

House Research Simulation Report: Property Tax

Simulation #8E2

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DESCRIPTION

BASELINE: Actual Pay 2008

ALTERNATIVE: Projected Pay 2009: HF 3149 Conf Comm Report

This report is a projection of property taxes payable in 2009 under HF 3149, 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 \$490 million, or 6.7%**, under the bill. Approximately \$81 million of the \$490 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 7.8% in Greater Minnesota and 6.1% in the Metro area.
- **On a statewide average basis, property tax increases vary by property type from 2.7% (on agricultural homestead land) to 20% (on public utility property)** [note that a subclass of public utility property – electric generation attached machinery - actually has an increase of 76%]. Increases on the other major property types (existing properties only) are 3.3% on residential homesteads, 7.4% on agricultural property overall, 5% on residential non-homestead property, 7.5% on commercial-industrial property, 4.7% on apartments, and 6.7% 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 3149 Conf Comm Report

- **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.
- Baseline **school district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group, and were forced 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 3149.
- **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. Levies were reduced according to the levy limits contained in the legislation.
- **The state commercial-industrial property tax rate** is based on a levy of \$732.1 million, although the actual yield is \$753.8. It results in a rate of 45.2%. The seasonal-recreational rate is 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
Single unit >\$500,000	1.25	1.25
2-3 unit & undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-Industrial:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Public utility:		
Electric generation machinery	2.0	2.5
Other personal property	2.0	2.15
Land & buildings	2.0	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$500,000 - \$600,000	1.0	0.5
\$600,000 - \$2,200,000	1.0	1.0
\$2,200,000 - \$2,300,000	1.25	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal Recreational Residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$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	3,524,249	112,596	3.3	1.05	1.09
ResNonHm 1 Exist	30,652,831	31,450,780	797,950	2.6	353,430	372,526	19,097	5.4	1.15	1.18
ResNonHm23 Exist	9,957,022	10,149,331	192,308	1.9	140,216	145,978	5,762	4.1	1.41	1.44
Apartments Exist	18,432,170	18,690,577	258,407	1.4	265,663	278,123	12,461	4.7	1.44	1.49
Low-income Apts	2,306,468	2,359,460	52,991	2.3	21,047	22,032	986	4.7	0.91	0.93
Seas Rec: Exist	24,866,749	27,266,429	2,399,679	9.7	214,060	228,394	14,334	6.7	0.86	0.84
Com/Ind Lo Exist	9,806,419	10,071,605	265,186	2.7	241,244	249,114	7,870	3.3	2.46	2.47
Com/Ind Hi Exist	62,983,576	67,011,454	4,027,877	6.4	1,989,742	2,149,445	159,703	8.0	3.16	3.21
Publ U: Elec Gen	1,554,471	1,584,925	30,454	2.0	33,889	59,682	25,793	76.1	2.18	3.77
Publ U: Other	5,983,850	6,171,731	187,881	3.1	181,422	198,770	17,348	9.6	3.03	3.22
AgHm House Exist	12,426,407	13,128,904	702,497	5.7	102,903	113,117	10,214	9.9	0.83	0.86
AgHm Land: Exist	38,441,676	42,375,605	3,933,928	10.2	177,051	181,780	4,729	2.7	0.46	0.43
Ag NonHm: Exist	19,780,943	22,051,270	2,270,327	11.5	165,070	183,052	17,982	10.9	0.83	0.83
ResHmstd: NewCon	0	3,634,396	3,634,396	0.0	0	41,532	41,532	0.0	0.00	1.14
All Other NewCon	0	3,003,094	3,003,094	0.0	0	39,207	39,207	0.0	0.00	1.31
Total	561,793,995	583,182,579	21,388,584	3.8	7,297,388	7,787,002	489,613	6.7	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	6,585,910	247,174	3.9	County	40.14	40.91	0.05	0.05
(-) TIF Tax Capacity	311,344	321,354	10,011	3.2	City/Town	30.38	30.47	0.66	0.69
(-) FD Contrib Tax Cap	350,277	401,602	51,325	14.7	School District	20.42	20.89	14.19	15.87
(=) Taxable Tax Capacity	5,677,115	5,862,954	185,838	3.3	Special District	4.59	4.52	0.01	0.01
FD Distrib Tax Cap	350,278	401,602	51,324	14.7	Total	95.52	96.79	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	1,081,669	42,327	4.1	0.98	1.00
ResNonHm 1 Exist	10,312,392	10,975,383	662,991	6.4	118,516	127,193	8,677	7.3	1.15	1.16
ResNonHm23 Exist	3,053,637	3,216,590	162,953	5.3	43,039	45,414	2,375	5.5	1.41	1.41
Apartments Exist	3,742,223	3,884,210	141,987	3.8	57,275	59,529	2,254	3.9	1.53	1.53
Low-income Apts	803,687	828,888	25,201	3.1	7,762	8,009	248	3.2	0.97	0.97
Seas Rec: Exist	24,335,750	26,710,782	2,375,032	9.8	208,155	222,086	13,931	6.7	0.86	0.83
Com/Ind Lo Exist	5,756,313	5,952,951	196,637	3.4	143,397	147,982	4,585	3.2	2.49	2.49
Com/Ind Hi Exist	13,456,814	14,496,808	1,039,994	7.7	430,443	461,042	30,599	7.1	3.20	3.18
Publ U: Elec Gen	1,223,850	1,247,815	23,965	2.0	26,823	46,749	19,926	74.3	2.19	3.75
Publ U: Other	3,663,144	3,785,960	122,816	3.4	108,801	118,153	9,352	8.6	2.97	3.12
AgHm House Exist	11,043,029	11,720,485	677,456	6.1	90,704	99,993	9,288	10.2	0.82	0.85
AgHm Land: Exist	36,692,660	40,541,380	3,848,720	10.5	170,124	174,697	4,573	2.7	0.46	0.43
Ag NonHm: Exist	18,381,851	20,514,666	2,132,815	11.6	153,029	169,288	16,259	10.6	0.83	0.83
ResHmstd: NewCon	0	1,578,543	1,578,543	0.0	0	16,720	16,720	0.0	0.00	1.06
All Other NewCon	0	1,810,933	1,810,933	0.0	0	20,765	20,765	0.0	0.00	1.15
Total	238,173,234	255,913,419	17,740,185	7.4	2,597,411	2,799,288	201,877	7.8	1.09	1.09

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,478,443	2,651,328	172,885	7.0	County	47.33	47.02	0.03	0.03
(-) TIF Tax Capacity	51,915	55,810	3,896	7.5	City/Town	27.36	26.76	0.31	0.31
(-) FD Contrib Tax Cap	3,426	4,478	1,052	30.7	School District	18.99	18.73	11.72	13.55
(=) Taxable Tax Capacity	2,423,103	2,591,040	167,937	6.9	Special District	1.55	1.54	0.03	0.03
FD Distrib Tax Cap	3,427	4,478	1,051	30.7	Total	95.22	94.05	12.09	13.91

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	108,100	111,100	2.8	885	927	42	4.8	0.82	0.83
Res Hmstd: Avg Val	162,100	166,600	2.8	1,513	1,576	63	4.2	0.93	0.95
Res Hmstd: Hi Val	216,100	222,100	2.8	2,141	2,225	84	3.9	0.99	1.00
Res Hmstd: Ex-Hi Val	324,300	333,300	2.8	3,400	3,526	126	3.7	1.05	1.06
Apartment	300,000	311,400	3.8	3,934	4,094	160	4.1	1.31	1.31
Comm/Ind: Lo Val	150,000	161,600	7.7	3,358	3,681	323	9.6	2.24	2.28
Comm/Ind: Med Val	300,000	323,200	7.7	7,775	8,407	632	8.1	2.59	2.60
Comm/Ind: Hi Val	1,000,000	1,077,300	7.7	28,388	30,460	2,071	7.3	2.84	2.83

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	2,442,580	70,269	3.0	1.08	1.13	
ResNonHm 1 Exist	20,340,439	20,475,398	134,959	0.7	234,914	245,334	10,420	4.4	1.15	1.20	
ResNonHm23 Exist	6,903,385	6,932,741	29,356	0.4	97,177	100,563	3,387	3.5	1.41	1.45	
Apartments Exist	14,689,947	14,806,367	116,420	0.8	208,387	218,594	10,207	4.9	1.42	1.48	
Low-income Apts	1,502,781	1,530,572	27,791	1.8	13,285	14,023	738	5.6	0.88	0.92	
Seas Rec: Exist	531,000	555,647	24,647	4.6	5,905	6,309	404	6.8	1.11	1.14	
Com/Ind Lo Exist	4,050,106	4,118,655	68,548	1.7	97,847	101,132	3,285	3.4	2.42	2.46	
Com/Ind Hi Exist	49,526,763	52,514,646	2,987,883	6.0	1,559,298	1,688,402	129,104	8.3	3.15	3.22	
Publ U: Elec Gen	330,622	337,111	6,489	2.0	7,066	12,933	5,868	83.0	2.14	3.84	
Publ U: Other	2,320,706	2,385,771	65,066	2.8	72,621	80,616	7,995	11.0	3.13	3.38	
AgHm House Exist	1,383,378	1,408,419	25,041	1.8	12,199	13,125	926	7.6	0.88	0.93	
AgHm Land: Exist	1,749,016	1,834,224	85,208	4.9	6,928	7,084	156	2.2	0.40	0.39	
Ag NonHm: Exist	1,399,092	1,536,603	137,512	9.8	12,041	13,764	1,723	14.3	0.86	0.90	
ResHmstd: NewCon	0	2,055,852	2,055,852	0.0	0	24,812	24,812	0.0	0.00	1.21	
All Other NewCon	0	1,192,161	1,192,161	0.0	0	18,442	18,442	0.0	0.00	1.55	
Total	323,620,761	327,269,160	3,648,399	1.1	4,699,978	4,987,714	287,736	6.1	1.45	1.52	

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	3,934,582	74,289	1.9	County	34.78	36.06	0.06	0.06
(-) TIF Tax Capacity	259,429	265,544	6,115	2.4	City/Town	32.62	33.41	0.83	0.89
(-) FD Contrib Tax Cap	346,851	397,124	50,272	14.5	School District	21.48	22.60	15.42	17.08
(=) Taxable Tax Capacity	3,254,012	3,271,914	17,901	0.6	Special District	6.85	6.89	0.00	0.00
FD Distrib Tax Cap	346,851	397,124	50,272	14.5	Total	95.74	98.96	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	1,971	57	3.0	1.01	1.06	
Res Hmstd: Avg Val	283,200	278,900	-1.5	3,056	3,141	86	2.8	1.08	1.13	
Res Hmstd: Hi Val	377,600	371,900	-1.5	4,199	4,313	115	2.7	1.11	1.16	
Res Hmstd: Ex-Hi Val	566,500	557,900	-1.5	6,507	6,670	163	2.5	1.15	1.2	
Apartment	300,000	302,400	0.8	4,080	4,286	206	5.1	1.36	1.42	
Comm/Ind: Lo Val	150,000	159,000	6.0	3,433	3,790	357	10.4	2.29	2.38	
Comm/Ind: Med Val	300,000	318,100	6.0	7,929	8,665	736	9.3	2.64	2.72	
Comm/Ind: Hi Val	1,000,000	1,060,300	6.0	28,909	31,404	2,495	8.6	2.89	2.96	

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	680,584	15,457	2.3	1.11	1.12
ResNonHm 1 Exist	6,421,705	6,785,979	364,273	5.7	81,653	86,878	5,224	6.4	1.27	1.28
ResNonHm23 Exist	2,121,049	2,220,570	99,521	4.7	32,255	33,771	1,516	4.7	1.52	1.52
Apartments Exist	3,677,863	3,816,701	138,838	3.8	56,557	58,771	2,215	3.9	1.54	1.54
Low-income Apts	802,927	828,128	25,201	3.1	7,754	8,001	248	3.2	0.97	0.97
Seas Rec: Exist	3,147,839	3,430,810	282,971	9.0	30,193	31,783	1,590	5.3	0.96	0.93
Com/Ind Lo Exist	4,697,019	4,852,050	155,031	3.3	121,719	125,446	3,727	3.1	2.59	2.59
Com/Ind Hi Exist	12,203,216	13,163,138	959,922	7.9	396,745	425,202	28,458	7.2	3.25	3.23
Publ U: Elec Gen	1,192,762	1,215,905	23,143	1.9	26,281	45,703	19,422	73.9	2.20	3.76
Publ U: Other	1,383,411	1,431,556	48,145	3.5	45,558	48,708	3,150	6.9	3.29	3.40
AgHm House Exist	376,427	393,744	17,317	4.6	4,119	4,475	356	8.6	1.09	1.14
AgHm Land: Exist	484,244	533,633	49,389	10.2	2,699	2,785	85	3.2	0.56	0.52
Ag NonHm: Exist	661,618	736,581	74,963	11.3	7,469	8,328	859	11.5	1.13	1.13
ResHmstd: NewCon	0	904,748	904,748	0.0	0	10,656	10,656	0.0	0.00	1.18
All Other NewCon	0	824,126	824,126	0.0	0	12,705	12,705	0.0	0.00	1.54
Total	97,157,038	101,869,001	4,711,964	4.8	1,478,127	1,583,796	105,669	7.1	1.52	1.55

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	1,222,826	67,844	5.9	County	46.64	46.64	0.02	0.02
(-) TIF Tax Capacity	51,362	55,238	3,876	7.5	City/Town	44.04	43.33	0.53	0.53
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	20.47	19.91	12.16	13.99
(=) Taxable Tax Capacity	<u>1,101,201</u>	<u>1,164,505</u>	<u>63,304</u>	<u>5.7</u>	Special District	<u>1.74</u>	<u>1.73</u>	<u>0.04</u>	<u>0.04</u>
FD Distrib Tax Cap	2,722	3,557	835	30.7	Total	112.89	111.61	12.75	14.58

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	94,400	95,600	1.3	899	920	21	2.4	0.95	0.96
Res Hmstd: Avg Val	141,600	143,400	1.3	1,534	1,566	32	2.1	1.08	1.09
Res Hmstd: Hi Val	188,700	191,000	1.2	2,168	2,210	41	1.9	1.15	1.16
Res Hmstd: Ex-Hi Val	283,100	286,600	1.2	3,439	3,502	63	1.8	1.21	1.22
Apartment	300,000	311,300	3.8	4,616	4,797	181	3.9	1.54	1.54
Comm/Ind: Lo Val	150,000	161,800	7.9	3,766	4,135	369	9.8	2.51	2.56
Comm/Ind: Med Val	300,000	323,600	7.9	8,723	9,445	723	8.3	2.91	2.92
Comm/Ind: Hi Val	1,000,000	1,078,700	7.9	31,855	34,230	2,375	7.5	3.19	3.17

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,720,926	47,916,692	2,195,766	4.8	374,215	401,085	26,870	7.2	0.82	0.84
ResNonHm 1 Exist	3,890,686	4,189,404	298,717	7.7	36,863	40,315	3,452	9.4	0.95	0.96
ResNonHm23 Exist	932,588	996,019	63,431	6.8	10,785	11,644	859	8.0	1.16	1.17
Apartments Exist	64,361	67,509	3,149	4.9	719	758	39	5.5	1.12	1.12
Low-income Apts	760	760	0	0.0	8	8	0	0.4	1.05	1.05
Seas Rec: Exist	21,187,911	23,279,972	2,092,061	9.9	177,962	190,303	12,341	6.9	0.84	0.82
Com/Ind Lo Exist	1,059,295	1,100,901	41,606	3.9	21,678	22,536	857	4.0	2.05	2.05
Com/Ind Hi Exist	1,253,598	1,333,671	80,073	6.4	33,699	35,840	2,141	6.4	2.69	2.69
Publ U: Elec Gen	31,087	31,910	823	2.6	543	1,046	504	92.8	1.75	3.28
Publ U: Other	2,279,733	2,354,404	74,671	3.3	63,243	69,445	6,202	9.8	2.77	2.95
AgHm House Exist	10,666,602	11,326,741	660,139	6.2	86,585	95,518	8,932	10.3	0.81	0.84
AgHm Land: Exist	36,208,416	40,007,748	3,799,332	10.5	167,424	171,912	4,488	2.7	0.46	0.43
Ag NonHm: Exist	17,720,234	19,778,085	2,057,852	11.6	145,560	160,960	15,400	10.6	0.82	0.81
ResHmstd: NewCon	0	673,795	673,795	0.0	0	6,063	6,063	0.0	0.00	0.90
All Other NewCon	0	986,807	986,807	0.0	0	8,060	8,060	0.0	0.00	0.82
Total	141,016,196	154,044,417	13,028,221	9.2	1,119,284	1,215,492	96,208	8.6	0.79	0.79

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,323,462	1,428,502	105,041	7.9	County	47.90	47.33	0.03	0.03
(-) TIF Tax Capacity	553	572	19	3.5	City/Town	13.47	13.24	0.01	0.01
(-) FD Contrib Tax Cap	1,006	1,395	389	38.6	School District	17.75	17.76	11.12	12.95
(=) Taxable Tax Capacity	1,321,902	1,426,535	104,633	7.9	Special District	1.39	1.39	0.01	0.01
FD Distrib Tax Cap	705	921	216	30.7	Total	80.51	79.71	11.17	13.00

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	133,600	140,000	4.8	973	1,052	79	8.1	0.73	0.75
Res Hmstd: Avg Val	200,300	209,900	4.8	1,644	1,763	118	7.2	0.82	0.84
Res Hmstd: Hi Val	267,100	279,900	4.8	2,317	2,474	158	6.8	0.87	0.88
Res Hmstd: Ex-Hi Val	400,700	419,900	4.8	3,662	3,893	231	6.3	0.91	0.93
Apartment	300,000	314,700	4.9	3,354	3,545	191	5.7	1.12	1.13
Comm/Ind: Lo Val	150,000	159,600	6.4	3,013	3,258	245	8.1	2.01	2.04
Comm/Ind: Med Val	300,000	319,200	6.4	6,975	7,453	478	6.9	2.32	2.33
Comm/Ind: Hi Val	1,000,000	1,063,900	6.4	25,463	27,028	1,564	6.1	2.55	2.54

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	59,520	1,501	2.6	1.16	1.16
ResNonHm 1 Exist	489,737	537,104	47,367	9.7	6,604	7,246	641	9.7	1.35	1.35
ResNonHm23 Exist	174,375	188,266	13,891	8.0	2,669	2,874	205	7.7	1.53	1.53
Apartments Exist	406,780	429,746	22,967	5.6	6,584	6,959	375	5.7	1.62	1.62
Low-income Apts	92,460	96,478	4,018	4.3	944	971	27	2.9	1.02	1.01
Seas Rec: Exist	206,492	231,324	24,832	12.0	2,257	2,443	186	8.2	1.09	1.06
Com/Ind Lo Exist	581,445	599,678	18,233	3.1	15,248	15,500	252	1.7	2.62	2.58
Com/Ind Hi Exist	1,074,937	1,167,198	92,261	8.6	32,062	34,202	2,140	6.7	2.98	2.93
Publ U: Elec Gen	21,839	22,347	508	2.3	496	901	405	81.7	2.27	4.03
Publ U: Other	96,901	99,849	2,948	3.0	3,396	3,647	250	7.4	3.50	3.65
AgHm House Exist	20,532	21,927	1,396	6.8	242	260	18	7.4	1.18	1.19
AgHm Land: Exist	41,897	47,548	5,651	13.5	276	284	9	3.2	0.66	0.60
Ag NonHm: Exist	43,381	48,183	4,802	11.1	543	594	52	9.5	1.25	1.23
ResHmstd: NewCon	0	97,457	97,457	0.0	0	1,211	1,211	0.0	0.00	1.24
All Other NewCon	0	90,534	90,534	0.0	0	1,765	1,765	0.0	0.00	1.95
Total	8,263,464	8,817,158	553,694	6.7	129,339	138,377	9,038	7.0	1.57	1.57

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	98,508	105,753	7,246	7.4	County	51.90	51.18	0.00	0.00	
(-) TIF Tax Capacity	5,055	5,542	488	9.6	City/Town	45.58	43.26	0.31	0.33	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.96	22.10	11.62	13.44	
(=) Taxable Tax Capacity	93,453	100,211	6,758	7.2	Special District	3.49	3.61	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	122.93	120.15	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	699	10	1.5	0.95	0.94
Res Hmstd: Avg Val	108,900	111,700	2.6	1,194	1,224	30	2.5	1.1	1.1
Res Hmstd: Hi Val	145,200	148,900	2.5	1,716	1,756	39	2.3	1.18	1.18
Res Hmstd: Ex-Hi Val	217,800	223,300	2.5	2,761	2,819	58	2.1	1.27	1.26
Apartment	300,000	316,900	5.6	4,968	5,196	228	4.6	1.66	1.64
Comm/Ind: Lo Val	150,000	162,900	8.6	3,979	4,372	392	9.9	2.65	2.68
Comm/Ind: Med Val	300,000	325,700	8.6	9,225	9,980	755	8.2	3.07	3.06
Comm/Ind: Hi Val	1,000,000	1,085,800	8.6	33,705	36,164	2,459	7.3	3.37	3.33

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	50,744	3,207	6.7	0.79	0.80
ResNonHm 1 Exist	401,012	433,208	32,197	8.0	3,890	4,250	360	9.3	0.97	0.98
ResNonHm23 Exist	143,273	151,823	8,550	6.0	1,508	1,597	90	5.9	1.05	1.05
Apartments Exist	10,064	10,709	646	6.4	96	102	6	6.1	0.96	0.95
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	39,326	2,853	7.8	0.84	0.82
Com/Ind Lo Exist	158,990	165,609	6,618	4.2	3,251	3,357	107	3.3	2.04	2.03
Com/Ind Hi Exist	182,796	193,525	10,729	5.9	5,123	5,359	236	4.6	2.80	2.77
Publ U: Elec Gen	420	431	10	2.5	7	14	7	104.7	1.58	3.17
Publ U: Other	419,631	433,935	14,305	3.4	12,222	13,303	1,081	8.8	2.91	3.07
AgHm House Exist	1,522,233	1,623,450	101,217	6.6	12,317	13,436	1,119	9.1	0.81	0.83
AgHm Land: Exist	5,878,637	6,579,673	701,035	11.9	28,398	29,113	715	2.5	0.48	0.44
Ag NonHm: Exist	3,490,502	3,902,213	411,710	11.8	31,296	34,419	3,124	10.0	0.90	0.88
ResHmstd: NewCon	0	126,540	126,540	0.0	0	1,100	1,100	0.0	0.00	0.87
All Other NewCon	0	177,434	177,434	0.0	0	1,449	1,449	0.0	0.00	0.82
Total	22,563,734	24,933,062	2,369,327	10.5	182,117	197,570	15,453	8.5	0.81	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	210,857	230,131	19,275	9.1	County	48.46	47.57	0.00	0.00
(-) TIF Tax Capacity	46	47	1	1.2	City/Town	13.02	12.53	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.65	16.39	12.76	14.50
(=) Taxable Tax Capacity	210,811	230,085	19,274	9.1	Special District	3.25	3.33	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	81.39	79.82	12.76	14.50

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	123,400	130,100	5.4	900	972	71	7.9	0.73	0.75
Res Hmstd: Avg Val	185,000	195,000	5.4	1,536	1,642	107	6.9	0.83	0.84
Res Hmstd: Hi Val	246,600	259,900	5.4	2,171	2,313	142	6.5	0.88	0.89
Res Hmstd: Ex-Hi Val	370,000	390,000	5.4	3,444	3,657	213	6.2	0.93	0.94
Apartment	300,000	319,200	6.4	3,435	3,648	213	6.2	1.14	1.14
Comm/Ind: Lo Val	150,000	158,800	5.9	3,057	3,264	207	6.8	2.04	2.06
Comm/Ind: Med Val	300,000	317,600	5.9	7,069	7,465	396	5.6	2.36	2.35
Comm/Ind: Hi Val	1,000,000	1,058,700	5.9	25,790	27,071	1,281	5.0	2.58	2.56

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	36,441	1,161	3.3	0.90	0.89
ResNonHm 1 Exist	457,301	480,166	22,866	5.0	5,115	5,361	246	4.8	1.12	1.12
ResNonHm23 Exist	165,846	173,007	7,162	4.3	2,191	2,273	81	3.7	1.32	1.31
Apartments Exist	206,781	208,890	2,109	1.0	2,937	2,960	23	0.8	1.42	1.42
Low-income Apts	69,285	71,771	2,486	3.6	658	679	21	3.1	0.95	0.95
Seas Rec: Exist	2,191,731	2,384,268	192,536	8.8	18,747	19,621	874	4.7	0.86	0.82
Com/Ind Lo Exist	508,386	520,063	11,678	2.3	12,161	12,306	145	1.2	2.39	2.37
Com/Ind Hi Exist	1,071,813	1,125,544	53,731	5.0	32,369	33,561	1,192	3.7	3.02	2.98
Publ U: Elec Gen	1,272	1,304	32	2.5	33	56	23	71.3	2.59	4.32
Publ U: Other	77,258	79,331	2,073	2.7	2,460	2,637	177	7.2	3.18	3.32
AgHm House Exist	30,375	31,801	1,426	4.7	286	301	15	5.4	0.94	0.95
AgHm Land: Exist	41,789	47,727	5,938	14.2	166	167	1	0.5	0.40	0.35
Ag NonHm: Exist	49,600	55,791	6,191	12.5	409	449	41	10.0	0.82	0.81
ResHmstd: NewCon	0	52,591	52,591	0.0	0	500	500	0.0	0.00	0.95
All Other NewCon	0	88,469	88,469	0.0	0	879	879	0.0	0.00	0.99
Total	8,808,544	9,408,281	599,737	6.8	112,812	118,191	5,379	4.8	1.28	1.26

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,961	110,984	7,023	6.8	County	38.09	36.56	0.00	0.00
(-) TIF Tax Capacity	3,246	3,385	139	4.3	City/Town	36.86	35.93	0.09	0.10
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.78	15.46	8.37	10.03
(=) Taxable Tax Capacity	100,715	107,599	6,884	6.8	Special District	0.68	0.67	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	91.42	88.61	8.46	10.13

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	95,900	99,600	3.9	672	701	29	4.3	0.70	0.70
Res Hmstd: Avg Val	143,800	149,300	3.8	1,193	1,236	43	3.6	0.83	0.83
Res Hmstd: Hi Val	191,700	199,000	3.8	1,715	1,772	57	3.3	0.89	0.89
Res Hmstd: Ex-Hi Val	287,600	298,600	3.8	2,759	2,845	86	3.1	0.96	0.95
Apartment	300,000	303,100	1.0	3,682	3,664	-18	-0.5	1.23	1.21
Comm/Ind: Lo Val	150,000	157,500	5.0	3,218	3,371	153	4.8	2.15	2.14
Comm/Ind: Med Val	300,000	315,000	5.0	7,466	7,746	280	3.7	2.49	2.46
Comm/Ind: Hi Val	1,000,000	1,050,100	5.0	27,292	28,165	873	3.2	2.73	2.68

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	55,021	3,801	7.4	0.72	0.73
ResNonHm 1 Exist	566,472	604,761	38,289	6.8	4,899	5,220	321	6.6	0.86	0.86
ResNonHm23 Exist	143,158	152,891	9,733	6.8	1,495	1,584	89	5.9	1.04	1.04
Apartments Exist	18,417	18,973	557	3.0	201	205	4	2.1	1.09	1.08
Low-income Apts	760	760	0	0.0	8	8	0	0.4	1.05	1.05
Seas Rec: Exist	6,700,701	7,340,008	639,307	9.5	51,906	55,145	3,239	6.2	0.77	0.75
Com/Ind Lo Exist	202,059	209,077	7,019	3.5	3,819	3,924	105	2.8	1.89	1.88
Com/Ind Hi Exist	170,703	182,894	12,191	7.1	4,132	4,375	243	5.9	2.42	2.39
Publ U: Elec Gen	3,512	3,602	90	2.6	71	131	61	85.4	2.02	3.65
Publ U: Other	358,354	370,501	12,147	3.4	10,153	10,923	770	7.6	2.83	2.95
AgHm House Exist	1,086,203	1,131,743	45,540	4.2	8,746	9,136	390	4.5	0.81	0.81
AgHm Land: Exist	2,265,179	2,602,354	337,175	14.9	9,157	9,294	137	1.5	0.40	0.36
Ag NonHm: Exist	1,162,026	1,345,921	183,895	15.8	9,914	11,036	1,121	11.3	0.85	0.82
ResHmstd: NewCon	0	123,700	123,700	0.0	0	993	993	0.0	0.00	0.80
All Other NewCon	0	222,078	222,078	0.0	0	1,745	1,745	0.0	0.00	0.79
Total	19,789,269	21,878,090	2,088,821	10.6	155,720	168,741	13,020	8.4	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	215,111	19,250	9.8	County	42.09	40.48	0.00	0.00
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.85	12.69	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.39	16.99	8.91	10.76
(=) Taxable Tax Capacity	195,861	215,111	19,250	9.8	Special District	0.86	0.85	0.00	0.00
FD Distrib Tax Cap	0	0	0	30.7	Total	73.19	71.00	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	863	70	8.8	0.62	0.63
Res Hmstd: Avg Val	191,800	204,100	6.4	1,375	1,480	105	7.7	0.72	0.73
Res Hmstd: Hi Val	255,600	272,000	6.4	1,956	2,096	140	7.2	0.77	0.77
Res Hmstd: Ex-Hi Val	383,500	408,100	6.4	3,121	3,331	210	6.7	0.81	0.82
Apartment	300,000	309,100	3.0	3,012	3,076	64	2.1	1.00	1
Comm/Ind: Lo Val	150,000	160,700	7.1	2,815	3,036	222	7.9	1.88	1.89
Comm/Ind: Med Val	300,000	321,400	7.1	6,523	6,944	422	6.5	2.17	2.16
Comm/Ind: Hi Val	1,000,000	1,071,400	7.1	23,827	25,183	1,356	5.7	2.38	2.35

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	20,977	417	2.0	0.78	0.76
ResNonHm 1 Exist	259,179	274,597	15,418	5.9	3,487	3,562	75	2.1	1.35	1.30
ResNonHm23 Exist	67,687	71,739	4,052	6.0	1,108	1,133	24	2.2	1.64	1.58
Apartments Exist	101,282	103,582	2,300	2.3	1,718	1,691	-27	-1.6	1.70	1.63
Low-income Apts	39,119	40,023	903	2.3	404	398	-5	-1.3	1.03	1.00
Seas Rec: Exist	336,810	374,610	37,800	11.2	3,769	3,998	230	6.1	1.12	1.07
Com/Ind Lo Exist	314,644	323,262	8,618	2.7	8,593	8,557	-35	-0.4	2.73	2.65
Com/Ind Hi Exist	441,095	474,082	32,987	7.5	15,701	16,364	664	4.2	3.56	3.45
Publ U: Elec Gen	194,972	199,864	4,891	2.5	3,707	6,757	3,050	82.3	1.90	3.38
Publ U: Other	128,767	133,785	5,018	3.9	4,146	4,312	166	4.0	3.22	3.22
AgHm House Exist	7,760	8,462	702	9.0	63	68	6	9.0	0.81	0.81
AgHm Land: Exist	6,323	7,235	912	14.4	20	19	-1	-4.5	0.32	0.27
Ag NonHm: Exist	72,050	84,373	12,323	17.1	896	1,008	112	12.5	1.24	1.19
ResHmstd: NewCon	0	22,714	22,714	0.0	0	192	192	0.0	0.00	0.84
All Other NewCon	0	31,448	31,448	0.0	0	537	537	0.0	0.00	1.71
Total	4,609,997	4,919,037	309,040	6.7	64,172	69,574	5,402	8.4	1.39	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	55,626	60,408	4,783	8.6	County	47.87	46.84	0.00	0.00
(-) TIF Tax Capacity	1,627	1,731	103	6.4	City/Town	61.93	56.13	0.20	0.21
(-) FD Contrib Tax Cap	2,419	3,083	664	27.4	School District	8.06	8.39	8.40	10.04
(=) Taxable Tax Capacity	<u>51,579</u>	<u>55,595</u>	<u>4,016</u>	<u>7.8</u>	Special District	<u>2.24</u>	<u>2.06</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	2,722	3,557	835	30.7	Total	120.10	113.43	8.60	10.25

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	63,600	66,700	4.9	274	268	-6	-2.2	0.43	0.40
Res Hmstd: Avg Val	95,300	100,000	4.9	650	665	15	2.2	0.68	0.66
Res Hmstd: Hi Val	127,000	133,200	4.9	1,087	1,105	19	1.7	0.86	0.83
Res Hmstd: Ex-Hi Val	190,600	199,900	4.9	1,962	1,990	28	1.4	1.03	1
Apartment	300,000	306,800	2.3	4,762	4,665	-97	-2.0	1.59	1.52
Comm/Ind: Lo Val	150,000	161,200	7.5	3,866	4,090	225	5.8	2.58	2.54
Comm/Ind: Med Val	300,000	322,400	7.5	8,977	9,370	394	4.4	2.99	2.91
Comm/Ind: Hi Val	1,000,000	1,074,800	7.5	32,828	34,015	1,186	3.6	3.28	3.16

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	35,697	3,743	11.7	0.58	0.60
ResNonHm 1 Exist	407,671	444,762	37,091	9.1	3,400	3,696	296	8.7	0.83	0.83
ResNonHm23 Exist	51,106	54,591	3,486	6.8	522	552	30	5.8	1.02	1.01
Apartments Exist	5,632	5,747	115	2.0	56	56	0	0.3	0.99	0.97
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	51,157	3,771	8.0	0.83	0.80
Com/Ind Lo Exist	92,076	95,142	3,065	3.3	1,885	1,923	38	2.0	2.05	2.02
Com/Ind Hi Exist	160,358	172,334	11,976	7.5	4,414	4,744	330	7.5	2.75	2.75
Publ U: Elec Gen	3,244	3,324	81	2.5	49	96	47	95.6	1.51	2.88
Publ U: Other	264,970	273,903	8,932	3.4	7,132	7,799	667	9.3	2.69	2.85
AgHm House Exist	205,040	215,782	10,742	5.2	735	783	48	6.6	0.36	0.36
AgHm Land: Exist	333,337	383,279	49,942	15.0	589	602	13	2.2	0.18	0.16
Ag NonHm: Exist	792,305	912,848	120,543	15.2	6,038	6,776	737	12.2	0.76	0.74
ResHmstd: NewCon	0	69,478	69,478	0.0	0	449	449	0.0	0.00	0.65
All Other NewCon	0	129,853	129,853	0.0	0	1,071	1,071	0.0	0.00	0.82
Total	13,600,846	15,160,063	1,559,217	11.5	104,160	115,401	11,240	10.8	0.77	0.76

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	139,990	156,060	16,070	11.5	County	49.15	47.78	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	8.09	5.50	6.85	
(=) Taxable Tax Capacity	138,706	154,372	15,666	11.3	Special District	2.01	1.92	0.00	0.00	
FD Distrib Tax Cap	704	920	216	30.7	Total	72.44	70.49	5.50	6.85	

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	131,700	142,400	8.1	458	542	84	18.5	0.35	0.38
Res Hmstd: Avg Val	197,500	213,500	8.1	1,030	1,156	126	12.3	0.52	0.54
Res Hmstd: Hi Val	263,300	284,600	8.1	1,602	1,770	168	10.5	0.61	0.62
Res Hmstd: Ex-Hi Val	395,000	427,000	8.1	2,747	2,987	241	8.8	0.7	0.7
Apartment	300,000	306,100	2.0	2,882	2,907	25	0.9	0.96	0.95
Comm/Ind: Lo Val	150,000	161,200	7.5	2,747	2,973	226	8.2	1.83	1.84
Comm/Ind: Med Val	300,000	322,400	7.5	6,381	6,814	432	6.8	2.13	2.11
Comm/Ind: Hi Val	1,000,000	1,074,700	7.5	23,344	24,738	1,394	6.0	2.33	2.30

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	51,458	-5,179	-9.1	1.05	0.94
ResNonHm 1 Exist	627,896	636,768	8,872	1.4	7,435	6,749	-686	-9.2	1.18	1.06
ResNonHm23 Exist	256,222	258,907	2,685	1.0	3,751	3,349	-402	-10.7	1.46	1.29
Apartments Exist	320,570	345,033	24,463	7.6	4,718	4,472	-246	-5.2	1.47	1.30
Low-income Apts	61,115	65,639	4,525	7.4	553	521	-33	-5.9	0.91	0.79
Seas Rec: Exist	124,041	134,285	10,244	8.3	1,384	1,397	13	1.0	1.12	1.04
Com/Ind Lo Exist	223,253	224,751	1,499	0.7	5,410	5,001	-410	-7.6	2.42	2.22
Com/Ind Hi Exist	841,292	947,221	105,929	12.6	27,037	27,653	616	2.3	3.21	2.92
Publ U: Elec Gen	824	844	20	2.5	19	30	11	58.2	2.32	3.59
Publ U: Other	147,154	151,164	4,010	2.7	4,657	4,720	64	1.4	3.16	3.12
AgHm House Exist	16,568	17,195	627	3.8	158	157	-1	-0.6	0.95	0.91
AgHm Land: Exist	19,276	21,710	2,434	12.6	80	77	-3	-4.1	0.42	0.35
Ag NonHm: Exist	32,492	39,226	6,734	20.7	328	370	42	12.9	1.01	0.94
ResHmstd: NewCon	0	61,169	61,169	0.0	0	644	644	0.0	0.00	1.05
All Other NewCon	0	90,355	90,355	0.0	0	1,088	1,088	0.0	0.00	1.20
Total	8,065,536	8,470,517	404,981	5.0	112,166	107,685	-4,480	-4.0	1.39	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	92,999	98,529	5,530	5.9	County	61.15	61.33	0.00	0.00
(-) TIF Tax Capacity	7,302	8,222	920	12.6	City/Town	23.34	21.30	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.73	8.83	8.34	9.82
(=) Taxable Tax Capacity	85,696	90,307	4,610	5.4	Special District	4.66	4.53	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	108.87	95.98	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	998	-114	-10.2	0.95	0.84
Res Hmstd: Avg Val	176,400	179,100	1.5	1,854	1,684	-170	-9.2	1.05	0.94
Res Hmstd: Hi Val	235,100	238,600	1.5	2,595	2,367	-228	-8.8	1.10	0.99
Res Hmstd: Ex-Hi Val	352,700	358,000	1.5	4,079	3,737	-342	-8.4	1.16	1.04
Apartment	300,000	322,900	7.6	4,333	4,191	-142	-3.3	1.44	1.3
Comm/Ind: Lo Val	150,000	168,900	12.6	3,609	3,876	267	7.4	2.41	2.3
Comm/Ind: Med Val	300,000	337,800	12.6	8,379	8,812	433	5.2	2.79	2.61
Comm/Ind: Hi Val	1,000,000	1,125,900	12.6	30,640	31,840	1,200	3.9	3.06	2.83

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	47,046	941	2.0	1.16	1.18
ResNonHm 1 Exist	464,293	495,682	31,389	6.8	5,979	6,489	510	8.5	1.29	1.31
ResNonHm23 Exist	154,144	164,414	10,270	6.7	2,471	2,665	194	7.9	1.60	1.62
Apartments Exist	187,827	193,590	5,763	3.1	2,987	3,099	113	3.8	1.59	1.60
Low-income Apts	57,494	59,738	2,244	3.9	561	587	26	4.6	0.98	0.98
Seas Rec: Exist	106,240	115,020	8,781	8.3	1,430	1,520	90	6.3	1.35	1.32
Com/Ind Lo Exist	318,646	324,485	5,839	1.8	8,272	8,404	131	1.6	2.60	2.59
Com/Ind Hi Exist	637,339	665,707	28,368	4.5	21,730	22,695	966	4.4	3.41	3.41
Publ U: Elec Gen	1,196	1,226	30	2.5	32	52	21	64.8	2.65	4.25
Publ U: Other	86,217	88,800	2,583	3.0	2,944	3,219	275	9.3	3.41	3.62
AgHm House Exist	91,322	97,677	6,356	7.0	974	1,085	110	11.3	1.07	1.11
AgHm Land: Exist	77,708	88,595	10,887	14.0	370	411	41	11.2	0.48	0.46
Ag NonHm: Exist	51,782	55,823	4,041	7.8	606	661	55	9.1	1.17	1.18
ResHmstd: NewCon	0	49,755	49,755	0.0	0	625	625	0.0	0.00	1.26
All Other NewCon	0	49,542	49,542	0.0	0	765	765	0.0	0.00	1.54
Total	6,199,382	6,425,795	226,413	3.7	94,461	99,324	4,863	5.1	1.52	1.55

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	73,978	2,749	3.9	County	54.74	55.26	0.07	0.06
(-) TIF Tax Capacity	2,536	2,656	120	4.7	City/Town	43.40	43.58	0.20	0.22
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.36	21.70	6.87	8.58
(=) Taxable Tax Capacity	68,693	71,322	2,629	3.8	Special District	0.83	0.81	0.12	0.11
FD Distrib Tax Cap	0	0	0	0.0	Total	121.33	121.35	7.26	8.97

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	113,100	113,400	0.3	1,184	1,207	24	2.0	1.05	1.06
Res Hmstd: Avg Val	169,500	170,000	0.3	1,960	1,996	36	1.9	1.16	1.17
Res Hmstd: Hi Val	226,000	226,600	0.3	2,737	2,785	47	1.7	1.21	1.23
Res Hmstd: Ex-Hi Val	339,000	339,900	0.3	4,292	4,363	71	1.7	1.27	1.28
Apartment	300,000	309,200	3.1	4,768	4,967	200	4.2	1.59	1.61
Comm/Ind: Lo Val	150,000	156,700	4.5	3,873	4,111	238	6.2	2.58	2.62
Comm/Ind: Med Val	300,000	313,400	4.5	9,001	9,472	471	5.2	3.00	3.02
Comm/Ind: Hi Val	1,000,000	1,044,500	4.5	32,930	34,482	1,552	4.7	3.29	3.30

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	63,687	4,350	7.3	0.94	0.97
ResNonHm 1 Exist	588,186	632,939	44,753	7.6	5,966	6,538	572	9.6	1.01	1.03
ResNonHm23 Exist	162,544	174,297	11,752	7.2	2,094	2,285	191	9.1	1.29	1.31
Apartments Exist	5,406	5,679	273	5.0	65	69	4	5.8	1.20	1.21
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	19,954	1,009	5.3	0.97	0.94
Com/Ind Lo Exist	105,551	109,231	3,680	3.5	2,299	2,375	76	3.3	2.18	2.17
Com/Ind Hi Exist	96,817	102,360	5,543	5.7	2,740	2,905	165	6.0	2.83	2.84
Publ U: Elec Gen	10,002	10,260	258	2.6	223	403	180	80.7	2.23	3.93
Publ U: Other	172,582	178,006	5,424	3.1	5,174	5,701	527	10.2	3.00	3.20
AgHm House Exist	1,359,163	1,458,261	99,098	7.3	11,853	13,248	1,395	11.8	0.87	0.91
AgHm Land: Exist	1,417,794	1,590,249	172,455	12.2	5,151	5,221	70	1.4	0.36	0.33
Ag NonHm: Exist	621,679	694,455	72,776	11.7	5,747	6,354	607	10.6	0.92	0.91
ResHmstd: NewCon	0	87,984	87,984	0.0	0	906	906	0.0	0.00	1.03
All Other NewCon	0	107,907	107,907	0.0	0	1,012	1,012	0.0	0.00	0.94
Total	12,801,189	13,847,709	1,046,520	8.2	119,594	130,659	11,064	9.3	0.93	0.94

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	134,858	9,349	7.4	County	54.22	53.96	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	21.52	7.12	8.91
(=) Taxable Tax Capacity	125,510	134,858	9,349	7.4	Special District	0.70	0.68	0.11	0.10
FD Distrib Tax Cap	0	0	0	0.0	Total	93.25	93.08	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	1,237	88	7.7	0.83	0.86
Res Hmstd: Avg Val	208,100	216,900	4.2	1,909	2,041	131	6.9	0.92	0.94
Res Hmstd: Hi Val	277,400	289,200	4.3	2,669	2,845	176	6.6	0.96	0.98
Res Hmstd: Ex-Hi Val	416,100	433,700	4.2	4,187	4,434	247	5.9	1.01	1.02
Apartment	300,000	315,100	5.0	3,718	3,955	237	6.4	1.24	1.26
Comm/Ind: Lo Val	150,000	158,600	5.7	3,243	3,495	252	7.8	2.16	2.20
Comm/Ind: Med Val	300,000	317,200	5.7	7,530	8,027	497	6.6	2.51	2.53
Comm/Ind: Hi Val	1,000,000	1,057,300	5.7	27,537	29,175	1,639	6.0	2.75	2.76

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	152,678	6,766	4.6	1.10	1.14
ResNonHm 1 Exist	1,428,184	1,475,923	47,739	3.3	17,150	18,419	1,270	7.4	1.20	1.25
ResNonHm23 Exist	558,975	577,009	18,034	3.2	8,098	8,659	561	6.9	1.45	1.50
Apartments Exist	866,823	880,175	13,352	1.5	12,857	13,458	601	4.7	1.48	1.53
Low-income Apts	161,336	164,197	2,861	1.8	1,450	1,532	81	5.6	0.90	0.93
Seas Rec: Exist	111,458	118,115	6,657	6.0	1,390	1,501	111	8.0	1.25	1.27
Com/Ind Lo Exist	693,174	704,803	11,629	1.7	17,099	17,750	651	3.8	2.47	2.52
Com/Ind Hi Exist	2,945,017	3,135,729	190,712	6.5	94,638	102,548	7,910	8.4	3.21	3.27
Publ U: Elec Gen	600,434	611,317	10,882	1.8	12,844	22,576	9,731	75.8	2.14	3.69
Publ U: Other	415,799	433,545	17,746	4.3	13,059	14,039	980	7.5	3.14	3.24
AgHm House Exist	147,300	150,666	3,367	2.3	1,601	1,728	127	7.9	1.09	1.15
AgHm Land: Exist	135,883	144,273	8,390	6.2	594	591	-3	-0.4	0.44	0.41
Ag NonHm: Exist	210,765	234,177	23,412	11.1	2,227	2,537	309	13.9	1.06	1.08
ResHmstd: NewCon	0	274,711	274,711	0.0	0	3,290	3,290	0.0	0.00	1.20
All Other NewCon	0	142,247	142,247	0.0	0	2,297	2,297	0.0	0.00	1.61
Total	21,575,751	22,395,527	819,776	3.8	328,919	363,601	34,683	10.5	1.52	1.62

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	261,546	275,638	14,091	5.4	County	41.37	42.70	0.00	0.00	
(-) TIF Tax Capacity	12,508	13,314	806	6.4	City/Town	38.62	38.81	1.64	1.61	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.67	26.07	10.09	12.17	
(=) Taxable Tax Capacity	249,039	262,323	13,285	5.3	Special District	2.01	2.05	0.15	0.14	
FD Distrib Tax Cap	0	0	0	0.0	Total	107.67	109.63	11.88	13.92	

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	127,500	128,000	0.4	1,267	1,324	58	4.5	0.99	1.03
Res Hmstd: Avg Val	191,200	191,900	0.4	2,085	2,171	86	4.1	1.09	1.13
Res Hmstd: Hi Val	254,900	255,800	0.4	2,904	3,018	114	3.9	1.14	1.18
Res Hmstd: Ex-Hi Val	382,400	383,800	0.4	4,543	4,715	171	3.8	1.19	1.23
Apartment	300,000	304,600	1.5	4,394	4,598	204	4.6	1.46	1.51
Comm/Ind: Lo Val	150,000	159,700	6.5	3,635	4,006	371	10.2	2.42	2.51
Comm/Ind: Med Val	300,000	319,400	6.5	8,422	9,174	752	8.9	2.81	2.87
Comm/Ind: Hi Val	1,000,000	1,064,800	6.5	30,763	33,295	2,532	8.2	3.08	3.13

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	71,322	4,085	6.1	0.89	0.94
ResNonHm 1 Exist	502,636	528,966	26,330	5.2	4,851	5,320	469	9.7	0.97	1.01
ResNonHm23 Exist	200,212	211,543	11,330	5.7	2,345	2,573	228	9.7	1.17	1.22
Apartments Exist	5,290	5,449	159	3.0	61	67	5	8.9	1.16	1.22
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	11,546	712	6.6	0.93	0.94
Com/Ind Lo Exist	155,316	158,278	2,962	1.9	3,188	3,321	133	4.2	2.05	2.10
Com/Ind Hi Exist	211,826	222,994	11,168	5.3	5,586	5,983	397	7.1	2.64	2.68
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	5,221	545	11.7	2.75	2.99
AgHm House Exist	1,559,036	1,624,761	65,725	4.2	13,446	14,792	1,346	10.0	0.86	0.91
AgHm Land: Exist	1,954,802	2,116,126	161,323	8.3	7,775	7,902	128	1.6	0.40	0.37
Ag NonHm: Exist	562,500	618,967	56,468	10.0	4,879	5,499	620	12.7	0.87	0.89
ResHmstd: NewCon	0	91,823	91,823	0.0	0	929	929	0.0	0.00	1.01
All Other NewCon	0	69,205	69,205	0.0	0	672	672	0.0	0.00	0.97
Total	14,024,728	14,668,086	643,358	4.6	124,877	135,147	10,270	8.2	0.89	0.92

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	137,300	142,517	5,218	3.8	County	42.10	43.39	0.00	0.00	
(-) TIF Tax Capacity	24	25	1	5.7	City/Town	16.71	17.36	0.04	0.04	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.57	24.85	10.83	12.80	
(=) Taxable Tax Capacity	137,276	142,492	5,216	3.8	Special District	1.16	1.12	0.00	0.00	
FD Distrib Tax Cap	0	0	0	0.0	Total	84.54	86.73	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	1,466	89	6.5	0.82	0.87
Res Hmstd: Avg Val	251,200	254,000	1.1	2,250	2,385	135	6.0	0.9	0.94
Res Hmstd: Hi Val	334,800	338,500	1.1	3,123	3,303	179	5.7	0.93	0.98
Res Hmstd: Ex-Hi Val	502,400	507,900	1.1	4,798	5,074	276	5.7	0.96	1
Apartment	300,000	309,000	3.0	3,496	3,747	250	7.2	1.17	1.21
Comm/Ind: Lo Val	150,000	157,900	5.3	3,099	3,380	281	9.1	2.07	2.14
Comm/Ind: Med Val	300,000	315,800	5.3	7,177	7,749	572	8.0	2.39	2.45
Comm/Ind: Hi Val	1,000,000	1,052,700	5.3	26,209	28,141	1,932	7.4	2.62	2.67

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	71,320	2,809	4.1	1.30	1.33
ResNonHm 1 Exist	455,928	475,315	19,387	4.3	7,087	7,486	399	5.6	1.55	1.58
ResNonHm23 Exist	106,970	110,788	3,819	3.6	1,930	2,022	92	4.8	1.80	1.83
Apartments Exist	281,865	291,676	9,811	3.5	5,145	5,401	256	5.0	1.83	1.85
Low-income Apts	65,476	66,713	1,237	1.9	756	783	28	3.7	1.15	1.17
Seas Rec: Exist	31,671	33,655	1,984	6.3	502	526	24	4.7	1.59	1.56
Com/Ind Lo Exist	582,913	599,440	16,527	2.8	17,064	17,629	566	3.3	2.93	2.94
Com/Ind Hi Exist	918,975	957,009	38,034	4.1	34,111	35,624	1,513	4.4	3.71	3.72
Publ U: Elec Gen	3,700	3,766	66	1.8	116	191	75	64.7	3.13	5.06
Publ U: Other	78,863	80,687	1,824	2.3	3,111	3,394	283	9.1	3.94	4.21
AgHm House Exist	21,520	23,041	1,521	7.1	299	324	25	8.4	1.39	1.41
AgHm Land: Exist	57,845	64,262	6,417	11.1	492	509	17	3.4	0.85	0.79
Ag NonHm: Exist	63,515	70,138	6,623	10.4	895	982	87	9.7	1.41	1.40
ResHmstd: NewCon	0	60,831	60,831	0.0	0	878	878	0.0	0.00	1.44
All Other NewCon	0	31,017	31,017	0.0	0	657	657	0.0	0.00	2.12
Total	7,924,798	8,236,291	311,493	3.9	140,019	147,728	7,709	5.5	1.77	1.79

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	96,582	3,816	4.1	County	51.65	51.01	0.22	0.21
(-) TIF Tax Capacity	4,034	4,182	148	3.7	City/Town	61.70	61.93	0.38	0.41
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.83	19.05	18.56	20.76
(=) Taxable Tax Capacity	88,732	92,400	3,668	4.1	Special District	1.67	1.66	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	133.84	133.65	19.16	21.38

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	64,200	65,600	2.2	725	755	29	4.0	1.13	1.15
Res Hmstd: Avg Val	96,300	98,400	2.2	1,188	1,242	54	4.5	1.23	1.26
Res Hmstd: Hi Val	128,300	131,000	2.1	1,706	1,776	70	4.1	1.33	1.36
Res Hmstd: Ex-Hi Val	192,500	196,600	2.1	2,746	2,853	106	3.9	1.43	1.45
Apartment	300,000	310,400	3.5	5,594	5,849	255	4.6	1.86	1.88
Comm/Ind: Lo Val	150,000	156,200	4.1	4,333	4,580	247	5.7	2.89	2.93
Comm/Ind: Med Val	300,000	312,400	4.1	10,015	10,502	487	4.9	3.34	3.36
Comm/Ind: Hi Val	1,000,000	1,041,400	4.1	36,529	38,139	1,610	4.4	3.65	3.66

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	30,790	2,236	7.8	0.89	0.91
ResNonHm 1 Exist	316,628	333,043	16,415	5.2	3,231	3,433	202	6.3	1.02	1.03
ResNonHm23 Exist	53,634	55,459	1,825	3.4	658	681	23	3.5	1.23	1.23
Apartments Exist	4,054	4,313	258	6.4	50	54	4	7.5	1.23	1.25
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	7,856	468	6.3	1.02	1.00
Com/Ind Lo Exist	118,106	122,844	4,738	4.0	2,532	2,629	97	3.8	2.14	2.14
Com/Ind Hi Exist	173,963	180,665	6,703	3.9	4,770	4,950	180	3.8	2.74	2.74
Publ U: Elec Gen	506	520	14	2.8	7	14	7	99.1	1.40	2.71
Publ U: Other	350,201	361,375	11,174	3.2	9,465	10,330	865	9.1	2.70	2.86
AgHm House Exist	1,569,521	1,711,252	141,731	9.0	12,337	13,909	1,573	12.7	0.79	0.81
AgHm Land: Exist	10,755,632	11,965,754	1,210,122	11.3	51,790	53,289	1,499	2.9	0.48	0.45
Ag NonHm: Exist	5,479,171	6,129,475	650,303	11.9	43,445	47,647	4,202	9.7	0.79	0.78
ResHmstd: NewCon	0	52,291	52,291	0.0	0	519	519	0.0	0.00	0.99
All Other NewCon	0	108,530	108,530	0.0	0	755	755	0.0	0.00	0.70
Total	22,737,219	25,193,421	2,456,202	10.8	164,227	176,856	12,629	7.7	0.72	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	196,423	212,689	16,266	8.3	County	52.12	51.21	0.13	0.13
(-) TIF Tax Capacity	73	74	1	1.1	City/Town	11.23	10.57	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.23	16.42	17.86	20.03
(=) Taxable Tax Capacity	196,350	212,615	16,266	8.3	Special District	1.41	1.38	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	80.99	79.58	17.99	20.15

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	110,600	117,100	5.9	822	901	79	9.6	0.74	0.77
Res Hmstd: Avg Val	165,800	175,600	5.9	1,418	1,537	119	8.4	0.86	0.88
Res Hmstd: Hi Val	221,000	234,000	5.9	2,014	2,172	158	7.8	0.91	0.93
Res Hmstd: Ex-Hi Val	331,500	351,100	5.9	3,207	3,445	238	7.4	0.97	0.98
Apartment	300,000	319,100	6.4	3,577	3,817	241	6.7	1.19	1.2
Comm/Ind: Lo Val	150,000	155,800	3.9	3,126	3,267	140	4.5	2.08	2.1
Comm/Ind: Med Val	300,000	311,600	3.9	7,205	7,469	264	3.7	2.40	2.4
Comm/Ind: Hi Val	1,000,000	1,038,500	3.9	26,238	27,077	839	3.2	2.62	2.61

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	68,903	2,621	4.0	1.12	1.15
ResNonHm 1 Exist	573,528	593,778	20,250	3.5	7,307	7,764	456	6.2	1.27	1.31
ResNonHm23 Exist	158,067	162,837	4,770	3.0	2,408	2,527	118	4.9	1.52	1.55
Apartments Exist	449,540	460,719	11,180	2.5	6,373	6,614	241	3.8	1.42	1.44
Low-income Apts	76,242	76,363	121	0.2	701	714	13	1.8	0.92	0.93
Seas Rec: Exist	39,647	43,011	3,364	8.5	497	527	30	6.1	1.25	1.23
Com/Ind Lo Exist	468,335	479,642	11,307	2.4	12,102	12,503	401	3.3	2.58	2.61
Com/Ind Hi Exist	1,201,200	1,290,729	89,528	7.5	37,692	40,578	2,886	7.7	3.14	3.14
Publ U: Elec Gen	18,076	18,442	366	2.0	382	697	314	82.2	2.12	3.78
Publ U: Other	82,435	84,419	1,983	2.4	2,662	2,932	271	10.2	3.23	3.47
AgHm House Exist	13,740	14,073	333	2.4	169	181	12	6.8	1.23	1.28
AgHm Land: Exist	32,209	34,665	2,456	7.6	239	243	5	1.9	0.74	0.70
Ag NonHm: Exist	53,432	58,695	5,262	9.8	602	664	62	10.3	1.13	1.13
ResHmstd: NewCon	0	85,694	85,694	0.0	0	1,012	1,012	0.0	0.00	1.18
All Other NewCon	0	78,805	78,805	0.0	0	1,389	1,389	0.0	0.00	1.76
Total	9,101,456	9,477,034	375,578	4.1	137,416	147,247	9,831	7.2	1.51	1.55

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	112,774	5,208	4.8	County	45.23	45.60	0.00	0.00
(-) TIF Tax Capacity	5,124	5,467	343	6.7	City/Town	49.88	50.07	0.23	0.25
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.86	16.12	14.36	16.00
(=) Taxable Tax Capacity	102,443	107,307	4,864	4.7	Special District	0.54	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	111.50	112.31	14.59	16.25

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	82,800	83,600	1.0	746	778	31	4.2	0.90	0.93
Res Hmstd: Avg Val	124,100	125,400	1.0	1,304	1,353	49	3.7	1.05	1.08
Res Hmstd: Hi Val	165,400	167,100	1.0	1,862	1,926	64	3.5	1.13	1.15
Res Hmstd: Ex-Hi Val	248,200	250,700	1.0	2,980	3,076	96	3.2	1.20	1.23
Apartment	300,000	307,500	2.5	4,619	4,816	198	4.3	1.54	1.57
Comm/Ind: Lo Val	150,000	161,200	7.5	3,762	4,159	397	10.6	2.51	2.58
Comm/Ind: Med Val	300,000	322,400	7.5	8,704	9,499	795	9.1	2.90	2.95
Comm/Ind: Hi Val	1,000,000	1,074,500	7.5	31,771	34,415	2,645	8.3	3.18	3.20

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	22,776	1,765	8.4	0.80	0.83
ResNonHm 1 Exist	289,457	305,560	16,103	5.6	2,608	2,833	225	8.6	0.90	0.93
ResNonHm23 Exist	39,787	42,357	2,570	6.5	427	462	35	8.1	1.07	1.09
Apartments Exist	4,702	4,941	239	5.1	52	58	6	12.3	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	1,709	109	6.8	0.79	0.77
Com/Ind Lo Exist	74,881	78,313	3,432	4.6	1,453	1,537	84	5.8	1.94	1.96
Com/Ind Hi Exist	108,850	116,226	7,376	6.8	2,745	2,945	201	7.3	2.52	2.53
Publ U: Elec Gen	11,627	11,945	319	2.7	164	339	175	106.5	1.41	2.83
Publ U: Other	228,485	236,448	7,962	3.5	5,793	6,571	778	13.4	2.54	2.78
AgHm House Exist	1,187,992	1,266,904	78,912	6.6	8,909	10,150	1,241	13.9	0.75	0.80
AgHm Land: Exist	6,259,031	6,777,510	518,479	8.3	29,205	30,482	1,277	4.4	0.47	0.45
Ag NonHm: Exist	2,732,221	2,985,519	253,299	9.3	20,488	22,839	2,351	11.5	0.75	0.77
ResHmstd: NewCon	0	31,279	31,279	0.0	0	273	273	0.0	0.00	0.87
All Other NewCon	0	58,658	58,658	0.0	0	415	415	0.0	0.00	0.71
Total	13,775,476	14,894,283	1,118,807	8.1	94,455	103,390	8,935	9.5	0.69	0.69

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,500	127,601	7,101	5.9	County	48.03	48.30	0.00	0.00
(-) TIF Tax Capacity	39	40	0	0.8	City/Town	10.42	10.02	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.49	18.11	14.60	16.27
(=) Taxable Tax Capacity	120,460	127,561	7,101	5.9	Special District	0.53	0.52	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	75.48	76.95	14.60	16.27

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	103,400	108,200	4,800	652	734	82	12.5	0.63	0.68
Res Hmstd: Avg Val	155,000	162,200	7,200	1,163	1,286	122	10.5	0.75	0.79
Res Hmstd: Hi Val	206,600	216,200	9,600	1,674	1,838	163	9.7	0.81	0.85
Res Hmstd: Ex-Hi Val	310,000	324,400	14,400	2,699	2,944	245	9.1	0.87	0.91
Apartment	300,000	315,200	15,200	3,268	3,545	276	8.5	1.09	1.12
Comm/Ind: Lo Val	150,000	160,200	10,200	2,951	3,258	307	10.4	1.97	2.03
Comm/Ind: Med Val	300,000	320,300	20,300	6,814	7,430	617	9.1	2.27	2.32
Comm/Ind: Hi Val	1,000,000	1,067,800	67,800	24,837	26,909	2,072	8.3	2.48	2.52

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	81,717	1,107	1.4	1.14	1.14
ResNonHm 1 Exist	1,060,845	1,216,593	155,748	14.7	13,350	15,256	1,906	14.3	1.26	1.25
ResNonHm23 Exist	233,109	265,293	32,185	13.8	3,622	4,078	456	12.6	1.55	1.54
Apartments Exist	375,807	413,419	37,612	10.0	5,919	6,427	508	8.6	1.57	1.55
Low-income Apts	71,595	77,580	5,986	8.4	697	749	53	7.6	0.97	0.97
Seas Rec: Exist	10,261	10,505	244	2.4	155	155	1	0.4	1.51	1.48
Com/Ind Lo Exist	310,457	358,848	48,391	15.6	7,916	9,050	1,134	14.3	2.55	2.52
Com/Ind Hi Exist	1,509,894	1,733,090	223,196	14.8	50,642	57,184	6,542	12.9	3.35	3.30
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	2,819	214	8.2	3.24	3.39
AgHm House Exist	348,015	340,526	-7,489	-2.2	3,333	3,401	68	2.1	0.96	1.00
AgHm Land: Exist	669,002	651,609	-17,393	-2.6	3,496	3,291	-205	-5.9	0.52	0.51
Ag NonHm: Exist	332,269	375,942	43,674	13.1	3,193	3,714	520	16.3	0.96	0.99
ResHmstd: NewCon	0	120,657	120,657	0.0	0	1,229	1,229	0.0	0.00	1.02
All Other NewCon	0	154,193	154,193	0.0	0	2,071	2,071	0.0	0.00	1.34
Total	12,062,761	12,994,892	932,131	7.7	175,538	191,142	15,604	8.9	1.46	1.47

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	149,280	12,038	8.8	County	53.05	52.36	0.00	0.00
(-) TIF Tax Capacity	1,678	1,926	248	14.8	City/Town	36.55	35.09	0.17	0.17
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.96	23.50	11.38	12.88
(=) Taxable Tax Capacity	135,565	147,354	11,789	8.7	Special District	0.00	0.00	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	112.57	110.95	11.55	13.05

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	124,700	127,000	1.8	1,288	1,317	29	2.3	1.03	1.04
Res Hmstd: Avg Val	187,000	190,500	1.9	2,117	2,161	44	2.1	1.13	1.13
Res Hmstd: Hi Val	249,200	253,900	1.9	2,945	3,004	60	2.0	1.18	1.18
Res Hmstd: Ex-Hi Val	373,900	380,900	1.9	4,605	4,693	89	1.9	1.23	1.23
Apartment	300,000	330,000	10.0	4,568	5,007	440	9.6	1.52	1.52
Comm/Ind: Lo Val	150,000	172,200	14.8	3,740	4,432	691	18.5	2.49	2.57
Comm/Ind: Med Val	300,000	344,300	14.8	8,669	10,031	1,362	15.7	2.89	2.91
Comm/Ind: Hi Val	1,000,000	1,147,800	14.8	31,672	36,174	4,502	14.2	3.17	3.15

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	10,288,437	10,311,352	22,916	0.2	115,294	119,496	4,202	3.6	1.12	1.16
ResNonHm 1 Exist	912,686	958,962	46,276	5.1	11,415	12,364	949	8.3	1.25	1.29
ResNonHm23 Exist	310,071	321,624	11,552	3.7	4,858	5,133	275	5.7	1.57	1.60
Apartments Exist	488,238	498,242	10,004	2.0	7,421	7,799	379	5.1	1.52	1.57
Low-income Apts	108,805	109,625	820	0.8	1,030	1,067	37	3.6	0.95	0.97
Seas Rec: Exist	105,655	112,243	6,587	6.2	1,339	1,402	64	4.7	1.27	1.25
Com/Ind Lo Exist	748,161	773,576	25,416	3.4	19,035	20,003	968	5.1	2.54	2.59
Com/Ind Hi Exist	1,630,107	1,744,436	114,329	7.0	52,801	57,073	4,272	8.1	3.24	3.27
Publ U: Elec Gen	350,449	356,796	6,346	1.8	8,651	14,443	5,792	67.0	2.47	4.05
Publ U: Other	240,895	249,564	8,669	3.6	8,031	8,643	612	7.6	3.33	3.46
AgHm House Exist	38,671	40,902	2,231	5.8	423	468	45	10.6	1.09	1.14
AgHm Land: Exist	84,373	93,187	8,814	10.4	503	523	20	4.1	0.60	0.56
Ag NonHm: Exist	87,539	96,561	9,022	10.3	942	1,053	110	11.7	1.08	1.09
ResHmstd: NewCon	0	110,430	110,430	0.0	0	1,397	1,397	0.0	0.00	1.27
All Other NewCon	0	102,559	102,559	0.0	0	1,629	1,629	0.0	0.00	1.59
Total	15,394,088	15,880,058	485,970	3.2	231,743	252,493	20,750	9.0	1.51	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	181,305	189,783	8,478	4.7	County	42.23	42.09	0.00	0.00
(-) TIF Tax Capacity	8,252	8,813	560	6.8	City/Town	45.69	46.54	0.18	0.20
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.43	20.90	17.33	19.37
(=) Taxable Tax Capacity	173,053	180,970	7,917	4.6	Special District	1.52	1.54	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	109.87	111.07	17.51	19.57

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	97,000	97,200	0.2	951	985	34	3.6	0.98	1.01
Res Hmstd: Avg Val	145,500	145,800	0.2	1,612	1,664	52	3.2	1.11	1.14
Res Hmstd: Hi Val	193,900	194,300	0.2	2,272	2,341	69	3.0	1.17	1.20
Res Hmstd: Ex-Hi Val	290,900	291,500	0.2	3,595	3,698	103	2.9	1.24	1.27
Apartment	300,000	306,100	2.0	4,646	4,849	203	4.4	1.55	1.58
Comm/Ind: Lo Val	150,000	160,500	7.0	3,769	4,159	390	10.3	2.51	2.59
Comm/Ind: Med Val	300,000	321,000	7.0	8,707	9,489	783	9.0	2.90	2.96
Comm/Ind: Hi Val	1,000,000	1,070,100	7.0	31,750	34,369	2,620	8.3	3.17	3.21

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	42,077	2,795	7.1	0.86	0.89
ResNonHm 1 Exist	510,753	547,254	36,502	7.1	4,741	5,207	466	9.8	0.93	0.95
ResNonHm23 Exist	74,457	79,743	5,286	7.1	884	970	85	9.6	1.19	1.22
Apartments Exist	3,146	3,326	180	5.7	37	39	2	6.2	1.18	1.18
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	2,302	148	6.9	0.90	0.90
Com/Ind Lo Exist	99,923	105,909	5,986	6.0	2,071	2,213	142	6.9	2.07	2.09
Com/Ind Hi Exist	79,832	85,067	5,235	6.6	2,152	2,298	146	6.8	2.70	2.70
Publ U: Elec Gen	1,777	1,827	50	2.8	22	49	27	124.5	1.24	2.70
Publ U: Other	264,427	272,790	8,363	3.2	7,115	7,943	828	11.6	2.69	2.91
AgHm House Exist	1,818,041	1,942,064	124,023	6.8	14,813	16,564	1,751	11.8	0.81	0.85
AgHm Land: Exist	6,661,945	7,325,626	663,681	10.0	31,824	32,678	854	2.7	0.48	0.45
Ag NonHm: Exist	2,544,622	2,806,359	261,737	10.3	20,580	22,684	2,104	10.2	0.81	0.81
ResHmstd: NewCon	0	59,438	59,438	0.0	0	572	572	0.0	0.00	0.96
All Other NewCon	0	78,099	78,099	0.0	0	568	568	0.0	0.00	0.73
Total	16,874,993	18,314,114	1,439,121	8.5	125,675	136,164	10,489	8.3	0.74	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,255	158,651	9,396	6.3	County	44.42	44.20	0.00	0.00
(-) TIF Tax Capacity	93	94	1	1.0	City/Town	14.55	14.31	0.00	0.00
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.55	21.05	16.12	18.40
(=) Taxable Tax Capacity	149,162	158,557	9,395	6.3	Special District	0.64	0.61	0.00	0.00
FD Distrib Tax Cap	0	0	0	0.0	Total	80.16	80.17	16.12	18.40

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	137,900	143,200	3.8	1,079	1,168	89	8.2	0.78	0.82
Res Hmstd: Avg Val	206,800	214,700	3.8	1,805	1,937	132	7.3	0.87	0.90
Res Hmstd: Hi Val	275,600	286,100	3.8	2,529	2,705	176	7.0	0.92	0.95
Res Hmstd: Ex-Hi Val	413,600	429,400	3.8	3,982	4,233	251	6.3	0.96	0.99
Apartment	300,000	317,200	5.7	3,490	3,763	273	7.8	1.16	1.19
Comm/Ind: Lo Val	150,000	159,800	6.5	3,080	3,361	281	9.1	2.05	2.10
Comm/Ind: Med Val	300,000	319,700	6.6	7,105	7,665	560	7.9	2.37	2.4
Comm/Ind: Hi Val	1,000,000	1,065,600	6.6	25,890	27,742	1,852	7.2	2.59	2.60

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alter	
Res Hmstd: Exist	23,130,853	23,227,264	96,411	0.4	240,902	250,469	9,567	4.0	1.04	1.08	
ResNonHm 1 Exist	1,651,164	1,853,901	202,737	12.3	18,299	21,227	2,929	16.0	1.11	1.15	
ResNonHm23 Exist	639,847	706,485	66,638	10.4	8,570	9,719	1,149	13.4	1.34	1.38	
Apartments Exist	842,026	815,653	-26,373	-3.1	11,429	11,249	-180	-1.6	1.36	1.38	
Low-income Apts	153,300	153,805	504	0.3	1,305	1,340	34	2.6	0.85	0.87	
Seas Rec: Exist	80,809	80,943	134	0.2	976	1,002	26	2.7	1.21	1.24	
Com/Ind Lo Exist	484,258	491,254	6,996	1.4	11,554	11,843	289	2.5	2.39	2.41	
Com/Ind Hi Exist	3,780,170	4,044,221	264,051	7.0	117,731	127,047	9,316	7.9	3.11	3.14	
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	7,667	775	11.2	3.09	3.34	
AgHm House Exist	137,870	131,182	-6,688	-4.9	1,321	1,320	-1	-0.1	0.96	1.01	
AgHm Land: Exist	104,546	94,320	-10,226	-9.8	429	366	-63	-14.8	0.41	0.39	
Ag NonHm: Exist	101,285	112,293	11,008	10.9	906	1,043	137	15.1	0.89	0.93	
ResHmstd: NewCon	0	165,065	165,065	0.0	0	1,852	1,852	0.0	0.00	1.12	
All Other NewCon	0	205,553	205,553	0.0	0	3,222	3,222	0.0	0.00	1.57	
Total	31,328,905	32,311,192	982,287	3.1	420,314	449,365	29,051	6.9	1.34	1.39	

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	359,337	372,906	13,569	3.8	County	31.32	32.10	0.00	0.00
(-) TIF Tax Capacity	21,695	23,104	1,408	6.5	City/Town	32.65	33.31	0.34	0.37
(-) FD Contrib Tax Cap	29,079	32,782	3,702	12.7	School District	21.13	21.52	18.66	19.88
(=) Taxable Tax Capacity	<u>308,562</u>	<u>317,020</u>	<u>8,459</u>	<u>2.7</u>	Special District	<u>6.37</u>	<u>6.67</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	45,942	52,601	6,659	14.5	Total	91.47	93.60	19.00	20.24

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	162,100	162,800	0.4	1,564	1,628	64	4.1	0.96	1
Res Hmstd: Avg Val	243,000	244,000	0.4	2,531	2,625	95	3.7	1.04	1.08
Res Hmstd: Hi Val	323,900	325,300	0.4	3,497	3,624	127	3.6	1.08	1.11
Res Hmstd: Ex-Hi Val	486,000	488,000	0.4	5,368	5,556	187	3.5	1.10	1.14
Apartment	300,000	290,600	-3.1	4,000	3,989	-11	-0.3	1.33	1.37
Comm/Ind: Lo Val	150,000	160,500	7.0	3,377	3,740	363	10.7	2.25	2.33
Comm/Ind: Med Val	300,000	321,000	7.0	7,785	8,521	736	9.5	2.59	2.65
Comm/Ind: Hi Val	1,000,000	1,069,900	7.0	28,355	30,829	2,474	8.7	2.84	2.88

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	200,220	3,262	1.7	0.94	0.98
ResNonHm 1 Exist	1,916,307	2,218,725	302,417	15.8	18,990	22,711	3,721	19.6	0.99	1.02
ResNonHm23 Exist	618,667	715,523	96,856	15.7	6,988	8,345	1,357	19.4	1.13	1.17
Apartments Exist	554,920	551,936	-2,984	-0.5	6,876	7,068	191	2.8	1.24	1.28
Low-income Apts	101,844	103,524	1,680	1.7	763	795	32	4.1	0.75	0.77
Seas Rec: Exist	161,469	173,848	12,379	7.7	1,483	1,614	130	8.8	0.92	0.93
Com/Ind Lo Exist	286,816	295,505	8,689	3.0	6,475	6,732	257	4.0	2.26	2.28
Com/Ind Hi Exist	2,592,436	2,795,862	203,426	7.8	76,901	83,809	6,908	9.0	2.97	3.00
Publ U: Elec Gen	134,637	137,062	2,426	1.8	2,626	4,987	2,361	89.9	1.95	3.64
Publ U: Other	221,808	227,914	6,106	2.8	6,588	7,271	683	10.4	2.97	3.19
AgHm House Exist	318,448	318,370	-78	0.0	2,584	2,691	107	4.2	0.81	0.85
AgHm Land: Exist	186,460	182,131	-4,330	-2.3	491	433	-59	-12.0	0.26	0.24
Ag NonHm: Exist	241,911	281,152	39,240	16.2	1,856	2,219	363	19.5	0.77	0.79
ResHmstd: NewCon	0	195,942	195,942	0.0	0	2,063	2,063	0.0	0.00	1.05
All Other NewCon	0	180,364	180,364	0.0	0	2,120	2,120	0.0	0.00	1.18
Total	28,242,685	28,910,646	667,961	2.4	329,580	353,076	23,496	7.1	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	328,729	10,335	3.2	County	25.76	26.51	0.00	0.00
(-) TIF Tax Capacity	8,039	8,685	646	8.0	City/Town	28.33	29.20	0.61	0.67
(-) FD Contrib Tax Cap	21,174	23,840	2,666	12.6	School District	21.98	21.84	15.78	17.32
(=) Taxable Tax Capacity	289,182	296,205	7,023	2.4	Special District	4.62	4.93	0.00	0.00
FD Distrib Tax Cap	26,116	29,901	3,785	14.5	Total	80.69	82.49	16.39	17.99

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	201,600	198,000	-1.8	1,766	1,795	29	1.6	0.88	0.91
Res Hmstd: Avg Val	302,300	296,900	-1.8	2,834	2,878	44	1.5	0.94	0.97
Res Hmstd: Hi Val	402,900	395,700	-1.8	3,902	3,960	58	1.5	0.97	1.00
Res Hmstd: Ex-Hi Val	604,500	593,700	-1.8	6,079	6,159	79	1.3	1.01	1.04
Apartment	300,000	298,400	-0.5	3,518	3,614	96	2.7	1.17	1.21
Comm/Ind: Lo Val	150,000	161,800	7.9	3,096	3,466	370	12.0	2.06	2.14
Comm/Ind: Med Val	300,000	323,500	7.8	7,141	7,886	745	10.4	2.38	2.44
Comm/Ind: Hi Val	1,000,000	1,078,500	7.9	26,020	28,527	2,507	9.6	2.60	2.65

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	331,461	12,322	3.9	1.02	1.08
ResNonHm 1 Exist	2,066,621	2,010,711	-55,910	-2.7	22,283	23,019	736	3.3	1.08	1.14
ResNonHm23 Exist	580,900	579,284	-1,616	-0.3	7,712	8,188	476	6.2	1.33	1.41
Apartments Exist	1,770,525	1,744,651	-25,874	-1.5	22,364	23,164	800	3.6	1.26	1.33
Low-income Apts	79,856	79,348	-508	-0.6	675	708	33	4.9	0.84	0.89
Seas Rec: Exist	44,369	46,530	2,160	4.9	532	590	59	11.1	1.20	1.27
Com/Ind Lo Exist	518,447	526,934	8,487	1.6	12,079	12,556	477	3.9	2.33	2.38
Com/Ind Hi Exist	5,441,285	5,734,346	293,061	5.4	163,970	176,517	12,547	7.7	3.01	3.08
Publ U: Elec Gen	83,487	85,222	1,734	2.1	1,793	3,252	1,459	81.4	2.15	3.82
Publ U: Other	439,987	453,428	13,440	3.1	13,394	14,937	1,543	11.5	3.04	3.29
AgHm House Exist	246,249	247,632	1,383	0.6	2,126	2,301	175	8.2	0.86	0.93
AgHm Land: Exist	504,817	534,568	29,751	5.9	2,113	2,263	150	7.1	0.42	0.42
Ag NonHm: Exist	314,881	325,880	10,999	3.5	2,570	2,834	264	10.3	0.82	0.87
ResHmstd: NewCon	0	251,932	251,932	0.0	0	2,960	2,960	0.0	0.00	1.17
All Other NewCon	0	138,361	138,361	0.0	0	2,147	2,147	0.0	0.00	1.55
Total	43,379,288	43,326,457	-52,831	-0.1	570,750	606,898	36,148	6.3	1.32	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	501,878	505,314	3,436	0.7	County	25.12	26.28	0.47	0.47
(-) TIF Tax Capacity	20,988	22,202	1,214	5.8	City/Town	33.61	35.36	0.69	0.78
(-) FD Contrib Tax Cap	44,154	48,327	4,173	9.5	School District	22.93	24.35	18.52	20.11
(=) Taxable Tax Capacity	436,736	434,785	-1,951	-0.4	Special District	4.41	4.86	0.00	0.00
FD Distrib Tax Cap	47,507	54,393	6,886	14.5	Total	86.07	90.84	19.69	21.36

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	182,200	178,000	-2.3	1,718	1,785	66	3.9	0.94	1.00
Res Hmstd: Avg Val	273,200	266,900	-2.3	2,763	2,862	100	3.6	1.01	1.07
Res Hmstd: Hi Val	364,200	355,800	-2.3	3,807	3,940	133	3.5	1.05	1.11
Res Hmstd: Ex-Hi Val	546,500	533,900	-2.3	5,880	6,067	187	3.2	1.08	1.14
Apartment	300,000	295,600	-1.5	3,818	3,988	170	4.4	1.27	1.35
Comm/Ind: Lo Val	150,000	158,100	5.4	3,266	3,619	353	10.8	2.18	2.29
Comm/Ind: Med Val	300,000	316,200	5.4	7,522	8,259	736	9.8	2.51	2.61
Comm/Ind: Hi Val	1,000,000	1,053,900	5.4	27,386	29,907	2,522	9.2	2.74	2.84

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	217,259	12,136	5.9	1.12	1.15
ResNonHm 1 Exist	1,619,713	1,653,412	33,699	2.1	18,799	19,652	853	4.5	1.16	1.19
ResNonHm23 Exist	674,029	686,004	11,975	1.8	9,354	9,760	406	4.3	1.39	1.42
Apartments Exist	349,106	363,058	13,952	4.0	5,010	5,291	281	5.6	1.44	1.46
Low-income Apts	86,142	92,447	6,304	7.3	763	835	72	9.4	0.89	0.90
Seas Rec: Exist	70,362	72,927	2,566	3.6	803	841	38	4.7	1.14	1.15
Com/Ind Lo Exist	371,473	385,750	14,276	3.8	9,057	9,501	443	4.9	2.44	2.46
Com/Ind Hi Exist	2,138,469	2,345,634	207,165	9.7	68,344	75,372	7,028	10.3	3.20	3.21
Publ U: Elec Gen	19,134	19,587	452	2.4	398	729	332	83.4	2.08	3.72
Publ U: Other	146,462	150,096	3,634	2.5	4,582	5,061	479	10.5	3.13	3.37
AgHm House Exist	515,904	539,872	23,967	4.6	4,360	4,811	451	10.3	0.85	0.89
AgHm Land: Exist	769,140	820,188	51,048	6.6	2,997	3,046	49	1.6	0.39	0.37
Ag NonHm: Exist	380,055	426,550	46,495	12.2	3,289	3,760	471	14.3	0.87	0.88
ResHmstd: NewCon	0	389,664	389,664	0.0	0	4,623	4,623	0.0	0.00	1.19
All Other NewCon	0	229,691	229,691	0.0	0	3,192	3,192	0.0	0.00	1.39
Total	25,488,729	27,084,745	1,596,016	6.3	332,880	363,734	30,854	9.3	1.31	1.34

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	281,763	300,403	18,639	6.6	County	34.69	35.02	0.00	0.00
(-) TIF Tax Capacity	9,604	10,473	869	9.0	City/Town	28.81	29.22	1.15	1.21
(-) FD Contrib Tax Cap	17,344	19,733	2,389	13.8	School District	28.64	28.93	15.56	16.70
(=) Taxable Tax Capacity	<u>254,816</u>	<u>270,197</u>	<u>15,381</u>	<u>6.0</u>	Special District	<u>4.86</u>	<u>5.37</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	21,992	25,179	3,187	14.5	Total	97.00	98.54	16.71	17.92

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	202,600	208,800	3.1	2,114	2,247	133	6.3	1.04	1.08
Res Hmstd: Avg Val	303,700	313,000	3.1	3,354	3,554	200	6.0	1.10	1.14
Res Hmstd: Hi Val	404,800	417,200	3.1	4,595	4,859	264	5.7	1.14	1.16
Res Hmstd: Ex-Hi Val	607,400	626,000	3.1	7,167	7,601	433	6.0	1.18	1.21
Apartment	300,000	312,000	4.0	4,139	4,402	263	6.4	1.38	1.41
Comm/Ind: Lo Val	150,000	164,500	9.7	3,467	3,946	479	13.8	2.31	2.4
Comm/Ind: Med Val	300,000	329,100	9.7	8,007	8,973	966	12.1	2.67	2.73
Comm/Ind: Hi Val	1,000,000	1,096,900	9.7	29,191	32,424	3,232	11.1	2.92	2.96

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	242,787	6,504	2.8	1.18	1.25
ResNonHm 1 Exist	1,475,156	1,423,261	-51,895	-3.5	18,460	18,916	456	2.5	1.25	1.33
ResNonHm23 Exist	520,309	508,151	-12,158	-2.3	7,721	8,011	291	3.8	1.48	1.58
Apartments Exist	1,006,251	1,005,212	-1,038	-0.1	15,671	16,565	894	5.7	1.56	1.65
Low-income Apts	110,498	109,393	-1,105	-1.0	1,059	1,112	53	5.0	0.96	1.02
Seas Rec: Exist	12,832	12,988	157	1.2	203	218	15	7.2	1.58	1.68
Com/Ind Lo Exist	322,284	324,008	1,725	0.5	8,112	8,401	289	3.6	2.52	2.59
Com/Ind Hi Exist	4,453,865	4,575,001	121,137	2.7	146,243	154,715	8,472	5.8	3.28	3.38
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	7,576	820	12.1	3.24	3.54
AgHm House Exist	85,189	87,647	2,457	2.9	965	1,064	98	10.2	1.13	1.21
AgHm Land: Exist	102,602	111,060	8,458	8.2	505	532	27	5.4	0.49	0.48
Ag NonHm: Exist	177,589	195,421	17,833	10.0	1,827	2,125	298	16.3	1.03	1.09
ResHmstd: NewCon	0	273,976	273,976	0.0	0	3,578	3,578	0.0	0.00	1.31
All Other NewCon	0	55,993	55,993	0.0	0	1,270	1,270	0.0	0.00	2.27
Total	28,579,682	28,348,758	-230,924	-0.8	443,805	466,870	23,065	5.2	1.55	1.65

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	337,381	-643	-0.2	County	38.60	40.45	0.00	0.00
(-) TIF Tax Capacity	29,001	29,920	919	3.2	City/Town	34.91	37.21	0.91	1.03
(-) FD Contrib Tax Cap	31,836	37,119	5,283	16.6	School District	22.57	24.22	18.18	20.13
(=) Taxable Tax Capacity	<u>277,187</u>	<u>270,343</u>	<u>-6,845</u>	<u>-2.5</u>	Special District	<u>8.12</u>	<u>8.04</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	35,923	41,129	5,207	14.5	Total	104.20	109.92	19.09	21.16

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	168,500	163,000	-3.3	1,857	1,911	54	2.9	1.10	1.17
Res Hmstd: Avg Val	252,700	244,500	-3.2	2,971	3,053	82	2.8	1.18	1.25
Res Hmstd: Hi Val	336,800	325,900	-3.2	4,083	4,193	110	2.7	1.21	1.29
Res Hmstd: Ex-Hi Val	505,400	489,000	-3.2	6,245	6,410	165	2.6	1.24	1.31
Apartment	300,000	299,700	-0.1	4,480	4,752	272	6.1	1.49	1.59
Comm/Ind: Lo Val	150,000	154,100	2.7	3,665	3,944	279	7.6	2.44	2.56
Comm/Ind: Med Val	300,000	308,200	2.7	8,456	9,051	595	7.0	2.82	2.94
Comm/Ind: Hi Val	1,000,000	1,027,200	2.7	30,816	32,881	2,065	6.7	3.08	3.20

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	261,665	13,461	5.4	1.09	1.17
ResNonHm 1 Exist	1,802,093	1,774,031	-28,062	-1.6	20,692	21,795	1,103	5.3	1.15	1.23
ResNonHm23 Exist	325,156	320,317	-4,839	-1.5	4,466	4,682	217	4.9	1.37	1.46
Apartments Exist	2,069,664	2,082,244	12,580	0.6	28,715	30,948	2,233	7.8	1.39	1.49
Low-income Apts	123,377	124,284	907	0.7	1,051	1,147	97	9.2	0.85	0.92
Seas Rec: Exist	5,754	5,872	118	2.1	63	66	3	4.5	1.09	1.12
Com/Ind Lo Exist	344,349	355,123	10,774	3.1	8,289	8,834	546	6.6	2.41	2.49
Com/Ind Hi Exist	8,054,759	8,462,415	407,656	5.1	252,202	274,889	22,686	9.0	3.13	3.25
Publ U: Elec Gen	594	606	12	2.0	14	25	11	79.3	2.38	4.18
Publ U: Other	170,025	174,687	4,662	2.7	5,333	6,008	675	12.7	3.14	3.44
AgHm House Exist	214	203	-11	-5.0	2	2	0	8.4	0.99	1.13
AgHm Land: Exist	65	62	-3	-5.0	0	0	0	-9.6	0.24	0.22
Ag NonHm: Exist	154	184	31	20.0	1	2	0	29.2	0.97	1.05
ResHmstd: NewCon	0	213,839	213,839	0.0	0	2,667	2,667	0.0	0.00	1.25
All Other NewCon	0	43,840	43,840	0.0	0	919	919	0.0	0.00	2.10
Total	35,647,712	35,921,119	273,407	0.8	569,032	613,652	44,620	7.8	1.60	1.71

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	458,884	7,368	1.6	County	38.60	40.45	0.00	0.00
(-) TIF Tax Capacity	39,840	41,860	2,020	5.1	City/Town	31.53	33.46	0.17	0.19
(-) FD Contrib Tax Cap	51,842	63,829	11,987	23.1	School District	18.76	20.42	13.47	16.48
(=) Taxable Tax Capacity	359,834	353,195	-6,639	-1.8	Special District	9.19	9.07	0.00	0.00
FD Distrib Tax Cap	25,205	28,859	3,653	14.5	Total	98.08	103.39	13.63	16.66

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	200,900	197,500	-1.7	2,053	2,176	124	6.0	1.02	1.10
Res Hmstd: Avg Val	301,200	296,100	-1.7	3,264	3,449	185	5.7	1.08	1.16
Res Hmstd: Hi Val	401,500	394,700	-1.7	4,474	4,721	247	5.5	1.11	1.2
Res Hmstd: Ex-Hi Val	602,400	592,100	-1.7	6,981	7,346	365	5.2	1.16	1.24
Apartment	300,000	301,800	0.6	4,087	4,403	316	7.7	1.36	1.46
Comm/Ind: Lo Val	150,000	157,600	5.1	3,446	3,832	386	11.2	2.3	2.43
Comm/Ind: Med Val	300,000	315,200	5.1	7,971	8,779	807	10.1	2.66	2.79
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	29,092	31,860	2,768	9.5	2.91	3.03

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	346,610	16,385	5.0	1.08	1.14
ResNonHm 1 Exist	3,333,922	3,356,567	22,646	0.7	36,652	38,858	2,207	6.0	1.10	1.16
ResNonHm23 Exist	556,451	560,021	3,570	0.6	7,022	7,434	412	5.9	1.26	1.33
Apartments Exist	1,708,568	1,720,323	11,755	0.7	22,800	24,331	1,531	6.7	1.33	1.41
Low-income Apts	85,555	85,985	430	0.5	708	753	46	6.5	0.83	0.88
Seas Rec: Exist	124,770	132,647	7,877	6.3	1,415	1,546	131	9.2	1.13	1.17
Com/Ind Lo Exist	340,679	343,241	2,563	0.8	8,019	8,300	282	3.5	2.35	2.42
Com/Ind Hi Exist	6,434,200	6,578,619	144,419	2.2	199,421	209,189	9,768	4.9	3.10	3.18
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	6,848	726	11.9	3.07	3.36
AgHm House Exist	78,077	82,232	4,155	5.3	825	922	96	11.7	1.06	1.12
AgHm Land: Exist	80,089	90,745	10,656	13.3	386	439	53	13.6	0.48	0.48
Ag NonHm: Exist	163,595	178,504	14,910	9.1	1,428	1,636	208	14.6	0.87	0.92
ResHmstd: NewCon	0	376,464	376,464	0.0	0	4,610	4,610	0.0	0.00	1.22
All Other NewCon	0	97,343	97,343	0.0	0	1,964	1,964	0.0	0.00	2.02
Total	43,627,380	44,106,347	478,967	1.1	615,023	653,441	38,418	6.2	1.41	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	526,205	533,821	7,616	1.4	County	38.60	40.45	0.00	0.00
(-) TIF Tax Capacity	11,825	12,107	282	2.4	City/Town	24.49	25.94	0.83	0.92
(-) FD Contrib Tax Cap	47,484	53,517	6,033	12.7	School District	19.18	20.25	14.89	16.54
(=) Taxable Tax Capacity	466,896	468,197	1,301	0.3	Special District	8.58	8.51	0.00	0.00
FD Distrib Tax Cap	20,219	23,150	2,931	14.5	Total	90.84	95.14	15.72	17.47

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	275,300	273,300	-0.7	2,809	2,951	142	5.1	1.02	1.08
Res Hmstd: Avg Val	412,800	409,800	-0.7	4,398	4,611	213	4.8	1.07	1.13
Res Hmstd: Hi Val	550,300	546,300	-0.7	5,979	6,262	284	4.7	1.09	1.15
Res Hmstd: Ex-Hi Val	825,600	819,600	-0.7	9,537	9,990	452	4.7	1.16	1.22
Apartment	300,000	302,100	0.7	3,878	4,121	242	6.2	1.29	1.36
Comm/Ind: Lo Val	150,000	153,400	2.3	3,314	3,521	207	6.3	2.21	2.3
Comm/Ind: Med Val	300,000	306,700	2.2	7,654	8,092	438	5.7	2.55	2.64
Comm/Ind: Hi Val	1,000,000	1,022,400	2.2	27,908	29,433	1,525	5.5	2.79	2.88

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	181,139	-3,938	-2.1	1.06	1.09
ResNonHm 1 Exist	1,255,099	1,208,892	-46,207	-3.7	13,983	13,881	-102	-0.7	1.11	1.15
ResNonHm23 Exist	387,726	375,538	-12,188	-3.1	5,274	5,264	-10	-0.2	1.36	1.40
Apartments Exist	1,293,639	1,286,261	-7,378	-0.6	17,608	18,017	409	2.3	1.36	1.40
Low-income Apts	182,965	184,308	1,344	0.7	1,585	1,646	61	3.8	0.87	0.89
Seas Rec: Exist	13,219	12,463	-756	-5.7	155	149	-6	-3.6	1.17	1.20
Com/Ind Lo Exist	336,174	344,308	8,134	2.4	8,029	8,311	282	3.5	2.39	2.41
Com/Ind Hi Exist	4,856,889	5,242,989	386,101	7.9	151,963	166,189	14,225	9.4	3.13	3.17
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	7,467	686	10.1	3.13	3.33
AgHm House Exist	1,426	1,281	-145	-10.2	14	13	-1	-7.1	1.01	1.05
AgHm Land: Exist	1,297	1,151	-146	-11.2	5	4	-1	-16.8	0.42	0.39
Ag NonHm: Exist	17,687	14,558	-3,130	-17.7	143	123	-20	-13.7	0.81	0.84
ResHmstd: NewCon	0	54,045	54,045	0.0	0	663	663	0.0	0.00	1.23
All Other NewCon	0	54,514	54,514	0.0	0	751	751	0.0	0.00	1.38
Total	25,987,969	25,586,665	-401,304	-1.5	390,618	403,617	12,999	3.3	1.50	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,001	317,663	-337	-0.1	County	44.00	45.30	0.00	0.00
(-) TIF Tax Capacity	20,276	22,024	1,748	8.6	City/Town	23.38	24.35	0.80	0.91
(-) FD Contrib Tax Cap	35,312	39,633	4,321	12.2	School District	16.93	17.53	18.22	18.84
(=) Taxable Tax Capacity	<u>262,413</u>	<u>256,007</u>	<u>-6,407</u>	<u>-2.4</u>	Special District	<u>7.55</u>	<u>7.58</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	28,621	32,770	4,148	14.5	Total	91.86	94.77	19.02	19.74

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	180,700	172,000	-4.8	1,794	1,752	-42	-2.3	0.99	1.02
Res Hmstd: Avg Val	270,900	257,800	-4.8	2,875	2,812	-63	-2.2	1.06	1.09
Res Hmstd: Hi Val	361,100	343,600	-4.8	3,956	3,871	-85	-2.1	1.1	1.13
Res Hmstd: Ex-Hi Val	541,700	515,500	-4.8	6,102	5,940	-162	-2.7	1.13	1.15
Apartment	300,000	298,300	-0.6	4,015	4,123	107	2.7	1.34	1.38
Comm/Ind: Lo Val	150,000	161,900	7.9	3,386	3,802	416	12.3	2.26	2.35
Comm/Ind: Med Val	300,000	323,800	7.9	7,806	8,654	848	10.9	2.60	2.67
Comm/Ind: Hi Val	1,000,000	1,079,500	8.0	28,433	31,303	2,870	10.1	2.84	2.9

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	262,774	3,758	1.5	1.26	1.30
ResNonHm 1 Exist	3,565,154	3,386,896	-178,258	-5.0	47,497	46,551	-946	-2.0	1.33	1.37
ResNonHm23 Exist	1,733,120	1,648,291	-84,829	-4.9	27,802	27,259	-542	-2.0	1.60	1.65
Apartments Exist	3,086,283	3,183,921	97,638	3.2	49,484	52,625	3,141	6.3	1.60	1.65
Low-income Apts	311,842	327,434	15,592	5.0	3,052	3,311	258	8.5	0.98	1.01
Seas Rec: Exist	16,279	16,306	27	0.2	260	269	8	3.2	1.60	1.65
Com/Ind Lo Exist	607,452	613,037	5,585	0.9	15,653	16,008	355	2.3	2.58	2.61
Com/Ind Hi Exist	7,618,471	8,151,575	533,104	7.0	258,911	280,300	21,389	8.3	3.40	3.44
Publ U: Elec Gen	63,836	65,058	1,222	1.9	1,583	2,775	1,193	75.4	2.48	4.27
Publ U: Other	276,192	283,484	7,292	2.6	9,365	10,291	926	9.9	3.39	3.63
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	12.4	1.19	1.22
ResHmstd: NewCon	0	90,145	90,145	0.0	0	1,257	1,257	0.0	0.00	1.39
All Other NewCon	0	109,699	109,699	0.0	0	1,756	1,756	0.0	0.00	1.60
Total	37,853,841	38,093,608	239,766	0.6	672,638	705,194	32,556	4.8	1.78	1.85

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	484,873	8,519	1.8	County	34.33	35.98	0.00	0.00
(-) TIF Tax Capacity	70,371	75,091	4,720	6.7	City/Town	56.25	55.03	2.46	2.45
(-) FD Contrib Tax Cap	45,265	51,135	5,870	13.0	School District	21.91	24.62	8.75	10.50
(=) Taxable Tax Capacity	<u>360,718</u>	<u>358,647</u>	<u>-2,072</u>	<u>-0.6</u>	Special District	<u>6.80</u>	<u>6.24</u>	<u>0.00</u>	<u>0.00</u>
FD Distrib Tax Cap	50,008	57,256	7,248	14.5	Total	119.30	121.87	11.21	12.95

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	169,500	166,600	-1.7	1,992	2,024	31	1.6	1.18	1.21
Res Hmstd: Avg Val	254,100	249,700	-1.7	3,173	3,219	46	1.5	1.25	1.29
Res Hmstd: Hi Val	338,700	332,800	-1.7	4,353	4,414	61	1.4	1.29	1.33
Res Hmstd: Ex-Hi Val	508,200	499,400	-1.7	6,657	6,733	76	1.1	1.31	1.35
Apartment	300,000	309,500	3.2	4,810	5,116	305	6.4	1.60	1.65
Comm/Ind: Lo Val	150,000	160,500	7.0	3,887	4,318	431	11.1	2.59	2.69
Comm/Ind: Med Val	300,000	321,000	7.0	9,013	9,889	876	9.7	3.00	3.08
Comm/Ind: Hi Val	1,000,000	1,070,000	7.0	32,934	35,888	2,953	9.0	3.29	3.35

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	148,196	-3,188	-2.1	1.09	1.10
ResNonHm 1 Exist	1,655,210	1,589,002	-66,208	-4.0	19,260	18,723	-537	-2.8	1.16	1.18
ResNonHm23 Exist	867,181	833,127	-34,054	-3.9	12,270	11,901	-368	-3.0	1.41	1.43
Apartments Exist	2,008,965	2,053,108	44,143	2.2	28,430	29,336	906	3.2	1.42	1.43
Low-income Apts	267,402	270,044	2,641	1.0	2,324	2,377	52	2.3	0.87	0.88
Seas Rec: Exist	1,138	1,123	-15	-1.3	14	14	0	-1.8	1.27	1.26
Com/Ind Lo Exist	438,175	439,495	1,320	0.3	10,579	10,645	66	0.6	2.41	2.42
Com/Ind Hi Exist	3,785,116	4,177,045	391,929	10.4	120,156	132,785	12,629	10.5	3.17	3.18
Publ U: Elec Gen	28,933	29,576	643	2.2	652	1,164	512	78.4	2.26	3.94
Publ U: Other	212,630	218,679	6,049	2.8	6,750	7,364	614	9.1	3.17	3.37
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	-0.3	1.02	1.02
ResHmstd: NewCon	0	44,782	44,782	0.0	0	539	539	0.0	0.00	1.20
All Other NewCon	0	76,802	76,802	0.0	0	1,101	1,101	0.0	0.00	1.43
Total	23,107,330	23,166,430	59,101	0.3	351,826	364,152	12,326	3.5	1.52	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	281,275	286,333	5,058	1.8	County	40.98	42.19	0.00	0.00
(-) TIF Tax Capacity	27,790	20,079	-7,711	-27.7	City/Town	30.35	28.59	0.00	0.00
(-) FD Contrib Tax Cap	23,362	27,210	3,848	16.5	School District	23.47	23.88	13.40	15.18
(=) Taxable Tax Capacity	230,123	239,044	8,921	3.9	Special District	7.69	7.50	0.00	0.00
FD Distrib Tax Cap	45,319	51,887	6,568	14.5	Total	102.49	102.16	13.40	15.18

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	156,000	151,400	-2.9	1,576	1,540	-35	-2.3	1.01	1.02
Res Hmstd: Avg Val	233,900	227,000	-2.9	2,549	2,496	-53	-2.1	1.09	1.1
Res Hmstd: Hi Val	311,700	302,500	-3.0	3,521	3,450	-71	-2.0	1.13	1.14
Res Hmstd: Ex-Hi Val	467,700	453,900	-3.0	5,420	5,326	-94	-1.7	1.16	1.17
Apartment	300,000	306,600	2.2	4,245	4,381	135	3.2	1.42	1.43
Comm/Ind: Lo Val	150,000	165,500	10.3	3,541	4,024	483	13.6	2.36	2.43
Comm/Ind: Med Val	300,000	331,100	10.4	8,196	9,156	961	11.7	2.73	2.77
Comm/Ind: Hi Val	1,000,000	1,103,500	10.4	29,918	33,096	3,178	10.6	2.99	3

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 1 & b: <115K: Exist	0.550	10,185,575	56,021	17,832
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	122
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	59,578
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	351
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,909
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	48,241	265	217
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	6,887,345	68,873	55,783
168.2	Ag Hmstd 1 & 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

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Baseline: Actual Pay 2008

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(all figures in \$000s)

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

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Baseline: Actual Pay 2008

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(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	47,701
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	9,138	91	67
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	6,340,890	63,409	63,540
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	52,657	527	529
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	77,074	771	744
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	1,109
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	13,824
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.500	23,249	116	35
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.500	12,550,539	62,753	58,924
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.500	63,372	317	304
167.1	Ag Hmstd 1 & b: 345K-890K: Exist	0.500	11,764,154	58,821	48,118
167.2	Ag Hmstd 1 & b: 345K-890K: NewCon	0.500	127,304	637	520
168.1	Ag Hmstd 1 & b: >890K: Exist	1.000	7,536,133	75,361	60,914
168.2	Ag Hmstd 1 & b: >890K: NewCon	1.000	30,144	301	246
170.1	Ag Non-homestead: Exist	1.000	19,903,320	199,033	166,147
170.2	Ag Non-homestead: NewCon	1.000	59,023	590	479
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	16,675
178.1	Non-comm SRR: <76K: Exist	1.000	10,561,239	105,612	83,808
178.2	Non-comm SRR: <76K: NewCon	1.000	109,552	1,096	902
179.1	Non-comm SRR: 76K-500K: Exist	1.000	13,680,472	136,805	116,473
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	347,503	3,475	2,980
180.1	Non-comm SRR: >500K: Exist	1.250	1,458,125	18,227	14,203
180.2	Non-comm SRR: >500K: NewCon	1.250	58,728	734	579
183.1	Res 1b Hmstd <32K: Exist	0.450	249,051	1,121	1,025
184.1	Res Hmstd: <76K: Exist	1.000	104,944,769	1,049,448	1,001,991
184.2	Res Hmstd: <76K: NewCon	1.000	469,684	4,697	4,555
185.1	Res Hmstd: 76K-414K: Exist	1.000	197,608,524	1,976,085	2,260,860
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,400,344	24,003	27,556
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,234,930	72,349	78,320
186.2	Res Hmstd: 414K-500K: NewCon	1.000	236,414	2,364	2,592
187.1	Res Hmstd: > 500K: Exist	1.250	14,195,745	177,447	182,054
187.2	Res Hmstd: > 500K: NewCon	1.250	527,954	6,599	6,828
189.1	Res NonH 1 unit: <76K: Exist	1.000	12,076,438	120,764	144,109

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Baseline: Actual Pay 2008

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Alternative: Proj Pay '09: HF 3149 Conf Comm Report 05/13

(all figures in \$000s)

ID	Description	Baseline	Actual Pay 2008	Proj Pay '09	HF 3149 Conf Comm Report 05/13	(all figures in \$000s)
189.2	Res NonH 1 unit: <76K: NewCon	1.000	311,031	3,110	3,717	3,717
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	16,925,849	169,258	196,281	196,281
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	751,798	7,518	8,696	8,696
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,448,493	30,606	32,137	32,137
191.2	Res NonH 1 unit: >500K: NewCon	1.250	110,988	1,387	1,479	1,479
193.1	Res NonH 2-3 units: Exist	1.250	9,423,176	117,790	135,372	135,372
193.2	Res NonH 2-3 units: NewCon	1.250	367,101	4,589	5,205	5,205
196.1	Regular apartments (4a): Exist	1.250	18,690,577	233,632	278,123	278,123
196.2	Regular apartments (4a): NewCon	1.250	251,490	3,144	3,684	3,684
197.1	Low-income housing (4d): Exist	0.750	2,359,460	17,696	22,032	22,032
197.2	Low-income housing (4d): NewCon	0.750	11,260	84	100	100
198.1	Non-profit/Comm Serv: Exist	1.500	36,800	552	637	637
198.2	Non-profit/Comm Serv: NewCon	1.500	112	2	2	2
199.1	Student housing: Exist	1.000	27,067	271	321	321
200.1	Manuf home park land: Exist	1.250	613,308	7,666	8,885	8,885
200.2	Manuf home park land: NewCon	1.250	108	1	1	1
202.1	Comm SRR 1c: <500K: Exist	0.500	399,171	1,996	1,604	1,604
202.2	Comm SRR 1c: <500K: NewCon	0.500	949	5	4	4
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	271,735	2,717	1,974	1,974
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	3,744	37	29	29
204.1	Comm SRR 1c: >2.2M: Exist	1.250	44,206	553	421	421
204.2	Comm SRR 1c: >2.2M: New con	1.250	813	10	10	10
205.1	Comm SRR 4c: <500K: Exist	1.000	260,181	2,602	2,618	2,618
205.2	Comm SRR 4c: <500K: NewCon	1.000	1,611	16	16	16
206.1	Comm SRR 4c: >500K: Exist	1.250	127,650	1,596	1,453	1,453
206.2	Comm SRR 4c: >500K: NewCon	1.250	688	9	10	10
207.1	Bed & Breakfast: Exist	1.250	27,425	343	352	352
207.2	Bed & Breakfast: NewCon	1.250	54	1	1	1
208.1	Qualifying golf courses	1.250	263,780	3,297	3,308	3,308
209.1	Metro Non-profit Indoor Rec	1.250	15,423	193	254	254
211.1	Commercial: <150K: Exist	1.500	8,689,138	130,337	214,753	214,753
211.2	Commercial: <150K: NewCon	1.500	16,943	254	417	417
212.1	Commercial: >150K: Exist	2.000	50,081,680	1,001,634	1,607,517	1,607,517
212.2	Commercial: >150K: NewCon	2.000	46,901	938	1,454	1,454
213.1	Comm border city: <150K: Exist	1.500	45,120	677	1,040	1,040
213.2	Comm border city: <150K: NewCon	1.500	1,405	21	32	32
214.1	Comm border city: >150K: Exist	2.000	94,635	1,893	2,178	2,178
214.2	Comm border city: >150K: NewCon	2.000	4,134	83	95	95
222.1	Industrial: <150K: Exist	1.500	1,309,244	19,639	32,640	32,640
222.2	Industrial: <150K: NewCon	1.500	7,467	112	183	183
223.1	Industrial: >150K: Exist	2.000	15,049,515	300,990	488,929	488,929
223.2	Industrial: >150K: NewCon	2.000	230,169	4,603	7,388	7,388
224.1	Ind'l border city: <150K: Exist	1.500	1,165	17	27	27
225.1	Ind'l border city: >150K: Exist	2.000	61,672	1,233	1,432	1,432

House Research Dept.

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Baseline: Actual Pay 2008

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Alternative: Proj Pay '09: HF 3149 Conf Comm Report 05/13

(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	1,951
234.0	Publ Util: land & bldgs >150K	2.000	950,705	19,014	29,156
235.0	Publ Util: Electric Generat Mach	2.500	1,584,925	39,623	59,682
236.0	Publ Util: machinery (non-generat)	2.150	1,119,152	24,062	35,699
238.0	Railroad <150K	1.500	26,938	404	655
239.0	Railroad >150K	2.000	698,874	13,977	21,577
241.0	Non-comm aircraft hangars	1.500	4,502	68	75
242.0	Mineral	2.000	2,109	42	76
243.0	Misc class 5	2.000	5,145	103	141
249.0	Personal: 3f	1.000	9,825	98	94
250.0	Non-comm aircraft hangars	1.500	77,781	1,167	1,218
251.0	Pers: It31 tools&mach excl elec gen	2.150	158,969	3,418	4,920
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,666	77	85
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	59,355	594	504
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	15,023	150	123
256.0	Pers: It32 struct/leased land-C/I	2.000	18,159	363	526
257.0	Pers: Item 33 ag real estate	1.000	21,528	215	214
259.0	Pers: It41 struct/leased land - C/I	2.000	489,514	9,790	13,230
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	38
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	1,306
267.0	Pers: It43 leased real estate - non C/I	1.500	27,933	419	546
268.0	Pers: Item 43 leased real estate - C/I	2.000	457,747	9,155	12,128
269.0	Pers: Item 44 electric util trans lines	2.150	1,657,056	35,627	55,593
270.0	Pers: Item 44 electric util distri lines	2.150	247,601	5,323	8,856
271.0	Pers: Item 45 syst/gas utils	2.150	1,953,283	41,996	62,545
272.0	Pers: Item 46 syst/water utils	2.150	1,415	30	50
273.0	Pers: Item 48 misc	2.000	16,247	325	375
State Total			583,182,579	6,585,910	7,787,002

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	2,547,928	1,722,689	209,384	1,318,755	292,352	792,321	6,883,429
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	9,527	0	449	7,823	0	0	17,799
Spread NTC Levy	2,398,326	1,578,847	207,683	1,224,785	265,221	792,321	6,467,182
Spread MKV Levy	2,424	33,819	89	779,518	476	0	816,326
Tax Incr Financing Levy							347,618
Homestead Credit		263,399		Taconite credit		16,551	
Agricultural Credit		25,337		Disparity Reduction Credit		6,087	