

House Research Simulation Report: Property Tax

Simulation #8D2

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DESCRIPTION

BASELINE: Actual Pay 2008

ALTERNATIVE: Projected Pay 2009: HF 1222 Delete Everything Amendment

This report is a projection of property taxes payable in 2009 under the delete everything amendment to HF 1222, compared to property taxes payable in 2008. The payable 2008 baseline for the simulation is based on actual data reported by the counties. The baseline payable 2009 value and levy projections result from a joint working group consisting of staff from the House and Senate and the departments of Education and Revenue. Note that the simulation does not reflect any impact of the proposed homestead credit state refund program.

KEY POINTS

- **Statewide, property taxes would be projected to increase by \$521 million, or 7.1%**, under the proposal. Approximately \$81 million of the \$521 million increase would be borne by new construction - property that will appear on the tax rolls for the first time in 2009. The overall tax increases are projected to be 8% in Greater Minnesota and 6.6% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from -10.4% (on non-homestead duplexes and triplexes) to +20.3% (on public utility electric generation machinery).** Increases on the other major property types (existing properties only) are 4.6% on residential homesteads, 8.7% on agricultural property, 6.8% on single-unit residential non-homestead property, 4.5% on other public utility property, 8.3% on commercial-industrial property, 6.4% on apartments, and 7.4% on seasonal-recreational property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2008**

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

ALTERNATIVE: Projected Pay 2009: HF 1222 Delete Everything Amendment

- **Market values** are based on actual growth rates in taxable property values between payable year 2007 and payable year 2008 for each type of property within each county, adjusted for changes in market conditions in calendar year 2007. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked to be “in the ballpark.” City-specific growth estimates were provided for Hennepin County; for Ramsey County separate estimates were provided for St. Paul and the remainder of the county. (These estimates were provided in February, 2008, and may now be somewhat obsolete – revised estimates are now being sought from some jurisdictions.) Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2007 to pay 2008, on a city-by-city and a class-by-class basis. Public utility values were modified to take into account the transition to the new valuation rules; for pay 2009, the market value will be based 50% on the old rule and 50% on the new rule. No attempt has been made to adjust for the disabled veterans homestead exclusion and the new classification for managed forest land, both of which were provided in Laws 2008, chapter 154. Eight percent of the legal class of property consisting of 2-3 unit residential non-homestead property is assumed to be vacant land.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2009 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. ANTCs were modified to account for the class rate changes in HF 1222.
- **Special taxing district levies** are unchanged from the pay 2009 baseline.
- **County, city and town levies** started from the pay 2009 baseline, and were increased or decreased for changes in city and town LGA, and County Program Aid (CPA) using a relationship of \$1 of aid change resulting in a \$.67 change in levy.
- **The state property tax levy** is assumed to be \$770.7 million; resulting in a commercial-industrial rate of 45.4% and a seasonal-recreational rate of 18.6%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction). TIF NTC for the City of St. Paul was reduced for decertifications due to take place for pay 2009.

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential Homestead:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Residential Non-homestead:		
Single unit <\$500,000	1.0	1.0
2-3 unit <\$500,000	1.25	1.0
>\$500,000	1.25	1.25
Undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-Industrial-Public Utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.4
Seasonal Recreational Commercial:		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$600,000	1.0	0.5
\$600,000 - \$2,200,000	1.0	1.0
\$2,200,000 - \$2,300,000	1.25	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$790,000	0.55	0.5
\$790,000 - \$890,000	1.0	0.5
>\$890,000	1.0	1.0
Nonhomestead	1.0	1.0
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	324,601,411	324,233,019	-368,392	-0.1	3,411,653	3,569,223	157,570	4.6	1.05	1.10
ResNonHm 1 Exist	30,652,831	31,450,780	797,950	2.6	353,430	377,336	23,906	6.8	1.15	1.20
ResNonHm23 Exist	9,957,022	10,149,331	192,308	1.9	140,216	125,593	-14,623	-10.4	1.41	1.24
Apartments Exist	18,432,170	18,690,577	258,407	1.4	265,663	282,618	16,956	6.4	1.44	1.51
Low-income Apts	2,306,468	2,359,460	52,991	2.3	21,047	22,410	1,363	6.5	0.91	0.95
Seas Rec: Exist	24,866,749	27,266,429	2,399,679	9.7	214,060	229,854	15,794	7.4	0.86	0.84
Com/Ind Lo Exist	9,806,419	10,071,605	265,186	2.7	241,244	251,970	10,727	4.4	2.46	2.50
Com/Ind Hi Exist	62,983,576	67,011,454	4,027,877	6.4	1,989,742	2,164,814	175,073	8.8	3.16	3.23
Publ U: Elec Gen	1,554,471	1,584,925	30,454	2.0	33,889	40,772	6,883	20.3	2.18	2.57
Publ U: Other	5,983,850	6,171,731	187,881	3.1	181,422	189,560	8,138	4.5	3.03	3.07
AgHm House Exist	12,426,407	13,128,904	702,497	5.7	102,903	114,219	11,316	11.0	0.83	0.87
AgHm Land: Exist	38,441,676	42,375,605	3,933,928	10.2	177,051	184,388	7,336	4.1	0.46	0.44
Ag NonHm: Exist	19,780,943	22,051,270	2,270,327	11.5	165,070	185,390	20,321	12.3	0.83	0.84
ResHmstd: NewCon	0	3,634,396	3,634,396	0.0	0	41,968	41,968	0.0	0.00	1.15
All Other NewCon	0	3,003,094	3,003,094	0.0	0	38,758	38,758	0.0	0.00	1.29
Total	561,793,995	583,182,579	21,388,584	3.8	7,297,388	7,818,873	521,485	7.1	1.30	1.34

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	6,338,736	6,554,101	215,365	3.4	County	40.14	41.32	0.05	0.05
(-) TIF Tax Capacity	311,344	321,354	10,011	3.2	City/Town	30.38	31.26	0.66	0.69
(-) FD Contrib Tax Cap	350,277	401,602	51,325	14.7	School District	20.42	21.00	14.19	15.87
(=) Taxable Tax Capacity	5,677,115	5,831,145	154,029	2.7	Special District	4.59	4.55	0.01	0.01
FD Distrib Tax Cap	350,278	401,602	51,324	14.7	Total	95.52	98.13	14.91	16.62

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	105,707,884	108,648,025	2,940,142	2.8	1,039,342	1,097,399	58,057	5.6	0.98	1.01
ResNonHm 1 Exist	10,312,392	10,975,383	662,991	6.4	118,516	128,881	10,365	8.7	1.15	1.17
ResNonHm23 Exist	3,053,637	3,216,590	162,953	5.3	43,039	38,983	-4,056	-9.4	1.41	1.21
Apartments Exist	3,742,223	3,884,210	141,987	3.8	57,275	60,472	3,196	5.6	1.53	1.56
Low-income Apts	803,687	828,888	25,201	3.1	7,762	8,149	388	5.0	0.97	0.98
Seas Rec: Exist	24,335,750	26,710,782	2,375,032	9.8	208,155	223,517	15,362	7.4	0.86	0.84
Com/Ind Lo Exist	5,756,313	5,952,951	196,637	3.4	143,397	149,985	6,588	4.6	2.49	2.52
Com/Ind Hi Exist	13,456,814	14,496,808	1,039,994	7.7	430,443	466,552	36,109	8.4	3.20	3.22
Publ U: Elec Gen	1,223,850	1,247,815	23,965	2.0	26,823	31,842	5,019	18.7	2.19	2.55
Publ U: Other	3,663,144	3,785,960	122,816	3.4	108,801	112,992	4,191	3.9	2.97	2.98
AgHm House Exist	11,043,029	11,720,485	677,456	6.1	90,704	101,122	10,418	11.5	0.82	0.86
AgHm Land: Exist	36,692,660	40,541,380	3,848,720	10.5	170,124	177,333	7,209	4.2	0.46	0.44
Ag NonHm: Exist	18,381,851	20,514,666	2,132,815	11.6	153,029	171,577	18,548	12.1	0.83	0.84
ResHmstd: NewCon	0	1,578,543	1,578,543	0.0	0	16,922	16,922	0.0	0.00	1.07
All Other NewCon	0	1,810,933	1,810,933	0.0	0	20,641	20,641	0.0	0.00	1.14
Total	238,173,234	255,913,419	17,740,185	7.4	2,597,411	2,806,366	208,955	8.0	1.09	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,478,443	2,638,253	159,810	6.4	County	47.33	47.60	0.03	0.03
(-) TIF Tax Capacity	51,915	55,810	3,896	7.5	City/Town	27.36	27.39	0.31	0.31
(-) FD Contrib Tax Cap	3,426	4,478	1,052	30.7	School District	18.99	18.82	11.72	13.55
(=) Taxable Tax Capacity	<u>2,423,103</u>	<u>2,577,965</u>	<u>154,862</u>	<u>6.4</u>	Special District	<u>1.55</u>	<u>1.55</u>	<u>0.03</u>	<u>0.03</u>
FD Distrib Tax Cap	3,427	4,478	1,051	30.7	Total	95.22	95.35	12.09	13.91

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,100	111,100	3,000	2.8	885	941	57	6.4	0.82	0.85
Res Hmstd: Avg Val	162,100	166,600	4,500	2.8	1,513	1,598	85	5.6	0.93	0.96
Res Hmstd: Hi Val	216,100	222,100	6,000	2.8	2,141	2,254	113	5.3	0.99	1.01
Res Hmstd: Ex-Hi Val	324,300	333,300	9,000	2.8	3,400	3,569	170	5.0	1.05	1.07
Apartment	300,000	311,400	11,400	3.8	3,934	4,145	211	5.4	1.31	1.33
Comm/Ind: Lo Val	150,000	161,600	11,600	7.7	3,358	3,719	361	10.7	2.24	2.30
Comm/Ind: Med Val	300,000	323,200	23,200	7.7	7,775	8,494	718	9.2	2.59	2.63
Comm/Ind: Hi Val	1,000,000	1,077,300	77,300	7.7	28,388	30,775	2,387	8.4	2.84	2.86

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change		Base	Alter
Res Hmstd: Exist	218,893,527	215,584,993	-3,308,534		-1.5	2,372,311	2,471,824	99,513	4.2	1.08	1.15
ResNonHm 1 Exist	20,340,439	20,475,398	134,959		0.7	234,914	248,454	13,540	5.8	1.15	1.21
ResNonHm23 Exist	6,903,385	6,932,741	29,356		0.4	97,177	86,610	-10,566	-10.9	1.41	1.25
Apartments Exist	14,689,947	14,806,367	116,420		0.8	208,387	222,147	13,759	6.6	1.42	1.50
Low-income Apts	1,502,781	1,530,572	27,791		1.8	13,285	14,261	975	7.3	0.88	0.93
Seas Rec: Exist	531,000	555,647	24,647		4.6	5,905	6,338	433	7.3	1.11	1.14
Com/Ind Lo Exist	4,050,106	4,118,655	68,548		1.7	97,847	101,985	4,138	4.2	2.42	2.48
Com/Ind Hi Exist	49,526,763	52,514,646	2,987,883		6.0	1,559,298	1,698,262	138,964	8.9	3.15	3.23
Publ U: Elec Gen	330,622	337,111	6,489		2.0	7,066	8,930	1,864	26.4	2.14	2.65
Publ U: Other	2,320,706	2,385,771	65,066		2.8	72,621	76,568	3,947	5.4	3.13	3.21
AgHm House Exist	1,383,378	1,408,419	25,041		1.8	12,199	13,097	898	7.4	0.88	0.93
AgHm Land: Exist	1,749,016	1,834,224	85,208		4.9	6,928	7,055	127	1.8	0.40	0.38
Ag NonHm: Exist	1,399,092	1,536,603	137,512		9.8	12,041	13,813	1,772	14.7	0.86	0.90
ResHmstd: NewCon	0	2,055,852	2,055,852		0.0	0	25,046	25,046	0.0	0.00	1.22
All Other NewCon	0	1,192,161	1,192,161		0.0	0	18,117	18,117	0.0	0.00	1.52
Total	323,620,761	327,269,160	3,648,399		1.1	4,699,978	5,012,507	312,529	6.6	1.45	1.53

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,860,293	3,915,848	55,555		1.4	County	34.78	36.34	0.06	0.06
(-) TIF Tax Capacity	259,429	265,544	6,115		2.4	City/Town	32.62	34.33	0.83	0.89
(-) FD Contrib Tax Cap	346,851	397,124	50,272		14.5	School District	21.48	22.73	15.42	17.08
(=) Taxable Tax Capacity	3,254,012	3,253,180	-832		0.0	Special District	6.85	6.93	0.00	0.00
FD Distrib Tax Cap	346,851	397,124	50,272		14.5	Total	95.74	100.33	16.32	18.03

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	188,900	186,000	-1.5		1,914	1,996	82	4.3	1.01	1.07
Res Hmstd: Avg Val	283,200	278,900	-1.5		3,056	3,180	124	4.1	1.08	1.14
Res Hmstd: Hi Val	377,600	371,900	-1.5		4,199	4,364	166	3.9	1.11	1.17
Res Hmstd: Ex-Hi Val	566,500	557,900	-1.5		6,507	6,748	242	3.7	1.15	1.21
Apartment	300,000	302,400	0.8		4,080	4,338	258	6.3	1.36	1.43
Comm/Ind: Lo Val	150,000	159,000	6.0		3,433	3,829	396	11.5	2.29	2.41
Comm/Ind: Med Val	300,000	318,100	6.0		7,929	8,753	825	10.4	2.64	2.75
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0		28,909	31,728	2,819	9.8	2.89	2.99

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	59,986,958	60,731,334	744,375	1.2	665,127	693,126	27,999	4.2	1.11	1.14
ResNonHm 1 Exist	6,421,705	6,785,979	364,273	5.7	81,653	88,250	6,596	8.1	1.27	1.30
ResNonHm23 Exist	2,121,049	2,220,570	99,521	4.7	32,255	29,086	-3,169	-9.8	1.52	1.31
Apartments Exist	3,677,863	3,816,701	138,838	3.8	56,557	59,708	3,152	5.6	1.54	1.56
Low-income Apts	802,927	828,128	25,201	3.1	7,754	8,141	388	5.0	0.97	0.98
Seas Rec: Exist	3,147,839	3,430,810	282,971	9.0	30,193	32,028	1,836	6.1	0.96	0.93
Com/Ind Lo Exist	4,697,019	4,852,050	155,031	3.3	121,719	127,294	5,575	4.6	2.59	2.62
Com/Ind Hi Exist	12,203,216	13,163,138	959,922	7.9	396,745	430,466	33,721	8.5	3.25	3.27
Publ U: Elec Gen	1,192,762	1,215,905	23,143	1.9	26,281	31,175	4,894	18.6	2.20	2.56
Publ U: Other	1,383,411	1,431,556	48,145	3.5	45,558	47,119	1,561	3.4	3.29	3.29
AgHm House Exist	376,427	393,744	17,317	4.6	4,119	4,548	429	10.4	1.09	1.15
AgHm Land: Exist	484,244	533,633	49,389	10.2	2,699	2,845	145	5.4	0.56	0.53
Ag NonHm: Exist	661,618	736,581	74,963	11.3	7,469	8,471	1,002	13.4	1.13	1.15
ResHmstd: NewCon	0	904,748	904,748	0.0	0	10,812	10,812	0.0	0.00	1.20
All Other NewCon	0	824,126	824,126	0.0	0	12,589	12,589	0.0	0.00	1.53
Total	97,157,038	101,869,001	4,711,964	4.8	1,478,127	1,585,658	107,532	7.3	1.52	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,154,982	1,215,276	60,295	5.2	County	46.64	47.19	0.02	0.02
(-) TIF Tax Capacity	51,362	55,238	3,876	7.5	City/Town	44.04	44.63	0.53	0.53
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	20.47	20.03	12.16	13.99
(=) Taxable Tax Capacity	1,101,201	1,156,955	55,754	5.1	Special District	1.74	1.74	0.04	0.04
FD Distrib Tax Cap	2,722	3,557	835	30.7	Total	112.89	113.58	12.75	14.58

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,400	95,600	1,200	1.3	899	939	40	4.5	0.95	0.98
Res Hmstd: Avg Val	141,600	143,400	1,800	1.3	1,534	1,595	60	3.9	1.08	1.11
Res Hmstd: Hi Val	188,700	191,000	2,300	1.2	2,168	2,247	79	3.6	1.15	1.18
Res Hmstd: Ex-Hi Val	283,100	286,600	3,500	1.2	3,439	3,559	119	3.5	1.21	1.24
Apartment	300,000	311,300	11,300	3.8	4,616	4,874	258	5.6	1.54	1.57
Comm/Ind: Lo Val	150,000	161,800	11,800	7.9	3,766	4,189	423	11.2	2.51	2.59
Comm/Ind: Med Val	300,000	323,600	23,600	7.9	8,723	9,570	848	9.7	2.91	2.96
Comm/Ind: Hi Val	1,000,000	1,078,700	78,700	7.9	31,855	34,685	2,830	8.9	3.19	3.22

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,720,926	47,916,692	2,195,766	4.8	374,215	404,273	30,057	8.0	0.82	0.84
ResNonHm 1 Exist	3,890,686	4,189,404	298,717	7.7	36,863	40,632	3,769	10.2	0.95	0.97
ResNonHm23 Exist	932,588	996,019	63,431	6.8	10,785	9,897	-888	-8.2	1.16	0.99
Apartments Exist	64,361	67,509	3,149	4.9	719	763	45	6.2	1.12	1.13
Low-income Apts	760	760	0	0.0	8	8	0	0.9	1.05	1.06
Seas Rec: Exist	21,187,911	23,279,972	2,092,061	9.9	177,962	191,488	13,526	7.6	0.84	0.82
Com/Ind Lo Exist	1,059,295	1,100,901	41,606	3.9	21,678	22,691	1,013	4.7	2.05	2.06
Com/Ind Hi Exist	1,253,598	1,333,671	80,073	6.4	33,699	36,086	2,387	7.1	2.69	2.71
Publ U: Elec Gen	31,087	31,910	823	2.6	543	667	124	22.9	1.75	2.09
Publ U: Other	2,279,733	2,354,404	74,671	3.3	63,243	65,873	2,630	4.2	2.77	2.80
AgHm House Exist	10,666,602	11,326,741	660,139	6.2	86,585	96,574	9,989	11.5	0.81	0.85
AgHm Land: Exist	36,208,416	40,007,748	3,799,332	10.5	167,424	174,488	7,064	4.2	0.46	0.44
Ag NonHm: Exist	17,720,234	19,778,085	2,057,852	11.6	145,560	163,106	17,546	12.1	0.82	0.82
ResHmstd: NewCon	0	673,795	673,795	0.0	0	6,109	6,109	0.0	0.00	0.91
All Other NewCon	0	986,807	986,807	0.0	0	8,052	8,052	0.0	0.00	0.82
Total	141,016,196	154,044,417	13,028,221	9.2	1,119,284	1,220,708	101,424	9.1	0.79	0.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,323,462	1,422,977	99,515	7.5	County	47.90	47.93	0.03	0.03
(-) TIF Tax Capacity	553	572	19	3.5	City/Town	13.47	13.34	0.01	0.01
(-) FD Contrib Tax Cap	1,006	1,395	389	38.6	School District	17.75	17.84	11.12	12.95
(=) Taxable Tax Capacity	<u>1,321,902</u>	<u>1,421,010</u>	<u>99,108</u>	<u>7.5</u>	Special District	<u>1.39</u>	<u>1.39</u>	<u>0.01</u>	<u>0.01</u>
FD Distrib Tax Cap	705	921	216	30.7	Total	80.51	80.51	11.17	13.00

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,600	140,000	6,400	4.8	973	1,063	90	9.2	0.73	0.76
Res Hmstd: Avg Val	200,300	209,900	9,600	4.8	1,644	1,779	135	8.2	0.82	0.85
Res Hmstd: Hi Val	267,100	279,900	12,800	4.8	2,317	2,497	180	7.8	0.87	0.89
Res Hmstd: Ex-Hi Val	400,700	419,900	19,200	4.8	3,662	3,926	264	7.2	0.91	0.94
Apartment	300,000	314,700	14,700	4.9	3,354	3,576	222	6.6	1.12	1.14
Comm/Ind: Lo Val	150,000	159,600	9,600	6.4	3,013	3,283	270	8.9	2.01	2.06
Comm/Ind: Med Val	300,000	319,200	19,200	6.4	6,975	7,510	535	7.7	2.32	2.35
Comm/Ind: Hi Val	1,000,000	1,063,900	63,900	6.4	25,463	27,234	1,771	7.0	2.55	2.56

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,012,689	5,139,519	126,830	2.5	58,019	60,761	2,742	4.7	1.16	1.18
ResNonHm 1 Exist	489,737	537,104	47,367	9.7	6,604	7,378	774	11.7	1.35	1.37
ResNonHm23 Exist	174,375	188,266	13,891	8.0	2,669	2,492	-177	-6.6	1.53	1.32
Apartments Exist	406,780	429,746	22,967	5.6	6,584	7,073	489	7.4	1.62	1.65
Low-income Apts	92,460	96,478	4,018	4.3	944	991	48	5.1	1.02	1.03
Seas Rec: Exist	206,492	231,324	24,832	12.0	2,257	2,474	217	9.6	1.09	1.07
Com/Ind Lo Exist	581,445	599,678	18,233	3.1	15,248	15,738	490	3.2	2.62	2.62
Com/Ind Hi Exist	1,074,937	1,167,198	92,261	8.6	32,062	34,654	2,592	8.1	2.98	2.97
Publ U: Elec Gen	21,839	22,347	508	2.3	496	628	132	26.7	2.27	2.81
Publ U: Other	96,901	99,849	2,948	3.0	3,396	3,521	125	3.7	3.50	3.53
AgHm House Exist	20,532	21,927	1,396	6.8	242	266	24	9.8	1.18	1.21
AgHm Land: Exist	41,897	47,548	5,651	13.5	276	291	16	5.8	0.66	0.61
Ag NonHm: Exist	43,381	48,183	4,802	11.1	543	607	64	11.8	1.25	1.26
ResHmstd: NewCon	0	97,457	97,457	0.0	0	1,230	1,230	0.0	0.00	1.26
All Other NewCon	0	90,534	90,534	0.0	0	1,769	1,769	0.0	0.00	1.95
Total	8,263,464	8,817,158	553,694	6.7	129,339	139,874	10,536	8.1	1.57	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,508	105,220	6,712	6.8	County	51.90	51.66	0.00	0.00
(-) TIF Tax Capacity	5,055	5,542	488	9.6	City/Town	45.58	45.02	0.31	0.33
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.96	22.20	11.62	13.44
(=) Taxable Tax Capacity	93,453	99,677	6,224	6.7	Special District	3.49	3.63	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	122.93	122.51	11.93	13.77

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	72,600	74,400	2.5	689	716	28	4.0	0.95	0.96
Res Hmstd: Avg Val	108,900	111,700	2.6	1,194	1,250	56	4.7	1.1	1.12
Res Hmstd: Hi Val	145,200	148,900	2.5	1,716	1,791	74	4.3	1.18	1.20
Res Hmstd: Ex-Hi Val	217,800	223,300	2.5	2,761	2,872	111	4.0	1.27	1.29
Apartment	300,000	316,900	5.6	4,968	5,289	322	6.5	1.66	1.67
Comm/Ind: Lo Val	150,000	162,900	8.6	3,979	4,436	457	11.5	2.65	2.72
Comm/Ind: Med Val	300,000	325,700	8.6	9,225	10,129	904	9.8	3.07	3.11
Comm/Ind: Hi Val	1,000,000	1,085,800	8.6	33,705	36,706	3,000	8.9	3.37	3.38

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,011,321	6,335,696	324,375	5.4	47,538	51,051	3,513	7.4	0.79	0.81
ResNonHm 1 Exist	401,012	433,208	32,197	8.0	3,890	4,280	391	10.0	0.97	0.99
ResNonHm23 Exist	143,273	151,823	8,550	6.0	1,508	1,359	-149	-9.9	1.05	0.89
Apartments Exist	10,064	10,709	646	6.4	96	102	6	6.6	0.96	0.96
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,344,854	4,798,815	453,961	10.4	36,473	39,500	3,027	8.3	0.84	0.82
Com/Ind Lo Exist	158,990	165,609	6,618	4.2	3,251	3,378	127	3.9	2.04	2.04
Com/Ind Hi Exist	182,796	193,525	10,729	5.9	5,123	5,394	271	5.3	2.80	2.79
Publ U: Elec Gen	420	431	10	2.5	7	8	2	27.3	1.58	1.97
Publ U: Other	419,631	433,935	14,305	3.4	12,222	12,640	417	3.4	2.91	2.91
AgHm House Exist	1,522,233	1,623,450	101,217	6.6	12,317	13,592	1,275	10.4	0.81	0.84
AgHm Land: Exist	5,878,637	6,579,673	701,035	11.9	28,398	29,642	1,244	4.4	0.48	0.45
Ag NonHm: Exist	3,490,502	3,902,213	411,710	11.8	31,296	34,989	3,694	11.8	0.90	0.90
ResHmstd: NewCon	0	126,540	126,540	0.0	0	1,106	1,106	0.0	0.00	0.87
All Other NewCon	0	177,434	177,434	0.0	0	1,451	1,451	0.0	0.00	0.82
Total	22,563,734	24,933,062	2,369,327	10.5	182,117	198,492	16,375	9.0	0.81	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	210,857	229,174	18,317	8.7	County	48.46	48.12	0.00	0.00
(-) TIF Tax Capacity	46	47	1	1.2	City/Town	13.02	12.74	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.65	16.46	12.76	14.50
(=) Taxable Tax Capacity	210,811	229,127	18,316	8.7	Special District	3.25	3.34	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	81.39	80.66	12.76	14.50

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	123,400	130,100	6,700	5.4	900	983	82	9.2	0.73	0.76
Res Hmstd: Avg Val	185,000	195,000	10,000	5.4	1,536	1,659	123	8.0	0.83	0.85
Res Hmstd: Hi Val	246,600	259,900	13,300	5.4	2,171	2,335	164	7.5	0.88	0.9
Res Hmstd: Ex-Hi Val	370,000	390,000	20,000	5.4	3,444	3,690	246	7.1	0.93	0.95
Apartment	300,000	319,200	19,200	6.4	3,435	3,681	247	7.2	1.14	1.15
Comm/Ind: Lo Val	150,000	158,800	8,800	5.9	3,057	3,289	233	7.6	2.04	2.07
Comm/Ind: Med Val	300,000	317,600	17,600	5.9	7,069	7,524	456	6.4	2.36	2.37
Comm/Ind: Hi Val	1,000,000	1,058,700	58,700	5.9	25,790	27,288	1,498	5.8	2.58	2.58

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,937,108	4,087,559	150,451	3.8	35,280	37,208	1,928	5.5	0.90	0.91
ResNonHm 1 Exist	457,301	480,166	22,866	5.0	5,115	5,457	342	6.7	1.12	1.14
ResNonHm23 Exist	165,846	173,007	7,162	4.3	2,191	1,943	-248	-11.3	1.32	1.12
Apartments Exist	206,781	208,890	2,109	1.0	2,937	3,013	77	2.6	1.42	1.44
Low-income Apts	69,285	71,771	2,486	3.6	658	693	35	5.3	0.95	0.97
Seas Rec: Exist	2,191,731	2,384,268	192,536	8.8	18,747	19,714	967	5.2	0.86	0.83
Com/Ind Lo Exist	508,386	520,063	11,678	2.3	12,161	12,497	335	2.8	2.39	2.40
Com/Ind Hi Exist	1,071,813	1,125,544	53,731	5.0	32,369	34,011	1,642	5.1	3.02	3.02
Publ U: Elec Gen	1,272	1,304	32	2.5	33	41	8	25.6	2.59	3.17
Publ U: Other	77,258	79,331	2,073	2.7	2,460	2,521	61	2.5	3.18	3.18
AgHm House Exist	30,375	31,801	1,426	4.7	286	307	21	7.5	0.94	0.97
AgHm Land: Exist	41,789	47,727	5,938	14.2	166	171	5	2.8	0.40	0.36
Ag NonHm: Exist	49,600	55,791	6,191	12.5	409	454	45	11.1	0.82	0.81
ResHmstd: NewCon	0	52,591	52,591	0.0	0	507	507	0.0	0.00	0.96
All Other NewCon	0	88,469	88,469	0.0	0	871	871	0.0	0.00	0.98
Total	8,808,544	9,408,281	599,737	6.8	112,812	119,409	6,596	5.8	1.28	1.27

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,961	110,485	6,523	6.3	County	38.09	37.04	0.00	0.00
(-) TIF Tax Capacity	3,246	3,385	139	4.3	City/Town	36.86	36.85	0.09	0.10
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.78	15.52	8.37	10.03
(=) Taxable Tax Capacity	100,715	107,099	6,384	6.3	Special District	0.68	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	91.42	90.09	8.46	10.13

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	95,900	99,600	3.9	672	715	44	6.5	0.70	0.72
Res Hmstd: Avg Val	143,800	149,300	3.8	1,193	1,258	65	5.4	0.83	0.84
Res Hmstd: Hi Val	191,700	199,000	3.8	1,715	1,801	86	5.0	0.89	0.91
Res Hmstd: Ex-Hi Val	287,600	298,600	3.8	2,759	2,889	130	4.7	0.96	0.97
Apartment	300,000	303,100	1.0	3,682	3,720	38	1.0	1.23	1.23
Comm/Ind: Lo Val	150,000	157,500	5.0	3,218	3,412	194	6.0	2.15	2.17
Comm/Ind: Med Val	300,000	315,000	5.0	7,466	7,840	374	5.0	2.49	2.49
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	27,292	28,509	1,216	4.5	2.73	2.71

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,111,726	7,568,826	457,100	6.4	51,220	55,582	4,362	8.5	0.72	0.73
ResNonHm 1 Exist	566,472	604,761	38,289	6.8	4,899	5,272	373	7.6	0.86	0.87
ResNonHm23 Exist	143,158	152,891	9,733	6.8	1,495	1,349	-146	-9.7	1.04	0.88
Apartments Exist	18,417	18,973	557	3.0	201	207	6	3.1	1.09	1.09
Low-income Apts	760	760	0	0.0	8	8	0	0.9	1.05	1.06
Seas Rec: Exist	6,700,701	7,340,008	639,307	9.5	51,906	55,571	3,665	7.1	0.77	0.76
Com/Ind Lo Exist	202,059	209,077	7,019	3.5	3,819	3,954	136	3.5	1.89	1.89
Com/Ind Hi Exist	170,703	182,894	12,191	7.1	4,132	4,405	273	6.6	2.42	2.41
Publ U: Elec Gen	3,512	3,602	90	2.6	71	88	17	24.3	2.02	2.44
Publ U: Other	358,354	370,501	12,147	3.4	10,153	10,406	253	2.5	2.83	2.81
AgHm House Exist	1,086,203	1,131,743	45,540	4.2	8,746	9,294	548	6.3	0.81	0.82
AgHm Land: Exist	2,265,179	2,602,354	337,175	14.9	9,157	9,486	329	3.6	0.40	0.36
Ag NonHm: Exist	1,162,026	1,345,921	183,895	15.8	9,914	11,180	1,266	12.8	0.85	0.83
ResHmstd: NewCon	0	123,700	123,700	0.0	0	1,002	1,002	0.0	0.00	0.81
All Other NewCon	0	222,078	222,078	0.0	0	1,749	1,749	0.0	0.00	0.79
Total	19,789,269	21,878,090	2,088,821	10.6	155,720	169,554	13,833	8.9	0.79	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	195,861	214,275	18,414	9.4	County	42.09	41.13	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.85	12.72	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.39	17.06	8.91	10.76
(=) Taxable Tax Capacity	195,861	214,275	18,414	9.4	Special District	0.86	0.85	0.00	0.00
FD Distrib Tax Cap	0	0	0	30.7	Total	73.19	71.77	8.91	10.76

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,900	136,100	6.4	793	873	81	10.2	0.62	0.64
Res Hmstd: Avg Val	191,800	204,100	6.4	1,375	1,496	121	8.8	0.72	0.73
Res Hmstd: Hi Val	255,600	272,000	6.4	1,956	2,117	161	8.2	0.77	0.78
Res Hmstd: Ex-Hi Val	383,500	408,100	6.4	3,121	3,363	242	7.7	0.81	0.82
Apartment	300,000	309,100	3.0	3,012	3,105	94	3.1	1.00	1.00
Comm/Ind: Lo Val	150,000	160,700	7.1	2,815	3,061	246	8.7	1.88	1.90
Comm/Ind: Med Val	300,000	321,400	7.1	6,523	7,000	477	7.3	2.17	2.18
Comm/Ind: Hi Val	1,000,000	1,071,400	7.1	23,827	25,386	1,558	6.5	2.38	2.37

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,640,310	2,769,261	128,951	4.9	20,560	22,041	1,481	7.2	0.78	0.80
ResNonHm 1 Exist	259,179	274,597	15,418	5.9	3,487	3,661	173	5.0	1.35	1.33
ResNonHm23 Exist	67,687	71,739	4,052	6.0	1,108	988	-120	-10.8	1.64	1.38
Apartments Exist	101,282	103,582	2,300	2.3	1,718	1,759	40	2.4	1.70	1.70
Low-income Apts	39,119	40,023	903	2.3	404	413	9	2.2	1.03	1.03
Seas Rec: Exist	336,810	374,610	37,800	11.2	3,769	4,032	263	7.0	1.12	1.08
Com/Ind Lo Exist	314,644	323,262	8,618	2.7	8,593	8,728	136	1.6	2.73	2.70
Com/Ind Hi Exist	441,095	474,082	32,987	7.5	15,701	16,721	1,021	6.5	3.56	3.53
Publ U: Elec Gen	194,972	199,864	4,891	2.5	3,707	4,380	673	18.1	1.90	2.19
Publ U: Other	128,767	133,785	5,018	3.9	4,146	4,212	66	1.6	3.22	3.15
AgHm House Exist	7,760	8,462	702	9.0	63	72	9	14.0	0.81	0.85
AgHm Land: Exist	6,323	7,235	912	14.4	20	20	0	0.8	0.32	0.28
Ag NonHm: Exist	72,050	84,373	12,323	17.1	896	1,037	140	15.7	1.24	1.23
ResHmstd: NewCon	0	22,714	22,714	0.0	0	199	199	0.0	0.00	0.88
All Other NewCon	0	31,448	31,448	0.0	0	545	545	0.0	0.00	1.73
Total	4,609,997	4,919,037	309,040	6.7	64,172	68,808	4,636	7.2	1.39	1.40

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	55,626	59,945	4,320	7.8	County	47.87	47.28	0.00	0.00
(-) TIF Tax Capacity	1,627	1,731	103	6.4	City/Town	61.93	59.27	0.20	0.21
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	8.06	8.43	8.40	10.04
(=) Taxable Tax Capacity	51,579	55,132	3,552	6.9	Special District	2.24	2.08	0.00	0.00
FD Distrib Tax Cap	2,722	3,557	835	30.7	Total	120.10	117.06	8.60	10.25

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,600	66,700	3,100	4.9	274	293	18	6.6	0.43	0.44
Res Hmstd: Avg Val	95,300	100,000	4,700	4.9	650	701	51	7.8	0.68	0.70
Res Hmstd: Hi Val	127,000	133,200	6,200	4.9	1,087	1,153	67	6.1	0.86	0.87
Res Hmstd: Ex-Hi Val	190,600	199,900	9,300	4.9	1,962	2,063	100	5.1	1.03	1.03
Apartment	300,000	306,800	6,800	2.3	4,762	4,804	42	0.9	1.59	1.57
Comm/Ind: Lo Val	150,000	161,200	11,200	7.5	3,866	4,185	320	8.3	2.58	2.6
Comm/Ind: Med Val	300,000	322,400	22,400	7.5	8,977	9,589	612	6.8	2.99	2.97
Comm/Ind: Hi Val	1,000,000	1,074,800	74,800	7.5	32,828	34,811	1,983	6.0	3.28	3.24

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,543,216	5,992,400	449,185	8.1	31,955	35,952	3,997	12.5	0.58	0.60
ResNonHm 1 Exist	407,671	444,762	37,091	9.1	3,400	3,719	319	9.4	0.83	0.84
ResNonHm23 Exist	51,106	54,591	3,486	6.8	522	469	-54	-10.3	1.02	0.86
Apartments Exist	5,632	5,747	115	2.0	56	56	0	0.8	0.99	0.98
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,741,893	6,406,620	664,727	11.6	47,386	51,417	4,031	8.5	0.83	0.80
Com/Ind Lo Exist	92,076	95,142	3,065	3.3	1,885	1,933	48	2.6	2.05	2.03
Com/Ind Hi Exist	160,358	172,334	11,976	7.5	4,414	4,770	356	8.1	2.75	2.77
Publ U: Elec Gen	3,244	3,324	81	2.5	49	56	7	15.0	1.51	1.69
Publ U: Other	264,970	273,903	8,932	3.4	7,132	7,390	258	3.6	2.69	2.70
AgHm House Exist	205,040	215,782	10,742	5.2	735	793	58	8.0	0.36	0.37
AgHm Land: Exist	333,337	383,279	49,942	15.0	589	610	22	3.7	0.18	0.16
Ag NonHm: Exist	792,305	912,848	120,543	15.2	6,038	6,825	787	13.0	0.76	0.75
ResHmstd: NewCon	0	69,478	69,478	0.0	0	452	452	0.0	0.00	0.65
All Other NewCon	0	129,853	129,853	0.0	0	1,074	1,074	0.0	0.00	0.83
Total	13,600,846	15,160,063	1,559,217	11.5	104,160	115,517	11,356	10.9	0.77	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	139,990	155,581	15,591	11.1	County	49.15	48.16	0.00	0.00
(-) TIF Tax Capacity	278	293	15	5.5	City/Town	13.04	12.71	0.00	0.00
(-) FD Contrib Tax Cap	1,006	1,395	389	38.6	School District	8.24	8.12	5.50	6.85
(=) Taxable Tax Capacity	<u>138,706</u>	<u>153,894</u>	<u>15,187</u>	<u>10.9</u>	Special District	<u>2.01</u>	<u>1.92</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	704	920	216	30.7	Total	72.44	70.91	5.50	6.85

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	131,700	142,400	8.1	458	548	90	19.8	0.35	0.38
Res Hmstd: Avg Val	197,500	213,500	8.1	1,030	1,165	135	13.1	0.52	0.55
Res Hmstd: Hi Val	263,300	284,600	8.1	1,602	1,782	180	11.2	0.61	0.63
Res Hmstd: Ex-Hi Val	395,000	427,000	8.1	2,747	3,005	258	9.4	0.7	0.70
Apartment	300,000	306,100	2.0	2,882	2,923	41	1.4	0.96	0.95
Comm/Ind: Lo Val	150,000	161,200	7.5	2,747	2,989	242	8.8	1.83	1.85
Comm/Ind: Med Val	300,000	322,400	7.5	6,381	6,850	468	7.3	2.13	2.12
Comm/Ind: Hi Val	1,000,000	1,074,700	7.5	23,344	24,870	1,526	6.5	2.33	2.31

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,394,835	5,476,250	81,414	1.5	56,636	52,513	-4,123	-7.3	1.05	0.96
ResNonHm 1 Exist	627,896	636,768	8,872	1.4	7,435	6,882	-552	-7.4	1.18	1.08
ResNonHm23 Exist	256,222	258,907	2,685	1.0	3,751	2,870	-881	-23.5	1.46	1.11
Apartments Exist	320,570	345,033	24,463	7.6	4,718	4,571	-147	-3.1	1.47	1.32
Low-income Apts	61,115	65,639	4,525	7.4	553	533	-21	-3.7	0.91	0.81
Seas Rec: Exist	124,041	134,285	10,244	8.3	1,384	1,407	23	1.7	1.12	1.05
Com/Ind Lo Exist	223,253	224,751	1,499	0.7	5,410	5,081	-330	-6.1	2.42	2.26
Com/Ind Hi Exist	841,292	947,221	105,929	12.6	27,037	28,121	1,085	4.0	3.21	2.97
Publ U: Elec Gen	824	844	20	2.5	19	20	1	6.8	2.32	2.42
Publ U: Other	147,154	151,164	4,010	2.7	4,657	4,510	-147	-3.1	3.16	2.98
AgHm House Exist	16,568	17,195	627	3.8	158	159	1	0.4	0.95	0.92
AgHm Land: Exist	19,276	21,710	2,434	12.6	80	78	-2	-3.1	0.42	0.36
Ag NonHm: Exist	32,492	39,226	6,734	20.7	328	373	45	13.7	1.01	0.95
ResHmstd: NewCon	0	61,169	61,169	0.0	0	656	656	0.0	0.00	1.07
All Other NewCon	0	90,355	90,355	0.0	0	1,077	1,077	0.0	0.00	1.19
Total	8,065,536	8,470,517	404,981	5.0	112,166	108,850	-3,316	-3.0	1.39	1.29

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,999	97,736	4,738	5.1	County	61.15	61.92	0.00	0.00
(-) TIF Tax Capacity	7,302	8,222	920	12.6	City/Town	23.34	22.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.73	8.91	8.34	9.82
(=) Taxable Tax Capacity	85,696	89,514	3,818	4.5	Special District	4.66	4.57	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	108.87	97.96	8.34	9.82

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,600	119,400	1.5	1,112	1,022	-90	-8.1	0.95	0.86
Res Hmstd: Avg Val	176,400	179,100	1.5	1,854	1,719	-135	-7.3	1.05	0.96
Res Hmstd: Hi Val	235,100	238,600	1.5	2,595	2,414	-181	-7.0	1.10	1.01
Res Hmstd: Ex-Hi Val	352,700	358,000	1.5	4,079	3,808	-271	-6.6	1.16	1.06
Apartment	300,000	322,900	7.6	4,333	4,271	-62	-1.4	1.44	1.32
Comm/Ind: Lo Val	150,000	168,900	12.6	3,609	3,934	325	9.0	2.41	2.33
Comm/Ind: Med Val	300,000	337,800	12.6	8,379	8,944	564	6.7	2.79	2.65
Comm/Ind: Hi Val	1,000,000	1,125,900	12.6	30,640	32,318	1,678	5.5	3.06	2.87

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,965,175	3,975,741	10,566	0.3	46,105	47,997	1,892	4.1	1.16	1.21
ResNonHm 1 Exist	464,293	495,682	31,389	6.8	5,979	6,618	639	10.7	1.29	1.34
ResNonHm23 Exist	154,144	164,414	10,270	6.7	2,471	2,305	-165	-6.7	1.60	1.40
Apartments Exist	187,827	193,590	5,763	3.1	2,987	3,162	175	5.9	1.59	1.63
Low-income Apts	57,494	59,738	2,244	3.9	561	600	39	6.9	0.98	1.01
Seas Rec: Exist	106,240	115,020	8,781	8.3	1,430	1,542	111	7.8	1.35	1.34
Com/Ind Lo Exist	318,646	324,485	5,839	1.8	8,272	8,544	271	3.3	2.60	2.63
Com/Ind Hi Exist	637,339	665,707	28,368	4.5	21,730	23,035	1,305	6.0	3.41	3.46
Publ U: Elec Gen	1,196	1,226	30	2.5	32	37	5	17.1	2.65	3.02
Publ U: Other	86,217	88,800	2,583	3.0	2,944	3,073	129	4.4	3.41	3.46
AgHm House Exist	91,322	97,677	6,356	7.0	974	1,104	130	13.3	1.07	1.13
AgHm Land: Exist	77,708	88,595	10,887	14.0	370	421	51	13.7	0.48	0.47
Ag NonHm: Exist	51,782	55,823	4,041	7.8	606	672	66	10.9	1.17	1.20
ResHmstd: NewCon	0	49,755	49,755	0.0	0	636	636	0.0	0.00	1.28
All Other NewCon	0	49,542	49,542	0.0	0	754	754	0.0	0.00	1.52
Total	6,199,382	6,425,795	226,413	3.7	94,461	100,500	6,040	6.4	1.52	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	71,229	73,509	2,280	3.2	County	54.74	56.06	0.07	0.06
(-) TIF Tax Capacity	2,536	2,656	120	4.7	City/Town	43.40	45.04	0.20	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.36	21.82	6.87	8.58
(=) Taxable Tax Capacity	68,693	70,853	2,160	3.1	Special District	0.83	0.82	0.12	0.11
FD Distrib Tax Cap	0	0	0	0.0	Total	121.33	123.73	7.26	8.97

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,100	113,400	0.3	1,184	1,235	51	4.3	1.05	1.09
Res Hmstd: Avg Val	169,500	170,000	0.3	1,960	2,037	77	3.9	1.16	1.2
Res Hmstd: Hi Val	226,000	226,600	0.3	2,737	2,839	102	3.7	1.21	1.25
Res Hmstd: Ex-Hi Val	339,000	339,900	0.3	4,292	4,444	152	3.5	1.27	1.31
Apartment	300,000	309,200	3.1	4,768	5,060	292	6.1	1.59	1.64
Comm/Ind: Lo Val	150,000	156,700	4.5	3,873	4,173	300	7.8	2.58	2.66
Comm/Ind: Med Val	300,000	313,400	4.5	9,001	9,616	615	6.8	3.00	3.07
Comm/Ind: Hi Val	1,000,000	1,044,500	4.5	32,930	35,006	2,076	6.3	3.29	3.35

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,311,472	6,578,811	267,339	4.2	59,337	64,291	4,953	8.3	0.94	0.98
ResNonHm 1 Exist	588,186	632,939	44,753	7.6	5,966	6,601	635	10.6	1.01	1.04
ResNonHm23 Exist	162,544	174,297	11,752	7.2	2,094	1,932	-162	-7.7	1.29	1.11
Apartments Exist	5,406	5,679	273	5.0	65	69	4	6.6	1.20	1.22
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,949,994	2,117,272	167,278	8.6	18,945	20,123	1,178	6.2	0.97	0.95
Com/Ind Lo Exist	105,551	109,231	3,680	3.5	2,299	2,394	95	4.1	2.18	2.19
Com/Ind Hi Exist	96,817	102,360	5,543	5.7	2,740	2,929	189	6.9	2.83	2.86
Publ U: Elec Gen	10,002	10,260	258	2.6	223	278	55	24.6	2.23	2.71
Publ U: Other	172,582	178,006	5,424	3.1	5,174	5,394	220	4.3	3.00	3.03
AgHm House Exist	1,359,163	1,458,261	99,098	7.3	11,853	13,392	1,538	13.0	0.87	0.92
AgHm Land: Exist	1,417,794	1,590,249	172,455	12.2	5,151	5,304	154	3.0	0.36	0.33
Ag NonHm: Exist	621,679	694,455	72,776	11.7	5,747	6,418	671	11.7	0.92	0.92
ResHmstd: NewCon	0	87,984	87,984	0.0	0	914	914	0.0	0.00	1.04
All Other NewCon	0	107,907	107,907	0.0	0	1,004	1,004	0.0	0.00	0.93
Total	12,801,189	13,847,709	1,046,520	8.2	119,594	131,043	11,449	9.6	0.93	0.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	125,510	134,205	8,696	6.9	County	54.22	54.74	0.16	0.15
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.67	16.92	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.65	21.63	7.12	8.91
(=) Taxable Tax Capacity	125,510	134,205	8,696	6.9	Special District	0.70	0.69	0.11	0.10
FD Distrib Tax Cap	0	0	0	0.0	Total	93.25	93.98	7.39	9.16

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,800	144,700	4.3	1,149	1,250	101	8.8	0.83	0.86
Res Hmstd: Avg Val	208,100	216,900	4.2	1,909	2,060	151	7.9	0.92	0.95
Res Hmstd: Hi Val	277,400	289,200	4.3	2,669	2,871	202	7.6	0.96	0.99
Res Hmstd: Ex-Hi Val	416,100	433,700	4.2	4,187	4,473	286	6.8	1.01	1.03
Apartment	300,000	315,100	5.0	3,718	3,990	272	7.3	1.24	1.27
Comm/Ind: Lo Val	150,000	158,600	5.7	3,243	3,522	279	8.6	2.16	2.22
Comm/Ind: Med Val	300,000	317,200	5.7	7,530	8,089	559	7.4	2.51	2.55
Comm/Ind: Hi Val	1,000,000	1,057,300	5.7	27,537	29,402	1,865	6.8	2.75	2.78

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,300,602	13,348,638	48,036	0.4	145,911	154,848	8,937	6.1	1.10	1.16
ResNonHm 1 Exist	1,428,184	1,475,923	47,739	3.3	17,150	18,651	1,501	8.8	1.20	1.26
ResNonHm23 Exist	558,975	577,009	18,034	3.2	8,098	7,427	-672	-8.3	1.45	1.29
Apartments Exist	866,823	880,175	13,352	1.5	12,857	13,698	842	6.5	1.48	1.56
Low-income Apts	161,336	164,197	2,861	1.8	1,450	1,553	102	7.0	0.90	0.95
Seas Rec: Exist	111,458	118,115	6,657	6.0	1,390	1,519	129	9.3	1.25	1.29
Com/Ind Lo Exist	693,174	704,803	11,629	1.7	17,099	17,975	876	5.1	2.47	2.55
Com/Ind Hi Exist	2,945,017	3,135,729	190,712	6.5	94,638	103,904	9,266	9.8	3.21	3.31
Publ U: Elec Gen	600,434	611,317	10,882	1.8	12,844	15,316	2,472	19.2	2.14	2.51
Publ U: Other	415,799	433,545	17,746	4.3	13,059	13,740	682	5.2	3.14	3.17
AgHm House Exist	147,300	150,666	3,367	2.3	1,601	1,746	145	9.0	1.09	1.16
AgHm Land: Exist	135,883	144,273	8,390	6.2	594	600	7	1.1	0.44	0.42
Ag NonHm: Exist	210,765	234,177	23,412	11.1	2,227	2,569	342	15.3	1.06	1.10
ResHmstd: NewCon	0	274,711	274,711	0.0	0	3,330	3,330	0.0	0.00	1.21
All Other NewCon	0	142,247	142,247	0.0	0	2,257	2,257	0.0	0.00	1.59
Total	21,575,751	22,395,527	819,776	3.8	328,919	359,133	30,214	9.2	1.52	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	261,546	273,452	11,906	4.6	County	41.37	43.29	0.00	0.00
(-) TIF Tax Capacity	12,508	13,314	806	6.4	City/Town	38.62	39.73	1.64	1.61
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.67	26.27	10.09	12.17
(=) Taxable Tax Capacity	249,039	260,138	11,099	4.5	Special District	2.01	2.06	0.15	0.14
FD Distrib Tax Cap	0	0	0	0.0	Total	107.67	111.36	11.88	13.92

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,500	128,000	500	0.4	1,267	1,346	80	6.3	0.99	1.05
Res Hmstd: Avg Val	191,200	191,900	700	0.4	2,085	2,204	119	5.7	1.09	1.15
Res Hmstd: Hi Val	254,900	255,800	900	0.4	2,904	3,062	158	5.4	1.14	1.2
Res Hmstd: Ex-Hi Val	382,400	383,800	1,400	0.4	4,543	4,781	238	5.2	1.19	1.25
Apartment	300,000	304,600	4,600	1.5	4,394	4,664	270	6.1	1.46	1.53
Comm/Ind: Lo Val	150,000	159,700	9,700	6.5	3,635	4,054	419	11.5	2.42	2.54
Comm/Ind: Med Val	300,000	319,400	19,400	6.5	8,422	9,284	862	10.2	2.81	2.91
Comm/Ind: Hi Val	1,000,000	1,064,800	64,800	6.5	30,763	33,695	2,932	9.5	3.08	3.16

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,536,356	7,619,577	83,221	1.1	67,237	71,871	4,635	6.9	0.89	0.94
ResNonHm 1 Exist	502,636	528,966	26,330	5.2	4,851	5,360	509	10.5	0.97	1.01
ResNonHm23 Exist	200,212	211,543	11,330	5.7	2,345	2,181	-164	-7.0	1.17	1.03
Apartments Exist	5,290	5,449	159	3.0	61	67	6	9.7	1.16	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,166,913	1,225,732	58,819	5.0	10,834	11,619	785	7.2	0.93	0.95
Com/Ind Lo Exist	155,316	158,278	2,962	1.9	3,188	3,345	157	4.9	2.05	2.11
Com/Ind Hi Exist	211,826	222,994	11,168	5.3	5,586	6,027	441	7.9	2.64	2.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	169,841	174,665	4,824	2.8	4,676	4,941	265	5.7	2.75	2.83
AgHm House Exist	1,559,036	1,624,761	65,725	4.2	13,446	14,920	1,474	11.0	0.86	0.92
AgHm Land: Exist	1,954,802	2,116,126	161,323	8.3	7,775	8,003	229	2.9	0.40	0.38
Ag NonHm: Exist	562,500	618,967	56,468	10.0	4,879	5,551	672	13.8	0.87	0.90
ResHmstd: NewCon	0	91,823	91,823	0.0	0	936	936	0.0	0.00	1.02
All Other NewCon	0	69,205	69,205	0.0	0	660	660	0.0	0.00	0.95
Total	14,024,728	14,668,086	643,358	4.6	124,877	135,483	10,606	8.5	0.89	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,300	141,798	4,498	3.3	County	42.10	43.99	0.00	0.00
(-) TIF Tax Capacity	24	25	1	5.7	City/Town	16.71	17.34	0.04	0.04
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.57	25.01	10.83	12.80
(=) Taxable Tax Capacity	137,276	141,773	4,497	3.3	Special District	1.16	1.13	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	84.54	87.46	10.87	12.84

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	167,500	169,300	1.1	1,376	1,478	102	7.4	0.82	0.87
Res Hmstd: Avg Val	251,200	254,000	1.1	2,250	2,404	154	6.8	0.9	0.95
Res Hmstd: Hi Val	334,800	338,500	1.1	3,123	3,328	204	6.5	0.93	0.98
Res Hmstd: Ex-Hi Val	502,400	507,900	1.1	4,798	5,112	313	6.5	0.96	1.01
Apartment	300,000	309,000	3.0	3,496	3,775	279	8.0	1.17	1.22
Comm/Ind: Lo Val	150,000	157,900	5.3	3,099	3,403	303	9.8	2.07	2.16
Comm/Ind: Med Val	300,000	315,800	5.3	7,177	7,802	625	8.7	2.39	2.47
Comm/Ind: Hi Val	1,000,000	1,052,700	5.3	26,209	28,334	2,125	8.1	2.62	2.69

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,255,559	5,367,953	112,395	2.1	68,511	72,608	4,097	6.0	1.30	1.35
ResNonHm 1 Exist	455,928	475,315	19,387	4.3	7,087	7,604	517	7.3	1.55	1.60
ResNonHm23 Exist	106,970	110,788	3,819	3.6	1,930	1,752	-179	-9.3	1.80	1.58
Apartments Exist	281,865	291,676	9,811	3.5	5,145	5,463	318	6.2	1.83	1.87
Low-income Apts	65,476	66,713	1,237	1.9	756	796	40	5.4	1.15	1.19
Seas Rec: Exist	31,671	33,655	1,984	6.3	502	531	29	5.7	1.59	1.58
Com/Ind Lo Exist	582,913	599,440	16,527	2.8	17,064	17,886	822	4.8	2.93	2.98
Com/Ind Hi Exist	918,975	957,009	38,034	4.1	34,111	36,056	1,945	5.7	3.71	3.77
Publ U: Elec Gen	3,700	3,766	66	1.8	116	148	32	27.5	3.13	3.92
Publ U: Other	78,863	80,687	1,824	2.3	3,111	3,248	138	4.4	3.94	4.03
AgHm House Exist	21,520	23,041	1,521	7.1	299	331	33	10.9	1.39	1.44
AgHm Land: Exist	57,845	64,262	6,417	11.1	492	522	29	5.9	0.85	0.81
Ag NonHm: Exist	63,515	70,138	6,623	10.4	895	1,003	107	12.0	1.41	1.43
ResHmstd: NewCon	0	60,831	60,831	0.0	0	890	890	0.0	0.00	1.46
All Other NewCon	0	31,017	31,017	0.0	0	656	656	0.0	0.00	2.11
Total	7,924,798	8,236,291	311,493	3.9	140,019	149,494	9,474	6.8	1.77	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	92,766	96,232	3,466	3.7	County	51.65	51.54	0.22	0.21
(-) TIF Tax Capacity	4,034	4,182	148	3.7	City/Town	61.70	63.69	0.38	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.83	19.12	18.56	20.76
(=) Taxable Tax Capacity	<u>88,732</u>	<u>92,050</u>	<u>3,318</u>	<u>3.7</u>	Special District	<u>1.67</u>	<u>1.66</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	133.84	136.00	19.16	21.38

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,200	65,600	1,400	2.2	725	770	45	6.1	1.13	1.17
Res Hmstd: Avg Val	96,300	98,400	2,100	2.2	1,188	1,265	77	6.5	1.23	1.29
Res Hmstd: Hi Val	128,300	131,000	2,700	2.1	1,706	1,807	101	5.9	1.33	1.38
Res Hmstd: Ex-Hi Val	192,500	196,600	4,100	2.1	2,746	2,899	153	5.6	1.43	1.47
Apartment	300,000	310,400	10,400	3.5	5,594	5,941	347	6.2	1.86	1.91
Comm/Ind: Lo Val	150,000	156,200	6,200	4.1	4,333	4,641	308	7.1	2.89	2.97
Comm/Ind: Med Val	300,000	312,400	12,400	4.1	10,015	10,643	628	6.3	3.34	3.41
Comm/Ind: Hi Val	1,000,000	1,041,400	41,400	4.1	36,529	38,655	2,126	5.8	3.65	3.71

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,191,871	3,380,114	188,244	5.9	28,554	30,990	2,436	8.5	0.89	0.92
ResNonHm 1 Exist	316,628	333,043	16,415	5.2	3,231	3,460	229	7.1	1.02	1.04
ResNonHm23 Exist	53,634	55,459	1,825	3.4	658	580	-78	-11.8	1.23	1.05
Apartments Exist	4,054	4,313	258	6.4	50	54	4	8.5	1.23	1.26
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	723,933	787,785	63,853	8.8	7,388	7,897	509	6.9	1.02	1.00
Com/Ind Lo Exist	118,106	122,844	4,738	4.0	2,532	2,647	115	4.5	2.14	2.15
Com/Ind Hi Exist	173,963	180,665	6,703	3.9	4,770	4,992	222	4.7	2.74	2.76
Publ U: Elec Gen	506	520	14	2.8	7	8	1	13.4	1.40	1.54
Publ U: Other	350,201	361,375	11,174	3.2	9,465	9,795	330	3.5	2.70	2.71
AgHm House Exist	1,569,521	1,711,252	141,731	9.0	12,337	14,065	1,729	14.0	0.79	0.82
AgHm Land: Exist	10,755,632	11,965,754	1,210,122	11.3	51,790	54,080	2,290	4.4	0.48	0.45
Ag NonHm: Exist	5,479,171	6,129,475	650,303	11.9	43,445	48,321	4,876	11.2	0.79	0.79
ResHmstd: NewCon	0	52,291	52,291	0.0	0	522	522	0.0	0.00	1.00
All Other NewCon	0	108,530	108,530	0.0	0	762	762	0.0	0.00	0.70
Total	22,737,219	25,193,421	2,456,202	10.8	164,227	178,173	13,947	8.5	0.72	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	196,423	212,050	15,627	8.0	County	52.12	51.81	0.13	0.13	
(-) TIF Tax Capacity	73	74	1	1.1	City/Town	11.23	10.88	0.00	0.00	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.23	16.48	17.86	20.03	
(=) Taxable Tax Capacity	196,350	211,976	15,627	8.0	Special District	1.41	1.38	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	80.99	80.54	17.99	20.15	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,600	117,100	6,500	5.9	822	912	90	11.0	0.74	0.78
Res Hmstd: Avg Val	165,800	175,600	9,800	5.9	1,418	1,554	136	9.6	0.86	0.88
Res Hmstd: Hi Val	221,000	234,000	13,000	5.9	2,014	2,194	180	9.0	0.91	0.94
Res Hmstd: Ex-Hi Val	331,500	351,100	19,600	5.9	3,207	3,479	272	8.5	0.97	0.99
Apartment	300,000	319,100	19,100	6.4	3,577	3,856	279	7.8	1.19	1.21
Comm/Ind: Lo Val	150,000	155,800	5,800	3.9	3,126	3,294	168	5.4	2.08	2.11
Comm/Ind: Med Val	300,000	311,600	11,600	3.9	7,205	7,534	329	4.6	2.40	2.42
Comm/Ind: Hi Val	1,000,000	1,038,500	38,500	3.9	26,238	27,312	1,074	4.1	2.62	2.63

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,935,004	5,995,161	60,157	1.0	66,282	70,465	4,183	6.3	1.12	1.18
ResNonHm 1 Exist	573,528	593,778	20,250	3.5	7,307	7,910	603	8.3	1.27	1.33
ResNonHm23 Exist	158,067	162,837	4,770	3.0	2,408	2,197	-212	-8.8	1.52	1.35
Apartments Exist	449,540	460,719	11,180	2.5	6,373	6,701	328	5.1	1.42	1.45
Low-income Apts	76,242	76,363	121	0.2	701	727	26	3.7	0.92	0.95
Seas Rec: Exist	39,647	43,011	3,364	8.5	497	534	37	7.4	1.25	1.24
Com/Ind Lo Exist	468,335	479,642	11,307	2.4	12,102	12,730	628	5.2	2.58	2.65
Com/Ind Hi Exist	1,201,200	1,290,729	89,528	7.5	37,692	41,015	3,323	8.8	3.14	3.18
Publ U: Elec Gen	18,076	18,442	366	2.0	382	475	92	24.1	2.12	2.57
Publ U: Other	82,435	84,419	1,983	2.4	2,662	2,783	121	4.6	3.23	3.30
AgHm House Exist	13,740	14,073	333	2.4	169	184	15	9.0	1.23	1.31
AgHm Land: Exist	32,209	34,665	2,456	7.6	239	249	10	4.4	0.74	0.72
Ag NonHm: Exist	53,432	58,695	5,262	9.8	602	680	78	12.9	1.13	1.16
ResHmstd: NewCon	0	85,694	85,694	0.0	0	1,027	1,027	0.0	0.00	1.20
All Other NewCon	0	78,805	78,805	0.0	0	1,386	1,386	0.0	0.00	1.76
Total	9,101,456	9,477,034	375,578	4.1	137,416	149,063	11,647	8.5	1.51	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,567	112,293	4,727	4.4	County	45.23	46.02	0.00	0.00
(-) TIF Tax Capacity	5,124	5,467	343	6.7	City/Town	49.88	51.83	0.23	0.25
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.86	16.18	14.36	16.00
(=) Taxable Tax Capacity	102,443	106,827	4,384	4.3	Special District	0.54	0.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	111.50	114.55	14.59	16.25

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,800	83,600	1.0	746	796	50	6.7	0.90	0.95
Res Hmstd: Avg Val	124,100	125,400	1.0	1,304	1,381	77	5.9	1.05	1.10
Res Hmstd: Hi Val	165,400	167,100	1.0	1,862	1,964	102	5.5	1.13	1.18
Res Hmstd: Ex-Hi Val	248,200	250,700	1.0	2,980	3,133	152	5.1	1.20	1.25
Apartment	300,000	307,500	2.5	4,619	4,903	284	6.2	1.54	1.59
Comm/Ind: Lo Val	150,000	161,200	7.5	3,762	4,220	458	12.2	2.51	2.62
Comm/Ind: Med Val	300,000	322,400	7.5	8,704	9,640	935	10.7	2.90	2.99
Comm/Ind: Hi Val	1,000,000	1,074,500	7.5	31,771	34,926	3,156	9.9	3.18	3.25

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,635,496	2,757,795	122,299	4.6	21,011	22,917	1,906	9.1	0.80	0.83
ResNonHm 1 Exist	289,457	305,560	16,103	5.6	2,608	2,851	242	9.3	0.90	0.93
ResNonHm23 Exist	39,787	42,357	2,570	6.5	427	393	-34	-8.0	1.07	0.93
Apartments Exist	4,702	4,941	239	5.1	52	58	7	12.7	1.10	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	202,947	220,828	17,881	8.8	1,599	1,717	118	7.4	0.79	0.78
Com/Ind Lo Exist	74,881	78,313	3,432	4.6	1,453	1,546	92	6.3	1.94	1.97
Com/Ind Hi Exist	108,850	116,226	7,376	6.8	2,745	2,961	217	7.9	2.52	2.55
Publ U: Elec Gen	11,627	11,945	319	2.7	164	200	36	22.1	1.41	1.68
Publ U: Other	228,485	236,448	7,962	3.5	5,793	6,224	431	7.4	2.54	2.63
AgHm House Exist	1,187,992	1,266,904	78,912	6.6	8,909	10,241	1,331	14.9	0.75	0.81
AgHm Land: Exist	6,259,031	6,777,510	518,479	8.3	29,205	30,843	1,639	5.6	0.47	0.46
Ag NonHm: Exist	2,732,221	2,985,519	253,299	9.3	20,488	23,109	2,621	12.8	0.75	0.77
ResHmstd: NewCon	0	31,279	31,279	0.0	0	275	275	0.0	0.00	0.88
All Other NewCon	0	58,658	58,658	0.0	0	416	416	0.0	0.00	0.71
Total	13,775,476	14,894,283	1,118,807	8.1	94,455	103,752	9,297	9.8	0.69	0.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,500	127,168	6,669	5.5	County	48.03	48.80	0.00	0.00
(-) TIF Tax Capacity	39	40	0	0.8	City/Town	10.42	10.21	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.49	18.17	14.60	16.27
(=) Taxable Tax Capacity	120,460	127,129	6,668	5.5	Special District	0.53	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	75.48	77.70	14.60	16.27

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,400	108,200	4,800	4.6	652	742	90	13.8	0.63	0.69
Res Hmstd: Avg Val	155,000	162,200	7,200	4.6	1,163	1,298	135	11.6	0.75	0.80
Res Hmstd: Hi Val	206,600	216,200	9,600	4.6	1,674	1,854	179	10.7	0.81	0.86
Res Hmstd: Ex-Hi Val	310,000	324,400	14,400	4.6	2,699	2,968	269	10.0	0.87	0.91
Apartment	300,000	315,200	15,200	5.1	3,268	3,574	306	9.4	1.09	1.13
Comm/Ind: Lo Val	150,000	160,200	10,200	6.8	2,951	3,282	331	11.2	1.97	2.05
Comm/Ind: Med Val	300,000	320,300	20,300	6.8	6,814	7,485	672	9.9	2.27	2.34
Comm/Ind: Hi Val	1,000,000	1,067,800	67,800	6.8	24,837	27,109	2,272	9.1	2.48	2.54

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,061,145	7,193,445	132,300	1.9	80,610	82,548	1,938	2.4	1.14	1.15
ResNonHm 1 Exist	1,060,845	1,216,593	155,748	14.7	13,350	15,408	2,058	15.4	1.26	1.27
ResNonHm23 Exist	233,109	265,293	32,185	13.8	3,622	3,454	-168	-4.6	1.55	1.30
Apartments Exist	375,807	413,419	37,612	10.0	5,919	6,489	570	9.6	1.57	1.57
Low-income Apts	71,595	77,580	5,986	8.4	697	757	60	8.6	0.97	0.98
Seas Rec: Exist	10,261	10,505	244	2.4	155	157	2	1.6	1.51	1.49
Com/Ind Lo Exist	310,457	358,848	48,391	15.6	7,916	9,128	1,212	15.3	2.55	2.54
Com/Ind Hi Exist	1,509,894	1,733,090	223,196	14.8	50,642	57,667	7,025	13.9	3.35	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	80,364	83,192	2,828	3.5	2,606	2,709	103	4.0	3.24	3.26
AgHm House Exist	348,015	340,526	-7,489	-2.2	3,333	3,422	89	2.7	0.96	1.00
AgHm Land: Exist	669,002	651,609	-17,393	-2.6	3,496	3,315	-181	-5.2	0.52	0.51
Ag NonHm: Exist	332,269	375,942	43,674	13.1	3,193	3,738	545	17.1	0.96	0.99
ResHmstd: NewCon	0	120,657	120,657	0.0	0	1,244	1,244	0.0	0.00	1.03
All Other NewCon	0	154,193	154,193	0.0	0	2,034	2,034	0.0	0.00	1.32
Total	12,062,761	12,994,892	932,131	7.7	175,538	192,070	16,532	9.4	1.46	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,243	148,562	11,320	8.2	County	53.05	52.72	0.00	0.00
(-) TIF Tax Capacity	1,678	1,926	248	14.8	City/Town	36.55	35.73	0.17	0.17
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.96	23.62	11.38	12.88
(=) Taxable Tax Capacity	135,565	146,637	11,072	8.2	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.57	112.07	11.55	13.05

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,700	127,000	1.8	1,288	1,331	43	3.4	1.03	1.05
Res Hmstd: Avg Val	187,000	190,500	1.9	2,117	2,183	66	3.1	1.13	1.15
Res Hmstd: Hi Val	249,200	253,900	1.9	2,945	3,033	88	3.0	1.18	1.19
Res Hmstd: Ex-Hi Val	373,900	380,900	1.9	4,605	4,736	132	2.9	1.23	1.24
Apartment	300,000	330,000	10.0	4,568	5,054	486	10.6	1.52	1.53
Comm/Ind: Lo Val	150,000	172,200	14.8	3,740	4,468	728	19.5	2.49	2.59
Comm/Ind: Med Val	300,000	344,300	14.8	8,669	10,113	1,444	16.7	2.89	2.94
Comm/Ind: Hi Val	1,000,000	1,147,800	14.8	31,672	36,472	4,800	15.2	3.17	3.18

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	10,288,437	10,311,352	22,916	0.2	115,294	121,268	5,974	5.2	1.12	1.18
ResNonHm 1 Exist	912,686	958,962	46,276	5.1	11,415	12,517	1,102	9.7	1.25	1.31
ResNonHm23 Exist	310,071	321,624	11,552	3.7	4,858	4,452	-406	-8.4	1.57	1.38
Apartments Exist	488,238	498,242	10,004	2.0	7,421	7,889	468	6.3	1.52	1.58
Low-income Apts	108,805	109,625	820	0.8	1,030	1,079	49	4.8	0.95	0.98
Seas Rec: Exist	105,655	112,243	6,587	6.2	1,339	1,435	96	7.2	1.27	1.28
Com/Ind Lo Exist	748,161	773,576	25,416	3.4	19,035	20,250	1,215	6.4	2.54	2.62
Com/Ind Hi Exist	1,630,107	1,744,436	114,329	7.0	52,801	57,575	4,774	9.0	3.24	3.30
Publ U: Elec Gen	350,449	356,796	6,346	1.8	8,651	10,129	1,478	17.1	2.47	2.84
Publ U: Other	240,895	249,564	8,669	3.6	8,031	8,367	336	4.2	3.33	3.35
AgHm House Exist	38,671	40,902	2,231	5.8	423	477	54	12.7	1.09	1.17
AgHm Land: Exist	84,373	93,187	8,814	10.4	503	534	31	6.2	0.60	0.57
Ag NonHm: Exist	87,539	96,561	9,022	10.3	942	1,067	125	13.2	1.08	1.11
ResHmstd: NewCon	0	110,430	110,430	0.0	0	1,416	1,416	0.0	0.00	1.28
All Other NewCon	0	102,559	102,559	0.0	0	1,606	1,606	0.0	0.00	1.57
Total	15,394,088	15,880,058	485,970	3.2	231,743	250,061	18,318	7.9	1.51	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	181,305	188,489	7,184	4.0	County	42.23	42.78	0.00	0.00
(-) TIF Tax Capacity	8,252	8,813	560	6.8	City/Town	45.69	47.31	0.18	0.20
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	21.04	17.33	19.37
(=) Taxable Tax Capacity	<u>173,053</u>	<u>179,676</u>	<u>6,623</u>	<u>3.8</u>	Special District	<u>1.52</u>	<u>1.55</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	109.87	112.68	17.51	19.57

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,000	97,200	0.2	951	1,000	50	5.3	0.98	1.03
Res Hmstd: Avg Val	145,500	145,800	0.2	1,612	1,687	75	4.6	1.11	1.16
Res Hmstd: Hi Val	193,900	194,300	0.2	2,272	2,372	100	4.4	1.17	1.22
Res Hmstd: Ex-Hi Val	290,900	291,500	0.2	3,595	3,745	150	4.2	1.24	1.28
Apartment	300,000	306,100	2.0	4,646	4,910	265	5.7	1.55	1.60
Comm/Ind: Lo Val	150,000	160,500	7.0	3,769	4,203	434	11.5	2.51	2.62
Comm/Ind: Med Val	300,000	321,000	7.0	8,707	9,593	886	10.2	2.90	2.99
Comm/Ind: Hi Val	1,000,000	1,070,100	7.0	31,750	34,746	2,996	9.4	3.17	3.25

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,575,563	4,749,927	174,363	3.8	39,282	42,487	3,205	8.2	0.86	0.89
ResNonHm 1 Exist	510,753	547,254	36,502	7.1	4,741	5,252	511	10.8	0.93	0.96
ResNonHm23 Exist	74,457	79,743	5,286	7.1	884	840	-45	-5.1	1.19	1.05
Apartments Exist	3,146	3,326	180	5.7	37	40	3	7.1	1.18	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	240,508	256,686	16,178	6.7	2,154	2,329	175	8.1	0.90	0.91
Com/Ind Lo Exist	99,923	105,909	5,986	6.0	2,071	2,232	161	7.8	2.07	2.11
Com/Ind Hi Exist	79,832	85,067	5,235	6.6	2,152	2,316	164	7.6	2.70	2.72
Publ U: Elec Gen	1,777	1,827	50	2.8	22	28	6	26.2	1.24	1.52
Publ U: Other	264,427	272,790	8,363	3.2	7,115	7,516	401	5.6	2.69	2.76
AgHm House Exist	1,818,041	1,942,064	124,023	6.8	14,813	16,757	1,944	13.1	0.81	0.86
AgHm Land: Exist	6,661,945	7,325,626	663,681	10.0	31,824	33,161	1,338	4.2	0.48	0.45
Ag NonHm: Exist	2,544,622	2,806,359	261,737	10.3	20,580	22,985	2,404	11.7	0.81	0.82
ResHmstd: NewCon	0	59,438	59,438	0.0	0	578	578	0.0	0.00	0.97
All Other NewCon	0	78,099	78,099	0.0	0	569	569	0.0	0.00	0.73
Total	16,874,993	18,314,114	1,439,121	8.5	125,675	137,090	11,415	9.1	0.74	0.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,255	158,078	8,823	5.9	County	44.42	45.00	0.00	0.00
(-) TIF Tax Capacity	93	94	1	1.0	City/Town	14.55	14.41	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	21.14	16.12	18.40
(=) Taxable Tax Capacity	149,162	157,984	8,822	5.9	Special District	0.64	0.62	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	80.16	81.16	16.12	18.40

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,900	143,200	3.8	1,079	1,182	103	9.5	0.78	0.83
Res Hmstd: Avg Val	206,800	214,700	3.8	1,805	1,958	154	8.5	0.87	0.91
Res Hmstd: Hi Val	275,600	286,100	3.8	2,529	2,734	205	8.1	0.92	0.96
Res Hmstd: Ex-Hi Val	413,600	429,400	3.8	3,982	4,275	293	7.4	0.96	1
Apartment	300,000	317,200	5.7	3,490	3,802	312	8.9	1.16	1.2
Comm/Ind: Lo Val	150,000	159,800	6.5	3,080	3,390	311	10.1	2.05	2.12
Comm/Ind: Med Val	300,000	319,700	6.6	7,105	7,733	628	8.8	2.37	2.42
Comm/Ind: Hi Val	1,000,000	1,065,600	6.6	25,890	27,990	2,100	8.1	2.59	2.63

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	23,130,853	23,227,264	96,411	0.4	240,902	252,438	11,536	4.8	1.04	1.09
ResNonHm 1 Exist	1,651,164	1,853,901	202,737	12.3	18,299	21,392	3,093	16.9	1.11	1.15
ResNonHm23 Exist	639,847	706,485	66,638	10.4	8,570	8,534	-36	-0.4	1.34	1.21
Apartments Exist	842,026	815,653	-26,373	-3.1	11,429	11,432	3	0.0	1.36	1.40
Low-income Apts	153,300	153,805	504	0.3	1,305	1,357	52	4.0	0.85	0.88
Seas Rec: Exist	80,809	80,943	134	0.2	976	1,006	29	3.0	1.21	1.24
Com/Ind Lo Exist	484,258	491,254	6,996	1.4	11,554	11,921	367	3.2	2.39	2.43
Com/Ind Hi Exist	3,780,170	4,044,221	264,051	7.0	117,731	128,016	10,285	8.7	3.11	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222,776	229,254	6,478	2.9	6,892	7,221	329	4.8	3.09	3.15
AgHm House Exist	137,870	131,182	-6,688	-4.9	1,321	1,319	-2	-0.1	0.96	1.01
AgHm Land: Exist	104,546	94,320	-10,226	-9.8	429	365	-64	-14.9	0.41	0.39
Ag NonHm: Exist	101,285	112,293	11,008	10.9	906	1,046	140	15.5	0.89	0.93
ResHmstd: NewCon	0	165,065	165,065	0.0	0	1,861	1,861	0.0	0.00	1.13
All Other NewCon	0	205,553	205,553	0.0	0	3,156	3,156	0.0	0.00	1.54
Total	31,328,905	32,311,192	982,287	3.1	420,314	451,064	30,750	7.3	1.34	1.40

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	359,337	371,142	11,805	3.3	County	31.32	32.39	0.00	0.00	
(-) TIF Tax Capacity	21,695	23,104	1,408	6.5	City/Town	32.65	34.05	0.34	0.37	
(-) FD Contrib Tax Cap	29,079	32,782	3,702	12.7	School District	21.13	21.65	18.66	19.88	
(=) Taxable Tax Capacity	<u>308,562</u>	<u>315,256</u>	<u>6,695</u>	<u>2.2</u>	Special District	<u>6.37</u>	<u>6.46</u>	<u>0.00</u>	<u>0.00</u>	
FD Distrib Tax Cap	45,942	52,601	6,659	14.5	Total	91.47	94.54	19.00	20.24	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	162,800	700	0.4	1,564	1,643	79	5.0	0.96	1.01
Res Hmstd: Avg Val	243,000	244,000	1,000	0.4	2,531	2,648	118	4.6	1.04	1.09
Res Hmstd: Hi Val	323,900	325,300	1,400	0.4	3,497	3,654	158	4.5	1.08	1.12
Res Hmstd: Ex-Hi Val	486,000	488,000	2,000	0.4	5,368	5,602	233	4.3	1.10	1.15
Apartment	300,000	290,600	-9,400	-3.1	4,000	4,023	23	0.6	1.33	1.38
Comm/Ind: Lo Val	150,000	160,500	10,500	7.0	3,377	3,768	391	11.6	2.25	2.35
Comm/Ind: Med Val	300,000	321,000	21,000	7.0	7,785	8,586	801	10.3	2.59	2.67
Comm/Ind: Hi Val	1,000,000	1,069,900	69,900	7.0	28,355	31,067	2,712	9.6	2.84	2.90

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,906,962	20,532,789	-374,173	-1.8	196,958	201,640	4,682	2.4	0.94	0.98
ResNonHm 1 Exist	1,916,307	2,218,725	302,417	15.8	18,990	22,876	3,886	20.5	0.99	1.03
ResNonHm23 Exist	618,667	715,523	96,856	15.7	6,988	7,132	144	2.1	1.13	1.00
Apartments Exist	554,920	551,936	-2,984	-0.5	6,876	7,147	271	3.9	1.24	1.29
Low-income Apts	101,844	103,524	1,680	1.7	763	802	39	5.1	0.75	0.77
Seas Rec: Exist	161,469	173,848	12,379	7.7	1,483	1,616	133	8.9	0.92	0.93
Com/Ind Lo Exist	286,816	295,505	8,689	3.0	6,475	6,775	300	4.6	2.26	2.29
Com/Ind Hi Exist	2,592,436	2,795,862	203,426	7.8	76,901	84,339	7,438	9.7	2.97	3.02
Publ U: Elec Gen	134,637	137,062	2,426	1.8	2,626	3,392	766	29.2	1.95	2.47
Publ U: Other	221,808	227,914	6,106	2.8	6,588	6,887	299	4.5	2.97	3.02
AgHm House Exist	318,448	318,370	-78	0.0	2,584	2,690	106	4.1	0.81	0.84
AgHm Land: Exist	186,460	182,131	-4,330	-2.3	491	432	-59	-12.0	0.26	0.24
Ag NonHm: Exist	241,911	281,152	39,240	16.2	1,856	2,229	373	20.1	0.77	0.79
ResHmstd: NewCon	0	195,942	195,942	0.0	0	2,076	2,076	0.0	0.00	1.06
All Other NewCon	0	180,364	180,364	0.0	0	2,067	2,067	0.0	0.00	1.15
Total	28,242,685	28,910,646	667,961	2.4	329,580	352,101	22,521	6.8	1.17	1.22

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,394	326,616	8,221	2.6	County	25.76	26.76	0.00	0.00
(-) TIF Tax Capacity	8,039	8,685	646	8.0	City/Town	28.33	29.71	0.61	0.67
(-) FD Contrib Tax Cap	21,174	23,840	2,666	12.6	School District	21.98	21.99	15.78	17.32
(=) Taxable Tax Capacity	289,182	294,091	4,909	1.7	Special District	4.62	4.78	0.00	0.00
FD Distrib Tax Cap	26,116	29,901	3,785	14.5	Total	80.69	83.24	16.39	17.99

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	201,600	198,000	-1.8	1,766	1,810	44	2.5	0.88	0.91
Res Hmstd: Avg Val	302,300	296,900	-1.8	2,834	2,900	66	2.3	0.94	0.98
Res Hmstd: Hi Val	402,900	395,700	-1.8	3,902	3,989	88	2.3	0.97	1.01
Res Hmstd: Ex-Hi Val	604,500	593,700	-1.8	6,079	6,205	126	2.1	1.01	1.05
Apartment	300,000	298,400	-0.5	3,518	3,642	124	3.5	1.17	1.22
Comm/Ind: Lo Val	150,000	161,800	7.9	3,096	3,490	394	12.7	2.06	2.16
Comm/Ind: Med Val	300,000	323,500	7.8	7,141	7,942	801	11.2	2.38	2.45
Comm/Ind: Hi Val	1,000,000	1,078,500	7.9	26,020	28,729	2,709	10.4	2.60	2.66

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	31,287,863	30,567,630	-720,233	-2.3	319,140	334,593	15,454	4.8	1.02	1.09
ResNonHm 1 Exist	2,066,621	2,010,711	-55,910	-2.7	22,283	23,220	937	4.2	1.08	1.15
ResNonHm23 Exist	580,900	579,284	-1,616	-0.3	7,712	7,254	-457	-5.9	1.33	1.25
Apartments Exist	1,770,525	1,744,651	-25,874	-1.5	22,364	23,431	1,067	4.8	1.26	1.34
Low-income Apts	79,856	79,348	-508	-0.6	675	717	43	6.3	0.84	0.90
Seas Rec: Exist	44,369	46,530	2,160	4.9	532	592	61	11.5	1.20	1.27
Com/Ind Lo Exist	518,447	526,934	8,487	1.6	12,079	12,633	554	4.6	2.33	2.40
Com/Ind Hi Exist	5,441,285	5,734,346	293,061	5.4	163,970	177,497	13,528	8.3	3.01	3.10
Publ U: Elec Gen	83,487	85,222	1,734	2.1	1,793	2,217	424	23.7	2.15	2.60
Publ U: Other	439,987	453,428	13,440	3.1	13,394	14,209	815	6.1	3.04	3.13
AgHm House Exist	246,249	247,632	1,383	0.6	2,126	2,289	163	7.7	0.86	0.92
AgHm Land: Exist	504,817	534,568	29,751	5.9	2,113	2,247	134	6.3	0.42	0.42
Ag NonHm: Exist	314,881	325,880	10,999	3.5	2,570	2,837	267	10.4	0.82	0.87
ResHmstd: NewCon	0	251,932	251,932	0.0	0	2,989	2,989	0.0	0.00	1.19
All Other NewCon	0	138,361	138,361	0.0	0	2,121	2,121	0.0	0.00	1.53
Total	43,379,288	43,326,457	-52,831	-0.1	570,750	608,848	38,098	6.7	1.32	1.41

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	501,878	503,577	1,699	0.3	County	25.12	26.46	0.47	0.47
(-) TIF Tax Capacity	20,988	22,202	1,214	5.8	City/Town	33.61	36.17	0.69	0.78
(-) FD Contrib Tax Cap	44,154	48,327	4,173	9.5	School District	22.93	24.45	18.52	20.11
(=) Taxable Tax Capacity	436,736	433,048	-3,688	-0.8	Special District	4.41	4.72	0.00	0.00
FD Distrib Tax Cap	47,507	54,393	6,886	14.5	Total	86.07	91.80	19.69	21.36

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	182,200	178,000	-4,200	-2.3	1,718	1,802	84	4.9	0.94	1.01
Res Hmstd: Avg Val	273,200	266,900	-6,300	-2.3	2,763	2,888	125	4.5	1.01	1.08
Res Hmstd: Hi Val	364,200	355,800	-8,400	-2.3	3,807	3,974	167	4.4	1.05	1.12
Res Hmstd: Ex-Hi Val	546,500	533,900	-12,600	-2.3	5,880	6,119	240	4.1	1.08	1.15
Apartment	300,000	295,600	-4,400	-1.5	3,818	4,023	205	5.4	1.27	1.36
Comm/Ind: Lo Val	150,000	158,100	8,100	5.4	3,266	3,648	382	11.7	2.18	2.31
Comm/Ind: Med Val	300,000	316,200	16,200	5.4	7,522	8,325	802	10.7	2.51	2.63
Comm/Ind: Hi Val	1,000,000	1,053,900	53,900	5.4	27,386	30,147	2,761	10.1	2.74	2.86

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,348,739	18,909,867	561,128	3.1	205,123	219,678	14,555	7.1	1.12	1.16
ResNonHm 1 Exist	1,619,713	1,653,412	33,699	2.1	18,799	19,861	1,062	5.6	1.16	1.20
ResNonHm23 Exist	674,029	686,004	11,975	1.8	9,354	8,324	-1,030	-11.0	1.39	1.21
Apartments Exist	349,106	363,058	13,952	4.0	5,010	5,375	365	7.3	1.44	1.48
Low-income Apts	86,142	92,447	6,304	7.3	763	849	86	11.3	0.89	0.92
Seas Rec: Exist	70,362	72,927	2,566	3.6	803	844	41	5.1	1.14	1.16
Com/Ind Lo Exist	371,473	385,750	14,276	3.8	9,057	9,574	517	5.7	2.44	2.48
Com/Ind Hi Exist	2,138,469	2,345,634	207,165	9.7	68,344	76,029	7,685	11.2	3.20	3.24
Publ U: Elec Gen	19,134	19,587	452	2.4	398	493	95	23.9	2.08	2.51
Publ U: Other	146,462	150,096	3,634	2.5	4,582	4,765	183	4.0	3.13	3.17
AgHm House Exist	515,904	539,872	23,967	4.6	4,360	4,791	431	9.9	0.85	0.89
AgHm Land: Exist	769,140	820,188	51,048	6.6	2,997	3,031	34	1.1	0.39	0.37
Ag NonHm: Exist	380,055	426,550	46,495	12.2	3,289	3,768	479	14.6	0.87	0.88
ResHmstd: NewCon	0	389,664	389,664	0.0	0	4,678	4,678	0.0	0.00	1.20
All Other NewCon	0	229,691	229,691	0.0	0	3,093	3,093	0.0	0.00	1.35
Total	25,488,729	27,084,745	1,596,016	6.3	332,880	365,153	32,273	9.7	1.31	1.35

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	281,763	298,509	16,745	5.9	County	34.69	35.35	0.00	0.00
(-) TIF Tax Capacity	9,604	10,473	869	9.0	City/Town	28.81	30.19	1.15	1.21
(-) FD Contrib Tax Cap	17,344	19,733	2,389	13.8	School District	28.64	29.12	15.56	16.70
(=) Taxable Tax Capacity	254,816	268,303	13,487	5.3	Special District	4.86	5.09	0.00	0.00
FD Distrib Tax Cap	21,992	25,179	3,187	14.5	Total	97.00	99.75	16.71	17.92

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	202,600	208,800	3.1	2,114	2,272	159	7.5	1.04	1.09
Res Hmstd:Avg Val	303,700	313,000	3.1	3,354	3,592	238	7.1	1.10	1.15
Res Hmstd: Hi Val	404,800	417,200	3.1	4,595	4,909	314	6.8	1.14	1.18
Res Hmstd: Ex-Hi Val	607,400	626,000	3.1	7,167	7,680	513	7.2	1.18	1.23
Apartment	300,000	312,000	4.0	4,139	4,449	310	7.5	1.38	1.43
Comm/Ind: Lo Val	150,000	164,500	9.7	3,467	3,982	515	14.8	2.31	2.42
Comm/Ind: Med Val	300,000	329,100	9.7	8,007	9,056	1,049	13.1	2.67	2.75
Comm/Ind: Hi Val	1,000,000	1,096,900	9.7	29,191	32,725	3,533	12.1	2.92	2.98

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,104,589	19,452,462	-652,127	-3.2	236,283	246,296	10,013	4.2	1.18	1.27
ResNonHm 1 Exist	1,475,156	1,423,261	-51,895	-3.5	18,460	19,186	726	3.9	1.25	1.35
ResNonHm23 Exist	520,309	508,151	-12,158	-2.3	7,721	6,874	-846	-11.0	1.48	1.35
Apartments Exist	1,006,251	1,005,212	-1,038	-0.1	15,671	16,814	1,143	7.3	1.56	1.67
Low-income Apts	110,498	109,393	-1,105	-1.0	1,059	1,129	70	6.6	0.96	1.03
Seas Rec: Exist	12,832	12,988	157	1.2	203	221	18	8.9	1.58	1.71
Com/Ind Lo Exist	322,284	324,008	1,725	0.5	8,112	8,463	351	4.3	2.52	2.61
Com/Ind Hi Exist	4,453,865	4,575,001	121,137	2.7	146,243	155,874	9,631	6.6	3.28	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	208,520	214,184	5,664	2.7	6,757	7,203	446	6.6	3.24	3.36
AgHm House Exist	85,189	87,647	2,457	2.9	965	1,072	107	11.0	1.13	1.22
AgHm Land: Exist	102,602	111,060	8,458	8.2	505	537	32	6.3	0.49	0.48
Ag NonHm: Exist	177,589	195,421	17,833	10.0	1,827	2,149	322	17.6	1.03	1.10
ResHmstd: NewCon	0	273,976	273,976	0.0	0	3,617	3,617	0.0	0.00	1.32
All Other NewCon	0	55,993	55,993	0.0	0	1,258	1,258	0.0	0.00	2.25
Total	28,579,682	28,348,758	-230,924	-0.8	443,805	470,692	26,887	6.1	1.55	1.66

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	338,024	335,967	-2,057	-0.6	County	38.60	40.72	0.00	0.00
(-) TIF Tax Capacity	29,001	29,920	919	3.2	City/Town	34.91	38.52	0.91	1.03
(-) FD Contrib Tax Cap	31,836	37,119	5,283	16.6	School District	22.57	24.34	18.18	20.13
(=) Taxable Tax Capacity	<u>277,187</u>	<u>268,928</u>	<u>-8,259</u>	<u>-3.0</u>	Special District	<u>8.12</u>	<u>8.12</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	35,923	41,129	5,207	14.5	Total	104.20	111.69	19.09	21.16

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	168,500	163,000	-5,500	-3.3	1,857	1,940	83	4.5	1.10	1.19
Res Hmstd: Avg Val	252,700	244,500	-8,200	-3.2	2,971	3,096	125	4.2	1.18	1.27
Res Hmstd: Hi Val	336,800	325,900	-10,900	-3.2	4,083	4,251	167	4.1	1.21	1.30
Res Hmstd: Ex-Hi Val	505,400	489,000	-16,400	-3.2	6,245	6,497	251	4.0	1.24	1.33
Apartment	300,000	299,700	-300	-0.1	4,480	4,818	338	7.5	1.49	1.61
Comm/Ind: Lo Val	150,000	154,100	4,100	2.7	3,665	3,990	325	8.9	2.44	2.59
Comm/Ind: Med Val	300,000	308,200	8,200	2.7	8,456	9,159	702	8.3	2.82	2.97
Comm/Ind: Hi Val	1,000,000	1,027,200	27,200	2.7	30,816	33,274	2,458	8.0	3.08	3.24

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	22,751,509	22,363,412	-388,097	-1.7	248,204	263,806	15,602	6.3	1.09	1.18
ResNonHm 1 Exist	1,802,093	1,774,031	-28,062	-1.6	20,692	21,955	1,263	6.1	1.15	1.24
ResNonHm23 Exist	325,156	320,317	-4,839	-1.5	4,466	3,971	-494	-11.1	1.37	1.24
Apartments Exist	2,069,664	2,082,244	12,580	0.6	28,715	31,224	2,509	8.7	1.39	1.50
Low-income Apts	123,377	124,284	907	0.7	1,051	1,156	105	10.0	0.85	0.93
Seas Rec: Exist	5,754	5,872	118	2.1	63	66	3	5.1	1.09	1.12
Com/Ind Lo Exist	344,349	355,123	10,774	3.1	8,289	8,880	591	7.1	2.41	2.50
Com/Ind Hi Exist	8,054,759	8,462,415	407,656	5.1	252,202	276,207	24,005	9.5	3.13	3.26
Publ U: Elec Gen	594	606	12	2.0	14	18	4	26.3	2.38	2.94
Publ U: Other	170,025	174,687	4,662	2.7	5,333	5,715	382	7.2	3.14	3.27
AgHm House Exist	214	203	-11	-5.0	2	2	0	9.0	0.99	1.14
AgHm Land: Exist	65	62	-3	-5.0	0	0	0	-8.4	0.24	0.23
Ag NonHm: Exist	154	184	31	20.0	1	2	0	29.9	0.97	1.05
ResHmstd: NewCon	0	213,839	213,839	0.0	0	2,683	2,683	0.0	0.00	1.25
All Other NewCon	0	43,840	43,840	0.0	0	917	917	0.0	0.00	2.09
Total	35,647,712	35,921,119	273,407	0.8	569,032	616,602	47,570	8.4	1.60	1.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	451,516	457,952	6,436	1.4	County	38.60	40.72	0.00	0.00
(-) TIF Tax Capacity	39,840	41,860	2,020	5.1	City/Town	31.53	33.80	0.17	0.19
(-) FD Contrib Tax Cap	51,842	63,829	11,987	23.1	School District	18.76	20.47	13.47	16.48
(=) Taxable Tax Capacity	359,834	352,263	-7,571	-2.1	Special District	9.19	9.31	0.00	0.00
FD Distrib Tax Cap	25,205	28,859	3,653	14.5	Total	98.08	104.29	13.63	16.66

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	200,900	197,500	-3,400	-1.7	2,053	2,194	141	6.9	1.02	1.11
Res Hmstd: Avg Val	301,200	296,100	-5,100	-1.7	3,264	3,476	212	6.5	1.08	1.17
Res Hmstd: Hi Val	401,500	394,700	-6,800	-1.7	4,474	4,757	283	6.3	1.11	1.21
Res Hmstd: Ex-Hi Val	602,400	592,100	-10,300	-1.7	6,981	7,402	421	6.0	1.16	1.25
Apartment	300,000	301,800	1,800	0.6	4,087	4,437	350	8.6	1.36	1.47
Comm/Ind: Lo Val	150,000	157,600	7,600	5.1	3,446	3,859	413	12.0	2.3	2.45
Comm/Ind: Med Val	300,000	315,200	15,200	5.1	7,971	8,841	869	10.9	2.66	2.80
Comm/Ind: Hi Val	1,000,000	1,050,600	50,600	5.1	29,092	32,087	2,994	10.3	2.91	3.05

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	30,522,209	30,299,773	-222,436	-0.7	330,225	348,635	18,410	5.6	1.08	1.15
ResNonHm 1 Exist	3,333,922	3,356,567	22,646	0.7	36,652	39,084	2,433	6.6	1.10	1.16
ResNonHm23 Exist	556,451	560,021	3,570	0.6	7,022	6,293	-729	-10.4	1.26	1.12
Apartments Exist	1,708,568	1,720,323	11,755	0.7	22,800	24,494	1,694	7.4	1.33	1.42
Low-income Apts	85,555	85,985	430	0.5	708	758	50	7.1	0.83	0.88
Seas Rec: Exist	124,770	132,647	7,877	6.3	1,415	1,552	137	9.7	1.13	1.17
Com/Ind Lo Exist	340,679	343,241	2,563	0.8	8,019	8,332	313	3.9	2.35	2.43
Com/Ind Hi Exist	6,434,200	6,578,619	144,419	2.2	199,421	210,092	10,671	5.4	3.10	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	199,266	203,881	4,615	2.3	6,123	6,451	329	5.4	3.07	3.16
AgHm House Exist	78,077	82,232	4,155	5.3	825	920	94	11.4	1.06	1.12
AgHm Land: Exist	80,089	90,745	10,656	13.3	386	438	52	13.4	0.48	0.48
Ag NonHm: Exist	163,595	178,504	14,910	9.1	1,428	1,634	206	14.4	0.87	0.92
ResHmstd: NewCon	0	376,464	376,464	0.0	0	4,634	4,634	0.0	0.00	1.23
All Other NewCon	0	97,343	97,343	0.0	0	1,955	1,955	0.0	0.00	2.01
Total	43,627,380	44,106,347	478,967	1.1	615,023	655,271	40,248	6.5	1.41	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	526,205	532,251	6,046	1.1	County	38.60	40.72	0.00	0.00	
(-) TIF Tax Capacity	11,825	12,107	282	2.4	City/Town	24.49	26.14	0.83	0.92	
(-) FD Contrib Tax Cap	47,484	53,517	6,033	12.7	School District	19.18	20.32	14.89	16.54	
(=) Taxable Tax Capacity	466,896	466,627	-269	-0.1	Special District	8.58	8.63	0.00	0.00	
FD Distrib Tax Cap	20,219	23,150	2,931	14.5	Total	90.84	95.80	15.72	17.47	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	275,300	273,300	-0.7	2,809	2,969	160	5.7	1.02	1.09
Res Hmstd: Avg Val	412,800	409,800	-0.7	4,398	4,638	240	5.5	1.07	1.13
Res Hmstd: Hi Val	550,300	546,300	-0.7	5,979	6,299	320	5.4	1.09	1.15
Res Hmstd: Ex-Hi Val	825,600	819,600	-0.7	9,537	10,049	511	5.4	1.16	1.23
Apartment	300,000	302,100	0.7	3,878	4,145	267	6.9	1.29	1.37
Comm/Ind: Lo Val	150,000	153,400	2.3	3,314	3,542	228	6.9	2.21	2.31
Comm/Ind: Med Val	300,000	306,700	2.2	7,654	8,139	485	6.3	2.55	2.65
Comm/Ind: Hi Val	1,000,000	1,022,400	2.2	27,908	29,605	1,697	6.1	2.79	2.9

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	17,424,948	16,582,449	-842,498	-4.8	185,077	183,390	-1,686	-0.9	1.06	1.11
ResNonHm 1 Exist	1,255,099	1,208,892	-46,207	-3.7	13,983	14,052	69	0.5	1.11	1.16
ResNonHm23 Exist	387,726	375,538	-12,188	-3.1	5,274	4,686	-588	-11.1	1.36	1.25
Apartments Exist	1,293,639	1,286,261	-7,378	-0.6	17,608	18,272	664	3.8	1.36	1.42
Low-income Apts	182,965	184,308	1,344	0.7	1,585	1,669	84	5.3	0.87	0.91
Seas Rec: Exist	13,219	12,463	-756	-5.7	155	151	-4	-2.8	1.17	1.21
Com/Ind Lo Exist	336,174	344,308	8,134	2.4	8,029	8,376	347	4.3	2.39	2.43
Com/Ind Hi Exist	4,856,889	5,242,989	386,101	7.9	151,963	167,229	15,266	10.0	3.13	3.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	216,901	223,908	7,008	3.2	6,781	7,140	358	5.3	3.13	3.19
AgHm House Exist	1,426	1,281	-145	-10.2	14	14	-1	-5.9	1.01	1.06
AgHm Land: Exist	1,297	1,151	-146	-11.2	5	5	-1	-15.6	0.42	0.40
Ag NonHm: Exist	17,687	14,558	-3,130	-17.7	143	124	-18	-12.9	0.81	0.85
ResHmstd: NewCon	0	54,045	54,045	0.0	0	669	669	0.0	0.00	1.24
All Other NewCon	0	54,514	54,514	0.0	0	739	739	0.0	0.00	1.36
Total	25,987,969	25,586,665	-401,304	-1.5	390,618	406,515	15,897	4.1	1.50	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,001	316,728	-1,273	-0.4	County	44.00	45.68	0.00	0.00
(-) TIF Tax Capacity	20,276	22,024	1,748	8.6	City/Town	23.38	24.99	0.80	0.91
(-) FD Contrib Tax Cap	35,312	39,633	4,321	12.2	School District	16.93	17.60	18.22	18.84
(=) Taxable Tax Capacity	<u>262,413</u>	<u>255,071</u>	<u>-7,342</u>	<u>-2.8</u>	Special District	<u>7.55</u>	<u>7.82</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	28,621	32,770	4,148	14.5	Total	91.86	96.08	19.02	19.74

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,700	172,000	-8,700	-4.8	1,794	1,775	-19	-1.1	0.99	1.03
Res Hmstd: Avg Val	270,900	257,800	-13,100	-4.8	2,875	2,846	-29	-1.0	1.06	1.10
Res Hmstd: Hi Val	361,100	343,600	-17,500	-4.8	3,956	3,917	-39	-1.0	1.1	1.14
Res Hmstd: Ex-Hi Val	541,700	515,500	-26,200	-4.8	6,102	6,008	-94	-1.5	1.13	1.17
Apartment	300,000	298,300	-1,700	-0.6	4,015	4,172	156	3.9	1.34	1.4
Comm/Ind: Lo Val	150,000	161,900	11,900	7.9	3,386	3,840	454	13.4	2.26	2.37
Comm/Ind: Med Val	300,000	323,800	23,800	7.9	7,806	8,742	936	12.0	2.60	2.7
Comm/Ind: Hi Val	1,000,000	1,079,500	79,500	8.0	28,433	31,622	3,189	11.2	2.84	2.93

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,573,958	20,216,381	-357,577	-1.7	259,016	269,274	10,258	4.0	1.26	1.33
ResNonHm 1 Exist	3,565,154	3,386,896	-178,258	-5.0	47,497	47,648	151	0.3	1.33	1.41
ResNonHm23 Exist	1,733,120	1,648,291	-84,829	-4.9	27,802	23,339	-4,462	-16.1	1.60	1.42
Apartments Exist	3,086,283	3,183,921	97,638	3.2	49,484	53,887	4,403	8.9	1.60	1.69
Low-income Apts	311,842	327,434	15,592	5.0	3,052	3,389	336	11.0	0.98	1.03
Seas Rec: Exist	16,279	16,306	27	0.2	260	275	15	5.7	1.60	1.69
Com/Ind Lo Exist	607,452	613,037	5,585	0.9	15,653	16,236	583	3.7	2.58	2.65
Com/Ind Hi Exist	7,618,471	8,151,575	533,104	7.0	258,911	284,342	25,431	9.8	3.40	3.49
Publ U: Elec Gen	63,836	65,058	1,222	1.9	1,583	1,997	414	26.2	2.48	3.07
Publ U: Other	276,192	283,484	7,292	2.6	9,365	9,866	502	5.4	3.39	3.48
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	1,255	1,380	125	10.0	15	17	2	15.3	1.19	1.25
ResHmstd: NewCon	0	90,145	90,145	0.0	0	1,287	1,287	0.0	0.00	1.43
All Other NewCon	0	109,699	109,699	0.0	0	1,728	1,728	0.0	0.00	1.58
Total	37,853,841	38,093,608	239,766	0.6	672,638	713,285	40,647	6.0	1.78	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	476,354	480,754	4,399	0.9	County	34.33	36.21	0.00	0.00
(-) TIF Tax Capacity	70,371	75,091	4,720	6.7	City/Town	56.25	57.43	2.46	2.45
(-) FD Contrib Tax Cap	45,265	51,135	5,870	13.0	School District	21.91	24.91	8.75	10.50
(=) Taxable Tax Capacity	<u>360,718</u>	<u>354,527</u>	<u>-6,191</u>	<u>-1.7</u>	Special District	<u>6.80</u>	<u>6.48</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	50,008	57,256	7,248	14.5	Total	119.30	125.04	11.21	12.95

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	169,500	166,600	-1.7	1,992	2,076	84	4.2	1.18	1.25
Res Hmstd: Avg Val	254,100	249,700	-1.7	3,173	3,298	125	3.9	1.25	1.32
Res Hmstd: Hi Val	338,700	332,800	-1.7	4,353	4,519	166	3.8	1.29	1.36
Res Hmstd: Ex-Hi Val	508,200	499,400	-1.7	6,657	6,891	234	3.5	1.31	1.38
Apartment	300,000	309,500	3.2	4,810	5,238	428	8.9	1.60	1.69
Comm/Ind: Lo Val	150,000	160,500	7.0	3,887	4,401	515	13.2	2.59	2.74
Comm/Ind: Med Val	300,000	321,000	7.0	9,013	10,081	1,068	11.9	3.00	3.14
Comm/Ind: Hi Val	1,000,000	1,070,000	7.0	32,934	36,587	3,652	11.1	3.29	3.42

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,841,898	13,432,966	-408,931	-3.0	151,384	152,072	688	0.5	1.09	1.13
ResNonHm 1 Exist	1,655,210	1,589,002	-66,208	-4.0	19,260	19,181	-80	-0.4	1.16	1.21
ResNonHm23 Exist	867,181	833,127	-34,054	-3.9	12,270	10,203	-2,067	-16.8	1.41	1.22
Apartments Exist	2,008,965	2,053,108	44,143	2.2	28,430	30,071	1,641	5.8	1.42	1.46
Low-income Apts	267,402	270,044	2,641	1.0	2,324	2,435	110	4.7	0.87	0.90
Seas Rec: Exist	1,138	1,123	-15	-1.3	14	14	0	0.6	1.27	1.29
Com/Ind Lo Exist	438,175	439,495	1,320	0.3	10,579	10,795	216	2.0	2.41	2.46
Com/Ind Hi Exist	3,785,116	4,177,045	391,929	10.4	120,156	134,686	14,530	12.1	3.17	3.22
Publ U: Elec Gen	28,933	29,576	643	2.2	652	813	160	24.6	2.26	2.75
Publ U: Other	212,630	218,679	6,049	2.8	6,750	7,051	301	4.5	3.17	3.22
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	681	681	0	0.0	7	7	0	2.5	1.02	1.05
ResHmstd: NewCon	0	44,782	44,782	0.0	0	553	553	0.0	0.00	1.23
All Other NewCon	0	76,802	76,802	0.0	0	1,084	1,084	0.0	0.00	1.41
Total	23,107,330	23,166,430	59,101	0.3	351,826	368,964	17,138	4.9	1.52	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	281,275	284,090	2,815	1.0	County	40.98	42.54	0.00	0.00
(-) TIF Tax Capacity	27,790	20,079	-7,711	-27.7	City/Town	30.35	30.64	0.00	0.00
(-) FD Contrib Tax Cap	23,362	27,210	3,848	16.5	School District	23.47	24.10	13.40	15.18
(=) Taxable Tax Capacity	230,123	236,801	6,678	2.9	Special District	7.69	7.74	0.00	0.00
FD Distrib Tax Cap	45,319	51,887	6,568	14.5	Total	102.49	105.03	13.40	15.18

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,000	151,400	-2.9	1,576	1,584	8	0.5	1.01	1.05
Res Hmstd: Avg Val	233,900	227,000	-2.9	2,549	2,561	12	0.5	1.09	1.13
Res Hmstd: Hi Val	311,700	302,500	-3.0	3,521	3,536	16	0.4	1.13	1.17
Res Hmstd: Ex-Hi Val	467,700	453,900	-3.0	5,420	5,456	36	0.7	1.16	1.20
Apartment	300,000	306,600	2.2	4,245	4,491	245	5.8	1.42	1.46
Comm/Ind: Lo Val	150,000	165,500	10.3	3,541	4,103	562	15.9	2.36	2.48
Comm/Ind: Med Val	300,000	331,100	10.4	8,196	9,337	1,141	13.9	2.73	2.82
Comm/Ind: Hi Val	1,000,000	1,103,500	10.4	29,918	33,752	3,834	12.8	2.99	3.06

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	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	44,689
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	314
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	55,836
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 l & b: <115K: Exist	0.550	10,185,575	56,021	17,832
165.2	Ag Hmstd l & b: <115K: NewCon	0.550	67,909	374	122
166.1	Ag Hmstd l & b: 115K-345K: Exist	0.550	11,644,238	64,043	59,578
166.2	Ag Hmstd l & b: 115K-345K: NewCon	0.550	68,182	375	351
167.1	Ag Hmstd l & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,909
167.2	Ag Hmstd l & b: 345K-790K: NewCon	0.550	48,241	265	217
168.1	Ag Hmstd l & b: >790K: Exist	1.000	6,887,345	68,873	55,783
168.2	Ag Hmstd l & b: >790K: 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	951,147
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,562
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,158,923
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,262
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
187.2	Res Hmstd: > 500K: NewCon	1.250	163,483	2,044	2,001

House Research Dept.

Simulation No. 8D2

Baseline: Actual Pay 2008

Page 35

4/23/2008 2:47 PM

Alternative: Projected Pay '09: HF 1222 DE Amendment

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2008	Projected Pay '09	HF 1222 DE Amendment
189.1	Res NonH 1 unit: <76K: Exist	1.000	10,955,767	109,558	127,768
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	170,886
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	20,837
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	201,874
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
223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,582

4/23/2008 2:47 PM

Alternative: Projected Pay '09: HF 1222 DE Amendment

(all figures in \$000s)

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	32,445
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	4,453
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
State Total			561,793,995	6,338,736	7,297,388

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	15,986	72	23
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,601,511	66,015	48,353
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	9,138	91	68
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	6,340,890	63,409	63,985
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	52,657	527	533
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	77,074	771	746
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	1,466	15	14
163.1	Ag Hmstd HGA: >500K: Exist	1.250	93,444	1,168	1,112
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	1,677	21	20
164.1	Farm 1b Hmstd land <32K: Exist	0.450	418	2	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.500	10,524,361	52,622	14,362
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.500	23,249	116	36
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.500	12,550,539	62,753	59,568
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.500	63,372	317	308
167.1	Ag Hmstd 1 & b: 345K-890K: Exist	0.500	11,764,154	58,821	48,730
167.2	Ag Hmstd 1 & b: 345K-890K: NewCon	0.500	127,304	637	526
168.1	Ag Hmstd 1 & b: >890K: Exist	1.000	7,536,133	75,361	61,727
168.2	Ag Hmstd 1 & b: >890K: NewCon	1.000	30,144	301	249
170.1	Ag Non-homestead: Exist	1.000	19,903,320	199,033	168,320
170.2	Ag Non-homestead: NewCon	1.000	59,023	590	485
171.1	Private Airport	1.000	309	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,223	12	13
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
177.1	Timberlands	1.000	2,124,889	21,249	16,838
178.1	Non-comm SRR: <76K: Exist	1.000	10,561,239	105,612	84,448
178.2	Non-comm SRR: <76K: NewCon	1.000	109,552	1,096	910
179.1	Non-comm SRR: 76K-500K: Exist	1.000	13,680,472	136,805	117,120
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	347,503	3,475	2,997
180.1	Non-comm SRR: >500K: Exist	1.250	1,458,125	18,227	14,270
180.2	Non-comm SRR: >500K: NewCon	1.250	58,728	734	582
183.1	Res 1b Hmstd <32K: Exist	0.450	249,051	1,121	1,046
184.1	Res Hmstd: <76K: Exist	1.000	104,944,769	1,049,448	1,018,962
184.2	Res Hmstd: <76K: NewCon	1.000	469,684	4,697	4,617
185.1	Res Hmstd: 76K-414K: Exist	1.000	197,608,524	1,976,085	2,286,621
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,400,344	24,003	27,863
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,234,930	72,349	78,987
186.2	Res Hmstd: 414K-500K: NewCon	1.000	236,414	2,364	2,612
187.1	Res Hmstd: > 500K: Exist	1.250	14,195,745	177,447	183,608
187.2	Res Hmstd: > 500K: NewCon	1.250	527,954	6,599	6,875
189.1	Res NonH 1 unit: <76K: Exist	1.000	12,076,438	120,764	146,194

House Research Dept.

Simulation No. 8D2

Baseline: Actual Pay 2008

Page 38

4/23/2008 2:47 PM

Alternative: Projected Pay '09: HF 1222 DE Amendment

(all figures in \$000s)

ID	Description	Baseline	Actual Pay 2008	Projected Pay '09	HF 1222 DE Amendment
189.2	Res NonH 1 unit: <76K: NewCon	1.000	311,031	3,110	3,762
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	16,925,849	169,258	198,714
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	751,798	7,518	8,795
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,448,493	30,606	32,427
191.2	Res NonH 1 unit: >500K: NewCon	1.250	110,988	1,387	1,491
193.1	Res NonH 2-3 units: Exist	1.020	9,423,176	96,116	114,840
193.2	Res NonH 2-3 units: NewCon	1.020	367,101	3,744	4,407
196.1	Regular apartments (4a): Exist	1.250	18,690,577	233,632	282,618
196.2	Regular apartments (4a): NewCon	1.250	251,490	3,144	3,741
197.1	Low-income housing (4d): Exist	0.750	2,359,460	17,696	22,410
197.2	Low-income housing (4d): NewCon	0.750	11,260	84	101
198.1	Non-profit/Comm Serv: Exist	1.500	36,800	552	648
198.2	Non-profit/Comm Serv: NewCon	1.500	112	2	2
199.1	Student housing: Exist	1.000	27,067	271	329
200.1	Manuf home park land: Exist	1.250	613,308	7,666	8,996
200.2	Manuf home park land: NewCon	1.250	108	1	1
202.1	Comm SRR 1c: <500K: Exist	0.500	399,171	1,996	1,615
202.2	Comm SRR 1c: <500K: NewCon	0.500	949	5	4
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	271,735	2,717	1,987
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	3,744	37	29
204.1	Comm SRR 1c: >2.2M: Exist	1.250	44,206	553	422
204.2	Comm SRR 1c: >2.2M: New con	1.250	813	10	10
205.1	Comm SRR 4c: <500K: Exist	1.000	260,181	2,602	2,633
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,611	16	16
206.1	Comm SRR 4c: >500K: Exist	1.250	127,650	1,596	1,460
206.2	Comm SRR 4c: >500K: NewCon	1.250	688	9	10
207.1	Bed & Breakfast: Exist	1.250	27,425	343	357
207.2	Bed & Breakfast: NewCon	1.250	54	1	1
208.1	Qualifying golf courses	1.250	263,780	3,297	3,337
209.1	Metro Non-profit Indoor Rec	1.250	15,423	193	260
211.1	Commercial: <150K: Exist	1.500	8,689,138	130,337	217,276
211.2	Commercial: <150K: NewCon	1.500	16,943	254	423
212.1	Commercial: >150K: Exist	2.000	50,081,680	1,001,634	1,621,772
212.2	Commercial: >150K: NewCon	2.000	46,901	938	1,470
213.1	Comm border city: <150K: Exist	1.500	45,120	677	1,040
213.2	Comm border city: <150K: NewCon	1.500	1,405	21	32
214.1	Comm border city: >150K: Exist	2.000	94,635	1,893	2,178
214.2	Comm border city: >150K: NewCon	2.000	4,134	83	95
222.1	Industrial: <150K: Exist	1.500	1,309,244	19,639	32,963
222.2	Industrial: <150K: NewCon	1.500	7,467	112	184
223.1	Industrial: >150K: Exist	2.000	15,049,515	300,990	493,148
223.2	Industrial: >150K: NewCon	2.000	230,169	4,603	7,443
224.1	Ind'l border city: <150K: Exist	1.500	1,165	17	27
225.1	Ind'l border city: >150K: Exist	2.000	61,672	1,233	1,432

House Research Dept.

Simulation No. 8D2

Baseline: Actual Pay 2008

Page 39

4/23/2008 2:47 PM

Alternative: Projected Pay '09: HF 1222 DE Amendment

(all figures in \$000s)

225.2	Ind'l border city: >150K: NewCon	2.000	511	10	12
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,970
234.0	Publ Util: land & bldgs >150K	2.000	950,705	19,014	29,448
235.0	Publ Util: Electric Generat Mach	2.400	1,584,925	38,038	40,772
236.0	Publ Util: machinery (non-generat)	2.000	1,119,152	22,383	33,698
238.0	Railroad <150K	1.500	26,938	404	664
239.0	Railroad >150K	2.000	698,874	13,977	21,830
241.0	Non-comm aircraft hangars	1.500	4,502	68	76
242.0	Mineral	2.000	2,109	42	78
243.0	Misc class 5	2.000	5,145	103	145
249.0	Personal: 3f	1.000	9,825	98	95
250.0	Non-comm aircraft hangars	1.500	77,781	1,167	1,231
251.0	Pers: It31 tools&mach excl elec gen	2.000	158,969	3,179	4,638
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,666	77	86
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	59,355	594	509
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	15,023	150	124
256.0	Pers: It32 struct/leased land-C/I	2.000	18,159	363	530
257.0	Pers: Item 33 ag real estate	1.000	21,528	215	217
259.0	Pers: It41 struct/leased land - C/I	2.000	489,514	9,790	11,691
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	359	4	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,556	36	39
264.0	Pers: Item 41 Border EZ	2.000	1,250	25	29
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,907	698	1,328
267.0	Pers: It43 leased real estate - non C/I	1.500	27,933	419	560
268.0	Pers: Item 43 leased real estate - C/I	2.000	457,747	9,155	10,276
269.0	Pers: Item 44 electric util trans lines	2.000	1,657,056	33,141	52,376
270.0	Pers: Item 44 electric util distri lines	2.000	247,601	4,952	8,365
271.0	Pers: Item 45 syst/gas utils	2.000	1,953,283	39,066	59,017
272.0	Pers: Item 46 syst/water utils	2.000	1,415	28	47
273.0	Pers: Item 48 misc	2.000	16,247	325	379
State Total			583,182,579	6,554,101	7,818,873

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,411,623	1,653,409	196,976	1,244,014	283,617	734,504	6,524,143
Certified MKV Levy	2,424	31,539	89	732,414	476	0	766,466
Fiscal Disparities Levy	123,350	124,269	1,116	129,539	28,218	0	406,492
Disparity Reduction Aid	9,571	0	457	7,926	0	0	17,954
Spread NTC Levy	2,278,702	1,529,140	195,403	1,159,033	260,399	734,504	6,157,181
Spread MKV Levy	2,424	31,539	89	679,930	476	0	714,458
Tax Incr Financing Levy							329,155
	Homestead Credit	262,683		Taconite credit		16,657	
	Agricultural Credit	24,905		Disparity Reduction Credit		5,628	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,558,832	1,758,326	210,045	1,318,755	292,352	770,667	6,908,977
Certified MKV Levy	2,424	33,819	89	843,320	476	0	879,652
Fiscal Disparities Levy	140,075	143,841	1,252	149,951	32,131	0	467,251
Disparity Reduction Aid	9,546	0	456	7,839	0	0	17,841
Spread NTC Levy	2,409,211	1,614,485	208,337	1,224,768	265,221	770,667	6,492,688
Spread MKV Levy	2,424	33,819	89	779,518	476	0	816,326
Tax Incr Financing Levy							354,157
	Homestead Credit	263,399		Taconite credit		16,620	
	Agricultural Credit	25,337		Disparity Reduction Credit		6,191	