

House Research Simulation Report: Property Tax

Simulation #17D1

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DESCRIPTION

BASELINE: Projected Pay 2018: Without 2017 Tax Act Impacts

ALTERNATIVE: Projected Pay 2018: Including 2017 Tax Act Impacts

This report is a comparison of projected property taxes payable in 2018 under the effects of the 2017 tax bill with projected payable 2018 taxes under the system as it existed prior to the 2017 legislative session. The baseline payable 2018 projections are the result of a joint working group consisting of staff from the House and Senate and the Departments of Education and Revenue. Property value projections are based on input from county assessors. Non-school levy projections are based on growth rates for recent years. Baseline school levy projections are based on Dept. of Education statewide estimates.

KEY POINTS

- **Statewide, property taxes are projected to decrease by \$121 million, or 1.2%** due to the 2017 Tax Act, according to the simulation. The overall tax reduction projections are 2.2% in Greater Minnesota and 0.6% in the Metro area.
- **On a statewide average basis, property tax reductions vary by property type** from 0.2% - 0.3% (on most types of property) to 2% on commercial-industrial property to 6.3% on agricultural land.

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

ASSUMPTIONS:**BASELINE: Projected Pay 2018: Without 2017 Tax Act Impacts**

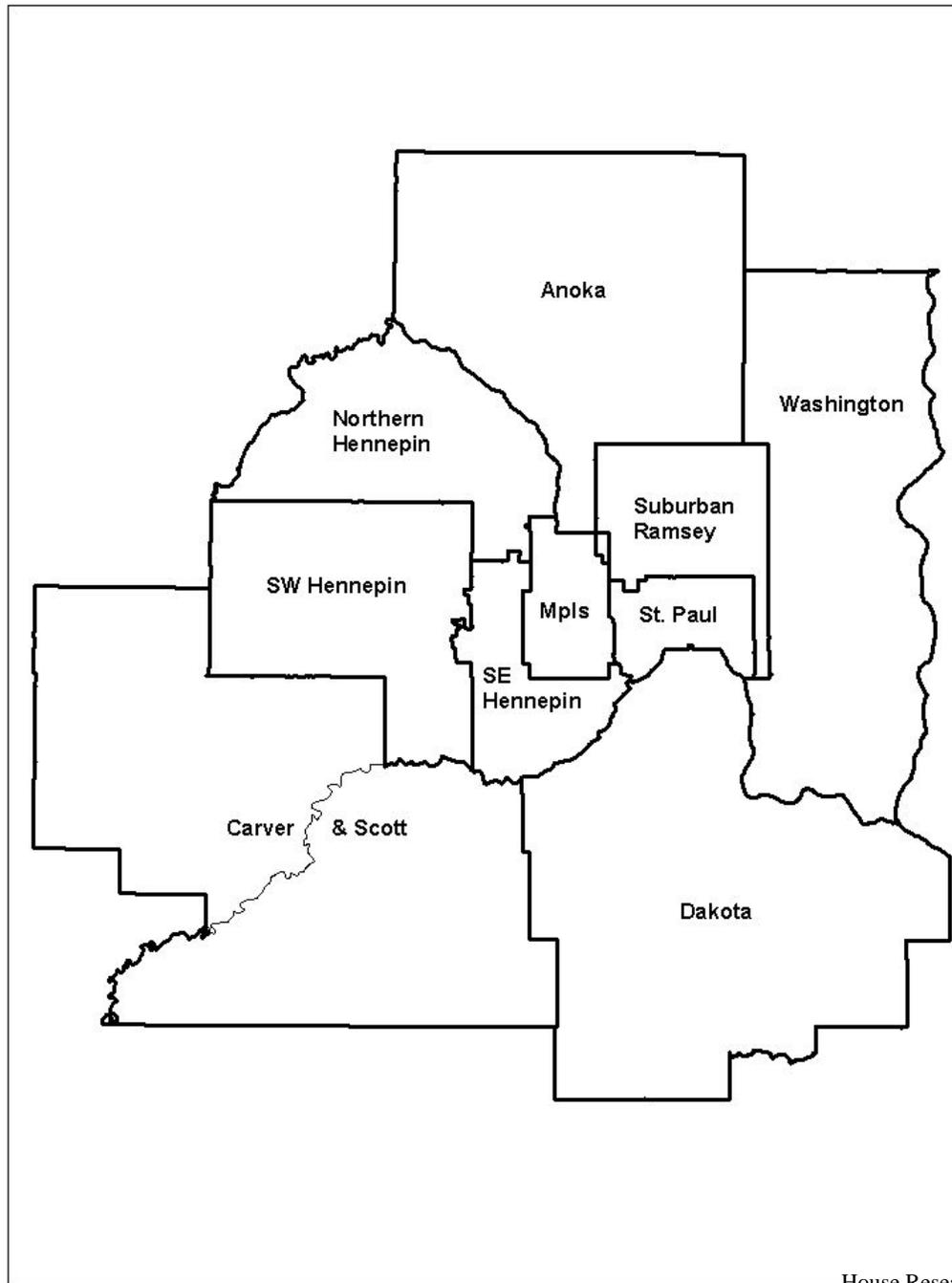
- **Market values** are based on estimated growth rates by property type by county derived from Revenue Dept. staff discussions with county assessors. Growth was split between new construction and growth on existing properties based on previous year's growth rates. More geographically detailed estimates were provided for Hennepin and Ramsey Counties by those counties' assessors. Market value growth for property types with a tiered class rate structure were assumed to be split between tiers in the same percentages as the growth from pay 2016 to pay 2017, on a city-by-city and a class-by-class basis.
- Baseline **school district levies** were proportionately increased from payable 2017 levies to match statewide levy estimates developed by the Dept. of Education.
- Baseline **county, city and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group, with each jurisdiction's payable 2017 levy increased by its average growth rate for the previous three years, with some adjustments to meet the working group's statewide growth predictions and some adjustments based on input from some of the major counties and cities.
- Baseline **special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group, with levies generally assumed to grow by their median growth rate over the previous three years.
- **The state property tax levy** is assumed to be \$883.8 million based on the MMB February forecast estimate.
- **Fiscal disparities** net tax capacities and distribution levies were modeled by the House Research Dept.
- **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values (existing plus new construction).

ALTERNATIVE: Projected Pay 2018: Including 2017 Tax Act Impacts

- **Market values** are same as baseline. The estimated value for the first \$100,000 tier of each commercial/industrial property is assumed to be a uniform percentage of the value in the first \$150,000 tier of commercial/industrial value.
- **School district levies** were reduced from the baseline levy amounts by the estimated amount of maximum effort loan aid by district provided by the Dept. of Education. School bonded debt levies were estimated by the Department of Education for the purposes of modelling the school bond agricultural credit.
- Baseline **county and city levies** were reduced for the increases in LGA and CPA provided in the vetoed bill. Aid increases were assumed to reduce levies by approximately 50 percent of the increased aid amounts.
- **The state property tax levy** on commercial-industrial property was reduced to the amount specified in the tax bill.

SIMULATION PARAMETERS

	Baseline	Alternative
Disabled homestead	0.45%	0.45%
Residential homestead:		
<\$500,000	1.0*	1.0*
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5**
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Commercial seasonal recreational:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Non-commercial seasonal recreational:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Agricultural land & buildings:		
Homestead:		
<\$1,940,000	0.5	0.5
>\$1,940,000	1.0	0.5
Nonhomestead		
Agricultural and rural vacant land	1.0	1.0
Managed forest land	0.65	0.65
Credits:		
Agricultural homestead land:		
Rates	0.3%,0.1%	0.3%,0.1%
Maximum	\$490	\$490
School bond credit rate:	---	40%
* After subtraction of homestead market value exclusion.		
** First \$100,000 of market value exempt from state general levy.		

Property Tax Model Regions (Metro Area)

Notes: **North Hennepin** consists of the following cities: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	334,761,113	334,761,113	0	0.0	4,181,411	4,170,377	-11,034	-0.3	1.25	1.25
Res Non-Hmstd	50,400,618	50,400,618	0	0.0	722,617	720,540	-2,077	-0.3	1.43	1.43
Apartments	31,251,757	31,251,757	0	0.0	546,330	545,085	-1,245	-0.2	1.75	1.74
Low-income Apts	4,717,771	4,717,771	0	0.0	51,651	51,498	-153	-0.3	1.09	1.09
Seasonal Rec'l	28,289,819	28,289,819	0	0.0	284,977	283,452	-1,525	-0.5	1.01	1.00
Com/Ind: Lo tier	10,801,381	10,801,381	0	0.0	300,426	244,711	-55,715	-18.5	2.78	2.27
Com/Ind Hi tier	75,754,796	75,754,796	0	0.0	2,729,652	2,725,450	-4,202	-0.2	3.60	3.60
Publ U: Elec Gen	2,917,881	2,917,881	0	0.0	74,477	74,334	-143	-0.2	2.55	2.55
Publ U: Other	11,715,950	11,715,950	0	0.0	375,201	373,820	-1,381	-0.4	3.20	3.19
Ag HGA	11,435,082	11,435,082	0	0.0	107,559	106,954	-605	-0.6	0.94	0.94
Ag Hmstd Land	80,802,673	80,802,673	0	0.0	320,171	298,429	-21,743	-6.8	0.40	0.37
Ag Non-Hmstd	49,891,332	49,891,332	0	0.0	364,270	343,103	-21,167	-5.8	0.73	0.69
Miscellaneous	948,824	948,824	0	0.0	16,662	16,605	-57	-0.3	1.76	1.75
Total	693,688,997	693,688,997	0	0.0	10,075,404	9,954,357	-121,047	-1.2	1.45	1.43

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	7,407,539	7,407,539	0	0.0	County	43.45	43.20	0.027	0.027
(-) TIF Tax Capacity	194,053	194,053	0	0.0	City/Town	35.27	35.15	0.530	0.530
(-) FD Contrib Tax Cap	436,793	436,793	0	0.0	School District	24.37	24.32	19.113	19.113
(=) Taxable Tax Capacity	<u>6,776,693</u>	<u>6,776,693</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.01</u>	<u>5.01</u>	<u>0.014</u>	<u>0.014</u>
FD Distrib Tax Cap	440,035	440,035	0	0.0	Total	108.10	107.68	19.684	19.684

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	115,533,475	115,533,475	0	0.0	1,342,268	1,335,951	-6,317	-0.5	1.16	1.16
Res Non-Hmstd	16,689,082	16,689,082	0	0.0	236,865	235,619	-1,246	-0.5	1.42	1.41
Apartments	5,595,063	5,595,063	0	0.0	101,357	100,920	-437	-0.4	1.81	1.80
Low-income Apts	1,193,927	1,193,927	0	0.0	13,821	13,744	-76	-0.6	1.16	1.15
Seasonal Rec'l	26,688,250	26,688,250	0	0.0	263,477	261,981	-1,496	-0.6	0.99	0.98
Com/Ind: Lo tier	6,355,366	6,355,366	0	0.0	176,161	143,119	-33,042	-18.8	2.77	2.25
Com/Ind Hi tier	19,157,197	19,157,197	0	0.0	673,882	671,535	-2,347	-0.3	3.52	3.51
Publ U: Elec Gen	2,456,397	2,456,397	0	0.0	61,892	61,766	-126	-0.2	2.52	2.51
Publ U: Other	8,164,300	8,164,300	0	0.0	247,633	246,388	-1,245	-0.5	3.03	3.02
Ag HGA	10,464,271	10,464,271	0	0.0	97,387	96,804	-583	-0.6	0.93	0.93
Ag Hmstd Land	77,957,041	77,957,041	0	0.0	308,425	288,066	-20,359	-6.6	0.40	0.37
Ag Non-Hmstd	47,955,130	47,955,130	0	0.0	345,228	325,600	-19,628	-5.7	0.72	0.68
Miscellaneous	381,386	381,386	0	0.0	7,160	7,121	-40	-0.6	1.88	1.87
Total	338,590,885	338,590,885	0	0.0	3,875,558	3,788,614	-86,943	-2.2	1.14	1.12

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	3,263,036	3,263,036	0	0.0	County	47.93	47.54	0.021	0.021
(-) TIF Tax Capacity	25,970	25,970	0	0.0	City/Town	29.53	29.39	0.361	0.361
(-) FD Contrib Tax Cap	11,369	11,369	0	0.0	School District	20.96	20.86	17.550	17.550
(=) Taxable Tax Capacity	<u>3,225,697</u>	<u>3,225,697</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.74</u>	<u>1.74</u>	<u>0.041</u>	<u>0.041</u>
FD Distrib Tax Cap	11,369	11,369	0	0.0	Total	100.16	99.53	17.973	17.973

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	106,700	106,700	0.0	984	979	-5	-0.5	0.92	0.92
Res Hmstd: MedianVa	160,000	160,000	0.0	1,661	1,653	-9	-0.5	1.04	1.03
Res Hmstd: Hi Val	213,300	213,300	0.0	2,339	2,327	-12	-0.5	1.1	1.09
Res Hmstd: Ex-Hi Val	320,000	320,000	0.0	3,696	3,676	-20	-0.5	1.15	1.15
Apartment	300,000	300,000	0.0	4,295	4,272	-24	-0.5	1.43	1.42
Seas Rec: Lo Val	75,000	75,000	0.0	812	807	-5	-0.6	1.08	1.08
Seas Rec: Hi Val	200,000	200,000	0.0	2,314	2,302	-13	-0.5	1.16	1.15
Comm/Ind: Lo Val	150,000	150,000	0.0	3,517	2,840	-677	-19.2	2.34	1.89
Comm/Ind: Mid Val	300,000	300,000	0.0	8,117	7,421	-696	-8.6	2.71	2.47
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,583	28,800	-784	-2.6	2.96	2.88

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	219,227,639	219,227,639	0	0.0	2,839,143	2,834,426	-4,717	-0.2	1.30	1.29
Res Non-Hmstd	33,711,535	33,711,535	0	0.0	485,752	484,920	-832	-0.2	1.44	1.44
Apartments	25,656,694	25,656,694	0	0.0	444,974	444,166	-808	-0.2	1.73	1.73
Low-income Apts	3,523,843	3,523,843	0	0.0	37,830	37,753	-77	-0.2	1.07	1.07
Seasonal Rec'l	1,601,569	1,601,569	0	0.0	21,500	21,471	-29	-0.1	1.34	1.34
Com/Ind: Lo tier	4,446,014	4,446,014	0	0.0	124,265	101,592	-22,673	-18.2	2.79	2.29
Com/Ind Hi tier	56,597,599	56,597,599	0	0.0	2,055,769	2,053,914	-1,855	-0.1	3.63	3.63
Publ U: Elec Gen	461,484	461,484	0	0.0	12,585	12,567	-18	-0.1	2.73	2.72
Publ U: Other	3,551,650	3,551,650	0	0.0	127,568	127,432	-136	-0.1	3.59	3.59
Ag HGA	970,811	970,811	0	0.0	10,172	10,150	-21	-0.2	1.05	1.05
Ag Hmstd Land	2,845,632	2,845,632	0	0.0	11,746	10,363	-1,384	-11.8	0.41	0.36
Ag Non-Hmstd	1,936,203	1,936,203	0	0.0	19,042	17,503	-1,539	-8.1	0.98	0.90
Miscellaneous	567,438	567,438	0	0.0	9,501	9,484	-17	-0.2	1.67	1.67
Total	355,098,112	355,098,112	0	0.0	6,199,847	6,165,743	-34,104	-0.6	1.75	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	4,144,503	4,144,503	0	0.0	County	39.38 39.25	0.031	0.031
(-) TIF Tax Capacity	168,083	168,083	0	0.0	City/Town	40.48 40.38	0.620	0.620
(-) FD Contrib Tax Cap	425,424	425,424	0	0.0	School District	27.47 27.47	19.946	19.946
(=) Taxable Tax Capacity	<u>3,550,996</u>	<u>3,550,996</u>	<u>0</u>	<u>0.0</u>	Special District	<u>7.99</u> <u>7.99</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	428,666	428,666	0	0.0	Total	115.32 115.09	20.597	20.597

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	171,100	171,100	0.0	2,074	2,070	-3	-0.2	1.21	1.21
Res Hmstd: MedianVa	256,600	256,600	0.0	3,325	3,319	-6	-0.2	1.3	1.29
Res Hmstd: Hi Val	342,000	342,000	0.0	4,574	4,566	-8	-0.2	1.34	1.34
Res Hmstd: Ex-Hi Val	513,100	513,100	0.0	7,012	7,000	-12	-0.2	1.37	1.36
Apartment	300,000	300,000	0.0	4,942	4,934	-9	-0.2	1.65	1.64
Comm/Ind: Lo Val	150,000	150,000	0.0	4,127	3,461	-666	-16.1	2.75	2.31
Comm/Ind: Mid Val	300,000	300,000	0.0	9,527	8,857	-671	-7.0	3.18	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,728	34,035	-692	-2.0	3.47	3.40

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	66,754,898	66,754,898	0	0.0	868,171	864,054	-4,117	-0.5	1.30	1.29
Res Non-Hmstd	10,601,990	10,601,990	0	0.0	168,995	168,122	-872	-0.5	1.59	1.59
Apartments	5,508,469	5,508,469	0	0.0	100,215	99,786	-428	-0.4	1.82	1.81
Low-income Apts	1,193,677	1,193,677	0	0.0	13,818	13,742	-76	-0.6	1.16	1.15
Seasonal Rec'l	3,584,172	3,584,172	0	0.0	41,163	40,994	-169	-0.4	1.15	1.14
Com/Ind: Lo tier	5,147,802	5,147,802	0	0.0	149,925	123,108	-26,817	-17.9	2.91	2.39
Com/Ind Hi tier	16,928,017	16,928,017	0	0.0	611,898	609,759	-2,139	-0.3	3.61	3.60
Publ U: Elec Gen	2,370,438	2,370,438	0	0.0	60,164	60,051	-113	-0.2	2.54	2.53
Publ U: Other	2,390,813	2,390,813	0	0.0	89,410	89,006	-404	-0.5	3.74	3.72
Ag HGA	280,505	280,505	0	0.0	3,631	3,612	-19	-0.5	1.29	1.29
Ag Hmstd Land	803,584	803,584	0	0.0	5,430	5,122	-308	-5.7	0.68	0.64
Ag Non-Hmstd	1,115,395	1,115,395	0	0.0	14,788	14,074	-714	-4.8	1.33	1.26
Miscellaneous	316,593	316,593	0	0.0	6,318	6,285	-34	-0.5	2.00	1.99
Total	116,996,354	116,996,354	0	0.0	2,133,925	2,097,714	-36,211	-1.7	1.82	1.79

Tax Base

Tax Rates

				Pctg Chng		Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	1,321,745	1,321,745	0	0.0	County	48.89	48.60	0.015	0.015
(-) TIF Tax Capacity	25,415	25,415	0	0.0	City/Town	56.06	55.71	0.595	0.595
(-) FD Contrib Tax Cap	7,241	7,241	0	0.0	School District	24.66	24.60	17.625	17.625
(=) Taxable Tax Capacity	<u>1,289,088</u>	<u>1,289,088</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.06</u>	<u>2.06</u>	<u>0.059</u>	<u>0.059</u>
FD Distrib Tax Cap	9,225	9,225	0	0.0	Total	131.67	130.97	18.294	18.294

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,000	94,000		0.0	1,031	1,026	-5	-0.4	1.1	1.09
Res Hmstd: MedianVa	140,900	140,900		0.0	1,790	1,781	-8	-0.5	1.27	1.26
Res Hmstd: Hi Val	187,900	187,900		0.0	2,550	2,538	-12	-0.5	1.36	1.35
Res Hmstd: Ex-Hi Val	281,900	281,900		0.0	4,071	4,052	-19	-0.5	1.44	1.44
Apartment	300,000	300,000		0.0	5,486	5,460	-26	-0.5	1.83	1.82
Comm/Ind: Lo Val	150,000	150,000		0.0	4,231	3,553	-678	-16.0	2.82	2.37
Comm/Ind: Mid Val	300,000	300,000		0.0	9,781	9,081	-699	-7.2	3.26	3.03
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	35,681	34,883	-797	-2.2	3.57	3.49

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	48,778,576	48,778,576	0	0.0	474,097	471,897	-2,201	-0.5	0.97	0.97
Res Non-Hmstd	6,087,092	6,087,092	0	0.0	67,870	67,497	-373	-0.6	1.11	1.11
Apartments	86,594	86,594	0	0.0	1,142	1,133	-9	-0.8	1.32	1.31
Low-income Apts	250	250	0	0.0	2	2	0	-0.4	0.94	0.93
Seasonal Rec'l	23,104,078	23,104,078	0	0.0	222,314	220,987	-1,327	-0.6	0.96	0.96
Com/Ind: Lo tier	1,207,564	1,207,564	0	0.0	26,236	20,012	-6,224	-23.7	2.17	1.66
Com/Ind Hi tier	2,229,179	2,229,179	0	0.0	61,984	61,777	-208	-0.3	2.78	2.77
Publ U: Elec Gen	85,959	85,959	0	0.0	1,729	1,716	-13	-0.8	2.01	2.00
Publ U: Other	5,773,487	5,773,487	0	0.0	158,223	157,382	-841	-0.5	2.74	2.73
Ag HGA	10,183,766	10,183,766	0	0.0	93,757	93,192	-565	-0.6	0.92	0.92
Ag Hmstd Land	77,153,457	77,153,457	0	0.0	302,995	282,944	-20,051	-6.6	0.39	0.37
Ag Non-Hmstd	46,839,734	46,839,734	0	0.0	330,440	311,526	-18,913	-5.7	0.71	0.67
Miscellaneous	64,793	64,793	0	0.0	842	836	-6	-0.7	1.30	1.29
Total	221,594,531	221,594,531	0	0.0	1,741,632	1,690,901	-50,732	-2.9	0.79	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,941,292	1,941,292	0	0.0	County	47.29	46.84	0.030	0.030
(-) TIF Tax Capacity	555	555	0	0.0	City/Town	11.87	11.87	0.012	0.012
(-) FD Contrib Tax Cap	4,128	4,128	0	0.0	School District	18.50	18.37	17.438	17.438
(=) Taxable Tax Capacity	<u>1,936,609</u>	<u>1,936,609</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.53</u>	<u>1.53</u>	<u>0.015</u>	<u>0.015</u>
FD Distrib Tax Cap	2,145	2,145	0	0.0	Total	79.19	78.61	17.495	17.495

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	130,200	130,200	0.0	1,057	1,051	-6	-0.6	0.81	0.81
Res Hmstd: MedianVa	195,200	195,200	0.0	1,731	1,721	-10	-0.6	0.89	0.88
Res Hmstd: Hi Val	260,200	260,200	0.0	2,406	2,392	-14	-0.6	0.92	0.92
Res Hmstd: Ex-Hi Val	390,400	390,400	0.0	3,758	3,735	-23	-0.6	0.96	0.96
Apartment	300,000	300,000	0.0	3,494	3,473	-22	-0.6	1.16	1.16
Seas Rec: Lo Val	75,000	75,000	0.0	654	650	-4	-0.7	0.87	0.87
Seas Rec: Hi Val	200,000	200,000	0.0	1,895	1,883	-12	-0.6	0.95	0.94
Comm/Ind: Lo Val	150,000	150,000	0.0	3,038	2,362	-676	-22.2	2.03	1.57
Comm/Ind: Mid Val	300,000	300,000	0.0	7,002	6,309	-693	-9.9	2.33	2.10
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,499	24,724	-775	-3.0	2.55	2.47

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,161,627	7,161,627	0	0.0	87,378	86,968	-411	-0.5	1.22	1.21
Res Non-Hmstd	1,114,174	1,114,174	0	0.0	16,350	16,269	-81	-0.5	1.47	1.46
Apartments	802,873	802,873	0	0.0	13,230	13,188	-41	-0.3	1.65	1.64
Low-income Apts	138,499	138,499	0	0.0	1,464	1,456	-8	-0.6	1.06	1.05
Seasonal Rec'l	440,236	440,236	0	0.0	5,447	5,431	-16	-0.3	1.24	1.23
Com/Ind: Lo tier	665,345	665,345	0	0.0	16,996	13,539	-3,458	-20.3	2.55	2.03
Com/Ind Hi tier	1,666,331	1,666,331	0	0.0	47,119	46,951	-167	-0.4	2.83	2.82
Publ U: Elec Gen	26,297	26,297	0	0.0	679	678	-2	-0.2	2.58	2.58
Publ U: Other	196,163	196,163	0	0.0	6,666	6,617	-49	-0.7	3.40	3.37
Ag HGA	19,192	19,192	0	0.0	232	230	-2	-0.7	1.21	1.20
Ag Hmstd Land	81,820	81,820	0	0.0	544	520	-24	-4.3	0.66	0.64
Ag Non-Hmstd	111,136	111,136	0	0.0	1,352	1,294	-57	-4.2	1.22	1.16
Miscellaneous	39,819	39,819	0	0.0	732	728	-4	-0.5	1.84	1.83
Total	12,463,511	12,463,511	0	0.0	198,189	193,870	-4,319	-2.2	1.59	1.56

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	137,388	137,388	0	0.0	County	44.19	43.91	0.000	0.000
(-) TIF Tax Capacity	3,974	3,974	0	0.0	City/Town	52.94	52.66	0.042	0.042
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.73	21.61	18.273	18.273
(=) Taxable Tax Capacity	133,414	133,414	0	0.0	Special District	<u>3.12</u>	<u>3.12</u>	<u>0.118</u>	<u>0.118</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	121.97	121.30	18.433	18.433

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,600	89,600	0.0	902	898	-4	-0.4	1.01	1.00
Res Hmstd: MedianVa	134,400	134,400	0.0	1,580	1,573	-7	-0.5	1.18	1.17
Res Hmstd: Hi Val	179,200	179,200	0.0	2,259	2,248	-11	-0.5	1.26	1.25
Res Hmstd: Ex-Hi Val	268,800	268,800	0.0	3,615	3,598	-17	-0.5	1.34	1.34
Apartment	300,000	300,000	0.0	5,127	5,102	-25	-0.5	1.71	1.70
Comm/Ind: Lo Val	150,000	150,000	0.0	4,015	3,337	-678	-16.9	2.68	2.22
Comm/Ind: Mid Val	300,000	300,000	0.0	9,276	8,578	-698	-7.5	3.09	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,828	33,037	-792	-2.3	3.38	3.30

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,149,778	7,149,778	0	0.0	61,890	61,604	-286	-0.5	0.87	0.86
Res Non-Hmstd	878,092	878,092	0	0.0	8,680	8,634	-47	-0.5	0.99	0.98
Apartments	10,802	10,802	0	0.0	126	125	-1	-0.5	1.17	1.16
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,817,525	5,817,525	0	0.0	52,483	52,322	-161	-0.3	0.90	0.90
Com/Ind: Lo tier	200,827	200,827	0	0.0	3,994	2,961	-1,033	-25.9	1.99	1.47
Com/Ind Hi tier	427,839	427,839	0	0.0	10,609	10,567	-42	-0.4	2.48	2.47
Publ U: Elec Gen	1,092	1,092	0	0.0	19	19	0	-0.2	1.70	1.70
Publ U: Other	1,159,332	1,159,332	0	0.0	28,779	28,585	-194	-0.7	2.48	2.47
Ag HGA	1,729,379	1,729,379	0	0.0	14,593	14,486	-108	-0.7	0.84	0.84
Ag Hmstd Land	14,669,025	14,669,025	0	0.0	55,718	52,175	-3,543	-6.4	0.38	0.36
Ag Non-Hmstd	9,880,283	9,880,283	0	0.0	66,299	62,701	-3,598	-5.4	0.67	0.63
Miscellaneous	5,926	5,926	0	0.0	70	69	-1	-1.2	1.18	1.17
Total	41,929,898	41,929,898	0	0.0	303,261	294,249	-9,012	-3.0	0.72	0.70

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	370,970	370,970	0	0.0	County	41.89	41.39	0.000	0.000
(-) TIF Tax Capacity	333	333	0	0.0	City/Town	10.30	10.30	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.40	15.30	18.698	18.698
(=) Taxable Tax Capacity	<u>370,637</u>	<u>370,637</u>	<u>0</u>	<u>0.0</u>	Special District	<u>3.47</u>	<u>3.47</u>	<u>0.097</u>	<u>0.097</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	71.06	70.46	18.795	18.795

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	131,800	131,800	0.0	1,004	998	-6	-0.6	0.76	0.76
Res Hmstd: MedianVa	197,700	197,700	0.0	1,638	1,628	-11	-0.6	0.83	0.82
Res Hmstd: Hi Val	263,500	263,500	0.0	2,272	2,257	-15	-0.7	0.86	0.86
Res Hmstd: Ex-Hi Val	395,300	395,300	0.0	3,540	3,517	-23	-0.7	0.9	0.89
Apartment	300,000	300,000	0.0	3,229	3,206	-22	-0.7	1.08	1.07
Seas Rec: Lo Val	75,000	75,000	0.0	593	589	-4	-0.8	0.79	0.79
Seas Rec: Hi Val	200,000	200,000	0.0	1,732	1,720	-12	-0.7	0.87	0.86
Comm/Ind: Lo Val	150,000	150,000	0.0	2,875	2,199	-676	-23.5	1.92	1.47
Comm/Ind: Mid Val	300,000	300,000	0.0	6,614	5,920	-694	-10.5	2.20	1.97
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,064	23,286	-778	-3.2	2.41	2.33

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,965,621	3,965,621	0	0.0	44,310	43,952	-358	-0.8	1.12	1.11
Res Non-Hmstd	741,796	741,796	0	0.0	11,338	11,227	-111	-1.0	1.53	1.51
Apartments	313,025	313,025	0	0.0	5,695	5,642	-53	-0.9	1.82	1.80
Low-income Apts	94,025	94,025	0	0.0	1,134	1,123	-11	-1.0	1.21	1.19
Seasonal Rec'l	2,326,217	2,326,217	0	0.0	23,617	23,529	-88	-0.4	1.02	1.01
Com/Ind: Lo tier	519,433	519,433	0	0.0	14,796	12,049	-2,747	-18.6	2.85	2.32
Com/Ind Hi tier	1,039,893	1,039,893	0	0.0	37,383	37,107	-277	-0.7	3.59	3.57
Publ U: Elec Gen	2,572	2,572	0	0.0	86	86	0	-0.4	3.35	3.33
Publ U: Other	118,267	118,267	0	0.0	4,400	4,351	-49	-1.1	3.72	3.68
Ag HGA	28,076	28,076	0	0.0	317	314	-2	-0.7	1.13	1.12
Ag Hmstd Land	54,351	54,351	0	0.0	281	261	-20	-7.0	0.52	0.48
Ag Non-Hmstd	91,649	91,649	0	0.0	875	832	-42	-4.8	0.95	0.91
Miscellaneous	23,046	23,046	0	0.0	499	494	-5	-1.0	2.16	2.14
Total	9,317,971	9,317,971	0	0.0	144,730	140,966	-3,764	-2.6	1.55	1.51

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	102,702	102,702	0	0.0	County	41.45	40.76	0.000	0.000
(-) TIF Tax Capacity	2,158	2,158	0	0.0	City/Town	51.17	50.84	0.051	0.051
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.35	20.33	14.225	14.225
(=) Taxable Tax Capacity	100,544	100,544	0	0.0	Special District	0.90	0.90	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.87	112.83	14.276	14.276

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,700	90,700	0.0	831	825	-6	-0.8	0.92	0.91
Res Hmstd: MedianVa	136,100	136,100	0.0	1,459	1,448	-12	-0.8	1.07	1.06
Res Hmstd: Hi Val	181,400	181,400	0.0	2,086	2,070	-17	-0.8	1.15	1.14
Res Hmstd: Ex-Hi Val	272,100	272,100	0.0	3,342	3,315	-27	-0.8	1.23	1.22
Apartment	300,000	300,000	0.0	4,698	4,659	-39	-0.8	1.57	1.55
Seas Rec: Lo Val	75,000	75,000	0.0	914	907	-8	-0.9	1.22	1.21
Seas Rec: Hi Val	200,000	200,000	0.0	2,588	2,567	-21	-0.8	1.29	1.28
Comm/Ind: Lo Val	150,000	150,000	0.0	3,770	3,084	-686	-18.2	2.51	2.06
Comm/Ind: Mid Val	300,000	300,000	0.0	8,726	8,009	-717	-8.2	2.91	2.67
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	31,852	30,989	-863	-2.7	3.19	3.1

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,140,398	7,140,398	0	0.0	62,554	61,982	-572	-0.9	0.88	0.87
Res Non-Hmstd	812,102	812,102	0	0.0	8,641	8,548	-93	-1.1	1.06	1.05
Apartments	29,350	29,350	0	0.0	386	381	-5	-1.4	1.32	1.30
Low-income Apts	250	250	0	0.0	2	2	0	-0.4	0.94	0.93
Seasonal Rec'l	7,072,425	7,072,425	0	0.0	62,488	61,927	-561	-0.9	0.88	0.88
Com/Ind: Lo tier	201,049	201,049	0	0.0	4,191	3,144	-1,048	-25.0	2.08	1.56
Com/Ind Hi tier	200,125	200,125	0	0.0	5,444	5,409	-36	-0.7	2.72	2.70
Publ U: Elec Gen	5,134	5,134	0	0.0	119	119	0	-0.3	2.32	2.32
Publ U: Other	1,177,370	1,177,370	0	0.0	32,447	32,194	-253	-0.8	2.76	2.73
Ag HGA	1,136,392	1,136,392	0	0.0	10,916	10,838	-78	-0.7	0.96	0.95
Ag Hmstd Land	3,184,032	3,184,032	0	0.0	13,082	12,082	-1,000	-7.6	0.41	0.38
Ag Non-Hmstd	2,503,077	2,503,077	0	0.0	22,065	20,566	-1,499	-6.8	0.88	0.82
Miscellaneous	18,842	18,842	0	0.0	212	210	-2	-1.0	1.12	1.11
Total	23,480,545	23,480,545	0	0.0	222,547	217,401	-5,146	-2.3	0.95	0.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	224,131	224,131	0	0.0	County	47.83	47.05	0.000	0.000
(-) TIF Tax Capacity	58	58	0	0.0	City/Town	14.24	14.24	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.93	19.76	14.726	14.724
(=) Taxable Tax Capacity	<u>224,074</u>	<u>224,074</u>	<u>0</u>	<u>0.0</u>	Special District	<u>1.15</u>	<u>1.15</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	83.15	82.20	14.726	14.724

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,700	118,700	0.0	941	932	-9	-0.9	0.79	0.79
Res Hmstd: MedianVa	178,000	178,000	0.0	1,566	1,551	-15	-1.0	0.88	0.87
Res Hmstd: Hi Val	237,300	237,300	0.0	2,191	2,170	-21	-1.0	0.92	0.91
Res Hmstd: Ex-Hi Val	356,000	356,000	0.0	3,441	3,408	-33	-1.0	0.97	0.96
Apartment	300,000	300,000	0.0	3,560	3,524	-36	-1.0	1.19	1.17
Seas Rec: Lo Val	75,000	75,000	0.0	684	677	-7	-1.0	0.91	0.90
Seas Rec: Hi Val	200,000	200,000	0.0	1,974	1,955	-19	-1.0	0.99	0.98
Comm/Ind: Lo Val	150,000	150,000	0.0	3,086	2,402	-684	-22.2	2.06	1.60
Comm/Ind: Mid Val	300,000	300,000	0.0	7,127	6,414	-713	-10.0	2.38	2.14
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	25,985	25,139	-845	-3.3	2.6	2.51

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	2,896,913	2,896,913	0	0.0	28,737	28,458	-279	-1.0	0.99	0.98
Res Non-Hmstd	486,450	486,450	0	0.0	8,546	8,469	-77	-0.9	1.76	1.74
Apartments	168,915	168,915	0	0.0	3,528	3,500	-29	-0.8	2.09	2.07
Low-income Apts	67,234	67,234	0	0.0	858	851	-7	-0.8	1.28	1.27
Seasonal Rec'l	368,644	368,644	0	0.0	5,037	5,012	-25	-0.5	1.37	1.36
Com/Ind: Lo tier	331,723	331,723	0	0.0	10,479	8,742	-1,737	-16.6	3.16	2.64
Com/Ind Hi tier	595,244	595,244	0	0.0	24,799	24,677	-122	-0.5	4.17	4.15
Publ U: Elec Gen	373,442	373,442	0	0.0	9,762	9,732	-30	-0.3	2.61	2.61
Publ U: Other	355,482	355,482	0	0.0	13,699	13,644	-55	-0.4	3.85	3.84
Ag HGA	9,290	9,290	0	0.0	100	99	-1	-0.6	1.07	1.07
Ag Hmstd Land	9,363	9,363	0	0.0	41	39	-1	-3.6	0.43	0.42
Ag Non-Hmstd	168,570	168,570	0	0.0	2,490	2,429	-61	-2.4	1.48	1.44
Miscellaneous	17,552	17,552	0	0.0	433	431	-3	-0.6	2.47	2.45
Total	5,848,824	5,848,824	0	0.0	108,509	106,083	-2,425	-2.2	1.86	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	67,004	67,004	0	0.0	County	57.95	57.45	0.000	0.000
(-) TIF Tax Capacity	1,264	1,264	0	0.0	City/Town	71.50	70.83	0.160	0.160
(-) FD Contrib Tax Cap	7,241	7,241	0	0.0	School District	15.25	15.25	11.792	11.792
(=) Taxable Tax Capacity	<u>58,499</u>	<u>58,499</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.08</u>	<u>2.08</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	9,225	9,225	0	0.0	Total	146.77	145.61	11.952	11.952

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	68,500	68,500	0.0	370	365	-5	-1.3	0.54	0.53
Res Hmstd: MedianVa	102,700	102,700	0.0	904	895	-9	-1.0	0.88	0.87
Res Hmstd: Hi Val	136,900	136,900	0.0	1,492	1,479	-13	-0.9	1.09	1.08
Res Hmstd: Ex-Hi Val	205,500	205,500	0.0	2,672	2,650	-22	-0.8	1.30	1.29
Apartment	300,000	300,000	0.0	5,862	5,819	-44	-0.7	1.95	1.94
Seas Rec: Lo Val	75,000	75,000	0.0	1,161	1,152	-9	-0.8	1.55	1.54
Seas Rec: Hi Val	200,000	200,000	0.0	3,246	3,223	-23	-0.7	1.62	1.61
Comm/Ind: Lo Val	150,000	150,000	0.0	4,548	3,865	-683	-15.0	3.03	2.58
Comm/Ind: Mid Val	300,000	300,000	0.0	10,552	9,842	-710	-6.7	3.52	3.28
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	38,572	37,737	-835	-2.2	3.86	3.77

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,382,842	5,382,842	0	0.0	42,003	41,737	-266	-0.6	0.78	0.78
Res Non-Hmstd	624,484	624,484	0	0.0	6,741	6,702	-39	-0.6	1.08	1.07
Apartments	11,328	11,328	0	0.0	148	147	-1	-0.5	1.30	1.30
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,594,027	5,594,027	0	0.0	56,666	56,328	-337	-0.6	1.01	1.01
Com/Ind: Lo tier	98,546	98,546	0	0.0	2,402	1,896	-506	-21.1	2.44	1.92
Com/Ind Hi tier	279,976	279,976	0	0.0	9,153	9,128	-25	-0.3	3.27	3.26
Publ U: Elec Gen	1,716	1,716	0	0.0	40	39	0	-0.6	2.30	2.29
Publ U: Other	683,131	683,131	0	0.0	21,204	21,132	-72	-0.3	3.10	3.09
Ag HGA	188,937	188,937	0	0.0	1,093	1,085	-9	-0.8	0.58	0.57
Ag Hmstd Land	331,957	331,957	0	0.0	716	668	-48	-6.7	0.22	0.20
Ag Non-Hmstd	2,145,499	2,145,499	0	0.0	19,766	18,993	-773	-3.9	0.92	0.89
Miscellaneous	6,477	6,477	0	0.0	89	89	-1	-0.7	1.38	1.37
Total	15,348,920	15,348,920	0	0.0	160,020	157,943	-2,077	-1.3	1.04	1.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	155,603	155,603	0	0.0	County	58.80	58.21	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.02	14.02	0.000	0.000
(-) FD Contrib Tax Cap	4,128	4,128	0	0.0	School District	14.83	14.83	11.202	11.202
(=) Taxable Tax Capacity	<u>151,475</u>	<u>151,475</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.73</u>	<u>2.73</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	2,145	2,145	0	0.0	Total	90.38	89.79	11.202	11.202

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,900	125,900	0.0	755	749	-6	-0.8	0.6	0.59
Res Hmstd: MedianVa	188,800	188,800	0.0	1,445	1,435	-10	-0.7	0.77	0.76
Res Hmstd: Hi Val	251,600	251,600	0.0	2,134	2,120	-14	-0.7	0.85	0.84
Res Hmstd: Ex-Hi Val	377,600	377,600	0.0	3,516	3,494	-22	-0.6	0.93	0.93
Apartment	300,000	300,000	0.0	3,725	3,703	-22	-0.6	1.24	1.23
Seas Rec: Lo Val	75,000	75,000	0.0	738	734	-4	-0.6	0.98	0.98
Seas Rec: Hi Val	200,000	200,000	0.0	2,118	2,107	-12	-0.6	1.06	1.05
Comm/Ind: Lo Val	150,000	150,000	0.0	3,510	2,837	-673	-19.2	2.34	1.89
Comm/Ind: Mid Val	300,000	300,000	0.0	8,135	7,447	-687	-8.5	2.71	2.48
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	29,716	28,962	-753	-2.5	2.97	2.9

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,713,773	5,713,773	0	0.0	76,300	75,824	-476	-0.6	1.34	1.33
Res Non-Hmstd	1,252,918	1,252,918	0	0.0	20,058	19,948	-111	-0.6	1.60	1.59
Apartments	436,836	436,836	0	0.0	8,309	8,270	-39	-0.5	1.90	1.89
Low-income Apts	77,373	77,373	0	0.0	904	900	-4	-0.5	1.17	1.16
Seasonal Rec'l	165,990	165,990	0	0.0	2,174	2,165	-9	-0.4	1.31	1.30
Com/Ind: Lo tier	255,584	255,584	0	0.0	7,394	6,065	-1,329	-18.0	2.89	2.37
Com/Ind Hi tier	1,315,788	1,315,788	0	0.0	50,306	50,119	-186	-0.4	3.82	3.81
Publ U: Elec Gen	27,446	27,446	0	0.0	811	807	-4	-0.5	2.96	2.94
Publ U: Other	176,188	176,188	0	0.0	6,605	6,580	-25	-0.4	3.75	3.73
Ag HGA	11,681	11,681	0	0.0	137	137	-1	-0.4	1.18	1.17
Ag Hmstd Land	13,021	13,021	0	0.0	52	47	-5	-9.2	0.40	0.36
Ag Non-Hmstd	145,057	145,057	0	0.0	1,698	1,576	-123	-7.2	1.17	1.09
Miscellaneous	33,386	33,386	0	0.0	570	568	-3	-0.5	1.71	1.70
Total	9,625,041	9,625,041	0	0.0	175,319	173,006	-2,313	-1.3	1.82	1.80

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	107,689	107,689	0	0.0	County	66.58	66.08	0.000	0.000
(-) TIF Tax Capacity	2,033	2,033	0	0.0	City/Town	35.41	35.06	2.887	2.887
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	29.72	29.72	11.965	11.965
(=) Taxable Tax Capacity	105,656	105,656	0	0.0	Special District	4.30	4.30	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.02	135.17	14.851	14.851

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,000	121,000	0.0	1,467	1,459	-8	-0.5	1.21	1.21
Res Hmstd: MedianVa	181,400	181,400	0.0	2,452	2,439	-14	-0.6	1.35	1.34
Res Hmstd: Hi Val	241,800	241,800	0.0	3,437	3,418	-19	-0.6	1.42	1.41
Res Hmstd: Ex-Hi Val	362,900	362,900	0.0	5,413	5,383	-30	-0.6	1.49	1.48
Apartment	300,000	300,000	0.0	5,546	5,515	-32	-0.6	1.85	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	4,277	3,596	-682	-15.9	2.85	2.4
Comm/Ind: Mid Val	300,000	300,000	0.0	9,906	9,199	-707	-7.1	3.30	3.07
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,173	35,349	-825	-2.3	3.62	3.53

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	4,131,993	4,131,993	0	0.0	63,652	63,365	-287	-0.5	1.54	1.53
Res Non-Hmstd	632,550	632,550	0	0.0	11,935	11,863	-72	-0.6	1.89	1.88
Apartments	215,123	215,123	0	0.0	4,894	4,868	-27	-0.5	2.28	2.26
Low-income Apts	76,210	76,210	0	0.0	1,061	1,052	-9	-0.8	1.39	1.38
Seasonal Rec'l	99,439	99,439	0	0.0	1,661	1,650	-11	-0.7	1.67	1.66
Com/Ind: Lo tier	341,531	341,531	0	0.0	11,484	9,686	-1,798	-15.7	3.36	2.84
Com/Ind Hi tier	676,404	676,404	0	0.0	29,869	29,749	-121	-0.4	4.42	4.40
Publ U: Elec Gen	4,084	4,084	0	0.0	154	153	-1	-0.4	3.77	3.75
Publ U: Other	137,995	137,995	0	0.0	5,973	5,931	-42	-0.7	4.33	4.30
Ag HGA	65,118	65,118	0	0.0	921	916	-5	-0.5	1.41	1.41
Ag Hmstd Land	70,752	70,752	0	0.0	435	401	-33	-7.7	0.61	0.57
Ag Non-Hmstd	79,784	79,784	0	0.0	1,229	1,157	-73	-5.9	1.54	1.45
Miscellaneous	25,788	25,788	0	0.0	579	575	-4	-0.6	2.24	2.23
Total	6,556,772	6,556,772	0	0.0	133,848	131,367	-2,481	-1.9	2.04	2.00

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	69,166	69,166	0	0.0	County	71.45	71.14	0.064	0.064
(-) TIF Tax Capacity	1,203	1,203	0	0.0	City/Town	57.69	57.19	0.234	0.234
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.74	32.63	14.536	14.536
(=) Taxable Tax Capacity	67,963	67,963	0	0.0	Special District	4.46	4.46	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.34	165.41	14.833	14.833

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,000	98,000	0.0	1,303	1,296	-6	-0.5	1.33	1.32
Res Hmstd: MedianVa	147,000	147,000	0.0	2,264	2,252	-11	-0.5	1.54	1.53
Res Hmstd: Hi Val	195,900	195,900	0.0	3,223	3,207	-16	-0.5	1.65	1.64
Res Hmstd: Ex-Hi Val	294,000	294,000	0.0	5,147	5,121	-26	-0.5	1.75	1.74
Apartment	300,000	300,000	0.0	6,683	6,648	-35	-0.5	2.23	2.22
Comm/Ind: Lo Val	150,000	150,000	0.0	4,959	4,276	-684	-13.8	3.31	2.85
Comm/Ind: Mid Val	300,000	300,000	0.0	11,497	10,786	-711	-6.2	3.83	3.6
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	42,009	41,167	-841	-2.0	4.20	4.12

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,732,576	5,732,576	0	0.0	70,613	70,254	-359	-0.5	1.23	1.23
Res Non-Hmstd	769,243	769,243	0	0.0	10,811	10,730	-81	-0.7	1.41	1.39
Apartments	7,280	7,280	0	0.0	132	131	-1	-0.7	1.81	1.80
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,733,999	1,733,999	0	0.0	21,229	21,039	-191	-0.9	1.22	1.21
Com/Ind: Lo tier	105,338	105,338	0	0.0	2,777	2,226	-551	-19.9	2.64	2.11
Com/Ind Hi tier	103,366	103,366	0	0.0	3,542	3,522	-20	-0.6	3.43	3.41
Publ U: Elec Gen	26,239	26,239	0	0.0	778	770	-9	-1.1	2.97	2.93
Publ U: Other	382,828	382,828	0	0.0	13,645	13,583	-61	-0.4	3.56	3.55
Ag HGA	1,011,939	1,011,939	0	0.0	11,759	11,668	-91	-0.8	1.16	1.15
Ag Hmstd Land	1,292,844	1,292,844	0	0.0	5,890	5,319	-572	-9.7	0.46	0.41
Ag Non-Hmstd	1,351,848	1,351,848	0	0.0	15,824	14,724	-1,100	-7.0	1.17	1.09
Miscellaneous	7,069	7,069	0	0.0	120	118	-2	-1.3	1.70	1.68
Total	12,524,569	12,524,569	0	0.0	157,121	154,083	-3,038	-1.9	1.25	1.23

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	115,239	115,239	0	0.0	County	71.84	71.42	0.173	0.173
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.01	20.01	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.36	27.81	14.311	14.311
(=) Taxable Tax Capacity	115,239	115,239	0	0.0	Special District	1.68	1.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	121.88	120.91	14.484	14.484

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,000	114,000	0.0	1,226	1,217	-8	-0.7	1.08	1.07
Res Hmstd: MedianVa	170,900	170,900	0.0	2,064	2,050	-14	-0.7	1.21	1.2
Res Hmstd: Hi Val	227,800	227,800	0.0	2,902	2,882	-21	-0.7	1.27	1.27
Res Hmstd: Ex-Hi Val	341,700	341,700	0.0	4,581	4,548	-33	-0.7	1.34	1.33
Apartment	300,000	300,000	0.0	5,005	4,969	-36	-0.7	1.67	1.66
Seas Rec: Lo Val	75,000	75,000	0.0	975	967	-7	-0.7	1.3	1.29
Seas Rec: Hi Val	200,000	200,000	0.0	2,749	2,729	-19	-0.7	1.37	1.36
Comm/Ind: Lo Val	150,000	150,000	0.0	3,954	3,269	-685	-17.3	2.64	2.18
Comm/Ind: Mid Val	300,000	300,000	0.0	9,153	8,439	-714	-7.8	3.05	2.81
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,416	32,566	-850	-2.5	3.34	3.26

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	14,060,842	14,060,842	0	0.0	185,365	184,818	-548	-0.3	1.32	1.31
Res Non-Hmstd	1,830,747	1,830,747	0	0.0	28,308	28,220	-88	-0.3	1.55	1.54
Apartments	1,157,512	1,157,512	0	0.0	22,016	21,942	-73	-0.3	1.90	1.90
Low-income Apts	228,687	228,687	0	0.0	2,593	2,583	-10	-0.4	1.13	1.13
Seasonal Rec'l	110,795	110,795	0	0.0	1,721	1,715	-6	-0.3	1.55	1.55
Com/Ind: Lo tier	736,409	736,409	0	0.0	21,137	17,343	-3,794	-18.0	2.87	2.36
Com/Ind Hi tier	3,261,875	3,261,875	0	0.0	122,395	122,113	-281	-0.2	3.75	3.74
Publ U: Elec Gen	1,202,478	1,202,478	0	0.0	27,039	26,997	-42	-0.2	2.25	2.25
Publ U: Other	646,098	646,098	0	0.0	22,313	22,263	-50	-0.2	3.45	3.45
Ag HGA	89,216	89,216	0	0.0	1,116	1,113	-3	-0.3	1.25	1.25
Ag Hmstd Land	196,803	196,803	0	0.0	1,075	970	-105	-9.8	0.55	0.49
Ag Non-Hmstd	205,295	205,295	0	0.0	2,567	2,357	-209	-8.2	1.25	1.15
Miscellaneous	57,795	57,795	0	0.0	1,119	1,115	-4	-0.4	1.94	1.93
Total	23,784,551	23,784,551	0	0.0	438,764	433,549	-5,214	-1.2	1.84	1.82

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	276,998	276,998	0	0.0	County	46.63	46.48	0.000	0.000
(-) TIF Tax Capacity	4,170	4,170	0	0.0	City/Town	47.75	47.51	1.224	1.224
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.79	32.77	16.167	16.167
(=) Taxable Tax Capacity	<u>272,827</u>	<u>272,827</u>	<u>0</u>	<u>0.0</u>	Special District	<u>2.37</u>	<u>2.37</u>	<u>0.222</u>	<u>0.222</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	129.54	129.12	17.612	17.612

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,700	113,700	0.0	1,323	1,320	-4	-0.3	1.16	1.16
Res Hmstd: MedianVa	170,500	170,500	0.0	2,225	2,219	-6	-0.3	1.31	1.30
Res Hmstd: Hi Val	227,200	227,200	0.0	3,126	3,117	-9	-0.3	1.38	1.37
Res Hmstd: Ex-Hi Val	341,000	341,000	0.0	4,933	4,919	-14	-0.3	1.45	1.44
Apartment	300,000	300,000	0.0	5,386	5,370	-16	-0.3	1.8	1.79
Comm/Ind: Lo Val	150,000	150,000	0.0	4,173	3,501	-672	-16.1	2.78	2.33
Comm/Ind: Mid Val	300,000	300,000	0.0	9,649	8,964	-685	-7.1	3.22	2.99
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,203	34,460	-744	-2.1	3.52	3.45

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	8,418,474	8,418,474	0	0.0	90,912	90,712	-200	-0.2	1.08	1.08
Res Non-Hmstd	816,639	816,639	0	0.0	9,832	9,808	-24	-0.2	1.20	1.20
Apartments	4,693	4,693	0	0.0	67	67	0	-0.1	1.43	1.42
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,276,586	1,276,586	0	0.0	13,631	13,609	-22	-0.2	1.07	1.07
Com/Ind: Lo tier	169,719	169,719	0	0.0	3,911	3,043	-868	-22.2	2.30	1.79
Com/Ind Hi tier	279,023	279,023	0	0.0	8,340	8,331	-10	-0.1	2.99	2.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	433,178	433,178	0	0.0	12,877	12,838	-39	-0.3	2.97	2.96
Ag HGA	1,216,069	1,216,069	0	0.0	12,538	12,462	-76	-0.6	1.03	1.02
Ag Hmstd Land	3,661,804	3,661,804	0	0.0	15,755	14,195	-1,560	-9.9	0.43	0.39
Ag Non-Hmstd	1,310,843	1,310,843	0	0.0	12,201	11,217	-984	-8.1	0.93	0.86
Miscellaneous	6,500	6,500	0	0.0	91	91	0	-0.1	1.40	1.39
Total	17,593,527	17,593,527	0	0.0	180,155	176,373	-3,782	-2.1	1.02	1.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	159,240	159,240	0	0.0	County	47.63	47.49	0.000	0.000
(-) TIF Tax Capacity	155	155	0	0.0	City/Town	18.27	18.27	0.027	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.68	30.50	16.452	16.452
(=) Taxable Tax Capacity	159,085	159,085	0	0.0	Special District	<u>0.86</u>	<u>0.86</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	97.44	97.11	16.479	16.479

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,000	152,000	0.0	1,502	1,498	-4	-0.3	0.99	0.99
Res Hmstd: MedianVa	228,000	228,000	0.0	2,434	2,428	-7	-0.3	1.07	1.06
Res Hmstd: Hi Val	303,900	303,900	0.0	3,366	3,356	-10	-0.3	1.11	1.10
Res Hmstd: Ex-Hi Val	455,900	455,900	0.0	5,194	5,179	-15	-0.3	1.14	1.14
Apartment	300,000	300,000	0.0	4,148	4,136	-12	-0.3	1.38	1.38
Seas Rec: Lo Val	75,000	75,000	0.0	791	789	-2	-0.3	1.05	1.05
Seas Rec: Hi Val	200,000	200,000	0.0	2,260	2,253	-7	-0.3	1.13	1.13
Comm/Ind: Lo Val	150,000	150,000	0.0	3,434	2,764	-670	-19.5	2.29	1.84
Comm/Ind: Mid Val	300,000	300,000	0.0	7,930	7,250	-680	-8.6	2.64	2.42
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	28,910	28,185	-726	-2.5	2.89	2.82

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,783,456	5,783,456	0	0.0	75,628	75,206	-423	-0.6	1.31	1.30
Res Non-Hmstd	832,633	832,633	0	0.0	13,945	13,862	-83	-0.6	1.67	1.66
Apartments	351,211	351,211	0	0.0	6,756	6,720	-35	-0.5	1.92	1.91
Low-income Apts	104,416	104,416	0	0.0	1,230	1,223	-7	-0.6	1.18	1.17
Seasonal Rec'l	45,980	45,980	0	0.0	800	797	-3	-0.3	1.74	1.73
Com/Ind: Lo tier	663,300	663,300	0	0.0	19,992	16,530	-3,462	-17.3	3.01	2.49
Com/Ind Hi tier	1,645,664	1,645,664	0	0.0	61,826	61,560	-266	-0.4	3.76	3.74
Publ U: Elec Gen	3,738	3,738	0	0.0	126	125	-1	-0.9	3.37	3.34
Publ U: Other	162,533	162,533	0	0.0	6,708	6,656	-51	-0.8	4.13	4.10
Ag HGA	20,397	20,397	0	0.0	278	276	-2	-0.7	1.36	1.35
Ag Hmstd Land	150,468	150,468	0	0.0	1,226	1,192	-34	-2.8	0.81	0.79
Ag Non-Hmstd	136,484	136,484	0	0.0	1,917	1,860	-57	-3.0	1.40	1.36
Miscellaneous	25,061	25,061	0	0.0	533	531	-2	-0.5	2.13	2.12
Total	9,925,340	9,925,340	0	0.0	190,965	186,538	-4,427	-2.3	1.92	1.88

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	108,335	108,335	0	0.0	County	42.75	42.39	0.136	0.136
(-) TIF Tax Capacity	3,162	3,162	0	0.0	City/Town	76.05	75.49	0.312	0.312
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.98	18.98	20.471	20.471
(=) Taxable Tax Capacity	105,173	105,173	0	0.0	Special District	<u>1.62</u>	<u>1.62</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	139.39	138.48	20.918	20.918

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,800	67,800	0.0	709	705	-4	-0.5	1.05	1.04
Res Hmstd: MedianVa	101,600	101,600	0.0	1,237	1,230	-7	-0.5	1.22	1.21
Res Hmstd: Hi Val	135,500	135,500	0.0	1,823	1,813	-10	-0.6	1.35	1.34
Res Hmstd: Ex-Hi Val	203,300	203,300	0.0	2,995	2,978	-17	-0.6	1.47	1.46
Apartment	300,000	300,000	0.0	5,855	5,821	-34	-0.6	1.95	1.94
Comm/Ind: Lo Val	150,000	150,000	0.0	4,444	3,761	-683	-15.4	2.96	2.51
Comm/Ind: Mid Val	300,000	300,000	0.0	10,265	9,555	-711	-6.9	3.42	3.18
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,430	36,592	-838	-2.2	3.74	3.66

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,832,117	3,832,117	0	0.0	33,997	33,886	-111	-0.3	0.89	0.88
Res Non-Hmstd	526,442	526,442	0	0.0	5,013	4,990	-23	-0.5	0.95	0.95
Apartments	6,471	6,471	0	0.0	68	68	0	-0.7	1.05	1.04
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	926,826	926,826	0	0.0	9,006	8,975	-30	-0.3	0.97	0.97
Com/Ind: Lo tier	163,470	163,470	0	0.0	3,209	2,370	-839	-26.1	1.96	1.45
Com/Ind Hi tier	371,095	371,095	0	0.0	9,144	9,108	-37	-0.4	2.46	2.45
Publ U: Elec Gen	10,239	10,239	0	0.0	135	135	0	-0.3	1.32	1.32
Publ U: Other	905,579	905,579	0	0.0	21,076	20,951	-125	-0.6	2.33	2.31
Ag HGA	1,618,142	1,618,142	0	0.0	12,222	12,159	-63	-0.5	0.76	0.75
Ag Hmstd Land	26,593,823	26,593,823	0	0.0	92,255	87,419	-4,836	-5.2	0.35	0.33
Ag Non-Hmstd	16,566,202	16,566,202	0	0.0	94,361	89,665	-4,696	-5.0	0.57	0.54
Miscellaneous	5,594	5,594	0	0.0	70	70	-1	-0.7	1.25	1.24
Total	51,526,000	51,526,000	0	0.0	280,557	269,795	-10,762	-3.8	0.54	0.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	427,411	427,411	0	0.0	County	39.18	38.63	0.112	0.112
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	7.54	7.54	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.49	12.49	22.148	22.148
(=) Taxable Tax Capacity	427,411	427,411	0	0.0	Special District	1.07	1.07	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	60.28	59.73	22.260	22.260

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	116,800	116,800	0.0	803	798	-5	-0.6	0.69	0.68
Res Hmstd: MedianVa	175,000	175,000	0.0	1,315	1,306	-8	-0.6	0.75	0.75
Res Hmstd: Hi Val	233,300	233,300	0.0	1,828	1,816	-12	-0.7	0.78	0.78
Res Hmstd: Ex-Hi Val	350,100	350,100	0.0	2,855	2,836	-19	-0.7	0.82	0.81
Apartment	300,000	300,000	0.0	2,928	2,908	-21	-0.7	0.98	0.97
Comm/Ind: Lo Val	150,000	150,000	0.0	2,684	2,009	-675	-25.1	1.79	1.34
Comm/Ind: Mid Val	300,000	300,000	0.0	6,152	5,461	-692	-11.2	2.05	1.82
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	22,335	21,567	-768	-3.4	2.23	2.16

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,305,187	6,305,187	0	0.0	83,704	83,304	-400	-0.5	1.33	1.32
Res Non-Hmstd	1,018,510	1,018,510	0	0.0	16,329	16,250	-79	-0.5	1.60	1.60
Apartments	715,273	715,273	0	0.0	12,137	12,083	-53	-0.4	1.70	1.69
Low-income Apts	108,751	108,751	0	0.0	1,237	1,232	-6	-0.5	1.14	1.13
Seasonal Rec'l	69,907	69,907	0	0.0	971	968	-4	-0.4	1.39	1.38
Com/Ind: Lo tier	515,650	515,650	0	0.0	15,513	12,832	-2,680	-17.3	3.01	2.49
Com/Ind Hi tier	1,759,089	1,759,089	0	0.0	61,953	61,726	-226	-0.4	3.52	3.51
Publ U: Elec Gen	19,657	19,657	0	0.0	448	447	-2	-0.4	2.28	2.27
Publ U: Other	146,401	146,401	0	0.0	5,678	5,653	-26	-0.4	3.88	3.86
Ag HGA	12,214	12,214	0	0.0	181	180	-1	-0.5	1.48	1.48
Ag Hmstd Land	67,678	67,678	0	0.0	625	602	-24	-3.8	0.92	0.89
Ag Non-Hmstd	101,487	101,487	0	0.0	1,401	1,344	-57	-4.1	1.38	1.32
Miscellaneous	27,089	27,089	0	0.0	521	518	-3	-0.5	1.92	1.91
Total	10,866,893	10,866,893	0	0.0	200,699	197,138	-3,561	-1.8	1.85	1.81

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	120,808	120,808	0	0.0	County	45.11	44.84	0.000	0.000
(-) TIF Tax Capacity	3,149	3,149	0	0.0	City/Town	64.08	63.62	0.259	0.259
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.22	23.22	18.814	18.814
(=) Taxable Tax Capacity	117,658	117,658	0	0.0	Special District	<u>0.38</u>	<u>0.38</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	132.78	132.06	19.073	19.073

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	86,500	86,500	0.0	922	918	-4	-0.4	1.07	1.06
Res Hmstd: MedianVa	129,700	129,700	0.0	1,630	1,623	-8	-0.5	1.26	1.25
Res Hmstd: Hi Val	172,800	172,800	0.0	2,336	2,325	-11	-0.5	1.35	1.35
Res Hmstd: Ex-Hi Val	259,300	259,300	0.0	3,753	3,735	-18	-0.5	1.45	1.44
Apartment	300,000	300,000	0.0	5,551	5,524	-27	-0.5	1.85	1.84
Comm/Ind: Lo Val	150,000	150,000	0.0	4,268	3,589	-679	-15.9	2.85	2.39
Comm/Ind: Mid Val	300,000	300,000	0.0	9,863	9,162	-701	-7.1	3.29	3.05
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,973	35,171	-802	-2.2	3.6	3.52

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,135,526	3,135,526	0	0.0	29,860	29,787	-73	-0.2	0.95	0.95
Res Non-Hmstd	434,955	434,955	0	0.0	4,456	4,444	-13	-0.3	1.02	1.02
Apartments	6,535	6,535	0	0.0	78	78	0	-0.3	1.19	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	283,933	283,933	0	0.0	2,551	2,546	-5	-0.2	0.90	0.90
Com/Ind: Lo tier	90,132	90,132	0	0.0	1,828	1,368	-461	-25.2	2.03	1.52
Com/Ind Hi tier	234,847	234,847	0	0.0	6,187	6,175	-12	-0.2	2.63	2.63
Publ U: Elec Gen	37,891	37,891	0	0.0	568	565	-3	-0.6	1.50	1.49
Publ U: Other	428,637	428,637	0	0.0	11,212	11,166	-46	-0.4	2.62	2.60
Ag HGA	1,144,450	1,144,450	0	0.0	10,142	10,112	-30	-0.3	0.89	0.88
Ag Hmstd Land	13,377,317	13,377,317	0	0.0	56,874	53,183	-3,692	-6.5	0.43	0.40
Ag Non-Hmstd	6,952,251	6,952,251	0	0.0	49,099	46,244	-2,855	-5.8	0.71	0.67
Miscellaneous	564	564	0	0.0	7	7	0	-0.2	1.27	1.27
Total	26,127,037	26,127,037	0	0.0	172,862	165,673	-7,189	-4.2	0.66	0.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	214,092	214,092	0	0.0	County	46.61	46.29	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.86	8.86	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.99	17.99	21.845	21.845
(=) Taxable Tax Capacity	<u>214,092</u>	<u>214,092</u>	<u>0</u>	<u>0.0</u>	Special District	<u>0.33</u>	<u>0.33</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	73.80	73.47	21.845	21.845

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,800	133,800	0.0	1,094	1,090	-4	-0.3	0.82	0.81
Res Hmstd: MedianVa	200,600	200,600	0.0	1,777	1,771	-6	-0.3	0.89	0.88
Res Hmstd: Hi Val	267,400	267,400	0.0	2,460	2,452	-8	-0.3	0.92	0.92
Res Hmstd: Ex-Hi Val	401,100	401,100	0.0	3,828	3,815	-13	-0.3	0.95	0.95
Apartment	300,000	300,000	0.0	3,423	3,411	-12	-0.4	1.14	1.14
Comm/Ind: Lo Val	150,000	150,000	0.0	2,982	2,312	-670	-22.5	1.99	1.54
Comm/Ind: Mid Val	300,000	300,000	0.0	6,849	6,170	-680	-9.9	2.28	2.06
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,896	24,170	-725	-2.9	2.49	2.42

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	9,250,839	9,250,839	0	0.0	114,718	114,436	-282	-0.2	1.24	1.24
Res Non-Hmstd	1,617,729	1,617,729	0	0.0	22,539	22,484	-55	-0.2	1.39	1.39
Apartments	742,719	742,719	0	0.0	12,382	12,352	-30	-0.2	1.67	1.66
Low-income Apts	138,747	138,747	0	0.0	1,446	1,443	-4	-0.2	1.04	1.04
Seasonal Rec'l	5,430	5,430	0	0.0	70	70	0	-0.3	1.30	1.29
Com/Ind: Lo tier	361,006	361,006	0	0.0	9,454	7,605	-1,849	-19.6	2.62	2.11
Com/Ind Hi tier	3,049,585	3,049,585	0	0.0	103,695	103,497	-197	-0.2	3.40	3.39
Publ U: Elec Gen	3,646	3,646	0	0.0	70	70	0	-0.2	1.92	1.91
Publ U: Other	141,844	141,844	0	0.0	4,545	4,531	-15	-0.3	3.20	3.19
Ag HGA	381,266	381,266	0	0.0	4,018	4,010	-8	-0.2	1.05	1.05
Ag Hmstd Land	1,261,405	1,261,405	0	0.0	5,842	5,246	-596	-10.2	0.46	0.42
Ag Non-Hmstd	587,824	587,824	0	0.0	5,471	5,024	-447	-8.2	0.93	0.85
Miscellaneous	28,738	28,738	0	0.0	495	494	-1	-0.3	1.72	1.72
Total	17,570,778	17,570,778	0	0.0	284,745	281,261	-3,485	-1.2	1.62	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	197,961	197,961	0	0.0	County	48.97	48.74	0.000	0.000
(-) TIF Tax Capacity	2,305	2,305	0	0.0	City/Town	42.01	41.91	0.176	0.176
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.86	19.86	21.570	21.570
(=) Taxable Tax Capacity	195,656	195,656	0	0.0	Special District	0.69	0.69	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.53	111.21	21.747	21.747

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	129,100	129,100	0.0	1,435	1,432	-3	-0.2	1.11	1.11
Res Hmstd: MedianVa	193,600	193,600	0.0	2,359	2,354	-6	-0.2	1.22	1.22
Res Hmstd: Hi Val	258,100	258,100	0.0	3,284	3,276	-8	-0.2	1.27	1.27
Res Hmstd: Ex-Hi Val	387,300	387,300	0.0	5,135	5,123	-12	-0.2	1.33	1.32
Apartment	300,000	300,000	0.0	4,835	4,823	-12	-0.2	1.61	1.61
Comm/Ind: Lo Val	150,000	150,000	0.0	3,830	3,160	-670	-17.5	2.55	2.11
Comm/Ind: Mid Val	300,000	300,000	0.0	8,827	8,148	-680	-7.7	2.94	2.72
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	32,150	31,425	-725	-2.3	3.21	3.14

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	10,461,315	10,461,315	0	0.0	141,345	140,595	-750	-0.5	1.35	1.34
Res Non-Hmstd	1,514,503	1,514,503	0	0.0	24,976	24,844	-132	-0.5	1.65	1.64
Apartments	611,285	611,285	0	0.0	11,356	11,309	-47	-0.4	1.86	1.85
Low-income Apts	159,736	159,736	0	0.0	1,890	1,879	-11	-0.6	1.18	1.18
Seasonal Rec'l	98,932	98,932	0	0.0	1,529	1,514	-15	-1.0	1.55	1.53
Com/Ind: Lo tier	810,591	810,591	0	0.0	23,892	19,660	-4,232	-17.7	2.95	2.43
Com/Ind Hi tier	2,030,616	2,030,616	0	0.0	75,964	75,661	-303	-0.4	3.74	3.73
Publ U: Elec Gen	710,714	710,714	0	0.0	21,057	21,026	-31	-0.1	2.96	2.96
Publ U: Other	419,604	419,604	0	0.0	16,112	16,056	-56	-0.3	3.84	3.83
Ag HGA	33,056	33,056	0	0.0	432	428	-4	-0.8	1.31	1.30
Ag Hmstd Land	161,201	161,201	0	0.0	1,128	1,066	-61	-5.4	0.70	0.66
Ag Non-Hmstd	141,180	141,180	0	0.0	1,898	1,807	-91	-4.8	1.34	1.28
Miscellaneous	45,494	45,494	0	0.0	935	929	-5	-0.6	2.05	2.04
Total	17,198,227	17,198,227	0	0.0	322,514	316,776	-5,738	-1.8	1.88	1.84

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	191,009	191,009	0	0.0	County	46.53	46.36	0.000	0.000
(-) TIF Tax Capacity	1,996	1,996	0	0.0	City/Town	64.55	64.17	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	23.78	23.55	20.755	20.755
(=) Taxable Tax Capacity	189,013	189,013	0	0.0	Special District	<u>1.69</u>	<u>1.69</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	136.55	135.77	20.755	20.755

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,600	90,600	0.0	1,028	1,023	-5	-0.5	1.13	1.13
Res Hmstd: MedianVa	135,900	135,900	0.0	1,796	1,788	-9	-0.5	1.32	1.32
Res Hmstd: Hi Val	181,200	181,200	0.0	2,565	2,552	-13	-0.5	1.42	1.41
Res Hmstd: Ex-Hi Val	271,800	271,800	0.0	4,101	4,081	-20	-0.5	1.51	1.50
Apartment	300,000	300,000	0.0	5,743	5,714	-29	-0.5	1.91	1.90
Comm/Ind: Lo Val	150,000	150,000	0.0	4,378	3,698	-680	-15.5	2.92	2.47
Comm/Ind: Mid Val	300,000	300,000	0.0	10,111	9,407	-704	-7.0	3.37	3.14
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,867	36,054	-813	-2.2	3.69	3.61

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,010,198	5,010,198	0	0.0	49,301	49,064	-237	-0.5	0.98	0.98
Res Non-Hmstd	785,115	785,115	0	0.0	8,366	8,327	-38	-0.5	1.07	1.06
Apartments	3,834	3,834	0	0.0	49	49	0	-0.2	1.29	1.29
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	251,361	251,361	0	0.0	2,395	2,382	-13	-0.5	0.95	0.95
Com/Ind: Lo tier	125,711	125,711	0	0.0	2,712	2,063	-649	-23.9	2.16	1.64
Com/Ind Hi tier	220,437	220,437	0	0.0	6,155	6,137	-18	-0.3	2.79	2.78
Publ U: Elec Gen	11	11	0	0.0	0	0	0	-0.2	1.86	1.86
Publ U: Other	493,670	493,670	0	0.0	13,694	13,655	-39	-0.3	2.77	2.77
Ag HGA	1,749,458	1,749,458	0	0.0	16,392	16,290	-102	-0.6	0.94	0.93
Ag Hmstd Land	12,779,378	12,779,378	0	0.0	56,887	52,680	-4,207	-7.4	0.45	0.41
Ag Non-Hmstd	5,476,660	5,476,660	0	0.0	44,716	41,810	-2,906	-6.5	0.82	0.76
Miscellaneous	6,646	6,646	0	0.0	85	85	0	-0.3	1.28	1.28
Total	26,902,480	26,902,480	0	0.0	200,752	192,543	-8,210	-4.1	0.75	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,290	217,290	0	0.0	County	48.95	48.80	0.000	0.000
(-) TIF Tax Capacity	10	10	0	0.0	City/Town	12.64	12.64	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.18	20.80	21.598	21.598
(=) Taxable Tax Capacity	<u>217,281</u>	<u>217,281</u>	<u>0</u>	<u>0.0</u>	Special District	<u>0.41</u>	<u>0.41</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	83.19	82.66	21.598	21.598

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	133,600	133,600	0.0	1,190	1,184	-6	-0.5	0.89	0.89
Res Hmstd: MedianVa	200,300	200,300	0.0	1,939	1,929	-10	-0.5	0.97	0.96
Res Hmstd: Hi Val	267,000	267,000	0.0	2,688	2,675	-14	-0.5	1.01	1.00
Res Hmstd: Ex-Hi Val	400,600	400,600	0.0	4,188	4,167	-21	-0.5	1.05	1.04
Apartment	300,000	300,000	0.0	3,768	3,748	-20	-0.5	1.26	1.25
Comm/Ind: Lo Val	150,000	150,000	0.0	3,190	2,515	-675	-21.2	2.13	1.68
Comm/Ind: Mid Val	300,000	300,000	0.0	7,335	6,644	-691	-9.4	2.45	2.21
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	26,680	25,914	-765	-2.9	2.67	2.59

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	22,417,024	22,417,024	0	0.0	260,234	259,857	-376	-0.1	1.16	1.16
Res Non-Hmstd	2,466,508	2,466,508	0	0.0	32,460	32,406	-54	-0.2	1.32	1.31
Apartments	1,128,859	1,128,859	0	0.0	18,220	18,179	-40	-0.2	1.61	1.61
Low-income Apts	215,858	215,858	0	0.0	2,120	2,116	-5	-0.2	0.98	0.98
Seasonal Rec'l	37,444	37,444	0	0.0	469	468	-1	-0.1	1.25	1.25
Com/Ind: Lo tier	488,178	488,178	0	0.0	13,212	10,726	-2,486	-18.8	2.71	2.20
Com/Ind Hi tier	3,940,839	3,940,839	0	0.0	139,881	139,770	-111	-0.1	3.55	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	305,997	305,997	0	0.0	10,693	10,680	-13	-0.1	3.49	3.49
Ag HGA	113,324	113,324	0	0.0	1,250	1,248	-2	-0.1	1.10	1.10
Ag Hmstd Land	68,839	68,839	0	0.0	199	183	-16	-8.2	0.29	0.27
Ag Non-Hmstd	120,721	120,721	0	0.0	1,281	1,228	-52	-4.1	1.06	1.02
Miscellaneous	149,421	149,421	0	0.0	2,464	2,460	-4	-0.2	1.65	1.65
Total	31,453,011	31,453,011	0	0.0	482,484	479,323	-3,161	-0.7	1.53	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	342,376	342,376	0	0.0	County	35.84	35.74	0.000	0.000
(-) TIF Tax Capacity	5,612	5,612	0	0.0	City/Town	41.28	41.19	0.215	0.215
(-) FD Contrib Tax Cap	32,553	32,553	0	0.0	School District	26.22	26.22	18.169	18.169
(=) Taxable Tax Capacity	304,211	304,211	0	0.0	Special District	<u>5.46</u>	<u>5.46</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	58,678	58,678	0	0.0	Total	108.80	108.61	18.384	18.384

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	137,100	137,100	0.0	1,473	1,471	-2	-0.1	1.07	1.07
Res Hmstd: MedianVa	205,600	205,600	0.0	2,411	2,407	-4	-0.2	1.17	1.17
Res Hmstd: Hi Val	274,100	274,100	0.0	3,349	3,344	-5	-0.2	1.22	1.22
Res Hmstd: Ex-Hi Val	411,200	411,200	0.0	5,227	5,219	-8	-0.2	1.27	1.27
Apartment	300,000	300,000	0.0	4,632	4,624	-7	-0.2	1.54	1.54
Comm/Ind: Lo Val	150,000	150,000	0.0	4,009	3,343	-666	-16.6	2.67	2.23
Comm/Ind: Mid Val	300,000	300,000	0.0	9,262	8,593	-669	-7.2	3.09	2.86
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,779	33,091	-687	-2.0	3.38	3.31

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	21,971,528	21,971,528	0	0.0	262,284	261,767	-517	-0.2	1.19	1.19
Res Non-Hmstd	3,112,187	3,112,187	0	0.0	39,273	39,190	-82	-0.2	1.26	1.26
Apartments	996,178	996,178	0	0.0	15,678	15,648	-30	-0.2	1.57	1.57
Low-income Apts	173,238	173,238	0	0.0	1,669	1,665	-4	-0.2	0.96	0.96
Seasonal Rec'l	137,440	137,440	0	0.0	1,553	1,549	-3	-0.2	1.13	1.13
Com/Ind: Lo tier	310,358	310,358	0	0.0	8,291	6,709	-1,582	-19.1	2.67	2.16
Com/Ind Hi tier	2,826,499	2,826,499	0	0.0	99,315	99,221	-94	-0.1	3.51	3.51
Publ U: Elec Gen	195,720	195,720	0	0.0	5,150	5,144	-5	-0.1	2.63	2.63
Publ U: Other	312,368	312,368	0	0.0	10,961	10,949	-12	-0.1	3.51	3.51
Ag HGA	158,543	158,543	0	0.0	1,616	1,613	-3	-0.2	1.02	1.02
Ag Hmstd Land	278,379	278,379	0	0.0	941	857	-84	-8.9	0.34	0.31
Ag Non-Hmstd	429,932	429,932	0	0.0	3,874	3,634	-241	-6.2	0.90	0.85
Miscellaneous	38,369	38,369	0	0.0	555	553	-1	-0.2	1.45	1.44
Total	30,940,738	30,940,738	0	0.0	451,159	448,501	-2,658	-0.6	1.46	1.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	337,863	337,863	0	0.0	County	29.27	29.07	0.353	0.353
(-) TIF Tax Capacity	3,762	3,762	0	0.0	City/Town	35.36	35.32	0.318	0.318
(-) FD Contrib Tax Cap	26,244	26,244	0	0.0	School District	29.05	29.05	23.449	23.449
(=) Taxable Tax Capacity	<u>307,856</u>	<u>307,856</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.93</u>	<u>5.93</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	33,081	33,081	0	0.0	Total	99.61	99.37	24.120	24.120

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	186,300	186,300	0.0	2,101	2,097	-4	-0.2	1.13	1.13
Res Hmstd: MedianVa	279,300	279,300	0.0	3,335	3,329	-7	-0.2	1.19	1.19
Res Hmstd: Hi Val	372,300	372,300	0.0	4,569	4,560	-9	-0.2	1.23	1.22
Res Hmstd: Ex-Hi Val	558,600	558,600	0.0	7,058	7,043	-14	-0.2	1.26	1.26
Apartment	300,000	300,000	0.0	4,459	4,450	-9	-0.2	1.49	1.48
Comm/Ind: Lo Val	150,000	150,000	0.0	3,977	3,310	-666	-16.8	2.65	2.21
Comm/Ind: Mid Val	300,000	300,000	0.0	9,158	8,487	-671	-7.3	3.05	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,340	32,647	-693	-2.1	3.33	3.26

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	30,577,341	30,577,341	0	0.0	365,978	365,285	-693	-0.2	1.20	1.19
Res Non-Hmstd	3,601,088	3,601,088	0	0.0	46,851	46,757	-93	-0.2	1.30	1.30
Apartments	2,392,189	2,392,189	0	0.0	36,415	36,339	-76	-0.2	1.52	1.52
Low-income Apts	198,618	198,618	0	0.0	1,879	1,875	-4	-0.2	0.95	0.94
Seasonal Rec'l	22,450	22,450	0	0.0	287	286	-1	-0.2	1.28	1.28
Com/Ind: Lo tier	547,646	547,646	0	0.0	14,658	11,866	-2,791	-19.0	2.68	2.17
Com/Ind Hi tier	5,957,643	5,957,643	0	0.0	205,453	205,268	-185	-0.1	3.45	3.45
Publ U: Elec Gen	101,713	101,713	0	0.0	2,660	2,657	-3	-0.1	2.61	2.61
Publ U: Other	711,754	711,754	0	0.0	24,688	24,660	-28	-0.1	3.47	3.46
Ag HGA	211,220	211,220	0	0.0	2,060	2,056	-4	-0.2	0.98	0.97
Ag Hmstd Land	956,748	956,748	0	0.0	4,067	3,612	-455	-11.2	0.43	0.38
Ag Non-Hmstd	425,897	425,897	0	0.0	3,758	3,403	-355	-9.4	0.88	0.80
Miscellaneous	134,167	134,167	0	0.0	2,198	2,193	-5	-0.2	1.64	1.63
Total	45,838,475	45,838,475	0	0.0	710,950	706,258	-4,692	-0.7	1.55	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	512,852	512,852	0	0.0	County	26.49	26.29	0.000	0.000
(-) TIF Tax Capacity	12,157	12,157	0	0.0	City/Town	42.72	42.69	0.527	0.527
(-) FD Contrib Tax Cap	51,220	51,220	0	0.0	School District	27.92	27.92	22.970	22.970
(=) Taxable Tax Capacity	<u>449,475</u>	<u>449,475</u>	<u>0</u>	<u>0.0</u>	Special District	<u>4.64</u>	<u>4.64</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	58,086	58,086	0	0.0	Total	101.77	101.52	23.497	23.497

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,600	162,600	0.0	1,807	1,803	-3	-0.2	1.11	1.11
Res Hmstd: MedianVa	243,700	243,700	0.0	2,897	2,891	-6	-0.2	1.19	1.19
Res Hmstd: Hi Val	324,900	324,900	0.0	3,988	3,981	-8	-0.2	1.23	1.23
Res Hmstd: Ex-Hi Val	487,400	487,400	0.0	6,105	6,094	-12	-0.2	1.25	1.25
Apartment	300,000	300,000	0.0	4,521	4,512	-9	-0.2	1.51	1.50
Comm/Ind: Lo Val	150,000	150,000	0.0	3,987	3,321	-666	-16.7	2.66	2.21
Comm/Ind: Mid Val	300,000	300,000	0.0	9,185	8,515	-671	-7.3	3.06	2.84
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,445	32,752	-693	-2.1	3.34	3.28

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,836,379	20,836,379	0	0.0	263,035	262,508	-527	-0.2	1.26	1.26
Res Non-Hmstd	2,803,384	2,803,384	0	0.0	38,118	38,041	-77	-0.2	1.36	1.36
Apartments	697,634	697,634	0	0.0	11,695	11,670	-24	-0.2	1.68	1.67
Low-income Apts	160,348	160,348	0	0.0	1,681	1,678	-4	-0.2	1.05	1.05
Seasonal Rec'l	68,632	68,632	0	0.0	873	871	-2	-0.2	1.27	1.27
Com/Ind: Lo tier	402,768	402,768	0	0.0	11,090	9,035	-2,055	-18.5	2.75	2.24
Com/Ind Hi tier	3,082,850	3,082,850	0	0.0	111,463	111,362	-101	-0.1	3.62	3.61
Publ U: Elec Gen	17,436	17,436	0	0.0	460	459	-1	-0.1	2.64	2.63
Publ U: Other	390,981	390,981	0	0.0	13,470	13,455	-15	-0.1	3.45	3.44
Ag HGA	363,007	363,007	0	0.0	3,548	3,541	-7	-0.2	0.98	0.98
Ag Hmstd Land	1,329,961	1,329,961	0	0.0	5,477	4,749	-727	-13.3	0.41	0.36
Ag Non-Hmstd	591,421	591,421	0	0.0	5,802	5,160	-642	-11.1	0.98	0.87
Miscellaneous	27,044	27,044	0	0.0	458	457	-1	-0.2	1.69	1.69
Total	30,771,846	30,771,846	0	0.0	467,169	462,986	-4,183	-0.9	1.52	1.50

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	333,767	333,767	0	0.0	County	35.83	35.61	0.000	0.000
(-) TIF Tax Capacity	3,250	3,250	0	0.0	City/Town	33.57	33.54	0.659	0.659
(-) FD Contrib Tax Cap	27,151	27,151	0	0.0	School District	35.84	35.84	18.688	18.688
(=) Taxable Tax Capacity	<u>303,366</u>	<u>303,366</u>	<u>0</u>	<u>0.0</u>	Special District	<u>5.42</u>	<u>5.42</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	29,686	29,686	0	0.0	Total	110.67	110.41	19.347	19.347

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	194,400	194,400	0.0	2,309	2,304	-5	-0.2	1.19	1.19
Res Hmstd: MedianVa	291,500	291,500	0.0	3,668	3,661	-7	-0.2	1.26	1.26
Res Hmstd: Hi Val	388,600	388,600	0.0	5,027	5,017	-10	-0.2	1.29	1.29
Res Hmstd: Ex-Hi Val	583,000	583,000	0.0	7,810	7,794	-16	-0.2	1.34	1.34
Apartment	300,000	300,000	0.0	4,731	4,721	-10	-0.2	1.58	1.57
Comm/Ind: Lo Val	150,000	150,000	0.0	4,055	3,388	-667	-16.4	2.70	2.26
Comm/Ind: Mid Val	300,000	300,000	0.0	9,364	8,692	-672	-7.2	3.12	2.9
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	34,141	33,446	-695	-2.0	3.41	3.34

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	19,860,700	19,860,700	0	0.0	278,601	277,919	-683	-0.2	1.40	1.40
Res Non-Hmstd	1,992,310	1,992,310	0	0.0	31,335	31,267	-68	-0.2	1.57	1.57
Apartments	1,534,429	1,534,429	0	0.0	29,589	29,511	-78	-0.3	1.93	1.92
Low-income Apts	229,119	229,119	0	0.0	2,629	2,623	-6	-0.2	1.15	1.14
Seasonal Rec'l	237,380	237,380	0	0.0	3,331	3,321	-10	-0.3	1.40	1.40
Com/Ind: Lo tier	369,277	369,277	0	0.0	10,856	8,960	-1,897	-17.5	2.94	2.43
Com/Ind Hi tier	4,631,032	4,631,032	0	0.0	177,219	176,835	-385	-0.2	3.83	3.82
Publ U: Elec Gen	790	790	0	0.0	22	22	0	0.0	2.80	2.80
Publ U: Other	289,048	289,048	0	0.0	10,980	10,963	-17	-0.2	3.80	3.79
Ag HGA	64,797	64,797	0	0.0	892	888	-4	-0.5	1.38	1.37
Ag Hmstd Land	129,469	129,469	0	0.0	693	631	-61	-8.8	0.53	0.49
Ag Non-Hmstd	184,589	184,589	0	0.0	2,366	2,237	-129	-5.4	1.28	1.21
Miscellaneous	23,636	23,636	0	0.0	474	474	-1	-0.1	2.01	2.00
Total	29,546,578	29,546,578	0	0.0	548,989	545,653	-3,336	-0.6	1.86	1.85

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	334,486	334,486	0	0.0	County	42.58	42.49	0.000	0.000
(-) TIF Tax Capacity	8,240	8,240	0	0.0	City/Town	46.16	45.83	0.599	0.599
(-) FD Contrib Tax Cap	36,408	36,408	0	0.0	School District	28.18	28.18	24.034	24.034
(=) Taxable Tax Capacity	289,838	289,838	0	0.0	Special District	9.77	9.77	0.000	0.000
FD Distrib Tax Cap	49,624	49,624	0	0.0	Total	126.69	126.26	24.632	24.632

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	144,200	144,200	0.0	1,875	1,870	-5	-0.3	1.30	1.3
Res Hmstd: MedianVa	216,200	216,200	0.0	3,046	3,038	-9	-0.3	1.41	1.41
Res Hmstd: Hi Val	288,200	288,200	0.0	4,218	4,206	-12	-0.3	1.46	1.46
Res Hmstd: Ex-Hi Val	432,400	432,400	0.0	6,543	6,525	-19	-0.3	1.51	1.51
Apartment	300,000	300,000	0.0	5,490	5,474	-16	-0.3	1.83	1.82
Comm/Ind: Lo Val	150,000	150,000	0.0	4,362	3,693	-669	-15.3	2.91	2.46
Comm/Ind: Mid Val	300,000	300,000	0.0	10,055	9,378	-677	-6.7	3.35	3.13
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	36,623	35,906	-717	-2.0	3.66	3.59

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	22,740,250	22,740,250	0	0.0	310,436	310,172	-264	-0.1	1.37	1.36
Res Non-Hmstd	3,013,156	3,013,156	0	0.0	44,088	44,048	-41	-0.1	1.46	1.46
Apartments	3,917,434	3,917,434	0	0.0	67,081	67,012	-70	-0.1	1.71	1.71
Low-income Apts	250,527	250,527	0	0.0	2,613	2,610	-2	-0.1	1.04	1.04
Seasonal Rec'l	120,808	120,808	0	0.0	1,756	1,755	-1	-0.1	1.45	1.45
Com/Ind: Lo tier	398,293	398,293	0	0.0	11,267	9,242	-2,025	-18.0	2.83	2.32
Com/Ind Hi tier	9,663,706	9,663,706	0	0.0	352,987	352,835	-152	0.0	3.65	3.65
Publ U: Elec Gen	228	228	0	0.0	7	7	0	-0.2	3.08	3.08
Publ U: Other	223,993	223,993	0	0.0	8,242	8,238	-4	-0.1	3.68	3.68
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	66	66	0	0.0	0	0	0	-4.3	0.28	0.27
Ag Non-Hmstd	314	314	0	0.0	4	4	0	-2.1	1.16	1.13
Miscellaneous	6,774	6,774	0	0.0	132	132	0	-0.2	1.95	1.94
Total	40,335,550	40,335,550	0	0.0	798,613	796,053	-2,559	-0.3	1.98	1.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	509,530	509,530	0	0.0	County	42.58	42.49	0.000	0.000
(-) TIF Tax Capacity	32,107	32,107	0	0.0	City/Town	41.43	41.40	0.000	0.000
(-) FD Contrib Tax Cap	62,819	62,819	0	0.0	School District	26.36	26.36	18.051	18.051
(=) Taxable Tax Capacity	<u>414,604</u>	<u>414,604</u>	<u>0</u>	<u>0.0</u>	Special District	<u>11.01</u>	<u>11.01</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	28,786	28,786	0	0.0	Total	121.38	121.26	18.051	18.051

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,000	188,000	0.0	2,375	2,373	-2	-0.1	1.26	1.26
Res Hmstd: MedianVa	281,800	281,800	0.0	3,785	3,782	-3	-0.1	1.34	1.34
Res Hmstd: Hi Val	375,600	375,600	0.0	5,195	5,191	-4	-0.1	1.38	1.38
Res Hmstd: Ex-Hi Val	563,600	563,600	0.0	8,051	8,044	-7	-0.1	1.43	1.43
Apartment	300,000	300,000	0.0	5,093	5,089	-5	-0.1	1.7	1.7
Comm/Ind: Lo Val	150,000	150,000	0.0	4,183	3,518	-665	-15.9	2.79	2.35
Comm/Ind: Mid Val	300,000	300,000	0.0	9,670	9,003	-667	-6.9	3.22	3.00
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,274	34,596	-678	-1.9	3.53	3.46

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	30,596,340	30,596,340	0	0.0	397,633	397,332	-301	-0.1	1.30	1.30
Res Non-Hmstd	4,883,229	4,883,229	0	0.0	66,539	66,487	-52	-0.1	1.36	1.36
Apartments	2,752,644	2,752,644	0	0.0	43,520	43,488	-32	-0.1	1.58	1.58
Low-income Apts	188,085	188,085	0	0.0	1,777	1,776	-1	-0.1	0.94	0.94
Seasonal Rec'l	952,374	952,374	0	0.0	12,816	12,805	-10	-0.1	1.35	1.34
Com/Ind: Lo tier	391,473	391,473	0	0.0	10,629	8,640	-1,989	-18.7	2.72	2.21
Com/Ind Hi tier	7,011,764	7,011,764	0	0.0	248,296	248,214	-82	0.0	3.54	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	376,524	376,524	0	0.0	13,236	13,231	-5	0.0	3.52	3.51
Ag HGA	59,054	59,054	0	0.0	793	793	-1	-0.1	1.34	1.34
Ag Hmstd Land	81,271	81,271	0	0.0	366	326	-40	-10.9	0.45	0.40
Ag Non-Hmstd	157,435	157,435	0	0.0	1,681	1,569	-112	-6.7	1.07	1.00
Miscellaneous	19,869	19,869	0	0.0	360	359	0	-0.1	1.81	1.81
Total	47,470,062	47,470,062	0	0.0	797,646	795,020	-2,626	-0.3	1.68	1.67

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	567,830	567,830	0	0.0	County	42.58	42.49	0.000	0.000
(-) TIF Tax Capacity	11,780	11,780	0	0.0	City/Town	28.55	28.54	0.643	0.643
(-) FD Contrib Tax Cap	56,165	56,165	0	0.0	School District	24.84	24.84	21.492	21.492
(=) Taxable Tax Capacity	<u>499,885</u>	<u>499,885</u>	<u>0</u>	<u>0.0</u>	Special District	<u>10.31</u>	<u>10.31</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	21,367	21,367	0	0.0	Total	106.28	106.18	22.134	22.134

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	252,000	252,000	0.0	3,081	3,079	-2	-0.1	1.22	1.22
Res Hmstd: MedianVa	377,900	377,900	0.0	4,818	4,815	-4	-0.1	1.28	1.27
Res Hmstd: Hi Val	503,700	503,700	0.0	6,478	6,473	-5	-0.1	1.29	1.29
Res Hmstd: Ex-Hi Val	755,700	755,700	0.0	10,383	10,376	-8	-0.1	1.37	1.37
Apartment	300,000	300,000	0.0	4,649	4,646	-4	-0.1	1.55	1.55
Comm/Ind: Lo Val	150,000	150,000	0.0	4,040	3,376	-664	-16.4	2.69	2.25
Comm/Ind: Mid Val	300,000	300,000	0.0	9,315	8,649	-666	-7.1	3.11	2.88
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	33,935	33,260	-674	-2.0	3.39	3.33

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	16,055,391	16,055,391	0	0.0	211,506	211,233	-273	-0.1	1.32	1.32
Res Non-Hmstd	1,930,286	1,930,286	0	0.0	27,657	27,621	-36	-0.1	1.43	1.43
Apartments	2,049,469	2,049,469	0	0.0	35,668	35,613	-55	-0.2	1.74	1.74
Low-income Apts	384,751	384,751	0	0.0	4,257	4,250	-6	-0.2	1.11	1.10
Seasonal Rec'l	9,559	9,559	0	0.0	136	136	0	-0.1	1.42	1.42
Com/Ind: Lo tier	377,467	377,467	0	0.0	10,632	8,711	-1,921	-18.1	2.82	2.31
Com/Ind Hi tier	4,912,733	4,912,733	0	0.0	181,339	181,208	-132	-0.1	3.69	3.69
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	253,384	253,384	0	0.0	9,330	9,323	-7	-0.1	3.68	3.68
Ag HGA	866	866	0	0.0	11	11	0	-0.1	1.31	1.31
Ag Hmstd Land	899	899	0	0.0	4	3	0	-3.8	0.40	0.39
Ag Non-Hmstd	23,943	23,943	0	0.0	251	244	-7	-2.8	1.05	1.02
Miscellaneous	98,134	98,134	0	0.0	1,761	1,757	-3	-0.2	1.79	1.79
Total	26,096,881	26,096,881	0	0.0	482,552	480,111	-2,441	-0.5	1.85	1.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	309,450	309,450	0	0.0	County	53.03	52.94	0.000	0.000
(-) TIF Tax Capacity	13,288	13,288	0	0.0	City/Town	32.42	32.32	0.649	0.649
(-) FD Contrib Tax Cap	35,326	35,326	0	0.0	School District	24.98	24.98	20.820	20.820
(=) Taxable Tax Capacity	<u>260,836</u>	<u>260,836</u>	<u>0</u>	<u>0.0</u>	Special District	<u>8.67</u>	<u>8.67</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	33,912	33,912	0	0.0	Total	119.10	118.91	21.469	21.469

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	154,500	154,500	0.0	1,894	1,891	-2	-0.1	1.23	1.22
Res Hmstd: MedianVa	231,600	231,600	0.0	3,060	3,056	-4	-0.1	1.32	1.32
Res Hmstd: Hi Val	308,700	308,700	0.0	4,227	4,221	-6	-0.1	1.37	1.37
Res Hmstd: Ex-Hi Val	463,200	463,200	0.0	6,511	6,502	-9	-0.1	1.41	1.40
Apartment	300,000	300,000	0.0	5,110	5,103	-7	-0.1	1.70	1.70
Comm/Ind: Lo Val	150,000	150,000	0.0	4,188	3,523	-666	-15.9	2.79	2.35
Comm/Ind: Mid Val	300,000	300,000	0.0	9,665	8,996	-669	-6.9	3.22	3
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	35,224	34,537	-687	-2.0	3.52	3.45

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	21,611,552	21,611,552	0	0.0	309,986	309,552	-433	-0.1	1.43	1.43
Res Non-Hmstd	7,161,996	7,161,996	0	0.0	114,356	114,194	-162	-0.1	1.60	1.59
Apartments	7,111,785	7,111,785	0	0.0	128,743	128,557	-186	-0.1	1.81	1.81
Low-income Apts	1,005,090	1,005,090	0	0.0	11,106	11,090	-16	-0.1	1.10	1.10
Seasonal Rec'l	14,174	14,174	0	0.0	256	256	0	-0.1	1.81	1.80
Com/Ind: Lo tier	675,144	675,144	0	0.0	19,398	15,961	-3,437	-17.7	2.87	2.36
Com/Ind Hi tier	10,157,222	10,157,222	0	0.0	382,539	382,249	-290	-0.1	3.77	3.76
Publ U: Elec Gen	54,533	54,533	0	0.0	1,572	1,570	-2	-0.1	2.88	2.88
Publ U: Other	389,725	389,725	0	0.0	14,676	14,665	-12	-0.1	3.77	3.76
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,679	1,679	0	0.0	22	21	-1	-3.4	1.29	1.25
Miscellaneous	55,001	55,001	0	0.0	897	896	-1	-0.2	1.63	1.63
Total	48,237,900	48,237,900	0	0.0	983,551	979,010	-4,541	-0.5	2.04	2.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	604,470	604,470	0	0.0	County	42.49	42.40	0.000	0.000
(-) TIF Tax Capacity	53,372	53,372	0	0.0	City/Town	58.72	58.60	1.942	1.942
(-) FD Contrib Tax Cap	70,418	70,418	0	0.0	School District	20.35	20.35	17.468	17.468
(=) Taxable Tax Capacity	480,680	480,680	0	0.0	Special District	<u>7.73</u>	<u>7.73</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	56,172	56,172	0	0.0	Total	129.29	129.09	19.410	19.410

Tax Burdens on
Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	166,500	166,500		0.0	2,188	2,185	-3	-0.1	1.31	1.31
Res Hmstd: MedianVa	249,600	249,600		0.0	3,521	3,516	-5	-0.1	1.41	1.41
Res Hmstd: Hi Val	332,700	332,700		0.0	4,853	4,846	-7	-0.1	1.46	1.46
Res Hmstd: Ex-Hi Val	499,200	499,200		0.0	7,423	7,413	-10	-0.1	1.49	1.48
Apartment	300,000	300,000		0.0	5,431	5,423	-8	-0.1	1.81	1.81
Comm/Ind: Lo Val	150,000	150,000		0.0	4,310	3,644	-666	-15.5	2.87	2.43
Comm/Ind: Mid Val	300,000	300,000		0.0	9,959	9,289	-670	-6.7	3.32	3.1
Comm/Ind: Hi Val	1,000,000	1,000,000		0.0	36,322	35,632	-690	-1.9	3.63	3.56

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	12,561,135	12,561,135	0	0.0	179,450	178,801	-650	-0.4	1.43	1.42
Res Non-Hmstd	2,747,391	2,747,391	0	0.0	45,075	44,910	-165	-0.4	1.64	1.63
Apartments	3,076,074	3,076,074	0	0.0	58,364	58,147	-217	-0.4	1.90	1.89
Low-income Apts	718,211	718,211	0	0.0	8,100	8,070	-30	-0.4	1.13	1.12
Seasonal Rec'l	1,307	1,307	0	0.0	24	24	0	-0.4	1.81	1.80
Com/Ind: Lo tier	485,412	485,412	0	0.0	14,232	11,741	-2,490	-17.5	2.93	2.42
Com/Ind Hi tier	3,942,484	3,942,484	0	0.0	152,357	152,041	-316	-0.2	3.86	3.86
Publ U: Elec Gen	91,063	91,063	0	0.0	2,714	2,707	-7	-0.3	2.98	2.97
Publ U: Other	290,100	290,100	0	0.0	11,211	11,188	-23	-0.2	3.86	3.86
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	271	271	0	0.0	4	4	0	-3.6	1.41	1.36
Miscellaneous	8,334	8,334	0	0.0	143	142	-1	-0.4	1.71	1.70
Total	23,921,782	23,921,782	0	0.0	471,672	467,774	-3,898	-0.8	1.97	1.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	282,240	282,240	0	0.0	County	48.53	48.45	0.000	0.000
(-) TIF Tax Capacity	24,514	24,514	0	0.0	City/Town	40.81	40.33	0.000	0.000
(-) FD Contrib Tax Cap	27,120	27,120	0	0.0	School District	40.72	40.72	13.391	13.391
(=) Taxable Tax Capacity	<u>230,606</u>	<u>230,606</u>	<u>0</u>	<u>0.0</u>	Special District	<u>11.01</u>	<u>11.01</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	59,276	59,276	0	0.0	Total	141.08	140.51	13.391	13.391

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,300	135,300	0.0	1,736	1,730	-6	-0.4	1.28	1.28
Res Hmstd: MedianVa	202,900	202,900	0.0	2,866	2,856	-10	-0.4	1.41	1.41
Res Hmstd: Hi Val	270,400	270,400	0.0	3,995	3,980	-15	-0.4	1.48	1.47
Res Hmstd: Ex-Hi Val	405,700	405,700	0.0	6,256	6,234	-23	-0.4	1.54	1.54
Apartment	300,000	300,000	0.0	5,692	5,671	-21	-0.4	1.9	1.89
Comm/Ind: Lo Val	150,000	150,000	0.0	4,398	3,726	-672	-15.3	2.93	2.48
Comm/Ind: Mid Val	300,000	300,000	0.0	10,195	9,511	-684	-6.7	3.4	3.17
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	37,246	36,506	-740	-2.0	3.72	3.65

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,404	105	117
169.1	Ag Hmstd HGA: <76K: Exist	1.000	9,348,772	93,488	101,587
169.2	Ag Hmstd HGA: <76K: New	1.000	32,220	322	364
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,438	594	645
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	1,044	10	11
172.1	Ag Hmstd HGA: >500K: Exist	1.250	80,520	1,006	1,088
172.2	Ag Hmstd HGA: >500K: New	1.250	1,133	14	15
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,534	11	2
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,660,272	43,301	10,507
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	15,570	78	25
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	8,002,872	40,014	24,273
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	42,828	214	121
176.1	Ag Hmstd 2a 1 & b: 260K-2.05M: Exist	0.500	43,013,260	215,066	154,756
176.2	Ag Hmstd 2a 1 & b: 260K-2.05M: New	0.500	89,975	450	351
177.1	Ag Hmstd 2a 1 & b: >2.05M: Exist	1.000	17,799,169	177,992	117,708
177.2	Ag Hmstd 2a 1 & b: >2.05M: New	1.000	74,801	748	495
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	190	1	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	693,297	3,466	1,349
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	738,459	3,692	2,807
181.1	Ag Hmstd 2b 1 & b: 260K-2.05M: Exist	0.500	1,305,697	6,528	5,853
182.1	Ag Hmstd 2b 1 & b: >2.05M: Exist	1.000	125,486	1,255	1,007
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	233,023	1,165	892
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	1,255	6	4
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,986	20	19
186.1	Ag 2a Non-homestead: Exist	1.000	41,738,401	417,384	288,887
186.2	Ag 2a Non-homestead: New	1.000	110,607	1,106	772
187.1	Ag 2b Non-homestead: Exist	1.000	7,475,688	74,757	70,814
188.1	Migrant Housing <500K: Exist	1.000	1,790	18	22
191.1	Managed forest land (2c)	0.650	504,928	3,282	3,153
192.1	Private Airport (2d)	1.000	475	5	5
198.1	Res 1b Homestead: <50K: Exist	0.450	487,474	2,194	3,010
200.1	Res Homestead: 76K-414K: Exist	1.000	283,834,822	2,838,348	3,812,533
200.2	Res Homestead: 76K-414K: New	1.000	2,263,984	22,640	30,236
201.1	Res Homestead: 414K-500K: Exist	1.000	4,235,999	42,360	51,631
201.2	Res Homestead: 414K-500K: New	1.000	78,012	780	921
202.1	Res Homestead: > 500K: Exist	1.250	14,755,662	184,446	226,774
202.2	Res Homestead: > 500K: New	1.250	333,044	4,163	5,032
205.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	38,132,085	381,321	522,829
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	872,282	8,723	11,651
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	3,183,880	39,799	49,687
206.2	Res NonHmstd 1 unit: >500K: New	1.250	119,273	1,491	1,767
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,907,050	98,838	133,652
208.2	Res NonHmstd 2-3 units: New	1.250	186,048	2,326	3,031
211.1	Regular apartments (4a): Exist	1.250	30,364,205	379,553	530,837
211.2	Regular apartments (4a): New	1.250	887,552	11,094	15,493
212.1	Low-income housing (4d): <115K Exist	0.750	4,489,747	33,673	49,855
212.2	Low-income housing (4d): <115K New	0.750	130,579	979	1,442
213.1	Low-income housing (4d) >115K: Exist	0.250	94,743	237	344
213.2	Low-income housing (4d) >115K: New	0.250	2,701	7	10
214.1	Student housing: Exist	1.000	29,594	296	389
215.1	Manuf home park land: Exist	1.250	626,330	7,829	10,627

House Research Dept.

Simulation No. 17D1

Baseline: Projected Pay '18 - Before 2017 Tax Act

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Alternative: Projected Pay '18 - Including 2017 Tax Act

(all figures in \$000s)

Item ID	Description	Value 1	Value 2	Value 3	Value 4
216.1	MH Coop >50% owner-occupied	0.750	6,244	47	70
217.1	MH Coop <50% owner-occupied	1.000	498	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	10,142,767	101,428	95,562
219.2	Non-comm SeasRec: <76K: New	1.000	50,876	509	494
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	14,578,031	145,780	148,465
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	142,160	1,422	1,447
221.1	Non-comm SeasRec: >500K: Exist	1.250	2,030,797	25,385	25,134
221.2	Non-comm SeasRec: >500K: New	1.250	48,743	609	567
223.1	Comm SeasRec 1c: <600K: Exist	0.500	370,791	1,854	1,829
223.2	Comm SeasRec 1c: <600K: New	0.500	1,654	8	8
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	185,357	1,854	1,701
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	3,495	35	29
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	21,495	269	259
225.2	Com SeasRec 1c: >2.3M: New	1.250	480	6	6
226.1	Com SeasRec 4c: <500K: Exist	1.000	226,011	2,260	2,794
226.2	Com SeasRec 4c: <500K: New	1.000	2,061	21	24
227.1	Com SeasRec 4c: >500K: Exist	1.250	122,103	1,526	1,704
227.2	Com SeasRec 4c: >500K: New	1.250	2,160	27	28
228.1	Bed & Breakfast: Exist	1.250	19,376	242	303
229.1	Qualifying golf courses	1.250	205,814	2,573	2,945
230.1	Metro Non-profit Indoor Rec	1.250	14,043	176	254
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,669	490	655
232.1	Non-profit/Comm Serv - donation: Exist	1.500	71,186	1,068	1,727
233.1	Seasonal Restaurant on Lake: Exist	1.250	19,262	241	221
234.1	Qualifying Marina <500K: Exist	1.000	14,742	147	186
235.1	Qualifying Marina >500K: Exist	1.250	26,456	331	395
237.1	Commercial: <150K: Exist	1.500	8,910,336	133,655	247,446
237.2	Commercial: <150K: New	1.500	91,096	1,366	2,580
238.1	Commercial: >150K: Exist	2.000	54,146,625	1,082,932	1,960,738
238.2	Commercial: >150K: New	2.000	905,094	18,102	32,927
240.1	JOBZ Commercial: <150K: Exist	0.000	152	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	14,753	0	0
244.1	Industrial: <150K: Exist	1.500	1,500,035	22,501	41,974
244.2	Industrial: <150K: New	1.500	18,923	284	526
245.1	Industrial: >150K: Exist	2.000	17,330,180	346,604	631,810
245.2	Industrial: >150K: New	2.000	264,811	5,296	9,781
247.1	JOBZ Industrial: <150K: Exist	0.000	566	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	40,299	0	0
251.1	Publ Util: land & bldgs <150K	1.500	50,490	757	1,244
252.1	Publ Util: land & bldgs >150K	2.000	1,238,582	24,772	42,229
253.1	Publ Util: Electric Generat Mach	2.000	2,917,881	58,358	74,477
254.1	Publ Util: machinery (non-generat)	2.000	1,991,544	39,831	62,274
256.1	Railroad <150K	1.500	280,273	4,204	7,900
257.1	Railroad >150K	2.000	1,769,296	35,386	59,514
259.1	Non-comm aircraft hangars	1.500	4,288	64	87
260.1	Mineral	2.000	2,325	46	103
261.1	Misc class 5	2.000	778	16	15
267.1	Personal: 3f	1.000	32,954	330	417
268.1	Non-comm aircraft hangars	1.500	91,604	1,374	1,760
269.1	Pers: It31 tools&mach excl elec gen	2.000	648,439	12,969	18,656
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	53,776	538	548
272.1	Pers: It32 NCSRR: 76K-500K	1.000	7,370	74	76
274.1	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,549
275.1	Pers: Item 33 ag real estate	1.000	59,918	599	621

277.1	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	15,491
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	312
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,393
283.1	Pers: It43 leased real estate - non C/I	1.250	25,228	315	458
284.1	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	16,120
285.1	Pers: Item 44T electric util trans lines	2.000	2,174,834	43,497	66,652
286.1	Pers: Item 44D electric util distri lines	2.000	1,454,372	29,087	53,120
287.1	Pers: Item 45 syst/gas utils	2.000	4,157,690	83,154	131,026
289.1	Pers: Item 48 misc	2.000	12,982	260	329
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,391,654	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	680,710	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	61,083	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	31,385	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	12,180	0	10
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,777,403	0	3,708
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	6,499	0	13
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	226,140	0	179
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	26,272,856	0	50,705
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	200,757	0	391
	State Total		<u>693,688,997</u>	<u>7,407,539</u>	<u>10,075,404</u>

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	23,404	105	116
169.1	Ag Hmstd HGA: <76K: Exist	1.000	9,348,772	93,488	100,991
169.2	Ag Hmstd HGA: <76K: New	1.000	32,220	322	362
171.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	59,438	594	643
171.2	Ag Hmstd HGA: 414K-500K: New	1.000	1,044	10	11
172.1	Ag Hmstd HGA: >500K: Exist	1.250	80,520	1,006	1,085
172.2	Ag Hmstd HGA: >500K: New	1.250	1,133	14	15
173.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	2,534	11	2
174.1	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,660,272	43,301	10,190
174.2	Ag Hmstd 2a 1 & b: <115K: New	0.500	15,570	78	25
175.1	Ag Hmstd 2a 1 & b: 115K-260K: Exist	0.500	8,002,872	40,014	24,006
175.2	Ag Hmstd 2a 1 & b: 115K-260K: New	0.500	42,828	214	119
176.1	Ag Hmstd 2a 1 & b: 260K-2.05M: Exist	0.500	43,013,260	215,066	153,544
176.2	Ag Hmstd 2a 1 & b: 260K-2.05M: New	0.500	89,975	450	348
177.1	Ag Hmstd 2a 1 & b: >2.05M: Exist	1.000	17,799,169	177,992	116,799
177.2	Ag Hmstd 2a 1 & b: >2.05M: New	1.000	74,801	748	490
178.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	190	1	0
179.1	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	693,297	3,466	1,308
180.1	Ag Hmstd 2b 1 & b: 115K-260K: Exist	0.500	738,459	3,692	2,771
181.1	Ag Hmstd 2b 1 & b: 260K-2.05M: Exist	0.500	1,305,697	6,528	5,785
182.1	Ag Hmstd 2b 1 & b: >2.05M: Exist	1.000	125,486	1,255	996
184.1	Ag Hmstd 2a Farm entity unused 1st tier	0.500	233,023	1,165	888
184.2	Ag Hmstd 2a Farm entity unused 1st tier	0.500	1,255	6	4
185.1	Ag Hmstd 2b Farm entity unused 1st tier	0.500	3,986	20	19
186.1	Ag 2a Non-homestead: Exist	1.000	41,738,401	417,384	286,633
186.2	Ag 2a Non-homestead: New	1.000	110,607	1,106	764
187.1	Ag 2b Non-homestead: Exist	1.000	7,475,688	74,757	70,019
188.1	Migrant Housing <500K: Exist	1.000	1,790	18	22
191.1	Managed forest land (2c)	0.650	504,928	3,282	3,118
192.1	Private Airport (2d)	1.000	475	5	5
198.1	Res 1b Homestead: <50K: Exist	0.450	487,474	2,194	2,994
200.1	Res Homestead: 76K-414K: Exist	1.000	283,834,822	2,838,348	3,802,052
200.2	Res Homestead: 76K-414K: New	1.000	2,263,984	22,640	30,154
201.1	Res Homestead: 414K-500K: Exist	1.000	4,235,999	42,360	51,514
201.2	Res Homestead: 414K-500K: New	1.000	78,012	780	918
202.1	Res Homestead: > 500K: Exist	1.250	14,755,662	184,446	226,445
202.2	Res Homestead: > 500K: New	1.250	333,044	4,163	5,026
205.1	Res NonHmstd 1 unit: 76K - 500K: Exist	1.000	38,132,085	381,321	521,267
205.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	872,282	8,723	11,618
206.1	Res NonHmstd 1 unit: >500K: Exist	1.250	3,183,880	39,799	49,620
206.2	Res NonHmstd 1 unit: >500K: New	1.250	119,273	1,491	1,764
208.1	Res NonHmstd 2-3 units: Exist	1.250	7,907,050	98,838	133,250
208.2	Res NonHmstd 2-3 units: New	1.250	186,048	2,326	3,021
211.1	Regular apartments (4a): Exist	1.250	30,364,205	379,553	529,624
211.2	Regular apartments (4a): New	1.250	887,552	11,094	15,462
212.1	Low-income housing (4d): <115K Exist	0.750	4,489,747	33,673	49,706
212.2	Low-income housing (4d): <115K New	0.750	130,579	979	1,439
213.1	Low-income housing (4d) >115K: Exist	0.250	94,743	237	343
213.2	Low-income housing (4d) >115K: New	0.250	2,701	7	10
214.1	Student housing: Exist	1.000	29,594	296	388

House Research Dept.

Simulation No. 17D1

Baseline: Projected Pay '18 - Before 2017 Tax Act

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Alternative: Projected Pay '18 - Including 2017 Tax Act

(all figures in \$000s)

Item ID	Description	Baseline	Before Tax Act	Incl Tax Act	Diff
215.1	Manuf home park land: Exist	1.250	626,330	7,829	10,592
216.1	MH Coop >50% owner-occupied	0.750	6,244	47	69
217.1	MH Coop <50% owner-occupied	1.000	498	5	6
219.1	Non-comm SeasRec: <76K: Exist	1.000	10,142,767	101,428	94,915
219.2	Non-comm SeasRec: <76K: New	1.000	50,876	509	490
220.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	14,578,031	145,780	147,744
220.2	Non-Comm SeasRec: 76K-500K: New	1.000	142,160	1,422	1,439
221.1	Non-comm SeasRec: >500K: Exist	1.250	2,030,797	25,385	25,060
221.2	Non-comm SeasRec: >500K: New	1.250	48,743	609	565
223.1	Comm SeasRec 1c: <600K: Exist	0.500	370,791	1,854	1,817
223.2	Comm SeasRec 1c: <600K: New	0.500	1,654	8	8
224.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	185,357	1,854	1,692
224.2	Com SeasRec 1c: 600K-2.3M: New	1.000	3,495	35	29
225.1	Com SeasRec 1c: >2.3M: Exist	1.250	21,495	269	258
225.2	Com SeasRec 1c: >2.3M: New	1.250	480	6	6
226.1	Com SeasRec 4c: <500K: Exist	1.000	226,011	2,260	2,778
226.2	Com SeasRec 4c: <500K: New	1.000	2,061	21	23
227.1	Com SeasRec 4c: >500K: Exist	1.250	122,103	1,526	1,695
227.2	Com SeasRec 4c: >500K: New	1.250	2,160	27	28
228.1	Bed & Breakfast: Exist	1.250	19,376	242	302
229.1	Qualifying golf courses	1.250	205,814	2,573	2,934
230.1	Metro Non-profit Indoor Rec	1.250	14,043	176	254
231.1	Non-profit/Comm Serv - NonRev: Exist	1.500	32,669	490	652
232.1	Non-profit/Comm Serv - donation: Exist	1.500	71,186	1,068	1,720
233.1	Seasonal Restaurant on Lake: Exist	1.250	19,262	241	219
234.1	Qualifying Marina <500K: Exist	1.000	14,742	147	186
235.1	Qualifying Marina >500K: Exist	1.250	26,456	331	394
237.1	Commercial: <150K: Exist	1.500	8,910,336	133,655	246,602
237.2	Commercial: <150K: New	1.500	91,096	1,366	2,570
238.1	Commercial: >150K: Exist	2.000	54,146,625	1,082,932	1,957,958
238.2	Commercial: >150K: New	2.000	905,094	18,102	32,875
240.1	JOBZ Commercial: <150K: Exist	0.000	152	0	0
241.1	JOBZ Commercial: >150K: Exist	0.000	14,753	0	0
244.1	Industrial: <150K: Exist	1.500	1,500,035	22,501	41,884
244.2	Industrial: <150K: New	1.500	18,923	284	525
245.1	Industrial: >150K: Exist	2.000	17,330,180	346,604	630,744
245.2	Industrial: >150K: New	2.000	264,811	5,296	9,760
247.1	JOBZ Industrial: <150K: Exist	0.000	566	0	0
248.1	JOBZ Industrial: >150K: Exist	0.000	40,299	0	0
251.1	Publ Util: land & bldgs <150K	1.500	50,490	757	1,238
252.1	Publ Util: land & bldgs >150K	2.000	1,238,582	24,772	42,150
253.1	Publ Util: Electric Generat Mach	2.000	2,917,881	58,358	74,334
254.1	Publ Util: machinery (non-generat)	2.000	1,991,544	39,831	62,069
256.1	Railroad <150K	1.500	280,273	4,204	7,890
257.1	Railroad >150K	2.000	1,769,296	35,386	59,310
259.1	Non-comm aircraft hangars	1.500	4,288	64	86
260.1	Mineral	2.000	2,325	46	103
261.1	Misc class 5	2.000	778	16	15
267.1	Personal: 3f	1.000	32,954	330	415
268.1	Non-comm aircraft hangars	1.500	91,604	1,374	1,754
269.1	Pers: It31 tools&mach excl elec gen	2.000	648,439	12,969	18,564
270.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.1	Pers: It32 struct/leased land-NCSRR<76	1.000	53,776	538	543
272.1	Pers: It32 NCSRR: 76K-500K	1.000	7,370	74	75
274.1	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,544

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Baseline: Projected Pay '18 - Before 2017 Tax Act

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Alternative: Projected Pay '18 - Including 2017 Tax Act

(all figures in \$000s)

275.1	Pers: Item 33 ag real estate	1.000	59,918	599	616
277.1	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	15,446
281.1	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	310
282.1	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,385
283.1	Pers: It43 leased real estate - non C/I	1.250	25,228	315	457
284.1	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	16,100
285.1	Pers: Item 44T electric util trans lines	2.000	2,174,834	43,497	66,456
286.1	Pers: Item 44D electric util distri lines	2.000	1,454,372	29,087	53,013
287.1	Pers: Item 45 syst/gas utils	2.000	4,157,690	83,154	130,586
289.1	Pers: Item 48 misc	2.000	12,982	260	328
311.1	Disabled vet excl val: Res HM <300K: E	0.000	1,391,654	0	0
312.1	Disabled vet excl val: Res HM <150K: E	0.000	680,710	0	0
313.1	Disabled vet excl val: Ag HGA <300K:	0.000	61,083	0	0
314.1	Disabled vet excl val: Ag HGA <150K:	0.000	31,385	0	0
324.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	12,180	0	10
325.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,777,403	0	3,708
325.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	6,499	0	13
326.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	226,140	0	179
327.1	Res Hmstd: Hmstd Market Excl Value:	0.000	26,272,856	0	50,705
327.2	Res Hmstd: Hmstd Market Excl Value:	0.000	200,757	0	391
State Total			693,688,997	7,407,539	10,046,308

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,137,305	2,344,119	253,195	1,786,594	380,438	883,804	8,785,455
Certified MKV Levy	1,449	28,101	90	1,100,858	761	0	1,130,499
Fiscal Disparities Levy	183,096	205,070	1,729	211,288	40,658	0	641,840
Disparity Reduction Aid	9,710	0	494	8,023	0	0	18,227
Spread NTC Levy	2,944,499	2,139,049	250,972	1,651,600	339,780	883,804	8,209,705
Spread MKV Levy	1,449	28,101	90	1,016,542	761	0	1,046,944
Tax Incr Financing Levy							248,002
Agricultural Credit			36,900				
Disparity Reduction Credit						12,691	
Taconite credit			16,857				

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,120,229	2,335,919	253,195	1,783,332	380,438	828,789	8,701,901
Certified MKV Levy	1,449	28,101	90	1,100,855	761	0	1,130,496
Fiscal Disparities Levy	183,096	205,070	1,729	211,288	40,658	0	641,840
Disparity Reduction Aid	9,701	0	492	8,015	0	0	18,209
Spread NTC Levy	2,927,432	2,130,849	250,974	1,648,345	339,780	828,789	8,126,168
Spread MKV Levy	1,449	28,101	90	1,016,539	761	0	1,046,941
Tax Incr Financing Levy							247,365
Agricultural Credit			73,835				
Disparity Reduction Credit						12,638	
Taconite credit			16,844				