgHm Land: Exist	205	230	25	12.0	1	1	0	-1.8	0.28	0.24
Ag NonHm: Exist	62	71	9	14.8	1	1	0	11.9	0.97	0.94
ResHmstd: NewCon	0	170,203	170,203	0.0	0	2,008	2,008	0.0	0.00	1.18
All Other NewCon	0	304,971	304,971	0.0	0	6,591	6,591	0.0	0.00	2.16
Total	33,686,938	35,771,214	2,084,276	6.2	533,164	570,262	37,098	7.0	1.58	1.59

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	0	452,803	452,803	Div/0!	County	#Num!	38.20	#Num!	0.000
(-) TIF Tax Capacity	0	39,154	39,154	0.0	City/Town	#Num!	31.02	#Num!	0.182
(-) FD Contrib Tax Cap	0	51,580	51,580	0.0	School District	#Num!	19.18	#Num!	14.513
(=) Taxable Tax Capacity	0	362,068	362,068	Div/0!	Special District	#Num!	9.15	#Num!	0.000
FD Distrib Tax Cap	0	24,897	24,897	0.0	Total	#Num!	97.54	#Num!	14.695

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,800	201,200	2.8	-196	2,067	2,263	153.6	-0.1	1.03
Res Hmstd: Avg Val	293,500	301,600	2.8	-108	3,284	3,392	133.8	-0.04	1.09
Res Hmstd: Hi Val	391,200	402,000	2.8	-20	4,501	4,522	252.0	-0.005	1.12
Res Hmstd: Ex-Hi Val	587,000	603,200	2.8	0	7,022	7,022	Div/0!	0	1.16
Apartment (Mkt rate)	300,000	310,400	3.5	0	4,241	4,241	Div/0!	0	1.37
Comm/Ind: Lo Val	150,000	167,900	11.9		4,099				2.44
Comm/Ind: Med Val	300,000	335,900	12.0		9,308				2.77
Comm/Ind: Hi Val	1,000,000	1,119,600	12.0		33,610				3.00

SOUTHWEST HENNEPIN CO.

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Hmstd: Exist	29,046,694	30,805,891	1,759,197	6.1	319,661	340,344	20,683	6.5	1.10	1.10
ResNonHm 1 Exist	2,693,686	2,916,895	223,209	8.3	30,143	32,605	2,462	8.2	1.12	1.12
OthrResNonHm: Ex	474,346	512,697	38,350	8.1	6,128	6,591	463	7.6	1.29	1.29
Apartments Exist	1,590,074	1,725,747	135,673	8.5	21,628	23,423	1,795	8.3	1.36	1.36
Low-income Apts	77,484	83,042	5,558	7.2	653	699	46	7.0	0.84	0.84
Seas Rec: Exist	110,632	127,085	16,453	14.9	1,324	1,481	157	11.9	1.20	1.17
Com/Ind Lo Exist	337,222	349,056	11,834	3.5	8,156	8,205	49	0.6	2.42	2.35
Com/Ind Hi Exist	5,671,418	6,349,216	677,799	12.0	181,005	196,359	15,354	8.5	3.19	3.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,535	205,918	-4,617	-2.2	6,668	6,455	-213	-3.2	3.17	3.13
AgHm House Exist	75,463	77,481	2,019	2.7	809	844	36	4.4	1.07	1.09
AgHm Land: Exist	68,504	75,801	7,296	10.7	317	327	10	3.2	0.46	0.43
Ag NonHm: Exist	143,165	165,702	22,538	15.7	1,295	1,492	196	15.2	0.90	0.90
ResHmstd: NewCon	0	299,899	299,899	0.0	0	3,481	3,481	0.0	0.00	1.16
All Other NewCon	0	280,774	280,774	0.0	0	4,823	4,823	0.0	0.00	1.72
Total	40,499,222	43,975,203	3,475,981	8.6	577,786	627,128	49,342	8.5	1.43	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	0	529,637	529,637	Div/0!	County	#Num! 38.20	#Num!	0.000
(-) TIF Tax Capacity	0	12,830	12,830	0.0	City/Town	#Num! 25.17	#Num!	0.888
(-) FD Contrib Tax Cap	0	47,608	47,608	0.0	School District	#Num! 20.51	#Num!	15.523
(=) Taxable Tax Capacity	0	469,200	469,200	Div/0!	Special District	#Num! 8.41	#Num!	0.000
FD Distrib Tax Cap	0	20,545	20,545	0.0	Total	#Num! 92.27	#Num!	16.411

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	277,400	6.0	-137	2,892	3,029	211.7	-0.05	1.04
Res Hmstd: Avg Val	392,200	416,000	6.1	-19	4,521	4,541	381.6	-0.005	1.09
Res Hmstd: Hi Val	522,900	554,600	6.1	0	6,154	6,154	Div/0!	0	1.11
Res Hmstd: Ex-Hi Val	784,500	832,000	6.1	0	9,808	9,808	Div/0!	0	1.18
Apartment (Mkt rate)	300,000	325,600	8.5	0	4,290	4,290	Div/0!	0	1.32
Comm/Ind: Lo Val	150,000	167,900	11.9		4,057				2.42
Comm/Ind: Med Val	300,000	335,900	12.0		9,206				2.74
Comm/Ind: Hi Val	1,000,000	1,119,500	12.0		33,218				2.97

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	17,121,552	17,463,806	342,254	2.0	182,078	185,543	3,465	1.9	1.06	1.06
ResNonHm 1 Exist	1,048,674	1,279,383	230,708	22.0	11,762	14,295	2,533	21.5	1.12	1.12
OthrResNonHm: Ex	334,602	403,028	68,426	20.4	4,600	5,483	883	19.2	1.37	1.36
Apartments Exist	1,224,456	1,248,945	24,489	2.0	16,883	17,190	307	1.8	1.38	1.38
Low-income Apts	170,830	174,246	3,417	2.0	1,483	1,497	13	0.9	0.87	0.86
Seas Rec: Exist	12,441	12,447	6	0.0	153	147	-6	-3.9	1.23	1.18
Com/Ind Lo Exist	328,456	360,397	31,941	9.7	8,018	8,500	483	6.0	2.44	2.36
Com/Ind Hi Exist	4,338,682	4,853,473	514,791	11.9	139,564	151,046	11,482	8.2	3.22	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	200,753	198,022	-2,731	-1.4	6,442	6,260	-182	-2.8	3.21	3.16
AgHm House Exist	1,986	1,628	-357	-18.0	19	14	-5	-26.4	0.94	0.85
AgHm Land: Exist	2,211	1,222	-989	-44.7	9	4	-5	-57.7	0.40	0.30
Ag NonHm: Exist	20,453	24,339	3,886	19.0	170	195	26	15.3	0.83	0.80
ResHmstd: NewCon	0	105,787	105,787	0.0	0	1,196	1,196	0.0	0.00	1.13
All Other NewCon	0	104,257	104,257	0.0	0	2,344	2,344	0.0	0.00	2.25
Total	24,805,095	26,230,980	1,425,885	5.7	371,180	393,715	22,535	6.1	1.50	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	0	320,800	320,800	Div/0!	County	#Num! 44.43	#Num!	0.000
(-) TIF Tax Capacity	0	19,422	19,422	0.0	City/Town	#Num! 23.23	#Num!	0.866
(-) FD Contrib Tax Cap	0	34,927	34,927	0.0	School District	#Num! 17.91	#Num!	16.615
(=) Taxable Tax Capacity	0	266,451	266,451	Div/0!	Special District	#Num! 8.08	#Num!	0.000
FD Distrib Tax Cap	0	27,744	27,744	0.0	Total	#Num! 93.66	#Num!	17.481

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	176,900	180,400	2.0	-213	1,795	2,008	941.9	-0.1	0.99
Res Hmstd: Avg Val	265,200	270,500	2.0	-134	2,877	3,011	251.7	-0.05	1.06
Res Hmstd: Hi Val	353,500	360,600	2.0	-54	3,960	4,014	399.0	-0.02	1.1
Res Hmstd: Ex-Hi Val	530,400	541,000	2.0	0	6,108	6,108	Div/0!	0	1.13
Apartment (Mkt rate)	300,000	306,000	2.0	0	4,117	4,117	Div/0!	0	1.35
Comm/Ind: Lo Val	150,000	167,800	11.9		4,084				2.43
Comm/Ind: Med Val	300,000	335,600	11.9		9,259				2.76
Comm/Ind: Hi Val	1,000,000	1,118,700	11.9		33,412				2.99

CITY OF MINNEAPOLIS

<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	19,219,002	20,179,335	960,333	5.0	247,162	252,806	5,643	2.3	1.29	1.25
ResNonHm 1 Exist	2,835,528	3,260,857	425,329	15.0	38,682	43,087	4,405	11.4	1.36	1.32
OthrResNonHm: Ex	1,490,392	1,710,618	220,226	14.8	24,623	27,406	2,783	11.3	1.65	1.60
Apartments Exist	3,023,074	3,143,997	120,923	4.0	49,862	50,296	434	0.9	1.65	1.60
Low-income Apts	273,583	281,790	8,207	3.0	2,757	2,753	-4	-0.1	1.01	0.98
Seas Rec: Exist	273	314	41	15.0	4	4	0	10.7	1.38	1.33
Com/Ind Lo Exist	599,986	627,766	27,780	4.6	15,992	16,032	40	0.3	2.67	2.55
Com/Ind Hi Exist	6,871,488	7,655,676	784,187	11.4	241,449	257,783	16,334	6.8	3.51	3.37
Publ U: Elec Gen	66,162	64,407	-1,755	-2.7	1,689	1,594	-94	-5.6	2.55	2.48
Publ U: Other	292,575	284,813	-7,762	-2.7	10,261	9,728	-533	-5.2	3.51	3.42
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	1,110	1,212	102	9.2	14	14	1	6.1	1.22	1.19
ResHmstd: NewCon	0	96,033	96,033	0.0	0	1,284	1,284	0.0	0.00	1.34
All Other NewCon	0	130,948	130,948	0.0	0	2,981	2,981	0.0	0.00	2.28
Total	34,673,173	37,437,765	2,764,592	8.0	632,494	665,768	33,274	5.3	1.82	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	0	473,069	473,069	Div/0!	County	#Num! 33.92	#Num!	0.000
(-) TIF Tax Capacity	0	72,160	72,160	0.0	City/Town	#Num! 54.37	#Num!	2.491
(-) FD Contrib Tax Cap	0	45,548	45,548	0.0	School District	#Num! 23.97	#Num!	8.861
(=) Taxable Tax Capacity	0	355,360	355,360	Div/0!	Special District	#Num! 6.64	#Num!	0.000
FD Distrib Tax Cap	0	49,566	49,566	0.0	Total	#Num! 118.90	#Num!	11.352

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	165,700	5.0	-230	1,935	2,165	939.9	-0.1	1.17
Res Hmstd: Avg Val	236,600	248,400	5.0	-159	3,087	3,246	035.6	-0.07	1.24
Res Hmstd: Hi Val	315,300	331,100	5.0	-89	4,238	4,327	881.8	-0.03	1.28
Res Hmstd: Ex-Hi Val	473,100	496,700	5.0	0	6,469	6,469	Div/0!	0	1.30
Apartment (Mkt rate)	300,000	312,000	4.0	0	4,991	4,991	Div/0!	0	1.6
Comm/Ind: Lo Val	150,000	167,100	11.4		4,406				2.64
Comm/Ind: Med Val	300,000	334,200	11.4		10,033				3.00
Comm/Ind: Hi Val	1,000,000	1,114,100	11.4		36,294				3.26

CITY OF ST. PAUL

<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	12,852,148	13,751,143	898,995	7.0	140,781	147,642	6,861	4.9	1.10	1.07
ResNonHm 1 Exist	1,373,279	1,702,866	329,587	24.0	16,295	19,706	3,411	20.9	1.19	1.16
OthrResNonHm: Ex	722,309	894,193	171,884	23.8	10,371	12,456	2,085	20.1	1.44	1.39
Apartments Exist	1,938,144	1,976,907	38,763	2.0	27,837	27,546	-291	-1.0	1.44	1.39
Low-income Apts	239,712	244,506	4,794	2.0	2,113	2,094	-19	-0.9	0.88	0.86
Seas Rec: Exist	1,070	1,109	38	3.6	14	14	0	-0.7	1.31	1.25
Com/Ind Lo Exist	437,271	446,621	9,350	2.1	10,822	10,607	-215	-2.0	2.47	2.37
Com/Ind Hi Exist	3,293,781	3,706,835	413,054	12.5	107,241	115,689	8,448	7.9	3.26	3.12
Publ U: Elec Gen	33,852	33,290	-562	-1.7	777	742	-35	-4.5	2.29	2.23
Publ U: Other	218,664	215,036	-3,628	-1.7	7,119	6,832	-288	-4.0	3.26	3.18
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	1,334	1,041	-294	-22.0	14	10	-3	-24.9	1.04	1.01
ResHmstd: NewCon	0	93,756	93,756	0.0	0	1,088	1,088	0.0	0.00	1.16
All Other NewCon	0	126,635	126,635	0.0	0	2,531	2,531	0.0	0.00	2.00
Total	21,111,565	23,193,939	2,082,374	9.9	323,385	346,958	23,573	7.3	1.53	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	0	282,199	282,199	Div/0!	County	#Num! 41.40	#Num!	0.000
(-) TIF Tax Capacity	0	25,900	25,900	0.0	City/Town	#Num! 24.87	#Num!	0.000
(-) FD Contrib Tax Cap	0	23,118	23,118	0.0	School District	#Num! 26.11	#Num!	13.693
(=) Taxable Tax Capacity	0	233,181	233,181	Div/0!	Special District	#Num! 8.14	#Num!	0.000
FD Distrib Tax Cap	0	45,502	45,502	0.0	Total	#Num! 100.52	#Num!	13.693

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	143,300	153,300	7.0	-243	1,516	1,760	722.9	-0.2	0.99
Res Hmstd: Avg Val	214,900	229,900	7.0	-179	2,460	2,639	474.5	-0.08	1.07
Res Hmstd: Hi Val	286,400	306,400	7.0	-115	3,403	3,517	068.2	-0.04	1.11
Res Hmstd: Ex-Hi Val	429,700	459,800	7.0	0	5,251	5,251	Div/0!	0	1.14
Apartment (Mkt rate)	300,000	306,000	2.0	0	4,264	4,264	Div/0!	0	1.39
Comm/Ind: Lo Val	150,000	168,800	12.5		4,149				2.46
Comm/Ind: Med Val	300,000	337,600	12.5		9,417				2.79
Comm/Ind: Hi Val	1,000,000	1,125,400	12.5		34,004				3.02

Baseline 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	928,882
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,499
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,022,463
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	65,611
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,095

House Research Dept.

Simulation No. 7G5

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: Omnibus Tax Bill

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2007	Alternative	Proj Pay 2008	Omnibus Tax Bill
187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,513	
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	134,317	
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	251,186	
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	198,449	
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	1,316,880	
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	
223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	413,661	

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Alternative: Proj Pay 2008: Omnibus Tax Bill

(all figures in \$000s)

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	16,970
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	6,782,400

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	15,039	68	20
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,642,581	66,426	46,644
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	14,794	148	104
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,968,311	59,683	58,436
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	74,299	743	726
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	73,831	738	699
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,497	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	105,915	1,324	1,243
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	2,350	29	26
164.1	Farm 1b Hmstd land <32K: Exist	0.450	356	2	1
165.1	Ag Hmstd 1 & b: <115K: Exist	0.500	10,439,073	52,195	14,025
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.500	29,455	147	44
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.500	11,877,602	59,388	56,080
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.500	73,061	365	352
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.500	9,359,165	46,796	38,576
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.500	111,094	555	460
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	7,241,961	72,420	58,846
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	34,739	347	282
170.1	Ag Non-homestead: Exist	1.000	17,453,851	174,539	146,458
170.2	Ag Non-homestead: NewCon	1.000	45,770	458	369
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,389	14	14
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,730,847	17,308	14,420
178.1	Non-comm SRR: <76K: Exist	1.000	9,955,750	99,558	82,409
178.2	Non-comm SRR: <76K: NewCon	1.000	122,797	1,228	1,072
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,557,955	115,580	102,902
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	339,233	3,392	3,069
180.1	Non-comm SRR: >500K: Exist	1.250	1,062,348	13,279	10,879
180.2	Non-comm SRR: >500K: NewCon	1.250	46,599	582	474
183.1	Res 1b Hmstd <32K: Exist	0.450	233,960	1,053	937
184.1	Res Hmstd: <76K: Exist	1.000	104,955,857	1,049,559	962,670
184.2	Res Hmstd: <76K: NewCon	1.000	551,714	5,517	5,032
185.1	Res Hmstd: 76K-414K: Exist	1.000	198,413,397	1,984,134	2,190,732
185.2	Res Hmstd: 76K-414K: NewCon	1.000	4,200,018	42,000	46,454
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,125,662	71,257	75,299
186.2	Res Hmstd: 414K-500K: NewCon	1.000	266,963	2,670	2,800
187.1	Res Hmstd: > 500K: Exist	1.250	13,710,512	171,381	172,681
187.2	Res Hmstd: > 500K: NewCon	1.250	462,861	5,786	5,742
189.1	Res NonH 1 unit: <76K: Exist	1.000	11,171,621	111,716	129,224

House Research Dept.

Simulation No. 7G5

Baseline: Actual Pay 2007

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Alternative: Proj Pay 2008: Omnibus Tax Bill

(all figures in \$000s)

Simulation No.	Description	Baseline	Actual Pay 2007	Alternative	Proj Pay 2008	Omnibus Tax Bill
189.2	Res NonH 1 unit: <76K: NewCon	1.000	524,106	5,241	5,979	
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	14,966,088	149,661	167,233	
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,260,438	12,604	13,983	
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,088,083	26,101	26,647	
191.2	Res NonH 1 unit: >500K: NewCon	1.250	202,516	2,531	2,614	
193.1	Res NonH 2-3 units: Exist	1.250	8,789,493	109,869	123,104	
193.2	Res NonH 2-3 units: NewCon	1.250	611,328	7,642	8,372	
196.1	Regular apartments (4a): Exist	1.250	18,356,672	229,458	263,289	
196.2	Regular apartments (4a): NewCon	1.250	242,604	3,033	3,397	
197.1	Low-income housing (4d): Exist	0.750	2,267,809	17,009	20,467	
197.2	Low-income housing (4d): NewCon	0.750	14,141	106	128	
198.1	Non-profit/Comm Serv: Exist	1.500	51,140	767	912	
198.2	Non-profit/Comm Serv: NewCon	1.500	85	1	1	
199.1	Student housing: Exist	1.000	30,113	301	351	
199.2	Student housing: NewCon	1.000	10	0	0	
200.1	Manuf home park land: Exist	1.250	612,418	7,655	8,487	
200.2	Manuf home park land: NewCon	1.250	139	2	2	
202.1	Comm SRR 1c: <500K: Exist	0.500	403,538	2,018	1,704	
202.2	Comm SRR 1c: <500K: NewCon	0.500	1,679	8	8	
203.11	Comm SRR 1c: 500K-600K: Exist	0.500	56,022	280	246	
203.12	Comm SRR 1c: 600K-2.2M: Exist	1.000	202,994	2,030	1,501	
203.21	Comm SRR 1c: 500K-600K: NewCon	0.500	774	4	4	
203.22	Comm SRR 1c: 600K-2.2M: NewCon	1.000	2,158	22	18	
204.1	Comm SRR 1c: >2.2M: Exist	1.250	50,675	633	525	
204.2	Comm SRR 1c: >2.2M: New con	1.250	563	7	6	
205.1	Comm SRR 4c: <500K: Exist	1.000	267,136	2,671	2,795	
205.2	Comm SRR 4c: <500K: NewCon	1.000	2,691	27	28	
206.1	Comm SRR 4c: >500K: Exist	1.250	131,851	1,648	1,556	
206.2	Comm SRR 4c: >500K: NewCon	1.250	4,814	60	51	
207.1	Bed & Breakfast: Exist	1.250	25,479	318	319	
207.2	Bed & Breakfast: NewCon	1.250	30	0	0	
208.0	Qualifying golf courses	1.250	265,040	3,313	3,227	
211.1	Commercial: <150K: Exist	1.500	8,458,080	126,871	205,105	
211.2	Commercial: <150K: NewCon	1.500	129,568	1,944	3,119	
212.1	Commercial: >150K: Exist	2.000	45,823,470	916,469	1,436,862	
212.2	Commercial: >150K: NewCon	2.000	1,328,761	26,575	41,089	
213.1	Comm border city: <150K: Exist	1.500	41,754	626	962	
213.2	Comm border city: <150K: NewCon	1.500	681	10	16	
214.1	Comm border city: >150K: Exist	2.000	84,689	1,694	1,948	
214.2	Comm border city: >150K: NewCon	2.000	2,712	54	62	
222.1	Industrial: <150K: Exist	1.500	1,303,684	19,555	31,712	
222.2	Industrial: <150K: NewCon	1.500	12,844	193	311	
223.1	Industrial: >150K: Exist	2.000	14,083,034	281,661	445,349	
223.2	Industrial: >150K: NewCon	2.000	189,276	3,786	6,013	

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(all figures in \$000s)

224.1	Ind'l border city: <150K: Exist	1.500	1,517	23	35
224.2	Ind'l border city: <150K: NewCon	1.500	0	0	0
225.1	Ind'l border city: >150K: Exist	2.000	66,326	1,327	1,538
225.2	Ind'l border city: >150K: NewCon	2.000	2,007	40	46
233.0	Publ Util: land & bldgs <150K	1.500	83,579	1,254	1,925
234.0	Publ Util: land & bldgs >150K	2.000	832,870	16,657	25,266
235.0	Publ Util: Electric Generat Mach	2.000	1,496,108	29,922	32,282
236.0	Publ Util: machinery (non-generat)	2.000	1,064,435	21,289	32,235
238.0	Railroad <150K	1.500	27,063	406	653
239.0	Railroad >150K	2.000	598,020	11,960	18,342
241.0	Non-comm aircraft hangars	1.500	3,145	47	51
242.0	Mineral	2.000	2,223	44	84
243.0	Misc class 5	2.000	4,862	97	137
249.0	Personal: 3f	1.000	10,223	102	103
250.0	Non-comm aircraft hangars	1.500	72,626	1,089	1,081
251.0	Pers: It31 tools&mach excl elec gen	2.000	151,661	3,033	4,387
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	9,420	94	96
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	56,970	570	509
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	11,013	110	95
256.0	Pers: It32 struct/leased land-C/I	2.000	19,211	384	560
257.0	Pers: Item 33 ag real estate	1.000	21,423	214	209
259.0	Pers: It41 struct/leased land - C/I	2.000	428,051	8,561	9,098
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	335	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,070	31	34
264.0	Pers: Item 41 Border EZ	2.000	1,265	25	29
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,674	693	1,290
267.0	Pers: It43 leased real estate - non C/I	1.500	22,879	343	433
268.0	Pers: Item 43 leased real estate - C/I	2.000	416,689	8,334	9,663
269.0	Pers: Item 44 electric util trans lines	2.000	1,639,636	32,793	51,628
270.0	Pers: Item 44 electric util distri lines	2.000	233,081	4,662	7,735
271.0	Pers: Item 45 syst/gas utils	2.000	1,899,825	37,996	57,438
272.0	Pers: Item 46 syst/water utils	2.000	1,525	30	51
273.0	Pers: Item 48 misc	2.000	17,141	343	387
State Total			567,598,640	6,379,342	7,317,148

Baseline 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	258,622	696,281	6,139,569
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	238,843	696,281	5,803,561
Spread MKV Levy	2,525	28,191	103	585,742	0	0	616,560
Tax Incr Financing Levy							313,012
	Homestead Credit	269,590		Taconite credit		16,977	
	Agricultural Credit	24,874		Disparity Reduction Credit		5,446	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,420,769	1,616,162	189,432	1,294,532	280,729	717,441	6,519,065
Certified MKV Levy	2,525	29,620	103	748,069	0	0	780,317
Fiscal Disparities Levy	123,139	123,771	1,168	130,156	28,259	0	406,494
Disparity Reduction Aid	9,608	0	479	7,891	0	0	17,977
Spread NTC Levy	2,288,022	1,492,391	187,784	1,207,508	257,469	717,441	6,150,616
Spread MKV Levy	2,525	29,620	103	697,046	0	0	729,294
Tax Incr Financing Levy							343,608
	Homestead Credit	261,866		Taconite credit		17,051	
	Agricultural Credit	25,431		Disparity Reduction Credit		5,282	