

House Research Simulation Report: Property Tax

Simulation #11E5

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DESCRIPTION

BASELINE: Projected Pay 2012: Current law

ALTERNATIVE: Projected Pay 2012: HF 42 CC Agreement

This report compares projected property taxes payable in 2012 under current law to projected property tax burdens under the conference committee report for HF 42. The payable 2012 baseline is the result of a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on growth patterns for the previous year, plus input from county assessors. Non-school levy projections are based on growth rates from recent years. School levies are based on Dept. of Education statewide estimates, apportioned to individual school districts using district-specific data. The alternative models the aid cuts and associated levy back amounts, the market value homestead credit conversion 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 in HF 42.

KEY POINTS

- **Statewide, property taxes would be higher by \$393 million, or 4.8%**, according to the simulation. The overall tax impacts are +6.2% in Greater Minnesota and +4% in the Metro area. Overall tax change effects vary by region from a low of +1.9% in SE Hennepin County to a high of +14.6% in the Duluth area.
- **On a statewide average basis, property tax changes vary by property type from +3.1% (on commercial-industrial property) to +8.6% (on apartments).** Increases on other large property types are 5.1% on residential homesteads, 7.8% on residential non-homestead property, 6% on agricultural property, +3.3% on public utility property, and 4.3% 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: Projected Pay 2012: Current Law

- **Market values** are based on actual growth rates in taxable property values between payable year 2010 and payable year 2011 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked reasonable. City-specific growth estimates were provided for Hennepin County. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2010 to pay 2011, on a city-by-city and a class-by-class basis.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2012 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$62 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across almost all districts statewide. Approximately \$34 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide.
- **County and city levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased by its average growth rate for the previous two years, after netting out any levy increases for aid reductions. Levy assumptions for some of the larger taxing jurisdictions were discussed with local officials, with minor adjustments made where suggested.
- **Town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology applied 50 percent of each town's average levy growth rate for the previous three years to its 2011 levy.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median growth rate over the previous three years. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency and recent trends in levy growth.
- **The state property tax levy** is assumed to be \$811.7 million; resulting in a commercial-industrial rate of 51.0% and a seasonal-recreational rate of 20.2%.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

ALTERNATIVE: Projected Pay 2012: HF 42 CC Agreement

- **Market values** are the same as baseline.
 - **County, city and town levies** have been 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.
- **School district levies** are the same as baseline.
- **Special taxing district levies** were assumed not to change.
- The commercial-industrial portion of the **state general levy** was reduced by \$32.1 million.

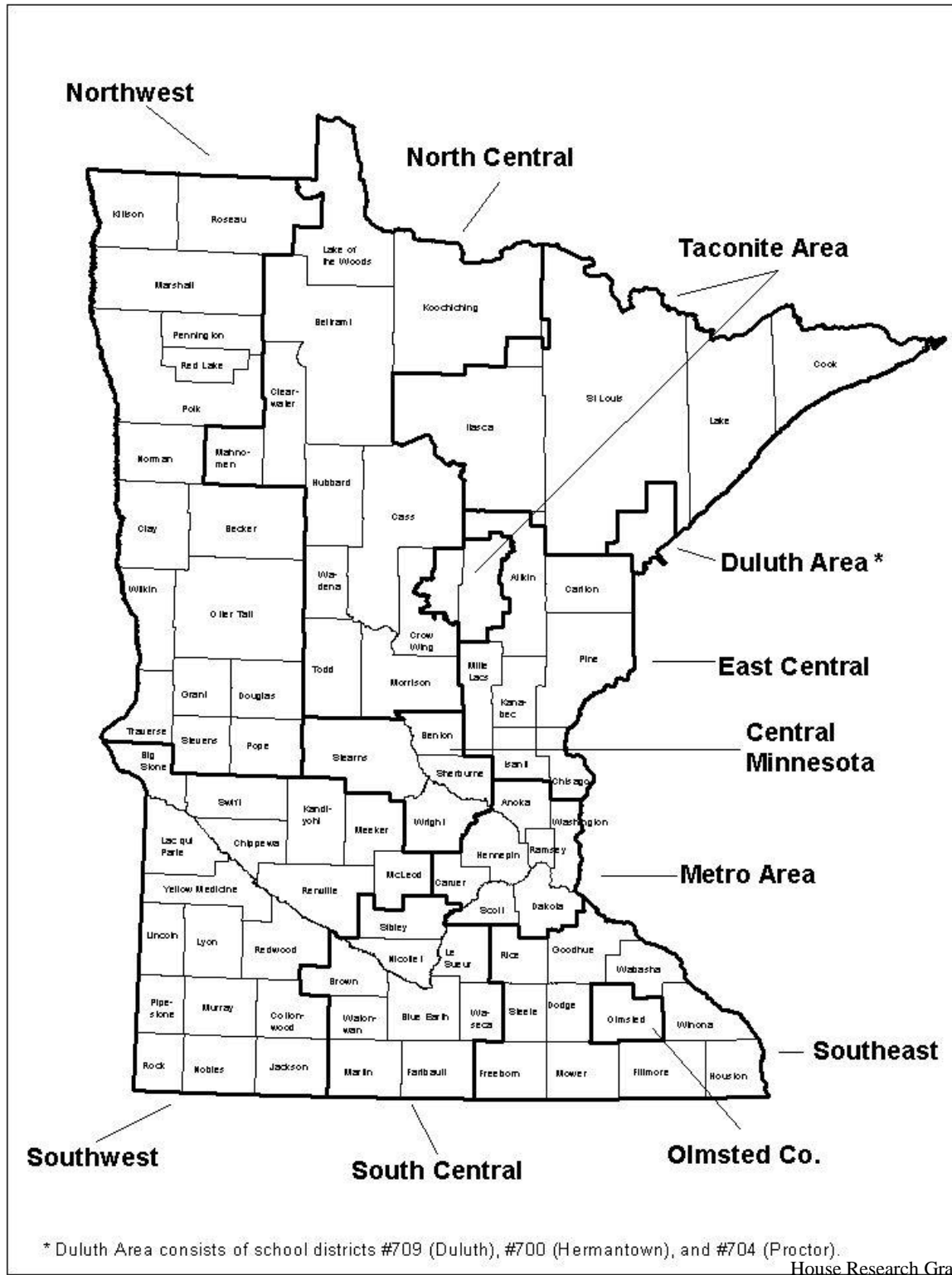
SIMULATION PARAMETERS

	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
>\$1,210,000	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

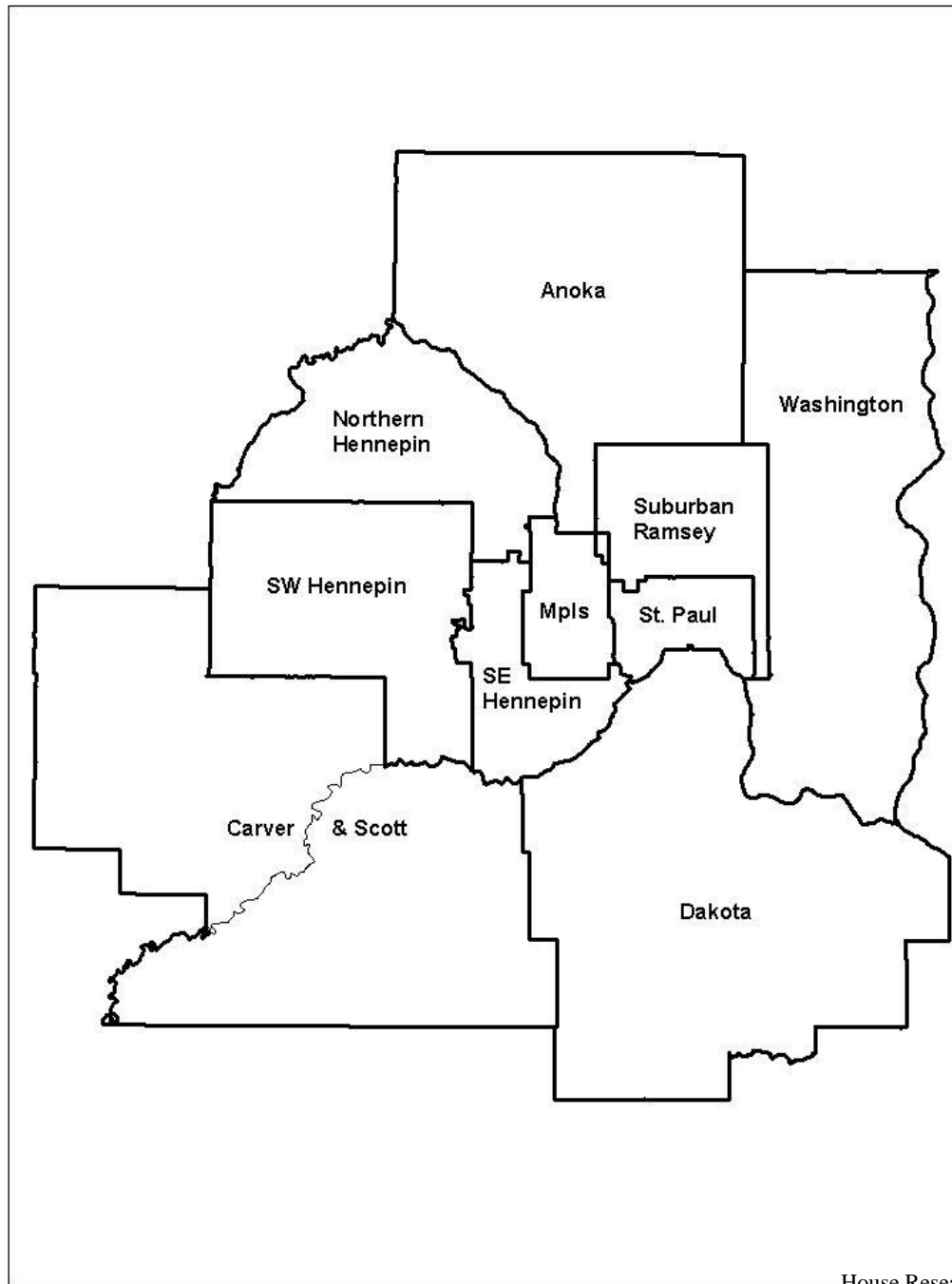
* Rate applied after subtracting homestead market value exclusion.

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	284,479,862	284,479,862	0	0.0	3,575,065	3,758,253	183,188	5.1	1.26	1.32
Res NonHmstd	38,338,124	38,338,124	0	0.0	558,417	602,213	43,796	7.8	1.46	1.57
Apartments	17,758,398	17,758,398	0	0.0	318,780	346,130	27,350	8.6	1.80	1.95
Low-inc Apts	2,806,123	2,806,123	0	0.0	31,343	34,250	2,908	9.3	1.12	1.22
Seasonal Rec	26,379,373	26,379,373	0	0.0	238,168	248,521	10,354	4.3	0.90	0.94
Com/Ind Lo Tier	10,092,907	10,092,907	0	0.0	284,359	297,588	13,229	4.7	2.82	2.95
Com/Ind Hi Tier	61,263,582	61,263,582	0	0.0	2,303,098	2,369,208	66,110	2.9	3.76	3.87
Publ U: Elec Gen	1,671,662	1,671,662	0	0.0	41,339	43,644	2,305	5.6	2.47	2.61
Publ U: Other	7,425,239	7,425,239	0	0.0	248,578	255,728	7,150	2.9	3.35	3.44
Ag Hmstd: House	10,878,820	10,878,820	0	0.0	96,383	103,921	7,539	7.8	0.89	0.96
Ag Hmstd: Land	55,615,128	55,615,128	0	0.0	234,425	247,891	13,466	5.7	0.42	0.45
Ag NonHmstd	34,369,712	34,369,712	0	0.0	268,614	283,331	14,717	5.5	0.78	0.82
Misc Properties	885,829	885,829	0	0.0	15,708	16,943	1,234	7.9	1.77	1.91
Total	551,964,758	551,964,758	0	0.0	8,214,276	8,607,621	393,345	4.8	1.49	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	6,144,959	5,854,100	-290,860	-4.7	County	45.24	48.07	0.069	0.069
(-) TIF Tax Capacity	219,267	219,267	0	0.0	City/Town	34.50	38.13	0.743	0.743
(-) FD Contrib Tax Cap	397,225	397,225	0	0.0	School District	24.35	25.70	18.655	18.655
(=) Taxable Tax Capacity	<u>5,528,467</u>	<u>5,237,608</u>	<u>-290,860</u>	<u>-5.3</u>	Special District	<u>5.22</u>	<u>5.51</u>	<u>0.010</u>	<u>0.010</u>
FD Distrib Tax Cap	397,225	397,225	0	0.0	Total	109.31	117.40	19.478	19.478

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	100,866,035	100,866,035	0	0.0	1,097,852	1,166,812	68,960	6.3	1.09	1.16
Res NonHmstd	13,781,522	13,781,522	0	0.0	183,183	200,265	17,082	9.3	1.33	1.45
Apartments	3,997,412	3,997,412	0	0.0	68,066	75,258	7,193	10.6	1.70	1.88
Low-inc Apts	981,987	981,987	0	0.0	10,610	11,788	1,177	11.1	1.08	1.20
Seasonal Rec	25,907,476	25,907,476	0	0.0	232,131	242,222	10,091	4.3	0.90	0.93
Com/Ind Lo Tier	5,938,739	5,938,739	0	0.0	161,944	172,213	10,270	6.3	2.73	2.90
Com/Ind Hi Tier	14,622,872	14,622,872	0	0.0	517,421	547,315	29,894	5.8	3.54	3.74
Publ U: Elec Gen	1,295,403	1,295,403	0	0.0	31,036	32,888	1,852	6.0	2.40	2.54
Publ U: Other	4,819,067	4,819,067	0	0.0	149,667	154,879	5,212	3.5	3.11	3.21
Ag Hmstd: House	9,945,601	9,945,601	0	0.0	86,441	93,535	7,094	8.2	0.87	0.94
Ag Hmstd: Land	53,493,758	53,493,758	0	0.0	224,524	237,419	12,895	5.7	0.42	0.44
Ag NonHmstd	32,582,866	32,582,866	0	0.0	250,242	263,985	13,743	5.5	0.77	0.81
Misc Properties	340,396	340,396	0	0.0	6,068	6,680	612	10.1	1.78	1.96
Total	268,573,135	268,573,135	0	0.0	3,019,184	3,205,258	186,074	6.2	1.12	1.19

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,729,742	2,570,875	-158,867	-5.8	County	47.63	50.66	0.027	0.027
(-) TIF Tax Capacity	35,780	35,780	0	0.0	City/Town	28.13	31.14	0.311	0.311
(-) FD Contrib Tax Cap	6,802	6,802	0	0.0	School District	20.48	21.75	15.868	15.868
(=) Taxable Tax Capacity	<u>2,687,160</u>	<u>2,528,293</u>	<u>-158,867</u>	<u>-5.9</u>	Special District	<u>1.75</u>	<u>1.86</u>	<u>0.029</u>	<u>0.029</u>
FD Distrib Tax Cap	6,802	6,802	0	0.0	Total	97.98	105.40	16.235	16.235

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,400	105,400	0.0	926	990	63	6.8	0.88	0.94
Res Hmstd: Avg Val	158,000	158,000	0.0	1,574	1,679	105	6.7	1	1.06
Res Hmstd: Hi Val	210,700	210,700	0.0	2,224	2,370	146	6.6	1.06	1.12
Res Hmstd: Ex-Hi Val	316,100	316,100	0.0	3,523	3,752	230	6.5	1.11	1.19
Apartment	300,000	300,000	0.0	4,161	4,440	278	6.7	1.39	1.48
Comm/Ind: Lo Val	150,000	150,000	0.0	3,596	3,716	119	3.3	2.4	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,310	8,589	278	3.4	2.77	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,309	31,331	1,021	3.4	3.03	3.13

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	183,613,827	183,613,827	0	0.0	2,477,213	2,591,441	114,228	4.6	1.35	1.41
Res NonHmstd	24,556,602	24,556,602	0	0.0	375,234	401,948	26,714	7.1	1.53	1.64
Apartments	13,760,985	13,760,985	0	0.0	250,714	270,871	20,158	8.0	1.82	1.97
Low-inc Apts	1,824,136	1,824,136	0	0.0	20,732	22,462	1,730	8.3	1.14	1.23
Seasonal Rec	471,896	471,896	0	0.0	6,037	6,300	263	4.4	1.28	1.33
Com/Ind Lo Tier	4,154,168	4,154,168	0	0.0	122,415	125,375	2,959	2.4	2.95	3.02
Com/Ind Hi Tier	46,640,710	46,640,710	0	0.0	1,785,677	1,821,893	36,216	2.0	3.83	3.91
Publ U: Elec Gen	376,259	376,259	0	0.0	10,303	10,756	452	4.4	2.74	2.86
Publ U: Other	2,606,172	2,606,172	0	0.0	98,911	100,850	1,938	2.0	3.80	3.87
Ag Hmstd: House	933,218	933,218	0	0.0	9,941	10,386	445	4.5	1.07	1.11
Ag Hmstd: Land	2,121,370	2,121,370	0	0.0	9,901	10,472	571	5.8	0.47	0.49
Ag NonHmstd	1,786,846	1,786,846	0	0.0	18,372	19,346	974	5.3	1.03	1.08
Misc Properties	545,433	545,433	0	0.0	9,640	10,263	623	6.5	1.77	1.88
Total	283,391,624	283,391,624	0	0.0	5,195,092	5,402,363	207,270	4.0	1.83	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	3,415,218	3,283,225	-131,993	-3.9	County	42.98	45.65	0.092	0.092
(-) TIF Tax Capacity	183,487	183,487	0	0.0	City/Town	40.53	44.65	0.987	0.987
(-) FD Contrib Tax Cap	390,423	390,423	0	0.0	School District	28.00	29.38	20.227	20.227
(=) Taxable Tax Capacity	<u>2,841,308</u>	<u>2,709,315</u>	<u>-131,993</u>	<u>-4.6</u>	Special District	<u>8.50</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	390,423	390,423	0	0.0	Total	120.01	128.60	21.307	21.307

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,300	163,300	0.0	2,082	2,158	76	3.6	1.28	1.32
Res Hmstd: Avg Val	244,900	244,900	0.0	3,309	3,476	167	5.0	1.35	1.42
Res Hmstd: Hi Val	326,400	326,400	0.0	4,534	4,792	258	5.7	1.39	1.47
Res Hmstd: Ex-Hi Val	489,800	489,800	0.0	6,922	7,342	420	6.1	1.41	1.5
Apartment	300,000	300,000	0.0	5,140	5,462	322	6.3	1.71	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,168	4,314	145	3.5	2.78	2.88
Comm/Ind: Med Val	300,000	300,000	0.0	9,619	9,959	339	3.5	3.21	3.32
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,058	36,302	1,244	3.5	3.51	3.63

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	56,760,559	56,760,559	0	0.0	703,519	745,868	42,348	6.0	1.24	1.31
Res NonHmstd	8,559,649	8,559,649	0	0.0	127,768	141,868	14,100	11.0	1.49	1.66
Apartments	3,925,676	3,925,676	0	0.0	67,197	74,341	7,145	10.6	1.71	1.89
Low-inc Apts	981,783	981,783	0	0.0	10,608	11,785	1,177	11.1	1.08	1.20
Seasonal Rec	3,414,705	3,414,705	0	0.0	35,820	37,669	1,849	5.2	1.05	1.10
Com/Ind Lo Tier	4,865,165	4,865,165	0	0.0	138,167	147,949	9,782	7.1	2.84	3.04
Com/Ind Hi Tier	13,194,351	13,194,351	0	0.0	476,295	505,444	29,149	6.1	3.61	3.83
Publ U: Elec Gen	1,255,978	1,255,978	0	0.0	30,357	32,174	1,816	6.0	2.42	2.56
Publ U: Other	1,565,188	1,565,188	0	0.0	57,326	60,933	3,607	6.3	3.66	3.89
Ag Hmstd: House	274,701	274,701	0	0.0	3,431	3,614	183	5.3	1.25	1.32
Ag Hmstd: Land	627,031	627,031	0	0.0	3,829	4,314	486	12.7	0.61	0.69
Ag NonHmstd	1,035,309	1,035,309	0	0.0	12,674	14,089	1,415	11.2	1.22	1.36
Misc Properties	283,394	283,394	0	0.0	5,345	5,916	571	10.7	1.89	2.09
Total	96,743,491	96,743,491	0	0.0	1,672,338	1,785,966	113,628	6.8	1.73	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,163,817	1,066,574	-97,243	-8.4	County	48.75	52.48	0.022	0.022
(-) TIF Tax Capacity	35,172	35,172	0	0.0	City/Town	49.19	57.17	0.521	0.521
(-) FD Contrib Tax Cap	4,973	4,973	0	0.0	School District	23.45	25.15	16.349	16.349
(=) Taxable Tax Capacity	<u>1,123,672</u>	<u>1,026,429</u>	<u>-97,243</u>	<u>-8.7</u>	Special District	<u>2.03</u>	<u>2.19</u>	<u>0.050</u>	<u>0.050</u>
FD Distrib Tax Cap	5,398	5,398	0	0.0	Total	123.41	136.98	16.942	16.942

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,200	91,200	0.0	990	1,006	16	1.7	1.09	1.10
Res Hmstd: Avg Val	136,700	136,700	0.0	1,669	1,763	93	5.6	1.22	1.29
Res Hmstd: Hi Val	182,200	182,200	0.0	2,349	2,519	170	7.2	1.29	1.38
Res Hmstd: Ex-Hi Val	273,400	273,400	0.0	3,711	4,035	324	8.7	1.36	1.48
Apartment	300,000	300,000	0.0	5,136	5,645	509	9.9	1.71	1.88
Comm/Ind: Lo Val	150,000	150,000	0.0	4,179	4,437	258	6.2	2.79	2.96
Comm/Ind: Med Val	300,000	300,000	0.0	9,667	10,268	601	6.2	3.22	3.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,275	37,480	2,205	6.2	3.53	3.75

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	44,105,476	44,105,476	0	0.0	394,333	420,945	26,612	6.7	0.89	0.95
Res NonHmstd	5,221,873	5,221,873	0	0.0	55,415	58,397	2,982	5.4	1.06	1.12
Apartments	71,736	71,736	0	0.0	869	917	48	5.5	1.21	1.28
Low-inc Apts	204	204	0	0.0	2	2	0	6.6	1.07	1.14
Seasonal Rec	22,492,771	22,492,771	0	0.0	196,311	204,553	8,242	4.2	0.87	0.91
Com/Ind Lo Tier	1,073,573	1,073,573	0	0.0	23,776	24,264	488	2.1	2.21	2.26
Com/Ind Hi Tier	1,428,522	1,428,522	0	0.0	41,126	41,871	745	1.8	2.88	2.93
Publ U: Elec Gen	39,425	39,425	0	0.0	678	714	36	5.3	1.72	1.81
Publ U: Other	3,253,879	3,253,879	0	0.0	92,341	93,945	1,605	1.7	2.84	2.89
Ag Hmstd: House	9,670,900	9,670,900	0	0.0	83,010	89,921	6,911	8.3	0.86	0.93
Ag Hmstd: Land	52,866,727	52,866,727	0	0.0	220,695	233,105	12,410	5.6	0.42	0.44
Ag NonHmstd	31,547,557	31,547,557	0	0.0	237,568	249,896	12,328	5.2	0.75	0.79
Misc Properties	57,002	57,002	0	0.0	723	764	41	5.6	1.27	1.34
Total	171,829,644	171,829,644	0	0.0	1,346,846	1,419,293	72,447	5.4	0.78	0.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,565,924	1,504,301	-61,623	-3.9	County	46.82	49.41	0.033	0.033
(-) TIF Tax Capacity	608	608	0	0.0	City/Town	12.99	13.35	0.019	0.019
(-) FD Contrib Tax Cap	1,829	1,829	0	0.0	School District	18.34	19.43	15.196	15.196
(=) Taxable Tax Capacity	<u>1,563,487</u>	<u>1,501,864</u>	<u>-61,623</u>	<u>-3.9</u>	Special District	<u>1.55</u>	<u>1.64</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,404	1,404	0	0.0	Total	79.71	83.82	15.248	15.248

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,000	132,000	0.0	1,000	1,095	95	9.5	0.76	0.83
Res Hmstd: Avg Val	197,900	197,900	0.0	1,685	1,798	113	6.7	0.85	0.91
Res Hmstd: Hi Val	263,900	263,900	0.0	2,371	2,501	130	5.5	0.9	0.95
Res Hmstd: Ex-Hi Val	395,900	395,900	0.0	3,743	3,909	166	4.4	0.95	0.99
Apartment	300,000	300,000	0.0	3,447	3,601	154	4.5	1.15	1.20
Comm/Ind: Lo Val	150,000	150,000	0.0	3,170	3,215	45	1.4	2.11	2.14
Comm/Ind: Med Val	300,000	300,000	0.0	7,321	7,426	105	1.4	2.44	2.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,693	27,078	385	1.4	2.67	2.71

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	5,425,266	5,425,266	0	0.0	66,583	69,851	3,268	4.9	1.23	1.29
Res NonHmstd	767,766	767,766	0	0.0	11,250	12,343	1,093	9.7	1.47	1.61
Apartments	505,807	505,807	0	0.0	8,546	9,354	809	9.5	1.69	1.85
Low-inc Apts	115,117	115,117	0	0.0	1,208	1,332	124	10.3	1.05	1.16
Seasonal Rec	321,652	321,652	0	0.0	3,707	3,940	233	6.3	1.15	1.22
Com/Ind Lo Tier	617,479	617,479	0	0.0	16,754	17,741	988	5.9	2.71	2.87
Com/Ind Hi Tier	1,241,445	1,241,445	0	0.0	38,076	39,698	1,622	4.3	3.07	3.20
Publ U: Elec Gen	25,401	25,401	0	0.0	578	633	55	9.5	2.28	2.49
Publ U: Other	115,529	115,529	0	0.0	4,142	4,425	283	6.8	3.59	3.83
Ag Hmstd: House	18,171	18,171	0	0.0	220	226	6	2.9	1.21	1.24
Ag Hmstd: Land	57,558	57,558	0	0.0	351	392	41	11.6	0.61	0.68
Ag NonHmstd	82,010	82,010	0	0.0	973	1,072	99	10.2	1.19	1.31
Misc Properties	36,525	36,525	0	0.0	657	721	65	9.8	1.80	1.97
Total	9,329,725	9,329,725	0	0.0	153,044	161,730	8,686	5.7	1.64	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,448	100,813	-10,635	-9.5	County	48.61	51.48	0.000	0.000
(-) TIF Tax Capacity	4,807	4,807	0	0.0	City/Town	48.13	56.05	0.285	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.08	22.68	18.703	18.703
(=) Taxable Tax Capacity	106,641	96,006	-10,635	#####	Special District	3.44	3.64	0.226	0.226
FD Distrib Tax Cap	0	0	0	0.0	Total	121.25	133.85	19.214	19.214

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	77,100	0.0	780	775	-5	-0.7	1.01	1.00
Res Hmstd: Avg Val	115,500	115,500	0.0	1,354	1,409	55	4.0	1.17	1.22
Res Hmstd: Hi Val	154,000	154,000	0.0	1,929	2,044	115	6.0	1.25	1.33
Res Hmstd: Ex-Hi Val	231,000	231,000	0.0	3,080	3,316	235	7.6	1.33	1.44
Apartment	300,000	300,000	0.0	5,123	5,596	472	9.2	1.71	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	4,165	4,400	236	5.7	2.78	2.93
Comm/Ind: Med Val	300,000	300,000	0.0	9,621	10,172	550	5.7	3.21	3.39
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,086	37,104	2,018	5.8	3.51	3.71

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	6,443,251	6,443,251	0	0.0	54,166	57,521	3,355	6.2	0.84	0.89
Res NonHmstd	662,570	662,570	0	0.0	6,751	7,032	281	4.2	1.02	1.06
Apartments	9,766	9,766	0	0.0	102	106	5	4.5	1.04	1.09
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	5,164,007	5,164,007	0	0.0	44,373	45,916	1,543	3.5	0.86	0.89
Com/Ind Lo Tier	166,513	166,513	0	0.0	3,562	3,614	52	1.5	2.14	2.17
Com/Ind Hi Tier	214,231	214,231	0	0.0	6,071	6,160	89	1.5	2.83	2.88
Publ U: Elec Gen	514	514	0	0.0	8	9	0	5.1	1.58	1.67
Publ U: Other	673,527	673,527	0	0.0	18,501	18,726	225	1.2	2.75	2.78
Ag Hmstd: House	1,541,642	1,541,642	0	0.0	12,661	13,773	1,112	8.8	0.82	0.89
Ag Hmstd: Land	9,090,068	9,090,068	0	0.0	38,273	40,275	2,002	5.2	0.42	0.44
Ag NonHmstd	6,145,033	6,145,033	0	0.0	46,456	48,558	2,102	4.5	0.76	0.79
Misc Properties	5,875	5,875	0	0.0	74	79	4	5.8	1.27	1.34
Total	30,116,998	30,116,998	0	0.0	230,998	241,768	10,771	4.7	0.77	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	275,338	265,638	-9,700	-3.5	County	45.40	47.47	0.000	0.000
(-) TIF Tax Capacity	141	141	0	0.0	City/Town	12.30	12.55	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.94	15.74	16.952	16.952
(=) Taxable Tax Capacity	<u>275,198</u>	<u>265,498</u>	<u>-9,700</u>	<u>-3.5</u>	Special District	<u>3.58</u>	<u>3.78</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	76.22	79.54	16.952	16.952

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	128,500	128,500	0.0	941	1,036	95	10.1	0.73	0.81
Res Hmstd: Avg Val	192,600	192,600	0.0	1,596	1,700	105	6.6	0.83	0.88
Res Hmstd: Hi Val	256,800	256,800	0.0	2,251	2,366	114	5.1	0.88	0.92
Res Hmstd: Ex-Hi Val	385,300	385,300	0.0	3,564	3,697	133	3.7	0.93	0.96
Apartment	300,000	300,000	0.0	3,367	3,491	124	3.7	1.12	1.16
Comm/Ind: Lo Val	150,000	150,000	0.0	3,118	3,145	27	0.9	2.08	2.1
Comm/Ind: Med Val	300,000	300,000	0.0	7,190	7,253	63	0.9	2.4	2.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,193	26,423	231	0.9	2.62	2.64

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	3,590,362	3,590,362	0	0.0	35,508	37,087	1,579	4.4	0.99	1.03
Res NonHmstd	658,064	658,064	0	0.0	8,590	9,390	800	9.3	1.31	1.43
Apartments	224,055	224,055	0	0.0	3,621	3,979	358	9.9	1.62	1.78
Low-inc Apts	80,927	80,927	0	0.0	865	960	95	11.0	1.07	1.19
Seasonal Rec	2,241,332	2,241,332	0	0.0	20,653	21,263	610	3.0	0.92	0.95
Com/Ind Lo Tier	508,406	508,406	0	0.0	13,533	14,355	822	6.1	2.66	2.82
Com/Ind Hi Tier	969,051	969,051	0	0.0	32,988	34,640	1,653	5.0	3.40	3.57
Publ U: Elec Gen	2,509	2,509	0	0.0	82	93	11	13.8	3.25	3.70
Publ U: Other	86,080	86,080	0	0.0	2,992	3,190	199	6.6	3.48	3.71
Ag Hmstd: House	27,972	27,972	0	0.0	282	298	16	5.7	1.01	1.07
Ag Hmstd: Land	50,098	50,098	0	0.0	209	238	29	14.0	0.42	0.48
Ag NonHmstd	116,635	116,635	0	0.0	985	1,046	62	6.3	0.84	0.90
Misc Properties	21,197	21,197	0	0.0	386	421	36	9.3	1.82	1.99
Total	8,576,689	8,576,689	0	0.0	120,693	126,963	6,269	5.2	1.41	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	100,703	94,701	-6,002	-6.0	County	37.53	39.46	0.000	0.000
(-) TIF Tax Capacity	3,246	3,246	0	0.0	City/Town	43.04	47.14	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.58	19.52	11.207	11.207
(=) Taxable Tax Capacity	<u>97,457</u>	<u>91,455</u>	<u>-6,002</u>	<u>-6.2</u>	Special District	<u>0.89</u>	<u>0.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	100.03	107.04	11.255	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	92,800	0.0	744	789	45	6.0	0.80	0.85
Res Hmstd: Avg Val	139,100	139,100	0.0	1,301	1,381	80	6.2	0.94	0.99
Res Hmstd: Hi Val	185,400	185,400	0.0	1,858	1,973	116	6.2	1.00	1.06
Res Hmstd: Ex-Hi Val	278,200	278,200	0.0	2,974	3,160	186	6.3	1.07	1.14
Apartment	300,000	300,000	0.0	4,089	4,352	263	6.4	1.36	1.45
Comm/Ind: Lo Val	150,000	150,000	0.0	3,568	3,678	110	3.1	2.38	2.45
Comm/Ind: Med Val	300,000	300,000	0.0	8,269	8,526	257	3.1	2.76	2.84
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,206	31,148	942	3.1	3.02	3.11

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,817,574	6,817,574	0	0.0	50,851	54,910	4,058	8.0	0.75	0.81
Res NonHmstd	782,476	782,476	0	0.0	7,287	7,650	364	5.0	0.93	0.98
Apartments	23,402	23,402	0	0.0	277	292	15	5.3	1.18	1.25
Low-inc Apts	197	197	0	0.0	2	2	0	6.7	1.09	1.17
Seasonal Rec	6,935,718	6,935,718	0	0.0	54,944	56,981	2,037	3.7	0.79	0.82
Com/Ind Lo Tier	193,725	193,725	0	0.0	3,909	3,971	63	1.6	2.02	2.05
Com/Ind Hi Tier	171,313	171,313	0	0.0	4,443	4,509	66	1.5	2.59	2.63
Publ U: Elec Gen	3,376	3,376	0	0.0	69	73	5	6.8	2.03	2.17
Publ U: Other	638,566	638,566	0	0.0	17,763	18,070	307	1.7	2.78	2.83
Ag Hmstd: House	1,023,743	1,023,743	0	0.0	8,216	8,918	702	8.5	0.80	0.87
Ag Hmstd: Land	2,825,561	2,825,561	0	0.0	10,825	11,770	945	8.7	0.38	0.42
Ag NonHmstd	2,655,812	2,655,812	0	0.0	20,750	22,014	1,264	6.1	0.78	0.83
Misc Properties	9,542	9,542	0	0.0	104	110	5	5.2	1.09	1.15
Total	22,081,004	22,081,004	0	0.0	179,439	189,270	9,831	5.5	0.81	0.86

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,579	207,621	-9,957	-4.6	County	41.50	43.74	0.000	0.000
(-) TIF Tax Capacity	5	5	0	0.0	City/Town	12.97	13.27	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.00	19.00	11.797	11.797
(=) Taxable Tax Capacity	<u>217,574</u>	<u>207,617</u>	<u>-9,957</u>	<u>-4.6</u>	Special District	<u>1.19</u>	<u>1.26</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	73.66	77.26	11.797	11.797

**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	123,500	123,500	0.0	794	898	104	13.1	0.64	0.73
Res Hmstd: Avg Val	185,200	185,200	0.0	1,377	1,490	113	8.2	0.74	0.80
Res Hmstd: Hi Val	246,900	246,900	0.0	1,960	2,083	123	6.3	0.79	0.84
Res Hmstd: Ex-Hi Val	370,400	370,400	0.0	3,126	3,269	142	4.6	0.84	0.88
Apartment	300,000	300,000	0.0	3,116	3,251	135	4.3	1.04	1.08
Comm/Ind: Lo Val	150,000	150,000	0.0	2,983	3,016	33	1.1	1.99	2.01
Comm/Ind: Med Val	300,000	300,000	0.0	6,901	6,978	78	1.1	2.30	2.33
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,184	25,470	286	1.1	2.52	2.55

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	2,884,441	2,884,441	0	0.0	25,470	28,271	2,801	11.0	0.88	0.98
Res NonHmstd	445,311	445,311	0	0.0	6,631	7,758	1,127	17.0	1.49	1.74
Apartments	119,707	119,707	0	0.0	2,114	2,478	365	17.2	1.77	2.07
Low-inc Apts	55,514	55,514	0	0.0	600	700	100	16.6	1.08	1.26
Seasonal Rec	400,302	400,302	0	0.0	4,793	5,170	377	7.9	1.20	1.29
Com/Ind Lo Tier	332,854	332,854	0	0.0	9,550	10,351	801	8.4	2.87	3.11
Com/Ind Hi Tier	514,019	514,019	0	0.0	19,240	20,685	1,445	7.5	3.74	4.02
Publ U: Elec Gen	240,432	240,432	0	0.0	4,917	5,161	244	5.0	2.04	2.15
Publ U: Other	160,847	160,847	0	0.0	5,627	5,966	339	6.0	3.50	3.71
Ag Hmstd: House	7,892	7,892	0	0.0	80	90	10	13.1	1.01	1.15
Ag Hmstd: Land	8,955	8,955	0	0.0	35	44	8	23.8	0.39	0.49
Ag NonHmstd	188,631	188,631	0	0.0	2,390	2,748	358	15.0	1.27	1.46
Misc Properties	15,854	15,854	0	0.0	349	398	49	14.0	2.20	2.51
Total	5,374,759	5,374,759	0	0.0	81,797	89,821	8,024	9.8	1.52	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	64,861	58,558	-6,303	-9.7	County	46.20	53.14	0.000	0.000
(-) TIF Tax Capacity	1,298	1,298	0	0.0	City/Town	61.84	72.00	0.176	0.176
(-) FD Contrib Tax Cap	4,973	4,973	0	0.0	School District	15.43	16.65	10.201	10.201
(=) Taxable Tax Capacity	<u>58,590</u>	<u>52,288</u>	<u>-6,303</u>	<u>#####</u>	Special District	<u>2.05</u>	<u>2.22</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	5,398	5,398	0	0.0	Total	125.51	144.01	10.377	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	69,200	0.0	374	380	6	1.7	0.54	0.55
Res Hmstd: Avg Val	103,800	103,800	0.0	842	911	69	8.2	0.81	0.88
Res Hmstd: Hi Val	138,300	138,300	0.0	1,342	1,488	147	10.9	0.97	1.08
Res Hmstd: Ex-Hi Val	207,600	207,600	0.0	2,346	2,648	302	12.9	1.13	1.28
Apartment	300,000	300,000	0.0	5,018	5,712	694	13.8	1.67	1.90
Comm/Ind: Lo Val	150,000	150,000	0.0	4,128	4,497	369	8.9	2.75	3
Comm/Ind: Med Val	300,000	300,000	0.0	9,580	10,440	860	9.0	3.19	3.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,024	38,176	3,153	9.0	3.50	3.82

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	5,444,471	5,444,471	0	0.0	34,452	37,735	3,283	9.5	0.63	0.69
Res NonHmstd	590,296	590,296	0	0.0	5,403	5,752	349	6.5	0.92	0.97
Apartments	9,656	9,656	0	0.0	106	113	7	6.3	1.10	1.17
Low-inc Apts	7	7	0	0.0	0	0	0	2.9	0.51	0.53
Seasonal Rec	5,911,443	5,911,443	0	0.0	51,700	53,994	2,294	4.4	0.87	0.91
Com/Ind Lo Tier	90,931	90,931	0	0.0	2,016	2,043	27	1.4	2.22	2.25
Com/Ind Hi Tier	181,076	181,076	0	0.0	5,490	5,577	87	1.6	3.03	3.08
Publ U: Elec Gen	1,157	1,157	0	0.0	21	21	1	3.0	1.79	1.84
Publ U: Other	326,712	326,712	0	0.0	9,609	9,810	201	2.1	2.94	3.00
Ag Hmstd: House	186,053	186,053	0	0.0	794	944	150	18.9	0.43	0.51
Ag Hmstd: Land	384,524	384,524	0	0.0	801	894	93	11.6	0.21	0.23
Ag NonHmstd	2,663,535	2,663,535	0	0.0	20,817	22,189	1,371	6.6	0.78	0.83
Misc Properties	9,151	9,151	0	0.0	98	104	6	6.4	1.07	1.14
Total	15,799,012	15,799,012	0	0.0	131,307	139,177	7,870	6.0	0.83	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	162,350	156,869	-5,482	-3.4	County	46.84	49.98	0.000	0.000
(-) TIF Tax Capacity	306	306	0	0.0	City/Town	12.41	12.85	0.000	0.000
(-) FD Contrib Tax Cap	1,829	1,829	0	0.0	School District	15.33	16.07	7.141	7.141
(=) Taxable Tax Capacity	<u>160,216</u>	<u>154,734</u>	<u>-5,482</u>	<u>-3.4</u>	Special District	<u>2.30</u>	<u>2.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	1,403	1,403	0	0.0	Total	76.87	81.31	7.141	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	135,200	0.0	570	677	107	18.7	0.42	0.50
Res Hmstd: Avg Val	202,700	202,700	0.0	1,198	1,323	125	10.5	0.59	0.65
Res Hmstd: Hi Val	270,300	270,300	0.0	1,827	1,971	144	7.9	0.68	0.73
Res Hmstd: Ex-Hi Val	405,500	405,500	0.0	3,084	3,266	181	5.9	0.76	0.81
Apartment	300,000	300,000	0.0	3,097	3,263	166	5.4	1.03	1.09
Comm/Ind: Lo Val	150,000	150,000	0.0	2,985	3,037	52	1.8	1.99	2.02
Comm/Ind: Med Val	300,000	300,000	0.0	6,929	7,051	122	1.8	2.31	2.35
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,337	25,784	447	1.8	2.53	2.58

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	5,232,940	5,232,940	0	0.0	57,115	65,670	8,555	15.0	1.09	1.25
Res NonHmstd	1,012,386	1,012,386	0	0.0	13,229	15,742	2,513	19.0	1.31	1.55
Apartments	329,219	329,219	0	0.0	5,046	6,068	1,022	20.3	1.53	1.84
Low-inc Apts	64,541	64,541	0	0.0	610	739	128	21.0	0.95	1.14
Seasonal Rec	146,614	146,614	0	0.0	1,685	1,852	166	9.9	1.15	1.26
Com/Ind Lo Tier	230,834	230,834	0	0.0	5,933	6,648	715	12.1	2.57	2.88
Com/Ind Hi Tier	948,226	948,226	0	0.0	32,273	36,468	4,196	13.0	3.40	3.85
Publ U: Elec Gen	5,348	5,348	0	0.0	129	158	29	22.8	2.41	2.96
Publ U: Other	157,102	157,102	0	0.0	5,247	5,791	544	10.4	3.34	3.69
Ag Hmstd: House	10,594	10,594	0	0.0	106	115	9	8.7	1.00	1.09
Ag Hmstd: Land	15,066	15,066	0	0.0	62	69	7	10.9	0.41	0.46
Ag NonHmstd	165,521	165,521	0	0.0	1,672	1,802	129	7.7	1.01	1.09
Misc Properties	22,997	22,997	0	0.0	329	395	66	20.0	1.43	1.72
Total	8,341,389	8,341,389	0	0.0	123,437	141,518	18,081	14.6	1.48	1.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,016	90,540	-6,476	-6.7	County	57.56	64.88	0.000	0.000
(-) TIF Tax Capacity	1,953	1,953	0	0.0	City/Town	26.98	38.85	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.37	25.08	9.796	9.796
(=) Taxable Tax Capacity	<u>95,063</u>	<u>88,587</u>	<u>-6,476</u>	<u>-6.8</u>	Special District	<u>4.24</u>	<u>4.56</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	112.16	133.36	9.895	9.895

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,000	115,000	0.0	1,135	1,289	154	13.6	0.99	1.12
Res Hmstd: Avg Val	172,400	172,400	0.0	1,887	2,180	293	15.5	1.09	1.26
Res Hmstd: Hi Val	229,800	229,800	0.0	2,639	3,071	432	16.4	1.15	1.34
Res Hmstd: Ex-Hi Val	344,800	344,800	0.0	4,146	4,857	710	17.1	1.20	1.41
Apartment	300,000	300,000	0.0	4,503	5,298	795	17.7	1.50	1.77
Comm/Ind: Lo Val	150,000	150,000	0.0	3,820	4,250	429	11.2	2.55	2.83
Comm/Ind: Med Val	300,000	300,000	0.0	8,865	9,867	1,002	11.3	2.95	3.29
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,404	36,079	3,674	11.3	3.24	3.61

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	3,371,876	3,371,876	0	0.0	47,319	49,303	1,984	4.2	1.40	1.46
Res NonHmstd	548,239	548,239	0	0.0	9,125	10,198	1,073	11.8	1.66	1.86
Apartments	201,563	201,563	0	0.0	3,897	4,367	470	12.1	1.93	2.17
Low-inc Apts	70,173	70,173	0	0.0	840	942	102	12.1	1.20	1.34
Seasonal Rec	110,884	110,884	0	0.0	1,734	1,883	149	8.6	1.56	1.70
Com/Ind Lo Tier	329,475	329,475	0	0.0	10,121	10,942	821	8.1	3.07	3.32
Com/Ind Hi Tier	654,953	654,953	0	0.0	26,699	28,784	2,085	7.8	4.08	4.39
Publ U: Elec Gen	1,141	1,141	0	0.0	34	38	4	12.8	2.95	3.33
Publ U: Other	105,460	105,460	0	0.0	4,272	4,614	342	8.0	4.05	4.38
Ag Hmstd: House	64,256	64,256	0	0.0	837	882	45	5.4	1.30	1.37
Ag Hmstd: Land	99,778	99,778	0	0.0	575	650	76	13.2	0.58	0.65
Ag NonHmstd	93,133	93,133	0	0.0	1,309	1,459	150	11.5	1.41	1.57
Misc Properties	25,316	25,316	0	0.0	530	593	63	11.8	2.09	2.34
Total	5,676,247	5,676,247	0	0.0	107,291	114,656	7,365	6.9	1.89	2.02

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	66,230	60,277	-5,953	-9.0	County	64.57	70.90	0.077	0.077
(-) TIF Tax Capacity	2,035	2,035	0	0.0	City/Town	50.63	58.92	0.269	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.15	30.63	9.713	9.713
(=) Taxable Tax Capacity	<u>64,195</u>	<u>58,242</u>	<u>-5,953</u>	<u>-9.3</u>	Special District	<u>4.03</u>	<u>4.43</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	147.39	164.89	10.059	10.059

**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	98,600	0.0	1,269	1,257	-12	-0.9	1.29	1.28
Res Hmstd: Avg Val	147,900	147,900	0.0	2,089	2,193	104	5.0	1.41	1.48
Res Hmstd: Hi Val	197,100	197,100	0.0	2,908	3,127	218	7.5	1.48	1.59
Res Hmstd: Ex-Hi Val	295,800	295,800	0.0	4,551	5,000	449	9.9	1.54	1.69
Apartment	300,000	300,000	0.0	5,829	6,485	656	11.3	1.94	2.16
Comm/Ind: Lo Val	150,000	150,000	0.0	4,615	4,962	346	7.5	3.08	3.31
Comm/Ind: Med Val	300,000	300,000	0.0	10,719	11,527	808	7.5	3.57	3.84
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	39,202	42,163	2,961	7.6	3.92	4.22

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,946,235	4,946,235	0	0.0	53,628	57,012	3,384	6.3	1.08	1.15
Res NonHmstd	679,707	679,707	0	0.0	8,417	9,060	643	7.6	1.24	1.33
Apartments	4,310	4,310	0	0.0	70	75	5	7.8	1.62	1.74
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,779,724	1,779,724	0	0.0	18,446	19,525	1,079	5.8	1.04	1.10
Com/Ind Lo Tier	99,003	99,003	0	0.0	2,466	2,570	104	4.2	2.49	2.60
Com/Ind Hi Tier	80,632	80,632	0	0.0	2,600	2,702	101	3.9	3.22	3.35
Publ U: Elec Gen	10,843	10,843	0	0.0	268	290	22	8.1	2.47	2.67
Publ U: Other	202,214	202,214	0	0.0	6,864	7,149	285	4.2	3.39	3.54
Ag Hmstd: House	1,011,088	1,011,088	0	0.0	10,155	10,750	595	5.9	1.00	1.06
Ag Hmstd: Land	1,568,182	1,568,182	0	0.0	6,492	7,241	749	11.5	0.41	0.46
Ag NonHmstd	1,436,369	1,436,369	0	0.0	14,655	15,799	1,143	7.8	1.02	1.10
Misc Properties	7,426	7,426	0	0.0	112	120	8	6.9	1.51	1.62
Total	11,825,734	11,825,734	0	0.0	124,173	132,292	8,119	6.5	1.05	1.12

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	114,042	105,934	-8,108	-7.1	County	61.06	66.02	0.195	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	18.92	19.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.67	27.78	9.727	9.727
(=) Taxable Tax Capacity	114,042	105,934	-8,108	-7.1	Special District	0.93	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	106.59	114.80	9.922	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	118,600	0.0	1,116	1,174	58	5.2	0.94	0.99
Res Hmstd: Avg Val	177,800	177,800	0.0	1,859	1,974	115	6.2	1.05	1.11
Res Hmstd: Hi Val	237,000	237,000	0.0	2,602	2,773	171	6.6	1.1	1.17
Res Hmstd: Ex-Hi Val	355,600	355,600	0.0	4,091	4,375	284	7.0	1.15	1.23
Apartment	300,000	300,000	0.0	4,295	4,603	308	7.2	1.43	1.53
Comm/Ind: Lo Val	150,000	150,000	0.0	3,695	3,833	137	3.7	2.46	2.56
Comm/Ind: Med Val	300,000	300,000	0.0	8,573	8,893	320	3.7	2.86	2.96
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,334	32,508	1,174	3.7	3.13	3.25

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	11,217,153	11,217,153	0	0.0	150,055	156,673	6,618	4.4	1.34	1.40
Res NonHmstd	1,575,756	1,575,756	0	0.0	24,624	26,698	2,074	8.4	1.56	1.69
Apartments	877,064	877,064	0	0.0	15,667	17,055	1,388	8.9	1.79	1.94
Low-inc Apts	175,805	175,805	0	0.0	1,956	2,129	174	8.9	1.11	1.21
Seasonal Rec	111,014	111,014	0	0.0	1,693	1,836	143	8.5	1.53	1.65
Com/Ind Lo Tier	707,029	707,029	0	0.0	20,627	21,786	1,159	5.6	2.92	3.08
Com/Ind Hi Tier	3,021,247	3,021,247	0	0.0	114,975	120,782	5,807	5.1	3.81	4.00
Publ U: Elec Gen	617,400	617,400	0	0.0	15,261	15,942	681	4.5	2.47	2.58
Publ U: Other	478,522	478,522	0	0.0	17,598	18,242	644	3.7	3.68	3.81
Ag Hmstd: House	82,027	82,027	0	0.0	1,055	1,095	40	3.8	1.29	1.33
Ag Hmstd: Land	139,626	139,626	0	0.0	778	849	71	9.1	0.56	0.61
Ag NonHmstd	206,517	206,517	0	0.0	2,674	2,896	222	8.3	1.29	1.40
Misc Properties	58,835	58,835	0	0.0	1,146	1,245	99	8.7	1.95	2.12
Total	19,267,995	19,267,995	0	0.0	368,108	387,228	19,119	5.2	1.91	2.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	239,813	223,643	-16,170	-6.7	County	50.14	53.72	0.000	0.000
(-) TIF Tax Capacity	8,924	8,924	0	0.0	City/Town	44.92	50.39	1.712	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.70	33.79	15.697	15.697
(=) Taxable Tax Capacity	<u>230,889</u>	<u>214,719</u>	<u>-16,170</u>	<u>-7.0</u>	Special District	<u>2.37</u>	<u>2.54</u>	<u>0.137</u>	<u>0.137</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	129.13	140.45	17.545	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	111,200	0.0	1,359	1,374	16	1.2	1.22	1.24
Res Hmstd: Avg Val	166,700	166,700	0.0	2,223	2,322	99	4.4	1.33	1.39
Res Hmstd: Hi Val	222,300	222,300	0.0	3,088	3,270	182	5.9	1.39	1.47
Res Hmstd: Ex-Hi Val	333,500	333,500	0.0	4,820	5,168	348	7.2	1.45	1.55
Apartment	300,000	300,000	0.0	5,369	5,793	424	7.9	1.79	1.93
Comm/Ind: Lo Val	150,000	150,000	0.0	4,317	4,524	207	4.8	2.88	3.02
Comm/Ind: Med Val	300,000	300,000	0.0	9,985	10,468	483	4.8	3.33	3.49
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,437	38,208	1,771	4.9	3.64	3.82

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	6,960,315	6,960,315	0	0.0	74,714	78,990	4,275	5.7	1.07	1.13
Res NonHmstd	653,943	653,943	0	0.0	8,048	8,525	477	5.9	1.23	1.30
Apartments	5,116	5,116	0	0.0	70	75	4	5.8	1.38	1.46
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	1,207,551	1,207,551	0	0.0	12,592	13,264	672	5.3	1.04	1.10
Com/Ind Lo Tier	155,151	155,151	0	0.0	3,724	3,832	108	2.9	2.40	2.47
Com/Ind Hi Tier	219,639	219,639	0	0.0	6,870	7,065	195	2.8	3.13	3.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	241,734	241,734	0	0.0	7,635	7,862	227	3.0	3.16	3.25
Ag Hmstd: House	1,100,184	1,100,184	0	0.0	11,288	11,895	606	5.4	1.03	1.08
Ag Hmstd: Land	2,581,949	2,581,949	0	0.0	12,044	12,983	939	7.8	0.47	0.50
Ag NonHmstd	978,474	978,474	0	0.0	9,644	10,289	644	6.7	0.99	1.05
Misc Properties	9,000	9,000	0	0.0	123	131	7	6.0	1.37	1.45
Total	14,113,057	14,113,057	0	0.0	146,753	154,909	8,155	5.6	1.04	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	135,091	127,815	-7,276	-5.4	County	50.80	54.42	0.000	0.000
(-) TIF Tax Capacity	80	80	0	0.0	City/Town	18.39	19.19	0.048	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.12	30.07	15.715	15.715
(=) Taxable Tax Capacity	<u>135,010</u>	<u>127,735</u>	<u>-7,276</u>	<u>-5.4</u>	Special District	<u>1.51</u>	<u>1.60</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	98.81	105.29	15.763	15.763

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	152,200	0.0	1,508	1,595	86	5.7	0.99	1.05
Res Hmstd: Avg Val	228,100	228,100	0.0	2,446	2,585	139	5.7	1.07	1.13
Res Hmstd: Hi Val	304,100	304,100	0.0	3,386	3,577	192	5.7	1.11	1.18
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,228	5,524	295	5.6	1.15	1.21
Apartment	300,000	300,000	0.0	4,178	4,421	243	5.8	1.39	1.47
Comm/Ind: Lo Val	150,000	150,000	0.0	3,608	3,706	98	2.7	2.41	2.47
Comm/Ind: Med Val	300,000	300,000	0.0	8,340	8,569	229	2.7	2.78	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,422	31,261	839	2.8	3.04	3.13

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	5,217,895	5,217,895	0	0.0	70,854	73,760	2,906	4.1	1.36	1.41
Res NonHmstd	655,648	655,648	0	0.0	10,814	12,083	1,269	11.7	1.65	1.84
Apartments	305,790	305,790	0	0.0	5,669	6,305	636	11.2	1.85	2.06
Low-inc Apts	95,000	95,000	0	0.0	1,124	1,251	127	11.3	1.18	1.32
Seasonal Rec	40,940	40,940	0	0.0	708	774	67	9.4	1.73	1.89
Com/Ind Lo Tier	611,174	611,174	0	0.0	18,601	20,177	1,576	8.5	3.04	3.30
Com/Ind Hi Tier	1,109,417	1,109,417	0	0.0	42,363	45,288	2,925	6.9	3.82	4.08
Publ U: Elec Gen	3,380	3,380	0	0.0	114	132	19	16.3	3.36	3.91
Publ U: Other	93,961	93,961	0	0.0	3,918	4,311	393	10.0	4.17	4.59
Ag Hmstd: House	21,143	21,143	0	0.0	294	310	15	5.2	1.39	1.47
Ag Hmstd: Land	102,191	102,191	0	0.0	803	918	114	14.2	0.79	0.90
Ag NonHmstd	87,824	87,824	0	0.0	1,210	1,387	177	14.6	1.38	1.58
Misc Properties	19,173	19,173	0	0.0	411	458	47	11.4	2.14	2.39
Total	8,363,538	8,363,538	0	0.0	156,882	167,153	10,271	6.5	1.88	2.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,228	87,023	-12,206	#####	County	45.88	49.17	0.198	0.198
(-) TIF Tax Capacity	3,412	3,412	0	0.0	City/Town	68.01	80.46	0.362	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.82	19.16	24.152	24.152
(=) Taxable Tax Capacity	95,817	83,611	-12,206	#####	Special District	1.56	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.27	150.49	24.712	24.712

**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	65,400	0.0	772	752	-19	-2.5	1.18	1.15
Res Hmstd: Avg Val	98,000	98,000	0.0	1,264	1,289	25	2.0	1.29	1.32
Res Hmstd: Hi Val	130,700	130,700	0.0	1,810	1,906	96	5.3	1.38	1.46
Res Hmstd: Ex-Hi Val	196,100	196,100	0.0	2,902	3,141	239	8.2	1.48	1.60
Apartment	300,000	300,000	0.0	5,739	6,385	646	11.2	1.91	2.13
Comm/Ind: Lo Val	150,000	150,000	0.0	4,518	4,857	340	7.5	3.01	3.24
Comm/Ind: Med Val	300,000	300,000	0.0	10,417	11,210	793	7.6	3.47	3.74
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,950	40,857	2,907	7.7	3.8	4.09

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	3,425,039	3,425,039	0	0.0	30,987	33,248	2,261	7.3	0.90	0.97
Res NonHmstd	437,669	437,669	0	0.0	4,558	4,722	165	3.6	1.04	1.08
Apartments	3,924	3,924	0	0.0	47	48	1	2.7	1.19	1.22
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	866,098	866,098	0	0.0	8,558	8,901	343	4.0	0.99	1.03
Com/Ind Lo Tier	132,916	132,916	0	0.0	2,867	2,899	32	1.1	2.16	2.18
Com/Ind Hi Tier	242,396	242,396	0	0.0	6,560	6,601	41	0.6	2.71	2.72
Publ U: Elec Gen	12,452	12,452	0	0.0	162	167	5	3.3	1.30	1.34
Publ U: Other	506,925	506,925	0	0.0	13,368	13,434	66	0.5	2.64	2.65
Ag Hmstd: House	1,609,713	1,609,713	0	0.0	12,268	13,816	1,548	12.6	0.76	0.86
Ag Hmstd: Land	17,696,499	17,696,499	0	0.0	70,038	73,078	3,041	4.3	0.40	0.41
Ag NonHmstd	9,197,634	9,197,634	0	0.0	60,699	63,164	2,465	4.1	0.66	0.69
Misc Properties	3,330	3,330	0	0.0	45	47	2	3.9	1.36	1.41
Total	34,134,595	34,134,595	0	0.0	210,157	220,125	9,968	4.7	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	285,288	277,626	-7,662	-2.7	County	43.74	45.57	0.122	0.122
(-) TIF Tax Capacity	71	71	0	0.0	City/Town	9.50	9.68	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.35	15.13	25.152	25.152
(=) Taxable Tax Capacity	<u>285,217</u>	<u>277,555</u>	<u>-7,662</u>	<u>-2.7</u>	Special District	<u>1.13</u>	<u>1.18</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	68.71	71.55	25.274	25.274

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,700	115,700	0.0	819	928	109	13.3	0.71	0.80
Res Hmstd: Avg Val	173,500	173,500	0.0	1,414	1,525	111	7.8	0.82	0.88
Res Hmstd: Hi Val	231,200	231,200	0.0	2,009	2,121	113	5.6	0.87	0.92
Res Hmstd: Ex-Hi Val	346,900	346,900	0.0	3,200	3,316	116	3.6	0.92	0.96
Apartment	300,000	300,000	0.0	3,335	3,442	107	3.2	1.11	1.15
Comm/Ind: Lo Val	150,000	150,000	0.0	3,073	3,090	16	0.5	2.05	2.06
Comm/Ind: Med Val	300,000	300,000	0.0	7,045	7,083	38	0.5	2.35	2.36
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,578	25,718	140	0.5	2.56	2.57

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	5,602,121	5,602,121	0	0.0	68,583	72,988	4,405	6.4	1.22	1.30
Res NonHmstd	784,198	784,198	0	0.0	11,592	12,887	1,296	11.2	1.48	1.64
Apartments	447,993	447,993	0	0.0	7,239	7,977	738	10.2	1.62	1.78
Low-inc Apts	88,314	88,314	0	0.0	901	1,001	100	11.1	1.02	1.13
Seasonal Rec	54,741	54,741	0	0.0	629	684	55	8.8	1.15	1.25
Com/Ind Lo Tier	479,079	479,079	0	0.0	13,456	14,511	1,056	7.8	2.81	3.03
Com/Ind Hi Tier	1,286,540	1,286,540	0	0.0	45,177	48,014	2,837	6.3	3.51	3.73
Publ U: Elec Gen	26,737	26,737	0	0.0	632	675	43	6.7	2.36	2.52
Publ U: Other	94,776	94,776	0	0.0	3,444	3,694	250	7.3	3.63	3.90
Ag Hmstd: House	13,048	13,048	0	0.0	177	188	11	6.3	1.35	1.44
Ag Hmstd: Land	48,093	48,093	0	0.0	358	413	55	15.3	0.75	0.86
Ag NonHmstd	85,219	85,219	0	0.0	1,042	1,173	132	12.7	1.22	1.38
Misc Properties	25,086	25,086	0	0.0	445	492	47	10.5	1.78	1.96
Total	9,035,944	9,035,944	0	0.0	153,674	164,698	11,024	7.2	1.70	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,984	97,360	-10,624	-9.8	County	44.56	47.04	0.000	0.000
(-) TIF Tax Capacity	3,828	3,828	0	0.0	City/Town	56.85	67.22	0.348	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.26	20.65	17.593	17.593
(=) Taxable Tax Capacity	104,155	93,531	-10,624	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.07	135.34	17.941	17.941

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	83,400	83,400	0.0	862	876	14	1.6	1.03	1.05
Res Hmstd: Avg Val	125,000	125,000	0.0	1,478	1,564	87	5.9	1.18	1.25
Res Hmstd: Hi Val	166,600	166,600	0.0	2,093	2,253	159	7.6	1.26	1.35
Res Hmstd: Ex-Hi Val	250,000	250,000	0.0	3,328	3,633	305	9.2	1.33	1.45
Apartment	300,000	300,000	0.0	5,078	5,613	535	10.5	1.69	1.87
Comm/Ind: Lo Val	150,000	150,000	0.0	4,141	4,415	273	6.6	2.76	2.94
Comm/Ind: Med Val	300,000	300,000	0.0	9,574	10,212	638	6.7	3.19	3.40
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,924	37,264	2,340	6.7	3.49	3.73

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,791,867	2,791,867	0	0.0	23,311	24,965	1,654	7.1	0.83	0.89
Res NonHmstd	400,921	400,921	0	0.0	3,823	3,971	148	3.9	0.95	0.99
Apartments	5,590	5,590	0	0.0	63	65	3	4.2	1.12	1.17
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	279,420	279,420	0	0.0	2,207	2,290	82	3.7	0.79	0.82
Com/Ind Lo Tier	79,139	79,139	0	0.0	1,631	1,650	19	1.1	2.06	2.09
Com/Ind Hi Tier	143,552	143,552	0	0.0	3,812	3,855	43	1.1	2.66	2.69
Publ U: Elec Gen	11,054	11,054	0	0.0	150	153	3	2.0	1.36	1.39
Publ U: Other	270,133	270,133	0	0.0	7,120	7,177	57	0.8	2.64	2.66
Ag Hmstd: House	1,126,226	1,126,226	0	0.0	8,521	9,414	893	10.5	0.76	0.84
Ag Hmstd: Land	9,175,128	9,175,128	0	0.0	38,076	39,950	1,873	4.9	0.41	0.44
Ag NonHmstd	4,305,859	4,305,859	0	0.0	29,737	31,070	1,333	4.5	0.69	0.72
Misc Properties	1,208	1,208	0	0.0	14	15	1	4.1	1.16	1.21
Total	18,590,097	18,590,097	0	0.0	118,467	124,575	6,108	5.2	0.64	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,415	151,859	-4,556	-2.9	County	44.87	46.95	0.000	0.000
(-) TIF Tax Capacity	6	6	0	0.0	City/Town	10.29	10.52	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.53	16.48	18.609	18.609
(=) Taxable Tax Capacity	156,409	151,853	-4,556	-2.9	Special District	0.31	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.00	74.27	18.609	18.609

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	132,500	132,500	0.0	934	1,043	108	11.6	0.71	0.79
Res Hmstd: Avg Val	198,700	198,700	0.0	1,587	1,702	115	7.2	0.8	0.86
Res Hmstd: Hi Val	264,900	264,900	0.0	2,240	2,361	121	5.4	0.85	0.89
Res Hmstd: Ex-Hi Val	397,400	397,400	0.0	3,546	3,680	134	3.8	0.89	0.93
Apartment	300,000	300,000	0.0	3,221	3,344	123	3.8	1.07	1.11
Comm/Ind: Lo Val	150,000	150,000	0.0	3,025	3,051	26	0.9	2.02	2.03
Comm/Ind: Med Val	300,000	300,000	0.0	6,965	7,026	61	0.9	2.32	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,353	25,575	222	0.9	2.54	2.56

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	7,430,114	7,430,114	0	0.0	91,303	95,833	4,529	5.0	1.23	1.29
Res NonHmstd	1,241,397	1,241,397	0	0.0	17,365	18,613	1,248	7.2	1.40	1.50
Apartments	408,801	408,801	0	0.0	6,815	7,338	523	7.7	1.67	1.79
Low-inc Apts	94,637	94,637	0	0.0	976	1,051	75	7.6	1.03	1.11
Seasonal Rec	10,305	10,305	0	0.0	160	172	11	6.9	1.56	1.67
Com/Ind Lo Tier	330,689	330,689	0	0.0	9,060	9,459	400	4.4	2.74	2.86
Com/Ind Hi Tier	1,858,471	1,858,471	0	0.0	66,696	69,652	2,956	4.4	3.59	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,756	70,756	0	0.0	2,454	2,545	91	3.7	3.47	3.60
Ag Hmstd: House	349,314	349,314	0	0.0	3,710	3,891	180	4.9	1.06	1.11
Ag Hmstd: Land	806,278	806,278	0	0.0	4,198	4,464	266	6.3	0.52	0.55
Ag NonHmstd	392,190	392,190	0	0.0	4,078	4,328	249	6.1	1.04	1.10
Misc Properties	21,554	21,554	0	0.0	371	399	28	7.4	1.72	1.85
Total	13,014,507	13,014,507	0	0.0	207,189	217,744	10,555	5.1	1.59	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	149,456	141,241	-8,215	-5.5	County	55.63	58.82	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.48	43.00	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.66	26.14	13.487	13.487
(=) Taxable Tax Capacity	147,416	139,201	-8,215	-5.6	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.78	127.96	13.623	13.623

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	126,400	0.0	1,415	1,459	44	3.1	1.12	1.15
Res Hmstd: Avg Val	189,500	189,500	0.0	2,307	2,425	118	5.1	1.22	1.28
Res Hmstd: Hi Val	252,600	252,600	0.0	3,199	3,391	191	6.0	1.27	1.34
Res Hmstd: Ex-Hi Val	378,900	378,900	0.0	4,985	5,324	339	6.8	1.32	1.41
Apartment	300,000	300,000	0.0	4,863	5,207	344	7.1	1.62	1.74
Comm/Ind: Lo Val	150,000	150,000	0.0	4,025	4,184	159	4.0	2.68	2.79
Comm/Ind: Med Val	300,000	300,000	0.0	9,324	9,695	371	4.0	3.11	3.23
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,051	35,411	1,360	4.0	3.41	3.54

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	9,525,402	9,525,402	0	0.0	119,795	127,171	7,376	6.2	1.26	1.34
Res NonHmstd	1,241,159	1,241,159	0	0.0	18,841	20,694	1,852	9.8	1.52	1.67
Apartments	512,076	512,076	0	0.0	8,673	9,516	843	9.7	1.69	1.86
Low-inc Apts	141,756	141,756	0	0.0	1,528	1,680	152	10.0	1.08	1.19
Seasonal Rec	99,301	99,301	0	0.0	1,423	1,550	127	8.9	1.43	1.56
Com/Ind Lo Tier	769,921	769,921	0	0.0	21,783	23,265	1,482	6.8	2.83	3.02
Com/Ind Hi Tier	1,671,271	1,671,271	0	0.0	60,341	64,038	3,697	6.1	3.61	3.83
Publ U: Elec Gen	333,631	333,631	0	0.0	8,612	9,341	730	8.5	2.58	2.80
Publ U: Other	258,707	258,707	0	0.0	9,422	9,991	569	6.0	3.64	3.86
Ag Hmstd: House	35,937	35,937	0	0.0	435	468	33	7.5	1.21	1.30
Ag Hmstd: Land	111,005	111,005	0	0.0	656	740	84	12.8	0.59	0.67
Ag NonHmstd	110,317	110,317	0	0.0	1,281	1,423	143	11.2	1.16	1.29
Misc Properties	42,339	42,339	0	0.0	795	871	76	9.6	1.88	2.06
Total	14,852,823	14,852,823	0	0.0	253,584	270,749	17,164	6.8	1.71	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	176,460	159,726	-16,734	-9.5	County	44.59	47.42	0.000	0.000
(-) TIF Tax Capacity	3,630	3,630	0	0.0	City/Town	50.95	59.61	0.196	0.196
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.89	24.63	21.920	21.920
(=) Taxable Tax Capacity	<u>172,831</u>	<u>156,096</u>	<u>-16,734</u>	<u>-9.7</u>	Special District	<u>1.90</u>	<u>2.08</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	120.32	133.74	22.116	22.116

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	91,900	0.0	1,019	1,045	26	2.5	1.11	1.14
Res Hmstd: Avg Val	137,800	137,800	0.0	1,714	1,816	101	5.9	1.24	1.32
Res Hmstd: Hi Val	183,700	183,700	0.0	2,410	2,586	177	7.3	1.31	1.41
Res Hmstd: Ex-Hi Val	275,700	275,700	0.0	3,803	4,131	328	8.6	1.38	1.5
Apartment	300,000	300,000	0.0	5,176	5,679	503	9.7	1.73	1.89
Comm/Ind: Lo Val	150,000	150,000	0.0	4,187	4,442	254	6.1	2.79	2.96
Comm/Ind: Med Val	300,000	300,000	0.0	9,660	10,253	593	6.1	3.22	3.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,198	37,374	2,176	6.2	3.52	3.74

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	4,539,710	4,539,710	0	0.0	43,159	45,825	2,666	6.2	0.95	1.01
Res NonHmstd	644,015	644,015	0	0.0	6,835	7,146	310	4.5	1.06	1.11
Apartments	3,571	3,571	0	0.0	46	48	2	4.9	1.28	1.34
Low-inc Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	226,429	226,429	0	0.0	2,124	2,225	101	4.7	0.94	0.98
Com/Ind Lo Tier	104,420	104,420	0	0.0	2,351	2,398	46	2.0	2.25	2.30
Com/Ind Hi Tier	95,393	95,393	0	0.0	2,747	2,798	50	1.8	2.88	2.93
Publ U: Elec Gen	28	28	0	0.0	1	1	0	5.7	2.30	2.43
Publ U: Other	337,515	337,515	0	0.0	9,691	9,881	190	2.0	2.87	2.93
Ag Hmstd: House	1,716,598	1,716,598	0	0.0	15,342	16,463	1,121	7.3	0.89	0.96
Ag Hmstd: Land	8,733,200	8,733,200	0	0.0	39,947	42,450	2,503	6.3	0.46	0.49
Ag NonHmstd	3,672,153	3,672,153	0	0.0	29,871	31,570	1,699	5.7	0.81	0.86
Misc Properties	5,989	5,989	0	0.0	77	80	4	4.6	1.28	1.34
Total	20,079,021	20,079,021	0	0.0	152,192	160,884	8,693	5.7	0.76	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	170,438	163,630	-6,808	-4.0	County	46.68	49.45	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.95	14.33	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.59	23.12	20.813	20.813
(=) Taxable Tax Capacity	170,438	163,630	-6,808	-4.0	Special District	0.62	0.66	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	82.85	87.56	20.813	20.813

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	136,000	136,000	0.0	1,160	1,255	95	8.2	0.85	0.92
Res Hmstd: Avg Val	203,900	203,900	0.0	1,925	2,044	120	6.2	0.94	1.00
Res Hmstd: Hi Val	271,900	271,900	0.0	2,691	2,835	144	5.4	0.99	1.04
Res Hmstd: Ex-Hi Val	407,900	407,900	0.0	4,223	4,416	193	4.6	1.04	1.08
Apartment	300,000	300,000	0.0	3,731	3,908	177	4.7	1.24	1.30
Comm/Ind: Lo Val	150,000	150,000	0.0	3,325	3,383	58	1.8	2.22	2.26
Comm/Ind: Med Val	300,000	300,000	0.0	7,653	7,790	136	1.8	2.55	2.6
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	27,854	28,354	500	1.8	2.79	2.84

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	18,225,503	18,225,503	0	0.0	232,753	244,143	11,390	4.9	1.28	1.34
Res NonHmstd	2,357,531	2,357,531	0	0.0	34,220	36,541	2,321	6.8	1.45	1.55
Apartments	739,484	739,484	0	0.0	12,937	14,050	1,112	8.6	1.75	1.90
Low-inc Apts	146,086	146,086	0	0.0	1,577	1,702	125	7.9	1.08	1.17
Seasonal Rec	48,369	48,369	0	0.0	628	667	39	6.2	1.30	1.38
Com/Ind Lo Tier	483,677	483,677	0	0.0	14,008	14,295	288	2.1	2.90	2.96
Com/Ind Hi Tier	3,575,482	3,575,482	0	0.0	135,127	137,710	2,583	1.9	3.78	3.85
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	265,541	265,541	0	0.0	9,963	10,120	157	1.6	3.75	3.81
Ag Hmstd: House	99,571	99,571	0	0.0	1,163	1,219	56	4.8	1.17	1.22
Ag Hmstd: Land	99,859	99,859	0	0.0	449	488	39	8.7	0.45	0.49
Ag NonHmstd	118,010	118,010	0	0.0	1,331	1,425	94	7.1	1.13	1.21
Misc Properties	144,899	144,899	0	0.0	2,511	2,665	155	6.2	1.73	1.84
Total	26,304,013	26,304,013	0	0.0	446,667	465,026	18,359	4.1	1.70	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	306,751	287,709	-19,043	-6.2	County	41.28	44.51	0.000	0.000
(-) TIF Tax Capacity	14,155	14,155	0	0.0	City/Town	39.59	43.18	0.354	0.354
(-) FD Contrib Tax Cap	33,145	33,145	0	0.0	School District	28.45	30.73	22.382	22.382
(=) Taxable Tax Capacity	259,451	240,409	-19,043	-7.3	Special District	6.46	6.33	0.000	0.000
FD Distrib Tax Cap	52,411	52,411	0	0.0	Total	115.79	124.75	22.736	22.736

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	133,200	0.0	1,593	1,649	57	3.6	1.2	1.24
Res Hmstd: Avg Val	199,700	199,700	0.0	2,574	2,705	131	5.1	1.29	1.35
Res Hmstd: Hi Val	266,100	266,100	0.0	3,553	3,759	206	5.8	1.34	1.41
Res Hmstd: Ex-Hi Val	399,300	399,300	0.0	5,518	5,873	355	6.4	1.38	1.47
Apartment	300,000	300,000	0.0	5,024	5,360	336	6.7	1.67	1.79
Comm/Ind: Lo Val	150,000	150,000	0.0	4,095	4,249	154	3.8	2.73	2.83
Comm/Ind: Med Val	300,000	300,000	0.0	9,440	9,799	359	3.8	3.15	3.27
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,387	35,704	1,317	3.8	3.44	3.57

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	17,994,892	17,994,892	0	0.0	202,642	211,732	9,090	4.5	1.13	1.18
Res NonHmstd	2,191,821	2,191,821	0	0.0	26,692	27,983	1,291	4.8	1.22	1.28
Apartments	579,924	579,924	0	0.0	8,849	9,294	445	5.0	1.53	1.60
Low-inc Apts	105,036	105,036	0	0.0	964	1,020	57	5.9	0.92	0.97
Seasonal Rec	144,547	144,547	0	0.0	1,546	1,606	60	3.9	1.07	1.11
Com/Ind Lo Tier	302,609	302,609	0	0.0	8,151	8,239	88	1.1	2.69	2.72
Com/Ind Hi Tier	2,632,748	2,632,748	0	0.0	93,716	94,643	927	1.0	3.56	3.59
Publ U: Elec Gen	154,507	154,507	0	0.0	3,827	3,910	83	2.2	2.48	2.53
Publ U: Other	243,032	243,032	0	0.0	8,652	8,739	87	1.0	3.56	3.60
Ag Hmstd: House	133,364	133,364	0	0.0	1,272	1,330	58	4.5	0.95	1.00
Ag Hmstd: Land	219,326	219,326	0	0.0	751	794	43	5.8	0.34	0.36
Ag NonHmstd	435,743	435,743	0	0.0	3,944	4,139	195	4.9	0.91	0.95
Misc Properties	37,324	37,324	0	0.0	504	528	24	4.8	1.35	1.42
Total	25,174,873	25,174,873	0	0.0	361,509	373,957	12,447	3.4	1.44	1.49

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,153	275,747	-11,406	-4.0	County	30.62	32.67	0.236	0.236
(-) TIF Tax Capacity	7,912	7,912	0	0.0	City/Town	33.65	35.11	0.695	0.695
(-) FD Contrib Tax Cap	24,319	24,319	0	0.0	School District	28.13	29.46	18.894	18.894
(=) Taxable Tax Capacity	254,923	243,517	-11,406	-4.5	Special District	5.69	6.10	0.000	0.000
FD Distrib Tax Cap	29,425	29,425	0	0.0	Total	98.09	103.35	19.825	19.825

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	174,000	174,000	0.0	1,836	1,920	84	4.6	1.06	1.10
Res Hmstd: Avg Val	260,900	260,900	0.0	2,939	3,071	133	4.5	1.13	1.18
Res Hmstd: Hi Val	347,800	347,800	0.0	4,042	4,223	181	4.5	1.16	1.21
Res Hmstd: Ex-Hi Val	521,800	521,800	0.0	6,206	6,484	277	4.5	1.19	1.24
Apartment	300,000	300,000	0.0	4,273	4,470	197	4.6	1.42	1.49
Comm/Ind: Lo Val	150,000	150,000	0.0	3,653	3,723	71	1.9	2.44	2.48
Comm/Ind: Med Val	300,000	300,000	0.0	8,424	8,589	165	2.0	2.81	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	30,689	31,294	605	2.0	3.07	3.13

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	25,677,680	25,677,680	0	0.0	310,461	323,493	13,032	4.2	1.21	1.26
Res NonHmstd	2,129,438	2,129,438	0	0.0	28,623	30,055	1,432	5.0	1.34	1.41
Apartments	1,617,555	1,617,555	0	0.0	24,751	26,076	1,325	5.4	1.53	1.61
Low-inc Apts	126,805	126,805	0	0.0	1,273	1,339	67	5.3	1.00	1.06
Seasonal Rec	26,073	26,073	0	0.0	338	353	15	4.4	1.30	1.35
Com/Ind Lo Tier	522,554	522,554	0	0.0	14,539	14,713	173	1.2	2.78	2.82
Com/Ind Hi Tier	5,448,230	5,448,230	0	0.0	196,130	197,778	1,649	0.8	3.60	3.63
Publ U: Elec Gen	79,987	79,987	0	0.0	2,098	2,151	53	2.5	2.62	2.69
Publ U: Other	539,024	539,024	0	0.0	19,630	19,807	176	0.9	3.64	3.67
Ag Hmstd: House	211,577	211,577	0	0.0	2,171	2,282	110	5.1	1.03	1.08
Ag Hmstd: Land	649,981	649,981	0	0.0	3,096	3,274	179	5.8	0.48	0.50
Ag NonHmstd	332,439	332,439	0	0.0	3,178	3,351	173	5.4	0.96	1.01
Misc Properties	135,301	135,301	0	0.0	2,250	2,369	120	5.3	1.66	1.75
Total	37,496,643	37,496,643	0	0.0	608,537	627,041	18,504	3.0	1.62	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	441,733	421,490	-20,243	-4.6	County	29.74	31.77	0.548	0.548
(-) TIF Tax Capacity	14,659	14,659	0	0.0	City/Town	40.28	42.08	1.017	1.017
(-) FD Contrib Tax Cap	50,137	50,137	0	0.0	School District	28.88	30.49	21.683	21.683
(=) Taxable Tax Capacity	<u>376,937</u>	<u>356,694</u>	<u>-20,243</u>	<u>-5.4</u>	Special District	<u>5.20</u>	<u>5.61</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	54,464	54,464	0	0.0	Total	104.11	109.95	23.248	23.248

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	152,200	0.0	1,703	1,768	65	3.8	1.12	1.16
Res Hmstd: Avg Val	228,200	228,200	0.0	2,739	2,856	117	4.3	1.20	1.25
Res Hmstd: Hi Val	304,100	304,100	0.0	3,774	3,942	168	4.4	1.24	1.3
Res Hmstd: Ex-Hi Val	456,300	456,300	0.0	5,811	6,078	266	4.6	1.27	1.33
Apartment	300,000	300,000	0.0	4,602	4,821	219	4.8	1.53	1.61
Comm/Ind: Lo Val	150,000	150,000	0.0	3,839	3,923	84	2.2	2.56	2.62
Comm/Ind: Med Val	300,000	300,000	0.0	8,843	9,038	195	2.2	2.95	3.01
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,190	32,907	717	2.2	3.22	3.29

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	16,469,532	16,469,532	0	0.0	214,306	222,446	8,140	3.8	1.30	1.35
Res NonHmstd	2,070,817	2,070,817	0	0.0	29,630	31,073	1,443	4.9	1.43	1.50
Apartments	394,691	394,691	0	0.0	6,568	6,918	350	5.3	1.66	1.75
Low-inc Apts	110,176	110,176	0	0.0	1,159	1,228	68	5.9	1.05	1.11
Seasonal Rec	78,944	78,944	0	0.0	1,057	1,099	42	4.0	1.34	1.39
Com/Ind Lo Tier	362,324	362,324	0	0.0	10,417	10,582	165	1.6	2.87	2.92
Com/Ind Hi Tier	2,333,424	2,333,424	0	0.0	87,332	88,234	902	1.0	3.74	3.78
Publ U: Elec Gen	19,113	19,113	0	0.0	484	496	12	2.5	2.53	2.60
Publ U: Other	202,970	202,970	0	0.0	7,412	7,477	66	0.9	3.65	3.68
Ag Hmstd: House	362,752	362,752	0	0.0	3,656	3,836	179	4.9	1.01	1.06
Ag Hmstd: Land	921,718	921,718	0	0.0	4,153	4,402	249	6.0	0.45	0.48
Ag NonHmstd	483,882	483,882	0	0.0	4,964	5,252	288	5.8	1.03	1.09
Misc Properties	24,861	24,861	0	0.0	409	437	28	6.8	1.65	1.76
Total	23,835,203	23,835,203	0	0.0	371,547	383,480	11,932	3.2	1.56	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	265,550	255,859	-9,691	-3.6	County	39.04	41.53	0.000	0.000
(-) TIF Tax Capacity	6,999	6,999	0	0.0	City/Town	33.82	35.56	1.081	1.081
(-) FD Contrib Tax Cap	22,091	22,091	0	0.0	School District	34.45	35.95	19.910	19.910
(=) Taxable Tax Capacity	<u>236,461</u>	<u>226,770</u>	<u>-9,691</u>	<u>-4.1</u>	Special District	<u>5.47</u>	<u>5.80</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	26,226	26,226	0	0.0	Total	112.78	118.84	20.990	20.990

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,200	180,200	0.0	2,200	2,270	70	3.2	1.22	1.26
Res Hmstd: Avg Val	270,200	270,200	0.0	3,485	3,625	139	4.0	1.29	1.34
Res Hmstd: Hi Val	360,200	360,200	0.0	4,770	4,979	209	4.4	1.32	1.38
Res Hmstd: Ex-Hi Val	540,500	540,500	0.0	7,344	7,678	334	4.5	1.36	1.42
Apartment	300,000	300,000	0.0	4,859	5,086	227	4.7	1.62	1.7
Comm/Ind: Lo Val	150,000	150,000	0.0	4,001	4,089	89	2.2	2.67	2.73
Comm/Ind: Med Val	300,000	300,000	0.0	9,230	9,437	207	2.2	3.08	3.15
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,633	34,392	759	2.3	3.36	3.44

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	16,056,430	16,056,430	0	0.0	239,621	247,475	7,854	3.3	1.49	1.54
Res NonHmstd	1,541,848	1,541,848	0	0.0	25,755	27,334	1,579	6.1	1.67	1.77
Apartments	907,391	907,391	0	0.0	18,451	19,956	1,505	8.2	2.03	2.20
Low-inc Apts	134,650	134,650	0	0.0	1,685	1,804	119	7.1	1.25	1.34
Seasonal Rec	7,739	7,739	0	0.0	141	146	5	3.8	1.82	1.89
Com/Ind Lo Tier	337,398	337,398	0	0.0	10,459	10,687	228	2.2	3.10	3.17
Com/Ind Hi Tier	3,975,305	3,975,305	0	0.0	159,952	162,850	2,899	1.8	4.02	4.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,560	223,560	0	0.0	8,892	9,027	136	1.5	3.98	4.04
Ag Hmstd: House	62,250	62,250	0	0.0	881	902	21	2.4	1.42	1.45
Ag Hmstd: Land	113,269	113,269	0	0.0	678	711	33	4.8	0.60	0.63
Ag NonHmstd	214,824	214,824	0	0.0	2,823	2,969	146	5.2	1.31	1.38
Misc Properties	23,423	23,423	0	0.0	485	515	30	6.1	2.07	2.20
Total	23,598,087	23,598,087	0	0.0	469,823	484,377	14,555	3.1	1.99	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	282,299	267,000	-15,299	-5.4	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	20,527	20,527	0	0.0	City/Town	45.85	49.71	1.117	1.117
(-) FD Contrib Tax Cap	34,763	34,763	0	0.0	School District	30.23	32.27	24.807	24.807
(=) Taxable Tax Capacity	<u>227,009</u>	<u>211,710</u>	<u>-15,299</u>	<u>-6.7</u>	Special District	<u>10.57</u>	<u>11.24</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	43,383	43,383	0	0.0	Total	133.16	142.25	25.925	25.925

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	139,100	139,100	0.0	1,966	1,988	22	1.1	1.41	1.43
Res Hmstd: Avg Val	208,600	208,600	0.0	3,134	3,245	112	3.6	1.50	1.56
Res Hmstd: Hi Val	278,000	278,000	0.0	4,300	4,501	201	4.7	1.55	1.62
Res Hmstd: Ex-Hi Val	417,100	417,100	0.0	6,635	7,015	379	5.7	1.59	1.68
Apartment	300,000	300,000	0.0	5,771	6,112	341	5.9	1.92	2.04
Comm/Ind: Lo Val	150,000	150,000	0.0	4,533	4,690	157	3.5	3.02	3.13
Comm/Ind: Med Val	300,000	300,000	0.0	10,448	10,814	366	3.5	3.48	3.60
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,050	39,392	1,342	3.5	3.81	3.94

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	19,637,467	19,637,467	0	0.0	273,085	280,320	7,235	2.6	1.39	1.43
Res NonHmstd	2,079,455	2,079,455	0	0.0	30,842	32,037	1,195	3.9	1.48	1.54
Apartments	2,004,801	2,004,801	0	0.0	35,516	37,055	1,539	4.3	1.77	1.85
Low-inc Apts	157,718	157,718	0	0.0	1,733	1,804	72	4.1	1.10	1.14
Seasonal Rec	3,290	3,290	0	0.0	43	44	1	3.3	1.30	1.34
Com/Ind Lo Tier	375,752	375,752	0	0.0	11,100	11,193	92	0.8	2.95	2.98
Com/Ind Hi Tier	7,402,215	7,402,215	0	0.0	283,764	285,912	2,148	0.8	3.83	3.86
Publ U: Elec Gen	204	204	0	0.0	6	6	0	2.3	3.02	3.09
Publ U: Other	174,651	174,651	0	0.0	6,720	6,771	51	0.8	3.85	3.88
Ag Hmstd: House	151	151	0	0.0	2	2	0	0.9	1.26	1.27
Ag Hmstd: Land	59	59	0	0.0	0	0	0	8.9	0.31	0.34
Ag NonHmstd	189	189	0	0.0	2	2	0	4.5	1.22	1.27
Misc Properties	7,878	7,878	0	0.0	163	172	9	5.4	2.07	2.18
Total	31,843,830	31,843,830	0	0.0	642,977	655,320	12,343	1.9	2.02	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	405,815	394,419	-11,396	-2.8	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	28,216	28,216	0	0.0	City/Town	39.48	40.58	0.194	0.194
(-) FD Contrib Tax Cap	58,793	58,793	0	0.0	School District	24.80	25.76	19.879	19.879
(=) Taxable Tax Capacity	<u>318,806</u>	<u>307,410</u>	<u>-11,396</u>	<u>-3.6</u>	Special District	<u>11.89</u>	<u>12.64</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	27,066	27,066	0	0.0	Total	122.67	128.00	20.073	20.073

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	179,500	179,500	0.0	2,351	2,388	37	1.6	1.31	1.33
Res Hmstd: Avg Val	269,200	269,200	0.0	3,713	3,820	107	2.9	1.38	1.42
Res Hmstd: Hi Val	358,800	358,800	0.0	5,072	5,249	177	3.5	1.41	1.46
Res Hmstd: Ex-Hi Val	538,300	538,300	0.0	7,801	8,093	292	3.7	1.45	1.50
Apartment	300,000	300,000	0.0	5,202	5,402	200	3.8	1.73	1.80
Comm/Ind: Lo Val	150,000	150,000	0.0	4,209	4,282	72	1.7	2.81	2.85
Comm/Ind: Med Val	300,000	300,000	0.0	9,722	9,890	169	1.7	3.24	3.3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,446	36,064	618	1.7	3.54	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	26,354,951	26,354,951	0	0.0	352,180	362,251	10,071	2.9	1.34	1.37
Res NonHmstd	3,830,891	3,830,891	0	0.0	53,441	55,145	1,704	3.2	1.39	1.44
Apartments	1,497,517	1,497,517	0	0.0	24,954	25,831	877	3.5	1.67	1.72
Low-inc Apts	113,506	113,506	0	0.0	1,168	1,207	39	3.3	1.03	1.06
Seasonal Rec	135,133	135,133	0	0.0	1,790	1,847	57	3.2	1.32	1.37
Com/Ind Lo Tier	354,481	354,481	0	0.0	10,094	10,138	44	0.4	2.85	2.86
Com/Ind Hi Tier	6,011,435	6,011,435	0	0.0	224,976	225,690	714	0.3	3.74	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	213,491	213,491	0	0.0	7,910	7,933	23	0.3	3.70	3.72
Ag Hmstd: House	62,614	62,614	0	0.0	782	802	19	2.5	1.25	1.28
Ag Hmstd: Land	116,896	116,896	0	0.0	772	801	28	3.7	0.66	0.68
Ag NonHmstd	183,685	183,685	0	0.0	1,927	1,992	65	3.4	1.05	1.08
Misc Properties	18,302	18,302	0	0.0	342	353	11	3.2	1.87	1.93
Total	38,892,902	38,892,902	0	0.0	680,336	693,989	13,652	2.0	1.75	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	470,593	463,072	-7,521	-1.6	County	46.51	49.03	0.000	0.000
(-) TIF Tax Capacity	8,400	8,400	0	0.0	City/Town	28.87	29.28	1.031	1.031
(-) FD Contrib Tax Cap	50,252	50,252	0	0.0	School District	25.67	26.25	19.452	19.452
(=) Taxable Tax Capacity	411,941	404,420	-7,521	-1.8	Special District	11.06	11.73	0.000	0.000
FD Distrib Tax Cap	21,269	21,269	0	0.0	Total	112.11	116.28	20.483	20.483

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	246,400	0.0	3,116	3,195	78	2.5	1.26	1.3
Res Hmstd: Avg Val	369,400	369,400	0.0	4,858	5,006	147	3.0	1.32	1.36
Res Hmstd: Hi Val	492,500	492,500	0.0	6,530	6,736	205	3.1	1.33	1.37
Res Hmstd: Ex-Hi Val	738,900	738,900	0.0	10,467	10,800	333	3.2	1.42	1.46
Apartment	300,000	300,000	0.0	4,819	4,975	156	3.2	1.61	1.66
Comm/Ind: Lo Val	150,000	150,000	0.0	3,978	4,024	46	1.2	2.65	2.68
Comm/Ind: Med Val	300,000	300,000	0.0	9,180	9,287	108	1.2	3.06	3.1
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,454	33,849	395	1.2	3.35	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	14,427,318	14,427,318	0	0.0	194,623	201,729	7,106	3.7	1.35	1.40
Res NonHmstd	1,364,459	1,364,459	0	0.0	20,087	21,118	1,031	5.1	1.47	1.55
Apartments	1,200,266	1,200,266	0	0.0	21,026	22,185	1,159	5.5	1.75	1.85
Low-inc Apts	232,246	232,246	0	0.0	2,576	2,720	144	5.6	1.11	1.17
Seasonal Rec	12,565	12,565	0	0.0	177	185	8	4.6	1.41	1.47
Com/Ind Lo Tier	342,544	342,544	0	0.0	10,022	10,157	136	1.4	2.93	2.97
Com/Ind Hi Tier	4,643,804	4,643,804	0	0.0	178,202	180,345	2,143	1.2	3.84	3.88
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,261	221,261	0	0.0	8,475	8,587	112	1.3	3.83	3.88
Ag Hmstd: House	939	939	0	0.0	13	14	0	3.6	1.39	1.44
Ag Hmstd: Land	261	261	0	0.0	1	1	0	11.5	0.27	0.30
Ag NonHmstd	15,850	15,850	0	0.0	170	180	9	5.4	1.08	1.13
Misc Properties	93,198	93,198	0	0.0	1,714	1,811	97	5.6	1.84	1.94
Total	22,554,712	22,554,712	0	0.0	437,086	449,032	11,946	2.7	1.94	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	280,429	268,896	-11,534	-4.1	County	57.37	61.20	0.000	0.000
(-) TIF Tax Capacity	17,592	17,592	0	0.0	City/Town	29.95	32.01	1.019	1.019
(-) FD Contrib Tax Cap	37,264	37,264	0	0.0	School District	24.03	25.34	20.907	20.907
(=) Taxable Tax Capacity	<u>225,573</u>	<u>214,039</u>	<u>-11,534</u>	<u>-5.1</u>	Special District	<u>9.10</u>	<u>8.89</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	30,951	30,951	0	0.0	Total	120.46	127.44	21.926	21.926

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	154,200	154,200	0.0	1,962	2,005	44	2.2	1.27	1.30
Res Hmstd: Avg Val	231,100	231,100	0.0	3,126	3,242	116	3.7	1.35	1.40
Res Hmstd: Hi Val	308,100	308,100	0.0	4,292	4,481	189	4.4	1.39	1.45
Res Hmstd: Ex-Hi Val	462,300	462,300	0.0	6,582	6,905	323	4.9	1.42	1.49
Apartment	300,000	300,000	0.0	5,175	5,437	262	5.1	1.72	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,187	4,297	109	2.6	2.79	2.86
Comm/Ind: Med Val	300,000	300,000	0.0	9,661	9,916	255	2.6	3.22	3.31
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,205	36,141	936	2.7	3.52	3.61

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	17,728,558	17,728,558	0	0.0	296,814	321,200	24,386	8.2	1.67	1.81
Res NonHmstd	4,983,585	4,983,585	0	0.0	92,565	102,776	10,211	11.0	1.86	2.06
Apartments	2,895,351	2,895,351	0	0.0	61,015	67,852	6,837	11.2	2.11	2.34
Low-inc Apts	352,897	352,897	0	0.0	4,577	5,077	500	10.9	1.30	1.44
Seasonal Rec	14,782	14,782	0	0.0	310	345	35	11.2	2.10	2.34
Com/Ind Lo Tier	651,017	651,017	0	0.0	20,850	21,853	1,003	4.8	3.20	3.36
Com/Ind Hi Tier	6,778,567	6,778,567	0	0.0	284,555	298,473	13,918	4.9	4.20	4.40
Publ U: Elec Gen	121,563	121,563	0	0.0	3,862	4,163	301	7.8	3.18	3.42
Publ U: Other	286,772	286,772	0	0.0	12,037	12,626	589	4.9	4.20	4.40
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	1,479	1,479	0	0.0	22	25	3	12.5	1.51	1.70
Misc Properties	53,919	53,919	0	0.0	1,145	1,279	134	11.7	2.12	2.37
Total	33,868,491	33,868,491	0	0.0	777,754	835,669	57,915	7.4	2.30	2.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	427,386	413,513	-13,873	-3.2	County	45.78	48.36	0.000	0.000
(-) TIF Tax Capacity	42,358	42,358	0	0.0	City/Town	71.48	86.04	2.756	2.756
(-) FD Contrib Tax Cap	52,873	52,873	0	0.0	School District	25.67	26.79	18.959	18.959
(=) Taxable Tax Capacity	<u>332,156</u>	<u>318,283</u>	<u>-13,873</u>	<u>-4.2</u>	Special District	<u>8.29</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	53,316	53,316	0	0.0	Total	151.22	170.11	21.714	21.714

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	155,000	0.0	2,448	2,577	130	5.3	1.58	1.66
Res Hmstd: Avg Val	232,400	232,400	0.0	3,856	4,180	325	8.4	1.66	1.8
Res Hmstd: Hi Val	309,800	309,800	0.0	5,264	5,783	520	9.9	1.7	1.87
Res Hmstd: Ex-Hi Val	464,800	464,800	0.0	8,038	8,916	878	10.9	1.73	1.92
Apartment	300,000	300,000	0.0	6,322	7,030	708	11.2	2.11	2.34
Comm/Ind: Lo Val	150,000	150,000	0.0	4,876	5,254	377	7.7	3.25	3.50
Comm/Ind: Med Val	300,000	300,000	0.0	11,270	12,150	881	7.8	3.76	4.05
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	41,105	44,334	3,229	7.9	4.11	4.43

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	11,041,496	11,041,496	0	0.0	160,728	176,652	15,924	9.9	1.46	1.60
Res NonHmstd	2,006,757	2,006,757	0	0.0	33,380	37,885	4,506	13.5	1.66	1.89
Apartments	1,924,006	1,924,006	0	0.0	36,646	41,654	5,009	13.7	1.90	2.16
Low-inc Apts	345,016	345,016	0	0.0	4,021	4,560	539	13.4	1.17	1.32
Seasonal Rec	455	455	0	0.0	7	8	1	13.3	1.56	1.77
Com/Ind Lo Tier	421,812	421,812	0	0.0	12,776	13,518	742	5.8	3.03	3.20
Com/Ind Hi Tier	3,446,128	3,446,128	0	0.0	137,439	145,519	8,080	5.9	3.99	4.22
Publ U: Elec Gen	885	885	0	0.0	26	29	2	9.3	2.97	3.24
Publ U: Other	229,495	229,495	0	0.0	9,149	9,686	538	5.9	3.99	4.22
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	744	744	0	0.0	10	12	2	14.8	1.40	1.61
Misc Properties	6,329	6,329	0	0.0	118	134	17	14.1	1.86	2.12
Total	19,423,123	19,423,123	0	0.0	394,299	429,658	35,359	9.0	2.03	2.21

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	239,513	227,525	-11,988	-5.0	County	53.07	56.76	0.000	0.000
(-) TIF Tax Capacity	22,670	22,670	0	0.0	City/Town	40.77	55.58	0.000	0.000
(-) FD Contrib Tax Cap	26,786	26,786	0	0.0	School District	35.19	37.56	15.079	15.079
(=) Taxable Tax Capacity	<u>190,056</u>	<u>178,068</u>	<u>-11,988</u>	<u>-6.3</u>	Special District	<u>11.28</u>	<u>11.24</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	51,913	51,913	0	0.0	Total	140.31	161.14	15.079	15.079

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,200	132,200	0.0	1,801	1,921	120	6.7	1.36	1.45
Res Hmstd: Avg Val	198,200	198,200	0.0	2,886	3,180	294	10.2	1.46	1.60
Res Hmstd: Hi Val	264,200	264,200	0.0	3,971	4,439	468	11.8	1.50	1.68
Res Hmstd: Ex-Hi Val	396,300	396,300	0.0	6,142	6,958	816	13.3	1.55	1.76
Apartment	300,000	300,000	0.0	5,714	6,495	781	13.7	1.90	2.16
Comm/Ind: Lo Val	150,000	150,000	0.0	4,531	4,952	421	9.3	3.02	3.30
Comm/Ind: Med Val	300,000	300,000	0.0	10,498	11,480	982	9.4	3.5	3.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,342	41,943	3,602	9.4	3.83	4.19

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,243	118	37
180.1	Ag Hmstd HGA: <76K: Exist	1.000	5,976,498	59,765	44,107
180.2	Ag Hmstd HGA: <76K: New	1.000	15,661	157	110
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,748,130	47,481	50,792
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	31,882	319	336
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	342
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	712	7	8
183.1	Ag Hmstd HGA: >500K: Exist	1.250	47,176	590	642
183.2	Ag Hmstd HGA: >500K: New	1.250	711	9	9
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	813	4	1
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,106,749	45,534	11,353
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	11,738	59	18
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,954,506	59,773	54,242
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	72
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	75,538
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	216
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	80,021
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	165
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	950,242	4,751	1,447
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	3,223	16	5
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,247,158	6,236	6,038
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	5,295	26	25
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	838,879	4,194	3,562
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	4,071	20	17
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	194,560	1,946	1,687
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	18
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	194,727
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	324
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	71,432
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	23
199.1	Migrant Housing <500K: Exist	1.000	946	9	11
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,744
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	2,210
210.1	Res Homestead: <76K: Exist	1.000	104,802,120	1,048,021	1,162,930
210.2	Res Homestead: <76K: New	1.000	159,065	1,591	1,560
211.1	Res Homestead: 76K-414K: Exist	1.000	164,193,946	1,641,939	2,192,663
211.2	Res Homestead: 76K-414K: New	1.000	974,579	9,746	12,769
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	33,505
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	707

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Simulation No. 11E5

Baseline: Projected Pay 2012: Current law

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Alternative: Projected Pay 2012: HF 42 CC Agreement

(all figures in \$000s)

Item ID	Description	Baseline	Current Law	HF 42 CC Agreement	Change
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	166,450
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,271
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	181,556
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	946
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	196,242
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,253
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	33,178
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	871
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	140,561
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,810
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	315,626
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,154
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	31,021
223.2	Low-income housing (4d): New	0.750	29,054	218	322
224.1	Student housing: Exist	1.000	24,769	248	368
224.2	Student housing: New	1.000	310	3	5
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,207
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	79,898
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	375
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	128,330
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,141
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	14,819
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	417
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,747
231.2	Comm SeasRec 1c: <600K: New	0.500	919	5	4
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	200,308	2,003	1,591
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	895	9	7
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,439	293	250
233.2	Com SeasRec 1c: >2.3M: New	1.250	323	4	3
234.1	Com SeasRec 4c: <500K: Exist	1.000	208,179	2,082	2,361
234.2	Com SeasRec 4c: <500K: New	1.000	1,936	19	22
235.1	Com SeasRec 4c: >500K: Exist	1.250	149,659	1,871	1,849
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	34
236.1	Bed & Breakfast: Exist	1.250	23,057	288	330
237.1	Qualifying golf courses	1.250	252,491	3,156	3,550
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	307
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	734
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,678
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	196
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	133
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	300
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	241,522
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,717,105
247.1	Comm'l border city: <150K: Exist	1.500	855	13	22

House Research Dept.

Simulation No. 11E5

Baseline: Projected Pay 2012: Current law

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Alternative: Projected Pay 2012: HF 42 CC Agreement

(all figures in \$000s)

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

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	44,824
180.2	Ag Hmstd HGA: <76K: New	0.600	15,661	94	115
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.090	4,748,130	51,755	57,425
181.2	Ag Hmstd HGA: 76K-414K: New	1.090	31,882	348	378
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	358
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	672
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	13,673
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	56,921
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	14,708	74	76
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	20,075,460	100,377	79,312
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	227
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	83,744
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,242	212	173
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	1,728
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	6,393
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	3,777
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	1,776
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	204,511
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	340
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	76,198
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	1,858
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	3,077
210.1	Res Homestead: <76K: Exist	0.600	104,802,120	628,813	1,008,628
210.2	Res Homestead: <76K: New	0.600	159,065	954	1,433
211.1	Res Homestead: 76K-414K: Exist	1.090	164,193,946	1,789,714	2,516,924
211.2	Res Homestead: 76K-414K: New	1.090	974,579	10,623	14,684
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	35,365

House Research Dept.

Simulation No. 11E5

Baseline: Projected Pay 2012: Current law

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Alternative: Projected Pay 2012: HF 42 CC Agreement

(all figures in \$000s)

Item ID	Description	Baseline	Current Law	HF 42 CC Agreement	Change
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	741
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	175,032
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,369
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	197,118
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	1,029
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	210,218
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,461
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	34,918
217.2	Res NonHmstd 1 unit: >500K: New	1.250	58,481	731	914
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,267,626	103,345	152,621
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,935
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	342,667
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,463
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	33,896
223.2	Low-income housing (4d): New	0.750	29,054	218	354
224.1	Student housing: Exist	1.000	24,769	248	415
224.2	Student housing: New	1.000	310	3	5
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,928
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	83,930
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	395
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	133,424
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,189
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	15,296
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	431
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,830
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	1,656
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	2,466
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	1,914
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	35
236.1	Bed & Breakfast: Exist	1.250	23,057	288	362
237.1	Qualifying golf courses	1.250	252,491	3,156	3,766
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	341
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	805
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,824
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	206
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	141
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	314
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	253,220
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,766,490

House Research Dept.

Simulation No. 11E5

Baseline: Projected Pay 2012: Current law

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Alternative: Projected Pay 2012: HF 42 CC Agreement

(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	39,265
256.2	Industrial: <150K: New	1.500	2,452	37	74
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	541,672
257.2	Industrial: >150K: New	2.000	45,413	908	1,702
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	1,934
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	34,984
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	43,644
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	46,706
272.1	Railroad <150K	1.500	164,135	2,462	5,005
273.1	Railroad >150K	2.000	790,705	15,814	28,291
275.1	Non-comm aircraft hangars	1.500	4,121	62	83
276.1	Mineral	2.000	2,202	44	105
277.1	Misc class 5	2.000	2,327	47	68
283.1	Personal: 3f	1.000	12,421	124	134
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,639
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,784
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	243
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	487
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	790
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	387
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,918
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	1,387
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	686
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	14,150
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	68,008
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	10,185
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	87,123
306.1	Pers: Item 46 syst/water utils	2.000	71	1	3
307.1	Pers: Item 48 misc	2.000	15,645	313	410
State Total			551,964,758	5,854,100	8,607,621

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,678,397	1,858,334	223,878	1,462,580	324,931	814,706	7,357,827
Certified MKV Levy	2,992	32,202	194	887,469	457	0	922,857
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	9,702	0	488	8,104	0	0	18,293
Spread NTC Levy	2,500,892	1,685,764	221,776	1,345,922	288,592	814,706	6,857,652
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							285,846
	Homestead Credit	292,915		Taconite credit		17,054	
	Agricultural Credit	23,608		Disparity Reduction Credit		7,299	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,685,373	1,950,530	220,644	1,462,580	324,931	782,600	7,426,658
Certified MKV Levy	2,992	32,202	194	887,469	457	0	922,857
Fiscal Disparities Levy	167,804	172,571	1,613	183,170	36,340	0	561,498
Disparity Reduction Aid	0	0	0	8,176	0	0	8,176
Spread NTC Levy	2,517,569	1,777,960	219,030	1,345,851	288,592	782,600	6,931,601
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							313,647
	Homestead Credit	0		Taconite credit		17,253	
	Agricultural Credit	23,608		Disparity Reduction Credit		8,420	