

House Research Simulation Report: Property Tax

Simulation #1H2

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DESCRIPTION

BASELINE: Preliminary Pay 2001

ALTERNATIVE: Projected Pay 2002: Current Law (revised 4/25)

This report is a projection of property taxes payable in 2002 under current law. It is a refinement over previous current law projections. The payable 2002 projections result from a joint House/Senate/Revenue Dept. working group. Taxable market values were projected to grow at approximately the same rates as the growth from pay 2000 to pay 2001, on a jurisdiction-by-jurisdiction basis. Non-school levy plus aid amounts were generally projected to grow at the average growth rate for the two previous years, on a jurisdiction-by-jurisdiction basis, with levy amounts derived by subtracting projected state aid amounts from projected levy plus aid. School district levies were projected by modeling relevant aid and levy formulas, using underlying statewide levy assumptions made by the Dept. of Children, Families and Learning.

KEY POINTS

- ! **Statewide, property taxes are projected to increase by \$337 million, or 6.7%**, according to the simulation. Approximately \$173 million of the \$337 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2002. The tax increases are projected to be 7.6% in Greater Minnesota and 6.2% in the Metro area.
- ! **Property tax impacts by property type generally mirror changes in value.** Tax increases on existing properties range from -1.9% for public utility property to +8% on low-income apartments. The overall rate of tax increase is projected to be less than the overall growth in taxable market value (9.7%), meaning that effective tax rates would decline for most property types.

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

ASSUMPTIONS:**BASELINE: Preliminary Pay 2001**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.

- ! **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.

- ! **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ASSUMPTIONS:

ALTERNATIVE: Projected Pay 2002: Current Law (revised 4/25)

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2000 to pay 2001, on a city-by-city and a class-by-class basis.
- ! **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The baseline pay 2002 levies were developed to match statewide levy estimates by category developed by the Dept. of Children, Families and Learning. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts that have not had a successful referendum recently. The school levy simulation is based on adjusted net tax capacities certified by the Dept. of Revenue in April, 2001.
- ! **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is a two-year average of levy plus aid. Levy estimates were not adjusted for levy limits, since levy limits are not in effect for pay 2002 under current law. In a few cases, the estimates were changed based upon discussions with individual local government officials. Estimated state aid amounts for pay 2002 were subtracted from levy plus aid to arrive at the estimated levy amounts.
- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff.
- ! **The education homestead credit** was modeled; the estimated cost of the credit is \$409.7 million.
- ! **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- ! **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial net tax capacity.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$76,000	1.0 %	1.0 %
>\$76,000	1.65	1.65
Residential Non-homestead:		
Single unit:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
2-3 unit and undeveloped land	1.65	1.65
Apartments:		
Regular	2.4	2.4
Low-income	1.0	1.0
Small cities	2.15	2.15
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	2.4
>\$150,000	3.4	3.4
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.65
Seasonal Recreational Residential:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.35
\$115,000 - \$600,000	0.8	0.8
>\$600,000	1.2	1.2
Non-Homestead	1.2	1.2
Education homestead credit:		
Percentage	83%	83%
Maximum	\$390	\$390
Education agricultural credit:		
Homestead <\$600,000	70%	70%
Homestead >\$600,000	63%	63%
Nonhomestead	63%	63%

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	152,957,954	164,428,442	11,470,488	7.5	2,138,460	2,226,932	88,472	4.1	1.40	1.35
Res NonHmstd 1Un	5,965,487	6,363,169	397,682	6.7	104,324	108,291	3,967	3.8	1.75	1.70
Res NonHmstd 2-3	3,050,514	3,191,261	140,746	4.6	65,921	66,452	531	0.8	2.16	2.08
Reg Apartments	8,411,024	9,367,002	955,977	11.4	259,585	275,880	16,295	6.3	3.09	2.95
Low-income Apts	2,144,772	2,389,199	244,427	11.4	30,337	32,756	2,419	8.0	1.41	1.37
Seasonal Rec	8,359,846	8,935,119	575,272	6.9	125,017	131,329	6,312	5.0	1.50	1.47
Com/Ind Lo Tier	7,181,638	7,396,234	214,596	3.0	232,583	232,256	-327	-0.1	3.24	3.14
Com/Ind Hi Tier	34,057,445	36,303,606	2,246,160	6.6	1,499,146	1,532,658	33,512	2.2	4.40	4.22
Publ U: Elec Gen	1,584,178	1,607,941	23,763	1.5	67,588	66,351	-1,237	-1.8	4.27	4.13
Publ U: Other	4,729,631	4,800,575	70,944	1.5	201,568	197,412	-4,156	-2.1	4.26	4.11
Ag Hmstd: House	6,913,853	7,312,910	399,057	5.8	76,045	82,133	6,088	8.0	1.10	1.12
Ag Hmstd: Land	19,640,011	20,449,421	809,410	4.1	121,586	129,428	7,842	6.4	0.62	0.63
Ag NonHmstd	9,654,933	10,002,846	347,913	3.6	114,162	118,817	4,655	4.1	1.18	1.19
New Con: Res Hms	0	4,664,055	4,664,055	0.0	0	66,958	66,958	0.0	0.00	1.44
New Con: Other	0	3,193,736	3,193,736	0.0	0	105,968	105,968	0.0	0.00	3.32
Total	264,651,288	290,405,515	25,754,227	9.7	5,036,322	5,373,620	337,298	6.7	1.90	1.85

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,267,876	4,706,908	439,032	10.3	County	39.46	37.61	0.002	0.00
(-) TIF Tax Capacity	273,698	304,775	31,077	11.4	City/Town	25.05	23.84	0.040	0.08
(-) FD Contrib Tax Capacity	315,394	361,451	46,058	14.6	School District	50.33	47.15	1.289	1.453
(=) Taxable Tax Capacity	3,678,784	4,040,682	361,898	9.8	Special District	4.58	4.68	0.000	0.00
FD Distrib Tax Capacity	315,394	361,451	46,058	14.6	Total	119.43	113.28	1.331	1.535

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	49,317,329	52,371,201	3,053,873	6.2	620,499	660,929	40,430	6.5	1.26	1.26
Res NonHmstd 1Un	2,515,492	2,645,466	129,975	5.2	42,387	44,115	1,728	4.1	1.69	1.67
Res NonHmstd 2-3	988,385	1,027,820	39,434	4.0	21,631	22,112	481	2.2	2.19	2.15
Reg Apartments	1,531,500	1,614,153	82,652	5.4	49,365	50,968	1,603	3.2	3.22	3.16
Low-income Apts	723,464	775,041	51,577	7.1	10,607	11,236	629	5.9	1.47	1.45
Seasonal Rec	8,097,484	8,661,573	564,089	7.0	120,364	126,752	6,387	5.3	1.49	1.46
Com/Ind Lo Tier	3,909,793	4,033,037	123,244	3.2	128,828	130,313	1,485	1.2	3.29	3.23
Com/Ind Hi Tier	6,281,668	6,583,582	301,914	4.8	281,230	287,674	6,445	2.3	4.48	4.37
Publ U: Elec Gen	1,292,058	1,311,439	19,381	1.5	54,886	54,123	-763	-1.4	4.25	4.13
Publ U: Other	2,857,545	2,900,408	42,863	1.5	119,783	118,214	-1,569	-1.3	4.19	4.08
Ag Hmstd: House	6,028,965	6,370,207	341,241	5.7	64,701	70,486	5,785	8.9	1.07	1.11
Ag Hmstd: Land	18,756,644	19,515,823	759,179	4.0	116,908	124,624	7,717	6.6	0.62	0.64
Ag NonHmstd	9,135,255	9,452,478	317,223	3.5	107,771	112,347	4,576	4.2	1.18	1.19
New Con: Res Hms	0	1,690,654	1,690,654	0.0	0	22,164	22,164	0.0	0.00	1.31
New Con: Other	0	1,202,643	1,202,643	0.0	0	34,864	34,864	0.0	0.00	2.90
Total	111,435,583	120,155,525	8,719,942	7.8	1,738,961	1,870,922	131,962	7.6	1.56	1.56

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,522,727	1,651,065	128,338	8.4	County	47.50	46.67	0.005	0.00
(-) TIF Tax Capacity	52,749	57,644	4,895	9.3	City/Town	24.50	24.07	0.008	0.00
(-) FD Contrib Tax Capacity	1,181	1,710	529	44.8	School District	50.01	47.24	0.827	1.084
(=) Taxable Tax Capacity	1,468,796	1,591,711	122,915	8.4	Special District	1.09	1.14	0.000	0.00
FD Distrib Tax Capacity	1,181	1,710	529	44.8	Total	123.11	119.11	0.840	1.095

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	56,700	60,200		6.2	583	628	45	7.7	1.028	1.043
Res Hmstd: Avg Val	85,000	90,300		6.2	930	1,029	100	10.7	1.093	1.140
Res Hmstd: Hi Val	113,300	120,300		6.2	1,398	1,525	126	9.0	1.234	1.267
Res Hmstd: Ex-Hi Val	170,000	180,500		6.2	2,598	2,767	169	6.5	1.528	1.532
Apartment (Mkt rate)	300,000	316,200		5.4	9,116	9,386	270	3.0	3.038	2.968
Seas Rec: Lo Val	50,000	53,500		7.0	781	823	43	5.5	1.561	1.538
Seas Rec: Hi Val	150,000	160,400		6.9	2,752	2,921	169	6.1	1.834	1.820
Comm/Ind: Lo Val	150,000	157,200		4.8	4,558	4,752	194	4.3	3.038	3.022
Comm/Ind: Med Val	300,000	314,400		4.8	10,962	11,290	328	3.0	3.654	3.591
Comm/Ind: Hi Val	1,000,000	1,048,100		4.8	40,850	41,808	958	2.3	4.084	3.988

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	103,640,626	112,057,241	8,416,615	8.1	1,517,961	1,566,003	48,041	3.2	1.46	1.40
Res NonHmstd 1Un	3,449,996	3,717,703	267,707	7.8	61,937	64,176	2,239	3.6	1.80	1.73
Res NonHmstd 2-3	2,062,129	2,163,441	101,312	4.9	44,290	44,340	50	0.1	2.15	2.05
Reg Apartments	6,879,524	7,752,849	873,325	12.7	210,220	224,912	14,692	7.0	3.06	2.90
Low-income Apts	1,421,308	1,614,158	192,849	13.6	19,730	21,520	1,790	9.1	1.39	1.33
Seasonal Rec	262,362	273,546	11,184	4.3	4,653	4,577	-76	-1.6	1.77	1.67
Com/Ind Lo Tier	3,271,845	3,363,197	91,352	2.8	103,755	101,943	-1,812	-1.7	3.17	3.03
Com/Ind Hi Tier	27,775,777	29,720,024	1,944,247	7.0	1,217,916	1,244,983	27,067	2.2	4.38	4.19
Publ U: Elec Gen	292,120	296,502	4,382	1.5	12,702	12,228	-474	-3.7	4.35	4.12
Publ U: Other	1,872,086	1,900,167	28,081	1.5	81,785	79,198	-2,587	-3.2	4.37	4.17
Ag Hmstd: House	884,888	942,704	57,816	6.5	11,344	11,647	303	2.7	1.28	1.24
Ag Hmstd: Land	883,367	933,598	50,231	5.7	4,678	4,804	125	2.7	0.53	0.51
Ag NonHmstd	519,678	550,368	30,690	5.9	6,390	6,469	79	1.2	1.23	1.18
New Con: Res Hms	0	2,973,401	2,973,401	0.0	0	44,794	44,794	0.0	0.00	1.51
New Con: Other	0	1,991,094	1,991,094	0.0	0	71,104	71,104	0.0	0.00	3.57
Total	153,215,705	170,249,990	17,034,285	11.1	3,297,361	3,502,698	205,336	6.2	2.15	2.06

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	2,745,149	3,055,843	310,694	11.3	County	34.11	31.72	0.000	0.00
(-) TIF Tax Capacity	220,948	247,131	26,182	11.8	City/Town	25.42	23.69	0.062	0.12
(-) FD Contrib Tax Capacity	314,212	359,741	45,529	14.5	School District	50.55	47.10	1.604	1.698
(=) Taxable Tax Capacity	2,209,988	2,448,971	238,983	10.8	Special District	6.91	6.98	0.000	0.00
FD Distrib Tax Capacity	314,212	359,741	45,529	14.5	Total	116.99	109.49	1.666	1.828

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	96,100	103,900	7,800	8.1	1,143	1,226	83	7.3	1.189	1.180
Res Hmstd: Avg Val	144,000	155,700	11,700	8.1	2,052	2,167	115	5.6	1.424	1.391
Res Hmstd: Hi Val	192,000	207,600	15,600	8.1	3,058	3,199	141	4.6	1.592	1.540
Res Hmstd: Ex-Hi Val	288,000	311,400	23,400	8.1	5,071	5,264	193	3.8	1.760	1.690
Apartment (Mkt rate)	300,000	338,100	38,100	12.7	8,923	9,502	579	6.5	2.974	2.810
Comm/Ind: Lo Val	150,000	160,500	10,500	7.0	4,462	4,626	164	3.7	2.974	2.882
Comm/Ind: Med Val	300,000	321,000	21,000	7.0	10,678	10,895	216	2.0	3.559	3.393
Comm/Ind: Hi Val	1,000,000	1,070,000	70,000	7.0	39,689	40,148	459	1.2	3.968	3.752

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,743,499	2,853,323	109,824	4.0	37,680	39,423	1,743	4.6	1.37	1.38
Res NonHmstd 1Un	172,055	182,239	10,184	5.9	3,194	3,333	139	4.4	1.86	1.83
Res NonHmstd 2-3	63,207	66,698	3,491	5.5	1,483	1,529	46	3.1	2.35	2.29
Reg Apartments	164,318	171,867	7,549	4.6	4,732	4,877	145	3.1	2.88	2.84
Low-income Apts	76,224	80,662	4,438	5.8	1,153	1,195	42	3.6	1.51	1.48
Seasonal Rec	58,907	62,619	3,712	6.3	1,042	1,079	37	3.6	1.77	1.72
Com/Ind Lo Tier	413,714	420,337	6,622	1.6	13,658	13,632	-26	-0.2	3.30	3.24
Com/Ind Hi Tier	496,786	512,417	15,631	3.1	19,727	19,896	170	0.9	3.97	3.88
Publ U: Elec Gen	20,524	20,832	308	1.5	807	790	-17	-2.1	3.93	3.79
Publ U: Other	85,019	86,294	1,275	1.5	3,894	3,862	-32	-0.8	4.58	4.48
Ag Hmstd: House	13,487	14,260	773	5.7	173	187	15	8.4	1.28	1.31
Ag Hmstd: Land	18,983	19,430	447	2.4	142	146	4	3.0	0.75	0.75
Ag NonHmstd	22,682	23,046	364	1.6	359	366	7	1.9	1.58	1.59
New Con: Res Hms	0	70,251	70,251	0.0	0	1,096	1,096	0.0	0.00	1.56
New Con: Other	0	71,368	71,368	0.0	0	2,215	2,215	0.0	0.00	3.10
Total	4,349,404	4,655,642	306,238	7.0	88,042	93,625	5,583	6.3	2.02	2.01

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	69,483	74,641	5,157	7.4	County	51.00	50.70	0.009	0.00
(-) TIF Tax Capacity	4,106	4,479	373	9.1	City/Town	39.99	39.32	0.049	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.65	44.19	0.790	1.001
(=) Taxable Tax Capacity	65,378	70,162	4,785	7.3	Special District	2.62	2.78	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	141.25	136.99	0.848	1.055

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	42,300	44,000		4.0	515	540	26	5.0	1.216	1.227
Res Hmstd: Avg Val	63,300	65,800		3.9	770	808	38	4.9	1.216	1.227
Res Hmstd: Hi Val	84,400	87,800		4.0	1,088	1,164	75	6.9	1.289	1.325
Res Hmstd: Ex-Hi Val	126,700	131,800		4.0	1,973	2,051	79	4.0	1.556	1.556
Apartment (Mkt rate)	300,000	313,800		4.6	10,425	10,648	224	2.1	3.474	3.393
Comm/Ind: Lo Val	150,000	154,700		3.1	5,212	5,314	102	1.9	3.474	3.434
Comm/Ind: Med Val	300,000	309,400		3.1	12,543	12,682	139	1.1	4.181	4.099
Comm/Ind: Hi Val	1,000,000	1,031,500		3.1	46,755	47,077	322	0.7	4.675	4.563

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,454,613	2,594,063	139,449	5.7	27,310	28,591	1,281	4.7	1.11	1.10
Res NonHmstd 1Un	144,422	151,560	7,138	4.9	2,151	2,221	69	3.2	1.49	1.47
Res NonHmstd 2-3	41,359	43,399	2,040	4.9	761	778	17	2.2	1.84	1.79
Reg Apartments	4,228	4,152	-76	-1.8	109	104	-5	-4.9	2.59	2.50
Low-income Apts	181	183	2	1.0	2	2	0	2.1	1.27	1.29
Seasonal Rec	1,399,859	1,503,500	103,641	7.4	20,059	20,758	699	3.5	1.43	1.38
Com/Ind Lo Tier	89,679	92,995	3,316	3.7	2,452	2,475	23	0.9	2.73	2.66
Com/Ind Hi Tier	95,309	99,913	4,604	4.8	3,736	3,785	49	1.3	3.92	3.79
Publ U: Elec Gen	208	211	3	1.5	6	6	0	-3.0	3.01	2.87
Publ U: Other	402,463	408,500	6,037	1.5	14,691	14,587	-104	-0.7	3.65	3.57
Ag Hmstd: House	856,761	902,759	45,998	5.4	8,751	9,458	707	8.1	1.02	1.05
Ag Hmstd: Land	3,112,354	3,188,281	75,927	2.4	19,480	20,401	921	4.7	0.63	0.64
Ag NonHmstd	2,082,951	2,126,682	43,730	2.1	25,215	26,092	876	3.5	1.21	1.23
New Con: Res Hms	0	94,587	94,587	0.0	0	1,077	1,077	0.0	0.00	1.14
New Con: Other	0	92,905	92,905	0.0	0	1,779	1,779	0.0	0.00	1.91
Total	10,684,387	11,303,688	619,301	5.8	124,724	132,112	7,388	5.9	1.17	1.17

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	122,595	130,833	8,238	6.7	County	47.47	46.76	0.011	0.01
(-) TIF Tax Capacity	63	69	6	9.7	City/Town	11.24	11.12	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.16	44.35	0.999	1.238
(=) Taxable Tax Capacity	122,532	130,764	8,232	6.7	Special District	2.67	2.82	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	109.55	105.05	1.010	1.248

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	58,600	61,900		5.6	534	573	38	7.2	0.912	0.925
Res Hmstd: Avg Val	87,900	92,900		5.7	864	948	83	9.6	0.983	1.020
Res Hmstd: Hi Val	117,200	123,900		5.7	1,306	1,396	91	6.9	1.114	1.126
Res Hmstd: Ex-Hi Val	175,800	185,800		5.7	2,424	2,543	119	4.9	1.378	1.368
Seas Rec: Lo Val	50,000	53,700		7.4	708	744	36	5.1	1.415	1.385
Seas Rec: Hi Val	150,000	161,100		7.4	2,488	2,634	146	5.9	1.658	1.635
Comm/Ind: Lo Val	150,000	157,200		4.8	4,095	4,235	140	3.4	2.730	2.694
Comm/Ind: Med Val	300,000	314,500		4.8	9,834	10,050	216	2.2	3.277	3.195
Comm/Ind: Hi Val	1,000,000	1,048,300		4.8	36,613	37,174	561	1.5	3.661	3.546

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,768,965	1,851,884	82,919	4.7	21,815	22,771	956	4.4	1.23	1.23
Res NonHmstd 1Un	131,645	139,635	7,990	6.1	2,228	2,315	87	3.9	1.69	1.66
Res NonHmstd 2-3	56,980	59,670	2,690	4.7	1,265	1,297	32	2.5	2.22	2.17
Reg Apartments	70,590	72,756	2,166	3.1	2,387	2,403	16	0.7	3.38	3.30
Low-income Apts	53,979	56,211	2,232	4.1	830	858	28	3.3	1.54	1.53
Seasonal Rec	739,983	793,482	53,499	7.2	10,408	10,975	567	5.4	1.41	1.38
Com/Ind Lo Tier	339,888	359,243	19,356	5.7	11,301	11,591	289	2.6	3.33	3.23
Com/Ind Hi Tier	454,547	488,425	33,878	7.5	19,948	20,865	917	4.6	4.39	4.27
Publ U: Elec Gen	1,249	1,268	19	1.5	66	68	2	2.9	5.27	5.34
Publ U: Other	62,918	63,861	944	1.5	3,083	3,080	-3	-0.1	4.90	4.82
Ag Hmstd: House	14,517	15,146	629	4.3	170	180	11	6.3	1.17	1.19
Ag Hmstd: Land	15,305	16,244	939	6.1	71	77	6	8.1	0.47	0.47
Ag NonHmstd	15,788	16,827	1,039	6.6	174	184	10	5.8	1.10	1.10
New Con: Res Hms	0	52,078	52,078	0.0	0	646	646	0.0	0.00	1.24
New Con: Other	0	95,326	95,326	0.0	0	3,035	3,035	0.0	0.00	3.18
Total	3,726,353	4,082,056	355,703	9.5	73,746	80,343	6,598	8.9	1.98	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	61,747	68,433	6,686	10.8	County	43.80	42.94	0.000	0.00
(-) TIF Tax Capacity	2,737	3,114	377	13.8	City/Town	31.89	31.56	0.038	0.03
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.62	44.87	0.435	0.623
(=) Taxable Tax Capacity	59,010	65,319	6,309	10.7	Special District	0.54	0.56	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	123.86	119.93	0.473	0.658

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	46,600	48,800	4.7	464	488	24	5.1	0.996	1.000
Res Hmstd: Avg Val	69,900	73,200	4.7	697	732	36	5.1	0.996	1.000
Res Hmstd: Hi Val	93,200	97,600	4.7	1,035	1,107	72	7.0	1.110	1.134
Res Hmstd: Ex-Hi Val	139,800	146,400	4.7	1,921	2,011	90	4.7	1.374	1.373
Apartment (Mkt rate)	300,000	309,200	3.1	9,060	9,103	43	0.5	3.019	2.944
Comm/Ind: Lo Val	150,000	161,200	7.5	4,530	4,880	350	7.7	3.019	3.027
Comm/Ind: Med Val	300,000	322,400	7.5	10,918	11,559	642	5.9	3.639	3.585
Comm/Ind: Hi Val	1,000,000	1,074,500	7.5	40,727	42,722	1,995	4.9	4.072	3.976

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	2,872,931	3,053,552	180,621	6.3	32,176	34,104	1,928	6.0	1.12	1.12
Res NonHmstd 1Un	154,989	163,114	8,125	5.2	2,368	2,450	82	3.5	1.53	1.50
Res NonHmstd 2-3	37,226	39,033	1,807	4.9	738	761	23	3.2	1.98	1.95
Reg Apartments	4,529	4,428	-101	-2.2	127	123	-3	-2.7	2.80	2.79
Low-income Apts	768	777	8	1.1	11	10	-1	-7.4	1.38	1.26
Seasonal Rec	2,175,109	2,330,492	155,384	7.1	30,078	31,691	1,613	5.4	1.38	1.36
Com/Ind Lo Tier	116,840	122,902	6,062	5.2	3,198	3,291	93	2.9	2.74	2.68
Com/Ind Hi Tier	81,098	86,515	5,417	6.7	3,152	3,287	135	4.3	3.89	3.80
Publ U: Elec Gen	5,298	5,378	79	1.5	276	266	-10	-3.5	5.20	4.94
Publ U: Other	301,478	306,000	4,522	1.5	12,933	12,738	-195	-1.5	4.29	4.16
Ag Hmstd: House	571,376	611,350	39,974	7.0	6,626	7,246	620	9.4	1.16	1.19
Ag Hmstd: Land	886,813	940,366	53,553	6.0	4,501	4,864	363	8.1	0.51	0.52
Ag NonHmstd	333,213	357,046	23,833	7.2	4,339	4,596	256	5.9	1.30	1.29
New Con: Res Hms	0	117,559	117,559	0.0	0	1,387	1,387	0.0	0.00	1.18
New Con: Other	0	92,473	92,473	0.0	0	1,623	1,623	0.0	0.00	1.76
Total	7,541,668	8,230,985	689,317	9.1	100,521	108,436	7,915	7.9	1.33	1.32

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	95,208	104,288	9,080	9.5	County	49.81	48.59	0.000	0.00
(-) TIF Tax Capacity	21	22	1	4.9	City/Town	13.09	12.86	0.010	0.00
(-) FD Contrib Tax Capacity	0	12	12	0.0	School District	51.20	48.91	0.400	0.578
(=) Taxable Tax Capacity	95,187	104,254	9,068	9.5	Special District	0.43	0.44	0.000	0.00
FD Distrib Tax Capacity	0	0	0	44.8	Total	114.54	110.80	0.410	0.588

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	58,500	62,200	6.3	522	557	35	6.7	0.892	0.895	
Res Hmstd: Avg Val	87,700	93,200	6.3	847	928	81	9.5	0.965	0.995	
Res Hmstd: Hi Val	116,900	124,200	6.2	1,301	1,406	105	8.1	1.113	1.132	
Res Hmstd: Ex-Hi Val	175,400	186,400	6.3	2,431	2,580	149	6.1	1.385	1.384	
Seas Rec: Lo Val	50,000	53,600	7.2	708	744	36	5.1	1.415	1.388	
Seas Rec: Hi Val	150,000	160,700	7.1	2,505	2,653	149	5.9	1.669	1.651	
Comm/Ind: Lo Val	150,000	160,000	6.7	4,185	4,460	275	6.6	2.789	2.787	
Comm/Ind: Med Val	300,000	320,000	6.7	10,088	10,581	493	4.9	3.362	3.306	
Comm/Ind: Hi Val	1,000,000	1,066,800	6.7	37,635	39,153	1,518	4.0	3.763	3.670	

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,505,697	1,590,753	85,056	5.6	12,861	14,276	1,415	11.0	0.85	0.90
Res NonHmstd 1Un	88,032	94,615	6,584	7.5	1,695	1,822	127	7.5	1.92	1.93
Res NonHmstd 2-3	29,674	30,982	1,309	4.4	754	782	28	3.7	2.54	2.53
Reg Apartments	44,939	46,606	1,667	3.7	1,608	1,657	49	3.1	3.58	3.55
Low-income Apts	47,615	50,210	2,595	5.5	750	790	40	5.4	1.57	1.57
Seasonal Rec	101,990	108,868	6,878	6.7	1,823	1,931	109	6.0	1.79	1.77
Com/Ind Lo Tier	217,880	226,791	8,911	4.1	8,074	8,307	233	2.9	3.71	3.66
Com/Ind Hi Tier	219,283	230,982	11,699	5.3	11,236	11,673	437	3.9	5.12	5.05
Publ U: Elec Gen	201,194	204,212	3,018	1.5	8,480	8,379	-102	-1.2	4.21	4.10
Publ U: Other	111,457	113,128	1,672	1.5	5,142	5,143	1	0.0	4.61	4.55
Ag Hmstd: House	3,634	3,646	12	0.3	34	35	1	2.5	0.94	0.96
Ag Hmstd: Land	2,317	2,491	174	7.5	7	8	1	11.1	0.31	0.32
Ag NonHmstd	23,439	25,132	1,693	7.2	375	423	49	13.0	1.60	1.68
New Con: Res Hms	0	20,743	20,743	0.0	0	219	219	0.0	0.00	1.06
New Con: Other	0	22,979	22,979	0.0	0	861	861	0.0	0.00	3.75
Total	2,597,149	2,772,138	174,989	6.7	52,839	56,308	3,469	6.6	2.03	2.03

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	44,173	47,023	2,851	6.5	County	55.11	54.38	0.000	0.00
(-) TIF Tax Capacity	2,272	2,554	282	12.4	City/Town	50.23	51.05	0.038	0.03
(-) FD Contrib Tax Capacity	688	1,021	333	48.4	School District	36.39	33.51	0.684	0.938
(=) Taxable Tax Capacity	41,213	43,448	2,235	5.4	Special District	1.41	1.47	0.000	0.00
FD Distrib Tax Capacity	845	1,223	378	44.8	Total	143.14	140.41	0.722	0.974

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	36,200	38,200	5.5	189	203	14	7.5	0.520	0.530	
Res Hmstd: Avg Val	54,300	57,400	5.7	368	419	51	14.0	0.677	0.730	
Res Hmstd: Hi Val	72,400	76,500	5.7	587	659	72	12.2	0.810	0.860	
Res Hmstd: Ex-Hi Val	108,600	114,700	5.6	1,267	1,412	145	11.5	1.166	1.231	
Apartment (Mkt rate)	300,000	311,100	3.7	10,523	10,787	264	2.5	3.507	3.467	
Comm/Ind: Lo Val	150,000	158,000	5.3	5,261	5,591	329	6.3	3.507	3.538	
Comm/Ind: Med Val	300,000	316,000	5.3	12,670	13,287	618	4.9	4.223	4.204	
Comm/Ind: Hi Val	1,000,000	1,053,400	5.3	47,243	49,209	1,966	4.2	4.724	4.671	

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,343,896	2,498,285	154,389	6.6	20,223	22,044	1,821	9.0	0.86	0.88
Res NonHmstd 1Un	87,246	91,720	4,473	5.1	1,351	1,391	39	2.9	1.55	1.52
Res NonHmstd 2-3	15,072	15,532	461	3.1	274	279	5	1.7	1.82	1.79
Reg Apartments	2,134	1,904	-230	-10.8	59	53	-7	-11.0	2.79	2.78
Low-income Apts	225	0	-225	-100.0	2	0	-2	-100.0	1.10	0.00
Seasonal Rec	1,935,173	2,079,701	144,529	7.5	28,849	30,528	1,680	5.8	1.49	1.47
Com/Ind Lo Tier	53,216	56,235	3,018	5.7	1,553	1,624	71	4.6	2.92	2.89
Com/Ind Hi Tier	89,132	92,994	3,862	4.3	3,767	3,838	71	1.9	4.23	4.13
Publ U: Elec Gen	163	165	2	1.5	6	6	0	-2.6	3.64	3.49
Publ U: Other	233,813	237,320	3,507	1.5	10,027	9,807	-220	-2.2	4.29	4.13
Ag Hmstd: House	112,442	118,846	6,404	5.7	712	829	117	16.4	0.63	0.70
Ag Hmstd: Land	115,231	121,708	6,477	5.6	276	322	46	16.5	0.24	0.26
Ag NonHmstd	222,075	240,065	17,991	8.1	2,706	2,946	240	8.9	1.22	1.23
New Con: Res Hms	0	60,014	60,014	0.0	0	516	516	0.0	0.00	0.86
New Con: Other	0	63,779	63,779	0.0	0	1,043	1,043	0.0	0.00	1.63
Total	5,209,818	5,678,267	468,450	9.0	69,806	75,225	5,419	7.8	1.34	1.32

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	71,182	77,496	6,313	8.9	County	59.09	58.26	0.000	0.00
(-) TIF Tax Capacity	510	563	53	10.4	City/Town	13.90	13.77	0.000	0.00
(-) FD Contrib Tax Capacity	493	677	184	37.4	School District	39.40	36.18	0.624	0.877
(=) Taxable Tax Capacity	70,180	76,256	6,076	8.7	Special District	2.51	2.62	0.000	0.00
FD Distrib Tax Capacity	336	487	151	44.8	Total	114.90	110.84	0.624	0.877

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	58,800	62,700	6.6	217	258	41	19.0	0.369	0.412
Res Hmstd: Avg Val	88,100	93,900	6.6	549	640	91	16.7	0.622	0.681
Res Hmstd: Hi Val	117,500	125,200	6.6	1,028	1,147	119	11.5	0.875	0.915
Res Hmstd: Ex-Hi Val	176,300	187,900	6.6	2,180	2,348	169	7.7	1.236	1.249
Seas Rec: Lo Val	50,000	53,700	7.4	721	761	41	5.7	1.441	1.417
Seas Rec: Hi Val	150,000	161,200	7.5	2,544	2,710	166	6.5	1.696	1.681
Comm/Ind: Lo Val	150,000	156,500	4.3	4,230	4,372	142	3.4	2.819	2.793
Comm/Ind: Med Val	300,000	313,000	4.3	10,183	10,407	224	2.2	3.394	3.325
Comm/Ind: Hi Val	1,000,000	1,043,300	4.3	37,966	38,569	603	1.6	3.796	3.696

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,696,356	2,894,711	198,355	7.4	37,562	41,334	3,772	10.0	1.39	1.43
Res NonHmstd 1Un	134,225	136,900	2,674	2.0	2,427	2,495	67	2.8	1.81	1.82
Res NonHmstd 2-3	81,629	82,847	1,218	1.5	1,910	1,944	35	1.8	2.34	2.35
Reg Apartments	118,085	127,592	9,506	8.1	4,014	4,314	300	7.5	3.40	3.38
Low-income Apts	50,921	57,214	6,293	12.4	738	838	100	13.5	1.45	1.46
Seasonal Rec	60,281	62,048	1,767	2.9	1,079	1,125	46	4.3	1.79	1.81
Com/Ind Lo Tier	166,097	169,091	2,994	1.8	5,638	5,713	75	1.3	3.39	3.38
Com/Ind Hi Tier	425,701	440,871	15,170	3.6	20,341	20,935	594	2.9	4.78	4.75
Publ U: Elec Gen	1,005	1,020	15	1.5	48	49	1	1.2	4.78	4.76
Publ U: Other	115,899	117,637	1,738	1.5	5,535	5,550	15	0.3	4.78	4.72
Ag Hmstd: House	10,930	11,413	483	4.4	144	159	14	10.0	1.32	1.39
Ag Hmstd: Land	7,316	7,783	467	6.4	33	37	4	12.7	0.45	0.47
Ag NonHmstd	13,031	14,269	1,237	9.5	187	211	24	12.6	1.43	1.48
New Con: Res Hms	0	50,676	50,676	0.0	0	763	763	0.0	0.00	1.51
New Con: Other	0	34,439	34,439	0.0	0	1,208	1,208	0.0	0.00	3.51
Total	3,881,476	4,208,509	327,032	8.4	79,655	86,672	7,018	8.8	2.05	2.06

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Base		Alter	Base	Alter	
Total Tax Capacity	61,382	66,226	4,844	7.9	County	66.91	65.76	0.000	0.00
(-) TIF Tax Capacity	7,438	7,785	347	4.7	City/Town	23.20	22.49	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	46.66	0.618	0.888
(=) Taxable Tax Capacity	53,944	58,442	4,497	8.3	Special District	1.66	1.72	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	137.99	136.63	0.618	0.888

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	58,100	62,400	4,300	7.4	674	749	75	11.2	1.159	1.200
Res Hmstd: Avg Val	87,100	93,500	6,400	7.3	1,089	1,249	160	14.7	1.250	1.336
Res Hmstd: Hi Val	116,200	124,700	8,500	7.3	1,646	1,857	211	12.8	1.416	1.489
Res Hmstd: Ex-Hi Val	174,300	187,100	12,800	7.3	3,005	3,319	314	10.5	1.723	1.773
Apartment (Mkt rate)	300,000	324,200	24,200	8.1	10,121	10,919	798	7.9	3.373	3.367
Comm/Ind: Lo Val	150,000	155,300	5,300	3.5	5,060	5,303	242	4.8	3.373	3.414
Comm/Ind: Med Val	300,000	310,700	10,700	3.6	12,191	12,660	469	3.8	4.063	4.074
Comm/Ind: Hi Val	1,000,000	1,035,600	35,600	3.6	45,465	46,978	1,512	3.3	4.546	4.536

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,552,576	1,653,532	100,956	6.5	22,458	23,752	1,294	5.8	1.45	1.44
Res NonHmstd 1Un	90,166	96,628	6,462	7.2	1,754	1,855	102	5.8	1.94	1.92
Res NonHmstd 2-3	39,480	41,984	2,504	6.3	980	1,022	41	4.2	2.48	2.43
Reg Apartments	51,470	54,268	2,797	5.4	1,867	1,914	47	2.5	3.63	3.53
Low-income Apts	56,619	60,990	4,372	7.7	912	967	55	6.0	1.61	1.58
Seasonal Rec	36,912	38,136	1,225	3.3	793	824	30	3.8	2.15	2.16
Com/Ind Lo Tier	197,293	208,225	10,932	5.5	7,373	7,604	231	3.1	3.74	3.65
Com/Ind Hi Tier	266,167	283,880	17,713	6.7	13,698	14,235	537	3.9	5.15	5.01
Publ U: Elec Gen	1,872	1,900	28	1.5	86	88	2	2.0	4.59	4.61
Publ U: Other	64,473	65,440	967	1.5	3,252	3,232	-20	-0.6	5.04	4.94
Ag Hmstd: House	42,499	44,736	2,237	5.3	551	588	38	6.9	1.30	1.32
Ag Hmstd: Land	31,504	33,891	2,387	7.6	154	171	17	10.7	0.49	0.50
Ag NonHmstd	15,927	17,005	1,078	6.8	233	248	15	6.6	1.46	1.46
New Con: Res Hms	0	73,043	73,043	0.0	0	1,092	1,092	0.0	0.00	1.50
New Con: Other	0	44,383	44,383	0.0	0	1,433	1,433	0.0	0.00	3.23
Total	2,446,957	2,718,041	271,085	11.1	54,111	59,025	4,913	9.1	2.21	2.17

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	38,630	42,912	4,282	11.1	County	58.47	55.98	0.015	0.01
(-) TIF Tax Capacity	2,338	2,552	214	9.1	City/Town	38.29	36.55	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.78	50.25	0.608	0.851
(=) Taxable Tax Capacity	36,292	40,361	4,069	11.2	Special District	0.69	0.69	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	148.23	143.46	0.623	0.865

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	55,600	59,200	3,600	6.5	698	742	44	6.3	1.256	1.253
Res Hmstd: Avg Val	83,300	88,700	5,400	6.5	1,103	1,209	105	9.6	1.324	1.362
Res Hmstd: Hi Val	111,000	118,200	7,200	6.5	1,666	1,802	136	8.2	1.500	1.524
Res Hmstd: Ex-Hi Val	166,600	177,400	10,800	6.5	3,056	3,254	198	6.5	1.834	1.834
Apartment (Mkt rate)	300,000	316,300	16,300	5.4	10,859	11,164	305	2.8	3.619	3.529
Comm/Ind: Lo Val	150,000	160,000	10,000	6.7	5,430	5,791	361	6.7	3.619	3.619
Comm/Ind: Med Val	300,000	320,000	20,000	6.7	13,083	13,734	651	5.0	4.360	4.291
Comm/Ind: Hi Val	1,000,000	1,066,500	66,500	6.7	48,797	50,792	1,995	4.1	4.879	4.762

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,525,242	2,713,017	187,775	7.4	33,926	36,410	2,484	7.3	1.34	1.34
Res NonHmstd 1Un	131,759	137,495	5,736	4.4	2,273	2,357	84	3.7	1.72	1.71
Res NonHmstd 2-3	38,013	39,368	1,354	3.6	830	843	13	1.6	2.18	2.14
Reg Apartments	1,212	1,244	32	2.6	39	38	0	-0.9	3.20	3.09
Low-income Apts	27	27	0	0.0	0	0	0	-6.8	1.41	1.31
Seasonal Rec	644,001	685,289	41,288	6.4	11,111	11,932	821	7.4	1.73	1.74
Com/Ind Lo Tier	50,931	53,697	2,767	5.4	1,681	1,739	58	3.4	3.30	3.24
Com/Ind Hi Tier	28,797	30,603	1,806	6.3	1,328	1,366	39	2.9	4.61	4.47
Publ U: Elec Gen	10,075	10,226	151	1.5	500	508	8	1.6	4.97	4.97
Publ U: Other	141,939	144,068	2,129	1.5	6,633	6,527	-106	-1.6	4.67	4.53
Ag Hmstd: House	664,775	707,396	42,621	6.4	8,283	9,052	769	9.3	1.25	1.28
Ag Hmstd: Land	589,562	625,088	35,526	6.0	2,813	3,056	243	8.6	0.48	0.49
Ag NonHmstd	193,073	205,555	12,482	6.5	2,731	2,958	227	8.3	1.41	1.44
New Con: Res Hms	0	124,332	124,332	0.0	0	1,701	1,701	0.0	0.00	1.37
New Con: Other	0	42,508	42,508	0.0	0	859	859	0.0	0.00	2.02
Total	5,019,404	5,519,911	500,506	10.0	72,148	79,346	7,198	10.0	1.44	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	60,390	66,620	6,230	10.3	County	61.11	59.31	0.030	0.02
(-) TIF Tax Capacity	87	97	9	10.8	City/Town	15.73	15.48	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.64	53.44	0.578	0.810
(=) Taxable Tax Capacity	60,303	66,524	6,221	10.3	Special District	0.57	0.59	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	132.06	128.82	0.608	0.838

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	64,700	69,500		7.4	703	765	62	8.9	1.085	1.100
Res Hmstd: Avg Val	97,100	104,300		7.4	1,195	1,335	140	11.7	1.230	1.279
Res Hmstd: Hi Val	129,400	139,000		7.4	1,856	2,045	189	10.2	1.434	1.470
Res Hmstd: Ex-Hi Val	194,100	208,500		7.4	3,305	3,580	275	8.3	1.702	1.717
Seas Rec: Lo Val	50,000	53,200		6.4	823	867	44	5.4	1.645	1.629
Seas Rec: Hi Val	150,000	159,600		6.4	2,908	3,085	177	6.1	1.938	1.933
Comm/Ind: Lo Val	150,000	159,400		6.3	4,845	5,183	337	7.0	3.230	3.251
Comm/Ind: Med Val	300,000	318,800		6.3	11,671	12,298	626	5.4	3.890	3.857
Comm/Ind: Hi Val	1,000,000	1,062,700		6.3	43,527	45,503	1,976	4.5	4.352	4.281

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,190,963	5,539,261	348,297	6.7	72,266	75,920	3,654	5.1	1.39	1.37
Res NonHmstd 1Un	184,441	196,692	12,251	6.6	3,286	3,418	132	4.0	1.78	1.74
Res NonHmstd 2-3	144,796	152,672	7,876	5.4	3,240	3,310	70	2.2	2.24	2.17
Reg Apartments	367,876	383,549	15,673	4.3	12,171	12,350	179	1.5	3.31	3.22
Low-income Apts	152,760	166,884	14,124	9.2	2,195	2,345	150	6.9	1.44	1.41
Seasonal Rec	33,051	34,252	1,201	3.6	635	638	3	0.4	1.92	1.86
Com/Ind Lo Tier	478,513	493,297	14,783	3.1	15,855	15,907	52	0.3	3.31	3.22
Com/Ind Hi Tier	1,101,828	1,170,345	68,517	6.2	50,512	51,797	1,284	2.5	4.58	4.43
Publ U: Elec Gen	676,650	686,799	10,150	1.5	27,979	27,230	-749	-2.7	4.13	3.96
Publ U: Other	331,700	336,676	4,976	1.5	14,229	13,886	-343	-2.4	4.29	4.12
Ag Hmstd: House	88,359	91,686	3,327	3.8	1,259	1,275	16	1.3	1.42	1.39
Ag Hmstd: Land	69,270	72,073	2,803	4.0	370	381	10	2.7	0.53	0.53
Ag NonHmstd	45,085	46,850	1,766	3.9	629	635	7	1.0	1.39	1.36
New Con: Res Hms	0	319,041	319,041	0.0	0	4,414	4,414	0.0	0.00	1.38
New Con: Other	0	170,422	170,422	0.0	0	6,004	6,004	0.0	0.00	3.52
Total	8,865,293	9,860,500	995,207	11.2	204,625	219,509	14,884	7.3	2.31	2.23

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	163,095	180,153	17,057	10.5	County	37.49	36.78	0.000	0.00
(-) TIF Tax Capacity	11,489	12,881	1,392	12.1	City/Town	32.79	32.12	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.35	50.96	1.263	1.525
(=) Taxable Tax Capacity	151,607	167,272	15,665	10.3	Special District	1.84	1.88	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.47	121.73	1.263	1.525

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	68,400	73,000		6.7	771	824	53	6.8	1.127	1.128
Res Hmstd: Avg Val	102,600	109,500		6.7	1,329	1,448	119	8.9	1.295	1.322
Res Hmstd: Hi Val	136,800	146,000		6.7	2,030	2,164	134	6.6	1.484	1.482
Res Hmstd: Ex-Hi Val	205,200	219,000		6.7	3,555	3,741	186	5.2	1.732	1.708
Apartment (Mkt rate)	300,000	312,800		4.3	9,557	9,616	59	0.6	3.185	3.074
Comm/Ind: Lo Val	150,000	159,300		6.2	4,778	5,010	232	4.9	3.185	3.145
Comm/Ind: Med Val	300,000	318,700		6.2	11,469	11,851	382	3.3	3.822	3.718
Comm/Ind: Hi Val	1,000,000	1,062,200		6.2	42,690	43,758	1,067	2.5	4.269	4.119

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,239,164	3,475,353	236,189	7.3	39,622	42,263	2,641	6.7	1.22	1.22
Res NonHmstd 1Un	125,323	131,603	6,281	5.0	1,917	1,999	82	4.3	1.53	1.52
Res NonHmstd 2-3	58,026	60,944	2,918	5.0	1,107	1,133	26	2.3	1.91	1.86
Reg Apartments	3,261	3,547	286	8.8	88	90	2	2.8	2.68	2.54
Low-income Apts	478	531	54	11.3	6	6	0	5.2	1.18	1.11
Seasonal Rec	415,525	444,122	28,596	6.9	6,311	6,653	342	5.4	1.52	1.50
Com/Ind Lo Tier	90,491	94,272	3,781	4.2	2,531	2,570	40	1.6	2.80	2.73
Com/Ind Hi Tier	63,527	66,546	3,019	4.8	2,416	2,416	-1	0.0	3.80	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	142,054	2,099	1.5	5,358	5,355	-4	-0.1	3.83	3.77
Ag Hmstd: House	840,228	896,217	55,989	6.7	9,391	10,429	1,038	11.0	1.12	1.16
Ag Hmstd: Land	1,047,809	1,115,896	68,087	6.5	5,407	6,385	978	18.1	0.52	0.57
Ag NonHmstd	227,064	240,867	13,803	6.1	2,715	2,988	274	10.1	1.20	1.24
New Con: Res Hms	0	150,989	150,989	0.0	0	1,760	1,760	0.0	0.00	1.17
New Con: Other	0	35,996	35,996	0.0	0	741	741	0.0	0.00	2.06
Total	6,250,850	6,858,938	608,088	9.7	76,868	84,787	7,919	10.3	1.23	1.24

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	76,225	84,049	7,824	10.3	County	37.65	36.91	0.000	0.00
(-) TIF Tax Capacity	166	174	8	4.8	City/Town	14.59	14.24	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.97	54.81	1.021	1.300
(=) Taxable Tax Capacity	76,059	83,875	7,815	10.3	Special District	0.81	0.84	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	110.03	106.81	1.021	1.300

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	82,700	88,700	7.3	799	906	107	13.3	0.966	1.021
Res Hmstd: Avg Val	124,000	133,000	7.3	1,444	1,599	155	10.7	1.164	1.202
Res Hmstd: Hi Val	165,200	177,200	7.3	2,234	2,436	201	9.0	1.352	1.374
Res Hmstd: Ex-Hi Val	247,900	266,000	7.3	3,820	4,116	296	7.7	1.541	1.547
Seas Rec: Lo Val	50,000	53,400	6.8	711	754	43	6.0	1.422	1.411
Seas Rec: Hi Val	150,000	160,300	6.9	2,500	2,668	168	6.7	1.666	1.664
Comm/Ind: Lo Val	150,000	157,100	4.7	4,114	4,307	193	4.7	2.742	2.741
Comm/Ind: Med Val	300,000	314,300	4.8	9,879	10,220	341	3.5	3.292	3.251
Comm/Ind: Hi Val	1,000,000	1,047,500	4.8	36,780	37,800	1,019	2.8	3.678	3.608

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,336,151	3,442,569	106,418	3.2	46,806	49,337	2,531	5.4	1.40	1.43
Res NonHmstd 1Un	182,898	193,606	10,708	5.9	3,478	3,698	220	6.3	1.90	1.91
Res NonHmstd 2-3	54,149	55,923	1,775	3.3	1,323	1,370	47	3.6	2.44	2.45
Reg Apartments	151,496	152,783	1,287	0.8	5,219	5,273	54	1.0	3.44	3.45
Low-income Apts	76,270	82,579	6,309	8.3	1,164	1,260	96	8.2	1.53	1.53
Seasonal Rec	14,577	14,689	112	0.8	346	361	15	4.4	2.38	2.46
Com/Ind Lo Tier	448,378	458,609	10,231	2.3	16,356	16,616	260	1.6	3.65	3.62
Com/Ind Hi Tier	559,826	589,541	29,714	5.3	27,625	29,012	1,386	5.0	4.93	4.92
Publ U: Elec Gen	7,085	7,191	106	1.5	330	337	7	2.2	4.65	4.69
Publ U: Other	58,282	59,156	874	1.5	3,110	3,138	28	0.9	5.34	5.30
Ag Hmstd: House	16,835	17,374	539	3.2	247	261	14	5.8	1.47	1.51
Ag Hmstd: Land	29,677	30,368	691	2.3	276	287	11	4.0	0.93	0.95
Ag NonHmstd	34,835	35,566	731	2.1	629	658	29	4.6	1.81	1.85
New Con: Res Hms	0	59,415	59,415	0.0	0	972	972	0.0	0.00	1.64
New Con: Other	0	65,061	65,061	0.0	0	2,707	2,707	0.0	0.00	4.16
Total	4,970,460	5,264,431	293,971	5.9	106,908	115,288	8,380	7.8	2.15	2.19

Tax Base

Tax Rates

					County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	77,018	82,385	5,367	7.0	48.69	49.80	0.015	0.00	
(-) TIF Tax Capacity	5,352	5,882	529	9.9	47.35	47.51	0.027	0.02	
(-) FD Contrib Tax Capacity	0	0	0	0.0	50.15	46.86	0.741	1.012	
(=) Taxable Tax Capacity	71,666	76,504	4,838	6.8	0.74	0.79	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	146.92	144.95	0.783	1.043

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	40,900	42,200		3.2	517	549	32	6.3	1.262	1.300
Res Hmstd: Avg Val	61,300	63,300		3.3	774	823	49	6.4	1.262	1.300
Res Hmstd: Hi Val	81,800	84,400		3.2	1,078	1,163	86	7.9	1.317	1.378
Res Hmstd: Ex-Hi Val	122,700	126,600		3.2	1,955	2,054	99	5.1	1.593	1.622
Apartment (Mkt rate)	300,000	302,500		0.8	10,813	10,839	26	0.2	3.604	3.583
Comm/Ind: Lo Val	150,000	158,000		5.3	5,407	5,777	371	6.9	3.604	3.656
Comm/Ind: Med Val	300,000	315,900		5.3	13,017	13,724	707	5.4	4.338	4.344
Comm/Ind: Hi Val	1,000,000	1,053,100		5.3	48,532	50,823	2,292	4.7	4.853	4.826

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,345,430	1,413,322	67,892	5.0	16,134	17,402	1,267	7.9	1.20	1.23
Res NonHmstd 1Un	135,704	143,673	7,969	5.9	2,043	2,155	112	5.5	1.51	1.50
Res NonHmstd 2-3	19,211	20,162	950	4.9	393	415	22	5.7	2.04	2.06
Reg Apartments	1,608	1,627	19	1.2	42	41	-1	-2.5	2.61	2.52
Low-income Apts	58	58	0	0.0	1	1	0	-0.3	1.03	1.03
Seasonal Rec	262,112	274,963	12,851	4.9	4,367	4,691	324	7.4	1.67	1.71
Com/Ind Lo Tier	78,736	80,312	1,576	2.0	2,232	2,252	19	0.9	2.83	2.80
Com/Ind Hi Tier	123,220	126,911	3,691	3.0	4,623	4,655	31	0.7	3.75	3.67
Publ U: Elec Gen	31,384	31,855	471	1.5	1,034	1,054	19	1.9	3.30	3.31
Publ U: Other	225,925	229,314	3,389	1.5	8,317	8,065	-252	-3.0	3.68	3.52
Ag Hmstd: House	887,763	930,052	42,288	4.8	8,794	9,479	685	7.8	0.99	1.02
Ag Hmstd: Land	5,510,877	5,636,978	126,102	2.3	36,595	38,057	1,462	4.0	0.66	0.68
Ag NonHmstd	3,058,253	3,127,088	68,835	2.3	35,504	36,453	949	2.7	1.16	1.17
New Con: Res Hms	0	42,403	42,403	0.0	0	535	535	0.0	0.00	1.26
New Con: Other	0	75,086	75,086	0.0	0	1,975	1,975	0.0	0.00	2.63
Total	11,680,283	12,133,805	453,521	3.9	120,079	127,228	7,149	6.0	1.03	1.05

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	120,410	126,744	6,334	5.3	County	51.03	52.04	0.014	0.00
(-) TIF Tax Capacity	422	429	7	1.8	City/Town	10.27	10.15	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.97	44.58	0.876	1.165
(=) Taxable Tax Capacity	119,988	126,315	6,327	5.3	Special District	0.72	0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	111.99	107.55	0.890	1.169

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	54,600	57,400		5.1	503	543	39	7.8	0.921	0.945
Res Hmstd: Avg Val	81,800	85,900		5.0	785	865	80	10.2	0.960	1.007
Res Hmstd: Hi Val	109,000	114,500		5.0	1,183	1,289	106	9.0	1.085	1.126
Res Hmstd: Ex-Hi Val	163,600	171,900		5.1	2,225	2,330	105	4.7	1.360	1.355
Comm/Ind: Lo Val	150,000	154,500		3.0	4,165	4,217	52	1.2	2.776	2.729
Comm/Ind: Med Val	300,000	309,000		3.0	10,010	10,047	37	0.4	3.336	3.251
Comm/Ind: Hi Val	1,000,000	1,030,000		3.0	37,286	37,254	-31	-0.1	3.728	3.616

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,220,929	3,423,956	203,027	6.3	42,232	44,809	2,576	6.1	1.31	1.31
Res NonHmstd 1Un	137,174	145,103	7,929	5.8	2,413	2,511	98	4.1	1.76	1.73
Res NonHmstd 2-3	77,113	80,334	3,221	4.2	1,702	1,721	19	1.1	2.21	2.14
Reg Apartments	163,074	169,669	6,596	4.0	5,105	5,132	26	0.5	3.13	3.02
Low-income Apts	58,080	60,835	2,756	4.7	809	830	21	2.6	1.39	1.36
Seasonal Rec	9,701	10,168	467	4.8	205	216	11	5.5	2.11	2.12
Com/Ind Lo Tier	352,244	360,149	7,905	2.2	11,728	11,679	-49	-0.4	3.33	3.24
Com/Ind Hi Tier	612,123	651,924	39,801	6.5	27,035	27,841	806	3.0	4.42	4.27
Publ U: Elec Gen	23,522	23,875	353	1.5	996	970	-26	-2.6	4.23	4.06
Publ U: Other	58,524	59,402	878	1.5	2,696	2,644	-51	-1.9	4.61	4.45
Ag Hmstd: House	9,071	9,558	486	5.4	134	143	9	7.0	1.47	1.50
Ag Hmstd: Land	18,431	18,983	552	3.0	153	161	8	5.4	0.83	0.85
Ag NonHmstd	22,249	23,273	1,024	4.6	327	348	21	6.4	1.47	1.50
New Con: Res Hms	0	71,372	71,372	0.0	0	997	997	0.0	0.00	1.40
New Con: Other	0	57,881	57,881	0.0	0	2,003	2,003	0.0	0.00	3.46
Total	4,762,236	5,166,483	404,247	8.5	95,536	102,005	6,470	6.8	2.01	1.97

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	76,623	83,375	6,752	8.8	County	43.45	42.67	0.000	0.00
(-) TIF Tax Capacity	4,860	5,363	502	10.3	City/Town	40.42	39.34	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.30	44.02	0.913	1.171
(=) Taxable Tax Capacity	71,762	78,012	6,250	8.7	Special District	0.30	0.32	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	131.47	126.35	0.917	1.174

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	50,200	53,400	3,200	6.4	564	604	40	7.2	1.122	1.131
Res Hmstd: Avg Val	75,300	80,000	4,700	6.2	846	931	86	10.1	1.122	1.164
Res Hmstd: Hi Val	100,400	106,700	6,300	6.3	1,291	1,409	118	9.2	1.285	1.320
Res Hmstd: Ex-Hi Val	150,700	160,200	9,500	6.3	2,368	2,514	146	6.2	1.571	1.569
Apartment (Mkt rate)	300,000	312,100	12,100	4.0	9,741	9,830	90	0.9	3.246	3.149
Comm/Ind: Lo Val	150,000	159,800	9,800	6.5	4,870	5,157	287	5.9	3.246	3.227
Comm/Ind: Med Val	300,000	319,500	19,500	6.5	11,713	12,205	492	4.2	3.904	3.820
Comm/Ind: Hi Val	1,000,000	1,065,000	65,000	6.5	43,644	45,106	1,462	3.3	4.364	4.235

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,173,544	1,251,381	77,838	6.6	13,222	13,895	673	5.1	1.13	1.11
Res NonHmstd 1Un	93,740	99,153	5,413	5.8	1,325	1,363	39	2.9	1.41	1.38
Res NonHmstd 2-3	17,674	18,529	855	4.8	322	328	5	1.6	1.82	1.77
Reg Apartments	2,035	2,042	7	0.3	54	52	-2	-4.4	2.66	2.53
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	78,824	3,508	4.7	1,098	1,106	9	0.8	1.46	1.40
Com/Ind Lo Tier	47,064	47,647	583	1.2	1,207	1,173	-34	-2.8	2.56	2.46
Com/Ind Hi Tier	54,925	56,494	1,569	2.9	1,966	1,923	-43	-2.2	3.58	3.40
Publ U: Elec Gen	10,707	10,868	161	1.5	323	298	-24	-7.5	3.01	2.75
Publ U: Other	139,707	141,802	2,096	1.5	4,876	4,715	-160	-3.3	3.49	3.33
Ag Hmstd: House	674,087	720,458	46,371	6.9	6,536	7,160	625	9.6	0.97	0.99
Ag Hmstd: Land	3,498,132	3,623,242	125,110	3.6	23,038	24,208	1,170	5.1	0.66	0.67
Ag NonHmstd	1,615,599	1,659,874	44,276	2.7	17,670	18,230	560	3.2	1.09	1.10
New Con: Res Hms	0	37,421	37,421	0.0	0	410	410	0.0	0.00	1.10
New Con: Other	0	29,171	29,171	0.0	0	930	930	0.0	0.00	3.19
Total	7,402,530	7,776,908	374,378	5.1	71,635	75,793	4,157	5.8	0.97	0.97

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	76,826	81,607	4,781	6.2	County	46.40	45.81		0.000	0.00
(-) TIF Tax Capacity	22	22	0	1.8	City/Town	9.76	9.60		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.23	43.80		1.089	1.335
(=) Taxable Tax Capacity	76,804	81,585	4,781	6.2	Special District	0.24	0.25		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.63	99.46		1.089	1.335

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	66,100	70,500	6.7	570	618	48	8.4	0.862	0.876
Res Hmstd: Avg Val	99,200	105,800	6.7	970	1,072	102	10.5	0.977	1.012
Res Hmstd: Hi Val	132,200	141,000	6.7	1,519	1,621	102	6.7	1.149	1.149
Res Hmstd: Ex-Hi Val	198,300	211,500	6.7	2,732	2,872	140	5.1	1.377	1.357
Comm/Ind: Lo Val	150,000	154,300	2.9	3,930	3,932	2	0.1	2.620	2.548
Comm/Ind: Med Val	300,000	308,600	2.9	9,430	9,356	-73	-0.8	3.143	3.031
Comm/Ind: Hi Val	1,000,000	1,028,600	2.9	35,094	34,666	-428	-1.2	3.509	3.370

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,747,116	4,059,136	312,020	8.3	51,248	55,048	3,800	7.4	1.37	1.36
Res NonHmstd 1Un	148,267	150,666	2,400	1.6	2,552	2,552	1	0.0	1.72	1.69
Res NonHmstd 2-3	67,507	67,671	164	0.2	1,459	1,434	-25	-1.7	2.16	2.12
Reg Apartments	169,791	195,034	25,243	14.9	5,360	6,003	643	12.0	3.16	3.08
Low-income Apts	59,084	64,011	4,926	8.3	813	871	58	7.1	1.38	1.36
Seasonal Rec	5,798	5,891	92	1.6	114	115	2	1.5	1.96	1.96
Com/Ind Lo Tier	179,724	183,371	3,648	2.0	5,641	5,620	-22	-0.4	3.14	3.06
Com/Ind Hi Tier	764,680	783,151	18,471	2.4	33,801	33,647	-155	-0.5	4.42	4.30
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,377	700	1.5	1,973	1,960	-13	-0.7	4.23	4.14
Ag Hmstd: House	208,853	215,885	7,032	3.4	2,475	2,598	122	4.9	1.19	1.20
Ag Hmstd: Land	337,474	363,509	26,035	7.7	1,939	2,173	234	12.1	0.57	0.60
Ag NonHmstd	106,411	114,220	7,809	7.3	1,239	1,346	106	8.6	1.16	1.18
New Con: Res Hms	0	138,278	138,278	0.0	0	1,862	1,862	0.0	0.00	1.35
New Con: Other	0	82,210	82,210	0.0	0	2,699	2,699	0.0	0.00	3.28
Total	5,841,383	6,470,412	629,029	10.8	108,615	117,928	9,313	8.6	1.86	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,748	101,287	9,539	10.4	County	45.40	43.16	0.000	0.00
(-) TIF Tax Capacity	3,720	4,021	302	8.1	City/Town	26.32	25.36	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.23	52.27	0.902	1.183
(=) Taxable Tax Capacity	88,029	97,266	9,238	10.5	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	124.95	120.79	0.906	1.186

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	74,000	80,200	8.4	782	874	92	11.8	1.056	1.089
Res Hmstd: Avg Val	110,900	120,100	8.3	1,391	1,549	158	11.4	1.254	1.290
Res Hmstd: Hi Val	147,800	160,100	8.3	2,174	2,394	220	10.1	1.470	1.495
Res Hmstd: Ex-Hi Val	221,800	240,300	8.3	3,766	4,087	321	8.5	1.698	1.700
Apartment (Mkt rate)	300,000	344,600	14.9	9,268	10,398	1,131	12.2	3.089	3.017
Comm/Ind: Lo Val	150,000	153,600	2.4	4,634	4,678	44	1.0	3.089	3.045
Comm/Ind: Med Val	300,000	307,200	2.4	11,142	11,169	27	0.2	3.714	3.635
Comm/Ind: Hi Val	1,000,000	1,024,200	2.4	41,513	41,465	-48	-0.1	4.151	4.048

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,596,593	5,920,602	324,008	5.8	70,238	74,734	4,496	6.4	1.26	1.26
Res NonHmstd 1Un	228,061	238,589	10,528	4.6	3,823	3,960	138	3.6	1.68	1.66
Res NonHmstd 2-3	120,894	124,897	4,002	3.3	2,605	2,660	55	2.1	2.15	2.13
Reg Apartments	209,631	219,918	10,287	4.9	6,351	6,512	161	2.5	3.03	2.96
Low-income Apts	90,103	93,869	3,766	4.2	1,222	1,264	42	3.4	1.36	1.35
Seasonal Rec	31,155	32,306	1,151	3.7	598	613	15	2.5	1.92	1.90
Com/Ind Lo Tier	529,195	543,298	14,104	2.7	16,728	16,836	107	0.6	3.16	3.10
Com/Ind Hi Tier	805,368	830,532	25,164	3.1	34,871	34,972	101	0.3	4.33	4.21
Publ U: Elec Gen	301,121	305,638	4,517	1.5	13,949	14,075	126	0.9	4.63	4.61
Publ U: Other	190,868	193,731	2,863	1.5	8,645	8,641	-5	-0.1	4.53	4.46
Ag Hmstd: House	23,811	24,510	699	2.9	305	320	15	5.0	1.28	1.30
Ag Hmstd: Land	42,638	44,861	2,224	5.2	298	323	25	8.5	0.70	0.72
Ag NonHmstd	32,949	34,686	1,738	5.3	445	471	25	5.6	1.35	1.36
New Con: Res Hms	0	137,436	137,436	0.0	0	1,900	1,900	0.0	0.00	1.38
New Con: Other	0	95,699	95,699	0.0	0	2,934	2,934	0.0	0.00	3.07
Total	8,202,386	8,840,571	638,185	7.8	160,077	170,214	10,137	6.3	1.95	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	133,550	143,330	9,780	7.3	County	40.30	39.24	0.000	0.00
(-) TIF Tax Capacity	7,026	7,511	486	6.9	City/Town	35.11	34.16	0.021	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.19	49.38	0.734	1.048
(=) Taxable Tax Capacity	126,524	135,819	9,294	7.3	Special District	0.70	0.73	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.30	123.51	0.755	1.068

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	56,700	60,000	5.8	603	651	48	8.0	1.063	1.085
Res Hmstd: Avg Val	85,000	89,900	5.8	962	1,064	102	10.6	1.131	1.183
Res Hmstd: Hi Val	113,300	119,900	5.8	1,446	1,580	134	9.3	1.276	1.318
Res Hmstd: Ex-Hi Val	170,000	179,800	5.8	2,680	2,856	176	6.6	1.576	1.588
Apartment (Mkt rate)	300,000	314,700	4.9	9,392	9,664	273	2.9	3.130	3.071
Comm/Ind: Lo Val	150,000	154,700	3.1	4,696	4,809	113	2.4	3.130	3.108
Comm/Ind: Med Val	300,000	309,400	3.1	11,301	11,470	169	1.5	3.767	3.707
Comm/Ind: Hi Val	1,000,000	1,031,200	3.1	42,126	42,552	426	1.0	4.212	4.126

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,003,663	2,142,501	138,839	6.9	22,721	24,818	2,097	9.2	1.13	1.16
Res NonHmstd 1Un	145,345	152,475	7,130	4.9	2,110	2,220	109	5.2	1.45	1.46
Res NonHmstd 2-3	26,375	27,175	799	3.0	485	508	22	4.6	1.84	1.87
Reg Apartments	1,223	1,167	-57	-4.6	34	31	-3	-9.1	2.82	2.69
Low-income Apts	72	0	-72	-100.0	1	0	-1	-100.0	1.06	0.00
Seasonal Rec	98,034	102,223	4,189	4.3	1,450	1,516	66	4.6	1.48	1.48
Com/Ind Lo Tier	59,664	62,299	2,635	4.4	1,613	1,676	63	3.9	2.70	2.69
Com/Ind Hi Tier	39,098	41,265	2,167	5.5	1,435	1,518	83	5.8	3.67	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,450	148,647	2,197	1.5	5,387	5,284	-104	-1.9	3.68	3.55
Ag Hmstd: House	989,537	1,034,915	45,378	4.6	10,118	11,087	969	9.6	1.02	1.07
Ag Hmstd: Land	3,422,927	3,654,605	231,679	6.8	21,354	23,568	2,214	10.4	0.62	0.64
Ag NonHmstd	1,070,632	1,144,426	73,795	6.9	12,294	13,194	901	7.3	1.15	1.15
New Con: Res Hms	0	71,017	71,017	0.0	0	817	817	0.0	0.00	1.15
New Con: Other	0	30,825	30,825	0.0	0	812	812	0.0	0.00	2.63
Total	8,003,020	8,613,541	610,521	7.6	79,004	87,049	8,045	10.2	0.99	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	82,426	89,642	7,216	8.8	County	42.71	40.86	0.000	0.00
(-) TIF Tax Capacity	108	108	0	0.0	City/Town	13.59	13.13	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.11	51.32	0.847	1.140
(=) Taxable Tax Capacity	82,318	89,534	7,216	8.8	Special District	0.49	0.52	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	108.90	105.83	0.847	1.140

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	69,400	74,200	6.9	615	678	64	10.3	0.885	0.913
Res Hmstd: Avg Val	104,000	111,200	6.9	1,067	1,199	133	12.4	1.025	1.078
Res Hmstd: Hi Val	138,600	148,200	6.9	1,680	1,844	164	9.8	1.212	1.244
Res Hmstd: Ex-Hi Val	208,000	222,400	6.9	2,986	3,224	238	8.0	1.435	1.449
Comm/Ind: Lo Val	150,000	158,300	5.5	4,048	4,289	241	6.0	2.698	2.709
Comm/Ind: Med Val	300,000	316,600	5.5	9,729	10,165	437	4.5	3.242	3.210
Comm/Ind: Hi Val	1,000,000	1,055,400	5.5	36,240	37,591	1,351	3.7	3.624	3.561

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,707,064	11,553,924	846,860	7.9	133,986	140,754	6,768	5.1	1.25	1.22
Res NonHmstd 1Un	254,105	261,954	7,848	3.1	4,078	4,070	-8	-0.2	1.60	1.55
Res NonHmstd 2-3	231,124	241,829	10,705	4.6	4,510	4,549	38	0.9	1.95	1.88
Reg Apartments	387,774	442,570	54,796	14.1	10,526	11,483	957	9.1	2.71	2.59
Low-income Apts	145,344	165,584	20,240	13.9	1,788	1,976	188	10.5	1.23	1.19
Seasonal Rec	34,044	34,685	641	1.9	560	544	-16	-2.9	1.65	1.57
Com/Ind Lo Tier	378,821	391,746	12,926	3.4	11,265	11,236	-28	-0.3	2.97	2.87
Com/Ind Hi Tier	1,742,668	1,915,333	172,665	9.9	71,593	75,647	4,054	5.7	4.11	3.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	182,402	2,696	1.5	7,447	7,304	-143	-1.9	4.14	4.00
Ag Hmstd: House	76,522	81,782	5,260	6.9	923	994	70	7.6	1.21	1.21
Ag Hmstd: Land	56,402	60,260	3,858	6.8	278	299	21	7.5	0.49	0.50
Ag NonHmstd	37,966	40,486	2,521	6.6	456	481	25	5.6	1.20	1.19
New Con: Res Hms	0	454,437	454,437	0.0	0	6,600	6,600	0.0	0.00	1.45
New Con: Other	0	145,272	145,272	0.0	0	4,866	4,866	0.0	0.00	3.35
Total	14,231,540	15,972,265	1,740,725	12.2	247,410	270,804	23,393	9.5	1.74	1.70

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	229,842	259,331	29,489	12.8	County	28.69	26.87	0.000	0.00
(-) TIF Tax Capacity	16,531	19,076	2,546	15.4	City/Town	23.55	23.26	0.008	0.00
(-) FD Contrib Tax Capacity	23,605	27,084	3,479	14.7	School District	52.14	48.76	1.063	1.244
(=) Taxable Tax Capacity	189,706	213,171	23,465	12.4	Special District	6.49	6.57	0.000	0.00
FD Distrib Tax Capacity	42,628	48,805	6,177	14.5	Total	110.87	105.46	1.071	1.251

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	84,100	90,800		8.0	848	934	85	10.1	1.008	1.028
Res Hmstd: Avg Val	126,100	136,100		7.9	1,504	1,628	123	8.2	1.192	1.195
Res Hmstd: Hi Val	168,100	181,400		7.9	2,317	2,473	155	6.7	1.378	1.363
Res Hmstd: Ex-Hi Val	252,100	272,000		7.9	3,944	4,162	218	5.5	1.564	1.530
Apartment (Mkt rate)	300,000	342,400		14.1	8,304	9,095	791	9.5	2.767	2.656
Comm/Ind: Lo Val	150,000	164,900		9.9	4,152	4,538	385	9.3	2.768	2.751
Comm/Ind: Med Val	300,000	329,700		9.9	9,967	10,653	686	6.9	3.322	3.231
Comm/Ind: Hi Val	1,000,000	1,099,100		9.9	37,105	39,206	2,101	5.7	3.710	3.567

WASHINGTON COUNTY

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	9,535,834	10,250,137	714,303	7.5	133,295	134,822	1,527	1.1	1.40	1.32
Res NonHmstd 1Un	326,504	337,717	11,213	3.4	5,472	5,305	-167	-3.1	1.68	1.57
Res NonHmstd 2-3	180,052	185,159	5,107	2.8	3,448	3,307	-141	-4.1	1.92	1.79
Reg Apartments	245,417	276,025	30,608	12.5	7,191	7,562	371	5.2	2.93	2.74
Low-income Apts	74,504	82,389	7,885	10.6	967	1,019	53	5.4	1.30	1.24
Seasonal Rec	79,206	81,979	2,773	3.5	1,258	1,187	-70	-5.6	1.59	1.45
Com/Ind Lo Tier	210,592	217,458	6,866	3.3	6,390	6,237	-154	-2.4	3.03	2.87
Com/Ind Hi Tier	1,085,201	1,182,327	97,126	9.0	46,116	47,879	1,763	3.8	4.25	4.05
Publ U: Elec Gen	56,332	57,177	845	1.5	2,239	2,110	-129	-5.8	3.97	3.69
Publ U: Other	191,663	194,538	2,875	1.5	8,060	7,769	-291	-3.6	4.21	3.99
Ag Hmstd: House	184,063	195,058	10,995	6.0	2,332	2,299	-32	-1.4	1.27	1.18
Ag Hmstd: Land	111,587	117,488	5,902	5.3	478	474	-4	-0.8	0.43	0.40
Ag NonHmstd	106,696	113,206	6,510	6.1	1,251	1,242	-9	-0.7	1.17	1.10
New Con: Res Hms	0	403,406	403,406	0.0	0	5,740	5,740	0.0	0.00	1.42
New Con: Other	0	221,486	221,486	0.0	0	6,630	6,630	0.0	0.00	2.99
Total	12,387,650	13,915,551	1,527,900	12.3	218,495	233,582	15,087	6.9	1.76	1.68

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	198,230	224,210	25,981	13.1	County	25.89	23.78	0.000	0.00
(-) TIF Tax Capacity	8,206	9,398	1,192	14.5	City/Town	22.19	21.27	0.088	0.07
(-) FD Contrib Tax Capacity	14,796	17,261	2,465	16.7	School District	53.79	48.56	1.539	1.680
(=) Taxable Tax Capacity	175,227	197,551	22,323	12.7	Special District	7.07	7.19	0.000	0.00
FD Distrib Tax Capacity	22,665	25,949	3,284	14.5	Total	108.94	100.79	1.627	1.759

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,900	114,900	7,500	7.5	1,214	1,267	53	4.4	1.135	1.102
Res Hmstd: Avg Val	160,200	172,200	12,000	7.5	2,212	2,279	67	3.0	1.380	1.323
Res Hmstd: Hi Val	213,600	229,600	16,000	7.5	3,259	3,334	75	2.3	1.525	1.452
Res Hmstd: Ex-Hi Val	320,500	344,500	24,000	7.5	5,354	5,447	93	1.7	1.670	1.581
Apartment (Mkt rate)	300,000	337,400	37,400	12.5	8,332	8,755	423	5.1	2.777	2.594
Comm/Ind: Lo Val	150,000	163,400	13,400	8.9	4,166	4,376	209	5.0	2.777	2.677
Comm/Ind: Med Val	300,000	326,900	26,900	9.0	9,967	10,267	300	3.0	3.322	3.140
Comm/Ind: Hi Val	1,000,000	1,089,500	89,500	8.9	37,035	37,744	709	1.9	3.703	3.464

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	14,911,341	16,172,278	1,260,938	8.5	201,167	204,410	3,243	1.6	1.35	1.26
Res NonHmstd 1Un	415,549	459,317	43,768	10.5	6,851	7,154	303	4.4	1.65	1.56
Res NonHmstd 2-3	232,521	242,081	9,560	4.1	4,565	4,452	-112	-2.5	1.96	1.84
Reg Apartments	919,736	966,096	46,360	5.0	24,835	24,210	-624	-2.5	2.70	2.51
Low-income Apts	113,129	119,267	6,139	5.4	1,415	1,400	-15	-1.1	1.25	1.17
Seasonal Rec	24,042	25,776	1,735	7.2	449	454	5	1.1	1.87	1.76
Com/Ind Lo Tier	409,738	417,536	7,798	1.9	12,209	11,765	-444	-3.6	2.98	2.82
Com/Ind Hi Tier	2,829,350	2,979,994	150,644	5.3	116,576	115,869	-707	-0.6	4.12	3.89
Publ U: Elec Gen	105,765	107,352	1,586	1.5	4,403	4,216	-188	-4.3	4.16	3.93
Publ U: Other	344,502	349,670	5,168	1.5	14,262	13,699	-563	-3.9	4.14	3.92
Ag Hmstd: House	166,002	179,907	13,905	8.4	2,066	2,203	137	6.6	1.24	1.22
Ag Hmstd: Land	210,484	228,200	17,716	8.4	1,212	1,296	85	7.0	0.58	0.57
Ag NonHmstd	126,321	136,366	10,045	8.0	1,486	1,544	57	3.9	1.18	1.13
New Con: Res Hms	0	536,975	536,975	0.0	0	7,620	7,620	0.0	0.00	1.42
New Con: Other	0	256,584	256,584	0.0	0	8,313	8,313	0.0	0.00	3.24
Total	20,808,479	23,177,399	2,368,920	11.4	391,495	408,605	17,110	4.4	1.88	1.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	356,822	396,476	39,654	11.1	County	25.35	23.57	0.000	0.00
(-) TIF Tax Capacity	18,138	20,071	1,933	10.7	City/Town	26.03	23.02	0.111	0.10
(-) FD Contrib Tax Capacity	39,805	44,023	4,218	10.6	School District	51.20	47.67	1.639	1.723
(=) Taxable Tax Capacity	298,879	332,382	33,503	11.2	Special District	3.70	3.73	0.000	0.00
FD Distrib Tax Capacity	40,914	46,842	5,928	14.5	Total	106.28	97.99	1.750	1.823

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	99,300	107,700		8.5	1,088	1,147	59	5.4	1.095	1.065
Res Hmstd: Avg Val	148,900	161,500		8.5	1,957	2,032	75	3.8	1.314	1.257
Res Hmstd: Hi Val	198,500	215,300		8.5	2,913	2,999	86	3.0	1.467	1.393
Res Hmstd: Ex-Hi Val	297,800	323,000		8.5	4,828	4,937	109	2.3	1.621	1.528
Apartment (Mkt rate)	300,000	315,100		5.0	8,177	7,985	-192	-2.3	2.725	2.534
Comm/Ind: Lo Val	150,000	158,000		5.3	4,089	4,083	-6	-0.2	2.725	2.583
Comm/Ind: Med Val	300,000	316,000		5.3	9,772	9,635	-137	-1.4	3.257	3.049
Comm/Ind: Hi Val	1,000,000	1,053,200		5.3	36,294	35,543	-750	-2.1	3.629	3.374

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,951,936	7,491,422	539,486	7.8	109,808	109,548	-260	-0.2	1.58	1.46
Res NonHmstd 1Un	217,325	219,003	1,678	0.8	4,001	3,729	-272	-6.8	1.84	1.70
Res NonHmstd 2-3	152,616	156,039	3,423	2.2	3,299	3,126	-173	-5.2	2.16	2.00
Reg Apartments	104,287	112,701	8,414	8.1	3,168	3,169	1	0.0	3.04	2.81
Low-income Apts	55,126	57,097	1,970	3.6	770	746	-24	-3.2	1.40	1.31
Seasonal Rec	28,980	30,947	1,967	6.8	557	552	-5	-0.9	1.92	1.78
Com/Ind Lo Tier	214,940	224,265	9,325	4.3	6,822	6,712	-110	-1.6	3.17	2.99
Com/Ind Hi Tier	967,939	1,050,228	82,289	8.5	41,928	42,716	789	1.9	4.33	4.07
Publ U: Elec Gen	16,893	17,146	253	1.5	667	641	-26	-3.9	3.95	3.74
Publ U: Other	99,920	101,419	1,499	1.5	4,346	4,143	-203	-4.7	4.35	4.08
Ag Hmstd: House	345,298	368,903	23,605	6.8	4,301	4,419	118	2.7	1.25	1.20
Ag Hmstd: Land	406,748	427,263	20,515	5.0	2,146	2,168	22	1.0	0.53	0.51
Ag NonHmstd	132,404	140,218	7,814	5.9	1,632	1,635	2	0.2	1.23	1.17
New Con: Res Hms	0	548,660	548,660	0.0	0	8,376	8,376	0.0	0.00	1.53
New Con: Other	0	181,335	181,335	0.0	0	5,570	5,570	0.0	0.00	3.07
Total	9,694,413	11,126,645	1,432,232	14.8	183,443	197,247	13,804	7.5	1.89	1.77

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	152,721	176,712	23,991	15.7	County	36.72	32.83	0.000	0.00
(-) TIF Tax Capacity	14,645	16,710	2,065	14.1	City/Town	22.74	19.71	0.120	0.10
(-) FD Contrib Tax Capacity	11,545	13,907	2,362	20.5	School District	54.86	51.20	1.685	1.794
(=) Taxable Tax Capacity	126,530	146,095	19,565	15.5	Special District	3.62	3.68	0.000	0.00
FD Distrib Tax Capacity	15,384	17,613	2,229	14.5	Total	117.93	107.43	1.805	1.898

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	105,600	113,800		7.8	1,341	1,381	40	3.0	1.270	1.213
Res Hmstd: Avg Val	158,400	170,700		7.8	2,396	2,429	33	1.4	1.512	1.423
Res Hmstd: Hi Val	211,100	227,500		7.8	3,516	3,544	28	0.8	1.665	1.557
Res Hmstd: Ex-Hi Val	316,800	341,400		7.8	5,764	5,779	15	0.3	1.819	1.692
Apartment (Mkt rate)	300,000	324,200		8.1	9,033	8,974	-58	-0.6	3.010	2.768
Comm/Ind: Lo Val	150,000	162,800		8.5	4,517	4,644	128	2.8	3.011	2.852
Comm/Ind: Med Val	300,000	325,500		8.5	10,802	10,896	94	0.9	3.600	3.347
Comm/Ind: Hi Val	1,000,000	1,085,000		8.5	40,135	40,081	-54	-0.1	4.013	3.694

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,451,235	10,252,914	801,678	8.5	143,073	145,952	2,879	2.0	1.51	1.42
Res NonHmstd 1Un	202,529	223,193	20,664	10.2	3,856	4,021	166	4.3	1.90	1.80
Res NonHmstd 2-3	118,225	124,038	5,813	4.9	2,684	2,641	-43	-1.6	2.27	2.13
Reg Apartments	489,813	586,666	96,852	19.8	15,910	17,433	1,523	9.6	3.25	2.97
Low-income Apts	151,118	185,746	34,628	22.9	2,227	2,522	296	13.3	1.47	1.36
Seasonal Rec	10,019	10,456	437	4.4	216	212	-4	-1.7	2.15	2.03
Com/Ind Lo Tier	267,497	274,543	7,046	2.6	8,899	8,565	-334	-3.8	3.33	3.12
Com/Ind Hi Tier	2,040,023	2,145,537	105,514	5.2	95,121	93,832	-1,289	-1.4	4.66	4.37
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	165,432	2,445	1.5	7,495	7,191	-304	-4.1	4.60	4.35
Ag Hmstd: House	56,696	58,624	1,928	3.4	868	888	20	2.3	1.53	1.51
Ag Hmstd: Land	57,418	59,010	1,593	2.8	346	354	8	2.4	0.60	0.60
Ag NonHmstd	55,511	57,935	2,425	4.4	816	821	5	0.6	1.47	1.42
New Con: Res Hms	0	355,653	355,653	0.0	0	5,937	5,937	0.0	0.00	1.67
New Con: Other	0	211,479	211,479	0.0	0	8,321	8,321	0.0	0.00	3.93
Total	13,063,072	14,711,226	1,648,154	12.6	281,510	298,690	17,179	6.1	2.16	2.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,988	249,786	28,798	13.0	County	37.59	35.23	0.000	0.00
(-) TIF Tax Capacity	26,496	30,081	3,585	13.5	City/Town	27.87	25.88	0.166	0.14
(-) FD Contrib Tax Capacity	25,999	29,779	3,779	14.5	School District	53.95	48.56	1.524	1.587
(=) Taxable Tax Capacity	168,492	189,927	21,434	12.7	Special District	8.06	8.14	0.000	0.00
FD Distrib Tax Capacity	34,105	39,047	4,942	14.5	Total	127.48	117.81	1.690	1.734

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	85,200	92,400	8.5	1,066	1,131	65	6.1	1.251	1.224
Res Hmstd: Avg Val	127,800	138,600	8.5	1,884	1,963	78	4.1	1.474	1.415
Res Hmstd: Hi Val	170,300	184,700	8.5	2,850	2,939	88	3.1	1.673	1.590
Res Hmstd: Ex-Hi Val	255,600	277,300	8.5	4,788	4,899	111	2.3	1.873	1.766
Apartment (Mkt rate)	300,000	359,300	19.8	9,685	10,782	1,096	11.3	3.228	3.000
Comm/Ind: Lo Val	150,000	157,800	5.2	4,843	4,827	-15	-0.3	3.228	3.059
Comm/Ind: Med Val	300,000	315,500	5.2	11,598	11,418	-180	-1.6	3.865	3.618
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	43,121	42,183	-938	-2.2	4.312	4.010

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	12,102,517	13,131,231	1,028,714	8.5	183,076	189,527	6,450	3.5	1.51	1.44
Res NonHmstd 1Un	377,151	409,284	32,133	8.5	6,774	7,031	257	3.8	1.80	1.72
Res NonHmstd 2-3	126,687	137,370	10,683	8.4	2,665	2,730	65	2.4	2.10	1.99
Reg Apartments	1,198,327	1,373,153	174,826	14.6	35,511	38,602	3,091	8.7	2.96	2.81
Low-income Apts	156,567	177,900	21,333	13.6	2,118	2,295	177	8.4	1.35	1.29
Seasonal Rec	5,752	5,817	64	1.1	108	104	-4	-3.9	1.88	1.78
Com/Ind Lo Tier	339,978	342,127	2,149	0.6	10,612	10,217	-395	-3.7	3.12	2.99
Com/Ind Hi Tier	5,237,968	5,483,188	245,221	4.7	225,303	225,286	-17	0.0	4.30	4.11
Publ U: Elec Gen	721	732	11	1.5	31	30	-1	-4.1	4.36	4.11
Publ U: Other	142,291	144,425	2,134	1.5	6,127	5,933	-194	-3.2	4.31	4.11
Ag Hmstd: House	451	489	38	8.5	7	8	0	5.2	1.61	1.56
Ag Hmstd: Land	160	160	0	0.0	1	1	0	-3.6	0.37	0.36
Ag NonHmstd	42	42	0	0.0	1	1	0	-3.9	1.27	1.22
New Con: Res Hms	0	92,215	92,215	0.0	0	1,419	1,419	0.0	0.00	1.54
New Con: Other	0	218,974	218,974	0.0	0	8,172	8,172	0.0	0.00	3.73
Total	19,688,611	21,517,106	1,828,495	9.3	472,334	491,355	19,020	4.0	2.40	2.28

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	391,244	426,671	35,428	9.1	County	37.60	35.23	0.000	0.00
(-) TIF Tax Capacity	37,384	40,475	3,091	8.3	City/Town	21.44	20.38	0.037	0.03
(-) FD Contrib Tax Capacity	54,270	60,452	6,182	11.4	School District	46.13	42.54	1.975	2.064
(=) Taxable Tax Capacity	299,589	325,744	26,155	8.7	Special District	9.06	9.18	0.000	0.00
FD Distrib Tax Capacity	23,414	26,806	3,393	14.5	Total	114.23	107.33	2.012	2.097

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,800	114,800	8,500	8.5	1,302	1,394	92	7.0	1.230	1.214
Res Hmstd: Avg Val	158,600	172,100	13,500	8.5	2,354	2,488	135	5.7	1.484	1.445
Res Hmstd: Hi Val	211,500	229,500	18,000	8.5	3,457	3,625	168	4.9	1.634	1.579
Res Hmstd: Ex-Hi Val	317,300	344,300	27,000	8.5	5,664	5,899	235	4.1	1.785	1.713
Apartment (Mkt rate)	300,000	343,800	43,800	14.6	8,828	9,577	749	8.5	2.942	2.785
Comm/Ind: Lo Val	150,000	157,000	7,000	4.7	4,414	4,449	35	0.8	2.942	2.833
Comm/Ind: Med Val	300,000	314,000	14,000	4.7	10,542	10,508	-34	-0.3	3.513	3.346
Comm/Ind: Hi Val	1,000,000	1,046,800	46,800	4.7	39,137	38,787	-350	-0.9	3.913	3.705

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	15,073,746	16,355,015	1,281,268	8.5	243,568	252,261	8,692	3.6	1.62	1.54
Res NonHmstd 1Un	614,269	681,539	67,271	11.0	11,364	12,137	773	6.8	1.85	1.78
Res NonHmstd 2-3	224,185	228,174	3,989	1.8	4,635	4,485	-150	-3.2	2.07	1.97
Reg Apartments	895,365	1,007,357	111,992	12.5	25,710	27,200	1,489	5.8	2.87	2.70
Low-income Apts	71,516	78,762	7,245	10.1	956	1,003	47	4.9	1.34	1.27
Seasonal Rec	70,997	74,184	3,187	4.5	1,330	1,348	18	1.4	1.87	1.82
Com/Ind Lo Tier	294,868	301,713	6,845	2.3	9,116	8,931	-185	-2.0	3.09	2.96
Com/Ind Hi Tier	4,075,287	4,319,973	244,686	6.0	175,333	177,154	1,820	1.0	4.30	4.10
Publ U: Elec Gen	369	374	6	1.5	16	16	0	-2.9	4.47	4.28
Publ U: Other	170,688	173,248	2,560	1.5	7,304	7,085	-219	-3.0	4.28	4.09
Ag Hmstd: House	54,158	56,174	2,016	3.7	824	814	-10	-1.2	1.52	1.45
Ag Hmstd: Land	39,716	40,338	623	1.6	215	208	-7	-3.2	0.54	0.52
Ag NonHmstd	49,538	50,484	946	1.9	614	606	-8	-1.3	1.24	1.20
New Con: Res Hms	0	340,766	340,766	0.0	0	5,118	5,118	0.0	0.00	1.50
New Con: Other	0	302,553	302,553	0.0	0	10,758	10,758	0.0	0.00	3.56
Total	21,634,701	24,010,654	2,375,953	11.0	480,986	509,122	28,136	5.8	2.22	2.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	403,475	448,008	44,533	11.0	County	37.60	35.23	0.000	0.00
(-) TIF Tax Capacity	8,112	9,084	973	12.0	City/Town	19.09	17.50	0.059	0.05
(-) FD Contrib Tax Capacity	51,184	58,266	7,082	13.8	School District	46.58	43.39	2.103	2.225
(=) Taxable Tax Capacity	344,179	380,658	36,478	10.6	Special District	7.44	7.54	0.000	0.00
FD Distrib Tax Capacity	17,285	19,789	2,505	14.5	Total	110.71	103.65	2.161	2.277

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	143,500	155,700	8.5	1,995	2,115	121	6.1	1.389	1.358
Res Hmstd: Avg Val	215,200	233,500	8.5	3,459	3,623	164	4.7	1.607	1.551
Res Hmstd: Hi Val	286,900	311,300	8.5	4,924	5,131	207	4.2	1.716	1.648
Res Hmstd: Ex-Hi Val	430,400	467,000	8.5	7,856	8,148	293	3.7	1.825	1.744
Apartment (Mkt rate)	300,000	337,500	12.5	8,620	9,164	545	6.3	2.873	2.715
Comm/Ind: Lo Val	150,000	159,000	6.0	4,310	4,411	101	2.3	2.873	2.774
Comm/Ind: Med Val	300,000	318,000	6.0	10,281	10,377	96	0.9	3.427	3.263
Comm/Ind: Hi Val	1,000,000	1,060,000	6.0	38,145	38,219	74	0.2	3.814	3.605

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,154,832	9,848,090	693,258	7.6	130,341	136,350	6,009	4.6	1.42	1.38
Res NonHmstd 1Un	219,014	230,515	11,501	5.3	3,824	3,918	94	2.5	1.75	1.70
Res NonHmstd 2-3	120,339	129,876	9,537	7.9	2,485	2,580	94	3.8	2.07	1.99
Reg Apartments	531,158	583,467	52,309	9.8	15,772	16,706	935	5.9	2.97	2.86
Low-income Apts	131,651	146,706	15,055	11.4	1,769	1,917	148	8.4	1.34	1.31
Seasonal Rec	8,121	8,464	343	4.2	152	153	1	0.6	1.87	1.81
Com/Ind Lo Tier	281,481	292,185	10,704	3.8	8,778	8,825	47	0.5	3.12	3.02
Com/Ind Hi Tier	2,556,704	2,843,004	286,300	11.2	110,944	118,991	8,047	7.3	4.34	4.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,791	164,218	2,427	1.5	7,022	6,863	-159	-2.3	4.34	4.18
Ag Hmstd: House	1,698	1,767	69	4.1	23	24	1	3.5	1.34	1.33
Ag Hmstd: Land	793	813	19	2.4	4	4	0	-0.5	0.47	0.45
Ag NonHmstd	10,338	10,695	358	3.5	123	128	5	4.2	1.19	1.20
New Con: Res Hms	0	124,675	124,675	0.0	0	1,903	1,903	0.0	0.00	1.53
New Con: Other	0	94,438	94,438	0.0	0	3,216	3,216	0.0	0.00	3.41
Total	13,177,920	14,478,913	1,300,993	9.9	281,236	301,576	20,340	7.2	2.13	2.08

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter	
Total Tax Capacity	238,188	263,459	25,271	10.6	County	41.76	38.72	0.000	0.00	
(-) TIF Tax Capacity	20,541	23,105	2,564	12.5	City/Town	17.90	16.75	0.049	0.04	
(-) FD Contrib Tax Capacity	30,375	35,314	4,939	16.3	School District	47.79	46.06	1.778	2.022	
(=) Taxable Tax Capacity	187,272	205,040	17,768	9.5	Special District	6.94	7.03	0.000	0.00	
FD Distrib Tax Capacity	28,192	32,277	4,085	14.5	Total	114.40	108.56	1.827	2.067	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,800	102,000	7,200	7.6	1,101	1,193	92	8.3	1.161	1.169
Res Hmstd: Avg Val	142,100	152,900	10,800	7.6	1,987	2,129	142	7.1	1.398	1.392
Res Hmstd: Hi Val	189,400	203,700	14,300	7.6	2,966	3,144	177	6.0	1.566	1.543
Res Hmstd: Ex-Hi Val	284,200	305,700	21,500	7.6	4,929	5,181	253	5.1	1.734	1.694
Apartment (Mkt rate)	300,000	329,500	29,500	9.8	8,785	9,266	481	5.5	2.928	2.812
Comm/Ind: Lo Val	150,000	166,800	16,800	11.2	4,393	4,873	480	10.9	2.928	2.921
Comm/Ind: Med Val	300,000	333,600	33,600	11.2	10,501	11,375	874	8.3	3.500	3.409
Comm/Ind: Hi Val	1,000,000	1,112,000	112,000	11.2	39,009	41,717	2,708	6.9	3.900	3.751

CITY OF MINNEAPOLIS

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	9,386,512	10,127,495	740,983	7.9	150,244	162,055	11,811	7.9	1.60	1.60
Res NonHmstd 1Un	602,424	662,955	60,531	10.0	11,767	12,918	1,151	9.8	1.95	1.95
Res NonHmstd 2-3	485,171	518,580	33,409	6.9	11,629	12,198	569	4.9	2.40	2.35
Reg Apartments	1,435,301	1,650,596	215,295	15.0	49,379	55,295	5,917	12.0	3.44	3.35
Low-income Apts	314,847	362,074	47,227	15.0	4,790	5,494	703	14.7	1.52	1.52
Seasonal Rec	122	122	0	0.0	2	2	0	-0.9	1.80	1.78
Com/Ind Lo Tier	523,962	537,649	13,687	2.6	18,054	18,093	39	0.2	3.45	3.37
Com/Ind Hi Tier	5,019,230	5,278,843	259,613	5.2	239,828	245,067	5,239	2.2	4.78	4.64
Publ U: Elec Gen	74,797	75,919	1,122	1.5	3,604	3,554	-51	-1.4	4.82	4.68
Publ U: Other	251,548	255,321	3,773	1.5	12,095	11,925	-169	-1.4	4.81	4.67
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	402	435	33	8.2	6	7	1	8.9	1.54	1.55
New Con: Res Hms	0	76,235	76,235	0.0	0	1,419	1,419	0.0	0.00	1.86
New Con: Other	0	302,216	302,216	0.0	0	12,939	12,939	0.0	0.00	4.28
Total	18,094,314	19,848,438	1,754,124	9.7	501,398	540,966	39,568	7.9	2.77	2.73

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	362,984	398,961	35,977	9.9	County	33.72	31.60	0.000	0.00
(-) TIF Tax Capacity	54,741	60,126	5,385	9.8	City/Town	43.21	41.60	0.000	0.63
(-) FD Contrib Tax Capacity	46,884	53,147	6,264	13.4	School District	52.18	49.64	1.509	1.452
(=) Taxable Tax Capacity	261,359	285,688	24,328	9.3	Special District	7.96	8.06	0.000	0.00
FD Distrib Tax Capacity	46,402	53,125	6,724	14.5	Total	137.06	130.91	1.509	2.082

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	75,100	81,000	7.9	930	1,056	126	13.6	1.237	1.303	
Res Hmstd: Avg Val	112,600	121,500	7.9	1,652	1,844	192	11.6	1.467	1.517	
Res Hmstd: Hi Val	150,100	161,900	7.9	2,554	2,797	244	9.5	1.701	1.727	
Res Hmstd: Ex-Hi Val	225,300	243,100	7.9	4,368	4,720	352	8.1	1.938	1.941	
Apartment (Mkt rate)	300,000	345,000	15.0	10,321	11,558	1,237	12.0	3.440	3.350	
Comm/Ind: Lo Val	150,000	157,800	5.2	5,160	5,388	228	4.4	3.440	3.414	
Comm/Ind: Med Val	300,000	315,500	5.2	12,377	12,736	359	2.9	4.125	4.036	
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	46,053	47,036	983	2.1	4.605	4.472	

CITY OF ST. PAUL

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	6,365,610	6,874,735	509,125	8.0	89,404	90,325	921	1.0	1.40	1.31
Res NonHmstd 1Un	221,127	232,226	11,099	5.0	3,950	3,893	-58	-1.5	1.79	1.68
Res NonHmstd 2-3	191,207	200,294	9,086	4.8	4,369	4,271	-98	-2.3	2.29	2.13
Reg Apartments	672,346	754,220	81,874	12.2	22,219	23,252	1,033	4.6	3.30	3.08
Low-income Apts	207,506	238,632	31,126	15.0	2,931	3,149	218	7.4	1.41	1.32
Seasonal Rec	1,079	1,116	37	3.4	21	21	-1	-2.9	1.96	1.84
Com/Ind Lo Tier	349,819	363,826	14,008	4.0	11,606	11,359	-247	-2.1	3.32	3.12
Com/Ind Hi Tier	1,970,967	2,267,401	296,434	15.0	91,270	98,758	7,488	8.2	4.63	4.36
Publ U: Elec Gen	37,243	37,802	559	1.5	1,741	1,663	-79	-4.5	4.67	4.40
Publ U: Other	161,502	163,924	2,423	1.5	7,542	7,202	-340	-4.5	4.67	4.39
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	59	64	5	8.3	0	0	0	1.9	0.41	0.38
Ag NonHmstd	461	499	38	8.3	7	7	0	1.8	1.42	1.33
New Con: Res Hms	0	40,381	40,381	0.0	0	663	663	0.0	0.00	1.64
New Con: Other	0	56,758	56,758	0.0	0	2,320	2,320	0.0	0.00	4.09
Total	10,178,926	11,231,877	1,052,951	10.3	235,059	246,880	11,821	5.0	2.31	2.20

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	181,951	203,393	21,441	11.8	County	37.93	35.17	0.000	0.00
(-) TIF Tax Capacity	16,155	19,004	2,849	17.6	City/Town	32.17	29.25	0.000	0.00
(-) FD Contrib Tax Capacity	15,746	20,485	4,739	30.1	School District	57.43	53.79	0.606	0.599
(=) Taxable Tax Capacity	150,050	163,903	13,853	9.2	Special District	7.64	7.74	0.000	0.00
FD Distrib Tax Capacity	42,897	49,112	6,216	14.5	Total	135.17	125.96	0.606	0.599

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	67,300	72,700		8.0	754	768	14	1.8	1.120	1.056
Res Hmstd: Avg Val	100,900	109,000		8.0	1,303	1,366	63	4.8	1.291	1.252
Res Hmstd: Hi Val	134,500	145,300		8.0	2,024	2,095	71	3.5	1.504	1.441
Res Hmstd: Ex-Hi Val	201,800	217,900		8.0	3,565	3,647	82	2.3	1.766	1.673
Apartment (Mkt rate)	300,000	336,500		12.2	9,914	10,374	460	4.6	3.304	3.082
Comm/Ind: Lo Val	150,000	172,600		15.1	4,957	5,606	649	13.1	3.304	3.247
Comm/Ind: Med Val	300,000	345,100		15.0	11,942	13,097	1,155	9.7	3.980	3.795
Comm/Ind: Hi Val	1,000,000	1,150,400		15.0	44,537	48,067	3,530	7.9	4.453	4.178

Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	48
163	Ag Hmstd HGA: <72K	5,364,997	53,650	51,354
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,303
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,029
166	Ag Hmstd HGA: >115K	588,031	9,703	11,311
167	Farm 1b Hmstd land <32K	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	6,150,632	21,527	21,564
169	Ag Hmstd <72K: >320 Acres	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	250,726	878	867
171	Ag Hmstd 72K-76K: >320 Acres	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	7,489	7,344
173	Ag Hmstd 76K-115K: >320 Acres	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	60,532	57,476
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	13,372	13,557
176	Ag Hmstd >600K: <320 Acres	87,244	1,047	978
177	Ag Hmstd >600K: >320 Acres	1,716,373	20,596	19,582
179	Ag Non-homestead	9,133,549	109,603	107,642
180	Migrant Housing: <76K	748	7	9
181	Migrant Housing: 76K - 115K	77	1	2
186	Timberlands	511,866	6,142	6,367
187	Non-comm seasonal-rec-res: <72K	5,584,603	67,015	77,962
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,558	1,737
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	25,436	27,107
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,196
192	Res 1b Hmstd <32K	181,450	817	893
193	Res Hmstd: <72K	85,166,819	851,668	907,391
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,325
195	Res Hmstd: 76K - 115K	28,980,991	478,186	472,849
196.1	Res Hmstd: 115K - 200K	23,133,945	381,710	477,961
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,041
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,290
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,032
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,505
205	Regular apartments (4a)	8,249,335	197,984	254,230
206	Sm city apartment	161,690	3,476	5,355
207	Low income apartments (4d)	2,144,772	21,448	30,337
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	265
210	Manufactured home park land	356,352	5,880	7,449
212	Comm seasonal-rec-res: 1c <32K	40,375	404	483
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,463
214	Comm seasonal-rec-res: 4c	197,773	3,263	3,648
215	Qualifying golf courses	136,979	2,260	2,663
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,195
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,469
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,538
221	Commercial: >250K	20,938,686	711,915	927,825
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5

House Research Dept.

Simulation	1H2	Baseline:	Preliminary Pay 2001		Page 33
04/25/2001 12:32 PM		Alternative:	Proj Pay 2002: Current Law (Revised 4/25)		(all figures in \$000s)
224	Comm competitive zone: >150K		275	9	6
225	Comm border city: <100K		28,349	680	655
226	Comm border city: 100K - 150K		8,111	195	187
227	Comm border city: 150K - 250K		12,437	423	286
228	Comm border city: >250K		37,711	1,282	867
229	Comm transit zone: <100K		4,697	113	155
230	Comm transit zone: 100K-150K		2,243	54	74
231	Comm transit zone struct:150K-250K		6,687	199	279
232	Comm transit zone struct: >250K		433,583	12,899	18,180
233	Comm transit zone exist: 150K-250K		3,610	123	167
234	Comm transit zone exist: >250K		94,481	3,212	4,382
237	Industrial pref: <100K		780,325	18,728	25,277
238	Industrial pref: 100K-150K		328,518	7,884	10,607
239	Industrial pref: 150K-250K		636,290	21,634	28,672
240	Industrial pref: >250K		8,532,158	290,093	376,570
244	Ind border city: <100K		1,015	24	23
245	Ind border city: 100K-150K		352	8	8
246	Ind border city: 150K-250K		1,230	42	28
247	Ind border city: >250K		30,793	1,047	708
248	Ind Transit Zone: <100K		3,614	87	120
249	Ind Transit Zone: 100K-150K		1,721	41	57
250	Ind Transit Zone Struct: 150K-250K		4,843	144	203
251	Ind Transit Zone Struct: >250K		83,767	2,492	3,427
252	Ind Transit Zone exist: 150K-250K		2,840	97	133
253	Ind Transit Zone exist: >250K		27,848	947	1,301
256	Publ Util: land & bldgs <100K		60,118	1,443	1,864
257	Publ Util: land & bldgs: 100K-150K		14,598	350	455
258	Publ Util: land & bldgs >150K		678,662	23,075	29,168
259.1	Publ Util: machinery (exc generat)		849,984	28,899	35,216
259.2	Publ Util: Electric Generat Mach		1,554,961	52,869	66,629
261	Railroad <100K		16,360	393	517
262	Railroad: 100K-150K		7,029	169	218
263	Railroad >150K		462,402	15,722	20,364
265	Mineral		3,612	123	186
266	Misc class 5		1,157	39	56
269	Personal: 3f		11,194	112	148
270	Non-comm aircraft hangars		22,731	375	482
271.1	Pers: It31 tools&mach excl elec gen		111,399	3,788	4,852
271.2	Pers: It31 electric generation mach		15,779	536	511
272	Pers: Item 32 struct/leased land		109,429	1,806	2,268
273	Pers: Item 33 ag real estate		8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		341,931	11,626	10,905
275.2	Pers: It41 electric generation mach		13,438	457	447
276	Pers: Item 41 EZ <100K		518	12	12
277	Pers: Item 41 EZ: 100K-150K		101	2	2
278	Pers: Item 41 EZ >150K		610	21	14
281	Pers: Item 41 TZ: >150K		1,675	50	69
282	Pers: Item 42 struct/RR land		38,875	1,322	1,966
289	Pers: Item 43 leased real estate		233,093	7,925	7,975
290	Pers: Item 44 electric util trans lines		1,368,686	46,535	60,654
291	Pers: Item 44 electric util distri lines		145,678	4,953	6,658
292	Pers: Item 45 syst/gas utils		1,499,189	50,972	62,642
293	Pers: Item 46 syst/water utils		1,317	45	58
294	Pers: Item 48 misc		47,568	1,617	2,039

Baseline State Totals	264,651,288	4,267,876	5,036,322
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Alternative Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	51
163	Ag Hmstd HGA: <72K	5,535,736	55,357	54,107
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,454
165	Ag Hmstd HGA: 76K-115K	914,827	15,095	13,564
166	Ag Hmstd HGA: >115K	699,024	11,534	12,958
167	Farm 1b Hmstd land <32K	1,170	4	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	22,063	22,474
169	Ag Hmstd <72K: >320 Acres	5,837	20	21
170	Ag Hmstd 72K-76K: <320 Acres	255,985	896	901
171	Ag Hmstd 72K-76K: >320 Acres	2,134	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	7,635	7,627
173	Ag Hmstd 76K-115K: >320 Acres	49,691	174	192
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	63,502	61,237
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	13,924	14,432
176	Ag Hmstd >600K: <320 Acres	96,636	1,160	1,077
177	Ag Hmstd >600K: >320 Acres	1,874,359	22,492	21,453
179	Ag Non-homestead	9,435,757	113,229	111,711
180	Migrant Housing: <76K	802	8	9
181	Migrant Housing: 76K - 115K	84	1	2
186	Timberlands	557,379	6,689	6,952
187	Non-comm seasonal-rec-res: <72K	5,823,548	69,883	79,956
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,720	1,886
189	Non-comm seasonal-rec-res: >76K	2,198,846	36,281	37,187
192	Res 1b Hmstd <32K	193,562	871	944
193	Res Hmstd: <72K	91,286,206	912,862	954,685
194	Res Hmstd: 72K-76K	4,109,968	41,100	42,273
195	Res Hmstd: 76K - 115K	31,288,092	516,254	492,429
196	Res Hmstd: > 115K	37,550,613	619,585	736,601
198	Res Non-hmstd 1 unit: <76K	4,397,372	52,768	69,272
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	12,980	15,844
200	Res Non-hmstd 1 unit: >115K	1,179,143	19,456	23,176
202	Res Non-hmstd 2-3 units	2,753,945	45,440	57,695
205	Regular apartments (4a)	9,198,322	220,760	270,382
206	Sm city apartment	168,680	3,627	5,499
207	Low income apartments (4d)	2,389,199	23,892	32,756
208	Non-prof student housing/Comm Serv	25,854	427	590
209	Student housing	17,145	206	298
210	Manufactured home park land	382,954	6,319	7,721
212	Comm seasonal-rec-res: 1c <32K	43,383	434	509
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,582
214	Comm seasonal-rec-res: 4c	210,876	3,479	3,761
215	Qualifying golf courses	145,001	2,393	2,723
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,792,338	115,016	151,683
219	Commercial pref: 100K - 150K	1,389,085	33,338	42,978
220	Commercial pref: 150K - 250K	2,162,285	73,518	92,643
221	Commercial: >250K	22,316,127	758,748	948,216

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Simulation	1H2	Baseline:	Preliminary Pay 2001	Page 35
04/25/2001 12:32 PM		Alternative:	Proj Pay 2002: Current Law (Revised 4/25)	(all figures in \$000s)
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,355	681	656
226	Comm border city: 100K - 150K	8,114	195	187
227	Comm border city: 150K - 250K	12,442	423	286
228	Comm border city: >250K	37,715	1,282	867
229	Comm transit zone: <100K	4,772	115	149
230	Comm transit zone: 100K-150K	2,495	60	78
231	Comm transit zone struct:150K-250K	7,023	209	283
232	Comm transit zone struct: >250K	464,736	13,826	18,772
233	Comm transit zone exist: 150K-250K	3,610	123	158
234	Comm transit zone exist: >250K	111,772	3,800	4,899
237	Industrial pref: <100K	798,784	19,171	24,973
238	Industrial pref: 100K-150K	339,087	8,138	10,549
239	Industrial pref: 150K-250K	655,581	22,290	28,380
240	Industrial pref: >250K	9,199,229	312,774	388,595
244	Ind border city: <100K	1,015	24	23
245	Ind border city: 100K-150K	352	8	8
246	Ind border city: 150K-250K	1,230	42	28
247	Ind border city: >250K	30,793	1,047	708
248	Ind Transit Zone: <100K	3,670	88	115
249	Ind Transit Zone: 100K-150K	1,847	44	58
250	Ind Transit Zone Struct: 150K-250K	5,135	153	208
251	Ind Transit Zone Struct: >250K	95,466	2,840	3,719
252	Ind Transit Zone exist: 150K-250K	2,840	97	125
253	Ind Transit Zone exist: >250K	27,848	947	1,225
256	Publ Util: land & bldgs <100K	61,020	1,464	1,839
257	Publ Util: land & bldgs: 100K-150K	14,817	356	449
258	Publ Util: land & bldgs >150K	688,842	23,421	28,612
259.1	Publ Util: machinery (exc generat)	862,733	29,333	34,453
259.2	Publ Util: Electric Generat Mach	1,578,285	53,662	65,377
261	Railroad <100K	17,765	426	548
262	Railroad: 100K-150K	7,626	183	231
263	Railroad >150K	491,825	16,722	20,997
265	Mineral	3,666	125	189
266	Misc class 5	301	10	15
269	Personal: 3f	11,362	114	148
270	Non-comm aircraft hangars	22,731	375	454
271.1	Pers: It31 tools&mach excl elec gen	113,070	3,844	4,832
271.2	Pers: It31 electric generation mach	16,016	545	495
272	Pers: Item 32 struct/leased land	111,070	1,833	2,264
273	Pers: Item 33 ag real estate	8,823	106	142
275.1	Pers: Item 41 struct excl elec gen	347,060	11,800	10,518
275.2	Pers: It41 electric generation mach	13,639	464	479
276	Pers: Item 41 EZ <100K	526	13	12
277	Pers: Item 41 EZ: 100K-150K	103	2	2
278	Pers: Item 41 EZ >150K	619	21	14
281	Pers: Item 41 TZ: >150K	1,700	51	66
282	Pers: Item 42 struct/RR land	39,458	1,342	1,946
289	Pers: Item 43 leased real estate	236,590	8,044	7,818
290	Pers: Item 44 electric util trans lines	1,389,216	47,233	59,423
291	Pers: Item 44 electric util distri lines	147,864	5,027	6,520
292	Pers: Item 45 syst/gas utils	1,521,677	51,737	61,228
293	Pers: Item 46 syst/water utils	1,336	45	57

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Simulation	1H2	Baseline:	Preliminary Pay 2001		Page 36
04/25/2001 12:32 PM		Alternative:	Proj Pay 2002: Current Law (Revised 4/25)		(all figures in \$000s)
294	Pers: Item 48 misc		48,282	1,642	1,977
1162	NewCon: Farm 1b Hmstd HGA: <32K		5	0	0
1163	NewCon: Ag Hmstd HGA: <72K		1,734	17	15
1164	NewCon: Ag Hmstd HGA: 72K-76K		115	1	1
1165	NewCon: Ag Hmstd HGA: 76K-115K		1,096	18	14
1166	NewCon: Ag Hmstd HGA: >115K		1,342	22	23
1167	NewCon: Farm 1b Hmstd land <32K		1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres		4,622	16	16
1169	NewCon: Ag Hmstd <72K: >320 Acres		1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320		140	0	0
1171	NewCon: Ag Hmstd 72K-76K: >320		0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320		1,069	4	4
1173	NewCon: Ag Hmstd 76K-115K: >320		20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320		4,762	38	37
1175	NewCon: Ag Hmstd 115K-600K: >320		1,388	11	11
1176	NewCon: Ag Hmstd >600K: <320 Acres		168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres		1,372	16	17
1179	NewCon: Ag Non-homestead		6,147	74	75
1187	NewCon: NonComm seas-rec-res: <72K		111,203	1,334	1,561
1188	NewCon: NonCom seas-rec-res: 72K-76K		5,425	65	75
1189	NewCon: NonCom seas-rec-res: >76K		109,819	1,812	1,934
1193	NewCon: Res Hmstd: <72K		2,044,241	20,442	20,779
1194	NewCon: Res Hmstd: 72K-76K		113,569	1,136	1,154
1195	NewCon: Res Hmstd: 76K - 115K		1,107,297	18,270	17,523
1196	NewCon: Res Hmstd: >115K		1,398,948	23,083	27,503
1198	NewCon: Res Non-hmstd 1 unit: <76K		181,539	2,178	2,828
1199	NewCon: Res NonHmstd 1un: 76K -		88,108	1,454	1,757
1200	NewCon: Res Non-hmstd 1 unit: >115K		181,605	2,996	3,524
1202	NewCon: Res Non-hmstd 2-3 units		131,372	2,168	2,619
1205	NewCon: Regular apartments (4a)		276,131	6,627	7,807
1206	NewCon: Sm city apartment		20,710	445	703
1207	NewCon: Low income apartments (4d)		30,922	309	424
1208	NewCon: NonProf student hous/Comm		45	1	1
1209	NewCon: Student housing		3	0	0
1212	NewCon: Comm seas-rec-res: 1c <32K		512	5	6
1213	NewCon: Comm seas-rec-res: 1c >32K		3,035	30	33
1214	NewCon: Comm seas-rec-res: 4c		3,034	50	54
1218	NewCon: Commercial pref: <100K		110,022	2,641	3,396
1219	NewCon: Commercial pref: 100K - 150K		50,021	1,200	1,560
1220	NewCon: Commercial pref: 150K - 250K		87,430	2,973	3,764
1221	NewCon: Commercial: >250K		1,170,741	39,805	49,499
1222	NewCon: Comm competitive zone: <50K		2	0	0
1223	NewCon: Comm comp zone: 50K - 150K		3	0	0
1224	NewCon: Comm competitive zone:		9	0	0
1225	NewCon: Comm border city: <100K		503	12	12
1226	NewCon: Comm border city: 100K -		119	3	3
1227	NewCon: Comm border city: 150K -		73	2	2
1228	NewCon: Comm border city: >250K		4,726	161	109
1229	NewCon: Comm transit zone: <100K		11	0	0
1230	NewCon: Comm transit zone:		38	1	1
1231	NewCon: Comm transit zone:150K-250K		542	16	22
1232	NewCon: Comm transit zone struct:		19,742	587	805
1234	NewCon: Comm transit zone exist:		2,644	90	116
1237	NewCon: Industrial pref: <100K		20,217	485	541
1238	NewCon: Industrial pref: 100K-150K		10,627	255	288

1239	NewCon: Industrial pref: 150K-250K	18,903	643	715
1240	NewCon: Industrial pref: >250K	460,403	15,654	19,104
1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	1	1
1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	178	225
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	2,158	2,264
Alternative State Totals		290,405,515	4,706,908	5,373,620