

# House Research Simulation Report: Property Tax

**Simulation #9A3**

**Date 2/25/2009**

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## DESCRIPTION

**BASELINE: Final Pay 2008**

**ALTERNATIVE: Actual Pay 2009 (Revised)**

This report compares property taxes payable in 2009 to property taxes payable in 2008. This simulation is a minor revision of its predecessor, #9A2, which contained a fairly minor data error. The payable 2008 portion of the simulation is final data as reported by the counties to the Dept. of Revenue. The payable 2009 market value data is actual data supplied by the counties. The payable 2009 levies are the certified levies reported by the counties; the report is not considered "final" because there may be some slight differences in how taxes are spread, in TIF tax capacities, and in credit amounts, when the abstract of tax lists becomes available in mid-summer of 2009. The breakout of market value between existing properties and new construction is based on data reported by the counties to the Dept. of Revenue.

## KEY POINTS

- **Statewide, property taxes are increasing by \$432 million, or 5.9%.** Approximately \$128 million of the \$432 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2009. The overall tax increases are 6.2% in Greater Minnesota and 5.8% in the Metro area.
- **On a statewide average basis, property tax increases on existing properties vary** from 2.1% (on residential homesteads) to 21% (on low-income apartments). Increases on the largest property types are 5.2% on residential non-homestead property, 2.9% on regular apartments, 6.3% on commercial-industrial property, 6.5% on agricultural property, and 8.2% 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. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**BASELINE:            Final Pay 2008**

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

**ALTERNATIVE:        Actual Pay 2009 (Revised)**

- **Market values** are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown, nor is value excluded under the disabled veterans exclusion.)
- **Local government levies** are the levies reported to the Dept. of Revenue by the county auditors.
- **The state levy** is \$776.7 million, which is the certified level set by the Dept. of Revenue.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of each program.
- **Tax increment financing (TIF) net tax capacities** were taken from the abstracts of assessment (note that sometimes the final TIF net tax capacities will differ from the ones reported on the abstracts of assessment).
- **Property tax credits** were modeled by the House Research Dept.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
Homestead resorts (1c):		
<\$500,000	0.55	0.5
\$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
<b>Seasonal recreational residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead:</b>		
< \$32,000	0.45	0.45
\$32,000 - \$50,000	1.0	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$790,000	0.55	0.5
\$790,000 - \$890,000	1.0	0.5
>\$890,000	1.0	1.0
<b>Non-homestead:</b>		
Agricultural and timberland	1.0	1.0
Managed forest land	1.0	0.65

House Research Department

## STATEWIDE

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	324,601,411	321,511,239	-3,090,172	-1.0	3,405,575	3,478,628	73,053	2.1	1.05	1.08
ResNonHm Exist	39,903,402	40,714,513	811,111	2.0	483,217	508,457	25,240	5.2	1.21	1.25
Apartments Exist	18,432,170	18,080,974	-351,196	-1.9	265,407	273,123	7,715	2.9	1.44	1.51
Low-inc Apts Exi	2,306,468	2,681,466	374,998	16.3	21,033	25,444	4,410	21.0	0.91	0.95
Seas Rec: Exist	24,773,420	27,951,208	3,177,788	12.8	212,155	229,490	17,335	8.2	0.86	0.82
Com/Ind Lo Exist	9,806,419	9,732,337	-74,082	-0.8	240,957	241,370	414	0.2	2.46	2.48
Com/Ind Hi Exist	62,976,411	65,967,251	2,990,840	4.7	1,986,159	2,125,692	139,533	7.0	3.15	3.22
Publ U: Elec Gen	1,554,471	1,507,508	-46,963	-3.0	33,813	33,261	-552	-1.6	2.18	2.21
Publ U: Other	5,983,850	6,196,823	212,973	3.6	181,163	188,112	6,949	3.8	3.03	3.04
AgHm House Exist	12,426,407	12,374,334	-52,074	-0.4	102,788	103,363	576	0.6	0.83	0.84
AgHm Land: Exist	38,441,676	43,001,594	4,559,918	11.9	177,020	184,030	7,010	4.0	0.46	0.43
Ag NonHm: Exist	19,780,644	22,745,866	2,965,221	15.0	165,113	186,492	21,379	12.9	0.83	0.82
Misc props	791,820	869,874	78,054	9.9	11,440	13,188	1,748	15.3	1.44	1.52
ResHmstd: NewCon	0	3,201,778	3,201,778	0.0	0	34,120	34,120	0.0	0.00	1.07
All Other NewCon	0	4,850,297	4,850,297	0.0	0	93,540	93,540	0.0	0.00	1.93
<b>Total</b>	<b>561,778,571</b>	<b>581,387,062</b>	<b>19,608,490</b>	<b>3.5</b>	<b>7,285,838</b>	<b>7,718,307</b>	<b>432,469</b>	<b>5.9</b>	<b>1.30</b>	<b>1.33</b>

## Tax Base

## Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	6,338,736	6,552,547	213,810	3.4	County	40.09	41.06	0.051	0.049
(-) TIF Tax Capacity	304,916	308,614	3,698	1.2	City/Town	30.36	30.56	0.660	0.671
(-) FD Contrib Tax Cap	350,278	400,281	50,003	14.3	School District	20.36	20.80	14.248	15.444
(=) Taxable Tax Capacity	5,683,542	5,843,652	160,110	2.8	Special District	4.59	4.48	0.006	0.005
FD Distrib Tax Cap	350,278	400,278	50,000	14.3	<b>Total</b>	95.40	96.91	14.966	16.170

## GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	105,707,884	108,019,525	2,311,642	2.2	1,036,524	1,067,656	31,132	3.0	0.98	0.99
ResNonHm Exist	13,129,786	13,507,091	377,305	2.9	157,945	162,701	4,755	3.0	1.20	1.20
Apartments Exist	3,742,223	3,686,331	-55,893	-1.5	57,203	57,017	-186	-0.3	1.53	1.55
Low-inc Apts Exi	803,687	921,208	117,521	14.6	7,754	9,000	1,245	16.1	0.96	0.98
Seas Rec: Exist	24,315,574	27,439,550	3,123,975	12.8	207,354	223,997	16,643	8.0	0.85	0.82
Com/Ind Lo Exist	5,756,313	5,732,429	-23,885	-0.4	143,244	142,621	-623	-0.4	2.49	2.49
Com/Ind Hi Exist	13,450,140	14,251,995	801,855	6.0	429,462	456,846	27,384	6.4	3.19	3.21
Publ U: Elec Gen	1,223,850	1,155,867	-67,982	-5.6	26,749	25,490	-1,259	-4.7	2.19	2.21
Publ U: Other	3,663,144	3,840,387	177,242	4.8	108,654	112,997	4,343	4.0	2.97	2.94
AgHm House Exist	11,043,029	11,064,319	21,290	0.2	90,602	91,644	1,041	1.1	0.82	0.83
AgHm Land: Exist	36,692,660	41,103,004	4,410,344	12.0	170,106	176,909	6,803	4.0	0.46	0.43
Ag NonHm: Exist	18,381,553	21,089,580	2,708,027	14.7	153,091	171,876	18,785	12.3	0.83	0.81
Misc props	263,390	317,914	54,524	20.7	3,984	5,092	1,108	27.8	1.51	1.60
ResHmstd: NewCon	0	1,384,564	1,384,564	0.0	0	13,531	13,531	0.0	0.00	0.98
All Other NewCon	0	2,155,701	2,155,701	0.0	0	35,364	35,364	0.0	0.00	1.64
<b>Total</b>	<b>238,173,234</b>	<b>255,669,463</b>	<b>17,496,229</b>	<b>7.3</b>	<b>2,592,672</b>	<b>2,752,739</b>	<b>160,067</b>	<b>6.2</b>	<b>1.09</b>	<b>1.08</b>

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,478,443	2,636,836	158,392	6.4	County	47.25	46.84	0.027	0.025
(-) TIF Tax Capacity	48,598	48,612	14	0.0	City/Town	27.36	26.87	0.313	0.300
(-) FD Contrib Tax Cap	3,427	4,487	1,060	30.9	School District	19.02	18.80	11.725	12.463
(=) Taxable Tax Capacity	2,426,419	2,583,736	157,318	6.5	Special District	1.55	1.51	0.019	0.014
FD Distrib Tax Cap	3,427	4,485	1,058	30.9	<b>Total</b>	95.18	94.02	12.085	12.802

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	108,100	110,500	2.2	884	907	23	2.6	0.82	0.82
Res Hmstd: Avg Val	162,100	165,600	2.2	1,512	1,546	33	2.2	0.93	0.93
Res Hmstd: Hi Val	216,100	220,800	2.2	2,140	2,185	45	2.1	0.99	0.99
Res Hmstd: Ex-Hi Val	324,300	331,400	2.2	3,398	3,466	68	2.0	1.05	1.05
Apartment	300,000	295,500	-1.5	3,932	3,851	-81	-2.1	1.31	1.30
Comm/Ind: Lo Val	150,000	158,900	5.9	3,353	3,593	239	7.1	2.24	2.26
Comm/Ind: Med Val	300,000	317,900	6.0	7,764	8,235	471	6.1	2.59	2.59
Comm/Ind: Hi Val	1,000,000	1,059,600	6.0	28,346	29,892	1,545	5.5	2.83	2.82

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	218,893,527	213,491,714	-5,401,814	-2.5	2,369,051	2,410,972	41,921	1.8	1.08	1.13
ResNonHm Exist	26,773,616	27,207,422	433,806	1.6	325,271	345,756	20,485	6.3	1.21	1.27
Apartments Exist	14,689,947	14,394,644	-295,304	-2.0	208,204	216,106	7,902	3.8	1.42	1.50
Low-inc Apts Exi	1,502,781	1,760,259	257,477	17.1	13,279	16,444	3,165	23.8	0.88	0.93
Seas Rec: Exist	457,846	511,659	53,813	11.8	4,801	5,493	692	14.4	1.05	1.07
Com/Ind Lo Exist	4,050,106	3,999,908	-50,198	-1.2	97,713	98,749	1,036	1.1	2.41	2.47
Com/Ind Hi Exist	49,526,271	51,715,256	2,188,985	4.4	1,556,697	1,668,845	112,148	7.2	3.14	3.23
Publ U: Elec Gen	330,622	351,641	21,019	6.4	7,064	7,771	707	10.0	2.14	2.21
Publ U: Other	2,320,706	2,356,436	35,731	1.5	72,508	75,114	2,606	3.6	3.12	3.19
AgHm House Exist	1,383,378	1,310,015	-73,363	-5.3	12,185	11,720	-466	-3.8	0.88	0.89
AgHm Land: Exist	1,749,016	1,898,590	149,574	8.6	6,915	7,121	206	3.0	0.40	0.38
Ag NonHm: Exist	1,399,092	1,656,286	257,195	18.4	12,022	14,616	2,594	21.6	0.86	0.88
Misc props	528,430	551,960	23,530	4.5	7,456	8,096	641	8.6	1.41	1.47
ResHmstd: NewCon	0	1,817,214	1,817,214	0.0	0	20,589	20,589	0.0	0.00	1.13
All Other NewCon	0	2,694,596	2,694,596	0.0	0	58,175	58,175	0.0	0.00	2.16
<b>Total</b>	<b>323,605,338</b>	<b>325,717,599</b>	<b>2,112,261</b>	<b>0.7</b>	<b>4,693,167</b>	<b>4,965,568</b>	<b>272,401</b>	<b>5.8</b>	<b>1.45</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,860,293	3,915,711	55,418	1.4	County	34.75	36.48	0.063	0.062
(-) TIF Tax Capacity	256,318	260,002	3,684	1.4	City/Town	32.60	33.49	0.834	0.863
(-) FD Contrib Tax Cap	346,851	395,794	48,942	14.1	School District	21.36	22.39	15.507	16.985
(=) Taxable Tax Capacity	3,257,124	3,259,915	2,792	0.1	Special District	6.85	6.84	0.000	0.000
FD Distrib Tax Cap	346,851	395,794	48,942	14.1	<b>Total</b>	95.56	99.20	16.403	17.910

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	188,900	184,200	-2.5	1,913	1,950	38	2.0	1.01	1.06
Res Hmstd: Avg Val	283,200	276,200	-2.5	3,053	3,111	57	1.9	1.08	1.13
Res Hmstd: Hi Val	377,600	368,300	-2.5	4,195	4,272	77	1.8	1.11	1.16
Res Hmstd: Ex-Hi Val	566,500	552,500	-2.5	6,502	6,600	99	1.5	1.15	1.19
Apartment	300,000	294,000	-2.0	4,076	4,172	96	2.4	1.36	1.42
Comm/Ind: Lo Val	150,000	156,600	4.4	3,426	3,729	302	8.8	2.28	2.38
Comm/Ind: Med Val	300,000	313,300	4.4	7,913	8,547	634	8.0	2.64	2.73
Comm/Ind: Hi Val	1,000,000	1,044,200	4.4	28,850	31,018	2,167	7.5	2.89	2.97

**GREATER MINNESOTA CITIES**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	59,986,958	60,590,333	603,375	1.0	663,240	680,634	17,394	2.6	1.11	1.12
ResNonHm Exist	8,355,649	8,434,615	78,966	0.9	110,860	112,926	2,066	1.9	1.33	1.34
Apartments Exist	3,677,863	3,620,528	-57,335	-1.6	56,484	56,290	-194	-0.3	1.54	1.55
Low-inc Apts Exi	802,927	920,311	117,384	14.6	7,746	8,991	1,245	16.1	0.96	0.98
Seas Rec: Exist	3,132,050	3,469,220	337,170	10.8	29,851	31,865	2,014	6.7	0.95	0.92
Com/Ind Lo Exist	4,697,019	4,677,877	-19,142	-0.4	121,591	121,162	-429	-0.4	2.59	2.59
Com/Ind Hi Exist	12,198,325	12,929,153	730,828	6.0	395,874	421,398	25,525	6.4	3.25	3.26
Publ U: Elec Gen	1,192,762	1,128,851	-63,911	-5.4	26,206	25,058	-1,148	-4.4	2.20	2.22
Publ U: Other	1,383,411	1,392,747	9,336	0.7	45,446	45,923	476	1.0	3.29	3.30
AgHm House Exist	376,427	353,934	-22,493	-6.0	4,106	3,974	-132	-3.2	1.09	1.12
AgHm Land: Exist	484,244	532,287	48,043	9.9	2,691	2,785	94	3.5	0.56	0.52
Ag NonHm: Exist	661,618	757,164	95,546	14.4	7,462	8,544	1,082	14.5	1.13	1.13
Misc props	207,786	258,859	51,072	24.6	3,337	4,401	1,064	31.9	1.61	1.70
ResHmstd: NewCon	0	765,122	765,122	0.0	0	8,500	8,500	0.0	0.00	1.11
All Other NewCon	0	1,206,799	1,206,799	0.0	0	26,582	26,582	0.0	0.00	2.20
<b>Total</b>	<b>97,157,038</b>	<b>101,037,799</b>	<b>3,880,761</b>	<b>4.0</b>	<b>1,474,895</b>	<b>1,559,033</b>	<b>84,138</b>	<b>5.7</b>	<b>1.52</b>	<b>1.54</b>

**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	1,206,020	51,038	4.4	County	46.57	46.54	0.023	0.021
(-) TIF Tax Capacity	48,063	48,052	-11	0.0	City/Town	43.99	43.90	0.532	0.513
(-) FD Contrib Tax Cap	2,419	3,101	681	28.2	School District	20.48	20.70	12.155	13.141
(=) Taxable Tax Capacity	1,104,499	1,154,867	50,368	4.6	Special District	1.71	1.71	0.033	0.024
FD Distrib Tax Cap	2,722	3,561	839	30.8	<b>Total</b>	112.76	112.85	12.744	13.699

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,400	95,300	1.0	897	919	22	2.5	0.95	0.96
Res Hmstd: Avg Val	141,600	143,000	1.0	1,532	1,566	34	2.2	1.08	1.1
Res Hmstd: Hi Val	188,700	190,600	1.0	2,166	2,211	45	2.1	1.15	1.16
Res Hmstd: Ex-Hi Val	283,100	285,900	1.0	3,435	3,503	68	2.0	1.21	1.23
Apartment	300,000	295,300	-1.6	4,611	4,570	-41	-0.9	1.54	1.55
Comm/Ind: Lo Val	150,000	159,000	6.0	3,759	4,067	309	8.2	2.51	2.56
Comm/Ind: Med Val	300,000	318,000	6.0	8,706	9,323	617	7.1	2.90	2.93
Comm/Ind: Hi Val	1,000,000	1,059,900	6.0	31,796	33,846	2,051	6.4	3.18	3.19

**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	45,720,926	47,429,192	1,708,267	3.7	373,284	387,022	13,738	3.7	0.82	0.82
ResNonHm Exist	4,774,138	5,072,476	298,339	6.2	47,086	49,774	2,689	5.7	0.99	0.98
Apartments Exist	64,361	65,803	1,442	2.2	719	727	8	1.1	1.12	1.10
Low-inc Apts Exi	760	897	137	18.0	8	9	1	8.0	1.05	0.96
Seas Rec: Exist	21,183,525	23,970,330	2,786,805	13.2	177,503	192,132	14,629	8.2	0.84	0.80
Com/Ind Lo Exist	1,059,295	1,054,552	-4,743	-0.4	21,653	21,460	-193	-0.9	2.04	2.03
Com/Ind Hi Exist	1,251,815	1,322,842	71,027	5.7	33,588	35,448	1,860	5.5	2.68	2.68
Publ U: Elec Gen	31,087	27,016	-4,071	-13.1	543	432	-111	-20.5	1.75	1.60
Publ U: Other	2,279,733	2,447,640	167,906	7.4	63,208	67,075	3,867	6.1	2.77	2.74
AgHm House Exist	10,666,602	10,710,385	43,783	0.4	86,497	87,669	1,173	1.4	0.81	0.82
AgHm Land: Exist	36,208,416	40,570,717	4,362,301	12.0	167,415	174,124	6,709	4.0	0.46	0.43
Ag NonHm: Exist	17,719,935	20,332,388	2,612,453	14.7	145,628	163,331	17,703	12.2	0.82	0.80
Misc props	55,603	59,055	3,452	6.2	647	690	44	6.7	1.16	1.17
ResHmstd: NewCon	0	619,442	619,442	0.0	0	5,031	5,031	0.0	0.00	0.81
All Other NewCon	0	948,902	948,902	0.0	0	8,782	8,782	0.0	0.00	0.93
<b>Total</b>	141,016,196	154,631,636	13,615,440	9.7	1,117,777	1,193,705	75,929	6.8	0.79	0.77

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,323,462	1,430,816	107,354	8.1	County	47.82	47.09	0.032	0.030
(-) TIF Tax Capacity	534	560	26	4.8	City/Town	13.46	13.10	0.008	0.008
(-) FD Contrib Tax Cap	1,008	1,386	379	37.6	School District	17.80	17.26	11.127	11.532
(=) Taxable Tax Capacity	1,321,920	1,428,869	106,949	8.1	Special District	1.41	1.35	0.000	0.000
FD Distrib Tax Cap	705	924	219	31.1	<b>Total</b>	80.50	78.80	11.166	11.569

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	133,600	138,600	3.7	972	1,005	32	3.3	0.73	0.72
Res Hmstd: Avg Val	200,300	207,800	3.7	1,644	1,692	49	3.0	0.82	0.81
Res Hmstd: Hi Val	267,100	277,100	3.7	2,316	2,381	65	2.8	0.87	0.86
Res Hmstd: Ex-Hi Val	400,700	415,700	3.7	3,661	3,757	95	2.6	0.91	0.90
Apartment	300,000	306,700	2.2	3,354	3,376	22	0.7	1.12	1.10
Comm/Ind: Lo Val	150,000	158,500	5.7	3,009	3,193	184	6.1	2.01	2.01
Comm/Ind: Med Val	300,000	317,000	5.7	6,965	7,319	354	5.1	2.32	2.31
Comm/Ind: Hi Val	1,000,000	1,056,700	5.7	25,427	26,574	1,146	4.5	2.54	2.51



<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,012,689	5,117,057	104,368	2.1	57,890	59,008	1,119	1.9	1.15	1.15
ResNonHm Exist	640,444	660,150	19,706	3.1	8,898	9,118	220	2.5	1.39	1.38
Apartments Exist	406,780	407,332	552	0.1	6,589	6,541	-49	-0.7	1.62	1.61
Low-inc Apts Exi	92,460	103,036	10,576	11.4	943	1,040	97	10.3	1.02	1.01
Seas Rec: Exist	205,381	237,328	31,947	15.6	2,233	2,518	285	12.8	1.09	1.06
Com/Ind Lo Exist	581,445	577,506	-3,939	-0.7	15,226	15,000	-226	-1.5	2.62	2.60
Com/Ind Hi Exist	1,074,937	1,116,893	41,956	3.9	32,146	33,008	862	2.7	2.99	2.96
Publ U: Elec Gen	21,839	18,837	-3,002	-13.7	494	434	-60	-12.2	2.26	2.31
Publ U: Other	96,901	97,868	967	1.0	3,392	3,393	0	0.0	3.50	3.47
AgHm House Exist	20,532	20,204	-328	-1.6	239	233	-6	-2.5	1.16	1.15
AgHm Land: Exist	41,897	46,322	4,425	10.6	273	268	-5	-1.7	0.65	0.58
Ag NonHm: Exist	43,381	51,384	8,003	18.4	544	633	89	16.3	1.25	1.23
Misc props	24,779	32,237	7,458	30.1	398	568	170	42.8	1.61	1.76
ResHmstd: NewCon	0	89,035	89,035	0.0	0	989	989	0.0	0.00	1.11
All Other NewCon	0	135,437	135,437	0.0	0	2,817	2,817	0.0	0.00	2.08
<b>Total</b>	<b>8,263,464</b>	<b>8,710,628</b>	<b>447,163</b>	<b>5.4</b>	<b>129,265</b>	<b>135,567</b>	<b>6,302</b>	<b>4.9</b>	<b>1.56</b>	<b>1.56</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>	<b>Ref Mkt Val</b>			
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>		<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	98,508	103,994	5,486	5.6	County	51.66	50.15	0.000	0.000
(-) TIF Tax Capacity	4,880	5,317	437	9.0	City/Town	45.67	46.17	0.311	0.301
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.01	22.17	11.619	11.632
(=) Taxable Tax Capacity	93,628	98,676	5,049	5.4	Special District	3.53	3.27	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	122.87	121.75	11.931	11.934

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	72,600	74,100	2.1	688	694	6	0.9	0.95	0.94
Res Hmstd:Avg Val	108,900	111,200	2.1	1,194	1,214	21	1.7	1.1	1.09
Res Hmstd: Hi Val	145,200	148,200	2.1	1,716	1,742	27	1.5	1.18	1.18
Res Hmstd: Ex-Hi Val	217,800	222,300	2.1	2,760	2,799	40	1.4	1.27	1.26
Apartment	300,000	300,400	0.1	4,966	4,930	-35	-0.7	1.66	1.64
Comm/Ind: Lo Val	150,000	155,900	3.9	3,974	4,148	174	4.4	2.65	2.66
Comm/Ind: Med Val	300,000	311,700	3.9	9,213	9,548	335	3.6	3.07	3.06
Comm/Ind: Hi Val	1,000,000	1,039,000	3.9	33,661	34,755	1,094	3.3	3.37	3.35

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,011,321	6,330,600	319,279	5.3	47,371	49,227	1,856	3.9	0.79	0.78
ResNonHm Exist	537,263	575,496	38,233	7.1	5,306	5,571	265	5.0	0.99	0.97
Apartments Exist	10,064	10,972	908	9.0	96	104	8	8.4	0.95	0.95
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,344,613	4,921,294	576,681	13.3	36,389	39,474	3,086	8.5	0.84	0.80
Com/Ind Lo Exist	158,990	157,236	-1,754	-1.1	3,243	3,150	-93	-2.9	2.04	2.00
Com/Ind Hi Exist	182,796	196,280	13,484	7.4	5,108	5,407	300	5.9	2.79	2.75
Publ U: Elec Gen	420	404	-16	-3.8	7	6	0	-6.1	1.58	1.54
Publ U: Other	419,631	426,318	6,688	1.6	12,210	12,138	-71	-0.6	2.91	2.85
AgHm House Exist	1,522,233	1,561,785	39,552	2.6	12,246	12,344	99	0.8	0.80	0.79
AgHm Land: Exist	5,878,637	6,686,586	807,949	13.7	28,337	29,070	733	2.6	0.48	0.43
Ag NonHm: Exist	3,490,502	4,080,810	590,308	16.9	31,282	34,851	3,569	11.4	0.90	0.85
Misc props	7,263	7,554	291	4.0	84	84	0	-0.2	1.16	1.11
ResHmstd: NewCon	0	111,999	111,999	0.0	0	877	877	0.0	0.00	0.78
All Other NewCon	0	168,944	168,944	0.0	0	1,671	1,671	0.0	0.00	0.99
<b>Total</b>	<b>22,563,734</b>	<b>25,236,279</b>	<b>2,672,545</b>	<b>11.8</b>	<b>181,677</b>	<b>193,976</b>	<b>12,299</b>	<b>6.8</b>	<b>0.81</b>	<b>0.77</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	210,857	232,170	21,314	10.1	County	48.39	46.82	0.000	0.000
(-) TIF Tax Capacity	18	12	-7	-36.1	City/Town	13.05	12.71	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.53	15.56	12.758	12.999
(=) Taxable Tax Capacity	210,838	232,158	21,320	10.1	Special District	3.31	3.13	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	81.28	78.22	12.758	12.999

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,400	130,000	5.3	899	930	31	3.5	0.73	0.72
Res Hmstd: Avg Val	185,000	194,800	5.3	1,534	1,580	46	3.0	0.83	0.81
Res Hmstd: Hi Val	246,600	259,700	5.3	2,169	2,230	62	2.8	0.88	0.86
Res Hmstd: Ex-Hi Val	370,000	389,700	5.3	3,440	3,533	93	2.7	0.93	0.91
Apartment	300,000	327,100	9.0	3,431	3,623	192	5.6	1.14	1.11
Comm/Ind: Lo Val	150,000	161,100	7.4	3,051	3,269	219	7.2	2.03	2.03
Comm/Ind: Med Val	300,000	322,100	7.4	7,054	7,465	410	5.8	2.35	2.32
Comm/Ind: Hi Val	1,000,000	1,073,800	7.4	25,738	27,052	1,314	5.1	2.57	2.52

<b>NORTH CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,937,108	3,983,144	46,036	1.2	35,220	34,595	-625	-1.8	0.89	0.87
ResNonHm Exist	613,307	664,434	51,127	8.3	7,162	7,523	361	5.0	1.17	1.13
Apartments Exist	206,781	208,042	1,261	0.6	2,936	2,918	-18	-0.6	1.42	1.40
Low-inc Apts Exi	69,285	77,712	8,427	12.2	658	724	66	10.0	0.95	0.93
Seas Rec: Exist	2,188,621	2,398,820	210,200	9.6	18,657	19,453	796	4.3	0.85	0.81
Com/Ind Lo Exist	508,386	508,075	-311	-0.1	12,149	11,908	-241	-2.0	2.39	2.34
Com/Ind Hi Exist	1,071,812	1,108,189	36,376	3.4	32,337	32,909	571	1.8	3.02	2.97
Publ U: Elec Gen	1,272	2,156	884	69.5	33	60	28	83.7	2.59	2.80
Publ U: Other	77,258	75,048	-2,211	-2.9	2,459	2,307	-152	-6.2	3.18	3.07
AgHm House Exist	30,375	29,268	-1,106	-3.6	287	276	-10	-3.5	0.94	0.94
AgHm Land: Exist	41,789	45,683	3,894	9.3	166	165	-1	-0.4	0.40	0.36
Ag NonHm: Exist	49,600	57,342	7,742	15.6	409	451	42	10.3	0.82	0.79
Misc props	12,950	20,786	7,836	60.5	195	335	140	71.7	1.51	1.61
ResHmstd: NewCon	0	43,160	43,160	0.0	0	363	363	0.0	0.00	0.84
All Other NewCon	0	110,190	110,190	0.0	0	1,751	1,751	0.0	0.00	1.59
<b>Total</b>	<b>8,808,544</b>	<b>9,332,049</b>	<b>523,505</b>	<b>5.9</b>	<b>112,668</b>	<b>115,738</b>	<b>3,070</b>	<b>2.7</b>	<b>1.28</b>	<b>1.24</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	103,961	110,204	6,243	6.0	County	38.11	36.28	0.000	0.000
(-) TIF Tax Capacity	3,040	3,153	113	3.7	City/Town	36.72	35.83	0.090	0.087
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.96	15.44	8.364	8.140
(=) Taxable Tax Capacity	100,922	107,052	6,130	6.1	Special District	0.73	0.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	91.52	88.25	8.454	8.227

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	95,900	97,000	1.1	673	651	-22	-3.3	0.70	0.67
Res Hmstd:Avg Val	143,800	145,500	1.2	1,195	1,162	-32	-2.7	0.83	0.8
Res Hmstd: Hi Val	191,700	193,900	1.1	1,717	1,673	-44	-2.5	0.9	0.86
Res Hmstd: Ex-Hi Val	287,600	291,000	1.2	2,762	2,697	-65	-2.3	0.96	0.93
Apartment	300,000	301,800	0.6	3,686	3,578	-108	-2.9	1.23	1.19
Comm/Ind: Lo Val	150,000	155,100	3.4	3,216	3,275	59	1.8	2.14	2.11
Comm/Ind: Med Val	300,000	310,200	3.4	7,463	7,554	92	1.2	2.49	2.44
Comm/Ind: Hi Val	1,000,000	1,033,900	3.4	27,278	27,520	241	0.9	2.73	2.66

**NORTH CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,111,726	7,384,720	272,994	3.8	51,035	50,975	-60	-0.1	0.72	0.69
ResNonHm Exist	701,186	750,053	48,867	7.0	6,305	6,493	188	3.0	0.90	0.87
Apartments Exist	18,417	18,940	523	2.8	200	202	1	0.6	1.09	1.07
Low-inc Apts Exi	760	897	137	18.0	8	9	1	8.0	1.05	0.96
Seas Rec: Exist	6,699,734	7,531,437	831,704	12.4	51,739	55,412	3,673	7.1	0.77	0.74
Com/Ind Lo Exist	202,059	201,530	-529	-0.3	3,814	3,723	-91	-2.4	1.89	1.85
Com/Ind Hi Exist	170,693	173,855	3,163	1.9	4,125	4,116	-9	-0.2	2.42	2.37
Publ U: Elec Gen	3,512	4,924	1,412	40.2	71	98	27	37.8	2.02	1.98
Publ U: Other	358,354	388,880	30,526	8.5	10,119	10,617	498	4.9	2.82	2.73
AgHm House Exist	1,086,203	1,106,230	20,027	1.8	8,740	8,754	15	0.2	0.80	0.79
AgHm Land: Exist	2,265,179	2,566,199	301,020	13.3	9,148	9,237	89	1.0	0.40	0.36
Ag NonHm: Exist	1,161,728	1,428,823	267,095	23.0	9,913	11,673	1,761	17.8	0.85	0.82
Misc props	9,720	10,095	375	3.9	101	104	3	2.7	1.04	1.03
ResHmstd: NewCon	0	116,098	116,098	0.0	0	840	840	0.0	0.00	0.72
All Other NewCon	0	198,366	198,366	0.0	0	1,543	1,543	0.0	0.00	0.78
<b>Total</b>	<b>19,789,269</b>	<b>21,881,049</b>	<b>2,091,779</b>	<b>10.6</b>	<b>155,318</b>	<b>163,795</b>	<b>8,477</b>	<b>5.5</b>	<b>0.78</b>	<b>0.75</b>

**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	195,861	214,968	19,107	9.8	County	42.04	40.23	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	12.82	12.38	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.41	16.68	8.910	8.305
(=) Taxable Tax Capacity	195,861	214,968	19,107	9.8	Special District	0.85	0.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	21.4	<b>Total</b>	73.13	70.07	8.910	8.305

**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	132,800	3.8	792	788	-4	-0.5	0.62	0.59
Res Hmstd: Avg Val	191,800	199,200	3.9	1,374	1,368	-5	-0.4	0.72	0.69
Res Hmstd: Hi Val	255,600	265,400	3.8	1,954	1,947	-8	-0.4	0.76	0.73
Res Hmstd: Ex-Hi Val	383,500	398,200	3.8	3,119	3,107	-12	-0.4	0.81	0.78
Apartment	300,000	308,500	2.8	3,009	2,958	-51	-1.7	1.00	0.96
Comm/Ind: Lo Val	150,000	152,800	1.9	2,809	2,794	-16	-0.6	1.87	1.83
Comm/Ind: Med Val	300,000	305,600	1.9	6,510	6,455	-56	-0.9	2.17	2.11
Comm/Ind: Hi Val	1,000,000	1,018,500	1.9	23,783	23,535	-247	-1.0	2.38	2.31

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,640,310	2,813,653	173,344	6.6	20,637	21,079	442	2.1	0.78	0.75
ResNonHm Exist	319,383	358,863	39,480	12.4	4,491	4,755	264	5.9	1.41	1.33
Apartments Exist	101,282	95,921	-5,361	-5.3	1,718	1,527	-191	-11.1	1.70	1.59
Low-inc Apts Exi	39,119	49,503	10,384	26.5	405	478	73	18.1	1.03	0.97
Seas Rec: Exist	334,236	387,494	53,258	15.9	3,714	4,107	393	10.6	1.11	1.06
Com/Ind Lo Exist	314,644	313,198	-1,445	-0.5	8,592	8,230	-363	-4.2	2.73	2.63
Com/Ind Hi Exist	439,441	478,232	38,792	8.8	15,642	16,210	567	3.6	3.56	3.39
Publ U: Elec Gen	194,972	188,733	-6,240	-3.2	3,705	3,513	-192	-5.2	1.90	1.86
Publ U: Other	128,767	129,248	481	0.4	4,139	4,072	-67	-1.6	3.21	3.15
AgHm House Exist	7,760	7,507	-253	-3.3	57	61	4	7.6	0.73	0.81
AgHm Land: Exist	6,323	7,010	687	10.9	17	20	3	18.7	0.26	0.28
Ag NonHm: Exist	72,050	91,048	18,998	26.4	895	1,091	196	21.9	1.24	1.20
Misc props	11,711	14,149	2,437	20.8	239	275	36	15.2	2.04	1.94
ResHmstd: NewCon	0	26,270	26,270	0.0	0	197	197	0.0	0.00	0.75
All Other NewCon	0	61,177	61,177	0.0	0	1,294	1,294	0.0	0.00	2.12
<b>Total</b>	<b>4,609,997</b>	<b>5,022,006</b>	<b>412,009</b>	<b>8.9</b>	<b>64,252</b>	<b>66,909</b>	<b>2,657</b>	<b>4.1</b>	<b>1.39</b>	<b>1.33</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	55,626	60,298	4,673	8.4	County	47.67	45.36	0.000	0.000
(-) TIF Tax Capacity	1,528	1,377	-151	-9.9	City/Town	63.35	57.27	0.198	0.181
(-) FD Contrib Tax Cap	2,419	3,101	681	28.2	School District	7.87	9.39	8.736	7.775
(=) Taxable Tax Capacity	51,679	55,821	4,142	8.0	Special District	1.17	2.19	0.000	0.000
FD Distrib Tax Cap	2,722	3,561	839	30.8	<b>Total</b>	120.06	114.20	8.934	7.956

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	63,600	67,800	6.6	276	267	-9	-3.2	0.43	0.39
Res Hmstd:Avg Val	95,300	101,600	6.6	653	670	17	2.7	0.69	0.66
Res Hmstd: Hi Val	127,000	135,300	6.5	1,090	1,112	22	2.0	0.86	0.82
Res Hmstd: Ex-Hi Val	190,600	203,100	6.6	1,968	2,002	34	1.7	1.03	0.99
Apartment	300,000	284,100	-5.3	4,770	4,282	-489	-10.2	1.59	1.51
Comm/Ind: Lo Val	150,000	163,200	8.8	3,866	4,147	281	7.3	2.58	2.54
Comm/Ind: Med Val	300,000	326,500	8.8	8,975	9,495	520	5.8	2.99	2.91
Comm/Ind: Hi Val	1,000,000	1,088,300	8.8	32,820	34,445	1,624	4.9	3.28	3.16

<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,543,216	5,916,777	373,562	6.7	31,871	33,242	1,371	4.3	0.57	0.56
ResNonHm Exist	453,015	497,630	44,615	9.8	3,879	4,120	241	6.2	0.86	0.83
Apartments Exist	5,632	6,149	517	9.2	56	60	4	7.4	0.99	0.97
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,740,109	6,590,933	850,824	14.8	47,263	51,495	4,232	9.0	0.82	0.78
Com/Ind Lo Exist	92,076	92,461	385	0.4	1,885	1,856	-29	-1.5	2.05	2.01
Com/Ind Hi Exist	159,687	168,604	8,917	5.6	4,390	4,607	217	4.9	2.75	2.73
Publ U: Elec Gen	3,244	701	-2,543	-78.4	49	13	-37	-74.5	1.53	1.80
Publ U: Other	264,970	272,804	7,833	3.0	7,141	7,268	127	1.8	2.69	2.66
AgHm House Exist	205,040	214,870	9,830	4.8	680	742	62	9.1	0.33	0.35
AgHm Land: Exist	333,337	389,128	55,792	16.7	647	619	-29	-4.4	0.19	0.16
Ag NonHm: Exist	792,305	990,772	198,467	25.0	6,040	7,198	1,158	19.2	0.76	0.73
Misc props	8,215	8,974	759	9.2	88	92	4	4.3	1.07	1.02
ResHmstd: NewCon	0	73,398	73,398	0.0	0	400	400	0.0	0.00	0.55
All Other NewCon	0	123,492	123,492	0.0	0	987	987	0.0	0.00	0.80
<b>Total</b>	<b>13,600,846</b>	<b>15,346,695</b>	<b>1,745,848</b>	<b>12.8</b>	<b>103,989</b>	<b>112,699</b>	<b>8,710</b>	<b>8.4</b>	<b>0.76</b>	<b>0.73</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	139,990	157,486	17,496	12.5	County	49.09	46.46	0.000	0.000
(-) TIF Tax Capacity	270	272	2	0.6	City/Town	13.05	12.12	0.000	0.000
(-) FD Contrib Tax Cap	1,008	1,386	379	37.6	School District	8.24	8.38	5.597	4.826
(=) Taxable Tax Capacity	138,712	155,828	17,115	12.3	Special District	2.06	2.07	0.000	0.000
FD Distrib Tax Cap	704	923	219	31.1	<b>Total</b>	72.43	69.03	5.597	4.826

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	131,700	140,600	6.8	459	477	19	4.1	0.35	0.34
Res Hmstd: Avg Val	197,500	210,800	6.7	1,031	1,059	28	2.7	0.52	0.50
Res Hmstd: Hi Val	263,300	281,000	6.7	1,604	1,641	37	2.3	0.61	0.58
Res Hmstd: Ex-Hi Val	395,000	421,600	6.7	2,750	2,799	49	1.8	0.7	0.66
Apartment	300,000	327,500	9.2	2,884	2,984	100	3.5	0.96	0.91
Comm/Ind: Lo Val	150,000	158,400	5.6	2,744	2,848	104	3.8	1.83	1.8
Comm/Ind: Med Val	300,000	316,800	5.6	6,375	6,555	180	2.8	2.12	2.07
Comm/Ind: Hi Val	1,000,000	1,055,800	5.6	23,318	23,850	532	2.3	2.33	2.26

<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,394,835	5,460,975	66,140	1.2	55,810	56,304	494	0.9	1.03	1.03
ResNonHm Exist	870,791	930,373	59,581	6.8	10,856	11,575	720	6.6	1.25	1.24
Apartments Exist	320,570	334,941	14,371	4.5	4,652	4,858	206	4.4	1.45	1.45
Low-inc Apts Exi	61,115	65,268	4,153	6.8	545	583	37	6.8	0.89	0.89
Seas Rec: Exist	123,918	136,625	12,707	10.3	1,368	1,475	106	7.8	1.10	1.08
Com/Ind Lo Exist	223,253	226,912	3,659	1.6	5,355	5,417	62	1.2	2.40	2.39
Com/Ind Hi Exist	841,292	909,491	68,199	8.1	26,738	28,845	2,107	7.9	3.18	3.17
Publ U: Elec Gen	824	2,754	1,930	234.4	19	63	44	235.6	2.29	2.30
Publ U: Other	147,154	144,621	-2,533	-1.7	4,611	4,490	-120	-2.6	3.13	3.10
AgHm House Exist	16,568	17,115	548	3.3	157	158	1	0.9	0.95	0.92
AgHm Land: Exist	19,276	21,507	2,231	11.6	79	80	0	0.5	0.41	0.37
Ag NonHm: Exist	32,492	39,645	7,153	22.0	325	377	52	16.0	1.00	0.95
Misc props	13,449	17,967	4,517	33.6	185	248	62	33.7	1.38	1.38
ResHmstd: NewCon	0	50,391	50,391	0.0	0	511	511	0.0	0.00	1.01
All Other NewCon	0	90,323	90,323	0.0	0	1,664	1,664	0.0	0.00	1.84
<b>Total</b>	<b>8,065,536</b>	<b>8,448,907</b>	<b>383,371</b>	<b>4.8</b>	<b>110,700</b>	<b>116,648</b>	<b>5,948</b>	<b>5.4</b>	<b>1.37</b>	<b>1.38</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	92,999	97,922	4,923	5.3	County	60.58	59.01	0.000	0.000	
(-) TIF Tax Capacity	5,685	6,340	655	11.5	City/Town	22.89	24.02	0.015	0.014	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.41	19.45	8.339	8.105	
(=) Taxable Tax Capacity	87,314	91,581	4,267	4.9	Special District	4.59	4.44	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.47	106.91	8.354	8.119	

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,600	119,000	1.2	1,096	1,104	8	0.7	0.93	0.93
Res Hmstd:Avg Val	176,400	178,600	1.2	1,829	1,843	13	0.7	1.04	1.03
Res Hmstd: Hi Val	235,100	238,000	1.2	2,562	2,580	17	0.7	1.09	1.08
Res Hmstd: Ex-Hi Val	352,700	357,000	1.2	4,030	4,056	25	0.6	1.14	1.14
Apartment	300,000	313,400	4.5	4,281	4,443	162	3.8	1.43	1.42
Comm/Ind: Lo Val	150,000	162,200	8.1	3,574	3,935	361	10.1	2.38	2.43
Comm/Ind: Med Val	300,000	324,300	8.1	8,297	9,010	713	8.6	2.77	2.78
Comm/Ind: Hi Val	1,000,000	1,081,100	8.1	30,338	32,705	2,367	7.8	3.03	3.03

<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,965,175	3,910,676	-54,499	-1.4	46,024	46,144	120	0.3	1.16	1.18
ResNonHm Exist	600,047	631,965	31,918	5.3	8,149	8,640	492	6.0	1.36	1.37
Apartments Exist	187,827	187,921	94	0.0	2,983	3,008	25	0.8	1.59	1.60
Low-inc Apts Exi	57,494	66,712	9,218	16.0	560	662	102	18.2	0.97	0.99
Seas Rec: Exist	103,809	116,097	12,287	11.8	1,381	1,529	147	10.7	1.33	1.32
Com/Ind Lo Exist	318,646	320,363	1,717	0.5	8,256	8,343	87	1.0	2.59	2.60
Com/Ind Hi Exist	635,602	657,353	21,751	3.4	21,648	22,581	933	4.3	3.41	3.44
Publ U: Elec Gen	1,196	1,109	-87	-7.3	32	29	-3	-8.9	2.65	2.60
Publ U: Other	86,217	86,141	-76	-0.1	2,940	2,960	20	0.7	3.41	3.44
AgHm House Exist	91,322	87,146	-4,175	-4.6	974	969	-5	-0.5	1.07	1.11
AgHm Land: Exist	77,708	86,202	8,494	10.9	370	377	7	1.9	0.48	0.44
Ag NonHm: Exist	51,782	58,105	6,323	12.2	607	691	83	13.7	1.17	1.19
Misc props	22,556	24,088	1,532	6.8	397	436	39	9.9	1.76	1.81
ResHmstd: NewCon	0	31,879	31,879	0.0	0	373	373	0.0	0.00	1.17
All Other NewCon	0	60,820	60,820	0.0	0	1,284	1,284	0.0	0.00	2.11
<b>Total</b>	<b>6,199,382</b>	<b>6,326,577</b>	<b>127,195</b>	<b>2.1</b>	<b>94,320</b>	<b>98,026</b>	<b>3,706</b>	<b>3.9</b>	<b>1.52</b>	<b>1.55</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	71,229	72,834	1,605	2.3	County	54.77	55.50	0.066	0.064
(-) TIF Tax Capacity	2,561	2,482	-80	-3.1	City/Town	43.41	43.68	0.201	0.198
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.38	22.84	6.854	7.164
(=) Taxable Tax Capacity	68,668	70,352	1,684	2.5	Special District	0.83	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	121.39	122.86	7.121	7.427

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	113,100	111,500	-1.4	1,183	1,181	-2	-0.2	1.05	1.06
Res Hmstd:Avg Val	169,500	167,200	-1.4	1,958	1,956	-2	-0.1	1.16	1.17
Res Hmstd: Hi Val	226,000	222,900	-1.4	2,735	2,732	-3	-0.1	1.21	1.23
Res Hmstd: Ex-Hi Val	339,000	334,300	-1.4	4,289	4,284	-6	-0.1	1.27	1.28
Apartment	300,000	300,100	0.0	4,766	4,831	66	1.4	1.59	1.61
Comm/Ind: Lo Val	150,000	155,100	3.4	3,868	4,077	208	5.4	2.58	2.63
Comm/Ind: Med Val	300,000	310,300	3.4	8,991	9,420	429	4.8	3	3.04
Comm/Ind: Hi Val	1,000,000	1,034,200	3.4	32,895	34,343	1,447	4.4	3.29	3.32



**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,311,472	6,333,342	21,870	0.3	59,198	59,993	795	1.3	0.94	0.95
ResNonHm Exist	743,351	781,369	38,018	5.1	7,960	8,434	475	6.0	1.07	1.08
Apartments Exist	5,406	5,477	71	1.3	65	66	1	1.2	1.20	1.20
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,949,901	2,178,395	228,495	11.7	18,919	20,244	1,325	7.0	0.97	0.93
Com/Ind Lo Exist	105,551	106,066	516	0.5	2,294	2,298	3	0.1	2.17	2.17
Com/Ind Hi Exist	96,471	101,926	5,456	5.7	2,728	2,897	169	6.2	2.83	2.84
Publ U: Elec Gen	10,002	6,701	-3,301	-33.0	223	128	-95	-42.5	2.23	1.92
Publ U: Other	172,582	180,497	7,915	4.6	5,166	5,413	247	4.8	2.99	3.00
AgHm House Exist	1,359,163	1,364,114	4,951	0.4	11,817	12,014	196	1.7	0.87	0.88
AgHm Land: Exist	1,417,794	1,622,190	204,397	14.4	5,132	5,423	291	5.7	0.36	0.33
Ag NonHm: Exist	621,679	762,895	141,216	22.7	5,746	6,878	1,131	19.7	0.92	0.90
Misc props	7,820	8,450	629	8.0	98	111	13	13.1	1.26	1.32
ResHmstd: NewCon	0	71,386	71,386	0.0	0	679	679	0.0	0.00	0.95
All Other NewCon	0	82,844	82,844	0.0	0	784	784	0.0	0.00	0.95
<b>Total</b>	12,801,189	13,605,653	804,464	6.3	119,348	125,362	6,014	5.0	0.93	0.92

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	125,510	131,898	6,388	5.1	County	54.22	53.98		0.158	0.155
(-) TIF Tax Capacity	14	0	-14	100.0	City/Town	16.67	16.53		0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.65	21.46		7.125	7.408
(=) Taxable Tax Capacity	125,495	131,898	6,402	5.1	Special District	0.70	0.76		0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	93.25	92.73		7.282	7.563

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,800	139,300	0.4	1,148	1,150	2	0.2	0.83	0.83
Res Hmstd: Avg Val	208,100	208,800	0.3	1,907	1,910	3	0.1	0.92	0.91
Res Hmstd: Hi Val	277,400	278,400	0.4	2,666	2,670	4	0.2	0.96	0.96
Res Hmstd: Ex-Hi Val	416,100	417,500	0.3	4,183	4,187	4	0.1	1.01	1.00
Apartment	300,000	304,000	1.3	3,715	3,754	38	1.0	1.24	1.23
Comm/Ind: Lo Val	150,000	158,500	5.7	3,238	3,467	229	7.1	2.16	2.19
Comm/Ind: Med Val	300,000	317,000	5.7	7,518	7,971	453	6.0	2.51	2.51
Comm/Ind: Hi Val	1,000,000	1,056,600	5.7	27,494	28,987	1,493	5.4	2.75	2.74

## CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	13,300,602	13,348,464	47,863	0.4	145,075	151,971	6,896	4.8	1.09	1.14
ResNonHm Exist	1,942,146	1,862,103	-80,042	-4.1	24,492	24,473	-19	-0.1	1.26	1.31
Apartments Exist	866,823	861,743	-5,080	-0.6	12,842	13,316	473	3.7	1.48	1.55
Low-inc Apts Exi	161,336	177,869	16,533	10.2	1,448	1,672	224	15.5	0.90	0.94
Seas Rec: Exist	109,253	118,047	8,794	8.0	1,353	1,479	126	9.3	1.24	1.25
Com/Ind Lo Exist	693,174	687,661	-5,513	-0.8	17,054	17,293	239	1.4	2.46	2.51
Com/Ind Hi Exist	2,945,017	3,060,169	115,151	3.9	94,348	100,268	5,920	6.3	3.20	3.28
Publ U: Elec Gen	600,434	569,245	-31,189	-5.2	12,777	12,124	-653	-5.1	2.13	2.13
Publ U: Other	415,799	433,620	17,820	4.3	13,005	13,724	719	5.5	3.13	3.16
AgHm House Exist	147,300	130,836	-16,463	-11.2	1,594	1,465	-129	-8.1	1.08	1.12
AgHm Land: Exist	135,883	142,473	6,590	4.8	593	598	5	0.9	0.44	0.42
Ag NonHm: Exist	210,765	235,567	24,802	11.8	2,220	2,544	324	14.6	1.05	1.08
Misc props	47,219	57,013	9,794	20.7	685	915	231	33.7	1.45	1.61
ResHmstd: NewCon	0	200,894	200,894	0.0	0	2,251	2,251	0.0	0.00	1.12
All Other NewCon	0	284,104	284,104	0.0	0	6,323	6,323	0.0	0.00	2.23
<b>Total</b>	<b>21,575,751</b>	<b>22,169,808</b>	<b>594,057</b>	<b>2.8</b>	<b>327,485</b>	<b>350,415</b>	<b>22,929</b>	<b>7.0</b>	<b>1.52</b>	<b>1.58</b>

## Tax Base

## Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	261,546	269,797	8,251	3.2	County	41.32	42.28	0.000	0.000
(-) TIF Tax Capacity	12,075	11,495	-581	-4.8	City/Town	38.55	38.76	1.644	1.528
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.52	26.68	9.915	12.322
(=) Taxable Tax Capacity	249,471	258,302	8,831	3.5	Special District	2.01	1.97	0.147	0.109
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.40	109.69	11.705	13.959

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,500	128,000		0.4	1,261	1,325	64	5.1	0.99	1.04
Res Hmstd: Avg Val	191,200	191,900		0.4	2,077	2,173	96	4.6	1.09	1.13
Res Hmstd: Hi Val	254,900	255,800		0.4	2,893	3,021	128	4.4	1.14	1.18
Res Hmstd: Ex-Hi Val	382,400	383,800		0.4	4,527	4,718	192	4.2	1.18	1.23
Apartment	300,000	298,200		-0.6	4,379	4,505	126	2.9	1.46	1.51
Comm/Ind: Lo Val	150,000	155,900		3.9	3,623	3,894	272	7.5	2.42	2.5
Comm/Ind: Med Val	300,000	311,700		3.9	8,394	8,949	555	6.6	2.8	2.87
Comm/Ind: Hi Val	1,000,000	1,039,100		3.9	30,661	32,552	1,891	6.2	3.07	3.13

**CENTRAL MINN TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,536,356	7,782,671	246,316	3.3	66,948	70,896	3,948	5.9	0.89	0.91
ResNonHm Exist	694,064	732,980	38,916	5.6	7,075	7,618	543	7.7	1.02	1.04
Apartments Exist	5,290	5,241	-49	-0.9	61	61	0	0.6	1.16	1.17
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,166,913	1,294,110	127,197	10.9	10,816	11,839	1,023	9.5	0.93	0.91
Com/Ind Lo Exist	155,316	150,273	-5,043	-3.2	3,180	3,139	-41	-1.3	2.05	2.09
Com/Ind Hi Exist	211,826	216,445	4,619	2.2	5,573	5,845	273	4.9	2.63	2.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	169,841	192,178	22,337	13.2	4,665	5,262	596	12.8	2.75	2.74
AgHm House Exist	1,559,036	1,470,357	-88,679	-5.7	13,387	12,952	-435	-3.3	0.86	0.88
AgHm Land: Exist	1,954,802	2,127,090	172,288	8.8	7,747	7,898	150	1.9	0.40	0.37
Ag NonHm: Exist	562,500	666,078	103,579	18.4	4,873	5,785	912	18.7	0.87	0.87
Misc props	8,785	9,060	275	3.1	97	106	9	9.2	1.11	1.17
ResHmstd: NewCon	0	79,261	79,261	0.0	0	733	733	0.0	0.00	0.93
All Other NewCon	0	83,369	83,369	0.0	0	997	997	0.0	0.00	1.20
<b>Total</b>	<b>14,024,728</b>	<b>14,809,114</b>	<b>784,385</b>	<b>5.6</b>	<b>124,423</b>	<b>133,132</b>	<b>8,710</b>	<b>7.0</b>	<b>0.89</b>	<b>0.90</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	137,300	143,922	6,622	4.8	County	42.07	43.06	0.000	0.000
(-) TIF Tax Capacity	30	77	47	158.6	City/Town	16.70	16.32	0.039	0.038
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.50	24.55	10.660	11.661
(=) Taxable Tax Capacity	137,270	143,845	6,575	4.8	Special District	1.16	1.12	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>84.42</b>	<b>85.05</b>	<b>10.699</b>	<b>11.699</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	167,500	173,000	3.3	1,372	1,457	85	6.2	0.82	0.84
Res Hmstd: Avg Val	251,200	259,400	3.3	2,243	2,371	128	5.7	0.89	0.91
Res Hmstd: Hi Val	334,800	345,700	3.3	3,114	3,283	170	5.5	0.93	0.95
Res Hmstd: Ex-Hi Val	502,400	518,800	3.3	4,784	5,059	275	5.8	0.95	0.98
Apartment	300,000	297,200	-0.9	3,487	3,507	21	0.6	1.16	1.18
Comm/Ind: Lo Val	150,000	153,300	2.2	3,090	3,205	114	3.7	2.06	2.09
Comm/Ind: Med Val	300,000	306,500	2.2	7,157	7,386	229	3.2	2.39	2.41
Comm/Ind: Hi Val	1,000,000	1,021,800	2.2	26,137	26,910	774	3.0	2.61	2.63

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,255,559	5,341,416	85,857	1.6	68,391	70,162	1,771	2.6	1.30	1.31
ResNonHm Exist	551,537	569,078	17,540	3.2	8,809	9,115	306	3.5	1.60	1.60
Apartments Exist	281,865	274,055	-7,810	-2.8	5,145	5,020	-125	-2.4	1.83	1.83
Low-inc Apts Exi	65,476	85,830	20,354	31.1	755	991	235	31.2	1.15	1.15
Seas Rec: Exist	29,443	35,243	5,799	19.7	452	541	90	19.9	1.53	1.54
Com/Ind Lo Exist	582,913	578,909	-4,003	-0.7	17,051	16,905	-145	-0.9	2.93	2.92
Com/Ind Hi Exist	917,475	992,244	74,770	8.1	34,037	36,551	2,514	7.4	3.71	3.68
Publ U: Elec Gen	3,700	3,503	-196	-5.3	116	115	-1	-0.8	3.14	3.29
Publ U: Other	78,863	85,068	6,205	7.9	3,111	3,363	253	8.1	3.94	3.95
AgHm House Exist	21,520	21,531	11	0.1	299	298	0	-0.1	1.39	1.39
AgHm Land: Exist	57,845	65,710	7,865	13.6	491	515	25	5.1	0.85	0.78
Ag NonHm: Exist	63,515	72,236	8,721	13.7	895	1,007	112	12.5	1.41	1.39
Misc props	15,089	18,666	3,578	23.7	303	389	86	28.4	2.01	2.09
ResHmstd: NewCon	0	54,169	54,169	0.0	0	705	705	0.0	0.00	1.30
All Other NewCon	0	77,583	77,583	0.0	0	2,249	2,249	0.0	0.00	2.90
<b>Total</b>	<b>7,924,798</b>	<b>8,275,241</b>	<b>350,443</b>	<b>4.4</b>	<b>139,854</b>	<b>147,928</b>	<b>8,074</b>	<b>5.8</b>	<b>1.76</b>	<b>1.79</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	92,766	97,441	4,675	5.0	County	51.65	51.21	0.224	0.201
(-) TIF Tax Capacity	3,853	3,962	110	2.8	City/Town	61.58	61.61	0.382	0.353
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.89	18.36	18.564	19.801
(=) Taxable Tax Capacity	88,913	93,479	4,566	5.1	Special District	1.71	1.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	133.83	132.86	19.170	20.355

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	64,200	65,200	1.6	725	738	13	1.8	1.13	1.13
Res Hmstd:Avg Val	96,300	97,900	1.7	1,188	1,216	28	2.4	1.23	1.24
Res Hmstd: Hi Val	128,300	130,400	1.6	1,706	1,743	37	2.2	1.33	1.34
Res Hmstd: Ex-Hi Val	192,500	195,600	1.6	2,746	2,800	54	2.0	1.43	1.43
Apartment	300,000	291,700	-2.8	5,594	5,438	-155	-2.8	1.86	1.86
Comm/Ind: Lo Val	150,000	162,200	8.1	4,329	4,780	451	10.4	2.89	2.95
Comm/Ind: Med Val	300,000	324,400	8.1	10,005	10,899	894	8.9	3.34	3.36
Comm/Ind: Hi Val	1,000,000	1,081,500	8.2	36,493	39,458	2,964	8.1	3.65	3.65

<b>SOUTHWEST TOWNS</b>
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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	3,191,871	3,350,661	158,791	5.0	28,504	30,216	1,712	6.0	0.89	0.90
ResNonHm Exist	368,501	389,964	21,464	5.8	3,865	4,083	217	5.6	1.05	1.05
Apartments Exist	4,054	4,126	72	1.8	50	50	0	0.2	1.23	1.21
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	722,841	814,908	92,067	12.7	7,359	8,026	666	9.1	1.02	0.98
Com/Ind Lo Exist	118,106	118,867	762	0.6	2,527	2,526	-2	-0.1	2.14	2.12
Com/Ind Hi Exist	173,336	180,220	6,884	4.0	4,748	4,899	151	3.2	2.74	2.72
Publ U: Elec Gen	506	522	16	3.1	7	7	0	1.1	1.40	1.37
Publ U: Other	350,201	418,080	67,880	19.4	9,448	11,221	1,773	18.8	2.70	2.68
AgHm House Exist	1,569,521	1,630,959	61,439	3.9	12,291	12,946	655	5.3	0.78	0.79
AgHm Land: Exist	10,755,632	12,112,187	1,356,555	12.6	51,668	53,961	2,293	4.4	0.48	0.45
Ag NonHm: Exist	5,479,171	6,222,150	742,979	13.6	43,376	48,058	4,682	10.8	0.79	0.77
Misc props	3,480	3,647	167	4.8	48	49	1	3.1	1.37	1.35
ResHmstd: NewCon	0	52,744	52,744	0.0	0	471	471	0.0	0.00	0.89
All Other NewCon	0	110,978	110,978	0.0	0	1,115	1,115	0.0	0.00	1.00
<b>Total</b>	<b>22,737,219</b>	<b>25,410,015</b>	<b>2,672,796</b>	<b>11.8</b>	<b>163,891</b>	<b>177,628</b>	<b>13,737</b>	<b>8.4</b>	<b>0.72</b>	<b>0.70</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	196,423	214,822	18,399	9.4	County	52.07	51.11	0.125	0.114
(-) TIF Tax Capacity	70	68	-2	-2.8	City/Town	11.23	10.90	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.18	15.75	17.856	19.303
(=) Taxable Tax Capacity	196,353	214,754	18,401	9.4	Special District	1.42	1.34	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>80.90</b>	<b>79.10</b>	<b>17.981</b>	<b>19.417</b>

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,600	116,100	5,500	5.0	821	876	55	6.7	0.74	0.75
Res Hmstd: Avg Val	165,800	174,000	8,200	4.9	1,416	1,498	82	5.8	0.85	0.86
Res Hmstd: Hi Val	221,000	232,000	11,000	5.0	2,012	2,122	110	5.5	0.91	0.91
Res Hmstd: Ex-Hi Val	331,500	348,000	16,500	5.0	3,204	3,369	166	5.2	0.97	0.97
Apartment	300,000	305,300	5,300	1.8	3,573	3,612	38	1.1	1.19	1.18
Comm/Ind: Lo Val	150,000	156,000	6,000	4.0	3,120	3,258	137	4.4	2.08	2.09
Comm/Ind: Med Val	300,000	311,900	11,900	4.0	7,191	7,448	257	3.6	2.4	2.39
Comm/Ind: Hi Val	1,000,000	1,039,700	39,700	4.0	26,186	27,009	823	3.1	2.62	2.6

<b>SOUTH CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,935,004	5,954,670	19,666	0.3	66,053	67,983	1,930	2.9	1.11	1.14
ResNonHm Exist	711,419	733,558	22,139	3.1	9,403	9,894	491	5.2	1.32	1.35
Apartments Exist	449,540	431,966	-17,574	-3.9	6,365	6,335	-30	-0.5	1.42	1.47
Low-inc Apts Exi	76,242	86,243	10,002	13.1	700	817	117	16.8	0.92	0.95
Seas Rec: Exist	39,647	47,598	7,951	20.1	496	573	77	15.4	1.25	1.20
Com/Ind Lo Exist	468,335	460,772	-7,563	-1.6	12,079	11,966	-112	-0.9	2.58	2.60
Com/Ind Hi Exist	1,201,200	1,254,222	53,021	4.4	37,607	40,123	2,516	6.7	3.13	3.20
Publ U: Elec Gen	18,076	14,117	-3,959	-21.9	382	295	-87	-22.7	2.11	2.09
Publ U: Other	82,435	85,980	3,545	4.3	2,658	2,845	188	7.1	3.22	3.31
AgHm House Exist	13,740	13,893	153	1.1	169	170	2	1.0	1.23	1.23
AgHm Land: Exist	32,209	34,793	2,584	8.0	239	241	3	1.1	0.74	0.69
Ag NonHm: Exist	53,432	56,805	3,373	6.3	601	650	49	8.1	1.13	1.14
Misc props	20,177	24,635	4,459	22.1	300	400	99	33.0	1.49	1.62
ResHmstd: NewCon	0	80,149	80,149	0.0	0	867	867	0.0	0.00	1.08
All Other NewCon	0	136,144	136,144	0.0	0	3,440	3,440	0.0	0.00	2.53
<b>Total</b>	<b>9,101,456</b>	<b>9,415,545</b>	<b>314,088</b>	<b>3.5</b>	<b>137,051</b>	<b>146,599</b>	<b>9,547</b>	<b>7.0</b>	<b>1.51</b>	<b>1.56</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	107,567	111,992	4,426	4.1	County	45.11	45.44	0.000	0.000
(-) TIF Tax Capacity	4,967	5,141	174	3.5	City/Town	49.85	50.23	0.229	0.385
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.84	17.40	14.374	14.750
(=) Taxable Tax Capacity	102,600	106,851	4,251	4.1	Special District	0.52	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	111.32	113.45	14.603	15.135

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	82,800	83,100	0.4	745	771	26	3.5	0.9	0.93
Res Hmstd:Avg Val	124,100	124,500	0.3	1,302	1,341	39	3.0	1.05	1.08
Res Hmstd: Hi Val	165,400	165,900	0.3	1,859	1,910	51	2.7	1.12	1.15
Res Hmstd: Ex-Hi Val	248,200	249,000	0.3	2,976	3,054	77	2.6	1.2	1.23
Apartment	300,000	288,300	-3.9	4,613	4,525	-88	-1.9	1.54	1.57
Comm/Ind: Lo Val	150,000	156,600	4.4	3,754	4,025	271	7.2	2.50	2.57
Comm/Ind: Med Val	300,000	313,200	4.4	8,686	9,243	556	6.4	2.9	2.95
Comm/Ind: Hi Val	1,000,000	1,044,100	4.4	31,704	33,595	1,891	6.0	3.17	3.22

**SOUTH CENTRAL TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,635,496	2,773,696	138,200	5.2	20,921	22,527	1,605	7.7	0.79	0.81
ResNonHm Exist	328,278	352,965	24,687	7.5	3,016	3,272	256	8.5	0.92	0.93
Apartments Exist	4,702	4,492	-210	-4.5	52	50	-2	-3.2	1.10	1.11
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	202,864	236,121	33,258	16.4	1,594	1,809	215	13.5	0.79	0.77
Com/Ind Lo Exist	74,881	74,379	-503	-0.7	1,450	1,450	0	0.0	1.94	1.95
Com/Ind Hi Exist	108,820	123,560	14,740	13.5	2,736	3,127	390	14.3	2.51	2.53
Publ U: Elec Gen	11,627	12,207	580	5.0	164	161	-3	-1.6	1.41	1.32
Publ U: Other	228,485	237,934	9,449	4.1	5,776	5,995	220	3.8	2.53	2.52
AgHm House Exist	1,187,992	1,181,382	-6,610	-0.6	8,852	8,920	67	0.8	0.75	0.76
AgHm Land: Exist	6,259,031	6,956,398	697,367	11.1	29,094	30,394	1,301	4.5	0.46	0.44
Ag NonHm: Exist	2,732,221	3,094,168	361,948	13.2	20,439	22,846	2,407	11.8	0.75	0.74
Misc props	1,080	1,225	145	13.4	11	13	2	18.3	1.02	1.07
ResHmstd: NewCon	0	32,131	32,131	0.0	0	258	258	0.0	0.00	0.80
All Other NewCon	0	66,744	66,744	0.0	0	606	606	0.0	0.00	0.91
<b>Total</b>	<b>13,775,476</b>	<b>15,147,401</b>	<b>1,371,925</b>	<b>10.0</b>	<b>94,104</b>	<b>101,428</b>	<b>7,324</b>	<b>7.8</b>	<b>0.68</b>	<b>0.67</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	120,500	129,526	9,026	7.5	County	47.87	47.90	0.000	0.000
(-) TIF Tax Capacity	39	38	-1	-2.2	City/Town	10.42	10.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.47	15.98	14.530	15.320
(=) Taxable Tax Capacity	120,460	129,487	9,027	7.5	Special District	0.52	0.33	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	75.28	74.68	14.530	15.320

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	103,400	108,800	5.2	649	705	55	8.5	0.63	0.65
Res Hmstd:Avg Val	155,000	163,100	5.2	1,159	1,242	83	7.2	0.75	0.76
Res Hmstd: Hi Val	206,600	217,400	5.2	1,669	1,780	111	6.6	0.81	0.82
Res Hmstd: Ex-Hi Val	310,000	326,300	5.3	2,691	2,858	167	6.2	0.87	0.88
Apartment	300,000	286,600	-4.5	3,259	3,114	-144	-4.4	1.09	1.09
Comm/Ind: Lo Val	150,000	170,300	13.5	2,942	3,455	513	17.4	1.96	2.03
Comm/Ind: Med Val	300,000	340,600	13.5	6,792	7,811	1,019	15.0	2.26	2.29
Comm/Ind: Hi Val	1,000,000	1,135,500	13.6	24,759	28,146	3,387	13.7	2.48	2.48

<b>OLMSTED COUNTY</b>
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<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	7,336,896	275,751	3.9	80,620	82,610	1,990	2.5	1.14	1.13
ResNonHm Exist	1,282,773	1,118,570	-164,203	-12.8	16,842	14,489	-2,353	-14.0	1.31	1.30
Apartments Exist	375,807	364,028	-11,779	-3.1	5,922	5,620	-302	-5.1	1.58	1.54
Low-inc Apts Exi	71,595	81,393	9,798	13.7	699	779	80	11.4	0.98	0.96
Seas Rec: Exist	9,925	10,150	225	2.3	148	147	-1	-0.8	1.49	1.45
Com/Ind Lo Exist	310,457	312,752	2,295	0.7	7,924	7,866	-58	-0.7	2.55	2.52
Com/Ind Hi Exist	1,509,796	1,733,955	224,159	14.8	50,617	57,176	6,559	13.0	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	63,329	-17,035	-21.2	2,613	2,031	-581	-22.3	3.25	3.21
AgHm House Exist	348,015	345,436	-2,579	-0.7	3,402	3,417	15	0.4	0.98	0.99
AgHm Land: Exist	669,002	698,677	29,676	4.4	3,611	3,517	-93	-2.6	0.54	0.50
Ag NonHm: Exist	332,269	329,285	-2,984	-0.9	3,277	3,242	-34	-1.0	0.99	0.98
Misc props	11,616	11,747	131	1.1	181	179	-1	-0.7	1.56	1.53
ResHmstd: NewCon	0	114,419	114,419	0.0	0	1,311	1,311	0.0	0.00	1.15
All Other NewCon	0	137,258	137,258	0.0	0	2,876	2,876	0.0	0.00	2.10
<b>Total</b>	12,062,761	12,657,894	595,132	4.9	175,856	185,262	9,406	5.3	1.46	1.46

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,243	145,415	8,172	6.0	County	53.05	52.99	0.000	0.000
(-) TIF Tax Capacity	1,709	1,836	127	7.4	City/Town	36.55	35.74	0.166	0.168
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.41	22.20	11.380	11.487
(=) Taxable Tax Capacity	135,533	143,579	8,046	5.9	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	113.01	110.92	11.546	11.655

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	124,700	129,600	3.9	1,293	1,333	40	3.1	1.04	1.03
Res Hmstd: Avg Val	187,000	194,300	3.9	2,125	2,184	59	2.8	1.14	1.12
Res Hmstd: Hi Val	249,200	258,900	3.9	2,956	3,034	78	2.7	1.19	1.17
Res Hmstd: Ex-Hi Val	373,900	388,500	3.9	4,621	4,739	118	2.6	1.24	1.22
Apartment	300,000	290,600	-3.1	4,584	4,368	-216	-4.7	1.53	1.50
Comm/Ind: Lo Val	150,000	172,300	14.9	3,746	4,420	674	18.0	2.5	2.57
Comm/Ind: Med Val	300,000	344,500	14.8	8,683	10,010	1,327	15.3	2.89	2.91
Comm/Ind: Hi Val	1,000,000	1,148,500	14.9	31,724	36,112	4,388	13.8	3.17	3.14



<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	10,288,437	10,245,507	-42,929	-0.4	115,541	119,592	4,051	3.5	1.12	1.17
ResNonHm Exist	1,192,547	1,265,570	73,023	6.1	15,846	17,321	1,475	9.3	1.33	1.37
Apartments Exist	488,238	461,487	-26,751	-5.5	7,433	7,238	-195	-2.6	1.52	1.57
Low-inc Apts Exi	108,805	126,744	17,939	16.5	1,033	1,245	213	20.6	0.95	0.98
Seas Rec: Exist	103,985	110,238	6,252	6.0	1,314	1,410	97	7.4	1.26	1.28
Com/Ind Lo Exist	748,161	745,306	-2,855	-0.4	19,089	19,429	340	1.8	2.55	2.61
Com/Ind Hi Exist	1,630,107	1,693,182	63,075	3.9	52,782	55,911	3,128	5.9	3.24	3.30
Publ U: Elec Gen	350,449	328,397	-22,052	-6.3	8,647	8,424	-224	-2.6	2.47	2.57
Publ U: Other	240,895	242,496	1,601	0.7	8,029	8,224	195	2.4	3.33	3.39
AgHm House Exist	38,671	38,417	-255	-0.7	429	441	12	2.8	1.11	1.15
AgHm Land: Exist	84,373	96,511	12,138	14.4	505	552	47	9.3	0.60	0.57
Ag NonHm: Exist	87,539	97,800	10,261	11.7	943	1,061	118	12.5	1.08	1.09
Misc props	31,880	41,412	9,532	29.9	502	706	203	40.5	1.58	1.70
ResHmstd: NewCon	0	104,971	104,971	0.0	0	1,233	1,233	0.0	0.00	1.17
All Other NewCon	0	145,570	145,570	0.0	0	3,248	3,248	0.0	0.00	2.23
<b>Total</b>	15,394,088	15,743,608	349,520	2.3	232,093	246,034	13,941	6.0	1.51	1.56

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	181,305	185,752	4,447	2.5	County	42.16	43.47	0.000	0.000
(-) TIF Tax Capacity	7,765	6,948	-816	-10.5	City/Town	45.57	46.44	0.185	0.176
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.65	20.34	17.477	19.682
(=) Taxable Tax Capacity	173,540	178,804	5,263	3.0	Special District	1.63	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	110.02	111.96	17.662	19.858

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	97,000	96,600	-0.4	953	988	34	3.6	0.98	1.02
Res Hmstd:Avg Val	145,500	144,900	-0.4	1,616	1,668	52	3.2	1.11	1.15
Res Hmstd: Hi Val	193,900	193,100	-0.4	2,278	2,347	69	3.0	1.17	1.22
Res Hmstd: Ex-Hi Val	290,900	289,700	-0.4	3,604	3,707	103	2.9	1.24	1.28
Apartment	300,000	283,600	-5.5	4,655	4,532	-123	-2.7	1.55	1.6
Comm/Ind: Lo Val	150,000	155,800	3.9	3,771	4,037	266	7.1	2.51	2.59
Comm/Ind: Med Val	300,000	311,600	3.9	8,710	9,255	545	6.3	2.90	2.97
Comm/Ind: Hi Val	1,000,000	1,038,700	3.9	31,759	33,606	1,847	5.8	3.18	3.24

<b>SOUTHEAST TOWNS</b>
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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	4,575,563	4,634,597	59,033	1.3	39,415	41,132	1,717	4.4	0.86	0.89
ResNonHm Exist	579,735	631,970	52,235	9.0	5,590	6,205	615	11.0	0.96	0.98
Apartments Exist	3,146	3,499	353	11.2	37	43	6	16.4	1.18	1.23
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	240,383	274,713	34,330	14.3	2,160	2,467	307	14.2	0.90	0.90
Com/Ind Lo Exist	99,923	100,161	238	0.2	2,076	2,122	46	2.2	2.08	2.12
Com/Ind Hi Exist	79,832	87,174	7,342	9.2	2,152	2,367	215	10.0	2.70	2.72
Publ U: Elec Gen	1,777	1,558	-219	-12.3	22	18	-3	-15.0	1.22	1.19
Publ U: Other	264,427	280,276	15,849	6.0	7,172	7,672	500	7.0	2.71	2.74
AgHm House Exist	1,818,041	1,823,269	5,228	0.3	14,985	15,482	497	3.3	0.82	0.85
AgHm Land: Exist	6,661,945	7,398,338	736,393	11.1	31,991	33,974	1,983	6.2	0.48	0.46
Ag NonHm: Exist	2,544,622	2,754,639	210,017	8.3	20,706	22,840	2,134	10.3	0.81	0.83
Misc props	5,600	6,208	608	10.9	71	81	10	14.1	1.27	1.30
ResHmstd: NewCon	0	52,209	52,209	0.0	0	473	473	0.0	0.00	0.91
All Other NewCon	0	82,358	82,358	0.0	0	717	717	0.0	0.00	0.87
<b>Total</b>	16,874,993	18,130,967	1,255,973	7.4	126,377	135,593	9,216	7.3	0.75	0.75

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	149,255	156,395	7,140	4.8	County	44.27	45.80	0.000	0.000
(-) TIF Tax Capacity	93	93	0	0.1	City/Town	14.54	14.44	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.01	20.58	16.357	17.934
(=) Taxable Tax Capacity	149,162	156,302	7,140	4.8	Special District	0.73	0.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.55	81.42	16.357	17.934

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,900	139,700	1,800	1.3	1,088	1,141	53	4.9	0.79	0.82
Res Hmstd: Avg Val	206,800	209,500	2,700	1.3	1,818	1,898	80	4.4	0.88	0.91
Res Hmstd: Hi Val	275,600	279,200	3,600	1.3	2,546	2,653	106	4.2	0.92	0.95
Res Hmstd: Ex-Hi Val	413,600	418,900	5,300	1.3	4,008	4,162	154	3.8	0.97	0.99
Apartment	300,000	333,600	33,600	11.2	3,511	3,994	482	13.7	1.17	1.2
Comm/Ind: Lo Val	150,000	163,800	13,800	9.2	3,088	3,502	414	13.4	2.06	2.14
Comm/Ind: Med Val	300,000	327,600	27,600	9.2	7,124	7,956	832	11.7	2.37	2.43
Comm/Ind: Hi Val	1,000,000	1,092,000	92,000	9.2	25,957	28,742	2,785	10.7	2.6	2.63

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	23,130,853	22,268,417	-862,436	-3.7	240,839	232,022	-8,817	-3.7	1.04	1.04
ResNonHm Exist	2,171,619	2,292,783	121,164	5.6	25,223	26,775	1,552	6.2	1.16	1.17
Apartments Exist	842,026	817,601	-24,425	-2.9	11,445	11,315	-130	-1.1	1.36	1.38
Low-inc Apts Exi	153,300	159,878	6,578	4.3	1,308	1,370	62	4.7	0.85	0.86
Seas Rec: Exist	57,378	59,134	1,757	3.1	607	614	7	1.2	1.06	1.04
Com/Ind Lo Exist	484,258	475,783	-8,474	-1.7	11,546	11,375	-171	-1.5	2.38	2.39
Com/Ind Hi Exist	3,780,170	4,048,806	268,636	7.1	117,585	126,519	8,934	7.6	3.11	3.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	222,776	223,788	1,012	0.5	6,880	6,916	36	0.5	3.09	3.09
AgHm House Exist	137,870	100,360	-37,510	-27.2	1,319	948	-371	-28.1	0.96	0.94
AgHm Land: Exist	104,546	88,513	-16,033	-15.3	439	318	-121	-27.6	0.42	0.36
Ag NonHm: Exist	101,285	111,544	10,259	10.1	901	996	95	10.6	0.89	0.89
Misc props	142,120	143,656	1,536	1.1	2,008	2,026	18	0.9	1.41	1.41
ResHmstd: NewCon	0	206,629	206,629	0.0	0	2,149	2,149	0.0	0.00	1.04
All Other NewCon	0	239,087	239,087	0.0	0	4,992	4,992	0.0	0.00	2.09
<b>Total</b>	<b>31,328,201</b>	<b>31,235,980</b>	<b>-92,221</b>	<b>-0.3</b>	<b>420,101</b>	<b>428,336</b>	<b>8,235</b>	<b>2.0</b>	<b>1.34</b>	<b>1.37</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	359,337	362,282	2,946	0.8	County	31.32	32.32	0.000	0.000
(-) TIF Tax Capacity	21,688	21,130	-557	-2.6	City/Town	32.65	33.51	0.340	0.322
(-) FD Contrib Tax Cap	29,079	32,700	3,621	12.5	School District	20.69	21.65	19.077	18.059
(=) Taxable Tax Capacity	308,570	308,452	-118	0.0	Special District	6.42	4.97	0.000	0.000
FD Distrib Tax Cap	45,942	51,233	5,290	11.5	<b>Total</b>	91.08	92.45	19.417	18.381

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	162,100	156,100	-3.7	1,565	1,498	-66	-4.2	0.97	0.96
Res Hmstd: Avg Val	243,000	233,900	-3.7	2,531	2,430	-101	-4.0	1.04	1.04
Res Hmstd: Hi Val	323,900	311,800	-3.7	3,498	3,364	-134	-3.8	1.08	1.08
Res Hmstd: Ex-Hi Val	486,000	467,900	-3.7	5,370	5,186	-184	-3.4	1.10	1.11
Apartment	300,000	291,300	-2.9	3,998	3,902	-96	-2.4	1.33	1.34
Comm/Ind: Lo Val	150,000	160,700	7.1	3,371	3,696	325	9.7	2.25	2.30
Comm/Ind: Med Val	300,000	321,300	7.1	7,768	8,425	656	8.5	2.59	2.62
Comm/Ind: Hi Val	1,000,000	1,071,100	7.1	28,289	30,500	2,211	7.8	2.83	2.85

<b>WASHINGTON COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,906,962	20,764,188	-142,773	-0.7	196,966	199,939	2,973	1.5	0.94	0.96
ResNonHm Exist	2,509,742	2,579,343	69,602	2.8	25,726	26,769	1,043	4.1	1.03	1.04
Apartments Exist	554,920	538,920	-16,000	-2.9	6,880	6,838	-43	-0.6	1.24	1.27
Low-inc Apts Exi	101,844	111,960	10,116	9.9	764	862	99	12.9	0.75	0.77
Seas Rec: Exist	152,913	166,668	13,756	9.0	1,403	1,528	124	8.9	0.92	0.92
Com/Ind Lo Exist	286,816	290,772	3,956	1.4	6,470	6,607	137	2.1	2.26	2.27
Com/Ind Hi Exist	2,592,436	2,758,560	166,124	6.4	76,833	82,886	6,053	7.9	2.96	3.00
Publ U: Elec Gen	134,637	159,963	25,326	18.8	2,625	3,256	630	24.0	1.95	2.04
Publ U: Other	221,808	223,183	1,375	0.6	6,582	6,681	99	1.5	2.97	2.99
AgHm House Exist	318,448	299,898	-18,551	-5.8	2,583	2,461	-122	-4.7	0.81	0.82
AgHm Land: Exist	186,460	200,248	13,788	7.4	492	494	2	0.4	0.26	0.25
Ag NonHm: Exist	241,911	276,893	34,981	14.5	1,857	2,158	302	16.2	0.77	0.78
Misc props	33,788	34,967	1,178	3.5	357	389	33	9.2	1.06	1.11
ResHmstd: NewCon	0	237,613	237,613	0.0	0	2,362	2,362	0.0	0.00	0.99
All Other NewCon	0	228,817	228,817	0.0	0	4,330	4,330	0.0	0.00	1.89
<b>Total</b>	<b>28,242,685</b>	<b>28,871,993</b>	<b>629,308</b>	<b>2.2</b>	<b>329,538</b>	<b>347,559</b>	<b>18,021</b>	<b>5.5</b>	<b>1.17</b>	<b>1.20</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	318,394	327,745	9,351	2.9	County	25.75	26.18	0.000	0.000
(-) TIF Tax Capacity	8,007	8,501	494	6.2	City/Town	28.33	28.53	0.614	0.600
(-) FD Contrib Tax Cap	21,174	23,763	2,589	12.2	School District	21.96	23.04	15.799	15.887
(=) Taxable Tax Capacity	289,213	295,480	6,267	2.2	Special District	4.68	5.01	0.000	0.000
FD Distrib Tax Cap	26,116	30,240	4,124	15.8	<b>Total</b>	80.73	82.76	16.413	16.487

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	201,600	200,200	-0.7	1,767	1,795	27	1.5	0.88	0.9
Res Hmstd: Avg Val	302,300	300,200	-0.7	2,836	2,877	41	1.4	0.94	0.96
Res Hmstd: Hi Val	402,900	400,100	-0.7	3,904	3,958	54	1.4	0.97	0.99
Res Hmstd: Ex-Hi Val	604,500	600,400	-0.7	6,083	6,166	83	1.4	1.01	1.03
Apartment	300,000	291,400	-2.9	3,520	3,495	-25	-0.7	1.17	1.2
Comm/Ind: Lo Val	150,000	159,600	6.4	3,093	3,397	304	9.8	2.06	2.13
Comm/Ind: Med Val	300,000	319,200	6.4	7,135	7,756	622	8.7	2.38	2.43
Comm/Ind: Hi Val	1,000,000	1,064,100	6.4	25,997	28,103	2,107	8.1	2.6	2.64

<b>DAKOTA COUNTY</b>
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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	31,287,863	30,445,938	-841,926	-2.7	318,918	315,455	-3,463	-1.1	1.02	1.04
ResNonHm Exist	2,530,256	2,555,748	25,492	1.0	28,384	29,247	863	3.0	1.12	1.14
Apartments Exist	1,770,525	1,746,661	-23,864	-1.3	22,347	22,452	106	0.5	1.26	1.29
Low-inc Apts Exi	79,856	78,320	-1,536	-1.9	675	673	-2	-0.3	0.84	0.86
Seas Rec: Exist	30,868	30,775	-93	-0.3	340	343	3	0.8	1.10	1.11
Com/Ind Lo Exist	518,447	509,986	-8,461	-1.6	12,065	11,955	-110	-0.9	2.33	2.34
Com/Ind Hi Exist	5,441,285	5,717,830	276,545	5.1	163,731	173,382	9,650	5.9	3.01	3.03
Publ U: Elec Gen	83,487	77,406	-6,081	-7.3	1,792	1,680	-112	-6.3	2.15	2.17
Publ U: Other	439,987	469,533	29,545	6.7	13,376	14,393	1,017	7.6	3.04	3.07
AgHm House Exist	246,249	238,643	-7,607	-3.1	2,127	2,114	-13	-0.6	0.86	0.89
AgHm Land: Exist	504,817	519,043	14,226	2.8	2,102	2,047	-55	-2.6	0.42	0.39
Ag NonHm: Exist	314,881	338,838	23,958	7.6	2,565	2,815	249	9.7	0.81	0.83
Misc props	130,766	140,733	9,967	7.6	1,794	1,997	202	11.3	1.37	1.42
ResHmstd: NewCon	0	228,225	228,225	0.0	0	2,443	2,443	0.0	0.00	1.07
All Other NewCon	0	323,873	323,873	0.0	0	7,195	7,195	0.0	0.00	2.22
<b>Total</b>	<b>43,379,288</b>	<b>43,421,553</b>	<b>42,265</b>	<b>0.1</b>	<b>570,216</b>	<b>588,190</b>	<b>17,974</b>	<b>3.2</b>	<b>1.31</b>	<b>1.35</b>

**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	506,835	4,956	1.0	County	25.09	25.74	0.471	0.470
(-) TIF Tax Capacity	20,545	21,480	934	4.5	City/Town	33.58	34.39	0.692	0.853
(-) FD Contrib Tax Cap	44,154	48,460	4,306	9.8	School District	22.77	22.99	18.665	18.447
(=) Taxable Tax Capacity	437,179	436,895	-284	-0.1	Special District	4.47	4.70	0.000	0.000
FD Distrib Tax Cap	47,507	55,552	8,045	16.9	<b>Total</b>	85.91	87.82	19.828	19.770

**Tax Burdens on  
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	182,200	177,300	-4,900	-2.7	1,718	1,695	-23	-1.4	0.94	0.96
Res Hmstd: Avg Val	273,200	265,800	-7,400	-2.7	2,762	2,727	-36	-1.3	1.01	1.03
Res Hmstd: Hi Val	364,200	354,400	-9,800	-2.7	3,806	3,760	-47	-1.2	1.05	1.06
Res Hmstd: Ex-Hi Val	546,500	531,800	-14,700	-2.7	5,878	5,792	-87	-1.5	1.08	1.09
Apartment	300,000	296,000	-4,000	-1.3	3,816	3,835	18	0.5	1.27	1.3
Comm/Ind: Lo Val	150,000	157,600	7,600	5.1	3,261	3,516	255	7.8	2.17	2.23
Comm/Ind: Med Val	300,000	315,200	15,200	5.1	7,509	8,032	523	7.0	2.50	2.55
Comm/Ind: Hi Val	1,000,000	1,050,800	50,800	5.1	27,335	29,111	1,776	6.5	2.73	2.77

**CARVER & SCOTT COUNTIES**

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	18,348,739	18,159,793	-188,946	-1.0	204,933	204,512	-421	-0.2	1.12	1.13
ResNonHm Exist	2,271,455	2,405,002	133,547	5.9	27,848	29,784	1,936	7.0	1.23	1.24
Apartments Exist	349,106	373,468	24,362	7.0	5,006	5,375	369	7.4	1.43	1.44
Low-inc Apts Exi	86,142	96,750	10,608	12.3	763	869	106	13.9	0.89	0.90
Seas Rec: Exist	70,362	78,498	8,137	11.6	802	884	82	10.2	1.14	1.13
Com/Ind Lo Exist	371,473	365,169	-6,305	-1.7	9,046	8,924	-122	-1.3	2.44	2.44
Com/Ind Hi Exist	2,137,978	2,258,505	120,527	5.6	68,238	72,423	4,184	6.1	3.19	3.21
Publ U: Elec Gen	19,134	18,332	-802	-4.2	398	389	-8	-2.1	2.08	2.12
Publ U: Other	146,462	151,368	4,907	3.4	4,576	4,754	178	3.9	3.12	3.14
AgHm House Exist	515,904	474,377	-41,528	-8.0	4,362	4,063	-298	-6.8	0.85	0.86
AgHm Land: Exist	769,140	867,363	98,223	12.8	2,992	3,272	280	9.3	0.39	0.38
Ag NonHm: Exist	380,055	490,555	110,500	29.1	3,285	4,310	1,026	31.2	0.86	0.88
Misc props	22,779	24,730	1,951	8.6	309	355	46	14.8	1.36	1.43
ResHmstd: NewCon	0	278,556	278,556	0.0	0	3,198	3,198	0.0	0.00	1.15
All Other NewCon	0	249,204	249,204	0.0	0	4,494	4,494	0.0	0.00	1.80
<b>Total</b>	<b>25,488,729</b>	<b>26,291,670</b>	<b>802,941</b>	<b>3.2</b>	<b>332,557</b>	<b>347,605</b>	<b>15,048</b>	<b>4.5</b>	<b>1.30</b>	<b>1.32</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	281,763	291,586	9,822	3.5	County	34.66	34.84	0.000	0.000
(-) TIF Tax Capacity	9,415	7,699	-1,716	-18.2	City/Town	28.79	28.90	1.151	1.227
(-) FD Contrib Tax Cap	17,344	19,768	2,425	14.0	School District	28.56	28.62	15.622	16.024
(=) Taxable Tax Capacity	255,005	264,118	9,113	3.6	Special District	4.90	5.08	0.000	0.000
FD Distrib Tax Cap	21,992	25,444	3,452	15.7	<b>Total</b>	96.91	97.44	16.773	17.251

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	202,600	200,500	-2,100	-1.0	2,113	2,108	-6	-0.3	1.04	1.05
Res Hmstd: Avg Val	303,700	300,600	-3,100	-1.0	3,354	3,346	-8	-0.2	1.10	1.11
Res Hmstd: Hi Val	404,800	400,600	-4,200	-1.0	4,594	4,583	-11	-0.2	1.13	1.14
Res Hmstd: Ex-Hi Val	607,400	601,100	-6,300	-1.0	7,166	7,141	-25	-0.3	1.18	1.19
Apartment	300,000	320,900	20,900	7.0	4,137	4,462	325	7.9	1.38	1.39
Comm/Ind: Lo Val	150,000	158,500	8,500	5.7	3,462	3,734	272	7.9	2.31	2.36
Comm/Ind: Med Val	300,000	316,900	16,900	5.6	7,995	8,538	543	6.8	2.67	2.69
Comm/Ind: Hi Val	1,000,000	1,056,400	56,400	5.6	29,148	30,966	1,818	6.2	2.91	2.93

**NORTHERN HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,104,589	19,392,005	-712,585	-3.5	235,635	241,767	6,132	2.6	1.17	1.25
ResNonHm Exist	1,976,087	1,912,511	-63,575	-3.2	25,816	26,592	776	3.0	1.31	1.39
Apartments Exist	1,006,251	949,779	-56,472	-5.6	15,631	15,897	266	1.7	1.55	1.67
Low-inc Apts Exi	110,498	152,800	42,302	38.3	1,056	1,583	527	50.0	0.96	1.04
Seas Rec: Exist	8,199	8,719	520	6.3	119	130	11	9.4	1.45	1.50
Com/Ind Lo Exist	322,284	320,562	-1,721	-0.5	8,095	8,336	242	3.0	2.51	2.60
Com/Ind Hi Exist	4,453,865	4,570,052	116,187	2.6	145,856	154,324	8,468	5.8	3.27	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	210,503	1,983	1.0	6,741	7,003	262	3.9	3.23	3.33
AgHm House Exist	85,189	84,514	-676	-0.8	963	990	27	2.8	1.13	1.17
AgHm Land: Exist	102,602	116,366	13,764	13.4	502	544	41	8.2	0.49	0.47
Ag NonHm: Exist	177,589	221,582	43,993	24.8	1,824	2,372	549	30.1	1.03	1.07
Misc props	24,011	23,014	-997	-4.2	379	388	9	2.4	1.58	1.69
ResHmstd: NewCon	0	222,422	222,422	0.0	0	2,746	2,746	0.0	0.00	1.23
All Other NewCon	0	250,109	250,109	0.0	0	6,498	6,498	0.0	0.00	2.60
<b>Total</b>	<b>28,579,682</b>	<b>28,434,937</b>	<b>-144,745</b>	<b>-0.5</b>	<b>442,616</b>	<b>469,172</b>	<b>26,555</b>	<b>6.0</b>	<b>1.55</b>	<b>1.65</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	338,024	339,035	1,011	0.3	County	38.51	41.25	0.000	0.000
(-) TIF Tax Capacity	28,451	28,653	202	0.7	City/Town	34.88	36.59	0.913	0.932
(-) FD Contrib Tax Cap	31,836	37,259	5,423	17.0	School District	22.38	23.78	18.265	20.209
(=) Taxable Tax Capacity	<u>277,737</u>	<u>273,123</u>	<u>-4,614</u>	<u>-1.7</u>	Special District	<u>8.09</u>	<u>8.09</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,923	40,810	4,887	13.6	<b>Total</b>	<b>103.85</b>	<b>109.72</b>	<b>19.178</b>	<b>21.141</b>

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	168,500	162,500	-3.6	1,852	1,900	48	2.6	1.1	1.17
Res Hmstd: Avg Val	252,700	243,700	-3.6	2,964	3,036	72	2.4	1.17	1.25
Res Hmstd: Hi Val	336,800	324,900	-3.5	4,074	4,172	97	2.4	1.21	1.28
Res Hmstd: Ex-Hi Val	505,400	487,500	-3.5	6,232	6,379	147	2.4	1.23	1.31
Apartment	300,000	283,200	-5.6	4,470	4,483	13	0.3	1.49	1.58
Comm/Ind: Lo Val	150,000	153,900	2.6	3,655	3,941	286	7.8	2.44	2.56
Comm/Ind: Med Val	300,000	307,800	2.6	8,432	9,046	614	7.3	2.81	2.94
Comm/Ind: Hi Val	1,000,000	1,026,100	2.6	30,724	32,873	2,149	7.0	3.07	3.20

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	22,751,509	22,189,838	-561,671	-2.5	247,750	259,622	11,872	4.8	1.09	1.17
ResNonHm Exist	2,119,505	2,148,862	29,356	1.4	25,008	26,893	1,885	7.5	1.18	1.25
Apartments Exist	2,069,664	2,050,822	-18,842	-0.9	28,667	30,374	1,708	6.0	1.39	1.48
Low-inc Apts Exi	123,377	157,138	33,761	27.4	1,049	1,445	396	37.7	0.85	0.92
Seas Rec: Exist	5,754	5,128	-626	-10.9	63	58	-5	-7.7	1.09	1.13
Com/Ind Lo Exist	344,349	334,437	-9,912	-2.9	8,273	8,330	57	0.7	2.40	2.49
Com/Ind Hi Exist	8,054,759	8,378,396	323,636	4.0	251,719	271,557	19,837	7.9	3.13	3.24
Publ U: Elec Gen	594	562	-32	-5.3	14	14	0	-2.1	2.37	2.45
Publ U: Other	170,025	166,682	-3,343	-2.0	5,323	5,419	96	1.8	3.13	3.25
AgHm House Exist	214	208	-6	-2.7	2	2	0	7.0	0.99	1.09
AgHm Land: Exist	65	66	1	1.4	0	0	0	-7.8	0.23	0.21
Ag NonHm: Exist	154	215	61	39.8	1	2	1	47.9	0.97	1.03
Misc props	7,743	8,451	708	9.1	108	142	34	31.5	1.40	1.69
ResHmstd: NewCon	0	122,648	122,648	0.0	0	1,414	1,414	0.0	0.00	1.15
All Other NewCon	0	313,918	313,918	0.0	0	7,530	7,530	0.0	0.00	2.40
<b>Total</b>	<b>35,647,712</b>	<b>35,877,372</b>	<b>229,660</b>	<b>0.6</b>	<b>567,977</b>	<b>612,802</b>	<b>44,825</b>	<b>7.9</b>	<b>1.59</b>	<b>1.71</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	451,516	458,660	7,144	1.6	County	38.51	41.25	0.000	0.000
(-) TIF Tax Capacity	39,730	40,901	1,171	2.9	City/Town	31.52	33.56	0.167	0.168
(-) FD Contrib Tax Cap	51,842	63,946	12,104	23.3	School District	18.72	19.28	13.468	15.858
(=) Taxable Tax Capacity	359,944	353,813	-6,131	-1.7	Special District	9.15	9.52	0.000	0.000
FD Distrib Tax Cap	25,205	28,920	3,714	14.7	<b>Total</b>	97.91	103.61	13.635	16.026

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	200,900	195,900	-2.5	2,049	2,148	98	4.8	1.02	1.1
Res Hmstd: Avg Val	301,200	293,800	-2.5	3,258	3,407	149	4.6	1.08	1.16
Res Hmstd: Hi Val	401,500	391,600	-2.5	4,467	4,665	198	4.4	1.11	1.19
Res Hmstd: Ex-Hi Val	602,400	587,500	-2.5	6,970	7,255	285	4.1	1.16	1.23
Apartment	300,000	297,300	-0.9	4,080	4,327	246	6.0	1.36	1.46
Comm/Ind: Lo Val	150,000	156,000	4.0	3,438	3,786	348	10.1	2.29	2.43
Comm/Ind: Med Val	300,000	312,100	4.0	7,953	8,693	740	9.3	2.65	2.79
Comm/Ind: Hi Val	1,000,000	1,040,200	4.0	29,025	31,584	2,559	8.8	2.90	3.04



**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	30,522,209	30,338,080	-184,129	-0.6	329,262	343,855	14,593	4.4	1.08	1.13
ResNonHm Exist	3,882,816	4,068,393	185,577	4.8	43,468	47,763	4,295	9.9	1.12	1.17
Apartments Exist	1,708,568	1,667,657	-40,911	-2.4	22,738	23,397	659	2.9	1.33	1.40
Low-inc Apts Exi	85,555	123,020	37,465	43.8	705	1,064	358	50.8	0.82	0.86
Seas Rec: Exist	116,457	132,960	16,504	14.2	1,275	1,493	218	17.1	1.09	1.12
Com/Ind Lo Exist	340,679	330,549	-10,130	-3.0	7,998	7,951	-47	-0.6	2.35	2.41
Com/Ind Hi Exist	6,434,200	6,539,111	104,910	1.6	198,949	207,311	8,362	4.2	3.09	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	199,266	198,887	-379	-0.2	6,108	6,249	141	2.3	3.07	3.14
AgHm House Exist	78,077	75,767	-2,310	-3.0	814	827	13	1.6	1.04	1.09
AgHm Land: Exist	80,089	87,656	7,566	9.4	381	400	20	5.1	0.48	0.46
Ag NonHm: Exist	163,595	184,742	21,147	12.9	1,426	1,689	263	18.4	0.87	0.91
Misc props	15,869	16,536	667	4.2	239	258	19	7.8	1.51	1.56
ResHmstd: NewCon	0	255,571	255,571	0.0	0	2,889	2,889	0.0	0.00	1.13
All Other NewCon	0	364,412	364,412	0.0	0	7,773	7,773	0.0	0.00	2.13
<b>Total</b>	<b>43,627,380</b>	<b>44,383,340</b>	<b>755,960</b>	<b>1.7</b>	<b>613,364</b>	<b>652,919</b>	<b>39,555</b>	<b>6.4</b>	<b>1.41</b>	<b>1.47</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	526,205	537,742	11,537	2.2	County	38.51	41.25	0.000	0.000
(-) TIF Tax Capacity	10,419	10,945	527	5.1	City/Town	24.41	24.97	0.835	0.876
(-) FD Contrib Tax Cap	47,484	53,243	5,759	12.1	School District	19.14	19.96	14.840	15.716
(=) Taxable Tax Capacity	468,302	473,553	5,251	1.1	Special District	8.55	8.66	0.000	0.000
FD Distrib Tax Cap	20,219	22,818	2,599	12.9	<b>Total</b>	90.62	94.85	15.674	16.592

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	275,300	273,600	-0.6	2,802	2,923	121	4.3	1.02	1.07
Res Hmstd: Avg Val	412,800	410,300	-0.6	4,387	4,569	182	4.2	1.06	1.11
Res Hmstd: Hi Val	550,300	547,000	-0.6	5,963	6,207	244	4.1	1.08	1.13
Res Hmstd: Ex-Hi Val	825,600	820,600	-0.6	9,513	9,905	392	4.1	1.15	1.21
Apartment	300,000	292,800	-2.4	3,868	3,957	89	2.3	1.29	1.35
Comm/Ind: Lo Val	150,000	152,400	1.6	3,304	3,480	175	5.3	2.20	2.28
Comm/Ind: Med Val	300,000	304,900	1.6	7,632	8,016	384	5.0	2.54	2.63
Comm/Ind: Hi Val	1,000,000	1,016,300	1.6	27,826	29,175	1,348	4.8	2.78	2.87

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	17,424,948	16,638,230	-786,718	-4.5	184,666	184,499	-168	-0.1	1.06	1.11
ResNonHm Exist	1,556,651	1,559,562	2,911	0.2	18,012	18,764	752	4.2	1.16	1.20
Apartments Exist	1,293,639	1,232,999	-60,640	-4.7	17,581	17,699	118	0.7	1.36	1.44
Low-inc Apts Exi	182,965	218,778	35,813	19.6	1,583	1,991	408	25.8	0.87	0.91
Seas Rec: Exist	13,219	12,846	-373	-2.8	154	155	1	0.4	1.17	1.20
Com/Ind Lo Exist	336,174	330,898	-5,276	-1.6	8,016	8,065	50	0.6	2.38	2.44
Com/Ind Hi Exist	4,856,889	5,039,522	182,633	3.8	151,677	161,479	9,802	6.5	3.12	3.20
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	216,901	215,758	-1,143	-0.5	6,769	6,913	144	2.1	3.12	3.20
AgHm House Exist	1,426	1,550	124	8.7	15	16	2	13.5	1.02	1.06
AgHm Land: Exist	1,297	1,467	170	13.1	5	6	0	8.1	0.41	0.40
Ag NonHm: Exist	17,687	17,422	-265	-1.5	141	145	4	2.9	0.80	0.84
Misc props	86,173	92,371	6,197	7.2	1,217	1,384	168	13.8	1.41	1.50
ResHmstd: NewCon	0	57,377	57,377	0.0	0	647	647	0.0	0.00	1.13
All Other NewCon	0	169,193	169,193	0.0	0	4,396	4,396	0.0	0.00	2.60
<b>Total</b>	<b>25,987,969</b>	<b>25,587,973</b>	<b>-399,996</b>	<b>-1.5</b>	<b>389,837</b>	<b>406,160</b>	<b>16,323</b>	<b>4.2</b>	<b>1.50</b>	<b>1.59</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	318,001	316,636	-1,365	-0.4	County	43.96	46.33	0.000	0.000
(-) TIF Tax Capacity	19,942	21,271	1,329	6.7	City/Town	23.35	24.14	0.799	0.777
(-) FD Contrib Tax Cap	35,312	39,041	3,730	10.6	School District	16.74	19.44	18.387	18.289
(=) Taxable Tax Capacity	262,747	256,324	-6,424	-2.4	Special District	7.48	7.21	0.000	0.000
FD Distrib Tax Cap	28,621	32,516	3,895	13.6	<b>Total</b>	91.54	97.12	19.186	19.066

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	180,700	172,500	-4.5	1,791	1,787	-4	-0.2	0.99	1.04
Res Hmstd:Avg Val	270,900	258,700	-4.5	2,871	2,866	-5	-0.2	1.06	1.11
Res Hmstd: Hi Val	361,100	344,800	-4.5	3,951	3,944	-7	-0.2	1.09	1.14
Res Hmstd: Ex-Hi Val	541,700	517,200	-4.5	6,094	6,051	-43	-0.7	1.12	1.17
Apartment	300,000	285,900	-4.7	4,008	4,016	8	0.2	1.34	1.40
Comm/Ind: Lo Val	150,000	155,600	3.7	3,378	3,667	289	8.6	2.25	2.36
Comm/Ind: Med Val	300,000	311,300	3.8	7,786	8,408	622	8.0	2.6	2.70
Comm/Ind: Hi Val	1,000,000	1,037,600	3.8	28,356	30,520	2,164	7.6	2.84	2.94

<b>CITY OF MINNEAPOLIS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,573,958	19,722,348	-851,610	-4.1	258,900	273,964	15,064	5.8	1.26	1.39
ResNonHm Exist	5,239,302	5,136,724	-102,578	-2.0	74,349	79,850	5,500	7.4	1.42	1.55
Apartments Exist	3,086,283	3,060,419	-25,864	-0.8	49,490	53,624	4,134	8.4	1.60	1.75
Low-inc Apts Exi	311,842	320,974	9,133	2.9	3,053	3,465	412	13.5	0.98	1.08
Seas Rec: Exist	1,559	15,500	13,941	894.5	24	271	246	018.8	1.55	1.75
Com/Ind Lo Exist	607,452	605,036	-2,416	-0.4	15,639	16,390	752	4.8	2.57	2.71
Com/Ind Hi Exist	7,618,471	8,065,432	446,960	5.9	258,667	286,289	27,622	10.7	3.40	3.55
Publ U: Elec Gen	63,836	67,051	3,215	5.0	1,583	1,769	186	11.8	2.48	2.64
Publ U: Other	276,192	268,163	-8,029	-2.9	9,356	9,497	141	1.5	3.39	3.54
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	1,400	146	11.6	15	18	3	17.1	1.19	1.25
Misc props	58,972	60,304	1,331	2.3	959	1,049	89	9.3	1.63	1.74
ResHmstd: NewCon	0	151,053	151,053	0.0	0	2,098	2,098	0.0	0.00	1.39
All Other NewCon	0	457,429	457,429	0.0	0	8,981	8,981	0.0	0.00	1.96
<b>Total</b>	<b>37,839,121</b>	<b>37,931,833</b>	<b>92,712</b>	<b>0.2</b>	<b>672,035</b>	<b>737,263</b>	<b>65,229</b>	<b>9.7</b>	<b>1.78</b>	<b>1.94</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	476,354	482,552	6,197	1.3	County	34.41	36.87	0.000	0.000
(-) TIF Tax Capacity	70,210	73,381	3,171	4.5	City/Town	56.23	57.00	2.465	2.460
(-) FD Contrib Tax Cap	45,265	51,149	5,884	13.0	School District	21.90	24.54	8.751	16.256
(=) Taxable Tax Capacity	360,879	358,022	-2,857	-0.8	Special District	6.77	6.79	0.000	0.000
FD Distrib Tax Cap	50,008	56,168	6,160	12.3	<b>Total</b>	119.31	125.20	11.216	18.716

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	169,500	162,500	-4.1	1,993	2,113	120	6.0	1.18	1.30
Res Hmstd: Avg Val	254,100	243,600	-4.1	3,173	3,353	180	5.7	1.25	1.38
Res Hmstd: Hi Val	338,700	324,700	-4.1	4,353	4,593	239	5.5	1.29	1.41
Res Hmstd: Ex-Hi Val	508,200	487,200	-4.1	6,658	7,012	354	5.3	1.31	1.44
Apartment	300,000	297,500	-0.8	4,811	5,213	402	8.4	1.60	1.75
Comm/Ind: Lo Val	150,000	158,800	5.9	3,883	4,440	557	14.3	2.59	2.8
Comm/Ind: Med Val	300,000	317,600	5.9	9,004	10,161	1,157	12.8	3.00	3.2
Comm/Ind: Hi Val	1,000,000	1,058,700	5.9	32,904	36,860	3,956	12.0	3.29	3.48

<b>CITY OF ST. PAUL</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	13,841,898	13,208,068	-633,829	-4.6	151,182	152,198	1,016	0.7	1.09	1.15
ResNonHm Exist	2,516,183	2,510,751	-5,432	-0.2	31,436	32,961	1,525	4.9	1.25	1.31
Apartments Exist	2,008,965	1,956,317	-52,648	-2.6	28,419	29,134	714	2.5	1.41	1.49
Low-inc Apts Exi	267,402	340,640	73,237	27.4	2,324	3,123	799	34.4	0.87	0.92
Seas Rec: Exist	1,138	1,429	292	25.6	14	19	5	33.8	1.26	1.35
Com/Ind Lo Exist	438,175	430,771	-7,404	-1.7	10,566	10,681	115	1.1	2.41	2.48
Com/Ind Hi Exist	3,785,116	3,952,743	167,626	4.4	119,995	128,627	8,632	7.2	3.17	3.25
Publ U: Elec Gen	28,933	28,326	-607	-2.1	652	664	11	1.7	2.25	2.34
Publ U: Other	212,630	218,571	5,941	2.8	6,741	7,113	372	5.5	3.17	3.25
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	726	45	6.6	7	8	1	11.1	1.02	1.07
Misc props	6,208	7,199	991	16.0	85	108	23	27.1	1.37	1.51
ResHmstd: NewCon	0	51,480	51,480	0.0	0	593	593	0.0	0.00	1.15
All Other NewCon	0	96,297	96,297	0.0	0	1,966	1,966	0.0	0.00	2.04
<b>Total</b>	<b>23,107,330</b>	<b>22,803,318</b>	<b>-304,012</b>	<b>-1.3</b>	<b>351,423</b>	<b>367,195</b>	<b>15,772</b>	<b>4.5</b>	<b>1.52</b>	<b>1.61</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	281,275	279,928	-1,347	-0.5	County	40.99	43.20	0.000	0.000
(-) TIF Tax Capacity	27,911	26,039	-1,872	-6.7	City/Town	30.36	32.33	0.000	0.000
(-) FD Contrib Tax Cap	23,362	26,324	2,962	12.7	School District	23.39	22.96	13.501	15.566
(=) Taxable Tax Capacity	230,002	227,565	-2,437	-1.1	Special District	7.63	8.19	0.000	0.000
FD Distrib Tax Cap	45,319	51,563	6,244	13.8	<b>Total</b>	102.37	106.68	13.501	15.566

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	156,000	148,900	-4.6	1,576	1,582	6	0.4	1.01	1.06
Res Hmstd: Avg Val	233,900	223,200	-4.6	2,548	2,557	9	0.3	1.09	1.15
Res Hmstd: Hi Val	311,700	297,400	-4.6	3,520	3,531	11	0.3	1.13	1.19
Res Hmstd: Ex-Hi Val	467,700	446,300	-4.6	5,419	5,456	37	0.7	1.16	1.22
Apartment	300,000	292,100	-2.6	4,244	4,350	106	2.5	1.41	1.49
Comm/Ind: Lo Val	150,000	156,600	4.4	3,536	3,871	334	9.5	2.36	2.47
Comm/Ind: Med Val	300,000	313,300	4.4	8,184	8,886	703	8.6	2.73	2.84
Comm/Ind: Hi Val	1,000,000	1,044,300	4.4	29,871	32,284	2,413	8.1	2.99	3.09

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	20
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	44,394
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	311
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	56,019
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	42,697	427	419
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	68,837	688	644
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	970
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	23,343
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	154
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	53,958
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	318
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,944
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	48,241	265	218
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	6,887,345	68,873	55,827
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	31,932	319	259
170.1	Ag Non-homestead: Exist	1.000	17,865,950	178,659	149,564
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	14,858
178.1	Non-comm SRR: <76K: Exist	1.000	9,887,301	98,873	80,459
178.2	Non-comm SRR: <76K: NewCon	1.000	204,551	2,046	1,685
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,850,002	118,500	103,989
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	232,461	2,325	2,067
180.1	Non-comm SRR: >500K: Exist	1.250	1,170,846	14,636	11,760
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	963
183.2	Res 1b Hmstd <32K: NewCon	0.450	3,492	16	13
184.1	Res Hmstd: <76K: Exist	1.000	103,248,941	1,032,489	940,032
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,391
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,164,438
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,330
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,255,091	72,551	75,847
186.2	Res Hmstd: 414K-500K: NewCon	1.000	93,665	937	972
187.1	Res Hmstd: > 500K: Exist	1.250	14,283,057	178,538	177,589
187.2	Res Hmstd: > 500K: NewCon	1.250	163,483	2,044	1,999

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(all figures in \$000s)

189.1	Res NonH 1 unit: <76K: Exist	1.000	10,955,767	109,558	127,713
189.2	Res NonH 1 unit: <76K: NewCon	1.000	841,223	8,412	9,823
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	15,195,664	151,957	170,729
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,289,756	12,898	14,711
191.1	Res NonH 1 unit: >500K: Exist	1.250	2,204,480	27,556	28,018
191.2	Res NonH 1 unit: >500K: NewCon	1.250	165,939	2,074	2,156
193.1	Res NonH 2-3 units: Exist	1.250	8,546,798	106,835	120,091
193.2	Res NonH 2-3 units: NewCon	1.250	703,773	8,797	9,975
196.1	Regular apartments (4a): Exist	1.250	18,080,746	226,009	260,324
196.2	Regular apartments (4a): NewCon	1.250	351,424	4,393	5,084
197.1	Low-income housing (4d): Exist	0.750	2,283,245	17,124	20,824
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	8,355
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	1,699
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	1,784
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	395
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	2,518
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	342
207.2	Bed & Breakfast: NewCon	1.250	59	1	1
208.0	Qualifying golf courses	1.250	255,424	3,193	3,119
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	201,642
211.2	Commercial: <150K: NewCon	1.500	255,140	3,827	6,188
212.1	Commercial: >150K: Exist	2.000	45,634,208	912,684	1,443,009
212.2	Commercial: >150K: NewCon	2.000	1,363,494	27,270	42,756
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	1,939
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	30,693
222.2	Industrial: <150K: NewCon	1.500	31,254	469	789
223.1	Industrial: >150K: Exist	2.000	13,998,987	279,980	447,071
223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,571

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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	1,405
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	1,936
234.0	Publ Util: land & bldgs >150K	2.000	896,892	17,938	27,588
235.0	Publ Util: Electric Generat Mach	2.000	1,554,471	31,089	33,813
236.0	Publ Util: machinery (non-generat)	2.000	1,089,601	21,792	32,392
238.0	Railroad <150K	1.500	25,343	380	619
239.0	Railroad >150K	2.000	647,000	12,940	19,954
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	1,126
251.0	Pers: It31 tools&mach excl elec gen	2.000	154,915	3,098	4,463
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	482
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	491
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	10,562
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	39
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	1,295
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	9,579
269.0	Pers: Item 44 electric util trans lines	2.000	1,619,134	32,383	50,311
270.0	Pers: Item 44 electric util distri lines	2.000	241,445	4,829	7,991
271.0	Pers: Item 45 syst/gas utils	2.000	1,896,933	37,939	56,436
272.0	Pers: Item 46 syst/water utils	2.000	1,382	28	46
273.0	Pers: Item 48 misc	2.000	15,307	306	352
<b>State Total</b>			<u>561,793,995</u>	<u>6,338,736</u>	<u>7,286,085</u>

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
162.1	Farm 1b Hm HGA: <50K: Exist	0.450	25,034	113	32
162.2	Farm 1b Hm HGA: <50K: NewCon	0.450	132	1	0
163.1	Ag Hmstd HGA: <76K: Exist	1.000	6,348,596	63,486	44,292
163.2	Ag Hmstd HGA: <76K: NewCon	1.000	33,621	336	232
164.1	Ag Hm HGA: 76K-414K: Exist	1.000	5,847,348	58,473	57,393
164.2	Ag Hm HGA: 76K-414K: NewCon	1.000	30,834	308	301
165.1	Ag Hm HGA: 414K-500K: Exist	1.000	68,544	685	650
165.2	Ag Hm HGA: 414K-500K: NewCon	1.000	323	3	3
166.1	Ag Hmstd HGA: >500K: Exist	1.250	84,813	1,060	996
166.2	Ag Hmstd HGA: >500K: NewCon	1.250	333	4	4
167.1	Farm 1b Hm land <50K: Exist	0.450	1,622	7	2
167.2	Farm 1b Hm land <50K: NewCon	0.450	7	0	0
168.1	Ag Hmstd l & b: <115K: Exist	0.500	10,239,083	51,195	13,003
168.2	Ag Hmstd l & b: <115K: NewCon	0.500	52,310	262	68
169.1	Ag Hm l & b: 115K-345K: Exist	0.500	12,509,665	62,548	58,176
169.2	Ag Hm l & b: 115K-345K: NewCon	0.500	58,678	293	274
170.1	Ag Hm l & b: 345K-890K: Exist	0.500	12,467,170	62,336	50,603
170.2	Ag Hm l & b: 345K-890K: NewCon	0.500	52,195	261	212
171.1	Ag Hmstd l & b: >890K: Exist	1.000	7,784,054	77,841	62,246
171.2	Ag Hmstd l & b: >890K: NewCon	1.000	30,803	308	249
173.1	Ag Non-homestead: Exist	1.000	20,373,425	203,734	168,198
173.2	Ag Non-homestead: NewCon	1.000	44,316	443	363
174.1	Private Airport	1.000	913	9	8
175.1	Mig Housing <500K: Exist	1.000	1,092	11	12
175.2	Mig Housing <500K: NewCon	1.000	3	0	0
180.1	Timberlands	1.000	2,259,770	22,598	17,587
181.1	Managed forest land	0.650	89,266	580	479
182.1	Non-C SeasRec: <76K: Exist	1.000	10,540,970	105,410	82,271
182.2	Non-C SeasRec: <76K: NewCon	1.000	167,377	1,674	1,306
183.1	Non-C SeasRec: 76K-500K: Exist	1.000	14,301,938	143,019	119,601
183.2	Non-C SeasRec: 76K-500K: NewCon	1.000	226,395	2,264	1,866
184.1	Non-C SeasRec: >500K: Exist	1.250	1,655,905	20,699	15,782
184.2	Non-C SeasRec: >500K: NewCon	1.250	36,315	454	364
187.1	Res 1b Hmstd: <50K: Exist	0.450	402,553	1,811	1,654
187.2	Res 1b Hmstd: <50K: NewCon	0.450	4,067	18	16
188.1	Res Hmstd: <76K: Exist	1.000	104,018,451	1,040,184	987,607
188.2	Res Hmstd: <76K: NewCon	1.000	1,050,954	10,510	9,770
189.1	Res Hmstd: 76K-414K: Exist	1.000	194,454,624	1,944,546	2,213,477
189.2	Res Hmstd: 76K-414K: NewCon	1.000	1,928,397	19,284	21,706
190.1	Res Hmstd: 414K-500K: Exist	1.000	7,352,455	73,525	79,052



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Baseline: Final Pay 2008

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Alternative: Actual Pay 2009 (Revised)

(all figures in \$000s)

ID	Description	Baseline	Final Pay 2008	Actual Pay 2009 (Revised)	Diff
190.2	Res Hmstd: 414K-500K: NewCon	1.000	73,601	736	785
191.1	Res Hmstd: > 500K: Exist	1.250	15,283,156	191,039	196,837
191.2	Res Hmstd: > 500K: NewCon	1.250	144,759	1,809	1,843
193.1	Res NonHm 1 un: <76K: Exist	1.000	12,093,013	120,930	144,701
193.2	Res NonHm 1 un: <76K: NewCon	1.000	509,588	5,096	6,097
194.1	Res NonHm 1 un: 76K-500K: Exist	1.000	16,652,611	166,526	193,518
194.2	Res NonHm 1 un: 76K-500K: NewCon	1.000	771,593	7,716	9,037
195.1	Res NonHm 1 un: >500K: Exist	1.250	2,524,382	31,555	33,310
195.2	Res NonHm 1 un: >500K: NewCon	1.250	121,949	1,524	1,637
197.1	Res NonHm 2-3 units: Exist	1.250	9,444,508	118,056	136,928
197.2	Res NonHm 2-3 units: NewCon	1.250	438,725	5,484	6,400
200.1	Reg apartments (4a): Exist	1.250	18,080,974	226,012	273,123
200.2	Reg apartments (4a): NewCon	1.250	246,813	3,085	3,764
201.1	Low-inc housing (4d): Exist	0.750	2,681,466	20,111	25,444
201.2	Low-inc housing (4d): NewCon	0.750	42,650	320	402
202.1	Student housing	1.000	29,460	295	359
203.1	Manuf hm pk land: Exist	1.250	600,349	7,504	8,581
203.2	Manuf hm pk land: NewCon	1.250	167	2	2
205.1	Com SeasRec 1c: <600K: Exist	0.500	434,284	2,171	1,648
205.2	Com SeasRec 1c: <600K: NewCon	0.500	4,262	21	17
206.1	Com SeasRec 1c: 0.6-2.3M: Exist	1.000	223,610	2,236	1,514
206.2	Com SeasRec 1c: 0.6-2.3M: NewCon	1.000	2,462	25	19
207.1	Com SeasRec 1c: >2.3M: Exist	1.250	41,644	521	387
207.2	Com SeasRec 1c: >2.3M: NewCon	1.250	791	10	10
208.1	Com SeasRec 4c: <500K: Exist	1.000	246,587	2,466	2,413
208.2	Com SeasRec 4c: <500K: NewCon	1.000	3,787	38	39
209.1	Com SeasRec 4c: >500K: Exist	1.250	118,643	1,483	1,321
209.2	Com SeasRec 4c: >500K: NewCon	1.250	2,383	30	31
210.1	Bed & Breakfast: Exist	1.250	26,004	325	341
210.2	Bed & Breakfast: NewCon	1.250	249	3	3
211.1	Qualifying golf courses	1.250	262,172	3,277	3,219
212.1	Metro Non-profit Indoor Rec	1.250	15,220	190	267
213.1	Non-profit/Comm Serv - NonRev	1.500	41,463	622	715
214.1	Non-profit/Comm Serv - donation	1.500	57,692	865	1,209
215.1	Seasonal Restaurant on Lake	1.250	10,247	128	104
217.1	Commercial: <150K: Exist	1.500	8,428,507	126,428	208,755
217.2	Commercial: <150K: NewCon	1.500	245,222	3,678	6,028
218.1	Commercial: >150K: Exist	2.000	49,393,726	987,874	1,595,524
218.2	Commercial: >150K: NewCon	2.000	1,402,896	28,058	44,728
219.1	Com bord city: <150K: Exist	1.500	216	3	7
219.2	Com bord city: <150K: NewCon	1.500	6	0	0
220.1	Com bord city: >150K: Exist	2.000	76	2	3
220.2	Com bord city: >150K: Newcon	2.000	2	0	0
228.1	Industrial: <150K: Exist	1.500	1,278,267	19,174	31,996

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(all figures in \$000s)

228.2	Industrial: <150K: NewCon	1.500	27,763	416	686
229.1	Industrial: >150K: Exist	2.000	14,846,649	296,933	483,073
229.2	Industrial: >150K: NewCon	2.000	294,496	5,890	9,390
239.1	Publ Util: land & bldgs <150K	1.500	82,496	1,237	1,913
240.1	Publ Util: land & bldgs >150K	2.000	925,946	18,519	28,687
241.1	Publ Util: Electric Generat Mach	2.000	1,507,508	30,150	33,261
242.1	Publ Util: machinery (non-generat)	2.000	1,115,829	22,317	33,026
244.1	Railroad <150K	1.500	25,348	380	612
245.1	Railroad >150K	2.000	765,267	15,305	23,844
247.1	Non-comm aircraft hangars	1.500	4,542	68	74
248.1	Mineral	2.000	2,194	44	80
249.1	Misc class 5	2.000	5,627	113	149
255.1	Personal: 3f	1.000	9,312	93	89
256.1	Non-comm aircraft hangars	1.500	76,300	1,145	1,190
257.1	Pers: It31 tools&mach excl elec gen	2.000	171,317	3,426	5,013
258.1	Pers: It32 struct/lease land-non C/L,SRR	1.000	7,803	78	86
259.1	Pers: It32 NCSRR<76K: Exist	1.000	55,652	557	469
259.2	Pers: It32 NCSRR<76K: NewCon	1.000	696	7	6
260.1	Pers: It32 NCSRR:76-500K: Exist	1.000	17,271	173	139
260.2	Pers: It32 NCSRR:76-500K: NewCon	1.000	151	2	1
262.1	Pers: It32 struct/leased land-C/I	2.000	18,907	378	532
263.1	Pers: Item 33 ag real estate	1.000	22,312	223	216
265.1	Pers: It41 struct/leased land - C/I	2.000	451,217	9,024	10,882
266.1	Pers: It41 NCSRR<76K: Exist	1.000	1,062	11	13
266.2	Pers: It41 NCSRR<76K: NewCon	1.000	2	0	0
269.1	Pers: It41 str/leased land-non C/L,SRR	1.000	6,738	67	81
270.1	Pers: Item 41 Border EZ	2.000	29	1	1
271.1	Pers: Item 42 non-EZ struct/RR land	2.000	33,099	662	1,226
273.1	Pers: It43 leased real estate - non C/I	1.500	27,480	412	567
274.1	Pers: Item 43 leased real estate - C/I	2.000	447,226	8,945	10,351
275.1	Pers: Item 44 electric util trans lines	2.000	1,647,663	32,953	51,704
276.1	Pers: Item 44 electric util distri lines	2.000	257,175	5,143	8,538
277.1	Pers: Item 45 syst/gas utils	2.000	1,996,322	39,926	59,229
278.1	Pers: Item 46 syst/water utils	2.000	76	2	2
279.1	Pers: Item 48 misc	2.000	11,057	221	256
<b>State Total</b>			581,387,062	6,552,547	7,718,307

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,411,380	1,654,465	197,009	1,241,919	283,902	731,575	6,520,249
<b>Certified MKV Levy</b>	2,427	31,546	101	735,645	310	0	769,719
<b>Fiscal Disparities Levy</b>	123,350	124,269	1,116	129,539	28,218	0	406,492
<b>Disparity Reduction Aid</b>	9,582	0	479	7,967	0	0	18,028
<b>Spread NTC Levy</b>	2,278,447	1,530,195	195,414	1,157,278	260,684	731,575	6,153,594
<b>Spread MKV Levy</b>	2,427	31,546	101	682,780	310	0	717,164
<b>Tax Incr Financing Levy</b>							321,801
	<b>Homestead Credit</b>	265,762		<b>Taconite credit</b>		16,655	
	<b>Agricultural Credit</b>	25,134		<b>Disparity Reduction Credit</b>		5,395	

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

	County	City	Town	School District	Special District	State	Total
<b>Certified NTC Levy</b>	2,548,748	1,724,513	206,590	1,308,418	288,781	776,694	6,853,745
<b>Certified MKV Levy</b>	2,411	32,581	113	816,369	235	0	851,474
<b>Fiscal Disparities Levy</b>	139,526	143,334	1,224	148,732	31,872	0	464,689
<b>Disparity Reduction Aid</b>	9,629	0	483	7,915	0	0	18,026
<b>Spread NTC Levy</b>	2,399,593	1,581,178	204,883	1,215,567	261,909	776,694	6,439,825
<b>Spread MKV Levy</b>	2,411	32,581	113	752,502	235	0	787,842
<b>Tax Incr Financing Levy</b>							338,806
	<b>Homestead Credit</b>	265,499		<b>Taconite credit</b>		16,392	
	<b>Agricultural Credit</b>	24,595		<b>Disparity Reduction Credit</b>		6,188	