

# House Research Simulation Report: Property Tax

**Simulation #8A4**

**Date 1/8/2010**

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## DESCRIPTION

**BASELINE: Final Pay 2007 (corrected)**

**ALTERNATIVE: Final Pay 2008 (corrected)**

This report compares property taxes payable in 2008 to property taxes payable in 2007. The data for both years is final data as reported by the counties to the Dept. of Revenue. The breakout of market value between value on existing structures and new construction amounts is based on data reported by the counties to the Dept. of Revenue. This report corrects a minor error in its predecessor, #8A3, affecting only the "tax burdens on hypothetical properties" portion of the report, for commercial-industrial properties in the metro area and the taconite city and town regions.

## KEY POINTS

- **Statewide, property taxes increased by \$524 million, or 7.8%.** Approximately \$152 million of the \$524 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2008. The overall tax increases are 8.1% in Greater Minnesota and 7.5% in the Metro area.
- **On a statewide average basis, property tax changes on existing property vary** from -0.6% (on public utility property) to 10.8% (on residential nonhomestead property). Increases on the largest property types are 4.4% on residential homesteads, 6.3% on commercial-industrial property, 9.2% on agricultural property, 1.8% on apartments, and 8.3% on seasonal recreational property.

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

**BASELINE:            Final Pay 2007**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

**ALTERNATIVE:        Final Pay 2008**

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment. (Note that property value in JOBZ zones is not included in the figures shown.)
- **Local government levies** are levies reported by county auditors on the abstracts of tax lists.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

**SIMULATION PARAMETERS**

	Baseline	Alternative
<b>Residential homestead:</b>		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
<b>Residential non-homestead:</b>		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income	0.75	0.75
<b>Commercial-industrial-public utility:</b>		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
Homestead resorts (1c):		
<\$500,000	0.55	0.55
\$500,000 - \$2,200,000	1.0	1.0
>\$2,200,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Seasonal recreational residential:</b>		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
<b>Disabled homestead first \$32,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
<b>Homestead:</b>		
<\$690,000	0.55	0.55
\$690,000 - \$790,000	1.0	0.55
>\$790,000	1.0	1.0
<b>Nonhomestead</b>	1.0	1.0
<b>Credits:</b>		
<b>Homestead:</b>		
Rate	0.4%	0.4%
Maximum	\$304	\$304
Phase-out rate	0.09%	0.09%
<b>Agricultural:</b>		
Rate	0.3%	0.3%
Maximum	\$345	\$345
Phase-out rate	0.05%	0.05%

House Research Department

<b>STATEWIDE</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	308,067,835	320,112,220	12,044,385	3.9	3,217,127	3,358,869	141,742	4.4	1.04	1.05
ResNonHm 1 Exist	25,294,860	28,355,912	3,061,051	12.1	291,497	326,460	34,963	12.0	1.15	1.15
ResNonHm23 Exist	8,484,472	9,252,314	767,842	9.0	120,436	130,104	9,667	8.0	1.42	1.41
Apartments Exist	17,687,965	18,080,746	392,781	2.2	256,091	260,324	4,233	1.7	1.45	1.44
Low-income Apts	2,182,151	2,283,245	101,095	4.6	19,909	20,824	915	4.6	0.91	0.91
Seas Rec: Exist	20,869,181	24,395,099	3,525,918	16.9	193,353	209,497	16,143	8.3	0.93	0.86
Com/Ind Lo Exist	9,460,155	9,517,690	57,535	0.6	236,316	233,926	-2,390	-1.0	2.50	2.46
Com/Ind Hi Exist	56,170,172	61,380,856	5,210,684	9.3	1,805,093	1,935,901	130,808	7.2	3.21	3.15
Publ U: Elec Gen	1,525,273	1,554,471	29,198	1.9	33,221	33,813	592	1.8	2.18	2.18
Publ U: Other	5,920,659	5,983,850	63,191	1.1	183,105	181,163	-1,943	-1.1	3.09	3.03
AgHm House Exist	11,826,365	12,337,297	510,932	4.3	97,171	102,047	4,876	5.0	0.82	0.83
AgHm Land: Exist	34,781,302	38,225,411	3,444,108	9.9	162,877	176,072	13,195	8.1	0.47	0.46
Ag NonHm: Exist	16,948,997	19,723,428	2,774,431	16.4	145,503	164,638	19,135	13.2	0.86	0.83
ResHmstd: NewCon	0	4,489,192	4,489,192	0.0	0	46,706	46,706	0.0	0.00	1.04
All Other NewCon	0	6,102,264	6,102,264	0.0	0	105,743	105,743	0.0	0.00	1.73
<b>Total</b>	<b>519,219,387</b>	<b>561,793,995</b>	<b>42,574,608</b>	<b>8.2</b>	<b>6,761,699</b>	<b>7,286,085</b>	<b>524,386</b>	<b>7.8</b>	<b>1.30</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	5,842,395	6,338,736	496,341	8.5	County	40.71	40.09	0.057	0.051
(-) TIF Tax Capacity	281,590	304,916	23,326	8.3	City/Town	30.50	30.36	0.633	0.660
(-) FD Contrib Tax Cap	305,736	350,278	44,542	14.6	School District	21.40	20.36	13.138	14.248
(=) Taxable Tax Capacity	5,255,069	5,683,542	428,474	8.2	Special District	4.53	4.59	0.000	0.006
FD Distrib Tax Cap	305,742	350,278	44,536	14.6	<b>Total</b>	<b>97.15</b>	<b>95.40</b>	<b>13.828</b>	<b>14.966</b>

## GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	98,526,848	103,773,017	5,246,170	5.3	964,571	1,017,532	52,962	5.5	0.98	0.98
ResNonHm 1 Exist	8,435,465	9,499,259	1,063,794	12.6	96,911	108,904	11,992	12.4	1.15	1.15
ResNonHm23 Exist	2,704,739	2,820,694	115,955	4.3	38,365	39,648	1,283	3.3	1.42	1.41
Apartments Exist	3,477,501	3,586,378	108,877	3.1	52,897	54,859	1,963	3.7	1.52	1.53
Low-income Apts	771,559	795,259	23,700	3.1	7,422	7,675	253	3.4	0.96	0.97
Seas Rec: Exist	20,401,444	23,866,612	3,465,168	17.0	188,134	203,624	15,490	8.2	0.92	0.85
Com/Ind Lo Exist	5,506,361	5,564,099	57,738	1.0	139,248	138,528	-720	-0.5	2.53	2.49
Com/Ind Hi Exist	12,334,904	12,959,583	624,679	5.1	397,241	413,909	16,667	4.2	3.22	3.19
Publ U: Elec Gen	1,258,130	1,223,850	-34,280	-2.7	27,354	26,749	-605	-2.2	2.17	2.19
Publ U: Other	3,581,356	3,663,144	81,788	2.3	108,619	108,654	35	0.0	3.03	2.97
AgHm House Exist	10,482,309	10,961,651	479,343	4.6	85,485	89,931	4,446	5.2	0.82	0.82
AgHm Land: Exist	33,198,968	36,485,117	3,286,149	9.9	156,627	169,190	12,563	8.0	0.47	0.46
Ag NonHm: Exist	15,720,989	18,325,734	2,604,745	16.6	134,770	152,628	17,857	13.3	0.86	0.83
ResHmstd: NewCon	0	1,934,866	1,934,866	0.0	0	18,991	18,991	0.0	0.00	0.98
All Other NewCon	0	2,713,969	2,713,969	0.0	0	41,849	41,849	0.0	0.00	1.54
<b>Total</b>	216,400,573	238,173,234	21,772,661	10.1	2,397,645	2,592,672	195,027	8.1	1.11	1.09

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,257,861	2,478,443	220,582	9.8	County	48.54	47.25	0.029	0.027
(-) TIF Tax Capacity	47,295	48,598	1,303	2.8	City/Town	27.74	27.36	0.121	0.313
(-) FD Contrib Tax Cap	3,015	3,427	412	13.7	School District	19.66	19.02	11.049	11.725
(=) Taxable Tax Capacity	2,207,551	2,426,419	218,867	9.9	Special District	1.57	1.55	0.000	0.019
FD Distrib Tax Cap	3,021	3,427	406	13.4	<b>Total</b>	97.51	95.18	11.199	12.085

## Tax Burdens on

## Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	101,500	106,900	5.3	822	871	48	5.9	0.81	0.81
Res Hmstd: Avg Val	152,200	160,300	5.3	1,419	1,491	72	5.1	0.93	0.93
Res Hmstd: Hi Val	202,900	213,700	5.3	2,016	2,112	96	4.8	0.99	0.99
Res Hmstd: Ex-Hi Val	304,400	320,600	5.3	3,211	3,355	144	4.5	1.05	1.05
Apartment	300,000	309,400	3.1	3,993	4,055	62	1.6	1.33	1.31
Comm/Ind: Lo Val	150,000	157,600	5.1	3,435	3,577	142	4.1	2.29	2.27
Comm/Ind: Med Val	300,000	315,200	5.1	7,959	8,211	252	3.2	2.65	2.60
Comm/Ind: Hi Val	1,000,000	1,050,600	5.1	29,069	29,834	765	2.6	2.91	2.84

<b>METRO AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	209,540,987	216,339,202	6,798,215	3.2	2,252,557	2,341,337	88,780	3.9	1.07	1.08
ResNonHm 1 Exist	16,859,395	18,856,652	1,997,257	11.8	194,585	217,557	22,971	11.8	1.15	1.15
ResNonHm23 Exist	5,779,732	6,431,620	651,887	11.3	82,071	90,455	8,384	10.2	1.42	1.41
Apartments Exist	14,210,464	14,494,368	283,905	2.0	203,194	205,464	2,270	1.1	1.43	1.42
Low-income Apts	1,410,592	1,487,987	77,395	5.5	12,487	13,148	662	5.3	0.89	0.88
Seas Rec: Exist	467,737	528,487	60,751	13.0	5,219	5,872	654	12.5	1.12	1.11
Com/Ind Lo Exist	3,953,794	3,953,591	-203	0.0	97,068	95,398	-1,670	-1.7	2.46	2.41
Com/Ind Hi Exist	43,835,268	48,421,272	4,586,005	10.5	1,407,851	1,521,993	114,141	8.1	3.21	3.14
Publ U: Elec Gen	267,143	330,622	63,478	23.8	5,868	7,064	1,196	20.4	2.20	2.14
Publ U: Other	2,339,303	2,320,706	-18,598	-0.8	74,486	72,508	-1,977	-2.7	3.18	3.12
AgHm House Exist	1,344,057	1,375,646	31,590	2.4	11,687	12,116	429	3.7	0.87	0.88
AgHm Land: Exist	1,582,334	1,740,294	157,960	10.0	6,250	6,882	632	10.1	0.39	0.40
Ag NonHm: Exist	1,228,008	1,397,694	169,686	13.8	10,733	12,010	1,278	11.9	0.87	0.86
ResHmstd: NewCon	0	2,554,325	2,554,325	0.0	0	27,714	27,714	0.0	0.00	1.09
All Other NewCon	0	3,388,294	3,388,294	0.0	0	63,894	63,894	0.0	0.00	1.89
<b>Total</b>	<b>302,818,814</b>	<b>323,620,761</b>	<b>20,801,947</b>	<b>6.9</b>	<b>4,364,054</b>	<b>4,693,414</b>	<b>329,359</b>	<b>7.5</b>	<b>1.44</b>	<b>1.45</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	3,584,533	3,860,293	275,760	7.7	County	35.04	34.75	0.070	0.063
(-) TIF Tax Capacity	234,295	256,318	22,023	9.4	City/Town	32.50	32.60	0.886	0.834
(-) FD Contrib Tax Cap	302,721	346,851	44,130	14.6	School District	22.66	21.36	14.170	15.507
(=) Taxable Tax Capacity	3,047,517	3,257,124	209,606	6.9	Special District	6.68	6.85	0.000	0.000
FD Distrib Tax Cap	302,721	346,851	44,130	14.6	<b>Total</b>	96.89	95.56	15.126	16.403

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	181,600	187,500	3.2	1,825	1,896	70	3.9	1.01	1.01
Res Hmstd: Avg Val	272,300	281,100	3.2	2,923	3,028	105	3.6	1.07	1.08
Res Hmstd: Hi Val	362,900	374,700	3.3	4,019	4,160	141	3.5	1.11	1.11
Res Hmstd: Ex-Hi Val	544,500	562,200	3.3	6,207	6,443	236	3.8	1.14	1.15
Apartment	300,000	306,000	2.0	4,087	4,157	70	1.7	1.36	1.36
Comm/Ind: Lo Val	150,000	165,700	10.5	3,636	4,059	423	11.6	2.42	2.45
Comm/Ind: Med Val	300,000	331,400	10.5	8,408	9,226	818	9.7	2.80	2.78
Comm/Ind: Hi Val	1,000,000	1,104,600	10.5	30,678	33,335	2,657	8.7	3.07	3.02

**GREATER MINNESOTA CITIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	56,876,448	58,859,381	1,982,932	3.5	619,601	650,864	31,263	5.0	1.09	1.11
ResNonHm 1 Exist	5,200,954	5,813,707	612,752	11.8	65,644	73,989	8,345	12.7	1.26	1.27
ResNonHm23 Exist	1,950,616	1,941,853	-8,762	-0.4	29,422	29,499	77	0.3	1.51	1.52
Apartments Exist	3,415,183	3,524,710	109,527	3.2	52,204	54,173	1,969	3.8	1.53	1.54
Low-income Apts	770,799	794,499	23,700	3.1	7,414	7,667	253	3.4	0.96	0.97
Seas Rec: Exist	2,619,924	3,068,170	448,246	17.1	27,187	29,355	2,168	8.0	1.04	0.96
Com/Ind Lo Exist	4,515,757	4,538,036	22,280	0.5	118,298	117,550	-749	-0.6	2.62	2.59
Com/Ind Hi Exist	11,261,045	11,745,281	484,236	4.3	367,493	381,290	13,797	3.8	3.26	3.25
Publ U: Elec Gen	1,229,399	1,192,762	-36,637	-3.0	26,837	26,206	-631	-2.4	2.18	2.20
Publ U: Other	1,369,898	1,383,411	13,514	1.0	45,481	45,446	-34	-0.1	3.32	3.29
AgHm House Exist	363,044	373,126	10,081	2.8	3,993	4,070	77	1.9	1.10	1.09
AgHm Land: Exist	444,708	480,600	35,892	8.1	2,508	2,671	162	6.5	0.56	0.56
Ag NonHm: Exist	548,719	659,133	110,414	20.1	6,304	7,432	1,128	17.9	1.15	1.13
ResHmstd: NewCon	0	1,127,578	1,127,578	0.0	0	12,376	12,376	0.0	0.00	1.10
All Other NewCon	0	1,654,793	1,654,793	0.0	0	32,308	32,308	0.0	0.00	1.95
<b>Total</b>	<b>90,566,493</b>	<b>97,157,038</b>	<b>6,590,545</b>	<b>7.3</b>	<b>1,372,386</b>	<b>1,474,895</b>	<b>102,509</b>	<b>7.5</b>	<b>1.52</b>	<b>1.52</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,077,502	1,154,982	77,480	7.2	County	47.39	46.57	0.025	0.023
(-) TIF Tax Capacity	46,635	48,063	1,429	3.1	City/Town	43.31	43.99	0.200	0.532
(-) FD Contrib Tax Cap	2,149	2,419	271	12.6	School District	20.80	20.48	11.613	12.155
(=) Taxable Tax Capacity	1,028,718	1,104,499	75,781	7.4	Special District	1.72	1.71	0.000	0.033
FD Distrib Tax Cap	2,371	2,722	351	14.8	<b>Total</b>	113.21	112.76	11.838	12.744

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	89,900	93,000	3.4	833	878	46	5.5	0.93	0.94
Res Hmstd: Avg Val	134,700	139,400	3.5	1,433	1,503	69	4.8	1.06	1.08
Res Hmstd: Hi Val	179,600	185,900	3.5	2,035	2,128	93	4.6	1.13	1.14
Res Hmstd: Ex-Hi Val	269,500	278,900	3.5	3,240	3,379	139	4.3	1.20	1.21
Apartment	300,000	309,600	3.2	4,601	4,758	158	3.4	1.53	1.54
Comm/Ind: Lo Val	150,000	156,500	4.3	3,798	3,973	175	4.6	2.53	2.54
Comm/Ind: Med Val	300,000	312,900	4.3	8,802	9,132	330	3.7	2.93	2.92
Comm/Ind: Hi Val	1,000,000	1,043,000	4.3	32,156	33,214	1,058	3.3	3.22	3.18

**GREATER MINNESOTA TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	41,650,399	44,913,637	3,263,238	7.8	344,970	366,669	21,699	6.3	0.83	0.82
ResNonHm 1 Exist	3,234,511	3,685,553	451,042	13.9	31,267	34,915	3,648	11.7	0.97	0.95
ResNonHm23 Exist	754,124	878,841	124,717	16.5	8,943	10,149	1,206	13.5	1.19	1.15
Apartments Exist	62,318	61,668	-650	-1.0	693	687	-6	-0.9	1.11	1.11
Low-income Apts	760	760	0	0.0	8	8	0	1.1	1.03	1.05
Seas Rec: Exist	17,781,520	20,798,442	3,016,921	17.0	160,948	174,270	13,322	8.3	0.91	0.84
Com/Ind Lo Exist	990,605	1,026,063	35,458	3.6	20,950	20,978	28	0.1	2.11	2.04
Com/Ind Hi Exist	1,073,860	1,214,303	140,443	13.1	29,748	32,619	2,871	9.6	2.77	2.69
Publ U: Elec Gen	28,730	31,087	2,357	8.2	517	543	26	5.1	1.80	1.75
Publ U: Other	2,211,458	2,279,733	68,275	3.1	63,139	63,208	69	0.1	2.86	2.77
AgHm House Exist	10,119,264	10,588,526	469,261	4.6	81,491	85,861	4,370	5.4	0.81	0.81
AgHm Land: Exist	32,754,260	36,004,518	3,250,257	9.9	154,119	166,519	12,401	8.0	0.47	0.46
Ag NonHm: Exist	15,172,270	17,666,601	2,494,331	16.4	128,467	145,196	16,729	13.0	0.85	0.82
ResHmstd: NewCon	0	807,289	807,289	0.0	0	6,615	6,615	0.0	0.00	0.82
All Other NewCon	0	1,059,177	1,059,177	0.0	0	9,541	9,541	0.0	0.00	0.90
<b>Total</b>	125,834,080	141,016,196	15,182,116	12.1	1,025,259	1,117,777	92,518	9.0	0.81	0.79

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	1,180,360	1,323,462	143,102	12.1	County	49.55	47.82	0.034	0.032
(-) TIF Tax Capacity	661	534	-126	-19.1	City/Town	14.15	13.46	0.009	0.008
(-) FD Contrib Tax Cap	867	1,008	141	16.3	School District	18.67	17.80	10.244	11.127
(=) Taxable Tax Capacity	1,178,833	1,321,920	143,087	12.1	Special District	1.43	1.41	0.000	0.000
FD Distrib Tax Cap	650	705	55	8.4	<b>Total</b>	83.81	80.50	10.287	11.166

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	123,400	133,100	7.9	900	967	68	7.5	0.73	0.73
Res Hmstd: Avg Val	185,000	199,500	7.8	1,535	1,636	101	6.6	0.83	0.82
Res Hmstd: Hi Val	246,600	265,900	7.8	2,170	2,304	134	6.2	0.88	0.87
Res Hmstd: Ex-Hi Val	370,000	399,000	7.8	3,442	3,644	202	5.9	0.93	0.91
Apartment	300,000	296,900	-1.0	3,451	3,319	-132	-3.8	1.15	1.12
Comm/Ind: Lo Val	150,000	169,600	13.1	3,113	3,526	413	13.3	2.08	2.08
Comm/Ind: Med Val	300,000	339,200	13.1	7,212	7,999	787	10.9	2.40	2.36
Comm/Ind: Hi Val	1,000,000	1,130,800	13.1	26,340	28,877	2,537	9.6	2.63	2.55



<b>NORTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,631,698	4,901,103	269,405	5.8	53,084	56,638	3,554	6.7	1.15	1.16
ResNonHm 1 Exist	409,121	448,019	38,897	9.5	5,533	6,067	535	9.7	1.35	1.35
ResNonHm23 Exist	145,262	160,358	15,096	10.4	2,237	2,457	220	9.8	1.54	1.53
Apartments Exist	366,851	380,525	13,675	3.7	5,898	6,154	256	4.3	1.61	1.62
Low-income Apts	90,709	90,343	-367	-0.4	934	924	-11	-1.1	1.03	1.02
Seas Rec: Exist	168,193	203,667	35,474	21.1	1,942	2,224	282	14.5	1.15	1.09
Com/Ind Lo Exist	556,320	561,695	5,375	1.0	14,812	14,712	-100	-0.7	2.66	2.62
Com/Ind Hi Exist	952,226	1,038,547	86,321	9.1	28,861	31,102	2,241	7.8	3.03	2.99
Publ U: Elec Gen	21,247	21,839	592	2.8	434	494	60	13.8	2.04	2.26
Publ U: Other	94,982	96,901	1,919	2.0	3,349	3,392	44	1.3	3.53	3.50
AgHm House Exist	19,720	20,370	650	3.3	229	237	8	3.3	1.16	1.16
AgHm Land: Exist	36,349	41,650	5,301	14.6	242	271	29	11.9	0.67	0.65
Ag NonHm: Exist	36,905	43,335	6,431	17.4	470	543	73	15.6	1.27	1.25
ResHmstd: NewCon	0	111,586	111,586	0.0	0	1,252	1,252	0.0	0.00	1.12
All Other NewCon	0	143,526	143,526	0.0	0	2,797	2,797	0.0	0.00	1.95
<b>Total</b>	<b>7,529,583</b>	<b>8,263,464</b>	<b>733,881</b>	<b>9.7</b>	<b>118,025</b>	<b>129,265</b>	<b>11,241</b>	<b>9.5</b>	<b>1.57</b>	<b>1.56</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	89,612	98,508	8,896	9.9	County	53.93	51.66	0.000	0.000
(-) TIF Tax Capacity	4,329	4,880	551	12.7	City/Town	45.79	45.67	0.353	0.311
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.35	22.01	10.747	11.619
(=) Taxable Tax Capacity	85,282	93,628	8,345	9.8	Special District	3.54	3.53	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	124.61	122.87	11.100	11.931

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	67,600	71,500	5.8	647	678	31	4.8	0.96	0.95
Res Hmstd: Avg Val	101,300	107,200	5.8	1,093	1,169	76	6.9	1.08	1.09
Res Hmstd: Hi Val	135,000	142,900	5.9	1,581	1,683	101	6.4	1.17	1.18
Res Hmstd: Ex-Hi Val	202,600	214,400	5.8	2,559	2,711	151	5.9	1.26	1.26
Apartment	300,000	311,200	3.7	5,006	5,151	145	2.9	1.67	1.66
Comm/Ind: Lo Val	150,000	163,600	9.1	4,043	4,449	406	10.0	2.7	2.72
Comm/Ind: Med Val	300,000	327,200	9.1	9,378	10,163	785	8.4	3.13	3.11
Comm/Ind: Hi Val	1,000,000	1,090,700	9.1	34,276	36,829	2,553	7.4	3.43	3.38

<b>NORTHWEST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,382,252	5,881,033	498,780	9.3	42,986	46,334	3,349	7.8	0.80	0.79
ResNonHm 1 Exist	352,907	375,891	22,984	6.5	3,466	3,652	186	5.4	0.98	0.97
ResNonHm23 Exist	117,161	133,616	16,456	14.0	1,265	1,405	140	11.1	1.08	1.05
Apartments Exist	9,090	9,435	345	3.8	89	90	0	0.5	0.98	0.95
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	3,662,725	4,254,482	591,757	16.2	32,898	35,624	2,726	8.3	0.90	0.84
Com/Ind Lo Exist	151,003	152,235	1,232	0.8	3,214	3,110	-104	-3.2	2.13	2.04
Com/Ind Hi Exist	163,152	175,148	11,997	7.4	4,710	4,901	191	4.1	2.89	2.80
Publ U: Elec Gen	357	420	63	17.7	5	7	2	38.7	1.34	1.58
Publ U: Other	406,642	419,631	12,988	3.2	12,103	12,210	107	0.9	2.98	2.91
AgHm House Exist	1,432,493	1,510,734	78,241	5.5	11,637	12,160	523	4.5	0.81	0.80
AgHm Land: Exist	5,178,078	5,848,190	670,112	12.9	25,465	28,209	2,745	10.8	0.49	0.48
Ag NonHm: Exist	3,022,100	3,481,013	458,913	15.2	28,045	31,195	3,150	11.2	0.93	0.90
ResHmstd: NewCon	0	130,289	130,289	0.0	0	1,036	1,036	0.0	0.00	0.80
All Other NewCon	0	191,618	191,618	0.0	0	1,743	1,743	0.0	0.00	0.91
<b>Total</b>	<b>19,877,959</b>	<b>22,563,734</b>	<b>2,685,775</b>	<b>13.5</b>	<b>165,882</b>	<b>181,677</b>	<b>15,795</b>	<b>9.5</b>	<b>0.83</b>	<b>0.81</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	185,927	210,857	24,930	13.4	County	50.78	48.39	0.000	0.000
(-) TIF Tax Capacity	43	18	-24	-57.2	City/Town	13.86	13.05	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.96	16.53	11.856	12.758
(=) Taxable Tax Capacity	185,884	210,838	24,954	13.4	Special District	3.32	3.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.92	81.28	11.856	12.758

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	112,200	122,600	9.3	814	891	77	9.4	0.73	0.73
Res Hmstd: Avg Val	168,200	183,800	9.3	1,407	1,522	115	8.2	0.84	0.83
Res Hmstd: Hi Val	224,200	245,000	9.3	1,999	2,152	153	7.7	0.89	0.88
Res Hmstd: Ex-Hi Val	336,400	367,600	9.3	3,186	3,415	230	7.2	0.95	0.93
Apartment	300,000	311,400	3.8	3,540	3,561	21	0.6	1.18	1.14
Comm/Ind: Lo Val	150,000	161,000	7.3	3,161	3,344	183	5.8	2.11	2.08
Comm/Ind: Med Val	300,000	322,100	7.4	7,317	7,644	327	4.5	2.44	2.37
Comm/Ind: Hi Val	1,000,000	1,073,500	7.4	26,711	27,700	989	3.7	2.67	2.58

<b>NORTH CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,617,482	3,871,490	254,008	7.0	34,126	34,651	525	1.5	0.94	0.90
ResNonHm 1 Exist	394,167	433,741	39,574	10.0	4,607	4,855	248	5.4	1.17	1.12
ResNonHm23 Exist	149,042	156,779	7,737	5.2	2,074	2,074	0	0.0	1.39	1.32
Apartments Exist	191,197	193,640	2,444	1.3	2,837	2,771	-67	-2.4	1.48	1.43
Low-income Apts	67,090	69,024	1,934	2.9	664	655	-9	-1.3	0.99	0.95
Seas Rec: Exist	1,867,666	2,144,653	276,988	14.8	17,700	18,311	612	3.5	0.95	0.85
Com/Ind Lo Exist	486,817	493,710	6,893	1.4	12,159	11,813	-346	-2.8	2.50	2.39
Com/Ind Hi Exist	983,741	1,046,262	62,521	6.4	31,278	31,596	319	1.0	3.18	3.02
Publ U: Elec Gen	1,134	1,272	138	12.2	31	33	2	6.9	2.71	2.59
Publ U: Other	80,354	77,258	-3,096	-3.9	2,670	2,459	-211	-7.9	3.32	3.18
AgHm House Exist	29,534	30,109	575	1.9	291	284	-8	-2.6	0.99	0.94
AgHm Land: Exist	34,784	41,518	6,733	19.4	144	165	21	14.6	0.41	0.40
Ag NonHm: Exist	42,064	49,574	7,510	17.9	376	408	32	8.5	0.89	0.82
ResHmstd: NewCon	0	65,618	65,618	0.0	0	569	569	0.0	0.00	0.87
All Other NewCon	0	133,897	133,897	0.0	0	2,024	2,024	0.0	0.00	1.51
<b>Total</b>	<b>7,945,071</b>	<b>8,808,544</b>	<b>863,473</b>	<b>10.9</b>	<b>108,956</b>	<b>112,668</b>	<b>3,712</b>	<b>3.4</b>	<b>1.37</b>	<b>1.28</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	93,919	103,961	10,042	10.7	County	41.58	38.11	0.000	0.000
(-) TIF Tax Capacity	3,153	3,040	-114	-3.6	City/Town	37.92	36.72	0.098	0.090
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.20	15.96	8.093	8.364
(=) Taxable Tax Capacity	90,766	100,922	10,156	11.2	Special District	0.77	0.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	98.47	91.52	8.191	8.454

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	88,600	94,800	7.0	652	661	8	1.3	0.74	0.7
Res Hmstd: Avg Val	132,900	142,200	7.0	1,165	1,177	12	1.1	0.88	0.83
Res Hmstd: Hi Val	177,100	189,500	7.0	1,676	1,693	17	1.0	0.95	0.89
Res Hmstd: Ex-Hi Val	265,700	284,400	7.0	2,701	2,727	26	1.0	1.02	0.96
Apartment	300,000	303,800	1.3	3,939	3,732	-206	-5.2	1.31	1.23
Comm/Ind: Lo Val	150,000	159,500	6.3	3,411	3,485	74	2.2	2.27	2.19
Comm/Ind: Med Val	300,000	319,100	6.4	7,919	8,003	84	1.1	2.64	2.51
Comm/Ind: Hi Val	1,000,000	1,063,600	6.4	28,954	29,078	124	0.4	2.9	2.73

<b>NORTH CENTRAL TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	6,337,889	6,959,777	621,888	9.8	48,035	49,925	1,891	3.9	0.76	0.72
ResNonHm 1 Exist	478,943	532,819	53,876	11.2	4,428	4,603	175	3.9	0.92	0.86
ResNonHm23 Exist	109,890	134,388	24,498	22.3	1,232	1,399	168	13.6	1.12	1.04
Apartments Exist	22,552	17,279	-5,273	-23.4	237	186	-51	-21.6	1.05	1.08
Low-income Apts	760	760	0	0.0	8	8	0	1.1	1.03	1.05
Seas Rec: Exist	5,636,371	6,568,781	932,410	16.5	47,483	50,709	3,226	6.8	0.84	0.77
Com/Ind Lo Exist	190,537	196,044	5,507	2.9	3,793	3,697	-96	-2.5	1.99	1.89
Com/Ind Hi Exist	152,696	166,748	14,052	9.2	3,921	4,031	110	2.8	2.57	2.42
Publ U: Elec Gen	3,648	3,512	-136	-3.7	77	71	-6	-7.4	2.10	2.02
Publ U: Other	325,676	358,354	32,678	10.0	9,888	10,119	231	2.3	3.04	2.82
AgHm House Exist	1,055,888	1,076,000	20,111	1.9	8,961	8,656	-305	-3.4	0.85	0.80
AgHm Land: Exist	1,887,550	2,245,095	357,544	18.9	7,921	9,069	1,148	14.5	0.42	0.40
Ag NonHm: Exist	922,579	1,160,047	237,468	25.7	8,459	9,902	1,442	17.0	0.92	0.85
ResHmstd: NewCon	0	151,949	151,949	0.0	0	1,110	1,110	0.0	0.00	0.73
All Other NewCon	0	217,717	217,717	0.0	0	1,833	1,833	0.0	0.00	0.84
<b>Total</b>	17,124,979	19,789,269	2,664,290	15.6	144,442	155,318	10,876	7.5	0.84	0.78

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	169,612	195,861	26,249	15.5	County	45.47	42.04	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.66	12.82	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.41	17.41	8.371	8.910
(=) Taxable Tax Capacity	169,612	195,861	26,249	15.5	Special District	0.82	0.85	0.000	0.000
FD Distrib Tax Cap	0	0	0	3.8	<b>Total</b>	79.35	73.13	8.371	8.910

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	115,700	127,100	9.9	747	785	38	5.1	0.65	0.62
Res Hmstd:Avg Val	173,400	190,400	9.8	1,305	1,361	56	4.3	0.75	0.71
Res Hmstd: Hi Val	231,200	253,900	9.8	1,864	1,939	75	4.0	0.81	0.76
Res Hmstd: Ex-Hi Val	346,800	380,800	9.8	2,982	3,094	112	3.8	0.86	0.81
Apartment	300,000	229,900	-23.4	3,227	2,306	-921	-28.5	1.08	1.00
Comm/Ind: Lo Val	150,000	163,800	9.2	2,984	3,150	166	5.6	1.99	1.92
Comm/Ind: Med Val	300,000	327,600	9.2	6,921	7,191	271	3.9	2.31	2.2
Comm/Ind: Hi Val	1,000,000	1,092,000	9.2	25,291	26,053	761	3.0	2.53	2.39

<b>TACONITE CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,450,740	2,612,503	161,763	6.6	20,597	20,422	-175	-0.9	0.84	0.78
ResNonHm 1 Exist	237,153	252,087	14,934	6.3	3,407	3,404	-2	-0.1	1.44	1.35
ResNonHm23 Exist	58,741	65,844	7,103	12.1	1,032	1,082	49	4.8	1.76	1.64
Apartments Exist	91,472	95,460	3,988	4.4	1,677	1,626	-51	-3.0	1.83	1.70
Low-income Apts	38,246	39,119	874	2.3	420	405	-16	-3.7	1.10	1.03
Seas Rec: Exist	260,109	319,507	59,398	22.8	3,115	3,557	442	14.2	1.20	1.11
Com/Ind Lo Exist	300,046	305,594	5,548	1.8	8,630	8,352	-279	-3.2	2.88	2.73
Com/Ind Hi Exist	372,158	427,991	55,833	15.0	14,016	15,247	1,231	8.8	3.77	3.56
Publ U: Elec Gen	196,943	194,972	-1,970	-1.0	4,110	3,705	-405	-9.8	2.09	1.90
Publ U: Other	122,167	128,767	6,600	5.4	4,225	4,139	-86	-2.0	3.46	3.21
AgHm House Exist	6,758	7,562	804	11.9	55	55	1	1.1	0.81	0.73
AgHm Land: Exist	5,061	6,192	1,131	22.3	15	16	2	11.3	0.29	0.26
Ag NonHm: Exist	58,671	71,962	13,291	22.7	776	894	118	15.3	1.32	1.24
ResHmstd: NewCon	0	27,807	27,807	0.0	0	215	215	0.0	0.00	0.77
All Other NewCon	0	54,631	54,631	0.0	0	1,132	1,132	0.0	0.00	2.07
<b>Total</b>	<b>4,198,263</b>	<b>4,609,997</b>	<b>411,733</b>	<b>9.8</b>	<b>62,075</b>	<b>64,252</b>	<b>2,177</b>	<b>3.5</b>	<b>1.48</b>	<b>1.39</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	50,627	55,626	4,998	9.9	County	51.63	47.67	0.000	0.000
(-) TIF Tax Capacity	1,432	1,528	96	6.7	City/Town	66.32	63.35	0.220	0.198
(-) FD Contrib Tax Cap	2,149	2,419	271	12.6	School District	10.35	7.87	8.875	8.736
(=) Taxable Tax Capacity	47,047	51,679	4,632	9.8	Special District	1.21	1.17	0.000	0.000
FD Distrib Tax Cap	2,371	2,722	351	14.8	<b>Total</b>	129.51	120.06	9.096	8.934

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	59,100	63,000	6.6	293	271	-22	-7.5	0.5	0.43
Res Hmstd:Avg Val	88,600	94,400	6.5	646	640	-5	-0.8	0.73	0.68
Res Hmstd: Hi Val	118,200	126,000	6.6	1,082	1,077	-6	-0.5	0.92	0.85
Res Hmstd: Ex-Hi Val	177,300	189,000	6.6	1,955	1,946	-9	-0.5	1.10	1.03
Apartment	300,000	313,100	4.4	5,129	4,979	-151	-2.9	1.71	1.59
Comm/Ind: Lo Val	150,000	172,500	15.0	4,158	4,705	547	13.2	2.77	2.73
Comm/Ind: Med Val	300,000	345,000	15.0	9,656	10,674	1,018	10.5	3.22	3.09
Comm/Ind: Hi Val	1,000,000	1,150,000	15.0	35,315	38,531	3,216	9.1	3.53	3.35

<b>TACONITE TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,908,618	5,461,462	552,844	11.3	30,489	31,423	934	3.1	0.62	0.58
ResNonHm 1 Exist	347,450	394,262	46,811	13.5	3,176	3,297	121	3.8	0.91	0.84
ResNonHm23 Exist	41,734	49,366	7,632	18.3	481	505	24	5.1	1.15	1.02
Apartments Exist	5,167	5,535	368	7.1	58	55	-3	-5.4	1.12	0.99
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	4,754,509	5,640,776	886,267	18.6	42,920	46,439	3,519	8.2	0.90	0.82
Com/Ind Lo Exist	85,988	89,414	3,426	4.0	1,874	1,831	-43	-2.3	2.18	2.05
Com/Ind Hi Exist	125,992	158,885	32,893	26.1	3,682	4,369	687	18.7	2.92	2.75
Publ U: Elec Gen	810	3,244	2,434	300.4	15	49	35	235.6	1.82	1.53
Publ U: Other	249,020	264,970	15,950	6.4	7,238	7,141	-97	-1.3	2.91	2.69
AgHm House Exist	195,833	203,271	7,438	3.8	762	674	-88	-11.5	0.39	0.33
AgHm Land: Exist	274,885	330,574	55,689	20.3	551	642	91	16.6	0.20	0.19
Ag NonHm: Exist	651,143	791,427	140,284	21.5	5,519	6,035	516	9.4	0.85	0.76
ResHmstd: NewCon	0	81,754	81,754	0.0	0	448	448	0.0	0.00	0.55
All Other NewCon	0	125,907	125,907	0.0	0	1,081	1,081	0.0	0.00	0.86
<b>Total</b>	<b>11,641,150</b>	<b>13,600,846</b>	<b>1,959,697</b>	<b>16.8</b>	<b>96,762</b>	<b>103,989</b>	<b>7,227</b>	<b>7.5</b>	<b>0.83</b>	<b>0.76</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	119,641	139,990	20,349	17.0	County	53.24	49.09	0.000	0.000
(-) TIF Tax Capacity	259	270	11	4.2	City/Town	14.31	13.05	0.000	0.000
(-) FD Contrib Tax Cap	867	1,008	141	16.3	School District	10.01	8.24	5.883	5.597
(=) Taxable Tax Capacity	118,515	138,712	20,197	17.0	Special District	2.37	2.06	0.000	0.000
FD Distrib Tax Cap	650	704	55	8.4	<b>Total</b>	79.93	72.43	5.883	5.597

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	117,700	131,000	11.3	428	453	24	5.6	0.36	0.35
Res Hmstd:Avg Val	176,400	196,300	11.3	985	1,021	36	3.6	0.56	0.52
Res Hmstd: Hi Val	235,200	261,700	11.3	1,542	1,590	48	3.1	0.66	0.61
Res Hmstd: Ex-Hi Val	352,800	392,500	11.3	2,657	2,728	71	2.7	0.75	0.7
Apartment	300,000	321,400	7.1	3,174	3,090	-84	-2.6	1.06	0.96
Comm/Ind: Lo Val	150,000	189,200	26.1	3,059	3,908	849	27.8	2.04	2.07
Comm/Ind: Med Val	300,000	378,300	26.1	7,108	8,754	1,646	23.2	2.37	2.31
Comm/Ind: Hi Val	1,000,000	1,261,100	26.1	26,004	31,375	5,371	20.7	2.60	2.49

<b>DULUTH AREA</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,074,675	5,329,823	255,148	5.0	50,329	55,143	4,814	9.6	0.99	1.03
ResNonHm 1 Exist	553,147	587,939	34,792	6.3	6,242	6,872	629	10.1	1.13	1.17
ResNonHm23 Exist	212,590	240,683	28,093	13.2	2,944	3,473	529	18.0	1.38	1.44
Apartments Exist	281,113	291,137	10,024	3.6	3,910	4,224	314	8.0	1.39	1.45
Low-income Apts	56,281	57,816	1,535	2.7	478	516	38	7.9	0.85	0.89
Seas Rec: Exist	108,070	121,976	13,906	12.9	1,225	1,348	124	10.1	1.13	1.11
Com/Ind Lo Exist	219,299	215,475	-3,824	-1.7	5,206	5,169	-38	-0.7	2.37	2.40
Com/Ind Hi Exist	802,933	815,751	12,818	1.6	25,121	25,926	805	3.2	3.13	3.18
Publ U: Elec Gen	475	824	348	73.3	10	19	9	83.7	2.16	2.29
Publ U: Other	150,587	147,154	-3,433	-2.3	4,722	4,611	-111	-2.4	3.14	3.13
AgHm House Exist	16,434	16,537	103	0.6	157	156	0	-0.3	0.95	0.95
AgHm Land: Exist	16,877	19,169	2,292	13.6	67	79	12	17.3	0.40	0.41
Ag NonHm: Exist	26,117	32,492	6,375	24.4	265	325	60	22.8	1.01	1.00
ResHmstd: NewCon	0	65,013	65,013	0.0	0	667	667	0.0	0.00	1.03
All Other NewCon	0	123,749	123,749	0.0	0	2,173	2,173	0.0	0.00	1.76
<b>Total</b>	<b>7,518,599</b>	<b>8,065,536</b>	<b>546,937</b>	<b>7.3</b>	<b>100,678</b>	<b>110,700</b>	<b>10,023</b>	<b>10.0</b>	<b>1.34</b>	<b>1.37</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86,921	92,999	6,077	7.0	County	64.51	60.58	0.000	0.000
(-) TIF Tax Capacity	6,831	5,685	-1,146	-16.8	City/Town	22.81	22.89	0.016	0.015
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.40	19.41	8.057	8.339
(=) Taxable Tax Capacity	80,090	87,314	7,224	9.0	Special District	4.85	4.59	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	104.57	107.47	8.072	8.354

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	111,200	116,800	5.0	980	1,086	105	10.7	0.88	0.93
Res Hmstd: Avg Val	166,800	175,200	5.0	1,657	1,814	158	9.5	0.99	1.04
Res Hmstd: Hi Val	222,300	233,500	5.0	2,332	2,542	210	9.0	1.05	1.09
Res Hmstd: Ex-Hi Val	333,600	350,400	5.0	3,686	4,001	316	8.6	1.10	1.14
Apartment	300,000	310,700	3.6	4,164	4,433	270	6.5	1.39	1.43
Comm/Ind: Lo Val	150,000	152,400	1.6	3,547	3,649	102	2.9	2.36	2.39
Comm/Ind: Med Val	300,000	304,800	1.6	8,236	8,448	212	2.6	2.75	2.77
Comm/Ind: Hi Val	1,000,000	1,016,000	1.6	30,116	30,842	726	2.4	3.01	3.04

<b>EAST CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	3,793,236	3,904,591	111,355	2.9	44,398	45,325	927	2.1	1.17	1.16
ResNonHm 1 Exist	377,337	417,938	40,601	10.8	4,898	5,378	480	9.8	1.30	1.29
ResNonHm23 Exist	115,190	139,636	24,445	21.2	1,870	2,238	369	19.7	1.62	1.60
Apartments Exist	171,368	181,542	10,174	5.9	2,737	2,878	142	5.2	1.60	1.59
Low-income Apts	57,592	56,568	-1,024	-1.8	562	550	-13	-2.3	0.98	0.97
Seas Rec: Exist	87,148	104,976	17,828	20.5	1,247	1,411	164	13.1	1.43	1.34
Com/Ind Lo Exist	307,604	311,225	3,620	1.2	8,111	8,062	-49	-0.6	2.64	2.59
Com/Ind Hi Exist	591,460	621,259	29,798	5.0	20,421	21,150	729	3.6	3.45	3.40
Publ U: Elec Gen	1,135	1,196	61	5.4	30	32	1	4.5	2.67	2.65
Publ U: Other	84,764	86,217	1,453	1.7	2,952	2,940	-11	-0.4	3.48	3.41
AgHm House Exist	85,723	90,474	4,751	5.5	936	965	29	3.1	1.09	1.07
AgHm Land: Exist	66,928	77,021	10,093	15.1	306	366	60	19.7	0.46	0.48
Ag NonHm: Exist	44,454	50,793	6,339	14.3	532	594	62	11.7	1.20	1.17
ResHmstd: NewCon	0	60,584	60,584	0.0	0	698	698	0.0	0.00	1.15
All Other NewCon	0	95,363	95,363	0.0	0	1,732	1,732	0.0	0.00	1.82
<b>Total</b>	<b>5,783,940</b>	<b>6,199,382</b>	<b>415,442</b>	<b>7.2</b>	<b>89,000</b>	<b>94,320</b>	<b>5,321</b>	<b>6.0</b>	<b>1.54</b>	<b>1.52</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	66,430	71,229	4,799	7.2	County	55.45	54.77	0.073	0.066
(-) TIF Tax Capacity	2,747	2,561	-186	-6.8	City/Town	43.34	43.41	0.215	0.201
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.46	22.38	6.632	6.854
(=) Taxable Tax Capacity	63,683	68,668	4,985	7.8	Special District	0.91	0.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	123.15	121.39	6.920	7.121

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	108,700	111,900	2.9	1,139	1,166	27	2.4	1.05	1.04
Res Hmstd: Avg Val	162,900	167,700	2.9	1,893	1,934	41	2.1	1.16	1.15
Res Hmstd: Hi Val	217,200	223,600	2.9	2,648	2,702	54	2.0	1.22	1.21
Res Hmstd: Ex-Hi Val	325,900	335,500	2.9	4,160	4,241	81	2.0	1.28	1.26
Apartment	300,000	317,800	5.9	4,826	5,049	223	4.6	1.61	1.59
Comm/Ind: Lo Val	150,000	157,600	5.1	3,947	4,128	181	4.6	2.63	2.62
Comm/Ind: Med Val	300,000	315,100	5.0	9,176	9,507	330	3.6	3.06	3.02
Comm/Ind: Hi Val	1,000,000	1,050,400	5.0	33,577	34,616	1,040	3.1	3.36	3.3



**EAST CENTRAL TOWNS**

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,803,166	6,206,299	403,134	6.9	54,292	58,204	3,912	7.2	0.94	0.94
ResNonHm 1 Exist	485,053	555,581	70,528	14.5	4,986	5,623	638	12.8	1.03	1.01
ResNonHm23 Exist	131,485	153,294	21,809	16.6	1,718	1,972	254	14.8	1.31	1.29
Apartments Exist	4,849	5,401	552	11.4	60	65	5	7.9	1.24	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,656,864	1,918,921	262,057	15.8	17,133	18,622	1,489	8.7	1.03	0.97
Com/Ind Lo Exist	99,707	103,050	3,342	3.4	2,217	2,242	26	1.2	2.22	2.18
Com/Ind Hi Exist	81,505	88,540	7,036	8.6	2,361	2,541	180	7.6	2.90	2.87
Publ U: Elec Gen	10,093	10,002	-92	-0.9	226	223	-3	-1.2	2.24	2.23
Publ U: Other	164,425	172,582	8,157	5.0	5,015	5,166	152	3.0	3.05	2.99
AgHm House Exist	1,258,211	1,344,688	86,477	6.9	10,926	11,692	766	7.0	0.87	0.87
AgHm Land: Exist	1,234,968	1,404,004	169,036	13.7	4,403	5,083	680	15.5	0.36	0.36
Ag NonHm: Exist	519,633	618,116	98,483	19.0	4,967	5,715	748	15.1	0.96	0.92
ResHmstd: NewCon	0	105,172	105,172	0.0	0	994	994	0.0	0.00	0.95
All Other NewCon	0	115,538	115,538	0.0	0	1,204	1,204	0.0	0.00	1.04
<b>Total</b>	<b>11,449,959</b>	<b>12,801,189</b>	<b>1,351,230</b>	<b>11.8</b>	<b>108,302</b>	<b>119,348</b>	<b>11,046</b>	<b>10.2</b>	<b>0.95</b>	<b>0.93</b>

**Tax Base**

**Tax Rates**

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	112,430	125,510	13,080	11.6	County	55.63	54.22	0.171	0.158
(-) TIF Tax Capacity	116	14	-102	-87.8	City/Town	16.88	16.67	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.31	21.65	6.530	7.125
(=) Taxable Tax Capacity	112,313	125,495	13,182	11.7	Special District	0.75	0.70	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	95.58	93.25	6.702	7.282

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	128,900	137,900	7.0	1,062	1,138	76	7.2	0.82	0.83
Res Hmstd: Avg Val	193,200	206,600	6.9	1,778	1,891	113	6.4	0.92	0.92
Res Hmstd: Hi Val	257,500	275,400	7.0	2,493	2,644	151	6.1	0.97	0.96
Res Hmstd: Ex-Hi Val	386,400	413,200	6.9	3,927	4,153	226	5.8	1.02	1.01
Apartment	300,000	334,200	11.4	3,785	4,139	354	9.3	1.26	1.24
Comm/Ind: Lo Val	150,000	162,900	8.6	3,324	3,606	282	8.5	2.22	2.21
Comm/Ind: Med Val	300,000	325,900	8.6	7,722	8,257	535	6.9	2.57	2.53
Comm/Ind: Hi Val	1,000,000	1,086,300	8.6	28,248	29,956	1,709	6.0	2.82	2.76

<b>CENTRAL MINN CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,523,922	12,941,324	417,402	3.3	135,482	141,177	5,695	4.2	1.08	1.09
ResNonHm 1 Exist	1,122,289	1,223,279	100,990	9.0	13,297	14,622	1,324	10.0	1.18	1.20
ResNonHm23 Exist	474,880	490,812	15,932	3.4	6,867	7,086	220	3.2	1.45	1.44
Apartments Exist	834,840	859,114	24,273	2.9	12,446	12,726	281	2.3	1.49	1.48
Low-income Apts	143,402	159,880	16,478	11.5	1,291	1,435	144	11.2	0.90	0.90
Seas Rec: Exist	95,173	110,576	15,403	16.2	1,210	1,378	167	13.8	1.27	1.25
Com/Ind Lo Exist	677,054	661,334	-15,720	-2.3	16,896	16,257	-640	-3.8	2.50	2.46
Com/Ind Hi Exist	2,552,465	2,805,358	252,893	9.9	82,794	89,790	6,996	8.5	3.24	3.20
Publ U: Elec Gen	638,720	600,434	-38,285	-6.0	13,120	12,777	-343	-2.6	2.05	2.13
Publ U: Other	423,877	415,799	-8,078	-1.9	13,249	13,005	-244	-1.8	3.13	3.13
AgHm House Exist	142,921	145,982	3,061	2.1	1,555	1,580	25	1.6	1.09	1.08
AgHm Land: Exist	132,120	134,663	2,544	1.9	604	587	-17	-2.9	0.46	0.44
Ag NonHm: Exist	168,098	210,631	42,533	25.3	1,772	2,218	446	25.1	1.05	1.05
ResHmstd: NewCon	0	359,278	359,278	0.0	0	3,898	3,898	0.0	0.00	1.08
All Other NewCon	0	457,286	457,286	0.0	0	8,949	8,949	0.0	0.00	1.96
<b>Total</b>	<b>19,929,760</b>	<b>21,575,751</b>	<b>1,645,991</b>	<b>8.3</b>	<b>300,584</b>	<b>327,485</b>	<b>26,902</b>	<b>8.9</b>	<b>1.51</b>	<b>1.52</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	241,271	261,546	20,275	8.4	County	41.11	41.32	0.000	0.000
(-) TIF Tax Capacity	11,104	12,075	971	8.7	City/Town	37.58	38.55	0.220	1.644
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	26.91	25.52	10.753	9.915
(=) Taxable Tax Capacity	230,167	249,471	19,304	8.4	Special District	2.04	2.01	0.000	0.147
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	107.65	107.40	10.972	11.705

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	122,900	127,000	3.3	1,196	1,255	59	4.9	0.97	0.99
Res Hmstd: Avg Val	184,200	190,300	3.3	1,978	2,066	87	4.4	1.07	1.09
Res Hmstd: Hi Val	245,500	253,700	3.3	2,761	2,878	117	4.2	1.12	1.13
Res Hmstd: Ex-Hi Val	368,400	380,700	3.3	4,329	4,505	176	4.1	1.18	1.18
Apartment	300,000	308,700	2.9	4,366	4,506	140	3.2	1.46	1.46
Comm/Ind: Lo Val	150,000	164,900	9.9	3,659	4,096	437	11.9	2.44	2.48
Comm/Ind: Med Val	300,000	329,700	9.9	8,484	9,339	855	10.1	2.83	2.83
Comm/Ind: Hi Val	1,000,000	1,099,100	9.9	30,998	33,813	2,816	9.1	3.1	3.08

## CENTRAL MINN TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,042,981	7,410,620	367,640	5.2	62,298	65,801	3,504	5.6	0.88	0.89
ResNonHm 1 Exist	443,716	473,989	30,273	6.8	4,265	4,555	290	6.8	0.96	0.96
ResNonHm23 Exist	162,279	188,195	25,916	16.0	1,914	2,196	282	14.7	1.18	1.17
Apartments Exist	4,451	5,212	761	17.1	51	60	9	16.9	1.15	1.15
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	969,999	1,152,030	182,031	18.8	9,271	10,674	1,403	15.1	0.96	0.93
Com/Ind Lo Exist	149,719	150,549	829	0.6	3,152	3,082	-70	-2.2	2.11	2.05
Com/Ind Hi Exist	183,896	205,865	21,969	11.9	4,999	5,416	417	8.3	2.72	2.63
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,585	169,841	-2,743	-1.6	4,867	4,665	-202	-4.1	2.82	2.75
AgHm House Exist	1,495,754	1,545,518	49,764	3.3	12,793	13,270	477	3.7	0.86	0.86
AgHm Land: Exist	1,786,133	1,938,595	152,462	8.5	7,051	7,684	633	9.0	0.39	0.40
Ag NonHm: Exist	482,840	560,820	77,980	16.2	4,238	4,859	621	14.7	0.88	0.87
ResHmstd: NewCon	0	125,735	125,735	0.0	0	1,146	1,146	0.0	0.00	0.91
All Other NewCon	0	97,759	97,759	0.0	0	1,014	1,014	0.0	0.00	1.04
<b>Total</b>	12,894,353	14,024,728	1,130,375	8.8	114,899	124,423	9,523	8.3	0.89	0.89

## Tax Base

## Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	126,198	137,300	11,101	8.8	County	41.89	42.07	0.000	0.000
(-) TIF Tax Capacity	30	30	0	-0.5	City/Town	17.09	16.70	0.042	0.039
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.73	24.50	9.849	10.660
(=) Taxable Tax Capacity	126,168	137,270	11,101	8.8	Special District	1.20	1.16	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	85.91	84.42	9.891	10.699

Tax Burdens on  
Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	166,000		5.2	1,281	1,356	75	5.8	0.81	0.82
Res Hmstd: Avg Val	236,600	249,000		5.2	2,107	2,220	113	5.4	0.89	0.89
Res Hmstd: Hi Val	315,400	331,900		5.2	2,933	3,083	151	5.1	0.93	0.93
Res Hmstd: Ex-Hi Val	473,200	497,900		5.2	4,533	4,736	203	4.5	0.96	0.95
Apartment	300,000	351,300		17.1	3,518	4,083	565	16.1	1.17	1.16
Comm/Ind: Lo Val	150,000	167,900		11.9	3,154	3,576	422	13.4	2.10	2.13
Comm/Ind: Med Val	300,000	335,800		11.9	7,310	8,128	818	11.2	2.44	2.42
Comm/Ind: Hi Val	1,000,000	1,119,500		12.0	26,705	29,377	2,672	10.0	2.67	2.62

<b>SOUTHWEST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,963,282	5,180,277	216,996	4.4	63,993	67,426	3,434	5.4	1.29	1.30
ResNonHm 1 Exist	404,342	435,162	30,820	7.6	6,273	6,778	505	8.1	1.55	1.56
ResNonHm23 Exist	92,266	102,151	9,885	10.7	1,666	1,846	180	10.8	1.81	1.81
Apartments Exist	265,469	278,198	12,729	4.8	4,860	5,075	215	4.4	1.83	1.82
Low-income Apts	65,891	65,450	-441	-0.7	746	755	9	1.2	1.13	1.15
Seas Rec: Exist	24,597	31,132	6,535	26.6	412	490	78	18.9	1.67	1.57
Com/Ind Lo Exist	560,474	563,448	2,974	0.5	16,553	16,495	-58	-0.4	2.95	2.93
Com/Ind Hi Exist	845,307	874,999	29,692	3.5	31,846	32,521	674	2.1	3.77	3.72
Publ U: Elec Gen	3,943	3,700	-243	-6.2	116	116	0	-0.2	2.95	3.14
Publ U: Other	81,143	78,863	-2,280	-2.8	3,227	3,111	-117	-3.6	3.98	3.94
AgHm House Exist	20,457	21,468	1,012	4.9	280	298	18	6.4	1.37	1.39
AgHm Land: Exist	52,583	57,602	5,019	9.5	444	487	43	9.7	0.85	0.85
Ag NonHm: Exist	53,597	63,289	9,692	18.1	774	892	118	15.2	1.44	1.41
ResHmstd: NewCon	0	75,281	75,281	0.0	0	965	965	0.0	0.00	1.28
All Other NewCon	0	93,778	93,778	0.0	0	2,599	2,599	0.0	0.00	2.77
<b>Total</b>	<b>7,433,350</b>	<b>7,924,798</b>	<b>491,448</b>	<b>6.6</b>	<b>131,190</b>	<b>139,854</b>	<b>8,663</b>	<b>6.6</b>	<b>1.76</b>	<b>1.76</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	86,947	92,766	5,818	6.7	County	53.92	51.65	0.240	0.224
(-) TIF Tax Capacity	3,832	3,853	20	0.5	City/Town	60.89	61.58	0.414	0.382
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.92	18.89	15.911	18.564
(=) Taxable Tax Capacity	83,115	88,913	5,798	7.0	Special District	1.69	1.71	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	136.41	133.83	16.565	19.170

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	60,500	63,100	4.3	684	713	29	4.3	1.13	1.13
Res Hmstd: Avg Val	90,700	94,700	4.4	1,097	1,162	65	5.9	1.21	1.23
Res Hmstd: Hi Val	120,800	126,100	4.4	1,584	1,670	86	5.4	1.31	1.32
Res Hmstd: Ex-Hi Val	181,300	189,200	4.4	2,564	2,693	128	5.0	1.41	1.42
Apartment	300,000	314,400	4.8	5,612	5,862	250	4.4	1.87	1.86
Comm/Ind: Lo Val	150,000	155,300	3.5	4,391	4,529	139	3.2	2.93	2.92
Comm/Ind: Med Val	300,000	310,500	3.5	10,162	10,402	240	2.4	3.39	3.35
Comm/Ind: Hi Val	1,000,000	1,035,100	3.5	37,095	37,822	727	2.0	3.71	3.65

**SOUTHWEST TOWNS**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,871,905	3,127,956	256,051	8.9	26,102	27,924	1,822	7.0	0.91	0.89
ResNonHm 1 Exist	283,417	304,827	21,410	7.6	2,932	3,109	176	6.0	1.03	1.02
ResNonHm23 Exist	44,359	51,151	6,793	15.3	564	627	62	11.0	1.27	1.23
Apartments Exist	3,770	4,035	265	7.0	42	50	8	18.0	1.12	1.23
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	609,174	712,333	103,159	16.9	6,649	7,257	609	9.2	1.09	1.02
Com/Ind Lo Exist	108,964	114,109	5,145	4.7	2,404	2,443	39	1.6	2.21	2.14
Com/Ind Hi Exist	158,139	168,631	10,492	6.6	4,361	4,617	256	5.9	2.76	2.74
Publ U: Elec Gen	502	506	4	0.8	7	7	0	-2.7	1.45	1.40
Publ U: Other	359,713	350,201	-9,513	-2.6	9,707	9,448	-259	-2.7	2.70	2.70
AgHm House Exist	1,436,856	1,561,015	124,159	8.6	11,122	12,224	1,102	9.9	0.77	0.78
AgHm Land: Exist	9,686,976	10,700,660	1,013,684	10.5	47,968	51,408	3,440	7.2	0.50	0.48
Ag NonHm: Exist	4,787,575	5,462,252	674,677	14.1	39,292	43,243	3,951	10.1	0.82	0.79
ResHmstd: NewCon	0	63,915	63,915	0.0	0	579	579	0.0	0.00	0.91
All Other NewCon	0	115,627	115,627	0.0	0	955	955	0.0	0.00	0.83
<b>Total</b>	<b>20,351,351</b>	<b>22,737,219</b>	<b>2,385,869</b>	<b>11.7</b>	<b>151,151</b>	<b>163,891</b>	<b>12,740</b>	<b>8.4</b>	<b>0.74</b>	<b>0.72</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	176,143	196,423	20,280	11.5	County	53.98	52.07	0.135	0.125
(-) TIF Tax Capacity	73	70	-4	-4.9	City/Town	11.73	11.23	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.12	16.18	15.412	17.856
(=) Taxable Tax Capacity	176,070	196,353	20,283	11.5	Special District	1.42	1.42	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	84.25	80.90	15.547	17.981

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	101,300	110,300	8.9	730	818	88	12.0	0.72	0.74
Res Hmstd: Avg Val	151,900	165,400	8.9	1,280	1,412	132	10.3	0.84	0.85
Res Hmstd: Hi Val	202,400	220,400	8.9	1,830	2,005	176	9.6	0.90	0.91
Res Hmstd: Ex-Hi Val	303,700	330,800	8.9	2,932	3,196	265	9.0	0.97	0.97
Apartment	300,000	321,100	7.0	3,626	3,824	199	5.5	1.21	1.19
Comm/Ind: Lo Val	150,000	160,000	6.7	3,202	3,392	190	5.9	2.13	2.12
Comm/Ind: Med Val	300,000	319,900	6.6	7,393	7,731	338	4.6	2.46	2.42
Comm/Ind: Hi Val	1,000,000	1,066,300	6.6	26,951	27,985	1,034	3.8	2.7	2.62

<b>SOUTH CENTRAL CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	5,626,775	5,821,148	194,372	3.5	61,303	64,830	3,527	5.8	1.09	1.11
ResNonHm 1 Exist	485,083	514,057	28,974	6.0	6,081	6,571	490	8.1	1.25	1.28
ResNonHm23 Exist	143,321	145,940	2,619	1.8	2,183	2,223	40	1.8	1.52	1.52
Apartments Exist	418,988	431,065	12,077	2.9	5,907	6,117	210	3.6	1.41	1.42
Low-income Apts	75,731	75,899	168	0.2	687	696	9	1.3	0.91	0.92
Seas Rec: Exist	26,711	39,048	12,337	46.2	356	488	132	37.1	1.33	1.25
Com/Ind Lo Exist	446,694	453,955	7,261	1.6	11,593	11,714	121	1.0	2.60	2.58
Com/Ind Hi Exist	1,018,298	1,153,374	135,076	13.3	32,380	36,088	3,708	11.5	3.18	3.13
Publ U: Elec Gen	15,698	18,076	2,378	15.1	314	382	68	21.8	2.00	2.11
Publ U: Other	86,936	82,435	-4,501	-5.2	2,831	2,658	-173	-6.1	3.26	3.22
AgHm House Exist	13,606	13,599	-8	-0.1	162	167	4	2.6	1.19	1.22
AgHm Land: Exist	30,534	31,961	1,426	4.7	228	236	8	3.5	0.75	0.74
Ag NonHm: Exist	45,218	53,302	8,084	17.9	523	600	77	14.8	1.16	1.13
ResHmstd: NewCon	0	113,856	113,856	0.0	0	1,223	1,223	0.0	0.00	1.07
All Other NewCon	0	153,740	153,740	0.0	0	3,058	3,058	0.0	0.00	1.99
<b>Total</b>	<b>8,433,596</b>	<b>9,101,456</b>	<b>667,861</b>	<b>7.9</b>	<b>124,549</b>	<b>137,051</b>	<b>12,503</b>	<b>10.0</b>	<b>1.48</b>	<b>1.51</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	98,861	107,567	8,705	8.8	County	45.25	45.11	0.000	0.000
(-) TIF Tax Capacity	4,586	4,967	381	8.3	City/Town	49.47	49.85	0.225	0.229
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.17	15.84	12.230	14.374
(=) Taxable Tax Capacity	94,275	102,600	8,324	8.8	Special District	0.54	0.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	112.42	111.32	12.454	14.603

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	79,300	82,000	3.4	689	734	45	6.5	0.87	0.9
Res Hmstd: Avg Val	118,900	123,000	3.4	1,219	1,287	68	5.6	1.03	1.05
Res Hmstd: Hi Val	158,500	164,000	3.5	1,750	1,840	91	5.2	1.10	1.12
Res Hmstd: Ex-Hi Val	237,900	246,100	3.4	2,813	2,948	135	4.8	1.18	1.2
Apartment	300,000	308,600	2.9	4,590	4,745	155	3.4	1.53	1.54
Comm/Ind: Lo Val	150,000	169,900	13.3	3,789	4,408	619	16.3	2.53	2.59
Comm/Ind: Med Val	300,000	339,800	13.3	8,779	9,995	1,216	13.9	2.93	2.94
Comm/Ind: Hi Val	1,000,000	1,132,600	13.3	32,066	36,065	3,999	12.5	3.21	3.18

<b>SOUTH CENTRAL TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	2,415,447	2,594,477	179,030	7.4	19,001	20,598	1,598	8.4	0.79	0.79
ResNonHm 1 Exist	242,531	276,648	34,117	14.1	2,173	2,488	316	14.5	0.90	0.90
ResNonHm23 Exist	33,222	37,973	4,751	14.3	367	407	40	10.9	1.10	1.07
Apartments Exist	4,061	4,702	641	15.8	46	52	5	11.8	1.14	1.10
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	174,770	199,065	24,295	13.9	1,454	1,565	111	7.6	0.83	0.79
Com/Ind Lo Exist	65,614	73,068	7,454	11.4	1,294	1,414	120	9.3	1.97	1.94
Com/Ind Hi Exist	84,503	106,450	21,948	26.0	2,184	2,676	492	22.5	2.58	2.51
Publ U: Elec Gen	11,514	11,627	113	1.0	163	164	1	0.4	1.42	1.41
Publ U: Other	237,737	228,485	-9,251	-3.9	6,105	5,776	-329	-5.4	2.57	2.53
AgHm House Exist	1,121,878	1,182,897	61,018	5.4	8,057	8,814	757	9.4	0.72	0.75
AgHm Land: Exist	5,843,227	6,232,394	389,167	6.7	27,710	28,969	1,258	4.5	0.47	0.46
Ag NonHm: Exist	2,452,664	2,720,437	267,773	10.9	18,613	20,349	1,736	9.3	0.76	0.75
ResHmstd: NewCon	0	41,019	41,019	0.0	0	323	323	0.0	0.00	0.79
All Other NewCon	0	66,234	66,234	0.0	0	510	510	0.0	0.00	0.77
<b>Total</b>	<b>12,687,168</b>	<b>13,775,476</b>	<b>1,088,308</b>	<b>8.6</b>	<b>87,166</b>	<b>94,104</b>	<b>6,939</b>	<b>8.0</b>	<b>0.69</b>	<b>0.68</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	111,191	120,500	9,309	8.4	County	48.26	47.87	0.000	0.000
(-) TIF Tax Capacity	47	39	-7	-15.9	City/Town	10.89	10.42	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.06	16.47	12.599	14.530
(=) Taxable Tax Capacity	111,144	120,460	9,317	8.4	Special District	0.56	0.52	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	<b>76.78</b>	<b>75.28</b>	<b>12.599</b>	<b>14.530</b>

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	98,300	105,600	7.4	595	671	76	12.8	0.60	0.64
Res Hmstd: Avg Val	147,400	158,300	7.4	1,078	1,192	114	10.6	0.73	0.75
Res Hmstd: Hi Val	196,500	211,100	7.4	1,561	1,713	153	9.8	0.79	0.81
Res Hmstd: Ex-Hi Val	294,800	316,700	7.4	2,528	2,757	229	9.1	0.86	0.87
Apartment	300,000	347,400	15.8	3,257	3,774	517	15.9	1.09	1.09
Comm/Ind: Lo Val	150,000	189,000	26.0	2,989	3,943	954	31.9	1.99	2.09
Comm/Ind: Med Val	300,000	377,900	26.0	6,912	8,791	1,879	27.2	2.30	2.33
Comm/Ind: Hi Val	1,000,000	1,259,700	26.0	25,218	31,424	6,207	24.6	2.52	2.49

<b>OLMSTED COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	7,028,850	6,941,078	-87,772	-1.2	75,362	79,240	3,878	5.1	1.07	1.14
ResNonHm 1 Exist	680,261	971,661	291,400	42.8	8,235	12,261	4,026	48.9	1.21	1.26
ResNonHm23 Exist	343,700	213,558	-130,143	-37.9	5,114	3,321	-1,793	-35.1	1.49	1.56
Apartments Exist	340,899	354,444	13,545	4.0	5,128	5,588	460	9.0	1.50	1.58
Low-income Apts	70,026	71,595	1,568	2.2	643	699	56	8.7	0.92	0.98
Seas Rec: Exist	10,725	10,258	-467	-4.4	154	154	1	0.6	1.43	1.51
Com/Ind Lo Exist	290,649	300,974	10,325	3.6	7,166	7,678	512	7.1	2.47	2.55
Com/Ind Hi Exist	1,760,068	1,469,771	-290,297	-16.5	55,504	49,270	-6,235	-11.2	3.15	3.35
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	53,766	80,364	26,598	49.5	1,688	2,613	925	54.8	3.14	3.25
AgHm House Exist	361,543	345,251	-16,292	-4.5	3,253	3,375	122	3.7	0.90	0.98
AgHm Land: Exist	669,901	664,402	-5,499	-0.8	3,386	3,586	200	5.9	0.51	0.54
Ag NonHm: Exist	236,965	330,698	93,733	39.6	2,201	3,261	1,060	48.2	0.93	0.99
ResHmstd: NewCon	0	120,067	120,067	0.0	0	1,380	1,380	0.0	0.00	1.15
All Other NewCon	0	188,641	188,641	0.0	0	3,428	3,428	0.0	0.00	1.82
<b>Total</b>	<b>11,847,353</b>	<b>12,062,761</b>	<b>215,408</b>	<b>1.8</b>	<b>167,834</b>	<b>175,856</b>	<b>8,021</b>	<b>4.8</b>	<b>1.42</b>	<b>1.46</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	137,399	137,243	-156	-0.1	County	49.45	53.05	0.000	0.000
(-) TIF Tax Capacity	1,483	1,709	226	15.2	City/Town	34.12	36.55	0.000	0.166
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.49	23.41	10.766	11.380
(=) Taxable Tax Capacity	135,916	135,533	-383	-0.3	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	106.06	113.01	10.766	11.546

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	120,100	118,600	-1.2	1,139	1,212	73	6.4	0.95	1.02
Res Hmstd: Avg Val	180,000	177,800	-1.2	1,893	2,002	110	5.8	1.05	1.13
Res Hmstd: Hi Val	240,000	237,000	-1.3	2,647	2,793	145	5.5	1.10	1.18
Res Hmstd: Ex-Hi Val	360,100	355,600	-1.2	4,159	4,377	218	5.2	1.15	1.23
Apartment	300,000	311,900	4.0	4,300	4,766	466	10.8	1.43	1.53
Comm/Ind: Lo Val	150,000	125,300	-16.5	3,621	3,129	-491	-13.6	2.41	2.5
Comm/Ind: Med Val	300,000	250,500	-16.5	8,395	7,054	-1,340	-16.0	2.8	2.82
Comm/Ind: Hi Val	1,000,000	835,100	-16.5	30,672	26,296	-4,376	-14.3	3.07	3.15



<b>SOUTHEAST CITIES</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	9,845,846	10,125,736	279,890	2.8	107,199	113,692	6,493	6.1	1.09	1.12
ResNonHm 1 Exist	736,709	816,882	80,173	10.9	9,163	10,243	1,080	11.8	1.24	1.25
ResNonHm23 Exist	267,452	285,922	18,469	6.9	4,101	4,485	385	9.4	1.53	1.57
Apartments Exist	458,841	466,619	7,777	1.7	6,884	7,108	224	3.3	1.50	1.52
Low-income Apts	105,831	108,805	2,974	2.8	988	1,033	45	4.5	0.93	0.95
Seas Rec: Exist	77,948	96,477	18,530	23.8	1,023	1,236	213	20.8	1.31	1.28
Com/Ind Lo Exist	721,428	721,156	-271	0.0	18,310	18,440	130	0.7	2.54	2.56
Com/Ind Hi Exist	1,437,061	1,558,713	121,652	8.5	46,906	50,580	3,674	7.8	3.26	3.24
Publ U: Elec Gen	350,106	350,449	344	0.1	8,671	8,647	-24	-0.3	2.48	2.47
Publ U: Other	236,044	240,895	4,852	2.1	7,922	8,029	108	1.4	3.36	3.33
AgHm House Exist	38,830	38,354	-477	-1.2	424	425	1	0.3	1.09	1.11
AgHm Land: Exist	78,088	83,775	5,687	7.3	468	502	35	7.4	0.60	0.60
Ag NonHm: Exist	76,565	86,761	10,196	13.3	819	935	115	14.1	1.07	1.08
ResHmstd: NewCon	0	162,701	162,701	0.0	0	1,849	1,849	0.0	0.00	1.14
All Other NewCon	0	250,843	250,843	0.0	0	4,889	4,889	0.0	0.00	1.95
<b>Total</b>	<b>14,430,748</b>	<b>15,394,088</b>	<b>963,341</b>	<b>6.7</b>	<b>212,877</b>	<b>232,093</b>	<b>19,216</b>	<b>9.0</b>	<b>1.48</b>	<b>1.51</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	169,398	181,305	11,907	7.0	County	42.26	42.16	0.000	0.000
(-) TIF Tax Capacity	7,136	7,765	629	8.8	City/Town	44.26	45.57	0.212	0.185
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.67	20.65	16.666	17.477
(=) Taxable Tax Capacity	162,262	173,540	11,278	7.0	Special District	1.57	1.63	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	108.76	110.02	16.878	17.662

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	93,000	95,600	2.8	880	934	55	6.2	0.95	0.98
Res Hmstd: Avg Val	139,400	143,400	2.9	1,504	1,588	83	5.5	1.08	1.11
Res Hmstd: Hi Val	185,800	191,100	2.9	2,129	2,240	110	5.2	1.15	1.17
Res Hmstd: Ex-Hi Val	278,800	286,700	2.8	3,381	3,546	165	4.9	1.21	1.24
Apartment	300,000	305,100	1.7	4,585	4,735	150	3.3	1.53	1.55
Comm/Ind: Lo Val	150,000	162,700	8.5	3,773	4,189	416	11.0	2.52	2.57
Comm/Ind: Med Val	300,000	325,400	8.5	8,720	9,546	827	9.5	2.91	2.93
Comm/Ind: Hi Val	1,000,000	1,084,700	8.5	31,803	34,548	2,746	8.6	3.18	3.19

<b>SOUTHEAST TOWNS</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	4,208,085	4,502,321	294,237	7.0	35,496	38,778	3,282	9.2	0.84	0.86
ResNonHm 1 Exist	401,839	484,477	82,639	20.6	3,751	4,526	775	20.7	0.93	0.93
ResNonHm23 Exist	62,164	71,029	8,864	14.3	735	849	114	15.5	1.18	1.20
Apartments Exist	2,522	3,035	513	20.3	30	36	6	19.0	1.19	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	210,692	237,954	27,262	12.9	1,944	2,138	193	9.9	0.92	0.90
Com/Ind Lo Exist	88,445	97,065	8,621	9.7	1,863	2,017	154	8.3	2.11	2.08
Com/Ind Hi Exist	69,305	77,290	7,985	11.5	1,896	2,087	191	10.1	2.74	2.70
Publ U: Elec Gen	1,806	1,777	-29	-1.6	24	22	-2	-9.9	1.34	1.22
Publ U: Other	250,939	264,427	13,488	5.4	6,864	7,172	308	4.5	2.74	2.71
AgHm House Exist	1,749,868	1,807,823	57,955	3.3	13,884	14,899	1,015	7.3	0.79	0.82
AgHm Land: Exist	6,183,927	6,627,653	443,726	7.2	29,654	31,829	2,176	7.3	0.48	0.48
Ag NonHm: Exist	2,093,801	2,538,783	444,982	21.3	17,130	20,660	3,530	20.6	0.82	0.81
ResHmstd: NewCon	0	73,242	73,242	0.0	0	637	637	0.0	0.00	0.87
All Other NewCon	0	88,115	88,115	0.0	0	726	726	0.0	0.00	0.82
<b>Total</b>	15,323,393	16,874,993	1,551,600	10.1	113,273	126,377	13,104	11.6	0.74	0.75

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	135,334	149,255	13,921	10.3	County	44.41	44.27	0.000	0.000
(-) TIF Tax Capacity	92	93	1	0.9	City/Town	15.36	14.54	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.62	21.01	15.001	16.357
(=) Taxable Tax Capacity	135,241	149,162	13,920	10.3	Special District	0.58	0.73	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	<b>Total</b>	80.97	80.55	15.001	16.357

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	129,000	138,000	7.0	982	1,089	107	10.9	0.76	0.79
Res Hmstd: Avg Val	193,400	206,900	7.0	1,658	1,819	161	9.7	0.86	0.88
Res Hmstd: Hi Val	257,900	275,900	7.0	2,335	2,550	215	9.2	0.91	0.92
Res Hmstd: Ex-Hi Val	386,900	414,000	7.0	3,689	4,012	323	8.8	0.95	0.97
Apartment	300,000	361,000	20.3	3,486	4,225	739	21.2	1.16	1.17
Comm/Ind: Lo Val	150,000	167,300	11.5	3,120	3,554	434	13.9	2.08	2.12
Comm/Ind: Med Val	300,000	334,600	11.5	7,204	8,055	851	11.8	2.40	2.41
Comm/Ind: Hi Val	1,000,000	1,115,200	11.5	26,265	29,056	2,791	10.6	2.63	2.61

<b>ANOKA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	22,301,638	22,834,456	532,817	2.4	218,215	237,784	19,568	9.0	0.98	1.04
ResNonHm 1 Exist	1,360,116	1,529,832	169,716	12.5	14,302	16,970	2,669	18.7	1.05	1.11
ResNonHm23 Exist	522,823	599,296	76,473	14.6	6,764	8,035	1,272	18.8	1.29	1.34
Apartments Exist	845,527	837,086	-8,441	-1.0	10,969	11,379	410	3.7	1.30	1.36
Low-income Apts	158,291	153,300	-4,991	-3.2	1,273	1,308	35	2.8	0.80	0.85
Seas Rec: Exist	75,001	80,781	5,780	7.7	883	974	91	10.2	1.18	1.21
Com/Ind Lo Exist	469,016	468,055	-961	-0.2	11,139	11,160	21	0.2	2.37	2.38
Com/Ind Hi Exist	3,328,385	3,663,590	335,205	10.1	103,826	113,960	10,134	9.8	3.12	3.11
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	223,172	222,776	-396	-0.2	6,890	6,880	-10	-0.1	3.09	3.09
AgHm House Exist	130,628	136,455	5,827	4.5	1,185	1,306	121	10.2	0.91	0.96
AgHm Land: Exist	92,121	103,824	11,703	12.7	370	437	67	18.0	0.40	0.42
Ag NonHm: Exist	90,023	101,262	11,239	12.5	788	901	113	14.3	0.88	0.89
ResHmstd: NewCon	0	296,397	296,397	0.0	0	3,055	3,055	0.0	0.00	1.03
All Other NewCon	0	301,794	301,794	0.0	0	5,962	5,962	0.0	0.00	1.98
<b>Total</b>	<b>29,596,741</b>	<b>31,328,905</b>	<b>1,732,163</b>	<b>5.9</b>	<b>376,604</b>	<b>420,112</b>	<b>43,508</b>	<b>11.6</b>	<b>1.27</b>	<b>1.34</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	337,037	359,337	22,299	6.6	County	30.93	31.32	0.000	0.000
(-) TIF Tax Capacity	20,353	21,688	1,335	6.6	City/Town	32.62	32.65	0.302	0.340
(-) FD Contrib Tax Cap	25,612	29,079	3,467	13.5	School District	22.10	20.69	13.654	19.077
(=) Taxable Tax Capacity	291,072	308,570	17,497	6.0	Special District	5.19	6.42	0.000	0.000
FD Distrib Tax Cap	40,309	45,942	5,634	14.0	<b>Total</b>	90.83	91.08	13.956	19.417

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	157,000	160,800	2.4	1,414	1,549	135	9.5	0.90	0.96
Res Hmstd: Avg Val	235,400	241,000	2.4	2,306	2,507	201	8.7	0.98	1.04
Res Hmstd: Hi Val	313,700	321,200	2.4	3,197	3,466	269	8.4	1.02	1.08
Res Hmstd: Ex-Hi Val	470,700	481,900	2.4	4,932	5,325	392	8.0	1.05	1.10
Apartment	300,000	297,000	-1.0	3,825	3,958	133	3.5	1.27	1.33
Comm/Ind: Lo Val	150,000	165,100	10.1	3,538	4,023	486	13.7	2.36	2.44
Comm/Ind: Med Val	300,000	330,200	10.1	8,185	9,135	950	11.6	2.73	2.77
Comm/Ind: Hi Val	1,000,000	1,100,700	10.1	29,872	32,991	3,119	10.4	2.99	3

<b>WASHINGTON COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	20,139,605	20,546,755	407,149	2.0	187,376	193,424	6,048	3.2	0.93	0.94
ResNonHm 1 Exist	1,664,489	1,760,471	95,982	5.8	16,428	17,420	992	6.0	0.99	0.99
ResNonHm23 Exist	558,406	568,150	9,744	1.7	6,321	6,405	84	1.3	1.13	1.13
Apartments Exist	520,308	537,868	17,561	3.4	6,459	6,662	204	3.2	1.24	1.24
Low-income Apts	101,100	101,844	743	0.7	745	764	19	2.5	0.74	0.75
Seas Rec: Exist	144,258	160,281	16,023	11.1	1,337	1,475	138	10.3	0.93	0.92
Com/Ind Lo Exist	275,279	275,039	-240	-0.1	6,241	6,203	-38	-0.6	2.27	2.26
Com/Ind Hi Exist	2,329,416	2,438,526	109,110	4.7	69,586	72,284	2,698	3.9	2.99	2.96
Publ U: Elec Gen	67,367	134,637	67,270	99.9	1,323	2,625	1,302	98.4	1.96	1.95
Publ U: Other	228,124	221,808	-6,316	-2.8	6,829	6,582	-246	-3.6	2.99	2.97
AgHm House Exist	318,430	316,720	-1,710	-0.5	2,560	2,568	8	0.3	0.80	0.81
AgHm Land: Exist	177,908	185,358	7,450	4.2	446	489	43	9.7	0.25	0.26
Ag NonHm: Exist	209,312	241,659	32,346	15.5	1,585	1,855	271	17.1	0.76	0.77
ResHmstd: NewCon	0	360,207	360,207	0.0	0	3,542	3,542	0.0	0.00	0.98
All Other NewCon	0	393,362	393,362	0.0	0	7,240	7,240	0.0	0.00	1.84
<b>Total</b>	26,734,004	28,242,685	1,508,681	5.6	307,234	329,538	22,305	7.3	1.15	1.17

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	299,522	318,394	18,872	6.3	County	25.48	25.75	0.000	0.000
(-) TIF Tax Capacity	8,087	8,007	-80	-1.0	City/Town	27.96	28.33	0.646	0.614
(-) FD Contrib Tax Cap	17,107	21,174	4,067	23.8	School District	22.35	21.96	15.441	15.799
(=) Taxable Tax Capacity	274,328	289,213	14,886	5.4	Special District	4.43	4.68	0.000	0.000
FD Distrib Tax Cap	22,437	26,116	3,679	16.4	<b>Total</b>	80.22	80.73	16.088	16.413

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	197,700	201,700	2.0	1,709	1,768	59	3.5	0.86	0.88
Res Hmstd: Avg Val	296,400	302,400	2.0	2,749	2,837	89	3.2	0.93	0.94
Res Hmstd: Hi Val	395,100	403,100	2.0	3,788	3,906	118	3.1	0.96	0.97
Res Hmstd: Ex-Hi Val	592,700	604,700	2.0	5,894	6,085	192	3.3	0.99	1.01
Apartment	300,000	310,100	3.4	3,491	3,638	147	4.2	1.16	1.17
Comm/Ind: Lo Val	150,000	157,000	4.7	3,386	3,562	176	5.2	2.26	2.27
Comm/Ind: Med Val	300,000	314,100	4.7	7,821	8,164	343	4.4	2.61	2.6
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	28,516	29,625	1,110	3.9	2.85	2.83

<b>DAKOTA COUNTY</b>
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<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	30,344,395	30,854,407	510,012	1.7	301,027	314,328	13,301	4.4	0.99	1.02
ResNonHm 1 Exist	1,866,944	1,890,720	23,776	1.3	19,582	20,372	790	4.0	1.05	1.08
ResNonHm23 Exist	511,631	538,895	27,264	5.3	6,605	7,144	540	8.2	1.29	1.33
Apartments Exist	1,754,561	1,741,477	-13,084	-0.7	21,524	21,988	464	2.2	1.23	1.26
Low-income Apts	75,128	79,856	4,728	6.3	611	675	64	10.5	0.81	0.84
Seas Rec: Exist	42,391	44,369	1,979	4.7	493	531	39	7.9	1.16	1.20
Com/Ind Lo Exist	505,128	502,571	-2,557	-0.5	11,768	11,690	-78	-0.7	2.33	2.33
Com/Ind Hi Exist	4,941,072	5,296,043	354,972	7.2	149,681	159,318	9,637	6.4	3.03	3.01
Publ U: Elec Gen	80,376	83,487	3,112	3.9	1,661	1,792	131	7.9	2.07	2.15
Publ U: Other	431,566	439,987	8,422	2.0	13,189	13,376	187	1.4	3.06	3.04
AgHm House Exist	245,404	245,191	-213	-0.1	2,088	2,118	30	1.4	0.85	0.86
AgHm Land: Exist	416,150	502,592	86,442	20.8	1,701	2,093	392	23.1	0.41	0.42
Ag NonHm: Exist	265,918	314,711	48,792	18.3	2,171	2,564	394	18.1	0.82	0.81
ResHmstd: NewCon	0	433,456	433,456	0.0	0	4,591	4,591	0.0	0.00	1.06
All Other NewCon	0	411,525	411,525	0.0	0	7,635	7,635	0.0	0.00	1.86
<b>Total</b>	<b>41,480,664</b>	<b>43,379,288</b>	<b>1,898,624</b>	<b>4.6</b>	<b>532,101</b>	<b>570,216</b>	<b>38,116</b>	<b>7.2</b>	<b>1.28</b>	<b>1.31</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	477,474	501,878	24,405	5.1	County	25.04	25.09	0.516	0.471
(-) TIF Tax Capacity	20,473	20,545	72	0.4	City/Town	32.86	33.58	0.649	0.692
(-) FD Contrib Tax Cap	38,248	44,154	5,906	15.4	School District	23.17	22.77	16.514	18.665
(=) Taxable Tax Capacity	418,752	437,179	18,427	4.4	Special District	4.50	4.47	0.000	0.000
FD Distrib Tax Cap	41,787	47,507	5,720	13.7	<b>Total</b>	85.58	85.91	17.679	19.828

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	178,800	181,800	1.7	1,635	1,714	79	4.8	0.91	0.94
Res Hmstd: Avg Val	268,100	272,600	1.7	2,637	2,755	118	4.5	0.98	1.01
Res Hmstd: Hi Val	357,400	363,400	1.7	3,640	3,797	158	4.3	1.02	1.04
Res Hmstd: Ex-Hi Val	536,300	545,300	1.7	5,615	5,863	248	4.4	1.05	1.08
Apartment	300,000	297,800	-0.7	3,739	3,788	49	1.3	1.25	1.27
Comm/Ind: Lo Val	150,000	160,800	7.2	3,514	3,823	309	8.8	2.34	2.38
Comm/Ind: Med Val	300,000	321,600	7.2	8,110	8,711	601	7.4	2.70	2.71
Comm/Ind: Hi Val	1,000,000	1,071,800	7.2	29,561	31,517	1,956	6.6	2.96	2.94

**CARVER & SCOTT COUNTIES**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	17,007,199	17,912,436	905,237	5.3	190,172	200,012	9,840	5.2	1.12	1.12
ResNonHm 1 Exist	1,388,748	1,447,112	58,364	4.2	16,148	16,773	625	3.9	1.16	1.16
ResNonHm23 Exist	475,954	612,272	136,318	28.6	6,629	8,487	1,858	28.0	1.39	1.39
Apartments Exist	335,043	335,814	770	0.2	4,826	4,818	-9	-0.2	1.44	1.43
Low-income Apts	77,048	84,645	7,598	9.9	685	751	65	9.6	0.89	0.89
Seas Rec: Exist	63,005	69,712	6,707	10.6	741	795	54	7.3	1.18	1.14
Com/Ind Lo Exist	348,784	361,485	12,701	3.6	8,640	8,803	162	1.9	2.48	2.44
Com/Ind Hi Exist	1,850,918	2,093,698	242,780	13.1	60,251	66,807	6,556	10.9	3.26	3.19
Publ U: Elec Gen	18,734	19,134	400	2.1	403	398	-5	-1.3	2.15	2.08
Publ U: Other	145,960	146,462	501	0.3	4,651	4,576	-75	-1.6	3.19	3.12
AgHm House Exist	487,777	513,050	25,273	5.2	4,054	4,338	283	7.0	0.83	0.85
AgHm Land: Exist	728,370	765,223	36,853	5.1	2,893	2,978	85	2.9	0.40	0.39
Ag NonHm: Exist	356,642	379,589	22,948	6.4	3,200	3,281	81	2.5	0.90	0.86
ResHmstd: NewCon	0	436,304	436,304	0.0	0	4,920	4,920	0.0	0.00	1.13
All Other NewCon	0	311,792	311,792	0.0	0	4,822	4,822	0.0	0.00	1.55
<b>Total</b>	<b>23,284,183</b>	<b>25,488,729</b>	<b>2,204,546</b>	<b>9.5</b>	<b>303,294</b>	<b>332,557</b>	<b>29,264</b>	<b>9.6</b>	<b>1.30</b>	<b>1.30</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	255,747	281,763	26,016	10.2	County	35.08	34.66	0.000	0.000
(-) TIF Tax Capacity	8,740	9,415	675	7.7	City/Town	28.95	28.79	1.361	1.151
(-) FD Contrib Tax Cap	15,422	17,344	1,922	12.5	School District	29.68	28.56	14.436	15.622
(=) Taxable Tax Capacity	231,585	255,005	23,419	10.1	Special District	4.86	4.90	0.000	0.000
FD Distrib Tax Cap	19,299	21,992	2,693	14.0	<b>Total</b>	<b>98.57</b>	<b>96.91</b>	<b>15.798</b>	<b>16.773</b>

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	192,300	202,500	5.3	2,000	2,112	112	5.6	1.04	1.04
Res Hmstd: Avg Val	288,300	303,600	5.3	3,184	3,352	168	5.3	1.10	1.10
Res Hmstd: Hi Val	384,300	404,800	5.3	4,369	4,594	225	5.2	1.14	1.13
Res Hmstd: Ex-Hi Val	576,600	607,300	5.3	6,783	7,164	381	5.6	1.18	1.18
Apartment	300,000	300,700	0.2	4,170	4,147	-23	-0.6	1.39	1.38
Comm/Ind: Lo Val	150,000	169,700	13.1	3,687	4,225	539	14.6	2.46	2.49
Comm/Ind: Med Val	300,000	339,400	13.1	8,523	9,568	1,045	12.3	2.84	2.82
Comm/Ind: Hi Val	1,000,000	1,131,200	13.1	31,094	34,499	3,404	10.9	3.11	3.05

**NORTHERN HENNEPIN CO.**

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,283,613	19,825,213	541,599	2.8	224,683	232,387	7,704	3.4	1.17	1.25
ResNonHm 1 Exist	1,140,511	1,351,642	211,131	18.5	14,196	16,884	2,688	18.9	1.24	1.25
ResNonHm23 Exist	431,979	470,526	38,547	8.9	6,476	6,959	483	7.5	1.50	1.48
Apartments Exist	995,270	999,772	4,502	0.5	15,552	15,531	-21	-0.1	1.56	1.55
Low-income Apts	106,145	110,498	4,353	4.1	1,024	1,056	31	3.1	0.97	0.96
Seas Rec: Exist	12,624	12,832	208	1.6	203	203	0	-0.1	1.61	1.58
Com/Ind Lo Exist	315,851	309,794	-6,058	-1.9	8,106	7,785	-321	-4.0	2.57	2.51
Com/Ind Hi Exist	3,800,084	4,247,449	447,365	11.8	127,632	139,181	11,549	9.0	3.36	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	206,734	208,520	1,786	0.9	6,855	6,741	-114	-1.7	3.32	3.23
AgHm House Exist	83,527	84,761	1,234	1.5	963	959	-4	-0.4	1.15	1.13
AgHm Land: Exist	96,863	102,084	5,221	5.4	514	500	-14	-2.8	0.53	0.49
Ag NonHm: Exist	139,989	177,569	37,579	26.8	1,497	1,823	326	21.8	1.07	1.03
ResHmstd: NewCon	0	279,377	279,377	0.0	0	3,249	3,249	0.0	0.00	1.16
All Other NewCon	0	399,647	399,647	0.0	0	9,360	9,360	0.0	0.00	2.34
<b>Total</b>	<b>26,613,189</b>	<b>28,579,682</b>	<b>1,966,493</b>	<b>7.4</b>	<b>407,701</b>	<b>442,616</b>	<b>34,915</b>	<b>8.6</b>	<b>1.53</b>	<b>1.55</b>

**Tax Base**

**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	311,230	338,024	26,794	8.6	County	39.08	38.51	0.000	0.000
(-) TIF Tax Capacity	27,080	28,451	1,371	5.1	City/Town	34.92	34.88	1.006	0.913
(-) FD Contrib Tax Cap	27,441	31,836	4,395	16.0	School District	25.19	22.38	15.232	18.265
(=) Taxable Tax Capacity	256,709	277,737	21,028	8.2	Special District	7.88	8.09	0.000	0.000
FD Distrib Tax Cap	31,822	35,923	4,101	12.9	<b>Total</b>	107.06	103.85	16.238	19.178

**Tax Burdens on Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,100	166,700	2.8	1,772	1,829	56	3.2	1.09	1.1
Res Hmstd: Avg Val	243,000	249,800	2.8	2,843	2,926	83	2.9	1.17	1.17
Res Hmstd: Hi Val	323,900	333,000	2.8	3,913	4,024	111	2.8	1.21	1.21
Res Hmstd: Ex-Hi Val	486,000	499,600	2.8	5,992	6,147	154	2.6	1.23	1.23
Apartment	300,000	301,400	0.5	4,502	4,491	-11	-0.3	1.50	1.49
Comm/Ind: Lo Val	150,000	167,700	11.8	3,816	4,319	503	13.2	2.54	2.58
Comm/Ind: Med Val	300,000	335,300	11.8	8,823	9,787	964	10.9	2.94	2.92
Comm/Ind: Hi Val	1,000,000	1,117,700	11.8	32,188	35,309	3,121	9.7	3.22	3.16

**SOUTHEAST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	22,225,141	22,613,917	388,776	1.7	242,045	246,256	4,211	1.7	1.09	1.09
ResNonHm 1 Exist	1,487,421	1,645,600	158,180	10.6	17,074	18,857	1,783	10.4	1.15	1.15
ResNonHm23 Exist	257,290	300,078	42,788	16.6	3,569	4,118	549	15.4	1.39	1.37
Apartments Exist	1,984,006	2,063,588	79,582	4.0	27,721	28,581	860	3.1	1.40	1.39
Low-income Apts	131,272	123,377	-7,895	-6.0	1,142	1,049	-93	-8.1	0.87	0.85
Seas Rec: Exist	6,042	5,754	-288	-4.8	68	63	-6	-8.6	1.13	1.09
Com/Ind Lo Exist	336,800	340,051	3,251	1.0	8,289	8,169	-120	-1.4	2.46	2.40
Com/Ind Hi Exist	7,082,562	7,937,765	855,204	12.1	226,297	248,028	21,730	9.6	3.20	3.12
Publ U: Elec Gen	653	594	-59	-9.0	16	14	-1	-9.4	2.38	2.37
Publ U: Other	174,641	170,025	-4,616	-2.6	5,599	5,323	-276	-4.9	3.21	3.13
AgHm House Exist	843	214	-629	-74.7	9	2	-7	-77.2	1.10	0.99
AgHm Land: Exist	205	65	-140	-68.3	1	0	0	-73.1	0.28	0.23
Ag NonHm: Exist	62	154	92	147.3	1	1	1	148.3	0.97	0.97
ResHmstd: NewCon	0	137,592	137,592	0.0	0	1,494	1,494	0.0	0.00	1.09
All Other NewCon	0	308,937	308,937	0.0	0	6,023	6,023	0.0	0.00	1.95
<b>Total</b>	<b>33,686,938</b>	<b>35,647,712</b>	<b>1,960,774</b>	<b>5.8</b>	<b>531,830</b>	<b>567,977</b>	<b>36,147</b>	<b>6.8</b>	<b>1.58</b>	<b>1.59</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>				<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>
Total Tax Capacity	421,129	451,516	30,387	7.2	County	39.08	38.51	0.000	0.000	
(-) TIF Tax Capacity	33,993	39,730	5,738	16.9	City/Town	31.52	31.52	0.180	0.167	
(-) FD Contrib Tax Cap	45,963	51,842	5,879	12.8	School District	19.10	18.72	13.383	13.468	
(=) Taxable Tax Capacity	341,174	359,944	18,770	5.5	Special District	8.87	9.15	0.000	0.000	
FD Distrib Tax Cap	21,762	25,205	3,443	15.8	<b>Total</b>	98.56	97.91	13.562	13.635	

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	195,800	199,200	1.7	1,999	2,029	29	1.5	1.02	1.02
Res Hmstd: Avg Val	293,500	298,600	1.7	3,183	3,227	44	1.4	1.08	1.08
Res Hmstd: Hi Val	391,200	398,000	1.7	4,366	4,425	59	1.4	1.12	1.11
Res Hmstd: Ex-Hi Val	587,000	597,300	1.8	6,796	6,900	104	1.5	1.16	1.16
Apartment	300,000	312,000	4.0	4,103	4,244	141	3.4	1.37	1.36
Comm/Ind: Lo Val	150,000	168,100	12.1	3,638	4,125	487	13.4	2.43	2.45
Comm/Ind: Med Val	300,000	336,200	12.1	8,422	9,369	948	11.3	2.81	2.79
Comm/Ind: Hi Val	1,000,000	1,120,700	12.1	30,744	33,842	3,099	10.1	3.07	3.02



**SOUTHWEST HENNEPIN CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	29,046,694	30,253,752	1,207,058	4.2	319,093	326,387	7,294	2.3	1.10	1.08
ResNonHm 1 Exist	2,693,686	3,132,835	439,150	16.3	30,102	34,365	4,263	14.2	1.12	1.10
ResNonHm23 Exist	474,346	522,316	47,970	10.1	6,121	6,578	457	7.5	1.29	1.26
Apartments Exist	1,590,074	1,700,966	110,892	7.0	21,584	22,638	1,055	4.9	1.36	1.33
Low-income Apts	77,484	85,355	7,871	10.2	652	704	52	8.0	0.84	0.82
Seas Rec: Exist	110,632	124,123	13,491	12.2	1,322	1,403	80	6.1	1.20	1.13
Com/Ind Lo Exist	337,222	335,059	-2,163	-0.6	8,131	7,868	-263	-3.2	2.41	2.35
Com/Ind Hi Exist	5,671,418	6,354,703	683,286	12.0	180,417	196,492	16,075	8.9	3.18	3.09
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,535	199,266	-11,269	-5.4	6,648	6,108	-539	-8.1	3.16	3.07
AgHm House Exist	75,463	77,830	2,368	3.1	809	811	3	0.3	1.07	1.04
AgHm Land: Exist	68,504	79,850	11,346	16.6	316	379	64	20.2	0.46	0.48
Ag NonHm: Exist	143,165	163,129	19,964	13.9	1,295	1,421	126	9.8	0.90	0.87
ResHmstd: NewCon	0	268,457	268,457	0.0	0	2,876	2,876	0.0	0.00	1.07
All Other NewCon	0	329,738	329,738	0.0	0	5,334	5,334	0.0	0.00	1.62
<b>Total</b>	<b>40,499,222</b>	<b>43,627,380</b>	<b>3,128,158</b>	<b>7.7</b>	<b>576,489</b>	<b>613,364</b>	<b>36,875</b>	<b>6.4</b>	<b>1.42</b>	<b>1.41</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>			<b>Ref Mkt Val</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	483,989	526,205	42,216	8.7	County	39.08	38.51	0.000	0.000
(-) TIF Tax Capacity	10,386	10,419	33	0.3	City/Town	25.32	24.41	0.897	0.835
(-) FD Contrib Tax Cap	42,321	47,484	5,163	12.2	School District	20.77	19.14	14.569	14.840
(=) Taxable Tax Capacity	<u>431,282</u>	<u>468,302</u>	<u>37,020</u>	<u>8.6</u>	Special District	<u>8.14</u>	<u>8.55</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	17,958	20,219	2,261	12.6	<b>Total</b>	<b>93.31</b>	<b>90.62</b>	<b>15.466</b>	<b>15.674</b>

**Tax Burdens on  
Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	261,600	272,500	4.2	2,709	2,769	61	2.2	1.04	1.02
Res Hmstd: Avg Val	392,200	408,500	4.2	4,247	4,337	91	2.1	1.08	1.06
Res Hmstd: Hi Val	522,900	544,600	4.1	5,741	5,890	149	2.6	1.1	1.08
Res Hmstd: Ex-Hi Val	784,500	817,100	4.2	9,197	9,403	207	2.2	1.17	1.15
Apartment	300,000	320,900	7.0	3,963	4,138	175	4.4	1.32	1.29
Comm/Ind: Lo Val	150,000	168,100	12.1	3,608	4,053	445	12.3	2.41	2.41
Comm/Ind: Med Val	300,000	336,100	12.0	8,341	9,191	850	10.2	2.78	2.73
Comm/Ind: Hi Val	1,000,000	1,120,500	12.1	30,428	33,181	2,753	9.0	3.04	2.96

**SUBURBAN RAMSEY CO.**

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	17,121,552	17,318,556	197,004	1.2	182,167	183,510	1,343	0.7	1.06	1.06
ResNonHm 1 Exist	1,048,674	1,193,731	145,057	13.8	11,769	13,270	1,501	12.7	1.12	1.11
ResNonHm23 Exist	334,602	370,877	36,276	10.8	4,600	5,029	429	9.3	1.37	1.36
Apartments Exist	1,224,456	1,258,196	33,740	2.8	16,880	17,080	199	1.2	1.38	1.36
Low-income Apts	170,830	175,592	4,762	2.8	1,485	1,517	32	2.2	0.87	0.86
Seas Rec: Exist	12,441	13,219	778	6.3	153	154	1	0.6	1.23	1.17
Com/Ind Lo Exist	328,456	329,238	781	0.2	8,001	7,846	-155	-1.9	2.44	2.38
Com/Ind Hi Exist	4,338,682	4,745,567	406,885	9.4	139,258	148,123	8,865	6.4	3.21	3.12
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	200,753	216,901	16,148	8.0	6,427	6,769	341	5.3	3.20	3.12
AgHm House Exist	1,986	1,426	-560	-28.2	19	15	-4	-23.0	0.95	1.02
AgHm Land: Exist	2,211	1,297	-915	-41.4	9	5	-3	-38.6	0.40	0.41
Ag NonHm: Exist	20,453	17,687	-2,766	-13.5	170	141	-28	-16.7	0.83	0.80
ResHmstd: NewCon	0	106,392	106,392	0.0	0	1,157	1,157	0.0	0.00	1.09
All Other NewCon	0	239,291	239,291	0.0	0	5,222	5,222	0.0	0.00	2.18
<b>Total</b>	<b>24,805,095</b>	<b>25,987,969</b>	<b>1,182,873</b>	<b>4.8</b>	<b>370,938</b>	<b>389,837</b>	<b>18,898</b>	<b>5.1</b>	<b>1.50</b>	<b>1.50</b>

**Tax Base**

**Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	300,237	318,001	17,764	5.9	County	44.91	43.96	0.000	0.000
(-) TIF Tax Capacity	17,608	19,942	2,334	13.3	City/Town	23.80	23.35	0.852	0.799
(-) FD Contrib Tax Cap	31,822	35,312	3,490	11.0	School District	18.13	16.74	15.879	18.387
(=) Taxable Tax Capacity	250,807	262,747	11,941	4.8	Special District	8.01	7.48	0.000	0.000
FD Distrib Tax Cap	24,250	28,621	4,371	18.0	<b>Total</b>	94.86	91.54	16.732	19.186

**Tax Burdens on Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	176,900	178,900	1.1	1,761	1,770	9	0.5	1	0.99
Res Hmstd: Avg Val	265,200	268,300	1.2	2,826	2,840	14	0.5	1.07	1.06
Res Hmstd: Hi Val	353,500	357,600	1.2	3,890	3,909	19	0.5	1.10	1.09
Res Hmstd: Ex-Hi Val	530,400	536,500	1.2	5,991	6,024	33	0.6	1.13	1.12
Apartment	300,000	308,300	2.8	4,059	4,119	60	1.5	1.35	1.34
Comm/Ind: Lo Val	150,000	164,100	9.4	3,643	3,996	353	9.7	2.43	2.43
Comm/Ind: Med Val	300,000	328,100	9.4	8,416	9,078	663	7.9	2.81	2.77
Comm/Ind: Hi Val	1,000,000	1,093,800	9.4	30,691	32,810	2,119	6.9	3.07	3

## CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	19,219,002	20,422,290	1,203,288	6.3	247,072	256,991	9,919	4.0	1.29	1.26
ResNonHm 1 Exist	2,835,528	3,303,672	468,144	16.5	38,689	44,019	5,330	13.8	1.36	1.33
ResNonHm23 Exist	1,490,392	1,610,207	119,815	8.0	24,628	25,835	1,207	4.9	1.65	1.60
Apartments Exist	3,023,074	3,058,251	35,177	1.2	49,871	49,041	-830	-1.7	1.65	1.60
Low-income Apts	273,583	311,064	37,482	13.7	2,757	3,045	288	10.4	1.01	0.98
Seas Rec: Exist	273	16,279	16,006	5865.0	4	260	256	795.0	1.38	1.60
Com/Ind Lo Exist	599,986	601,583	1,597	0.3	15,959	15,488	-471	-3.0	2.66	2.57
Com/Ind Hi Exist	6,871,488	7,546,198	674,710	9.8	240,947	256,213	15,266	6.3	3.51	3.40
Publ U: Elec Gen	66,162	63,836	-2,326	-3.5	1,689	1,583	-106	-6.3	2.55	2.48
Publ U: Other	292,575	276,192	-16,383	-5.6	10,240	9,356	-884	-8.6	3.50	3.39
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,110	1,255	145	13.0	14	15	1	10.2	1.22	1.19
ResHmstd: NewCon	0	151,667	151,667	0.0	0	1,909	1,909	0.0	0.00	1.26
All Other NewCon	0	491,348	491,348	0.0	0	8,517	8,517	0.0	0.00	1.73
<b>Total</b>	<b>34,673,173</b>	<b>37,853,841</b>	<b>3,180,669</b>	<b>9.2</b>	<b>631,869</b>	<b>672,271</b>	<b>40,401</b>	<b>6.4</b>	<b>1.82</b>	<b>1.78</b>

## Tax Base

## Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	435,692	476,354	40,662	9.3	County	34.75	34.41	0.000	0.000
(-) TIF Tax Capacity	64,601	70,210	5,609	8.7	City/Town	56.67	56.23	2.691	2.465
(-) FD Contrib Tax Cap	39,467	45,265	5,798	14.7	School District	24.19	21.90	9.320	8.751
(=) Taxable Tax Capacity	331,625	360,879	29,255	8.8	Special District	6.76	6.77	0.000	0.000
FD Distrib Tax Cap	43,325	50,008	6,682	15.4	<b>Total</b>	122.37	119.31	12.011	11.216

## Tax Burdens on

## Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	157,800	167,700		6.3	1,890	1,967	77	4.1	1.2	1.17
Res Hmstd: Avg Val	236,600	251,400		6.3	3,020	3,135	115	3.8	1.28	1.25
Res Hmstd: Hi Val	315,300	335,000		6.2	4,148	4,302	154	3.7	1.32	1.28
Res Hmstd: Ex-Hi Val	473,100	502,700		6.3	6,357	6,570	212	3.3	1.34	1.31
Apartment	300,000	303,500		1.2	4,949	4,867	-82	-1.7	1.65	1.60
Comm/Ind: Lo Val	150,000	164,700		9.8	3,990	4,361	371	9.3	2.66	2.65
Comm/Ind: Med Val	300,000	329,500		9.8	9,250	9,956	707	7.6	3.08	3.02
Comm/Ind: Hi Val	1,000,000	1,098,200		9.8	33,795	36,056	2,261	6.7	3.38	3.28

<b>CITY OF ST. PAUL</b>
-------------------------

<i>Tax Burdens by Property Class</i>	<b>Taxable Market Value</b>				<b>Net Tax</b>			<b>Effective Tax Rates</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Exist	12,852,148	13,757,421	905,273	7.0	140,708	150,260	9,552	6.8	1.09	1.09
ResNonHm 1 Exist	1,373,279	1,601,037	227,758	16.6	16,295	18,626	2,331	14.3	1.19	1.16
ResNonHm23 Exist	722,309	839,002	116,694	16.2	10,360	11,866	1,506	14.5	1.43	1.41
Apartments Exist	1,938,144	1,961,350	23,206	1.2	27,808	27,746	-62	-0.2	1.43	1.41
Low-income Apts	239,712	262,455	22,743	9.5	2,113	2,281	167	7.9	0.88	0.87
Seas Rec: Exist	1,070	1,138	67	6.3	14	14	0	3.2	1.30	1.26
Com/Ind Lo Exist	437,271	430,715	-6,556	-1.5	10,794	10,386	-407	-3.8	2.47	2.41
Com/Ind Hi Exist	3,293,781	3,726,630	432,849	13.1	106,886	118,141	11,255	10.5	3.25	3.17
Publ U: Elec Gen	33,852	28,933	-4,919	-14.5	776	652	-123	-15.9	2.29	2.25
Publ U: Other	218,664	212,630	-6,034	-2.8	7,096	6,741	-355	-5.0	3.25	3.17
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,334	681	-653	-49.0	14	7	-7	-49.6	1.04	1.02
ResHmstd: NewCon	0	84,476	84,476	0.0	0	923	923	0.0	0.00	1.09
All Other NewCon	0	200,860	200,860	0.0	0	3,779	3,779	0.0	0.00	1.88
<b>Total</b>	<b>21,111,565</b>	<b>23,107,330</b>	<b>1,995,765</b>	<b>9.5</b>	<b>322,863</b>	<b>351,423</b>	<b>28,559</b>	<b>8.8</b>	<b>1.53</b>	<b>1.52</b>

**Tax Base****Tax Rates**

					<b>Net Tax Cap (Pctg)</b>		<b>Ref Mkt Val</b>		
	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>	<b>Base</b>	<b>Alter</b>	
Total Tax Capacity	255,795	281,275	25,480	10.0	County	41.81	40.99	0.000	0.000
(-) TIF Tax Capacity	22,973	27,911	4,938	21.5	City/Town	28.23	30.36	0.000	0.000
(-) FD Contrib Tax Cap	19,319	23,362	4,043	20.9	School District	25.38	23.39	13.837	13.501
(=) Taxable Tax Capacity	213,503	230,002	16,499	7.7	Special District	8.29	7.63	0.000	0.000
FD Distrib Tax Cap	39,773	45,319	5,546	13.9	<b>Total</b>	103.71	102.37	13.837	13.501

**Tax Burdens on****Hypothetical Properties**

	<b>Taxable Market Value</b>			<b>Net Tax</b>				<b>Effective Tax Rates</b>	
	<b>Baseline</b>	<b>Alternative</b>	<b>Pctg Chng</b>	<b>Baseline</b>	<b>Alternative</b>	<b>Change</b>	<b>Pctg Chng</b>	<b>Base</b>	<b>Alter</b>
Res Hmstd: Lo Val	143,300	153,400	7.0	1,441	1,543	102	7.1	1.01	1.01
Res Hmstd: Avg Val	214,900	230,000	7.0	2,347	2,500	153	6.5	1.09	1.09
Res Hmstd: Hi Val	286,400	306,600	7.1	3,252	3,456	204	6.3	1.14	1.13
Res Hmstd: Ex-Hi Val	429,700	460,000	7.1	5,051	5,330	279	5.5	1.18	1.16
Apartment	300,000	303,600	1.2	4,304	4,295	-9	-0.2	1.43	1.41
Comm/Ind: Lo Val	150,000	169,700	13.1	3,703	4,242	539	14.6	2.47	2.5
Comm/Ind: Med Val	300,000	339,400	13.1	8,570	9,621	1,051	12.3	2.86	2.83
Comm/Ind: Hi Val	1,000,000	1,131,400	13.1	31,286	34,729	3,443	11.0	3.13	3.07

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	14,901	67	19
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	137	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,416,158	64,162	44,241
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	53,443	534	366
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,147,833	51,478	50,506
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	45,437	454	444
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,788	598	563
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	483	5	5
163.1	Ag Hmstd HGA: >500K: Exist	1.250	87,480	1,093	1,019
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	705	9	8
164.1	Farm 1b Hmstd land <32K: Exist	0.450	354	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	3	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,034,647	55,191	24,013
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	77,507	426	181
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	10,858,185	59,720	51,411
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,993	379	330
167.1	Ag Hmstd 1 & b: 345K-690K: Exist	0.550	7,230,109	39,766	33,319
167.2	Ag Hmstd 1 & b: 345K-690K: NewCon	0.550	37,625	207	174
168.1	Ag Hmstd 1 & b: >690K: Exist	1.000	6,443,985	64,440	53,200
168.2	Ag Hmstd 1 & b: >690K: NewCon	1.000	29,894	299	247
170.1	Ag Non-homestead: Exist	1.000	15,405,520	154,055	131,962
170.2	Ag Non-homestead: NewCon	1.000	40,050	400	335
171.0	Private Airport	1.000	292	3	2
172.1	Migrant Housing <500K: Exist	1.000	1,387	14	14
172.2	Migrant Housing <500K: NewCon	1.000	2	0	0
173.1	Migrant Housing >500K: Exist	1.250	65	1	1
177.0	Timberlands	1.000	1,482,236	14,822	12,993
178.1	Non-comm SRR: <76K: Exist	1.000	9,069,065	90,691	79,582
178.2	Non-comm SRR: <76K: NewCon	1.000	210,813	2,108	1,878
179.1	Non-comm SRR: 76K-500K: Exist	1.000	9,217,570	92,176	88,466
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	203,515	2,035	1,981
180.1	Non-comm SRR: >500K: Exist	1.250	754,234	9,428	8,360
180.2	Non-comm SRR: >500K: NewCon	1.250	15,533	194	171
183.1	Res 1b Hmstd <32K: Exist	0.450	229,755	1,034	904
183.2	Res 1b Hmstd <32K: NewCon	0.450	4,204	19	16
184.1	Res Hmstd: <76K: Exist	1.000	101,754,825	1,017,548	917,331
184.2	Res Hmstd: <76K: NewCon	1.000	1,940,533	19,405	17,271
185.1	Res Hmstd: 76K-414K: Exist	1.000	182,559,442	1,825,594	2,026,511
185.2	Res Hmstd: 76K-414K: NewCon	1.000	3,431,418	34,314	38,002
186.1	Res Hmstd: 414K-500K: Exist	1.000	6,184,061	61,841	65,527
186.2	Res Hmstd: 414K-500K: NewCon	1.000	103,641	1,036	1,094

House Research Dept.

Simulation No. 8A4

Baseline: Final Pay 2007 (corrected)

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Alternative: Final Pay 2008 (corrected)

(all figures in \$000s)

ID	Description	Baseline	Final Pay 2007 (corrected)	Alternative	Final Pay 2008 (corrected)
187.1	Res Hmstd: > 500K: Exist	1.250	11,689,972	146,125	148,334
187.2	Res Hmstd: > 500K: NewCon	1.250	169,984	2,125	2,137
189.1	Res NonH 1 unit: <76K: Exist	1.000	9,602,552	96,026	112,202
189.2	Res NonH 1 unit: <76K: NewCon	1.000	830,688	8,307	9,578
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	11,946,389	119,464	134,129
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1,147,342	11,473	12,888
191.1	Res NonH 1 unit: >500K: Exist	1.250	1,630,901	20,386	20,923
191.2	Res NonH 1 unit: >500K: NewCon	1.250	136,988	1,712	1,777
193.1	Res NonH 2-3 units: Exist	1.250	7,115,709	88,946	101,112
193.2	Res NonH 2-3 units: NewCon	1.250	678,764	8,485	9,540
196.1	Regular apartments (4a): Exist	1.250	17,326,349	216,579	250,835
196.2	Regular apartments (4a): NewCon	1.250	361,616	4,520	5,256
197.1	Low-income housing (4d): Exist	0.750	2,156,294	16,172	19,674
197.2	Low-income housing (4d): NewCon	0.750	25,856	194	234
198.1	Non-profit/Comm Serv: Exist	1.500	46,748	701	853
198.2	Non-profit/Comm Serv: NewCon	1.500	88	1	1
199.1	Student housing: Exist	1.000	27,116	271	325
199.2	Student housing: NewCon	1.000	9	0	0
200.1	Manuf home park land: Exist	1.250	573,187	7,165	7,960
200.2	Manuf home park land: NewCon	1.250	132	2	2
202.1	Comm SRR 1c: <500K: Exist	0.550	380,483	2,093	1,776
202.2	Comm SRR 1c: <500K: NewCon	0.550	3,316	18	17
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	219,406	2,194	1,673
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	2,014	20	17
204.1	Comm SRR 1c: >2.2M: Exist	1.250	38,322	479	420
204.2	Comm SRR 1c: >2.2M: New con	1.250	262	3	3
205.1	Comm SRR 4c: <500K: Exist	1.000	239,539	2,395	2,645
205.2	Comm SRR 4c: <500K: NewCon	1.000	4,263	43	42
206.1	Comm SRR 4c: >500K: Exist	1.250	104,722	1,309	1,322
206.2	Comm SRR 4c: >500K: NewCon	1.250	5,404	68	54
207.1	Bed & Breakfast: Exist	1.250	23,547	294	300
207.2	Bed & Breakfast: NewCon	1.250	288	4	3
208.0	Qualifying golf courses	1.250	245,929	3,074	3,008
211.1	Commercial: <150K: Exist	1.500	7,915,449	118,732	197,755
211.2	Commercial: <150K: NewCon	1.500	226,612	3,399	5,596
212.1	Commercial: >150K: Exist	2.000	40,657,993	813,160	1,309,393
212.2	Commercial: >150K: NewCon	2.000	1,073,390	21,468	34,071
213.1	Comm border city: <150K: Exist	1.500	41,211	618	957
213.2	Comm border city: <150K: NewCon	1.500	227	3	5
214.1	Comm border city: >150K: Exist	2.000	82,951	1,659	1,949
214.2	Comm border city: >150K: NewCon	2.000	157	3	4
222.1	Industrial: <150K: Exist	1.500	1,218,589	18,279	30,557
222.2	Industrial: <150K: NewCon	1.500	31,804	477	794
223.1	Industrial: >150K: Exist	2.000	12,650,987	253,020	412,356

## House Research Dept.

Simulation No. 8A4

Baseline: Final Pay 2007 (corrected)

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Alternative: Final Pay 2008 (corrected)

(all figures in \$000s)

223.2	Industrial: >150K: NewCon	2.000	254,059	5,081	8,349
224.1	Ind'l border city: <150K: Exist	1.500	1,497	22	35
224.2	Ind'l border city: <150K: NewCon	1.500	3	0	0
225.1	Ind'l border city: >150K: Exist	2.000	63,165	1,263	1,477
225.2	Ind'l border city: >150K: NewCon	2.000	617	12	14
233.0	Publ Util: land & bldgs <150K	1.500	83,819	1,257	1,983
234.0	Publ Util: land & bldgs >150K	2.000	844,006	16,880	26,304
235.0	Publ Util: Electric Generat Mach	2.000	1,525,273	30,505	33,221
236.0	Publ Util: machinery (non-generat)	2.000	1,063,632	21,273	32,391
238.0	Railroad <150K	1.500	24,763	371	617
239.0	Railroad >150K	2.000	534,328	10,687	16,927
241.0	Non-comm aircraft hangars	1.500	2,755	41	44
242.0	Mineral	2.000	2,217	44	90
243.0	Misc class 5	2.000	4,641	93	133
249.0	Personal: 3f	1.000	9,408	94	97
250.0	Non-comm aircraft hangars	1.500	67,390	1,011	1,021
251.0	Pers: It31 tools&mach excl elec gen	2.000	152,374	3,047	4,532
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	8,957	90	92
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	50,806	508	475
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	9,672	97	90
256.0	Pers: It32 struct/leased land-C/I	2.000	18,262	365	534
257.0	Pers: Item 33 ag real estate	1.000	19,447	194	196
259.0	Pers: It41 struct/leased land - C/I	2.000	395,647	7,913	8,838
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	332	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	2,607	26	30
264.0	Pers: Item 41 Border EZ	2.000	1,157	23	27
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	33,660	673	1,294
267.0	Pers: It43 leased real estate - non C/I	1.500	21,749	326	425
268.0	Pers: Item 43 leased real estate - C/I	2.000	380,939	7,619	9,275
269.0	Pers: Item 44 electric util trans lines	2.000	1,661,589	33,232	52,828
270.0	Pers: Item 44 electric util distri lines	2.000	234,147	4,683	7,804
271.0	Pers: Item 45 syst/gas utils	2.000	1,879,708	37,594	57,218
272.0	Pers: Item 46 syst/water utils	2.000	1,383	28	46
273.0	Pers: Item 48 misc	2.000	16,002	320	359
<b>State Total</b>			519,219,387	5,842,395	6,761,699

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
159.1	Farm 1b Hmstd HGA: <32K: Exist	0.450	15,861	71	20
159.2	Farm 1b Hmstd HGA: <32K: NewCon	0.450	125	1	0
160.1	Ag Hmstd HGA: <76K: Exist	1.000	6,431,858	64,319	44,394
160.2	Ag Hmstd HGA: <76K: NewCon	1.000	45,268	453	311
161.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,736,320	57,363	56,019
161.2	Ag Hmstd HGA: 76K-414K: NewCon	1.000	42,697	427	419
162.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	68,837	688	644
162.2	Ag Hmstd HGA: 414K-500K: NewCon	1.000	462	5	4
163.1	Ag Hmstd HGA: >500K: Exist	1.250	84,421	1,055	970
163.2	Ag Hmstd HGA: >500K: NewCon	1.250	557	7	6
164.1	Farm 1b Hmstd land <32K: Exist	0.450	416	2	1
164.2	Farm 1b Hmstd land <32K: NewCon	0.450	2	0	0
165.1	Ag Hmstd 1 & b: <115K: Exist	0.550	10,185,575	56,021	23,343
165.2	Ag Hmstd 1 & b: <115K: NewCon	0.550	67,909	374	154
166.1	Ag Hmstd 1 & b: 115K-345K: Exist	0.550	11,644,238	64,043	53,958
166.2	Ag Hmstd 1 & b: 115K-345K: NewCon	0.550	68,182	375	318
167.1	Ag Hmstd 1 & b: 345K-790K: Exist	0.550	9,507,836	52,293	42,944
167.2	Ag Hmstd 1 & b: 345K-790K: NewCon	0.550	48,241	265	218
168.1	Ag Hmstd 1 & b: >790K: Exist	1.000	6,887,345	68,873	55,827
168.2	Ag Hmstd 1 & b: >790K: NewCon	1.000	31,932	319	259
170.1	Ag Non-homestead: Exist	1.000	17,865,950	178,659	149,564
170.2	Ag Non-homestead: NewCon	1.000	57,514	575	477
171.0	Private Airport	1.000	298	3	2
172.0	Migrant Housing <500K	1.000	1,093	11	11
177.0	Timberlands	1.000	1,835,436	18,354	14,858
178.1	Non-comm SRR: <76K: Exist	1.000	9,887,301	98,873	80,459
178.2	Non-comm SRR: <76K: NewCon	1.000	204,551	2,046	1,685
179.1	Non-comm SRR: 76K-500K: Exist	1.000	11,850,002	118,500	103,989
179.2	Non-comm SRR: 76K-500K: NewCon	1.000	232,461	2,325	2,067
180.1	Non-comm SRR: >500K: Exist	1.250	1,170,846	14,636	11,760
180.2	Non-comm SRR: >500K: NewCon	1.250	25,043	313	276
183.1	Res 1b Hmstd <32K: Exist	0.450	245,559	1,105	963
183.2	Res 1b Hmstd <32K: NewCon	0.450	3,492	16	13
184.1	Res Hmstd: <76K: Exist	1.000	103,248,941	1,032,489	940,032
184.2	Res Hmstd: <76K: NewCon	1.000	1,489,121	14,891	13,391
185.1	Res Hmstd: 76K-414K: Exist	1.000	195,079,571	1,950,796	2,164,438
185.2	Res Hmstd: 76K-414K: NewCon	1.000	2,739,430	27,394	30,330
186.1	Res Hmstd: 414K-500K: Exist	1.000	7,255,091	72,551	75,847
186.2	Res Hmstd: 414K-500K: NewCon	1.000	93,665	937	972
187.1	Res Hmstd: > 500K: Exist	1.250	14,283,057	178,538	177,589



House Research Dept.

Simulation No. 8A4

Baseline: Final Pay 2007 (corrected)

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Alternative: Final Pay 2008 (corrected)

(all figures in \$000s)

ID	Description	Baseline	Alternative	Baseline	Alternative	Baseline	Alternative
187.2	Res Hmstd: > 500K: NewCon	1.250	1.250	163,483	163,483	2,044	1,999
189.1	Res NonH 1 unit: <76K: Exist	1.000	1.000	10,955,767	10,955,767	109,558	127,713
189.2	Res NonH 1 unit: <76K: NewCon	1.000	1.000	841,223	841,223	8,412	9,823
190.1	Res NonH 1 unit: 76K - 500K: Exist	1.000	1.000	15,195,664	15,195,664	151,957	170,729
190.2	Res NonH 1 unit: 76K - 500K: NewCon	1.000	1.000	1,289,756	1,289,756	12,898	14,711
191.1	Res NonH 1 unit: >500K: Exist	1.250	1.250	2,204,480	2,204,480	27,556	28,018
191.2	Res NonH 1 unit: >500K: NewCon	1.250	1.250	165,939	165,939	2,074	2,156
193.1	Res NonH 2-3 units: Exist	1.250	1.250	8,546,798	8,546,798	106,835	120,091
193.2	Res NonH 2-3 units: NewCon	1.250	1.250	703,773	703,773	8,797	9,975
196.1	Regular apartments (4a): Exist	1.250	1.250	18,080,746	18,080,746	226,009	260,324
196.2	Regular apartments (4a): NewCon	1.250	1.250	351,424	351,424	4,393	5,084
197.1	Low-income housing (4d): Exist	0.750	0.750	2,283,245	2,283,245	17,124	20,824
197.2	Low-income housing (4d): NewCon	0.750	0.750	23,223	23,223	174	210
198.1	Non-profit/Comm Serv: Exist	1.500	1.500	35,104	35,104	527	600
198.2	Non-profit/Comm Serv: NewCon	1.500	1.500	729	729	11	12
199.1	Student housing: Exist	1.000	1.000	27,796	27,796	278	325
199.2	Student housing: NewCon	1.000	1.000	90	90	1	1
200.1	Manuf home park land: Exist	1.250	1.250	595,107	595,107	7,439	8,355
200.2	Manuf home park land: NewCon	1.250	1.250	115	115	1	1
202.1	Comm SRR 1c: <500K: Exist	0.550	0.550	386,461	386,461	2,126	1,699
202.2	Comm SRR 1c: <500K: NewCon	0.550	0.550	3,654	3,654	20	16
203.1	Comm SRR 1c: 500K-2.2M: Exist	1.000	1.000	248,384	248,384	2,484	1,784
203.2	Comm SRR 1c: 500K-2.2M: NewCon	1.000	1.000	2,856	2,856	29	21
204.1	Comm SRR 1c: >2.2M: Exist	1.250	1.250	40,970	40,970	512	395
204.2	Comm SRR 1c: >2.2M: New con	1.250	1.250	271	271	3	3
205.1	Comm SRR 4c: <500K: Exist	1.000	1.000	246,849	246,849	2,468	2,518
205.2	Comm SRR 4c: <500K: NewCon	1.000	1.000	1,937	1,937	19	20
206.1	Comm SRR 4c: >500K: Exist	1.250	1.250	119,831	119,831	1,498	1,388
206.2	Comm SRR 4c: >500K: NewCon	1.250	1.250	817	817	10	10
207.1	Bed & Breakfast: Exist	1.250	1.250	26,439	26,439	330	342
207.2	Bed & Breakfast: NewCon	1.250	1.250	59	59	1	1
208.0	Qualifying golf courses	1.250	1.250	255,424	255,424	3,193	3,119
209.0	Metro Non-profit Indoor Rec	1.250	1.250	15,423	15,423	193	247
211.1	Commercial: <150K: Exist	1.500	1.500	8,202,554	8,202,554	123,038	201,642
211.2	Commercial: <150K: NewCon	1.500	1.500	255,140	255,140	3,827	6,188
212.1	Commercial: >150K: Exist	2.000	2.000	45,634,208	45,634,208	912,684	1,443,009
212.2	Commercial: >150K: NewCon	2.000	2.000	1,363,494	1,363,494	27,270	42,756
213.1	Comm border city: <150K: Exist	1.500	1.500	41,006	41,006	615	945
213.2	Comm border city: <150K: NewCon	1.500	1.500	2,295	2,295	34	53
214.1	Comm border city: >150K: Exist	2.000	2.000	84,180	84,180	1,684	1,939
214.2	Comm border city: >150K: NewCon	2.000	2.000	5,116	5,116	102	118
222.1	Industrial: <150K: Exist	1.500	1.500	1,247,664	1,247,664	18,715	30,693
222.2	Industrial: <150K: NewCon	1.500	1.500	31,254	31,254	469	789
223.1	Industrial: >150K: Exist	2.000	2.000	13,998,987	13,998,987	279,980	447,071

House Research Dept.

Simulation No. 8A4

Baseline: Final Pay 2007 (corrected)

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Alternative: Final Pay 2008 (corrected)

(all figures in \$000s)

223.2	Industrial: >150K: NewCon	2.000	232,781	4,656	7,571
224.1	Ind'l border city: <150K: Exist	1.500	1,124	17	26
224.2	Ind'l border city: <150K: NewCon	1.500	41	1	1
225.1	Ind'l border city: >150K: Exist	2.000	60,625	1,212	1,405
225.2	Ind'l border city: >150K: NewCon	2.000	1,330	27	31
233.0	Publ Util: land & bldgs <150K	1.500	83,549	1,253	1,936
234.0	Publ Util: land & bldgs >150K	2.000	896,892	17,938	27,588
235.0	Publ Util: Electric Generat Mach	2.000	1,554,471	31,089	33,813
236.0	Publ Util: machinery (non-generat)	2.000	1,089,601	21,792	32,392
238.0	Railroad <150K	1.500	25,343	380	619
239.0	Railroad >150K	2.000	647,000	12,940	19,954
241.0	Non-comm aircraft hangars	1.500	4,100	62	66
242.0	Mineral	2.000	2,122	42	79
243.0	Misc class 5	2.000	5,043	101	138
249.0	Personal: 3f	1.000	9,379	94	92
250.0	Non-comm aircraft hangars	1.500	73,806	1,107	1,126
251.0	Pers: It31 tools&mach excl elec gen	2.000	154,915	3,098	4,463
252.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	7,439	74	79
253.0	Pers: It32 struct/leased land-NCSRR<76	1.000	55,133	551	482
254.0	Pers: It32 str/lease land-NCSRR:76-500	1.000	13,781	138	118
256.0	Pers: It32 struct/leased land-C/I	2.000	17,186	344	491
257.0	Pers: Item 33 ag real estate	1.000	20,652	207	203
259.0	Pers: It41 struct/leased land - C/I	2.000	449,104	8,982	10,562
260.0	Pers: It41 struct/leased land-NCSRR<76	1.000	348	3	5
263.0	Pers: It41 str/leased land-non C/I,SRR	1.000	3,236	32	39
264.0	Pers: Item 41 Border EZ	2.000	1,140	23	26
265.0	Pers: Item 42 non-EZ struct/RR land	2.000	34,313	686	1,295
267.0	Pers: It43 leased real estate - non C/I	1.500	27,455	412	522
268.0	Pers: Item 43 leased real estate - C/I	2.000	431,641	8,633	9,579
269.0	Pers: Item 44 electric util trans lines	2.000	1,619,134	32,383	50,311
270.0	Pers: Item 44 electric util distri lines	2.000	241,445	4,829	7,991
271.0	Pers: Item 45 syst/gas utils	2.000	1,896,933	37,939	56,436
272.0	Pers: Item 46 syst/water utils	2.000	1,382	28	46
273.0	Pers: Item 48 misc	2.000	15,307	306	352
<b>State Total</b>			561,793,995	6,338,736	7,286,085

**Baseline Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,261,683	1,529,730	186,118	1,205,626	258,013	691,014	6,132,183
<b>Certified MKV Levy</b>	2,529	28,197	102	630,895	0	0	661,724
<b>Fiscal Disparities Levy</b>	112,502	111,227	1,164	116,325	24,744	0	365,962
<b>Disparity Reduction Aid</b>	9,706	0	502	8,065	0	0	18,273
<b>Spread NTC Levy</b>	2,139,474	1,418,503	184,452	1,124,750	238,269	691,014	5,796,463
<b>Spread MKV Levy</b>	2,529	28,197	102	587,381	0	0	618,209
<b>Tax Incr Financing Levy</b>							300,434
	<b>Homestead Credit</b>	272,673		<b>Taconite credit</b>		16,644	
	<b>Agricultural Credit</b>	25,090		<b>Disparity Reduction Credit</b>		5,147	

**Alternative Levy Summary***Levy Summary Report*

	<b>County</b>	<b>City</b>	<b>Town</b>	<b>School District</b>	<b>Special District</b>	<b>State</b>	<b>Total</b>
<b>Certified NTC Levy</b>	2,411,380	1,654,465	197,009	1,241,919	283,902	731,575	6,520,249
<b>Certified MKV Levy</b>	2,427	31,546	101	735,645	310	0	769,719
<b>Fiscal Disparities Levy</b>	123,350	124,269	1,116	129,539	28,218	0	406,492
<b>Disparity Reduction Aid</b>	9,582	0	479	7,967	0	0	18,028
<b>Spread NTC Levy</b>	2,278,447	1,530,195	195,414	1,157,278	260,684	731,575	6,153,594
<b>Spread MKV Levy</b>	2,427	31,546	101	682,780	310	0	717,164
<b>Tax Incr Financing Levy</b>							321,801
	<b>Homestead Credit</b>	265,762		<b>Taconite credit</b>		16,655	
	<b>Agricultural Credit</b>	25,134		<b>Disparity Reduction Credit</b>		5,395	