

House Research Simulation Report: Property Tax

Simulation #11D2

Date 4/25/2011

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)

DESCRIPTION

BASELINE: Actual Pay 2011

ALTERNATIVE: Projected Pay 2012: Current Law (Revised)

This report is a projection of property taxes payable in 2012 under current law. This simulation is a very minor revision of its predecessor, #11D1. The payable 2011 baseline is based on actual data reported by the counties. The payable 2012 projections are the result of a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on growth patterns for the previous year with some adjustments, combined with input from county assessors. Non-school levy projections are based on growth rates for recent years. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts using district-specific data. It should be noted that because recent years have been characterized by more uncertainty than “normal” with regard to economic conditions generally, and with regard to the certainty of state aid and credit payments and reimbursements, there is more uncertainty with regard to this projection than is normally the case.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$183 million, or 2.3%**, according to the simulation. Approximately \$33 million of the \$183 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2012. The overall tax increases are projected to be 3% in Greater Minnesota and 1.8% in the Metro area.
- **On a statewide average basis, property tax changes vary by property type from +0.6% (on residential homesteads) to +5.8% (on public utility property).** Increases on other large property types (existing properties only) are 4.4% on agricultural property, 1.8% on residential non-homestead property, 4% on apartments, 2.4% on commercial-industrial property, and 0.9% on seasonal-recreational property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2011**

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

ALTERNATIVE: Projected Pay 2012: Current Law (Revised)

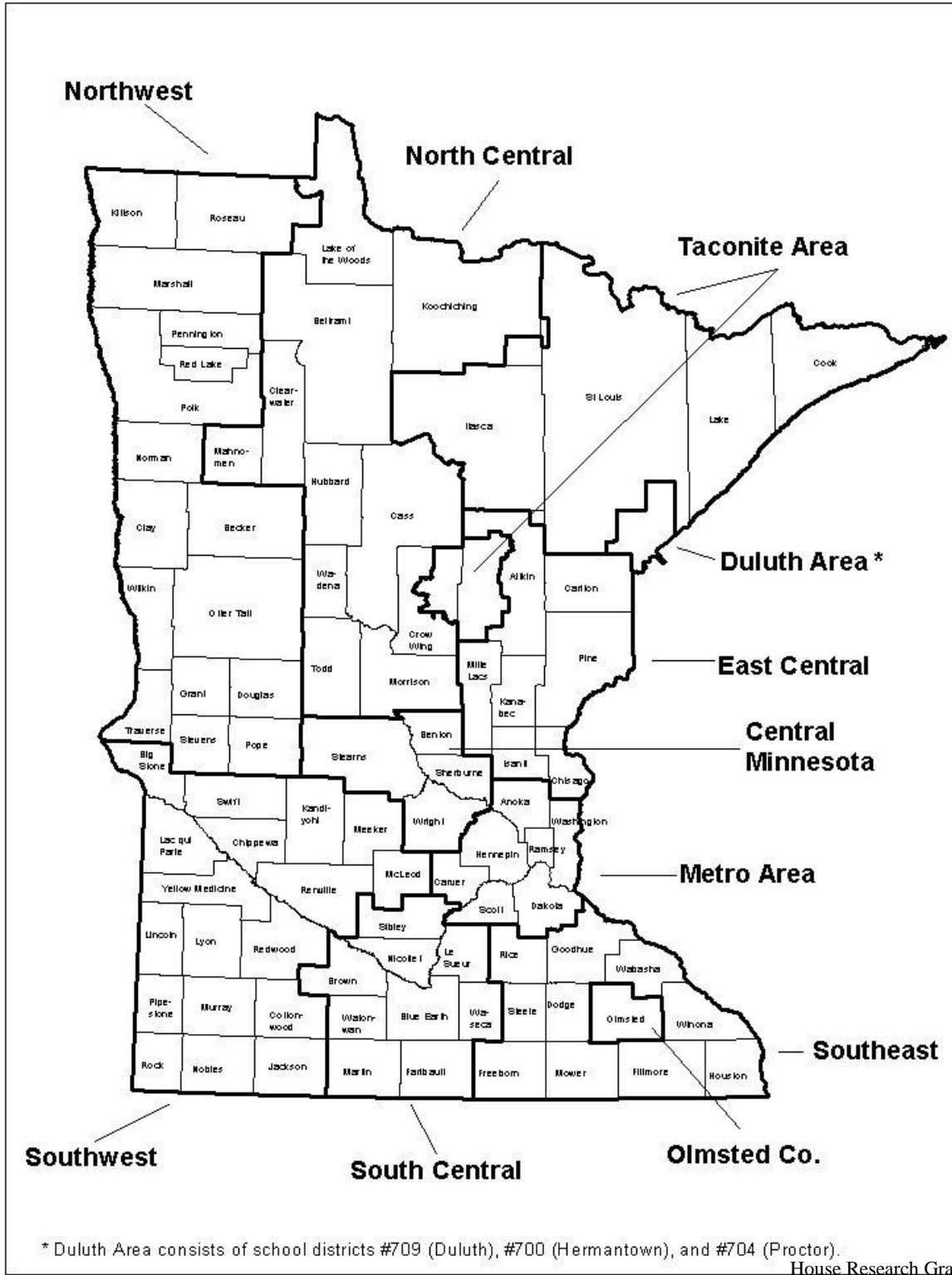
- **Market values** are based on actual growth rates in taxable property values between payable year 2010 and payable year 2011 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked reasonable. City-specific growth estimates were provided for Hennepin County. 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 2010 to pay 2011, 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./Education Dept. working group. The baseline pay 2012 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$62 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across almost all districts statewide. Approximately \$34 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- **County and city levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased by its average growth rate for the previous two years, after netting out any levy increases for aid reductions. Levy assumptions for some of the larger taxing jurisdictions were discussed with local officials, with minor adjustments made where suggested.
- **Town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied 50 percent of each town's average levy growth rate for the previous three years to its 2011 levy.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median growth rate over the previous three years. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency and recent trends in levy growth.

- **The state property tax levy** is assumed to be \$811.7 million; resulting in a commercial-industrial rate of 51.0% and a seasonal-recreational rate of 20.2%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

SIMULATION PARAMETERS

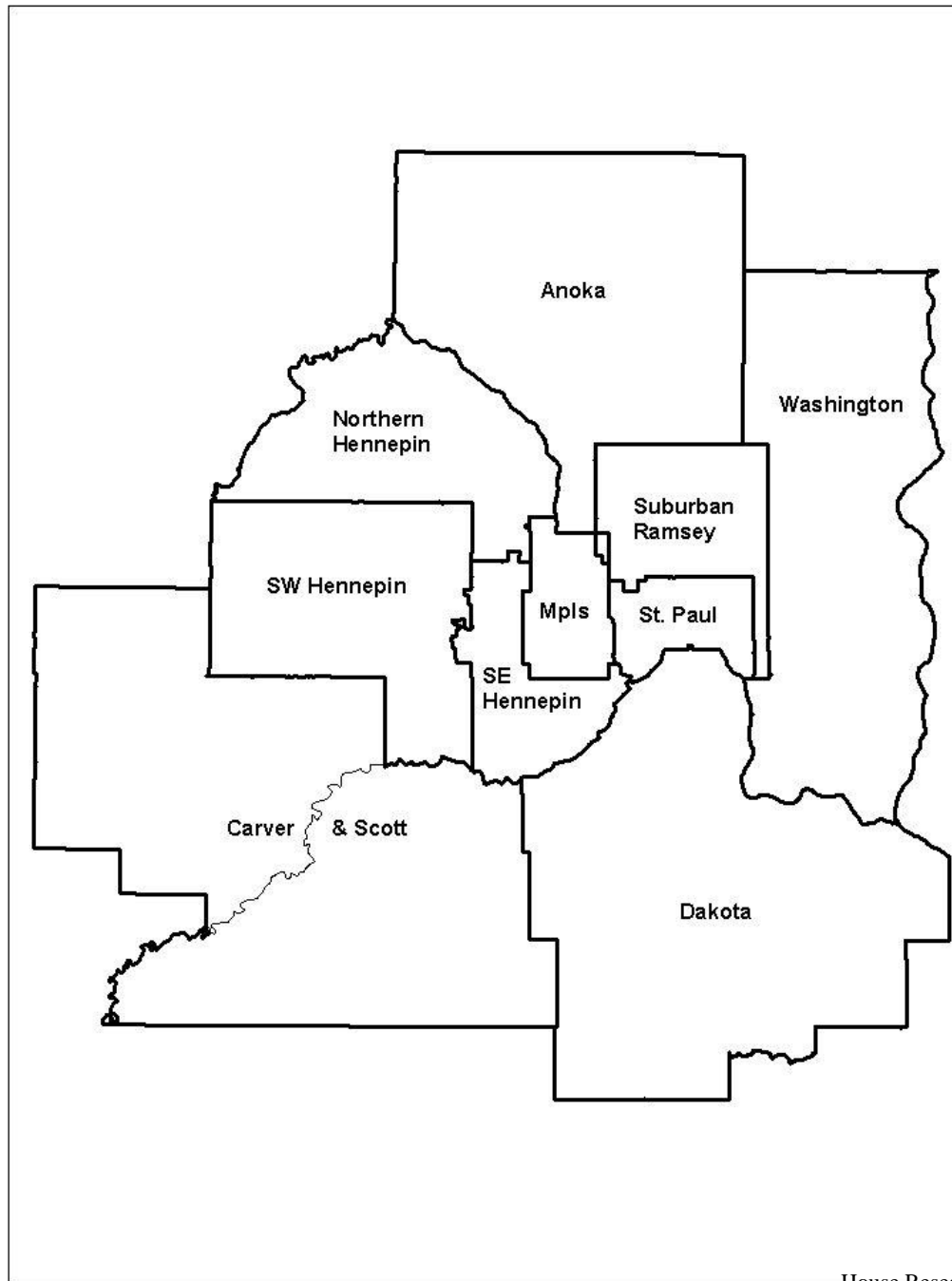
	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,140,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant land	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
Agricultural homestead land:		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

Property Tax Model Regions (Greater Minnesota)



Note: In most regions results are displayed separately for cities and for towns.

Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of Hassan Township plus the following cities: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	293,428,816	283,132,591	-10,296,225	-3.5	3,534,981	3,557,758	22,777	0.6	1.20	1.26
ResNonHm Exist	38,825,892	37,841,167	-984,725	-2.5	542,012	551,537	9,525	1.8	1.40	1.46
Apartments Exist	17,618,203	17,583,656	-34,546	-0.2	303,566	315,626	12,060	4.0	1.72	1.79
Low-inc Apts Exi	2,784,493	2,777,069	-7,424	-0.3	29,764	31,021	1,257	4.2	1.07	1.12
Seas Rec: Exist	27,214,499	26,170,001	-1,044,498	-3.8	234,023	236,164	2,141	0.9	0.86	0.90
Com/Ind Lo Exist	10,162,968	10,090,454	-72,514	-0.7	273,360	284,289	10,929	4.0	2.69	2.82
Com/Ind Hi Exist	62,943,595	61,218,169	-1,725,426	-2.7	2,251,575	2,301,444	49,869	2.2	3.58	3.76
Publ U: Elec Gen	1,655,111	1,671,662	16,551	1.0	38,932	41,339	2,407	6.2	2.35	2.47
Publ U: Other	7,351,722	7,425,239	73,517	1.0	235,113	248,578	13,465	5.7	3.20	3.35
AgHm House Exist	11,185,950	10,829,853	-356,098	-3.2	94,885	95,920	1,035	1.1	0.85	0.89
AgHm Land: Exist	53,262,094	55,495,389	2,233,294	4.2	221,994	233,889	11,896	5.4	0.42	0.42
Ag NonHm: Exist	33,064,886	34,324,042	1,259,156	3.8	255,718	268,267	12,549	4.9	0.77	0.78
Misc props	885,928	885,520	-409	0.0	15,076	15,704	627	4.2	1.70	1.77
ResHmstd: NewCon	0	1,347,271	1,347,271	0.0	0	17,307	17,307	0.0	0.00	1.28
All Other NewCon	0	1,172,676	1,172,676	0.0	0	15,433	15,433	0.0	0.00	1.32
Total	560,384,158	551,964,758	-8,419,399	-1.5	8,030,999	8,214,276	183,277	2.3	1.43	1.49

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	6,258,123	6,144,959	-113,164	-1.8	County	44.22	45.24	0.067	0.069
(-) TIF Tax Capacity	226,446	219,267	-7,178	-3.2	City/Town	33.57	34.50	0.725	0.743
(-) FD Contrib Tax Cap	426,361	397,225	-29,136	-6.8	School District	23.06	24.35	17.024	18.655
(=) Taxable Tax Capacity	5,605,316	5,528,467	-76,849	-1.4	Special District	4.96	5.22	0.010	0.010
FD Distrib Tax Cap	426,250	397,225	-29,025	-6.8	Total	105.81	109.31	17.826	19.478

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	103,454,590	100,254,766	-3,199,825	-3.1	1,072,237	1,090,949	18,711	1.7	1.04	1.09
ResNonHm Exist	13,946,250	13,597,662	-348,588	-2.5	177,117	180,736	3,619	2.0	1.27	1.33
Apartments Exist	3,949,188	3,937,939	-11,249	-0.3	64,367	67,077	2,710	4.2	1.63	1.70
Low-inc Apts Exi	970,911	968,509	-2,403	-0.2	10,011	10,470	459	4.6	1.03	1.08
Seas Rec: Exist	26,716,397	25,698,501	-1,017,896	-3.8	227,935	230,133	2,197	1.0	0.85	0.90
Com/Ind Lo Exist	5,972,509	5,936,852	-35,657	-0.6	156,403	161,890	5,486	3.5	2.62	2.73
Com/Ind Hi Exist	14,966,711	14,605,904	-360,807	-2.4	508,730	516,836	8,106	1.6	3.40	3.54
Publ U: Elec Gen	1,282,577	1,295,403	12,826	1.0	29,313	31,036	1,722	5.9	2.29	2.40
Publ U: Other	4,771,354	4,819,067	47,713	1.0	142,456	149,667	7,211	5.1	2.99	3.11
AgHm House Exist	10,210,043	9,897,996	-312,047	-3.1	84,976	85,996	1,019	1.2	0.83	0.87
AgHm Land: Exist	51,149,702	53,377,917	2,228,215	4.4	212,625	224,011	11,386	5.4	0.42	0.42
Ag NonHm: Exist	31,268,562	32,538,395	1,269,833	4.1	237,933	249,907	11,974	5.0	0.76	0.77
Misc props	340,375	340,388	13	0.0	5,778	6,068	290	5.0	1.70	1.78
ResHmstd: NewCon	0	611,269	611,269	0.0	0	6,903	6,903	0.0	0.00	1.13
All Other NewCon	0	692,568	692,568	0.0	0	7,506	7,506	0.0	0.00	1.08
Total	268,999,170	268,573,135	-426,036	-0.2	2,929,883	3,019,184	89,301	3.0	1.09	1.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,747,054	2,729,742	-17,312	-0.6	County	46.73	47.63	0.026	0.027
(-) TIF Tax Capacity	36,545	35,780	-765	-2.1	City/Town	27.37	28.13	0.305	0.311
(-) FD Contrib Tax Cap	5,647	6,802	1,155	20.5	School District	19.47	20.48	13.895	15.868
(=) Taxable Tax Capacity	2,704,862	2,687,160	-17,702	-0.7	Special District	1.67	1.75	0.028	0.029
FD Distrib Tax Cap	5,536	6,802	1,266	22.9	Total	95.23	97.98	14.255	16.235

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,400	102,100	-3.1	876	886	9	1.0	0.83	0.87
Res Hmstd: Avg Val	158,000	153,100	-3.1	1,500	1,514	14	1.0	0.95	0.99
Res Hmstd: Hi Val	210,700	204,200	-3.1	2,124	2,144	20	0.9	1.01	1.05
Res Hmstd: Ex-Hi Val	316,100	306,300	-3.1	3,373	3,402	29	0.9	1.07	1.11
Apartment	300,000	299,100	-0.3	3,999	4,149	150	3.8	1.33	1.39
Comm/Ind: Lo Val	150,000	146,400	-2.4	3,460	3,510	50	1.4	2.31	2.4
Comm/Ind: Med Val	300,000	292,800	-2.4	8,003	8,084	81	1.0	2.67	2.76
Comm/Ind: Hi Val	1,000,000	975,900	-2.4	29,202	29,552	350	1.2	2.92	3.03

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: Exist	189,974,226	182,877,825	-7,096,400	-3.7	2,462,744	2,466,809	4,065	0.2	1.30	1.35
ResNonHm Exist	24,879,642	24,243,505	-636,136	-2.6	364,894	370,801	5,907	1.6	1.47	1.53
Apartments Exist	13,669,015	13,645,718	-23,297	-0.2	239,199	248,549	9,349	3.9	1.75	1.82
Low-inc Apts Exi	1,813,582	1,808,560	-5,022	-0.3	19,753	20,550	798	4.0	1.09	1.14
Seas Rec: Exist	498,102	471,500	-26,602	-5.3	6,088	6,031	-56	-0.9	1.22	1.28
Com/Ind Lo Exist	4,190,460	4,153,603	-36,857	-0.9	116,957	122,399	5,443	4.7	2.79	2.95
Com/Ind Hi Exist	47,976,884	46,612,265	-1,364,619	-2.8	1,742,845	1,784,607	41,762	2.4	3.63	3.83
Publ U: Elec Gen	372,533	376,259	3,725	1.0	9,619	10,303	685	7.1	2.58	2.74
Publ U: Other	2,580,368	2,606,172	25,804	1.0	92,657	98,911	6,254	6.7	3.59	3.80
AgHm House Exist	975,908	931,857	-44,050	-4.5	9,909	9,924	16	0.2	1.02	1.07
AgHm Land: Exist	2,112,392	2,117,471	5,079	0.2	9,369	9,878	510	5.4	0.44	0.47
Ag NonHm: Exist	1,796,324	1,785,647	-10,677	-0.6	17,785	18,361	576	3.2	0.99	1.03
Misc props	545,553	545,131	-422	-0.1	9,299	9,636	337	3.6	1.70	1.77
ResHmstd: NewCon	0	736,002	736,002	0.0	0	10,404	10,404	0.0	0.00	1.41
All Other NewCon	0	480,108	480,108	0.0	0	7,927	7,927	0.0	0.00	1.65
Total	291,384,987	283,391,624	-7,993,364	-2.7	5,101,116	5,195,092	93,976	1.8	1.75	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,511,069	3,415,218	-95,852	-2.7	County	41.88	42.98	0.090	0.092
(-) TIF Tax Capacity	189,901	183,487	-6,414	-3.4	City/Town	39.36	40.53	0.960	0.987
(-) FD Contrib Tax Cap	420,714	390,423	-30,291	-7.2	School District	26.41	28.00	18.776	20.227
(=) Taxable Tax Capacity	2,900,454	2,841,308	-59,147	-2.0	Special District	8.03	8.50	0.000	0.000
FD Distrib Tax Cap	420,714	390,423	-30,291	-7.2	Total	115.67	120.01	19.825	21.307

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,300	157,200	-3.7	1,987	1,991	3	0.2	1.22	1.27
Res Hmstd: Avg Val	244,900	235,800	-3.7	3,166	3,172	6	0.2	1.29	1.35
Res Hmstd: Hi Val	326,400	314,200	-3.7	4,344	4,351	7	0.2	1.33	1.38
Res Hmstd: Ex-Hi Val	489,800	471,500	-3.7	6,637	6,663	27	0.4	1.35	1.41
Apartment	300,000	299,500	-0.2	4,932	5,131	199	4.0	1.64	1.71
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,123	4,226	102	2.5	2.75	2.90
Comm/Ind: Med Val	300,000	291,500	-2.8	9,522	9,722	200	2.1	3.17	3.34
Comm/Ind: Hi Val	1,000,000	971,600	-2.8	34,716	35,538	822	2.4	3.47	3.66

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	58,298,928	56,453,776	-1,845,152	-3.2	689,709	699,459	9,750	1.4	1.18	1.24
ResNonHm Exist	8,714,864	8,447,552	-267,312	-3.1	124,191	126,092	1,901	1.5	1.43	1.49
Apartments Exist	3,877,243	3,866,843	-10,400	-0.3	63,540	66,217	2,677	4.2	1.64	1.71
Low-inc Apts Exi	970,713	968,305	-2,408	-0.2	10,009	10,468	459	4.6	1.03	1.08
Seas Rec: Exist	3,587,475	3,390,738	-196,738	-5.5	35,391	35,541	149	0.4	0.99	1.05
Com/Ind Lo Exist	4,889,714	4,863,483	-26,231	-0.5	133,413	138,118	4,704	3.5	2.73	2.84
Com/Ind Hi Exist	13,520,738	13,181,268	-339,470	-2.5	468,591	475,817	7,227	1.5	3.47	3.61
Publ U: Elec Gen	1,243,543	1,255,978	12,435	1.0	28,646	30,357	1,711	6.0	2.30	2.42
Publ U: Other	1,549,692	1,565,188	15,496	1.0	54,372	57,326	2,955	5.4	3.51	3.66
AgHm House Exist	285,211	274,183	-11,028	-3.9	3,356	3,425	69	2.1	1.18	1.25
AgHm Land: Exist	616,591	625,867	9,276	1.5	3,573	3,821	248	6.9	0.58	0.61
Ag NonHm: Exist	1,022,084	1,034,746	12,662	1.2	12,007	12,667	660	5.5	1.17	1.22
Misc props	283,373	283,387	13	0.0	5,091	5,345	254	5.0	1.80	1.89
ResHmstd: NewCon	0	306,783	306,783	0.0	0	4,060	4,060	0.0	0.00	1.32
All Other NewCon	0	225,395	225,395	0.0	0	3,625	3,625	0.0	0.00	1.61
Total	98,860,168	96,743,491	-2,116,677	-2.1	1,631,888	1,672,338	40,450	2.5	1.65	1.73

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,188,481	1,163,817	-24,664	-2.1	County	47.50	48.75	0.022	0.022
(-) TIF Tax Capacity	35,950	35,172	-778	-2.2	City/Town	47.26	49.19	0.510	0.521
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	22.18	23.45	14.371	16.349
(=) Taxable Tax Capacity	1,148,436	1,123,672	-24,764	-2.2	Special District	1.94	2.03	0.049	0.050
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	118.88	123.41	14.952	16.942

**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	91,200	88,300	-3.2	930	946	16	1.7	1.02	1.07
Res Hmstd: Avg Val	136,700	132,400	-3.1	1,580	1,605	25	1.6	1.16	1.21
Res Hmstd: Hi Val	182,200	176,400	-3.2	2,230	2,262	32	1.4	1.22	1.28
Res Hmstd: Ex-Hi Val	273,400	264,700	-3.2	3,533	3,581	48	1.4	1.29	1.35
Apartment	300,000	299,200	-0.3	4,907	5,122	216	4.4	1.64	1.71
Comm/Ind: Lo Val	150,000	146,200	-2.5	4,003	4,073	70	1.8	2.67	2.79
Comm/Ind: Med Val	300,000	292,500	-2.5	9,266	9,392	127	1.4	3.09	3.21
Comm/Ind: Hi Val	1,000,000	974,900	-2.5	33,824	34,357	533	1.6	3.38	3.52

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,155,662	43,800,990	-1,354,673	-3.0	382,529	391,490	8,961	2.3	0.85	0.89
ResNonHm Exist	5,231,387	5,150,110	-81,276	-1.6	52,926	54,644	1,717	3.2	1.01	1.06
Apartments Exist	71,945	71,096	-849	-1.2	827	861	33	4.0	1.15	1.21
Low-inc Apts Exi	198	204	5	2.7	2	2	0	7.2	1.03	1.07
Seas Rec: Exist	23,128,921	22,307,763	-821,158	-3.6	192,544	194,592	2,048	1.1	0.83	0.87
Com/Ind Lo Exist	1,082,795	1,073,369	-9,426	-0.9	22,990	23,772	782	3.4	2.12	2.21
Com/Ind Hi Exist	1,445,973	1,424,635	-21,337	-1.5	40,139	41,019	880	2.2	2.78	2.88
Publ U: Elec Gen	39,035	39,425	390	1.0	667	678	11	1.7	1.71	1.72
Publ U: Other	3,221,663	3,253,879	32,217	1.0	88,084	92,341	4,256	4.8	2.73	2.84
AgHm House Exist	9,924,832	9,623,813	-301,019	-3.0	81,620	82,571	950	1.2	0.82	0.86
AgHm Land: Exist	50,533,112	52,752,050	2,218,939	4.4	209,053	220,190	11,138	5.3	0.41	0.42
Ag NonHm: Exist	30,246,478	31,503,648	1,257,170	4.2	225,926	237,240	11,314	5.0	0.75	0.75
Misc props	57,002	57,002	0	0.0	687	723	36	5.2	1.20	1.27
ResHmstd: NewCon	0	304,486	304,486	0.0	0	2,843	2,843	0.0	0.00	0.93
All Other NewCon	0	467,173	467,173	0.0	0	3,881	3,881	0.0	0.00	0.83
Total	170,139,002	171,829,644	1,690,642	1.0	1,297,995	1,346,846	48,851	3.8	0.76	0.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,558,572	1,565,924	7,352	0.5	County	46.16	46.82	0.032	0.033
(-) TIF Tax Capacity	595	608	14	2.3	City/Town	12.69	12.99	0.019	0.019
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	17.47	18.34	13.231	15.196
(=) Taxable Tax Capacity	1,556,426	1,563,487	7,062	0.5	Special District	1.46	1.55	0.000	0.000
FD Distrib Tax Cap	1,142	1,404	261	22.9	Total	77.78	79.71	13.282	15.248

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,000	128,000	-3.0	948	958	10	1.0	0.72	0.75
Res Hmstd:Avg Val	197,900	192,000	-3.0	1,608	1,624	16	1.0	0.81	0.85
Res Hmstd: Hi Val	263,900	256,000	-3.0	2,268	2,289	21	0.9	0.86	0.89
Res Hmstd: Ex-Hi Val	395,900	384,000	-3.0	3,589	3,620	30	0.8	0.91	0.94
Apartment	300,000	296,500	-1.2	3,315	3,406	91	2.7	1.11	1.15
Comm/Ind: Lo Val	150,000	147,800	-1.5	3,053	3,124	71	2.3	2.04	2.11
Comm/Ind: Med Val	300,000	295,600	-1.5	7,058	7,200	142	2.0	2.35	2.44
Comm/Ind: Hi Val	1,000,000	985,200	-1.5	25,746	26,283	538	2.1	2.57	2.67

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,381,407	5,371,702	-9,705	-0.2	63,781	65,878	2,097	3.3	1.19	1.23
ResNonHm Exist	753,411	750,184	-3,227	-0.4	10,674	10,991	317	3.0	1.42	1.47
Apartments Exist	483,430	487,633	4,203	0.9	7,964	8,259	295	3.7	1.65	1.69
Low-inc Apts Exi	110,832	111,401	569	0.5	1,131	1,173	42	3.7	1.02	1.05
Seas Rec: Exist	323,255	318,935	-4,320	-1.3	3,559	3,675	116	3.3	1.10	1.15
Com/Ind Lo Exist	616,252	617,352	1,101	0.2	16,253	16,750	498	3.1	2.64	2.71
Com/Ind Hi Exist	1,241,938	1,240,191	-1,746	-0.1	37,267	38,037	770	2.1	3.00	3.07
Publ U: Elec Gen	25,150	25,401	251	1.0	561	578	17	3.0	2.23	2.28
Publ U: Other	114,385	115,529	1,144	1.0	3,976	4,142	166	4.2	3.48	3.59
AgHm House Exist	18,276	18,123	-153	-0.8	210	219	9	4.1	1.15	1.21
AgHm Land: Exist	54,964	57,499	2,535	4.6	323	351	28	8.7	0.59	0.61
Ag NonHm: Exist	78,072	81,949	3,877	5.0	910	972	62	6.8	1.17	1.19
Misc props	36,525	36,525	0	0.0	637	657	19	3.0	1.74	1.80
ResHmstd: NewCon	0	53,564	53,564	0.0	0	704	704	0.0	0.00	1.31
All Other NewCon	0	43,736	43,736	0.0	0	657	657	0.0	0.00	1.50
Total	9,237,896	9,329,725	91,829	1.0	147,247	153,044	5,797	3.9	1.59	1.64

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,477	111,448	971	0.9	County	47.90	48.61	0.000	0.000
(-) TIF Tax Capacity	4,768	4,807	39	0.8	City/Town	47.06	48.13	0.288	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	21.08	16.833	18.703
(=) Taxable Tax Capacity	105,709	106,641	933	0.9	Special District	3.29	3.44	0.228	0.226
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	121.25	17.349	19.214

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	77,100	77,000	-0.1	746	778	33	4.4	0.97	1.01
Res Hmstd: Avg Val	115,500	115,300	-0.2	1,303	1,351	48	3.7	1.13	1.17
Res Hmstd: Hi Val	154,000	153,700	-0.2	1,861	1,925	64	3.4	1.21	1.25
Res Hmstd: Ex-Hi Val	231,000	230,600	-0.2	2,978	3,074	96	3.2	1.29	1.33
Apartment	300,000	302,600	0.9	4,972	5,168	196	3.9	1.66	1.71
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,035	4,159	124	3.1	2.69	2.78
Comm/Ind: Med Val	300,000	299,600	-0.1	9,328	9,607	279	3.0	3.11	3.21
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	34,028	35,035	1,007	3.0	3.40	3.51

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,404,012	6,374,767	-29,245	-0.5	50,842	53,543	2,701	5.3	0.79	0.84
ResNonHm Exist	652,663	652,722	59	0.0	6,347	6,649	302	4.8	0.97	1.02
Apartments Exist	10,511	9,751	-760	-7.2	103	101	-1	-1.3	0.98	1.04
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,292,541	5,109,838	-182,703	-3.5	43,305	43,878	573	1.3	0.82	0.86
Com/Ind Lo Exist	167,738	166,476	-1,263	-0.8	3,448	3,561	114	3.3	2.06	2.14
Com/Ind Hi Exist	214,677	214,001	-676	-0.3	5,891	6,065	174	2.9	2.74	2.83
Publ U: Elec Gen	509	514	5	1.0	8	8	0	4.7	1.53	1.58
Publ U: Other	666,859	673,527	6,669	1.0	17,799	18,501	701	3.9	2.67	2.75
AgHm House Exist	1,534,467	1,530,706	-3,761	-0.2	11,928	12,558	630	5.3	0.78	0.82
AgHm Land: Exist	8,693,003	9,070,274	377,270	4.3	35,873	38,188	2,315	6.5	0.41	0.42
Ag NonHm: Exist	5,856,752	6,138,152	281,400	4.8	43,907	46,403	2,496	5.7	0.75	0.76
Misc props	5,875	5,875	0	0.0	71	74	3	4.6	1.21	1.27
ResHmstd: NewCon	0	68,484	68,484	0.0	0	623	623	0.0	0.00	0.91
All Other NewCon	0	101,910	101,910	0.0	0	845	845	0.0	0.00	0.83
Total	29,499,607	30,116,998	617,390	2.1	219,523	230,998	11,475	5.2	0.74	0.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	275,338	4,789	1.8	County	44.62	45.40	0.000	0.000
(-) TIF Tax Capacity	142	141	-1	-0.6	City/Town	12.07	12.30	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	14.94	15.055	16.952
(=) Taxable Tax Capacity	270,407	275,198	4,790	1.8	Special District	3.35	3.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.27	76.22	15.055	16.952

**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	128,500	127,900	-0.5	891	934	43	4.9	0.69	0.73
Res Hmstd: Avg Val	192,600	191,700	-0.5	1,521	1,586	65	4.3	0.79	0.83
Res Hmstd: Hi Val	256,800	255,600	-0.5	2,153	2,239	87	4.0	0.84	0.88
Res Hmstd: Ex-Hi Val	385,300	383,500	-0.5	3,416	3,546	130	3.8	0.89	0.92
Apartment	300,000	278,300	-7.2	3,237	3,123	-113	-3.5	1.08	1.12
Comm/Ind: Lo Val	150,000	149,500	-0.3	3,001	3,107	107	3.6	2.00	2.08
Comm/Ind: Med Val	300,000	299,100	-0.3	6,926	7,165	239	3.4	2.31	2.4
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	25,246	26,108	862	3.4	2.52	2.62

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,771,870	3,576,724	-195,145	-5.2	34,692	35,352	659	1.9	0.92	0.99
ResNonHm Exist	686,247	653,269	-32,977	-4.8	8,358	8,527	169	2.0	1.22	1.31
Apartments Exist	225,226	221,567	-3,659	-1.6	3,387	3,580	194	5.7	1.50	1.62
Low-inc Apts Exi	80,560	80,342	-217	-0.3	801	859	58	7.2	0.99	1.07
Seas Rec: Exist	2,395,108	2,225,568	-169,540	-7.1	20,732	20,487	-245	-1.2	0.87	0.92
Com/Ind Lo Exist	517,635	508,406	-9,228	-1.8	13,012	13,533	521	4.0	2.51	2.66
Com/Ind Hi Exist	1,039,899	968,699	-71,200	-6.8	33,318	32,976	-342	-1.0	3.20	3.40
Publ U: Elec Gen	2,484	2,509	25	1.0	73	82	9	11.9	2.94	3.25
Publ U: Other	85,228	86,080	852	1.0	2,808	2,992	184	6.5	3.29	3.48
AgHm House Exist	28,340	27,947	-393	-1.4	262	282	20	7.5	0.93	1.01
AgHm Land: Exist	49,028	50,059	1,031	2.1	186	209	23	12.6	0.38	0.42
Ag NonHm: Exist	109,337	116,630	7,294	6.7	874	985	111	12.7	0.80	0.84
Misc props	21,197	21,197	0	0.0	362	386	23	6.4	1.71	1.82
ResHmstd: NewCon	0	13,638	13,638	0.0	0	157	157	0.0	0.00	1.15
All Other NewCon	0	24,053	24,053	0.0	0	288	288	0.0	0.00	1.20
Total	9,012,158	8,576,689	-435,469	-4.8	118,867	120,693	1,827	1.5	1.32	1.41

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,091	100,703	-5,388	-5.1	County	36.43	37.53	0.000	0.000
(-) TIF Tax Capacity	3,415	3,246	-169	-5.0	City/Town	39.93	43.04	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	18.58	9.208	11.207
(=) Taxable Tax Capacity	102,676	97,457	-5,219	-5.1	Special District	0.82	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.85	100.03	9.254	11.255

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,800	88,000	-5.2	668	686	18	2.7	0.72	0.78
Res Hmstd: Avg Val	139,100	131,900	-5.2	1,187	1,214	27	2.3	0.85	0.92
Res Hmstd: Hi Val	185,400	175,800	-5.2	1,706	1,742	36	2.1	0.92	0.99
Res Hmstd: Ex-Hi Val	278,200	263,800	-5.2	2,746	2,801	54	2.0	0.99	1.06
Apartment	300,000	295,100	-1.6	3,797	4,022	225	5.9	1.27	1.36
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,354	3,323	-31	-0.9	2.24	2.38
Comm/Ind: Med Val	300,000	279,500	-6.8	7,780	7,626	-154	-2.0	2.59	2.73
Comm/Ind: Hi Val	1,000,000	931,500	-6.9	28,436	28,059	-377	-1.3	2.84	3.01

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,029,946	6,757,704	-272,242	-3.9	49,031	50,359	1,328	2.7	0.70	0.75
ResNonHm Exist	784,673	768,295	-16,377	-2.1	6,887	7,153	265	3.9	0.88	0.93
Apartments Exist	22,582	22,885	303	1.3	252	270	18	7.1	1.12	1.18
Low-inc Apts Exi	191	197	5	2.8	2	2	0	7.2	1.05	1.09
Seas Rec: Exist	7,202,194	6,880,633	-321,561	-4.5	54,396	54,472	76	0.1	0.76	0.79
Com/Ind Lo Exist	197,890	193,725	-4,165	-2.1	3,791	3,909	118	3.1	1.92	2.02
Com/Ind Hi Exist	179,387	171,313	-8,074	-4.5	4,429	4,443	13	0.3	2.47	2.59
Publ U: Elec Gen	3,342	3,376	33	1.0	65	69	4	5.9	1.94	2.03
Publ U: Other	632,243	638,566	6,322	1.0	16,698	17,763	1,065	6.4	2.64	2.78
AgHm House Exist	1,049,853	1,016,276	-33,577	-3.2	7,950	8,152	202	2.5	0.76	0.80
AgHm Land: Exist	2,859,570	2,813,773	-45,797	-1.6	10,459	10,777	319	3.0	0.37	0.38
Ag NonHm: Exist	2,647,622	2,653,680	6,059	0.2	20,000	20,731	732	3.7	0.76	0.78
Misc props	9,542	9,542	0	0.0	99	104	5	5.3	1.04	1.09
ResHmstd: NewCon	0	59,870	59,870	0.0	0	492	492	0.0	0.00	0.82
All Other NewCon	0	91,170	91,170	0.0	0	744	744	0.0	0.00	0.82
Total	22,619,035	22,081,004	-538,031	-2.4	174,059	179,439	5,381	3.1	0.77	0.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	217,579	-5,524	-2.5	County	40.41	41.50	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-0.8	City/Town	12.32	12.97	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.58	18.00	9.688	11.797
(=) Taxable Tax Capacity	223,098	217,574	-5,524	-2.5	Special District	1.10	1.19	0.000	0.000
FD Distrib Tax Cap	0	0	0	22.9	Total	70.40	73.66	9.688	11.797

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	123,500	118,700	-3.9	728	749	21	2.9	0.59	0.63
Res Hmstd: Avg Val	185,200	178,000	-3.9	1,278	1,309	31	2.5	0.69	0.74
Res Hmstd: Hi Val	246,900	237,300	-3.9	1,827	1,869	42	2.3	0.74	0.79
Res Hmstd: Ex-Hi Val	370,400	356,100	-3.9	2,928	2,991	64	2.2	0.79	0.84
Apartment	300,000	304,000	1.3	2,931	3,158	227	7.7	0.98	1.04
Comm/Ind: Lo Val	150,000	143,200	-4.5	2,833	2,847	14	0.5	1.89	1.99
Comm/Ind: Med Val	300,000	286,500	-4.5	6,562	6,548	-15	-0.2	2.19	2.29
Comm/Ind: Hi Val	1,000,000	955,000	-4.5	23,965	24,009	43	0.2	2.4	2.51

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,888,639	2,869,364	-19,275	-0.7	23,251	25,323	2,071	8.9	0.80	0.88
ResNonHm Exist	433,763	440,150	6,387	1.5	6,052	6,551	498	8.2	1.40	1.49
Apartments Exist	119,539	118,951	-588	-0.5	2,011	2,099	88	4.4	1.68	1.76
Low-inc Apts Exi	54,946	55,245	299	0.5	562	597	35	6.3	1.02	1.08
Seas Rec: Exist	411,680	397,107	-14,573	-3.5	4,654	4,745	91	2.0	1.13	1.19
Com/Ind Lo Exist	331,452	332,797	1,345	0.4	9,197	9,548	352	3.8	2.77	2.87
Com/Ind Hi Exist	518,375	513,987	-4,388	-0.8	18,749	19,239	490	2.6	3.62	3.74
Publ U: Elec Gen	238,051	240,432	2,381	1.0	4,412	4,917	504	11.4	1.85	2.04
Publ U: Other	159,255	160,847	1,593	1.0	5,284	5,627	343	6.5	3.32	3.50
AgHm House Exist	7,482	7,849	367	4.9	67	80	13	18.9	0.89	1.01
AgHm Land: Exist	8,618	8,921	303	3.5	30	35	5	17.5	0.35	0.39
Ag NonHm: Exist	182,369	188,621	6,252	3.4	2,202	2,390	188	8.5	1.21	1.27
Misc props	15,835	15,850	15	0.1	333	349	16	4.9	2.10	2.20
ResHmstd: NewCon	0	15,077	15,077	0.0	0	147	147	0.0	0.00	0.98
All Other NewCon	0	9,560	9,560	0.0	0	149	149	0.0	0.00	1.56
Total	5,370,005	5,374,759	4,755	0.1	76,804	81,797	4,992	6.5	1.43	1.52

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,820	64,861	41	0.1	County	45.09	46.20	0.000	0.000
(-) TIF Tax Capacity	1,319	1,298	-21	-1.6	City/Town	58.51	61.84	0.176	0.176
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	13.72	15.43	7.958	10.201
(=) Taxable Tax Capacity	59,406	58,590	-816	-1.4	Special District	2.14	2.05	0.000	0.000
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	119.46	125.51	8.134	10.377

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	69,200	68,700	-0.7	316	369	53	16.6	0.46	0.54
Res Hmstd:Avg Val	103,800	103,100	-0.7	756	832	76	10.1	0.73	0.81
Res Hmstd: Hi Val	138,300	137,400	-0.7	1,227	1,329	102	8.3	0.89	0.97
Res Hmstd: Ex-Hi Val	207,600	206,200	-0.7	2,173	2,325	152	7.0	1.05	1.13
Apartment	300,000	298,500	-0.5	4,724	4,993	269	5.7	1.57	1.67
Comm/Ind: Lo Val	150,000	148,700	-0.9	3,988	4,126	138	3.5	2.66	2.77
Comm/Ind: Med Val	300,000	297,500	-0.8	9,264	9,568	304	3.3	3.09	3.22
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	33,886	35,004	1,118	3.3	3.39	3.53

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,596,474	5,409,275	-187,199	-3.3	33,030	34,194	1,164	3.5	0.59	0.63
ResNonHm Exist	573,518	582,871	9,353	1.6	4,977	5,330	353	7.1	0.87	0.91
Apartments Exist	9,431	9,649	217	2.3	97	106	9	9.1	1.03	1.10
Low-inc Apts Exi	7	7	0	0.0	0	0	0	6.8	0.48	0.51
Seas Rec: Exist	6,025,034	5,866,383	-158,651	-2.6	50,500	51,275	775	1.5	0.84	0.87
Com/Ind Lo Exist	90,615	90,906	291	0.3	1,944	2,015	72	3.7	2.14	2.22
Com/Ind Hi Exist	182,294	181,027	-1,268	-0.7	5,364	5,489	124	2.3	2.94	3.03
Publ U: Elec Gen	1,145	1,157	11	1.0	20	21	0	1.6	1.78	1.79
Publ U: Other	323,477	326,712	3,235	1.0	9,040	9,609	569	6.3	2.79	2.94
AgHm House Exist	189,157	185,406	-3,751	-2.0	705	790	86	12.2	0.37	0.43
AgHm Land: Exist	375,331	383,748	8,416	2.2	711	799	88	12.4	0.19	0.21
Ag NonHm: Exist	2,609,931	2,661,814	51,883	2.0	19,810	20,803	992	5.0	0.76	0.78
Misc props	9,151	9,151	0	0.0	93	98	6	6.0	1.01	1.07
ResHmstd: NewCon	0	35,197	35,197	0.0	0	258	258	0.0	0.00	0.73
All Other NewCon	0	55,710	55,710	0.0	0	520	520	0.0	0.00	0.93
Total	15,985,566	15,799,012	-186,554	-1.2	126,291	131,307	5,016	4.0	0.79	0.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	164,399	162,350	-2,049	-1.2	County	45.83	46.84	0.000	0.000
(-) TIF Tax Capacity	290	306	16	5.4	City/Town	11.91	12.41	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	14.02	15.33	5.110	7.141
(=) Taxable Tax Capacity	162,557	160,216	-2,341	-1.4	Special District	2.18	2.30	0.000	0.000
FD Distrib Tax Cap	1,142	1,403	261	22.9	Total	73.94	76.87	5.110	7.141

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,200	130,700	-3.3	503	528	25	5.0	0.37	0.40
Res Hmstd: Avg Val	202,700	195,900	-3.4	1,097	1,135	37	3.4	0.54	0.58
Res Hmstd: Hi Val	270,300	261,300	-3.3	1,692	1,743	51	3.0	0.63	0.67
Res Hmstd: Ex-Hi Val	405,500	391,900	-3.4	2,883	2,958	75	2.6	0.71	0.75
Apartment	300,000	306,900	2.3	2,926	3,168	242	8.3	0.98	1.03
Comm/Ind: Lo Val	150,000	149,000	-0.7	3,039	3,163	123	4.1	2.03	2.12
Comm/Ind: Med Val	300,000	297,900	-0.7	7,066	7,335	268	3.8	2.36	2.46
Comm/Ind: Hi Val	1,000,000	993,000	-0.7	25,858	26,842	984	3.8	2.59	2.70

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,237,271	5,202,853	-34,418	-0.7	55,259	56,768	1,509	2.7	1.06	1.09
ResNonHm Exist	1,010,155	997,434	-12,721	-1.3	12,827	13,040	212	1.7	1.27	1.31
Apartments Exist	324,964	324,714	-250	-0.1	4,842	4,976	134	2.8	1.49	1.53
Low-inc Apts Exi	63,660	63,640	-20	0.0	585	602	17	3.0	0.92	0.95
Seas Rec: Exist	144,473	144,878	405	0.3	1,621	1,664	44	2.7	1.12	1.15
Com/Ind Lo Exist	231,469	230,834	-636	-0.3	5,767	5,933	166	2.9	2.49	2.57
Com/Ind Hi Exist	948,548	947,251	-1,297	-0.1	31,353	32,239	887	2.8	3.31	3.40
Publ U: Elec Gen	5,295	5,348	53	1.0	125	129	4	3.4	2.35	2.41
Publ U: Other	155,548	157,102	1,555	1.0	5,040	5,247	207	4.1	3.24	3.34
AgHm House Exist	10,046	10,485	440	4.4	97	105	8	7.8	0.97	1.00
AgHm Land: Exist	14,213	14,992	779	5.5	58	62	4	7.0	0.41	0.41
Ag NonHm: Exist	162,190	165,506	3,316	2.0	1,609	1,672	63	3.9	0.99	1.01
Misc props	22,997	22,997	0	0.0	320	329	9	3.0	1.39	1.43
ResHmstd: NewCon	0	30,088	30,088	0.0	0	346	346	0.0	0.00	1.15
All Other NewCon	0	23,268	23,268	0.0	0	323	323	0.0	0.00	1.39
Total	8,330,828	8,341,389	10,561	0.1	119,503	123,437	3,933	3.3	1.43	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	96,895	97,016	120	0.1	County	57.14	57.56	0.000	0.000
(-) TIF Tax Capacity	1,950	1,953	2	0.1	City/Town	26.61	26.98	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	23.37	8.255	9.796
(=) Taxable Tax Capacity	94,945	95,063	118	0.1	Special District	4.25	4.24	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	112.16	8.353	9.895

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	115,000	114,200	-0.7	1,093	1,124	32	2.9	0.95	0.98
Res Hmstd: Avg Val	172,400	171,300	-0.6	1,824	1,873	49	2.7	1.06	1.09
Res Hmstd: Hi Val	229,800	228,300	-0.7	2,555	2,620	65	2.5	1.11	1.15
Res Hmstd: Ex-Hi Val	344,800	342,500	-0.7	4,020	4,116	96	2.4	1.17	1.20
Apartment	300,000	299,800	-0.1	4,377	4,500	123	2.8	1.46	1.50
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,705	3,815	110	3.0	2.47	2.55
Comm/Ind: Med Val	300,000	299,600	-0.1	8,603	8,851	248	2.9	2.87	2.95
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	31,461	32,357	897	2.8	3.15	3.24

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,657,047	3,363,582	-293,466	-8.0	47,957	47,190	-767	-1.6	1.31	1.40
ResNonHm Exist	587,867	543,709	-44,158	-7.5	9,128	9,053	-75	-0.8	1.55	1.67
Apartments Exist	202,206	199,719	-2,487	-1.2	3,675	3,860	185	5.0	1.82	1.93
Low-inc Apts Exi	70,927	69,747	-1,180	-1.7	792	835	42	5.4	1.12	1.20
Seas Rec: Exist	112,839	109,949	-2,890	-2.6	1,656	1,720	64	3.9	1.47	1.56
Com/Ind Lo Exist	335,467	329,448	-6,019	-1.8	9,706	10,120	414	4.3	2.89	3.07
Com/Ind Hi Exist	688,970	652,634	-36,336	-5.3	26,386	26,603	217	0.8	3.83	4.08
Publ U: Elec Gen	1,130	1,141	11	1.0	32	34	1	3.8	2.87	2.95
Publ U: Other	104,416	105,460	1,044	1.0	3,996	4,272	276	6.9	3.83	4.05
AgHm House Exist	70,059	64,249	-5,810	-8.3	849	837	-12	-1.4	1.21	1.30
AgHm Land: Exist	97,922	99,657	1,735	1.8	520	573	53	10.3	0.53	0.58
Ag NonHm: Exist	93,505	93,057	-448	-0.5	1,234	1,307	73	5.9	1.32	1.40
Misc props	25,316	25,316	0	0.0	496	530	34	6.9	1.96	2.09
ResHmstd: NewCon	0	8,295	8,295	0.0	0	129	129	0.0	0.00	1.55
All Other NewCon	0	10,285	10,285	0.0	0	227	227	0.0	0.00	2.21
Total	6,047,672	5,676,247	-371,424	-6.1	106,427	107,291	863	0.8	1.76	1.89

Tax Base**Tax Rates**

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	70,351	66,230	-4,121	-5.9	County	61.64	64.57	0.072	0.077
(-) TIF Tax Capacity	2,116	2,035	-81	-3.8	City/Town	46.39	50.63	0.251	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	28.15	7.994	9.713
(=) Taxable Tax Capacity	68,235	64,195	-4,040	-5.9	Special District	3.80	4.03	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.16	147.39	8.318	10.059

**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	98,600	90,700	-8.0	1,161	1,137	-23	-2.0	1.18	1.25	
Res Hmstd: Avg Val	147,900	136,000	-8.0	1,927	1,891	-36	-1.9	1.30	1.39	
Res Hmstd: Hi Val	197,100	181,300	-8.0	2,692	2,645	-47	-1.7	1.37	1.46	
Res Hmstd: Ex-Hi Val	295,800	272,100	-8.0	4,227	4,157	-70	-1.7	1.43	1.53	
Apartment	300,000	296,300	-1.2	5,431	5,757	326	6.0	1.81	1.94	
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,337	4,372	35	0.8	2.89	3.08	
Comm/Ind: Med Val	300,000	284,200	-5.3	10,079	10,076	-3	0.0	3.36	3.55	
Comm/Ind: Hi Val	1,000,000	947,300	-5.3	36,872	37,058	186	0.5	3.69	3.91	

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,257,160	4,924,442	-332,717	-6.3	53,869	53,366	-503	-0.9	1.02	1.08
ResNonHm Exist	709,257	675,071	-34,186	-4.8	8,264	8,359	95	1.2	1.17	1.24
Apartments Exist	4,361	4,310	-50	-1.2	67	70	2	3.4	1.54	1.62
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,852,553	1,767,686	-84,867	-4.6	18,203	18,313	110	0.6	0.98	1.04
Com/Ind Lo Exist	100,896	99,003	-1,893	-1.9	2,383	2,466	84	3.5	2.36	2.49
Com/Ind Hi Exist	84,944	80,632	-4,312	-5.1	2,593	2,600	8	0.3	3.05	3.22
Publ U: Elec Gen	10,736	10,843	107	1.0	256	268	12	4.5	2.39	2.47
Publ U: Other	200,212	202,214	2,002	1.0	6,492	6,864	372	5.7	3.24	3.39
AgHm House Exist	1,092,501	1,009,074	-83,427	-7.6	10,379	10,131	-247	-2.4	0.95	1.00
AgHm Land: Exist	1,581,517	1,564,373	-17,144	-1.1	6,194	6,475	281	4.5	0.39	0.41
Ag NonHm: Exist	1,471,515	1,435,354	-36,160	-2.5	14,316	14,644	329	2.3	0.97	1.02
Misc props	7,426	7,426	0	0.0	105	112	7	6.7	1.42	1.51
ResHmstd: NewCon	0	21,793	21,793	0.0	0	262	262	0.0	0.00	1.20
All Other NewCon	0	23,512	23,512	0.0	0	242	242	0.0	0.00	1.03
Total	12,373,078	11,825,734	-547,344	-4.4	123,120	124,173	1,053	0.9	1.00	1.05

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	119,526	114,042	-5,483	-4.6	County	58.38	61.06	0.183	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	18.92	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	25.67	8.014	9.727
(=) Taxable Tax Capacity	119,526	114,042	-5,483	-4.6	Special District	0.87	0.93	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.39	106.59	8.197	9.922

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,600	111,100	-6.3	1,034	1,022	-12	-1.2	0.87	0.92
Res Hmstd: Avg Val	177,800	166,500	-6.4	1,736	1,717	-19	-1.1	0.98	1.03
Res Hmstd: Hi Val	237,000	222,000	-6.3	2,438	2,414	-24	-1.0	1.03	1.09
Res Hmstd: Ex-Hi Val	355,600	333,100	-6.3	3,845	3,808	-36	-0.9	1.08	1.14
Apartment	300,000	296,500	-1.2	4,048	4,245	197	4.9	1.35	1.43
Comm/Ind: Lo Val	150,000	142,400	-5.1	3,508	3,508	0	0.0	2.34	2.46
Comm/Ind: Med Val	300,000	284,800	-5.1	8,145	8,079	-66	-0.8	2.71	2.84
Comm/Ind: Hi Val	1,000,000	949,200	-5.1	29,781	29,682	-99	-0.3	2.98	3.13

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,860,000	11,157,715	-702,285	-5.9	149,339	149,190	-148	-0.1	1.26	1.34
ResNonHm Exist	1,691,796	1,563,498	-128,298	-7.6	24,867	24,433	-434	-1.7	1.47	1.56
Apartments Exist	888,250	868,243	-20,007	-2.3	14,989	15,511	522	3.5	1.69	1.79
Low-inc Apts Exi	179,700	173,645	-6,055	-3.4	1,873	1,931	57	3.1	1.04	1.11
Seas Rec: Exist	114,211	110,276	-3,936	-3.4	1,624	1,681	57	3.5	1.42	1.52
Com/Ind Lo Exist	714,332	706,743	-7,589	-1.1	19,705	20,618	913	4.6	2.76	2.92
Com/Ind Hi Exist	3,168,133	3,019,430	-148,704	-4.7	114,366	114,908	542	0.5	3.61	3.81
Publ U: Elec Gen	611,287	617,400	6,113	1.0	14,303	15,261	958	6.7	2.34	2.47
Publ U: Other	473,784	478,522	4,738	1.0	16,562	17,598	1,036	6.3	3.50	3.68
AgHm House Exist	86,261	81,823	-4,438	-5.1	1,037	1,052	16	1.5	1.20	1.29
AgHm Land: Exist	146,116	139,275	-6,841	-4.7	759	776	16	2.2	0.52	0.56
Ag NonHm: Exist	216,697	206,385	-10,312	-4.8	2,647	2,672	26	1.0	1.22	1.29
Misc props	58,845	58,833	-12	0.0	1,067	1,146	79	7.4	1.81	1.95
ResHmstd: NewCon	0	59,438	59,438	0.0	0	864	864	0.0	0.00	1.45
All Other NewCon	0	26,769	26,769	0.0	0	466	466	0.0	0.00	1.74
Total	20,209,412	19,267,995	-941,417	-4.7	363,139	368,108	4,969	1.4	1.80	1.91

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	250,734	239,813	-10,921	-4.4	County	47.23	50.14	0.000	0.000
(-) TIF Tax Capacity	9,411	8,924	-487	-5.2	City/Town	42.66	44.92	1.632	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	31.70	13.832	15.697
(=) Taxable Tax Capacity	241,323	230,889	-10,434	-4.3	Special District	2.15	2.37	0.130	0.137
FD Distrib Tax Cap	0	0	0	0.0	Total	122.28	129.13	15.594	17.545

**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	111,200	104,600	-5.9	1,261	1,256	-5	-0.4	1.13	1.20
Res Hmstd: Avg Val	166,700	156,800	-5.9	2,076	2,069	-7	-0.4	1.25	1.32
Res Hmstd: Hi Val	222,300	209,100	-5.9	2,893	2,883	-10	-0.3	1.30	1.38
Res Hmstd: Ex-Hi Val	333,500	313,800	-5.9	4,526	4,513	-13	-0.3	1.36	1.44
Apartment	300,000	293,200	-2.3	5,053	5,247	194	3.8	1.68	1.79
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,089	4,116	26	0.6	2.73	2.88
Comm/Ind: Med Val	300,000	285,900	-4.7	9,463	9,452	-11	-0.1	3.15	3.31
Comm/Ind: Hi Val	1,000,000	953,100	-4.7	34,543	34,665	122	0.4	3.45	3.64

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,289,510	6,933,606	-355,904	-4.9	73,095	74,401	1,306	1.8	1.00	1.07
ResNonHm Exist	681,377	647,995	-33,382	-4.9	7,856	7,974	119	1.5	1.15	1.23
Apartments Exist	5,194	5,116	-77	-1.5	67	70	4	5.3	1.29	1.38
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,262,441	1,202,109	-60,332	-4.8	12,302	12,531	230	1.9	0.97	1.04
Com/Ind Lo Exist	157,575	155,098	-2,477	-1.6	3,574	3,723	149	4.2	2.27	2.40
Com/Ind Hi Exist	229,509	219,461	-10,048	-4.4	6,782	6,864	82	1.2	2.96	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	241,734	2,393	1.0	7,121	7,635	513	7.2	2.98	3.16
AgHm House Exist	1,147,674	1,096,233	-51,441	-4.5	10,959	11,246	286	2.6	0.95	1.03
AgHm Land: Exist	2,633,237	2,574,365	-58,872	-2.2	11,533	11,999	466	4.0	0.44	0.47
Ag NonHm: Exist	982,440	976,869	-5,572	-0.6	9,126	9,628	502	5.5	0.93	0.99
Misc props	9,000	9,000	0	0.0	115	123	8	7.2	1.28	1.37
ResHmstd: NewCon	0	26,709	26,709	0.0	0	314	314	0.0	0.00	1.17
All Other NewCon	0	24,762	24,762	0.0	0	245	245	0.0	0.00	0.99
Total	14,637,298	14,113,057	-524,241	-3.6	142,529	146,753	4,224	3.0	0.97	1.04

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	140,335	135,091	-5,245	-3.7	County	47.94	50.80	0.000	0.000	
(-) TIF Tax Capacity	85	80	-4	-5.0	City/Town	17.29	18.39	0.046	0.048	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	28.12	13.797	15.715	
(=) Taxable Tax Capacity	140,251	135,010	-5,241	-3.7	Special District	1.35	1.51	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.92	98.81	13.843	15.763	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	144,800	-4.9	1,389	1,417	28	2.0	0.91	0.98
Res Hmstd: Avg Val	228,100	217,000	-4.9	2,268	2,309	41	1.8	0.99	1.06
Res Hmstd: Hi Val	304,100	289,300	-4.9	3,148	3,203	55	1.7	1.04	1.11
Res Hmstd: Ex-Hi Val	456,300	434,000	-4.9	4,871	4,973	101	2.1	1.07	1.15
Apartment	300,000	295,500	-1.5	3,900	4,116	216	5.5	1.3	1.39
Comm/Ind: Lo Val	150,000	143,400	-4.4	3,402	3,449	47	1.4	2.27	2.41
Comm/Ind: Med Val	300,000	286,900	-4.4	7,869	7,927	58	0.7	2.62	2.76
Comm/Ind: Hi Val	1,000,000	956,200	-4.4	28,715	29,041	326	1.1	2.87	3.04

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,289,290	5,190,751	-98,538	-1.9	69,657	70,459	802	1.2	1.32	1.36
ResNonHm Exist	644,623	649,192	4,569	0.7	10,339	10,712	374	3.6	1.60	1.65
Apartments Exist	299,380	302,340	2,960	1.0	5,419	5,606	187	3.5	1.81	1.85
Low-inc Apts Exi	91,996	93,661	1,665	1.8	1,060	1,109	49	4.6	1.15	1.18
Seas Rec: Exist	38,827	40,888	2,061	5.3	628	707	79	12.6	1.62	1.73
Com/Ind Lo Exist	609,995	610,299	304	0.0	18,042	18,575	534	3.0	2.96	3.04
Com/Ind Hi Exist	1,097,692	1,105,453	7,760	0.7	40,819	42,216	1,398	3.4	3.72	3.82
Publ U: Elec Gen	3,346	3,380	33	1.0	111	114	2	1.9	3.33	3.36
Publ U: Other	93,031	93,961	930	1.0	3,766	3,918	152	4.0	4.05	4.17
AgHm House Exist	21,073	21,060	-13	-0.1	286	293	7	2.5	1.36	1.39
AgHm Land: Exist	95,473	101,990	6,517	6.8	744	802	58	7.8	0.78	0.79
Ag NonHm: Exist	85,087	87,765	2,678	3.1	1,148	1,209	61	5.3	1.35	1.38
Misc props	19,173	19,173	0	0.0	397	411	14	3.5	2.07	2.14
ResHmstd: NewCon	0	27,144	27,144	0.0	0	395	395	0.0	0.00	1.46
All Other NewCon	0	16,480	16,480	0.0	0	355	355	0.0	0.00	2.16
Total	8,388,986	8,363,538	-25,448	-0.3	152,415	156,882	4,467	2.9	1.82	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,362	99,228	-134	-0.1	County	46.08	45.88	0.198	0.198
(-) TIF Tax Capacity	3,397	3,412	15	0.4	City/Town	65.88	68.01	0.361	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	17.82	22.259	24.152
(=) Taxable Tax Capacity	95,966	95,817	-149	-0.2	Special District	1.53	1.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	133.27	22.818	24.712

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	64,200	-1.8	743	757	15	2.0	1.14	1.18
Res Hmstd: Avg Val	98,000	96,200	-1.8	1,221	1,234	13	1.1	1.25	1.28
Res Hmstd: Hi Val	130,700	128,300	-1.8	1,753	1,770	17	1.0	1.34	1.38
Res Hmstd: Ex-Hi Val	196,100	192,400	-1.9	2,816	2,840	24	0.9	1.44	1.48
Apartment	300,000	303,000	1.0	5,589	5,796	208	3.7	1.86	1.91
Comm/Ind: Lo Val	150,000	151,100	0.7	4,389	4,561	172	3.9	2.93	3.02
Comm/Ind: Med Val	300,000	302,100	0.7	10,126	10,500	374	3.7	3.38	3.48
Comm/Ind: Hi Val	1,000,000	1,007,100	0.7	36,900	38,230	1,330	3.6	3.69	3.8

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,435,647	3,394,090	-41,557	-1.2	30,153	30,701	548	1.8	0.88	0.90
ResNonHm Exist	436,739	433,135	-3,603	-0.8	4,424	4,508	84	1.9	1.01	1.04
Apartments Exist	4,137	3,924	-212	-5.1	48	47	-1	-1.9	1.15	1.19
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	867,949	858,809	-9,140	-1.1	8,320	8,487	167	2.0	0.96	0.99
Com/Ind Lo Exist	131,476	132,848	1,372	1.0	2,763	2,865	102	3.7	2.10	2.16
Com/Ind Hi Exist	232,723	240,913	8,190	3.5	6,185	6,520	334	5.4	2.66	2.71
Publ U: Elec Gen	12,329	12,452	123	1.0	162	162	0	0.2	1.31	1.30
Publ U: Other	501,905	506,925	5,019	1.0	12,989	13,368	379	2.9	2.59	2.64
AgHm House Exist	1,628,514	1,601,355	-27,159	-1.7	12,172	12,194	22	0.2	0.75	0.76
AgHm Land: Exist	16,588,099	17,663,946	1,075,847	6.5	66,431	69,908	3,477	5.2	0.40	0.40
Ag NonHm: Exist	8,621,105	9,180,763	559,658	6.5	57,539	60,589	3,050	5.3	0.67	0.66
Misc props	3,330	3,330	0	0.0	44	45	1	2.5	1.33	1.36
ResHmstd: NewCon	0	30,948	30,948	0.0	0	286	286	0.0	0.00	0.92
All Other NewCon	0	71,156	71,156	0.0	0	477	477	0.0	0.00	0.67
Total	32,463,953	34,134,595	1,670,642	5.1	201,230	210,157	8,926	4.4	0.62	0.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	285,288	12,479	4.6	County	44.52	43.74	0.120	0.122
(-) TIF Tax Capacity	68	71	3	4.6	City/Town	9.59	9.50	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	14.35	23.082	25.152
(=) Taxable Tax Capacity	272,741	285,217	12,476	4.6	Special District	1.13	1.13	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	69.22	68.71	23.203	25.274

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	115,700	114,300	-1.2	801	805	4	0.5	0.69	0.70
Res Hmstd: Avg Val	173,500	171,400	-1.2	1,387	1,393	6	0.4	0.8	0.81
Res Hmstd: Hi Val	231,200	228,400	-1.2	1,972	1,980	7	0.4	0.85	0.87
Res Hmstd: Ex-Hi Val	346,900	342,700	-1.2	3,146	3,157	11	0.4	0.91	0.92
Apartment	300,000	284,600	-5.1	3,292	3,164	-128	-3.9	1.1	1.11
Comm/Ind: Lo Val	150,000	155,300	3.5	3,009	3,214	204	6.8	2.01	2.07
Comm/Ind: Med Val	300,000	310,600	3.5	6,905	7,325	420	6.1	2.30	2.36
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	25,088	26,510	1,422	5.7	2.51	2.56

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,728,250	5,569,284	-158,967	-2.8	67,879	68,144	265	0.4	1.18	1.22
ResNonHm Exist	781,486	771,400	-10,086	-1.3	11,094	11,404	311	2.8	1.42	1.48
Apartments Exist	443,424	443,902	478	0.1	6,837	7,173	336	4.9	1.54	1.62
Low-inc Apts Exi	87,689	87,717	29	0.0	861	896	35	4.0	0.98	1.02
Seas Rec: Exist	53,730	54,552	822	1.5	624	627	3	0.5	1.16	1.15
Com/Ind Lo Exist	480,962	478,900	-2,062	-0.4	13,089	13,451	361	2.8	2.72	2.81
Com/Ind Hi Exist	1,313,645	1,285,384	-28,261	-2.2	44,342	45,136	794	1.8	3.38	3.51
Publ U: Elec Gen	26,472	26,737	265	1.0	604	632	28	4.6	2.28	2.36
Publ U: Other	93,837	94,776	938	1.0	3,279	3,444	166	5.1	3.49	3.63
AgHm House Exist	12,973	13,047	74	0.6	168	177	9	5.2	1.29	1.35
AgHm Land: Exist	44,229	48,004	3,775	8.5	319	358	39	12.1	0.72	0.74
Ag NonHm: Exist	81,217	85,113	3,896	4.8	966	1,040	74	7.7	1.19	1.22
Misc props	25,086	25,086	0	0.0	428	445	18	4.1	1.70	1.78
ResHmstd: NewCon	0	32,837	32,837	0.0	0	439	439	0.0	0.00	1.34
All Other NewCon	0	19,205	19,205	0.0	0	309	309	0.0	0.00	1.61
Total	9,173,000	9,035,944	-137,057	-1.5	150,489	153,674	3,185	2.1	1.64	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	107,984	-1,640	-1.5	County	44.61	44.56	0.000	0.000
(-) TIF Tax Capacity	3,866	3,828	-37	-1.0	City/Town	54.55	56.85	0.343	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	19.26	15.565	17.593
(=) Taxable Tax Capacity	105,758	104,155	-1,603	-1.5	Special District	0.40	0.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.08	121.07	15.908	17.941

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,400	81,100	-2.8	820	828	8	1.0	0.98	1.02
Res Hmstd:Avg Val	125,000	121,500	-2.8	1,415	1,426	11	0.8	1.13	1.17
Res Hmstd: Hi Val	166,600	162,000	-2.8	2,010	2,025	16	0.8	1.21	1.25
Res Hmstd: Ex-Hi Val	250,000	243,100	-2.8	3,202	3,226	24	0.7	1.28	1.33
Apartment	300,000	300,300	0.1	4,905	5,083	178	3.6	1.64	1.69
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,999	4,053	54	1.3	2.67	2.76
Comm/Ind: Med Val	300,000	293,500	-2.2	9,252	9,338	86	0.9	3.08	3.18
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	33,764	34,145	381	1.1	3.38	3.49

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,782,941	2,773,178	-9,763	-0.4	22,651	23,147	497	2.2	0.81	0.83
ResNonHm Exist	388,012	394,977	6,964	1.8	3,611	3,765	154	4.3	0.93	0.95
Apartments Exist	5,341	5,500	159	3.0	58	62	4	7.1	1.08	1.12
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,972	277,916	-56	0.0	2,160	2,195	35	1.6	0.78	0.79
Com/Ind Lo Exist	78,709	79,134	425	0.5	1,575	1,631	56	3.6	2.00	2.06
Com/Ind Hi Exist	144,620	141,691	-2,928	-2.0	3,742	3,763	20	0.5	2.59	2.66
Publ U: Elec Gen	10,945	11,054	109	1.0	155	150	-5	-3.2	1.42	1.36
Publ U: Other	267,458	270,133	2,675	1.0	6,936	7,120	184	2.6	2.59	2.64
AgHm House Exist	1,145,779	1,120,963	-24,816	-2.2	8,558	8,479	-80	-0.9	0.75	0.76
AgHm Land: Exist	8,543,732	9,156,394	612,662	7.2	35,743	37,996	2,254	6.3	0.42	0.41
Ag NonHm: Exist	4,025,108	4,297,880	272,772	6.8	28,047	29,680	1,633	5.8	0.70	0.69
Misc props	1,208	1,208	0	0.0	13	14	1	4.4	1.11	1.16
ResHmstd: NewCon	0	18,689	18,689	0.0	0	164	164	0.0	0.00	0.88
All Other NewCon	0	41,379	41,379	0.0	0	301	301	0.0	0.00	0.73
Total	17,671,825	18,590,097	918,272	5.2	113,250	118,467	5,217	4.6	0.64	0.64

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,565	156,415	6,850	4.6	County	45.63	44.87	0.000	0.000
(-) TIF Tax Capacity	6	6	0	3.8	City/Town	10.32	10.29	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	15.53	17.080	18.609
(=) Taxable Tax Capacity	149,559	156,409	6,850	4.6	Special District	0.31	0.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.38	71.00	17.080	18.609

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	132,500	132,000	-0.4	919	929	10	1.1	0.69	0.70
Res Hmstd: Avg Val	198,700	198,000	-0.4	1,564	1,580	16	1.0	0.79	0.8
Res Hmstd: Hi Val	264,900	264,000	-0.3	2,209	2,231	22	1.0	0.83	0.85
Res Hmstd: Ex-Hi Val	397,400	396,000	-0.4	3,501	3,533	32	0.9	0.88	0.89
Apartment	300,000	308,900	3.0	3,189	3,316	127	4.0	1.06	1.07
Comm/Ind: Lo Val	150,000	147,000	-2.0	2,966	2,964	-2	-0.1	1.98	2.02
Comm/Ind: Med Val	300,000	293,900	-2.0	6,835	6,805	-31	-0.4	2.28	2.32
Comm/Ind: Hi Val	1,000,000	979,800	-2.0	24,892	24,822	-70	-0.3	2.49	2.53

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,464,887	7,390,254	-74,633	-1.0	87,984	90,857	2,873	3.3	1.18	1.23
ResNonHm Exist	1,220,603	1,208,397	-12,206	-1.0	16,481	16,880	399	2.4	1.35	1.40
Apartments Exist	398,527	402,250	3,723	0.9	6,434	6,707	273	4.2	1.61	1.67
Low-inc Apts Exi	92,006	93,188	1,182	1.3	916	962	45	5.0	1.00	1.03
Seas Rec: Exist	10,351	10,305	-46	-0.4	156	160	4	2.6	1.51	1.56
Com/Ind Lo Exist	331,153	330,689	-465	-0.1	8,776	9,060	284	3.2	2.65	2.74
Com/Ind Hi Exist	1,858,045	1,858,438	393	0.0	64,686	66,695	2,009	3.1	3.48	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	70,756	701	1.0	2,348	2,454	107	4.5	3.35	3.47
AgHm House Exist	353,262	345,319	-7,943	-2.2	3,591	3,666	75	2.1	1.02	1.06
AgHm Land: Exist	790,299	804,848	14,549	1.8	4,014	4,191	177	4.4	0.51	0.52
Ag NonHm: Exist	379,096	391,892	12,796	3.4	3,840	4,075	235	6.1	1.01	1.04
Misc props	21,554	21,554	0	0.0	360	371	12	3.2	1.67	1.72
ResHmstd: NewCon	0	39,860	39,860	0.0	0	447	447	0.0	0.00	1.12
All Other NewCon	0	46,756	46,756	0.0	0	664	664	0.0	0.00	1.42
Total	12,989,839	13,014,507	24,668	0.2	199,586	207,189	7,602	3.8	1.54	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	149,456	209	0.1	County	54.55	55.63	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	38.48	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	24.66	11.075	13.487
(=) Taxable Tax Capacity	147,207	147,416	209	0.1	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.36	118.78	11.211	13.623

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	125,100	-1.0	1,354	1,396	43	3.2	1.07	1.12
Res Hmstd: Avg Val	189,500	187,600	-1.0	2,216	2,280	65	2.9	1.17	1.22
Res Hmstd: Hi Val	252,600	250,100	-1.0	3,077	3,164	87	2.8	1.22	1.27
Res Hmstd: Ex-Hi Val	378,900	375,100	-1.0	4,802	4,931	129	2.7	1.27	1.31
Apartment	300,000	302,800	0.9	4,700	4,908	208	4.4	1.57	1.62
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,025	135	3.5	2.59	2.68
Comm/Ind: Med Val	300,000	300,100	0.0	9,021	9,327	307	3.4	3.01	3.11
Comm/Ind: Hi Val	1,000,000	1,000,200	0.0	32,964	34,058	1,094	3.3	3.3	3.41

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,792,204	9,481,844	-310,360	-3.2	118,072	119,179	1,107	0.9	1.21	1.26
ResNonHm Exist	1,265,474	1,228,927	-36,547	-2.9	18,387	18,653	266	1.4	1.45	1.52
Apartments Exist	499,094	503,913	4,819	1.0	8,074	8,533	459	5.7	1.62	1.69
Low-inc Apts Exi	138,397	139,717	1,320	1.0	1,427	1,506	79	5.5	1.03	1.08
Seas Rec: Exist	103,043	98,931	-4,112	-4.0	1,442	1,419	-23	-1.6	1.40	1.43
Com/Ind Lo Exist	773,941	769,789	-4,153	-0.5	21,099	21,779	680	3.2	2.73	2.83
Com/Ind Hi Exist	1,726,636	1,670,091	-56,545	-3.3	59,782	60,300	518	0.9	3.46	3.61
Publ U: Elec Gen	330,328	333,631	3,303	1.0	8,424	8,612	188	2.2	2.55	2.58
Publ U: Other	256,146	258,707	2,561	1.0	9,027	9,422	395	4.4	3.52	3.64
AgHm House Exist	36,434	35,874	-559	-1.5	426	434	9	2.0	1.17	1.21
AgHm Land: Exist	111,254	110,768	-486	-0.4	637	655	18	2.9	0.57	0.59
Ag NonHm: Exist	114,224	110,209	-4,015	-3.5	1,268	1,279	11	0.9	1.11	1.16
Misc props	42,327	42,337	10	0.0	762	795	32	4.3	1.80	1.88
ResHmstd: NewCon	0	43,558	43,558	0.0	0	616	616	0.0	0.00	1.41
All Other NewCon	0	24,526	24,526	0.0	0	404	404	0.0	0.00	1.65
Total	15,189,501	14,852,823	-336,678	-2.2	248,826	253,584	4,758	1.9	1.64	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	180,347	176,460	-3,887	-2.2	County	43.80	44.59	0.000	0.000	
(-) TIF Tax Capacity	3,669	3,630	-39	-1.1	City/Town	49.65	50.95	0.192	0.196	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	22.89	19.973	21.920	
(=) Taxable Tax Capacity	176,679	172,831	-3,848	-2.2	Special District	1.81	1.90	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	116.42	120.32	20.165	22.116	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	89,000	-3.2	966	975	10	1.0	1.05	1.1
Res Hmstd: Avg Val	137,800	133,400	-3.2	1,634	1,648	14	0.9	1.19	1.24
Res Hmstd: Hi Val	183,700	177,900	-3.2	2,302	2,322	20	0.9	1.25	1.31
Res Hmstd: Ex-Hi Val	275,700	267,000	-3.2	3,641	3,671	30	0.8	1.32	1.37
Apartment	300,000	302,900	1.0	4,971	5,226	255	5.1	1.66	1.73
Comm/Ind: Lo Val	150,000	145,100	-3.3	4,026	4,051	25	0.6	2.68	2.79
Comm/Ind: Med Val	300,000	290,200	-3.3	9,293	9,302	10	0.1	3.1	3.21
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	33,871	34,005	134	0.4	3.39	3.52

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,588,037	4,513,631	-74,406	-1.6	41,695	42,899	1,204	2.9	0.91	0.95
ResNonHm Exist	644,587	636,436	-8,152	-1.3	6,544	6,754	210	3.2	1.02	1.06
Apartments Exist	3,592	3,571	-21	-0.6	44	46	1	2.8	1.24	1.28
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	228,194	223,737	-4,457	-2.0	2,053	2,096	43	2.1	0.90	0.94
Com/Ind Lo Exist	104,951	104,404	-547	-0.5	2,281	2,351	70	3.1	2.17	2.25
Com/Ind Hi Exist	96,674	95,307	-1,367	-1.4	2,675	2,745	70	2.6	2.77	2.88
Publ U: Elec Gen	28	28	0	1.0	1	1	0	0.6	2.31	2.30
Publ U: Other	334,173	337,515	3,342	1.0	9,296	9,691	396	4.3	2.78	2.87
AgHm House Exist	1,777,894	1,712,205	-65,689	-3.7	15,332	15,301	-32	-0.2	0.86	0.89
AgHm Land: Exist	8,463,097	8,715,033	251,936	3.0	38,093	39,857	1,764	4.6	0.45	0.46
Ag NonHm: Exist	3,552,295	3,666,755	114,460	3.2	28,490	29,826	1,337	4.7	0.80	0.81
Misc props	5,989	5,989	0	0.0	75	77	2	2.8	1.25	1.28
ResHmstd: NewCon	0	26,079	26,079	0.0	0	260	260	0.0	0.00	1.00
All Other NewCon	0	38,331	38,331	0.0	0	289	289	0.0	0.00	0.75
Total	19,799,510	20,079,021	279,511	1.4	146,577	152,192	5,614	3.8	0.74	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	170,438	1,618	1.0	County	46.01	46.68	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	13.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	21.59	18.983	20.813
(=) Taxable Tax Capacity	168,820	170,438	1,618	1.0	Special District	0.62	0.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.06	82.85	18.983	20.813

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	136,000	133,800	-1.6	1,111	1,135	24	2.2	0.82	0.85
Res Hmstd: Avg Val	203,900	200,600	-1.6	1,851	1,888	37	2.0	0.91	0.94
Res Hmstd: Hi Val	271,900	267,500	-1.6	2,593	2,641	49	1.9	0.95	0.99
Res Hmstd: Ex-Hi Val	407,900	401,300	-1.6	4,076	4,149	73	1.8	1	1.03
Apartment	300,000	298,200	-0.6	3,609	3,709	99	2.8	1.20	1.24
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,212	3,278	66	2.0	2.14	2.22
Comm/Ind: Med Val	300,000	295,800	-1.4	7,401	7,532	131	1.8	2.47	2.55
Comm/Ind: Hi Val	1,000,000	985,900	-1.4	26,947	27,447	500	1.9	2.69	2.78

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,059,913	18,108,193	-951,720	-5.0	236,448	231,150	-5,297	-2.2	1.24	1.28
ResNonHm Exist	2,050,475	2,296,531	246,057	12.0	28,736	33,342	4,606	16.0	1.40	1.45
Apartments Exist	760,604	738,644	-21,961	-2.9	12,762	12,922	160	1.3	1.68	1.75
Low-inc Apts Exi	151,324	145,926	-5,397	-3.6	1,571	1,575	5	0.3	1.04	1.08
Seas Rec: Exist	49,379	48,369	-1,010	-2.0	622	628	6	1.0	1.26	1.30
Com/Ind Lo Exist	486,333	483,631	-2,702	-0.6	13,385	14,006	622	4.6	2.75	2.90
Com/Ind Hi Exist	3,746,798	3,573,528	-173,270	-4.6	134,727	135,054	326	0.2	3.60	3.78
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	265,541	2,629	1.0	9,374	9,963	590	6.3	3.57	3.75
AgHm House Exist	107,119	98,572	-8,548	-8.0	1,219	1,150	-69	-5.7	1.14	1.17
AgHm Land: Exist	107,463	99,684	-7,778	-7.2	470	448	-22	-4.6	0.44	0.45
Ag NonHm: Exist	123,033	118,010	-5,023	-4.1	1,353	1,331	-23	-1.7	1.10	1.13
Misc props	144,899	144,899	0	0.0	2,455	2,511	56	2.3	1.69	1.73
ResHmstd: NewCon	0	117,310	117,310	0.0	0	1,602	1,602	0.0	0.00	1.37
All Other NewCon	0	65,174	65,174	0.0	0	983	983	0.0	0.00	1.51
Total	27,050,251	26,304,013	-746,238	-2.8	443,121	446,667	3,546	0.8	1.64	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	315,783	306,751	-9,031	-2.9	County	40.19	41.28	0.000	0.000
(-) TIF Tax Capacity	14,817	14,155	-662	-4.5	City/Town	38.82	39.59	0.345	0.354
(-) FD Contrib Tax Cap	36,111	33,145	-2,966	-8.2	School District	27.46	28.45	20.917	22.382
(=) Taxable Tax Capacity	264,854	259,451	-5,403	-2.0	Special District	6.16	6.46	0.000	0.000
FD Distrib Tax Cap	56,477	52,411	-4,066	-7.2	Total	112.63	115.79	21.262	22.736

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,200	126,500	-5.0	1,531	1,494	-37	-2.4	1.15	1.18
Res Hmstd: Avg Val	199,700	189,700	-5.0	2,481	2,426	-55	-2.2	1.24	1.28
Res Hmstd: Hi Val	266,100	252,800	-5.0	3,430	3,357	-73	-2.1	1.29	1.33
Res Hmstd: Ex-Hi Val	399,300	379,400	-5.0	5,333	5,225	-109	-2.0	1.34	1.38
Apartment	300,000	291,300	-2.9	4,862	4,878	17	0.3	1.62	1.67
Comm/Ind: Lo Val	150,000	143,100	-4.6	4,112	4,127	15	0.4	2.74	2.88
Comm/Ind: Med Val	300,000	286,100	-4.6	9,488	9,456	-32	-0.3	3.16	3.31
Comm/Ind: Hi Val	1,000,000	953,800	-4.6	34,579	34,626	47	0.1	3.46	3.63

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: Exist	18,642,293	17,897,197	-745,096	-4.0	203,102	201,417	-1,685	-0.8	1.09	1.13
ResNonHm Exist	2,221,917	2,110,821	-111,096	-5.0	26,148	25,707	-440	-1.7	1.18	1.22
Apartments Exist	572,971	568,945	-4,026	-0.7	8,400	8,675	275	3.3	1.47	1.52
Low-inc Apts Exi	106,786	104,015	-2,771	-2.6	944	954	11	1.1	0.88	0.92
Seas Rec: Exist	157,764	144,501	-13,263	-8.4	1,625	1,545	-79	-4.9	1.03	1.07
Com/Ind Lo Exist	301,228	302,609	1,380	0.5	7,711	8,151	440	5.7	2.56	2.69
Com/Ind Hi Exist	2,693,810	2,632,748	-61,062	-2.3	91,211	93,716	2,505	2.7	3.39	3.56
Publ U: Elec Gen	152,977	154,507	1,530	1.0	3,575	3,827	252	7.0	2.34	2.48
Publ U: Other	240,625	243,032	2,406	1.0	8,123	8,652	528	6.5	3.38	3.56
AgHm House Exist	147,077	133,364	-13,713	-9.3	1,359	1,272	-87	-6.4	0.92	0.95
AgHm Land: Exist	203,525	219,326	15,802	7.8	664	751	87	13.1	0.33	0.34
Ag NonHm: Exist	419,622	435,743	16,121	3.8	3,665	3,944	279	7.6	0.87	0.91
Misc props	37,324	37,324	0	0.0	486	504	18	3.6	1.30	1.35
ResHmstd: NewCon	0	97,695	97,695	0.0	0	1,225	1,225	0.0	0.00	1.25
All Other NewCon	0	93,046	93,046	0.0	0	1,168	1,168	0.0	0.00	1.26
Total	25,897,921	25,174,873	-723,048	-2.8	357,013	361,509	4,496	1.3	1.38	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	295,231	287,153	-8,078	-2.7	County	29.63	30.62	0.229	0.236
(-) TIF Tax Capacity	7,897	7,912	15	0.2	City/Town	32.81	33.65	0.675	0.695
(-) FD Contrib Tax Cap	25,869	24,319	-1,550	-6.0	School District	26.89	28.13	18.037	18.894
(=) Taxable Tax Capacity	261,465	254,923	-6,542	-2.5	Special District	5.44	5.69	0.000	0.000
FD Distrib Tax Cap	31,708	29,425	-2,283	-7.2	Total	94.77	98.09	18.941	19.825

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	174,000	167,000	-4.0	1,763	1,747	-16	-0.9	1.01	1.05
Res Hmstd: Avg Val	260,900	250,500	-4.0	2,829	2,807	-22	-0.8	1.08	1.12
Res Hmstd: Hi Val	347,800	333,900	-4.0	3,895	3,865	-30	-0.8	1.12	1.16
Res Hmstd: Ex-Hi Val	521,800	500,900	-4.0	5,985	5,909	-76	-1.3	1.15	1.18
Apartment	300,000	297,900	-0.7	4,122	4,243	121	2.9	1.37	1.42
Comm/Ind: Lo Val	150,000	146,600	-2.3	3,824	3,929	106	2.8	2.55	2.68
Comm/Ind: Med Val	300,000	293,200	-2.3	8,827	9,044	216	2.4	2.94	3.08
Comm/Ind: Hi Val	1,000,000	977,300	-2.3	32,178	33,040	862	2.7	3.22	3.38

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	26,348,987	25,559,221	-789,765	-3.0	309,066	308,875	-191	-0.1	1.17	1.21
ResNonHm Exist	2,166,431	2,101,438	-64,993	-3.0	28,194	28,240	46	0.2	1.30	1.34
Apartments Exist	1,604,628	1,603,832	-797	0.0	23,801	24,543	742	3.1	1.48	1.53
Low-inc Apts Exi	124,731	125,528	797	0.6	1,213	1,260	47	3.9	0.97	1.00
Seas Rec: Exist	26,305	26,062	-243	-0.9	329	338	9	2.7	1.25	1.30
Com/Ind Lo Exist	523,210	522,531	-679	-0.1	13,841	14,539	698	5.0	2.65	2.78
Com/Ind Hi Exist	5,560,048	5,440,253	-119,795	-2.2	190,323	195,849	5,526	2.9	3.42	3.60
Publ U: Elec Gen	79,195	79,987	792	1.0	1,962	2,098	135	6.9	2.48	2.62
Publ U: Other	533,687	539,024	5,337	1.0	18,430	19,630	1,200	6.5	3.45	3.64
AgHm House Exist	205,174	211,325	6,151	3.0	2,000	2,169	169	8.5	0.97	1.03
AgHm Land: Exist	625,420	648,330	22,910	3.7	2,834	3,087	253	8.9	0.45	0.48
Ag NonHm: Exist	326,539	332,054	5,514	1.7	3,027	3,175	148	4.9	0.93	0.96
Misc props	135,301	135,301	0	0.0	2,186	2,250	64	2.9	1.62	1.66
ResHmstd: NewCon	0	118,459	118,459	0.0	0	1,586	1,586	0.0	0.00	1.34
All Other NewCon	0	53,299	53,299	0.0	0	899	899	0.0	0.00	1.69
Total	38,259,657	37,496,643	-763,014	-2.0	597,205	608,537	11,332	1.9	1.56	1.62

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	450,548	441,733	-8,815	-2.0	County	29.11	29.74	0.537	0.548
(-) TIF Tax Capacity	14,889	14,659	-230	-1.5	City/Town	40.00	40.28	0.995	1.017
(-) FD Contrib Tax Cap	52,609	50,137	-2,472	-4.7	School District	27.24	28.88	20.439	21.683
(=) Taxable Tax Capacity	383,050	376,937	-6,113	-1.6	Special District	5.01	5.20	0.000	0.000
FD Distrib Tax Cap	58,690	54,464	-4,226	-7.2	Total	101.36	104.11	21.971	23.248

**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	152,200	147,600	-3.0	1,642	1,640	-1	-0.1	1.08	1.11
Res Hmstd: Avg Val	228,200	221,400	-3.0	2,647	2,647	-1	0.0	1.16	1.2
Res Hmstd: Hi Val	304,100	295,000	-3.0	3,652	3,650	-2	0.0	1.20	1.24
Res Hmstd: Ex-Hi Val	456,300	442,600	-3.0	5,628	5,637	9	0.2	1.23	1.27
Apartment	300,000	299,900	0.0	4,460	4,600	140	3.1	1.49	1.53
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,966	4,080	114	2.9	2.64	2.78
Comm/Ind: Med Val	300,000	293,500	-2.2	9,144	9,376	232	2.5	3.05	3.19
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	33,310	34,232	922	2.8	3.33	3.5

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,914,539	16,334,851	-579,689	-3.4	209,649	212,412	2,763	1.3	1.24	1.30
ResNonHm Exist	2,088,328	1,985,817	-102,511	-4.9	28,415	28,381	-34	-0.1	1.36	1.43
Apartments Exist	393,623	394,691	1,068	0.3	6,254	6,568	314	5.0	1.59	1.66
Low-inc Apts Exi	109,756	110,176	421	0.4	1,097	1,159	63	5.7	1.00	1.05
Seas Rec: Exist	80,259	78,644	-1,615	-2.0	1,021	1,053	32	3.2	1.27	1.34
Com/Ind Lo Exist	382,406	361,948	-20,459	-5.4	10,331	10,406	75	0.7	2.70	2.87
Com/Ind Hi Exist	2,407,602	2,330,801	-76,801	-3.2	85,023	87,233	2,210	2.6	3.53	3.74
Publ U: Elec Gen	18,924	19,113	189	1.0	445	484	39	8.8	2.35	2.53
Publ U: Other	200,960	202,970	2,010	1.0	6,826	7,412	585	8.6	3.40	3.65
AgHm House Exist	379,769	362,752	-17,016	-4.5	3,604	3,656	52	1.5	0.95	1.01
AgHm Land: Exist	930,361	919,852	-10,509	-1.1	3,919	4,142	223	5.7	0.42	0.45
Ag NonHm: Exist	486,182	483,248	-2,935	-0.6	4,706	4,958	252	5.4	0.97	1.03
Misc props	24,861	24,861	0	0.0	388	409	21	5.3	1.56	1.65
ResHmstd: NewCon	0	134,681	134,681	0.0	0	1,894	1,894	0.0	0.00	1.41
All Other NewCon	0	90,800	90,800	0.0	0	1,380	1,380	0.0	0.00	1.52
Total	24,417,571	23,835,203	-582,367	-2.4	361,677	371,547	9,870	2.7	1.48	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,375	265,550	-6,825	-2.5	County	38.03	39.04	0.000	0.000
(-) TIF Tax Capacity	7,258	6,999	-260	-3.6	City/Town	32.33	33.82	1.054	1.081
(-) FD Contrib Tax Cap	22,257	22,091	-166	-0.7	School District	32.20	34.45	18.305	19.910
(=) Taxable Tax Capacity	242,859	236,461	-6,399	-2.6	Special District	5.27	5.47	0.000	0.000
FD Distrib Tax Cap	28,261	26,226	-2,035	-7.2	Total	107.84	112.78	19.359	20.990

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,200	174,000	-3.4	2,082	2,112	30	1.4	1.16	1.21
Res Hmstd: Avg Val	270,200	260,900	-3.4	3,308	3,352	45	1.4	1.22	1.28
Res Hmstd: Hi Val	360,200	347,900	-3.4	4,533	4,595	61	1.4	1.26	1.32
Res Hmstd: Ex-Hi Val	540,500	522,000	-3.4	6,984	7,045	61	0.9	1.29	1.35
Apartment	300,000	300,800	0.3	4,625	4,872	247	5.3	1.54	1.62
Comm/Ind: Lo Val	150,000	145,200	-3.2	4,005	4,120	115	2.9	2.67	2.84
Comm/Ind: Med Val	300,000	290,400	-3.2	9,249	9,470	222	2.4	3.08	3.26
Comm/Ind: Hi Val	1,000,000	968,100	-3.2	33,718	34,637	919	2.7	3.37	3.58

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,744,285	16,021,982	-722,302	-4.3	238,373	239,084	710	0.3	1.42	1.49
ResNonHm Exist	1,608,827	1,538,621	-70,206	-4.4	25,597	25,701	105	0.4	1.59	1.67
Apartments Exist	914,764	904,665	-10,098	-1.1	17,770	18,393	623	3.5	1.94	2.03
Low-inc Apts Exi	136,362	134,346	-2,016	-1.5	1,623	1,681	58	3.6	1.19	1.25
Seas Rec: Exist	7,901	7,739	-162	-2.1	136	141	5	3.3	1.73	1.82
Com/Ind Lo Exist	341,583	337,351	-4,232	-1.2	9,986	10,458	472	4.7	2.92	3.10
Com/Ind Hi Exist	4,180,910	3,970,158	-210,752	-5.0	158,784	159,742	958	0.6	3.80	4.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	223,560	2,213	1.0	8,299	8,892	592	7.1	3.75	3.98
AgHm House Exist	67,076	62,164	-4,912	-7.3	902	880	-22	-2.4	1.34	1.42
AgHm Land: Exist	121,729	113,100	-8,629	-7.1	700	677	-23	-3.2	0.58	0.60
Ag NonHm: Exist	230,025	214,706	-15,319	-6.7	2,893	2,821	-72	-2.5	1.26	1.31
Misc props	23,423	23,423	0	0.0	462	485	23	5.1	1.97	2.07
ResHmstd: NewCon	0	34,448	34,448	0.0	0	537	537	0.0	0.00	1.56
All Other NewCon	0	11,824	11,824	0.0	0	331	331	0.0	0.00	2.80
Total	24,598,230	23,598,087	-1,000,143	-4.1	465,524	469,823	4,299	0.9	1.89	1.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	282,299	-12,184	-4.1	County	45.73	46.51	0.000	0.000
(-) TIF Tax Capacity	21,767	20,527	-1,240	-5.7	City/Town	43.92	45.85	1.072	1.117
(-) FD Contrib Tax Cap	37,581	34,763	-2,818	-7.5	School District	28.47	30.23	22.213	24.807
(=) Taxable Tax Capacity	235,134	227,009	-8,126	-3.5	Special District	9.94	10.57	0.000	0.000
FD Distrib Tax Cap	46,749	43,383	-3,366	-7.2	Total	128.05	133.16	23.285	25.925

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,100	133,100	-4.3	1,858	1,865	7	0.4	1.34	1.40
Res Hmstd:Avg Val	208,600	199,600	-4.3	2,972	2,983	10	0.3	1.42	1.49
Res Hmstd: Hi Val	278,000	266,000	-4.3	4,085	4,099	14	0.3	1.47	1.54
Res Hmstd: Ex-Hi Val	417,100	399,100	-4.3	6,312	6,336	24	0.4	1.51	1.59
Apartment	300,000	296,700	-1.1	5,501	5,708	207	3.8	1.83	1.92
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,346	4,376	30	0.7	2.9	3.07
Comm/Ind: Med Val	300,000	284,900	-5.0	10,024	10,021	-3	0.0	3.34	3.52
Comm/Ind: Hi Val	1,000,000	949,600	-5.0	36,522	36,684	162	0.4	3.65	3.86

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,168,135	19,579,568	-588,567	-2.9	269,233	272,234	3,002	1.1	1.33	1.39
ResNonHm Exist	2,134,320	2,072,854	-61,466	-2.9	30,373	30,742	369	1.2	1.42	1.48
Apartments Exist	1,984,129	1,993,653	9,524	0.5	33,850	35,318	1,468	4.3	1.71	1.77
Low-inc Apts Exi	156,223	157,046	823	0.5	1,649	1,725	76	4.6	1.06	1.10
Seas Rec: Exist	3,470	3,286	-184	-5.3	44	43	-1	-2.5	1.26	1.30
Com/Ind Lo Exist	375,557	375,744	186	0.0	10,523	11,100	577	5.5	2.80	2.95
Com/Ind Hi Exist	7,452,706	7,401,142	-51,564	-0.7	271,652	283,724	12,072	4.4	3.65	3.83
Publ U: Elec Gen	202	204	2	1.0	6	6	0	6.8	2.85	3.02
Publ U: Other	172,922	174,651	1,729	1.0	6,321	6,720	399	6.3	3.66	3.85
AgHm House Exist	167	151	-17	-10.0	2	2	0	-8.6	1.24	1.26
AgHm Land: Exist	60	59	0	-0.7	0	0	0	2.2	0.30	0.31
Ag NonHm: Exist	194	189	-4	-2.2	2	2	0	-0.7	1.20	1.22
Misc props	7,878	7,878	0	0.0	157	163	6	3.6	1.99	2.07
ResHmstd: NewCon	0	57,899	57,899	0.0	0	851	851	0.0	0.00	1.47
All Other NewCon	0	19,508	19,508	0.0	0	346	346	0.0	0.00	1.77
Total	32,455,961	31,843,830	-612,130	-1.9	623,813	642,977	19,164	3.1	1.92	2.02

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	412,670	405,815	-6,856	-1.7	County	45.73	46.51	0.000	0.000
(-) TIF Tax Capacity	28,448	28,216	-232	-0.8	City/Town	38.95	39.48	0.190	0.194
(-) FD Contrib Tax Cap	64,861	58,793	-6,068	-9.4	School District	23.53	24.80	17.337	19.879
(=) Taxable Tax Capacity	319,361	318,806	-556	-0.2	Special District	11.22	11.89	0.000	0.000
FD Distrib Tax Cap	29,166	27,066	-2,100	-7.2	Total	119.43	122.67	17.527	20.073

**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	179,500	174,300	-2.9	2,247	2,272	25	1.1	1.25	1.30
Res Hmstd: Avg Val	269,200	261,300	-2.9	3,557	3,593	36	1.0	1.32	1.37
Res Hmstd: Hi Val	358,800	348,300	-2.9	4,864	4,913	48	1.0	1.36	1.41
Res Hmstd: Ex-Hi Val	538,300	522,600	-2.9	7,487	7,529	43	0.6	1.39	1.44
Apartment	300,000	301,400	0.5	5,004	5,227	222	4.4	1.67	1.73
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,145	4,342	197	4.7	2.76	2.91
Comm/Ind: Med Val	300,000	297,900	-0.7	9,584	10,019	434	4.5	3.19	3.36
Comm/Ind: Hi Val	1,000,000	993,100	-0.7	34,968	36,565	1,598	4.6	3.5	3.68

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	27,300,565	26,283,994	-1,016,571	-3.7	348,544	351,177	2,632	0.8	1.28	1.34
ResNonHm Exist	3,979,734	3,818,760	-160,973	-4.0	52,809	53,270	461	0.9	1.33	1.39
Apartments Exist	1,488,134	1,497,342	9,208	0.6	23,772	24,951	1,179	5.0	1.60	1.67
Low-inc Apts Exi	112,663	113,487	823	0.7	1,108	1,167	59	5.3	0.98	1.03
Seas Rec: Exist	145,013	135,097	-9,917	-6.8	1,834	1,789	-45	-2.5	1.26	1.32
Com/Ind Lo Exist	357,224	354,429	-2,794	-0.8	9,611	10,093	482	5.0	2.69	2.85
Com/Ind Hi Exist	6,082,008	6,005,191	-76,817	-1.3	215,750	224,742	8,992	4.2	3.55	3.74
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	213,491	2,114	1.0	7,414	7,910	496	6.7	3.51	3.70
AgHm House Exist	68,576	62,590	-5,985	-8.7	810	782	-28	-3.5	1.18	1.25
AgHm Land: Exist	123,556	116,858	-6,698	-5.4	781	772	-9	-1.1	0.63	0.66
Ag NonHm: Exist	192,524	183,623	-8,901	-4.6	1,945	1,927	-19	-1.0	1.01	1.05
Misc props	18,302	18,302	0	0.0	328	342	15	4.4	1.79	1.87
ResHmstd: NewCon	0	70,958	70,958	0.0	0	1,004	1,004	0.0	0.00	1.41
All Other NewCon	0	18,781	18,781	0.0	0	411	411	0.0	0.00	2.19
Total	40,079,677	38,892,902	-1,186,775	-3.0	664,707	680,336	15,630	2.4	1.66	1.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	470,593	-13,922	-2.9	County	45.73	46.51	0.000	0.000
(-) TIF Tax Capacity	8,585	8,400	-185	-2.2	City/Town	28.11	28.87	1.001	1.031
(-) FD Contrib Tax Cap	53,864	50,252	-3,612	-6.7	School District	23.85	25.67	17.186	19.452
(=) Taxable Tax Capacity	422,065	411,941	-10,124	-2.4	Special District	10.40	11.06	0.000	0.000
FD Distrib Tax Cap	22,919	21,269	-1,650	-7.2	Total	108.08	112.11	18.186	20.483

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	237,200	-3.7	2,961	2,986	26	0.9	1.20	1.26
Res Hmstd: Avg Val	369,400	355,600	-3.7	4,624	4,663	38	0.8	1.25	1.31
Res Hmstd: Hi Val	492,500	474,200	-3.7	6,219	6,288	69	1.1	1.26	1.33
Res Hmstd: Ex-Hi Val	738,900	711,400	-3.7	9,976	10,025	50	0.5	1.35	1.41
Apartment	300,000	301,900	0.6	4,599	4,849	251	5.4	1.53	1.61
Comm/Ind: Lo Val	150,000	148,100	-1.3	4,005	4,184	179	4.5	2.67	2.82
Comm/Ind: Med Val	300,000	296,200	-1.3	9,253	9,644	391	4.2	3.08	3.26
Comm/Ind: Hi Val	1,000,000	987,400	-1.3	33,747	35,207	1,459	4.3	3.37	3.57

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	14,931,372	14,397,715	-533,657	-3.6	192,202	194,189	1,988	1.0	1.29	1.35
ResNonHm Exist	1,403,887	1,356,227	-47,660	-3.4	19,719	19,964	245	1.2	1.40	1.47
Apartments Exist	1,175,080	1,195,518	20,437	1.7	19,678	20,939	1,261	6.4	1.67	1.75
Low-inc Apts Exi	227,784	230,823	3,039	1.3	2,406	2,560	153	6.4	1.06	1.11
Seas Rec: Exist	12,765	12,565	-199	-1.6	173	177	4	2.2	1.35	1.41
Com/Ind Lo Exist	343,506	342,534	-972	-0.3	9,506	10,021	515	5.4	2.77	2.93
Com/Ind Hi Exist	4,727,770	4,641,224	-86,546	-1.8	171,445	178,103	6,658	3.9	3.63	3.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	221,261	2,191	1.0	7,932	8,475	544	6.9	3.62	3.83
AgHm House Exist	949	939	-9	-1.0	13	13	1	4.2	1.32	1.39
AgHm Land: Exist	279	261	-17	-6.2	1	1	0	1.8	0.25	0.27
Ag NonHm: Exist	15,981	15,850	-130	-0.8	163	170	8	4.8	1.02	1.08
Misc props	93,198	93,198	0	0.0	1,625	1,714	89	5.5	1.74	1.84
ResHmstd: NewCon	0	29,603	29,603	0.0	0	434	434	0.0	0.00	1.47
All Other NewCon	0	16,993	16,993	0.0	0	325	325	0.0	0.00	1.91
Total	23,151,640	22,554,712	-596,928	-2.6	424,862	437,086	12,224	2.9	1.84	1.94

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,389	280,429	-6,959	-2.4	County	54.67	57.37	0.000	0.000
(-) TIF Tax Capacity	18,044	17,592	-452	-2.5	City/Town	28.81	29.95	0.992	1.019
(-) FD Contrib Tax Cap	39,746	37,264	-2,482	-6.2	School District	22.64	24.03	19.884	20.907
(=) Taxable Tax Capacity	229,598	225,573	-4,026	-1.8	Special District	8.65	9.10	0.000	0.000
FD Distrib Tax Cap	33,353	30,951	-2,401	-7.2	Total	114.77	120.46	20.876	21.926

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	154,200	148,700	-3.6	1,858	1,879	21	1.1	1.20	1.26
Res Hmstd: Avg Val	231,100	222,800	-3.6	2,970	3,000	30	1.0	1.29	1.35
Res Hmstd: Hi Val	308,100	297,100	-3.6	4,084	4,125	41	1.0	1.33	1.39
Res Hmstd: Ex-Hi Val	462,300	445,800	-3.6	6,271	6,347	77	1.2	1.36	1.42
Apartment	300,000	305,200	1.7	4,930	5,265	334	6.8	1.64	1.72
Comm/Ind: Lo Val	150,000	147,300	-1.8	4,124	4,284	160	3.9	2.75	2.91
Comm/Ind: Med Val	300,000	294,500	-1.8	9,519	9,861	342	3.6	3.17	3.35
Comm/Ind: Hi Val	1,000,000	981,700	-1.8	34,695	36,009	1,314	3.8	3.47	3.67

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,313,843	17,673,687	-640,156	-3.5	294,601	295,858	1,257	0.4	1.61	1.67
ResNonHm Exist	5,148,331	4,968,140	-180,192	-3.5	91,815	92,279	463	0.5	1.78	1.86
Apartments Exist	2,930,518	2,860,185	-70,332	-2.4	59,279	60,274	995	1.7	2.02	2.11
Low-inc Apts Exi	357,183	348,611	-8,572	-2.4	4,449	4,521	72	1.6	1.25	1.30
Seas Rec: Exist	14,798	14,782	-16	-0.1	298	310	12	4.1	2.02	2.10
Com/Ind Lo Exist	654,032	651,017	-3,015	-0.5	19,858	20,850	992	5.0	3.04	3.20
Com/Ind Hi Exist	7,112,826	6,778,567	-334,259	-4.7	282,897	284,555	1,658	0.6	3.98	4.20
Publ U: Elec Gen	120,360	121,563	1,204	1.0	3,606	3,862	256	7.1	3.00	3.18
Publ U: Other	283,933	286,772	2,839	1.0	11,291	12,037	745	6.6	3.98	4.20
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,496	1,479	-17	-1.2	22	22	1	3.2	1.45	1.51
Misc props	54,165	53,674	-491	-0.9	1,102	1,142	40	3.6	2.03	2.13
ResHmstd: NewCon	0	54,870	54,870	0.0	0	956	956	0.0	0.00	1.74
All Other NewCon	0	55,143	55,143	0.0	0	1,087	1,087	0.0	0.00	1.97
Total	34,991,486	33,868,491	-1,122,995	-3.2	769,220	777,754	8,535	1.1	2.20	2.30

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,296	427,386	-14,910	-3.4	County	45.01	45.78	0.000	0.000
(-) TIF Tax Capacity	44,386	42,358	-2,029	-4.6	City/Town	69.06	71.48	2.667	2.756
(-) FD Contrib Tax Cap	58,331	52,873	-5,459	-9.4	School District	22.94	25.67	18.648	18.959
(=) Taxable Tax Capacity	339,579	332,156	-7,423	-2.2	Special District	7.76	8.29	0.000	0.000
FD Distrib Tax Cap	57,452	53,316	-4,137	-7.2	Total	144.77	151.22	21.316	21.714

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	149,600	-3.5	2,341	2,349	8	0.3	1.51	1.57
Res Hmstd: Avg Val	232,400	224,300	-3.5	3,697	3,708	12	0.3	1.59	1.65
Res Hmstd: Hi Val	309,800	299,000	-3.5	5,052	5,067	16	0.3	1.63	1.69
Res Hmstd: Ex-Hi Val	464,800	448,600	-3.5	7,720	7,758	38	0.5	1.66	1.73
Apartment	300,000	292,800	-2.4	6,068	6,170	102	1.7	2.02	2.11
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,554	4,580	25	0.6	3.04	3.20
Comm/Ind: Med Val	300,000	285,900	-4.7	10,520	10,509	-11	-0.1	3.51	3.68
Comm/Ind: Hi Val	1,000,000	953,000	-4.7	38,361	38,513	152	0.4	3.84	4.04

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,550,293	11,021,416	-528,877	-4.6	161,526	160,413	-1,114	-0.7	1.40	1.46
ResNonHm Exist	2,077,392	1,994,296	-83,096	-4.0	33,088	33,173	86	0.3	1.59	1.66
Apartments Exist	1,844,564	1,888,244	43,680	2.4	33,632	35,964	2,333	6.9	1.82	1.90
Low-inc Apts Exi	330,770	338,603	7,833	2.4	3,693	3,946	254	6.9	1.12	1.17
Seas Rec: Exist	448	455	7	1.6	7	7	0	6.7	1.49	1.56
Com/Ind Lo Exist	425,379	421,809	-3,571	-0.8	12,207	12,776	569	4.7	2.87	3.03
Com/Ind Hi Exist	3,619,036	3,445,283	-173,753	-4.8	136,668	137,405	737	0.5	3.78	3.99
Publ U: Elec Gen	876	885	9	1.0	24	26	2	7.2	2.80	2.97
Publ U: Other	227,223	229,495	2,272	1.0	8,577	9,149	572	6.7	3.77	3.99
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	727	744	17	2.4	10	10	1	7.2	1.34	1.40
Misc props	6,203	6,272	69	1.1	111	117	6	5.5	1.79	1.87
ResHmstd: NewCon	0	20,080	20,080	0.0	0	315	315	0.0	0.00	1.57
All Other NewCon	0	55,540	55,540	0.0	0	997	997	0.0	0.00	1.79
Total	20,082,911	19,423,123	-659,788	-3.3	389,541	394,299	4,758	1.2	1.94	2.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,786	239,513	-8,273	-3.3	County	50.56	53.07	0.000	0.000
(-) TIF Tax Capacity	23,810	22,670	-1,139	-4.8	City/Town	38.16	40.77	0.000	0.000
(-) FD Contrib Tax Cap	29,483	26,786	-2,697	-9.1	School District	34.79	35.19	14.916	15.079
(=) Taxable Tax Capacity	194,493	190,056	-4,437	-2.3	Special District	10.42	11.28	0.000	0.000
FD Distrib Tax Cap	55,940	51,913	-4,028	-7.2	Total	133.93	140.31	14.916	15.079

**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	132,200	126,100	-4.6	1,714	1,701	-14	-0.8	1.3	1.35
Res Hmstd: Avg Val	198,200	189,100	-4.6	2,756	2,736	-20	-0.7	1.39	1.45
Res Hmstd: Hi Val	264,200	252,100	-4.6	3,798	3,772	-26	-0.7	1.44	1.5
Res Hmstd: Ex-Hi Val	396,300	378,200	-4.6	5,883	5,845	-38	-0.7	1.48	1.55
Apartment	300,000	307,100	2.4	5,470	5,849	379	6.9	1.82	1.90
Comm/Ind: Lo Val	150,000	142,800	-4.8	4,304	4,325	21	0.5	2.87	3.03
Comm/Ind: Med Val	300,000	285,600	-4.8	9,969	9,951	-18	-0.2	3.32	3.48
Comm/Ind: Hi Val	1,000,000	952,000	-4.8	36,403	36,529	125	0.3	3.64	3.84

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.0	Blind/disabled Hmstd HGA: <50K	0.450	26,243	118	33
180.0	Ag Hmstd HGA: <76K	1.000	6,037,449	60,374	42,241
181.0	Ag Hmstd HGA: 76K-414K	1.000	5,032,336	50,323	51,543
182.0	Ag Hmstd HGA: 414K-500K	1.000	37,019	370	381
183.0	Ag Hmstd HGA: >500K	1.250	52,904	661	687
184.0	Blind/disabled 2a Hmstd land <50K	0.450	813	4	1
185.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,058,189	45,291	10,433
186.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	11,924,128	59,621	53,376
187.0	Ag Hmstd 2a 1 & b: 345K-1.14M	0.500	18,443,281	92,216	69,352
188.0	Ag Hmstd 2a 1 & b: >1.14M	1.000	10,601,338	106,013	76,518
189.0	Blind/disabled Hmstd 2b land <50K	0.450	173	1	0
190.0	Ag Hmstd 2b 1 & b: <115K	0.500	944,886	4,724	1,300
191.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,238,012	6,190	5,798
192.0	Ag Hmstd 2b 1 & b: 345K-1.14M	0.500	847,816	4,239	3,496
193.0	Ag Hmstd 2b 1 & b: >1.14M	1.000	203,458	2,035	1,720
197.0	Ag 2a Non-homestead	1.000	24,356,671	243,567	184,980
198.0	Ag 2b Non-homestead	1.000	8,361,321	83,613	68,705
199.0	Migrant Housing <500K	1.000	946	9	11
202.0	Managed forest land (2c)	0.650	311,378	2,024	1,676
203.0	Private Airport (2d)	1.000	814	8	8
204.0	Unmined commercial aggregate deposit	1.000	12	0	0
209.0	Res 1b Homestead: <50K	0.450	471,965	2,124	2,097
210.0	Res Homestead: <76K	1.000	105,093,941	1,050,939	1,111,677
211.0	Res Homestead: 76K-414K	1.000	172,509,055	1,725,091	2,207,616
212.0	Res Homestead: 414K-500K	1.000	3,230,904	32,309	36,353
213.0	Res Homestead: > 500K	1.250	12,122,951	151,537	177,238
215.0	Res NonHmstd 1 unit: <76K	1.000	13,170,097	131,701	174,749
216.0	Res NonHmstd 1 unit: 76K - 500K	1.000	14,873,460	148,735	194,915
217.0	Res NonHmstd 1 unit: >500K	1.250	2,267,382	28,342	33,821
219.0	Res NonHmstd 2-3 units	1.250	8,514,952	106,437	138,526
222.0	Regular apartments (4a)	1.250	17,618,203	220,228	303,566
223.0	Low-income housing (4d)	0.750	2,784,493	20,884	29,764
224.0	Student housing	1.000	25,178	252	358
225.0	Manuf home park land	1.250	607,468	7,593	9,798
227.0	Non-comm SeasRec: <76K	1.000	9,622,721	96,227	77,440
228.0	Non-Comm SeasRec: 76K-500K	1.000	14,546,541	145,465	127,566
229.0	Non-comm SeasRec: >500K	1.250	1,628,197	20,352	16,328
231.0	Comm SeasRec 1c: <600K	0.500	411,763	2,059	1,663
232.0	Com SeasRec 1c: 600K-2.3M	1.000	208,868	2,089	1,548
233.0	Com SeasRec 1c: >2.3M	1.250	26,574	332	262
234.0	Com SeasRec 4c: <500K	1.000	213,644	2,136	2,280

House Research Dept.

Simulation No. 11D2

Baseline: Actual Pay 2011

Page 35

4/25/2011	4:03 PM	Alternative: Projected Payable 2012: Current Law (Revised)	(all figures in \$000s)			
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,857	
236.0	Bed & Breakfast	1.250	23,057	288	318	
237.0	Qualifying golf courses	1.250	252,491	3,156	3,384	
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	294	
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	703	
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,603	
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185	
242.0	Qualifying Marina <500K	1.000	10,766	108	126	
243.0	Qualifying Marina >500K	1.250	20,218	253	284	
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,557	
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,683,202	
247.0	Comm'l border city: <150K	1.500	740	11	19	
248.0	Comm'l border city: >150K	2.000	12,597	252	291	
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,164	
257.0	Industrial: >150K	2.000	14,227,269	284,545	514,132	
259.0	Ind'l border city: >150K	2.000	4,282	86	98	
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,770	
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,091	
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,932	
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,052	
272.0	Railroad <150K	1.500	164,135	2,462	4,620	
273.0	Railroad >150K	2.000	790,705	15,814	26,016	
275.0	Non-comm aircraft hangars	1.500	4,121	62	77	
276.0	Mineral	2.000	2,202	44	87	
277.0	Misc class 5	2.000	2,327	47	60	
283.0	Personal: 3f	1.000	12,421	124	120	
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,473	
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257	
286.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	199	
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448	
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39	
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710	
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	345	
293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,572	
298.0	Pers: Item 41 Border EZ	2.000	29	1	1	
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264	
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	591	
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,932	
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,167	
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,297	
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,476	
306.0	Pers: Item 46 syst/water utils	2.000	71	1	2	
307.0	Pers: Item 48 misc	2.000	15,645	313	357	

State Total

560,384,158

6,258,123

8,030,999

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,243	118	37
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,976,498	59,765	44,107
180.2	Ag Hmstd HGA: <76K: New	1.000	15,661	157	110
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,748,130	47,481	50,792
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	31,882	319	336
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	342
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	712	7	8
183.1	Ag Hmstd HGA: >500K: Exist	1.250	47,176	590	642
183.2	Ag Hmstd HGA: >500K: New	1.250	711	9	9
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	813	4	1
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,106,749	45,534	11,353
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	11,738	59	18
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,954,506	59,773	54,242
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	72
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	75,538
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	216
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	80,021
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	165
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	950,242	4,751	1,447
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	3,223	16	5
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,247,158	6,236	6,038
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	5,295	26	25
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	838,879	4,194	3,562
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	4,071	20	17
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	194,560	1,946	1,687
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	18
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	194,727
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	324
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	71,432
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	23
199.1	Migrant Housing <500K: Exist	1.000	946	9	11
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,744
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	2,210
210.1	Res Homestead: <76K: Exist	1.000	104,802,120	1,048,021	1,162,930
210.2	Res Homestead: <76K: New	1.000	159,065	1,591	1,560
211.1	Res Homestead: 76K-414K: Exist	1.000	164,193,946	1,641,939	2,192,663
211.2	Res Homestead: 76K-414K: New	1.000	974,579	9,746	12,769
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	33,505

House Research Dept.

Simulation No. 11D2

Baseline: Actual Pay 2011

Page 38

4/25/2011	4:03 PM	Alternative: Projected Payable 2012: Current Law (Revised)	(all figures in \$000s)			
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	707	
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	166,450	
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,271	
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	181,556	
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	946	
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	196,242	
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,253	
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	33,178	
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	871	
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	140,561	
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,810	
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	315,626	
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,154	
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	31,021	
223.2	Low-income housing (4d): New	0.750	29,054	218	322	
224.1	Student housing: Exist	1.000	24,769	248	368	
224.2	Student housing: New	1.000	310	3	5	
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,207	
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	79,898	
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	375	
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	128,330	
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,141	
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	14,819	
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	417	
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,747	
231.2	Comm SeasRec 1c: <600K: New	0.500	919	5	4	
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	200,308	2,003	1,591	
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	895	9	7	
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,439	293	250	
233.2	Com SeasRec 1c: >2.3M: New	1.250	323	4	3	
234.1	Com SeasRec 4c: <500K: Exist	1.000	208,179	2,082	2,361	
234.2	Com SeasRec 4c: <500K: New	1.000	1,936	19	22	
235.1	Com SeasRec 4c: >500K: Exist	1.250	149,659	1,871	1,849	
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	34	
236.1	Bed & Breakfast: Exist	1.250	23,057	288	330	
237.1	Qualifying golf courses	1.250	252,491	3,156	3,550	
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	307	
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	734	
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,678	
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	196	
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	133	
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	300	
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	241,522	
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,717,105	

House Research Dept.

Simulation No. 11D2

Baseline: Actual Pay 2011

Page 39

4/25/2011	4:03 PM	Alternative: Projected Payable 2012: Current Law (Revised)	(all figures in \$000s)			
247.1	Comm'l border city: <150K: Exist	1.500	855	13	22	
248.1	Comm'l border city: >150K: Exist	2.000	12,831	257	297	
256.1	Industrial: <150K: Exist	1.500	1,312,735	19,691	37,881	
256.2	Industrial: <150K: New	1.500	2,452	37	70	
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	527,688	
257.2	Industrial: >150K: New	2.000	45,413	908	1,655	
259.1	Ind'l border city: >150K: Exist	2.000	4,282	86	98	
267.1	Publ Util: land & bldgs <150K	1.500	73,626	1,104	1,867	
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	33,990	
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	41,339	
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	45,488	
272.1	Railroad <150K	1.500	164,135	2,462	4,864	
273.1	Railroad >150K	2.000	790,705	15,814	27,110	
275.1	Non-comm aircraft hangars	1.500	4,121	62	79	
276.1	Mineral	2.000	2,202	44	90	
277.1	Misc class 5	2.000	2,327	47	62	
283.1	Personal: 3f	1.000	12,421	124	125	
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,531	
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,587	
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	206	
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	460	
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	41	
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	754	
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	352	
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,137	
298.1	Pers: Item 41 Border EZ	2.000	29	1	1	
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,300	
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	616	
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	13,567	
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	65,829	
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	9,787	
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	85,028	
306.1	Pers: Item 46 syst/water utils	2.000	71	1	2	
307.1	Pers: Item 48 misc	2.000	15,645	313	386	
State Total			551,964,758	6,144,959	8,214,276	

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,654,733	1,834,378	217,690	1,407,014	313,685	800,307	7,222,807
Certified MKV Levy	2,992	32,202	194	834,270	457	0	869,658
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,635	0	472	8,022	0	0	18,129
Spread NTC Levy	2,478,569	1,666,086	215,728	1,292,596	277,938	800,307	6,731,223
Spread MKV Levy	2,992	32,202	194	760,973	457	0	796,817
Tax Incr Financing Levy							284,757
	Homestead Credit	286,793		Taconite credit		16,900	
	Agricultural Credit	23,431		Disparity Reduction Credit		6,572	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,678,397	1,858,334	223,878	1,462,580	324,931	814,706	7,362,827
Certified MKV Levy	2,992	32,202	194	887,469	457	0	922,857
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	9,702	0	488	8,104	0	0	18,293
Spread NTC Levy	2,500,892	1,685,764	221,776	1,345,922	288,592	814,706	6,857,652
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							285,846
	Homestead Credit	292,915		Taconite credit		17,054	
	Agricultural Credit	23,608		Disparity Reduction Credit		7,299	