

House Research Simulation Report: Property Tax

Simulation #18B2

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DESCRIPTION

BASELINE: Actual Pay 2018

ALTERNATIVE: Actual Pay 2018 as if H.F. 4385, Article 5, was in effect

This report compares actual property taxes payable in 2018 to what property taxes would be for taxes payable in 2018 if the class rates under H.F. 4385, article 5, were in effect. The market value data is actual data reported by the counties. The levies are the final levies certified to the county auditors and filed with the Dept. of Revenue.

KEY POINTS

- **Overall, property taxes would increase very modestly for most types of property** whose class rates are unchanged in the bill. Increases range from 0.1% in rural areas of the state to 0.6% in the most urban areas of the state. Increases on C/I property are significantly less.
- **A few types of property whose class rates are changed would see significant impacts.** Non-homestead duplexes and triplexes, vacant land zoned residential, and bed & breakfast properties would see a 17.5% reduction in property taxes, on average. In aggregate, manufactured home parks would see an 11.4% reduction (although this result would vary by type of manufactured home park). Gross property taxes on homesteads of persons who are blind or disabled increase by 116%, but this increase would be offset by a new state refund program provided in the bill. Cooperative manufactured home parks where more than 50 percent of the units are owner-occupied would have increases of nearly 50 percent, but presumably this would be somewhat offset by being allowed to combine the lot rental fee with the property tax on the manufactured home when applying for the homestead credit state refund.

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: Actual Pay 2018

- **Market values** (taxable market values) are actual values reported by county assessors to the Department of Revenue. Due to the implementation of a new data reporting system, this data still may be refined further in the future.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- **Property tax credits** are determined within the simulation model.

ALTERNATIVE: Actual Pay 2018 as if H.F. 4385, Article 5, was in effect

- **Market values** (taxable market values) are the same as baseline. For classes that are split into two tiers a blended class rate was used to model the impact based on proportions developed at the statewide level.
- **Note that the class rate reduction for Class I manufactured home parks** provided in the 2017 tax bill is not reflected in this report since it is based on actual payable 2018 class rates. Manufactured home parks qualifying for Class I would have a reduction in payable 2019 under current law, and then possibly an increase under H.F. 4385, Article 5.
- **The net effect to homeowners qualifying for the new blind and disabled homeowner refund** is not shown in the simulation because the refund is paid directly to individuals.
- **Local government levies** are the same as baseline.
- **Property tax credits** are determined within the simulation model.

SIMULATION CLASS RATES

	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:		
<\$500,000	1.25	1.0
>\$500,000	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	1.0
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
Bed & Breakfasts	1.25	1.0

¹ After subtraction of homestead market value exclusion.

² \$121,000 for payable 2018

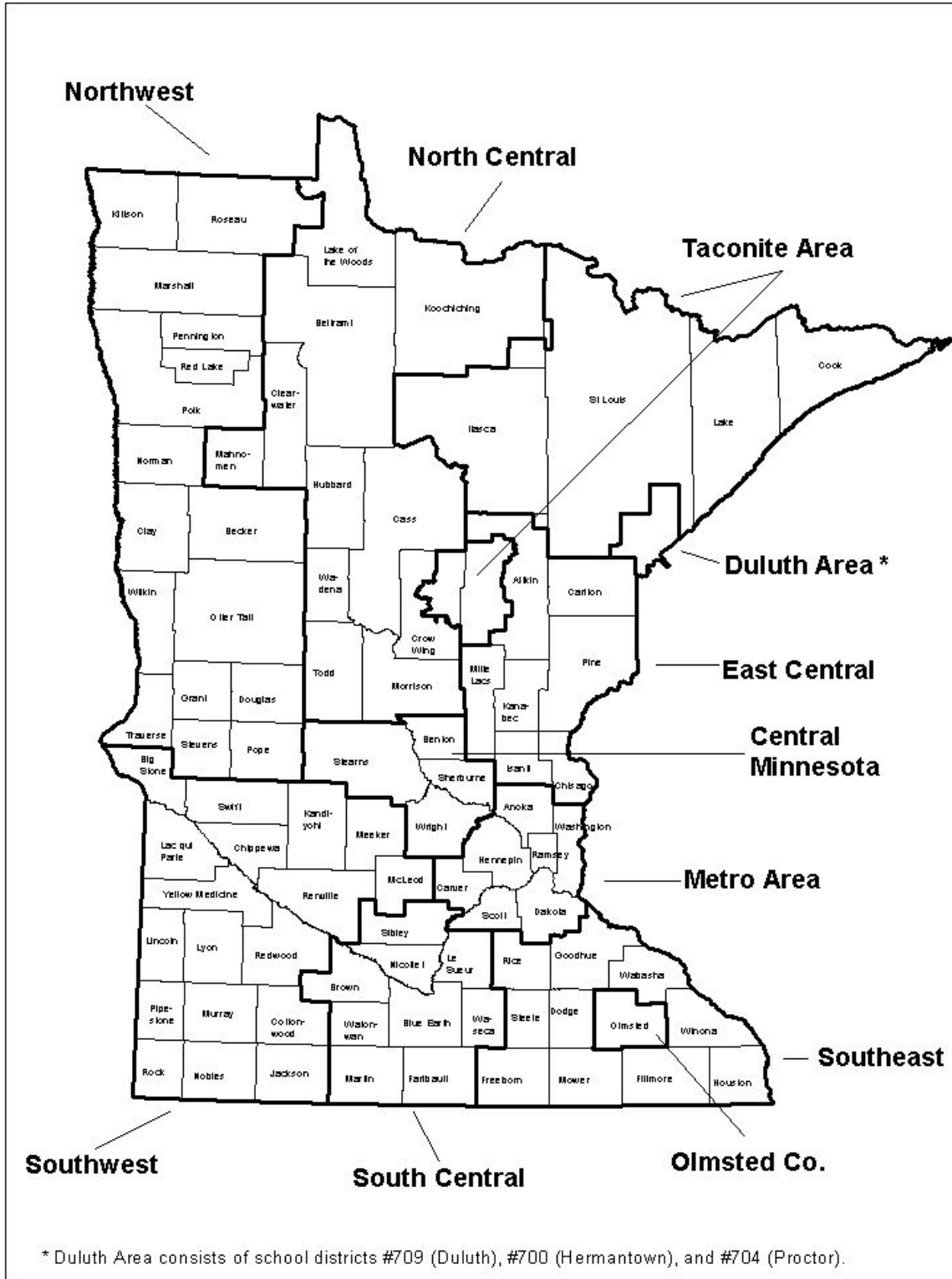
³ \$1,940,000 for payable 2018

Manufactured home parks:		
“Regular”:		
<\$500,000	1.25	1.0
>\$500,000	1.25	1.25
Class I: ⁴		
<\$500,000	1.0	1.0
>\$500,000	1.0	1.25
Coops with >50% owner-occupied:		
<\$500,000	0.75	1.0
>\$500,000	0.75	1.25
Coops with <50% owner-occupied:		
<\$500,000	1.0	1.0
>\$500,000	1.0	1.25

House Research Department

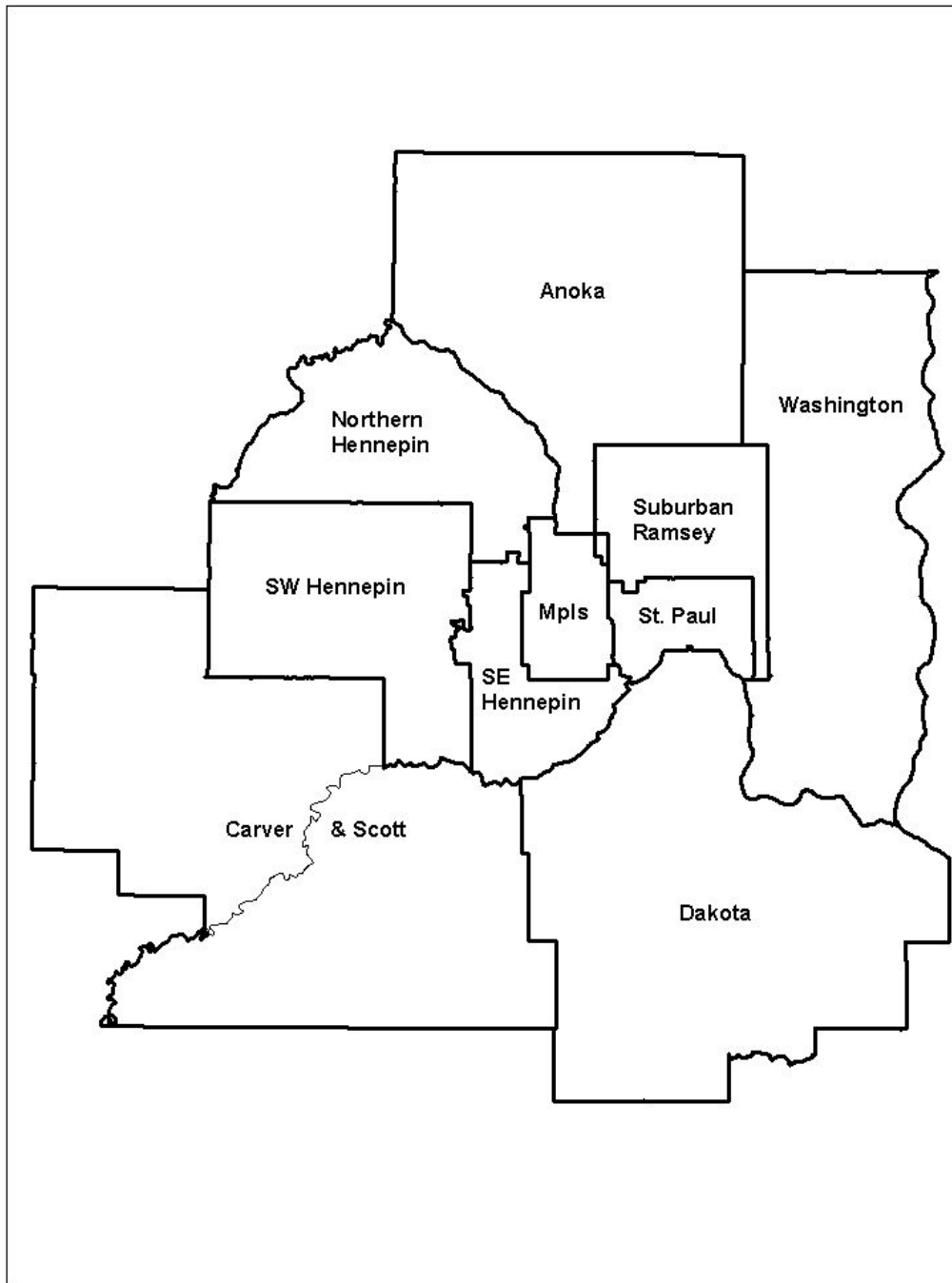
⁴ Type I manufactured home park classification not available until taxes payable in 2019

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				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	333,634,493	333,634,493	0	0.0	4,210,529	4,221,634	11,104	0.3	1.26	1.27
Res Non-Hmstd	41,622,808	41,622,808	0	0.0	576,557	578,268	1,710	0.3	1.39	1.39
Apartments	31,947,357	31,947,357	0	0.0	560,998	563,031	2,033	0.4	1.76	1.76
Low-income Apts	4,700,991	4,700,991	0	0.0	51,767	51,954	187	0.4	1.10	1.11
Seasonal Rec'l	27,943,594	27,943,594	0	0.0	281,441	281,848	406	0.1	1.01	1.01
Com/Ind: Lo tier	10,329,102	10,329,102	0	0.0	241,790	242,237	447	0.2	2.34	2.35
Com/Ind Hi tier	75,757,753	75,757,753	0	0.0	2,720,186	2,724,859	4,673	0.2	3.59	3.60
Public Utility	15,050,080	15,050,080	0	0.0	456,167	456,694	527	0.1	3.03	3.03
Blind/Disab Hmst	748,096	748,096	0	0.0	3,322	7,171	3,849	115.9	0.44	0.96
Ag HGA	11,404,189	11,404,189	0	0.0	106,640	106,764	124	0.1	0.94	0.94
Ag Hmstd Land	78,637,455	78,637,455	0	0.0	289,064	289,443	379	0.1	0.37	0.37
Ag Non-Hmstd	50,757,964	50,757,964	0	0.0	345,827	346,216	389	0.1	0.68	0.68
Bed & Breakfast	21,300	21,300	0	0.0	335	276	-59	-17.6	1.57	1.29
Res Non-Hm 2-3	8,005,727	8,005,727	0	0.0	135,231	111,622	-23,610	-17.5	1.69	1.39
Manufact Hm Pk	661,097	661,097	0	0.0	11,220	9,946	-1,275	-11.4	1.70	1.50
Total	691,222,007	691,222,007	0	0.0	9,991,075	9,991,960	885	0.0	1.45	1.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	7,420,290	7,401,969	-18,321	-0.2	County	43.36	43.48	0.028	0.027
(-) TIF Tax Capacity	181,011	181,011	0	0.0	City/Town	35.37	35.46	0.525	0.524
(-) FD Contrib Tax Cap	430,461	430,461	0	0.0	School District	23.89	23.95	19.637	19.626
(=) Taxable Tax Capacity	6,808,819	6,790,497	-18,321	-0.3	Special District	5.04	5.06	0.015	0.015
FD Distrib Tax Cap	434,509	434,509	0	0.0	Total	107.66	107.95	20.204	20.193

GREATER MINNESOTA

<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	114,390,836	114,390,836	0	0.0	1,337,432	1,339,969	2,537	0.2	1.17	1.17
Res Non-Hmstd	13,556,094	13,556,094	0	0.0	184,296	184,640	345	0.2	1.36	1.36
Apartments	5,679,666	5,679,666	0	0.0	102,324	102,567	243	0.2	1.80	1.81
Low-income Apts	1,166,467	1,166,467	0	0.0	13,462	13,490	29	0.2	1.15	1.16
Seasonal Rec'l	26,401,005	26,401,005	0	0.0	260,515	260,851	336	0.1	0.99	0.99
Com/Ind: Lo tier	6,267,669	6,267,669	0	0.0	140,519	140,772	253	0.2	2.24	2.25
Com/Ind Hi tier	19,152,341	19,152,341	0	0.0	668,564	669,732	1,168	0.2	3.49	3.50
Public Utility	10,959,137	10,959,137	0	0.0	313,291	313,585	295	0.1	2.86	2.86
Blind/Disab Hmst	511,090	511,090	0	0.0	2,159	4,650	2,491	115.4	0.42	0.91
Ag HGA	10,419,288	10,419,288	0	0.0	96,213	96,306	93	0.1	0.92	0.92
Ag Hmstd Land	75,858,589	75,858,589	0	0.0	278,864	279,203	338	0.1	0.37	0.37
Ag Non-Hmstd	48,765,955	48,765,955	0	0.0	327,863	328,191	327	0.1	0.67	0.67
Bed & Breakfast	15,986	15,986	0	0.0	246	203	-44	-17.8	1.54	1.27
Res Non-Hm 2-3	2,698,336	2,698,336	0	0.0	44,685	36,791	-7,894	-17.7	1.66	1.36
Manufact Hm Pk	241,745	241,745	0	0.0	4,274	3,787	-487	-11.4	1.77	1.57
Total	336,084,206	336,084,206	0	0.0	3,774,708	3,774,737	30	0.0	1.12	1.12

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	3,260,730	3,255,438	-5,292	-0.2	County	47.88	47.96	0.022	0.022	
(-) TIF Tax Capacity	26,230	26,230	0	0.0	City/Town	29.37	29.42	0.362	0.362	
(-) FD Contrib Tax Cap	11,354	11,354	0	0.0	School District	19.99	20.03	17.755	17.737	
(=) Taxable Tax Capacity	<u>3,223,145</u>	<u>3,217,853</u>	<u>-5,292</u>	<u>-0.2</u>	Special District	<u>1.82</u>	<u>1.83</u>	<u>0.043</u>	<u>0.043</u>	
FD Distrib Tax Cap	11,367	11,367	0	0.0	Total	99.07	99.23	18.182	18.164	

**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	106,700	106,700	0.0	977	978	1	0.1	0.92	0.92
Res Hmstd: Median Va	160,000	160,000	0.0	1,650	1,652	2	0.1	1.03	1.03
Res Hmstd: Hi Val	213,300	213,300	0.0	2,322	2,325	3	0.1	1.09	1.09
Res Hmstd: Ex-Hi Val	320,000	320,000	0.0	3,668	3,673	4	0.1	1.15	1.15
Apartment	300,000	300,000	0.0	4,261	4,266	6	0.1	1.42	1.42
Seas Rec: Lo Val	75,000	75,000	0.0	805	806	1	0.2	1.07	1.08
Seas Rec: Hi Val	200,000	200,000	0.0	2,301	2,305	3	0.1	1.15	1.15
Comm/Ind: Lo Val	150,000	150,000	0.0	2,830	2,833	3	0.1	1.89	1.89
Comm/Ind: Mid Val	300,000	300,000	0.0	7,386	7,394	8	0.1	2.46	2.46
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,649	28,679	30	0.1	2.86	2.87

METRO AREA

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	219,243,657	219,243,657	0	0.0	2,873,097	2,881,664	8,567	0.3	1.31	1.31
Res Non-Hmstd	28,066,714	28,066,714	0	0.0	392,262	393,627	1,365	0.3	1.40	1.40
Apartments	26,267,691	26,267,691	0	0.0	458,674	460,464	1,790	0.4	1.75	1.75
Low-income Apts	3,534,524	3,534,524	0	0.0	38,306	38,464	158	0.4	1.08	1.09
Seasonal Rec'l	1,542,589	1,542,589	0	0.0	20,927	20,997	70	0.3	1.36	1.36
Com/Ind: Lo tier	4,061,432	4,061,432	0	0.0	101,271	101,465	194	0.2	2.49	2.50
Com/Ind Hi tier	56,605,412	56,605,412	0	0.0	2,051,622	2,055,127	3,505	0.2	3.62	3.63
Public Utility	4,090,943	4,090,943	0	0.0	142,876	143,109	233	0.2	3.49	3.50
Blind/Disab Hmst	237,006	237,006	0	0.0	1,163	2,521	1,358	116.8	0.49	1.06
Ag HGA	984,901	984,901	0	0.0	10,426	10,457	31	0.3	1.06	1.06
Ag Hmstd Land	2,778,866	2,778,866	0	0.0	10,200	10,241	41	0.4	0.37	0.37
Ag Non-Hmstd	1,992,010	1,992,010	0	0.0	17,963	18,025	62	0.3	0.90	0.90
Bed & Breakfast	5,314	5,314	0	0.0	88	73	-15	-17.3	1.66	1.37
Res Non-Hm 2-3	5,307,390	5,307,390	0	0.0	90,547	74,831	-15,716	-17.4	1.71	1.41
Manufact Hm Pk	419,351	419,351	0	0.0	6,946	6,159	-787	-11.3	1.66	1.47
Total	355,137,800	355,137,800	0	0.0	6,216,368	6,217,223	855	0.0	1.75	1.75

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,159,560	4,146,531	-13,029	-0.3	County	39.30	39.44	0.031	0.030
(-) TIF Tax Capacity	154,781	154,781	0	0.0	City/Town	40.76	40.90	0.611	0.610
(-) FD Contrib Tax Cap	419,106	419,106	0	0.0	School District	27.39	27.49	20.635	20.629
(=) Taxable Tax Capacity	3,585,673	3,572,644	-13,029	-0.4	Special District	7.94	7.96	0.000	0.000
FD Distrib Tax Cap	423,142	423,142	0	0.0	Total	115.38	115.80	21.276	21.270

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	171,100	171,100		0.0	2,086	2,092	6	0.3	1.22	1.22
Res Hmstd: Median Va	256,600	256,600		0.0	3,343	3,353	10	0.3	1.30	1.31
Res Hmstd: Hi Val	342,000	342,000		0.0	4,599	4,613	14	0.3	1.34	1.35
Res Hmstd: Ex-Hi Val	513,100	513,100		0.0	7,049	7,071	21	0.3	1.37	1.38
Apartment	300,000	300,000		0.0	4,965	4,980	16	0.3	1.65	1.66
Comm/Ind: Lo Val	150,000	150,000		0.0	3,467	3,473	6	0.2	2.31	2.32
Comm/Ind: Mid Val	300,000	300,000		0.0	8,857	8,871	15	0.2	2.95	2.96
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	34,011	34,064	53	0.2	3.40	3.41

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	66,118,180	66,118,180	0	0.0	867,742	869,635	1,894	0.2	1.31	1.32
Res Non-Hmstd	8,430,404	8,430,404	0	0.0	129,221	129,500	280	0.2	1.53	1.54
Apartments	5,590,805	5,590,805	0	0.0	101,140	101,382	241	0.2	1.81	1.81
Low-income Apts	1,165,644	1,165,644	0	0.0	13,450	13,478	29	0.2	1.15	1.16
Seasonal Rec'l	3,618,848	3,618,848	0	0.0	42,132	42,206	74	0.2	1.16	1.17
Com/Ind: Lo tier	5,057,646	5,057,646	0	0.0	121,015	121,245	230	0.2	2.39	2.40
Com/Ind Hi tier	16,674,253	16,674,253	0	0.0	600,898	602,010	1,112	0.2	3.60	3.61
Public Utility	4,915,309	4,915,309	0	0.0	151,297	151,497	200	0.1	3.08	3.08
Blind/Disab Hmst	281,240	281,240	0	0.0	1,352	2,917	1,565	115.7	0.48	1.04
Ag HGA	280,307	280,307	0	0.0	3,638	3,643	5	0.1	1.30	1.30
Ag Hmstd Land	803,773	803,773	0	0.0	5,122	5,130	8	0.2	0.64	0.64
Ag Non-Hmstd	1,123,585	1,123,585	0	0.0	14,164	14,187	23	0.2	1.26	1.26
Bed & Breakfast	8,234	8,234	0	0.0	152	125	-27	-17.8	1.85	1.52
Res Non-Hm 2-3	1,824,712	1,824,712	0	0.0	33,510	27,540	-5,970	-17.8	1.84	1.51
Manufact Hm Pk	205,952	205,952	0	0.0	3,792	3,360	-432	-11.4	1.84	1.63
Total	116,098,892	116,098,892	0	0.0	2,088,624	2,087,855	-769	0.0	1.80	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,318,112	1,314,216	-3,896	-0.3	County	49.22	49.32	0.016	0.016
(-) TIF Tax Capacity	25,803	25,803	0	0.0	City/Town	55.73	55.90	0.600	0.599
(-) FD Contrib Tax Cap	7,228	7,228	0	0.0	School District	23.66	23.72	17.894	17.878
(=) Taxable Tax Capacity	<u>1,285,081</u>	<u>1,281,185</u>	<u>-3,896</u>	<u>-0.3</u>	Special District	<u>2.17</u>	<u>2.17</u>	<u>0.060</u>	<u>0.060</u>
FD Distrib Tax Cap	9,273	9,273	0	0.0	Total	130.78	131.11	18.570	18.554

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	94,000	94,000	0.0	1,027	1,030	2	0.2	1.09	1.1
Res Hmstd: Median Va	140,900	140,900	0.0	1,783	1,787	4	0.2	1.27	1.27
Res Hmstd: Hi Val	187,900	187,900	0.0	2,540	2,546	5	0.2	1.35	1.35
Res Hmstd: Ex-Hi Val	281,900	281,900	0.0	4,055	4,063	9	0.2	1.44	1.44
Apartment	300,000	300,000	0.0	5,461	5,473	12	0.2	1.82	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	3,549	3,556	7	0.2	2.37	2.37
Comm/Ind: Mid Val	300,000	300,000	0.0	9,062	9,079	17	0.2	3.02	3.03
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,791	34,854	62	0.2	3.48	3.49

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	48,229,095	48,229,095	0	0.0	469,099	469,742	644	0.1	0.97	0.97
Res Non-Hmstd	5,118,124	5,118,124	0	0.0	54,935	55,001	65	0.1	1.07	1.07
Apartments	86,556	86,556	0	0.0	1,123	1,125	2	0.2	1.30	1.30
Low-income Apts	213	213	0	0.0	2	2	0	0.0	0.93	0.93
Seasonal Rec'l	22,779,835	22,779,835	0	0.0	218,351	218,613	262	0.1	0.96	0.96
Com/Ind: Lo tier	1,204,225	1,204,225	0	0.0	19,333	19,356	23	0.1	1.61	1.61
Com/Ind Hi tier	2,475,872	2,475,872	0	0.0	67,560	67,616	56	0.1	2.73	2.73
Public Utility	6,041,374	6,041,374	0	0.0	161,894	161,989	95	0.1	2.68	2.68
Blind/Disab Hmst	229,382	229,382	0	0.0	805	1,729	924	114.8	0.35	0.75
Ag HGA	10,115,989	10,115,989	0	0.0	92,317	92,405	88	0.1	0.91	0.91
Ag Hmstd Land	74,981,601	74,981,601	0	0.0	273,400	273,731	330	0.1	0.36	0.37
Ag Non-Hmstd	47,611,012	47,611,012	0	0.0	313,327	313,632	305	0.1	0.66	0.66
Bed & Breakfast	7,753	7,753	0	0.0	94	77	-17	-17.7	1.21	1.00
Res Non-Hm 2-3	873,056	873,056	0	0.0	11,160	9,239	-1,921	-17.2	1.28	1.06
Manufact Hm Pk	35,740	35,740	0	0.0	481	425	-56	-11.6	1.35	1.19
Total	219,789,827	219,789,827	0	0.0	1,683,881	1,684,681	800	0.0	0.77	0.77

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Change		Base	Alter	Base	Alter
Total Tax Capacity	1,941,146	1,939,749	-1,396	-0.1	County	46.98	47.04	0.031	0.031
(-) TIF Tax Capacity	411	411	0	0.0	City/Town	11.87	11.88	0.012	0.012
(-) FD Contrib Tax Cap	4,126	4,126	0	0.0	School District	17.56	17.58	17.548	17.526
(=) Taxable Tax Capacity	1,936,608	1,935,212	-1,396	-0.1	Special District	1.60	1.60	0.017	0.017
FD Distrib Tax Cap	2,094	2,094	0	0.0	Total	78.00	78.10	17.607	17.585

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	130,200	130,200	0.0	1,046	1,046	1	0.1	0.80	0.80
Res Hmstd: Median Va	195,200	195,200	0.0	1,713	1,714	1	0.1	0.88	0.88
Res Hmstd: Hi Val	260,200	260,200	0.0	2,380	2,382	2	0.1	0.91	0.92
Res Hmstd: Ex-Hi Val	390,400	390,400	0.0	3,716	3,719	3	0.1	0.95	0.95
Apartment	300,000	300,000	0.0	3,453	3,456	3	0.1	1.15	1.15
Seas Rec: Lo Val	75,000	75,000	0.0	647	648	1	0.1	0.86	0.86
Seas Rec: Hi Val	200,000	200,000	0.0	1,880	1,882	2	0.1	0.94	0.94
Comm/Ind: Lo Val	150,000	150,000	0.0	2,347	2,349	2	0.1	1.56	1.57
Comm/Ind: Mid Val	300,000	300,000	0.0	6,263	6,267	5	0.1	2.09	2.09
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,535	24,552	17	0.1	2.45	2.46

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	7,023,262	7,023,262	0	0.0	85,964	86,099	135	0.2	1.22	1.23
Res Non-Hmstd	933,110	933,110	0	0.0	13,134	13,155	21	0.2	1.41	1.41
Apartments	845,409	845,409	0	0.0	13,924	13,941	17	0.1	1.65	1.65
Low-income Apts	136,198	136,198	0	0.0	1,440	1,442	3	0.2	1.06	1.06
Seasonal Rec'l	451,280	451,280	0	0.0	5,629	5,643	14	0.2	1.25	1.25
Com/Ind: Lo tier	657,755	657,755	0	0.0	14,069	14,089	20	0.1	2.14	2.14
Com/Ind Hi tier	1,686,880	1,686,880	0	0.0	47,591	47,657	66	0.1	2.82	2.83
Public Utility	232,314	232,314	0	0.0	7,594	7,604	9	0.1	3.27	3.27
Blind/Disab Hmst	37,971	37,971	0	0.0	177	380	203	114.6	0.47	1.00
Ag HGA	19,546	19,546	0	0.0	236	237	0	0.1	1.21	1.21
Ag Hmstd Land	77,184	77,184	0	0.0	481	482	1	0.1	0.62	0.62
Ag Non-Hmstd	114,915	114,915	0	0.0	1,326	1,329	2	0.2	1.15	1.16
Bed & Breakfast	574	574	0	0.0	9	7	-2	-18.2	1.59	1.30
Res Non-Hm 2-3	178,947	178,947	0	0.0	3,030	2,488	-542	-17.9	1.69	1.39
Manufact Hm Pk	27,460	27,460	0	0.0	458	409	-49	-10.6	1.67	1.49
Total	12,422,804	12,422,804	0	0.0	195,064	194,962	-102	-0.1	1.57	1.57

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	138,050	137,698	-352	-0.3	County	44.06	44.13	0.000	0.000
(-) TIF Tax Capacity	5,705	5,705	0	0.0	City/Town	52.51	52.65	0.040	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.80	21.85	17.882	17.864
(=) Taxable Tax Capacity	132,345	131,993	-352	-0.3	Special District	3.28	3.28	0.128	0.128
FD Distrib Tax Cap	0	0	0	0.0	Total	121.65	121.92	18.050	18.031

**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	89,600	89,600	0.0	897	898	1	0.2	1.00	1.00
Res Hmstd: Median Va	134,400	134,400	0.0	1,572	1,574	3	0.2	1.17	1.17
Res Hmstd: Hi Val	179,200	179,200	0.0	2,247	2,250	4	0.2	1.25	1.26
Res Hmstd: Ex-Hi Val	268,800	268,800	0.0	3,596	3,603	6	0.2	1.34	1.34
Apartment	300,000	300,000	0.0	5,103	5,113	9	0.2	1.70	1.70
Comm/Ind: Lo Val	150,000	150,000	0.0	3,336	3,341	6	0.2	2.22	2.23
Comm/Ind: Mid Val	300,000	300,000	0.0	8,568	8,581	13	0.2	2.86	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,983	33,032	49	0.1	3.3	3.30

NORTHWEST TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,083,763	7,083,763	0	0.0	61,522	61,612	90	0.1	0.87	0.87
Res Non-Hmstd	740,038	740,038	0	0.0	6,953	6,960	7	0.1	0.94	0.94
Apartments	10,208	10,208	0	0.0	122	122	0	0.3	1.19	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,630,285	5,630,285	0	0.0	50,978	51,060	82	0.2	0.91	0.91
Com/Ind: Lo tier	202,284	202,284	0	0.0	2,926	2,930	4	0.1	1.45	1.45
Com/Ind Hi tier	475,782	475,782	0	0.0	11,673	11,682	9	0.1	2.45	2.46
Public Utility	1,187,814	1,187,814	0	0.0	28,850	28,864	14	0.0	2.43	2.43
Blind/Disab Hmst	30,618	30,618	0	0.0	98	208	110	112.5	0.32	0.68
Ag HGA	1,705,850	1,705,850	0	0.0	14,380	14,390	10	0.1	0.84	0.84
Ag Hmstd Land	14,301,633	14,301,633	0	0.0	50,909	50,957	48	0.1	0.36	0.36
Ag Non-Hmstd	10,022,034	10,022,034	0	0.0	63,566	63,614	48	0.1	0.63	0.63
Bed & Breakfast	630	630	0	0.0	7	6	-1	-17.7	1.17	0.96
Res Non-Hm 2-3	179,755	179,755	0	0.0	2,029	1,681	-348	-17.2	1.13	0.94
Manufact Hm Pk	3,601	3,601	0	0.0	42	37	-5	-11.8	1.17	1.03
Total	41,574,296	41,574,296	0	0.0	294,055	294,123	68	0.0	0.71	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	370,374	370,033	-341	-0.1	County	41.61	41.67	0.000	0.000
(-) TIF Tax Capacity	192	192	0	0.0	City/Town	10.21	10.22	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.99	15.01	18.077	18.056
(=) Taxable Tax Capacity	370,182	369,841	-341	-0.1	Special District	3.79	3.80	0.108	0.108
FD Distrib Tax Cap	0	0	0	0.0	Total	70.61	70.69	18.185	18.164

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	131,800	131,800	0.0	991	992	1	0.1	0.75	0.75
Res Hmstd: Median Va	197,700	197,700	0.0	1,618	1,619	1	0.1	0.82	0.82
Res Hmstd: Hi Val	263,500	263,500	0.0	2,244	2,246	2	0.1	0.85	0.85
Res Hmstd: Ex-Hi Val	395,300	395,300	0.0	3,498	3,501	3	0.1	0.88	0.89
Apartment	300,000	300,000	0.0	3,193	3,196	3	0.1	1.06	1.07
Seas Rec: Lo Val	75,000	75,000	0.0	592	592	1	0.1	0.79	0.79
Seas Rec: Hi Val	200,000	200,000	0.0	1,732	1,734	2	0.1	0.87	0.87
Comm/Ind: Lo Val	150,000	150,000	0.0	2,189	2,191	2	0.1	1.46	1.46
Comm/Ind: Mid Val	300,000	300,000	0.0	5,892	5,896	4	0.1	1.96	1.97
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,171	23,185	14	0.1	2.32	2.32

NORTH CENTRAL CITIES

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,892,250	3,892,250	0	0.0	43,310	43,382	72	0.2	1.11	1.11
Res Non-Hmstd	589,088	589,088	0	0.0	8,500	8,516	16	0.2	1.44	1.45
Apartments	309,528	309,528	0	0.0	5,494	5,507	13	0.2	1.77	1.78
Low-income Apts	93,025	93,025	0	0.0	1,092	1,094	2	0.2	1.17	1.18
Seasonal Rec'l	2,327,716	2,327,716	0	0.0	23,663	23,696	33	0.1	1.02	1.02
Com/Ind: Lo tier	510,146	510,146	0	0.0	11,600	11,620	20	0.2	2.27	2.28
Com/Ind Hi tier	1,062,319	1,062,319	0	0.0	37,600	37,664	63	0.2	3.54	3.55
Public Utility	126,128	126,128	0	0.0	4,575	4,581	5	0.1	3.63	3.63
Blind/Disab Hmst	31,796	31,796	0	0.0	151	326	175	115.9	0.47	1.02
Ag HGA	26,031	26,031	0	0.0	286	286	0	0.0	1.10	1.10
Ag Hmstd Land	52,879	52,879	0	0.0	254	254	0	0.1	0.48	0.48
Ag Non-Hmstd	94,931	94,931	0	0.0	864	865	2	0.2	0.91	0.91
Bed & Breakfast	128	128	0	0.0	3	2	-1	-18.1	2.28	1.87
Res Non-Hm 2-3	140,967	140,967	0	0.0	2,398	1,965	-433	-18.0	1.70	1.39
Manufact Hm Pk	10,541	10,541	0	0.0	197	173	-24	-12.3	1.87	1.64
Total	9,267,472	9,267,472	0	0.0	139,988	139,933	-56	0.0	1.51	1.51

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	102,704	102,446	-258	-0.3	County	40.94	41.00	0.000	0.000
(-) TIF Tax Capacity	1,935	1,935	0	0.0	City/Town	49.98	50.10	0.074	0.073
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.52	19.55	14.916	14.891
(=) Taxable Tax Capacity	100,769	100,512	-258	-0.3	Special District	0.89	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.31	111.54	14.989	14.964

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	90,700	90,700	90,700	0.0	822	823	1	0.1	0.91	0.91
Res Hmstd: Median Va	136,100	136,100	136,100	0.0	1,441	1,443	2	0.1	1.06	1.06
Res Hmstd: Hi Val	181,400	181,400	181,400	0.0	2,058	2,062	3	0.2	1.13	1.14
Res Hmstd: Ex-Hi Val	272,100	272,100	272,100	0.0	3,295	3,300	5	0.2	1.21	1.21
Apartment	300,000	300,000	300,000	0.0	4,624	4,632	8	0.2	1.54	1.54
Seas Rec: Lo Val	75,000	75,000	75,000	0.0	897	899	2	0.2	1.2	1.2
Seas Rec: Hi Val	200,000	200,000	200,000	0.0	2,546	2,551	5	0.2	1.27	1.28
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,057	3,062	5	0.2	2.04	2.04
Comm/Ind: Mid Val	300,000	300,000	300,000	0.0	7,933	7,944	11	0.1	2.64	2.65
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	30,687	30,728	41	0.1	3.07	3.07

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,086,504	7,086,504	0	0.0	60,836	60,891	55	0.1	0.86	0.86
Res Non-Hmstd	673,297	673,297	0	0.0	6,776	6,782	6	0.1	1.01	1.01
Apartments	29,216	29,216	0	0.0	372	373	1	0.3	1.27	1.28
Low-income Apts	213	213	0	0.0	2	2	0	0.0	0.93	0.93
Seasonal Rec'l	7,027,455	7,027,455	0	0.0	60,853	60,903	50	0.1	0.87	0.87
Com/Ind: Lo tier	203,544	203,544	0	0.0	3,022	3,024	3	0.1	1.48	1.49
Com/Ind Hi tier	244,145	244,145	0	0.0	6,380	6,384	4	0.1	2.61	2.61
Public Utility	1,243,908	1,243,908	0	0.0	33,327	33,343	16	0.0	2.68	2.68
Blind/Disab Hmst	50,731	50,731	0	0.0	165	353	188	114.0	0.33	0.70
Ag HGA	1,095,299	1,095,299	0	0.0	9,973	9,974	0	0.0	0.91	0.91
Ag Hmstd Land	3,135,415	3,135,415	0	0.0	11,538	11,543	5	0.0	0.37	0.37
Ag Non-Hmstd	2,514,107	2,514,107	0	0.0	20,265	20,275	10	0.1	0.81	0.81
Bed & Breakfast	1,229	1,229	0	0.0	14	11	-2	-17.5	1.11	0.91
Res Non-Hm 2-3	132,001	132,001	0	0.0	1,561	1,290	-271	-17.4	1.18	0.98
Manufact Hm Pk	5,798	5,798	0	0.0	71	63	-8	-11.8	1.23	1.09
Total	23,442,861	23,442,861	0	0.0	215,155	215,212	57	0.0	0.92	0.92

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	224,861	224,705	-156	-0.1	County	46.57	46.62	0.000	0.000
(-) TIF Tax Capacity	58	58	0	0.0	City/Town	13.98	13.99	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.82	18.85	14.872	14.847
(=) Taxable Tax Capacity	224,803	224,647	-156	-0.1	Special District	1.17	1.18	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	80.54	80.62	14.872	14.847

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	118,700	118,700	0.0	919	919	0	0.0	0.77	0.77
Res Hmstd: Median Va	178,000	178,000	178,000	0.0	1,527	1,528	1	0.1	0.86	0.86
Res Hmstd: Hi Val	237,300	237,300	237,300	0.0	2,136	2,137	1	0.1	0.90	0.90
Res Hmstd: Ex-Hi Val	356,000	356,000	356,000	0.0	3,355	3,357	2	0.1	0.94	0.94
Apartment	300,000	300,000	300,000	0.0	3,467	3,469	2	0.1	1.16	1.16
Seas Rec: Lo Val	75,000	75,000	75,000	0.0	666	667	1	0.1	0.89	0.89
Seas Rec: Hi Val	200,000	200,000	200,000	0.0	1,931	1,932	2	0.1	0.97	0.97
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	2,363	2,365	1	0.1	1.58	1.58
Comm/Ind: Mid Val	300,000	300,000	300,000	0.0	6,314	6,318	4	0.1	2.10	2.11
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	24,752	24,765	13	0.1	2.48	2.48

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	2,799,320	2,799,320	0	0.0	27,604	27,693	90	0.3	0.99	0.99
Res Non-Hmstd	407,307	407,307	0	0.0	6,895	6,899	4	0.1	1.69	1.69
Apartments	154,990	154,990	0	0.0	3,218	3,221	2	0.1	2.08	2.08
Low-income Apts	61,411	61,411	0	0.0	778	778	0	0.0	1.27	1.27
Seasonal Rec'l	364,980	364,980	0	0.0	5,028	5,035	8	0.2	1.38	1.38
Com/Ind: Lo tier	321,250	321,250	0	0.0	8,388	8,394	6	0.1	2.61	2.61
Com/Ind Hi tier	606,581	606,581	0	0.0	25,117	25,130	12	0.0	4.14	4.14
Public Utility	734,771	734,771	0	0.0	23,521	23,516	-4	0.0	3.20	3.20
Blind/Disab Hmst	44,966	44,966	0	0.0	169	366	197	116.7	0.38	0.81
Ag HGA	8,897	8,897	0	0.0	97	97	0	0.0	1.09	1.09
Ag Hmstd Land	8,716	8,716	0	0.0	36	36	0	0.1	0.42	0.42
Ag Non-Hmstd	160,630	160,630	0	0.0	2,340	2,340	0	0.0	1.46	1.46
Bed & Breakfast	877	877	0	0.0	14	12	-3	-18.2	1.65	1.35
Res Non-Hm 2-3	77,582	77,582	0	0.0	1,552	1,263	-289	-18.6	2.00	1.63
Manufact Hm Pk	5,080	5,080	0	0.0	100	87	-13	-12.8	1.98	1.72
Total	5,757,357	5,757,357	0	0.0	104,857	104,868	10	0.0	1.82	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	66,316	66,269	-47	-0.1	County	57.74	57.82	0.000	0.000
(-) TIF Tax Capacity	1,130	1,130	0	0.0	City/Town	70.25	70.30	0.163	0.162
(-) FD Contrib Tax Cap	7,228	7,228	0	0.0	School District	14.74	14.74	12.022	11.985
(=) Taxable Tax Capacity	57,958	57,911	-47	-0.1	Special District	2.56	2.56	0.000	0.000
FD Distrib Tax Cap	9,273	9,273	0	0.0	Total	145.29	145.42	12.185	12.147

**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	68,500	68,500	0.0	365	366	0	0.1	0.53	0.53
Res Hmstd: Median Va	102,700	102,700	0.0	895	896	1	0.1	0.87	0.87
Res Hmstd: Hi Val	136,900	136,900	0.0	1,479	1,480	1	0.1	1.08	1.08
Res Hmstd: Ex-Hi Val	205,500	205,500	0.0	2,649	2,650	2	0.1	1.29	1.29
Apartment	300,000	300,000	0.0	5,814	5,818	4	0.1	1.94	1.94
Seas Rec: Lo Val	75,000	75,000	0.0	1,152	1,153	1	0.1	1.54	1.54
Seas Rec: Hi Val	200,000	200,000	0.0	3,226	3,228	3	0.1	1.61	1.61
Comm/Ind: Lo Val	150,000	150,000	0.0	3,864	3,866	2	0.0	2.58	2.58
Comm/Ind: Mid Val	300,000	300,000	0.0	9,829	9,833	4	0.0	3.28	3.28
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,667	37,683	16	0.0	3.77	3.77

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	5,278,588	5,278,588	0	0.0	41,770	41,831	61	0.1	0.79	0.79
Res Non-Hmstd	567,867	567,867	0	0.0	6,090	6,094	4	0.1	1.07	1.07
Apartments	11,370	11,370	0	0.0	145	146	0	0.0	1.28	1.28
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,502,565	5,502,565	0	0.0	56,177	56,236	59	0.1	1.02	1.02
Com/Ind: Lo tier	96,478	96,478	0	0.0	1,828	1,829	1	0.0	1.90	1.90
Com/Ind Hi tier	323,727	323,727	0	0.0	10,408	10,413	5	0.0	3.21	3.22
Public Utility	678,448	678,448	0	0.0	20,897	20,904	7	0.0	3.08	3.08
Blind/Disab Hmst	50,439	50,439	0	0.0	146	315	169	115.7	0.29	0.62
Ag HGA	188,639	188,639	0	0.0	1,147	1,149	2	0.2	0.61	0.61
Ag Hmstd Land	329,594	329,594	0	0.0	692	693	1	0.2	0.21	0.21
Ag Non-Hmstd	2,020,036	2,020,036	0	0.0	18,012	18,026	15	0.1	0.89	0.89
Bed & Breakfast	2,750	2,750	0	0.0	32	26	-6	-18.2	1.17	0.96
Res Non-Hm 2-3	65,015	65,015	0	0.0	804	659	-144	-18.0	1.24	1.01
Manufact Hm Pk	1,260	1,260	0	0.0	14	12	-2	-12.0	1.10	0.97
Total	15,116,775	15,116,775	0	0.0	158,163	158,333	170	0.1	1.05	1.05

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	153,690	153,708	18	0.0	County	59.21	59.31	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.39	14.39	0.000	0.000
(-) FD Contrib Tax Cap	4,126	4,126	0	0.0	School District	14.22	14.22	11.836	11.805
(=) Taxable Tax Capacity	149,564	149,582	18	0.0	Special District	2.74	2.74	0.000	0.000
FD Distrib Tax Cap	2,094	2,094	0	0.0	Total	90.55	90.66	11.836	11.805

**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	125,900	0.0	765	765	1	0.1	0.61	0.61
Res Hmstd: Median Va	188,800	188,800	0.0	1,460	1,461	1	0.1	0.77	0.77
Res Hmstd: Hi Val	251,600	251,600	0.0	2,154	2,156	2	0.1	0.86	0.86
Res Hmstd: Ex-Hi Val	377,600	377,600	0.0	3,547	3,550	3	0.1	0.94	0.94
Apartment	300,000	300,000	0.0	3,751	3,754	3	0.1	1.25	1.25
Seas Rec: Lo Val	75,000	75,000	0.0	741	742	1	0.1	0.99	0.99
Seas Rec: Hi Val	200,000	200,000	0.0	2,131	2,133	2	0.1	1.07	1.07
Comm/Ind: Lo Val	150,000	150,000	0.0	2,851	2,852	1	0.0	1.90	1.90
Comm/Ind: Mid Val	300,000	300,000	0.0	7,466	7,470	3	0.0	2.49	2.49
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,007	29,020	13	0.0	2.90	2.90

DULUTH AREA

<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	5,791,093	5,791,093	0	0.0	77,033	77,298	264	0.3	1.33	1.33
Res Non-Hmstd	1,005,564	1,005,564	0	0.0	15,085	15,141	57	0.4	1.50	1.51
Apartments	430,812	430,812	0	0.0	8,070	8,103	33	0.4	1.87	1.88
Low-income Apts	75,136	75,136	0	0.0	863	866	4	0.4	1.15	1.15
Seasonal Rec'l	165,230	165,230	0	0.0	2,178	2,183	6	0.3	1.32	1.32
Com/Ind: Lo tier	251,978	251,978	0	0.0	5,934	5,956	22	0.4	2.36	2.36
Com/Ind Hi tier	1,397,682	1,397,682	0	0.0	52,609	52,775	166	0.3	3.76	3.78
Public Utility	209,340	209,340	0	0.0	7,551	7,573	22	0.3	3.61	3.62
Blind/Disab Hmst	32,274	32,274	0	0.0	154	335	182	118.1	0.48	1.04
Ag HGA	12,876	12,876	0	0.0	154	154	0	0.2	1.19	1.20
Ag Hmstd Land	13,477	13,477	0	0.0	49	49	0	0.4	0.37	0.37
Ag Non-Hmstd	150,228	150,228	0	0.0	1,640	1,644	4	0.2	1.09	1.09
Bed & Breakfast	1,647	1,647	0	0.0	31	25	-6	-18.2	1.87	1.53
Res Non-Hm 2-3	260,810	260,810	0	0.0	4,860	3,977	-883	-18.2	1.86	1.52
Manufact Hm Pk	9,168	9,168	0	0.0	174	153	-21	-12.2	1.90	1.67
Total	9,807,313	9,807,313	0	0.0	176,384	176,233	-150	-0.1	1.80	1.80

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	110,678	110,129	-549	-0.5	County	66.11	66.29	0.000	0.000	
(-) TIF Tax Capacity	3,142	3,142	0	0.0	City/Town	35.97	36.16	2.833	2.830	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.52	28.67	10.856	10.842	
(=) Taxable Tax Capacity	107,536	106,987	-549	-0.5	Special District	4.35	4.37	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	134.95	135.48	13.689	13.671	

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	121,000	121,000	0.0	1,443	1,448	5	0.3	1.19	1.2
Res Hmstd: Median Va	181,400	181,400	0.0	2,414	2,422	8	0.3	1.33	1.34
Res Hmstd: Hi Val	241,800	241,800	0.0	3,385	3,397	12	0.3	1.4	1.40
Res Hmstd: Ex-Hi Val	362,900	362,900	0.0	5,332	5,351	18	0.3	1.47	1.47
Apartment	300,000	300,000	0.0	5,471	5,491	19	0.4	1.82	1.83
Comm/Ind: Lo Val	150,000	150,000	0.0	3,570	3,581	12	0.3	2.38	2.39
Comm/Ind: Mid Val	300,000	300,000	0.0	9,135	9,162	27	0.3	3.04	3.05
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,106	35,207	101	0.3	3.51	3.52

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	4,125,757	4,125,757	0	0.0	63,147	63,241	94	0.1	1.53	1.53
Res Non-Hmstd	542,411	542,411	0	0.0	9,664	9,679	14	0.1	1.78	1.78
Apartments	216,962	216,962	0	0.0	4,833	4,840	7	0.1	2.23	2.23
Low-income Apts	79,072	79,072	0	0.0	1,079	1,081	2	0.2	1.36	1.37
Seasonal Rec'l	99,700	99,700	0	0.0	1,714	1,716	3	0.2	1.72	1.72
Com/Ind: Lo tier	330,611	330,611	0	0.0	9,197	9,210	14	0.2	2.78	2.79
Com/Ind Hi tier	698,490	698,490	0	0.0	30,100	30,138	38	0.1	4.31	4.31
Public Utility	145,625	145,625	0	0.0	6,165	6,173	7	0.1	4.23	4.24
Blind/Disab Hmst	25,099	25,099	0	0.0	142	309	167	117.6	0.57	1.23
Ag HGA	68,736	68,736	0	0.0	980	981	1	0.1	1.43	1.43
Ag Hmstd Land	90,157	90,157	0	0.0	537	538	1	0.2	0.60	0.60
Ag Non-Hmstd	77,191	77,191	0	0.0	1,101	1,103	2	0.2	1.43	1.43
Bed & Breakfast	214	214	0	0.0	5	4	-1	-18.3	2.14	1.75
Res Non-Hm 2-3	87,117	87,117	0	0.0	1,919	1,563	-356	-18.5	2.20	1.79
Manufact Hm Pk	21,429	21,429	0	0.0	451	401	-51	-11.2	2.11	1.87
Total	6,608,571	6,608,571	0	0.0	131,034	130,977	-57	0.0	1.98	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	70,240	70,081	-159	-0.2	County	70.35	70.45	0.065	0.065
(-) TIF Tax Capacity	942	942	0	0.0	City/Town	55.13	55.26	0.236	0.236
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.38	32.43	14.206	14.184
(=) Taxable Tax Capacity	69,297	69,138	-159	-0.2	Special District	4.72	4.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	162.58	162.87	14.508	14.486

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	98,000	98,000	0.0	1,273	1,275	2	0.1	1.3	1.30
Res Hmstd: Median Va	147,000	147,000	0.0	2,213	2,216	3	0.1	1.51	1.51
Res Hmstd: Hi Val	195,900	195,900	0.0	3,150	3,155	5	0.1	1.61	1.61
Res Hmstd: Ex-Hi Val	294,000	294,000	0.0	5,031	5,039	7	0.1	1.71	1.71
Apartment	300,000	300,000	0.0	6,532	6,542	10	0.2	2.18	2.18
Comm/Ind: Lo Val	150,000	150,000	0.0	4,204	4,210	6	0.1	2.80	2.81
Comm/Ind: Mid Val	300,000	300,000	0.0	10,610	10,625	14	0.1	3.54	3.54
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	40,508	40,561	53	0.1	4.05	4.06

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,683,408	5,683,408	0	0.0	69,336	69,392	56	0.1	1.22	1.22
Res Non-Hmstd	675,865	675,865	0	0.0	9,077	9,085	8	0.1	1.34	1.34
Apartments	7,973	7,973	0	0.0	137	138	0	0.0	1.72	1.73
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,758,357	1,758,357	0	0.0	21,379	21,400	21	0.1	1.22	1.22
Com/Ind: Lo tier	105,621	105,621	0	0.0	2,153	2,154	2	0.1	2.04	2.04
Com/Ind Hi tier	117,947	117,947	0	0.0	3,955	3,957	2	0.1	3.35	3.35
Public Utility	415,746	415,746	0	0.0	14,384	14,389	5	0.0	3.46	3.46
Blind/Disab Hmst	46,220	46,220	0	0.0	199	430	231	116.3	0.43	0.93
Ag HGA	1,021,055	1,021,055	0	0.0	11,788	11,797	9	0.1	1.15	1.16
Ag Hmstd Land	1,459,672	1,459,672	0	0.0	5,979	5,988	9	0.2	0.41	0.41
Ag Non-Hmstd	1,329,396	1,329,396	0	0.0	14,387	14,400	13	0.1	1.08	1.08
Bed & Breakfast	1,090	1,090	0	0.0	16	13	-3	-18.0	1.51	1.23
Res Non-Hm 2-3	94,792	94,792	0	0.0	1,550	1,268	-282	-18.2	1.64	1.34
Manufact Hm Pk	5,579	5,579	0	0.0	90	79	-10	-11.7	1.61	1.42
Total	12,722,722	12,722,722	0	0.0	154,432	154,493	61	0.0	1.21	1.21

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	117,228	117,150	-78	-0.1	County	71.31	71.39	0.171	0.170
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.94	19.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.33	26.36	14.165	14.137
(=) Taxable Tax Capacity	117,228	117,150	-78	-0.1	Special District	1.68	1.69	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	119.26	119.39	14.336	14.307

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	114,000	114,000		0.0	1,201	1,202	1	0.1	1.05	1.05
Res Hmstd: Median Va	170,900	170,900		0.0	2,022	2,024	1	0.1	1.18	1.18
Res Hmstd: Hi Val	227,800	227,800		0.0	2,844	2,846	2	0.1	1.25	1.25
Res Hmstd: Ex-Hi Val	341,700	341,700		0.0	4,488	4,491	3	0.1	1.31	1.31
Apartment	300,000	300,000		0.0	4,902	4,906	4	0.1	1.63	1.64
Seas Rec: Lo Val	75,000	75,000		0.0	957	958	1	0.1	1.28	1.28
Seas Rec: Hi Val	200,000	200,000		0.0	2,705	2,708	3	0.1	1.35	1.35
Comm/Ind: Lo Val	150,000	150,000		0.0	3,226	3,229	3	0.1	2.15	2.15
Comm/Ind: Mid Val	300,000	300,000		0.0	8,331	8,337	6	0.1	2.78	2.78
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	32,151	32,174	22	0.1	3.22	3.22

CENTRAL MINN CITIES

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	14,056,547	14,056,547	0	0.0	186,244	186,597	353	0.2	1.32	1.33
Res Non-Hmstd	1,367,642	1,367,642	0	0.0	20,235	20,275	39	0.2	1.48	1.48
Apartments	1,147,951	1,147,951	0	0.0	21,375	21,425	50	0.2	1.86	1.87
Low-income Apts	217,331	217,331	0	0.0	2,443	2,447	5	0.2	1.12	1.13
Seasonal Rec'l	116,273	116,273	0	0.0	1,879	1,883	4	0.2	1.62	1.62
Com/Ind: Lo tier	734,047	734,047	0	0.0	17,262	17,297	34	0.2	2.35	2.36
Com/Ind Hi tier	3,265,576	3,265,576	0	0.0	120,590	120,790	200	0.2	3.69	3.70
Public Utility	1,920,935	1,920,935	0	0.0	50,828	50,886	58	0.1	2.65	2.65
Blind/Disab Hmst	30,771	30,771	0	0.0	150	324	175	116.4	0.49	1.05
Ag HGA	89,687	89,687	0	0.0	1,129	1,131	2	0.2	1.26	1.26
Ag Hmstd Land	193,128	193,128	0	0.0	954	956	3	0.3	0.49	0.50
Ag Non-Hmstd	207,009	207,009	0	0.0	2,391	2,396	5	0.2	1.16	1.16
Bed & Breakfast	379	379	0	0.0	5	4	-1	-16.9	1.35	1.12
Res Non-Hm 2-3	264,107	264,107	0	0.0	4,801	3,939	-862	-18.0	1.82	1.49
Manufact Hm Pk	43,950	43,950	0	0.0	779	684	-95	-12.1	1.77	1.56
Total	23,655,331	23,655,331	0	0.0	431,064	431,034	-29	0.0	1.82	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	277,884	277,263	-621	-0.2	County	47.25	47.34	0.000	0.000
(-) TIF Tax Capacity	2,495	2,495	0	0.0	City/Town	46.74	46.85	1.234	1.233
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	31.34	31.41	16.272	16.264
(=) Taxable Tax Capacity	275,389	274,768	-621	-0.2	Special District	2.39	2.40	0.223	0.223
FD Distrib Tax Cap	0	0	0	0.0	Total	127.73	128.00	17.728	17.720

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	113,700	113,700	0.0	1,309	1,311	2	0.2	1.15	1.15
Res Hmstd: Median Va	170,500	170,500	0.0	2,200	2,204	4	0.2	1.29	1.29
Res Hmstd: Hi Val	227,200	227,200	0.0	3,090	3,096	6	0.2	1.36	1.36
Res Hmstd: Ex-Hi Val	341,000	341,000	0.0	4,876	4,885	9	0.2	1.43	1.43
Apartment	300,000	300,000	0.0	5,322	5,332	10	0.2	1.77	1.78
Comm/Ind: Lo Val	150,000	150,000	0.0	3,468	3,474	6	0.2	2.31	2.32
Comm/Ind: Mid Val	300,000	300,000	0.0	8,877	8,891	14	0.2	2.96	2.96
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,120	34,172	52	0.2	3.41	3.42

CENTRAL MINN 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	8,278,581	8,278,581	0	0.0	90,484	90,633	149	0.2	1.09	1.09
Res Non-Hmstd	584,115	584,115	0	0.0	6,792	6,804	12	0.2	1.16	1.16
Apartments	4,554	4,554	0	0.0	64	64	0	0.2	1.40	1.41
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,251,369	1,251,369	0	0.0	13,292	13,316	24	0.2	1.06	1.06
Com/Ind: Lo tier	166,263	166,263	0	0.0	2,957	2,962	5	0.2	1.78	1.78
Com/Ind Hi tier	278,729	278,729	0	0.0	8,306	8,318	12	0.1	2.98	2.98
Public Utility	432,318	432,318	0	0.0	12,759	12,776	17	0.1	2.95	2.96
Blind/Disab Hmst	16,398	16,398	0	0.0	68	148	79	116.5	0.42	0.90
Ag HGA	1,209,235	1,209,235	0	0.0	12,463	12,483	20	0.2	1.03	1.03
Ag Hmstd Land	3,597,444	3,597,444	0	0.0	13,983	14,017	34	0.2	0.39	0.39
Ag Non-Hmstd	1,315,278	1,315,278	0	0.0	11,247	11,270	23	0.2	0.86	0.86
Bed & Breakfast	337	337	0	0.0	4	4	-1	-17.5	1.32	1.09
Res Non-Hm 2-3	127,231	127,231	0	0.0	1,799	1,486	-313	-17.4	1.41	1.17
Manufact Hm Pk	6,519	6,519	0	0.0	92	81	-11	-11.9	1.41	1.24
Total	17,268,370	17,268,370	0	0.0	174,311	174,359	49	0.0	1.01	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	157,161	156,897	-264	-0.2	County	48.36	48.46	0.000	0.000
(-) TIF Tax Capacity	84	84	0	0.0	City/Town	18.69	18.72	0.027	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.97	29.03	16.962	16.952
(=) Taxable Tax Capacity	157,077	156,813	-264	-0.2	Special District	0.87	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	96.88	97.08	16.989	16.979

**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	152,000	152,000	0.0	1,503	1,505	2	0.2	0.99	0.99
Res Hmstd: Median Va	228,000	228,000	0.0	2,434	2,438	4	0.2	1.07	1.07
Res Hmstd: Hi Val	303,900	303,900	0.0	3,365	3,370	5	0.2	1.11	1.11
Res Hmstd: Ex-Hi Val	455,900	455,900	0.0	5,191	5,200	9	0.2	1.14	1.14
Apartment	300,000	300,000	0.0	4,143	4,150	7	0.2	1.38	1.38
Seas Rec: Lo Val	75,000	75,000	0.0	789	790	1	0.2	1.05	1.05
Seas Rec: Hi Val	200,000	200,000	0.0	2,258	2,262	4	0.2	1.13	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	2,763	2,767	4	0.2	1.84	1.84
Comm/Ind: Mid Val	300,000	300,000	0.0	7,235	7,245	10	0.1	2.41	2.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,109	28,146	37	0.1	2.81	2.81

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	5,660,705	5,660,705	0	0.0	73,673	73,781	108	0.1	1.30	1.30
Res Non-Hmstd	704,758	704,758	0	0.0	11,280	11,296	16	0.1	1.60	1.60
Apartments	371,003	371,003	0	0.0	7,034	7,047	13	0.2	1.90	1.90
Low-income Apts	97,603	97,603	0	0.0	1,123	1,125	2	0.2	1.15	1.15
Seasonal Rec'l	55,853	55,853	0	0.0	1,006	1,008	2	0.2	1.80	1.80
Com/Ind: Lo tier	656,127	656,127	0	0.0	16,018	16,040	23	0.1	2.44	2.44
Com/Ind Hi tier	1,644,004	1,644,004	0	0.0	60,828	60,914	86	0.1	3.70	3.71
Public Utility	171,599	171,599	0	0.0	6,891	6,897	5	0.1	4.02	4.02
Blind/Disab Hmst	21,663	21,663	0	0.0	115	245	130	113.8	0.53	1.13
Ag HGA	19,941	19,941	0	0.0	268	268	0	0.0	1.34	1.35
Ag Hmstd Land	144,616	144,616	0	0.0	1,116	1,117	1	0.1	0.77	0.77
Ag Non-Hmstd	146,009	146,009	0	0.0	1,954	1,956	2	0.1	1.34	1.34
Bed & Breakfast	83	83	0	0.0	1	1	0	-18.1	1.68	1.37
Res Non-Hm 2-3	131,287	131,287	0	0.0	2,455	2,017	-437	-17.8	1.87	1.54
Manufact Hm Pk	11,444	11,444	0	0.0	225	198	-27	-12.1	1.97	1.73
Total	9,836,693	9,836,693	0	0.0	183,986	183,910	-76	0.0	1.87	1.87

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	108,181	107,910	-272	-0.3	County	42.12	42.17	0.142	0.142	
(-) TIF Tax Capacity	3,318	3,318	0	0.0	City/Town	75.59	75.78	0.312	0.311	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.57	17.60	20.321	20.309	
(=) Taxable Tax Capacity	104,863	104,591	-272	-0.3	Special District	1.58	1.58	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	136.85	137.13	20.775	20.762	

**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	67,800	67,800	0.0	698	699	1	0.1	1.03	1.03
Res Hmstd: Median Va	101,600	101,600	0.0	1,217	1,219	2	0.2	1.2	1.2
Res Hmstd: Hi Val	135,500	135,500	0.0	1,793	1,796	3	0.2	1.32	1.33
Res Hmstd: Ex-Hi Val	203,300	203,300	0.0	2,945	2,950	5	0.2	1.45	1.45
Apartment	300,000	300,000	0.0	5,755	5,765	10	0.2	1.92	1.92
Comm/Ind: Lo Val	150,000	150,000	0.0	3,719	3,725	6	0.2	2.48	2.48
Comm/Ind: Mid Val	300,000	300,000	0.0	9,448	9,461	14	0.1	3.15	3.15
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,182	36,233	51	0.1	3.62	3.62

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	3,825,822	3,825,822	0	0.0	33,567	33,605	38	0.1	0.88	0.88
Res Non-Hmstd	461,751	461,751	0	0.0	4,180	4,183	3	0.1	0.91	0.91
Apartments	7,100	7,100	0	0.0	73	73	0	0.0	1.02	1.02
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	930,946	930,946	0	0.0	8,897	8,911	14	0.2	0.96	0.96
Com/Ind: Lo tier	161,861	161,861	0	0.0	2,219	2,221	2	0.1	1.37	1.37
Com/Ind Hi tier	433,860	433,860	0	0.0	10,390	10,395	5	0.0	2.39	2.40
Public Utility	953,272	953,272	0	0.0	21,673	21,681	7	0.0	2.27	2.27
Blind/Disab Hmst	9,378	9,378	0	0.0	29	61	32	109.2	0.31	0.65
Ag HGA	1,635,531	1,635,531	0	0.0	12,254	12,260	6	0.0	0.75	0.75
Ag Hmstd Land	25,699,143	25,699,143	0	0.0	83,361	83,415	54	0.1	0.32	0.32
Ag Non-Hmstd	16,721,570	16,721,570	0	0.0	89,043	89,096	53	0.1	0.53	0.53
Bed & Breakfast	30	30	0	0.0	0	0	0	-15.2	0.91	0.77
Res Non-Hm 2-3	68,334	68,334	0	0.0	789	658	-131	-16.6	1.15	0.96
Manufact Hm Pk	955	955	0	0.0	12	11	-1	-11.7	1.28	1.13
Total	50,909,552	50,909,552	0	0.0	266,487	266,568	81	0.0	0.52	0.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	426,898	426,760	-138	0.0	County	38.41	38.44	0.119	0.119
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.51	7.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.88	11.89	21.913	21.899
(=) Taxable Tax Capacity	426,829	426,691	-138	0.0	Special District	1.04	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	58.83	58.87	22.033	22.018

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	116,800	116,800	0.0	787	787	0	0.0	0.67	0.67
Res Hmstd: Median Va	175,000	175,000	0.0	1,289	1,289	0	0.0	0.74	0.74
Res Hmstd: Hi Val	233,300	233,300	0.0	1,791	1,792	1	0.0	0.77	0.77
Res Hmstd: Ex-Hi Val	350,100	350,100	0.0	2,797	2,798	1	0.0	0.8	0.8
Apartment	300,000	300,000	0.0	2,867	2,868	1	0.0	0.96	0.96
Comm/Ind: Lo Val	150,000	150,000	0.0	1,982	1,983	1	0.0	1.32	1.32
Comm/Ind: Mid Val	300,000	300,000	0.0	5,389	5,391	2	0.0	1.8	1.8
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	21,289	21,295	6	0.0	2.13	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	6,376,991	6,376,991	0	0.0	85,192	85,382	190	0.2	1.34	1.34
Res Non-Hmstd	822,267	822,267	0	0.0	12,618	12,646	28	0.2	1.53	1.54
Apartments	696,824	696,824	0	0.0	11,764	11,798	35	0.3	1.69	1.69
Low-income Apts	103,359	103,359	0	0.0	1,166	1,169	3	0.3	1.13	1.13
Seasonal Rec'l	74,323	74,323	0	0.0	1,071	1,073	2	0.2	1.44	1.44
Com/Ind: Lo tier	512,960	512,960	0	0.0	12,583	12,607	24	0.2	2.45	2.46
Com/Ind Hi tier	1,760,988	1,760,988	0	0.0	61,516	61,641	125	0.2	3.49	3.50
Public Utility	156,962	156,962	0	0.0	5,655	5,666	11	0.2	3.60	3.61
Blind/Disab Hmst	22,861	22,861	0	0.0	120	258	137	114.3	0.53	1.13
Ag HGA	11,649	11,649	0	0.0	173	173	0	0.2	1.49	1.49
Ag Hmstd Land	65,806	65,806	0	0.0	604	605	0	0.0	0.92	0.92
Ag Non-Hmstd	102,283	102,283	0	0.0	1,349	1,351	2	0.2	1.32	1.32
Bed & Breakfast	659	659	0	0.0	14	12	-2	-17.5	2.13	1.76
Res Non-Hm 2-3	200,737	200,737	0	0.0	3,614	2,984	-630	-17.4	1.80	1.49
Manufact Hm Pk	25,800	25,800	0	0.0	443	400	-43	-9.6	1.72	1.55
Total	10,934,468	10,934,468	0	0.0	197,881	197,764	-117	-0.1	1.81	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	122,018	121,560	-458	-0.4	County	44.57	44.66	0.000	0.000
(-) TIF Tax Capacity	1,684	1,684	0	0.0	City/Town	62.56	62.80	0.242	0.242
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.01	22.07	20.940	20.926
(=) Taxable Tax Capacity	120,334	119,876	-458	-0.4	Special District	0.38	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.52	129.91	21.182	21.168

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	86,500	0.0	922	924	2	0.2	1.07	1.07
Res Hmstd: Median Va	129,700	129,700	0.0	1,623	1,627	4	0.2	1.25	1.25
Res Hmstd: Hi Val	172,800	172,800	0.0	2,323	2,329	6	0.2	1.34	1.35
Res Hmstd: Ex-Hi Val	259,300	259,300	0.0	3,728	3,737	9	0.2	1.44	1.44
Apartment	300,000	300,000	0.0	5,492	5,507	14	0.3	1.83	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	3,560	3,568	9	0.2	2.37	2.38
Comm/Ind: Mid Val	300,000	300,000	0.0	9,075	9,095	20	0.2	3.02	3.03
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,811	34,884	73	0.2	3.48	3.49

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	3,119,630	3,119,630	0	0.0	29,405	29,441	36	0.1	0.94	0.94
Res Non-Hmstd	399,347	399,347	0	0.0	3,930	3,935	5	0.1	0.98	0.99
Apartments	6,735	6,735	0	0.0	80	81	0	0.2	1.19	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	279,827	279,827	0	0.0	2,516	2,519	3	0.1	0.90	0.90
Com/Ind: Lo tier	90,342	90,342	0	0.0	1,313	1,315	2	0.1	1.45	1.46
Com/Ind Hi tier	261,575	261,575	0	0.0	6,733	6,739	6	0.1	2.57	2.58
Public Utility	490,887	490,887	0	0.0	12,131	12,140	8	0.1	2.47	2.47
Blind/Disab Hmst	5,567	5,567	0	0.0	19	40	21	109.9	0.34	0.72
Ag HGA	1,131,072	1,131,072	0	0.0	9,788	9,796	8	0.1	0.87	0.87
Ag Hmstd Land	12,855,493	12,855,493	0	0.0	50,602	50,665	64	0.1	0.39	0.39
Ag Non-Hmstd	7,247,478	7,247,478	0	0.0	47,035	47,087	52	0.1	0.65	0.65
Bed & Breakfast	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm 2-3	44,256	44,256	0	0.0	524	440	-84	-16.0	1.18	0.99
Manufact Hm Pk	371	371	0	0.0	4	4	-1	-11.5	1.18	1.04
Total	25,932,580	25,932,580	0	0.0	164,081	164,202	121	0.1	0.63	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	215,722	215,632	-90	0.0	County	46.07	46.13	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.82	8.82	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.27	16.29	22.274	22.258
(=) Taxable Tax Capacity	215,722	215,632	-90	0.0	Special District	0.32	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.47	71.56	22.274	22.258

**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	133,800	133,800	0.0	1,074	1,075	1	0.1	0.80	0.80
Res Hmstd: Median Va	200,600	200,600	0.0	1,743	1,745	1	0.1	0.87	0.87
Res Hmstd: Hi Val	267,400	267,400	0.0	2,413	2,415	2	0.1	0.90	0.90
Res Hmstd: Ex-Hi Val	401,100	401,100	0.0	3,752	3,755	3	0.1	0.94	0.94
Apartment	300,000	300,000	0.0	3,348	3,351	3	0.1	1.12	1.12
Comm/Ind: Lo Val	150,000	150,000	0.0	2,270	2,272	2	0.1	1.51	1.51
Comm/Ind: Mid Val	300,000	300,000	0.0	6,060	6,064	4	0.1	2.02	2.02
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,746	23,762	16	0.1	2.37	2.38

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	9,049,579	9,049,579	0	0.0	118,793	119,088	296	0.2	1.31	1.32
Res Non-Hmstd	1,275,143	1,275,143	0	0.0	18,118	18,163	45	0.3	1.42	1.42
Apartments	794,694	794,694	0	0.0	13,920	13,956	35	0.3	1.75	1.76
Low-income Apts	138,377	138,377	0	0.0	1,513	1,516	4	0.2	1.09	1.10
Seasonal Rec'l	9,570	9,570	0	0.0	159	159	0	0.2	1.66	1.66
Com/Ind: Lo tier	341,930	341,930	0	0.0	7,684	7,702	19	0.2	2.25	2.25
Com/Ind Hi tier	2,647,369	2,647,369	0	0.0	93,356	93,543	187	0.2	3.53	3.53
Public Utility	149,624	149,624	0	0.0	4,942	4,952	10	0.2	3.30	3.31
Blind/Disab Hmst	10,409	10,409	0	0.0	49	107	57	116.3	0.47	1.02
Ag HGA	377,159	377,159	0	0.0	4,218	4,228	10	0.2	1.12	1.12
Ag Hmstd Land	1,247,305	1,247,305	0	0.0	4,965	4,982	16	0.3	0.40	0.40
Ag Non-Hmstd	593,363	593,363	0	0.0	5,392	5,408	16	0.3	0.91	0.91
Bed & Breakfast	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm 2-3	221,505	221,505	0	0.0	3,718	3,081	-637	-17.1	1.68	1.39
Manufact Hm Pk	25,329	25,329	0	0.0	444	392	-52	-11.6	1.75	1.55
Total	16,881,357	16,881,357	0	0.0	277,270	277,277	7	0.0	1.64	1.64

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	187,433	186,879	-554	-0.3	County	53.13	53.29	0.000	0.000	
(-) TIF Tax Capacity	2,253	2,253	0	0.0	City/Town	44.93	45.07	0.179	0.179	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.78	18.83	21.929	21.923	
(=) Taxable Tax Capacity	185,179	184,626	-554	-0.3	Special District	0.95	0.95	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	117.79	118.14	22.108	22.102	

**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	129,100	129,100	0.0	1,504	1,508	4	0.2	1.17	1.17
Res Hmstd: Median Va	193,600	193,600	0.0	2,475	2,481	6	0.2	1.28	1.28
Res Hmstd: Hi Val	258,100	258,100	0.0	3,446	3,454	8	0.2	1.33	1.34
Res Hmstd: Ex-Hi Val	387,300	387,300	0.0	5,390	5,403	13	0.2	1.39	1.4
Apartment	300,000	300,000	0.0	5,080	5,093	13	0.3	1.69	1.7
Comm/Ind: Lo Val	150,000	150,000	0.0	3,310	3,318	8	0.2	2.21	2.21
Comm/Ind: Mid Val	300,000	300,000	0.0	8,486	8,505	18	0.2	2.83	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,644	32,712	67	0.2	3.26	3.27

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	10,281,063	10,281,063	0	0.0	140,385	140,756	371	0.3	1.37	1.37
Res Non-Hmstd	1,142,128	1,142,128	0	0.0	18,044	18,094	49	0.3	1.58	1.58
Apartments	628,246	628,246	0	0.0	11,590	11,625	35	0.3	1.84	1.85
Low-income Apts	164,133	164,133	0	0.0	1,954	1,959	5	0.3	1.19	1.19
Seasonal Rec'l	100,277	100,277	0	0.0	1,670	1,677	7	0.4	1.67	1.67
Com/Ind: Lo tier	790,288	790,288	0	0.0	19,187	19,238	50	0.3	2.43	2.43
Com/Ind Hi tier	2,014,461	2,014,461	0	0.0	75,023	75,196	173	0.2	3.72	3.73
Public Utility	1,182,005	1,182,005	0	0.0	37,062	37,143	82	0.2	3.14	3.14
Blind/Disab Hmst	33,656	33,656	0	0.0	170	364	194	114.3	0.50	1.08
Ag HGA	32,104	32,104	0	0.0	416	417	1	0.2	1.30	1.30
Ag Hmstd Land	161,059	161,059	0	0.0	1,078	1,081	3	0.2	0.67	0.67
Ag Non-Hmstd	140,831	140,831	0	0.0	1,800	1,805	5	0.3	1.28	1.28
Bed & Breakfast	3,672	3,672	0	0.0	70	57	-12	-17.6	1.90	1.56
Res Non-Hm 2-3	325,314	325,314	0	0.0	6,050	5,000	-1,050	-17.4	1.86	1.54
Manufact Hm Pk	32,366	32,366	0	0.0	614	545	-69	-11.2	1.90	1.68
Total	17,031,602	17,031,602	0	0.0	315,113	314,957	-156	0.0	1.85	1.85

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	190,864	190,110	-754	-0.4	County	46.17	46.29	0.000	0.000	
(-) TIF Tax Capacity	3,197	3,197	0	0.0	City/Town	64.07	64.33	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.47	22.54	21.688	21.674	
(=) Taxable Tax Capacity	187,667	186,913	-754	-0.4	Special District	1.79	1.80	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	134.51	134.96	21.688	21.674	

**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	90,600	0.0	1,024	1,027	3	0.3	1.13	1.13
Res Hmstd: Median Va	135,900	135,900	0.0	1,786	1,791	5	0.3	1.31	1.32
Res Hmstd: Hi Val	181,200	181,200	0.0	2,549	2,556	7	0.3	1.41	1.41
Res Hmstd: Ex-Hi Val	271,800	271,800	0.0	4,074	4,085	11	0.3	1.5	1.50
Apartment	300,000	300,000	0.0	5,695	5,711	16	0.3	1.9	1.90
Comm/Ind: Lo Val	150,000	150,000	0.0	3,680	3,690	10	0.3	2.45	2.46
Comm/Ind: Mid Val	300,000	300,000	0.0	9,352	9,375	23	0.2	3.12	3.12
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,821	35,907	85	0.2	3.58	3.59

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	4,934,412	4,934,412	0	0.0	48,576	48,657	81	0.2	0.98	0.99
Res Non-Hmstd	656,833	656,833	0	0.0	6,785	6,796	11	0.2	1.03	1.03
Apartments	3,788	3,788	0	0.0	48	48	0	0.2	1.27	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	252,678	252,678	0	0.0	2,395	2,401	5	0.2	0.95	0.95
Com/Ind: Lo tier	128,386	128,386	0	0.0	2,008	2,011	3	0.2	1.56	1.57
Com/Ind Hi tier	230,013	230,013	0	0.0	6,284	6,291	8	0.1	2.73	2.74
Public Utility	524,988	524,988	0	0.0	14,385	14,399	14	0.1	2.74	2.74
Blind/Disab Hmst	9,804	9,804	0	0.0	36	76	40	112.2	0.37	0.78
Ag HGA	1,742,989	1,742,989	0	0.0	16,204	16,228	23	0.1	0.93	0.93
Ag Hmstd Land	12,352,652	12,352,652	0	0.0	51,381	51,481	99	0.2	0.42	0.42
Ag Non-Hmstd	5,777,307	5,777,307	0	0.0	43,781	43,853	73	0.2	0.76	0.76
Bed & Breakfast	1,686	1,686	0	0.0	20	16	-3	-16.7	1.17	0.98
Res Non-Hm 2-3	98,014	98,014	0	0.0	1,217	1,019	-198	-16.3	1.24	1.04
Manufact Hm Pk	5,044	5,044	0	0.0	61	55	-7	-10.8	1.22	1.09
Total	26,718,594	26,718,594	0	0.0	193,181	193,332	151	0.1	0.72	0.72

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	218,955	218,735	-220	-0.1	County	48.54	48.64	0.000	0.000	
(-) TIF Tax Capacity	9	9	0	0.0	City/Town	12.46	12.47	0.000	0.000	
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.31	20.35	22.015	22.000	
(=) Taxable Tax Capacity	218,947	218,726	-220	-0.1	Special District	0.50	0.50	0.000	0.000	
FD Distrib Tax Cap	0	0	0	0.0	Total	81.81	81.97	22.015	22.000	

**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	133,600	0.0	1,181	1,182	2	0.1	0.88	0.88
Res Hmstd: Median Va	200,300	200,300	0.0	1,922	1,925	3	0.1	0.96	0.96
Res Hmstd: Hi Val	267,000	267,000	0.0	2,664	2,668	4	0.1	1	1
Res Hmstd: Ex-Hi Val	400,600	400,600	0.0	4,150	4,155	6	0.1	1.04	1.04
Apartment	300,000	300,000	0.0	3,728	3,734	5	0.1	1.24	1.24
Comm/Ind: Lo Val	150,000	150,000	0.0	2,499	2,502	3	0.1	1.67	1.67
Comm/Ind: Mid Val	300,000	300,000	0.0	6,595	6,603	8	0.1	2.2	2.20
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,710	25,739	29	0.1	2.57	2.57

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	23,027,793	23,027,793	0	0.0	273,036	273,634	598	0.2	1.19	1.19
Res Non-Hmstd	2,146,469	2,146,469	0	0.0	27,605	27,671	65	0.2	1.29	1.29
Apartments	1,150,665	1,150,665	0	0.0	18,659	18,706	47	0.3	1.62	1.63
Low-income Apts	231,586	231,586	0	0.0	2,290	2,295	6	0.3	0.99	0.99
Seasonal Rec'l	38,445	38,445	0	0.0	482	483	1	0.2	1.25	1.26
Com/Ind: Lo tier	479,146	479,146	0	0.0	10,710	10,726	15	0.1	2.24	2.24
Com/Ind Hi tier	3,730,318	3,730,318	0	0.0	132,205	132,351	147	0.1	3.54	3.55
Public Utility	324,828	324,828	0	0.0	11,332	11,344	11	0.1	3.49	3.49
Blind/Disab Hmst	36,409	36,409	0	0.0	162	350	188	115.7	0.45	0.96
Ag HGA	116,604	116,604	0	0.0	1,289	1,292	3	0.2	1.11	1.11
Ag Hmstd Land	102,137	102,137	0	0.0	258	259	1	0.5	0.25	0.25
Ag Non-Hmstd	127,603	127,603	0	0.0	1,264	1,267	4	0.3	0.99	0.99
Bed & Breakfast	289	289	0	0.0	4	4	-1	-16.3	1.47	1.23
Res Non-Hm 2-3	303,174	303,174	0	0.0	4,859	4,016	-843	-17.3	1.60	1.32
Manufact Hm Pk	122,075	122,075	0	0.0	1,945	1,736	-209	-10.7	1.59	1.42
Total	31,937,543	31,937,543	0	0.0	486,100	486,135	35	0.0	1.52	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	347,498	346,692	-806	-0.2	County	35.71	35.80	0.000	0.000
(-) TIF Tax Capacity	6,201	6,201	0	0.0	City/Town	40.64	40.75	0.218	0.218
(-) FD Contrib Tax Cap	31,824	31,824	0	0.0	School District	25.82	25.89	20.350	20.340
(=) Taxable Tax Capacity	309,473	308,667	-806	-0.3	Special District	5.26	5.27	0.000	0.000
FD Distrib Tax Cap	58,175	58,175	0	0.0	Total	107.43	107.71	20.568	20.558

**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	137,100	137,100	0.0	1,487	1,490	3	0.2	1.08	1.09
Res Hmstd: Median Va	205,600	205,600	0.0	2,430	2,435	5	0.2	1.18	1.18
Res Hmstd: Hi Val	274,100	274,100	0.0	3,373	3,380	7	0.2	1.23	1.23
Res Hmstd: Ex-Hi Val	411,200	411,200	0.0	5,261	5,272	11	0.2	1.28	1.28
Apartment	300,000	300,000	0.0	4,646	4,656	10	0.2	1.55	1.55
Comm/Ind: Lo Val	150,000	150,000	0.0	3,359	3,363	4	0.1	2.24	2.24
Comm/Ind: Mid Val	300,000	300,000	0.0	8,610	8,619	9	0.1	2.87	2.87
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,112	33,146	34	0.1	3.31	3.31

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	21,959,994	21,959,994	0	0.0	263,581	264,105	524	0.2	1.20	1.20
Res Non-Hmstd	2,668,449	2,668,449	0	0.0	32,990	33,061	71	0.2	1.24	1.24
Apartments	950,632	950,632	0	0.0	14,930	14,957	26	0.2	1.57	1.57
Low-income Apts	204,175	204,175	0	0.0	1,911	1,914	4	0.2	0.94	0.94
Seasonal Rec'l	137,919	137,919	0	0.0	1,583	1,587	5	0.3	1.15	1.15
Com/Ind: Lo tier	305,677	305,677	0	0.0	6,600	6,608	8	0.1	2.16	2.16
Com/Ind Hi tier	2,979,689	2,979,689	0	0.0	102,676	102,768	92	0.1	3.45	3.45
Public Utility	531,587	531,587	0	0.0	16,633	16,650	17	0.1	3.13	3.13
Blind/Disab Hmst	14,342	14,342	0	0.0	66	142	76	115.3	0.46	0.99
Ag HGA	166,163	166,163	0	0.0	1,693	1,698	5	0.3	1.02	1.02
Ag Hmstd Land	252,443	252,443	0	0.0	759	762	3	0.5	0.30	0.30
Ag Non-Hmstd	433,772	433,772	0	0.0	3,642	3,653	11	0.3	0.84	0.84
Bed & Breakfast	1,565	1,565	0	0.0	21	18	-4	-17.0	1.37	1.14
Res Non-Hm 2-3	347,800	347,800	0	0.0	4,807	4,014	-792	-16.5	1.38	1.15
Manufact Hm Pk	22,696	22,696	0	0.0	316	281	-35	-11.1	1.39	1.24
Total	30,976,901	30,976,901	0	0.0	452,207	452,218	12	0.0	1.46	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	340,936	340,084	-852	-0.2	County	29.72	29.80	0.353	0.352
(-) TIF Tax Capacity	3,947	3,947	0	0.0	City/Town	34.74	34.83	0.320	0.320
(-) FD Contrib Tax Cap	25,409	25,409	0	0.0	School District	27.36	27.43	25.064	25.058
(=) Taxable Tax Capacity	311,579	310,728	-852	-0.3	Special District	6.02	6.04	0.000	0.000
FD Distrib Tax Cap	32,800	32,800	0	0.0	Total	97.84	98.11	25.736	25.730

**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	186,300	186,300	0.0	2,102	2,106	4	0.2	1.13	1.13
Res Hmstd: Median Va	279,300	279,300	0.0	3,333	3,340	7	0.2	1.19	1.2
Res Hmstd: Hi Val	372,300	372,300	0.0	4,564	4,574	10	0.2	1.23	1.23
Res Hmstd: Ex-Hi Val	558,600	558,600	0.0	7,046	7,061	15	0.2	1.26	1.26
Apartment	300,000	300,000	0.0	4,441	4,451	10	0.2	1.48	1.48
Comm/Ind: Lo Val	150,000	150,000	0.0	3,276	3,280	4	0.1	2.18	2.19
Comm/Ind: Mid Val	300,000	300,000	0.0	8,391	8,400	9	0.1	2.8	2.8
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,257	32,291	34	0.1	3.23	3.23

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	30,748,851	30,748,851	0	0.0	366,558	367,225	667	0.2	1.19	1.19
Res Non-Hmstd	3,187,417	3,187,417	0	0.0	40,131	40,206	75	0.2	1.26	1.26
Apartments	2,827,681	2,827,681	0	0.0	42,391	42,459	69	0.2	1.50	1.50
Low-income Apts	188,830	188,830	0	0.0	1,784	1,787	3	0.2	0.94	0.95
Seasonal Rec'l	26,016	26,016	0	0.0	349	349	1	0.2	1.34	1.34
Com/Ind: Lo tier	533,472	533,472	0	0.0	11,627	11,640	13	0.1	2.18	2.18
Com/Ind Hi tier	5,892,145	5,892,145	0	0.0	201,171	201,324	153	0.1	3.41	3.42
Public Utility	804,412	804,412	0	0.0	27,026	27,049	22	0.1	3.36	3.36
Blind/Disab Hmst	27,530	27,530	0	0.0	128	275	148	115.6	0.46	1.00
Ag HGA	208,837	208,837	0	0.0	2,094	2,098	4	0.2	1.00	1.00
Ag Hmstd Land	908,479	908,479	0	0.0	3,504	3,513	10	0.3	0.39	0.39
Ag Non-Hmstd	414,104	414,104	0	0.0	3,304	3,313	9	0.3	0.80	0.80
Bed & Breakfast	410	410	0	0.0	6	5	-1	-15.8	1.36	1.14
Res Non-Hm 2-3	359,044	359,044	0	0.0	5,478	4,569	-909	-16.6	1.53	1.27
Manufact Hm Pk	117,509	117,509	0	0.0	1,846	1,637	-209	-11.3	1.57	1.39
Total	46,244,737	46,244,737	0	0.0	707,397	707,451	54	0.0	1.53	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	519,512	518,526	-985	-0.2	County	26.45	26.51	0.000	0.000
(-) TIF Tax Capacity	12,284	12,284	0	0.0	City/Town	42.32	42.41	0.519	0.519
(-) FD Contrib Tax Cap	51,324	51,324	0	0.0	School District	26.27	26.33	24.030	24.025
(=) Taxable Tax Capacity	455,904	454,919	-985	-0.2	Special District	4.33	4.34	0.000	0.000
FD Distrib Tax Cap	57,701	57,701	0	0.0	Total	99.37	99.59	24.549	24.543

**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	162,600	162,600	0.0	1,790	1,793	3	0.2	1.10	1.10
Res Hmstd: Median Va	243,700	243,700	0.0	2,868	2,873	5	0.2	1.18	1.18
Res Hmstd: Hi Val	324,900	324,900	0.0	3,947	3,953	7	0.2	1.21	1.22
Res Hmstd: Ex-Hi Val	487,400	487,400	0.0	6,040	6,050	10	0.2	1.24	1.24
Apartment	300,000	300,000	0.0	4,463	4,471	8	0.2	1.49	1.49
Comm/Ind: Lo Val	150,000	150,000	0.0	3,304	3,307	3	0.1	2.20	2.20
Comm/Ind: Mid Val	300,000	300,000	0.0	8,461	8,468	7	0.1	2.82	2.82
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,527	32,553	26	0.1	3.25	3.26

CARVER & SCOTT COUNTIES

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,443,801	20,443,801	0	0.0	262,181	262,918	737	0.3	1.28	1.29
Res Non-Hmstd	2,480,817	2,480,817	0	0.0	33,252	33,346	94	0.3	1.34	1.34
Apartments	666,771	666,771	0	0.0	11,153	11,182	30	0.3	1.67	1.68
Low-income Apts	149,857	149,857	0	0.0	1,563	1,567	4	0.3	1.04	1.05
Seasonal Rec'l	72,216	72,216	0	0.0	958	961	3	0.3	1.33	1.33
Com/Ind: Lo tier	391,665	391,665	0	0.0	8,877	8,892	15	0.2	2.27	2.27
Com/Ind Hi tier	3,053,089	3,053,089	0	0.0	110,101	110,231	129	0.1	3.61	3.61
Public Utility	447,963	447,963	0	0.0	15,162	15,182	20	0.1	3.38	3.39
Blind/Disab Hmst	13,518	13,518	0	0.0	65	141	76	117.9	0.48	1.04
Ag HGA	368,849	368,849	0	0.0	3,653	3,664	11	0.3	0.99	0.99
Ag Hmstd Land	1,304,120	1,304,120	0	0.0	4,721	4,740	19	0.4	0.36	0.36
Ag Non-Hmstd	632,101	632,101	0	0.0	5,519	5,538	19	0.3	0.87	0.88
Bed & Breakfast	534	534	0	0.0	10	8	-2	-18.1	1.94	1.59
Res Non-Hm 2-3	402,085	402,085	0	0.0	6,323	5,243	-1,080	-17.1	1.57	1.30
Manufact Hm Pk	24,181	24,181	0	0.0	394	347	-47	-11.8	1.63	1.44
Total	30,451,566	30,451,566	0	0.0	463,932	463,960	28	0.0	1.52	1.52

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	332,167	331,176	-991	-0.3	County	36.04	36.15	0.000	0.000
(-) TIF Tax Capacity	4,244	4,244	0	0.0	City/Town	33.29	33.40	0.368	0.368
(-) FD Contrib Tax Cap	26,810	26,810	0	0.0	School District	35.76	35.88	19.997	19.993
(=) Taxable Tax Capacity	301,113	300,122	-991	-0.3	Special District	5.59	5.61	0.000	0.000
FD Distrib Tax Cap	29,283	29,283	0	0.0	Total	110.68	111.05	20.365	20.361

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	194,400	194,400	194,400	0.0	2,329	2,335	6	0.3	1.2	1.20
Res Hmstd: Median Va	291,500	291,500	291,500	0.0	3,698	3,708	10	0.3	1.27	1.27
Res Hmstd: Hi Val	388,600	388,600	388,600	0.0	5,067	5,081	14	0.3	1.30	1.31
Res Hmstd: Ex-Hi Val	583,000	583,000	583,000	0.0	7,869	7,892	22	0.3	1.35	1.35
Apartment	300,000	300,000	300,000	0.0	4,761	4,775	14	0.3	1.59	1.59
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,397	3,403	5	0.2	2.26	2.27
Comm/Ind: Mid Val	300,000	300,000	300,000	0.0	8,699	8,712	12	0.1	2.9	2.90
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	33,443	33,489	46	0.1	3.34	3.35

NORTHERN HENNEPIN CO.

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	19,781,662	19,781,662	0	0.0	278,233	278,901	668	0.2	1.41	1.41
Res Non-Hmstd	1,766,322	1,766,322	0	0.0	26,696	26,758	62	0.2	1.51	1.51
Apartments	1,544,665	1,544,665	0	0.0	29,346	29,409	63	0.2	1.90	1.90
Low-income Apts	222,947	222,947	0	0.0	2,537	2,542	6	0.2	1.14	1.14
Seasonal Rec'l	187,793	187,793	0	0.0	2,644	2,652	7	0.3	1.41	1.41
Com/Ind: Lo tier	328,043	328,043	0	0.0	9,530	9,542	12	0.1	2.91	2.91
Com/Ind Hi tier	4,673,929	4,673,929	0	0.0	176,882	177,082	199	0.1	3.78	3.79
Public Utility	308,299	308,299	0	0.0	11,592	11,608	16	0.1	3.76	3.77
Blind/Disab Hmst	26,586	26,586	0	0.0	142	306	164	115.5	0.53	1.15
Ag HGA	63,966	63,966	0	0.0	886	890	4	0.5	1.39	1.39
Ag Hmstd Land	127,549	127,549	0	0.0	621	626	4	0.7	0.49	0.49
Ag Non-Hmstd	195,963	195,963	0	0.0	2,334	2,345	10	0.4	1.19	1.20
Bed & Breakfast	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm 2-3	280,642	280,642	0	0.0	5,112	4,241	-871	-17.0	1.82	1.51
Manufact Hm Pk	20,480	20,480	0	0.0	402	355	-47	-11.7	1.96	1.73
Total	29,528,845	29,528,845	0	0.0	546,958	547,255	298	0.1	1.85	1.85

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	336,918	336,286	-632	-0.2	County	42.18	42.36	0.000	0.000
(-) TIF Tax Capacity	7,330	7,330	0	0.0	City/Town	45.89	45.98	0.373	0.373
(-) FD Contrib Tax Cap	36,179	36,179	0	0.0	School District	27.24	27.29	24.561	24.553
(=) Taxable Tax Capacity	293,409	292,777	-632	-0.2	Special District	9.67	9.70	0.000	0.000
FD Distrib Tax Cap	48,309	48,309	0	0.0	Total	124.97	125.33	24.935	24.926

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	144,200	144,200	0.0	1,858	1,863	4	0.2	1.29	1.29
Res Hmstd: Median Va	216,200	216,200	0.0	3,019	3,026	7	0.2	1.4	1.4
Res Hmstd: Hi Val	288,200	288,200	0.0	4,179	4,189	10	0.2	1.45	1.45
Res Hmstd: Ex-Hi Val	432,400	432,400	0.0	6,482	6,497	15	0.2	1.5	1.50
Apartment	300,000	300,000	0.0	5,434	5,448	13	0.2	1.81	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	3,670	3,676	5	0.1	2.45	2.45
Comm/Ind: Mid Val	300,000	300,000	0.0	9,314	9,326	12	0.1	3.10	3.11
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,651	35,696	45	0.1	3.57	3.57

SOUTHEAST HENNEPIN CO.

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	22,595,465	22,595,465	0	0.0	312,674	313,380	705	0.2	1.38	1.39
Res Non-Hmstd	2,698,705	2,698,705	0	0.0	39,076	39,167	91	0.2	1.45	1.45
Apartments	3,928,123	3,928,123	0	0.0	68,688	68,857	169	0.2	1.75	1.75
Low-income Apts	236,145	236,145	0	0.0	2,490	2,496	6	0.2	1.05	1.06
Seasonal Rec'l	104,214	104,214	0	0.0	1,532	1,536	4	0.2	1.47	1.47
Com/Ind: Lo tier	338,095	338,095	0	0.0	9,545	9,556	12	0.1	2.82	2.83
Com/Ind Hi tier	9,573,747	9,573,747	0	0.0	349,600	350,013	412	0.1	3.65	3.66
Public Utility	237,534	237,534	0	0.0	8,732	8,742	10	0.1	3.68	3.68
Blind/Disab Hmst	18,845	18,845	0	0.0	96	209	113	117.6	0.51	1.11
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	456	456	0	0.0	5	5	0	0.3	1.11	1.11
Bed & Breakfast	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm 2-3	289,324	289,324	0	0.0	5,039	4,153	-886	-17.6	1.74	1.44
Manufact Hm Pk	4,762	4,762	0	0.0	84	74	-10	-11.9	1.77	1.56
Total	40,025,415	40,025,415	0	0.0	797,562	798,188	625	0.1	1.99	1.99

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	506,516	505,862	-653	-0.1	County	42.18	42.36	0.000	0.000
(-) TIF Tax Capacity	29,392	29,392	0	0.0	City/Town	40.70	40.77	0.000	0.000
(-) FD Contrib Tax Cap	59,527	59,527	0	0.0	School District	27.26	27.30	19.792	19.788
(=) Taxable Tax Capacity	417,596	416,943	-653	-0.2	Special District	10.90	10.94	0.000	0.000
FD Distrib Tax Cap	27,852	27,852	0	0.0	Total	121.04	121.36	19.792	19.788

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	188,000	188,000	188,000	0.0	2,402	2,407	5	0.2	1.28	1.28
Res Hmstd: Median Va	281,800	281,800	281,800	0.0	3,825	3,833	9	0.2	1.36	1.36
Res Hmstd: Hi Val	375,600	375,600	375,600	0.0	5,248	5,260	12	0.2	1.4	1.40
Res Hmstd: Ex-Hi Val	563,600	563,600	563,600	0.0	8,130	8,148	18	0.2	1.44	1.45
Apartment	300,000	300,000	300,000	0.0	5,133	5,145	12	0.2	1.71	1.71
Comm/Ind: Lo Val	150,000	150,000	150,000	0.0	3,528	3,533	5	0.1	2.35	2.36
Comm/Ind: Mid Val	300,000	300,000	300,000	0.0	9,007	9,018	11	0.1	3.00	3.01
Comm/Ind: Hi Val	1,000,000	1,000,000	1,000,000	0.0	34,576	34,617	41	0.1	3.46	3.46

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	30,277,076	30,277,076	0	0.0	394,899	396,094	1,195	0.3	1.30	1.31
Res Non-Hmstd	4,267,041	4,267,041	0	0.0	57,346	57,530	185	0.3	1.34	1.35
Apartments	2,743,443	2,743,443	0	0.0	43,328	43,449	121	0.3	1.58	1.58
Low-income Apts	190,867	190,867	0	0.0	1,780	1,785	5	0.3	0.93	0.94
Seasonal Rec'l	937,344	937,344	0	0.0	12,653	12,699	46	0.4	1.35	1.35
Com/Ind: Lo tier	336,420	336,420	0	0.0	9,076	9,088	12	0.1	2.70	2.70
Com/Ind Hi tier	6,953,016	6,953,016	0	0.0	245,277	245,595	317	0.1	3.53	3.53
Public Utility	308,732	308,732	0	0.0	10,831	10,847	15	0.1	3.51	3.51
Blind/Disab Hmst	10,125	10,125	0	0.0	49	107	58	117.7	0.49	1.06
Ag HGA	59,569	59,569	0	0.0	800	803	4	0.5	1.34	1.35
Ag Hmstd Land	83,363	83,363	0	0.0	334	337	2	0.7	0.40	0.40
Ag Non-Hmstd	158,593	158,593	0	0.0	1,572	1,581	8	0.5	0.99	1.00
Bed & Breakfast	606	606	0	0.0	10	8	-2	-15.9	1.59	1.34
Res Non-Hm 2-3	692,387	692,387	0	0.0	10,512	8,750	-1,762	-16.8	1.52	1.26
Manufact Hm Pk	1,310	1,310	0	0.0	20	18	-2	-11.2	1.54	1.37
Total	47,019,891	47,019,891	0	0.0	788,489	788,692	203	0.0	1.68	1.68

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	562,155	560,464	-1,691	-0.3	County	42.18	42.36	0.000	0.000	
(-) TIF Tax Capacity	10,510	10,510	0	0.0	City/Town	28.70	28.80	0.663	0.663	
(-) FD Contrib Tax Cap	54,551	54,551	0	0.0	School District	24.54	24.62	22.439	22.436	
(=) Taxable Tax Capacity	497,094	495,403	-1,691	-0.3	Special District	10.22	10.25	0.000	0.000	
FD Distrib Tax Cap	21,288	21,288	0	0.0	Total	105.63	106.02	23.102	23.099	

**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	252,000	0.0	3,090	3,100	9	0.3	1.23	1.23
Res Hmstd: Median Va	377,900	377,900	0.0	4,831	4,845	15	0.3	1.28	1.28
Res Hmstd: Hi Val	503,700	503,700	0.0	6,494	6,514	20	0.3	1.29	1.29
Res Hmstd: Ex-Hi Val	755,700	755,700	0.0	10,403	10,435	32	0.3	1.38	1.38
Apartment	300,000	300,000	0.0	4,654	4,669	15	0.3	1.55	1.56
Comm/Ind: Lo Val	150,000	150,000	0.0	3,373	3,379	6	0.2	2.25	2.25
Comm/Ind: Mid Val	300,000	300,000	0.0	8,630	8,643	13	0.2	2.88	2.88
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,161	33,209	48	0.1	3.32	3.32

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	16,129,178	16,129,178	0	0.0	221,866	222,413	547	0.2	1.38	1.38
Res Non-Hmstd	1,661,260	1,661,260	0	0.0	24,236	24,296	61	0.3	1.46	1.46
Apartments	2,039,154	2,039,154	0	0.0	37,166	37,262	95	0.3	1.82	1.83
Low-income Apts	376,422	376,422	0	0.0	4,274	4,284	10	0.2	1.14	1.14
Seasonal Rec'l	13,466	13,466	0	0.0	237	238	1	0.3	1.76	1.77
Com/Ind: Lo tier	346,231	346,231	0	0.0	8,233	8,245	13	0.2	2.38	2.38
Com/Ind Hi tier	4,945,936	4,945,936	0	0.0	185,421	185,662	241	0.1	3.75	3.75
Public Utility	261,390	261,390	0	0.0	9,793	9,805	13	0.1	3.75	3.75
Blind/Disab Hmst	28,772	28,772	0	0.0	148	320	172	116.5	0.51	1.11
Ag HGA	914	914	0	0.0	12	12	0	0.2	1.29	1.29
Ag Hmstd Land	776	776	0	0.0	3	3	0	0.4	0.41	0.41
Ag Non-Hmstd	24,038	24,038	0	0.0	248	249	1	0.3	1.03	1.04
Bed & Breakfast	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Res Non-Hm 2-3	175,721	175,721	0	0.0	3,003	2,486	-517	-17.2	1.71	1.41
Manufact Hm Pk	106,338	106,338	0	0.0	1,939	1,710	-228	-11.8	1.82	1.61
Total	26,109,593	26,109,593	0	0.0	496,578	496,987	409	0.1	1.90	1.90

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	310,716	310,212	-504	-0.2	County	53.64	53.87	0.000	0.000	
(-) TIF Tax Capacity	12,479	12,479	0	0.0	City/Town	32.72	32.79	0.682	0.682	
(-) FD Contrib Tax Cap	36,800	36,800	0	0.0	School District	28.90	28.95	21.088	21.080	
(=) Taxable Tax Capacity	261,436	260,932	-504	-0.2	Special District	8.77	8.80	0.000	0.000	
FD Distrib Tax Cap	34,236	34,236	0	0.0	Total	124.03	124.41	21.771	21.762	

**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	154,500	154,500	0.0	1,963	1,968	5	0.2	1.27	1.27
Res Hmstd: Median Va	231,600	231,600	0.0	3,173	3,181	8	0.2	1.37	1.37
Res Hmstd: Hi Val	308,700	308,700	0.0	4,384	4,395	11	0.3	1.42	1.42
Res Hmstd: Ex-Hi Val	463,200	463,200	0.0	6,754	6,771	17	0.3	1.46	1.46
Apartment	300,000	300,000	0.0	5,304	5,318	14	0.3	1.77	1.77
Comm/Ind: Lo Val	150,000	150,000	0.0	3,605	3,610	5	0.2	2.40	2.41
Comm/Ind: Mid Val	300,000	300,000	0.0	9,176	9,189	13	0.1	3.06	3.06
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,178	35,225	47	0.1	3.52	3.52

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	21,668,190	21,668,190	0	0.0	309,156	311,074	1,918	0.6	1.43	1.44
Res Non-Hmstd	5,186,296	5,186,296	0	0.0	78,177	78,665	489	0.6	1.51	1.52
Apartments	7,180,455	7,180,455	0	0.0	128,541	129,362	821	0.6	1.79	1.80
Low-income Apts	1,023,952	1,023,952	0	0.0	11,279	11,350	70	0.6	1.10	1.11
Seasonal Rec'l	22,439	22,439	0	0.0	426	428	3	0.6	1.90	1.91
Com/Ind: Lo tier	572,491	572,491	0	0.0	16,251	16,305	54	0.3	2.84	2.85
Com/Ind Hi tier	10,216,433	10,216,433	0	0.0	381,239	382,526	1,287	0.3	3.73	3.74
Public Utility	470,757	470,757	0	0.0	17,108	17,167	59	0.3	3.63	3.65
Blind/Disab Hmst	29,964	29,964	0	0.0	146	319	172	117.7	0.49	1.06
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	1,546	1,546	0	0.0	19	19	0	0.7	1.23	1.24
Bed & Breakfast	488	488	0	0.0	9	7	-2	-17.5	1.79	1.48
Res Non-Hm 2-3	1,770,384	1,770,384	0	0.0	31,723	26,164	-5,559	-17.5	1.79	1.48
Manufact Hm Pk	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	48,143,396	48,143,396	0	0.0	974,073	973,387	-686	-0.1	2.02	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	605,386	601,074	-4,311	-0.7	County	42.09	42.27	0.000	0.000
(-) TIF Tax Capacity	43,158	43,158	0	0.0	City/Town	57.85	58.36	2.155	2.155
(-) FD Contrib Tax Cap	69,402	69,402	0	0.0	School District	21.72	21.91	15.464	15.461
(=) Taxable Tax Capacity	492,826	488,514	-4,311	-0.9	Special District	7.60	7.64	0.000	0.000
FD Distrib Tax Cap	54,852	54,852	0	0.0	Total	129.25	130.17	17.620	17.616

**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	166,500	0.0	2,158	2,171	13	0.6	1.3	1.30
Res Hmstd: Median Va	249,600	249,600	0.0	3,475	3,496	21	0.6	1.39	1.40
Res Hmstd: Hi Val	332,700	332,700	0.0	4,792	4,822	30	0.6	1.44	1.45
Res Hmstd: Ex-Hi Val	499,200	499,200	0.0	7,332	7,378	46	0.6	1.47	1.48
Apartment	300,000	300,000	0.0	5,376	5,410	34	0.6	1.79	1.80
Comm/Ind: Lo Val	150,000	150,000	0.0	3,612	3,626	14	0.4	2.41	2.42
Comm/Ind: Mid Val	300,000	300,000	0.0	9,213	9,247	33	0.4	3.07	3.08
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,355	35,477	121	0.3	3.54	3.55

CITY OF ST. PAUL

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	12,611,648	12,611,648	0	0.0	190,913	191,921	1,007	0.5	1.51	1.52
Res Non-Hmstd	2,003,937	2,003,937	0	0.0	32,753	32,927	174	0.5	1.63	1.64
Apartments	3,236,103	3,236,103	0	0.0	64,471	64,820	349	0.5	1.99	2.00
Low-income Apts	709,744	709,744	0	0.0	8,398	8,442	45	0.5	1.18	1.19
Seasonal Rec'l	2,737	2,737	0	0.0	63	63	0	0.5	2.30	2.31
Com/Ind: Lo tier	430,193	430,193	0	0.0	10,823	10,863	40	0.4	2.52	2.53
Com/Ind Hi tier	4,082,521	4,082,521	0	0.0	161,765	162,269	504	0.3	3.96	3.97
Public Utility	386,912	386,912	0	0.0	14,580	14,628	48	0.3	3.77	3.78
Blind/Disab Hmst	30,912	30,912	0	0.0	160	350	190	118.9	0.52	1.13
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	3,834	3,834	0	0.0	55	55	0	0.6	1.44	1.44
Bed & Breakfast	1,422	1,422	0	0.0	28	23	-5	-18.2	1.99	1.63
Res Non-Hm 2-3	686,830	686,830	0	0.0	13,690	11,194	-2,495	-18.2	1.99	1.63
Manufact Hm Pk	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Total	24,186,792	24,186,792	0	0.0	497,699	497,556	-143	0.0	2.06	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	287,495	285,891	-1,604	-0.6	County	49.09	49.30	0.000	0.000
(-) TIF Tax Capacity	25,234	25,234	0	0.0	City/Town	49.48	49.82	0.000	0.000
(-) FD Contrib Tax Cap	27,281	27,281	0	0.0	School District	38.75	39.02	13.359	13.352
(=) Taxable Tax Capacity	234,981	233,376	-1,604	-0.7	Special District	11.44	11.50	0.000	0.000
FD Distrib Tax Cap	58,645	58,645	0	0.0	Total	148.77	149.63	13.359	13.352

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	135,300	135,300	0.0	1,821	1,830	9	0.5	1.35	1.35
Res Hmstd: Median Va	202,900	202,900	0.0	3,007	3,023	16	0.5	1.48	1.49
Res Hmstd: Hi Val	270,400	270,400	0.0	4,192	4,214	22	0.5	1.55	1.56
Res Hmstd: Ex-Hi Val	405,700	405,700	0.0	6,567	6,601	35	0.5	1.62	1.63
Apartment	300,000	300,000	0.0	5,980	6,012	32	0.5	1.99	2.00
Comm/Ind: Lo Val	150,000	150,000	0.0	3,852	3,866	14	0.4	2.57	2.58
Comm/Ind: Mid Val	300,000	300,000	0.0	9,796	9,828	32	0.3	3.27	3.28
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,532	37,651	119	0.3	3.75	3.77

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
198.0	Non-profit/Comm Serv - donation	1.500	58,177	873	1,420
199.0	Cong Chart Veteran's Org - Donation	1.000	16,392	164	264
200.0	Seasonal Restaurant on Lake	1.250	20,522	257	238
201.0	Qualifying Marina <500K	1.000	14,959	150	187
202.0	Qualifying Marina >500K	1.250	28,031	350	419
204.3	Commercial: <100K	1.500	5,811,920	87,179	122,411
204.4	Commercial: 100K-150K	1.500	2,983,754	44,756	82,460
205.0	Commercial: >150K	2.000	53,949,273	1,078,985	1,950,888
207.0	JOBZ Commercial: <150K	0.000	150	0	0
208.0	JOBZ Commercial: >150K	0.000	14,459	0	0
211.3	Industrial: <100K	1.500	844,829	12,672	17,869
211.4	Industrial: 100K-150K	1.500	662,470	9,937	18,532
212.0	Industrial: >150K	2.000	17,847,592	356,952	647,949
214.0	JOBZ Industrial: <150K	0.000	252	0	0
215.0	JOBZ Industrial: >150K	0.000	35,546	0	0
218.3	Publ Util: land & bldgs <100K	1.500	40,111	602	712
218.4	Publ Util: land & bldgs 100K-150K	1.500	8,853	133	221
219.0	Publ Util: land & bldgs >150K	2.000	1,323,628	26,473	44,502
220.0	Publ Util: Electric Generat Mach	2.000	2,940,775	58,816	73,284
221.0	Publ Util: machinery (non-generat)	2.000	2,053,343	41,067	63,064
223.3	Railroad <100K	1.500	20,488	307	384
223.4	Railroad 100K-150K	1.500	5,239	79	135
224.0	Railroad >150K	2.000	2,293,202	45,864	77,288
226.0	Non-comm aircraft hangars	1.500	4,705	71	92
227.0	Mineral	2.000	2,344	47	104
228.0	All other real property	2.000	763	15	13
235.0	Pers tools&mach excl elec gen	2.000	596,024	11,920	16,513
236.0	Pers: Item 33 ag real estate	1.000	69,861	699	728
237.0	Pers: NCSRR<76K	1.000	51,044	510	508
238.0	Pers: NCSRR: 76K-500K	1.000	8,905	89	88
240.0	Pers Comm'l/Indstr'l	2.000	1,404,837	28,097	38,538
242.0	Pers: Item 44T electric util trans lines	2.000	2,222,744	44,455	66,195
243.0	Pers: Item 44D electric util distri lines	2.000	1,555,813	31,116	56,559
244.0	Pers: Item 45 syst/gas utils	2.000	4,308,789	86,176	135,117
246.0	Pers: All other	2.000	204,535	4,091	5,308
260.0	Disabled vet excl val: Res HM <300K	0.000	1,546,378	0	0
261.0	Disabled vet excl val: Res HM <150K	0.000	734,830	0	0
262.0	Disabled vet excl val: Ag HGA <300K	0.000	65,595	0	0
263.0	Disabled vet excl val: Ag HGA <150K	0.000	34,430	0	0
272.0	Ag Class 1b: Hmstd Market Excl Value	0.000	11,843	0	9
273.0	Ag HGA: Hmstd Market Excl Value	0.000	1,693,991	0	3,501
274.0	Class 1b: Hmstd Market Excl Value	0.000	221,187	0	176
275.0	Res Hmstd: Hmstd Market Excl Value	0.000	23,828,805	0	46,907
140.0	Blind/disabled Hmstd HGA: <50K	0.450	24,325	109	120
141.0	Ag Hmstd HGA: <500K	1.000	9,525,172	95,252	102,005
142.0	Ag Hmstd HGA: >500K	1.250	85,000	1,063	1,134
143.0	Blind/disabled 2a Hmstd land <50K	0.450	550	2	1
144.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,452,634	42,263	7,737
144.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	8,010,295	40,051	21,963
144.5	Ag Hmstd 2a 1 & b: 260K - 1.94M	0.500	41,278,914	206,395	138,650
145.0	Ag Hmstd 2a 1 & b: >1.94M	1.000	17,842,637	178,426	109,924

5/7/2018	3:08 PM	Alternative: Actual Pay '18 under H.F. 4385 Art. 5				(all figures in \$000s)
147.3	Ag Hmstd 2b 1 & b: <115K	0.500	680,907	3,405	1,090	
147.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	740,787	3,704	2,584	
147.5	Ag Hmstd 2b 1 & b: 260K - 1.94M	0.500	1,258,561	6,293	5,256	
148.0	Ag Hmstd 2b 1 & b: >1.94M	1.000	142,964	1,430	1,061	
152.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	224,313	1,122	779	
153.0	Ag 2a Non-homestead	1.000	42,694,739	426,947	275,784	
154.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	4,892	24	21	
155.0	Ag 2b Non-homestead	1.000	7,458,564	74,586	66,176	
156.0	Migrant Housing <500K	1.000	2,377	24	27	
159.0	Managed forest land (2c)	0.650	532,424	3,461	3,111	
160.0	Private Airport (2d)	1.000	498	5	5	
166.0	Res 1b Homestead: <500K	0.450	490,741	2,208	3,016	
167.0	Res Homestead: <500K	1.000	292,781,367	2,927,814	3,936,746	
168.0	Res Homestead: > 500K	1.250	14,743,113	184,289	226,876	
170.0	Res NonHmstd 1 unit: <500K	1.000	38,391,800	383,918	526,286	
171.0	Res NonHmstd 1 unit: >500K	1.250	3,231,008	40,388	50,271	
173.0	Res NonHmstd 2-3 units	1.250	8,005,727	100,072	135,231	
176.0	Regular apartments (4a)	1.250	31,915,597	398,945	560,576	
177.0	Low-income housing (4d) <115K	0.750	4,608,555	34,564	51,428	
178.0	Low-income housing (4d) >115K	0.250	92,436	231	339	
179.0	Student housing	1.000	31,761	318	421	
180.0	Manuf home park land	1.250	653,889	8,174	11,140	
181.0	MH Coop >50% owner-occupied	0.750	6,726	50	75	
182.0	MH Coop <50% owner-occupied	1.000	481	5	6	
184.0	Non-comm SeasRec: <76K	1.000	10,062,067	100,621	93,868	
185.0	Non-Comm SeasRec: 76K-500K	1.000	14,525,317	145,253	147,784	
186.0	Non-comm SeasRec: >500K	1.250	1,965,622	24,570	24,446	
188.0	Comm SeasRec 1c: <600K	0.500	370,977	1,855	1,792	
189.0	Com SeasRec 1c: 600K-2.3M	1.000	190,634	1,906	1,715	
190.0	Com SeasRec 1c: >2.3M	1.250	23,562	295	295	
191.0	Com SeasRec 4c: <500K	1.000	230,111	2,301	2,843	
192.0	Com SeasRec 4c: >500K	1.250	123,304	1,541	1,723	
193.0	Bed & Breakfast	1.250	21,300	266	335	
194.0	Qualifying golf courses	1.250	205,155	2,564	2,919	
195.0	Metro Non-profit Indoor Rec	1.250	15,203	190	272	
196.0	Non-profit/Comm Serv - NonRev	1.500	30,993	465	619	
197.0	CongChart Veteran's Org - NonRev	1.000	2,619	26	41	
State Total			691,222,007	7,420,290	9,991,075	

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
140.0	Blind/disabled Hmstd HGA: <50K	1.000	24,325	243	267
141.0	Ag Hmstd HGA: <500K	1.000	9,525,172	95,252	102,129
142.0	Ag Hmstd HGA: >500K	1.250	85,000	1,063	1,137
143.0	Blind/disabled 2a Hmstd land <50K	0.500	550	3	1
144.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,452,634	42,263	7,782
144.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	8,010,295	40,051	22,005
144.5	Ag Hmstd 2a 1 & b: 260K - 1.94M	0.500	41,278,914	206,395	138,821
145.0	Ag Hmstd 2a 1 & b: >1.94M	1.000	17,842,637	178,426	110,025
147.3	Ag Hmstd 2b 1 & b: <115K	0.500	680,907	3,405	1,094
147.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	740,787	3,704	2,588
147.5	Ag Hmstd 2b 1 & b: 260K - 1.94M	0.500	1,258,561	6,293	5,264
148.0	Ag Hmstd 2b 1 & b: >1.94M	1.000	142,964	1,430	1,063
152.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	224,313	1,122	780
153.0	Ag 2a Non-homestead	1.000	42,694,739	426,947	276,086
154.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	4,892	24	21
155.0	Ag 2b Non-homestead	1.000	7,458,564	74,586	66,258
156.0	Migrant Housing <500K	1.000	2,377	24	27
159.0	Managed forest land (2c)	0.650	532,424	3,461	3,115
160.0	Private Airport (2d)	1.000	498	5	5
166.0	Res 1b Homestead: <50K	1.000	490,741	4,907	6,718
167.0	Res Homestead: <500K	1.000	292,781,367	2,927,814	3,947,083
168.0	Res Homestead: > 500K	1.250	14,743,113	184,289	227,677
170.0	Res NonHmstd 1 unit: <500K	1.000	38,391,800	383,918	527,800
171.0	Res NonHmstd 1 unit: >500K	1.250	3,231,008	40,388	50,467
173.0	Res NonHmstd 2-3 units	1.000	8,005,727	80,057	111,622
176.0	Regular apartments (4a)	1.250	31,915,597	398,945	562,606
177.0	Low-income housing (4d) <115K	0.750	4,608,555	34,564	51,613
178.0	Low-income housing (4d) >115K	0.250	92,436	231	340
179.0	Student housing	1.000	31,761	318	424
180.0	Manuf home park land	1.080	653,889	7,062	9,830
181.0	MH Coop >50% owner-occupied	1.120	6,726	75	110
182.0	MH Coop <50% owner-occupied	1.000	481	5	6
184.0	Non-comm SeasRec: <76K	1.000	10,062,067	100,621	93,995
185.0	Non-Comm SeasRec: 76K-500K	1.000	14,525,317	145,253	147,987
186.0	Non-comm SeasRec: >500K	1.250	1,965,622	24,570	24,497
188.0	Comm SeasRec 1c: <600K	0.500	370,977	1,855	1,793
189.0	Com SeasRec 1c: 600K-2.3M	1.000	190,634	1,906	1,717
190.0	Com SeasRec 1c: >2.3M	1.250	23,562	295	295
191.0	Com SeasRec 4c: <500K	1.000	230,111	2,301	2,847
192.0	Com SeasRec 4c: >500K	1.250	123,304	1,541	1,725
193.0	Bed & Breakfast	1.000	21,300	213	276
194.0	Qualifying golf courses	1.250	205,155	2,564	2,925
195.0	Metro Non-profit Indoor Rec	1.250	15,203	190	274
196.0	Non-profit/Comm Serv - NonRev	1.500	30,993	465	621
197.0	CongChart Veteran's Org - NonRev	1.000	2,619	26	41
198.0	Non-profit/Comm Serv - donation	1.500	58,177	873	1,423
199.0	Cong Chart Veteran's Org - Donation	1.000	16,392	164	264
200.0	Seasonal Restaurant on Lake	1.250	20,522	257	238
201.0	Qualifying Marina <500K	1.000	14,959	150	188
202.0	Qualifying Marina >500K	1.250	28,031	350	420

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Alternative: Actual Pay '18 under H.F. 4385 Art. 5

(all figures in \$000s)

204.3	Commercial: <100K	1.500	5,811,920	87,179	122,648
204.4	Commercial: 100K-150K	1.500	2,983,754	44,756	82,607
205.0	Commercial: >150K	2.000	53,949,273	1,078,985	1,954,380
207.0	JOBZ Commercial: <150K	0.000	150	0	0
208.0	JOBZ Commercial: >150K	0.000	14,459	0	0
211.3	Industrial: <100K	1.500	844,829	12,672	17,902
211.4	Industrial: 100K-150K	1.500	662,470	9,937	18,561
212.0	Industrial: >150K	2.000	17,847,592	356,952	648,905
214.0	JOBZ Industrial: <150K	0.000	252	0	0
215.0	JOBZ Industrial: >150K	0.000	35,546	0	0
218.3	Publ Util: land & bldgs <100K	1.500	40,111	602	712
218.4	Publ Util: land & bldgs 100K-150K	1.500	8,853	133	221
219.0	Publ Util: land & bldgs >150K	2.000	1,323,628	26,473	44,556
220.0	Publ Util: Electric Generat Mach	2.000	2,940,775	58,816	73,396
221.0	Publ Util: machinery (non-generat)	2.000	2,053,343	41,067	63,122
223.3	Railroad <100K	1.500	20,488	307	385
223.4	Railroad 100K-150K	1.500	5,239	79	135
224.0	Railroad >150K	2.000	2,293,202	45,864	77,405
226.0	Non-comm aircraft hangars	1.500	4,705	71	93
227.0	Mineral	2.000	2,344	47	104
228.0	All other real property	2.000	763	15	13
235.0	Pers tools&mach excl elec gen	2.000	596,024	11,920	16,527
236.0	Pers: Item 33 ag real estate	1.000	69,861	699	730
237.0	Pers: NCSRR<76K	1.000	51,044	510	509
238.0	Pers: NCSRR: 76K-500K	1.000	8,905	89	88
240.0	Pers Comm'l/Indstr'l	2.000	1,404,837	28,097	38,633
242.0	Pers: Item 44T electric util trans lines	2.000	2,222,744	44,455	66,274
243.0	Pers: Item 44D electric util distri lines	2.000	1,555,813	31,116	56,639
244.0	Pers: Item 45 syst/gas utils	2.000	4,308,789	86,176	135,246
246.0	Pers: All other	2.000	204,535	4,091	5,322
260.0	Disabled vet excl val: Res HM <300K	0.000	1,546,378	0	0
261.0	Disabled vet excl val: Res HM <150K	0.000	734,830	0	0
262.0	Disabled vet excl val: Ag HGA <300K	0.000	65,595	0	0
263.0	Disabled vet excl val: Ag HGA <150K	0.000	34,430	0	0
272.0	Ag Class 1b: Hmstd Market Excl Value	0.000	11,843	0	9
273.0	Ag HGA: Hmstd Market Excl Value	0.000	1,693,991	0	3,497
274.0	Class 1b: Hmstd Market Excl Value	0.000	221,187	0	176
275.0	Res Hmstd: Hmstd Market Excl Value	0.000	23,828,805	0	46,874
State Total			691,222,007	7,401,969	9,991,960

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,142,878	2,359,558	253,233	1,757,570	383,255	829,809	8,726,304
Certified MKV Levy	1,461	27,760	90	1,126,665	786	0	1,155,976
Fiscal Disparities Levy	180,817	202,549	1,732	207,241	39,948	0	632,288
Disparity Reduction Aid	9,640	0	472	7,999	0	0	18,112
Spread NTC Levy	2,952,422	2,157,009	251,029	1,626,414	343,307	829,809	8,159,990
Spread MKV Levy	1,461	27,760	90	1,042,581	786	0	1,072,678
Tax Incr Financing Levy							233,519
Agricultural MV Credit			36,153	Disparity Reduction Credit		12,332	
Agricultural Bond Credit			36,220	Taconite credit		16,844	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,142,878	2,359,558	253,233	1,757,570	383,255	829,809	8,726,304
Certified MKV Levy	1,461	27,760	90	1,126,665	786	0	1,155,976
Fiscal Disparities Levy	180,817	202,549	1,732	207,241	39,948	0	632,288
Disparity Reduction Aid	9,642	0	473	8,002	0	0	18,117
Spread NTC Levy	2,952,419	2,157,009	251,028	1,626,411	343,307	829,809	8,159,984
Spread MKV Levy	1,461	27,760	90	1,042,581	786	0	1,072,678
Tax Incr Financing Levy							234,503
Agricultural MV Credit			36,153	Disparity Reduction Credit		12,373	
Agricultural Bond Credit			36,272	Taconite credit		16,843	