

House Research Simulation Report: Property Tax

Simulation #11E8

Date 7/19/2011

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

DESCRIPTION

BASELINE: Actual Pay 2011

ALTERNATIVE: Projected Pay 2012: Spec Sess Agreement 7/18/11

This report compares actual property taxes payable in 2011 to projected property taxes payable in 2012 under the special session agreement. The payable 2011 baseline is based on actual data reported by the counties. The projected payable 2012 under the agreement is derived from a baseline payable 2012 projection produced by a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. The alternative models the aid cuts and associated levy back amounts and the conversion of the market value homestead credit to a market value exclusion and its associated levy impacts.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$559 million, or 7%**, according to the simulation. Approximately \$36 million of the \$559 million increase is borne by new construction - property that will appear on the tax rolls for the first time in 2012. The overall tax impacts are 9% in Greater Minnesota and 5.8% in the Metro area. Overall tax change impacts vary by region from a low of 4.7% in No. Hennepin County to a high of 14.2% in Taconite Cities.
- **On a statewide average basis, property tax increases on existing properties vary from 4.9% (on seasonal-recreational property) to 11.7% (on apartments).** Increases on other large property types are 5.1% on residential homesteads, 6.2% on commercial-industrial property, 8.7% on residential non-homestead property, 10.7% on agricultural property, and 9.9% on public utility property.

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

ASSUMPTIONS:**BASELINE: Actual Pay 2011**

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

ALTERNATIVE: Projected Pay 2012: Spec Sess Agreement 7/18/11

- **Market values** are based on actual growth rates in taxable property values between payable year 2010 and payable year 2011 for each type of property within each county. Separate rates were determined for existing property and new construction. For more than half the counties, the county assessor either provided alternative growth rates (which were used instead), or indicated that the estimated growth rates looked reasonable. City-specific growth estimates were provided for Hennepin County. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2010 to pay 2011, on a city-by-city and a class-by-class basis.
- **Baseline County, city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Each jurisdiction's 2011 general levy was increased based on its growth rate in previous years, netting out levy increases due to aid reductions. Baseline levies were then increased for reductions in state aids (LGA and CPA), with associated levy-back effects based on microdata committee assumptions of 50% levy back for aid reductions up to 10% of levy, and 30% levy back for reductions over 10% of levy. To account for local taxing jurisdictions' response to the loss of the market value homestead credit (MVHC), the baseline levy is broken down into "net levy" and MVHC components, with the MVHC elimination treated as an aid reduction subject to the same levy-back assumptions as other aid reductions. The levy under the proposal is then the baseline net levy plus some fraction of the baseline MVHC, which is a reduction from the baseline levy. In the case of jurisdictions whose MVHC reimbursement is reduced or eliminated under current law, the MVHC elimination is treated as a negative aid loss, or alternatively an aid gain, resulting in a levy reduction.
- **School district levies** were modeled under the direction of a joint House/Senate/Revenue Dept./Education Dept. working group. The baseline pay 2012 levies were developed to match statewide levy estimates by category developed by the Dept. of Education. Approximately \$62 million of new operating referendum levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across almost all districts statewide. Approximately \$34 million of new debt levies that would need to be approved by the voters are assumed; they are distributed using a uniform rate across all districts statewide. The baseline levies have not been modified to reflect the effects of the omnibus K-12 special session agreement, nor the levy effects of the tax base changes made in Tax bill.
- **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Generally, special district levies were assumed to grow by their median

growth rate over the previous three years. Metro-wide special taxing districts were modeled based upon the levy limits governing each agency and recent trends in levy growth.

- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

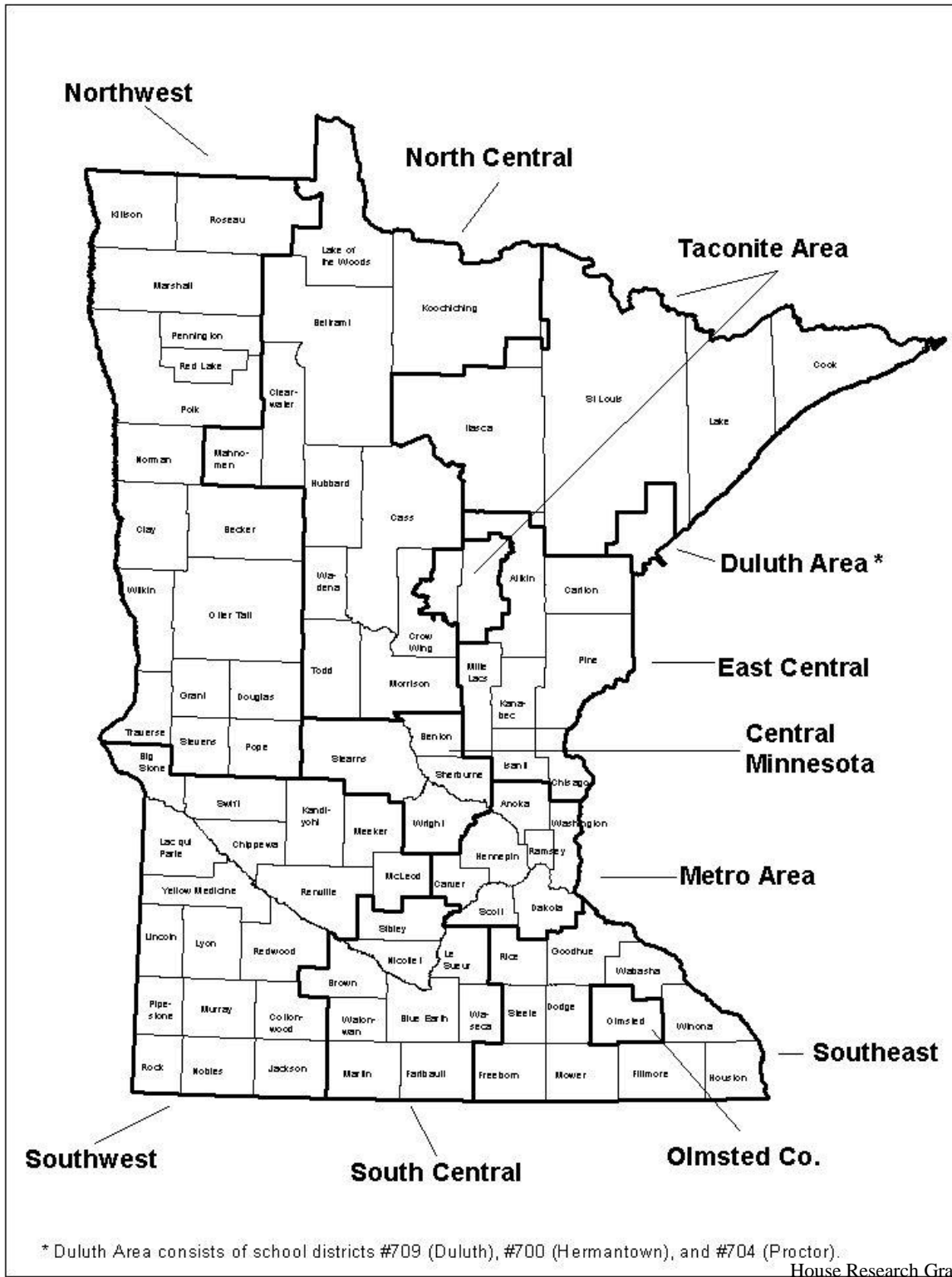
SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0	1.0*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,210,000	0.5	0.5
\$1,140,000 - \$1,210,000	1.0	0.5
>\$1,210,000	1.0	1.0
Nonhomestead		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Homestead:		
Rate	0.4%	0%
Maximum	\$304	\$0
Phase-out rate	0.09%	0%
Agricultural homestead land:		
Rate	0.3%	0%
Maximum	\$345	\$0
Phase-out rate	0.05%	0%

House Research Department

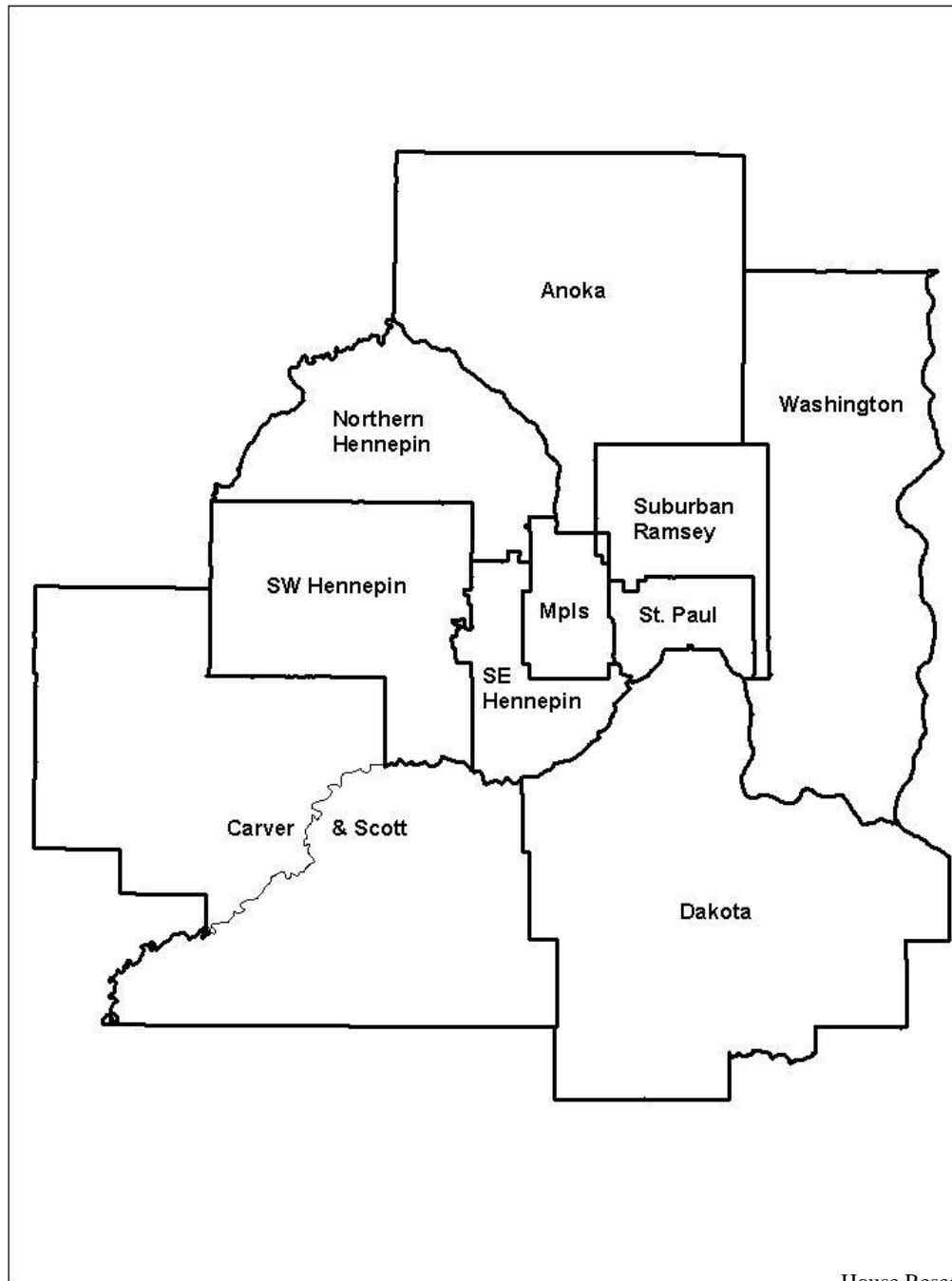
* Rate applied after reducing market value by homestead market value exclusion.

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: Exist	293,428,816	283,132,591	-10,296,225	-3.5	3,534,981	3,716,671	181,690	5.1	1.20	1.31
ResNonHm Exist	38,825,892	37,841,167	-984,725	-2.5	542,012	588,944	46,933	8.7	1.40	1.56
Apartments Exist	17,618,203	17,583,656	-34,546	-0.2	303,566	338,792	35,225	11.6	1.72	1.93
Low-inc Apts Exi	2,784,493	2,777,069	-7,424	-0.3	29,764	33,490	3,726	12.5	1.07	1.21
Seas Rec: Exist	27,214,499	26,170,001	-1,044,498	-3.8	234,023	245,427	11,404	4.9	0.86	0.94
Com/Ind Lo Exist	10,162,968	10,090,454	-72,514	-0.7	273,360	299,002	25,642	9.4	2.69	2.96
Com/Ind Hi Exist	62,943,595	61,218,169	-1,725,426	-2.7	2,251,575	2,382,776	131,202	5.8	3.58	3.89
Publ U: Elec Gen	1,655,111	1,671,662	16,551	1.0	38,932	43,497	4,565	11.7	2.35	2.60
Publ U: Other	7,351,722	7,425,239	73,517	1.0	235,113	257,638	22,525	9.6	3.20	3.47
AgHm House Exist	11,185,950	10,829,853	-356,098	-3.2	94,885	103,121	8,237	8.7	0.85	0.95
AgHm Land: Exist	53,262,094	55,495,389	2,233,294	4.2	221,994	246,414	24,421	11.0	0.42	0.44
Ag NonHm: Exist	33,064,886	34,324,042	1,259,156	3.8	255,718	281,718	26,000	10.2	0.77	0.82
Misc props	885,928	885,520	-409	0.0	15,076	16,833	1,757	11.7	1.70	1.90
ResHmstd: NewCon	0	1,347,271	1,347,271	0.0	0	19,137	19,137	0.0	0.00	1.42
All Other NewCon	0	1,172,676	1,172,676	0.0	0	16,365	16,365	0.0	0.00	1.40
Total	560,384,158	551,964,758	-8,419,399	-1.5	8,030,999	8,589,828	558,829	7.0	1.43	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter		
Total Tax Capacity	6,258,123	5,854,100	-404,023	-6.5	County	44.22	47.82	0.067	0.069
(-) TIF Tax Capacity	226,446	219,267	-7,178	-3.2	City/Town	33.57	37.50	0.725	0.743
(-) FD Contrib Tax Cap	426,361	397,225	-29,136	-6.8	School District	23.06	25.70	17.024	18.655
(=) Taxable Tax Capacity	5,605,316	5,237,608	-367,709	-6.6	Special District	4.96	5.51	0.010	0.010
FD Distrib Tax Cap	426,250	397,225	-29,025	-6.8	Total	105.81	116.52	17.826	19.478

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	103,454,590	100,254,766	-3,199,825	-3.1	1,072,237	1,149,600	77,362	7.2	1.04	1.15
ResNonHm Exist	13,946,250	13,597,662	-348,588	-2.5	177,117	195,407	18,290	10.3	1.27	1.44
Apartments Exist	3,949,188	3,937,939	-11,249	-0.3	64,367	73,378	9,011	14.0	1.63	1.86
Low-inc Apts Exi	970,911	968,509	-2,403	-0.2	10,011	11,508	1,497	15.0	1.03	1.19
Seas Rec: Exist	26,716,397	25,698,501	-1,017,896	-3.8	227,935	239,138	11,203	4.9	0.85	0.93
Com/Ind Lo Exist	5,972,509	5,936,852	-35,657	-0.6	156,403	172,871	16,468	10.5	2.62	2.91
Com/Ind Hi Exist	14,966,711	14,605,904	-360,807	-2.4	508,730	548,997	40,267	7.9	3.40	3.76
Publ U: Elec Gen	1,282,577	1,295,403	12,826	1.0	29,313	32,814	3,501	11.9	2.29	2.53
Publ U: Other	4,771,354	4,819,067	47,713	1.0	142,456	156,039	13,582	9.5	2.99	3.24
AgHm House Exist	10,210,043	9,897,996	-312,047	-3.1	84,976	92,758	7,782	9.2	0.83	0.94
AgHm Land: Exist	51,149,702	53,377,917	2,228,215	4.4	212,625	235,981	23,356	11.0	0.42	0.44
Ag NonHm: Exist	31,268,562	32,538,395	1,269,833	4.1	237,933	262,382	24,449	10.3	0.76	0.81
Misc props	340,375	340,388	13	0.0	5,778	6,613	835	14.5	1.70	1.94
ResHmstd: NewCon	0	611,269	611,269	0.0	0	7,605	7,605	0.0	0.00	1.24
All Other NewCon	0	692,568	692,568	0.0	0	7,993	7,993	0.0	0.00	1.15
Total	268,999,170	268,573,135	-426,036	-0.2	2,929,883	3,193,084	263,201	9.0	1.09	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	2,747,054	2,570,875	-176,179	-6.4	County	46.73	50.15	0.026	0.027
(-) TIF Tax Capacity	36,545	35,780	-765	-2.1	City/Town	27.37	30.79	0.305	0.311
(-) FD Contrib Tax Cap	5,647	6,802	1,155	20.5	School District	19.47	21.75	13.895	15.868
(=) Taxable Tax Capacity	<u>2,704,862</u>	<u>2,528,293</u>	<u>-176,569</u>	<u>-6.5</u>	Special District	<u>1.67</u>	<u>1.86</u>	<u>0.028</u>	<u>0.029</u>
FD Distrib Tax Cap	5,536	6,802	1,266	22.9	Total	95.23	104.55	14.255	16.235

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	105,400	102,100	-3,100	-3.1	876	940	63	7.2	0.83	0.92
Res Hmstd: Avg Val	158,000	153,100	-4,900	-3.1	1,500	1,604	104	6.9	0.95	1.05
Res Hmstd: Hi Val	210,700	204,200	-6,500	-3.1	2,124	2,269	145	6.8	1.01	1.11
Res Hmstd: Ex-Hi Val	316,100	306,300	-9,800	-3.1	3,373	3,598	225	6.7	1.07	1.17
Apartment	300,000	299,100	-900	-0.3	3,999	4,394	395	9.9	1.33	1.47
Comm/Ind: Lo Val	150,000	146,400	-3,600	-2.4	3,460	3,654	194	5.6	2.31	2.5
Comm/Ind: Med Val	300,000	292,800	-7,200	-2.4	8,003	8,419	416	5.2	2.67	2.88
Comm/Ind: Hi Val	1,000,000	975,900	-24,100	-2.4	29,202	30,784	1,582	5.4	2.92	3.15

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	189,974,226	182,877,825	-7,096,400	-3.7	2,462,744	2,567,071	104,328	4.2	1.30	1.40
ResNonHm Exist	24,879,642	24,243,505	-636,136	-2.6	364,894	393,537	28,643	7.8	1.47	1.62
Apartments Exist	13,669,015	13,645,718	-23,297	-0.2	239,199	265,414	26,214	11.0	1.75	1.95
Low-inc Apts Exi	1,813,582	1,808,560	-5,022	-0.3	19,753	21,982	2,229	11.3	1.09	1.22
Seas Rec: Exist	498,102	471,500	-26,602	-5.3	6,088	6,289	201	3.3	1.22	1.33
Com/Ind Lo Exist	4,190,460	4,153,603	-36,857	-0.9	116,957	126,131	9,174	7.8	2.79	3.04
Com/Ind Hi Exist	47,976,884	46,612,265	-1,364,619	-2.8	1,742,845	1,833,780	90,935	5.2	3.63	3.93
Publ U: Elec Gen	372,533	376,259	3,725	1.0	9,619	10,683	1,064	11.1	2.58	2.84
Publ U: Other	2,580,368	2,606,172	25,804	1.0	92,657	101,599	8,942	9.7	3.59	3.90
AgHm House Exist	975,908	931,857	-44,050	-4.5	9,909	10,363	454	4.6	1.02	1.11
AgHm Land: Exist	2,112,392	2,117,471	5,079	0.2	9,369	10,433	1,065	11.4	0.44	0.49
Ag NonHm: Exist	1,796,324	1,785,647	-10,677	-0.6	17,785	19,336	1,551	8.7	0.99	1.08
Misc props	545,553	545,131	-422	-0.1	9,299	10,221	922	9.9	1.70	1.87
ResHmstd: NewCon	0	736,002	736,002	0.0	0	11,533	11,533	0.0	0.00	1.57
All Other NewCon	0	480,108	480,108	0.0	0	8,373	8,373	0.0	0.00	1.74
Total	291,384,987	283,391,624	-7,993,364	-2.7	5,101,116	5,396,744	295,628	5.8	1.75	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	3,511,069	3,283,225	-227,845	-6.5	County	41.88	45.65	0.090	0.092
(-) TIF Tax Capacity	189,901	183,487	-6,414	-3.4	City/Town	39.36	43.75	0.960	0.987
(-) FD Contrib Tax Cap	420,714	390,423	-30,291	-7.2	School District	26.41	29.38	18.776	20.227
(=) Taxable Tax Capacity	2,900,454	2,709,315	-191,140	-6.6	Special District	8.03	8.92	0.000	0.000
FD Distrib Tax Cap	420,714	390,423	-30,291	-7.2	Total	115.67	127.70	19.825	21.307

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	163,300	157,200	-3.7	1,987	2,047	60	3.0	1.22	1.30
Res Hmstd:Avg Val	244,900	235,800	-3.7	3,166	3,309	143	4.5	1.29	1.40
Res Hmstd: Hi Val	326,400	314,200	-3.7	4,344	4,567	223	5.1	1.33	1.45
Res Hmstd: Ex-Hi Val	489,800	471,500	-3.7	6,637	7,026	389	5.9	1.35	1.49
Apartment	300,000	299,500	-0.2	4,932	5,419	486	9.9	1.64	1.81
Comm/Ind: Lo Val	150,000	145,700	-2.9	4,004	4,217	213	5.3	2.67	2.89
Comm/Ind: Med Val	300,000	291,500	-2.8	9,243	9,701	458	5.0	3.08	3.33
Comm/Ind: Hi Val	1,000,000	971,600	-2.8	33,693	35,461	1,768	5.2	3.37	3.65

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	58,298,928	56,453,776	-1,845,152	-3.2	689,709	733,790	44,081	6.4	1.18	1.30
ResNonHm Exist	8,714,864	8,447,552	-267,312	-3.1	124,191	138,103	13,912	11.2	1.43	1.63
Apartments Exist	3,877,243	3,866,843	-10,400	-0.3	63,540	72,477	8,937	14.1	1.64	1.87
Low-inc Apts Exi	970,713	968,305	-2,408	-0.2	10,009	11,506	1,497	15.0	1.03	1.19
Seas Rec: Exist	3,587,475	3,390,738	-196,738	-5.5	35,391	37,215	1,823	5.2	0.99	1.10
Com/Ind Lo Exist	4,889,714	4,863,483	-26,231	-0.5	133,413	148,344	14,931	11.2	2.73	3.05
Com/Ind Hi Exist	13,520,738	13,181,268	-339,470	-2.5	468,591	506,752	38,161	8.1	3.47	3.84
Publ U: Elec Gen	1,243,543	1,255,978	12,435	1.0	28,646	32,104	3,457	12.1	2.30	2.56
Publ U: Other	1,549,692	1,565,188	15,496	1.0	54,372	61,069	6,697	12.3	3.51	3.90
AgHm House Exist	285,211	274,183	-11,028	-3.9	3,356	3,591	235	7.0	1.18	1.31
AgHm Land: Exist	616,591	625,867	9,276	1.5	3,573	4,276	703	19.7	0.58	0.68
Ag NonHm: Exist	1,022,084	1,034,746	12,662	1.2	12,007	13,965	1,959	16.3	1.17	1.35
Misc props	283,373	283,387	13	0.0	5,091	5,854	763	15.0	1.80	2.07
ResHmstd: NewCon	0	306,783	306,783	0.0	0	4,511	4,511	0.0	0.00	1.47
All Other NewCon	0	225,395	225,395	0.0	0	3,923	3,923	0.0	0.00	1.74
Total	98,860,168	96,743,491	-2,116,677	-2.1	1,631,888	1,777,479	145,591	8.9	1.65	1.84

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	1,188,481	1,066,574	-121,907	#####	County	47.50	51.55	0.022	0.022
(-) TIF Tax Capacity	35,950	35,172	-778	-2.2	City/Town	47.26	56.57	0.510	0.521
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	22.18	25.15	14.371	16.349
(=) Taxable Tax Capacity	1,148,436	1,026,429	-122,007	#####	Special District	1.94	2.19	0.049	0.050
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	118.88	135.46	14.952	16.942

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,200	88,300	-3,200	-3.2	930	949	19	2.0	1.02	1.07
Res Hmstd: Avg Val	136,700	132,400	-4,300	-3.1	1,580	1,675	95	6.0	1.16	1.26
Res Hmstd: Hi Val	182,200	176,400	-5,800	-3.2	2,230	2,399	169	7.6	1.22	1.36
Res Hmstd: Ex-Hi Val	273,400	264,700	-8,700	-3.2	3,533	3,852	320	9.0	1.29	1.46
Apartment	300,000	299,200	-800	-0.3	4,907	5,573	666	13.6	1.64	1.86
Comm/Ind: Lo Val	150,000	146,200	-3,800	-2.5	4,003	4,337	334	8.4	2.67	2.97
Comm/Ind: Med Val	300,000	292,500	-7,500	-2.5	9,266	10,007	741	8.0	3.09	3.42
Comm/Ind: Hi Val	1,000,000	974,900	-25,100	-2.5	33,824	36,615	2,791	8.3	3.38	3.76

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	45,155,662	43,800,990	-1,354,673	-3.0	382,529	415,810	33,281	8.7	0.85	0.95
ResNonHm Exist	5,231,387	5,150,110	-81,276	-1.6	52,926	57,305	4,378	8.3	1.01	1.11
Apartments Exist	71,945	71,096	-849	-1.2	827	901	74	8.9	1.15	1.27
Low-inc Apts Exi	198	204	5	2.7	2	2	0	13.0	1.03	1.13
Seas Rec: Exist	23,128,921	22,307,763	-821,158	-3.6	192,544	201,923	9,379	4.9	0.83	0.91
Com/Ind Lo Exist	1,082,795	1,073,369	-9,426	-0.9	22,990	24,527	1,538	6.7	2.12	2.29
Com/Ind Hi Exist	1,445,973	1,424,635	-21,337	-1.5	40,139	42,244	2,105	5.2	2.78	2.97
Publ U: Elec Gen	39,035	39,425	390	1.0	667	710	44	6.6	1.71	1.80
Publ U: Other	3,221,663	3,253,879	32,217	1.0	88,084	94,970	6,885	7.8	2.73	2.92
AgHm House Exist	9,924,832	9,623,813	-301,019	-3.0	81,620	89,167	7,547	9.2	0.82	0.93
AgHm Land: Exist	50,533,112	52,752,050	2,218,939	4.4	209,053	231,705	22,653	10.8	0.41	0.44
Ag NonHm: Exist	30,246,478	31,503,648	1,257,170	4.2	225,926	248,417	22,491	10.0	0.75	0.79
Misc props	57,002	57,002	0	0.0	687	759	72	10.5	1.20	1.33
ResHmstd: NewCon	0	304,486	304,486	0.0	0	3,094	3,094	0.0	0.00	1.02
All Other NewCon	0	467,173	467,173	0.0	0	4,070	4,070	0.0	0.00	0.87
Total	170,139,002	171,829,644	1,690,642	1.0	1,297,995	1,415,605	117,610	9.1	0.76	0.82

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	1,558,572	1,504,301	-54,271	-3.5	County	46.16	49.19	0.032	0.033	
(-) TIF Tax Capacity	595	608	14	2.3	City/Town	12.69	13.17	0.019	0.019	
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	17.47	19.43	13.231	15.196	
(=) Taxable Tax Capacity	1,556,426	1,501,864	-54,562	-3.5	Special District	1.46	1.64	0.000	0.000	
FD Distrib Tax Cap	1,142	1,404	261	22.9	Total	77.78	83.42	13.282	15.248	

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,000	128,000	-3.0	948	1,048	100	10.5	0.72	0.82	
Res Hmstd: Avg Val	197,900	192,000	-3.0	1,608	1,728	120	7.5	0.81	0.9	
Res Hmstd: Hi Val	263,900	256,000	-3.0	2,268	2,408	139	6.1	0.86	0.94	
Res Hmstd: Ex-Hi Val	395,900	384,000	-3.0	3,589	3,767	177	4.9	0.91	0.98	
Apartment	300,000	296,500	-1.2	3,315	3,544	229	6.9	1.11	1.2	
Comm/Ind: Lo Val	150,000	147,800	-1.5	3,053	3,206	153	5.0	2.04	2.17	
Comm/Ind: Med Val	300,000	295,600	-1.5	7,058	7,391	334	4.7	2.35	2.50	
Comm/Ind: Hi Val	1,000,000	985,200	-1.5	25,746	26,987	1,242	4.8	2.57	2.74	

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,381,407	5,371,702	-9,705	-0.2	63,781	68,830	5,049	7.9	1.19	1.28
ResNonHm Exist	753,411	750,184	-3,227	-0.4	10,674	12,017	1,343	12.6	1.42	1.60
Apartments Exist	483,430	487,633	4,203	0.9	7,964	9,018	1,054	13.2	1.65	1.85
Low-inc Apts Exi	110,832	111,401	569	0.5	1,131	1,288	157	13.9	1.02	1.16
Seas Rec: Exist	323,255	318,935	-4,320	-1.3	3,559	3,904	345	9.7	1.10	1.22
Com/Ind Lo Exist	616,252	617,352	1,101	0.2	16,253	17,843	1,591	9.8	2.64	2.89
Com/Ind Hi Exist	1,241,938	1,240,191	-1,746	-0.1	37,267	39,935	2,668	7.2	3.00	3.22
Publ U: Elec Gen	25,150	25,401	251	1.0	561	633	71	12.7	2.23	2.49
Publ U: Other	114,385	115,529	1,144	1.0	3,976	4,447	471	11.8	3.48	3.85
AgHm House Exist	18,276	18,123	-153	-0.8	210	224	14	6.8	1.15	1.24
AgHm Land: Exist	54,964	57,499	2,535	4.6	323	390	67	20.6	0.59	0.68
Ag NonHm: Exist	78,072	81,949	3,877	5.0	910	1,067	157	17.2	1.17	1.30
Misc props	36,525	36,525	0	0.0	637	719	81	12.8	1.74	1.97
ResHmstd: NewCon	0	53,564	53,564	0.0	0	770	770	0.0	0.00	1.44
All Other NewCon	0	43,736	43,736	0.0	0	709	709	0.0	0.00	1.62
Total	9,237,896	9,329,725	91,829	1.0	147,247	161,794	14,547	9.9	1.59	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	110,477	100,813	-9,664	-8.7	County	47.90	50.96	0.000	0.000
(-) TIF Tax Capacity	4,768	4,807	39	0.8	City/Town	47.06	56.05	0.288	0.285
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.44	22.68	16.833	18.703
(=) Taxable Tax Capacity	105,709	96,006	-9,703	-9.2	Special District	3.29	3.64	0.228	0.226
FD Distrib Tax Cap	0	0	0	0.0	Total	118.70	133.33	17.349	19.214

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	77,000	-0.1	746	770	25	3.3	0.97	1.00
Res Hmstd: Avg Val	115,500	115,300	-0.2	1,303	1,401	98	7.5	1.13	1.21
Res Hmstd: Hi Val	154,000	153,700	-0.2	1,861	2,032	171	9.2	1.21	1.32
Res Hmstd: Ex-Hi Val	231,000	230,600	-0.2	2,978	3,298	320	10.7	1.29	1.43
Apartment	300,000	302,600	0.9	4,972	5,624	653	13.1	1.66	1.86
Comm/Ind: Lo Val	150,000	149,800	-0.1	4,035	4,430	396	9.8	2.69	2.96
Comm/Ind: Med Val	300,000	299,600	-0.1	9,328	10,240	912	9.8	3.11	3.42
Comm/Ind: Hi Val	1,000,000	998,600	-0.1	34,028	37,357	3,329	9.8	3.40	3.74

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	6,404,012	6,374,767	-29,245	-0.5	50,842	56,707	5,865	11.5	0.79	0.89
ResNonHm Exist	652,663	652,722	59	0.0	6,347	6,908	561	8.8	0.97	1.06
Apartments Exist	10,511	9,751	-760	-7.2	103	106	3	2.9	0.98	1.08
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,292,541	5,109,838	-182,703	-3.5	43,305	45,310	2,005	4.6	0.82	0.89
Com/Ind Lo Exist	167,738	166,476	-1,263	-0.8	3,448	3,659	212	6.1	2.06	2.20
Com/Ind Hi Exist	214,677	214,001	-676	-0.3	5,891	6,231	340	5.8	2.74	2.91
Publ U: Elec Gen	509	514	5	1.0	8	9	1	10.1	1.53	1.66
Publ U: Other	666,859	673,527	6,669	1.0	17,799	18,916	1,117	6.3	2.67	2.81
AgHm House Exist	1,534,467	1,530,706	-3,761	-0.2	11,928	13,624	1,696	14.2	0.78	0.89
AgHm Land: Exist	8,693,003	9,070,274	377,270	4.3	35,873	39,999	4,126	11.5	0.41	0.44
Ag NonHm: Exist	5,856,752	6,138,152	281,400	4.8	43,907	48,295	4,388	10.0	0.75	0.79
Misc props	5,875	5,875	0	0.0	71	79	7	10.3	1.21	1.34
ResHmstd: NewCon	0	68,484	68,484	0.0	0	671	671	0.0	0.00	0.98
All Other NewCon	0	101,910	101,910	0.0	0	882	882	0.0	0.00	0.87
Total	29,499,607	30,116,998	617,390	2.1	219,523	241,396	21,874	10.0	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	270,549	265,638	-4,911	-1.8	County	44.62	47.28	0.000	0.000
(-) TIF Tax Capacity	142	141	-1	-0.6	City/Town	12.07	12.43	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.24	15.74	15.055	16.952
(=) Taxable Tax Capacity	270,407	265,498	-4,910	-1.8	Special District	3.35	3.78	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.27	79.24	15.055	16.952

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,500	127,900	-0.5	891	1,026	135	15.2	0.69	0.80
Res Hmstd:Avg Val	192,600	191,700	-0.5	1,521	1,686	164	10.8	0.79	0.88
Res Hmstd: Hi Val	256,800	255,600	-0.5	2,153	2,346	193	9.0	0.84	0.92
Res Hmstd: Ex-Hi Val	385,300	383,500	-0.5	3,416	3,667	251	7.4	0.89	0.96
Apartment	300,000	278,300	-7.2	3,237	3,228	-8	-0.3	1.08	1.16
Comm/Ind: Lo Val	150,000	149,500	-0.3	3,001	3,175	174	5.8	2.00	2.12
Comm/Ind: Med Val	300,000	299,100	-0.3	6,926	7,323	397	5.7	2.31	2.45
Comm/Ind: Hi Val	1,000,000	996,900	-0.3	25,246	26,687	1,441	5.7	2.52	2.68

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,771,870	3,576,724	-195,145	-5.2	34,692	36,712	2,020	5.8	0.92	1.03
ResNonHm Exist	686,247	653,269	-32,977	-4.8	8,358	9,266	908	10.9	1.22	1.42
Apartments Exist	225,226	221,567	-3,659	-1.6	3,387	3,913	526	15.5	1.50	1.77
Low-inc Apts Exi	80,560	80,342	-217	-0.3	801	948	146	18.3	0.99	1.18
Seas Rec: Exist	2,395,108	2,225,568	-169,540	-7.1	20,732	21,079	347	1.7	0.87	0.95
Com/Ind Lo Exist	517,635	508,406	-9,228	-1.8	13,012	14,440	1,428	11.0	2.51	2.84
Com/Ind Hi Exist	1,039,899	968,699	-71,200	-6.8	33,318	34,892	1,574	4.7	3.20	3.60
Publ U: Elec Gen	2,484	2,509	25	1.0	73	92	20	26.8	2.94	3.68
Publ U: Other	85,228	86,080	852	1.0	2,808	3,203	395	14.1	3.29	3.72
AgHm House Exist	28,340	27,947	-393	-1.4	262	296	34	13.0	0.93	1.06
AgHm Land: Exist	49,028	50,059	1,031	2.1	186	236	51	27.4	0.38	0.47
Ag NonHm: Exist	109,337	116,630	7,294	6.7	874	1,043	169	19.3	0.80	0.89
Misc props	21,197	21,197	0	0.0	362	419	56	15.5	1.71	1.98
ResHmstd: NewCon	0	13,638	13,638	0.0	0	174	174	0.0	0.00	1.27
All Other NewCon	0	24,053	24,053	0.0	0	304	304	0.0	0.00	1.26
Total	9,012,158	8,576,689	-435,469	-4.8	118,867	127,018	8,152	6.9	1.32	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	106,091	94,701	-11,390	#####	County	36.43	38.88	0.000	0.000
(-) TIF Tax Capacity	3,415	3,246	-169	-5.0	City/Town	39.93	47.14	0.046	0.048
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.67	19.52	9.208	11.207
(=) Taxable Tax Capacity	102,676	91,455	-11,220	#####	Special District	0.82	0.92	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.85	106.46	9.254	11.255

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,800	88,000	-5.2	668	724	56	8.4	0.72	0.82
Res Hmstd: Avg Val	139,100	131,900	-5.2	1,187	1,283	96	8.1	0.85	0.97
Res Hmstd: Hi Val	185,400	175,800	-5.2	1,706	1,841	135	7.9	0.92	1.05
Res Hmstd: Ex-Hi Val	278,200	263,800	-5.2	2,746	2,962	215	7.8	0.99	1.12
Apartment	300,000	295,100	-1.6	3,797	4,259	462	12.2	1.27	1.44
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,354	3,457	103	3.1	2.24	2.47
Comm/Ind: Med Val	300,000	279,500	-6.8	7,780	7,937	157	2.0	2.59	2.84
Comm/Ind: Hi Val	1,000,000	931,500	-6.9	28,436	29,208	772	2.7	2.84	3.14

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: Exist	7,029,946	6,757,704	-272,242	-3.9	49,031	54,072	5,041	10.3	0.70	0.80
ResNonHm Exist	784,673	768,295	-16,377	-2.1	6,887	7,463	576	8.4	0.88	0.97
Apartments Exist	22,582	22,885	303	1.3	252	282	29	11.7	1.12	1.23
Low-inc Apts Exi	191	197	5	2.8	2	2	0	13.1	1.05	1.15
Seas Rec: Exist	7,202,194	6,880,633	-321,561	-4.5	54,396	56,227	1,831	3.4	0.76	0.82
Com/Ind Lo Exist	197,890	193,725	-4,165	-2.1	3,791	4,018	227	6.0	1.92	2.07
Com/Ind Hi Exist	179,387	171,313	-8,074	-4.5	4,429	4,562	133	3.0	2.47	2.66
Publ U: Elec Gen	3,342	3,376	33	1.0	65	73	8	12.5	1.94	2.16
Publ U: Other	632,243	638,566	6,322	1.0	16,698	18,236	1,539	9.2	2.64	2.86
AgHm House Exist	1,049,853	1,016,276	-33,577	-3.2	7,950	8,802	852	10.7	0.76	0.87
AgHm Land: Exist	2,859,570	2,813,773	-45,797	-1.6	10,459	11,617	1,159	11.1	0.37	0.41
Ag NonHm: Exist	2,647,622	2,653,680	6,059	0.2	20,000	21,821	1,821	9.1	0.76	0.82
Misc props	9,542	9,542	0	0.0	99	109	10	9.7	1.04	1.14
ResHmstd: NewCon	0	59,870	59,870	0.0	0	527	527	0.0	0.00	0.88
All Other NewCon	0	91,170	91,170	0.0	0	776	776	0.0	0.00	0.85
Total	22,619,035	22,081,004	-538,031	-2.4	174,059	188,588	14,529	8.3	0.77	0.85

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	223,103	207,621	-15,481	-6.9	County	40.41	43.34	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-0.8	City/Town	12.32	13.14	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.58	19.00	9.688	11.797
(=) Taxable Tax Capacity	223,098	207,617	-15,481	-6.9	Special District	1.10	1.26	0.000	0.000
FD Distrib Tax Cap	0	0	0	22.9	Total	70.40	76.74	9.688	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	118,700	-3.9	728	847	119	16.4	0.59	0.71
Res Hmstd:Avg Val	185,200	178,000	-3.9	1,278	1,413	136	10.6	0.69	0.79
Res Hmstd: Hi Val	246,900	237,300	-3.9	1,827	1,979	152	8.3	0.74	0.83
Res Hmstd: Ex-Hi Val	370,400	356,100	-3.9	2,928	3,113	185	6.3	0.79	0.87
Apartment	300,000	304,000	1.3	2,931	3,275	344	11.7	0.98	1.08
Comm/Ind: Lo Val	150,000	143,200	-4.5	2,833	2,914	80	2.8	1.89	2.03
Comm/Ind: Med Val	300,000	286,500	-4.5	6,562	6,701	139	2.1	2.19	2.34
Comm/Ind: Hi Val	1,000,000	955,000	-4.5	23,965	24,573	608	2.5	2.4	2.57

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,888,639	2,869,364	-19,275	-0.7	23,251	26,859	3,608	15.5	0.80	0.94
ResNonHm Exist	433,763	440,150	6,387	1.5	6,052	7,386	1,334	22.0	1.40	1.68
Apartments Exist	119,539	118,951	-588	-0.5	2,011	2,373	362	18.0	1.68	2.00
Low-inc Apts Exi	54,946	55,245	299	0.5	562	672	110	19.6	1.02	1.22
Seas Rec: Exist	411,680	397,107	-14,573	-3.5	4,654	5,037	383	8.2	1.13	1.27
Com/Ind Lo Exist	331,452	332,797	1,345	0.4	9,197	10,222	1,025	11.1	2.77	3.07
Com/Ind Hi Exist	518,375	513,987	-4,388	-0.8	18,749	20,515	1,766	9.4	3.62	3.99
Publ U: Elec Gen	238,051	240,432	2,381	1.0	4,412	5,140	727	16.5	1.85	2.14
Publ U: Other	159,255	160,847	1,593	1.0	5,284	5,952	667	12.6	3.32	3.70
AgHm House Exist	7,482	7,849	367	4.9	67	86	19	28.6	0.89	1.10
AgHm Land: Exist	8,618	8,921	303	3.5	30	42	12	38.7	0.35	0.47
Ag NonHm: Exist	182,369	188,621	6,252	3.4	2,202	2,674	472	21.4	1.21	1.42
Misc props	15,835	15,850	15	0.1	333	385	52	15.7	2.10	2.43
ResHmstd: NewCon	0	15,077	15,077	0.0	0	167	167	0.0	0.00	1.10
All Other NewCon	0	9,560	9,560	0.0	0	167	167	0.0	0.00	1.75
Total	5,370,005	5,374,759	4,755	0.1	76,804	87,676	10,871	14.2	1.43	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,820	58,558	-6,261	-9.7	County	45.09	48.31	0.000	0.000
(-) TIF Tax Capacity	1,319	1,298	-21	-1.6	City/Town	58.51	72.00	0.176	0.176
(-) FD Contrib Tax Cap	4,095	4,973	878	21.5	School District	13.72	16.65	7.958	10.201
(=) Taxable Tax Capacity	59,406	52,288	-7,119	#####	Special District	2.14	2.22	0.000	0.000
FD Distrib Tax Cap	4,393	5,398	1,005	22.9	Total	119.46	139.18	8.134	10.377

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	69,200	68,700	-0.7	316	355	39	12.3	0.46	0.52
Res Hmstd: Avg Val	103,800	103,100	-0.7	756	863	107	14.2	0.73	0.84
Res Hmstd: Hi Val	138,300	137,400	-0.7	1,227	1,419	192	15.7	0.89	1.03
Res Hmstd: Ex-Hi Val	207,600	206,200	-0.7	2,173	2,534	361	16.6	1.05	1.23
Apartment	300,000	298,500	-0.5	4,724	5,503	779	16.5	1.57	1.84
Comm/Ind: Lo Val	150,000	148,700	-0.9	3,914	4,397	483	12.4	2.61	2.96
Comm/Ind: Med Val	300,000	297,500	-0.8	9,091	10,200	1,109	12.2	3.03	3.43
Comm/Ind: Hi Val	1,000,000	991,500	-0.9	33,253	37,322	4,070	12.2	3.33	3.76

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,596,474	5,409,275	-187,199	-3.3	33,030	36,860	3,830	11.6	0.59	0.68
ResNonHm Exist	573,518	582,871	9,353	1.6	4,977	5,590	613	12.3	0.87	0.96
Apartments Exist	9,431	9,649	217	2.3	97	111	14	13.9	1.03	1.15
Low-inc Apts Exi	7	7	0	0.0	0	0	0	9.4	0.48	0.52
Seas Rec: Exist	6,025,034	5,866,383	-158,651	-2.6	50,500	53,229	2,729	5.4	0.84	0.91
Com/Ind Lo Exist	90,615	90,906	291	0.3	1,944	2,056	112	5.8	2.14	2.26
Com/Ind Hi Exist	182,294	181,027	-1,268	-0.7	5,364	5,618	254	4.7	2.94	3.10
Publ U: Elec Gen	1,145	1,157	11	1.0	20	21	1	4.4	1.78	1.84
Publ U: Other	323,477	326,712	3,235	1.0	9,040	9,884	845	9.3	2.79	3.03
AgHm House Exist	189,157	185,406	-3,751	-2.0	705	925	220	31.2	0.37	0.50
AgHm Land: Exist	375,331	383,748	8,416	2.2	711	876	165	23.2	0.19	0.23
Ag NonHm: Exist	2,609,931	2,661,814	51,883	2.0	19,810	21,870	2,060	10.4	0.76	0.82
Misc props	9,151	9,151	0	0.0	93	102	10	10.4	1.01	1.12
ResHmstd: NewCon	0	35,197	35,197	0.0	0	283	283	0.0	0.00	0.80
All Other NewCon	0	55,710	55,710	0.0	0	542	542	0.0	0.00	0.97
Total	15,985,566	15,799,012	-186,554	-1.2	126,291	137,967	11,676	9.2	0.79	0.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	164,399	156,869	-7,531	-4.6	County	45.83	49.38	0.000	0.000
(-) TIF Tax Capacity	290	306	16	5.4	City/Town	11.91	12.51	0.000	0.000
(-) FD Contrib Tax Cap	1,552	1,829	277	17.8	School District	14.02	16.08	5.110	7.141
(=) Taxable Tax Capacity	162,557	154,734	-7,823	-4.8	Special District	2.18	2.41	0.000	0.000
FD Distrib Tax Cap	1,142	1,403	261	22.9	Total	73.94	80.37	5.110	7.141

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,200	130,700	-3.3	503	624	121	24.1	0.37	0.48
Res Hmstd: Avg Val	202,700	195,900	-3.4	1,097	1,242	144	13.2	0.54	0.63
Res Hmstd: Hi Val	270,300	261,300	-3.3	1,692	1,861	169	10.0	0.63	0.71
Res Hmstd: Ex-Hi Val	405,500	391,900	-3.4	2,883	3,099	216	7.5	0.71	0.79
Apartment	300,000	306,900	2.3	2,926	3,302	376	12.9	0.98	1.08
Comm/Ind: Lo Val	150,000	149,000	-0.7	2,844	3,043	199	7.0	1.9	2.04
Comm/Ind: Med Val	300,000	297,900	-0.7	6,611	7,056	446	6.7	2.20	2.37
Comm/Ind: Hi Val	1,000,000	993,000	-0.7	24,188	25,820	1,633	6.8	2.42	2.60

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,237,271	5,202,853	-34,418	-0.7	55,259	60,726	5,466	9.9	1.06	1.17
ResNonHm Exist	1,010,155	997,434	-12,721	-1.3	12,827	14,236	1,409	11.0	1.27	1.43
Apartments Exist	324,964	324,714	-250	-0.1	4,842	5,452	610	12.6	1.49	1.68
Low-inc Apts Exi	63,660	63,640	-20	0.0	585	661	76	13.0	0.92	1.04
Seas Rec: Exist	144,473	144,878	405	0.3	1,621	1,771	150	9.3	1.12	1.22
Com/Ind Lo Exist	231,469	230,834	-636	-0.3	5,767	6,321	554	9.6	2.49	2.74
Com/Ind Hi Exist	948,548	947,251	-1,297	-0.1	31,353	34,432	3,079	9.8	3.31	3.63
Publ U: Elec Gen	5,295	5,348	53	1.0	125	142	17	13.9	2.35	2.66
Publ U: Other	155,548	157,102	1,555	1.0	5,040	5,568	527	10.5	3.24	3.54
AgHm House Exist	10,046	10,485	440	4.4	97	111	14	14.4	0.97	1.06
AgHm Land: Exist	14,213	14,992	779	5.5	58	67	9	16.1	0.41	0.45
Ag NonHm: Exist	162,190	165,506	3,316	2.0	1,609	1,780	171	10.6	0.99	1.08
Misc props	22,997	22,997	0	0.0	320	361	41	12.7	1.39	1.57
ResHmstd: NewCon	0	30,088	30,088	0.0	0	390	390	0.0	0.00	1.29
All Other NewCon	0	23,268	23,268	0.0	0	349	349	0.0	0.00	1.50
Total	8,330,828	8,341,389	10,561	0.1	119,503	132,365	12,862	10.8	1.43	1.59

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	96,895	90,540	-6,355	-6.6	County	57.14	61.35	0.000	0.000
(-) TIF Tax Capacity	1,950	1,953	2	0.1	City/Town	26.61	31.77	0.099	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.04	25.08	8.255	9.796
(=) Taxable Tax Capacity	94,945	88,587	-6,358	-6.7	Special District	4.25	4.56	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	110.03	122.75	8.353	9.895

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,000	114,200	-800	-0.7	1,093	1,184	91	8.4	0.95	1.04
Res Hmstd:Avg Val	172,400	171,300	-1,100	-0.6	1,824	2,004	181	9.9	1.06	1.17
Res Hmstd: Hi Val	229,800	228,300	-1,500	-0.7	2,555	2,823	268	10.5	1.11	1.24
Res Hmstd: Ex-Hi Val	344,800	342,500	-2,300	-0.7	4,020	4,464	445	11.1	1.17	1.30
Apartment	300,000	299,800	-200	-0.1	4,377	4,897	520	11.9	1.46	1.63
Comm/Ind: Lo Val	150,000	149,800	-200	-0.1	3,705	4,053	348	9.4	2.47	2.71
Comm/Ind: Med Val	300,000	299,600	-400	-0.1	8,603	9,406	803	9.3	2.87	3.14
Comm/Ind: Hi Val	1,000,000	998,600	-1,400	-0.1	31,461	34,394	2,933	9.3	3.15	3.44

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,657,047	3,363,582	-293,466	-8.0	47,957	48,929	971	2.0	1.31	1.45
ResNonHm Exist	587,867	543,709	-44,158	-7.5	9,128	10,072	944	10.3	1.55	1.85
Apartments Exist	202,206	199,719	-2,487	-1.2	3,675	4,298	624	17.0	1.82	2.15
Low-inc Apts Exi	70,927	69,747	-1,180	-1.7	792	932	139	17.6	1.12	1.34
Seas Rec: Exist	112,839	109,949	-2,890	-2.6	1,656	1,863	206	12.5	1.47	1.69
Com/Ind Lo Exist	335,467	329,448	-6,019	-1.8	9,706	11,000	1,294	13.3	2.89	3.34
Com/Ind Hi Exist	688,970	652,634	-36,336	-5.3	26,386	28,847	2,461	9.3	3.83	4.42
Publ U: Elec Gen	1,130	1,141	11	1.0	32	37	5	14.8	2.87	3.26
Publ U: Other	104,416	105,460	1,044	1.0	3,996	4,636	640	16.0	3.83	4.40
AgHm House Exist	70,059	64,249	-5,810	-8.3	849	881	31	3.7	1.21	1.37
AgHm Land: Exist	97,922	99,657	1,735	1.8	520	647	127	24.5	0.53	0.65
Ag NonHm: Exist	93,505	93,057	-448	-0.5	1,234	1,453	219	17.7	1.32	1.56
Misc props	25,316	25,316	0	0.0	496	591	95	19.2	1.96	2.34
ResHmstd: NewCon	0	8,295	8,295	0.0	0	151	151	0.0	0.00	1.82
All Other NewCon	0	10,285	10,285	0.0	0	246	246	0.0	0.00	2.39
Total	6,047,672	5,676,247	-371,424	-6.1	106,427	114,583	8,156	7.7	1.76	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	70,351	60,277	-10,074	#####	County	61.64	70.06	0.072	0.077
(-) TIF Tax Capacity	2,116	2,035	-81	-3.8	City/Town	46.39	58.92	0.251	0.269
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.34	30.63	7.994	9.713
(=) Taxable Tax Capacity	68,235	58,242	-9,992	#####	Special District	3.80	4.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	138.16	164.05	8.318	10.059

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	98,600	90,700	-8.0	1,161	1,102	-58	-5.0	1.18	1.22
Res Hmstd:Avg Val	147,900	136,000	-8.0	1,927	1,958	31	1.6	1.30	1.44
Res Hmstd: Hi Val	197,100	181,300	-8.0	2,692	2,813	121	4.5	1.37	1.55
Res Hmstd: Ex-Hi Val	295,800	272,100	-8.0	4,227	4,528	302	7.1	1.43	1.66
Apartment	300,000	296,300	-1.2	5,431	6,374	943	17.4	1.81	2.15
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,337	4,727	390	9.0	2.89	3.33
Comm/Ind: Med Val	300,000	284,200	-5.3	10,079	10,898	819	8.1	3.36	3.83
Comm/Ind: Hi Val	1,000,000	947,300	-5.3	36,872	40,089	3,217	8.7	3.69	4.23

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: Exist	5,257,160	4,924,442	-332,717	-6.3	53,869	56,479	2,610	4.8	1.02	1.15
ResNonHm Exist	709,257	675,071	-34,186	-4.8	8,264	8,965	700	8.5	1.17	1.33
Apartments Exist	4,361	4,310	-50	-1.2	67	75	7	10.7	1.54	1.73
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,852,553	1,767,686	-84,867	-4.6	18,203	19,308	1,104	6.1	0.98	1.09
Com/Ind Lo Exist	100,896	99,003	-1,893	-1.9	2,383	2,594	211	8.9	2.36	2.62
Com/Ind Hi Exist	84,944	80,632	-4,312	-5.1	2,593	2,727	134	5.2	3.05	3.38
Publ U: Elec Gen	10,736	10,843	107	1.0	256	287	31	12.1	2.39	2.65
Publ U: Other	200,212	202,214	2,002	1.0	6,492	7,214	722	11.1	3.24	3.57
AgHm House Exist	1,092,501	1,009,074	-83,427	-7.6	10,379	10,692	313	3.0	0.95	1.06
AgHm Land: Exist	1,581,517	1,564,373	-17,144	-1.1	6,194	7,192	998	16.1	0.39	0.46
Ag NonHm: Exist	1,471,515	1,435,354	-36,160	-2.5	14,316	15,729	1,414	9.9	0.97	1.10
Misc props	7,426	7,426	0	0.0	105	120	14	13.7	1.42	1.61
ResHmstd: NewCon	0	21,793	21,793	0.0	0	295	295	0.0	0.00	1.35
All Other NewCon	0	23,512	23,512	0.0	0	259	259	0.0	0.00	1.10
Total	12,373,078	11,825,734	-547,344	-4.4	123,120	131,934	8,815	7.2	1.00	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	119,526	105,934	-13,592	#####	County	58.38	65.81	0.183	0.195
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	17.71	19.71	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.43	27.78	8.014	9.727
(=) Taxable Tax Capacity	119,526	105,934	-13,592	#####	Special District	0.87	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	101.39	114.32	8.197	9.922

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,600	111,100	-6.3	1,034	1,069	35	3.4	0.87	0.96
Res Hmstd:Avg Val	177,800	166,500	-6.4	1,736	1,814	78	4.5	0.98	1.09
Res Hmstd: Hi Val	237,000	222,000	-6.3	2,438	2,561	123	5.0	1.03	1.15
Res Hmstd: Ex-Hi Val	355,600	333,100	-6.3	3,845	4,056	211	5.5	1.08	1.22
Apartment	300,000	296,500	-1.2	4,048	4,531	483	11.9	1.35	1.53
Comm/Ind: Lo Val	150,000	142,400	-5.1	3,508	3,673	165	4.7	2.34	2.58
Comm/Ind: Med Val	300,000	284,800	-5.1	8,145	8,461	317	3.9	2.71	2.97
Comm/Ind: Hi Val	1,000,000	949,200	-5.1	29,781	31,093	1,312	4.4	2.98	3.28

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,860,000	11,157,715	-702,285	-5.9	149,339	155,596	6,258	4.2	1.26	1.39
ResNonHm Exist	1,691,796	1,563,498	-128,298	-7.6	24,867	26,476	1,609	6.5	1.47	1.69
Apartments Exist	888,250	868,243	-20,007	-2.3	14,989	16,877	1,888	12.6	1.69	1.94
Low-inc Apts Exi	179,700	173,645	-6,055	-3.4	1,873	2,101	228	12.2	1.04	1.21
Seas Rec: Exist	114,211	110,276	-3,936	-3.4	1,624	1,823	198	12.2	1.42	1.65
Com/Ind Lo Exist	714,332	706,743	-7,589	-1.1	19,705	21,990	2,285	11.6	2.76	3.11
Com/Ind Hi Exist	3,168,133	3,019,430	-148,704	-4.7	114,366	121,946	7,580	6.6	3.61	4.04
Publ U: Elec Gen	611,287	617,400	6,113	1.0	14,303	15,927	1,624	11.4	2.34	2.58
Publ U: Other	473,784	478,522	4,738	1.0	16,562	18,433	1,871	11.3	3.50	3.85
AgHm House Exist	86,261	81,823	-4,438	-5.1	1,037	1,092	55	5.3	1.20	1.33
AgHm Land: Exist	146,116	139,275	-6,841	-4.7	759	846	86	11.4	0.52	0.61
Ag NonHm: Exist	216,697	206,385	-10,312	-4.8	2,647	2,893	246	9.3	1.22	1.40
Misc props	58,845	58,833	-12	0.0	1,067	1,245	177	16.6	1.81	2.12
ResHmstd: NewCon	0	59,438	59,438	0.0	0	1,002	1,002	0.0	0.00	1.69
All Other NewCon	0	26,769	26,769	0.0	0	502	502	0.0	0.00	1.88
Total	20,209,412	19,267,995	-941,417	-4.7	363,139	388,749	25,610	7.1	1.80	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	250,734	223,643	-27,091	#####	County	47.23	53.62	0.000	0.000
(-) TIF Tax Capacity	9,411	8,924	-487	-5.2	City/Town	42.66	50.41	1.632	1.712
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.24	33.79	13.832	15.697
(=) Taxable Tax Capacity	241,323	214,719	-26,604	#####	Special District	2.15	2.54	0.130	0.137
FD Distrib Tax Cap	0	0	0	0.0	Total	122.28	140.37	15.594	17.545

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	111,200	104,600	-5.9	1,261	1,261	0	0.0	1.13	1.21
Res Hmstd:Avg Val	166,700	156,800	-5.9	2,076	2,151	75	3.6	1.25	1.37
Res Hmstd: Hi Val	222,300	209,100	-5.9	2,893	3,043	151	5.2	1.30	1.46
Res Hmstd: Ex-Hi Val	333,500	313,800	-5.9	4,526	4,829	303	6.7	1.36	1.54
Apartment	300,000	293,200	-2.3	5,053	5,659	606	12.0	1.68	1.93
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,089	4,357	267	6.5	2.73	3.05
Comm/Ind: Med Val	300,000	285,900	-4.7	9,463	10,011	547	5.8	3.15	3.50
Comm/Ind: Hi Val	1,000,000	953,100	-4.7	34,543	36,722	2,180	6.3	3.45	3.85

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,289,510	6,933,606	-355,904	-4.9	73,095	78,392	5,298	7.2	1.00	1.13
ResNonHm Exist	681,377	647,995	-33,382	-4.9	7,856	8,420	564	7.2	1.15	1.30
Apartments Exist	5,194	5,116	-77	-1.5	67	74	7	11.0	1.29	1.45
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,262,441	1,202,109	-60,332	-4.8	12,302	13,162	861	7.0	0.97	1.09
Com/Ind Lo Exist	157,575	155,098	-2,477	-1.6	3,574	3,872	298	8.3	2.27	2.50
Com/Ind Hi Exist	229,509	219,461	-10,048	-4.4	6,782	7,136	354	5.2	2.96	3.25
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	239,341	241,734	2,393	1.0	7,121	7,947	826	11.6	2.98	3.29
AgHm House Exist	1,147,674	1,096,233	-51,441	-4.5	10,959	11,820	861	7.9	0.95	1.08
AgHm Land: Exist	2,633,237	2,574,365	-58,872	-2.2	11,533	12,899	1,365	11.8	0.44	0.50
Ag NonHm: Exist	982,440	976,869	-5,572	-0.6	9,126	10,242	1,116	12.2	0.93	1.05
Misc props	9,000	9,000	0	0.0	115	130	15	13.3	1.28	1.45
ResHmstd: NewCon	0	26,709	26,709	0.0	0	349	349	0.0	0.00	1.30
All Other NewCon	0	24,762	24,762	0.0	0	261	261	0.0	0.00	1.05
Total	14,637,298	14,113,057	-524,241	-3.6	142,529	154,705	12,176	8.5	0.97	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	140,335	127,815	-12,521	-8.9	County	47.94	54.35	0.000	0.000	
(-) TIF Tax Capacity	85	80	-4	-5.0	City/Town	17.29	18.92	0.046	0.048	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	30.07	13.797	15.715	
(=) Taxable Tax Capacity	140,251	127,735	-12,516	-8.9	Special District	1.35	1.60	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	92.92	104.94	13.843	15.763	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	144,800	-4.9	1,389	1,494	104	7.5	0.91	1.03
Res Hmstd: Avg Val	228,100	217,000	-4.9	2,268	2,433	165	7.3	0.99	1.12
Res Hmstd: Hi Val	304,100	289,300	-4.9	3,148	3,374	226	7.2	1.04	1.17
Res Hmstd: Ex-Hi Val	456,300	434,000	-4.9	4,871	5,238	367	7.5	1.07	1.21
Apartment	300,000	295,500	-1.5	3,900	4,342	442	11.3	1.3	1.47
Comm/Ind: Lo Val	150,000	143,400	-4.4	3,402	3,581	179	5.3	2.27	2.5
Comm/Ind: Med Val	300,000	286,900	-4.4	7,869	8,232	363	4.6	2.62	2.87
Comm/Ind: Hi Val	1,000,000	956,200	-4.4	28,715	30,166	1,451	5.1	2.87	3.15

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,289,290	5,190,751	-98,538	-1.9	69,657	72,930	3,273	4.7	1.32	1.41
ResNonHm Exist	644,623	649,192	4,569	0.7	10,339	11,898	1,559	15.1	1.60	1.83
Apartments Exist	299,380	302,340	2,960	1.0	5,419	6,208	789	14.6	1.81	2.05
Low-inc Apts Exi	91,996	93,661	1,665	1.8	1,060	1,229	168	15.9	1.15	1.31
Seas Rec: Exist	38,827	40,888	2,061	5.3	628	767	139	22.2	1.62	1.88
Com/Ind Lo Exist	609,995	610,299	304	0.0	18,042	20,235	2,193	12.2	2.96	3.32
Com/Ind Hi Exist	1,097,692	1,105,453	7,760	0.7	40,819	45,456	4,637	11.4	3.72	4.11
Publ U: Elec Gen	3,346	3,380	33	1.0	111	132	21	18.6	3.33	3.91
Publ U: Other	93,031	93,961	930	1.0	3,766	4,318	552	14.7	4.05	4.60
AgHm House Exist	21,073	21,060	-13	-0.1	286	306	20	6.9	1.36	1.45
AgHm Land: Exist	95,473	101,990	6,517	6.8	744	906	162	21.8	0.78	0.89
Ag NonHm: Exist	85,087	87,765	2,678	3.1	1,148	1,373	224	19.5	1.35	1.56
Misc props	19,173	19,173	0	0.0	397	455	59	14.8	2.07	2.38
ResHmstd: NewCon	0	27,144	27,144	0.0	0	436	436	0.0	0.00	1.61
All Other NewCon	0	16,480	16,480	0.0	0	388	388	0.0	0.00	2.35
Total	8,388,986	8,363,538	-25,448	-0.3	152,415	167,036	14,621	9.6	1.82	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	99,362	87,023	-12,339	#####	County	46.08	48.22	0.198	0.198
(-) TIF Tax Capacity	3,397	3,412	15	0.4	City/Town	65.88	80.46	0.361	0.362
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.28	19.16	22.259	24.152
(=) Taxable Tax Capacity	95,966	83,611	-12,354	#####	Special District	1.53	1.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	130.77	149.54	22.818	24.712

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	65,400	64,200	-1.8	743	735	-8	-1.1	1.14	1.14
Res Hmstd: Avg Val	98,000	96,200	-1.8	1,221	1,249	28	2.3	1.25	1.3
Res Hmstd: Hi Val	130,700	128,300	-1.8	1,753	1,851	99	5.6	1.34	1.44
Res Hmstd: Ex-Hi Val	196,100	192,400	-1.9	2,816	3,055	239	8.5	1.44	1.59
Apartment	300,000	303,000	1.0	5,589	6,413	824	14.7	1.86	2.12
Comm/Ind: Lo Val	150,000	151,100	0.7	4,389	4,930	542	12.3	2.93	3.26
Comm/Ind: Med Val	300,000	302,100	0.7	10,126	11,361	1,235	12.2	3.38	3.76
Comm/Ind: Hi Val	1,000,000	1,007,100	0.7	36,900	41,384	4,485	12.2	3.69	4.11

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	3,435,647	3,394,090	-41,557	-1.2	30,153	32,890	2,737	9.1	0.88	0.97
ResNonHm Exist	436,739	433,135	-3,603	-0.8	4,424	4,665	241	5.4	1.01	1.08
Apartments Exist	4,137	3,924	-212	-5.1	48	48	0	0.7	1.15	1.22
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	867,949	858,809	-9,140	-1.1	8,320	8,809	489	5.9	0.96	1.03
Com/Ind Lo Exist	131,476	132,848	1,372	1.0	2,763	2,937	174	6.3	2.10	2.21
Com/Ind Hi Exist	232,723	240,913	8,190	3.5	6,185	6,658	472	7.6	2.66	2.76
Publ U: Elec Gen	12,329	12,452	123	1.0	162	167	5	3.2	1.31	1.34
Publ U: Other	501,905	506,925	5,019	1.0	12,989	13,635	646	5.0	2.59	2.69
AgHm House Exist	1,628,514	1,601,355	-27,159	-1.7	12,172	13,720	1,548	12.7	0.75	0.86
AgHm Land: Exist	16,588,099	17,663,946	1,075,847	6.5	66,431	72,838	6,407	9.6	0.40	0.41
Ag NonHm: Exist	8,621,105	9,180,763	559,658	6.5	57,539	62,974	5,435	9.4	0.67	0.69
Misc props	3,330	3,330	0	0.0	44	47	3	6.3	1.33	1.41
ResHmstd: NewCon	0	30,948	30,948	0.0	0	313	313	0.0	0.00	1.01
All Other NewCon	0	71,156	71,156	0.0	0	501	501	0.0	0.00	0.70
Total	32,463,953	34,134,595	1,670,642	5.1	201,230	220,201	18,971	9.4	0.62	0.65

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	272,808	277,626	4,817	1.8	County	44.52	45.58	0.120	0.122
(-) TIF Tax Capacity	68	71	3	4.6	City/Town	9.59	9.56	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.98	15.13	23.082	25.152
(=) Taxable Tax Capacity	<u>272,741</u>	<u>277,555</u>	<u>4,814</u>	<u>1.8</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	69.22	71.45	23.203	25.274

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	115,700	114,300	-1.2	801	913	112	14.0	0.69	0.8
Res Hmstd: Avg Val	173,500	171,400	-1.2	1,387	1,502	115	8.3	0.8	0.88
Res Hmstd: Hi Val	231,200	228,400	-1.2	1,972	2,090	118	6.0	0.85	0.92
Res Hmstd: Ex-Hi Val	346,900	342,700	-1.2	3,146	3,269	123	3.9	0.91	0.95
Apartment	300,000	284,600	-5.1	3,292	3,261	-30	-0.9	1.1	1.15
Comm/Ind: Lo Val	150,000	155,300	3.5	3,009	3,278	269	8.9	2.01	2.11
Comm/Ind: Med Val	300,000	310,600	3.5	6,905	7,475	570	8.3	2.30	2.41
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	25,088	27,058	1,969	7.9	2.51	2.61

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,728,250	5,569,284	-158,967	-2.8	67,879	72,228	4,349	6.4	1.18	1.30
ResNonHm Exist	781,486	771,400	-10,086	-1.3	11,094	12,633	1,540	13.9	1.42	1.64
Apartments Exist	443,424	443,902	478	0.1	6,837	7,885	1,048	15.3	1.54	1.78
Low-inc Apts Exi	87,689	87,717	29	0.0	861	992	131	15.2	0.98	1.13
Seas Rec: Exist	53,730	54,552	822	1.5	624	678	54	8.7	1.16	1.24
Com/Ind Lo Exist	480,962	478,900	-2,062	-0.4	13,089	14,614	1,525	11.6	2.72	3.05
Com/Ind Hi Exist	1,313,645	1,285,384	-28,261	-2.2	44,342	48,424	4,082	9.2	3.38	3.77
Publ U: Elec Gen	26,472	26,737	265	1.0	604	673	69	11.4	2.28	2.52
Publ U: Other	93,837	94,776	938	1.0	3,279	3,722	443	13.5	3.49	3.93
AgHm House Exist	12,973	13,047	74	0.6	168	187	19	11.2	1.29	1.43
AgHm Land: Exist	44,229	48,004	3,775	8.5	319	408	89	28.0	0.72	0.85
Ag NonHm: Exist	81,217	85,113	3,896	4.8	966	1,166	200	20.7	1.19	1.37
Misc props	25,086	25,086	0	0.0	428	491	63	14.8	1.70	1.96
ResHmstd: NewCon	0	32,837	32,837	0.0	0	506	506	0.0	0.00	1.54
All Other NewCon	0	19,205	19,205	0.0	0	339	339	0.0	0.00	1.76
Total	9,173,000	9,035,944	-137,057	-1.5	150,489	164,946	14,457	9.6	1.64	1.83

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	109,624	97,360	-12,264	#####	County	44.61	46.54	0.000	0.000
(-) TIF Tax Capacity	3,866	3,828	-37	-1.0	City/Town	54.55	67.22	0.343	0.348
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.51	20.65	15.565	17.593
(=) Taxable Tax Capacity	105,758	93,531	-12,227	#####	Special District	0.40	0.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	118.08	134.83	15.908	17.941

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	83,400	81,100	-2.8	820	835	15	1.9	0.98	1.03
Res Hmstd: Avg Val	125,000	121,500	-2.8	1,415	1,502	87	6.1	1.13	1.24
Res Hmstd: Hi Val	166,600	162,000	-2.8	2,010	2,169	160	7.9	1.21	1.34
Res Hmstd: Ex-Hi Val	250,000	243,100	-2.8	3,202	3,507	305	9.5	1.28	1.44
Apartment	300,000	300,300	0.1	4,905	5,600	695	14.2	1.64	1.86
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,999	4,356	357	8.9	2.67	2.97
Comm/Ind: Med Val	300,000	293,500	-2.2	9,252	10,043	791	8.6	3.08	3.42
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	33,764	36,736	2,972	8.8	3.38	3.75

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,782,941	2,773,178	-9,763	-0.4	22,651	24,730	2,080	9.2	0.81	0.89
ResNonHm Exist	388,012	394,977	6,964	1.8	3,611	3,902	291	8.1	0.93	0.99
Apartments Exist	5,341	5,500	159	3.0	58	64	7	11.4	1.08	1.17
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	277,972	277,916	-56	0.0	2,160	2,274	114	5.3	0.78	0.82
Com/Ind Lo Exist	78,709	79,134	425	0.5	1,575	1,672	97	6.2	2.00	2.11
Com/Ind Hi Exist	144,620	141,691	-2,928	-2.0	3,742	3,858	116	3.1	2.59	2.72
Publ U: Elec Gen	10,945	11,054	109	1.0	155	153	-2	-1.4	1.42	1.38
Publ U: Other	267,458	270,133	2,675	1.0	6,936	7,280	343	4.9	2.59	2.69
AgHm House Exist	1,145,779	1,120,963	-24,816	-2.2	8,558	9,345	787	9.2	0.75	0.83
AgHm Land: Exist	8,543,732	9,156,394	612,662	7.2	35,743	39,732	3,990	11.2	0.42	0.43
Ag NonHm: Exist	4,025,108	4,297,880	272,772	6.8	28,047	30,917	2,870	10.2	0.70	0.72
Misc props	1,208	1,208	0	0.0	13	15	1	8.4	1.11	1.20
ResHmstd: NewCon	0	18,689	18,689	0.0	0	179	179	0.0	0.00	0.96
All Other NewCon	0	41,379	41,379	0.0	0	316	316	0.0	0.00	0.76
Total	17,671,825	18,590,097	918,272	5.2	113,250	124,438	11,188	9.9	0.64	0.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	149,565	151,859	2,294	1.5	County	45.63	46.87	0.000	0.000	
(-) TIF Tax Capacity	6	6	0	3.8	City/Town	10.32	10.38	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.11	16.48	17.080	18.609	
(=) Taxable Tax Capacity	149,559	151,853	2,294	1.5	Special District	0.31	0.32	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	71.38	74.05	17.080	18.609	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,500	132,000	-500	-0.4	919	1,035	116	12.7	0.69	0.78
Res Hmstd: Avg Val	198,700	198,000	-700	-0.4	1,564	1,691	127	8.1	0.79	0.85
Res Hmstd: Hi Val	264,900	264,000	-900	-0.3	2,209	2,346	137	6.2	0.83	0.89
Res Hmstd: Ex-Hi Val	397,400	396,000	-1,400	-0.4	3,501	3,658	157	4.5	0.88	0.92
Apartment	300,000	308,900	8,900	3.0	3,189	3,434	245	7.7	1.06	1.11
Comm/Ind: Lo Val	150,000	147,000	-3,000	-2.0	2,966	3,032	66	2.2	1.98	2.06
Comm/Ind: Med Val	300,000	293,900	-6,100	-2.0	6,835	6,961	126	1.8	2.28	2.37
Comm/Ind: Hi Val	1,000,000	979,800	-20,200	-2.0	24,892	25,397	505	2.0	2.49	2.59

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,464,887	7,390,254	-74,633	-1.0	87,984	95,298	7,314	8.3	1.18	1.29
ResNonHm Exist	1,220,603	1,208,397	-12,206	-1.0	16,481	18,069	1,588	9.6	1.35	1.50
Apartments Exist	398,527	402,250	3,723	0.9	6,434	7,214	780	12.1	1.61	1.79
Low-inc Apts Exi	92,006	93,188	1,182	1.3	916	1,034	118	12.9	1.00	1.11
Seas Rec: Exist	10,351	10,305	-46	-0.4	156	171	15	9.6	1.51	1.66
Com/Ind Lo Exist	331,153	330,689	-465	-0.1	8,776	9,556	780	8.9	2.65	2.89
Com/Ind Hi Exist	1,858,045	1,858,438	393	0.0	64,686	70,381	5,695	8.8	3.48	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	70,055	70,756	701	1.0	2,348	2,571	223	9.5	3.35	3.63
AgHm House Exist	353,262	345,319	-7,943	-2.2	3,591	3,830	239	6.7	1.02	1.11
AgHm Land: Exist	790,299	804,848	14,549	1.8	4,014	4,435	421	10.5	0.51	0.55
Ag NonHm: Exist	379,096	391,892	12,796	3.4	3,840	4,309	469	12.2	1.01	1.10
Misc props	21,554	21,554	0	0.0	360	398	39	10.7	1.67	1.85
ResHmstd: NewCon	0	39,860	39,860	0.0	0	409	409	0.0	0.00	1.02
All Other NewCon	0	46,756	46,756	0.0	0	711	711	0.0	0.00	1.52
Total	12,989,839	13,014,507	24,668	0.2	199,586	218,388	18,801	9.4	1.54	1.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,247	141,241	-8,006	-5.4	County	54.55	58.66	0.000	0.000
(-) TIF Tax Capacity	2,040	2,040	0	0.0	City/Town	38.33	42.96	0.136	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.47	26.14	11.075	13.487
(=) Taxable Tax Capacity	147,207	139,201	-8,006	-5.4	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.36	127.76	11.211	13.623

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	126,400	125,100	-1.0	1,354	1,437	83	6.1	1.07	1.15
Res Hmstd:Avg Val	189,500	187,600	-1.0	2,216	2,392	177	8.0	1.17	1.28
Res Hmstd: Hi Val	252,600	250,100	-1.0	3,077	3,348	271	8.8	1.22	1.34
Res Hmstd: Ex-Hi Val	378,900	375,100	-1.0	4,802	5,259	457	9.5	1.27	1.40
Apartment	300,000	302,800	0.9	4,700	5,248	549	11.7	1.57	1.73
Comm/Ind: Lo Val	150,000	150,000	0.0	3,890	4,227	337	8.7	2.59	2.82
Comm/Ind: Med Val	300,000	300,100	0.0	9,021	9,799	779	8.6	3.01	3.27
Comm/Ind: Hi Val	1,000,000	1,000,200	0.0	32,964	35,788	2,825	8.6	3.3	3.58

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	9,792,204	9,481,844	-310,360	-3.2	118,072	125,981	7,909	6.7	1.21	1.33
ResNonHm Exist	1,265,474	1,228,927	-36,547	-2.9	18,387	20,405	2,018	11.0	1.45	1.66
Apartments Exist	499,094	503,913	4,819	1.0	8,074	9,332	1,258	15.6	1.62	1.85
Low-inc Apts Exi	138,397	139,717	1,320	1.0	1,427	1,650	223	15.6	1.03	1.18
Seas Rec: Exist	103,043	98,931	-4,112	-4.0	1,442	1,540	98	6.8	1.40	1.56
Com/Ind Lo Exist	773,941	769,789	-4,153	-0.5	21,099	23,418	2,319	11.0	2.73	3.04
Com/Ind Hi Exist	1,726,636	1,670,091	-56,545	-3.3	59,782	64,548	4,765	8.0	3.46	3.86
Publ U: Elec Gen	330,328	333,631	3,303	1.0	8,424	9,327	903	10.7	2.55	2.80
Publ U: Other	256,146	258,707	2,561	1.0	9,027	10,073	1,046	11.6	3.52	3.89
AgHm House Exist	36,434	35,874	-559	-1.5	426	465	39	9.2	1.17	1.29
AgHm Land: Exist	111,254	110,768	-486	-0.4	637	733	96	15.1	0.57	0.66
Ag NonHm: Exist	114,224	110,209	-4,015	-3.5	1,268	1,416	147	11.6	1.11	1.28
Misc props	42,327	42,337	10	0.0	762	868	106	13.9	1.80	2.05
ResHmstd: NewCon	0	43,558	43,558	0.0	0	703	703	0.0	0.00	1.61
All Other NewCon	0	24,526	24,526	0.0	0	438	438	0.0	0.00	1.79
Total	15,189,501	14,852,823	-336,678	-2.2	248,826	270,897	22,071	8.9	1.64	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	180,347	159,726	-20,621	#####	County	43.80	46.86	0.000	0.000
(-) TIF Tax Capacity	3,669	3,630	-39	-1.1	City/Town	49.65	59.61	0.192	0.196
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.16	24.63	19.973	21.920
(=) Taxable Tax Capacity	176,679	156,096	-20,582	#####	Special District	1.81	2.08	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.42	133.18	20.165	22.116

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	91,900	89,000	-3.2	966	993	27	2.8	1.05	1.12
Res Hmstd:Avg Val	137,800	133,400	-3.2	1,634	1,736	102	6.2	1.19	1.30
Res Hmstd: Hi Val	183,700	177,900	-3.2	2,302	2,480	178	7.7	1.25	1.39
Res Hmstd: Ex-Hi Val	275,700	267,000	-3.2	3,641	3,971	329	9.0	1.32	1.49
Apartment	300,000	302,900	1.0	4,971	5,713	742	14.9	1.66	1.89
Comm/Ind: Lo Val	150,000	145,100	-3.3	4,026	4,330	305	7.6	2.68	2.98
Comm/Ind: Med Val	300,000	290,200	-3.3	9,293	9,952	660	7.1	3.1	3.43
Comm/Ind: Hi Val	1,000,000	967,300	-3.3	33,871	36,397	2,526	7.5	3.39	3.76

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	4,588,037	4,513,631	-74,406	-1.6	41,695	45,379	3,684	8.8	0.91	1.01
ResNonHm Exist	644,587	636,436	-8,152	-1.3	6,544	7,034	490	7.5	1.02	1.11
Apartments Exist	3,592	3,571	-21	-0.6	44	48	3	7.7	1.24	1.34
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	228,194	223,737	-4,457	-2.0	2,053	2,186	133	6.5	0.90	0.98
Com/Ind Lo Exist	104,951	104,404	-547	-0.5	2,281	2,424	143	6.3	2.17	2.32
Com/Ind Hi Exist	96,674	95,307	-1,367	-1.4	2,675	2,829	154	5.8	2.77	2.97
Publ U: Elec Gen	28	28	0	1.0	1	1	0	6.2	2.31	2.43
Publ U: Other	334,173	337,515	3,342	1.0	9,296	10,004	708	7.6	2.78	2.96
AgHm House Exist	1,777,894	1,712,205	-65,689	-3.7	15,332	16,353	1,021	6.7	0.86	0.96
AgHm Land: Exist	8,463,097	8,715,033	251,936	3.0	38,093	42,118	4,025	10.6	0.45	0.48
Ag NonHm: Exist	3,552,295	3,666,755	114,460	3.2	28,490	31,362	2,872	10.1	0.80	0.86
Misc props	5,989	5,989	0	0.0	75	80	5	7.2	1.25	1.34
ResHmstd: NewCon	0	26,079	26,079	0.0	0	281	281	0.0	0.00	1.08
All Other NewCon	0	38,331	38,331	0.0	0	305	305	0.0	0.00	0.79
Total	19,799,510	20,079,021	279,511	1.4	146,577	160,402	13,825	9.4	0.74	0.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	168,820	163,630	-5,190	-3.1	County	46.01	49.19	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.85	14.16	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.58	23.12	18.983	20.813
(=) Taxable Tax Capacity	168,820	163,630	-5,190	-3.1	Special District	0.62	0.66	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.06	87.13	18.983	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	133,800	-1.6	1,111	1,225	114	10.3	0.82	0.92
Res Hmstd:Avg Val	203,900	200,600	-1.6	1,851	1,998	147	8.0	0.91	1
Res Hmstd: Hi Val	271,900	267,500	-1.6	2,593	2,773	180	7.0	0.95	1.04
Res Hmstd: Ex-Hi Val	407,900	401,300	-1.6	4,076	4,322	247	6.1	1	1.08
Apartment	300,000	298,200	-0.6	3,609	3,869	259	7.2	1.20	1.3
Comm/Ind: Lo Val	150,000	147,900	-1.4	3,212	3,373	161	5.0	2.14	2.28
Comm/Ind: Med Val	300,000	295,800	-1.4	7,401	7,753	353	4.8	2.47	2.62
Comm/Ind: Hi Val	1,000,000	985,900	-1.4	26,947	28,260	1,313	4.9	2.69	2.87

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,059,913	18,108,193	-951,720	-5.0	236,448	242,378	5,931	2.5	1.24	1.34
ResNonHm Exist	2,050,475	2,296,531	246,057	12.0	28,736	35,616	6,880	23.9	1.40	1.55
Apartments Exist	760,604	738,644	-21,961	-2.9	12,762	14,035	1,273	10.0	1.68	1.90
Low-inc Apts Exi	151,324	145,926	-5,397	-3.6	1,571	1,701	130	8.3	1.04	1.17
Seas Rec: Exist	49,379	48,369	-1,010	-2.0	622	666	45	7.2	1.26	1.38
Com/Ind Lo Exist	486,333	483,631	-2,702	-0.6	13,385	14,449	1,064	8.0	2.75	2.99
Com/Ind Hi Exist	3,746,798	3,573,528	-173,270	-4.6	134,727	139,161	4,434	3.3	3.60	3.89
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	262,912	265,541	2,629	1.0	9,374	10,234	860	9.2	3.57	3.85
AgHm House Exist	107,119	98,572	-8,548	-8.0	1,219	1,207	-12	-1.0	1.14	1.22
AgHm Land: Exist	107,463	99,684	-7,778	-7.2	470	488	18	3.9	0.44	0.49
Ag NonHm: Exist	123,033	118,010	-5,023	-4.1	1,353	1,426	73	5.4	1.10	1.21
Misc props	144,899	144,899	0	0.0	2,455	2,665	211	8.6	1.69	1.84
ResHmstd: NewCon	0	117,310	117,310	0.0	0	1,813	1,813	0.0	0.00	1.55
All Other NewCon	0	65,174	65,174	0.0	0	1,042	1,042	0.0	0.00	1.60
Total	27,050,251	26,304,013	-746,238	-2.8	443,121	466,883	23,762	5.4	1.64	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	315,783	287,709	-28,074	-8.9	County	40.19	44.53	0.000	0.000
(-) TIF Tax Capacity	14,817	14,155	-662	-4.5	City/Town	38.82	43.18	0.345	0.354
(-) FD Contrib Tax Cap	36,111	33,145	-2,966	-8.2	School District	27.46	30.73	20.917	22.382
(=) Taxable Tax Capacity	264,854	240,409	-24,446	-9.2	Special District	6.16	6.33	0.000	0.000
FD Distrib Tax Cap	56,477	52,411	-4,066	-7.2	Total	112.63	124.78	21.262	22.736

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,200	126,500	-5.0	1,531	1,543	12	0.8	1.15	1.22
Res Hmstd:Avg Val	199,700	189,700	-5.0	2,481	2,547	65	2.6	1.24	1.34
Res Hmstd: Hi Val	266,100	252,800	-5.0	3,430	3,548	118	3.4	1.29	1.40
Res Hmstd: Ex-Hi Val	399,300	379,400	-5.0	5,333	5,558	225	4.2	1.34	1.46
Apartment	300,000	291,300	-2.9	4,862	5,206	344	7.1	1.62	1.79
Comm/Ind: Lo Val	150,000	143,100	-4.6	3,957	4,099	142	3.6	2.64	2.86
Comm/Ind: Med Val	300,000	286,100	-4.6	9,127	9,392	265	2.9	3.04	3.28
Comm/Ind: Hi Val	1,000,000	953,800	-4.6	33,252	34,388	1,136	3.4	3.33	3.61

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,642,293	17,897,197	-745,096	-4.0	203,102	210,510	7,408	3.6	1.09	1.18
ResNonHm Exist	2,221,917	2,110,821	-111,096	-5.0	26,148	26,975	827	3.2	1.18	1.28
Apartments Exist	572,971	568,945	-4,026	-0.7	8,400	9,116	716	8.5	1.47	1.60
Low-inc Apts Exi	106,786	104,015	-2,771	-2.6	944	1,011	67	7.1	0.88	0.97
Seas Rec: Exist	157,764	144,501	-13,263	-8.4	1,625	1,610	-15	-0.9	1.03	1.11
Com/Ind Lo Exist	301,228	302,609	1,380	0.5	7,711	8,337	626	8.1	2.56	2.75
Com/Ind Hi Exist	2,693,810	2,632,748	-61,062	-2.3	91,211	95,776	4,565	5.0	3.39	3.64
Publ U: Elec Gen	152,977	154,507	1,530	1.0	3,575	3,911	336	9.4	2.34	2.53
Publ U: Other	240,625	243,032	2,406	1.0	8,123	8,844	721	8.9	3.38	3.64
AgHm House Exist	147,077	133,364	-13,713	-9.3	1,359	1,333	-27	-2.0	0.92	1.00
AgHm Land: Exist	203,525	219,326	15,802	7.8	664	796	132	19.9	0.33	0.36
Ag NonHm: Exist	419,622	435,743	16,121	3.8	3,665	4,145	480	13.1	0.87	0.95
Misc props	37,324	37,324	0	0.0	486	528	42	8.7	1.30	1.42
ResHmstd: NewCon	0	97,695	97,695	0.0	0	1,357	1,357	0.0	0.00	1.39
All Other NewCon	0	93,046	93,046	0.0	0	1,223	1,223	0.0	0.00	1.31
Total	25,897,921	25,174,873	-723,048	-2.8	357,013	375,473	18,460	5.2	1.38	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	295,231	275,747	-19,484	-6.6	County	29.63	32.73	0.229	0.236
(-) TIF Tax Capacity	7,897	7,912	15	0.2	City/Town	32.81	35.14	0.675	0.695
(-) FD Contrib Tax Cap	25,869	24,319	-1,550	-6.0	School District	26.89	29.46	18.037	18.894
(=) Taxable Tax Capacity	261,465	243,517	-17,948	-6.9	Special District	5.44	6.10	0.000	0.000
FD Distrib Tax Cap	31,708	29,425	-2,283	-7.2	Total	94.77	103.43	18.941	19.825

*Tax Burdens on
Hypothetical Properties*

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	174,000	167,000	-4.0	1,763	1,829	66	3.7	1.01	1.1
Res Hmstd:Avg Val	260,900	250,500	-4.0	2,829	2,936	107	3.8	1.08	1.17
Res Hmstd: Hi Val	347,800	333,900	-4.0	3,895	4,041	146	3.7	1.12	1.21
Res Hmstd: Ex-Hi Val	521,800	500,900	-4.0	5,985	6,176	191	3.2	1.15	1.23
Apartment	300,000	297,900	-0.7	4,122	4,442	320	7.8	1.37	1.49
Comm/Ind: Lo Val	150,000	146,600	-2.3	3,520	3,687	167	4.7	2.35	2.52
Comm/Ind: Med Val	300,000	293,200	-2.3	8,119	8,481	362	4.5	2.71	2.89
Comm/Ind: Hi Val	1,000,000	977,300	-2.3	29,580	30,971	1,391	4.7	2.96	3.17

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	26,348,987	25,559,221	-789,765	-3.0	309,066	321,680	12,614	4.1	1.17	1.26
ResNonHm Exist	2,166,431	2,101,438	-64,993	-3.0	28,194	29,650	1,456	5.2	1.30	1.41
Apartments Exist	1,604,628	1,603,832	-797	0.0	23,801	25,857	2,056	8.6	1.48	1.61
Low-inc Apts Exi	124,731	125,528	797	0.6	1,213	1,327	113	9.4	0.97	1.06
Seas Rec: Exist	26,305	26,062	-243	-0.9	329	352	23	7.1	1.25	1.35
Com/Ind Lo Exist	523,210	522,531	-679	-0.1	13,841	14,877	1,036	7.5	2.65	2.85
Com/Ind Hi Exist	5,560,048	5,440,253	-119,795	-2.2	190,323	199,790	9,468	5.0	3.42	3.67
Publ U: Elec Gen	79,195	79,987	792	1.0	1,962	2,151	189	9.6	2.48	2.69
Publ U: Other	533,687	539,024	5,337	1.0	18,430	20,032	1,602	8.7	3.45	3.72
AgHm House Exist	205,174	211,325	6,151	3.0	2,000	2,274	275	13.7	0.97	1.08
AgHm Land: Exist	625,420	648,330	22,910	3.7	2,834	3,255	422	14.9	0.45	0.50
Ag NonHm: Exist	326,539	332,054	5,514	1.7	3,027	3,342	315	10.4	0.93	1.01
Misc props	135,301	135,301	0	0.0	2,186	2,369	183	8.4	1.62	1.75
ResHmstd: NewCon	0	118,459	118,459	0.0	0	1,765	1,765	0.0	0.00	1.49
All Other NewCon	0	53,299	53,299	0.0	0	934	934	0.0	0.00	1.75
Total	38,259,657	37,496,643	-763,014	-2.0	597,205	629,655	32,450	5.4	1.56	1.68

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	450,548	421,490	-29,058	-6.4	County	29.11	31.76	0.537	0.548
(-) TIF Tax Capacity	14,889	14,659	-230	-1.5	City/Town	40.00	42.06	0.995	1.017
(-) FD Contrib Tax Cap	52,609	50,137	-2,472	-4.7	School District	27.24	30.49	20.439	21.683
(=) Taxable Tax Capacity	383,050	356,694	-26,356	-6.9	Special District	5.01	5.61	0.000	0.000
FD Distrib Tax Cap	58,690	54,464	-4,226	-7.2	Total	101.36	109.93	21.971	23.248

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,200	147,600	-3.0	1,642	1,702	61	3.7	1.08	1.15
Res Hmstd: Avg Val	228,200	221,400	-3.0	2,647	2,758	111	4.2	1.16	1.25
Res Hmstd: Hi Val	304,100	295,000	-3.0	3,652	3,811	159	4.4	1.20	1.29
Res Hmstd: Ex-Hi Val	456,300	442,600	-3.0	5,628	5,894	267	4.7	1.23	1.33
Apartment	300,000	299,900	0.0	4,460	4,818	358	8.0	1.49	1.61
Comm/Ind: Lo Val	150,000	146,800	-2.1	3,714	3,886	172	4.6	2.48	2.65
Comm/Ind: Med Val	300,000	293,500	-2.2	8,556	8,924	367	4.3	2.85	3.04
Comm/Ind: Hi Val	1,000,000	978,500	-2.2	31,153	32,568	1,415	4.5	3.12	3.33

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,914,539	16,334,851	-579,689	-3.4	209,649	220,359	10,710	5.1	1.24	1.35
ResNonHm Exist	2,088,328	1,985,817	-102,511	-4.9	28,415	29,765	1,350	4.8	1.36	1.50
Apartments Exist	393,623	394,691	1,068	0.3	6,254	6,919	664	10.6	1.59	1.75
Low-inc Apts Exi	109,756	110,176	421	0.4	1,097	1,228	131	11.9	1.00	1.11
Seas Rec: Exist	80,259	78,644	-1,615	-2.0	1,021	1,094	74	7.2	1.27	1.39
Com/Ind Lo Exist	382,406	361,948	-20,459	-5.4	10,331	10,685	355	3.4	2.70	2.95
Com/Ind Hi Exist	2,407,602	2,330,801	-76,801	-3.2	85,023	89,122	4,099	4.8	3.53	3.82
Publ U: Elec Gen	18,924	19,113	189	1.0	445	496	51	11.5	2.35	2.59
Publ U: Other	200,960	202,970	2,010	1.0	6,826	7,562	736	10.8	3.40	3.73
AgHm House Exist	379,769	362,752	-17,016	-4.5	3,604	3,830	227	6.3	0.95	1.06
AgHm Land: Exist	930,361	919,852	-10,509	-1.1	3,919	4,381	462	11.8	0.42	0.48
Ag NonHm: Exist	486,182	483,248	-2,935	-0.6	4,706	5,241	535	11.4	0.97	1.08
Misc props	24,861	24,861	0	0.0	388	437	48	12.5	1.56	1.76
ResHmstd: NewCon	0	134,681	134,681	0.0	0	2,077	2,077	0.0	0.00	1.54
All Other NewCon	0	90,800	90,800	0.0	0	1,441	1,441	0.0	0.00	1.59
Total	24,417,571	23,835,203	-582,367	-2.4	361,677	384,638	22,961	6.3	1.48	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	272,375	255,859	-16,516	-6.1	County	38.03	41.55	0.000	0.000
(-) TIF Tax Capacity	7,258	6,999	-260	-3.6	City/Town	32.33	35.52	1.054	1.081
(-) FD Contrib Tax Cap	22,257	22,091	-166	-0.7	School District	32.20	35.95	18.305	19.910
(=) Taxable Tax Capacity	242,859	226,770	-16,090	-6.6	Special District	5.27	5.80	0.000	0.000
FD Distrib Tax Cap	28,261	26,226	-2,035	-7.2	Total	107.84	118.82	19.359	20.990

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	180,200	174,000	-6,200	-3.4	2,082	2,176	95	4.5	1.16	1.25
Res Hmstd: Avg Val	270,200	260,900	-9,300	-3.4	3,308	3,484	177	5.3	1.22	1.34
Res Hmstd: Hi Val	360,200	347,900	-12,300	-3.4	4,533	4,794	260	5.7	1.26	1.38
Res Hmstd: Ex-Hi Val	540,500	522,000	-18,500	-3.4	6,984	7,364	380	5.4	1.29	1.41
Apartment	300,000	300,800	800	0.3	4,625	5,099	475	10.3	1.54	1.7
Comm/Ind: Lo Val	150,000	145,200	-4,800	-3.2	3,821	4,004	184	4.8	2.55	2.76
Comm/Ind: Med Val	300,000	290,400	-9,600	-3.2	8,818	9,201	383	4.3	2.94	3.17
Comm/Ind: Hi Val	1,000,000	968,100	-31,900	-3.2	32,138	33,646	1,508	4.7	3.21	3.48

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	16,744,285	16,021,982	-722,302	-4.3	238,373	247,648	9,275	3.9	1.42	1.55
ResNonHm Exist	1,608,827	1,538,621	-70,206	-4.4	25,597	27,356	1,760	6.9	1.59	1.78
Apartments Exist	914,764	904,665	-10,098	-1.1	17,770	19,911	2,141	12.0	1.94	2.20
Low-inc Apts Exi	136,362	134,346	-2,016	-1.5	1,623	1,803	180	11.1	1.19	1.34
Seas Rec: Exist	7,901	7,739	-162	-2.1	136	146	10	7.4	1.73	1.89
Com/Ind Lo Exist	341,583	337,351	-4,232	-1.2	9,986	10,803	817	8.2	2.92	3.20
Com/Ind Hi Exist	4,180,910	3,970,158	-210,752	-5.0	158,784	164,575	5,791	3.6	3.80	4.15
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	221,346	223,560	2,213	1.0	8,299	9,139	840	10.1	3.75	4.09
AgHm House Exist	67,076	62,164	-4,912	-7.3	902	901	0	0.0	1.34	1.45
AgHm Land: Exist	121,729	113,100	-8,629	-7.1	700	710	10	1.5	0.58	0.63
Ag NonHm: Exist	230,025	214,706	-15,319	-6.7	2,893	2,973	80	2.8	1.26	1.38
Misc props	23,423	23,423	0	0.0	462	515	53	11.5	1.97	2.20
ResHmstd: NewCon	0	34,448	34,448	0.0	0	600	600	0.0	0.00	1.74
All Other NewCon	0	11,824	11,824	0.0	0	348	348	0.0	0.00	2.94
Total	24,598,230	23,598,087	-1,000,143	-4.1	465,524	487,427	21,903	4.7	1.89	2.07

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	294,483	267,000	-27,483	-9.3	County	45.73	49.06	0.000	0.000
(-) TIF Tax Capacity	21,767	20,527	-1,240	-5.7	City/Town	43.92	50.21	1.072	1.117
(-) FD Contrib Tax Cap	37,581	34,763	-2,818	-7.5	School District	28.47	32.27	22.213	24.807
(=) Taxable Tax Capacity	235,134	211,710	-23,424	#####	Special District	9.94	11.24	0.000	0.000
FD Distrib Tax Cap	46,749	43,383	-3,366	-7.2	Total	128.05	142.78	23.285	25.925

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	139,100	133,100	-4.3	1,858	1,885	27	1.4	1.34	1.42
Res Hmstd:Avg Val	208,600	199,600	-4.3	2,972	3,092	120	4.0	1.42	1.55
Res Hmstd: Hi Val	278,000	266,000	-4.3	4,085	4,298	213	5.2	1.47	1.62
Res Hmstd: Ex-Hi Val	417,100	399,100	-4.3	6,312	6,714	402	6.4	1.51	1.68
Apartment	300,000	296,700	-1.1	5,501	6,065	564	10.3	1.83	2.04
Comm/Ind: Lo Val	150,000	142,400	-5.1	4,334	4,509	175	4.0	2.89	3.17
Comm/Ind: Med Val	300,000	284,900	-5.0	9,997	10,329	332	3.3	3.33	3.63
Comm/Ind: Hi Val	1,000,000	949,600	-5.0	36,423	37,818	1,395	3.8	3.64	3.98

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	20,168,135	19,579,568	-588,567	-2.9	269,233	279,749	10,516	3.9	1.33	1.43
ResNonHm Exist	2,134,320	2,072,854	-61,466	-2.9	30,373	31,980	1,607	5.3	1.42	1.54
Apartments Exist	1,984,129	1,993,653	9,524	0.5	33,850	36,926	3,076	9.1	1.71	1.85
Low-inc Apts Exi	156,223	157,046	823	0.5	1,649	1,800	150	9.1	1.06	1.15
Seas Rec: Exist	3,470	3,286	-184	-5.3	44	44	0	0.7	1.26	1.34
Com/Ind Lo Exist	375,557	375,744	186	0.0	10,523	11,322	799	7.6	2.80	3.01
Com/Ind Hi Exist	7,452,706	7,401,142	-51,564	-0.7	271,652	289,187	17,535	6.5	3.65	3.91
Publ U: Elec Gen	202	204	2	1.0	6	6	1	9.5	2.85	3.09
Publ U: Other	172,922	174,651	1,729	1.0	6,321	6,850	529	8.4	3.66	3.92
AgHm House Exist	167	151	-17	-10.0	2	2	0	-7.7	1.24	1.27
AgHm Land: Exist	60	59	0	-0.7	0	0	0	11.4	0.30	0.34
Ag NonHm: Exist	194	189	-4	-2.2	2	2	0	3.8	1.20	1.28
Misc props	7,878	7,878	0	0.0	157	172	15	9.4	1.99	2.18
ResHmstd: NewCon	0	57,899	57,899	0.0	0	925	925	0.0	0.00	1.60
All Other NewCon	0	19,508	19,508	0.0	0	358	358	0.0	0.00	1.84
Total	32,455,961	31,843,830	-612,130	-1.9	623,813	659,324	35,511	5.7	1.92	2.07

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	412,670	394,419	-18,252	-4.4	County	45.73	49.06	0.000	0.000
(-) TIF Tax Capacity	28,448	28,216	-232	-0.8	City/Town	38.95	40.74	0.190	0.194
(-) FD Contrib Tax Cap	64,861	58,793	-6,068	-9.4	School District	23.53	25.76	17.337	19.879
(=) Taxable Tax Capacity	319,361	307,410	-11,952	-3.7	Special District	11.22	12.64	0.000	0.000
FD Distrib Tax Cap	29,166	27,066	-2,100	-7.2	Total	119.43	128.19	17.527	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	174,300	-2.9	2,247	2,308	61	2.7	1.25	1.32
Res Hmstd: Avg Val	269,200	261,300	-2.9	3,557	3,698	142	4.0	1.32	1.42
Res Hmstd: Hi Val	358,800	348,300	-2.9	4,864	5,089	224	4.6	1.36	1.46
Res Hmstd: Ex-Hi Val	538,300	522,600	-2.9	7,487	7,821	334	4.5	1.39	1.5
Apartment	300,000	301,400	0.5	5,004	5,435	430	8.6	1.67	1.80
Comm/Ind: Lo Val	150,000	149,000	-0.7	4,054	4,305	251	6.2	2.70	2.89
Comm/Ind: Med Val	300,000	297,900	-0.7	9,371	9,932	561	6.0	3.12	3.33
Comm/Ind: Hi Val	1,000,000	993,100	-0.7	34,186	36,247	2,061	6.0	3.42	3.65

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	27,300,565	26,283,994	-1,016,571	-3.7	348,544	361,272	12,728	3.7	1.28	1.37
ResNonHm Exist	3,979,734	3,818,760	-160,973	-4.0	52,809	54,983	2,174	4.1	1.33	1.44
Apartments Exist	1,488,134	1,497,342	9,208	0.6	23,772	25,834	2,062	8.7	1.60	1.73
Low-inc Apts Exi	112,663	113,487	823	0.7	1,108	1,207	99	8.9	0.98	1.06
Seas Rec: Exist	145,013	135,097	-9,917	-6.8	1,834	1,847	12	0.7	1.26	1.37
Com/Ind Lo Exist	357,224	354,429	-2,794	-0.8	9,611	10,251	640	6.7	2.69	2.89
Com/Ind Hi Exist	6,082,008	6,005,191	-76,817	-1.3	215,750	228,022	12,272	5.7	3.55	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	211,377	213,491	2,114	1.0	7,414	8,024	610	8.2	3.51	3.76
AgHm House Exist	68,576	62,590	-5,985	-8.7	810	802	-9	-1.1	1.18	1.28
AgHm Land: Exist	123,556	116,858	-6,698	-5.4	781	801	20	2.5	0.63	0.69
Ag NonHm: Exist	192,524	183,623	-8,901	-4.6	1,945	1,992	46	2.4	1.01	1.08
Misc props	18,302	18,302	0	0.0	328	353	26	7.8	1.79	1.93
ResHmstd: NewCon	0	70,958	70,958	0.0	0	1,068	1,068	0.0	0.00	1.51
All Other NewCon	0	18,781	18,781	0.0	0	420	420	0.0	0.00	2.24
Total	40,079,677	38,892,902	-1,186,775	-3.0	664,707	696,874	32,168	4.8	1.66	1.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	484,514	463,072	-21,442	-4.4	County	45.73	49.06	0.000	0.000
(-) TIF Tax Capacity	8,585	8,400	-185	-2.2	City/Town	28.11	29.28	1.001	1.031
(-) FD Contrib Tax Cap	53,864	50,252	-3,612	-6.7	School District	23.85	26.25	17.186	19.452
(=) Taxable Tax Capacity	422,065	404,420	-17,645	-4.2	Special District	10.40	11.73	0.000	0.000
FD Distrib Tax Cap	22,919	21,269	-1,650	-7.2	Total	108.08	116.31	18.186	20.483

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	237,200	-3.7	2,961	3,060	99	3.4	1.20	1.29
Res Hmstd: Avg Val	369,400	355,600	-3.7	4,624	4,804	179	3.9	1.25	1.35
Res Hmstd: Hi Val	492,500	474,200	-3.7	6,219	6,487	268	4.3	1.26	1.37
Res Hmstd: Ex-Hi Val	738,900	711,400	-3.7	9,976	10,346	371	3.7	1.35	1.45
Apartment	300,000	301,900	0.6	4,599	5,008	409	8.9	1.53	1.66
Comm/Ind: Lo Val	150,000	148,100	-1.3	3,808	4,021	213	5.6	2.54	2.72
Comm/Ind: Med Val	300,000	296,200	-1.3	8,796	9,265	470	5.3	2.93	3.13
Comm/Ind: Hi Val	1,000,000	987,400	-1.3	32,068	33,815	1,747	5.4	3.21	3.42

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	14,931,372	14,397,715	-533,657	-3.6	192,202	201,188	8,986	4.7	1.29	1.40
ResNonHm Exist	1,403,887	1,356,227	-47,660	-3.4	19,719	20,983	1,264	6.4	1.40	1.55
Apartments Exist	1,175,080	1,195,518	20,437	1.7	19,678	22,092	2,413	12.3	1.67	1.85
Low-inc Apts Exi	227,784	230,823	3,039	1.3	2,406	2,703	297	12.3	1.06	1.17
Seas Rec: Exist	12,765	12,565	-199	-1.6	173	185	12	6.8	1.35	1.47
Com/Ind Lo Exist	343,506	342,534	-972	-0.3	9,506	10,265	759	8.0	2.77	3.00
Com/Ind Hi Exist	4,727,770	4,641,224	-86,546	-1.8	171,445	182,193	10,747	6.3	3.63	3.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	219,070	221,261	2,191	1.0	7,932	8,680	748	9.4	3.62	3.92
AgHm House Exist	949	939	-9	-1.0	13	14	1	7.9	1.32	1.44
AgHm Land: Exist	279	261	-17	-6.2	1	1	0	13.5	0.25	0.30
Ag NonHm: Exist	15,981	15,850	-130	-0.8	163	179	17	10.2	1.02	1.13
Misc props	93,198	93,198	0	0.0	1,625	1,810	186	11.4	1.74	1.94
ResHmstd: NewCon	0	29,603	29,603	0.0	0	481	481	0.0	0.00	1.63
All Other NewCon	0	16,993	16,993	0.0	0	339	339	0.0	0.00	1.99
Total	23,151,640	22,554,712	-596,928	-2.6	424,862	451,112	26,250	6.2	1.84	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	287,389	268,896	-18,493	-6.4	County	54.67	61.19	0.000	0.000
(-) TIF Tax Capacity	18,044	17,592	-452	-2.5	City/Town	28.81	31.99	0.992	1.019
(-) FD Contrib Tax Cap	39,746	37,264	-2,482	-6.2	School District	22.64	25.34	19.884	20.907
(=) Taxable Tax Capacity	229,598	214,039	-15,559	-6.8	Special District	8.65	8.89	0.000	0.000
FD Distrib Tax Cap	33,353	30,951	-2,401	-7.2	Total	114.77	127.40	20.876	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	148,700	-3.6	1,858	1,917	58	3.1	1.20	1.29
Res Hmstd:Avg Val	231,100	222,800	-3.6	2,970	3,108	138	4.6	1.29	1.39
Res Hmstd: Hi Val	308,100	297,100	-3.6	4,084	4,303	219	5.4	1.33	1.45
Res Hmstd: Ex-Hi Val	462,300	445,800	-3.6	6,271	6,657	386	6.2	1.36	1.49
Apartment	300,000	305,200	1.7	4,930	5,529	599	12.2	1.64	1.81
Comm/Ind: Lo Val	150,000	147,300	-1.8	3,999	4,265	266	6.7	2.67	2.9
Comm/Ind: Med Val	300,000	294,500	-1.8	9,227	9,817	590	6.4	3.08	3.33
Comm/Ind: Hi Val	1,000,000	981,700	-1.8	33,625	35,848	2,223	6.6	3.36	3.65

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	18,313,843	17,673,687	-640,156	-3.5	294,601	312,482	17,880	6.1	1.61	1.77
ResNonHm Exist	5,148,331	4,968,140	-180,192	-3.5	91,815	99,980	8,165	8.9	1.78	2.01
Apartments Exist	2,930,518	2,860,185	-70,332	-2.4	59,279	65,384	6,105	10.3	2.02	2.29
Low-inc Apts Exi	357,183	348,611	-8,572	-2.4	4,449	4,895	446	10.0	1.25	1.40
Seas Rec: Exist	14,798	14,782	-16	-0.1	298	337	39	12.9	2.02	2.28
Com/Ind Lo Exist	654,032	651,017	-3,015	-0.5	19,858	21,765	1,907	9.6	3.04	3.34
Com/Ind Hi Exist	7,112,826	6,778,567	-334,259	-4.7	282,897	297,257	14,359	5.1	3.98	4.39
Publ U: Elec Gen	120,360	121,563	1,204	1.0	3,606	4,090	484	13.4	3.00	3.36
Publ U: Other	283,933	286,772	2,839	1.0	11,291	12,574	1,283	11.4	3.98	4.38
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,496	1,479	-17	-1.2	22	24	3	13.0	1.45	1.66
Misc props	54,165	53,674	-491	-0.9	1,102	1,242	141	12.8	2.03	2.31
ResHmstd: NewCon	0	54,870	54,870	0.0	0	1,075	1,075	0.0	0.00	1.96
All Other NewCon	0	55,143	55,143	0.0	0	1,178	1,178	0.0	0.00	2.14
Total	34,991,486	33,868,491	-1,122,995	-3.2	769,220	822,284	53,064	6.9	2.20	2.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	442,296	413,513	-28,783	-6.5	County	45.01	48.29	0.000	0.000
(-) TIF Tax Capacity	44,386	42,358	-2,029	-4.6	City/Town	69.06	81.50	2.667	2.756
(-) FD Contrib Tax Cap	58,331	52,873	-5,459	-9.4	School District	22.94	26.79	18.648	18.959
(=) Taxable Tax Capacity	<u>339,579</u>	<u>318,283</u>	<u>-21,296</u>	<u>-6.3</u>	Special District	<u>7.76</u>	<u>8.92</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,452	53,316	-4,137	-7.2	Total	144.77	165.51	21.316	21.714

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,000	149,600	-3.5	2,341	2,407	66	2.8	1.51	1.61
Res Hmstd: Avg Val	232,400	224,300	-3.5	3,697	3,917	221	6.0	1.59	1.75
Res Hmstd: Hi Val	309,800	299,000	-3.5	5,052	5,427	375	7.4	1.63	1.82
Res Hmstd: Ex-Hi Val	464,800	448,600	-3.5	7,720	8,399	679	8.8	1.66	1.87
Apartment	300,000	292,800	-2.4	6,068	6,693	625	10.3	2.02	2.29
Comm/Ind: Lo Val	150,000	143,000	-4.7	4,681	4,955	274	5.9	3.12	3.47
Comm/Ind: Med Val	300,000	285,900	-4.7	10,816	11,379	563	5.2	3.61	3.98
Comm/Ind: Hi Val	1,000,000	953,000	-4.7	39,444	41,718	2,274	5.8	3.94	4.38

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	11,550,293	11,021,416	-528,877	-4.6	161,526	169,806	8,280	5.1	1.40	1.54
ResNonHm Exist	2,077,392	1,994,296	-83,096	-4.0	33,088	36,249	3,161	9.6	1.59	1.82
Apartments Exist	1,844,564	1,888,244	43,680	2.4	33,632	39,341	5,709	17.0	1.82	2.08
Low-inc Apts Exi	330,770	338,603	7,833	2.4	3,693	4,309	617	16.7	1.12	1.27
Seas Rec: Exist	448	455	7	1.6	7	8	1	16.4	1.49	1.71
Com/Ind Lo Exist	425,379	421,809	-3,571	-0.8	12,207	13,377	1,171	9.6	2.87	3.17
Com/Ind Hi Exist	3,619,036	3,445,283	-173,753	-4.8	136,668	143,956	7,288	5.3	3.78	4.18
Publ U: Elec Gen	876	885	9	1.0	24	28	3	14.1	2.80	3.16
Publ U: Other	227,223	229,495	2,272	1.0	8,577	9,585	1,008	11.8	3.77	4.18
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	727	744	17	2.4	10	12	2	18.2	1.34	1.55
Misc props	6,203	6,272	69	1.1	111	128	17	15.7	1.79	2.05
ResHmstd: NewCon	0	20,080	20,080	0.0	0	370	370	0.0	0.00	1.84
All Other NewCon	0	55,540	55,540	0.0	0	1,089	1,089	0.0	0.00	1.96
Total	20,082,911	19,423,123	-659,788	-3.3	389,541	418,258	28,716	7.4	1.94	2.15

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	247,786	227,525	-20,261	-8.2	County	50.56	56.59	0.000	0.000
(-) TIF Tax Capacity	23,810	22,670	-1,139	-4.8	City/Town	38.16	49.22	0.000	0.000
(-) FD Contrib Tax Cap	29,483	26,786	-2,697	-9.1	School District	34.79	37.56	14.916	15.079
(=) Taxable Tax Capacity	194,493	178,068	-16,425	-8.4	Special District	10.42	11.24	0.000	0.000
FD Distrib Tax Cap	55,940	51,913	-4,028	-7.2	Total	133.93	154.61	14.916	15.079

Tax Burdens on
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	132,200	126,100	-4.6	1,714	1,740	25	1.5	1.3	1.38
Res Hmstd:Avg Val	198,200	189,100	-4.6	2,756	2,896	140	5.1	1.39	1.53
Res Hmstd: Hi Val	264,200	252,100	-4.6	3,798	4,053	255	6.7	1.44	1.61
Res Hmstd: Ex-Hi Val	396,300	378,200	-4.6	5,883	6,368	485	8.2	1.48	1.68
Apartment	300,000	307,100	2.4	5,470	6,398	928	17.0	1.82	2.08
Comm/Ind: Lo Val	150,000	142,800	-4.8	4,341	4,620	279	6.4	2.89	3.24
Comm/Ind: Med Val	300,000	285,600	-4.8	10,054	10,635	581	5.8	3.35	3.72
Comm/Ind: Hi Val	1,000,000	952,000	-4.8	36,717	39,049	2,332	6.4	3.67	4.10

Baseline Legal Class Report

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

House Research Dept.

Simulation No. 11E8

Baseline: Actual Pay 2011

Page 35

7/19/2011	2:57 PM	Alternative: Projected Pay 2012: Spec Sess Agreement 7/18/11	(all figures in \$000s)			
235.0	Com SeasRec 4c: >500K	1.250	161,124	2,014	1,857	
236.0	Bed & Breakfast	1.250	23,057	288	318	
237.0	Qualifying golf courses	1.250	252,491	3,156	3,384	
238.0	Metro Non-profit Indoor Rec	1.250	14,556	182	294	
239.0	Non-profit/Comm Serv - NonRev	1.500	36,027	540	703	
240.0	Non-profit/Comm Serv - donation	1.500	72,174	1,083	1,603	
241.0	Seasonal Restaurant on Lake	1.250	18,238	228	185	
242.0	Qualifying Marina <500K	1.000	10,766	108	126	
243.0	Qualifying Marina >500K	1.250	20,218	253	284	
245.0	Commercial: <150K	1.500	8,682,082	130,231	232,557	
246.0	Commercial: >150K	2.000	46,877,493	937,550	1,683,202	
247.0	Comm'l border city: <150K	1.500	740	11	19	
248.0	Comm'l border city: >150K	2.000	12,597	252	291	
256.0	Industrial: <150K	1.500	1,316,012	19,740	36,164	
257.0	Industrial: >150K	2.000	14,227,269	284,545	514,132	
259.0	Ind'l border city: >150K	2.000	4,282	86	98	
267.0	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,770	
268.0	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,091	
269.0	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,932	
270.0	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	43,052	
272.0	Railroad <150K	1.500	164,135	2,462	4,620	
273.0	Railroad >150K	2.000	790,705	15,814	26,016	
275.0	Non-comm aircraft hangars	1.500	4,121	62	77	
276.0	Mineral	2.000	2,202	44	87	
277.0	Misc class 5	2.000	2,327	47	60	
283.0	Personal: 3f	1.000	12,421	124	120	
284.0	Non-comm aircraft hangars	1.500	82,447	1,237	1,473	
285.0	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,257	
286.0	Pers: It32 struct/lease land-non C/L,SRR	1.000	15,946	159	199	
287.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	448	
288.0	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39	
290.0	Pers: It32 struct/leased land-C/I	2.000	22,833	457	710	
291.0	Pers: Item 33 ag real estate	1.000	34,557	346	345	
293.0	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,572	
298.0	Pers: Item 41 Border EZ	2.000	29	1	1	
299.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,264	
301.0	Pers: It43 leased real estate - non C/I	1.500	24,803	372	591	
302.0	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,932	
303.0	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,167	
304.0	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,297	
305.0	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,476	
306.0	Pers: Item 46 syst/water utils	2.000	71	1	2	
307.0	Pers: Item 48 misc	2.000	15,645	313	357	

State Total

560,384,158

6,258,123

8,030,999

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,243	118	132
180.1	Ag Hmstd HGA: <76K: Exist	0.600	5,976,498	35,859	44,692
180.2	Ag Hmstd HGA: <76K: New	0.600	15,661	94	114
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.090	4,748,130	51,755	57,270
181.2	Ag Hmstd HGA: 76K-414K: New	1.090	31,882	348	377
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	31,806	318	357
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	670
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	13,517
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	56,742
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	79,053
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	57,235	286	226
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	11,126,849	111,268	83,502
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	1,706
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	6,366
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	3,759
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	1,770
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	2,226	22	19
197.1	Ag 2a Non-homestead: Exist	1.000	25,585,711	255,857	203,902
197.2	Ag 2a Non-homestead: New	1.000	42,980	430	339
198.1	Ag 2b Non-homestead: Exist	1.000	8,391,448	83,914	75,573
198.2	Ag 2b Non-homestead: New	1.000	2,691	27	24
199.1	Migrant Housing <500K: Exist	1.000	946	9	12
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,846
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	471,965	2,124	3,037
210.1	Res Homestead: <76K: Exist	0.600	104,802,120	628,813	1,001,729
210.2	Res Homestead: <76K: New	0.600	159,065	954	1,422
211.1	Res Homestead: 76K-414K: Exist	1.090	164,193,946	1,789,714	2,502,804
211.2	Res Homestead: 76K-414K: New	1.090	974,579	10,623	14,612
212.1	Res Homestead: 414K-500K: Exist	1.000	2,849,830	28,498	35,134

House Research Dept.

Simulation No. 11E8

Baseline: Actual Pay 2011

Page 38

7/19/2011	2:57 PM	Alternative: Projected Pay 2012: Spec Sess Agreement 7/18/11	(all figures in \$000s)			
212.2	Res Homestead: 414K-500K: New	1.000	59,370	594	739	
213.1	Res Homestead: > 500K: Exist	1.250	10,814,731	135,184	173,967	
213.2	Res Homestead: > 500K: New	1.250	154,258	1,928	2,364	
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	13,103,332	131,033	195,052	
215.2	Res NonHmstd 1 unit: <76K: New	1.000	73,734	737	1,017	
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,351,962	143,520	208,430	
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	249,432	2,494	3,447	
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,118,247	26,478	34,688	
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	150,774	
219.2	Res NonHmstd 2-3 units: New	1.250	115,309	1,441	1,924	
222.1	Regular apartments (4a): Exist	1.250	17,583,656	219,796	338,792	
222.2	Regular apartments (4a): New	1.250	174,741	2,184	3,403	
223.1	Low-income housing (4d): Exist	0.750	2,777,069	20,828	33,490	
223.2	Low-income housing (4d): New	0.750	29,054	218	348	
224.1	Student housing: Exist	1.000	24,769	248	403	
224.2	Student housing: New	1.000	310	3	5	
225.1	Manuf home park land: Exist	1.250	607,468	7,593	10,903	
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,479,369	94,794	83,502	
227.2	Non-comm SeasRec: <76K: New	1.000	42,984	430	393	
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,915,223	139,152	132,939	
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	120,524	1,205	1,183	
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,393,003	17,413	15,262	
229.2	Non-comm SeasRec: >500K: New	1.250	39,024	488	430	
231.1	Comm SeasRec 1c: <600K: Exist	0.500	405,754	2,029	1,821	
231.2	Comm SeasRec 1c: <600K: New	0.500	919	5	4	
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	200,308	2,003	1,650	
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	895	9	7	
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,439	293	257	
233.2	Com SeasRec 1c: >2.3M: New	1.250	323	4	3	
234.1	Com SeasRec 4c: <500K: Exist	1.000	208,179	2,082	2,457	
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	1,909	
235.2	Com SeasRec 4c: >500K: New	1.250	2,767	35	35	
236.1	Bed & Breakfast: Exist	1.250	23,057	288	358	
237.1	Qualifying golf courses	1.250	252,491	3,156	3,758	
238.1	Metro Non-profit Indoor Rec	1.250	14,556	182	333	
239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	36,027	540	793	
240.1	Non-profit/Comm Serv - donation: Exist	1.500	72,174	1,083	1,815	
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,238	228	205	
242.1	Qualifying Marina <500K: Exist	1.000	10,766	108	140	
243.1	Qualifying Marina >500K: Exist	1.250	20,218	253	312	
245.1	Commercial: <150K: Exist	1.500	8,612,730	129,191	254,435	
246.1	Commercial: >150K: Exist	2.000	45,477,311	909,546	1,777,584	

7/19/2011	2:57 PM	Alternative: Projected Pay 2012: Spec Sess Agreement 7/18/11			(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	39,514
256.2	Industrial: <150K: New	1.500	2,452	37	75
257.1	Industrial: >150K: Exist	2.000	13,901,791	278,036	545,907
257.2	Industrial: >150K: New	2.000	45,413	908	1,716
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	1,951
268.1	Publ Util: land & bldgs >150K	2.000	967,010	19,340	35,236
269.1	Publ Util: Electric Generat Mach	2.000	1,671,662	33,433	43,497
270.1	Publ Util: machinery (non-generat)	2.000	1,430,188	28,604	47,064
272.1	Railroad <150K	1.500	164,135	2,462	5,031
273.1	Railroad >150K	2.000	790,705	15,814	28,326
275.1	Non-comm aircraft hangars	1.500	4,121	62	83
276.1	Mineral	2.000	2,202	44	98
277.1	Misc class 5	2.000	2,327	47	68
283.1	Personal: 3f	1.000	12,421	124	133
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,635
285.1	Pers: It31 tools&mach excl elec gen	2.000	211,051	4,221	6,843
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	226
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	482
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	798
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	385
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	13,809
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	1,395
301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	669
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	14,151
303.1	Pers: Item 44 electric util trans lines	2.000	1,852,417	37,048	68,357
304.1	Pers: Item 44 electric util distri lines	2.000	268,963	5,379	10,270
305.1	Pers: Item 45 syst/gas utils	2.000	2,621,913	52,438	87,914
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	8,589,828

Baseline Levy Summary*Levy Summary Report*

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

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,682,320	1,920,330	218,214	1,462,580	324,931	814,706	7,423,081
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	9,792	0	514	8,161	0	0	18,467
Spread NTC Levy	2,504,724	1,747,759	216,086	1,345,865	288,592	814,706	6,917,732
Spread MKV Levy	2,992	32,202	194	812,852	457	0	848,697
Tax Incr Financing Levy							309,861
	Homestead Credit	0		Taconite credit		17,202	
	Agricultural Credit	23,608		Disparity Reduction Credit		8,608	