

House Research Simulation Report: Property Tax

Simulation #17A3

Date 10/05/2018

Steve Hinze, Legislative Analyst (steve.hinze@house.mn)
Jared Swanson, Legislative Analyst (jared.swanson@house.mn)

DESCRIPTION

BASELINE: Final Pay 2016

ALTERNATIVE: Final Pay 2017

This report compares property taxes payable in 2017 to property taxes payable in 2016. Both the payable 2016 and payable 2017 portions of the simulation are derived from final data as reported by the counties to the Dept. of Revenue.

KEY POINTS

- **Statewide, property taxes are increasing by \$304 million, or 3.3%.** Approximately \$136 million of the \$304 million increase is borne by new construction - property value appearing on the tax rolls for the first time in 2017. The overall tax increases are 3.5% in Greater Minnesota and 3.1% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -1.6% (on agricultural property) to +8.1% (on apartments). Changes on the largest property types are +2.5% on residential homesteads, +0.9% on commercial-industrial property, -1% on residential non-homestead property, +5.8% on public utility property, and +0.3% on seasonal-recreational property.

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

BASELINE: Final Pay 2016

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Final Pay 2017

- **Market values** are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- The **state levy** is based on the actual state levy amount.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	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:		
Lower tier ²	0.75	0.75
Upper tier	0.25	0.25
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
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
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
Lower tier ³	0.5	0.5
Upper tier	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

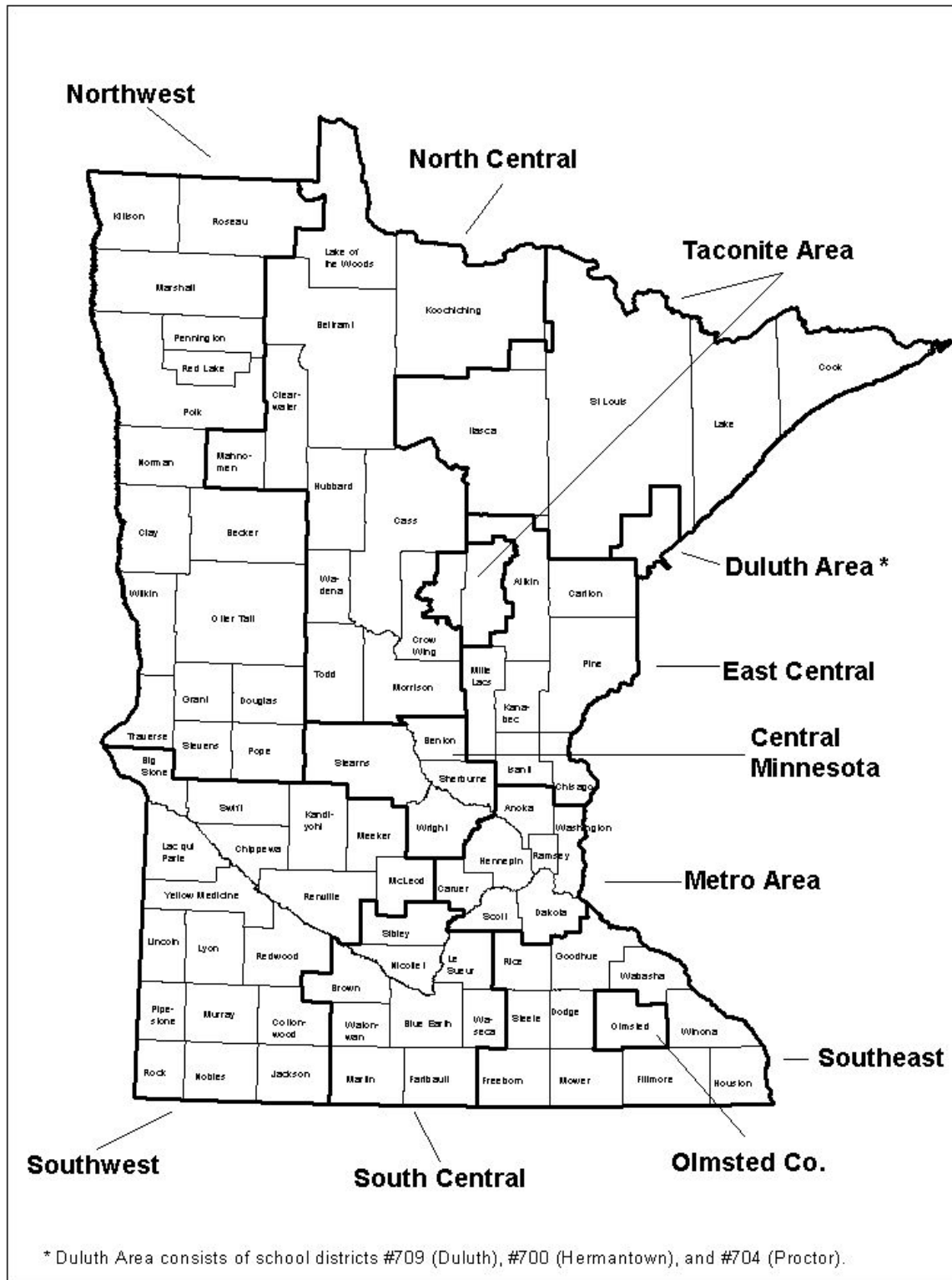
House Research Department

¹ After subtraction of homestead market value exclusion.

² \$106,000 for baseline (payable 2016), \$115,000 for alternative (payable 2017)

³ \$2,140,000 for baseline (payable 2016), \$2,050,000 for alternative (payable 2017)

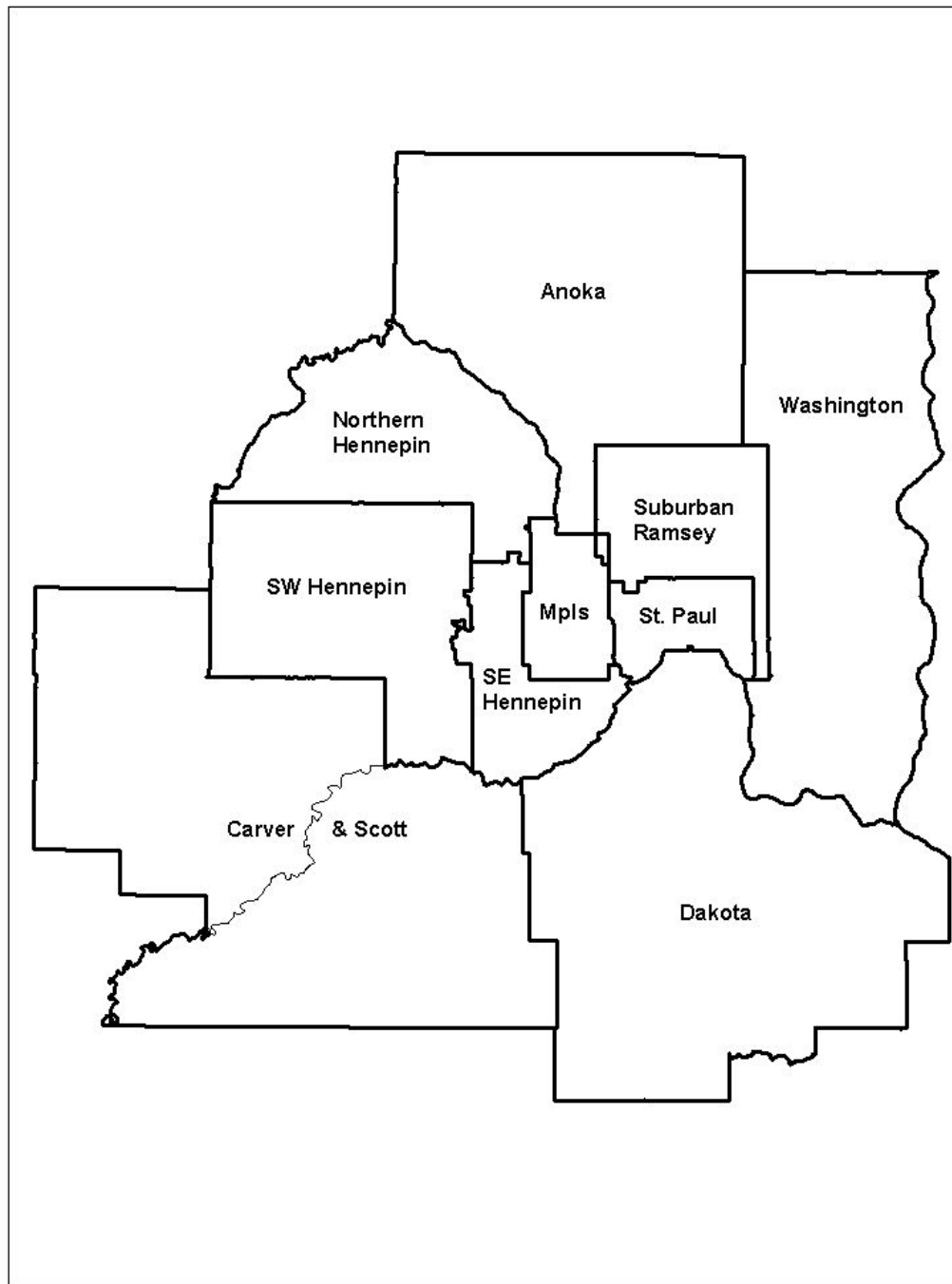
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



House Research Graphics

Notes: **North Hennepin** consists of the cities of: 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>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	300,296,557	311,411,060	11,114,503		3.7	3,840,117	3,936,333	96,216	2.5	1.28	1.26
Res Non-Hmstd	45,099,963	45,352,103	252,139		0.6	666,946	660,325	-6,621	-1.0	1.48	1.46
Apartments	24,130,148	26,707,030	2,576,882		10.7	440,987	476,492	35,505	8.1	1.83	1.78
Low-income Apts	3,686,387	4,053,745	367,359		10.0	41,935	45,308	3,373	8.0	1.14	1.12
Seasonal Rec'l	26,756,219	26,964,490	208,271		0.8	269,305	269,990	685	0.3	1.01	1.00
Com/Ind: Lo tier	10,374,888	10,255,288	-119,600		-1.2	297,443	288,675	-8,767	-2.9	2.87	2.81
Com/Ind Hi tier	66,775,035	69,253,067	2,478,033		3.7	2,508,499	2,543,888	35,390	1.4	3.76	3.67
Publ U: Elec Gen	2,672,707	2,860,667	187,960		7.0	66,178	71,355	5,177	7.8	2.48	2.49
Publ U: Other	10,705,432	11,486,526	781,094		7.3	351,225	370,196	18,971	5.4	3.28	3.22
Ag HGA	10,787,137	11,055,784	268,647		2.5	98,892	102,779	3,887	3.9	0.92	0.93
Ag Hmstd Land	85,894,972	82,254,218	-3,640,754		-4.2	320,712	314,783	-5,929	-1.8	0.37	0.38
Ag Non-Hmstd	53,490,702	50,667,144	-2,823,558		-5.3	368,534	358,145	-10,390	-2.8	0.69	0.71
Miscellaneous	919,424	947,071	27,647		3.0	16,620	16,735	115	0.7	1.81	1.77
New Construction	0	7,334,046	7,334,046		0.0	0	135,899	135,899	0.0	0.00	1.85
Total	641,589,571	660,602,239	19,012,668		3.0	9,287,392	9,590,903	303,511	3.3	1.45	1.45

Tax Base

Tax Rates

	Pctg Chng					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	6,740,305	7,016,128	275,824	4.1	County	44.14	43.99	0.031	0.029
(-) TIF Tax Capacity	175,877	178,694	2,818	1.6	City/Town	34.92	35.34	0.612	0.567
(-) FD Contrib Tax Cap	379,604	407,998	28,395	7.5	School District	24.50	23.74	19.664	19.367
(=) Taxable Tax Capacity	6,184,825	6,429,436	244,611	4.0	Special District	5.18	5.11	0.014	0.015
FD Distrib Tax Cap	382,614	411,189	28,574	7.5	Total	108.74	108.19	20.321	19.978

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	104,171,375	108,060,398	3,889,023	3.7	1,192,308	1,252,488	60,180	5.0	1.14	1.16
Res Non-Hmstd	15,116,379	14,967,066	-149,313	-1.0	213,964	212,346	-1,618	-0.8	1.42	1.42
Apartments	4,749,571	4,990,102	240,531	5.1	85,970	90,861	4,892	5.7	1.81	1.82
Low-income Apts	1,077,891	1,076,832	-1,058	-0.1	12,398	12,494	96	0.8	1.15	1.16
Seasonal Rec'l	25,318,333	25,472,511	154,178	0.6	249,213	249,505	292	0.1	0.98	0.98
Com/Ind: Lo tier	6,123,422	6,052,638	-70,783	-1.2	171,743	168,124	-3,619	-2.1	2.80	2.78
Com/Ind Hi tier	17,207,444	17,616,983	409,539	2.4	606,072	624,830	18,758	3.1	3.52	3.55
Publ U: Elec Gen	2,235,303	2,408,232	172,930	7.7	53,846	58,702	4,855	9.0	2.41	2.44
Publ U: Other	7,482,245	8,004,510	522,264	7.0	228,886	241,933	13,047	5.7	3.06	3.02
Ag HGA	9,864,976	10,116,876	251,900	2.6	88,978	92,783	3,805	4.3	0.90	0.92
Ag Hmstd Land	82,921,237	79,326,450	-3,594,788	-4.3	307,958	302,318	-5,640	-1.8	0.37	0.38
Ag Non-Hmstd	51,446,453	48,677,076	-2,769,377	-5.4	347,677	338,216	-9,461	-2.7	0.68	0.69
Miscellaneous	372,207	381,268	9,060	2.4	6,958	7,124	166	2.4	1.87	1.87
New Construction	0	2,516,305	2,516,305	0.0	0	39,690	39,690	0.0	0.00	1.58
Total	328,086,835	329,667,246	1,580,411	0.5	3,565,970	3,691,414	125,444	3.5	1.09	1.12

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
						Base	Alter	Base	Alter
Total Tax Capacity	3,106,194	3,158,672	52,478	1.7	County	46.30	47.47	0.024	0.022
(-) TIF Tax Capacity	27,195	26,974	-221	-0.8	City/Town	28.11	29.02	0.415	0.382
(-) FD Contrib Tax Cap	9,318	10,222	904	9.7	School District	20.39	20.04	17.235	17.669
(=) Taxable Tax Capacity	3,069,681	3,121,476	51,795	1.7	Special District	1.74	1.74	0.039	0.044
FD Distrib Tax Cap	9,319	10,221	903	9.7	Total	96.54	98.27	17.713	18.117

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	106,700	110,700	3,700	3.7	952	1,017	65	6.8	0.89	0.92
Res Hmstd: Median Va	160,000	166,000	6,000	3.8	1,608	1,708	100	6.2	1.00	1.03
Res Hmstd: Hi Val	213,300	221,300	8,000	3.8	2,263	2,398	135	6.0	1.06	1.08
Res Hmstd: Ex-Hi Val	320,000	331,900	11,900	3.7	3,575	3,780	205	5.7	1.12	1.14
Apartment	300,000	315,200	15,200	5.1	4,152	4,443	291	7.0	1.38	1.41
Seas Rec: Lo Val	75,000	75,500	500	0.7	787	804	17	2.2	1.05	1.07
Seas Rec: Hi Val	200,000	201,200	1,200	0.6	2,253	2,298	45	2.0	1.13	1.14
Comm/Ind: Lo Val	150,000	153,600	3,600	2.4	3,531	2,935	-596	-16.9	2.35	1.91
Comm/Ind: Mid Val	300,000	307,100	7,100	2.4	8,151	7,632	-519	-6.4	2.72	2.49
Comm/Ind: Hi Val	1,000,000	1,023,800	23,800	2.4	29,709	29,562	-147	-0.5	2.97	2.89

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	196,125,182	203,350,662	7,225,479	3.7	2,647,809	2,683,845	36,036	1.4	1.35	1.32
Res Non-Hmstd	29,983,584	30,385,037	401,452	1.3	452,982	447,979	-5,003	-1.1	1.51	1.47
Apartments	19,380,577	21,716,928	2,336,351	12.1	355,017	385,630	30,613	8.6	1.83	1.78
Low-income Apts	2,608,496	2,976,913	368,417	14.1	29,538	32,814	3,277	11.1	1.13	1.10
Seasonal Rec'l	1,437,886	1,491,979	54,093	3.8	20,092	20,486	393	2.0	1.40	1.37
Com/Ind: Lo tier	4,251,466	4,202,650	-48,816	-1.1	125,700	120,552	-5,148	-4.1	2.96	2.87
Com/Ind Hi tier	49,567,591	51,636,084	2,068,493	4.2	1,902,427	1,919,059	16,632	0.9	3.84	3.72
Publ U: Elec Gen	437,405	452,435	15,030	3.4	12,332	12,653	322	2.6	2.82	2.80
Publ U: Other	3,223,186	3,482,016	258,830	8.0	122,339	128,262	5,923	4.8	3.80	3.68
Ag HGA	922,161	938,908	16,747	1.8	9,913	9,996	83	0.8	1.07	1.06
Ag Hmstd Land	2,973,735	2,927,768	-45,967	-1.5	12,754	12,465	-289	-2.3	0.43	0.43
Ag Non-Hmstd	2,044,249	1,990,068	-54,181	-2.7	20,858	19,929	-929	-4.5	1.02	1.00
Miscellaneous	547,217	565,803	18,586	3.4	9,662	9,611	-51	-0.5	1.77	1.70
New Construction	0	4,817,741	4,817,741	0.0	0	96,209	96,209	0.0	0.00	2.00
Total	313,502,736	330,934,993	17,432,257	5.6	5,721,422	5,899,489	178,067	3.1	1.82	1.78

Tax Base

Tax Rates

				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change		Base	Alter	Base	Alter	
Total Tax Capacity	3,634,111	3,857,456	223,346	6.1	County	42.01	40.72	0.035	0.033
(-) TIF Tax Capacity	148,682	151,720	3,039	2.0	City/Town	41.63	41.31	0.720	0.667
(-) FD Contrib Tax Cap	370,286	397,777	27,491	7.4	School District	28.56	27.24	20.993	20.286
(=) Taxable Tax Capacity	3,115,143	3,307,960	192,816	6.2	Special District	8.56	8.29	0.000	0.000
FD Distrib Tax Cap	373,295	400,967	27,672	7.4	Total	120.76	117.56	21.747	20.986

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	171,100	177,400		3.7	2,175	2,201	26	1.2	1.27	1.24
Res Hmstd: Median Va	256,600	266,100		3.7	3,486	3,520	34	1.0	1.36	1.32
Res Hmstd: Hi Val	342,000	354,600		3.7	4,796	4,837	41	0.9	1.40	1.36
Res Hmstd: Ex-Hi Val	513,100	532,000		3.7	7,352	7,464	113	1.5	1.43	1.40
Apartment	300,000	336,200		12.1	5,181	5,646	465	9.0	1.73	1.68
Comm/Ind: Lo Val	150,000	156,300		4.2	4,358	3,782	-576	-13.2	2.91	2.42
Comm/Ind: Mid Val	300,000	312,500		4.2	10,061	9,553	-508	-5.1	3.35	3.06
Comm/Ind: Hi Val	1,000,000	1,041,700		4.2	36,673	36,490	-183	-0.5	3.67	3.50

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	59,489,816	62,283,640	2,793,824	4.7	763,564	809,468	45,904	6.0	1.28	1.30
Res Non-Hmstd	9,517,374	9,483,581	-33,793	-0.4	151,828	151,532	-295	-0.2	1.60	1.60
Apartments	4,668,736	4,910,536	241,800	5.2	84,920	89,824	4,904	5.8	1.82	1.83
Low-income Apts	1,077,677	1,076,619	-1,058	-0.1	12,396	12,492	96	0.8	1.15	1.16
Seasonal Rec'l	3,394,408	3,428,735	34,327	1.0	39,154	39,175	21	0.1	1.15	1.14
Com/Ind: Lo tier	4,961,202	4,908,545	-52,657	-1.1	145,947	143,152	-2,795	-1.9	2.94	2.92
Com/Ind Hi tier	15,196,891	15,515,428	318,537	2.1	550,577	566,311	15,735	2.9	3.62	3.65
Publ U: Elec Gen	2,164,930	2,323,959	159,029	7.3	52,454	57,052	4,598	8.8	2.42	2.45
Publ U: Other	2,191,948	2,344,014	152,066	6.9	82,800	87,363	4,563	5.5	3.78	3.73
Ag HGA	268,475	269,299	824	0.3	3,428	3,472	44	1.3	1.28	1.29
Ag Hmstd Land	859,418	802,089	-57,329	-6.7	5,567	5,244	-323	-5.8	0.65	0.65
Ag Non-Hmstd	1,122,546	1,114,366	-8,180	-0.7	14,681	14,638	-43	-0.3	1.31	1.31
Miscellaneous	309,210	316,483	7,273	2.4	6,137	6,285	149	2.4	1.98	1.99
New Construction	0	1,452,799	1,452,799	0.0	0	29,356	29,356	0.0	0.00	2.02
Total	105,222,630	110,230,092	5,007,461	4.8	1,913,452	2,015,364	101,912	5.3	1.82	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	1,177,401	1,245,277	67,875	5.8	County	48.64	49.15	0.018	0.016
(-) TIF Tax Capacity	26,537	26,503	-35	-0.1	City/Town	55.84	56.09	0.693	0.633
(-) FD Contrib Tax Cap	6,082	6,554	472	7.8	School District	24.62	24.03	17.399	17.824
(=) Taxable Tax Capacity	1,144,782	1,212,220	67,437	5.9	Special District	2.14	2.07	0.055	0.062
FD Distrib Tax Cap	7,579	8,294	715	9.4	Total	131.23	131.33	18.165	18.536

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,000	98,400	4,400	4.7	1,027	1,097	70	6.8	1.09	1.11
Res Hmstd: Median Va	140,900	147,500	6,600	4.7	1,783	1,888	105	5.9	1.27	1.28
Res Hmstd: Hi Val	187,900	196,700	8,800	4.7	2,540	2,681	141	5.5	1.35	1.36
Res Hmstd: Ex-Hi Val	281,900	295,100	13,200	4.7	4,056	4,267	211	5.2	1.44	1.45
Apartment	300,000	315,500	15,500	5.2	5,466	5,764	298	5.5	1.82	1.83
Comm/Ind: Lo Val	150,000	153,100	3,100	2.1	4,318	3,691	-627	-14.5	2.88	2.41
Comm/Ind: Mid Val	300,000	306,300	6,300	2.1	9,986	9,398	-587	-5.9	3.33	3.07
Comm/Ind: Hi Val	1,000,000	1,021,000	21,000	2.1	36,432	36,024	-409	-1.1	3.64	3.53

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	44,681,559	45,776,758	1,095,199	2.5	428,744	443,021	14,276	3.3	0.96	0.97
Res Non-Hmstd	5,599,005	5,483,485	-115,520	-2.1	62,136	60,813	-1,323	-2.1	1.11	1.11
Apartments	80,835	79,565	-1,270	-1.6	1,049	1,037	-12	-1.1	1.30	1.30
Low-income Apts	213	213	0	0.0	2	2	0	2.0	0.90	0.92
Seasonal Rec'l	21,923,925	22,043,776	119,851	0.5	210,059	210,330	271	0.1	0.96	0.95
Com/Ind: Lo tier	1,162,219	1,144,093	-18,126	-1.6	25,797	24,972	-825	-3.2	2.22	2.18
Com/Ind Hi tier	2,010,553	2,101,555	91,002	4.5	55,495	58,518	3,023	5.4	2.76	2.78
Publ U: Elec Gen	70,373	84,274	13,901	19.8	1,393	1,650	257	18.5	1.98	1.96
Publ U: Other	5,290,297	5,660,496	370,199	7.0	146,086	154,571	8,484	5.8	2.76	2.73
Ag HGA	9,596,501	9,847,577	251,076	2.6	85,550	89,311	3,761	4.4	0.89	0.91
Ag Hmstd Land	82,061,820	78,524,361	-3,537,459	-4.3	302,391	297,074	-5,316	-1.8	0.37	0.38
Ag Non-Hmstd	50,323,907	47,562,710	-2,761,197	-5.5	332,995	323,577	-9,418	-2.8	0.66	0.68
Miscellaneous	62,998	64,785	1,787	2.8	821	839	17	2.1	1.30	1.29
New Construction	0	1,063,506	1,063,506	0.0	0	10,334	10,334	0.0	0.00	0.97
Total	222,864,205	219,437,155	-3,427,050	-1.5	1,652,518	1,676,050	23,532	1.4	0.74	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,928,793	1,913,395	-15,397	-0.8	County	44.91	46.40	0.033	0.032
(-) TIF Tax Capacity	658	472	-186	-28.3	City/Town	11.62	11.83	0.013	0.013
(-) FD Contrib Tax Cap	3,236	3,667	431	13.3	School District	17.87	17.51	16.999	17.440
(=) Taxable Tax Capacity	1,924,899	1,909,256	-15,642	-0.8	Special District	1.51	1.53	0.017	0.016
FD Distrib Tax Cap	1,740	1,928	188	10.8	Total	75.91	77.27	17.062	17.501

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,200	133,400		2.5	1,017	1,067	50	4.9	0.78	0.8
Res Hmstd: Median Va	195,200	200,000		2.5	1,665	1,743	78	4.7	0.85	0.87
Res Hmstd: Hi Val	260,200	266,600		2.5	2,314	2,420	106	4.6	0.89	0.91
Res Hmstd: Ex-Hi Val	390,400	400,000		2.5	3,613	3,775	161	4.5	0.93	0.94
Apartment	300,000	295,300		-1.6	3,358	3,369	11	0.3	1.12	1.14
Seas Rec: Lo Val	75,000	75,400		0.5	632	645	13	2.0	0.84	0.86
Seas Rec: Hi Val	200,000	201,100		0.6	1,841	1,875	34	1.8	0.92	0.93
Comm/Ind: Lo Val	150,000	156,800		4.5	3,057	2,523	-535	-17.5	2.04	1.61
Comm/Ind: Mid Val	300,000	313,600		4.5	7,048	6,652	-396	-5.6	2.35	2.12
Comm/Ind: Hi Val	1,000,000	1,045,300		4.5	25,672	25,923	251	1.0	2.57	2.48

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,285,810	6,572,740	286,931	4.6	75,467	80,128	4,661	6.2	1.20	1.22
Res Non-Hmstd	987,821	984,424	-3,397	-0.3	14,567	14,486	-82	-0.6	1.47	1.47
Apartments	672,404	716,807	44,404	6.6	11,182	11,785	603	5.4	1.66	1.64
Low-income Apts	125,463	123,486	-1,977	-1.6	1,334	1,306	-27	-2.1	1.06	1.06
Seasonal Rec'l	402,700	401,608	-1,092	-0.3	5,006	4,983	-24	-0.5	1.24	1.24
Com/Ind: Lo tier	634,012	626,547	-7,466	-1.2	16,512	16,069	-443	-2.7	2.60	2.56
Com/Ind Hi tier	1,521,766	1,531,042	9,275	0.6	42,885	43,591	706	1.6	2.82	2.85
Publ U: Elec Gen	22,790	25,781	2,991	13.1	586	662	76	12.9	2.57	2.57
Publ U: Other	159,760	192,323	32,563	20.4	5,725	6,525	800	14.0	3.58	3.39
Ag HGA	18,547	18,314	-233	-1.3	226	220	-6	-2.6	1.22	1.20
Ag Hmstd Land	87,884	81,549	-6,334	-7.2	571	533	-38	-6.6	0.65	0.65
Ag Non-Hmstd	116,921	112,659	-4,262	-3.6	1,399	1,356	-43	-3.0	1.20	1.20
Miscellaneous	40,188	39,818	-370	-0.9	742	730	-12	-1.6	1.85	1.83
New Construction	0	215,859	215,859	0.0	0	3,770	3,770	0.0	0.00	1.75
Total	11,076,066	11,642,958	566,892	5.1	176,202	186,146	9,943	5.6	1.59	1.60

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	120,799	128,429	7,630	6.3	County	43.13	44.34	0.000	0.000	
(-) TIF Tax Capacity	5,404	5,190	-214	-4.0	City/Town	53.32	53.17	0.052	0.045	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.08	21.27	17.863	18.549	
(=) Taxable Tax Capacity	115,395	123,239	7,844	6.8	Special District	3.05	3.02	0.130	0.125	
FD Distrib Tax Cap	0	0	0	0.0	Total	122.58	121.80	18.045	18.718	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,600	93,700	4,600	4.6	902	961	59	6.5	1.01	1.03
Res Hmstd: Median Va	134,400	140,500	6,100	4.5	1,582	1,668	86	5.5	1.18	1.19
Res Hmstd: Hi Val	179,200	187,400	8,200	4.6	2,261	2,376	115	5.1	1.26	1.27
Res Hmstd: Ex-Hi Val	268,800	281,100	12,300	4.6	3,620	3,791	171	4.7	1.35	1.35
Apartment	300,000	319,800	19,800	6.6	5,138	5,468	329	6.4	1.71	1.71
Comm/Ind: Lo Val	150,000	150,900	900	0.6	4,122	3,396	-727	-17.6	2.75	2.25
Comm/Ind: Mid Val	300,000	301,800	1,800	0.6	9,528	8,732	-796	-8.4	3.18	2.89
Comm/Ind: Hi Val	1,000,000	1,006,100	6,100	0.6	34,756	33,640	-1,116	-3.2	3.48	3.34

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,486,954	6,679,088	192,134	3.0	56,572	58,091	1,519	2.7	0.87	0.87
Res Non-Hmstd	775,437	785,949	10,512	1.4	7,767	7,823	57	0.7	1.00	1.00
Apartments	9,834	9,849	15	0.2	122	116	-6	-4.5	1.24	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,346,695	5,384,828	38,133	0.7	49,197	49,018	-179	-0.4	0.92	0.91
Com/Ind: Lo tier	187,519	185,599	-1,920	-1.0	3,861	3,735	-126	-3.3	2.06	2.01
Com/Ind Hi tier	383,379	404,889	21,511	5.6	9,659	10,131	472	4.9	2.52	2.50
Publ U: Elec Gen	1,063	1,071	8	0.7	19	18	0	-2.6	1.77	1.71
Publ U: Other	1,068,366	1,136,638	68,273	6.4	26,880	28,117	1,237	4.6	2.52	2.47
Ag HGA	1,595,758	1,654,845	59,088	3.7	13,167	13,875	709	5.4	0.83	0.84
Ag Hmstd Land	15,860,954	14,687,326	-1,173,628	-7.4	56,391	54,790	-1,601	-2.8	0.36	0.37
Ag Non-Hmstd	10,903,736	9,892,125	-1,011,611	-9.3	67,604	65,411	-2,193	-3.2	0.62	0.66
Miscellaneous	5,773	5,925	152	2.6	70	70	0	0.2	1.22	1.19
New Construction	0	217,408	217,408	0.0	0	2,005	2,005	0.0	0.00	0.92
Total	42,625,467	41,045,540	-1,579,927	-3.7	291,308	293,202	1,894	0.7	0.68	0.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	373,384	361,315	-12,068	-3.2	County	39.60	41.79	0.000	0.000
(-) TIF Tax Capacity	363	187	-176	-48.5	City/Town	9.91	10.38	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.27	14.86	18.390	18.703
(=) Taxable Tax Capacity	373,021	361,128	-11,892	-3.2	Special District	3.40	3.51	0.109	0.103
FD Distrib Tax Cap	0	0	0	0.0	Total	68.18	70.55	18.499	18.806

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	131,800	135,700	3,900	3.0	969	1,033	64	6.6	0.74	0.76
Res Hmstd: Median Va	197,700	203,600	5,900	3.0	1,581	1,682	101	6.4	0.8	0.83
Res Hmstd: Hi Val	263,500	271,300	7,800	3.0	2,192	2,329	137	6.2	0.83	0.86
Res Hmstd: Ex-Hi Val	395,300	407,000	11,700	3.0	3,415	3,625	210	6.1	0.86	0.89
Apartment	300,000	300,500	500	0.2	3,112	3,215	103	3.3	1.04	1.07
Seas Rec: Lo Val	75,000	75,500	500	0.7	574	595	21	3.6	0.77	0.79
Seas Rec: Hi Val	200,000	201,400	1,400	0.7	1,686	1,742	56	3.3	0.84	0.86
Comm/Ind: Lo Val	150,000	158,400	8,400	5.6	2,905	2,423	-482	-16.6	1.94	1.53
Comm/Ind: Mid Val	300,000	316,800	16,800	5.6	6,686	6,402	-283	-4.2	2.23	2.02
Comm/Ind: Hi Val	1,000,000	1,056,100	56,100	5.6	24,329	24,976	647	2.7	2.43	2.36

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,665,589	3,803,384	137,795	3.8	40,068	41,549	1,480	3.7	1.09	1.09
Res Non-Hmstd	678,730	698,600	19,870	2.9	10,158	10,431	273	2.7	1.50	1.49
Apartments	263,859	278,000	14,141	5.4	4,751	4,974	223	4.7	1.80	1.79
Low-income Apts	89,300	85,965	-3,335	-3.7	1,051	1,013	-38	-3.6	1.18	1.18
Seasonal Rec'l	2,201,042	2,239,308	38,266	1.7	22,528	22,515	-13	-0.1	1.02	1.01
Com/Ind: Lo tier	507,033	506,526	-507	-0.1	14,481	14,268	-213	-1.5	2.86	2.82
Com/Ind Hi tier	995,666	1,014,274	18,608	1.9	35,616	36,154	538	1.5	3.58	3.56
Publ U: Elec Gen	2,441	2,522	81	3.3	77	83	7	8.5	3.15	3.31
Publ U: Other	117,105	115,969	-1,136	-1.0	4,389	4,276	-113	-2.6	3.75	3.69
Ag HGA	26,800	26,704	-96	-0.4	294	294	1	0.2	1.10	1.10
Ag Hmstd Land	54,204	52,498	-1,706	-3.1	269	259	-10	-3.6	0.50	0.49
Ag Non-Hmstd	93,196	91,031	-2,165	-2.3	889	855	-33	-3.7	0.95	0.94
Miscellaneous	22,257	23,046	788	3.5	468	487	19	4.2	2.10	2.11
New Construction	0	86,121	86,121	0.0	0	1,504	1,504	0.0	0.00	1.75
Total	8,717,223	9,023,947	306,725	3.5	135,038	138,663	3,626	2.7	1.55	1.54

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	95,813	99,676	3,863	4.0	County	41.63	41.36	0.000	0.000
(-) TIF Tax Capacity	2,410	2,112	-298	-12.4	City/Town	50.14	50.03	0.055	0.053
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.54	19.13	13.865	13.972
(=) Taxable Tax Capacity	93,403	97,563	4,161	4.5	Special District	0.92	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	112.24	111.42	13.920	14.024

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,700	94,100	3.7	818	856	39	4.7	0.90	0.91
Res Hmstd: Median Va	136,100	141,200	3.7	1,437	1,493	56	3.9	1.06	1.06
Res Hmstd: Hi Val	181,400	188,200	3.7	2,054	2,128	74	3.6	1.13	1.13
Res Hmstd: Ex-Hi Val	272,100	282,300	3.7	3,290	3,399	109	3.3	1.21	1.20
Apartment	300,000	316,100	5.4	4,627	4,846	219	4.7	1.54	1.53
Seas Rec: Lo Val	75,000	76,300	1.7	904	913	9	1.0	1.21	1.2
Seas Rec: Hi Val	200,000	203,500	1.8	2,567	2,593	26	1.0	1.28	1.27
Comm/Ind: Lo Val	150,000	152,800	1.9	3,828	3,152	-676	-17.7	2.55	2.06
Comm/Ind: Mid Val	300,000	305,600	1.9	8,861	8,166	-695	-7.8	2.95	2.67
Comm/Ind: Hi Val	1,000,000	1,018,700	1.9	32,353	31,570	-783	-2.4	3.24	3.1

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,717,006	6,850,010	133,004	2.0	56,829	58,424	1,595	2.8	0.85	0.85
Res Non-Hmstd	778,760	762,741	-16,019	-2.1	8,102	7,906	-196	-2.4	1.04	1.04
Apartments	27,672	26,968	-704	-2.5	351	350	-1	-0.4	1.27	1.30
Low-income Apts	213	213	0	0.0	2	2	0	2.0	0.90	0.92
Seasonal Rec'l	6,757,224	6,839,971	82,747	1.2	59,026	58,989	-37	-0.1	0.87	0.86
Com/Ind: Lo tier	198,751	194,540	-4,210	-2.1	4,190	4,030	-160	-3.8	2.11	2.07
Com/Ind Hi tier	183,566	192,091	8,524	4.6	5,023	5,189	167	3.3	2.74	2.70
Publ U: Elec Gen	4,466	5,033	567	12.7	103	116	13	12.8	2.31	2.31
Publ U: Other	1,087,891	1,154,315	66,424	6.1	30,325	31,767	1,442	4.8	2.79	2.75
Ag HGA	1,060,793	1,079,985	19,192	1.8	9,597	9,928	331	3.4	0.90	0.92
Ag Hmstd Land	3,162,833	3,150,461	-12,372	-0.4	12,553	12,317	-236	-1.9	0.40	0.39
Ag Non-Hmstd	2,518,358	2,491,256	-27,102	-1.1	21,735	21,282	-453	-2.1	0.86	0.85
Miscellaneous	16,661	18,835	2,174	13.0	182	206	24	13.2	1.09	1.10
New Construction	0	179,260	179,260	0.0	0	1,659	1,659	0.0	0.00	0.93
Total	22,514,194	22,945,678	431,484	1.9	208,019	212,166	4,147	2.0	0.92	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	213,114	218,675	5,561	2.6	County	47.01	46.96	0.000	0.000
(-) TIF Tax Capacity	60	58	-3	-4.5	City/Town	14.32	14.28	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.87	18.34	14.042	14.454
(=) Taxable Tax Capacity	213,053	218,617	5,564	2.6	Special District	1.17	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.38	80.73	14.042	14.454

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,700	121,100		2.0	917	938	22	2.4	0.77	0.77
Res Hmstd: Median Va	178,000	181,500		2.0	1,526	1,556	31	2.0	0.86	0.86
Res Hmstd: Hi Val	237,300	242,000		2.0	2,135	2,175	40	1.9	0.9	0.9
Res Hmstd: Ex-Hi Val	356,000	363,000		2.0	3,355	3,413	59	1.7	0.94	0.94
Apartment	300,000	292,400		-2.5	3,473	3,373	-100	-2.9	1.16	1.15
Seas Rec: Lo Val	75,000	75,900		1.2	673	675	2	0.3	0.9	0.89
Seas Rec: Hi Val	200,000	202,400		1.2	1,950	1,957	7	0.4	0.98	0.97
Comm/Ind: Lo Val	150,000	157,000		4.7	3,135	2,563	-572	-18.3	2.09	1.63
Comm/Ind: Mid Val	300,000	313,900		4.6	7,245	6,756	-489	-6.7	2.41	2.15
Comm/Ind: Hi Val	1,000,000	1,046,400		4.6	26,424	26,332	-92	-0.3	2.64	2.52

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	2,798,075	2,806,392	8,317	0.3	26,113	27,242	1,129	4.3	0.93	0.97
Res Non-Hmstd	469,529	465,192	-4,337	-0.9	7,974	8,088	114	1.4	1.70	1.74
Apartments	147,315	149,171	1,856	1.3	2,956	3,079	123	4.2	2.01	2.06
Low-income Apts	60,001	59,553	-448	-0.7	724	745	20	2.8	1.21	1.25
Seasonal Rec'l	364,198	355,016	-9,182	-2.5	4,859	4,833	-26	-0.5	1.33	1.36
Com/Ind: Lo tier	323,125	314,936	-8,190	-2.5	10,124	9,907	-217	-2.1	3.13	3.15
Com/Ind Hi tier	554,477	561,264	6,788	1.2	22,600	23,181	581	2.6	4.08	4.13
Publ U: Elec Gen	327,004	366,120	39,117	12.0	7,890	9,069	1,179	14.9	2.41	2.48
Publ U: Other	329,955	348,515	18,560	5.6	12,554	13,219	666	5.3	3.80	3.79
Ag HGA	8,830	9,110	280	3.2	84	90	6	7.2	0.95	0.99
Ag Hmstd Land	9,241	9,229	-12	-0.1	36	36	0	-0.1	0.39	0.39
Ag Non-Hmstd	171,981	166,983	-4,998	-2.9	2,505	2,450	-56	-2.2	1.46	1.47
Miscellaneous	17,158	17,523	365	2.1	416	423	8	1.8	2.42	2.42
New Construction	0	41,276	41,276	0.0	0	1,006	1,006	0.0	0.00	2.44
Total	5,580,888	5,670,280	89,391	1.6	98,834	103,367	4,533	4.6	1.77	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	63,179	64,909	1,730	2.7	County	54.12	56.49	0.000	0.000
(-) TIF Tax Capacity	1,191	1,144	-47	-4.0	City/Town	70.38	71.30	0.169	0.165
(-) FD Contrib Tax Cap	6,082	6,554	472	7.8	School District	13.99	14.02	11.597	12.325
(=) Taxable Tax Capacity	55,906	57,211	1,305	2.3	Special District	1.32	1.33	0.000	0.000
FD Distrib Tax Cap	7,579	8,294	715	9.4	Total	139.81	143.13	11.766	12.491

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,500	68,700		0.3	340	361	21	6.1	0.5	0.53
Res Hmstd: Median Va	102,700	103,000		0.3	850	887	37	4.3	0.83	0.86
Res Hmstd: Hi Val	136,900	137,300		0.3	1,412	1,465	53	3.8	1.03	1.07
Res Hmstd: Ex-Hi Val	205,500	206,100		0.3	2,538	2,624	86	3.4	1.23	1.27
Apartment	300,000	303,800		1.3	5,596	5,815	219	3.9	1.87	1.91
Seas Rec: Lo Val	75,000	73,100		-2.5	1,111	1,107	-5	-0.4	1.48	1.51
Seas Rec: Hi Val	200,000	195,000		-2.5	3,119	3,099	-20	-0.6	1.56	1.59
Comm/Ind: Lo Val	150,000	151,800		1.2	4,515	3,894	-621	-13.8	3.01	2.57
Comm/Ind: Mid Val	300,000	303,700		1.2	10,475	9,916	-559	-5.3	3.49	3.27
Comm/Ind: Hi Val	1,000,000	1,012,200		1.2	38,291	38,008	-283	-0.7	3.83	3.75

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,165,344	5,197,287	31,943	0.6	38,382	39,764	1,382	3.6	0.74	0.77
Res Non-Hmstd	577,929	591,917	13,988	2.4	6,055	6,288	233	3.8	1.05	1.06
Apartments	10,121	10,011	-111	-1.1	123	127	4	3.2	1.22	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,409,310	5,396,129	-13,181	-0.2	53,381	53,763	383	0.7	0.99	1.00
Com/Ind: Lo tier	94,248	94,635	387	0.4	2,298	2,281	-17	-0.7	2.44	2.41
Com/Ind Hi tier	265,684	268,004	2,320	0.9	8,241	8,649	408	4.9	3.10	3.23
Publ U: Elec Gen	1,542	1,683	141	9.1	33	38	5	15.0	2.14	2.25
Publ U: Other	589,671	669,741	80,071	13.6	18,401	20,569	2,168	11.8	3.12	3.07
Ag HGA	184,134	185,862	1,728	0.9	952	1,008	56	5.9	0.52	0.54
Ag Hmstd Land	332,715	328,632	-4,083	-1.2	773	677	-96	-12.4	0.23	0.21
Ag Non-Hmstd	2,160,730	2,122,298	-38,432	-1.8	19,315	19,107	-208	-1.1	0.89	0.90
Miscellaneous	6,939	6,477	-462	-6.7	90	88	-3	-3.0	1.30	1.35
New Construction	0	96,716	96,716	0.0	0	950	950	0.0	0.00	0.98
Total	14,798,367	14,969,391	171,025	1.2	148,044	153,308	5,264	3.6	1.00	1.02

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	148,762	151,555	2,793	1.9	County	55.56	57.72	0.000	0.000
(-) TIF Tax Capacity	7	0	-7	-100.0	City/Town	14.27	14.06	0.000	0.000
(-) FD Contrib Tax Cap	3,236	3,667	431	13.3	School District	15.03	13.96	10.375	11.335
(=) Taxable Tax Capacity	145,519	147,888	2,368	1.6	Special District	2.69	2.76	0.000	0.000
FD Distrib Tax Cap	1,740	1,928	188	10.8	Total	87.54	88.50	10.375	11.335

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,900	126,700	0.6	716	746	30	4.1	0.57	0.59
Res Hmstd: Median Va	188,800	190,000	0.6	1,382	1,428	46	3.3	0.73	0.75
Res Hmstd: Hi Val	251,600	253,200	0.6	2,046	2,109	63	3.1	0.81	0.83
Res Hmstd: Ex-Hi Val	377,600	379,900	0.6	3,379	3,474	95	2.8	0.89	0.91
Apartment	300,000	296,700	-1.1	3,594	3,619	24	0.7	1.2	1.22
Seas Rec: Lo Val	75,000	74,800	-0.3	719	724	4	0.6	0.96	0.97
Seas Rec: Hi Val	200,000	199,500	-0.3	2,073	2,083	10	0.5	1.04	1.04
Comm/Ind: Lo Val	150,000	151,300	0.9	3,511	2,827	-684	-19.5	2.34	1.87
Comm/Ind: Mid Val	300,000	302,600	0.9	8,141	7,440	-702	-8.6	2.71	2.46
Comm/Ind: Hi Val	1,000,000	1,008,700	0.9	29,748	28,967	-781	-2.6	2.97	2.87

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	5,388,114	5,540,922	152,808	2.8	68,647	72,789	4,142	6.0	1.27	1.31
Res Non-Hmstd	1,174,912	1,182,480	7,568	0.6	18,032	18,642	610	3.4	1.53	1.58
Apartments	394,952	403,428	8,476	2.1	7,160	7,546	386	5.4	1.81	1.87
Low-income Apts	75,132	71,317	-3,815	-5.1	843	821	-23	-2.7	1.12	1.15
Seasonal Rec'l	151,971	159,575	7,605	5.0	1,939	2,074	135	7.0	1.28	1.30
Com/Ind: Lo tier	242,931	243,450	520	0.2	6,930	7,007	77	1.1	2.85	2.88
Com/Ind Hi tier	1,159,662	1,223,888	64,226	5.5	42,944	46,529	3,585	8.3	3.70	3.80
Publ U: Elec Gen	26,192	26,908	715	2.7	739	783	44	5.9	2.82	2.91
Publ U: Other	174,095	172,734	-1,362	-0.8	6,436	6,441	5	0.1	3.70	3.73
Ag HGA	10,683	11,542	859	8.0	121	134	14	11.2	1.13	1.16
Ag Hmstd Land	12,639	12,850	211	1.7	48	50	2	4.9	0.38	0.39
Ag Non-Hmstd	141,639	143,606	1,967	1.4	1,608	1,660	52	3.2	1.14	1.16
Miscellaneous	32,200	33,386	1,186	3.7	525	562	37	7.0	1.63	1.68
New Construction	0	97,795	97,795	0.0	0	2,227	2,227	0.0	0.00	2.28
Total	8,985,121	9,323,881	338,760	3.8	155,971	167,263	11,292	7.2	1.74	1.79

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	99,170	103,987	4,817	4.9	County	62.57	66.16	0.000	0.000
(-) TIF Tax Capacity	1,516	1,939	423	27.9	City/Town	31.56	34.71	3.101	2.982
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.55	28.45	12.145	11.731
(=) Taxable Tax Capacity	97,654	102,049	4,395	4.5	Special District	4.49	4.40	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.17	133.72	15.245	14.713

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,000	124,400	2.8	1,407	1,494	87	6.2	1.16	1.20	
Res Hmstd: Median Va	181,400	186,500	2.8	2,350	2,489	139	5.9	1.3	1.33	
Res Hmstd: Hi Val	241,800	248,700	2.9	3,292	3,484	192	5.8	1.36	1.40	
Res Hmstd: Ex-Hi Val	362,900	373,200	2.8	5,182	5,478	297	5.7	1.43	1.47	
Apartment	300,000	306,400	2.1	5,301	5,572	271	5.1	1.77	1.82	
Comm/Ind: Lo Val	150,000	158,300	5.5	4,228	3,882	-347	-8.2	2.82	2.45	
Comm/Ind: Mid Val	300,000	316,600	5.5	9,790	9,794	4	0.0	3.26	3.09	
Comm/Ind: Hi Val	1,000,000	1,055,400	5.5	35,744	37,387	1,643	4.6	3.57	3.54	

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,597,946	3,812,502	214,556	6.0	55,512	58,949	3,437	6.2	1.54	1.55
Res Non-Hmstd	610,487	575,414	-35,073	-5.7	11,593	10,888	-705	-6.1	1.90	1.89
Apartments	205,564	208,414	2,850	1.4	4,686	4,739	53	1.1	2.28	2.27
Low-income Apts	74,228	74,191	-37	-0.1	1,036	1,038	2	0.2	1.40	1.40
Seasonal Rec'l	99,730	99,422	-308	-0.3	1,722	1,679	-43	-2.5	1.73	1.69
Com/Ind: Lo tier	329,577	323,700	-5,877	-1.8	11,267	10,948	-320	-2.8	3.42	3.38
Com/Ind Hi tier	662,849	655,102	-7,748	-1.2	28,787	29,130	343	1.2	4.34	4.45
Publ U: Elec Gen	2,897	4,004	1,107	38.2	112	151	38	34.1	3.87	3.76
Publ U: Other	130,382	135,300	4,918	3.8	5,814	5,905	91	1.6	4.46	4.36
Ag HGA	62,322	62,890	569	0.9	904	896	-7	-0.8	1.45	1.43
Ag Hmstd Land	92,642	69,176	-23,466	-25.3	551	369	-182	-33.0	0.59	0.53
Ag Non-Hmstd	78,111	77,725	-386	-0.5	1,227	1,204	-23	-1.9	1.57	1.55
Miscellaneous	25,837	25,782	-55	-0.2	588	584	-4	-0.6	2.28	2.27
New Construction	0	70,216	70,216	0.0	0	1,469	1,469	0.0	0.00	2.09
Total	5,972,573	6,193,838	221,265	3.7	123,799	127,948	4,149	3.4	2.07	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	62,812	65,674	2,862	4.6	County	72.09	72.47	0.073	0.068
(-) TIF Tax Capacity	1,211	1,179	-33	-2.7	City/Town	58.00	57.67	0.265	0.248
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	33.44	32.12	14.468	14.665
(=) Taxable Tax Capacity	61,601	64,496	2,895	4.7	Special District	4.58	4.54	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	168.11	166.79	14.807	14.982

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,000	103,800	5.9	1,315	1,413	98	7.5	1.34	1.36
Res Hmstd: Median Va	147,000	155,800	6.0	2,285	2,432	146	6.4	1.55	1.56
Res Hmstd: Hi Val	195,900	207,600	6.0	3,254	3,447	193	5.9	1.66	1.66
Res Hmstd: Ex-Hi Val	294,000	311,500	6.0	5,197	5,483	286	5.5	1.77	1.76
Apartment	300,000	304,200	1.4	6,748	6,798	50	0.7	2.25	2.23
Comm/Ind: Lo Val	150,000	148,200	-1.2	5,098	4,260	-838	-16.4	3.4	2.87
Comm/Ind: Mid Val	300,000	296,500	-1.2	11,821	10,765	-1,057	-8.9	3.94	3.63
Comm/Ind: Hi Val	1,000,000	988,300	-1.2	43,197	41,197	-2,000	-4.6	4.32	4.17

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,081,340	5,327,858	246,518	4.9	62,260	66,076	3,816	6.1	1.23	1.24
Res Non-Hmstd	713,811	703,518	-10,293	-1.4	10,085	9,967	-118	-1.2	1.41	1.42
Apartments	6,415	6,733	318	5.0	116	121	5	4.6	1.80	1.79
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,668,148	1,678,679	10,531	0.6	20,648	20,611	-37	-0.2	1.24	1.23
Com/Ind: Lo tier	102,944	101,331	-1,612	-1.6	2,785	2,708	-77	-2.8	2.71	2.67
Com/Ind Hi tier	88,281	97,552	9,271	10.5	3,091	3,369	277	9.0	3.50	3.45
Publ U: Elec Gen	23,874	25,724	1,850	7.8	703	753	50	7.1	2.95	2.93
Publ U: Other	341,810	375,334	33,524	9.8	12,383	13,378	995	8.0	3.62	3.56
Ag HGA	960,332	978,254	17,922	1.9	11,086	11,483	397	3.6	1.15	1.17
Ag Hmstd Land	1,516,195	1,265,855	-250,340	-16.5	7,053	5,546	-1,508	-21.4	0.47	0.44
Ag Non-Hmstd	1,329,035	1,313,909	-15,126	-1.1	15,583	15,402	-181	-1.2	1.17	1.17
Miscellaneous	7,254	7,069	-185	-2.5	124	121	-3	-2.6	1.71	1.71
New Construction	0	83,891	83,891	0.0	0	1,088	1,088	0.0	0.00	1.30
Total	11,839,439	11,965,709	126,270	1.1	145,918	150,623	4,704	3.2	1.23	1.26

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,149	110,012	2,863	2.7	County	71.45	72.51	0.190	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.65	20.70	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.60	27.65	13.959	14.403
(=) Taxable Tax Capacity	107,149	110,012	2,863	2.7	Special District	1.65	1.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.35	122.48	14.148	14.586

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,000	119,500	5,500	4.8	1,226	1,307	82	6.6	1.08	1.09
Res Hmstd: Median Va	170,900	179,200	8,300	4.9	2,065	2,189	123	6.0	1.21	1.22
Res Hmstd: Hi Val	227,800	238,900	11,100	4.9	2,905	3,070	165	5.7	1.28	1.28
Res Hmstd: Ex-Hi Val	341,700	358,300	16,600	4.9	4,585	4,832	247	5.4	1.34	1.35
Apartment	300,000	314,900	14,900	5.0	5,013	5,280	268	5.3	1.67	1.68
Seas Rec: Lo Val	75,000	75,500	500	0.7	980	987	7	0.7	1.31	1.31
Seas Rec: Hi Val	200,000	201,300	1,300	0.7	2,770	2,787	17	0.6	1.38	1.38
Comm/Ind: Lo Val	150,000	165,800	15,800	10.5	4,058	3,872	-187	-4.6	2.71	2.34
Comm/Ind: Mid Val	300,000	331,500	31,500	10.5	9,399	9,686	287	3.0	3.13	2.92
Comm/Ind: Hi Val	1,000,000	1,105,000	105,000	10.5	34,322	36,826	2,505	7.3	3.43	3.33

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	12,406,679	12,912,806	506,127	4.1	162,455	171,787	9,331	5.7	1.31	1.33
Res Non-Hmstd	1,556,298	1,540,977	-15,321	-1.0	24,192	24,091	-101	-0.4	1.55	1.56
Apartments	1,029,488	1,061,549	32,062	3.1	19,147	20,309	1,162	6.1	1.86	1.91
Low-income Apts	198,239	205,019	6,780	3.4	2,257	2,354	97	4.3	1.14	1.15
Seasonal Rec'l	104,973	103,943	-1,030	-1.0	1,632	1,625	-6	-0.4	1.55	1.56
Com/Ind: Lo tier	724,332	710,505	-13,827	-1.9	21,158	20,634	-524	-2.5	2.92	2.90
Com/Ind Hi tier	3,090,208	3,090,434	226	0.0	116,237	117,312	1,076	0.9	3.76	3.80
Publ U: Elec Gen	1,118,468	1,178,900	60,432	5.4	25,608	26,511	902	3.5	2.29	2.25
Publ U: Other	599,143	633,435	34,292	5.7	21,404	22,198	793	3.7	3.57	3.50
Ag HGA	82,435	84,957	2,522	3.1	1,017	1,069	51	5.0	1.23	1.26
Ag Hmstd Land	192,302	194,039	1,737	0.9	1,031	1,060	29	2.8	0.54	0.55
Ag Non-Hmstd	211,235	202,828	-8,406	-4.0	2,648	2,549	-100	-3.8	1.25	1.26
Miscellaneous	57,211	57,792	581	1.0	1,096	1,117	21	1.9	1.92	1.93
New Construction	0	303,297	303,297	0.0	0	5,928	5,928	0.0	0.00	1.95
Total	21,371,011	22,280,482	909,471	4.3	399,883	418,543	18,660	4.7	1.87	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	249,700	261,297	11,596	4.6	County	47.79	47.78	0.000	0.000
(-) TIF Tax Capacity	3,979	3,913	-66	-1.7	City/Town	47.28	47.64	1.370	1.309
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.38	32.32	16.238	16.444
(=) Taxable Tax Capacity	245,721	257,384	11,663	4.7	Special District	2.63	2.48	0.197	0.237
FD Distrib Tax Cap	0	0	0	0.0	Total	129.07	130.21	17.804	17.990

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,700	118,300	4.0	1,321	1,402	80	6.1	1.16	1.18
Res Hmstd: Median Va	170,500	177,500	4.1	2,222	2,345	124	5.6	1.30	1.32
Res Hmstd: Hi Val	227,200	236,500	4.1	3,120	3,286	166	5.3	1.37	1.39
Res Hmstd: Ex-Hi Val	341,000	354,900	4.1	4,924	5,174	250	5.1	1.44	1.46
Apartment	300,000	309,300	3.1	5,374	5,591	216	4.0	1.79	1.81
Comm/Ind: Lo Val	150,000	150,000	0.0	4,265	3,542	-723	-16.9	2.84	2.36
Comm/Ind: Mid Val	300,000	300,000	0.0	9,862	9,088	-774	-7.8	3.29	3.03
Comm/Ind: Hi Val	1,000,000	1,000,100	0.0	35,982	34,973	-1,008	-2.8	3.6	3.5

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alte	
Res Homestead	7,399,851	7,673,966	274,115	3.7	81,341	84,704	3,363	4.1	1.10	1.10	
Res Non-Hmstd	692,534	660,068	-32,467	-4.7	8,531	8,127	-403	-4.7	1.23	1.23	
Apartments	4,262	4,355	93	2.2	59	63	4	6.7	1.39	1.45	
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00	
Seasonal Rec'l	1,198,283	1,190,622	-7,660	-0.6	12,941	12,834	-107	-0.8	1.08	1.08	
Com/Ind: Lo tier	164,268	161,386	-2,882	-1.8	3,922	3,806	-116	-3.0	2.39	2.36	
Com/Ind Hi tier	259,800	267,418	7,618	2.9	8,014	8,185	171	2.1	3.08	3.06	
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00	
Publ U: Other	416,889	424,711	7,822	1.9	12,808	12,858	50	0.4	3.07	3.03	
Ag HGA	1,120,844	1,159,929	39,086	3.5	11,585	12,077	492	4.2	1.03	1.04	
Ag Hmstd Land	3,710,506	3,611,677	-98,829	-2.7	16,085	15,620	-465	-2.9	0.43	0.43	
Ag Non-Hmstd	1,323,400	1,292,496	-30,904	-2.3	12,429	12,182	-247	-2.0	0.94	0.94	
Miscellaneous	6,437	6,500	63	1.0	91	92	1	1.0	1.41	1.41	
New Construction	0	123,694	123,694	0.0	0	1,439	1,439	0.0	0.00	1.16	
Total	16,297,074	16,576,822	279,748	1.7	167,805	171,987	4,182	2.5	1.03	1.04	

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	145,832	149,102	3,270	2.2	County	48.96	48.98	0.000	0.000
(-) TIF Tax Capacity	150	150	0	-0.2	City/Town	18.95	19.09	0.030	0.029
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.29	30.28	16.434	16.737
(=) Taxable Tax Capacity	145,682	148,952	3,270	2.2	Special District	1.05	0.92	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.25	99.27	16.464	16.766

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,000	157,600		3.7	1,525	1,595	70	4.6	1.00	1.01
Res Hmstd: Median Va	228,000	236,400		3.7	2,472	2,577	105	4.2	1.08	1.09
Res Hmstd: Hi Val	303,900	315,200		3.7	3,418	3,559	141	4.1	1.12	1.13
Res Hmstd: Ex-Hi Val	455,900	472,800		3.7	5,275	5,486	211	4.0	1.16	1.16
Apartment	300,000	306,600		2.2	4,216	4,319	103	2.4	1.41	1.41
Seas Rec: Lo Val	75,000	74,500		-0.7	807	801	-6	-0.7	1.08	1.08
Seas Rec: Hi Val	200,000	198,700		-0.7	2,308	2,288	-19	-0.8	1.15	1.15
Comm/Ind: Lo Val	150,000	154,400		2.9	3,573	2,963	-611	-17.1	2.38	1.92
Comm/Ind: Mid Val	300,000	308,800		2.9	8,256	7,697	-559	-6.8	2.75	2.49
Comm/Ind: Hi Val	1,000,000	1,029,300		2.9	30,107	29,791	-316	-1.0	3.01	2.89

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,280,423	5,490,265	209,842	4.0	67,188	70,322	3,134	4.7	1.27	1.28
Res Non-Hmstd	776,070	787,727	11,657	1.5	12,815	12,925	110	0.9	1.65	1.64
Apartments	339,667	343,175	3,508	1.0	6,426	6,482	57	0.9	1.89	1.89
Low-income Apts	103,557	102,609	-949	-0.9	1,136	1,179	43	3.8	1.10	1.15
Seasonal Rec'l	43,356	45,541	2,185	5.0	730	774	44	6.0	1.68	1.70
Com/Ind: Lo tier	644,047	630,489	-13,558	-2.1	19,276	18,763	-513	-2.7	2.99	2.98
Com/Ind Hi tier	1,478,233	1,529,118	50,885	3.4	52,516	56,657	4,141	7.9	3.55	3.71
Publ U: Elec Gen	4,722	3,665	-1,058	-22.4	151	112	-39	-25.6	3.19	3.06
Publ U: Other	143,030	159,362	16,332	11.4	5,874	6,447	572	9.7	4.11	4.05
Ag HGA	20,117	20,150	32	0.2	263	267	5	1.7	1.31	1.33
Ag Hmstd Land	159,806	154,485	-5,321	-3.3	1,183	1,197	14	1.2	0.74	0.77
Ag Non-Hmstd	142,909	139,118	-3,792	-2.7	1,940	1,886	-54	-2.8	1.36	1.36
Miscellaneous	24,564	25,061	497	2.0	517	527	11	2.1	2.10	2.10
New Construction	0	97,801	97,801	0.0	0	2,523	2,523	0.0	0.00	2.58
Total	9,160,501	9,528,564	368,062	4.0	170,015	180,063	10,048	5.9	1.86	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	97,224	103,910	6,686	6.9	County	39.78	41.09	0.155	0.141
(-) TIF Tax Capacity	2,596	2,972	377	14.5	City/Town	77.04	75.68	0.333	0.326
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.95	17.69	20.637	20.211
(=) Taxable Tax Capacity	94,629	100,938	6,309	6.7	Special District	1.50	1.60	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.27	136.06	21.125	20.678

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,800	70,500	2,700	4.0	698	721	24	3.4	1.03	1.02
Res Hmstd: Median Va	101,600	105,600	4,000	3.9	1,216	1,273	57	4.7	1.2	1.21
Res Hmstd: Hi Val	135,500	140,900	5,400	4.0	1,791	1,868	76	4.3	1.32	1.33
Res Hmstd: Ex-Hi Val	203,300	211,400	8,100	4.0	2,942	3,056	114	3.9	1.45	1.45
Apartment	300,000	303,100	3,100	1.0	5,744	5,782	38	0.7	1.91	1.91
Comm/Ind: Lo Val	150,000	155,200	5,200	3.5	4,476	3,914	-563	-12.6	2.98	2.52
Comm/Ind: Mid Val	300,000	310,300	10,300	3.4	10,339	9,871	-468	-4.5	3.45	3.18
Comm/Ind: Hi Val	1,000,000	1,034,400	34,400	3.4	37,698	37,686	-13	0.0	3.77	3.64

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,555,129	3,644,309	89,180	2.5	30,360	31,547	1,186	3.9	0.85	0.87
Res Non-Hmstd	504,607	494,308	-10,299	-2.0	4,655	4,567	-88	-1.9	0.92	0.92
Apartments	6,151	6,343	192	3.1	61	63	3	4.2	0.99	1.00
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	899,705	898,442	-1,264	-0.1	8,557	8,613	56	0.7	0.95	0.96
Com/Ind: Lo tier	155,624	153,522	-2,102	-1.4	3,054	2,982	-72	-2.4	1.96	1.94
Com/Ind Hi tier	342,105	348,131	6,026	1.8	8,030	8,473	443	5.5	2.35	2.43
Publ U: Elec Gen	10,287	10,039	-249	-2.4	127	127	0	-0.3	1.24	1.26
Publ U: Other	847,825	887,874	40,049	4.7	19,721	20,371	649	3.3	2.33	2.29
Ag HGA	1,583,500	1,606,056	22,556	1.4	11,413	11,726	313	2.7	0.72	0.73
Ag Hmstd Land	28,720,966	27,315,201	-1,405,765	-4.9	90,484	89,077	-1,406	-1.6	0.32	0.33
Ag Non-Hmstd	17,514,374	17,050,210	-464,164	-2.7	91,954	91,370	-583	-0.6	0.53	0.54
Miscellaneous	5,495	5,594	99	1.8	64	67	3	4.9	1.16	1.20
New Construction	0	147,498	147,498	0.0	0	1,101	1,101	0.0	0.00	0.75
Total	54,145,769	52,567,526	-1,578,242	-2.9	268,480	270,083	1,603	0.6	0.50	0.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	444,303	434,955	-9,348	-2.1	County	35.76	37.14	0.126	0.117
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.13	7.33	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.69	11.54	22.213	21.781
(=) Taxable Tax Capacity	444,235	434,886	-9,348	-2.1	Special District	0.97	1.03	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	55.55	57.04	22.339	21.899

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,800	119,700	2,900	2.5	761	792	31	4.1	0.65	0.66
Res Hmstd: Median Va	175,000	179,400	4,400	2.5	1,244	1,294	50	4.0	0.71	0.72
Res Hmstd: Hi Val	233,300	239,200	5,900	2.5	1,727	1,796	69	4.0	0.74	0.75
Res Hmstd: Ex-Hi Val	350,100	358,900	8,800	2.5	2,695	2,800	105	3.9	0.77	0.78
Apartment	300,000	309,400	9,400	3.1	2,753	2,884	130	4.7	0.92	0.93
Comm/Ind: Lo Val	150,000	152,600	2,600	1.7	2,678	2,014	-665	-24.8	1.79	1.32
Comm/Ind: Mid Val	300,000	305,300	5,300	1.8	6,138	5,485	-653	-10.6	2.05	1.8
Comm/Ind: Hi Val	1,000,000	1,017,600	17,600	1.8	22,282	21,676	-605	-2.7	2.23	2.13

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,805,373	5,974,667	169,294	2.9	74,249	77,547	3,298	4.4	1.28	1.30
Res Non-Hmstd	959,831	932,119	-27,712	-2.9	14,923	14,713	-210	-1.4	1.55	1.58
Apartments	565,969	595,289	29,319	5.2	9,419	10,009	590	6.3	1.66	1.68
Low-income Apts	93,371	93,244	-127	-0.1	1,022	1,042	20	2.0	1.09	1.12
Seasonal Rec'l	66,274	67,400	1,126	1.7	900	932	31	3.5	1.36	1.38
Com/Ind: Lo tier	498,000	490,790	-7,209	-1.4	14,851	14,571	-280	-1.9	2.98	2.97
Com/Ind Hi tier	1,628,019	1,635,700	7,681	0.5	56,888	57,099	211	0.4	3.49	3.49
Publ U: Elec Gen	30,305	19,272	-11,033	-36.4	701	437	-264	-37.6	2.31	2.27
Publ U: Other	128,745	143,535	14,790	11.5	4,974	5,526	552	11.1	3.86	3.85
Ag HGA	12,184	11,804	-379	-3.1	176	171	-4	-2.6	1.44	1.45
Ag Hmstd Land	74,953	69,318	-5,635	-7.5	642	604	-38	-5.9	0.86	0.87
Ag Non-Hmstd	103,186	103,905	719	0.7	1,378	1,394	16	1.2	1.34	1.34
Miscellaneous	25,172	27,075	1,904	7.6	482	509	27	5.5	1.92	1.88
New Construction	0	196,883	196,883	0.0	0	3,987	3,987	0.0	0.00	2.03
Total	9,991,381	10,361,000	369,619	3.7	180,605	188,542	7,936	4.4	1.81	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	110,378	115,240	4,862	4.4	County	41.88	43.50	0.000	0.000
(-) TIF Tax Capacity	2,892	2,902	10	0.3	City/Town	63.60	63.62	0.338	0.272
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.21	22.10	17.938	18.748
(=) Taxable Tax Capacity	107,487	112,339	4,852	4.5	Special District	0.45	0.45	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.14	129.67	18.275	19.020

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,500	89,000	2.9	895	941	47	5.2	1.03	1.06
Res Hmstd: MedianVa	129,700	133,500	2.9	1,582	1,653	72	4.5	1.22	1.24
Res Hmstd: Hi Val	172,800	177,800	2.9	2,267	2,362	95	4.2	1.31	1.33
Res Hmstd: Ex-Hi Val	259,300	266,900	2.9	3,643	3,788	145	4.0	1.40	1.42
Apartment	300,000	315,500	5.2	5,391	5,714	323	6.0	1.8	1.81
Comm/Ind: Lo Val	150,000	150,700	0.5	4,273	3,571	-702	-16.4	2.85	2.37
Comm/Ind: Mid Val	300,000	301,400	0.5	9,879	9,142	-737	-7.5	3.29	3.03
Comm/Ind: Hi Val	1,000,000	1,004,700	0.5	36,041	35,142	-899	-2.5	3.60	3.5

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	2,857,957	2,962,159	104,202	3.6	25,778	27,325	1,548	6.0	0.90	0.92
Res Non-Hmstd	416,145	402,062	-14,083	-3.4	4,034	3,999	-35	-0.9	0.97	0.99
Apartments	5,676	5,981	305	5.4	65	70	5	7.2	1.15	1.17
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	274,672	277,104	2,431	0.9	2,399	2,452	53	2.2	0.87	0.88
Com/Ind: Lo tier	85,810	85,393	-417	-0.5	1,734	1,711	-23	-1.3	2.02	2.00
Com/Ind Hi tier	216,929	224,484	7,555	3.5	5,415	5,844	428	7.9	2.50	2.60
Publ U: Elec Gen	25,691	37,148	11,457	44.6	333	525	192	57.5	1.30	1.41
Publ U: Other	400,161	420,257	20,096	5.0	10,332	10,773	442	4.3	2.58	2.56
Ag HGA	1,083,462	1,114,546	31,084	2.9	8,880	9,488	608	6.8	0.82	0.85
Ag Hmstd Land	14,022,105	13,855,344	-166,761	-1.2	54,900	56,088	1,188	2.2	0.39	0.40
Ag Non-Hmstd	7,846,707	7,147,389	-699,318	-8.9	50,902	48,079	-2,823	-5.5	0.65	0.67
Miscellaneous	522	564	42	8.1	6	7	1	10.2	1.20	1.22
New Construction	0	76,166	76,166	0.0	0	639	639	0.0	0.00	0.84
Total	27,235,836	26,608,596	-627,240	-2.3	164,778	166,999	2,221	1.3	0.61	0.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	222,315	217,485	-4,830	-2.2	County	42.27	44.50	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.41	8.59	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.05	16.72	20.984	21.707
(=) Taxable Tax Capacity	222,315	217,485	-4,830	-2.2	Special District	0.41	0.42	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	68.15	70.24	20.984	21.707

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,800	138,700	3,700	3.7	1,021	1,098	77	7.6	0.76	0.79
Res Hmstd: Median Va	200,600	207,900	7,300	3.6	1,657	1,777	120	7.2	0.83	0.85
Res Hmstd: Hi Val	267,400	277,100	9,700	3.6	2,294	2,455	162	7.1	0.86	0.89
Res Hmstd: Ex-Hi Val	401,100	415,700	14,600	3.6	3,567	3,814	247	6.9	0.89	0.92
Apartment	300,000	316,100	16,100	5.4	3,185	3,462	277	8.7	1.06	1.1
Comm/Ind: Lo Val	150,000	155,200	5,200	3.5	2,941	2,380	-561	-19.1	1.96	1.53
Comm/Ind: Mid Val	300,000	310,400	10,400	3.5	6,759	6,315	-443	-6.6	2.25	2.03
Comm/Ind: Hi Val	1,000,000	1,034,800	34,800	3.5	24,571	24,680	109	0.4	2.46	2.39

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,760,999	8,407,217	646,218	8.3	103,086	110,171	7,085	6.9	1.33	1.31
Res Non-Hmstd	1,325,959	1,311,483	-14,477	-1.1	20,145	19,328	-817	-4.1	1.52	1.47
Apartments	501,155	582,006	80,851	16.1	9,137	10,303	1,166	12.8	1.82	1.77
Low-income Apts	111,024	108,870	-2,154	-1.9	1,260	1,204	-56	-4.5	1.14	1.11
Seasonal Rec'l	5,347	5,352	6	0.1	77	73	-4	-5.2	1.44	1.37
Com/Ind: Lo tier	332,726	334,686	1,960	0.6	9,530	9,217	-313	-3.3	2.86	2.75
Com/Ind Hi tier	2,349,740	2,499,505	149,765	6.4	87,747	89,617	1,870	2.1	3.73	3.59
Publ U: Elec Gen	3,406	3,575	169	5.0	73	72	-1	-1.2	2.14	2.02
Publ U: Other	104,496	139,071	34,576	33.1	3,723	4,645	922	24.8	3.56	3.34
Ag HGA	339,133	367,133	28,000	8.3	3,890	3,928	38	1.0	1.15	1.07
Ag Hmstd Land	1,321,779	1,317,227	-4,552	-0.3	6,764	6,426	-338	-5.0	0.51	0.49
Ag Non-Hmstd	592,738	607,977	15,239	2.6	6,022	5,892	-130	-2.2	1.02	0.97
Miscellaneous	28,553	28,738	185	0.6	534	520	-14	-2.6	1.87	1.81
New Construction	0	250,602	250,602	0.0	0	4,690	4,690	0.0	0.00	1.87
Total	14,777,054	15,963,442	1,186,388	8.0	251,988	266,087	14,099	5.6	1.71	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	161,611	176,714	15,103	9.3	County	56.15	52.64	0.000	0.000
(-) TIF Tax Capacity	1,844	2,039	195	10.6	City/Town	43.67	43.50	0.221	0.198
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.59	20.65	21.072	22.803
(=) Taxable Tax Capacity	159,767	174,675	14,907	9.3	Special District	0.85	0.77	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	123.26	117.57	21.293	23.001

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,100	139,800	8.3	1,550	1,664	114	7.3	1.20	1.19
Res Hmstd: Median Va	193,600	209,700	8.3	2,554	2,715	160	6.3	1.32	1.29
Res Hmstd: Hi Val	258,100	279,600	8.3	3,558	3,766	207	5.8	1.38	1.35
Res Hmstd: Ex-Hi Val	387,300	419,500	8.3	5,569	5,869	300	5.4	1.44	1.4
Apartment	300,000	348,400	16.1	5,261	5,921	660	12.6	1.75	1.7
Comm/Ind: Lo Val	150,000	159,600	6.4	4,186	3,668	-518	-12.4	2.79	2.3
Comm/Ind: Mid Val	300,000	319,100	6.4	9,661	9,242	-419	-4.3	3.22	2.9
Comm/Ind: Hi Val	1,000,000	1,063,700	6.4	35,211	35,264	53	0.1	3.52	3.32

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	9,384,020	9,741,862	357,841	3.8	124,333	130,571	6,238	5.0	1.32	1.34
Res Non-Hmstd	1,397,357	1,377,791	-19,566	-1.4	22,796	22,553	-243	-1.1	1.63	1.64
Apartments	555,181	578,299	23,118	4.2	10,163	10,679	516	5.1	1.83	1.85
Low-income Apts	147,362	152,366	5,004	3.4	1,731	1,790	58	3.4	1.17	1.17
Seasonal Rec'l	88,989	92,919	3,930	4.4	1,426	1,467	41	2.9	1.60	1.58
Com/Ind: Lo tier	780,691	774,998	-5,693	-0.7	23,207	22,903	-304	-1.3	2.97	2.96
Com/Ind Hi tier	1,850,544	1,872,023	21,480	1.2	67,449	70,076	2,627	3.9	3.64	3.74
Publ U: Elec Gen	630,102	696,779	66,677	10.6	16,589	19,244	2,655	16.0	2.63	2.76
Publ U: Other	388,258	411,385	23,127	6.0	14,608	15,502	893	6.1	3.76	3.77
Ag HGA	33,800	31,513	-2,288	-6.8	418	410	-8	-2.0	1.24	1.30
Ag Hmstd Land	176,753	160,234	-16,518	-9.3	1,192	1,102	-90	-7.5	0.67	0.69
Ag Non-Hmstd	141,039	139,177	-1,862	-1.3	1,809	1,850	41	2.2	1.28	1.33
Miscellaneous	43,311	45,438	2,127	4.9	877	927	49	5.6	2.03	2.04
New Construction	0	143,365	143,365	0.0	0	2,869	2,869	0.0	0.00	2.00
Total	15,617,407	16,218,149	600,742	3.8	286,599	301,942	15,342	5.4	1.84	1.86

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	171,491	180,472	8,981	5.2	County	45.03	45.83	0.000	0.000
(-) TIF Tax Capacity	3,495	3,113	-381	-10.9	City/Town	63.27	63.90	0.129	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.85	22.99	20.914	20.957
(=) Taxable Tax Capacity	167,996	177,358	9,362	5.6	Special District	1.76	1.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	132.91	134.37	21.043	20.957

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,600	94,100	3.9	1,008	1,071	63	6.2	1.11	1.14
Res Hmstd: Median Va	135,900	141,100	3.8	1,760	1,856	96	5.4	1.29	1.32
Res Hmstd: Hi Val	181,200	188,100	3.8	2,511	2,640	129	5.1	1.39	1.40
Res Hmstd: Ex-Hi Val	271,800	282,200	3.8	4,015	4,212	197	4.9	1.48	1.49
Apartment	300,000	312,500	4.2	5,616	5,904	288	5.1	1.87	1.89
Comm/Ind: Lo Val	150,000	151,700	1.1	4,400	3,745	-655	-14.9	2.93	2.47
Comm/Ind: Mid Val	300,000	303,500	1.2	10,160	9,529	-631	-6.2	3.39	3.14
Comm/Ind: Hi Val	1,000,000	1,011,600	1.2	37,045	36,510	-534	-1.4	3.70	3.61

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	4,534,764	4,662,962	128,197	2.8	43,667	45,502	1,834	4.2	0.96	0.98
Res Non-Hmstd	720,163	710,298	-9,865	-1.4	7,539	7,524	-15	-0.2	1.05	1.06
Apartments	3,887	3,723	-164	-4.2	48	47	-1	-2.0	1.23	1.25
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	235,717	236,652	935	0.4	2,246	2,271	25	1.1	0.95	0.96
Com/Ind: Lo tier	117,786	119,605	1,819	1.5	2,563	2,584	21	0.8	2.18	2.16
Com/Ind Hi tier	176,535	202,064	25,528	14.5	4,930	5,644	714	14.5	2.79	2.79
Publ U: Elec Gen	53	11	-42	-79.2	1	0	-1	-81.2	2.04	1.84
Publ U: Other	454,663	484,011	29,348	6.5	12,535	13,417	882	7.0	2.76	2.77
Ag HGA	1,661,304	1,693,281	31,978	1.9	14,905	15,717	812	5.4	0.90	0.93
Ag Hmstd Land	13,412,762	12,991,349	-421,413	-3.1	57,433	56,567	-866	-1.5	0.43	0.44
Ag Non-Hmstd	6,057,157	5,582,384	-474,774	-7.8	46,731	44,287	-2,444	-5.2	0.77	0.79
Miscellaneous	6,674	6,646	-29	-0.4	85	85	0	0.4	1.27	1.28
New Construction	0	88,458	88,458	0.0	0	838	838	0.0	0.00	0.95
Total	27,381,465	26,781,443	-600,022	-2.2	192,683	194,483	1,799	0.9	0.70	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	219,158	215,264	-3,893	-1.8	County	46.50	48.08	0.000	0.000
(-) TIF Tax Capacity	9	9	0	-3.4	City/Town	12.20	12.57	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.78	20.33	20.938	21.828
(=) Taxable Tax Capacity	219,148	215,255	-3,893	-1.8	Special District	0.39	0.42	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.87	81.40	20.938	21.828

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,600	137,400	2.8	1,145	1,213	68	5.9	0.86	0.88
Res Hmstd: Median Va	200,300	206,000	2.8	1,866	1,970	104	5.6	0.93	0.96
Res Hmstd: Hi Val	267,000	274,500	2.8	2,586	2,726	140	5.4	0.97	0.99
Res Hmstd: Ex-Hi Val	400,600	411,900	2.8	4,029	4,242	213	5.3	1.01	1.03
Apartment	300,000	287,300	-4.2	3,623	3,550	-73	-2.0	1.21	1.24
Comm/Ind: Lo Val	150,000	171,700	14.5	3,205	3,100	-104	-3.3	2.14	1.81
Comm/Ind: Mid Val	300,000	343,400	14.5	7,373	7,839	466	6.3	2.46	2.28
Comm/Ind: Hi Val	1,000,000	1,144,600	14.5	26,824	29,949	3,125	11.7	2.68	2.62

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	19,643,100	20,764,996	1,121,896	5.7	241,116	244,646	3,530	1.5	1.23	1.18
Res Non-Hmstd	2,420,461	2,203,684	-216,777	-9.0	33,856	29,448	-4,408	-13.0	1.40	1.34
Apartments	871,744	982,801	111,056	12.7	14,959	16,113	1,154	7.7	1.72	1.64
Low-income Apts	161,262	188,090	26,828	16.6	1,655	1,879	223	13.5	1.03	1.00
Seasonal Rec'l	35,009	34,665	-344	-1.0	455	447	-8	-1.7	1.30	1.29
Com/Ind: Lo tier	474,668	471,598	-3,070	-0.6	13,652	13,062	-590	-4.3	2.88	2.77
Com/Ind Hi tier	3,286,910	3,559,826	272,916	8.3	123,846	129,258	5,412	4.4	3.77	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	284,829	300,000	15,171	5.3	10,593	10,747	154	1.5	3.72	3.58
Ag HGA	102,086	108,979	6,894	6.8	1,183	1,229	45	3.8	1.16	1.13
Ag Hmstd Land	99,711	69,550	-30,161	-30.2	391	214	-177	-45.4	0.39	0.31
Ag Non-Hmstd	127,327	122,932	-4,396	-3.5	1,430	1,330	-100	-7.0	1.12	1.08
Miscellaneous	141,823	149,421	7,598	5.4	2,474	2,493	19	0.8	1.74	1.67
New Construction	0	350,452	350,452	0.0	0	5,653	5,653	0.0	0.00	1.61
Total	27,648,930	29,306,994	1,658,064	6.0	445,611	456,518	10,907	2.4	1.61	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,703	318,314	20,611	6.9	County	39.26	37.21	0.000	0.000
(-) TIF Tax Capacity	4,399	5,174	775	17.6	City/Town	42.65	41.83	0.245	0.231
(-) FD Contrib Tax Cap	27,914	29,801	1,886	6.8	School District	27.62	25.86	18.964	18.494
(=) Taxable Tax Capacity	265,390	283,339	17,950	6.8	Special District	6.55	5.51	0.000	0.000
FD Distrib Tax Cap	51,489	54,846	3,357	6.5	Total	116.08	110.40	19.209	18.725

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,100	144,900	5.7	1,566	1,596	30	1.9	1.14	1.10
Res Hmstd: MedianVa	205,600	217,300	5.7	2,564	2,599	35	1.4	1.25	1.2
Res Hmstd: Hi Val	274,100	289,800	5.7	3,562	3,603	41	1.1	1.3	1.24
Res Hmstd: Ex-Hi Val	411,200	434,700	5.7	5,560	5,611	50	0.9	1.35	1.29
Apartment	300,000	338,200	12.7	4,929	5,300	371	7.5	1.64	1.57
Comm/Ind: Lo Val	150,000	162,500	8.3	4,267	3,867	-400	-9.4	2.84	2.38
Comm/Ind: Mid Val	300,000	324,900	8.3	9,859	9,689	-170	-1.7	3.29	2.98
Comm/Ind: Hi Val	1,000,000	1,083,000	8.3	35,959	36,869	909	2.5	3.6	3.40

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,039,992	20,359,337	319,345	1.6	245,131	246,720	1,590	0.6	1.22	1.21
Res Non-Hmstd	2,792,042	2,745,702	-46,340	-1.7	35,981	35,183	-798	-2.2	1.29	1.28
Apartments	705,282	789,168	83,886	11.9	11,443	12,628	1,185	10.4	1.62	1.60
Low-income Apts	147,743	139,358	-8,386	-5.7	1,427	1,374	-53	-3.7	0.97	0.99
Seasonal Rec'l	129,926	131,096	1,170	0.9	1,474	1,516	42	2.8	1.13	1.16
Com/Ind: Lo tier	300,119	299,047	-1,072	-0.4	8,349	8,177	-172	-2.1	2.78	2.73
Com/Ind Hi tier	2,614,496	2,706,552	92,056	3.5	95,457	97,092	1,635	1.7	3.65	3.59
Publ U: Elec Gen	183,984	191,882	7,898	4.3	4,975	5,153	178	3.6	2.70	2.69
Publ U: Other	291,882	306,244	14,362	4.9	10,707	10,972	265	2.5	3.67	3.58
Ag HGA	152,244	156,604	4,360	2.9	1,564	1,626	63	4.0	1.03	1.04
Ag Hmstd Land	281,547	274,963	-6,584	-2.3	957	949	-8	-0.9	0.34	0.34
Ag Non-Hmstd	451,698	425,174	-26,523	-5.9	4,161	3,901	-260	-6.2	0.92	0.92
Miscellaneous	38,350	38,369	20	0.1	559	564	5	0.8	1.46	1.47
New Construction	0	364,252	364,252	0.0	0	5,732	5,732	0.0	0.00	1.57
Total	28,129,304	28,927,749	798,445	2.8	422,183	431,587	9,404	2.2	1.50	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	306,326	316,617	10,290	3.4	County	30.21	30.09	0.390	0.378
(-) TIF Tax Capacity	3,326	3,578	252	7.6	City/Town	36.02	36.01	0.348	0.340
(-) FD Contrib Tax Cap	23,808	24,922	1,113	4.7	School District	29.28	28.89	24.386	23.872
(=) Taxable Tax Capacity	279,192	288,117	8,925	3.2	Special District	6.26	6.16	0.000	0.000
FD Distrib Tax Cap	28,371	30,947	2,575	9.1	Total	101.77	101.16	25.123	24.590

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	186,300	189,300	1.6	2,156	2,173	18	0.8	1.16	1.15
Res Hmstd: Median Va	279,300	283,800	1.6	3,421	3,446	25	0.7	1.22	1.21
Res Hmstd: Hi Val	372,300	378,200	1.6	4,686	4,718	32	0.7	1.26	1.25
Res Hmstd: Ex-Hi Val	558,600	567,500	1.6	7,237	7,307	70	1.0	1.3	1.29
Apartment	300,000	335,700	11.9	4,570	5,070	500	10.9	1.52	1.51
Comm/Ind: Lo Val	150,000	155,300	3.5	4,152	3,568	-583	-14.1	2.77	2.3
Comm/Ind: Mid Val	300,000	310,600	3.5	9,562	9,054	-508	-5.3	3.19	2.92
Comm/Ind: Hi Val	1,000,000	1,035,200	3.5	34,809	34,650	-159	-0.5	3.48	3.35

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	27,721,201	28,544,932	823,731	3.0	343,268	347,172	3,904	1.1	1.24	1.22
Res Non-Hmstd	3,132,789	3,200,732	67,942	2.2	42,477	42,341	-137	-0.3	1.36	1.32
Apartments	1,958,945	2,076,439	117,495	6.0	31,020	32,261	1,241	4.0	1.58	1.55
Low-income Apts	146,616	172,780	26,164	17.8	1,472	1,667	195	13.2	1.00	0.97
Seasonal Rec'l	21,436	22,163	727	3.4	277	289	13	4.6	1.29	1.31
Com/Ind: Lo tier	522,382	522,723	342	0.1	14,750	14,369	-381	-2.6	2.82	2.75
Com/Ind Hi tier	5,547,663	5,579,530	31,867	0.6	202,156	198,113	-4,042	-2.0	3.64	3.55
Publ U: Elec Gen	117,186	99,719	-17,467	-14.9	3,210	2,678	-532	-16.6	2.74	2.69
Publ U: Other	655,983	697,798	41,815	6.4	23,960	24,825	865	3.6	3.65	3.56
Ag HGA	198,182	199,710	1,528	0.8	2,019	1,973	-46	-2.3	1.02	0.99
Ag Hmstd Land	995,359	994,169	-1,190	-0.1	4,364	4,337	-27	-0.6	0.44	0.44
Ag Non-Hmstd	454,555	442,690	-11,865	-2.6	4,198	3,966	-232	-5.5	0.92	0.90
Miscellaneous	131,398	134,167	2,769	2.1	2,239	2,227	-12	-0.5	1.70	1.66
New Construction	0	471,821	471,821	0.0	0	7,372	7,372	0.0	0.00	1.56
Total	41,603,695	43,159,374	1,555,679	3.7	675,412	683,592	8,180	1.2	1.62	1.58

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	465,013	482,756	17,743	3.8	County	28.45	27.88	0.000	0.000
(-) TIF Tax Capacity	10,356	11,357	1,001	9.7	City/Town	43.30	43.33	0.580	0.562
(-) FD Contrib Tax Cap	49,219	50,299	1,080	2.2	School District	28.99	27.52	23.823	23.157
(=) Taxable Tax Capacity	405,438	421,100	15,662	3.9	Special District	5.01	4.90	0.000	0.000
FD Distrib Tax Cap	50,450	54,339	3,889	7.7	Total	105.75	103.62	24.403	23.720

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,600	167,400	3.0	1,877	1,897	20	1.1	1.15	1.13
Res Hmstd: Median Va	243,700	250,900	3.0	3,010	3,036	26	0.9	1.24	1.21
Res Hmstd: Hi Val	324,900	334,600	3.0	4,144	4,178	34	0.8	1.28	1.25
Res Hmstd: Ex-Hi Val	487,400	501,900	3.0	6,344	6,396	52	0.8	1.30	1.27
Apartment	300,000	318,000	6.0	4,698	4,873	175	3.7	1.57	1.53
Comm/Ind: Lo Val	150,000	150,900	0.6	4,206	3,447	-759	-18.1	2.80	2.28
Comm/Ind: Mid Val	300,000	301,700	0.6	9,692	8,823	-869	-9.0	3.23	2.92
Comm/Ind: Hi Val	1,000,000	1,005,700	0.6	35,293	33,920	-1,373	-3.9	3.53	3.37

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	18,685,984	19,101,386	415,402	2.2	244,458	245,554	1,096	0.4	1.31	1.29
Res Non-Hmstd	2,682,995	2,460,211	-222,783	-8.3	37,797	34,023	-3,774	-10.0	1.41	1.38
Apartments	473,978	545,649	71,671	15.1	8,155	9,244	1,089	13.3	1.72	1.69
Low-income Apts	120,395	121,726	1,331	1.1	1,294	1,289	-4	-0.3	1.07	1.06
Seasonal Rec'l	70,852	65,611	-5,242	-7.4	942	852	-91	-9.6	1.33	1.30
Com/Ind: Lo tier	380,899	382,486	1,587	0.4	11,036	10,782	-254	-2.3	2.90	2.82
Com/Ind Hi tier	2,602,838	2,798,637	195,799	7.5	99,185	103,321	4,136	4.2	3.81	3.69
Publ U: Elec Gen	18,397	17,094	-1,302	-7.1	500	459	-42	-8.3	2.72	2.68
Publ U: Other	342,527	383,318	40,791	11.9	12,265	13,474	1,209	9.9	3.58	3.52
Ag HGA	357,220	355,998	-1,221	-0.3	3,574	3,544	-30	-0.8	1.00	1.00
Ag Hmstd Land	1,348,477	1,370,031	21,554	1.6	5,669	5,826	157	2.8	0.42	0.43
Ag Non-Hmstd	612,002	609,402	-2,600	-0.4	6,189	6,060	-129	-2.1	1.01	0.99
Miscellaneous	27,050	27,044	-5	0.0	474	465	-9	-2.0	1.75	1.72
New Construction	0	430,186	430,186	0.0	0	7,355	7,355	0.0	0.00	1.71
Total	27,723,612	28,668,779	945,167	3.4	431,539	442,247	10,708	2.5	1.56	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,783	310,149	12,366	4.2	County	37.34	37.17	0.000	0.000
(-) TIF Tax Capacity	2,509	3,008	499	19.9	City/Town	33.29	33.97	0.856	0.712
(-) FD Contrib Tax Cap	23,691	24,705	1,014	4.3	School District	37.77	35.55	19.656	19.073
(=) Taxable Tax Capacity	271,583	282,436	10,854	4.0	Special District	5.68	5.71	0.000	0.000
FD Distrib Tax Cap	25,411	27,771	2,359	9.3	Total	114.07	112.41	20.512	19.786

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	194,400	198,700	4,300	2.2	2,391	2,405	14	0.6	1.23	1.21
Res Hmstd: Median Va	291,500	298,000	6,500	2.2	3,797	3,816	18	0.5	1.30	1.28
Res Hmstd: Hi Val	388,600	397,200	8,600	2.2	5,204	5,225	21	0.4	1.34	1.32
Res Hmstd: Ex-Hi Val	583,000	596,000	13,000	2.2	8,083	8,148	66	0.8	1.39	1.37
Apartment	300,000	345,400	45,400	15.1	4,893	5,537	644	13.2	1.63	1.60
Comm/Ind: Lo Val	150,000	161,300	11,300	7.5	4,264	3,872	-393	-9.2	2.84	2.40
Comm/Ind: Mid Val	300,000	322,600	22,600	7.5	9,848	9,712	-136	-1.4	3.28	3.01
Comm/Ind: Hi Val	1,000,000	1,075,200	75,200	7.5	35,904	36,963	1,059	2.9	3.59	3.44

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	17,295,620	18,096,811	801,192	4.6	253,318	259,660	6,342	2.5	1.46	1.43
Res Non-Hmstd	1,709,077	1,781,804	72,727	4.3	28,454	28,666	212	0.7	1.66	1.61
Apartments	1,171,098	1,310,257	139,159	11.9	23,997	25,917	1,920	8.0	2.05	1.98
Low-income Apts	146,753	194,820	48,067	32.8	1,814	2,299	485	26.7	1.24	1.18
Seasonal Rec'l	249,221	224,077	-25,145	-10.1	3,638	3,222	-416	-11.4	1.46	1.44
Com/Ind: Lo tier	355,791	348,342	-7,449	-2.1	11,083	10,526	-557	-5.0	3.11	3.02
Com/Ind Hi tier	4,123,206	4,166,493	43,287	1.0	166,772	163,859	-2,912	-1.7	4.04	3.93
Publ U: Elec Gen	218	775	557	255.1	6	22	16	251.4	2.91	2.88
Publ U: Other	267,413	283,381	15,968	6.0	10,741	11,067	326	3.0	4.02	3.91
Ag HGA	58,665	61,111	2,446	4.2	833	857	24	2.8	1.42	1.40
Ag Hmstd Land	152,598	133,922	-18,676	-12.2	895	743	-152	-17.0	0.59	0.55
Ag Non-Hmstd	189,460	194,203	4,744	2.5	2,541	2,547	5	0.2	1.34	1.31
Miscellaneous	23,603	23,636	33	0.1	498	485	-13	-2.6	2.11	2.05
New Construction	0	456,041	456,041	0.0	0	11,168	11,168	0.0	0.00	2.45
Total	25,742,723	27,275,674	1,532,952	6.0	504,590	521,038	16,447	3.3	1.96	1.91

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	290,854	309,386	18,532	6.4	County	45.27	43.95	0.000	0.000	
(-) TIF Tax Capacity	6,614	7,642	1,028	15.5	City/Town	48.38	47.70	0.637	0.650	
(-) FD Contrib Tax Cap	32,386	34,620	2,234	6.9	School District	29.06	28.08	25.459	24.527	
(=) Taxable Tax Capacity	251,855	267,124	15,270	6.1	Special District	10.36	9.92	0.000	0.000	
FD Distrib Tax Cap	42,149	46,423	4,274	10.1	Total	133.07	129.65	26.095	25.176	

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,200	150,900	6,700	4.6	1,972	2,022	49	2.5	1.37	1.34
Res Hmstd: Median Va	216,200	226,200	10,000	4.6	3,205	3,272	67	2.1	1.48	1.45
Res Hmstd: Hi Val	288,200	301,600	13,400	4.6	4,437	4,523	86	1.9	1.54	1.5
Res Hmstd: Ex-Hi Val	432,400	452,400	20,000	4.6	6,882	7,004	122	1.8	1.59	1.55
Apartment	300,000	335,600	35,600	11.9	5,773	6,284	511	8.8	1.92	1.87
Comm/Ind: Lo Val	150,000	151,600	1,600	1.1	4,613	3,863	-751	-16.3	3.08	2.55
Comm/Ind: Mid Val	300,000	303,100	3,100	1.0	10,634	9,775	-859	-8.1	3.54	3.23
Comm/Ind: Hi Val	1,000,000	1,010,500	10,500	1.1	38,731	37,384	-1,347	-3.5	3.87	3.7

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,431,876	21,078,555	646,680	3.2	290,977	289,987	-990	-0.3	1.42	1.38
Res Non-Hmstd	2,648,048	2,739,374	91,326	3.4	40,587	40,447	-141	-0.3	1.53	1.48
Apartments	2,870,088	3,270,782	400,693	14.0	52,083	56,661	4,578	8.8	1.81	1.73
Low-income Apts	194,240	205,515	11,275	5.8	2,150	2,165	15	0.7	1.11	1.05
Seasonal Rec'l	119,298	113,903	-5,395	-4.5	1,820	1,671	-149	-8.2	1.53	1.47
Com/Ind: Lo tier	410,051	389,188	-20,863	-5.1	12,247	11,220	-1,028	-8.4	2.99	2.88
Com/Ind Hi tier	8,644,251	9,011,693	367,443	4.3	334,152	335,610	1,458	0.4	3.87	3.72
Publ U: Elec Gen	219	224	5	2.1	7	7	0	-0.5	3.19	3.11
Publ U: Other	214,277	219,601	5,324	2.5	8,341	8,239	-102	-1.2	3.89	3.75
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	68	68	0.0	0	0	0	0.0	0.00	0.28
Ag Non-Hmstd	825	331	-493	-59.8	10	4	-7	-62.7	1.26	1.17
Miscellaneous	6,575	6,774	199	3.0	136	133	-3	-2.1	2.07	1.96
New Construction	0	650,701	650,701	0.0	0	15,286	15,286	0.0	0.00	2.35
Total	35,539,749	37,686,711	2,146,962	6.0	742,511	761,429	18,918	2.5	2.09	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	447,565	477,382	29,817	6.7	County	45.27	43.95	0.000	0.000
(-) TIF Tax Capacity	37,603	30,493	-7,109	-18.9	City/Town	42.22	41.28	0.162	0.000
(-) FD Contrib Tax Cap	52,365	58,013	5,648	10.8	School District	28.42	25.98	19.128	18.204
(=) Taxable Tax Capacity	357,597	388,876	31,279	8.7	Special District	11.69	11.41	0.000	0.000
FD Distrib Tax Cap	24,886	26,929	2,043	8.2	Total	127.60	122.61	19.290	18.204

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,000	194,000	3.2	2,502	2,483	-20	-0.8	1.33	1.28
Res Hmstd: Median Va	281,800	290,700	3.2	3,988	3,948	-40	-1.0	1.42	1.36
Res Hmstd: Hi Val	375,600	387,500	3.2	5,473	5,414	-59	-1.1	1.46	1.4
Res Hmstd: Ex-Hi Val	563,600	581,400	3.2	8,481	8,437	-45	-0.5	1.50	1.45
Apartment	300,000	341,900	14.0	5,364	5,863	499	9.3	1.79	1.71
Comm/Ind: Lo Val	150,000	156,400	4.3	4,417	3,819	-598	-13.5	2.94	2.44
Comm/Ind: Mid Val	300,000	312,800	4.3	10,210	9,654	-556	-5.4	3.40	3.09
Comm/Ind: Hi Val	1,000,000	1,042,500	4.3	37,245	36,877	-368	-1.0	3.72	3.54

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	27,726,317	28,659,719	933,402	3.4	373,590	378,801	5,212	1.4	1.35	1.32
Res Non-Hmstd	4,237,414	4,395,495	158,082	3.7	59,928	61,065	1,137	1.9	1.41	1.39
Apartments	2,139,228	2,397,374	258,146	12.1	35,274	38,502	3,228	9.2	1.65	1.61
Low-income Apts	152,029	163,007	10,978	7.2	1,484	1,563	78	5.3	0.98	0.96
Seasonal Rec'l	789,408	875,925	86,517	11.0	11,092	12,071	979	8.8	1.41	1.38
Com/Ind: Lo tier	387,296	378,254	-9,042	-2.3	11,085	10,530	-555	-5.0	2.86	2.78
Com/Ind Hi tier	6,397,408	6,538,134	140,726	2.2	238,460	237,515	-945	-0.4	3.73	3.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	285,856	369,141	83,286	29.1	10,605	13,285	2,680	25.3	3.71	3.60
Ag HGA	52,911	55,688	2,777	5.2	727	755	28	3.8	1.37	1.36
Ag Hmstd Land	95,016	84,165	-10,851	-11.4	474	393	-81	-17.1	0.50	0.47
Ag Non-Hmstd	184,930	169,536	-15,394	-8.3	2,054	1,837	-216	-10.5	1.11	1.08
Miscellaneous	19,158	19,869	711	3.7	357	366	9	2.5	1.86	1.84
New Construction	0	727,557	727,557	0.0	0	12,499	12,499	0.0	0.00	1.72
Total	42,466,972	44,833,865	2,366,893	5.6	745,130	769,183	24,052	3.2	1.75	1.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	505,410	535,445	30,035	5.9	County	45.27	43.95	0.000	0.000
(-) TIF Tax Capacity	9,857	11,020	1,162	11.8	City/Town	29.84	29.17	0.652	0.681
(-) FD Contrib Tax Cap	49,689	53,508	3,819	7.7	School District	24.82	24.54	22.449	21.679
(=) Taxable Tax Capacity	445,863	470,917	25,054	5.6	Special District	10.99	10.80	0.000	0.000
FD Distrib Tax Cap	18,130	19,988	1,858	10.3	Total	110.92	108.46	23.102	22.361

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	252,000	260,500	3.4	3,216	3,250	34	1.1	1.28	1.25
Res Hmstd: Median Va	377,900	390,600	3.4	5,029	5,075	46	0.9	1.33	1.3
Res Hmstd: Hi Val	503,700	520,700	3.4	6,761	6,868	107	1.6	1.34	1.32
Res Hmstd: Ex-Hi Val	755,700	781,100	3.4	10,837	10,980	143	1.3	1.43	1.41
Apartment	300,000	336,200	12.1	4,853	5,310	457	9.4	1.62	1.58
Comm/Ind: Lo Val	150,000	153,300	2.2	4,251	3,580	-671	-15.8	2.83	2.34
Comm/Ind: Mid Val	300,000	306,600	2.2	9,803	9,115	-688	-7.0	3.27	2.97
Comm/Ind: Hi Val	1,000,000	1,022,000	2.2	35,715	34,946	-769	-2.2	3.57	3.42

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	14,563,620	15,151,930	588,310	4.0	202,991	205,331	2,340	1.2	1.39	1.36
Res Non-Hmstd	1,761,361	1,763,308	1,947	0.1	26,817	25,961	-856	-3.2	1.52	1.47
Apartments	1,536,316	1,779,866	243,550	15.9	28,557	31,923	3,366	11.8	1.86	1.79
Low-income Apts	299,577	334,421	34,844	11.6	3,437	3,818	381	11.1	1.15	1.14
Seasonal Rec'l	8,908	9,066	158	1.8	131	130	0	-0.1	1.47	1.44
Com/Ind: Lo tier	341,483	338,058	-3,426	-1.0	10,243	9,824	-419	-4.1	3.00	2.91
Com/Ind Hi tier	4,408,157	4,453,766	45,609	1.0	173,963	169,937	-4,026	-2.3	3.95	3.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	234,599	248,416	13,816	5.9	9,197	9,451	254	2.8	3.92	3.80
Ag HGA	853	817	-37	-4.3	12	11	-1	-6.6	1.38	1.35
Ag Hmstd Land	1,027	899	-128	-12.4	5	4	-1	-18.3	0.45	0.42
Ag Non-Hmstd	21,771	23,943	2,172	10.0	251	259	8	3.1	1.15	1.08
Miscellaneous	93,990	98,134	4,144	4.4	1,796	1,820	24	1.3	1.91	1.85
New Construction	0	251,088	251,088	0.0	0	5,306	5,306	0.0	0.00	2.11
Total	23,271,663	24,453,712	1,182,049	5.1	457,398	463,775	6,377	1.4	1.97	1.90

Tax Base

Tax Rates

				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change		Base	Alter	Base	Alter	
Total Tax Capacity	274,527	288,702	14,176	5.2	County	58.52	55.80	0.000	0.000
(-) TIF Tax Capacity	11,415	11,886	471	4.1	City/Town	33.49	33.25	0.739	0.693
(-) FD Contrib Tax Cap	33,820	34,312	492	1.5	School District	26.45	24.76	20.941	21.188
(=) Taxable Tax Capacity	229,291	242,504	13,213	5.8	Special District	9.60	9.02	0.000	0.000
FD Distrib Tax Cap	28,784	31,724	2,940	10.2	Total	128.06	122.82	21.679	21.881

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	154,500	160,700	4.0	2,015	2,039	24	1.2	1.30	1.27
Res Hmstd: Median Va	231,600	241,000	4.1	3,258	3,286	28	0.9	1.41	1.36
Res Hmstd: Hi Val	308,700	321,200	4.0	4,501	4,532	30	0.7	1.46	1.41
Res Hmstd: Ex-Hi Val	463,200	481,900	4.0	6,936	6,973	37	0.5	1.5	1.45
Apartment	300,000	347,600	15.9	5,453	6,097	644	11.8	1.82	1.75
Comm/Ind: Lo Val	150,000	151,600	1.1	4,472	3,704	-769	-17.2	2.98	2.44
Comm/Ind: Mid Val	300,000	303,100	1.0	10,327	9,422	-905	-8.8	3.44	3.11
Comm/Ind: Hi Val	1,000,000	1,010,300	1.0	37,649	36,115	-1,535	-4.1	3.76	3.57

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	18,876,964	19,885,834	1,008,870	5.3	285,515	293,748	8,233	2.9	1.51	1.48
Res Non-Hmstd	6,086,421	6,554,765	468,344	7.7	103,316	107,858	4,543	4.4	1.70	1.65
Apartments	5,374,695	5,886,667	511,972	9.5	103,568	109,968	6,400	6.2	1.93	1.87
Low-income Apts	727,153	831,947	104,794	14.4	8,551	9,488	936	10.9	1.18	1.14
Seasonal Rec'l	13,162	14,166	1,003	7.6	253	264	11	4.3	1.92	1.86
Com/Ind: Lo tier	663,440	653,949	-9,491	-1.4	20,291	19,382	-909	-4.5	3.06	2.96
Com/Ind Hi tier	8,152,585	8,878,195	725,609	8.9	326,564	344,880	18,316	5.6	4.01	3.88
Publ U: Elec Gen	52,472	53,464	991	1.9	1,592	1,589	-3	-0.2	3.03	2.97
Publ U: Other	370,676	382,083	11,408	3.1	14,844	14,841	-3	0.0	4.00	3.88
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,525	1,679	154	10.1	21	22	2	7.3	1.37	1.33
Miscellaneous	56,020	53,512	-2,508	-4.5	977	905	-72	-7.4	1.74	1.69
New Construction	0	920,514	920,514	0.0	0	21,943	21,943	0.0	0.00	2.38
Total	40,375,114	44,116,774	3,741,660	9.3	865,491	924,888	59,396	6.9	2.14	2.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	499,641	550,943	51,302	10.3	County	45.17	43.84	0.000	0.000
(-) TIF Tax Capacity	40,508	46,717	6,209	15.3	City/Town	62.25	60.99	2.320	2.124
(-) FD Contrib Tax Cap	54,436	62,273	7,837	14.4	School District	21.17	20.44	19.356	18.021
(=) Taxable Tax Capacity	404,697	441,953	37,256	9.2	Special District	8.22	8.07	0.000	0.000
FD Distrib Tax Cap	51,126	52,548	1,422	2.8	Total	136.82	133.33	21.676	20.145

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,500	175,400	5.3	2,334	2,395	61	2.6	1.40	1.37
Res Hmstd: Median Va	249,600	262,900	5.3	3,754	3,838	84	2.2	1.50	1.46
Res Hmstd: Hi Val	332,700	350,500	5.4	5,173	5,282	109	2.1	1.55	1.51
Res Hmstd: Ex-Hi Val	499,200	525,900	5.3	7,912	8,158	246	3.1	1.58	1.55
Apartment	300,000	328,600	9.5	5,781	6,139	358	6.2	1.93	1.87
Comm/Ind: Lo Val	150,000	163,400	8.9	4,588	4,281	-306	-6.7	3.06	2.62
Comm/Ind: Mid Val	300,000	326,700	8.9	10,596	10,625	29	0.3	3.53	3.25
Comm/Ind: Hi Val	1,000,000	1,089,000	8.9	38,636	40,237	1,601	4.1	3.86	3.69

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	11,140,508	11,707,160	566,652	5.1	167,446	172,224	4,778	2.9	1.50	1.47
Res Non-Hmstd	2,512,977	2,539,961	26,985	1.1	43,769	42,987	-782	-1.8	1.74	1.69
Apartments	2,279,202	2,677,924	398,722	17.5	45,961	52,413	6,452	14.0	2.02	1.96
Low-income Apts	512,728	625,250	112,522	21.9	6,252	7,272	1,021	16.3	1.22	1.16
Seasonal Rec'l	665	1,307	642	96.5	12	24	13	106.3	1.77	1.86
Com/Ind: Lo tier	415,339	419,006	3,667	0.9	12,963	12,681	-283	-2.2	3.12	3.03
Com/Ind Hi tier	3,319,356	3,472,431	153,075	4.6	136,603	138,533	1,930	1.4	4.12	3.99
Publ U: Elec Gen	64,928	89,277	24,350	37.5	2,041	2,746	705	34.6	3.14	3.08
Publ U: Other	267,495	284,411	16,916	6.3	11,002	11,347	345	3.1	4.11	3.99
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	157	178	21	13.4	2	3	0	9.9	1.50	1.46
Miscellaneous	6,656	8,188	1,533	23.0	125	145	20	16.0	1.88	1.77
New Construction	0	195,128	195,128	0.0	0	3,896	3,896	0.0	0.00	2.00
Total	20,520,010	22,020,223	1,500,214	7.3	426,175	444,270	18,095	4.2	2.08	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	239,695	258,125	18,430	7.7	County	53.54	51.00	0.000	0.000
(-) TIF Tax Capacity	22,094	20,846	-1,248	-5.6	City/Town	42.43	42.64	0.000	0.000
(-) FD Contrib Tax Cap	22,957	25,323	2,367	10.3	School District	42.44	40.70	13.858	13.683
(=) Taxable Tax Capacity	194,645	211,956	17,312	8.9	Special District	<u>11.82</u>	<u>11.28</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	52,499	55,453	2,954	5.6	Total	150.23	145.63	13.858	13.683

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,300	142,200	6,900	5.1	1,844	1,900	57	3.1	1.36	1.34
Res Hmstd: Median Va	202,900	213,200	10,300	5.1	3,044	3,120	76	2.5	1.50	1.46
Res Hmstd: Hi Val	270,400	284,200	13,800	5.1	4,243	4,340	97	2.3	1.57	1.53
Res Hmstd: Ex-Hi Val	405,700	426,300	20,600	5.1	6,646	6,781	135	2.0	1.64	1.59
Apartment	300,000	352,500	52,500	17.5	6,050	6,899	850	14.0	2.02	1.96
Comm/Ind: Lo Val	150,000	156,900	6,900	4.6	4,682	4,130	-552	-11.8	3.12	2.63
Comm/Ind: Mid Val	300,000	313,800	13,800	4.6	10,855	10,389	-466	-4.3	3.62	3.31
Comm/Ind: Hi Val	1,000,000	1,046,100	46,100	4.6	39,662	39,604	-58	-0.1	3.97	3.79

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,719	107	115
168.2	Blind/dis Hmstd HGA: <50K: New	0.450	89	0	0
169.1	Ag Hmstd HGA: <76K: Exist	1.000	5,014,587	50,146	53,073
169.2	Ag Hmstd HGA: <76K: New	1.000	14,321	143	158
170.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	3,722,028	37,220	40,449
170.2	Ag Hmstd HGA: 76K-414K: New	1.000	10,504	105	118
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	43,455	435	477
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	114	1	1
172.1	Ag Hmstd HGA: >500K: Exist	1.250	62,016	775	847
172.2	Ag Hmstd HGA: >500K: New	1.250	147	2	2
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	1,781	8	0
173.2	Blind/dis 2a Hmstd land <50K: New	0.450	6	0	0
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,797,586	43,988	583
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	22,820	114	14
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	9,679,400	48,397	36,566
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	21,240	106	89
176.1	Ag Hmstd 2a 1 & b: 260K-2.14M: Exist	0.500	44,832,935	224,165	153,031
176.2	Ag Hmstd 2a 1 & b: 260K-2.14M: New	0.500	77,771	389	288
177.1	Ag Hmstd 2a 1 & b: >2.14M: Exist	1.000	19,360,778	193,608	117,986
177.2	Ag Hmstd 2a 1 & b: >2.14M: New	1.000	27,444	274	177
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	221	1	0
178.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	701,616	3,508	823
179.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	146	1	0
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	785,278	3,926	3,818
180.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	136	1	1
181.1	Ag Hmstd 2b 1 & b: 260K-2.14M: Exist	0.500	1,273,202	6,366	5,696
181.2	Ag Hmstd 2b 1 & b: 260K-2.14M: New	0.500	451	2	2
182.1	Ag Hmstd 2b 1 & b: >2.14M: Exist	1.000	117,707	1,177	937
182.2	Ag Hmstd 2b 1 & b: >2.14M: New	1.000	30	0	0
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	190,175	951	684
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	342	2	1
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,904	20	16
186.1	Ag 2a Non-homestead: Exist	1.000	45,405,731	454,057	294,638
186.2	Ag 2a Non-homestead: New	1.000	69,295	693	488
187.1	Ag 2b Non-homestead: Exist	1.000	7,471,822	74,718	69,848
187.2	Ag 2b Non-homestead: New	1.000	1,190	12	12
188.1	Migrant Housing <500K: Exist	1.000	1,552	16	20
191.1	Managed forest land (2c)	0.650	490,182	3,186	3,004
192.1	Private Airport (2d)	1.000	1,179	12	12
198.1	Res 1b Homestead: <50K: Exist	0.450	474,254	2,134	2,910
198.2	Res 1b Homestead: <50K: New	0.450	3,190	14	19
199.1	Res Homestead: <76K: Exist	1.000	98,778,112	987,781	1,384,491
199.2	Res Homestead: <76K: New	1.000	767,685	7,677	10,526
200.1	Res Homestead: 76K-414K: Exist	1.000	155,812,799	1,558,128	2,138,366
200.2	Res Homestead: 76K-414K: New	1.000	1,327,860	13,279	17,967
201.1	Res Homestead: 414K-500K: Exist	1.000	3,450,318	34,503	43,418
201.2	Res Homestead: 414K-500K: New	1.000	32,196	322	408
202.1	Res Homestead: > 500K: Exist	1.250	11,909,857	148,873	189,753
202.2	Res Homestead: > 500K: New	1.250	118,582	1,482	1,856
204.1	Res NonHmstd 1 unit: <76K: Exist	1.000	16,108,425	161,084	230,542

House Research Dept.

Simulation No. 17A3

Baseline: Final Pay '16

Page 35

10/5/2018 11:30 AM

Alternative: Final Pay '17

(all figures in \$000s)

204.2	Res NonHmstd 1 unit: <76K: New	1.000	341,781	3,418	4,737
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	18,398,423	183,984	257,619
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	474,564	4,746	6,465
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,419,445	30,243	39,251
206.2	Res NonHmstd 1 unit: >500K: New	1.250	89,177	1,115	1,406
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,100,124	88,752	124,110
208.2	Res NonHmstd 2-3 units: New	1.250	168,025	2,100	2,815
211.1	Regular apartments (4a): Exist	1.250	23,177,928	289,724	423,245
211.2	Regular apartments (4a): New	1.250	952,220	11,903	17,741
212.1	Low-income housing (4d): <106K Exist	0.750	3,482,720	26,120	40,100
212.2	Low-income housing (4d): <106K New	0.750	136,791	1,026	1,592
213.1	Low-income housing (4d) >106K: Exist	0.250	64,228	161	233
213.2	Low-income housing (4d) >106K: New	0.250	2,648	7	10
214.1	Student housing: Exist	1.000	24,532	245	339
214.2	Student housing: New	1.000	2,315	23	32
215.1	Manuf home park land: Exist	1.250	610,624	7,633	10,706
215.2	Manuf home park land: New	1.250	65	1	1
216.1	MH Coop >50% owner-occupied	0.750	5,009	38	57
217.1	MH Coop <50% owner-occupied	1.000	514	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	9,798,279	97,983	91,797
219.2	Non-comm SeasRec: <76K: New	1.000	96,444	964	898
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,779,806	137,798	141,082
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	130,429	1,304	1,329
221.1	Non-comm SeasRec: >500K: Exist	1.250	1,667,607	20,845	21,020
221.2	Non-comm SeasRec: >500K: New	1.250	16,504	206	214
223.1	Comm SeasRec 1c: <600K: Exist	0.500	370,020	1,850	1,788
223.2	Comm SeasRec 1c: <600K: New	0.500	2,231	11	11
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	174,273	1,743	1,569
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,060	11	9
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	17,567	220	218
225.2	Com SeasRec 1c: >2.3M: New	1.250	101	1	1
226.1	Com SeasRec 4c: <500K: Exist	1.000	216,096	2,161	2,671
226.2	Com SeasRec 4c: <500K: New	1.000	2,294	23	30
227.1	Com SeasRec 4c: >500K: Exist	1.250	125,723	1,572	1,728
227.2	Com SeasRec 4c: >500K: New	1.250	2,190	27	39
228.1	Bed & Breakfast: Exist	1.250	19,116	239	295
228.2	Bed & Breakfast: New	1.250	3	0	0
229.1	Qualifying golf courses	1.250	202,544	2,532	2,928
230.1	Metro Non-profit Indoor Rec	1.250	13,046	163	251
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	30,352	455	634
232.1	Non-profit/Comm Serv - donation: Exist	1.500	69,706	1,046	1,706
233.1	Seasonal Restaurant on Lake: Exist	1.250	21,824	273	257
234.1	Qualifying Marina <500K: Exist	1.000	14,492	145	187
235.1	Qualifying Marina >500K: Exist	1.250	23,659	296	369
237.1	Commercial: <150K: Exist	1.500	8,537,259	128,059	244,523
237.2	Commercial: <150K: New	1.500	162,967	2,445	4,515
238.1	Commercial: >150K: Exist	2.000	48,262,756	965,255	1,836,603
238.2	Commercial: >150K: New	2.000	987,682	19,754	36,970
240.1	JOBZ Commercial: <150K: Exist	0.000	6,801	0	0
240.2	JOBZ Commercial: <150K: New	0.000	120	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	100,382	0	0
241.2	JOBZ Commercial: >150K: New	0.000	1,926	0	0
244.1	Industrial: <150K: Exist	1.500	1,343,060	20,146	39,059
244.2	Industrial: <150K: New	1.500	29,328	440	849
245.1	Industrial: >150K: Exist	2.000	14,191,207	283,824	541,291

House Research Dept.

Simulation No. 17A3

Baseline: Final Pay '16

Page 36

10/5/2018 11:30 AM

Alternative: Final Pay '17

(all figures in \$000s)

245.2	Industrial: >150K: New	2.000	345,753	6,915	13,006
247.1	JOBZ Industrial: <150K: Exist	0.000	9,154	0	0
247.2	JOBZ Industrial: <150K: New	0.000	399	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	294,499	0	0
248.2	JOBZ Industrial: >150K: New	0.000	4,833	0	0
251.1	Publ Util: land & bldgs <150K	1.500	56,248	844	1,421
252.1	Publ Util: land & bldgs >150K	2.000	1,190,886	23,818	41,512
253.1	Publ Util: Electric Generat Mach	2.000	2,672,707	53,454	66,178
254.1	Publ Util: machinery (non-generat)	2.000	1,803,546	36,071	57,769
256.1	Railroad <150K	1.500	285,799	4,287	8,496
257.1	Railroad >150K	2.000	1,375,843	27,517	47,379
259.1	Non-comm aircraft hangars	1.500	4,195	63	88
260.1	Mineral	2.000	2,340	47	108
261.1	Misc class 5	2.000	938	19	19
267.1	Personal: 3f	1.000	30,811	308	372
268.1	Non-comm aircraft hangars	1.500	85,614	1,284	1,664
269.1	Pers: It31 tools&mach excl elec gen	2.000	353,028	7,061	11,131
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	4,038	40	62
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	53,945	539	544
272.1	Pers: It32 NCSRR: 76K-500K	1.000	6,966	70	71
274.1	Pers: It32 struct/leased land-C/I	2.000	51,331	1,027	1,738
275.1	Pers: Item 33 ag real estate	1.000	50,930	509	524
277.1	Pers: It41 struct/leased land - C/I	2.000	519,378	10,388	14,991
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	18,991	190	272
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	39,445	789	1,460
283.1	Pers: It43 leased real estate - non C/I	1.250	28,200	352	543
284.1	Pers: Item 43 leased real estate - C/I	2.000	573,125	11,462	14,690
285.1	Pers: Item 44T electric util trans lines	2.000	2,703,800	54,076	90,373
286.1	Pers: Item 44D electric util distri lines	2.000	574,257	11,485	21,256
287.1	Pers: Item 45 syst/gas utils	2.000	4,023,666	80,473	127,763
289.1	Pers: Item 48 misc	2.000	13,761	275	372
293.1	JOBZ: It41 non EZ struct/leased land-C/	0.000	13,115	0	0
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,277,525	0	0
311.2	Disabled vet excl val: Res HM <300K:	0.000	9,941	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	598,165	0	0
312.2	Disabled vet excl val: Res HM <150K:	0.000	4,726	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	58,575	0	0
313.2	Disabled vet excl val: Ag HGA <300K:	0.000	199	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	28,823	0	0
314.2	Disabled vet excl val: Ag HGA <150K:	0.000	83	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	10,577	0	8
324.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	42	0	0
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,792,726	0	3,633
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,133	0	9
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	208,367	0	166
326.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,366	0	1
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	25,337,167	0	49,867
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	184,448	0	369
State Total			641,589,571	6,740,305	9,287,392

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,303	105	114
168.2	Blind/dis Hmstd HGA: <50K: New	0.450	100	0	1
169.1	Ag Hmstd HGA: <76K: Exist	1.000	5,031,092	50,311	53,549
169.2	Ag Hmstd HGA: <76K: New	1.000	16,469	165	185
170.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	4,049,270	40,493	44,012
170.2	Ag Hmstd HGA: 76K-414K: New	1.000	13,018	130	148
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	51,645	516	565
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	177	2	2
172.1	Ag Hmstd HGA: >500K: Exist	1.250	69,976	875	950
172.2	Ag Hmstd HGA: >500K: New	1.250	228	3	3
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,526	11	4
173.2	Blind/dis 2a Hmstd land <50K: New	0.450	8	0	0
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,683,949	43,420	17,838
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	24,873	124	61
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	8,279,090	41,395	15,593
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	20,153	101	45
176.1	Ag Hmstd 2a 1 & b: 260K-2.05M: Exist	0.500	43,760,677	218,803	152,526
176.2	Ag Hmstd 2a 1 & b: 260K-2.05M: New	0.500	80,370	402	303
177.1	Ag Hmstd 2a 1 & b: >2.05M: Exist	1.000	18,509,870	185,099	117,758
177.2	Ag Hmstd 2a 1 & b: >2.05M: New	1.000	28,918	289	194
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	190	1	1
178.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	664,662	3,323	1,715
179.2	Ag Hmstd 2b 1 & b: <115K: New	0.500	38	0	0
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	726,775	3,634	1,876
180.2	Ag Hmstd 2b 1 & b: 115K-260K: New	0.500	41	0	0
181.1	Ag Hmstd 2b 1 & b: 260K-2.05M: Exist	0.500	1,266,286	6,331	5,632
181.2	Ag Hmstd 2b 1 & b: 260K-2.05M: New	0.500	74	0	0
182.1	Ag Hmstd 2b 1 & b: >2.05M: Exist	1.000	119,234	1,192	943
182.2	Ag Hmstd 2b 1 & b: >2.05M: New	1.000	5	0	0
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	237,016	1,185	881
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	634	3	3
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,943	20	18
185.2	Ag Hmstd 2b Farm entity unused 1st tier	0.500	0	0	0
186.1	Ag 2a Non-homestead: Exist	1.000	42,749,365	427,494	285,498
186.2	Ag 2a Non-homestead: New	1.000	74,967	750	550
187.1	Ag 2b Non-homestead: Exist	1.000	7,362,071	73,621	68,955
187.2	Ag 2b Non-homestead: New	1.000	638	6	7
188.1	Migrant Housing <500K: Exist	1.000	1,790	18	23
191.1	Managed forest land (2c)	0.650	494,001	3,211	3,056
192.1	Private Airport (2d)	1.000	475	5	5
198.1	Res 1b Homestead: <50K: Exist	0.450	483,986	2,178	2,948
198.2	Res 1b Homestead: <50K: New	0.450	3,488	16	21
199.1	Res Homestead: <76K: Exist	1.000	100,176,021	1,001,760	1,382,303
199.2	Res Homestead: <76K: New	1.000	831,636	8,316	11,252
200.1	Res Homestead: 76K-414K: Exist	1.000	166,972,841	1,669,728	2,252,392
200.2	Res Homestead: 76K-414K: New	1.000	1,505,511	15,055	19,956
201.1	Res Homestead: 414K-500K: Exist	1.000	3,725,839	37,258	46,230
201.2	Res Homestead: 414K-500K: New	1.000	38,266	383	470
202.1	Res Homestead: > 500K: Exist	1.250	13,026,378	162,830	203,921

House Research Dept.

Simulation No. 17A3

Baseline: Final Pay '16

Page 38

10/5/2018 11:30 AM

Alternative: Final Pay '17

(all figures in \$000s)

202.2	Res Homestead: > 500K: New	1.250	132,606	1,658	2,019
204.1	Res NonHmstd 1 unit: <76K: Exist	1.000	16,013,885	160,139	225,947
204.2	Res NonHmstd 1 unit: <76K: New	1.000	307,351	3,074	4,155
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	19,297,189	192,972	265,212
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	453,907	4,539	5,981
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,747,619	34,345	43,823
206.2	Res NonHmstd 1 unit: >500K: New	1.250	99,468	1,243	1,506
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,293,409	91,168	125,343
208.2	Res NonHmstd 2-3 units: New	1.250	161,343	2,017	2,600
211.1	Regular apartments (4a): Exist	1.250	26,707,030	333,838	476,492
211.2	Regular apartments (4a): New	1.250	1,215,882	15,199	21,435
212.1	Low-income housing (4d): <115K Exist	0.750	3,971,250	29,784	45,001
212.2	Low-income housing (4d): <115K New	0.750	164,175	1,231	1,828
213.1	Low-income housing (4d) >115K: Exist	0.250	82,495	206	307
213.2	Low-income housing (4d) >115K: New	0.250	4,355	11	16
214.1	Student housing: Exist	1.000	27,950	279	379
214.2	Student housing: New	1.000	1,644	16	22
215.1	Manuf home park land: Exist	1.250	626,222	7,828	10,753
215.2	Manuf home park land: New	1.250	108	1	2
216.1	MH Coop >50% owner-occupied	0.750	6,244	47	69
217.1	MH Coop <50% owner-occupied	1.000	498	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	9,894,757	98,948	92,406
219.2	Non-comm SeasRec: <76K: New	1.000	103,154	1,032	963
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	13,992,963	139,930	142,100
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	140,220	1,402	1,431
221.1	Non-comm SeasRec: >500K: Exist	1.250	1,803,052	22,538	22,473
221.2	Non-comm SeasRec: >500K: New	1.250	28,643	358	392
223.1	Comm SeasRec 1c: <600K: Exist	0.500	367,502	1,838	1,781
223.2	Comm SeasRec 1c: <600K: New	0.500	1,852	9	9
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	182,603	1,826	1,644
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,104	11	10
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	21,052	263	254
225.2	Com SeasRec 1c: >2.3M: New	1.250	157	2	2
226.1	Com SeasRec 4c: <500K: Exist	1.000	222,596	2,226	2,740
226.2	Com SeasRec 4c: <500K: New	1.000	1,427	14	19
227.1	Com SeasRec 4c: >500K: Exist	1.250	120,204	1,503	1,661
227.2	Com SeasRec 4c: >500K: New	1.250	294	4	4
228.1	Bed & Breakfast: Exist	1.250	19,297	241	300
228.2	Bed & Breakfast: New	1.250	79	1	1
229.1	Qualifying golf courses	1.250	205,814	2,573	2,954
230.1	Metro Non-profit Indoor Rec	1.250	14,043	176	262
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,669	490	661
232.1	Non-profit/Comm Serv - donation: Exist	1.500	71,186	1,068	1,734
233.1	Seasonal Restaurant on Lake: Exist	1.250	19,262	241	219
234.1	Qualifying Marina <500K: Exist	1.000	14,742	147	188
235.1	Qualifying Marina >500K: Exist	1.250	26,456	331	403
237.1	Commercial: <150K: Exist	1.500	8,539,876	128,098	239,785
237.2	Commercial: <150K: New	1.500	170,910	2,564	4,795
238.1	Commercial: >150K: Exist	2.000	50,103,943	1,002,079	1,856,025
238.2	Commercial: >150K: New	2.000	1,114,536	22,291	41,474
240.1	JOBZ Commercial: <150K: Exist	0.000	149	0	0
240.2	JOBZ Commercial: <150K: New	0.000	1	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	14,445	0	0
241.2	JOBZ Commercial: >150K: New	0.000	103	0	0
244.1	Industrial: <150K: Exist	1.500	1,434,471	21,517	40,798

244.2	Industrial: <150K: New	1.500	26,252	394	748
245.1	Industrial: >150K: Exist	2.000	16,116,222	322,324	598,948
245.2	Industrial: >150K: New	2.000	347,132	6,943	12,890
247.1	JOBZ Industrial: <150K: Exist	0.000	519	0	0
247.2	JOBZ Industrial: <150K: New	0.000	11	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	38,829	0	0
248.2	JOBZ Industrial: >150K: New	0.000	122	0	0
251.1	Publ Util: land & bldgs <150K	1.500	50,490	757	1,244
252.1	Publ Util: land & bldgs >150K	2.000	1,213,606	24,272	41,493
253.1	Publ Util: Electric Generat Mach	2.000	2,860,667	57,213	71,355
254.1	Publ Util: machinery (non-generat)	2.000	1,952,494	39,050	61,425
256.1	Railroad <150K	1.500	280,273	4,204	8,092
257.1	Railroad >150K	2.000	1,695,889	33,918	57,463
259.1	Non-comm aircraft hangars	1.500	4,288	64	86
260.1	Mineral	2.000	2,325	46	98
261.1	Misc class 5	2.000	778	16	14
267.1	Personal: 3f	1.000	32,954	330	409
268.1	Non-comm aircraft hangars	1.500	91,604	1,374	1,764
269.1	Pers: It31 tools&mach excl elec gen	2.000	635,725	12,714	18,302
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	52,834	528	530
272.1	Pers: It32 NCSRR: 76K-500K	1.000	7,314	73	74
274.1	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,557
275.1	Pers: Item 33 ag real estate	1.000	59,918	599	613
277.1	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	13,994
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	253
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,392
283.1	Pers: It43 leased real estate - non C/I	1.250	25,228	315	472
284.1	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	14,169
285.1	Pers: Item 44T electric util trans lines	2.000	2,132,190	42,644	65,617
286.1	Pers: Item 44D electric util distri lines	2.000	1,425,855	28,517	52,952
287.1	Pers: Item 45 syst/gas utils	2.000	4,076,166	81,523	129,162
289.1	Pers: Item 48 misc	2.000	12,982	260	342
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,380,223	0	0
311.2	Disabled vet excl val: Res HM <300K:	0.000	11,431	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	674,889	0	0
312.2	Disabled vet excl val: Res HM <150K:	0.000	5,822	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	60,803	0	0
313.2	Disabled vet excl val: Ag HGA <300K:	0.000	280	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	31,224	0	0
314.2	Disabled vet excl val: Ag HGA <150K:	0.000	161	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	12,128	0	10
324.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	52	0	0
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,726,344	0	3,579
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	5,632	0	10
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	224,579	0	179
326.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,561	0	1
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	24,746,304	0	48,360
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	192,659	0	384

State Total

660,602,239

7,017,623

9,590,903

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,904,664	2,100,303	244,349	1,636,244	357,426	862,457	8,105,442
Certified MKV Levy	1,459	28,824	90	1,005,649	657	0	1,036,679
Fiscal Disparities Levy	165,242	182,904	1,497	189,040	37,218	0	575,901
Disparity Reduction Aid	9,664	0	470	7,929	0	0	18,062
Spread NTC Levy	2,729,758	1,917,399	242,382	1,515,440	320,208	862,457	7,587,644
Spread MKV Levy	1,459	28,824	90	929,484	657	0	960,514
Tax Incr Financing Levy							234,697
	Agricultural Credit		38,528	Disparity Reduction Credit		11,859	
	Taconite credit		16,481				

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,015,305	2,220,223	248,492	1,656,582	368,058	860,516	8,369,176
Certified MKV Levy	1,449	28,106	90	1,046,726	761	0	1,077,133
Fiscal Disparities Levy	177,105	194,330	1,588	205,262	39,539	0	617,825
Disparity Reduction Aid	9,643	0	447	7,935	0	0	18,025
Spread NTC Levy	2,828,558	2,025,893	246,457	1,526,603	328,518	860,516	7,816,545
Spread MKV Levy	1,449	28,106	90	963,470	761	0	993,878
Tax Incr Financing Levy							232,644
	Agricultural MV Credit		38,063	Disparity Reduction Credit		11,897	
	Agricultural Bond Credit		0	Taconite credit		16,489	