

# House Research Simulation Report: Property Tax

**Simulation #8A2**

**Date 3/5/2008**

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## DESCRIPTION

**BASELINE: Final Pay 2007**

**ALTERNATIVE: Actual Pay 2008**

This report compares property taxes payable in 2008 to property taxes payable in 2007. The payable 2007 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2008 market value data is actual data supplied by the counties. The payable 2008 levies are the certified levies reported by the counties; the report is not considered "final" because there may be some slight differences in how taxes are spread, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2008. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue.

## KEY POINTS

- **Statewide, property taxes are increasing by \$536 million, or 7.9%.** Approximately \$153 million of the \$536 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2008. The overall tax increases are 8.3% in Greater Minnesota and 7.7% in the Metro area.
- **On a statewide average basis, property tax changes on existing property vary** from -0.5% (on public utility property) to 10.9% (on residential nonhomestead property). Increases on the largest property types are 4.6% on residential homesteads, 6.5% on commercial-industrial property, and 9.2% on agricultural property.

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

**BASELINE:            Final Pay 2007**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

**ALTERNATIVE:        Actual Pay 2008**

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Levies** are final levies reported by county auditors to the Dept. of Revenue.
- **The state levy** is \$734.5 million, which is the certified level set by the Dept. of Revenue.
- **Tax increment financing net tax capacities** are derived from the abstracts of assessment; generally these figures will undergo some changes before final figures are determined.
- **Property tax credits** were modeled by the House Research Dept.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
Homestead resorts (1c):		
<\$500,000	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal recreational residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead first \$32,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$690,000	0.55	0.55
\$690,000 - \$790,000	1.0	0.55
>\$790,000	1.0	1.0
<b>Nonhomestead</b>	1.0	1.0
<b>Credits:</b>		
<b>Homestead:</b>		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
<b>Agricultural:</b>		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Pctg Chng</b>	<b>Net Tax</b>			<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>
Res Hmstd: Exist	308,067,835	320,112,220	12,044,385	3.9	3,217,127	3,364,827	147,700	4.6	1.04	1.05
ResNonHm 1 Exist	25,294,860	28,355,912	3,061,051	12.1	291,497	326,706	35,209	12.1	1.15	1.15
ResNonHm23 Exist	8,484,472	9,252,314	767,842	9.0	120,436	130,214	9,777	8.1	1.42	1.41
Apartments Exist	17,687,965	18,080,746	392,781	2.2	256,091	260,571	4,480	1.7	1.45	1.44
Low-income Apts	2,182,151	2,283,245	101,095	4.6	19,909	20,836	928	4.7	0.91	0.91
Seas Rec: Exist	20,869,181	24,395,099	3,525,918	16.9	193,353	209,955	16,602	8.6	0.93	0.86
Com/Ind Lo Exist	9,460,155	9,517,690	57,535	0.6	236,316	234,201	-2,115	-0.9	2.50	2.46
Com/Ind Hi Exist	56,170,172	61,380,856	5,210,684	9.3	1,805,093	1,939,174	134,081	7.4	3.21	3.16
Publ U: Elec Gen	1,525,273	1,554,471	29,198	1.9	33,221	33,889	668	2.0	2.18	2.18
Publ U: Other	5,920,659	5,983,850	63,191	1.1	183,105	181,419	-1,686	-0.9	3.09	3.03
AgHm House Exist	11,826,365	12,337,297	510,932	4.3	97,171	102,157	4,986	5.1	0.82	0.83
AgHm Land: Exist	34,781,302	38,225,411	3,444,108	9.9	162,877	176,103	13,227	8.1	0.47	0.46
Ag NonHm: Exist	16,948,997	19,723,428	2,774,431	16.4	145,503	164,593	19,090	13.1	0.86	0.83
ResHmstd: NewCon	0	4,489,192	4,489,192	0.0	0	46,811	46,811	0.0	0.00	1.04
All Other NewCon	0	6,102,264	6,102,264	0.0	0	105,907	105,907	0.0	0.00	1.74
<b>Total</b>	<b>519,219,387</b>	<b>561,793,995</b>	<b>42,574,608</b>	<b>8.2</b>	<b>6,761,699</b>	<b>7,297,363</b>	<b>535,664</b>	<b>7.9</b>	<b>1.30</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

					<b>Pctg Chng</b>	<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>			<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	5,842,395	6,338,736	496,341	8.5	County	40.71	40.14	0.057	0.051
(-) TIF Tax Capacity	281,590	311,344	29,754	10.6	City/Town	30.50	30.38	0.633	0.660
(-) FD Contrib Tax Cap	305,736	350,277	44,541	14.6	School District	21.40	20.42	13.138	14.188
(=) Taxable Tax Capacity	<u>5,255,069</u>	<u>5,677,115</u>	<u>422,047</u>	<u>8.0</u>	Special District	<u>4.53</u>	<u>4.59</u>	<u>0.000</u>	<u>0.010</u>
FD Distrib Tax Cap	305,742	350,278	44,536	14.6	<b>Total</b>	<b>97.15</b>	<b>95.52</b>	<b>13.828</b>	<b>14.909</b>

**GREATER MINNESOTA**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	98,526,848	103,773,017	5,246,170	5.3	964,571	1,020,266	55,695	5.8	0.98	0.98
ResNonHm 1 Exist	8,435,465	9,499,259	1,063,794	12.6	96,911	108,992	12,080	12.5	1.15	1.15
ResNonHm23 Exist	2,704,739	2,820,694	115,955	4.3	38,365	39,708	1,343	3.5	1.42	1.41
Apartments Exist	3,477,501	3,586,378	108,877	3.1	52,897	54,925	2,028	3.8	1.52	1.53
Low-income Apts	771,559	795,259	23,700	3.1	7,422	7,682	260	3.5	0.96	0.97
Seas Rec: Exist	20,401,444	23,866,612	3,465,168	17.0	188,134	204,076	15,942	8.5	0.92	0.86
Com/Ind Lo Exist	5,506,361	5,564,099	57,738	1.0	139,248	138,672	-576	-0.4	2.53	2.49
Com/Ind Hi Exist	12,334,904	12,959,583	624,679	5.1	397,241	414,651	17,409	4.4	3.22	3.20
Publ U: Elec Gen	1,258,130	1,223,850	-34,280	-2.7	27,354	26,823	-530	-1.9	2.17	2.19
Publ U: Other	3,581,356	3,663,144	81,788	2.3	108,619	108,798	179	0.2	3.03	2.97
AgHm House Exist	10,482,309	10,961,651	479,343	4.6	85,485	90,027	4,543	5.3	0.82	0.82
AgHm Land: Exist	33,198,968	36,485,117	3,286,149	9.9	156,627	169,208	12,581	8.0	0.47	0.46
Ag NonHm: Exist	15,720,989	18,325,734	2,604,745	16.6	134,770	152,564	17,794	13.2	0.86	0.83
ResHmstd: NewCon	0	1,934,866	1,934,866	0.0	0	19,062	19,062	0.0	0.00	0.99
All Other NewCon	0	2,713,969	2,713,969	0.0	0	41,931	41,931	0.0	0.00	1.55
<b>Total</b>	<b>216,400,573</b>	<b>238,173,234</b>	<b>21,772,661</b>	<b>10.1</b>	<b>2,397,645</b>	<b>2,597,385</b>	<b>199,740</b>	<b>8.3</b>	<b>1.11</b>	<b>1.09</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	2,257,861	2,478,443	220,582	9.8	County	48.54	47.33	0.029	0.027
(-) TIF Tax Capacity	47,295	51,915	4,620	9.8	City/Town	27.74	27.36	0.121	0.312
(-) FD Contrib Tax Cap	3,015	3,426	410	13.6	School District	19.66	18.99	11.049	11.721
(=) Taxable Tax Capacity	<u>2,207,551</u>	<u>2,423,103</u>	<u>215,552</u>	<u>9.8</u>	Special District	<u>1.57</u>	<u>1.55</u>	<u>0.000</u>	<u>0.030</u>
FD Distrib Tax Cap	3,021	3,427	406	13.4	<b>Total</b>	<b>97.51</b>	<b>95.22</b>	<b>11.199</b>	<b>12.090</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	101,500	106,900	5.3	822	871	49	5.9	0.81	0.81
Res Hmstd: Avg Val	152,200	160,300	5.3	1,419	1,492	73	5.1	0.93	0.93
Res Hmstd: Hi Val	202,900	213,700	5.3	2,016	2,113	97	4.8	0.99	0.99
Res Hmstd: Ex-Hi Val	304,400	320,600	5.3	3,211	3,357	146	4.5	1.05	1.05
Apartment	300,000	309,400	3.1	3,993	4,057	64	1.6	1.33	1.31
Comm/Ind: Lo Val	150,000	157,600	5.1	3,435	3,582	147	4.3	2.29	2.27
Comm/Ind: Med Val	300,000	315,200	5.1	7,959	8,223	264	3.3	2.65	2.61
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	29,069	29,878	809	2.8	2.91	2.84

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	209,540,987	216,339,202	6,798,215	3.2	2,252,557	2,344,562	92,005	4.1	1.07	1.08
ResNonHm 1 Exist	16,859,395	18,856,652	1,997,257	11.8	194,585	217,714	23,129	11.9	1.15	1.15
ResNonHm23 Exist	5,779,732	6,431,620	651,887	11.3	82,071	90,505	8,434	10.3	1.42	1.41
Apartments Exist	14,210,464	14,494,368	283,905	2.0	203,194	205,646	2,451	1.2	1.43	1.42
Low-income Apts	1,410,592	1,487,987	77,395	5.5	12,487	13,155	668	5.3	0.89	0.88
Seas Rec: Exist	467,737	528,487	60,751	13.0	5,219	5,879	660	12.7	1.12	1.11
Com/Ind Lo Exist	3,953,794	3,953,591	-203	0.0	97,068	95,528	-1,539	-1.6	2.46	2.42
Com/Ind Hi Exist	43,835,268	48,421,272	4,586,005	10.5	1,407,851	1,524,523	116,671	8.3	3.21	3.15
Publ U: Elec Gen	267,143	330,622	63,478	23.8	5,868	7,066	1,198	20.4	2.20	2.14
Publ U: Other	2,339,303	2,320,706	-18,598	-0.8	74,486	72,621	-1,865	-2.5	3.18	3.13
AgHm House Exist	1,344,057	1,375,646	31,590	2.4	11,687	12,130	443	3.8	0.87	0.88
AgHm Land: Exist	1,582,334	1,740,294	157,960	10.0	6,250	6,895	645	10.3	0.39	0.40
Ag NonHm: Exist	1,228,008	1,397,694	169,686	13.8	10,733	12,029	1,296	12.1	0.87	0.86
ResHmstd: NewCon	0	2,554,325	2,554,325	0.0	0	27,749	27,749	0.0	0.00	1.09
All Other NewCon	0	3,388,294	3,388,294	0.0	0	63,976	63,976	0.0	0.00	1.89
<b>Total</b>	<b>302,818,814</b>	<b>323,620,761</b>	<b>20,801,947</b>	<b>6.9</b>	<b>4,364,054</b>	<b>4,699,978</b>	<b>335,923</b>	<b>7.7</b>	<b>1.44</b>	<b>1.45</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,584,533	3,860,293	275,760	7.7	County	35.04	34.78	0.070	0.063
(-) TIF Tax Capacity	234,295	259,429	25,134	10.7	City/Town	32.50	32.62	0.886	0.833
(-) FD Contrib Tax Cap	302,721	346,851	44,130	14.6	School District	22.66	21.48	14.170	15.419
(=) Taxable Tax Capacity	<u>3,047,517</u>	<u>3,254,012</u>	<u>206,495</u>	<u>6.8</u>	Special District	<u>6.68</u>	<u>6.85</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	302,721	346,851	44,130	14.6	<b>Total</b>	<b>96.89</b>	<b>95.74</b>	<b>15.126</b>	<b>16.315</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	181,600	187,500	3.2	1,825	1,897	72	3.9	1.01	1.01
Res Hmstd: Avg Val	272,300	281,100	3.2	2,923	3,030	107	3.7	1.07	1.08
Res Hmstd: Hi Val	362,900	374,700	3.3	4,019	4,163	144	3.6	1.11	1.11
Res Hmstd: Ex-Hi Val	544,500	562,200	3.3	6,207	6,448	241	3.9	1.14	1.15
Apartment	300,000	306,000	2.0	4,087	4,161	74	1.8	1.36	1.36
Comm/Ind: Lo Val	150,000	165,700	10.5	3,480	3,904	424	12.2	2.32	2.36
Comm/Ind: Med Val	300,000	331,400	10.5	8,044	8,870	826	10.3	2.68	2.68
Comm/Ind: Hi Val	1,000,000	1,104,600	10.5	29,343	32,044	2,701	9.2	2.93	2.90

**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	56,876,448	58,859,381	1,982,932	3.5	619,601	652,689	33,089	5.3	1.09	1.11
ResNonHm 1 Exist	5,200,954	5,813,707	612,752	11.8	65,644	74,078	8,434	12.8	1.26	1.27
ResNonHm23 Exist	1,950,616	1,941,853	-8,762	-0.4	29,422	29,550	128	0.4	1.51	1.52
Apartments Exist	3,415,183	3,524,710	109,527	3.2	52,204	54,238	2,034	3.9	1.53	1.54
Low-income Apts	770,799	794,499	23,700	3.1	7,414	7,674	260	3.5	0.96	0.97
Seas Rec: Exist	2,619,924	3,068,170	448,246	17.1	27,187	29,407	2,220	8.2	1.04	0.96
Com/Ind Lo Exist	4,515,757	4,538,036	22,280	0.5	118,298	117,670	-629	-0.5	2.62	2.59
Com/Ind Hi Exist	11,261,045	11,745,281	484,236	4.3	367,493	381,965	14,471	3.9	3.26	3.25
Publ U: Elec Gen	1,229,399	1,192,762	-36,637	-3.0	26,837	26,281	-556	-2.1	2.18	2.20
Publ U: Other	1,369,898	1,383,411	13,514	1.0	45,481	45,557	77	0.2	3.32	3.29
AgHm House Exist	363,044	373,126	10,081	2.8	3,993	4,083	90	2.2	1.10	1.09
AgHm Land: Exist	444,708	480,600	35,892	8.1	2,508	2,679	171	6.8	0.56	0.56
Ag NonHm: Exist	548,719	659,133	110,414	20.1	6,304	7,439	1,135	18.0	1.15	1.13
ResHmstd: NewCon	0	1,127,578	1,127,578	0.0	0	12,431	12,431	0.0	0.00	1.10
All Other NewCon	0	1,654,793	1,654,793	0.0	0	32,376	32,376	0.0	0.00	1.96
<b>Total</b>	<b>90,566,493</b>	<b>97,157,038</b>	<b>6,590,545</b>	<b>7.3</b>	<b>1,372,386</b>	<b>1,478,117</b>	<b>105,731</b>	<b>7.7</b>	<b>1.52</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,077,502	1,154,982	77,480	7.2	County	47.39	46.64	0.025	0.023
(-) TIF Tax Capacity	46,635	51,362	4,727	10.1	City/Town	43.31	44.04	0.200	0.532
(-) FD Contrib Tax Cap	2,149	2,419	271	12.6	School District	20.80	20.47	11.613	12.154
(=) Taxable Tax Capacity	<u>1,028,718</u>	<u>1,101,201</u>	<u>72,482</u>	<u>7.0</u>	Special District	<u>1.72</u>	<u>1.74</u>	<u>0.000</u>	<u>0.041</u>
FD Distrib Tax Cap	2,371	2,722	351	14.8	<b>Total</b>	113.21	112.89	11.838	12.750

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,900	93,000	3.4	833	880	47	5.7	0.93	0.95
Res Hmstd: Avg Val	134,700	139,400	3.5	1,433	1,505	71	5.0	1.06	1.08
Res Hmstd: Hi Val	179,600	185,900	3.5	2,035	2,131	95	4.7	1.13	1.15
Res Hmstd: Ex-Hi Val	269,500	278,900	3.5	3,240	3,383	143	4.4	1.20	1.21
Apartment	300,000	309,600	3.2	4,601	4,764	163	3.5	1.53	1.54
Comm/Ind: Lo Val	150,000	156,500	4.3	3,798	3,980	183	4.8	2.53	2.54
Comm/Ind: Med Val	300,000	312,900	4.3	8,802	9,149	347	3.9	2.93	2.92
Comm/Ind: Hi Val	1,000,000	1,043,000	4.3	32,156	33,276	1,120	3.5	3.22	3.19

**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	41,650,399	44,913,637	3,263,238	7.8	344,970	367,576	22,606	6.6	0.83	0.82
ResNonHm 1 Exist	3,234,511	3,685,553	451,042	13.9	31,267	34,913	3,646	11.7	0.97	0.95
ResNonHm23 Exist	754,124	878,841	124,717	16.5	8,943	10,158	1,215	13.6	1.19	1.16
Apartments Exist	62,318	61,668	-650	-1.0	693	687	-6	-0.9	1.11	1.11
Low-income Apts	760	760	0	0.0	8	8	0	1.3	1.03	1.05
Seas Rec: Exist	17,781,520	20,798,442	3,016,921	17.0	160,948	174,669	13,721	8.5	0.91	0.84
Com/Ind Lo Exist	990,605	1,026,063	35,458	3.6	20,950	21,002	52	0.3	2.11	2.05
Com/Ind Hi Exist	1,073,860	1,214,303	140,443	13.1	29,748	32,686	2,938	9.9	2.77	2.69
Publ U: Elec Gen	28,730	31,087	2,357	8.2	517	543	26	5.1	1.80	1.75
Publ U: Other	2,211,458	2,279,733	68,275	3.1	63,139	63,241	102	0.2	2.86	2.77
AgHm House Exist	10,119,264	10,588,526	469,261	4.6	81,491	85,944	4,453	5.5	0.81	0.81
AgHm Land: Exist	32,754,260	36,004,518	3,250,257	9.9	154,119	166,529	12,410	8.1	0.47	0.46
Ag NonHm: Exist	15,172,270	17,666,601	2,494,331	16.4	128,467	145,125	16,659	13.0	0.85	0.82
ResHmstd: NewCon	0	807,289	807,289	0.0	0	6,631	6,631	0.0	0.00	0.82
All Other NewCon	0	1,059,177	1,059,177	0.0	0	9,555	9,555	0.0	0.00	0.90
<b>Total</b>	<b>125,834,080</b>	<b>141,016,196</b>	<b>15,182,116</b>	<b>12.1</b>	<b>1,025,259</b>	<b>1,119,268</b>	<b>94,009</b>	<b>9.2</b>	<b>0.81</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,180,360	1,323,462	143,102	12.1	County	49.55	47.90	0.034	0.032
(-) TIF Tax Capacity	661	553	-107	-16.2	City/Town	14.15	13.47	0.009	0.006
(-) FD Contrib Tax Cap	867	1,006	140	16.1	School District	18.67	17.75	10.244	11.119
(=) Taxable Tax Capacity	<u>1,178,833</u>	<u>1,321,902</u>	<u>143,069</u>	<u>12.1</u>	Special District	<u>1.43</u>	<u>1.39</u>	<u>0.000</u>	<u>0.014</u>
FD Distrib Tax Cap	650	705	55	8.4	<b>Total</b>	<b>83.81</b>	<b>80.51</b>	<b>10.287</b>	<b>11.171</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,400	133,100	7.9	900	968	68	7.5	0.73	0.73
Res Hmstd: Avg Val	185,000	199,500	7.8	1,535	1,636	101	6.6	0.83	0.82
Res Hmstd: Hi Val	246,600	265,900	7.8	2,170	2,305	135	6.2	0.88	0.87
Res Hmstd: Ex-Hi Val	370,000	399,000	7.8	3,442	3,645	203	5.9	0.93	0.91
Apartment	300,000	296,900	-1.0	3,451	3,319	-132	-3.8	1.15	1.12
Comm/Ind: Lo Val	150,000	169,600	13.1	3,113	3,531	418	13.4	2.08	2.08
Comm/Ind: Med Val	300,000	339,200	13.1	7,212	8,010	798	11.1	2.40	2.36
Comm/Ind: Hi Val	1,000,000	1,130,800	13.1	26,340	28,917	2,577	9.8	2.63	2.56



<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,631,698	4,901,103	269,405	5.8	53,084	56,765	3,681	6.9	1.15	1.16
ResNonHm 1 Exist	409,121	448,019	38,897	9.5	5,533	6,067	535	9.7	1.35	1.35
ResNonHm23 Exist	145,262	160,358	15,096	10.4	2,237	2,457	219	9.8	1.54	1.53
Apartments Exist	366,851	380,525	13,675	3.7	5,898	6,149	251	4.3	1.61	1.62
Low-income Apts	90,709	90,343	-367	-0.4	934	924	-10	-1.1	1.03	1.02
Seas Rec: Exist	168,193	203,667	35,474	21.1	1,942	2,226	285	14.7	1.15	1.09
Com/Ind Lo Exist	556,320	561,695	5,375	1.0	14,812	14,734	-78	-0.5	2.66	2.62
Com/Ind Hi Exist	952,226	1,038,547	86,321	9.1	28,861	31,024	2,163	7.5	3.03	2.99
Publ U: Elec Gen	21,247	21,839	592	2.8	434	496	62	14.2	2.04	2.27
Publ U: Other	94,982	96,901	1,919	2.0	3,349	3,396	47	1.4	3.53	3.50
AgHm House Exist	19,720	20,370	650	3.3	229	240	11	4.8	1.16	1.18
AgHm Land: Exist	36,349	41,650	5,301	14.6	242	274	32	13.0	0.67	0.66
Ag NonHm: Exist	36,905	43,335	6,431	17.4	470	542	72	15.3	1.27	1.25
ResHmstd: NewCon	0	111,586	111,586	0.0	0	1,254	1,254	0.0	0.00	1.12
All Other NewCon	0	143,526	143,526	0.0	0	2,791	2,791	0.0	0.00	1.94
<b>Total</b>	<b>7,529,583</b>	<b>8,263,464</b>	<b>733,881</b>	<b>9.7</b>	<b>118,025</b>	<b>129,339</b>	<b>11,314</b>	<b>9.6</b>	<b>1.57</b>	<b>1.57</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	89,612	98,508	8,896	9.9	County	53.93	51.90	0.000	0.000
(-) TIF Tax Capacity	4,329	5,055	726	16.8	City/Town	45.79	45.58	0.353	0.311
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.35	21.96	10.747	11.621
(=) Taxable Tax Capacity	85,282	93,453	8,171	9.6	Special District	3.54	3.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.61	122.93	11.100	11.932

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,600	71,500	5.8	647	678	31	4.8	0.96	0.95
Res Hmstd: Avg Val	101,300	107,200	5.8	1,093	1,170	76	7.0	1.08	1.09
Res Hmstd: Hi Val	135,000	142,900	5.9	1,581	1,683	102	6.5	1.17	1.18
Res Hmstd: Ex-Hi Val	202,600	214,400	5.8	2,559	2,712	153	6.0	1.26	1.26
Apartment	300,000	311,200	3.7	5,006	5,153	147	2.9	1.67	1.66
Comm/Ind: Lo Val	150,000	163,600	9.1	4,043	4,455	412	10.2	2.7	2.72
Comm/Ind: Med Val	300,000	327,200	9.1	9,378	10,176	798	8.5	3.13	3.11
Comm/Ind: Hi Val	1,000,000	1,090,700	9.1	34,276	36,877	2,602	7.6	3.43	3.38

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,382,252	5,881,033	498,780	9.3	42,986	46,498	3,512	8.2	0.80	0.79
ResNonHm 1 Exist	352,907	375,891	22,984	6.5	3,466	3,659	193	5.6	0.98	0.97
ResNonHm23 Exist	117,161	133,616	16,456	14.0	1,265	1,408	143	11.3	1.08	1.05
Apartments Exist	9,090	9,435	345	3.8	89	90	1	0.8	0.98	0.95
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,662,725	4,254,482	591,757	16.2	32,898	35,703	2,805	8.5	0.90	0.84
Com/Ind Lo Exist	151,003	152,235	1,232	0.8	3,214	3,117	-97	-3.0	2.13	2.05
Com/Ind Hi Exist	163,152	175,148	11,997	7.4	4,710	4,916	207	4.4	2.89	2.81
Publ U: Elec Gen	357	420	63	17.7	5	7	2	39.1	1.34	1.58
Publ U: Other	406,642	419,631	12,988	3.2	12,103	12,222	120	1.0	2.98	2.91
AgHm House Exist	1,432,493	1,510,734	78,241	5.5	11,637	12,231	594	5.1	0.81	0.81
AgHm Land: Exist	5,178,078	5,848,190	670,112	12.9	25,465	28,269	2,805	11.0	0.49	0.48
Ag NonHm: Exist	3,022,100	3,481,013	458,913	15.2	28,045	31,210	3,164	11.3	0.93	0.90
ResHmstd: NewCon	0	130,289	130,289	0.0	0	1,040	1,040	0.0	0.00	0.80
All Other NewCon	0	191,618	191,618	0.0	0	1,747	1,747	0.0	0.00	0.91
<b>Total</b>	<b>19,877,959</b>	<b>22,563,734</b>	<b>2,685,775</b>	<b>13.5</b>	<b>165,882</b>	<b>182,117</b>	<b>16,235</b>	<b>9.8</b>	<b>0.83</b>	<b>0.81</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	185,927	210,857	24,930	13.4	County	50.78	48.46	0.000	0.000
(-) TIF Tax Capacity	43	46	3	7.9	City/Town	13.86	13.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.96	16.65	11.856	12.756
(=) Taxable Tax Capacity	185,884	210,811	24,926	13.4	Special District	3.32	3.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.92	81.39	11.856	12.756

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	112,200	122,600	9.3	814	892	78	9.5	0.73	0.73
Res Hmstd: Avg Val	168,200	183,800	9.3	1,407	1,523	117	8.3	0.84	0.83
Res Hmstd: Hi Val	224,200	245,000	9.3	1,999	2,155	156	7.8	0.89	0.88
Res Hmstd: Ex-Hi Val	336,400	367,600	9.3	3,186	3,419	233	7.3	0.95	0.93
Apartment	300,000	311,400	3.8	3,540	3,565	25	0.7	1.18	1.14
Comm/Ind: Lo Val	150,000	161,000	7.3	3,161	3,351	190	6.0	2.11	2.08
Comm/Ind: Med Val	300,000	322,100	7.4	7,317	7,660	343	4.7	2.44	2.38
Comm/Ind: Hi Val	1,000,000	1,073,500	7.4	26,711	27,756	1,046	3.9	2.67	2.59

**NORTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,617,482	3,871,490	254,008	7.0	34,126	34,703	577	1.7	0.94	0.90
ResNonHm 1 Exist	394,167	433,741	39,574	10.0	4,607	4,852	245	5.3	1.17	1.12
ResNonHm23 Exist	149,042	156,779	7,737	5.2	2,074	2,073	-1	-0.1	1.39	1.32
Apartments Exist	191,197	193,640	2,444	1.3	2,837	2,771	-67	-2.4	1.48	1.43
Low-income Apts	67,090	69,024	1,934	2.9	664	655	-8	-1.3	0.99	0.95
Seas Rec: Exist	1,867,666	2,144,653	276,988	14.8	17,700	18,352	652	3.7	0.95	0.86
Com/Ind Lo Exist	486,817	493,710	6,893	1.4	12,159	11,825	-333	-2.7	2.50	2.40
Com/Ind Hi Exist	983,741	1,046,262	62,521	6.4	31,278	31,628	350	1.1	3.18	3.02
Publ U: Elec Gen	1,134	1,272	138	12.2	31	33	2	6.9	2.71	2.59
Publ U: Other	80,354	77,258	-3,096	-3.9	2,670	2,460	-210	-7.9	3.32	3.18
AgHm House Exist	29,534	30,109	575	1.9	291	283	-8	-2.9	0.99	0.94
AgHm Land: Exist	34,784	41,518	6,733	19.4	144	165	21	14.8	0.41	0.40
Ag NonHm: Exist	42,064	49,574	7,510	17.9	376	408	32	8.5	0.89	0.82
ResHmstd: NewCon	0	65,618	65,618	0.0	0	571	571	0.0	0.00	0.87
All Other NewCon	0	133,897	133,897	0.0	0	2,025	2,025	0.0	0.00	1.51
<b>Total</b>	<b>7,945,071</b>	<b>8,808,544</b>	<b>863,473</b>	<b>10.9</b>	<b>108,956</b>	<b>112,803</b>	<b>3,847</b>	<b>3.5</b>	<b>1.37</b>	<b>1.28</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	93,919	103,961	10,042	10.7	County	41.58	38.09	0.000	0.000
(-) TIF Tax Capacity	3,153	3,246	93	2.9	City/Town	37.92	36.86	0.098	0.091
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.20	15.78	8.093	8.353
(=) Taxable Tax Capacity	90,766	100,715	9,950	11.0	Special District	0.77	0.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.47	91.42	8.191	8.443

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	88,600	94,800	7.0	652	660	7	1.1	0.74	0.7
Res Hmstd: Avg Val	132,900	142,200	7.0	1,165	1,176	11	0.9	0.88	0.83
Res Hmstd: Hi Val	177,100	189,500	7.0	1,676	1,691	14	0.9	0.95	0.89
Res Hmstd: Ex-Hi Val	265,700	284,400	7.0	2,701	2,724	23	0.8	1.02	0.96
Apartment	300,000	303,800	1.3	3,939	3,728	-210	-5.3	1.31	1.23
Comm/Ind: Lo Val	150,000	159,500	6.3	3,411	3,487	75	2.2	2.27	2.19
Comm/Ind: Med Val	300,000	319,100	6.4	7,919	8,007	88	1.1	2.64	2.51
Comm/Ind: Hi Val	1,000,000	1,063,600	6.4	28,954	29,092	138	0.5	2.9	2.74

**NORTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,337,889	6,959,777	621,888	9.8	48,035	50,098	2,063	4.3	0.76	0.72
ResNonHm 1 Exist	478,943	532,819	53,876	11.2	4,428	4,604	176	4.0	0.92	0.86
ResNonHm23 Exist	109,890	134,388	24,498	22.3	1,232	1,400	169	13.7	1.12	1.04
Apartments Exist	22,552	17,279	-5,273	-23.4	237	186	-51	-21.6	1.05	1.08
Low-income Apts	760	760	0	0.0	8	8	0	1.3	1.03	1.05
Seas Rec: Exist	5,636,371	6,568,781	932,410	16.5	47,483	50,860	3,377	7.1	0.84	0.77
Com/Ind Lo Exist	190,537	196,044	5,507	2.9	3,793	3,702	-91	-2.4	1.99	1.89
Com/Ind Hi Exist	152,696	166,748	14,052	9.2	3,921	4,038	116	3.0	2.57	2.42
Publ U: Elec Gen	3,648	3,512	-136	-3.7	77	71	-6	-7.4	2.10	2.02
Publ U: Other	325,676	358,354	32,678	10.0	9,888	10,151	263	2.7	3.04	2.83
AgHm House Exist	1,055,888	1,076,000	20,111	1.9	8,961	8,658	-303	-3.4	0.85	0.80
AgHm Land: Exist	1,887,550	2,245,095	357,544	18.9	7,921	9,078	1,157	14.6	0.42	0.40
Ag NonHm: Exist	922,579	1,160,047	237,468	25.7	8,459	9,901	1,442	17.0	0.92	0.85
ResHmstd: NewCon	0	151,949	151,949	0.0	0	1,114	1,114	0.0	0.00	0.73
All Other NewCon	0	217,717	217,717	0.0	0	1,837	1,837	0.0	0.00	0.84
<b>Total</b>	<b>17,124,979</b>	<b>19,789,269</b>	<b>2,664,290</b>	<b>15.6</b>	<b>144,442</b>	<b>155,704</b>	<b>11,263</b>	<b>7.8</b>	<b>0.84</b>	<b>0.79</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	169,612	195,861	26,249	15.5	County	45.47	42.09	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.66	12.85	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.41	17.39	8.371	8.890
(=) Taxable Tax Capacity	<u>169,612</u>	<u>195,861</u>	<u>26,249</u>	<u>15.5</u>	Special District	<u>0.82</u>	<u>0.86</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	3.8	<b>Total</b>	<b>79.35</b>	<b>73.19</b>	<b>8.371</b>	<b>8.890</b>

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,700	127,100	9.9	747	785	38	5.2	0.65	0.62
Res Hmstd: Avg Val	173,400	190,400	9.8	1,305	1,362	57	4.4	0.75	0.72
Res Hmstd: Hi Val	231,200	253,900	9.8	1,864	1,940	76	4.1	0.81	0.76
Res Hmstd: Ex-Hi Val	346,800	380,800	9.8	2,982	3,096	114	3.8	0.86	0.81
Apartment	300,000	229,900	-23.4	3,227	2,308	-919	-28.5	1.08	1.00
Comm/Ind: Lo Val	150,000	163,800	9.2	2,984	3,155	172	5.7	1.99	1.93
Comm/Ind: Med Val	300,000	327,600	9.2	6,921	7,204	284	4.1	2.31	2.2
Comm/Ind: Hi Val	1,000,000	1,092,000	9.2	25,291	26,100	808	3.2	2.53	2.39

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,450,740	2,612,503	161,763	6.6	20,597	20,345	-252	-1.2	0.84	0.78
ResNonHm 1 Exist	237,153	252,087	14,934	6.3	3,407	3,394	-13	-0.4	1.44	1.35
ResNonHm23 Exist	58,741	65,844	7,103	12.1	1,032	1,079	47	4.5	1.76	1.64
Apartments Exist	91,472	95,460	3,988	4.4	1,677	1,626	-51	-3.0	1.83	1.70
Low-income Apts	38,246	39,119	874	2.3	420	404	-17	-4.0	1.10	1.03
Seas Rec: Exist	260,109	319,507	59,398	22.8	3,115	3,556	441	14.2	1.20	1.11
Com/Ind Lo Exist	300,046	305,594	5,548	1.8	8,630	8,351	-279	-3.2	2.88	2.73
Com/Ind Hi Exist	372,158	427,991	55,833	15.0	14,016	15,240	1,225	8.7	3.77	3.56
Publ U: Elec Gen	196,943	194,972	-1,970	-1.0	4,110	3,707	-403	-9.8	2.09	1.90
Publ U: Other	122,167	128,767	6,600	5.4	4,225	4,146	-79	-1.9	3.46	3.22
AgHm House Exist	6,758	7,562	804	11.9	55	61	6	11.7	0.81	0.81
AgHm Land: Exist	5,061	6,192	1,131	22.3	15	20	5	34.6	0.29	0.32
Ag NonHm: Exist	58,671	71,962	13,291	22.7	776	895	119	15.4	1.32	1.24
ResHmstd: NewCon	0	27,807	27,807	0.0	0	215	215	0.0	0.00	0.77
All Other NewCon	0	54,631	54,631	0.0	0	1,132	1,132	0.0	0.00	2.07
<b>Total</b>	<b>4,198,263</b>	<b>4,609,997</b>	<b>411,733</b>	<b>9.8</b>	<b>62,075</b>	<b>64,172</b>	<b>2,097</b>	<b>3.4</b>	<b>1.48</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	50,627	55,626	4,998	9.9	County	51.63	47.87	0.000	0.000
(-) TIF Tax Capacity	1,432	1,627	195	13.6	City/Town	66.32	61.93	0.220	0.198
(-) FD Contrib Tax Cap	2,149	2,419	271	12.6	School District	10.35	8.06	8.875	8.405
(=) Taxable Tax Capacity	47,047	51,579	4,533	9.6	Special District	1.21	2.24	0.000	0.000
FD Distrib Tax Cap	2,371	2,722	351	14.8	<b>Total</b>	129.51	120.10	9.096	8.603

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,100	63,000	6.6	293	269	-24	-8.2	0.5	0.43
Res Hmstd: Avg Val	88,600	94,400	6.5	646	638	-8	-1.2	0.73	0.68
Res Hmstd: Hi Val	118,200	126,000	6.6	1,082	1,073	-10	-0.9	0.92	0.85
Res Hmstd: Ex-Hi Val	177,300	189,000	6.6	1,955	1,940	-14	-0.7	1.10	1.03
Apartment	300,000	313,100	4.4	5,129	4,970	-159	-3.1	1.71	1.59
Comm/Ind: Lo Val	150,000	172,500	15.0	4,123	4,632	509	12.3	2.75	2.69
Comm/Ind: Med Val	300,000	345,000	15.0	9,575	10,510	935	9.8	3.19	3.05
Comm/Ind: Hi Val	1,000,000	1,150,000	15.0	35,018	37,940	2,921	8.3	3.50	3.3

<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,908,618	5,461,462	552,844	11.3	30,489	31,504	1,016	3.3	0.62	0.58
ResNonHm 1 Exist	347,450	394,262	46,811	13.5	3,176	3,291	115	3.6	0.91	0.83
ResNonHm23 Exist	41,734	49,366	7,632	18.3	481	504	23	4.9	1.15	1.02
Apartments Exist	5,167	5,535	368	7.1	58	55	-3	-5.3	1.12	0.99
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,754,509	5,640,776	886,267	18.6	42,920	46,543	3,623	8.4	0.90	0.83
Com/Ind Lo Exist	85,988	89,414	3,426	4.0	1,874	1,830	-44	-2.3	2.18	2.05
Com/Ind Hi Exist	125,992	158,885	32,893	26.1	3,682	4,375	693	18.8	2.92	2.75
Publ U: Elec Gen	810	3,244	2,434	300.4	15	49	34	231.9	1.82	1.51
Publ U: Other	249,020	264,970	15,950	6.4	7,238	7,132	-106	-1.5	2.91	2.69
AgHm House Exist	195,833	203,271	7,438	3.8	762	728	-34	-4.4	0.39	0.36
AgHm Land: Exist	274,885	330,574	55,689	20.3	551	584	33	6.0	0.20	0.18
Ag NonHm: Exist	651,143	791,427	140,284	21.5	5,519	6,033	514	9.3	0.85	0.76
ResHmstd: NewCon	0	81,754	81,754	0.0	0	450	450	0.0	0.00	0.55
All Other NewCon	0	125,907	125,907	0.0	0	1,081	1,081	0.0	0.00	0.86
<b>Total</b>	<b>11,641,150</b>	<b>13,600,846</b>	<b>1,959,697</b>	<b>16.8</b>	<b>96,762</b>	<b>104,160</b>	<b>7,398</b>	<b>7.6</b>	<b>0.83</b>	<b>0.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	119,641	139,990	20,349	17.0	County	53.24	49.15	0.000	0.000
(-) TIF Tax Capacity	259	278	18	7.1	City/Town	14.31	13.04	0.000	0.000
(-) FD Contrib Tax Cap	867	1,006	140	16.1	School District	10.01	8.24	5.883	5.501
(=) Taxable Tax Capacity	<u>118,515</u>	<u>138,706</u>	<u>20,191</u>	<u>17.0</u>	Special District	<u>2.37</u>	<u>2.01</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	650	704	55	8.4	<b>Total</b>	<b>79.93</b>	<b>72.44</b>	<b>5.883</b>	<b>5.501</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,700	131,000	11.3	428	451	23	5.4	0.36	0.34
Res Hmstd: Avg Val	176,400	196,300	11.3	985	1,019	34	3.5	0.56	0.52
Res Hmstd: Hi Val	235,200	261,700	11.3	1,542	1,588	45	2.9	0.66	0.61
Res Hmstd: Ex-Hi Val	352,800	392,500	11.3	2,657	2,725	68	2.5	0.75	0.69
Apartment	300,000	321,400	7.1	3,174	3,087	-86	-2.7	1.06	0.96
Comm/Ind: Lo Val	150,000	189,200	26.1	2,959	3,697	737	24.9	1.97	1.95
Comm/Ind: Med Val	300,000	378,300	26.1	6,876	8,279	1,403	20.4	2.29	2.19
Comm/Ind: Hi Val	1,000,000	1,261,100	26.1	25,153	29,671	4,518	18.0	2.52	2.35

<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,074,675	5,329,823	255,148	5.0	50,329	55,961	5,631	11.2	0.99	1.05
ResNonHm 1 Exist	553,147	587,939	34,792	6.3	6,242	6,961	719	11.5	1.13	1.18
ResNonHm23 Exist	212,590	240,683	28,093	13.2	2,944	3,522	577	19.6	1.38	1.46
Apartments Exist	281,113	291,137	10,024	3.6	3,910	4,284	374	9.6	1.39	1.47
Low-income Apts	56,281	57,816	1,535	2.7	478	523	45	9.4	0.85	0.91
Seas Rec: Exist	108,070	121,976	13,906	12.9	1,225	1,361	136	11.1	1.13	1.12
Com/Ind Lo Exist	219,299	215,475	-3,824	-1.7	5,206	5,223	16	0.3	2.37	2.42
Com/Ind Hi Exist	802,933	815,751	12,818	1.6	25,121	26,215	1,094	4.4	3.13	3.21
Publ U: Elec Gen	475	824	348	73.3	10	19	9	86.7	2.16	2.32
Publ U: Other	150,587	147,154	-3,433	-2.3	4,722	4,657	-66	-1.4	3.14	3.16
AgHm House Exist	16,434	16,537	103	0.6	157	158	1	0.6	0.95	0.95
AgHm Land: Exist	16,877	19,169	2,292	13.6	67	80	12	18.6	0.40	0.42
Ag NonHm: Exist	26,117	32,492	6,375	24.4	265	328	63	23.9	1.01	1.01
ResHmstd: NewCon	0	65,013	65,013	0.0	0	676	676	0.0	0.00	1.04
All Other NewCon	0	123,749	123,749	0.0	0	2,199	2,199	0.0	0.00	1.78
<b>Total</b>	<b>7,518,599</b>	<b>8,065,536</b>	<b>546,937</b>	<b>7.3</b>	<b>100,678</b>	<b>112,166</b>	<b>11,488</b>	<b>11.4</b>	<b>1.34</b>	<b>1.39</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86,921	92,999	6,077	7.0	County	64.51	61.15	0.000	0.000
(-) TIF Tax Capacity	6,831	7,302	471	6.9	City/Town	22.81	23.34	0.016	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.40	19.73	8.057	8.339
(=) Taxable Tax Capacity	80,090	85,696	5,606	7.0	Special District	4.85	4.66	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.57	108.87	8.072	8.339

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	111,200	116,800	5.0	980	1,102	121	12.4	0.88	0.94
Res Hmstd: Avg Val	166,800	175,200	5.0	1,657	1,839	182	11.0	0.99	1.05
Res Hmstd: Hi Val	222,300	233,500	5.0	2,332	2,575	243	10.4	1.05	1.10
Res Hmstd: Ex-Hi Val	333,600	350,400	5.0	3,686	4,050	364	9.9	1.10	1.16
Apartment	300,000	310,700	3.6	4,164	4,487	324	7.8	1.39	1.44
Comm/Ind: Lo Val	150,000	152,400	1.6	3,547	3,685	138	3.9	2.36	2.42
Comm/Ind: Med Val	300,000	304,800	1.6	8,236	8,532	296	3.6	2.75	2.8
Comm/Ind: Hi Val	1,000,000	1,016,000	1.6	30,116	31,149	1,032	3.4	3.01	3.07

<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,793,236	3,904,591	111,355	2.9	44,398	45,405	1,007	2.3	1.17	1.16
ResNonHm 1 Exist	377,337	417,938	40,601	10.8	4,898	5,383	485	9.9	1.30	1.29
ResNonHm23 Exist	115,190	139,636	24,445	21.2	1,870	2,239	369	19.8	1.62	1.60
Apartments Exist	171,368	181,542	10,174	5.9	2,737	2,881	145	5.3	1.60	1.59
Low-income Apts	57,592	56,568	-1,024	-1.8	562	551	-12	-2.1	0.98	0.97
Seas Rec: Exist	87,148	104,976	17,828	20.5	1,247	1,413	166	13.3	1.43	1.35
Com/Ind Lo Exist	307,604	311,225	3,620	1.2	8,111	8,078	-33	-0.4	2.64	2.60
Com/Ind Hi Exist	591,460	621,259	29,798	5.0	20,421	21,176	755	3.7	3.45	3.41
Publ U: Elec Gen	1,135	1,196	61	5.4	30	32	1	4.5	2.67	2.65
Publ U: Other	84,764	86,217	1,453	1.7	2,952	2,944	-7	-0.3	3.48	3.41
AgHm House Exist	85,723	90,474	4,751	5.5	936	965	29	3.1	1.09	1.07
AgHm Land: Exist	66,928	77,021	10,093	15.1	306	367	61	19.8	0.46	0.48
Ag NonHm: Exist	44,454	50,793	6,339	14.3	532	593	61	11.5	1.20	1.17
ResHmstd: NewCon	0	60,584	60,584	0.0	0	700	700	0.0	0.00	1.16
All Other NewCon	0	95,363	95,363	0.0	0	1,734	1,734	0.0	0.00	1.82
<b>Total</b>	<b>5,783,940</b>	<b>6,199,382</b>	<b>415,442</b>	<b>7.2</b>	<b>89,000</b>	<b>94,461</b>	<b>5,461</b>	<b>6.1</b>	<b>1.54</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	66,430	71,229	4,799	7.2	County	55.45	54.74	0.073	0.066
(-) TIF Tax Capacity	2,747	2,536	-211	-7.7	City/Town	43.34	43.40	0.215	0.201
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.46	22.36	6.632	6.865
(=) Taxable Tax Capacity	63,683	68,693	5,010	7.9	Special District	0.91	0.83	0.000	0.123
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.15	121.33	6.920	7.255

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	108,700	111,900	2.9	1,139	1,167	28	2.5	1.05	1.04
Res Hmstd: Avg Val	162,900	167,700	2.9	1,893	1,935	42	2.2	1.16	1.15
Res Hmstd: Hi Val	217,200	223,600	2.9	2,648	2,704	56	2.1	1.22	1.21
Res Hmstd: Ex-Hi Val	325,900	335,500	2.9	4,160	4,244	84	2.0	1.28	1.26
Apartment	300,000	317,800	5.9	4,826	5,051	225	4.7	1.61	1.59
Comm/Ind: Lo Val	150,000	157,600	5.1	3,947	4,133	185	4.7	2.63	2.62
Comm/Ind: Med Val	300,000	315,100	5.0	9,176	9,517	341	3.7	3.06	3.02
Comm/Ind: Hi Val	1,000,000	1,050,400	5.0	33,577	34,653	1,077	3.2	3.36	3.3



**EAST CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,803,166	6,206,299	403,134	6.9	54,292	58,340	4,048	7.5	0.94	0.94
ResNonHm 1 Exist	485,053	555,581	70,528	14.5	4,986	5,632	646	13.0	1.03	1.01
ResNonHm23 Exist	131,485	153,294	21,809	16.6	1,718	1,974	255	14.9	1.31	1.29
Apartments Exist	4,849	5,401	552	11.4	60	65	5	7.9	1.24	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,656,864	1,918,921	262,057	15.8	17,133	18,647	1,514	8.8	1.03	0.97
Com/Ind Lo Exist	99,707	103,050	3,342	3.4	2,217	2,247	30	1.3	2.22	2.18
Com/Ind Hi Exist	81,505	88,540	7,036	8.6	2,361	2,545	184	7.8	2.90	2.87
Publ U: Elec Gen	10,093	10,002	-92	-0.9	226	223	-3	-1.2	2.24	2.23
Publ U: Other	164,425	172,582	8,157	5.0	5,015	5,174	159	3.2	3.05	3.00
AgHm House Exist	1,258,211	1,344,688	86,477	6.9	10,926	11,727	801	7.3	0.87	0.87
AgHm Land: Exist	1,234,968	1,404,004	169,036	13.7	4,403	5,102	699	15.9	0.36	0.36
Ag NonHm: Exist	519,633	618,116	98,483	19.0	4,967	5,715	749	15.1	0.96	0.92
ResHmstd: NewCon	0	105,172	105,172	0.0	0	997	997	0.0	0.00	0.95
All Other NewCon	0	115,538	115,538	0.0	0	1,206	1,206	0.0	0.00	1.04
<b>Total</b>	<b>11,449,959</b>	<b>12,801,189</b>	<b>1,351,230</b>	<b>11.8</b>	<b>108,302</b>	<b>119,594</b>	<b>11,292</b>	<b>10.4</b>	<b>0.95</b>	<b>0.93</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	112,430	125,510	13,080	11.6	County	55.63	54.22	0.171	0.158
(-) TIF Tax Capacity	116	0	-116	100.0	City/Town	16.88	16.67	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.31	21.65	6.530	7.124
(=) Taxable Tax Capacity	112,313	125,510	13,196	11.7	Special District	0.75	0.70	0.000	0.105
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>95.58</b>	<b>93.25</b>	<b>6.702</b>	<b>7.387</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	128,900	137,900	7.0	1,062	1,139	77	7.3	0.82	0.83
Res Hmstd: Avg Val	193,200	206,600	6.9	1,778	1,893	115	6.5	0.92	0.92
Res Hmstd: Hi Val	257,500	275,400	7.0	2,493	2,647	154	6.2	0.97	0.96
Res Hmstd: Ex-Hi Val	386,400	413,200	6.9	3,927	4,158	230	5.9	1.02	1.01
Apartment	300,000	334,200	11.4	3,785	4,142	357	9.4	1.26	1.24
Comm/Ind: Lo Val	150,000	162,900	8.6	3,324	3,612	288	8.7	2.22	2.22
Comm/Ind: Med Val	300,000	325,900	8.6	7,722	8,270	548	7.1	2.57	2.54
Comm/Ind: Hi Val	1,000,000	1,086,300	8.6	28,248	30,003	1,755	6.2	2.82	2.76

<b>CENTRAL MINN CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,523,922	12,941,324	417,402	3.3	135,482	141,979	6,497	4.8	1.08	1.10
ResNonHm 1 Exist	1,122,289	1,223,279	100,990	9.0	13,297	14,683	1,386	10.4	1.18	1.20
ResNonHm23 Exist	474,880	490,812	15,932	3.4	6,867	7,109	243	3.5	1.45	1.45
Apartments Exist	834,840	859,114	24,273	2.9	12,446	12,741	295	2.4	1.49	1.48
Low-income Apts	143,402	159,880	16,478	11.5	1,291	1,438	147	11.4	0.90	0.90
Seas Rec: Exist	95,173	110,576	15,403	16.2	1,210	1,381	171	14.1	1.27	1.25
Com/Ind Lo Exist	677,054	661,334	-15,720	-2.3	16,896	16,300	-597	-3.5	2.50	2.46
Com/Ind Hi Exist	2,552,465	2,805,358	252,893	9.9	82,794	90,063	7,269	8.8	3.24	3.21
Publ U: Elec Gen	638,720	600,434	-38,285	-6.0	13,120	12,844	-276	-2.1	2.05	2.14
Publ U: Other	423,877	415,799	-8,078	-1.9	13,249	13,059	-190	-1.4	3.13	3.14
AgHm House Exist	142,921	145,982	3,061	2.1	1,555	1,587	32	2.1	1.09	1.09
AgHm Land: Exist	132,120	134,663	2,544	1.9	604	588	-16	-2.6	0.46	0.44
Ag NonHm: Exist	168,098	210,631	42,533	25.3	1,772	2,226	453	25.6	1.05	1.06
ResHmstd: NewCon	0	359,278	359,278	0.0	0	3,932	3,932	0.0	0.00	1.09
All Other NewCon	0	457,286	457,286	0.0	0	8,989	8,989	0.0	0.00	1.97
<b>Total</b>	<b>19,929,760</b>	<b>21,575,751</b>	<b>1,645,991</b>	<b>8.3</b>	<b>300,584</b>	<b>328,919</b>	<b>28,335</b>	<b>9.4</b>	<b>1.51</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	241,271	261,546	20,275	8.4	County	41.11	41.37	0.000	0.000
(-) TIF Tax Capacity	11,104	12,508	1,404	12.6	City/Town	37.58	38.62	0.220	1.644
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.91	25.67	10.753	10.089
(=) Taxable Tax Capacity	230,167	249,039	18,871	8.2	Special District	2.04	2.01	0.000	0.147
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.65	107.67	10.972	11.879

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	122,900	127,000	3.3	1,196	1,260	64	5.4	0.97	0.99
Res Hmstd: Avg Val	184,200	190,300	3.3	1,978	2,074	96	4.8	1.07	1.09
Res Hmstd: Hi Val	245,500	253,700	3.3	2,761	2,889	128	4.6	1.12	1.14
Res Hmstd: Ex-Hi Val	368,400	380,700	3.3	4,329	4,522	192	4.4	1.18	1.19
Apartment	300,000	308,700	2.9	4,366	4,521	156	3.6	1.46	1.46
Comm/Ind: Lo Val	150,000	164,900	9.9	3,659	4,111	451	12.3	2.44	2.49
Comm/Ind: Med Val	300,000	329,700	9.9	8,484	9,370	886	10.4	2.83	2.84
Comm/Ind: Hi Val	1,000,000	1,099,100	9.9	30,998	33,926	2,928	9.4	3.1	3.09

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,042,981	7,410,620	367,640	5.2	62,298	66,085	3,787	6.1	0.88	0.89
ResNonHm 1 Exist	443,716	473,989	30,273	6.8	4,265	4,570	306	7.2	0.96	0.96
ResNonHm23 Exist	162,279	188,195	25,916	16.0	1,914	2,203	289	15.1	1.18	1.17
Apartments Exist	4,451	5,212	761	17.1	51	60	9	17.0	1.15	1.15
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	969,999	1,152,030	182,031	18.8	9,271	10,692	1,421	15.3	0.96	0.93
Com/Ind Lo Exist	149,719	150,549	829	0.6	3,152	3,090	-63	-2.0	2.11	2.05
Com/Ind Hi Exist	183,896	205,865	21,969	11.9	4,999	5,429	430	8.6	2.72	2.64
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,585	169,841	-2,743	-1.6	4,867	4,676	-191	-3.9	2.82	2.75
AgHm House Exist	1,495,754	1,545,518	49,764	3.3	12,793	13,329	536	4.2	0.86	0.86
AgHm Land: Exist	1,786,133	1,938,595	152,462	8.5	7,051	7,711	660	9.4	0.39	0.40
Ag NonHm: Exist	482,840	560,820	77,980	16.2	4,238	4,864	626	14.8	0.88	0.87
ResHmstd: NewCon	0	125,735	125,735	0.0	0	1,152	1,152	0.0	0.00	0.92
All Other NewCon	0	97,759	97,759	0.0	0	1,018	1,018	0.0	0.00	1.04
<b>Total</b>	<b>12,894,353</b>	<b>14,024,728</b>	<b>1,130,375</b>	<b>8.8</b>	<b>114,899</b>	<b>124,877</b>	<b>9,978</b>	<b>8.7</b>	<b>0.89</b>	<b>0.89</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	126,198	137,300	11,101	8.8	County	41.89	42.10	0.000	0.000
(-) TIF Tax Capacity	30	24	-6	-20.0	City/Town	17.09	16.71	0.042	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.73	24.57	9.849	10.833
(=) Taxable Tax Capacity	126,168	137,276	11,107	8.8	Special District	1.20	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>85.91</b>	<b>84.54</b>	<b>9.891</b>	<b>10.872</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,800	166,000	5.2	1,281	1,361	79	6.2	0.81	0.82
Res Hmstd: Avg Val	236,600	249,000	5.2	2,107	2,227	120	5.7	0.89	0.89
Res Hmstd: Hi Val	315,400	331,900	5.2	2,933	3,093	160	5.5	0.93	0.93
Res Hmstd: Ex-Hi Val	473,200	497,900	5.2	4,533	4,750	217	4.8	0.96	0.95
Apartment	300,000	351,300	17.1	3,518	4,094	576	16.4	1.17	1.17
Comm/Ind: Lo Val	150,000	167,900	11.9	3,154	3,586	432	13.7	2.10	2.14
Comm/Ind: Med Val	300,000	335,800	11.9	7,310	8,151	841	11.5	2.44	2.43
Comm/Ind: Hi Val	1,000,000	1,119,500	12.0	26,705	29,458	2,753	10.3	2.67	2.63

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,963,282	5,180,277	216,996	4.4	63,993	67,544	3,552	5.6	1.29	1.30
ResNonHm 1 Exist	404,342	435,162	30,820	7.6	6,273	6,776	503	8.0	1.55	1.56
ResNonHm23 Exist	92,266	102,151	9,885	10.7	1,666	1,845	180	10.8	1.81	1.81
Apartments Exist	265,469	278,198	12,729	4.8	4,860	5,075	216	4.4	1.83	1.82
Low-income Apts	65,891	65,450	-441	-0.7	746	755	9	1.2	1.13	1.15
Seas Rec: Exist	24,597	31,132	6,535	26.6	412	494	82	20.0	1.67	1.59
Com/Ind Lo Exist	560,474	563,448	2,974	0.5	16,553	16,508	-45	-0.3	2.95	2.93
Com/Ind Hi Exist	845,307	874,999	29,692	3.5	31,846	32,549	702	2.2	3.77	3.72
Publ U: Elec Gen	3,943	3,700	-243	-6.2	116	116	-1	-0.5	2.95	3.13
Publ U: Other	81,143	78,863	-2,280	-2.8	3,227	3,111	-117	-3.6	3.98	3.94
AgHm House Exist	20,457	21,468	1,012	4.9	280	298	18	6.5	1.37	1.39
AgHm Land: Exist	52,583	57,602	5,019	9.5	444	489	45	10.1	0.85	0.85
Ag NonHm: Exist	53,597	63,289	9,692	18.1	774	893	119	15.3	1.44	1.41
ResHmstd: NewCon	0	75,281	75,281	0.0	0	967	967	0.0	0.00	1.28
All Other NewCon	0	93,778	93,778	0.0	0	2,599	2,599	0.0	0.00	2.77
<b>Total</b>	<b>7,433,350</b>	<b>7,924,798</b>	<b>491,448</b>	<b>6.6</b>	<b>131,190</b>	<b>140,019</b>	<b>8,829</b>	<b>6.7</b>	<b>1.76</b>	<b>1.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86,947	92,766	5,818	6.7	County	53.92	51.65	0.240	0.220
(-) TIF Tax Capacity	3,832	4,034	201	5.3	City/Town	60.89	61.70	0.414	0.382
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	18.83	15.911	18.559
(=) Taxable Tax Capacity	83,115	88,732	5,617	6.8	Special District	1.69	1.67	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.41	133.84	16.565	19.161

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,500	63,100	4.3	684	713	30	4.3	1.13	1.13
Res Hmstd: Avg Val	90,700	94,700	4.4	1,097	1,162	65	5.9	1.21	1.23
Res Hmstd: Hi Val	120,800	126,100	4.4	1,584	1,670	86	5.4	1.31	1.32
Res Hmstd: Ex-Hi Val	181,300	189,200	4.4	2,564	2,693	128	5.0	1.41	1.42
Apartment	300,000	314,400	4.8	5,612	5,862	250	4.5	1.87	1.86
Comm/Ind: Lo Val	150,000	155,300	3.5	4,391	4,534	143	3.3	2.93	2.92
Comm/Ind: Med Val	300,000	310,500	3.5	10,162	10,412	250	2.5	3.39	3.35
Comm/Ind: Hi Val	1,000,000	1,035,100	3.5	37,095	37,859	764	2.1	3.71	3.66

<b>SOUTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,871,905	3,127,956	256,051	8.9	26,102	27,974	1,871	7.2	0.91	0.89
ResNonHm 1 Exist	283,417	304,827	21,410	7.6	2,932	3,111	179	6.1	1.03	1.02
ResNonHm23 Exist	44,359	51,151	6,793	15.3	564	627	63	11.1	1.27	1.23
Apartments Exist	3,770	4,035	265	7.0	42	50	8	18.2	1.12	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	609,174	712,333	103,159	16.9	6,649	7,271	622	9.4	1.09	1.02
Com/Ind Lo Exist	108,964	114,109	5,145	4.7	2,404	2,447	43	1.8	2.21	2.14
Com/Ind Hi Exist	158,139	168,631	10,492	6.6	4,361	4,626	265	6.1	2.76	2.74
Publ U: Elec Gen	502	506	4	0.8	7	7	0	-2.4	1.45	1.40
Publ U: Other	359,713	350,201	-9,513	-2.6	9,707	9,465	-242	-2.5	2.70	2.70
AgHm House Exist	1,436,856	1,561,015	124,159	8.6	11,122	12,269	1,147	10.3	0.77	0.79
AgHm Land: Exist	9,686,976	10,700,660	1,013,684	10.5	47,968	51,529	3,562	7.4	0.50	0.48
Ag NonHm: Exist	4,787,575	5,462,252	674,677	14.1	39,292	43,312	4,020	10.2	0.82	0.79
ResHmstd: NewCon	0	63,915	63,915	0.0	0	581	581	0.0	0.00	0.91
All Other NewCon	0	115,627	115,627	0.0	0	957	957	0.0	0.00	0.83
<b>Total</b>	<b>20,351,351</b>	<b>22,737,219</b>	<b>2,385,869</b>	<b>11.7</b>	<b>151,151</b>	<b>164,227</b>	<b>13,075</b>	<b>8.7</b>	<b>0.74</b>	<b>0.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	176,143	196,423	20,280	11.5	County	53.98	52.12	0.135	0.129
(-) TIF Tax Capacity	73	73	0	0.1	City/Town	11.73	11.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.12	16.23	15.412	17.863
(=) Taxable Tax Capacity	<u>176,070</u>	<u>196,350</u>	<u>20,280</u>	<u>11.5</u>	Special District	<u>1.42</u>	<u>1.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>84.25</b>	<b>80.99</b>	<b>15.547</b>	<b>17.992</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	101,300	110,300	8.9	730	819	89	12.2	0.72	0.74
Res Hmstd: Avg Val	151,900	165,400	8.9	1,280	1,414	133	10.4	0.84	0.85
Res Hmstd: Hi Val	202,400	220,400	8.9	1,830	2,008	178	9.7	0.90	0.91
Res Hmstd: Ex-Hi Val	303,700	330,800	8.9	2,932	3,200	268	9.1	0.97	0.97
Apartment	300,000	321,100	7.0	3,626	3,828	203	5.6	1.21	1.19
Comm/Ind: Lo Val	150,000	160,000	6.7	3,202	3,398	197	6.1	2.13	2.12
Comm/Ind: Med Val	300,000	319,900	6.6	7,393	7,746	353	4.8	2.46	2.42
Comm/Ind: Hi Val	1,000,000	1,066,300	6.6	26,951	28,041	1,090	4.0	2.7	2.63

**SOUTH CENTRAL CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,626,775	5,821,148	194,372	3.5	61,303	65,054	3,751	6.1	1.09	1.12
ResNonHm 1 Exist	485,083	514,057	28,974	6.0	6,081	6,577	496	8.2	1.25	1.28
ResNonHm23 Exist	143,321	145,940	2,619	1.8	2,183	2,228	45	2.1	1.52	1.53
Apartments Exist	418,988	431,065	12,077	2.9	5,907	6,125	218	3.7	1.41	1.42
Low-income Apts	75,731	75,899	168	0.2	687	697	10	1.5	0.91	0.92
Seas Rec: Exist	26,711	39,048	12,337	46.2	356	489	133	37.3	1.33	1.25
Com/Ind Lo Exist	446,694	453,955	7,261	1.6	11,593	11,737	143	1.2	2.60	2.59
Com/Ind Hi Exist	1,018,298	1,153,374	135,076	13.3	32,380	36,169	3,789	11.7	3.18	3.14
Publ U: Elec Gen	15,698	18,076	2,378	15.1	314	382	69	22.0	2.00	2.12
Publ U: Other	86,936	82,435	-4,501	-5.2	2,831	2,662	-169	-6.0	3.26	3.23
AgHm House Exist	13,606	13,599	-8	-0.1	162	167	5	2.9	1.19	1.23
AgHm Land: Exist	30,534	31,961	1,426	4.7	228	237	8	3.6	0.75	0.74
Ag NonHm: Exist	45,218	53,302	8,084	17.9	523	601	78	14.9	1.16	1.13
ResHmstd: NewCon	0	113,856	113,856	0.0	0	1,227	1,227	0.0	0.00	1.08
All Other NewCon	0	153,740	153,740	0.0	0	3,064	3,064	0.0	0.00	1.99
<b>Total</b>	<b>8,433,596</b>	<b>9,101,456</b>	<b>667,861</b>	<b>7.9</b>	<b>124,549</b>	<b>137,416</b>	<b>12,867</b>	<b>10.3</b>	<b>1.48</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	98,861	107,567	8,705	8.8	County	45.25	45.23	0.000	0.000	
(-) TIF Tax Capacity	4,586	5,124	538	11.7	City/Town	49.47	49.88	0.225	0.229	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.17	15.86	12.230	14.357	
(=) Taxable Tax Capacity	94,275	102,443	8,168	8.7	Special District	0.54	0.54	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.42	111.50	12.454	14.586	

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	79,300	82,000	3.4	689	735	46	6.7	0.87	0.9
Res Hmstd: Avg Val	118,900	123,000	3.4	1,219	1,289	70	5.7	1.03	1.05
Res Hmstd: Hi Val	158,500	164,000	3.5	1,750	1,843	93	5.3	1.10	1.12
Res Hmstd: Ex-Hi Val	237,900	246,100	3.4	2,813	2,952	139	5.0	1.18	1.2
Apartment	300,000	308,600	2.9	4,590	4,751	162	3.5	1.53	1.54
Comm/Ind: Lo Val	150,000	169,900	13.3	3,789	4,417	628	16.6	2.53	2.60
Comm/Ind: Med Val	300,000	339,800	13.3	8,779	10,016	1,237	14.1	2.93	2.95
Comm/Ind: Hi Val	1,000,000	1,132,600	13.3	32,066	36,140	4,074	12.7	3.21	3.19

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,415,447	2,594,477	179,030	7.4	19,001	20,686	1,686	8.9	0.79	0.80
ResNonHm 1 Exist	242,531	276,648	34,117	14.1	2,173	2,497	324	14.9	0.90	0.90
ResNonHm23 Exist	33,222	37,973	4,751	14.3	367	409	41	11.3	1.10	1.08
Apartments Exist	4,061	4,702	641	15.8	46	52	6	12.1	1.14	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	174,770	199,065	24,295	13.9	1,454	1,569	115	7.9	0.83	0.79
Com/Ind Lo Exist	65,614	73,068	7,454	11.4	1,294	1,418	124	9.6	1.97	1.94
Com/Ind Hi Exist	84,503	106,450	21,948	26.0	2,184	2,683	500	22.9	2.58	2.52
Publ U: Elec Gen	11,514	11,627	113	1.0	163	164	1	0.5	1.42	1.41
Publ U: Other	237,737	228,485	-9,251	-3.9	6,105	5,793	-311	-5.1	2.57	2.54
AgHm House Exist	1,121,878	1,182,897	61,018	5.4	8,057	8,871	814	10.1	0.72	0.75
AgHm Land: Exist	5,843,227	6,232,394	389,167	6.7	27,710	29,079	1,369	4.9	0.47	0.47
Ag NonHm: Exist	2,452,664	2,720,437	267,773	10.9	18,613	20,398	1,785	9.6	0.76	0.75
ResHmstd: NewCon	0	41,019	41,019	0.0	0	324	324	0.0	0.00	0.79
All Other NewCon	0	66,234	66,234	0.0	0	512	512	0.0	0.00	0.77
<b>Total</b>	<b>12,687,168</b>	<b>13,775,476</b>	<b>1,088,308</b>	<b>8.6</b>	<b>87,166</b>	<b>94,455</b>	<b>7,289</b>	<b>8.4</b>	<b>0.69</b>	<b>0.69</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	111,191	120,500	9,309	8.4	County	48.26	48.03	0.000	0.000	
(-) TIF Tax Capacity	47	39	-7	-15.9	City/Town	10.89	10.42	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.06	16.49	12.599	14.595	
(=) Taxable Tax Capacity	111,144	120,460	9,317	8.4	Special District	0.56	0.53	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>76.78</b>	<b>75.48</b>	<b>12.599</b>	<b>14.595</b>	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,300	105,600	7.4	595	674	79	13.3	0.60	0.64
Res Hmstd: Avg Val	147,400	158,300	7.4	1,078	1,196	118	11.0	0.73	0.76
Res Hmstd: Hi Val	196,500	211,100	7.4	1,561	1,719	158	10.1	0.79	0.81
Res Hmstd: Ex-Hi Val	294,800	316,700	7.4	2,528	2,765	238	9.4	0.86	0.87
Apartment	300,000	347,400	15.8	3,257	3,785	528	16.2	1.09	1.09
Comm/Ind: Lo Val	150,000	189,000	26.0	2,989	3,956	966	32.3	1.99	2.09
Comm/Ind: Med Val	300,000	377,900	26.0	6,912	8,819	1,907	27.6	2.30	2.33
Comm/Ind: Hi Val	1,000,000	1,259,700	26.0	25,218	31,524	6,306	25.0	2.52	2.50

<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,028,850	6,941,078	-87,772	-1.2	75,362	79,228	3,866	5.1	1.07	1.14
ResNonHm 1 Exist	680,261	971,661	291,400	42.8	8,235	12,224	3,989	48.4	1.21	1.26
ResNonHm23 Exist	343,700	213,558	-130,143	-37.9	5,114	3,318	-1,797	-35.1	1.49	1.55
Apartments Exist	340,899	354,444	13,545	4.0	5,128	5,585	457	8.9	1.50	1.58
Low-income Apts	70,026	71,595	1,568	2.2	643	697	54	8.3	0.92	0.97
Seas Rec: Exist	10,725	10,258	-467	-4.4	154	155	1	0.6	1.43	1.51
Com/Ind Lo Exist	290,649	300,974	10,325	3.6	7,166	7,670	504	7.0	2.47	2.55
Com/Ind Hi Exist	1,760,068	1,469,771	-290,297	-16.5	55,504	49,293	-6,212	-11.2	3.15	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,766	80,364	26,598	49.5	1,688	2,606	918	54.4	3.14	3.24
AgHm House Exist	361,543	345,251	-16,292	-4.5	3,253	3,306	53	1.6	0.90	0.96
AgHm Land: Exist	669,901	664,402	-5,499	-0.8	3,386	3,472	86	2.5	0.51	0.52
Ag NonHm: Exist	236,965	330,698	93,733	39.6	2,201	3,178	977	44.4	0.93	0.96
ResHmstd: NewCon	0	120,067	120,067	0.0	0	1,382	1,382	0.0	0.00	1.15
All Other NewCon	0	188,641	188,641	0.0	0	3,425	3,425	0.0	0.00	1.82
<b>Total</b>	<b>11,847,353</b>	<b>12,062,761</b>	<b>215,408</b>	<b>1.8</b>	<b>167,834</b>	<b>175,538</b>	<b>7,704</b>	<b>4.6</b>	<b>1.42</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	137,399	137,243	-156	-0.1	County	49.45	53.05	0.000	0.000	
(-) TIF Tax Capacity	1,483	1,678	194	13.1	City/Town	34.12	36.55	0.000	0.166	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.49	22.96	10.766	11.380	
(=) Taxable Tax Capacity	135,916	135,565	-351	-0.3	Special District	0.00	0.00	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	106.06	112.57	10.766	11.545	

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	120,100	118,600	-1.2	1,139	1,206	68	5.9	0.95	1.02
Res Hmstd: Avg Val	180,000	177,800	-1.2	1,893	1,994	102	5.4	1.05	1.12
Res Hmstd: Hi Val	240,000	237,000	-1.3	2,647	2,782	135	5.1	1.10	1.17
Res Hmstd: Ex-Hi Val	360,100	355,600	-1.2	4,159	4,361	202	4.9	1.15	1.23
Apartment	300,000	311,900	4.0	4,300	4,749	448	10.4	1.43	1.52
Comm/Ind: Lo Val	150,000	125,300	-16.5	3,621	3,124	-496	-13.7	2.41	2.49
Comm/Ind: Med Val	300,000	250,500	-16.5	8,395	7,043	-1,352	-16.1	2.8	2.81
Comm/Ind: Hi Val	1,000,000	835,100	-16.5	30,672	26,253	-4,419	-14.4	3.07	3.14



<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	9,845,846	10,125,736	279,890	2.8	107,199	113,447	6,248	5.8	1.09	1.12
ResNonHm 1 Exist	736,709	816,882	80,173	10.9	9,163	10,212	1,049	11.5	1.24	1.25
ResNonHm23 Exist	267,452	285,922	18,469	6.9	4,101	4,471	370	9.0	1.53	1.56
Apartments Exist	458,841	466,619	7,777	1.7	6,884	7,096	212	3.1	1.50	1.52
Low-income Apts	105,831	108,805	2,974	2.8	988	1,030	42	4.2	0.93	0.95
Seas Rec: Exist	77,948	96,477	18,530	23.8	1,023	1,234	210	20.6	1.31	1.28
Com/Ind Lo Exist	721,428	721,156	-271	0.0	18,310	18,385	75	0.4	2.54	2.55
Com/Ind Hi Exist	1,437,061	1,558,713	121,652	8.5	46,906	50,593	3,687	7.9	3.26	3.25
Publ U: Elec Gen	350,106	350,449	344	0.1	8,671	8,651	-20	-0.2	2.48	2.47
Publ U: Other	236,044	240,895	4,852	2.1	7,922	8,031	109	1.4	3.36	3.33
AgHm House Exist	38,830	38,354	-477	-1.2	424	420	-4	-0.9	1.09	1.10
AgHm Land: Exist	78,088	83,775	5,687	7.3	468	500	33	7.0	0.60	0.60
Ag NonHm: Exist	76,565	86,761	10,196	13.3	819	934	114	14.0	1.07	1.08
ResHmstd: NewCon	0	162,701	162,701	0.0	0	1,847	1,847	0.0	0.00	1.14
All Other NewCon	0	250,843	250,843	0.0	0	4,893	4,893	0.0	0.00	1.95
<b>Total</b>	<b>14,430,748</b>	<b>15,394,088</b>	<b>963,341</b>	<b>6.7</b>	<b>212,877</b>	<b>231,743</b>	<b>18,865</b>	<b>8.9</b>	<b>1.48</b>	<b>1.51</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	169,398	181,305	11,907	7.0	County	42.26	42.23	0.000	0.000
(-) TIF Tax Capacity	7,136	8,252	1,116	15.6	City/Town	44.26	45.69	0.212	0.185
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.67	20.43	16.666	17.328
(=) Taxable Tax Capacity	162,262	173,053	10,791	6.7	Special District	1.57	1.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.76	109.87	16.878	17.513

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,000	95,600	2,800	880	931	52	5.9	0.95	0.97
Res Hmstd: Avg Val	139,400	143,400	4,000	1,504	1,583	79	5.2	1.08	1.10
Res Hmstd: Hi Val	185,800	191,100	5,300	2,129	2,234	105	4.9	1.15	1.17
Res Hmstd: Ex-Hi Val	278,800	286,700	7,900	3,381	3,538	156	4.6	1.21	1.23
Apartment	300,000	305,100	5,100	4,585	4,725	140	3.0	1.53	1.55
Comm/Ind: Lo Val	150,000	162,700	12,700	3,773	4,187	414	11.0	2.52	2.57
Comm/Ind: Med Val	300,000	325,400	25,400	8,720	9,543	823	9.4	2.91	2.93
Comm/Ind: Hi Val	1,000,000	1,084,700	84,700	31,803	34,538	2,735	8.6	3.18	3.18

**SOUTHEAST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,208,085	4,502,321	294,237	7.0	35,496	38,649	3,152	8.9	0.84	0.86
ResNonHm 1 Exist	401,839	484,477	82,639	20.6	3,751	4,498	747	19.9	0.93	0.93
ResNonHm23 Exist	62,164	71,029	8,864	14.3	735	844	108	14.7	1.18	1.19
Apartments Exist	2,522	3,035	513	20.3	30	36	6	19.0	1.19	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	210,692	237,954	27,262	12.9	1,944	2,131	186	9.6	0.92	0.90
Com/Ind Lo Exist	88,445	97,065	8,621	9.7	1,863	2,012	149	8.0	2.11	2.07
Com/Ind Hi Exist	69,305	77,290	7,985	11.5	1,896	2,087	191	10.1	2.74	2.70
Publ U: Elec Gen	1,806	1,777	-29	-1.6	24	22	-2	-8.9	1.34	1.24
Publ U: Other	250,939	264,427	13,488	5.4	6,864	7,115	251	3.7	2.74	2.69
AgHm House Exist	1,749,868	1,807,823	57,955	3.3	13,884	14,729	845	6.1	0.79	0.81
AgHm Land: Exist	6,183,927	6,627,653	443,726	7.2	29,654	31,664	2,010	6.8	0.48	0.48
Ag NonHm: Exist	2,093,801	2,538,783	444,982	21.3	17,130	20,534	3,404	19.9	0.82	0.81
ResHmstd: NewCon	0	73,242	73,242	0.0	0	633	633	0.0	0.00	0.86
All Other NewCon	0	88,115	88,115	0.0	0	722	722	0.0	0.00	0.82
<b>Total</b>	<b>15,323,393</b>	<b>16,874,993</b>	<b>1,551,600</b>	<b>10.1</b>	<b>113,273</b>	<b>125,675</b>	<b>12,402</b>	<b>10.9</b>	<b>0.74</b>	<b>0.74</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	135,334	149,255	13,921	10.3	County	44.41	44.42	0.000	0.000
(-) TIF Tax Capacity	92	93	1	0.9	City/Town	15.36	14.55	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.62	20.55	15.001	16.121
(=) Taxable Tax Capacity	135,241	149,162	13,920	10.3	Special District	0.58	0.64	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.97	80.16	15.001	16.121

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	129,000	138,000	7.0	982	1,080	99	10.1	0.76	0.78
Res Hmstd: Avg Val	193,400	206,900	7.0	1,658	1,806	148	8.9	0.86	0.87
Res Hmstd: Hi Val	257,900	275,900	7.0	2,335	2,532	197	8.5	0.91	0.92
Res Hmstd: Ex-Hi Val	386,900	414,000	7.0	3,689	3,986	297	8.1	0.95	0.96
Apartment	300,000	361,000	20.3	3,486	4,199	713	20.4	1.16	1.16
Comm/Ind: Lo Val	150,000	167,300	11.5	3,120	3,544	424	13.6	2.08	2.12
Comm/Ind: Med Val	300,000	334,600	11.5	7,204	8,034	829	11.5	2.40	2.40
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	26,265	28,982	2,717	10.3	2.63	2.6

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	22,301,638	22,834,456	532,817	2.4	218,215	237,844	19,629	9.0	0.98	1.04
ResNonHm 1 Exist	1,360,116	1,529,832	169,716	12.5	14,302	16,964	2,662	18.6	1.05	1.11
ResNonHm23 Exist	522,823	599,296	76,473	14.6	6,764	8,034	1,270	18.8	1.29	1.34
Apartments Exist	845,527	837,086	-8,441	-1.0	10,969	11,363	394	3.6	1.30	1.36
Low-income Apts	158,291	153,300	-4,991	-3.2	1,273	1,305	32	2.6	0.80	0.85
Seas Rec: Exist	75,001	80,781	5,780	7.7	883	976	93	10.5	1.18	1.21
Com/Ind Lo Exist	469,016	468,055	-961	-0.2	11,139	11,167	29	0.3	2.37	2.39
Com/Ind Hi Exist	3,328,385	3,663,590	335,205	10.1	103,826	114,100	10,274	9.9	3.12	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,172	222,776	-396	-0.2	6,890	6,892	2	0.0	3.09	3.09
AgHm House Exist	130,628	136,455	5,827	4.5	1,185	1,308	123	10.4	0.91	0.96
AgHm Land: Exist	92,121	103,824	11,703	12.7	370	427	57	15.3	0.40	0.41
Ag NonHm: Exist	90,023	101,262	11,239	12.5	788	906	118	14.9	0.88	0.89
ResHmstd: NewCon	0	296,397	296,397	0.0	0	3,058	3,058	0.0	0.00	1.03
All Other NewCon	0	301,794	301,794	0.0	0	5,970	5,970	0.0	0.00	1.98
<b>Total</b>	<b>29,596,741</b>	<b>31,328,905</b>	<b>1,732,163</b>	<b>5.9</b>	<b>376,604</b>	<b>420,314</b>	<b>43,710</b>	<b>11.6</b>	<b>1.27</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	337,037	359,337	22,299	6.6	County	30.93	31.32	0.000	0.000
(-) TIF Tax Capacity	20,353	21,695	1,343	6.6	City/Town	32.62	32.65	0.302	0.340
(-) FD Contrib Tax Cap	25,612	29,079	3,467	13.5	School District	22.10	21.13	13.654	18.655
(=) Taxable Tax Capacity	291,072	308,562	17,489	6.0	Special District	5.19	6.37	0.000	0.000
FD Distrib Tax Cap	40,309	45,942	5,634	14.0	<b>Total</b>	90.83	91.47	13.956	18.995

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,000	160,800	2.4	1,414	1,549	134	9.5	0.90	0.96
Res Hmstd: Avg Val	235,400	241,000	2.4	2,306	2,507	200	8.7	0.98	1.04
Res Hmstd: Hi Val	313,700	321,200	2.4	3,197	3,465	267	8.4	1.02	1.08
Res Hmstd: Ex-Hi Val	470,700	481,900	2.4	4,932	5,323	391	7.9	1.05	1.10
Apartment	300,000	297,000	-1.0	3,825	3,960	135	3.5	1.27	1.33
Comm/Ind: Lo Val	150,000	165,100	10.1	3,326	3,821	495	14.9	2.22	2.31
Comm/Ind: Med Val	300,000	330,200	10.1	7,691	8,672	982	12.8	2.56	2.63
Comm/Ind: Hi Val	1,000,000	1,100,700	10.1	28,060	31,314	3,254	11.6	2.81	2.84

<b>WASHINGTON COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Pctg</b>		<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Chng</b>	<b>Base</b>	<b>Alter</b>	
Res Hmstd: Exist	20,139,605	20,546,755	407,149	2.0	187,376	193,415	6,039	3.2	0.93	0.94	
ResNonHm 1 Exist	1,664,489	1,760,471	95,982	5.8	16,428	17,405	977	5.9	0.99	0.99	
ResNonHm23 Exist	558,406	568,150	9,744	1.7	6,321	6,399	78	1.2	1.13	1.13	
Apartments Exist	520,308	537,868	17,561	3.4	6,459	6,658	200	3.1	1.24	1.24	
Low-income Apts	101,100	101,844	743	0.7	745	763	18	2.5	0.74	0.75	
Seas Rec: Exist	144,258	160,281	16,023	11.1	1,337	1,472	135	10.1	0.93	0.92	
Com/Ind Lo Exist	275,279	275,039	-240	-0.1	6,241	6,209	-32	-0.5	2.27	2.26	
Com/Ind Hi Exist	2,329,416	2,438,526	109,110	4.7	69,586	72,348	2,762	4.0	2.99	2.97	
Publ U: Elec Gen	67,367	134,637	67,270	99.9	1,323	2,626	1,302	98.4	1.96	1.95	
Publ U: Other	228,124	221,808	-6,316	-2.8	6,829	6,588	-240	-3.5	2.99	2.97	
AgHm House Exist	318,430	316,720	-1,710	-0.5	2,560	2,569	9	0.4	0.80	0.81	
AgHm Land: Exist	177,908	185,358	7,450	4.2	446	488	43	9.6	0.25	0.26	
Ag NonHm: Exist	209,312	241,659	32,346	15.5	1,585	1,855	270	17.0	0.76	0.77	
ResHmstd: NewCon	0	360,207	360,207	0.0	0	3,543	3,543	0.0	0.00	0.98	
All Other NewCon	0	393,362	393,362	0.0	0	7,242	7,242	0.0	0.00	1.84	
<b>Total</b>	<b>26,734,004</b>	<b>28,242,685</b>	<b>1,508,681</b>	<b>5.6</b>	<b>307,234</b>	<b>329,580</b>	<b>22,346</b>	<b>7.3</b>	<b>1.15</b>	<b>1.17</b>	

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	299,522	318,394	18,872	6.3	County	25.48	25.76	0.000	0.000
(-) TIF Tax Capacity	8,087	8,039	-49	-0.6	City/Town	27.96	28.33	0.646	0.614
(-) FD Contrib Tax Cap	17,107	21,174	4,067	23.8	School District	22.35	21.98	15.441	15.779
(=) Taxable Tax Capacity	274,328	289,182	14,854	5.4	Special District	4.43	4.62	0.000	0.000
FD Distrib Tax Cap	22,437	26,116	3,679	16.4	<b>Total</b>	80.22	80.69	16.088	16.393

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	197,700	201,700	2.0	1,709	1,767	58	3.4	0.86	0.88
Res Hmstd: Avg Val	296,400	302,400	2.0	2,749	2,835	87	3.2	0.93	0.94
Res Hmstd: Hi Val	395,100	403,100	2.0	3,788	3,904	116	3.1	0.96	0.97
Res Hmstd: Ex-Hi Val	592,700	604,700	2.0	5,894	6,082	188	3.2	0.99	1.01
Apartment	300,000	310,100	3.4	3,491	3,636	145	4.2	1.16	1.17
Comm/Ind: Lo Val	150,000	157,000	4.7	3,119	3,284	165	5.3	2.08	2.09
Comm/Ind: Med Val	300,000	314,100	4.7	7,197	7,521	324	4.5	2.4	2.39
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	26,229	27,282	1,053	4.0	2.62	2.61

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	30,344,395	30,854,407	510,012	1.7	301,027	314,546	13,519	4.5	0.99	1.02
ResNonHm 1 Exist	1,866,944	1,890,720	23,776	1.3	19,582	20,378	795	4.1	1.05	1.08
ResNonHm23 Exist	511,631	538,895	27,264	5.3	6,605	7,146	541	8.2	1.29	1.33
Apartments Exist	1,754,561	1,741,477	-13,084	-0.7	21,524	22,005	481	2.2	1.23	1.26
Low-income Apts	75,128	79,856	4,728	6.3	611	675	64	10.5	0.81	0.84
Seas Rec: Exist	42,391	44,369	1,979	4.7	493	532	39	7.9	1.16	1.20
Com/Ind Lo Exist	505,128	502,571	-2,557	-0.5	11,768	11,705	-63	-0.5	2.33	2.33
Com/Ind Hi Exist	4,941,072	5,296,043	354,972	7.2	149,681	159,550	9,870	6.6	3.03	3.01
Publ U: Elec Gen	80,376	83,487	3,112	3.9	1,661	1,793	132	7.9	2.07	2.15
Publ U: Other	431,566	439,987	8,422	2.0	13,189	13,394	205	1.6	3.06	3.04
AgHm House Exist	245,404	245,191	-213	-0.1	2,088	2,117	29	1.4	0.85	0.86
AgHm Land: Exist	416,150	502,592	86,442	20.8	1,701	2,104	403	23.7	0.41	0.42
Ag NonHm: Exist	265,918	314,711	48,792	18.3	2,171	2,569	398	18.3	0.82	0.82
ResHmstd: NewCon	0	433,456	433,456	0.0	0	4,593	4,593	0.0	0.00	1.06
All Other NewCon	0	411,525	411,525	0.0	0	7,642	7,642	0.0	0.00	1.86
<b>Total</b>	<b>41,480,664</b>	<b>43,379,288</b>	<b>1,898,624</b>	<b>4.6</b>	<b>532,101</b>	<b>570,750</b>	<b>38,649</b>	<b>7.3</b>	<b>1.28</b>	<b>1.32</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	477,474	501,878	24,405	5.1	County	25.04	25.12	0.516	0.470
(-) TIF Tax Capacity	20,473	20,988	515	2.5	City/Town	32.86	33.61	0.649	0.692
(-) FD Contrib Tax Cap	38,248	44,154	5,906	15.4	School District	23.17	22.93	16.514	18.525
(=) Taxable Tax Capacity	<u>418,752</u>	<u>436,736</u>	<u>17,984</u>	<u>4.3</u>	Special District	<u>4.50</u>	<u>4.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	41,787	47,507	5,720	13.7	<b>Total</b>	<b>85.58</b>	<b>86.07</b>	<b>17.679</b>	<b>19.687</b>

**Tax Burdens on**

**Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	178,800	181,800	1.7	1,635	1,714	79	4.8	0.91	0.94
Res Hmstd: Avg Val	268,100	272,600	1.7	2,637	2,756	119	4.5	0.98	1.01
Res Hmstd: Hi Val	357,400	363,400	1.7	3,640	3,798	158	4.3	1.02	1.05
Res Hmstd: Ex-Hi Val	536,300	545,300	1.7	5,615	5,864	249	4.4	1.05	1.08
Apartment	300,000	297,800	-0.7	3,739	3,790	51	1.4	1.25	1.27
Comm/Ind: Lo Val	150,000	160,800	7.2	3,263	3,573	309	9.5	2.18	2.22
Comm/Ind: Med Val	300,000	321,600	7.2	7,526	8,135	609	8.1	2.51	2.53
Comm/Ind: Hi Val	1,000,000	1,071,800	7.2	27,420	29,423	2,003	7.3	2.74	2.75

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	17,007,199	17,912,436	905,237	5.3	190,172	200,198	10,027	5.3	1.12	1.12
ResNonHm 1 Exist	1,388,748	1,447,112	58,364	4.2	16,148	16,776	628	3.9	1.16	1.16
ResNonHm23 Exist	475,954	612,272	136,318	28.6	6,629	8,491	1,862	28.1	1.39	1.39
Apartments Exist	335,043	335,814	770	0.2	4,826	4,821	-5	-0.1	1.44	1.44
Low-income Apts	77,048	84,645	7,598	9.9	685	751	66	9.6	0.89	0.89
Seas Rec: Exist	63,005	69,712	6,707	10.6	741	796	55	7.4	1.18	1.14
Com/Ind Lo Exist	348,784	361,485	12,701	3.6	8,640	8,813	173	2.0	2.48	2.44
Com/Ind Hi Exist	1,850,918	2,093,698	242,780	13.1	60,251	66,900	6,648	11.0	3.26	3.20
Publ U: Elec Gen	18,734	19,134	400	2.1	403	398	-5	-1.3	2.15	2.08
Publ U: Other	145,960	146,462	501	0.3	4,651	4,582	-69	-1.5	3.19	3.13
AgHm House Exist	487,777	513,050	25,273	5.2	4,054	4,336	282	7.0	0.83	0.85
AgHm Land: Exist	728,370	765,223	36,853	5.1	2,893	2,983	89	3.1	0.40	0.39
Ag NonHm: Exist	356,642	379,589	22,948	6.4	3,200	3,285	85	2.7	0.90	0.87
ResHmstd: NewCon	0	436,304	436,304	0.0	0	4,925	4,925	0.0	0.00	1.13
All Other NewCon	0	311,792	311,792	0.0	0	4,825	4,825	0.0	0.00	1.55
<b>Total</b>	<b>23,284,183</b>	<b>25,488,729</b>	<b>2,204,546</b>	<b>9.5</b>	<b>303,294</b>	<b>332,880</b>	<b>29,586</b>	<b>9.8</b>	<b>1.30</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

	<b>Taxable Market Value</b>				<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	255,747	281,763	26,016	10.2	County	35.08	34.69	0.000	0.000
(-) TIF Tax Capacity	8,740	9,604	864	9.9	City/Town	28.95	28.81	1.361	1.151
(-) FD Contrib Tax Cap	15,422	17,344	1,922	12.5	School District	29.68	28.64	14.436	15.563
(=) Taxable Tax Capacity	231,585	254,816	23,231	10.0	Special District	4.86	4.86	0.000	0.000
FD Distrib Tax Cap	19,299	21,992	2,693	14.0	<b>Total</b>	<b>98.57</b>	<b>97.00</b>	<b>15.798</b>	<b>16.714</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	192,300	202,500	5.3	2,000	2,112	113	5.6	1.04	1.04
Res Hmstd: Avg Val	288,300	303,600	5.3	3,184	3,353	169	5.3	1.10	1.10
Res Hmstd: Hi Val	384,300	404,800	5.3	4,369	4,595	226	5.2	1.14	1.14
Res Hmstd: Ex-Hi Val	576,600	607,300	5.3	6,783	7,166	383	5.6	1.18	1.18
Apartment	300,000	300,700	0.2	4,170	4,148	-22	-0.5	1.39	1.38
Comm/Ind: Lo Val	150,000	169,700	13.1	3,528	4,064	536	15.2	2.35	2.39
Comm/Ind: Med Val	300,000	339,400	13.1	8,152	9,199	1,047	12.8	2.72	2.71
Comm/Ind: Hi Val	1,000,000	1,131,200	13.1	29,733	33,162	3,429	11.5	2.97	2.93

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	19,283,613	19,825,213	541,599	2.8	224,683	233,025	8,343	3.7	1.17	1.18
ResNonHm 1 Exist	1,140,511	1,351,642	211,131	18.5	14,196	16,928	2,731	19.2	1.24	1.25
ResNonHm23 Exist	431,979	470,526	38,547	8.9	6,476	6,979	503	7.8	1.50	1.48
Apartments Exist	995,270	999,772	4,502	0.5	15,552	15,571	19	0.1	1.56	1.56
Low-income Apts	106,145	110,498	4,353	4.1	1,024	1,059	35	3.4	0.97	0.96
Seas Rec: Exist	12,624	12,832	208	1.6	203	203	0	0.1	1.61	1.58
Com/Ind Lo Exist	315,851	309,794	-6,058	-1.9	8,106	7,801	-304	-3.8	2.57	2.52
Com/Ind Hi Exist	3,800,084	4,247,449	447,365	11.8	127,632	139,550	11,918	9.3	3.36	3.29
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	206,734	208,520	1,786	0.9	6,855	6,757	-98	-1.4	3.32	3.24
AgHm House Exist	83,527	84,761	1,234	1.5	963	960	-2	-0.2	1.15	1.13
AgHm Land: Exist	96,863	102,084	5,221	5.4	514	502	-12	-2.3	0.53	0.49
Ag NonHm: Exist	139,989	177,569	37,579	26.8	1,497	1,826	329	22.0	1.07	1.03
ResHmstd: NewCon	0	279,377	279,377	0.0	0	3,257	3,257	0.0	0.00	1.17
All Other NewCon	0	399,647	399,647	0.0	0	9,385	9,385	0.0	0.00	2.35
<b>Total</b>	<b>26,613,189</b>	<b>28,579,682</b>	<b>1,966,493</b>	<b>7.4</b>	<b>407,701</b>	<b>443,805</b>	<b>36,104</b>	<b>8.9</b>	<b>1.53</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	311,230	338,024	26,794	8.6	County	39.08	38.60	0.000	0.000
(-) TIF Tax Capacity	27,080	29,001	1,921	7.1	City/Town	34.92	34.91	1.006	0.913
(-) FD Contrib Tax Cap	27,441	31,836	4,395	16.0	School District	25.19	22.57	15.232	18.180
(=) Taxable Tax Capacity	256,709	277,187	20,478	8.0	Special District	7.88	8.12	0.000	0.000
FD Distrib Tax Cap	31,822	35,923	4,101	12.9	<b>Total</b>	107.06	104.20	16.238	19.093

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	162,100	166,700	2.8	1,772	1,833	61	3.4	1.09	1.1
Res Hmstd: Avg Val	243,000	249,800	2.8	2,843	2,932	90	3.2	1.17	1.17
Res Hmstd: Hi Val	323,900	333,000	2.8	3,913	4,033	120	3.1	1.21	1.21
Res Hmstd: Ex-Hi Val	486,000	499,600	2.8	5,992	6,160	167	2.8	1.23	1.23
Apartment	300,000	301,400	0.5	4,502	4,501	-1	0.0	1.50	1.49
Comm/Ind: Lo Val	150,000	167,700	11.8	3,725	4,230	505	13.6	2.48	2.52
Comm/Ind: Med Val	300,000	335,300	11.8	8,611	9,584	973	11.3	2.87	2.86
Comm/Ind: Hi Val	1,000,000	1,117,700	11.8	31,412	34,576	3,163	10.1	3.14	3.09

**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	Alter
Res Hmstd: Exist	22,225,141	22,613,917	388,776	1.7	242,045	246,708	4,663	1.9	1.09	1.09
ResNonHm 1 Exist	1,487,421	1,645,600	158,180	10.6	17,074	18,888	1,814	10.6	1.15	1.15
ResNonHm23 Exist	257,290	300,078	42,788	16.6	3,569	4,125	556	15.6	1.39	1.37
Apartments Exist	1,984,006	2,063,588	79,582	4.0	27,721	28,629	908	3.3	1.40	1.39
Low-income Apts	131,272	123,377	-7,895	-6.0	1,142	1,051	-91	-8.0	0.87	0.85
Seas Rec: Exist	6,042	5,754	-288	-4.8	68	63	-6	-8.3	1.13	1.09
Com/Ind Lo Exist	336,800	340,051	3,251	1.0	8,289	8,185	-104	-1.3	2.46	2.41
Com/Ind Hi Exist	7,082,562	7,937,765	855,204	12.1	226,297	248,503	22,206	9.8	3.20	3.13
Publ U: Elec Gen	653	594	-59	-9.0	16	14	-1	-9.2	2.38	2.38
Publ U: Other	174,641	170,025	-4,616	-2.6	5,599	5,333	-266	-4.8	3.21	3.14
AgHm House Exist	843	214	-629	-74.7	9	2	-7	-77.2	1.10	0.99
AgHm Land: Exist	205	65	-140	-68.3	1	0	0	-73.0	0.28	0.24
Ag NonHm: Exist	62	154	92	147.3	1	1	1	148.7	0.97	0.97
ResHmstd: NewCon	0	137,592	137,592	0.0	0	1,497	1,497	0.0	0.00	1.09
All Other NewCon	0	308,937	308,937	0.0	0	6,034	6,034	0.0	0.00	1.95
<b>Total</b>	<b>33,686,938</b>	<b>35,647,712</b>	<b>1,960,774</b>	<b>5.8</b>	<b>531,830</b>	<b>569,032</b>	<b>37,202</b>	<b>7.0</b>	<b>1.58</b>	<b>1.60</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	421,129	451,516	30,387	7.2	County	39.08	38.60	0.000	0.000
(-) TIF Tax Capacity	33,993	39,840	5,847	17.2	City/Town	31.52	31.53	0.180	0.167
(-) FD Contrib Tax Cap	45,963	51,842	5,879	12.8	School District	19.10	18.76	13.383	13.467
(=) Taxable Tax Capacity	341,174	359,834	18,660	5.5	Special District	8.87	9.19	0.000	0.000
FD Distrib Tax Cap	21,762	25,205	3,443	15.8	<b>Total</b>	98.56	98.08	13.562	13.634

**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	195,800	199,200		1.7	1,999	2,032	33	1.6	1.02	1.02
Res Hmstd: Avg Val	293,500	298,600		1.7	3,183	3,232	49	1.6	1.08	1.08
Res Hmstd: Hi Val	391,200	398,000		1.7	4,366	4,432	66	1.5	1.12	1.11
Res Hmstd: Ex-Hi Val	587,000	597,300		1.8	6,796	6,911	115	1.7	1.16	1.16
Apartment	300,000	312,000		4.0	4,103	4,251	148	3.6	1.37	1.36
Comm/Ind: Lo Val	150,000	168,100		12.1	3,494	3,992	498	14.2	2.33	2.37
Comm/Ind: Med Val	300,000	336,200		12.1	8,085	9,064	979	12.1	2.69	2.7
Comm/Ind: Hi Val	1,000,000	1,120,700		12.1	29,509	32,734	3,226	10.9	2.95	2.92



**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	29,046,694	30,253,752	1,207,058	4.2	319,093	327,342	8,249	2.6	1.10	1.08
ResNonHm 1 Exist	2,693,686	3,132,835	439,150	16.3	30,102	34,444	4,342	14.4	1.12	1.10
ResNonHm23 Exist	474,346	522,316	47,970	10.1	6,121	6,593	472	7.7	1.29	1.26
Apartments Exist	1,590,074	1,700,966	110,892	7.0	21,584	22,700	1,116	5.2	1.36	1.33
Low-income Apts	77,484	85,355	7,871	10.2	652	706	54	8.3	0.84	0.83
Seas Rec: Exist	110,632	124,123	13,491	12.2	1,322	1,408	85	6.4	1.20	1.13
Com/Ind Lo Exist	337,222	335,059	-2,163	-0.6	8,131	7,888	-243	-3.0	2.41	2.35
Com/Ind Hi Exist	5,671,418	6,354,703	683,286	12.0	180,417	196,959	16,542	9.2	3.18	3.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,535	199,266	-11,269	-5.4	6,648	6,123	-525	-7.9	3.16	3.07
AgHm House Exist	75,463	77,830	2,368	3.1	809	823	14	1.7	1.07	1.06
AgHm Land: Exist	68,504	79,850	11,346	16.6	316	385	69	21.9	0.46	0.48
Ag NonHm: Exist	143,165	163,129	19,964	13.9	1,295	1,423	128	9.9	0.90	0.87
ResHmstd: NewCon	0	268,457	268,457	0.0	0	2,884	2,884	0.0	0.00	1.07
All Other NewCon	0	329,738	329,738	0.0	0	5,347	5,347	0.0	0.00	1.62
<b>Total</b>	<b>40,499,222</b>	<b>43,627,380</b>	<b>3,128,158</b>	<b>7.7</b>	<b>576,489</b>	<b>615,023</b>	<b>38,534</b>	<b>6.7</b>	<b>1.42</b>	<b>1.41</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	483,989	526,205	42,216	8.7	County	39.08	38.60	0.000	0.000
(-) TIF Tax Capacity	10,386	11,825	1,439	13.9	City/Town	25.32	24.49	0.897	0.834
(-) FD Contrib Tax Cap	42,321	47,484	5,163	12.2	School District	20.77	19.18	14.569	14.886
(=) Taxable Tax Capacity	431,282	466,896	35,614	8.3	Special District	8.14	8.58	0.000	0.000
FD Distrib Tax Cap	17,958	20,219	2,261	12.6	<b>Total</b>	93.31	90.84	15.466	15.721

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	261,600	272,500	4.2	2,709	2,777	68	2.5	1.04	1.02
Res Hmstd: Avg Val	392,200	408,500	4.2	4,247	4,348	102	2.4	1.08	1.06
Res Hmstd: Hi Val	522,900	544,600	4.1	5,741	5,905	164	2.9	1.1	1.08
Res Hmstd: Ex-Hi Val	784,500	817,100	4.2	9,197	9,428	231	2.5	1.17	1.15
Apartment	300,000	320,900	7.0	3,963	4,148	186	4.7	1.32	1.29
Comm/Ind: Lo Val	150,000	168,100	12.1	3,404	3,838	434	12.7	2.27	2.28
Comm/Ind: Med Val	300,000	336,100	12.0	7,866	8,699	833	10.6	2.62	2.59
Comm/Ind: Hi Val	1,000,000	1,120,500	12.1	28,687	31,394	2,708	9.4	2.87	2.80

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Pctg Chng</b>		<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Chng</b>	<b>Base</b>	<b>Alter</b>	
Res Hmstd: Exist	17,121,552	17,318,556	197,004	1.2	182,167	183,918	1,751	1.0	1.06	1.06	
ResNonHm 1 Exist	1,048,674	1,193,731	145,057	13.8	11,769	13,288	1,519	12.9	1.12	1.11	
ResNonHm23 Exist	334,602	370,877	36,276	10.8	4,600	5,037	437	9.5	1.37	1.36	
Apartments Exist	1,224,456	1,258,196	33,740	2.8	16,880	17,106	226	1.3	1.38	1.36	
Low-income Apts	170,830	175,592	4,762	2.8	1,485	1,519	34	2.3	0.87	0.86	
Seas Rec: Exist	12,441	13,219	778	6.3	153	155	2	1.2	1.23	1.17	
Com/Ind Lo Exist	328,456	329,238	781	0.2	8,001	7,859	-142	-1.8	2.44	2.39	
Com/Ind Hi Exist	4,338,682	4,745,567	406,885	9.4	139,258	148,403	9,145	6.6	3.21	3.13	
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00	
Publ U: Other	200,753	216,901	16,148	8.0	6,427	6,781	354	5.5	3.20	3.13	
AgHm House Exist	1,986	1,426	-560	-28.2	19	14	-4	-23.6	0.95	1.01	
AgHm Land: Exist	2,211	1,297	-915	-41.4	9	5	-3	-38.3	0.40	0.42	
Ag NonHm: Exist	20,453	17,687	-2,766	-13.5	170	143	-27	-16.0	0.83	0.81	
ResHmstd: NewCon	0	106,392	106,392	0.0	0	1,159	1,159	0.0	0.00	1.09	
All Other NewCon	0	239,291	239,291	0.0	0	5,231	5,231	0.0	0.00	2.19	
<b>Total</b>	<b>24,805,095</b>	<b>25,987,969</b>	<b>1,182,873</b>	<b>4.8</b>	<b>370,938</b>	<b>390,618</b>	<b>19,680</b>	<b>5.3</b>	<b>1.50</b>	<b>1.50</b>	

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	300,237	318,001	17,764	5.9	County	44.91	44.00	0.000	0.000
(-) TIF Tax Capacity	17,608	20,276	2,668	15.2	City/Town	23.80	23.38	0.852	0.799
(-) FD Contrib Tax Cap	31,822	35,312	3,490	11.0	School District	18.13	16.93	15.879	18.220
(=) Taxable Tax Capacity	<u>250,807</u>	<u>262,413</u>	<u>11,607</u>	<u>4.6</u>	Special District	<u>8.01</u>	<u>7.55</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	24,250	28,621	4,371	18.0	<b>Total</b>	94.86	91.86	16.732	19.018

**Tax Burdens on**

**Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	176,900	178,900	1.1	1,761	1,772	11	0.6	1	0.99
Res Hmstd: Avg Val	265,200	268,300	1.2	2,826	2,844	18	0.6	1.07	1.06
Res Hmstd: Hi Val	353,500	357,600	1.2	3,890	3,914	24	0.6	1.10	1.09
Res Hmstd: Ex-Hi Val	530,400	536,500	1.2	5,991	6,032	42	0.7	1.13	1.12
Apartment	300,000	308,300	2.8	4,059	4,126	67	1.7	1.35	1.34
Comm/Ind: Lo Val	150,000	164,100	9.4	3,458	3,802	344	9.9	2.31	2.32
Comm/Ind: Med Val	300,000	328,100	9.4	7,985	8,634	649	8.1	2.66	2.63
Comm/Ind: Hi Val	1,000,000	1,093,800	9.4	29,112	31,197	2,085	7.2	2.91	2.85

**CITY OF MINNEAPOLIS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	19,219,002	20,422,290	1,203,288	6.3	247,072	257,106	10,034	4.1	1.29	1.26
ResNonHm 1 Exist	2,835,528	3,303,672	468,144	16.5	38,689	44,013	5,324	13.8	1.36	1.33
ResNonHm23 Exist	1,490,392	1,610,207	119,815	8.0	24,628	25,831	1,204	4.9	1.65	1.60
Apartments Exist	3,023,074	3,058,251	35,177	1.2	49,871	49,035	-836	-1.7	1.65	1.60
Low-income Apts	273,583	311,064	37,482	13.7	2,757	3,045	288	10.4	1.01	0.98
Seas Rec: Exist	273	16,279	16,006	5865.0	4	260	256	794.3	1.38	1.60
Com/Ind Lo Exist	599,986	601,583	1,597	0.3	15,959	15,502	-457	-2.9	2.66	2.58
Com/Ind Hi Exist	6,871,488	7,546,198	674,710	9.8	240,947	256,455	15,508	6.4	3.51	3.40
Publ U: Elec Gen	66,162	63,836	-2,326	-3.5	1,689	1,583	-106	-6.3	2.55	2.48
Publ U: Other	292,575	276,192	-16,383	-5.6	10,240	9,365	-875	-8.5	3.50	3.39
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	1,255	145	13.0	14	15	1	10.2	1.22	1.19
ResHmstd: NewCon	0	151,667	151,667	0.0	0	1,909	1,909	0.0	0.00	1.26
All Other NewCon	0	491,348	491,348	0.0	0	8,519	8,519	0.0	0.00	1.73
<b>Total</b>	<b>34,673,173</b>	<b>37,853,841</b>	<b>3,180,669</b>	<b>9.2</b>	<b>631,869</b>	<b>672,638</b>	<b>40,768</b>	<b>6.5</b>	<b>1.82</b>	<b>1.78</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	435,692	476,354	40,662	9.3	County	34.75	34.33	0.000	0.000
(-) TIF Tax Capacity	64,601	70,371	5,770	8.9	City/Town	56.67	56.25	2.691	2.464
(-) FD Contrib Tax Cap	39,467	45,265	5,798	14.7	School District	24.19	21.91	9.320	8.750
(=) Taxable Tax Capacity	<u>331,625</u>	<u>360,718</u>	<u>29,094</u>	<u>8.8</u>	Special District	<u>6.76</u>	<u>6.80</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	43,325	50,008	6,682	15.4	<b>Total</b>	122.37	119.30	12.011	11.214

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,800	167,700	6.3	1,890	1,967	77	4.1	1.2	1.17
Res Hmstd: Avg Val	236,600	251,400	6.3	3,020	3,135	115	3.8	1.28	1.25
Res Hmstd: Hi Val	315,300	335,000	6.2	4,148	4,301	153	3.7	1.32	1.28
Res Hmstd: Ex-Hi Val	473,100	502,700	6.3	6,357	6,569	212	3.3	1.34	1.31
Apartment	300,000	303,500	1.2	4,949	4,866	-83	-1.7	1.65	1.60
Comm/Ind: Lo Val	150,000	164,700	9.8	4,006	4,389	383	9.6	2.67	2.66
Comm/Ind: Med Val	300,000	329,500	9.8	9,288	10,021	733	7.9	3.1	3.04
Comm/Ind: Hi Val	1,000,000	1,098,200	9.8	33,935	36,290	2,355	6.9	3.39	3.30

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,852,148	13,757,421	905,273	7.0	140,708	150,460	9,752	6.9	1.09	1.09
ResNonHm 1 Exist	1,373,279	1,601,037	227,758	16.6	16,295	18,630	2,335	14.3	1.19	1.16
ResNonHm23 Exist	722,309	839,002	116,694	16.2	10,360	11,871	1,511	14.6	1.43	1.41
Apartments Exist	1,938,144	1,961,350	23,206	1.2	27,808	27,756	-51	-0.2	1.43	1.42
Low-income Apts	239,712	262,455	22,743	9.5	2,113	2,281	168	7.9	0.88	0.87
Seas Rec: Exist	1,070	1,138	67	6.3	14	14	0	3.4	1.30	1.27
Com/Ind Lo Exist	437,271	430,715	-6,556	-1.5	10,794	10,399	-395	-3.7	2.47	2.41
Com/Ind Hi Exist	3,293,781	3,726,630	432,849	13.1	106,886	118,299	11,413	10.7	3.25	3.17
Publ U: Elec Gen	33,852	28,933	-4,919	-14.5	776	652	-123	-15.9	2.29	2.26
Publ U: Other	218,664	212,630	-6,034	-2.8	7,096	6,750	-346	-4.9	3.25	3.17
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	681	-653	-49.0	14	7	-7	-49.6	1.04	1.02
ResHmstd: NewCon	0	84,476	84,476	0.0	0	924	924	0.0	0.00	1.09
All Other NewCon	0	200,860	200,860	0.0	0	3,783	3,783	0.0	0.00	1.88
<b>Total</b>	<b>21,111,565</b>	<b>23,107,330</b>	<b>1,995,765</b>	<b>9.5</b>	<b>322,863</b>	<b>351,826</b>	<b>28,963</b>	<b>9.0</b>	<b>1.53</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	255,795	281,275	25,480	10.0	County	41.81	40.98	0.000	0.000
(-) TIF Tax Capacity	22,973	27,790	4,817	21.0	City/Town	28.23	30.35	0.000	0.000
(-) FD Contrib Tax Cap	19,319	23,362	4,043	20.9	School District	25.38	23.47	13.837	13.402
(=) Taxable Tax Capacity	213,503	230,123	16,620	7.8	Special District	8.29	7.69	0.000	0.000
FD Distrib Tax Cap	39,773	45,319	5,546	13.9	<b>Total</b>	103.71	102.49	13.837	13.402

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	143,300	153,400	7.0	1,441	1,543	102	7.1	1.01	1.01
Res Hmstd: Avg Val	214,900	230,000	7.0	2,347	2,500	153	6.5	1.09	1.09
Res Hmstd: Hi Val	286,400	306,600	7.1	3,252	3,457	205	6.3	1.14	1.13
Res Hmstd: Ex-Hi Val	429,700	460,000	7.1	5,051	5,331	280	5.5	1.18	1.16
Apartment	300,000	303,600	1.2	4,304	4,296	-8	-0.2	1.43	1.42
Comm/Ind: Lo Val	150,000	169,700	13.1	3,614	4,153	539	14.9	2.41	2.45
Comm/Ind: Med Val	300,000	339,400	13.1	8,363	9,419	1,055	12.6	2.79	2.78
Comm/Ind: Hi Val	1,000,000	1,131,400	13.1	30,527	33,995	3,469	11.4	3.05	3.00

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	44,241
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	53,443	534	366
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,147,833	51,478	50,506
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	45,437	454	444
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,788	598	563
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	1,019
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	24,013
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	77,507	426	181
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	10,858,185	59,720	51,411
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,993	379	330
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	7,230,109	39,766	33,319
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	37,625	207	174
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,443,985	64,440	53,200
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	29,894	299	247
170.1	Ag Non-homestead: Exist	1.000	15,405,520	154,055	131,962
170.2	Ag Non-homestead: NewCon	1.000	40,050	400	335
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	12,993
178.1	Non-comm SRR: <76K: Exist	1.000	9,069,065	90,691	79,582
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	88,466
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	203,515	2,035	1,981
180.1	Non-comm SRR: >500K: Exist	1.250	754,234	9,428	8,360
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	904
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	917,331
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,271
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,026,511
185.2	Res Hmstd: 76K-414K: NewCon	1.000	3,431,418	34,314	38,002
186.1	Res Hmstd: 414K-500K: Exist	1.000	6,184,061	61,841	65,527
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,094

House Research Dept.

Simulation No. 8A2

Baseline: Final Pay 2007

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Alternative: Actual Pay 2008

(all figures in \$000s)

187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,334
187.2	Res Hmstd: > 500K: NewCon	1.250	169,984	2,125	2,137
189.1	Res NonH 1 unit: <76K: Exist	1.000	9,602,552	96,026	112,202
189.2	Res NonH 1 unit: <76K: NewCon	1.000	830,688	8,307	9,578
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	11,946,389	119,464	134,129
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,147,342	11,473	12,888
191.1	Res NonH 1 unit: >500K: Exist	1.250	1,630,901	20,386	20,923
191.2	Res NonH 1 unit: >500K: NewCon	1.250	136,988	1,712	1,777
193.1	Res NonH 2-3 units: Exist	1.250	7,115,709	88,946	101,112
193.2	Res NonH 2-3 units: NewCon	1.250	678,764	8,485	9,540
196.1	Regular apartments (4a): Exist	1.250	17,326,349	216,579	250,835
196.2	Regular apartments (4a): NewCon	1.250	361,616	4,520	5,256
197.1	Low-income housing (4d): Exist	0.750	2,156,294	16,172	19,674
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	7,960
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	1,673
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	420
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	2,645
205.2	Comm SRR 4c: <500K: NewCon	1.000	4,263	43	42
206.1	Comm SRR 4c: >500K: Exist	1.250	104,722	1,309	1,322
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	3,008
211.1	Commercial: <150K: Exist	1.500	7,915,449	118,732	197,755
211.2	Commercial: <150K: NewCon	1.500	226,612	3,399	5,596
212.1	Commercial: >150K: Exist	2.000	40,657,993	813,160	1,309,393
212.2	Commercial: >150K: NewCon	2.000	1,073,390	21,468	34,071
213.1	Comm border city: <150K: Exist	1.500	41,211	618	957
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	1,949
214.2	Comm border city: >150K: NewCon	2.000	157	3	4
222.1	Industrial: <150K: Exist	1.500	1,218,589	18,279	30,557
222.2	Industrial: <150K: NewCon	1.500	31,804	477	794
223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	412,356

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Alternative: Actual Pay 2008

(all figures in \$000s)

223.2	Industrial: >150K: NewCon	2.000	254,059	5,081	8,349
224.1	Ind'l border city: <150K: Exist	1.500	1,497	22	35
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	1,477
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	1,983
234.0	Publ Util: land & bldgs >150K	2.000	844,006	16,880	26,304
235.0	Publ Util: Electric Generat Mach	2.000	1,525,273	30,505	33,221
236.0	Publ Util: machinery (non-generat)	2.000	1,063,632	21,273	32,391
238.0	Railroad <150K	1.500	24,763	371	617
239.0	Railroad >150K	2.000	534,328	10,687	16,927
241.0	Non-comm aircraft hangars	1.500	2,755	41	44
242.0	Mineral	2.000	2,217	44	90
243.0	Misc class 5	2.000	4,641	93	133
249.0	Personal: 3f	1.000	9,408	94	97
250.0	Non-comm aircraft hangars	1.500	67,390	1,011	1,021
251.0	Pers: It31 tools&mach excl elec gen	2.000	152,374	3,047	4,532
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	475
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	534
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	8,838
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	1,294
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	9,275
269.0	Pers: Item 44 electric util trans lines	2.000	1,661,589	33,232	52,828
270.0	Pers: Item 44 electric util distri lines	2.000	234,147	4,683	7,804
271.0	Pers: Item 45 syst/gas utils	2.000	1,879,708	37,594	57,218
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	359
<b>State Total</b>			519,219,387	5,842,395	6,761,699

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	15,861	71	21
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	125	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,431,858	64,319	44,684
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	313
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	55,835
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	42,697	427	417
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	68,837	688	645
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	462	5	4
163.1	Ag Hmstd HGA: >500K: Exist	1.250	84,421	1,055	972
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	557	7	6
164.1	Farm 1b Hmstd land <32K: Exist	0.450	416	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,185,575	56,021	17,832
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	122
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	59,578
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	351
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	9,507,836	52,293	42,909
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	48,241	265	217
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,887,345	68,873	55,783
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	31,932	319	258
170.1	Ag Non-homestead: Exist	1.000	17,865,950	178,659	149,515
170.2	Ag Non-homestead: NewCon	1.000	57,514	575	477
171.0	Private Airport	1.000	298	3	2
172.0	Migrant Housing <500K	1.000	1,093	11	11
177.0	Timberlands	1.000	1,835,436	18,354	14,862
178.1	Non-comm SRR: <76K: Exist	1.000	9,887,301	98,873	80,581
178.2	Non-comm SRR: <76K: NewCon	1.000	204,551	2,046	1,686
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,850,002	118,500	104,278
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	232,461	2,325	2,071
180.1	Non-comm SRR: >500K: Exist	1.250	1,170,846	14,636	11,792
180.2	Non-comm SRR: >500K: NewCon	1.250	25,043	313	276
183.1	Res 1b Hmstd <32K: Exist	0.450	245,559	1,105	989
183.2	Res 1b Hmstd <32K: NewCon	0.450	3,492	16	14
184.1	Res Hmstd: <76K: Exist	1.000	103,248,941	1,032,489	951,135
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,561
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,158,920
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,261
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,255,091	72,551	75,947
186.2	Res Hmstd: 414K-500K: NewCon	1.000	93,665	937	973
187.1	Res Hmstd: > 500K: Exist	1.250	14,283,057	178,538	177,837



House Research Dept.

Simulation No. 8A2

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(all figures in \$000s)

187.2	Res Hmstd: > 500K: NewCon	1.250	163,483	2,044	2,001
189.1	Res NonH 1 unit: <76K: Exist	1.000	10,955,767	109,558	127,767
189.2	Res NonH 1 unit: <76K: NewCon	1.000	841,223	8,412	9,833
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	15,195,664	151,957	170,885
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,289,756	12,898	14,731
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,204,480	27,556	28,054
191.2	Res NonH 1 unit: >500K: NewCon	1.250	165,939	2,074	2,159
193.1	Res NonH 2-3 units: Exist	1.250	8,546,798	106,835	120,196
193.2	Res NonH 2-3 units: NewCon	1.250	703,773	8,797	9,987
196.1	Regular apartments (4a): Exist	1.250	18,080,746	226,009	260,571
196.2	Regular apartments (4a): NewCon	1.250	351,424	4,393	5,092
197.1	Low-income housing (4d): Exist	0.750	2,283,245	17,124	20,836
197.2	Low-income housing (4d): NewCon	0.750	23,223	174	210
198.1	Non-profit/Comm Serv: Exist	1.500	35,104	527	600
198.2	Non-profit/Comm Serv: NewCon	1.500	729	11	12
199.1	Student housing: Exist	1.000	27,796	278	325
199.2	Student housing: NewCon	1.000	90	1	1
200.1	Manuf home park land: Exist	1.250	595,107	7,439	8,361
200.2	Manuf home park land: NewCon	1.250	115	1	1
202.1	Comm SRR 1c: <500K: Exist	0.550	386,461	2,126	1,701
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,654	20	16
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	248,384	2,484	1,786
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,856	29	21
204.1	Comm SRR 1c: >2.2M: Exist	1.250	40,970	512	396
204.2	Comm SRR 1c: >2.2M: New con	1.250	271	3	3
205.1	Comm SRR 4c: <500K: Exist	1.000	246,849	2,468	2,521
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,937	19	20
206.1	Comm SRR 4c: >500K: Exist	1.250	119,831	1,498	1,388
206.2	Comm SRR 4c: >500K: NewCon	1.250	817	10	10
207.1	Bed & Breakfast: Exist	1.250	26,439	330	341
207.2	Bed & Breakfast: NewCon	1.250	59	1	1
208.0	Qualifying golf courses	1.250	255,424	3,193	3,123
209.0	Metro Non-profit Indoor Rec	1.250	15,423	193	247
211.1	Commercial: <150K: Exist	1.500	8,202,554	123,038	201,873
211.2	Commercial: <150K: NewCon	1.500	255,140	3,827	6,199
212.1	Commercial: >150K: Exist	2.000	45,634,208	912,684	1,445,438
212.2	Commercial: >150K: NewCon	2.000	1,363,494	27,270	42,837
213.1	Comm border city: <150K: Exist	1.500	41,006	615	945
213.2	Comm border city: <150K: NewCon	1.500	2,295	34	53
214.1	Comm border city: >150K: Exist	2.000	84,180	1,684	1,937
214.2	Comm border city: >150K: NewCon	2.000	5,116	102	118
222.1	Industrial: <150K: Exist	1.500	1,247,664	18,715	30,737
222.2	Industrial: <150K: NewCon	1.500	31,254	469	789
223.1	Industrial: >150K: Exist	2.000	13,998,987	279,980	447,836

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Alternative: Actual Pay 2008

(all figures in \$000s)

223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,582
224.1	Ind'l border city: <150K: Exist	1.500	1,124	17	26
224.2	Ind'l border city: <150K: NewCon	1.500	41	1	1
225.1	Ind'l border city: >150K: Exist	2.000	60,625	1,212	1,408
225.2	Ind'l border city: >150K: NewCon	2.000	1,330	27	31
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,938
234.0	Publ Util: land & bldgs >150K	2.000	896,892	17,938	27,665
235.0	Publ Util: Electric Generat Mach	2.000	1,554,471	31,089	33,889
236.0	Publ Util: machinery (non-generat)	2.000	1,089,601	21,792	32,444
238.0	Railroad <150K	1.500	25,343	380	620
239.0	Railroad >150K	2.000	647,000	12,940	19,991
241.0	Non-comm aircraft hangars	1.500	4,100	62	66
242.0	Mineral	2.000	2,122	42	79
243.0	Misc class 5	2.000	5,043	101	138
249.0	Personal: 3f	1.000	9,379	94	92
250.0	Non-comm aircraft hangars	1.500	73,806	1,107	1,127
251.0	Pers: It31 tools&mach excl elec gen	2.000	154,915	3,098	4,452
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,439	74	79
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	55,133	551	484
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	13,781	138	118
256.0	Pers: It32 struct/leased land-C/I	2.000	17,186	344	492
257.0	Pers: Item 33 ag real estate	1.000	20,652	207	203
259.0	Pers: It41 struct/leased land - C/I	2.000	449,104	8,982	10,587
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	348	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,236	32	40
264.0	Pers: Item 41 Border EZ	2.000	1,140	23	26
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,313	686	1,296
267.0	Pers: It43 leased real estate - non C/I	1.500	27,455	412	522
268.0	Pers: Item 43 leased real estate - C/I	2.000	431,641	8,633	9,593
269.0	Pers: Item 44 electric util trans lines	2.000	1,619,134	32,383	50,391
270.0	Pers: Item 44 electric util distri lines	2.000	241,445	4,829	7,995
271.0	Pers: Item 45 syst/gas utils	2.000	1,896,933	37,939	56,488
272.0	Pers: Item 46 syst/water utils	2.000	1,382	28	46
273.0	Pers: Item 48 misc	2.000	15,307	306	352
<b>State Total</b>			561,793,995	6,338,736	7,297,363

**Baseline Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,261,683	1,529,730	186,118	1,205,626	258,013	691,014	6,132,183
<b>Certified MKV Levy</b>	2,529	28,197	102	630,895	0	0	661,724
<b>Fiscal Disparities Levy</b>	112,502	111,227	1,164	116,325	24,744	0	365,962
<b>Disparity Reduction Aid</b>	9,706	0	502	8,065	0	0	18,273
<b>Spread NTC Levy</b>	2,139,474	1,418,503	184,452	1,124,750	238,269	691,014	5,796,463
<b>Spread MKV Levy</b>	2,529	28,197	102	587,381	0	0	618,209
<b>Tax Incr Financing Levy</b>							300,434
<b>Homestead Credit</b>		272,673		<b>Taconite credit</b>		16,644	
<b>Agricultural Credit</b>		25,090		<b>Disparity Reduction Credit</b>		5,147	

**Alternative Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,411,623	1,653,409	196,976	1,244,014	283,617	734,504	6,524,143
<b>Certified MKV Levy</b>	2,424	31,539	89	732,414	476	0	766,466
<b>Fiscal Disparities Levy</b>	123,350	124,269	1,116	129,539	28,218	0	406,492
<b>Disparity Reduction Aid</b>	9,571	0	457	7,926	0	0	17,954
<b>Spread NTC Levy</b>	2,278,702	1,529,140	195,403	1,159,033	260,399	734,504	6,157,181
<b>Spread MKV Levy</b>	2,424	31,539	89	679,904	476	0	714,433
<b>Tax Incr Financing Levy</b>							329,155
<b>Homestead Credit</b>		262,683		<b>Taconite credit</b>		16,657	
<b>Agricultural Credit</b>		24,906		<b>Disparity Reduction Credit</b>		5,628	