

House Research Simulation Report: Property Tax

Simulation #11E4

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DESCRIPTION

BASELINE: Actual Pay 2011

ALTERNATIVE: Projected Pay 2012: HF 42 & HF 934

This report compares actual property taxes payable in 2011 to projected property taxes payable in 2012 under the House omnibus tax bill (HF 42) and omnibus K-12 finance bill (HF 934). The payable 2011 baseline is based on actual data reported by the counties. The projected payable 2012 under HFs 42 and 934 is derived from a baseline payable 2012 projection produced by a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. The alternative models the aid cuts and associated levy back amounts, the conversion of the market value homestead credit to a tax capacity reduction and its associated levy impacts, the effects of the levy limits, the reduction in the state general levy, and the modification to disparity reduction aid and the changes to integration levies, alternative facilities levies and operating capital levies made in the K-12 bill.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$553 million, or 6.9%**, according to the simulation. Approximately \$36 million of the \$553 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2012. The overall tax impacts are 8.5% in Greater Minnesota and 6% in the Metro area. Overall tax change impacts vary by region from a low of 3.8% in No. Hennepin County to a high of 18.1% in the Duluth area.
- **On a statewide average basis, property tax increases on existing properties vary from 5.4% (on commercial-industrial property) to 12.9% (on apartments).** Increases on other large property types are 5.4% on residential homesteads, 9.6% on residential non-homestead property, 10% on agricultural property, 8.9% on public utility property, and 4.8% 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: HF 42 & HF 934

- **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.
- **Baseline County, city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased based on its growth rate in previous years, netting out levy increases due to aid reductions. Baseline levies were then increased for reductions in state aids (LGA and CPA), with associated levy-back effects based on microdata committee assumptions of 50% levy back for aid reductions up to 10% of levy, and 30% levy back for reductions over 10% of levy. To account for local taxing jurisdictions' response to the loss of the market value homestead credit (MVHC), the baseline levy is broken down into "net levy" and MVHC components, with the MVHC elimination treated as an aid reduction subject to the same levy-back assumptions as other aid reductions. The levy under the proposal is then the baseline net levy plus some fraction of the baseline MVHC, which is a reduction from the baseline levy. In the case of jurisdictions whose MVHC reimbursement is reduced or eliminated under current law, the MVHC elimination is treated as a negative aid loss, or alternatively an aid gain, resulting in a levy reduction. The reinstatement of town MVHC reimbursements for pay '11 was also treated as a negative aid loss, or alternatively an aid gain, also resulting in a levy reduction for pay '12.
- **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. The baseline levies were then modified based on changes to the integration levy, alternative facilities levy, and operating capital levy made in the K-12 finance bill.

- **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 commercial-industrial portion of the **state general levy** was reduced from the pay 2012 baseline level by \$32.1 million.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

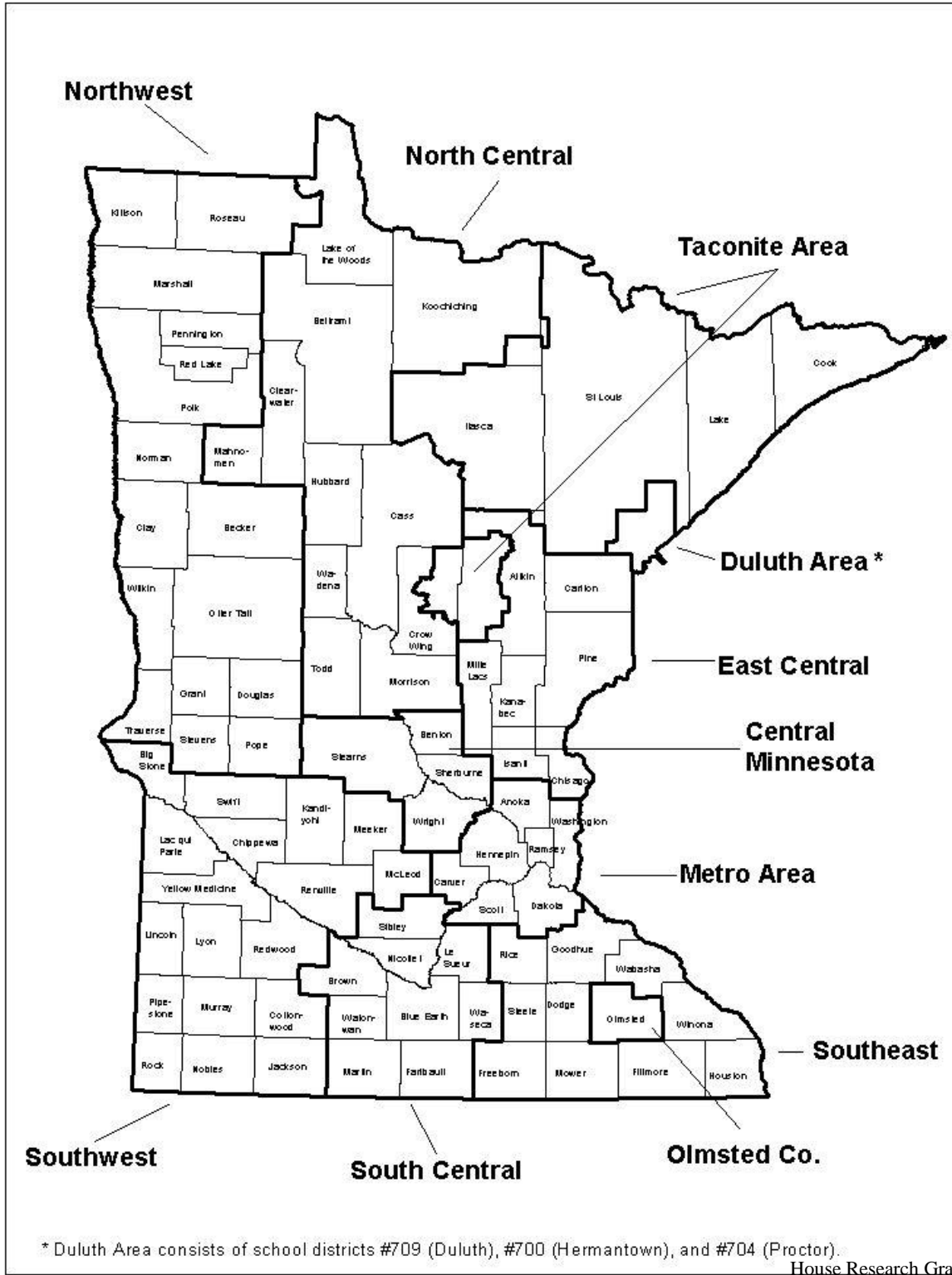
SIMULATION PARAMETERS

	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:		
<\$1,210,000	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	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
Agricultural homestead land:		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

House Research Department

* Tax capacity reduced by amount of market value homestead credit under current law.

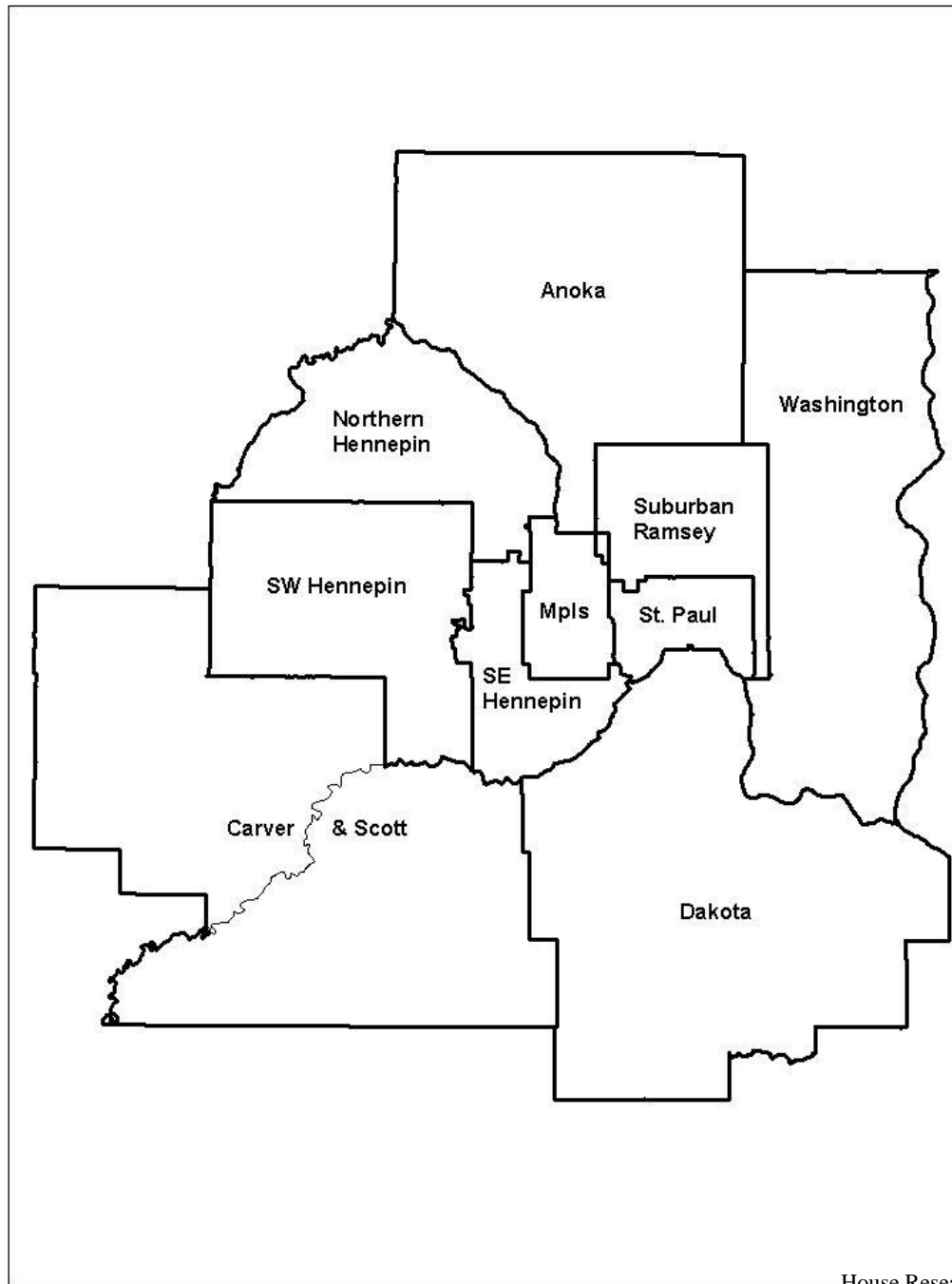
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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	3,727,450	192,469	5.4	1.20	1.32
ResNonHm Exist	38,825,892	37,841,167	-984,725	-2.5	542,012	593,846	51,834	9.6	1.40	1.57
Apartments Exist	17,618,203	17,583,656	-34,546	-0.2	303,566	342,536	38,969	12.8	1.72	1.95
Low-inc Apts Exi	2,784,493	2,777,069	-7,424	-0.3	29,764	33,803	4,039	13.6	1.07	1.22
Seas Rec: Exist	27,214,499	26,170,001	-1,044,498	-3.8	234,023	245,314	11,290	4.8	0.86	0.94
Com/Ind Lo Exist	10,162,968	10,090,454	-72,514	-0.7	273,360	295,996	22,636	8.3	2.69	2.93
Com/Ind Hi Exist	62,943,595	61,218,169	-1,725,426	-2.7	2,251,575	2,364,436	112,861	5.0	3.58	3.86
Publ U: Elec Gen	1,655,111	1,671,662	16,551	1.0	38,932	43,460	4,528	11.6	2.35	2.60
Publ U: Other	7,351,722	7,425,239	73,517	1.0	235,113	254,952	19,839	8.4	3.20	3.43
AgHm House Exist	11,185,950	10,829,853	-356,098	-3.2	94,885	102,878	7,993	8.4	0.85	0.95
AgHm Land: Exist	53,262,094	55,495,389	2,233,294	4.2	221,994	245,552	23,558	10.6	0.42	0.44
Ag NonHm: Exist	33,064,886	34,324,042	1,259,156	3.8	255,718	281,120	25,402	9.9	0.77	0.82
Misc props	885,928	885,520	-409	0.0	15,076	16,782	1,706	11.3	1.70	1.90
ResHmstd: NewCon	0	1,347,271	1,347,271	0.0	0	19,144	19,144	0.0	0.00	1.42
All Other NewCon	0	1,172,676	1,172,676	0.0	0	16,406	16,406	0.0	0.00	1.40
Total	560,384,158	551,964,758	-8,419,399	-1.5	8,030,999	8,583,674	552,674	6.9	1.43	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	6,258,123	5,854,100	-404,023	-6.5	County	44.22	47.99	0.067	0.069
(-) TIF Tax Capacity	226,446	219,267	-7,178	-3.2	City/Town	33.57	37.63	0.725	0.743
(-) FD Contrib Tax Cap	426,361	397,225	-29,136	-6.8	School District	23.06	25.80	17.024	18.670
(=) Taxable Tax Capacity	5,605,316	5,237,608	-367,709	-6.6	Special District	4.96	5.51	0.010	0.010
FD Distrib Tax Cap	426,250	397,225	-29,025	-6.8	Total	105.81	116.93	17.826	19.493

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	1,147,955	75,718	7.1	1.04	1.15
ResNonHm Exist	13,946,250	13,597,662	-348,588	-2.5	177,117	195,652	18,535	10.5	1.27	1.44
Apartments Exist	3,949,188	3,937,939	-11,249	-0.3	64,367	73,253	8,886	13.8	1.63	1.86
Low-inc Apts Exi	970,911	968,509	-2,403	-0.2	10,011	11,484	1,473	14.7	1.03	1.19
Seas Rec: Exist	26,716,397	25,698,501	-1,017,896	-3.8	227,935	239,036	11,100	4.9	0.85	0.93
Com/Ind Lo Exist	5,972,509	5,936,852	-35,657	-0.6	156,403	170,611	14,208	9.1	2.62	2.87
Com/Ind Hi Exist	14,966,711	14,605,904	-360,807	-2.4	508,730	541,995	33,265	6.5	3.40	3.71
Publ U: Elec Gen	1,282,577	1,295,403	12,826	1.0	29,313	32,668	3,355	11.4	2.29	2.52
Publ U: Other	4,771,354	4,819,067	47,713	1.0	142,456	154,080	11,624	8.2	2.99	3.20
AgHm House Exist	10,210,043	9,897,996	-312,047	-3.1	84,976	92,562	7,586	8.9	0.83	0.94
AgHm Land: Exist	51,149,702	53,377,917	2,228,215	4.4	212,625	235,187	22,562	10.6	0.42	0.44
Ag NonHm: Exist	31,268,562	32,538,395	1,269,833	4.1	237,933	261,889	23,956	10.1	0.76	0.80
Misc props	340,375	340,388	13	0.0	5,778	6,602	825	14.3	1.70	1.94
ResHmstd: NewCon	0	611,269	611,269	0.0	0	7,589	7,589	0.0	0.00	1.24
All Other NewCon	0	692,568	692,568	0.0	0	7,972	7,972	0.0	0.00	1.15
Total	268,999,170	268,573,135	-426,036	-0.2	2,929,883	3,178,536	248,653	8.5	1.09	1.18

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	2,570,875	-176,179	-6.4	County	46.73	50.50	0.026	0.027
(-) TIF Tax Capacity	36,545	35,780	-765	-2.1	City/Town	27.37	30.35	0.305	0.311
(-) FD Contrib Tax Cap	5,647	6,802	1,155	20.5	School District	19.47	21.66	13.895	15.867
(=) Taxable Tax Capacity	2,704,862	2,528,293	-176,569	-6.5	Special District	1.67	1.86	0.028	0.029
FD Distrib Tax Cap	5,536	6,802	1,266	22.9	Total	95.23	104.37	14.255	16.234

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	939	62	7.1	0.83	0.92
Res Hmstd: Avg Val	158,000	153,100	-3.1	1,500	1,602	102	6.8	0.95	1.05
Res Hmstd: Hi Val	210,700	204,200	-3.1	2,124	2,266	142	6.7	1.01	1.11
Res Hmstd: Ex-Hi Val	316,100	306,300	-3.1	3,373	3,593	220	6.5	1.07	1.17
Apartment	300,000	299,100	-0.3	3,999	4,388	389	9.7	1.33	1.47
Comm/Ind: Lo Val	150,000	146,400	-2.4	3,460	3,604	143	4.1	2.31	2.46
Comm/Ind: Med Val	300,000	292,800	-2.4	8,003	8,302	299	3.7	2.67	2.84
Comm/Ind: Hi Val	1,000,000	975,900	-2.4	29,202	30,353	1,151	3.9	2.92	3.11

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	2,579,494	116,751	4.7	1.30	1.41
ResNonHm Exist	24,879,642	24,243,505	-636,136	-2.6	364,894	398,194	33,300	9.1	1.47	1.64
Apartments Exist	13,669,015	13,645,718	-23,297	-0.2	239,199	269,282	30,083	12.6	1.75	1.97
Low-inc Apts Exi	1,813,582	1,808,560	-5,022	-0.3	19,753	22,319	2,567	13.0	1.09	1.23
Seas Rec: Exist	498,102	471,500	-26,602	-5.3	6,088	6,278	190	3.1	1.22	1.33
Com/Ind Lo Exist	4,190,460	4,153,603	-36,857	-0.9	116,957	125,385	8,428	7.2	2.79	3.02
Com/Ind Hi Exist	47,976,884	46,612,265	-1,364,619	-2.8	1,742,845	1,822,440	79,596	4.6	3.63	3.91
Publ U: Elec Gen	372,533	376,259	3,725	1.0	9,619	10,792	1,174	12.2	2.58	2.87
Publ U: Other	2,580,368	2,606,172	25,804	1.0	92,657	100,872	8,215	8.9	3.59	3.87
AgHm House Exist	975,908	931,857	-44,050	-4.5	9,909	10,316	407	4.1	1.02	1.11
AgHm Land: Exist	2,112,392	2,117,471	5,079	0.2	9,369	10,364	996	10.6	0.44	0.49
Ag NonHm: Exist	1,796,324	1,785,647	-10,677	-0.6	17,785	19,232	1,447	8.1	0.99	1.08
Misc props	545,553	545,131	-422	-0.1	9,299	10,180	881	9.5	1.70	1.87
ResHmstd: NewCon	0	736,002	736,002	0.0	0	11,555	11,555	0.0	0.00	1.57
All Other NewCon	0	480,108	480,108	0.0	0	8,434	8,434	0.0	0.00	1.76
Total	291,384,987	283,391,624	-7,993,364	-2.7	5,101,116	5,405,138	304,021	6.0	1.75	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	3,511,069	3,283,225	-227,845	-6.5	County	41.88	45.64	0.090	0.092
(-) TIF Tax Capacity	189,901	183,487	-6,414	-3.4	City/Town	39.36	44.42	0.960	0.987
(-) FD Contrib Tax Cap	420,714	390,423	-30,291	-7.2	School District	26.41	29.67	18.776	20.251
(=) Taxable Tax Capacity	<u>2,900,454</u>	<u>2,709,315</u>	<u>-191,140</u>	<u>-6.6</u>	Special District	<u>8.03</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	420,714	390,423	-30,291	-7.2	Total	115.67	128.65	19.825	21.331

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	2,061	73	3.7	1.22	1.31
Res Hmstd: Avg Val	244,900	235,800	-3.7	3,166	3,330	164	5.2	1.29	1.41
Res Hmstd: Hi Val	326,400	314,200	-3.7	4,344	4,597	253	5.8	1.33	1.46
Res Hmstd: Ex-Hi Val	489,800	471,500	-3.7	6,637	7,071	435	6.6	1.35	1.5
Apartment	300,000	299,500	-0.2	4,932	5,455	523	10.6	1.64	1.82
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,004	4,191	188	4.7	2.67	2.88
Comm/Ind: Med Val	300,000	291,500	-2.8	9,243	9,642	399	4.3	3.08	3.31
Comm/Ind: Hi Val	1,000,000	971,600	-2.8	33,693	35,245	1,552	4.6	3.37	3.63

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	58,298,928	56,453,776	-1,845,152	-3.2	689,709	732,671	42,962	6.2	1.18	1.30
ResNonHm Exist	8,714,864	8,447,552	-267,312	-3.1	124,191	138,404	14,213	11.4	1.43	1.64
Apartments Exist	3,877,243	3,866,843	-10,400	-0.3	63,540	72,351	8,812	13.9	1.64	1.87
Low-inc Apts Exi	970,713	968,305	-2,408	-0.2	10,009	11,481	1,472	14.7	1.03	1.19
Seas Rec: Exist	3,587,475	3,390,738	-196,738	-5.5	35,391	37,142	1,751	4.9	0.99	1.10
Com/Ind Lo Exist	4,889,714	4,863,483	-26,231	-0.5	133,413	146,448	13,035	9.8	2.73	3.01
Com/Ind Hi Exist	13,520,738	13,181,268	-339,470	-2.5	468,591	500,393	31,803	6.8	3.47	3.80
Publ U: Elec Gen	1,243,543	1,255,978	12,435	1.0	28,646	31,959	3,313	11.6	2.30	2.54
Publ U: Other	1,549,692	1,565,188	15,496	1.0	54,372	60,448	6,076	11.2	3.51	3.86
AgHm House Exist	285,211	274,183	-11,028	-3.9	3,356	3,576	220	6.6	1.18	1.30
AgHm Land: Exist	616,591	625,867	9,276	1.5	3,573	4,263	691	19.3	0.58	0.68
Ag NonHm: Exist	1,022,084	1,034,746	12,662	1.2	12,007	13,903	1,896	15.8	1.17	1.34
Misc props	283,373	283,387	13	0.0	5,091	5,843	752	14.8	1.80	2.06
ResHmstd: NewCon	0	306,783	306,783	0.0	0	4,498	4,498	0.0	0.00	1.47
All Other NewCon	0	225,395	225,395	0.0	0	3,908	3,908	0.0	0.00	1.73
Total	98,860,168	96,743,491	-2,116,677	-2.1	1,631,888	1,767,290	135,401	8.3	1.65	1.83

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,188,481	1,066,574	-121,907	#####	County	47.50	52.11	0.022	0.022
(-) TIF Tax Capacity	35,950	35,172	-778	-2.2	City/Town	47.26	55.68	0.510	0.521
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	22.18	25.24	14.371	16.348
(=) Taxable Tax Capacity	1,148,436	1,026,429	-122,007	#####	Special District	1.94	2.19	0.049	0.050
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	118.88	135.21	14.952	16.941

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	91,200	88,300	-3.2	930	947	17	1.8	1.02	1.07
Res Hmstd: Avg Val	136,700	132,400	-3.1	1,580	1,672	92	5.8	1.16	1.26
Res Hmstd: Hi Val	182,200	176,400	-3.2	2,230	2,395	165	7.4	1.22	1.36
Res Hmstd: Ex-Hi Val	273,400	264,700	-3.2	3,533	3,846	313	8.9	1.29	1.45
Apartment	300,000	299,200	-0.3	4,907	5,564	657	13.4	1.64	1.86
Comm/Ind: Lo Val	150,000	146,200	-2.5	4,003	4,286	283	7.1	2.67	2.93
Comm/Ind: Med Val	300,000	292,500	-2.5	9,266	9,886	620	6.7	3.09	3.38
Comm/Ind: Hi Val	1,000,000	974,900	-2.5	33,824	36,171	2,347	6.9	3.38	3.71

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,155,662	43,800,990	-1,354,673	-3.0	382,529	415,284	32,756	8.6	0.85	0.95
ResNonHm Exist	5,231,387	5,150,110	-81,276	-1.6	52,926	57,248	4,322	8.2	1.01	1.11
Apartments Exist	71,945	71,096	-849	-1.2	827	902	75	9.0	1.15	1.27
Low-inc Apts Exi	198	204	5	2.7	2	2	0	13.1	1.03	1.13
Seas Rec: Exist	23,128,921	22,307,763	-821,158	-3.6	192,544	201,894	9,350	4.9	0.83	0.91
Com/Ind Lo Exist	1,082,795	1,073,369	-9,426	-0.9	22,990	24,163	1,173	5.1	2.12	2.25
Com/Ind Hi Exist	1,445,973	1,424,635	-21,337	-1.5	40,139	41,602	1,463	3.6	2.78	2.92
Publ U: Elec Gen	39,035	39,425	390	1.0	667	709	42	6.3	1.71	1.80
Publ U: Other	3,221,663	3,253,879	32,217	1.0	88,084	93,632	5,547	6.3	2.73	2.88
AgHm House Exist	9,924,832	9,623,813	-301,019	-3.0	81,620	88,986	7,366	9.0	0.82	0.92
AgHm Land: Exist	50,533,112	52,752,050	2,218,939	4.4	209,053	230,924	21,871	10.5	0.41	0.44
Ag NonHm: Exist	30,246,478	31,503,648	1,257,170	4.2	225,926	247,986	22,060	9.8	0.75	0.79
Misc props	57,002	57,002	0	0.0	687	759	72	10.5	1.20	1.33
ResHmstd: NewCon	0	304,486	304,486	0.0	0	3,091	3,091	0.0	0.00	1.02
All Other NewCon	0	467,173	467,173	0.0	0	4,064	4,064	0.0	0.00	0.87
Total	170,139,002	171,829,644	1,690,642	1.0	1,297,995	1,411,246	113,252	8.7	0.76	0.82

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,558,572	1,504,301	-54,271	-3.5	County	46.16	49.40	0.032	0.033
(-) TIF Tax Capacity	595	608	14	2.3	City/Town	12.69	13.04	0.019	0.019
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	17.47	19.21	13.231	15.196
(=) Taxable Tax Capacity	1,556,426	1,501,864	-54,562	-3.5	Special District	1.46	1.64	0.000	0.000
FD Distrib Tax Cap	1,142	1,404	261	22.9	Total	77.78	83.29	13.282	15.247

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	132,000	128,000	-3.0	948	1,047	99	10.4	0.72	0.82
Res Hmstd: Avg Val	197,900	192,000	-3.0	1,608	1,726	118	7.3	0.81	0.9
Res Hmstd: Hi Val	263,900	256,000	-3.0	2,268	2,404	136	6.0	0.86	0.94
Res Hmstd: Ex-Hi Val	395,900	384,000	-3.0	3,589	3,761	172	4.8	0.91	0.98
Apartment	300,000	296,500	-1.2	3,315	3,539	224	6.7	1.11	1.19
Comm/Ind: Lo Val	150,000	147,800	-1.5	3,053	3,156	103	3.4	2.04	2.14
Comm/Ind: Med Val	300,000	295,600	-1.5	7,058	7,275	217	3.1	2.35	2.46
Comm/Ind: Hi Val	1,000,000	985,200	-1.5	25,746	26,561	815	3.2	2.57	2.7

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	68,221	4,440	7.0	1.19	1.27
ResNonHm Exist	753,411	750,184	-3,227	-0.4	10,674	11,910	1,236	11.6	1.42	1.59
Apartments Exist	483,430	487,633	4,203	0.9	7,964	8,929	965	12.1	1.65	1.83
Low-inc Apts Exi	110,832	111,401	569	0.5	1,131	1,275	144	12.8	1.02	1.14
Seas Rec: Exist	323,255	318,935	-4,320	-1.3	3,559	3,863	304	8.5	1.10	1.21
Com/Ind Lo Exist	616,252	617,352	1,101	0.2	16,253	17,580	1,327	8.2	2.64	2.85
Com/Ind Hi Exist	1,241,938	1,240,191	-1,746	-0.1	37,267	39,328	2,061	5.5	3.00	3.17
Publ U: Elec Gen	25,150	25,401	251	1.0	561	623	61	10.9	2.23	2.45
Publ U: Other	114,385	115,529	1,144	1.0	3,976	4,384	408	10.3	3.48	3.79
AgHm House Exist	18,276	18,123	-153	-0.8	210	224	14	6.7	1.15	1.24
AgHm Land: Exist	54,964	57,499	2,535	4.6	323	389	66	20.5	0.59	0.68
Ag NonHm: Exist	78,072	81,949	3,877	5.0	910	1,059	149	16.3	1.17	1.29
Misc props	36,525	36,525	0	0.0	637	712	74	11.7	1.74	1.95
ResHmstd: NewCon	0	53,564	53,564	0.0	0	764	764	0.0	0.00	1.43
All Other NewCon	0	43,736	43,736	0.0	0	702	702	0.0	0.00	1.60
Total	9,237,896	9,329,725	91,829	1.0	147,247	159,963	12,716	8.6	1.59	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,477	100,813	-9,664	-8.7	County	47.90	51.31	0.000	0.000
(-) TIF Tax Capacity	4,768	4,807	39	0.8	City/Town	47.06	54.39	0.288	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	22.57	16.833	18.703
(=) Taxable Tax Capacity	105,709	96,006	-9,703	-9.2	Special District	3.29	3.64	0.228	0.226
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	131.91	17.349	19.214

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	77,100	77,000	-0.1	746	764	18	2.4	0.97	0.99
Res Hmstd: Avg Val	115,500	115,300	-0.2	1,303	1,388	85	6.5	1.13	1.20
Res Hmstd: Hi Val	154,000	153,700	-0.2	1,861	2,014	153	8.2	1.21	1.31
Res Hmstd: Ex-Hi Val	231,000	230,600	-0.2	2,978	3,267	289	9.7	1.29	1.42
Apartment	300,000	302,600	0.9	4,972	5,571	599	12.1	1.66	1.84
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,035	4,351	316	7.8	2.69	2.90
Comm/Ind: Med Val	300,000	299,600	-0.1	9,328	10,055	727	7.8	3.11	3.36
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	34,028	36,677	2,650	7.8	3.40	3.67

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	56,539	5,697	11.2	0.79	0.89
ResNonHm Exist	652,663	652,722	59	0.0	6,347	6,890	542	8.5	0.97	1.06
Apartments Exist	10,511	9,751	-760	-7.2	103	105	3	2.4	0.98	1.08
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	45,174	1,869	4.3	0.82	0.88
Com/Ind Lo Exist	167,738	166,476	-1,263	-0.8	3,448	3,601	153	4.4	2.06	2.16
Com/Ind Hi Exist	214,677	214,001	-676	-0.3	5,891	6,131	239	4.1	2.74	2.86
Publ U: Elec Gen	509	514	5	1.0	8	9	1	9.6	1.53	1.66
Publ U: Other	666,859	673,527	6,669	1.0	17,799	18,687	887	5.0	2.67	2.77
AgHm House Exist	1,534,467	1,530,706	-3,761	-0.2	11,928	13,610	1,682	14.1	0.78	0.89
AgHm Land: Exist	8,693,003	9,070,274	377,270	4.3	35,873	39,971	4,098	11.4	0.41	0.44
Ag NonHm: Exist	5,856,752	6,138,152	281,400	4.8	43,907	48,284	4,377	10.0	0.75	0.79
Misc props	5,875	5,875	0	0.0	71	78	7	10.1	1.21	1.33
ResHmstd: NewCon	0	68,484	68,484	0.0	0	669	669	0.0	0.00	0.98
All Other NewCon	0	101,910	101,910	0.0	0	879	879	0.0	0.00	0.86
Total	29,499,607	30,116,998	617,390	2.1	219,523	240,627	21,104	9.6	0.74	0.80

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	265,638	-4,911	-1.8	County	44.62	47.48	0.000	0.000
(-) TIF Tax Capacity	142	141	-1	-0.6	City/Town	12.07	12.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	15.53	15.055	16.952
(=) Taxable Tax Capacity	270,407	265,498	-4,910	-1.8	Special District	3.35	3.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.27	79.11	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	1,025	134	15.0	0.69	0.80
Res Hmstd: Avg Val	192,600	191,700	-0.5	1,521	1,683	162	10.7	0.79	0.88
Res Hmstd: Hi Val	256,800	255,600	-0.5	2,153	2,343	190	8.8	0.84	0.92
Res Hmstd: Ex-Hi Val	385,300	383,500	-0.5	3,416	3,662	246	7.2	0.89	0.95
Apartment	300,000	278,300	-7.2	3,237	3,224	-13	-0.4	1.08	1.16
Comm/Ind: Lo Val	150,000	149,500	-0.3	3,001	3,124	124	4.1	2.00	2.09
Comm/Ind: Med Val	300,000	299,100	-0.3	6,926	7,205	279	4.0	2.31	2.41
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	25,246	26,256	1,010	4.0	2.52	2.63

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	36,587	1,895	5.5	0.92	1.02
ResNonHm Exist	686,247	653,269	-32,977	-4.8	8,358	9,219	861	10.3	1.22	1.41
Apartments Exist	225,226	221,567	-3,659	-1.6	3,387	3,886	499	14.7	1.50	1.75
Low-inc Apts Exi	80,560	80,342	-217	-0.3	801	942	141	17.6	0.99	1.17
Seas Rec: Exist	2,395,108	2,225,568	-169,540	-7.1	20,732	21,039	306	1.5	0.87	0.95
Com/Ind Lo Exist	517,635	508,406	-9,228	-1.8	13,012	14,235	1,222	9.4	2.51	2.80
Com/Ind Hi Exist	1,039,899	968,699	-71,200	-6.8	33,318	34,348	1,030	3.1	3.20	3.55
Publ U: Elec Gen	2,484	2,509	25	1.0	73	92	19	25.9	2.94	3.66
Publ U: Other	85,228	86,080	852	1.0	2,808	3,164	356	12.7	3.29	3.68
AgHm House Exist	28,340	27,947	-393	-1.4	262	297	34	13.1	0.93	1.06
AgHm Land: Exist	49,028	50,059	1,031	2.1	186	237	51	27.5	0.38	0.47
Ag NonHm: Exist	109,337	116,630	7,294	6.7	874	1,040	166	19.0	0.80	0.89
Misc props	21,197	21,197	0	0.0	362	417	55	15.2	1.71	1.97
ResHmstd: NewCon	0	13,638	13,638	0.0	0	173	173	0.0	0.00	1.27
All Other NewCon	0	24,053	24,053	0.0	0	303	303	0.0	0.00	1.26
Total	9,012,158	8,576,689	-435,469	-4.8	118,867	125,979	7,112	6.0	1.32	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	106,091	94,701	-11,390	#####	County	36.43	39.36	0.000	0.000
(-) TIF Tax Capacity	3,415	3,246	-169	-5.0	City/Town	39.93	46.27	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	19.48	9.208	11.207
(=) Taxable Tax Capacity	102,676	91,455	-11,220	#####	Special District	0.82	0.92	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.85	106.03	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	721	53	8.0	0.72	0.82
Res Hmstd: Avg Val	139,100	131,900	-5.2	1,187	1,278	91	7.7	0.85	0.97
Res Hmstd: Hi Val	185,400	175,800	-5.2	1,706	1,835	129	7.5	0.92	1.04
Res Hmstd: Ex-Hi Val	278,200	263,800	-5.2	2,746	2,951	204	7.4	0.99	1.12
Apartment	300,000	295,100	-1.6	3,797	4,243	446	11.8	1.27	1.44
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,354	3,404	50	1.5	2.24	2.44
Comm/Ind: Med Val	300,000	279,500	-6.8	7,780	7,814	34	0.4	2.59	2.8
Comm/Ind: Hi Val	1,000,000	931,500	-6.9	28,436	28,753	317	1.1	2.84	3.09

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	54,131	5,100	10.4	0.70	0.80
ResNonHm Exist	784,673	768,295	-16,377	-2.1	6,887	7,473	586	8.5	0.88	0.97
Apartments Exist	22,582	22,885	303	1.3	252	283	31	12.1	1.12	1.24
Low-inc Apts Exi	191	197	5	2.8	2	2	0	13.2	1.05	1.15
Seas Rec: Exist	7,202,194	6,880,633	-321,561	-4.5	54,396	56,305	1,909	3.5	0.76	0.82
Com/Ind Lo Exist	197,890	193,725	-4,165	-2.1	3,791	3,957	167	4.4	1.92	2.04
Com/Ind Hi Exist	179,387	171,313	-8,074	-4.5	4,429	4,493	64	1.4	2.47	2.62
Publ U: Elec Gen	3,342	3,376	33	1.0	65	73	8	12.0	1.94	2.15
Publ U: Other	632,243	638,566	6,322	1.0	16,698	18,026	1,329	8.0	2.64	2.82
AgHm House Exist	1,049,853	1,016,276	-33,577	-3.2	7,950	8,818	868	10.9	0.76	0.87
AgHm Land: Exist	2,859,570	2,813,773	-45,797	-1.6	10,459	11,660	1,201	11.5	0.37	0.41
Ag NonHm: Exist	2,647,622	2,653,680	6,059	0.2	20,000	21,915	1,915	9.6	0.76	0.83
Misc props	9,542	9,542	0	0.0	99	109	10	10.3	1.04	1.14
ResHmstd: NewCon	0	59,870	59,870	0.0	0	528	528	0.0	0.00	0.88
All Other NewCon	0	91,170	91,170	0.0	0	777	777	0.0	0.00	0.85
Total	22,619,035	22,081,004	-538,031	-2.4	174,059	188,549	14,491	8.3	0.77	0.85

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	223,103	207,621	-15,481	-6.9	County	40.41	43.83	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-0.8	City/Town	12.32	13.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.58	18.80	9.688	11.797
(=) Taxable Tax Capacity	223,098	207,617	-15,481	-6.9	Special District	1.10	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	22.9	Total	70.40	76.92	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	849	121	16.6	0.59	0.72
Res Hmstd: Avg Val	185,200	178,000	-3.9	1,278	1,416	138	10.8	0.69	0.8
Res Hmstd: Hi Val	246,900	237,300	-3.9	1,827	1,983	156	8.5	0.74	0.84
Res Hmstd: Ex-Hi Val	370,400	356,100	-3.9	2,928	3,119	192	6.5	0.79	0.88
Apartment	300,000	304,000	1.3	2,931	3,281	351	12.0	0.98	1.08
Comm/Ind: Lo Val	150,000	143,200	-4.5	2,833	2,872	39	1.4	1.89	2.01
Comm/Ind: Med Val	300,000	286,500	-4.5	6,562	6,605	42	0.6	2.19	2.31
Comm/Ind: Hi Val	1,000,000	955,000	-4.5	23,965	24,217	252	1.1	2.4	2.54

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	27,273	4,022	17.3	0.80	0.95
ResNonHm Exist	433,763	440,150	6,387	1.5	6,052	7,481	1,429	23.6	1.40	1.70
Apartments Exist	119,539	118,951	-588	-0.5	2,011	2,399	388	19.3	1.68	2.02
Low-inc Apts Exi	54,946	55,245	299	0.5	562	680	118	21.0	1.02	1.23
Seas Rec: Exist	411,680	397,107	-14,573	-3.5	4,654	5,058	404	8.7	1.13	1.27
Com/Ind Lo Exist	331,452	332,797	1,345	0.4	9,197	10,199	1,003	10.9	2.77	3.06
Com/Ind Hi Exist	518,375	513,987	-4,388	-0.8	18,749	20,393	1,644	8.8	3.62	3.97
Publ U: Elec Gen	238,051	240,432	2,381	1.0	4,412	5,137	724	16.4	1.85	2.14
Publ U: Other	159,255	160,847	1,593	1.0	5,284	5,906	622	11.8	3.32	3.67
AgHm House Exist	7,482	7,849	367	4.9	67	88	21	30.9	0.89	1.12
AgHm Land: Exist	8,618	8,921	303	3.5	30	42	12	41.0	0.35	0.47
Ag NonHm: Exist	182,369	188,621	6,252	3.4	2,202	2,694	492	22.4	1.21	1.43
Misc props	15,835	15,850	15	0.1	333	390	57	17.2	2.10	2.46
ResHmstd: NewCon	0	15,077	15,077	0.0	0	169	169	0.0	0.00	1.12
All Other NewCon	0	9,560	9,560	0.0	0	170	170	0.0	0.00	1.77
Total	5,370,005	5,374,759	4,755	0.1	76,804	88,079	11,275	14.7	1.43	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	64,820	58,558	-6,261	-9.7	County	45.09	50.89	0.000	0.000
(-) TIF Tax Capacity	1,319	1,298	-21	-1.6	City/Town	58.51	70.01	0.176	0.176
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	13.72	17.60	7.958	10.201
(=) Taxable Tax Capacity	59,406	52,288	-7,119	#####	Special District	2.14	2.22	0.000	0.000
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	119.46	140.72	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	362	45	14.3	0.46	0.53
Res Hmstd: Avg Val	103,800	103,100	-0.7	756	875	119	15.7	0.73	0.85
Res Hmstd: Hi Val	138,300	137,400	-0.7	1,227	1,436	209	17.1	0.89	1.05
Res Hmstd: Ex-Hi Val	207,600	206,200	-0.7	2,173	2,563	389	17.9	1.05	1.24
Apartment	300,000	298,500	-0.5	4,724	5,560	837	17.7	1.57	1.86
Comm/Ind: Lo Val	150,000	148,700	-0.9	3,914	4,384	471	12.0	2.61	2.95
Comm/Ind: Med Val	300,000	297,500	-0.8	9,091	10,170	1,079	11.9	3.03	3.42
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	33,253	37,211	3,959	11.9	3.33	3.75

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	37,154	4,124	12.5	0.59	0.69
ResNonHm Exist	573,518	582,871	9,353	1.6	4,977	5,638	661	13.3	0.87	0.97
Apartments Exist	9,431	9,649	217	2.3	97	112	15	15.0	1.03	1.16
Low-inc Apts Exi	7	7	0	0.0	0	0	0	10.1	0.48	0.53
Seas Rec: Exist	6,025,034	5,866,383	-158,651	-2.6	50,500	53,386	2,885	5.7	0.84	0.91
Com/Ind Lo Exist	90,615	90,906	291	0.3	1,944	2,035	92	4.7	2.14	2.24
Com/Ind Hi Exist	182,294	181,027	-1,268	-0.7	5,364	5,561	197	3.7	2.94	3.07
Publ U: Elec Gen	1,145	1,157	11	1.0	20	21	1	4.5	1.78	1.84
Publ U: Other	323,477	326,712	3,235	1.0	9,040	9,778	738	8.2	2.79	2.99
AgHm House Exist	189,157	185,406	-3,751	-2.0	705	933	228	32.3	0.37	0.50
AgHm Land: Exist	375,331	383,748	8,416	2.2	711	883	172	24.2	0.19	0.23
Ag NonHm: Exist	2,609,931	2,661,814	51,883	2.0	19,810	22,025	2,215	11.2	0.76	0.83
Misc props	9,151	9,151	0	0.0	93	103	11	11.7	1.01	1.13
ResHmstd: NewCon	0	35,197	35,197	0.0	0	285	285	0.0	0.00	0.81
All Other NewCon	0	55,710	55,710	0.0	0	543	543	0.0	0.00	0.98
Total	15,985,566	15,799,012	-186,554	-1.2	126,291	138,458	12,167	9.6	0.79	0.88

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	156,869	-7,531	-4.6	County	45.83	49.84	0.000	0.000
(-) TIF Tax Capacity	290	306	16	5.4	City/Town	11.91	12.55	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	14.02	16.05	5.110	7.141
(=) Taxable Tax Capacity	162,557	154,734	-7,823	-4.8	Special District	2.18	2.41	0.000	0.000
FD Distrib Tax Cap	1,142	1,403	261	22.9	Total	73.94	80.85	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	629	126	25.1	0.37	0.48
Res Hmstd: Avg Val	202,700	195,900	-3.4	1,097	1,250	153	13.9	0.54	0.64
Res Hmstd: Hi Val	270,300	261,300	-3.3	1,692	1,873	181	10.7	0.63	0.72
Res Hmstd: Ex-Hi Val	405,500	391,900	-3.4	2,883	3,117	234	8.1	0.71	0.8
Apartment	300,000	306,900	2.3	2,926	3,321	395	13.5	0.98	1.08
Comm/Ind: Lo Val	150,000	149,000	-0.7	2,844	3,007	163	5.7	1.9	2.02
Comm/Ind: Med Val	300,000	297,900	-0.7	6,611	6,971	360	5.4	2.20	2.34
Comm/Ind: Hi Val	1,000,000	993,000	-0.7	24,188	25,507	1,319	5.5	2.42	2.57

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	65,026	9,767	17.7	1.06	1.25
ResNonHm Exist	1,010,155	997,434	-12,721	-1.3	12,827	15,489	2,662	20.8	1.27	1.55
Apartments Exist	324,964	324,714	-250	-0.1	4,842	5,969	1,127	23.3	1.49	1.84
Low-inc Apts Exi	63,660	63,640	-20	0.0	585	727	142	24.3	0.92	1.14
Seas Rec: Exist	144,473	144,878	405	0.3	1,621	1,822	201	12.4	1.12	1.26
Com/Ind Lo Exist	231,469	230,834	-636	-0.3	5,767	6,632	864	15.0	2.49	2.87
Com/Ind Hi Exist	948,548	947,251	-1,297	-0.1	31,353	36,356	5,003	16.0	3.31	3.84
Publ U: Elec Gen	5,295	5,348	53	1.0	125	158	33	26.8	2.35	2.96
Publ U: Other	155,548	157,102	1,555	1.0	5,040	5,771	731	14.5	3.24	3.67
AgHm House Exist	10,046	10,485	440	4.4	97	113	16	16.5	0.97	1.08
AgHm Land: Exist	14,213	14,992	779	5.5	58	68	10	17.7	0.41	0.45
Ag NonHm: Exist	162,190	165,506	3,316	2.0	1,609	1,790	181	11.3	0.99	1.08
Misc props	22,997	22,997	0	0.0	320	394	74	23.2	1.39	1.71
ResHmstd: NewCon	0	30,088	30,088	0.0	0	409	409	0.0	0.00	1.36
All Other NewCon	0	23,268	23,268	0.0	0	369	369	0.0	0.00	1.58
Total	8,330,828	8,341,389	10,561	0.1	119,503	141,093	21,590	18.1	1.43	1.69

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	90,540	-6,355	-6.6	County	57.14	63.28	0.000	0.000
(-) TIF Tax Capacity	1,950	1,953	2	0.1	City/Town	26.61	38.57	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	26.49	8.255	9.796
(=) Taxable Tax Capacity	94,945	88,587	-6,358	-6.7	Special District	4.25	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	132.89	8.353	9.895

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	115,000	114,200	-0.7	1,093	1,272	180	16.5	0.95	1.11
Res Hmstd: Avg Val	172,400	171,300	-0.6	1,824	2,156	332	18.2	1.06	1.26
Res Hmstd: Hi Val	229,800	228,300	-0.7	2,555	3,038	483	18.9	1.11	1.33
Res Hmstd: Ex-Hi Val	344,800	342,500	-0.7	4,020	4,805	785	19.5	1.17	1.40
Apartment	300,000	299,800	-0.1	4,377	5,277	900	20.6	1.46	1.76
Comm/Ind: Lo Val	150,000	149,800	-0.1	3,705	4,233	528	14.3	2.47	2.83
Comm/Ind: Med Val	300,000	299,600	-0.1	8,603	9,827	1,224	14.2	2.87	3.28
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	31,461	35,935	4,474	14.2	3.15	3.6

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	48,347	390	0.8	1.31	1.44
ResNonHm Exist	587,867	543,709	-44,158	-7.5	9,128	9,974	846	9.3	1.55	1.83
Apartments Exist	202,206	199,719	-2,487	-1.2	3,675	4,262	587	16.0	1.82	2.13
Low-inc Apts Exi	70,927	69,747	-1,180	-1.7	792	922	130	16.4	1.12	1.32
Seas Rec: Exist	112,839	109,949	-2,890	-2.6	1,656	1,851	194	11.7	1.47	1.68
Com/Ind Lo Exist	335,467	329,448	-6,019	-1.8	9,706	10,813	1,107	11.4	2.89	3.28
Com/Ind Hi Exist	688,970	652,634	-36,336	-5.3	26,386	28,282	1,896	7.2	3.83	4.33
Publ U: Elec Gen	1,130	1,141	11	1.0	32	38	5	15.8	2.87	3.29
Publ U: Other	104,416	105,460	1,044	1.0	3,996	4,561	565	14.1	3.83	4.33
AgHm House Exist	70,059	64,249	-5,810	-8.3	849	870	21	2.5	1.21	1.35
AgHm Land: Exist	97,922	99,657	1,735	1.8	520	639	119	22.8	0.53	0.64
Ag NonHm: Exist	93,505	93,057	-448	-0.5	1,234	1,436	202	16.3	1.32	1.54
Misc props	25,316	25,316	0	0.0	496	584	88	17.8	1.96	2.31
ResHmstd: NewCon	0	8,295	8,295	0.0	0	150	150	0.0	0.00	1.81
All Other NewCon	0	10,285	10,285	0.0	0	241	241	0.0	0.00	2.34
Total	6,047,672	5,676,247	-371,424	-6.1	106,427	112,969	6,542	6.1	1.76	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	70,351	60,277	-10,074	#####	County	61.64	70.64	0.072	0.077
(-) TIF Tax Capacity	2,116	2,035	-81	-3.8	City/Town	46.39	56.47	0.251	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	30.55	7.994	9.712
(=) Taxable Tax Capacity	68,235	58,242	-9,992	#####	Special District	3.80	4.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.16	162.08	8.318	10.057

**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	98,600	90,700	-8.0	1,161	1,090	-71	-6.1	1.18	1.20
Res Hmstd:Avg Val	147,900	136,000	-8.0	1,927	1,936	9	0.5	1.30	1.42
Res Hmstd: Hi Val	197,100	181,300	-8.0	2,692	2,782	90	3.3	1.37	1.53
Res Hmstd: Ex-Hi Val	295,800	272,100	-8.0	4,227	4,477	250	5.9	1.43	1.65
Apartment	300,000	296,300	-1.2	5,431	6,301	870	16.0	1.81	2.13
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,337	4,640	303	7.0	2.89	3.27
Comm/Ind: Med Val	300,000	284,200	-5.3	10,079	10,696	618	6.1	3.36	3.76
Comm/Ind: Hi Val	1,000,000	947,300	-5.3	36,872	39,346	2,474	6.7	3.69	4.15

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	56,330	2,461	4.6	1.02	1.14
ResNonHm Exist	709,257	675,071	-34,186	-4.8	8,264	8,943	679	8.2	1.17	1.32
Apartments Exist	4,361	4,310	-50	-1.2	67	74	7	10.6	1.54	1.73
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	19,291	1,088	6.0	0.98	1.09
Com/Ind Lo Exist	100,896	99,003	-1,893	-1.9	2,383	2,559	176	7.4	2.36	2.58
Com/Ind Hi Exist	84,944	80,632	-4,312	-5.1	2,593	2,690	97	3.7	3.05	3.34
Publ U: Elec Gen	10,736	10,843	107	1.0	256	287	30	11.9	2.39	2.64
Publ U: Other	200,212	202,214	2,002	1.0	6,492	7,116	625	9.6	3.24	3.52
AgHm House Exist	1,092,501	1,009,074	-83,427	-7.6	10,379	10,659	281	2.7	0.95	1.06
AgHm Land: Exist	1,581,517	1,564,373	-17,144	-1.1	6,194	7,162	968	15.6	0.39	0.46
Ag NonHm: Exist	1,471,515	1,435,354	-36,160	-2.5	14,316	15,698	1,383	9.7	0.97	1.09
Misc props	7,426	7,426	0	0.0	105	119	14	13.4	1.42	1.61
ResHmstd: NewCon	0	21,793	21,793	0.0	0	295	295	0.0	0.00	1.35
All Other NewCon	0	23,512	23,512	0.0	0	259	259	0.0	0.00	1.10
Total	12,373,078	11,825,734	-547,344	-4.4	123,120	131,482	8,362	6.8	1.00	1.11

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	105,934	-13,592	#####	County	58.38	66.07	0.183	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	19.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	27.48	8.014	9.727
(=) Taxable Tax Capacity	119,526	105,934	-13,592	#####	Special District	0.87	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.39	114.04	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	1,067	32	3.1	0.87	0.96
Res Hmstd: Avg Val	177,800	166,500	-6.4	1,736	1,810	74	4.3	0.98	1.09
Res Hmstd: Hi Val	237,000	222,000	-6.3	2,438	2,555	117	4.8	1.03	1.15
Res Hmstd: Ex-Hi Val	355,600	333,100	-6.3	3,845	4,046	202	5.2	1.08	1.21
Apartment	300,000	296,500	-1.2	4,048	4,521	473	11.7	1.35	1.52
Comm/Ind: Lo Val	150,000	142,400	-5.1	3,508	3,622	114	3.2	2.34	2.54
Comm/Ind: Med Val	300,000	284,800	-5.1	8,145	8,342	198	2.4	2.71	2.93
Comm/Ind: Hi Val	1,000,000	949,200	-5.1	29,781	30,655	874	2.9	2.98	3.23

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	154,292	4,953	3.3	1.26	1.38
ResNonHm Exist	1,691,796	1,563,498	-128,298	-7.6	24,867	26,231	1,364	5.5	1.47	1.68
Apartments Exist	888,250	868,243	-20,007	-2.3	14,989	16,685	1,697	11.3	1.69	1.92
Low-inc Apts Exi	179,700	173,645	-6,055	-3.4	1,873	2,080	206	11.0	1.04	1.20
Seas Rec: Exist	114,211	110,276	-3,936	-3.4	1,624	1,807	182	11.2	1.42	1.64
Com/Ind Lo Exist	714,332	706,743	-7,589	-1.1	19,705	21,600	1,894	9.6	2.76	3.06
Com/Ind Hi Exist	3,168,133	3,019,430	-148,704	-4.7	114,366	119,765	5,399	4.7	3.61	3.97
Publ U: Elec Gen	611,287	617,400	6,113	1.0	14,303	15,902	1,599	11.2	2.34	2.58
Publ U: Other	473,784	478,522	4,738	1.0	16,562	18,153	1,591	9.6	3.50	3.79
AgHm House Exist	86,261	81,823	-4,438	-5.1	1,037	1,087	51	4.9	1.20	1.33
AgHm Land: Exist	146,116	139,275	-6,841	-4.7	759	841	81	10.7	0.52	0.60
Ag NonHm: Exist	216,697	206,385	-10,312	-4.8	2,647	2,872	226	8.5	1.22	1.39
Misc props	58,845	58,833	-12	0.0	1,067	1,233	165	15.5	1.81	2.10
ResHmstd: NewCon	0	59,438	59,438	0.0	0	994	994	0.0	0.00	1.67
All Other NewCon	0	26,769	26,769	0.0	0	497	497	0.0	0.00	1.86
Total	20,209,412	19,267,995	-941,417	-4.7	363,139	384,038	20,899	5.8	1.80	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	250,734	223,643	-27,091	#####	County	47.23	53.71	0.000	0.000
(-) TIF Tax Capacity	9,411	8,924	-487	-5.2	City/Town	42.66	49.29	1.632	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	33.49	13.832	15.696
(=) Taxable Tax Capacity	241,323	214,719	-26,604	#####	Special District	2.15	2.54	0.130	0.137
FD Distrib Tax Cap	0	0	0	0.0	Total	122.28	139.04	15.594	17.545

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	111,200	104,600	-5.9	1,261	1,251	-10	-0.8	1.13	1.2
Res Hmstd:Avg Val	166,700	156,800	-5.9	2,076	2,134	58	2.8	1.25	1.36
Res Hmstd: Hi Val	222,300	209,100	-5.9	2,893	3,018	125	4.3	1.30	1.44
Res Hmstd: Ex-Hi Val	333,500	313,800	-5.9	4,526	4,788	263	5.8	1.36	1.53
Apartment	300,000	293,200	-2.3	5,053	5,610	557	11.0	1.68	1.91
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,089	4,283	193	4.7	2.73	2.99
Comm/Ind: Med Val	300,000	285,900	-4.7	9,463	9,839	376	4.0	3.15	3.44
Comm/Ind: Hi Val	1,000,000	953,100	-4.7	34,543	36,091	1,548	4.5	3.45	3.79

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	78,048	4,953	6.8	1.00	1.13
ResNonHm Exist	681,377	647,995	-33,382	-4.9	7,856	8,384	529	6.7	1.15	1.29
Apartments Exist	5,194	5,116	-77	-1.5	67	74	7	10.4	1.29	1.44
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	13,093	792	6.4	0.97	1.09
Com/Ind Lo Exist	157,575	155,098	-2,477	-1.6	3,574	3,811	237	6.6	2.27	2.46
Com/Ind Hi Exist	229,509	219,461	-10,048	-4.4	6,782	7,022	239	3.5	2.96	3.20
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	7,821	699	9.8	2.98	3.24
AgHm House Exist	1,147,674	1,096,233	-51,441	-4.5	10,959	11,773	814	7.4	0.95	1.07
AgHm Land: Exist	2,633,237	2,574,365	-58,872	-2.2	11,533	12,836	1,302	11.3	0.44	0.50
Ag NonHm: Exist	982,440	976,869	-5,572	-0.6	9,126	10,194	1,068	11.7	0.93	1.04
Misc props	9,000	9,000	0	0.0	115	129	15	12.7	1.28	1.44
ResHmstd: NewCon	0	26,709	26,709	0.0	0	347	347	0.0	0.00	1.30
All Other NewCon	0	24,762	24,762	0.0	0	260	260	0.0	0.00	1.05
Total	14,637,298	14,113,057	-524,241	-3.6	142,529	153,792	11,262	7.9	0.97	1.09

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	127,815	-12,521	-8.9	County	47.94	54.43	0.000	0.000	
(-) TIF Tax Capacity	85	80	-4	-5.0	City/Town	17.29	18.64	0.046	0.048	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	29.74	13.797	15.715	
(=) Taxable Tax Capacity	140,251	127,735	-12,516	-8.9	Special District	1.35	1.60	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.92	104.41	13.843	15.763	

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	144,800	-4.9	1,389	1,487	98	7.0	0.91	1.03
Res Hmstd: Avg Val	228,100	217,000	-4.9	2,268	2,423	155	6.8	0.99	1.12
Res Hmstd: Hi Val	304,100	289,300	-4.9	3,148	3,360	212	6.7	1.04	1.16
Res Hmstd: Ex-Hi Val	456,300	434,000	-4.9	4,871	5,216	344	7.1	1.07	1.20
Apartment	300,000	295,500	-1.5	3,900	4,323	423	10.8	1.3	1.46
Comm/Ind: Lo Val	150,000	143,400	-4.4	3,402	3,524	122	3.6	2.27	2.46
Comm/Ind: Med Val	300,000	286,900	-4.4	7,869	8,100	231	2.9	2.62	2.82
Comm/Ind: Hi Val	1,000,000	956,200	-4.4	28,715	29,681	966	3.4	2.87	3.10

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	72,384	2,727	3.9	1.32	1.39
ResNonHm Exist	644,623	649,192	4,569	0.7	10,339	11,811	1,472	14.2	1.60	1.82
Apartments Exist	299,380	302,340	2,960	1.0	5,419	6,147	728	13.4	1.81	2.03
Low-inc Apts Exi	91,996	93,661	1,665	1.8	1,060	1,217	157	14.8	1.15	1.30
Seas Rec: Exist	38,827	40,888	2,061	5.3	628	763	135	21.5	1.62	1.87
Com/Ind Lo Exist	609,995	610,299	304	0.0	18,042	19,928	1,887	10.5	2.96	3.27
Com/Ind Hi Exist	1,097,692	1,105,453	7,760	0.7	40,819	44,647	3,828	9.4	3.72	4.04
Publ U: Elec Gen	3,346	3,380	33	1.0	111	129	17	15.5	3.33	3.81
Publ U: Other	93,031	93,961	930	1.0	3,766	4,264	498	13.2	4.05	4.54
AgHm House Exist	21,073	21,060	-13	-0.1	286	306	20	7.0	1.36	1.45
AgHm Land: Exist	95,473	101,990	6,517	6.8	744	909	165	22.2	0.78	0.89
Ag NonHm: Exist	85,087	87,765	2,678	3.1	1,148	1,369	221	19.2	1.35	1.56
Misc props	19,173	19,173	0	0.0	397	451	55	13.7	2.07	2.35
ResHmstd: NewCon	0	27,144	27,144	0.0	0	434	434	0.0	0.00	1.60
All Other NewCon	0	16,480	16,480	0.0	0	383	383	0.0	0.00	2.32
Total	8,388,986	8,363,538	-25,448	-0.3	152,415	165,143	12,727	8.4	1.82	1.97

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	87,023	-12,339	#####	County	46.08	48.68	0.198	0.198
(-) TIF Tax Capacity	3,397	3,412	15	0.4	City/Town	65.88	78.40	0.361	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	19.40	22.259	24.148
(=) Taxable Tax Capacity	95,966	83,611	-12,354	#####	Special District	1.53	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	148.19	22.818	24.709

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	65,400	64,200	-1.8	743	729	-13	-1.8	1.14	1.14
Res Hmstd: Avg Val	98,000	96,200	-1.8	1,221	1,240	19	1.5	1.25	1.29
Res Hmstd: Hi Val	130,700	128,300	-1.8	1,753	1,838	85	4.8	1.34	1.43
Res Hmstd: Ex-Hi Val	196,100	192,400	-1.9	2,816	3,031	215	7.6	1.44	1.58
Apartment	300,000	303,000	1.0	5,589	6,361	773	13.8	1.86	2.1
Comm/Ind: Lo Val	150,000	151,100	0.7	4,389	4,852	463	10.6	2.93	3.21
Comm/Ind: Med Val	300,000	302,100	0.7	10,126	11,177	1,052	10.4	3.38	3.7
Comm/Ind: Hi Val	1,000,000	1,007,100	0.7	36,900	40,712	3,812	10.3	3.69	4.04

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	32,772	2,619	8.7	0.88	0.97
ResNonHm Exist	436,739	433,135	-3,603	-0.8	4,424	4,646	222	5.0	1.01	1.07
Apartments Exist	4,137	3,924	-212	-5.1	48	48	0	0.1	1.15	1.21
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	8,777	457	5.5	0.96	1.02
Com/Ind Lo Exist	131,476	132,848	1,372	1.0	2,763	2,887	124	4.5	2.10	2.17
Com/Ind Hi Exist	232,723	240,913	8,190	3.5	6,185	6,540	355	5.7	2.66	2.71
Publ U: Elec Gen	12,329	12,452	123	1.0	162	166	5	2.8	1.31	1.33
Publ U: Other	501,905	506,925	5,019	1.0	12,989	13,384	395	3.0	2.59	2.64
AgHm House Exist	1,628,514	1,601,355	-27,159	-1.7	12,172	13,665	1,493	12.3	0.75	0.85
AgHm Land: Exist	16,588,099	17,663,946	1,075,847	6.5	66,431	72,368	5,938	8.9	0.40	0.41
Ag NonHm: Exist	8,621,105	9,180,763	559,658	6.5	57,539	62,569	5,030	8.7	0.67	0.68
Misc props	3,330	3,330	0	0.0	44	47	3	6.0	1.33	1.41
ResHmstd: NewCon	0	30,948	30,948	0.0	0	311	311	0.0	0.00	1.01
All Other NewCon	0	71,156	71,156	0.0	0	498	498	0.0	0.00	0.70
Total	32,463,953	34,134,595	1,670,642	5.1	201,230	218,678	17,448	8.7	0.62	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	272,808	277,626	4,817	1.8	County	44.52	45.55	0.120	0.122
(-) TIF Tax Capacity	68	71	3	4.6	City/Town	9.59	9.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	14.89	23.082	25.148
(=) Taxable Tax Capacity	272,741	277,555	4,814	1.8	Special District	1.13	1.18	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	69.22	71.03	23.203	25.270

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	909	108	13.5	0.69	0.8
Res Hmstd: Avg Val	173,500	171,400	-1.2	1,387	1,496	109	7.8	0.8	0.87
Res Hmstd: Hi Val	231,200	228,400	-1.2	1,972	2,081	109	5.5	0.85	0.91
Res Hmstd: Ex-Hi Val	346,900	342,700	-1.2	3,146	3,255	109	3.5	0.91	0.95
Apartment	300,000	284,600	-5.1	3,292	3,246	-45	-1.4	1.1	1.14
Comm/Ind: Lo Val	150,000	155,300	3.5	3,009	3,219	209	7.0	2.01	2.07
Comm/Ind: Med Val	300,000	310,600	3.5	6,905	7,337	431	6.2	2.30	2.36
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	25,088	26,551	1,463	5.8	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	71,379	3,500	5.2	1.18	1.28
ResNonHm Exist	781,486	771,400	-10,086	-1.3	11,094	12,487	1,393	12.6	1.42	1.62
Apartments Exist	443,424	443,902	478	0.1	6,837	7,775	938	13.7	1.54	1.75
Low-inc Apts Exi	87,689	87,717	29	0.0	861	978	117	13.6	0.98	1.12
Seas Rec: Exist	53,730	54,552	822	1.5	624	671	47	7.6	1.16	1.23
Com/Ind Lo Exist	480,962	478,900	-2,062	-0.4	13,089	14,323	1,234	9.4	2.72	2.99
Com/Ind Hi Exist	1,313,645	1,285,384	-28,261	-2.2	44,342	47,375	3,033	6.8	3.38	3.69
Publ U: Elec Gen	26,472	26,737	265	1.0	604	669	64	10.6	2.28	2.50
Publ U: Other	93,837	94,776	938	1.0	3,279	3,652	373	11.4	3.49	3.85
AgHm House Exist	12,973	13,047	74	0.6	168	186	18	10.8	1.29	1.43
AgHm Land: Exist	44,229	48,004	3,775	8.5	319	408	89	28.0	0.72	0.85
Ag NonHm: Exist	81,217	85,113	3,896	4.8	966	1,154	188	19.4	1.19	1.36
Misc props	25,086	25,086	0	0.0	428	484	57	13.2	1.70	1.93
ResHmstd: NewCon	0	32,837	32,837	0.0	0	501	501	0.0	0.00	1.52
All Other NewCon	0	19,205	19,205	0.0	0	334	334	0.0	0.00	1.74
Total	9,173,000	9,035,944	-137,057	-1.5	150,489	162,375	11,886	7.9	1.64	1.80

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	97,360	-12,264	#####	County	44.61	46.85	0.000	0.000
(-) TIF Tax Capacity	3,866	3,828	-37	-1.0	City/Town	54.55	65.11	0.343	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	20.56	15.565	17.591
(=) Taxable Tax Capacity	105,758	93,531	-12,227	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.08	132.96	15.908	17.940

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	826	6	0.7	0.98	1.02
Res Hmstd: Avg Val	125,000	121,500	-2.8	1,415	1,484	69	4.9	1.13	1.22
Res Hmstd: Hi Val	166,600	162,000	-2.8	2,010	2,143	134	6.6	1.21	1.32
Res Hmstd: Ex-Hi Val	250,000	243,100	-2.8	3,202	3,464	262	8.2	1.28	1.42
Apartment	300,000	300,300	0.1	4,905	5,530	625	12.7	1.64	1.84
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,999	4,268	269	6.7	2.67	2.91
Comm/Ind: Med Val	300,000	293,500	-2.2	9,252	9,839	587	6.3	3.08	3.35
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	33,764	35,985	2,221	6.6	3.38	3.68

SOUTH 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	2,782,941	2,773,178	-9,763	-0.4	22,651	24,626	1,976	8.7	0.81	0.89
ResNonHm Exist	388,012	394,977	6,964	1.8	3,611	3,886	275	7.6	0.93	0.98
Apartments Exist	5,341	5,500	159	3.0	58	64	6	10.9	1.08	1.16
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	2,259	99	4.6	0.78	0.81
Com/Ind Lo Exist	78,709	79,134	425	0.5	1,575	1,643	68	4.3	2.00	2.08
Com/Ind Hi Exist	144,620	141,691	-2,928	-2.0	3,742	3,789	47	1.3	2.59	2.67
Publ U: Elec Gen	10,945	11,054	109	1.0	155	153	-2	-1.6	1.42	1.38
Publ U: Other	267,458	270,133	2,675	1.0	6,936	7,150	213	3.1	2.59	2.65
AgHm House Exist	1,145,779	1,120,963	-24,816	-2.2	8,558	9,313	755	8.8	0.75	0.83
AgHm Land: Exist	8,543,732	9,156,394	612,662	7.2	35,743	39,566	3,823	10.7	0.42	0.43
Ag NonHm: Exist	4,025,108	4,297,880	272,772	6.8	28,047	30,788	2,741	9.8	0.70	0.72
Misc props	1,208	1,208	0	0.0	13	15	1	8.0	1.11	1.20
ResHmstd: NewCon	0	18,689	18,689	0.0	0	178	178	0.0	0.00	0.95
All Other NewCon	0	41,379	41,379	0.0	0	314	314	0.0	0.00	0.76
Total	17,671,825	18,590,097	918,272	5.2	113,250	123,744	10,494	9.3	0.64	0.67

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	149,565	151,859	2,294	1.5	County	45.63	46.95	0.000	0.000
(-) TIF Tax Capacity	6	6	0	3.8	City/Town	10.32	10.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	16.21	17.080	18.606
(=) Taxable Tax Capacity	149,559	151,853	2,294	1.5	Special District	0.31	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.38	73.73	17.080	18.606

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	132,500	132,000	-0.4	919	1,032	113	12.3	0.69	0.78
Res Hmstd: Avg Val	198,700	198,000	-0.4	1,564	1,685	121	7.7	0.79	0.85
Res Hmstd: Hi Val	264,900	264,000	-0.3	2,209	2,338	129	5.8	0.83	0.89
Res Hmstd: Ex-Hi Val	397,400	396,000	-0.4	3,501	3,645	144	4.1	0.88	0.92
Apartment	300,000	308,900	3.0	3,189	3,422	232	7.3	1.06	1.11
Comm/Ind: Lo Val	150,000	147,000	-2.0	2,966	2,978	12	0.4	1.98	2.03
Comm/Ind: Med Val	300,000	293,900	-2.0	6,835	6,836	1	0.0	2.28	2.33
Comm/Ind: Hi Val	1,000,000	979,800	-2.0	24,892	24,937	44	0.2	2.49	2.55

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	94,664	6,680	7.6	1.18	1.28
ResNonHm Exist	1,220,603	1,208,397	-12,206	-1.0	16,481	17,946	1,465	8.9	1.35	1.49
Apartments Exist	398,527	402,250	3,723	0.9	6,434	7,157	723	11.2	1.61	1.78
Low-inc Apts Exi	92,006	93,188	1,182	1.3	916	1,026	110	12.0	1.00	1.10
Seas Rec: Exist	10,351	10,305	-46	-0.4	156	170	14	8.9	1.51	1.65
Com/Ind Lo Exist	331,153	330,689	-465	-0.1	8,776	9,396	619	7.1	2.65	2.84
Com/Ind Hi Exist	1,858,045	1,858,438	393	0.0	64,686	69,185	4,499	7.0	3.48	3.72
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	2,530	183	7.8	3.35	3.58
AgHm House Exist	353,262	345,319	-7,943	-2.2	3,591	3,825	233	6.5	1.02	1.11
AgHm Land: Exist	790,299	804,848	14,549	1.8	4,014	4,428	414	10.3	0.51	0.55
Ag NonHm: Exist	379,096	391,892	12,796	3.4	3,840	4,297	457	11.9	1.01	1.10
Misc props	21,554	21,554	0	0.0	360	395	36	9.9	1.67	1.83
ResHmstd: NewCon	0	39,860	39,860	0.0	0	406	406	0.0	0.00	1.02
All Other NewCon	0	46,756	46,756	0.0	0	706	706	0.0	0.00	1.51
Total	12,989,839	13,014,507	24,668	0.2	199,586	216,131	16,545	8.3	1.54	1.66

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	141,241	-8,006	-5.4	County	54.55	58.81	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	41.80	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	26.21	11.075	13.487
(=) Taxable Tax Capacity	147,207	139,201	-8,006	-5.4	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.36	126.82	11.211	13.623

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	126,400	125,100	-1.0	1,354	1,427	74	5.4	1.07	1.14
Res Hmstd: Avg Val	189,500	187,600	-1.0	2,216	2,377	161	7.3	1.17	1.27
Res Hmstd: Hi Val	252,600	250,100	-1.0	3,077	3,326	248	8.1	1.22	1.33
Res Hmstd: Ex-Hi Val	378,900	375,100	-1.0	4,802	5,224	422	8.8	1.27	1.39
Apartment	300,000	302,800	0.9	4,700	5,213	513	10.9	1.57	1.72
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,158	268	6.9	2.59	2.77
Comm/Ind: Med Val	300,000	300,100	0.0	9,021	9,639	618	6.9	3.01	3.21
Comm/Ind: Hi Val	1,000,000	1,000,200	0.0	32,964	35,199	2,236	6.8	3.3	3.52

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	124,893	6,821	5.8	1.21	1.32
ResNonHm Exist	1,265,474	1,228,927	-36,547	-2.9	18,387	20,224	1,837	10.0	1.45	1.65
Apartments Exist	499,094	503,913	4,819	1.0	8,074	9,235	1,162	14.4	1.62	1.83
Low-inc Apts Exi	138,397	139,717	1,320	1.0	1,427	1,634	207	14.5	1.03	1.17
Seas Rec: Exist	103,043	98,931	-4,112	-4.0	1,442	1,526	84	5.8	1.40	1.54
Com/Ind Lo Exist	773,941	769,789	-4,153	-0.5	21,099	23,025	1,926	9.1	2.73	2.99
Com/Ind Hi Exist	1,726,636	1,670,091	-56,545	-3.3	59,782	63,308	3,525	5.9	3.46	3.79
Publ U: Elec Gen	330,328	333,631	3,303	1.0	8,424	9,213	789	9.4	2.55	2.76
Publ U: Other	256,146	258,707	2,561	1.0	9,027	9,892	865	9.6	3.52	3.82
AgHm House Exist	36,434	35,874	-559	-1.5	426	462	37	8.6	1.17	1.29
AgHm Land: Exist	111,254	110,768	-486	-0.4	637	731	94	14.7	0.57	0.66
Ag NonHm: Exist	114,224	110,209	-4,015	-3.5	1,268	1,403	135	10.6	1.11	1.27
Misc props	42,327	42,337	10	0.0	762	860	98	12.8	1.80	2.03
ResHmstd: NewCon	0	43,558	43,558	0.0	0	697	697	0.0	0.00	1.60
All Other NewCon	0	24,526	24,526	0.0	0	434	434	0.0	0.00	1.77
Total	15,189,501	14,852,823	-336,678	-2.2	248,826	267,536	18,710	7.5	1.64	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,347	159,726	-20,621	#####	County	43.80	47.23	0.000	0.000
(-) TIF Tax Capacity	3,669	3,630	-39	-1.1	City/Town	49.65	57.92	0.192	0.196
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	24.51	19.973	21.920
(=) Taxable Tax Capacity	176,679	156,096	-20,582	#####	Special District	1.81	2.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.42	131.74	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	984	19	1.9	1.05	1.11
Res Hmstd: Avg Val	137,800	133,400	-3.2	1,634	1,720	86	5.3	1.19	1.29
Res Hmstd: Hi Val	183,700	177,900	-3.2	2,302	2,457	155	6.7	1.25	1.38
Res Hmstd: Ex-Hi Val	275,700	267,000	-3.2	3,641	3,934	292	8.0	1.32	1.47
Apartment	300,000	302,900	1.0	4,971	5,658	687	13.8	1.66	1.87
Comm/Ind: Lo Val	150,000	145,100	-3.3	4,026	4,253	227	5.6	2.68	2.93
Comm/Ind: Med Val	300,000	290,200	-3.3	9,293	9,772	479	5.2	3.1	3.37
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	33,871	35,734	1,862	5.5	3.39	3.69

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	45,288	3,594	8.6	0.91	1.00
ResNonHm Exist	644,587	636,436	-8,152	-1.3	6,544	7,020	476	7.3	1.02	1.10
Apartments Exist	3,592	3,571	-21	-0.6	44	48	3	7.4	1.24	1.34
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	2,181	128	6.2	0.90	0.97
Com/Ind Lo Exist	104,951	104,404	-547	-0.5	2,281	2,388	107	4.7	2.17	2.29
Com/Ind Hi Exist	96,674	95,307	-1,367	-1.4	2,675	2,784	109	4.1	2.77	2.92
Publ U: Elec Gen	28	28	0	1.0	1	1	0	5.7	2.31	2.42
Publ U: Other	334,173	337,515	3,342	1.0	9,296	9,841	546	5.9	2.78	2.92
AgHm House Exist	1,777,894	1,712,205	-65,689	-3.7	15,332	16,334	1,002	6.5	0.86	0.95
AgHm Land: Exist	8,463,097	8,715,033	251,936	3.0	38,093	42,051	3,957	10.4	0.45	0.48
Ag NonHm: Exist	3,552,295	3,666,755	114,460	3.2	28,490	31,300	2,811	9.9	0.80	0.85
Misc props	5,989	5,989	0	0.0	75	80	5	7.1	1.25	1.33
ResHmstd: NewCon	0	26,079	26,079	0.0	0	280	280	0.0	0.00	1.08
All Other NewCon	0	38,331	38,331	0.0	0	304	304	0.0	0.00	0.79
Total	19,799,510	20,079,021	279,511	1.4	146,577	159,900	13,322	9.1	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	163,630	-5,190	-3.1	County	46.01	49.41	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	14.06	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	22.83	18.983	20.812
(=) Taxable Tax Capacity	168,820	163,630	-5,190	-3.1	Special District	0.62	0.66	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.06	86.96	18.983	20.812

**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	1,223	112	10.1	0.82	0.91
Res Hmstd: Avg Val	203,900	200,600	-1.6	1,851	1,995	144	7.8	0.91	0.99
Res Hmstd: Hi Val	271,900	267,500	-1.6	2,593	2,768	176	6.8	0.95	1.03
Res Hmstd: Ex-Hi Val	407,900	401,300	-1.6	4,076	4,315	240	5.9	1	1.08
Apartment	300,000	298,200	-0.6	3,609	3,862	253	7.0	1.20	1.3
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,212	3,322	110	3.4	2.14	2.25
Comm/Ind: Med Val	300,000	295,800	-1.4	7,401	7,635	234	3.2	2.47	2.58
Comm/Ind: Hi Val	1,000,000	985,900	-1.4	26,947	27,825	879	3.3	2.69	2.82

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	240,965	4,517	1.9	1.24	1.33
ResNonHm Exist	2,050,475	2,296,531	246,057	12.0	28,736	35,358	6,621	23.0	1.40	1.54
Apartments Exist	760,604	738,644	-21,961	-2.9	12,762	13,839	1,076	8.4	1.68	1.87
Low-inc Apts Exi	151,324	145,926	-5,397	-3.6	1,571	1,683	113	7.2	1.04	1.15
Seas Rec: Exist	49,379	48,369	-1,010	-2.0	622	662	41	6.6	1.26	1.37
Com/Ind Lo Exist	486,333	483,631	-2,702	-0.6	13,385	14,229	844	6.3	2.75	2.94
Com/Ind Hi Exist	3,746,798	3,573,528	-173,270	-4.6	134,727	137,088	2,361	1.8	3.60	3.84
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	10,092	719	7.7	3.57	3.80
AgHm House Exist	107,119	98,572	-8,548	-8.0	1,219	1,202	-18	-1.4	1.14	1.22
AgHm Land: Exist	107,463	99,684	-7,778	-7.2	470	485	15	3.2	0.44	0.49
Ag NonHm: Exist	123,033	118,010	-5,023	-4.1	1,353	1,418	64	4.8	1.10	1.20
Misc props	144,899	144,899	0	0.0	2,455	2,598	144	5.9	1.69	1.79
ResHmstd: NewCon	0	117,310	117,310	0.0	0	1,806	1,806	0.0	0.00	1.54
All Other NewCon	0	65,174	65,174	0.0	0	1,036	1,036	0.0	0.00	1.59
Total	27,050,251	26,304,013	-746,238	-2.8	443,121	462,462	19,340	4.4	1.64	1.76

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	287,709	-28,074	-8.9	County	40.19	44.51	0.000	0.000
(-) TIF Tax Capacity	14,817	14,155	-662	-4.5	City/Town	38.82	42.40	0.345	0.354
(-) FD Contrib Tax Cap	36,111	33,145	-2,966	-8.2	School District	27.46	30.52	20.917	22.371
(=) Taxable Tax Capacity	264,854	240,409	-24,446	-9.2	Special District	6.16	6.33	0.000	0.000
FD Distrib Tax Cap	56,477	52,411	-4,066	-7.2	Total	112.63	123.77	21.262	22.725

**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	133,200	126,500	-5.0	1,531	1,533	2	0.1	1.15	1.21
Res Hmstd:Avg Val	199,700	189,700	-5.0	2,481	2,529	48	1.9	1.24	1.33
Res Hmstd: Hi Val	266,100	252,800	-5.0	3,430	3,524	94	2.7	1.29	1.39
Res Hmstd: Ex-Hi Val	399,300	379,400	-5.0	5,333	5,520	186	3.5	1.34	1.45
Apartment	300,000	291,300	-2.9	4,862	5,169	307	6.3	1.62	1.77
Comm/Ind: Lo Val	150,000	143,100	-4.6	3,957	4,032	75	1.9	2.64	2.82
Comm/Ind: Med Val	300,000	286,100	-4.6	9,127	9,236	109	1.2	3.04	3.23
Comm/Ind: Hi Val	1,000,000	953,800	-4.6	33,252	33,814	562	1.7	3.33	3.55

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,642,293	17,897,197	-745,096	-4.0	203,102	209,324	6,222	3.1	1.09	1.17
ResNonHm Exist	2,221,917	2,110,821	-111,096	-5.0	26,148	26,796	648	2.5	1.18	1.27
Apartments Exist	572,971	568,945	-4,026	-0.7	8,400	9,069	668	8.0	1.47	1.59
Low-inc Apts Exi	106,786	104,015	-2,771	-2.6	944	1,003	59	6.2	0.88	0.96
Seas Rec: Exist	157,764	144,501	-13,263	-8.4	1,625	1,600	-24	-1.5	1.03	1.11
Com/Ind Lo Exist	301,228	302,609	1,380	0.5	7,711	8,213	502	6.5	2.56	2.71
Com/Ind Hi Exist	2,693,810	2,632,748	-61,062	-2.3	91,211	94,417	3,206	3.5	3.39	3.59
Publ U: Elec Gen	152,977	154,507	1,530	1.0	3,575	3,903	328	9.2	2.34	2.53
Publ U: Other	240,625	243,032	2,406	1.0	8,123	8,716	593	7.3	3.38	3.59
AgHm House Exist	147,077	133,364	-13,713	-9.3	1,359	1,327	-32	-2.4	0.92	1.00
AgHm Land: Exist	203,525	219,326	15,802	7.8	664	791	127	19.2	0.33	0.36
Ag NonHm: Exist	419,622	435,743	16,121	3.8	3,665	4,124	459	12.5	0.87	0.95
Misc props	37,324	37,324	0	0.0	486	526	39	8.1	1.30	1.41
ResHmstd: NewCon	0	97,695	97,695	0.0	0	1,351	1,351	0.0	0.00	1.38
All Other NewCon	0	93,046	93,046	0.0	0	1,217	1,217	0.0	0.00	1.31
Total	25,897,921	25,174,873	-723,048	-2.8	357,013	372,378	15,364	4.3	1.38	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	295,231	275,747	-19,484	-6.6	County	29.63	32.70	0.229	0.236
(-) TIF Tax Capacity	7,897	7,912	15	0.2	City/Town	32.81	34.86	0.675	0.695
(-) FD Contrib Tax Cap	25,869	24,319	-1,550	-6.0	School District	26.89	29.11	18.037	18.879
(=) Taxable Tax Capacity	261,465	243,517	-17,948	-6.9	Special District	5.44	6.10	0.000	0.000
FD Distrib Tax Cap	31,708	29,425	-2,283	-7.2	Total	94.77	102.76	18.941	19.810

**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	1,819	56	3.2	1.01	1.09
Res Hmstd: Avg Val	260,900	250,500	-4.0	2,829	2,919	90	3.2	1.08	1.17
Res Hmstd: Hi Val	347,800	333,900	-4.0	3,895	4,019	124	3.2	1.12	1.20
Res Hmstd: Ex-Hi Val	521,800	500,900	-4.0	5,985	6,142	157	2.6	1.15	1.23
Apartment	300,000	297,900	-0.7	4,122	4,417	295	7.2	1.37	1.48
Comm/Ind: Lo Val	150,000	146,600	-2.3	3,520	3,626	106	3.0	2.35	2.47
Comm/Ind: Med Val	300,000	293,200	-2.3	8,119	8,338	219	2.7	2.71	2.84
Comm/Ind: Hi Val	1,000,000	977,300	-2.3	29,580	30,446	866	2.9	2.96	3.12

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	320,414	11,348	3.7	1.17	1.25
ResNonHm Exist	2,166,431	2,101,438	-64,993	-3.0	28,194	29,519	1,325	4.7	1.30	1.40
Apartments Exist	1,604,628	1,603,832	-797	0.0	23,801	25,735	1,934	8.1	1.48	1.60
Low-inc Apts Exi	124,731	125,528	797	0.6	1,213	1,321	107	8.9	0.97	1.05
Seas Rec: Exist	26,305	26,062	-243	-0.9	329	351	22	6.7	1.25	1.35
Com/Ind Lo Exist	523,210	522,531	-679	-0.1	13,841	14,674	834	6.0	2.65	2.81
Com/Ind Hi Exist	5,560,048	5,440,253	-119,795	-2.2	190,323	197,176	6,853	3.6	3.42	3.62
Publ U: Elec Gen	79,195	79,987	792	1.0	1,962	2,147	185	9.4	2.48	2.68
Publ U: Other	533,687	539,024	5,337	1.0	18,430	19,770	1,340	7.3	3.45	3.67
AgHm House Exist	205,174	211,325	6,151	3.0	2,000	2,263	263	13.1	0.97	1.07
AgHm Land: Exist	625,420	648,330	22,910	3.7	2,834	3,230	396	14.0	0.45	0.50
Ag NonHm: Exist	326,539	332,054	5,514	1.7	3,027	3,323	297	9.8	0.93	1.00
Misc props	135,301	135,301	0	0.0	2,186	2,358	172	7.9	1.62	1.74
ResHmstd: NewCon	0	118,459	118,459	0.0	0	1,759	1,759	0.0	0.00	1.48
All Other NewCon	0	53,299	53,299	0.0	0	927	927	0.0	0.00	1.74
Total	38,259,657	37,496,643	-763,014	-2.0	597,205	624,967	27,762	4.6	1.56	1.67

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	421,490	-29,058	-6.4	County	29.11	31.77	0.537	0.548
(-) TIF Tax Capacity	14,889	14,659	-230	-1.5	City/Town	40.00	41.86	0.995	1.017
(-) FD Contrib Tax Cap	52,609	50,137	-2,472	-4.7	School District	27.24	30.18	20.439	21.666
(=) Taxable Tax Capacity	383,050	356,694	-26,356	-6.9	Special District	5.01	5.61	0.000	0.000
FD Distrib Tax Cap	58,690	54,464	-4,226	-7.2	Total	101.36	109.42	21.971	23.231

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	147,600	-3.0	1,642	1,696	54	3.3	1.08	1.15
Res Hmstd: Avg Val	228,200	221,400	-3.0	2,647	2,747	100	3.8	1.16	1.24
Res Hmstd: Hi Val	304,100	295,000	-3.0	3,652	3,796	144	4.0	1.20	1.29
Res Hmstd: Ex-Hi Val	456,300	442,600	-3.0	5,628	5,871	243	4.3	1.23	1.33
Apartment	300,000	299,900	0.0	4,460	4,798	338	7.6	1.49	1.60
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,714	3,828	114	3.1	2.48	2.61
Comm/Ind: Med Val	300,000	293,500	-2.2	8,556	8,789	232	2.7	2.85	2.99
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	31,153	32,072	919	2.9	3.12	3.28

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,914,539	16,334,851	-579,689	-3.4	209,649	219,026	9,377	4.5	1.24	1.34
ResNonHm Exist	2,088,328	1,985,817	-102,511	-4.9	28,415	29,564	1,149	4.0	1.36	1.49
Apartments Exist	393,623	394,691	1,068	0.3	6,254	6,874	620	9.9	1.59	1.74
Low-inc Apts Exi	109,756	110,176	421	0.4	1,097	1,218	121	11.1	1.00	1.11
Seas Rec: Exist	80,259	78,644	-1,615	-2.0	1,021	1,090	69	6.8	1.27	1.39
Com/Ind Lo Exist	382,406	361,948	-20,459	-5.4	10,331	10,522	192	1.9	2.70	2.91
Com/Ind Hi Exist	2,407,602	2,330,801	-76,801	-3.2	85,023	87,922	2,899	3.4	3.53	3.77
Publ U: Elec Gen	18,924	19,113	189	1.0	445	495	50	11.2	2.35	2.59
Publ U: Other	200,960	202,970	2,010	1.0	6,826	7,454	628	9.2	3.40	3.67
AgHm House Exist	379,769	362,752	-17,016	-4.5	3,604	3,810	207	5.7	0.95	1.05
AgHm Land: Exist	930,361	919,852	-10,509	-1.1	3,919	4,351	432	11.0	0.42	0.47
Ag NonHm: Exist	486,182	483,248	-2,935	-0.6	4,706	5,201	495	10.5	0.97	1.08
Misc props	24,861	24,861	0	0.0	388	432	44	11.2	1.56	1.74
ResHmstd: NewCon	0	134,681	134,681	0.0	0	2,066	2,066	0.0	0.00	1.53
All Other NewCon	0	90,800	90,800	0.0	0	1,432	1,432	0.0	0.00	1.58
Total	24,417,571	23,835,203	-582,367	-2.4	361,677	381,458	19,781	5.5	1.48	1.60

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	272,375	255,859	-16,516	-6.1	County	38.03	41.53	0.000	0.000
(-) TIF Tax Capacity	7,258	6,999	-260	-3.6	City/Town	32.33	35.05	1.054	1.081
(-) FD Contrib Tax Cap	22,257	22,091	-166	-0.7	School District	32.20	35.61	18.305	19.902
(=) Taxable Tax Capacity	242,859	226,770	-16,090	-6.6	Special District	5.27	5.80	0.000	0.000
FD Distrib Tax Cap	28,261	26,226	-2,035	-7.2	Total	107.84	117.99	19.359	20.983

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	180,200	174,000	-3.4	2,082	2,164	82	3.9	1.16	1.24
Res Hmstd: Avg Val	270,200	260,900	-3.4	3,308	3,464	156	4.7	1.22	1.33
Res Hmstd: Hi Val	360,200	347,900	-3.4	4,533	4,765	232	5.1	1.26	1.37
Res Hmstd: Ex-Hi Val	540,500	522,000	-3.4	6,984	7,319	335	4.8	1.29	1.40
Apartment	300,000	300,800	0.3	4,625	5,068	443	9.6	1.54	1.68
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,821	3,940	119	3.1	2.55	2.71
Comm/Ind: Med Val	300,000	290,400	-3.2	8,818	9,052	234	2.7	2.94	3.12
Comm/Ind: Hi Val	1,000,000	968,100	-3.2	32,138	33,097	959	3.0	3.21	3.42

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	246,376	8,002	3.4	1.42	1.54
ResNonHm Exist	1,608,827	1,538,621	-70,206	-4.4	25,597	27,200	1,603	6.3	1.59	1.77
Apartments Exist	914,764	904,665	-10,098	-1.1	17,770	19,756	1,986	11.2	1.94	2.18
Low-inc Apts Exi	136,362	134,346	-2,016	-1.5	1,623	1,793	170	10.5	1.19	1.33
Seas Rec: Exist	7,901	7,739	-162	-2.1	136	146	10	7.2	1.73	1.89
Com/Ind Lo Exist	341,583	337,351	-4,232	-1.2	9,986	10,661	675	6.8	2.92	3.16
Com/Ind Hi Exist	4,180,910	3,970,158	-210,752	-5.0	158,784	162,434	3,650	2.3	3.80	4.09
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	9,022	723	8.7	3.75	4.04
AgHm House Exist	67,076	62,164	-4,912	-7.3	902	899	-3	-0.3	1.34	1.45
AgHm Land: Exist	121,729	113,100	-8,629	-7.1	700	708	8	1.1	0.58	0.63
Ag NonHm: Exist	230,025	214,706	-15,319	-6.7	2,893	2,961	68	2.3	1.26	1.38
Misc props	23,423	23,423	0	0.0	462	513	51	11.0	1.97	2.19
ResHmstd: NewCon	0	34,448	34,448	0.0	0	597	597	0.0	0.00	1.73
All Other NewCon	0	11,824	11,824	0.0	0	344	344	0.0	0.00	2.91
Total	24,598,230	23,598,087	-1,000,143	-4.1	465,524	483,409	17,885	3.8	1.89	2.05

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	267,000	-27,483	-9.3	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	21,767	20,527	-1,240	-5.7	City/Town	43.92	49.45	1.072	1.117
(-) FD Contrib Tax Cap	37,581	34,763	-2,818	-7.5	School District	28.47	32.16	22.213	24.803
(=) Taxable Tax Capacity	235,134	211,710	-23,424	#####	Special District	9.94	11.24	0.000	0.000
FD Distrib Tax Cap	46,749	43,383	-3,366	-7.2	Total	128.05	141.88	23.285	25.921

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	1,875	17	0.9	1.34	1.41
Res Hmstd: Avg Val	208,600	199,600	-4.3	2,972	3,076	104	3.5	1.42	1.54
Res Hmstd: Hi Val	278,000	266,000	-4.3	4,085	4,275	190	4.6	1.47	1.61
Res Hmstd: Ex-Hi Val	417,100	399,100	-4.3	6,312	6,678	366	5.8	1.51	1.67
Apartment	300,000	296,700	-1.1	5,501	6,031	531	9.6	1.83	2.03
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,334	4,445	110	2.5	2.89	3.12
Comm/Ind: Med Val	300,000	284,900	-5.0	9,997	10,179	182	1.8	3.33	3.57
Comm/Ind: Hi Val	1,000,000	949,600	-5.0	36,423	37,267	844	2.3	3.64	3.92

SOUTHEAST HENNEPIN CO.

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	20,168,135	19,579,568	-588,567	-2.9	269,233	279,792	10,559	3.9	1.33	1.43
ResNonHm Exist	2,134,320	2,072,854	-61,466	-2.9	30,373	31,965	1,592	5.2	1.42	1.54
Apartments Exist	1,984,129	1,993,653	9,524	0.5	33,850	36,910	3,060	9.0	1.71	1.85
Low-inc Apts Exi	156,223	157,046	823	0.5	1,649	1,803	153	9.3	1.06	1.15
Seas Rec: Exist	3,470	3,286	-184	-5.3	44	44	0	0.5	1.26	1.34
Com/Ind Lo Exist	375,557	375,744	186	0.0	10,523	11,204	681	6.5	2.80	2.98
Com/Ind Hi Exist	7,452,706	7,401,142	-51,564	-0.7	271,652	286,269	14,617	5.4	3.65	3.87
Publ U: Elec Gen	202	204	2	1.0	6	6	1	9.3	2.85	3.09
Publ U: Other	172,922	174,651	1,729	1.0	6,321	6,783	462	7.3	3.66	3.88
AgHm House Exist	167	151	-17	-10.0	2	2	0	-6.9	1.24	1.28
AgHm Land: Exist	60	59	0	-0.7	0	0	0	13.6	0.30	0.34
Ag NonHm: Exist	194	189	-4	-2.2	2	2	0	4.9	1.20	1.29
Misc props	7,878	7,878	0	0.0	157	171	14	9.1	1.99	2.17
ResHmstd: NewCon	0	57,899	57,899	0.0	0	923	923	0.0	0.00	1.59
All Other NewCon	0	19,508	19,508	0.0	0	357	357	0.0	0.00	1.83
Total	32,455,961	31,843,830	-612,130	-1.9	623,813	656,232	32,419	5.2	1.92	2.06

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	412,670	394,419	-18,252	-4.4	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	28,448	28,216	-232	-0.8	City/Town	38.95	40.57	0.190	0.194
(-) FD Contrib Tax Cap	64,861	58,793	-6,068	-9.4	School District	23.53	26.01	17.337	19.920
(=) Taxable Tax Capacity	319,361	307,410	-11,952	-3.7	Special District	11.22	12.64	0.000	0.000
FD Distrib Tax Cap	29,166	27,066	-2,100	-7.2	Total	119.43	128.24	17.527	20.114

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	179,500	174,300	-2.9	2,247	2,309	62	2.8	1.25	1.32
Res Hmstd: Avg Val	269,200	261,300	-2.9	3,557	3,701	144	4.0	1.32	1.42
Res Hmstd: Hi Val	358,800	348,300	-2.9	4,864	5,092	227	4.7	1.36	1.46
Res Hmstd: Ex-Hi Val	538,300	522,600	-2.9	7,487	7,825	339	4.5	1.39	1.5
Apartment	300,000	301,400	0.5	5,004	5,438	433	8.7	1.67	1.80
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,054	4,259	205	5.1	2.70	2.86
Comm/Ind: Med Val	300,000	297,900	-0.7	9,371	9,826	454	4.8	3.12	3.3
Comm/Ind: Hi Val	1,000,000	993,100	-0.7	34,186	35,856	1,670	4.9	3.42	3.61

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	360,458	11,914	3.4	1.28	1.37
ResNonHm Exist	3,979,734	3,818,760	-160,973	-4.0	52,809	54,824	2,015	3.8	1.33	1.44
Apartments Exist	1,488,134	1,497,342	9,208	0.6	23,772	25,775	2,003	8.4	1.60	1.72
Low-inc Apts Exi	112,663	113,487	823	0.7	1,108	1,203	95	8.5	0.98	1.06
Seas Rec: Exist	145,013	135,097	-9,917	-6.8	1,834	1,842	7	0.4	1.26	1.36
Com/Ind Lo Exist	357,224	354,429	-2,794	-0.8	9,611	10,119	509	5.3	2.69	2.86
Com/Ind Hi Exist	6,082,008	6,005,191	-76,817	-1.3	215,750	225,219	9,468	4.4	3.55	3.75
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	7,925	511	6.9	3.51	3.71
AgHm House Exist	68,576	62,590	-5,985	-8.7	810	800	-11	-1.3	1.18	1.28
AgHm Land: Exist	123,556	116,858	-6,698	-5.4	781	798	18	2.3	0.63	0.68
Ag NonHm: Exist	192,524	183,623	-8,901	-4.6	1,945	1,987	42	2.1	1.01	1.08
Misc props	18,302	18,302	0	0.0	328	352	25	7.5	1.79	1.93
ResHmstd: NewCon	0	70,958	70,958	0.0	0	1,066	1,066	0.0	0.00	1.50
All Other NewCon	0	18,781	18,781	0.0	0	417	417	0.0	0.00	2.22
Total	40,079,677	38,892,902	-1,186,775	-3.0	664,707	692,785	28,079	4.2	1.66	1.78

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	463,072	-21,442	-4.4	County	45.73	49.03	0.000	0.000
(-) TIF Tax Capacity	8,585	8,400	-185	-2.2	City/Town	28.11	29.20	1.001	1.031
(-) FD Contrib Tax Cap	53,864	50,252	-3,612	-6.7	School District	23.85	26.03	17.186	19.461
(=) Taxable Tax Capacity	422,065	404,420	-17,645	-4.2	Special District	10.40	11.73	0.000	0.000
FD Distrib Tax Cap	22,919	21,269	-1,650	-7.2	Total	108.08	115.98	18.186	20.492

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	3,053	92	3.1	1.20	1.29
Res Hmstd: Avg Val	369,400	355,600	-3.7	4,624	4,792	168	3.6	1.25	1.35
Res Hmstd: Hi Val	492,500	474,200	-3.7	6,219	6,472	253	4.1	1.26	1.36
Res Hmstd: Ex-Hi Val	738,900	711,400	-3.7	9,976	10,322	346	3.5	1.35	1.45
Apartment	300,000	301,900	0.6	4,599	4,996	397	8.6	1.53	1.65
Comm/Ind: Lo Val	150,000	148,100	-1.3	3,808	3,967	158	4.2	2.54	2.68
Comm/Ind: Med Val	300,000	296,200	-1.3	8,796	9,139	343	3.9	2.93	3.09
Comm/Ind: Hi Val	1,000,000	987,400	-1.3	32,068	33,351	1,283	4.0	3.21	3.38

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	200,015	7,814	4.1	1.29	1.39
ResNonHm Exist	1,403,887	1,356,227	-47,660	-3.4	19,719	20,852	1,133	5.7	1.40	1.54
Apartments Exist	1,175,080	1,195,518	20,437	1.7	19,678	21,943	2,264	11.5	1.67	1.84
Low-inc Apts Exi	227,784	230,823	3,039	1.3	2,406	2,684	278	11.5	1.06	1.16
Seas Rec: Exist	12,765	12,565	-199	-1.6	173	184	11	6.2	1.35	1.46
Com/Ind Lo Exist	343,506	342,534	-972	-0.3	9,506	10,125	619	6.5	2.77	2.96
Com/Ind Hi Exist	4,727,770	4,641,224	-86,546	-1.8	171,445	179,773	8,327	4.9	3.63	3.87
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	8,557	625	7.9	3.62	3.87
AgHm House Exist	949	939	-9	-1.0	13	13	1	7.5	1.32	1.43
AgHm Land: Exist	279	261	-17	-6.2	1	1	0	12.4	0.25	0.30
Ag NonHm: Exist	15,981	15,850	-130	-0.8	163	178	15	9.5	1.02	1.12
Misc props	93,198	93,198	0	0.0	1,625	1,798	174	10.7	1.74	1.93
ResHmstd: NewCon	0	29,603	29,603	0.0	0	479	479	0.0	0.00	1.62
All Other NewCon	0	16,993	16,993	0.0	0	336	336	0.0	0.00	1.98
Total	23,151,640	22,554,712	-596,928	-2.6	424,862	446,938	22,077	5.2	1.84	1.98

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	268,896	-18,493	-6.4	County	54.67	61.19	0.000	0.000
(-) TIF Tax Capacity	18,044	17,592	-452	-2.5	City/Town	28.81	31.51	0.992	1.019
(-) FD Contrib Tax Cap	39,746	37,264	-2,482	-6.2	School District	22.64	24.97	19.884	20.888
(=) Taxable Tax Capacity	229,598	214,039	-15,559	-6.8	Special District	8.65	8.89	0.000	0.000
FD Distrib Tax Cap	33,353	30,951	-2,401	-7.2	Total	114.77	126.56	20.876	21.907

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	1,906	48	2.6	1.20	1.28
Res Hmstd: Avg Val	231,100	222,800	-3.6	2,970	3,090	120	4.0	1.29	1.39
Res Hmstd: Hi Val	308,100	297,100	-3.6	4,084	4,278	194	4.7	1.33	1.44
Res Hmstd: Ex-Hi Val	462,300	445,800	-3.6	6,271	6,619	348	5.5	1.36	1.48
Apartment	300,000	305,200	1.7	4,930	5,497	567	11.5	1.64	1.80
Comm/Ind: Lo Val	150,000	147,300	-1.8	3,999	4,200	201	5.0	2.67	2.85
Comm/Ind: Med Val	300,000	294,500	-1.8	9,227	9,665	437	4.7	3.08	3.28
Comm/Ind: Hi Val	1,000,000	981,700	-1.8	33,625	35,287	1,663	4.9	3.36	3.59

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	325,223	30,622	10.4	1.61	1.84
ResNonHm Exist	5,148,331	4,968,140	-180,192	-3.5	91,815	104,114	12,299	13.4	1.78	2.10
Apartments Exist	2,930,518	2,860,185	-70,332	-2.4	59,279	68,120	8,840	14.9	2.02	2.38
Low-inc Apts Exi	357,183	348,611	-8,572	-2.4	4,449	5,096	647	14.5	1.25	1.46
Seas Rec: Exist	14,798	14,782	-16	-0.1	298	351	53	17.6	2.02	2.37
Com/Ind Lo Exist	654,032	651,017	-3,015	-0.5	19,858	22,050	2,192	11.0	3.04	3.39
Com/Ind Hi Exist	7,112,826	6,778,567	-334,259	-4.7	282,897	301,182	18,285	6.5	3.98	4.44
Publ U: Elec Gen	120,360	121,563	1,204	1.0	3,606	4,212	606	16.8	3.00	3.46
Publ U: Other	283,933	286,772	2,839	1.0	11,291	12,740	1,449	12.8	3.98	4.44
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	26	4	18.1	1.45	1.73
Misc props	54,165	53,674	-491	-0.9	1,102	1,296	194	17.6	2.03	2.41
ResHmstd: NewCon	0	54,870	54,870	0.0	0	1,120	1,120	0.0	0.00	2.04
All Other NewCon	0	55,143	55,143	0.0	0	1,227	1,227	0.0	0.00	2.23
Total	34,991,486	33,868,491	-1,122,995	-3.2	769,220	846,756	77,536	10.1	2.20	2.50

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	413,513	-28,783	-6.5	County	45.01	48.31	0.000	0.000
(-) TIF Tax Capacity	44,386	42,358	-2,029	-4.6	City/Town	69.06	86.04	2.667	2.756
(-) FD Contrib Tax Cap	58,331	52,873	-5,459	-9.4	School District	22.94	29.77	18.648	19.111
(=) Taxable Tax Capacity	339,579	318,283	-21,296	-6.3	Special District	7.76	8.92	0.000	0.000
FD Distrib Tax Cap	57,452	53,316	-4,137	-7.2	Total	144.77	173.04	21.316	21.867

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	2,504	163	7.0	1.51	1.67
Res Hmstd: Avg Val	232,400	224,300	-3.5	3,697	4,077	380	10.3	1.59	1.82
Res Hmstd: Hi Val	309,800	299,000	-3.5	5,052	5,649	597	11.8	1.63	1.89
Res Hmstd: Ex-Hi Val	464,800	448,600	-3.5	7,720	8,743	1,024	13.3	1.66	1.95
Apartment	300,000	292,800	-2.4	6,068	6,973	905	14.9	2.02	2.38
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,681	5,074	393	8.4	3.12	3.55
Comm/Ind: Med Val	300,000	285,900	-4.7	10,816	11,652	836	7.7	3.61	4.08
Comm/Ind: Hi Val	1,000,000	953,000	-4.7	39,444	42,724	3,280	8.3	3.94	4.48

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	177,902	16,376	10.1	1.40	1.61
ResNonHm Exist	2,077,392	1,994,296	-83,096	-4.0	33,088	38,002	4,914	14.9	1.59	1.91
Apartments Exist	1,844,564	1,888,244	43,680	2.4	33,632	41,262	7,631	22.7	1.82	2.19
Low-inc Apts Exi	330,770	338,603	7,833	2.4	3,693	4,517	824	22.3	1.12	1.33
Seas Rec: Exist	448	455	7	1.6	7	8	1	21.9	1.49	1.79
Com/Ind Lo Exist	425,379	421,809	-3,571	-0.8	12,207	13,587	1,380	11.3	2.87	3.22
Com/Ind Hi Exist	3,619,036	3,445,283	-173,753	-4.8	136,668	146,223	9,555	7.0	3.78	4.24
Publ U: Elec Gen	876	885	9	1.0	24	29	4	18.0	2.80	3.27
Publ U: Other	227,223	229,495	2,272	1.0	8,577	9,736	1,159	13.5	3.77	4.24
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	12	2	24.3	1.34	1.63
Misc props	6,203	6,272	69	1.1	111	135	24	21.5	1.79	2.15
ResHmstd: NewCon	0	20,080	20,080	0.0	0	388	388	0.0	0.00	1.93
All Other NewCon	0	55,540	55,540	0.0	0	1,140	1,140	0.0	0.00	2.05
Total	20,082,911	19,423,123	-659,788	-3.3	389,541	432,940	43,399	11.1	1.94	2.23

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	227,525	-20,261	-8.2	County	50.56	56.67	0.000	0.000
(-) TIF Tax Capacity	23,810	22,670	-1,139	-4.8	City/Town	38.16	55.58	0.000	0.000
(-) FD Contrib Tax Cap	29,483	26,786	-2,697	-9.1	School District	34.79	39.19	14.916	15.174
(=) Taxable Tax Capacity	194,493	178,068	-16,425	-8.4	Special District	10.42	11.24	0.000	0.000
FD Distrib Tax Cap	55,940	51,913	-4,028	-7.2	Total	133.93	162.68	14.916	15.174

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	132,200	126,100	-4.6	1,714	1,822	107	6.3	1.3	1.44
Res Hmstd: Avg Val	198,200	189,100	-4.6	2,756	3,034	278	10.1	1.39	1.60
Res Hmstd: Hi Val	264,200	252,100	-4.6	3,798	4,247	449	11.8	1.44	1.68
Res Hmstd: Ex-Hi Val	396,300	378,200	-4.6	5,883	6,674	791	13.5	1.48	1.76
Apartment	300,000	307,100	2.4	5,470	6,711	1,241	22.7	1.82	2.19
Comm/Ind: Lo Val	150,000	142,800	-4.8	4,341	4,749	408	9.4	2.89	3.33
Comm/Ind: Med Val	300,000	285,600	-4.8	10,054	10,933	878	8.7	3.35	3.83
Comm/Ind: Hi Val	1,000,000	952,000	-4.8	36,717	40,146	3,429	9.3	3.67	4.22

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. 11E4

Baseline: Actual Pay 2011

Page 35

4/26/2011 4:24 PM

Alternative: Projected Pay 2012: HF 42 & HF 934

(all figures in \$000s)

Item ID	Description	Baseline	Actual Pay 2011	Projected Pay 2012	HF 42	HF 934
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	132
180.1	Ag Hmstd HGA: <76K: Exist	0.600	5,976,498	35,859	44,618
180.2	Ag Hmstd HGA: <76K: New	0.600	15,661	94	114
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.090	4,748,130	51,755	57,103
181.2	Ag Hmstd HGA: 76K-414K: New	1.090	31,882	348	376
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	356
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	712	7	9
183.1	Ag Hmstd HGA: >500K: Exist	1.250	47,176	590	668
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	13,419
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	11,738	59	21
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,954,506	59,773	56,594
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	75
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	78,783
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	225
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	83,170
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	172
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	1,704
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	3,223	16	6
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,247,158	6,236	6,361
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	5,295	26	27
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	838,879	4,194	3,754
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	4,071	20	18
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	194,560	1,946	1,766
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	19
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	203,145
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	338
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	75,735
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	24
199.1	Migrant Housing <500K: Exist	1.000	946	9	12
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,846
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	3,054
210.1	Res Homestead: <76K: Exist	0.600	104,802,120	628,813	1,004,038
210.2	Res Homestead: <76K: New	0.600	159,065	954	1,422
211.1	Res Homestead: 76K-414K: Exist	1.090	164,193,946	1,789,714	2,509,896
211.2	Res Homestead: 76K-414K: New	1.090	974,579	10,623	14,619
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	35,280

House Research Dept.

Simulation No. 11E4

Baseline: Actual Pay 2011

Page 38

4/26/2011 4:24 PM

Alternative: Projected Pay 2012: HF 42 & HF 934

(all figures in \$000s)

ID	Description	Baseline	Actual Pay 2011	Projected Pay 2012	HF 42	HF 934
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	738	
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	175,181	
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,365	
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	196,422	
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	1,020	
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	210,014	
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,446	
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	34,950	
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	910	
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	152,460	
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,925	
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	342,536	
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,468	
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	33,803	
223.2	Low-income housing (4d): New	0.750	29,054	218	353	
224.1	Student housing: Exist	1.000	24,769	248	420	
224.2	Student housing: New	1.000	310	3	5	
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,793	
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	83,495	
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	393	
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	132,848	
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,183	
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	15,250	
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	429	
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,822	
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	1,650	
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	257	
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	2,455	
234.2	Com SeasRec 4c: <500K: New	1.000	1,936	19	23	
235.1	Com SeasRec 4c: >500K: Exist	1.250	149,659	1,871	1,907	
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	35	
236.1	Bed & Breakfast: Exist	1.250	23,057	288	358	
237.1	Qualifying golf courses	1.250	252,491	3,156	3,741	
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	347	
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	804	
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,805	
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	204	
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	140	
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	312	
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	251,831	
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,764,518	

House Research Dept.

Simulation No. 11E4

Baseline: Actual Pay 2011

Page 39

4/26/2011 4:24 PM

Alternative: Projected Pay 2012: HF 42 & HF 934

(all figures in \$000s)

247.1	Comm'l border city: <150K: Exist	1.500	855	13	23
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	39,126
256.2	Industrial: <150K: New	1.500	2,452	37	73
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	540,635
257.2	Industrial: >150K: New	2.000	45,413	908	1,693
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	1,925
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	34,898
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	43,460
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	46,549
272.1	Railroad <150K	1.500	164,135	2,462	5,016
273.1	Railroad >150K	2.000	790,705	15,814	28,199
275.1	Non-comm aircraft hangars	1.500	4,121	62	83
276.1	Mineral	2.000	2,202	44	102
277.1	Misc class 5	2.000	2,327	47	67
283.1	Personal: 3f	1.000	12,421	124	132
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,627
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,751
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	242
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	485
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	43
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	783
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	382
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,912
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	1,378
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	697
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	14,207
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	67,838
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	10,142
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	86,846
306.1	Pers: Item 46 syst/water utils	2.000	71	1	3
307.1	Pers: Item 48 misc	2.000	15,645	313	407
State Total			551,964,758	5,854,100	8,583,674

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	2,686,021	1,929,365	215,790	1,464,650	324,931	782,600	7,403,356
Certified MKV Levy	2,992	32,202	194	887,619	457	0	923,007
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	4,898	0	258	4,098	0	0	9,254
Spread NTC Levy	2,513,319	1,756,794	213,919	1,351,494	288,592	782,600	6,906,718
Spread MKV Levy	2,992	32,202	194	813,506	457	0	849,351
Tax Incr Financing Levy							313,706
	Homestead Credit	0		Taconite credit		17,225	
	Agricultural Credit	23,608		Disparity Reduction Credit		8,225	