

House Research Simulation Report: Property Tax

Simulation #1W3

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DESCRIPTION

BASELINE: Preliminary Pay 2001

ALTERNATIVE: Projected Pay 2002: Final Tax & K-12 Bills (Rev 7/25)

This report compares property tax burdens payable in 2001 with a projection of property taxes payable in 2002 under the final versions of the Tax & K-12 finance bills passed by the legislature at the 2001 special session. This simulation is a revision of the earlier simulation labeled "1W1," and incorporates corrections and revised projections in city and school district levies. The assumptions governing the simulation are given on page iii.

KEY POINTS

- ! **Statewide, property taxes are projected to be \$644 million (or 12.8%) lower in pay 2002 than in pay 2001**, according to the simulation. The reductions are projected to be 15% in Greater Minnesota and 11.6% in the Metro area.
- ! **Average statewide property tax impacts by property type range from -38% to -7%**. Types of property with the greatest tax reductions are electric generation attached machinery (38%), single-unit residential nonhomestead (25%), apartments (20%), residential homesteads (20%), and agricultural homesteads (17.0%). Seasonal-recreational property has the lowest percentage reduction (7.2%).

The simulations are estimates only. House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. They depend upon judgements 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: Preliminary Pay 2001**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.

- ! **Local government levies** are from a survey of county auditors done by the Dept. of Revenue.

- ! **Tax increment financing (TIF) net tax capacities** are preliminary values from the abstracts of assessment submitted by county assessors to the Dept. of Revenue; the final figures will be reported later this year when the abstracts of tax lists are filed by county auditors.

ASSUMPTIONS:

ALTERNATIVE: Projected Pay 2002: Final Tax & K-12 Bills (Rev 7/25)

- ! **Market values** were developed from actual growth in property values between assessment year 1999 and assessment year 2000, with growth measured separately for growth on existing value and growth due to new construction. These results were augmented for Dakota and Hennepin Counties with preliminary information provided by the county assessor. Inflationary changes on properties subject to limited market value restraints were limited to the appropriate growth rate. 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 2000 to pay 2001, on a city-by-city and a class-by-class basis.
- ! Baseline **school district levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. Approximately \$65 million of new referendum levies are assumed; they are distributed evenly across all districts that have not had a successful referendum recently. Final 2000 sales ratios were used in computing adjusted net tax capacities. Levy changes under the provisions of both bills were modeled by the House Research Dept. All of the increased referendum authority granted to districts that had been capped is assumed to be levied.
- ! Baseline **county, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Dept. working group. The basic methodology employed is to project each jurisdiction's revenues from property taxes together with state aids based on a two-year average growth rate of levy plus aid. After projecting levy plus aid, projected aid amounts were subtracted to yield a projected levy. In a few cases, the estimates were changed based upon discussions with individual local government officials. Baseline levies were reduced if they were found to be in excess of a jurisdiction's modeled levy limit. All jurisdictions are assumed to levy back all HACA and LGA aid losses. Adjustments were made to city levies for the elimination of opt-out transit levies and the new Greater Minnesota transit aid program.
- ! **Special taxing district levies** were generally increased by 13%, except for the metro-wide special taxing districts, which were modeled based upon individual levy categories and levy limits governing each category. Metro agency bonded debt levy estimates were provided by metro agency staff. The Metropolitan Council's levy for transit operations was eliminated.
- ! **The new homestead credit** was modeled; the estimated cost of the credit under the proposal is \$323 million.
- ! **The new agricultural credit** was modeled; the estimated cost of the credit under the proposal is \$17.6 million.
- ! Baseline **fiscal disparities** net tax capacities were modeled, and then reduced by the same percentage as the percentage class rate reduction for upper-tier C/I property.
- ! Baseline **tax increment financing** net tax capacities were assumed to grow at the same rate as the change in commercial-industrial net tax capacity, then reduced by the same percentage as the percentage class rate reduction for upper-tier C/I property.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
< \$76,000	1.0 %	1.0 %
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Residential Non-homestead:		
Single unit:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
2-3 unit and undeveloped land	1.65	1.5
Apartments:		
Regular	2.4	1.8
Low-income	1.0	0.9
Small cities	2.15	1.8
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	1.5
>\$150,000	3.4	2.0
Electric generation machinery	3.4	2.0
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c):		
<\$500,000	1.65	1.0
>\$500,000	1.65	1.25
Seasonal Recreational Residential:		
< \$76,000	1.2	1.0
\$76,000 - \$500,000	1.65	1.0
> \$500,000	1.65	1.25
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.55
\$115,000 - \$600,000	0.8	0.55
>\$600,000	1.2	1.0
Non-Homestead	1.2	1.0

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	152,957,954	164,428,442	11,470,488	7.5	2,138,460	1,707,114	-431,346	-20.2	1.40	1.04
Res NonHmstd 1Un	5,965,487	6,363,169	397,682	6.7	104,324	78,616	-25,708	-24.6	1.75	1.24
Res NonHmstd 2-3	3,050,514	3,191,261	140,746	4.6	65,921	58,073	-7,848	-11.9	2.16	1.82
Reg Apartments	8,411,024	9,368,893	957,869	11.4	259,585	207,471	-52,114	-20.1	3.09	2.21
Low-income Apts	2,144,772	2,392,719	247,947	11.6	30,337	28,057	-2,280	-7.5	1.41	1.17
Seasonal Rec	8,359,846	8,935,119	575,272	6.9	125,017	116,025	-8,992	-7.2	1.50	1.30
Com/Ind Lo Tier	7,181,638	7,396,234	214,596	3.0	232,583	209,340	-23,243	-10.0	3.24	2.83
Com/Ind Hi Tier	34,057,445	36,303,606	2,246,160	6.6	1,499,146	1,368,320	-130,826	-8.7	4.40	3.77
Publ U: Elec Gen	1,584,178	1,607,941	23,763	1.5	67,588	42,012	-25,576	-37.8	4.27	2.61
Publ U: Other	4,729,631	4,800,575	70,944	1.5	201,568	172,560	-29,007	-14.4	4.26	3.59
Ag Hmstd: House	6,913,853	7,312,910	399,057	5.8	76,045	59,468	-16,578	-21.8	1.10	0.81
Ag Hmstd: Land	19,640,011	20,449,421	809,410	4.1	121,586	104,927	-16,659	-13.7	0.62	0.51
Ag NonHmstd	9,654,933	10,002,846	347,913	3.6	114,162	99,852	-14,310	-12.5	1.18	1.00
New Con: Res HS	0	4,664,055	4,664,055	0.0	0	49,116	49,116	0.0	0.00	1.05
New Con: Other	0	3,193,736	3,193,736	0.0	0	91,406	91,406	0.0	0.00	2.86
Total	264,651,288	290,410,927	25,759,639	9.7	5,036,322	4,392,356	-643,966	-12.8	1.90	1.51

Tax Base

Tax Rates

	Tax Base					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,267,876	3,399,441	-868,435	-20.3	County	39.46	50.55	0.002	0.00
(-) TIF Tax Capacity	273,698	179,279	-94,419	-34.5	City/Town	25.05	34.66	0.040	0.09
(-) FD Contrib Tax Capacity	315,394	212,619	-102,775	-32.6	School District	50.33	22.26	1.289	0.872
(=) Taxable Tax Capacity	3,678,784	3,007,543	-671,241	-18.2	Special District	4.58	4.61	0.000	0.00
FD Distrib Tax Capacity	315,394	212,619	-102,775	-32.6	Total	119.43	112.08	1.331	0.963

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	49,317,329	52,371,201	3,053,873	6.2	620,499	491,533	-128,966	-20.8	1.26	0.94
Res NonHmstd 1Un	2,515,492	2,645,466	129,975	5.2	42,387	32,348	-10,039	-23.7	1.69	1.22
Res NonHmstd 2-3	988,385	1,027,820	39,434	4.0	21,631	18,592	-3,039	-14.0	2.19	1.81
Reg Apartments	1,531,500	1,615,802	84,301	5.5	49,365	36,856	-12,510	-25.3	3.22	2.28
Low-income Apts	723,464	778,500	55,036	7.6	10,607	9,308	-1,300	-12.3	1.47	1.20
Seasonal Rec	8,097,484	8,661,573	564,089	7.0	120,364	111,967	-8,398	-7.0	1.49	1.29
Com/Ind Lo Tier	3,909,793	4,033,037	123,244	3.2	128,828	112,337	-16,491	-12.8	3.29	2.79
Com/Ind Hi Tier	6,281,668	6,583,582	301,914	4.8	281,230	237,611	-43,619	-15.5	4.48	3.61
Publ U: Elec Gen	1,292,058	1,311,439	19,381	1.5	54,886	34,428	-20,458	-37.3	4.25	2.63
Publ U: Other	2,857,545	2,900,408	42,863	1.5	119,783	100,961	-18,821	-15.7	4.19	3.48
Ag Hmstd: House	6,028,965	6,370,207	341,241	5.7	64,701	51,399	-13,303	-20.6	1.07	0.81
Ag Hmstd: Land	18,756,644	19,515,823	759,179	4.0	116,908	100,921	-15,987	-13.7	0.62	0.52
Ag NonHmstd	9,135,255	9,452,478	317,223	3.5	107,771	94,269	-13,503	-12.5	1.18	1.00
New Con: Res HS	0	1,690,654	1,690,654	0.0	0	16,664	16,664	0.0	0.00	0.99
New Con: Other	0	1,202,643	1,202,643	0.0	0	28,834	28,834	0.0	0.00	2.40
Total	111,435,583	120,160,633	8,725,050	7.8	1,738,961	1,478,025	-260,936	-15.0	1.56	1.23

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,522,727	1,273,557	-249,170	-16.4	County	47.50	59.35	0.005	0.00
(-) TIF Tax Capacity	52,749	33,908	-18,841	-35.7	City/Town	24.50	31.63	0.008	0.00
(-) FD Contrib Tax Capacity	1,181	1,006	-175	-14.8	School District	50.01	20.85	0.827	0.438
(=) Taxable Tax Capacity	1,468,796	1,238,643	-230,154	-15.7	Special District	1.09	1.71	0.000	0.00
FD Distrib Tax Capacity	1,181	1,006	-175	-14.8	Total	123.11	113.54	0.840	0.447

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,200	63,900		6.1	619	498	-121	-19.5	1.028	0.780
Res Hmstd: Avg Val	90,300	95,900		6.2	1,017	846	-171	-16.8	1.126	0.881
Res Hmstd: Hi Val	120,300	127,700		6.2	1,547	1,250	-297	-19.2	1.285	0.978
Res Hmstd: Ex-Hi Val	180,500	191,700		6.2	2,820	2,062	-758	-26.9	1.562	1.075
Apartment (Mkt rate)	300,000	316,500		5.5	9,116	6,610	-2,506	-27.5	3.038	2.088
Seas Rec: Lo Val	50,000	53,500		7.0	781	732	-49	-6.3	1.561	1.367
Seas Rec: Hi Val	150,000	160,400		6.9	2,752	2,488	-264	-9.6	1.834	1.551
Comm/Ind: Lo Val	150,000	157,200		4.8	4,558	4,179	-379	-8.3	3.038	2.658
Comm/Ind: Med Val	300,000	314,400		4.8	10,962	9,644	-1,318	-12.0	3.654	3.067
Comm/Ind: Hi Val	1,000,000	1,048,100		4.8	40,850	35,155	-5,695	-13.9	4.084	3.354

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	103,640,626	112,057,241	8,416,615	8.1	1,517,961	1,215,581	-302,380	-19.9	1.46	1.08
Res NonHmstd 1Un	3,449,996	3,717,703	267,707	7.8	61,937	46,268	-15,669	-25.3	1.80	1.24
Res NonHmstd 2-3	2,062,129	2,163,441	101,312	4.9	44,290	39,481	-4,809	-10.9	2.15	1.82
Reg Apartments	6,879,524	7,753,091	873,567	12.7	210,220	170,615	-39,604	-18.8	3.06	2.20
Low-income Apts	1,421,308	1,614,219	192,911	13.6	19,730	18,749	-981	-5.0	1.39	1.16
Seasonal Rec	262,362	273,546	11,184	4.3	4,653	4,058	-594	-12.8	1.77	1.48
Com/Ind Lo Tier	3,271,845	3,363,197	91,352	2.8	103,755	97,003	-6,752	-6.5	3.17	2.88
Com/Ind Hi Tier	27,775,777	29,720,024	1,944,247	7.0	1,217,916	1,130,709	-87,207	-7.2	4.38	3.80
Publ U: Elec Gen	292,120	296,502	4,382	1.5	12,702	7,585	-5,117	-40.3	4.35	2.56
Publ U: Other	1,872,086	1,900,167	28,081	1.5	81,785	71,599	-10,186	-12.5	4.37	3.77
Ag Hmstd: House	884,888	942,704	57,816	6.5	11,344	8,069	-3,275	-28.9	1.28	0.86
Ag Hmstd: Land	883,367	933,598	50,231	5.7	4,678	4,006	-673	-14.4	0.53	0.43
Ag NonHmstd	519,678	550,368	30,690	5.9	6,390	5,583	-807	-12.6	1.23	1.01
New Con: Res HS	0	2,973,401	2,973,401	0.0	0	32,452	32,452	0.0	0.00	1.09
New Con: Other	0	1,991,094	1,991,094	0.0	0	62,572	62,572	0.0	0.00	3.14
Total	153,215,705	170,250,294	17,034,588	11.1	3,297,361	2,914,331	-383,030	-11.6	2.15	1.71

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,745,149	2,125,884	-619,265	-22.6	County	34.11	44.39	0.000	0.00
(-) TIF Tax Capacity	220,948	145,371	-75,577	-34.2	City/Town	25.42	36.78	0.062	0.13
(-) FD Contrib Tax Capacity	314,212	211,613	-102,600	-32.7	School District	50.55	23.26	1.604	1.086
(=) Taxable Tax Capacity	2,209,988	1,768,900	-441,088	-20.0	Special District	6.91	6.63	0.000	0.00
FD Distrib Tax Capacity	314,212	211,613	-102,600	-32.7	Total	116.99	111.05	1.666	1.216

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	103,900	112,300	8.1	1,272	1,112	-160	-12.5	1.224	0.990
Res Hmstd: Avg Val	155,700	168,300	8.1	2,297	1,853	-444	-19.3	1.475	1.100
Res Hmstd: Hi Val	207,600	224,500	8.1	3,385	2,596	-789	-23.3	1.630	1.156
Res Hmstd: Ex-Hi Val	311,400	336,700	8.1	5,562	4,079	-1,483	-26.7	1.786	1.211
Apartment (Mkt rate)	300,000	338,100	12.7	8,923	7,170	-1,753	-19.6	2.974	2.120
Comm/Ind: Lo Val	150,000	160,500	7.0	4,679	4,690	11	0.2	3.119	2.921
Comm/Ind: Med Val	300,000	321,000	7.0	11,202	10,750	-453	-4.0	3.734	3.348
Comm/Ind: Hi Val	1,000,000	1,070,000	7.0	41,647	39,029	-2,617	-6.3	4.164	3.647

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,743,499	2,853,323	109,824	4.0	37,680	29,469	-8,211	-21.8	1.37	1.03
Res NonHmstd 1Un	172,055	182,239	10,184	5.9	3,194	2,480	-714	-22.3	1.86	1.36
Res NonHmstd 2-3	63,207	66,698	3,491	5.5	1,483	1,283	-200	-13.5	2.35	1.92
Reg Apartments	164,318	171,867	7,549	4.6	4,732	3,937	-795	-16.8	2.88	2.29
Low-income Apts	76,224	81,122	4,898	6.4	1,153	981	-172	-14.9	1.51	1.21
Seasonal Rec	58,907	62,619	3,712	6.3	1,042	962	-80	-7.7	1.77	1.54
Com/Ind Lo Tier	413,714	420,337	6,622	1.6	13,658	11,844	-1,814	-13.3	3.30	2.82
Com/Ind Hi Tier	496,786	512,417	15,631	3.1	19,727	16,913	-2,814	-14.3	3.97	3.30
Publ U: Elec Gen	20,524	20,832	308	1.5	807	393	-414	-51.3	3.93	1.89
Publ U: Other	85,019	86,294	1,275	1.5	3,894	3,161	-733	-18.8	4.58	3.66
Ag Hmstd: House	13,487	14,260	773	5.7	173	147	-25	-14.6	1.28	1.03
Ag Hmstd: Land	18,983	19,430	447	2.4	142	130	-11	-8.1	0.75	0.67
Ag NonHmstd	22,682	23,046	364	1.6	359	311	-48	-13.4	1.58	1.35
New Con: Res HS	0	70,251	70,251	0.0	0	776	776	0.0	0.00	1.10
New Con: Other	0	71,368	71,368	0.0	0	1,864	1,864	0.0	0.00	2.61
Total	4,349,404	4,656,102	306,698	7.1	88,042	74,651	-13,390	-15.2	2.02	1.60

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	69,483	56,782	-12,702	-18.3	County	51.00	62.95	0.009	0.00
(-) TIF Tax Capacity	4,106	2,634	-1,471	-35.8	City/Town	39.99	43.39	0.049	0.04
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.65	17.98	0.790	0.414
(=) Taxable Tax Capacity	65,378	54,147	-11,230	-17.2	Special District	2.62	4.35	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	141.25	128.67	0.848	0.460

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	44,000	45,800	4.1	535	427	-108	-20.2	1.216	0.932
Res Hmstd: Avg Val	65,800	68,400	4.0	800	638	-162	-20.3	1.216	0.932
Res Hmstd: Hi Val	87,800	91,300	4.0	1,155	927	-228	-19.8	1.315	1.014
Res Hmstd: Ex-Hi Val	131,800	137,100	4.0	2,096	1,578	-518	-24.7	1.590	1.151
Apartment (Mkt rate)	300,000	313,800	4.6	10,425	7,412	-3,012	-28.9	3.474	2.362
Comm/Ind: Lo Val	150,000	154,700	3.1	5,212	4,448	-764	-14.7	3.474	2.875
Comm/Ind: Med Val	300,000	309,400	3.1	12,543	10,297	-2,246	-17.9	4.181	3.328
Comm/Ind: Hi Val	1,000,000	1,031,500	3.1	46,755	37,598	-9,157	-19.6	4.675	3.645

NORTHWEST TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,454,613	2,594,063	139,449	5.7	27,310	20,451	-6,860	-25.1	1.11	0.79
Res NonHmstd 1Un	144,422	151,560	7,138	4.9	2,151	1,633	-518	-24.1	1.49	1.08
Res NonHmstd 2-3	41,359	43,399	2,040	4.9	761	642	-119	-15.7	1.84	1.48
Reg Apartments	4,228	4,312	84	2.0	109	73	-37	-33.6	2.59	1.68
Low-income Apts	181	183	2	1.0	2	2	0	-15.7	1.27	1.06
Seasonal Rec	1,399,859	1,503,500	103,641	7.4	20,059	18,557	-1,501	-7.5	1.43	1.23
Com/Ind Lo Tier	89,679	92,995	3,316	3.7	2,452	2,248	-204	-8.3	2.73	2.42
Com/Ind Hi Tier	95,309	99,913	4,604	4.8	3,736	3,274	-462	-12.4	3.92	3.28
Publ U: Elec Gen	208	211	3	1.5	6	3	-3	-50.7	3.01	1.46
Publ U: Other	402,463	408,500	6,037	1.5	14,691	12,855	-1,836	-12.5	3.65	3.15
Ag Hmstd: House	856,761	902,759	45,998	5.4	8,751	6,957	-1,794	-20.5	1.02	0.77
Ag Hmstd: Land	3,112,354	3,188,281	75,927	2.4	19,480	16,388	-3,092	-15.9	0.63	0.51
Ag NonHmstd	2,082,951	2,126,682	43,730	2.1	25,215	21,548	-3,667	-14.5	1.21	1.01
New Con: Res HS	0	94,587	94,587	0.0	0	783	783	0.0	0.00	0.83
New Con: Other	0	92,905	92,905	0.0	0	1,545	1,545	0.0	0.00	1.66
Total	10,684,387	11,303,849	619,461	5.8	124,724	106,959	-17,765	-14.2	1.17	0.95

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	122,595	105,949	-16,647	-13.6	County	47.47	58.40		0.011	0.00
(-) TIF Tax Capacity	63	41	-22	-35.5	City/Town	11.24	18.53		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.16	18.18		0.999	0.492
(=) Taxable Tax Capacity	122,532	105,908	-16,624	-13.6	Special District	2.67	4.37		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	109.55	99.49		1.010	0.492

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,900	65,400	3,500	5.7	565	421	-143	-25.4	0.912	0.644
Res Hmstd: Avg Val	92,900	98,200	5,300	5.7	936	741	-195	-20.8	1.007	0.754
Res Hmstd: Hi Val	123,900	130,900	7,000	5.6	1,434	1,112	-321	-22.4	1.156	0.849
Res Hmstd: Ex-Hi Val	185,800	196,400	10,600	5.7	2,615	1,855	-760	-29.1	1.407	0.944
Seas Rec: Lo Val	50,000	53,700	3,700	7.4	708	659	-49	-6.9	1.415	1.227
Seas Rec: Hi Val	150,000	161,100	11,100	7.4	2,488	2,273	-215	-8.6	1.658	1.411
Comm/Ind: Lo Val	150,000	157,200	7,200	4.8	4,095	3,849	-246	-6.0	2.730	2.448
Comm/Ind: Med Val	300,000	314,500	14,500	4.8	9,834	8,883	-950	-9.7	3.277	2.824
Comm/Ind: Hi Val	1,000,000	1,048,300	48,300	4.8	36,613	32,368	-4,246	-11.6	3.661	3.087

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,768,965	1,851,884	82,919	4.7	21,815	16,604	-5,210	-23.9	1.23	0.90
Res NonHmstd 1Un	131,645	139,635	7,990	6.1	2,228	1,643	-585	-26.3	1.69	1.18
Res NonHmstd 2-3	56,980	59,670	2,690	4.7	1,265	1,027	-238	-18.8	2.22	1.72
Reg Apartments	70,590	72,756	2,166	3.1	2,387	1,671	-716	-30.0	3.38	2.30
Low-income Apts	53,979	56,286	2,307	4.3	830	686	-145	-17.4	1.54	1.22
Seasonal Rec	739,983	793,482	53,499	7.2	10,408	10,144	-264	-2.5	1.41	1.28
Com/Ind Lo Tier	339,888	359,243	19,356	5.7	11,301	9,754	-1,547	-13.7	3.33	2.72
Com/Ind Hi Tier	454,547	488,425	33,878	7.5	19,948	16,763	-3,184	-16.0	4.39	3.43
Publ U: Elec Gen	1,249	1,268	19	1.5	66	36	-29	-44.8	5.27	2.86
Publ U: Other	62,918	63,861	944	1.5	3,083	2,399	-684	-22.2	4.90	3.76
Ag Hmstd: House	14,517	15,146	629	4.3	170	137	-32	-18.9	1.17	0.91
Ag Hmstd: Land	15,305	16,244	939	6.1	71	80	8	11.7	0.47	0.49
Ag NonHmstd	15,788	16,827	1,039	6.6	174	169	-5	-3.0	1.10	1.00
New Con: Res HS	0	52,078	52,078	0.0	0	477	477	0.0	0.00	0.92
New Con: Other	0	95,326	95,326	0.0	0	2,477	2,477	0.0	0.00	2.60
Total	3,726,353	4,082,131	355,778	9.5	73,746	64,068	-9,677	-13.1	1.98	1.57

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	61,747	49,515	-12,232	-19.8	County	43.80	54.51		0.000	0.00
(-) TIF Tax Capacity	2,737	1,832	-905	-33.1	City/Town	31.89	38.95		0.038	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.62	16.60		0.435	0.241
(=) Taxable Tax Capacity	59,010	47,683	-11,327	-19.2	Special District	0.54	0.86		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	123.86	110.93		0.473	0.262

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	48,800	51,100		4.7	486	376	-110	-22.7	0.996	0.735
Res Hmstd: Avg Val	73,200	76,600		4.6	729	566	-163	-22.4	0.996	0.739
Res Hmstd: Hi Val	97,600	102,200		4.7	1,106	880	-226	-20.4	1.133	0.861
Res Hmstd: Ex-Hi Val	146,400	153,300		4.7	2,059	1,506	-553	-26.9	1.406	0.982
Apartment (Mkt rate)	300,000	309,200		3.1	9,060	6,255	-2,805	-31.0	3.019	2.022
Comm/Ind: Lo Val	150,000	161,200		7.5	4,530	4,223	-307	-6.8	3.019	2.619
Comm/Ind: Med Val	300,000	322,400		7.5	10,918	9,714	-1,204	-11.0	3.639	3.013
Comm/Ind: Hi Val	1,000,000	1,074,500		7.5	40,727	35,332	-5,395	-13.2	4.072	3.288

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,872,931	3,053,552	180,621	6.3	32,176	24,221	-7,955	-24.7	1.12	0.79
Res NonHmstd 1Un	154,989	163,114	8,125	5.2	2,368	1,762	-606	-25.6	1.53	1.08
Res NonHmstd 2-3	37,226	39,033	1,807	4.9	738	626	-112	-15.2	1.98	1.60
Reg Apartments	4,529	4,999	471	10.4	127	93	-34	-26.9	2.80	1.85
Low-income Apts	768	777	8	1.1	11	8	-3	-25.2	1.38	1.02
Seasonal Rec	2,175,109	2,330,492	155,384	7.1	30,078	27,890	-2,188	-7.3	1.38	1.20
Com/Ind Lo Tier	116,840	122,902	6,062	5.2	3,198	2,927	-270	-8.5	2.74	2.38
Com/Ind Hi Tier	81,098	86,515	5,417	6.7	3,152	2,758	-394	-12.5	3.89	3.19
Publ U: Elec Gen	5,298	5,378	79	1.5	276	146	-130	-47.1	5.20	2.71
Publ U: Other	301,478	306,000	4,522	1.5	12,933	10,761	-2,172	-16.8	4.29	3.52
Ag Hmstd: House	571,376	611,350	39,974	7.0	6,626	5,733	-893	-13.5	1.16	0.94
Ag Hmstd: Land	886,813	940,366	53,553	6.0	4,501	5,219	718	16.0	0.51	0.55
Ag NonHmstd	333,213	357,046	23,833	7.2	4,339	4,225	-115	-2.6	1.30	1.18
New Con: Res HS	0	117,559	117,559	0.0	0	1,000	1,000	0.0	0.00	0.85
New Con: Other	0	92,473	92,473	0.0	0	1,377	1,377	0.0	0.00	1.49
Total	7,541,668	8,231,557	689,889	9.1	100,521	88,745	-11,776	-11.7	1.33	1.08

Tax Base

Tax Rates

	Taxable Market Value					Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	95,208	83,112	-12,096	-12.7	County	49.81	61.48	0.000	0.00
(-) TIF Tax Capacity	21	13	-8	-38.3	City/Town	13.09	20.37	0.010	0.00
(-) FD Contrib Tax Capacity	0	7	7	0.0	School District	51.20	20.40	0.400	0.220
(=) Taxable Tax Capacity	95,187	83,092	-12,095	-12.7	Special District	0.43	0.67	0.000	0.00
FD Distrib Tax Capacity	0	0	0	-14.8	Total	114.54	102.91	0.410	0.220

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,200	66,100		6.3	555	430	-124	-22.4	0.892	0.651
Res Hmstd: Avg Val	93,200	99,100		6.3	926	758	-168	-18.1	0.994	0.765
Res Hmstd: Hi Val	124,200	132,000		6.3	1,442	1,134	-309	-21.4	1.161	0.859
Res Hmstd: Ex-Hi Val	186,400	198,100		6.3	2,643	1,888	-755	-28.6	1.418	0.953
Seas Rec: Lo Val	50,000	53,600		7.2	708	676	-32	-4.5	1.415	1.261
Seas Rec: Hi Val	150,000	160,700		7.1	2,505	2,322	-182	-7.3	1.669	1.445
Comm/Ind: Lo Val	150,000	160,000		6.7	4,185	3,979	-206	-4.9	2.789	2.487
Comm/Ind: Med Val	300,000	320,000		6.7	10,088	9,166	-922	-9.1	3.362	2.864
Comm/Ind: Hi Val	1,000,000	1,066,800		6.7	37,635	33,375	-4,260	-11.3	3.763	3.128

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,505,697	1,590,753	85,056	5.6	12,861	11,369	-1,492	-11.6	0.85	0.71
Res NonHmstd 1Un	88,032	94,615	6,584	7.5	1,695	1,467	-228	-13.4	1.92	1.55
Res NonHmstd 2-3	29,674	30,982	1,309	4.4	754	704	-50	-6.7	2.54	2.27
Reg Apartments	44,939	46,682	1,744	3.9	1,608	1,254	-354	-22.0	3.58	2.69
Low-income Apts	47,615	50,210	2,595	5.5	750	710	-40	-5.3	1.57	1.41
Seasonal Rec	101,990	108,868	6,878	6.7	1,823	1,772	-51	-2.8	1.79	1.63
Com/Ind Lo Tier	217,880	226,791	8,911	4.1	8,074	7,317	-757	-9.4	3.71	3.23
Com/Ind Hi Tier	219,283	230,982	11,699	5.3	11,236	9,886	-1,350	-12.0	5.12	4.28
Publ U: Elec Gen	201,194	204,212	3,018	1.5	8,480	5,189	-3,291	-38.8	4.21	2.54
Publ U: Other	111,457	113,128	1,672	1.5	5,142	4,437	-706	-13.7	4.61	3.92
Ag Hmstd: House	3,634	3,646	12	0.3	34	26	-8	-22.4	0.94	0.73
Ag Hmstd: Land	2,317	2,491	174	7.5	7	9	2	29.0	0.31	0.37
Ag NonHmstd	23,439	25,132	1,693	7.2	375	382	8	2.1	1.60	1.52
New Con: Res HS	0	20,743	20,743	0.0	0	165	165	0.0	0.00	0.79
New Con: Other	0	22,979	22,979	0.0	0	708	708	0.0	0.00	3.08
Total	2,597,149	2,772,215	175,066	6.7	52,839	45,395	-7,444	-14.1	2.03	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	44,173	34,903	-9,269	-21.0	County	55.11	71.27	0.000	0.00
(-) TIF Tax Capacity	2,272	1,503	-769	-33.9	City/Town	50.23	64.46	0.038	0.03
(-) FD Contrib Tax Capacity	688	601	-87	-12.7	School District	36.39	6.74	0.684	0.444
(=) Taxable Tax Capacity	41,213	32,800	-8,413	-20.4	Special District	1.41	2.12	0.000	0.00
FD Distrib Tax Capacity	845	719	-125	-14.8	Total	143.14	144.59	0.722	0.481

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,200	40,400		5.8	199	190	-9	-4.5	0.520	0.470
Res Hmstd: Avg Val	57,400	60,600		5.6	405	374	-31	-7.8	0.706	0.616
Res Hmstd: Hi Val	76,500	80,800		5.6	640	618	-22	-3.4	0.837	0.765
Res Hmstd: Ex-Hi Val	114,700	121,200		5.7	1,405	1,258	-147	-10.4	1.224	1.038
Apartment (Mkt rate)	300,000	311,600		3.9	10,523	8,260	-2,263	-21.5	3.507	2.650
Comm/Ind: Lo Val	150,000	158,000		5.3	5,277	5,010	-267	-5.1	3.518	3.171
Comm/Ind: Med Val	300,000	316,000		5.3	12,708	11,556	-1,152	-9.1	4.235	3.657
Comm/Ind: Hi Val	1,000,000	1,053,400		5.3	47,385	42,106	-5,278	-11.1	4.738	3.997

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,343,896	2,498,285	154,389	6.6	20,223	15,835	-4,388	-21.7	0.86	0.63
Res NonHmstd 1Un	87,246	91,720	4,473	5.1	1,351	1,025	-326	-24.1	1.55	1.12
Res NonHmstd 2-3	15,072	15,532	461	3.1	274	243	-30	-11.1	1.82	1.57
Reg Apartments	2,134	2,138	4	0.2	59	42	-17	-29.0	2.79	1.98
Low-income Apts	225	225	0	0.0	2	2	0	-13.5	1.10	0.95
Seasonal Rec	1,935,173	2,079,701	144,529	7.5	28,849	26,983	-1,866	-6.5	1.49	1.30
Com/Ind Lo Tier	53,216	56,235	3,018	5.7	1,553	1,515	-38	-2.5	2.92	2.69
Com/Ind Hi Tier	89,132	92,994	3,862	4.3	3,767	3,347	-420	-11.1	4.23	3.60
Publ U: Elec Gen	163	165	2	1.5	6	4	-2	-36.1	3.64	2.29
Publ U: Other	233,813	237,320	3,507	1.5	10,027	8,455	-1,572	-15.7	4.29	3.56
Ag Hmstd: House	112,442	118,846	6,404	5.7	712	607	-105	-14.7	0.63	0.51
Ag Hmstd: Land	115,231	121,708	6,477	5.6	276	321	45	16.3	0.24	0.26
Ag NonHmstd	222,075	240,065	17,991	8.1	2,706	2,721	15	0.5	1.22	1.13
New Con: Res HS	0	60,014	60,014	0.0	0	367	367	0.0	0.00	0.61
New Con: Other	0	63,779	63,779	0.0	0	896	896	0.0	0.00	1.40
Total	5,209,818	5,678,727	468,909	9.0	69,806	62,364	-7,442	-10.7	1.34	1.10

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	71,182	59,918	-11,265	-15.8	County	59.09	74.82		0.000	0.00
(-) TIF Tax Capacity	510	331	-179	-35.1	City/Town	13.90	21.87		0.000	0.00
(-) FD Contrib Tax Capacity	493	398	-95	-19.2	School District	39.40	6.11		0.624	0.416
(=) Taxable Tax Capacity	70,180	59,188	-10,991	-15.7	Special District	2.51	3.65		0.000	0.00
FD Distrib Tax Capacity	336	286	-50	-14.8	Total	114.90	106.44		0.624	0.416

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,700	66,800	4,100	6.5	252	203	-50	-19.7	0.402	0.303
Res Hmstd: Avg Val	93,900	100,100	6,200	6.6	633	510	-123	-19.5	0.674	0.509
Res Hmstd: Hi Val	125,200	133,400	8,200	6.5	1,179	908	-271	-23.0	0.941	0.680
Res Hmstd: Ex-Hi Val	187,900	200,300	12,400	6.6	2,407	1,708	-699	-29.0	1.280	0.852
Seas Rec: Lo Val	50,000	53,700	3,700	7.4	721	696	-24	-3.4	1.441	1.296
Seas Rec: Hi Val	150,000	161,200	11,200	7.5	2,544	2,387	-157	-6.2	1.696	1.480
Comm/Ind: Lo Val	150,000	156,500	6,500	4.3	4,287	4,079	-208	-4.9	2.857	2.606
Comm/Ind: Med Val	300,000	313,000	13,000	4.3	10,321	9,422	-898	-8.7	3.440	3.010
Comm/Ind: Hi Val	1,000,000	1,043,300	43,300	4.3	38,478	34,357	-4,121	-10.7	3.847	3.293

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,696,356	2,894,711	198,355	7.4	37,562	31,052	-6,510	-17.3	1.39	1.07
Res NonHmstd 1Un	134,225	136,900	2,674	2.0	2,427	1,794	-633	-26.1	1.81	1.31
Res NonHmstd 2-3	81,629	82,847	1,218	1.5	1,910	1,605	-304	-15.9	2.34	1.94
Reg Apartments	118,085	127,592	9,506	8.1	4,014	2,949	-1,065	-26.5	3.40	2.31
Low-income Apts	50,921	57,214	6,293	12.4	738	660	-78	-10.5	1.45	1.15
Seasonal Rec	60,281	62,048	1,767	2.9	1,079	1,031	-48	-4.5	1.79	1.66
Com/Ind Lo Tier	166,097	169,091	2,994	1.8	5,638	4,803	-835	-14.8	3.39	2.84
Com/Ind Hi Tier	425,701	440,871	15,170	3.6	20,341	16,474	-3,867	-19.0	4.78	3.74
Publ U: Elec Gen	1,005	1,020	15	1.5	48	26	-22	-46.7	4.78	2.51
Publ U: Other	115,899	117,637	1,738	1.5	5,535	4,453	-1,082	-19.5	4.78	3.79
Ag Hmstd: House	10,930	11,413	483	4.4	144	130	-14	-9.7	1.32	1.14
Ag Hmstd: Land	7,316	7,783	467	6.4	33	45	12	37.5	0.45	0.58
Ag NonHmstd	13,031	14,269	1,237	9.5	187	199	12	6.4	1.43	1.39
New Con: Res HS	0	50,676	50,676	0.0	0	586	586	0.0	0.00	1.16
New Con: Other	0	34,439	34,439	0.0	0	921	921	0.0	0.00	2.68
Total	3,881,476	4,208,509	327,032	8.4	79,655	66,727	-12,928	-16.2	2.05	1.59

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	61,382	50,053	-11,330	-18.5	County	66.91	83.93	0.000	0.00
(-) TIF Tax Capacity	7,438	4,579	-2,859	-38.4	City/Town	23.20	22.73	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	46.23	20.74	0.618	0.307
(=) Taxable Tax Capacity	53,944	45,473	-8,471	-15.7	Special District	1.66	2.41	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	137.99	129.81	0.618	0.307

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,400	67,000		7.4	724	622	-101	-14.0	1.159	0.928
Res Hmstd: Avg Val	93,500	100,400		7.4	1,209	1,052	-157	-13.0	1.293	1.047
Res Hmstd: Hi Val	124,700	133,900		7.4	1,845	1,527	-317	-17.2	1.479	1.140
Res Hmstd: Ex-Hi Val	187,100	200,900		7.4	3,304	2,478	-826	-25.0	1.765	1.233
Apartment (Mkt rate)	300,000	324,200		8.1	10,121	7,675	-2,446	-24.2	3.373	2.367
Comm/Ind: Lo Val	150,000	155,300		3.5	5,060	4,474	-586	-11.6	3.373	2.880
Comm/Ind: Med Val	300,000	310,700		3.6	12,191	10,361	-1,829	-15.0	4.063	3.334
Comm/Ind: Hi Val	1,000,000	1,035,600		3.6	45,465	37,823	-7,642	-16.8	4.546	3.652

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,552,576	1,653,532	100,956	6.5	22,458	19,372	-3,086	-13.7	1.45	1.17
Res NonHmstd 1Un	90,166	96,628	6,462	7.2	1,754	1,435	-319	-18.2	1.94	1.49
Res NonHmstd 2-3	39,480	41,984	2,504	6.3	980	903	-77	-7.9	2.48	2.15
Reg Apartments	51,470	54,268	2,797	5.4	1,867	1,467	-400	-21.4	3.63	2.70
Low-income Apts	56,619	60,990	4,372	7.7	912	834	-78	-8.5	1.61	1.37
Seasonal Rec	36,912	38,136	1,225	3.3	793	756	-37	-4.7	2.15	1.98
Com/Ind Lo Tier	197,293	208,225	10,932	5.5	7,373	6,491	-882	-12.0	3.74	3.12
Com/Ind Hi Tier	266,167	283,880	17,713	6.7	13,698	11,660	-2,038	-14.9	5.15	4.11
Publ U: Elec Gen	1,872	1,900	28	1.5	86	52	-34	-39.3	4.59	2.75
Publ U: Other	64,473	65,440	967	1.5	3,252	2,628	-624	-19.2	5.04	4.02
Ag Hmstd: House	42,499	44,736	2,237	5.3	551	439	-111	-20.2	1.30	0.98
Ag Hmstd: Land	31,504	33,891	2,387	7.6	154	175	20	13.2	0.49	0.52
Ag NonHmstd	15,927	17,005	1,078	6.8	233	222	-11	-4.7	1.46	1.30
New Con: Res HS	0	73,043	73,043	0.0	0	850	850	0.0	0.00	1.16
New Con: Other	0	44,383	44,383	0.0	0	1,183	1,183	0.0	0.00	2.67
Total	2,446,957	2,718,041	271,085	11.1	54,111	48,468	-5,644	-10.4	2.21	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	38,630	32,330	-6,299	-16.3	County	58.47	70.87	0.015	0.00
(-) TIF Tax Capacity	2,338	1,501	-837	-35.8	City/Town	38.29	48.49	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.78	23.07	0.608	0.277
(=) Taxable Tax Capacity	36,292	30,830	-5,463	-15.1	Special District	0.69	0.93	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	148.23	143.36	0.623	0.277

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,200	63,000		6.4	744	669	-75	-10.1	1.256	1.061
Res Hmstd: Avg Val	88,700	94,500		6.5	1,213	1,094	-119	-9.8	1.367	1.157
Res Hmstd: Hi Val	118,200	125,900		6.5	1,842	1,581	-262	-14.2	1.558	1.255
Res Hmstd: Ex-Hi Val	177,400	188,900		6.5	3,327	2,558	-769	-23.1	1.875	1.354
Apartment (Mkt rate)	300,000	316,300		5.4	10,859	8,250	-2,610	-24.0	3.619	2.608
Comm/Ind: Lo Val	150,000	160,000		6.7	5,430	4,979	-450	-8.3	3.619	3.112
Comm/Ind: Med Val	300,000	320,000		6.7	13,083	11,470	-1,613	-12.3	4.360	3.584
Comm/Ind: Hi Val	1,000,000	1,066,500		6.7	48,797	41,750	-7,047	-14.4	4.879	3.914

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,525,242	2,713,017	187,775	7.4	33,926	27,811	-6,115	-18.0	1.34	1.03
Res NonHmstd 1Un	131,759	137,495	5,736	4.4	2,273	1,715	-558	-24.5	1.72	1.25
Res NonHmstd 2-3	38,013	39,368	1,354	3.6	830	713	-116	-14.0	2.18	1.81
Reg Apartments	1,212	1,244	32	2.6	39	28	-11	-28.1	3.20	2.24
Low-income Apts	27	27	0	0.0	0	0	0	-15.0	1.41	1.20
Seasonal Rec	644,001	685,289	41,288	6.4	11,111	10,231	-880	-7.9	1.73	1.49
Com/Ind Lo Tier	50,931	53,697	2,767	5.4	1,681	1,494	-187	-11.1	3.30	2.78
Com/Ind Hi Tier	28,797	30,603	1,806	6.3	1,328	1,123	-205	-15.4	4.61	3.67
Publ U: Elec Gen	10,075	10,226	151	1.5	500	301	-199	-39.8	4.97	2.94
Publ U: Other	141,939	144,068	2,129	1.5	6,633	5,444	-1,189	-17.9	4.67	3.78
Ag Hmstd: House	664,775	707,396	42,621	6.4	8,283	6,889	-1,394	-16.8	1.25	0.97
Ag Hmstd: Land	589,562	625,088	35,526	6.0	2,813	3,275	462	16.4	0.48	0.52
Ag NonHmstd	193,073	205,555	12,482	6.5	2,731	2,620	-112	-4.1	1.41	1.27
New Con: Res HS	0	124,332	124,332	0.0	0	1,299	1,299	0.0	0.00	1.04
New Con: Other	0	42,508	42,508	0.0	0	697	697	0.0	0.00	1.64
Total	5,019,404	5,519,911	500,506	10.0	72,148	63,640	-8,508	-11.8	1.44	1.15

Tax Base

Tax Rates

	Taxable Market Value				County	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	60,390	54,734	-5,656	-9.4	County	61.11	73.53	0.030	0.00
(-) TIF Tax Capacity	87	57	-30	-34.8	City/Town	15.73	23.76	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.64	25.55	0.578	0.271
(=) Taxable Tax Capacity	60,303	54,677	-5,626	-9.3	Special District	0.57	0.82	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	132.06	123.66	0.608	0.271

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,500	74,700		7.5	755	645	-109	-14.5	1.085	0.863
Res Hmstd: Avg Val	104,300	112,100		7.5	1,321	1,145	-176	-13.3	1.266	1.021
Res Hmstd: Hi Val	139,000	149,300		7.4	2,071	1,649	-422	-20.4	1.489	1.104
Res Hmstd: Ex-Hi Val	208,500	224,000		7.4	3,627	2,660	-968	-26.7	1.739	1.187
Seas Rec: Lo Val	50,000	53,200		6.4	823	781	-41	-5.0	1.645	1.468
Seas Rec: Hi Val	150,000	159,600		6.4	2,908	2,636	-272	-9.4	1.938	1.651
Comm/Ind: Lo Val	150,000	159,400		6.3	4,845	4,474	-372	-7.7	3.230	2.806
Comm/Ind: Med Val	300,000	318,800		6.3	11,671	10,310	-1,361	-11.7	3.890	3.234
Comm/Ind: Hi Val	1,000,000	1,062,700		6.3	43,527	37,550	-5,977	-13.7	4.352	3.533

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,190,963	5,539,261	348,297	6.7	72,266	57,215	-15,050	-20.8	1.39	1.03
Res NonHmstd 1Un	184,441	196,692	12,251	6.6	3,286	2,482	-804	-24.5	1.78	1.26
Res NonHmstd 2-3	144,796	152,672	7,876	5.4	3,240	2,831	-408	-12.6	2.24	1.85
Reg Apartments	367,876	383,718	15,841	4.3	12,171	8,860	-3,311	-27.2	3.31	2.31
Low-income Apts	152,760	166,998	14,237	9.3	2,195	1,940	-255	-11.6	1.44	1.16
Seasonal Rec	33,051	34,252	1,201	3.6	635	526	-110	-17.3	1.92	1.53
Com/Ind Lo Tier	478,513	493,297	14,783	3.1	15,855	13,824	-2,031	-12.8	3.31	2.80
Com/Ind Hi Tier	1,101,828	1,170,345	68,517	6.2	50,512	43,231	-7,282	-14.4	4.58	3.69
Publ U: Elec Gen	676,650	686,799	10,150	1.5	27,979	17,823	-10,156	-36.3	4.13	2.60
Publ U: Other	331,700	336,676	4,976	1.5	14,229	12,537	-1,691	-11.9	4.29	3.72
Ag Hmstd: House	88,359	91,686	3,327	3.8	1,259	932	-327	-26.0	1.42	1.02
Ag Hmstd: Land	69,270	72,073	2,803	4.0	370	351	-19	-5.2	0.53	0.49
Ag NonHmstd	45,085	46,850	1,766	3.9	629	550	-79	-12.6	1.39	1.17
New Con: Res HS	0	319,041	319,041	0.0	0	3,418	3,418	0.0	0.00	1.07
New Con: Other	0	170,422	170,422	0.0	0	5,029	5,029	0.0	0.00	2.95
Total	8,865,293	9,860,782	995,489	11.2	204,625	171,549	-33,077	-16.2	2.31	1.74

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	163,095	127,567	-35,528	-21.8	County	37.49	49.06		0.000	0.00
(-) TIF Tax Capacity	11,489	7,577	-3,912	-34.0	City/Town	32.79	42.81		0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.35	26.42		1.263	0.755
(=) Taxable Tax Capacity	151,607	119,990	-31,616	-20.9	Special District	1.84	2.94		0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.47	121.24		1.263	0.755

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	73,000	77,900	4,900	6.7	823	701	-122	-14.8	1.127	0.899
Res Hmstd: Avg Val	109,500	116,800	7,300	6.7	1,452	1,237	-215	-14.8	1.326	1.059
Res Hmstd: Hi Val	146,000	155,800	9,800	6.7	2,235	1,774	-461	-20.6	1.531	1.138
Res Hmstd: Ex-Hi Val	219,000	233,700	14,700	6.7	3,863	2,848	-1,015	-26.3	1.763	1.218
Apartment (Mkt rate)	300,000	312,900	12,900	4.3	9,557	7,064	-2,492	-26.1	3.185	2.257
Comm/Ind: Lo Val	150,000	159,300	9,300	6.2	4,778	4,488	-290	-6.1	3.185	2.817
Comm/Ind: Med Val	300,000	318,700	18,700	6.2	11,469	10,325	-1,144	-10.0	3.822	3.239
Comm/Ind: Hi Val	1,000,000	1,062,200	62,200	6.2	42,690	37,549	-5,142	-12.0	4.269	3.534

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,239,164	3,475,353	236,189	7.3	39,622	30,472	-9,150	-23.1	1.22	0.88
Res NonHmstd 1Un	125,323	131,603	6,281	5.0	1,917	1,409	-508	-26.5	1.53	1.07
Res NonHmstd 2-3	58,026	60,944	2,918	5.0	1,107	946	-161	-14.6	1.91	1.55
Reg Apartments	3,261	3,547	286	8.8	88	63	-25	-28.1	2.68	1.77
Low-income Apts	478	531	54	11.3	6	5	-1	-16.9	1.18	0.88
Seasonal Rec	415,525	444,122	28,596	6.9	6,311	5,815	-496	-7.9	1.52	1.31
Com/Ind Lo Tier	90,491	94,272	3,781	4.2	2,531	2,318	-213	-8.4	2.80	2.46
Com/Ind Hi Tier	63,527	66,546	3,019	4.8	2,416	2,085	-332	-13.7	3.80	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	139,955	142,054	2,099	1.5	5,358	4,612	-746	-13.9	3.83	3.25
Ag Hmstd: House	840,228	896,217	55,989	6.7	9,391	7,623	-1,768	-18.8	1.12	0.85
Ag Hmstd: Land	1,047,809	1,115,896	68,087	6.5	5,407	5,892	485	9.0	0.52	0.53
Ag NonHmstd	227,064	240,867	13,803	6.1	2,715	2,630	-85	-3.1	1.20	1.09
New Con: Res HS	0	150,989	150,989	0.0	0	1,344	1,344	0.0	0.00	0.89
New Con: Other	0	35,996	35,996	0.0	0	604	604	0.0	0.00	1.68
Total	6,250,850	6,858,938	608,088	9.7	76,868	65,818	-11,050	-14.4	1.23	0.96

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	76,225	66,641	-9,585	-12.6	County	37.65	49.31	0.000	0.00
(-) TIF Tax Capacity	166	102	-64	-38.3	City/Town	14.59	23.36	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.97	28.43	1.021	0.619
(=) Taxable Tax Capacity	76,059	66,538	-9,521	-12.5	Special District	0.81	1.33	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	110.03	102.42	1.021	0.619

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,700	95,200		7.3	887	747	-140	-15.7	0.999	0.784
Res Hmstd: Avg Val	133,000	142,700		7.3	1,617	1,306	-311	-19.2	1.215	0.915
Res Hmstd: Hi Val	177,200	190,100		7.3	2,464	1,863	-601	-24.4	1.390	0.980
Res Hmstd: Ex-Hi Val	266,000	285,400		7.3	4,167	2,984	-1,183	-28.4	1.566	1.045
Seas Rec: Lo Val	50,000	53,400		6.8	711	671	-40	-5.7	1.422	1.256
Seas Rec: Hi Val	150,000	160,300		6.9	2,500	2,308	-192	-7.7	1.666	1.439
Comm/Ind: Lo Val	150,000	157,100		4.7	4,114	3,936	-178	-4.3	2.742	2.505
Comm/Ind: Med Val	300,000	314,300		4.8	9,879	9,079	-800	-8.1	3.292	2.888
Comm/Ind: Hi Val	1,000,000	1,047,500		4.8	36,780	33,067	-3,714	-10.1	3.678	3.156

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,336,151	3,442,569	106,418	3.2	46,806	38,590	-8,215	-17.6	1.40	1.12
Res NonHmstd 1Un	182,898	193,606	10,708	5.9	3,478	2,821	-657	-18.9	1.90	1.46
Res NonHmstd 2-3	54,149	55,923	1,775	3.3	1,323	1,150	-173	-13.1	2.44	2.06
Reg Apartments	151,496	152,897	1,401	0.9	5,219	3,809	-1,409	-27.0	3.44	2.49
Low-income Apts	76,270	83,420	7,150	9.4	1,164	1,054	-110	-9.5	1.53	1.26
Seasonal Rec	14,577	14,689	112	0.8	346	301	-45	-13.0	2.38	2.05
Com/Ind Lo Tier	448,378	458,609	10,231	2.3	16,356	13,876	-2,480	-15.2	3.65	3.03
Com/Ind Hi Tier	559,826	589,541	29,714	5.3	27,625	23,063	-4,563	-16.5	4.93	3.91
Publ U: Elec Gen	7,085	7,191	106	1.5	330	183	-146	-44.4	4.65	2.55
Publ U: Other	58,282	59,156	874	1.5	3,110	2,460	-650	-20.9	5.34	4.16
Ag Hmstd: House	16,835	17,374	539	3.2	247	204	-43	-17.3	1.47	1.18
Ag Hmstd: Land	29,677	30,368	691	2.3	276	246	-30	-10.8	0.93	0.81
Ag NonHmstd	34,835	35,566	731	2.1	629	560	-69	-11.0	1.81	1.57
New Con: Res HS	0	59,415	59,415	0.0	0	727	727	0.0	0.00	1.22
New Con: Other	0	65,061	65,061	0.0	0	2,181	2,181	0.0	0.00	3.35
Total	4,970,460	5,265,386	294,925	5.9	106,908	91,225	-15,683	-14.7	2.15	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	77,018	63,248	-13,770	-17.9	County	48.69	59.72	0.015	0.00
(-) TIF Tax Capacity	5,352	3,460	-1,892	-35.4	City/Town	47.35	57.92	0.027	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.15	20.86	0.741	0.385
(=) Taxable Tax Capacity	71,666	59,788	-11,878	-16.6	Special District	0.74	1.17	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	146.92	139.67	0.783	0.411

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	42,200	43,500	3.1	533	451	-81	-15.3	1.262	1.037
Res Hmstd: Avg Val	63,300	65,300	3.2	799	678	-122	-15.2	1.262	1.037
Res Hmstd: Hi Val	84,400	87,100	3.2	1,131	958	-172	-15.2	1.339	1.100
Res Hmstd: Ex-Hi Val	126,600	130,600	3.2	2,052	1,623	-429	-20.9	1.621	1.242
Apartment (Mkt rate)	300,000	302,800	0.9	10,813	7,737	-3,076	-28.4	3.604	2.555
Comm/Ind: Lo Val	150,000	158,000	5.3	5,407	4,831	-576	-10.7	3.604	3.057
Comm/Ind: Med Val	300,000	315,900	5.3	13,017	11,140	-1,877	-14.4	4.338	3.526
Comm/Ind: Hi Val	1,000,000	1,053,100	5.3	48,532	40,598	-7,933	-16.3	4.853	3.855

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,345,430	1,413,322	67,892	5.0	16,134	12,148	-3,987	-24.7	1.20	0.86
Res NonHmstd 1Un	135,704	143,673	7,969	5.9	2,043	1,545	-498	-24.4	1.51	1.08
Res NonHmstd 2-3	19,211	20,162	950	4.9	393	338	-54	-13.9	2.04	1.68
Reg Apartments	1,608	1,697	89	5.5	42	28	-14	-32.8	2.61	1.66
Low-income Apts	58	58	0	0.0	1	0	0	-27.5	1.03	0.75
Seasonal Rec	262,112	274,963	12,851	4.9	4,367	3,960	-407	-9.3	1.67	1.44
Com/Ind Lo Tier	78,736	80,312	1,576	2.0	2,232	1,983	-249	-11.2	2.83	2.47
Com/Ind Hi Tier	123,220	126,911	3,691	3.0	4,623	3,947	-677	-14.6	3.75	3.11
Publ U: Elec Gen	31,384	31,855	471	1.5	1,034	616	-418	-40.4	3.30	1.93
Publ U: Other	225,925	229,314	3,389	1.5	8,317	6,912	-1,405	-16.9	3.68	3.01
Ag Hmstd: House	887,763	930,052	42,288	4.8	8,794	6,523	-2,271	-25.8	0.99	0.70
Ag Hmstd: Land	5,510,877	5,636,978	126,102	2.3	36,595	29,162	-7,433	-20.3	0.66	0.52
Ag NonHmstd	3,058,253	3,127,088	68,835	2.3	35,504	30,140	-5,364	-15.1	1.16	0.96
New Con: Res HS	0	42,403	42,403	0.0	0	379	379	0.0	0.00	0.89
New Con: Other	0	75,086	75,086	0.0	0	1,737	1,737	0.0	0.00	2.31
Total	11,680,283	12,133,875	453,592	3.9	120,079	99,418	-20,661	-17.2	1.03	0.82

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Change	Pctg Chng	Base	Alter
Total Tax Capacity	120,410	103,864	-16,546	-13.7	County	51.03	62.15	0.014	0.00	
(-) TIF Tax Capacity	422	252	-169	-40.1	City/Town	10.27	16.69	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.97	18.66	0.876	0.461	
(=) Taxable Tax Capacity	119,988	103,612	-16,377	-13.6	Special District	0.72	1.15	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	111.99	98.64	0.890	0.461	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	57,400	60,300	2,900	5.1	529	381	-148	-27.9	0.921	0.632
Res Hmstd: Avg Val	85,900	90,200	4,300	5.0	845	640	-205	-24.3	0.984	0.709
Res Hmstd: Hi Val	114,500	120,300	5,800	5.1	1,274	978	-296	-23.3	1.112	0.812
Res Hmstd: Ex-Hi Val	171,900	180,600	8,700	5.1	2,386	1,655	-731	-30.6	1.388	0.916
Comm/Ind: Lo Val	150,000	154,500	4,500	3.0	4,165	3,738	-427	-10.2	2.776	2.419
Comm/Ind: Med Val	300,000	309,000	9,000	3.0	10,010	8,652	-1,358	-13.6	3.336	2.799
Comm/Ind: Hi Val	1,000,000	1,030,000	30,000	3.0	37,286	31,582	-5,704	-15.3	3.728	3.066

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,220,929	3,423,956	203,027	6.3	42,232	33,506	-8,727	-20.7	1.31	0.98
Res NonHmstd 1Un	137,174	145,103	7,929	5.8	2,413	1,855	-558	-23.1	1.76	1.28
Res NonHmstd 2-3	77,113	80,334	3,221	4.2	1,702	1,421	-282	-16.6	2.21	1.77
Reg Apartments	163,074	169,796	6,723	4.1	5,105	3,563	-1,543	-30.2	3.13	2.10
Low-income Apts	58,080	61,153	3,073	5.3	809	666	-142	-17.6	1.39	1.09
Seasonal Rec	9,701	10,168	467	4.8	205	193	-12	-5.8	2.11	1.90
Com/Ind Lo Tier	352,244	360,149	7,905	2.2	11,728	9,929	-1,799	-15.3	3.33	2.76
Com/Ind Hi Tier	612,123	651,924	39,801	6.5	27,035	22,755	-4,280	-15.8	4.42	3.49
Publ U: Elec Gen	23,522	23,875	353	1.5	996	526	-470	-47.2	4.23	2.20
Publ U: Other	58,524	59,402	878	1.5	2,696	2,156	-540	-20.0	4.61	3.63
Ag Hmstd: House	9,071	9,558	486	5.4	134	109	-24	-18.1	1.47	1.15
Ag Hmstd: Land	18,431	18,983	552	3.0	153	141	-12	-7.9	0.83	0.74
Ag NonHmstd	22,249	23,273	1,024	4.6	327	300	-27	-8.3	1.47	1.29
New Con: Res HS	0	71,372	71,372	0.0	0	725	725	0.0	0.00	1.02
New Con: Other	0	57,881	57,881	0.0	0	1,592	1,592	0.0	0.00	2.75
Total	4,762,236	5,166,928	404,691	8.5	95,536	79,437	-16,099	-16.9	2.01	1.54

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	76,623	62,811	-13,812	-18.0	County	43.45	53.95	0.000	0.00
(-) TIF Tax Capacity	4,860	3,155	-1,706	-35.1	City/Town	40.42	46.65	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	47.30	18.67	0.913	0.457
(=) Taxable Tax Capacity	71,762	59,656	-12,106	-16.9	Special District	0.30	0.54	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	131.47	119.82	0.917	0.461

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,400	56,800	6.4	600	480	-120	-20.0	1.122	0.844
Res Hmstd: Avg Val	80,000	85,000	6.3	925	762	-163	-17.7	1.156	0.896
Res Hmstd: Hi Val	106,700	113,400	6.3	1,404	1,141	-263	-18.8	1.315	1.005
Res Hmstd: Ex-Hi Val	160,200	170,300	6.3	2,583	1,900	-683	-26.4	1.612	1.115
Apartment (Mkt rate)	300,000	312,400	4.1	9,741	6,882	-2,859	-29.4	3.246	2.202
Comm/Ind: Lo Val	150,000	159,800	6.5	4,870	4,425	-446	-9.1	3.246	2.769
Comm/Ind: Med Val	300,000	319,500	6.5	11,713	10,180	-1,532	-13.1	3.904	3.186
Comm/Ind: Hi Val	1,000,000	1,065,000	6.5	43,644	37,048	-6,596	-15.1	4.364	3.478

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,173,544	1,251,381	77,838	6.6	13,222	9,375	-3,847	-29.1	1.13	0.75
Res NonHmstd 1Un	93,740	99,153	5,413	5.8	1,325	945	-380	-28.7	1.41	0.95
Res NonHmstd 2-3	17,674	18,529	855	4.8	322	260	-62	-19.3	1.82	1.41
Reg Apartments	2,035	2,042	7	0.3	54	35	-19	-35.7	2.66	1.70
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	75,316	78,824	3,508	4.7	1,098	925	-173	-15.7	1.46	1.17
Com/Ind Lo Tier	47,064	47,647	583	1.2	1,207	1,065	-141	-11.7	2.56	2.24
Com/Ind Hi Tier	54,925	56,494	1,569	2.9	1,966	1,656	-310	-15.8	3.58	2.93
Publ U: Elec Gen	10,707	10,868	161	1.5	323	144	-179	-55.4	3.01	1.32
Publ U: Other	139,707	141,802	2,096	1.5	4,876	4,097	-779	-16.0	3.49	2.89
Ag Hmstd: House	674,087	720,458	46,371	6.9	6,536	4,725	-1,811	-27.7	0.97	0.66
Ag Hmstd: Land	3,498,132	3,623,242	125,110	3.6	23,038	17,824	-5,214	-22.6	0.66	0.49
Ag NonHmstd	1,615,599	1,659,874	44,276	2.7	17,670	14,632	-3,038	-17.2	1.09	0.88
New Con: Res HS	0	37,421	37,421	0.0	0	286	286	0.0	0.00	0.76
New Con: Other	0	29,171	29,171	0.0	0	781	781	0.0	0.00	2.68
Total	7,402,530	7,776,908	374,378	5.1	71,635	56,749	-14,887	-20.8	0.97	0.73

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	76,826	66,406	-10,420	-13.6	County	46.40	56.73	0.000	0.00
(-) TIF Tax Capacity	22	13	-9	-40.1	City/Town	9.76	14.99	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	48.23	17.30	1.089	0.556
(=) Taxable Tax Capacity	76,804	66,393	-10,411	-13.6	Special District	0.24	0.43	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	104.63	89.45	1.089	0.556

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	70,500	75,200	6.7	608	414	-195	-32.0	0.862	0.550
Res Hmstd: Avg Val	105,800	112,800	6.6	1,059	801	-258	-24.4	1.000	0.709
Res Hmstd: Hi Val	141,000	150,400	6.7	1,681	1,192	-489	-29.1	1.192	0.792
Res Hmstd: Ex-Hi Val	211,500	225,500	6.6	2,975	1,973	-1,002	-33.7	1.406	0.874
Comm/Ind: Lo Val	150,000	154,300	2.9	3,930	3,532	-398	-10.1	2.620	2.288
Comm/Ind: Med Val	300,000	308,600	2.9	9,430	8,170	-1,260	-13.4	3.143	2.647
Comm/Ind: Hi Val	1,000,000	1,028,600	2.9	35,094	29,813	-5,281	-15.0	3.509	2.898

OLMSTED COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,747,116	4,059,136	312,020	8.3	51,248	43,172	-8,076	-15.8	1.37	1.06
Res NonHmstd 1Un	148,267	150,666	2,400	1.6	2,552	1,912	-640	-25.1	1.72	1.27
Res NonHmstd 2-3	67,507	67,671	164	0.2	1,459	1,280	-179	-12.3	2.16	1.89
Reg Apartments	169,791	195,034	25,243	14.9	5,360	4,517	-843	-15.7	3.16	2.32
Low-income Apts	59,084	65,184	6,100	10.3	813	765	-48	-5.9	1.38	1.17
Seasonal Rec	5,798	5,891	92	1.6	114	98	-15	-13.3	1.96	1.67
Com/Ind Lo Tier	179,724	183,371	3,648	2.0	5,641	5,114	-527	-9.3	3.14	2.79
Com/Ind Hi Tier	764,680	783,151	18,471	2.4	33,801	29,151	-4,650	-13.8	4.42	3.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,677	47,377	700	1.5	1,973	1,695	-278	-14.1	4.23	3.58
Ag Hmstd: House	208,853	215,885	7,032	3.4	2,475	1,934	-541	-21.9	1.19	0.90
Ag Hmstd: Land	337,474	363,509	26,035	7.7	1,939	1,992	53	2.7	0.57	0.55
Ag NonHmstd	106,411	114,220	7,809	7.3	1,239	1,262	23	1.8	1.16	1.10
New Con: Res HS	0	138,278	138,278	0.0	0	1,503	1,503	0.0	0.00	1.09
New Con: Other	0	82,210	82,210	0.0	0	2,226	2,226	0.0	0.00	2.71
Total	5,841,383	6,471,586	630,203	10.8	108,615	96,621	-11,994	-11.0	1.86	1.49

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	91,748	74,774	-16,974	-18.5	County	45.40	59.19	0.000	0.00
(-) TIF Tax Capacity	3,720	2,366	-1,354	-36.4	City/Town	26.32	36.34	0.003	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.23	27.51	0.902	0.394
(=) Taxable Tax Capacity	88,029	72,409	-15,620	-17.7	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	124.95	123.04	0.906	0.398

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	80,200	86,900		8.4	874	810	-64	-7.4	1.089	0.931
Res Hmstd: Avg Val	120,100	130,100		8.3	1,578	1,397	-180	-11.4	1.313	1.073
Res Hmstd: Hi Val	160,100	173,400		8.3	2,438	1,986	-452	-18.5	1.523	1.145
Res Hmstd: Ex-Hi Val	240,300	260,300		8.3	4,164	3,168	-996	-23.9	1.733	1.217
Apartment (Mkt rate)	300,000	344,600		14.9	9,268	7,769	-1,499	-16.2	3.089	2.254
Comm/Ind: Lo Val	150,000	153,600		2.4	4,634	4,266	-367	-7.9	3.089	2.777
Comm/Ind: Med Val	300,000	307,200		2.4	11,142	9,891	-1,251	-11.2	3.714	3.219
Comm/Ind: Hi Val	1,000,000	1,024,200		2.4	41,513	36,148	-5,365	-12.9	4.151	3.529

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,596,593	5,920,602	324,008	5.8	70,238	53,163	-17,075	-24.3	1.26	0.90
Res NonHmstd 1Un	228,061	238,589	10,528	4.6	3,823	2,796	-1,027	-26.9	1.68	1.17
Res NonHmstd 2-3	120,894	124,897	4,002	3.3	2,605	2,192	-413	-15.8	2.15	1.76
Reg Apartments	209,631	219,918	10,287	4.9	6,351	4,443	-1,908	-30.0	3.03	2.02
Low-income Apts	90,103	94,050	3,947	4.4	1,222	994	-227	-18.6	1.36	1.06
Seasonal Rec	31,155	32,306	1,151	3.7	598	511	-87	-14.5	1.92	1.58
Com/Ind Lo Tier	529,195	543,298	14,104	2.7	16,728	14,301	-2,427	-14.5	3.16	2.63
Com/Ind Hi Tier	805,368	830,532	25,164	3.1	34,871	28,208	-6,663	-19.1	4.33	3.40
Publ U: Elec Gen	301,121	305,638	4,517	1.5	13,949	8,985	-4,964	-35.6	4.63	2.94
Publ U: Other	190,868	193,731	2,863	1.5	8,645	7,322	-1,323	-15.3	4.53	3.78
Ag Hmstd: House	23,811	24,510	699	2.9	305	242	-63	-20.5	1.28	0.99
Ag Hmstd: Land	42,638	44,861	2,224	5.2	298	288	-10	-3.4	0.70	0.64
Ag NonHmstd	32,949	34,686	1,738	5.3	445	413	-32	-7.2	1.35	1.19
New Con: Res HS	0	137,436	137,436	0.0	0	1,376	1,376	0.0	0.00	1.00
New Con: Other	0	95,699	95,699	0.0	0	2,312	2,312	0.0	0.00	2.42
Total	8,202,386	8,840,752	638,366	7.8	160,077	127,546	-32,531	-20.3	1.95	1.44

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	133,550	106,992	-26,559	-19.9	County	40.30	50.12	0.000	0.00
(-) TIF Tax Capacity	7,026	4,419	-2,607	-37.1	City/Town	35.11	39.97	0.021	0.01
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	51.19	23.91	0.734	0.371
(=) Taxable Tax Capacity	126,524	102,573	-23,951	-18.9	Special District	0.70	1.08	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.30	115.07	0.755	0.390

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	60,000	63,500	3,500	5.8	638	501	-137	-21.4	1.063	0.789
Res Hmstd: Avg Val	89,900	95,100	5,200	5.8	1,045	845	-201	-19.2	1.162	0.888
Res Hmstd: Hi Val	119,900	126,800	6,900	5.8	1,590	1,250	-340	-21.4	1.326	0.986
Res Hmstd: Ex-Hi Val	179,800	190,200	10,400	5.8	2,893	2,062	-832	-28.7	1.609	1.083
Apartment (Mkt rate)	300,000	314,700	14,700	4.9	9,392	6,641	-2,751	-29.3	3.130	2.110
Comm/Ind: Lo Val	150,000	154,700	4,700	3.1	4,696	4,119	-577	-12.3	3.130	2.662
Comm/Ind: Med Val	300,000	309,400	9,400	3.1	11,301	9,536	-1,765	-15.6	3.767	3.082
Comm/Ind: Hi Val	1,000,000	1,031,200	31,200	3.1	42,126	34,813	-7,313	-17.4	4.212	3.375

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,003,663	2,142,501	138,839	6.9	22,721	17,709	-5,012	-22.1	1.13	0.83
Res NonHmstd 1Un	145,345	152,475	7,130	4.9	2,110	1,631	-480	-22.7	1.45	1.07
Res NonHmstd 2-3	26,375	27,175	799	3.0	485	427	-59	-12.1	1.84	1.57
Reg Apartments	1,223	1,294	70	5.8	34	25	-10	-28.2	2.82	1.91
Low-income Apts	72	72	0	0.0	1	1	0	-20.4	1.06	0.84
Seasonal Rec	98,034	102,223	4,189	4.3	1,450	1,312	-139	-9.6	1.48	1.28
Com/Ind Lo Tier	59,664	62,299	2,635	4.4	1,613	1,524	-89	-5.5	2.70	2.45
Com/Ind Hi Tier	39,098	41,265	2,167	5.5	1,435	1,308	-127	-8.8	3.67	3.17
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	146,450	148,647	2,197	1.5	5,387	4,577	-810	-15.0	3.68	3.08
Ag Hmstd: House	989,537	1,034,915	45,378	4.6	10,118	8,039	-2,080	-20.6	1.02	0.78
Ag Hmstd: Land	3,422,927	3,654,605	231,679	6.8	21,354	19,384	-1,970	-9.2	0.62	0.53
Ag NonHmstd	1,070,632	1,144,426	73,795	6.9	12,294	11,386	-908	-7.4	1.15	0.99
New Con: Res HS	0	71,017	71,017	0.0	0	602	602	0.0	0.00	0.85
New Con: Other	0	30,825	30,825	0.0	0	699	699	0.0	0.00	2.27
Total	8,003,020	8,613,740	610,720	7.6	79,004	68,622	-10,383	-13.1	0.99	0.80

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	82,426	73,947	-8,479	-10.3	County	42.71	51.97	0.000	0.00	
(-) TIF Tax Capacity	108	63	-44	-41.2	City/Town	13.59	22.82	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.11	25.08	0.847	0.413	
(=) Taxable Tax Capacity	82,318	73,884	-8,435	-10.2	Special District	0.49	0.77	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	108.90	100.64	0.847	0.413	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	74,200	79,300	6.9	657	530	-127	-19.4	0.885	0.668
Res Hmstd: Avg Val	111,200	118,900	6.9	1,168	980	-188	-16.1	1.050	0.824
Res Hmstd: Hi Val	148,200	158,500	7.0	1,861	1,431	-430	-23.1	1.255	0.902
Res Hmstd: Ex-Hi Val	222,400	237,800	6.9	3,257	2,333	-924	-28.4	1.464	0.981
Comm/Ind: Lo Val	150,000	158,300	5.5	4,048	3,900	-148	-3.7	2.698	2.463
Comm/Ind: Med Val	300,000	316,600	5.5	9,729	8,990	-739	-7.6	3.242	2.839
Comm/Ind: Hi Val	1,000,000	1,055,400	5.5	36,240	32,746	-3,494	-9.6	3.624	3.102

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	10,707,064	11,553,924	846,860	7.9	133,986	105,976	-28,010	-20.9	1.25	0.92
Res NonHmstd 1Un	254,105	261,954	7,848	3.1	4,078	2,870	-1,208	-29.6	1.60	1.10
Res NonHmstd 2-3	231,124	241,829	10,705	4.6	4,510	3,916	-595	-13.2	1.95	1.62
Reg Apartments	387,774	442,576	54,802	14.1	10,526	8,384	-2,142	-20.4	2.71	1.89
Low-income Apts	145,344	165,584	20,240	13.9	1,788	1,663	-125	-7.0	1.23	1.00
Seasonal Rec	34,044	34,685	641	1.9	560	450	-110	-19.6	1.65	1.30
Com/Ind Lo Tier	378,821	391,746	12,926	3.4	11,265	10,735	-529	-4.7	2.97	2.74
Com/Ind Hi Tier	1,742,668	1,915,333	172,665	9.9	71,593	68,986	-2,607	-3.6	4.11	3.60
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	179,706	182,402	2,696	1.5	7,447	6,616	-831	-11.2	4.14	3.63
Ag Hmstd: House	76,522	81,782	5,260	6.9	923	702	-222	-24.0	1.21	0.86
Ag Hmstd: Land	56,402	60,260	3,858	6.8	278	271	-8	-2.8	0.49	0.45
Ag NonHmstd	37,966	40,486	2,521	6.6	456	425	-31	-6.8	1.20	1.05
New Con: Res HS	0	454,437	454,437	0.0	0	4,484	4,484	0.0	0.00	0.99
New Con: Other	0	145,272	145,272	0.0	0	4,281	4,281	0.0	0.00	2.95
Total	14,231,540	15,972,271	1,740,731	12.2	247,410	219,759	-27,651	-11.2	1.74	1.38

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	229,842	188,107	-41,735	-18.2	County	28.69	36.05	0.000	0.00
(-) TIF Tax Capacity	16,531	11,221	-5,309	-32.1	City/Town	23.55	36.17	0.008	0.00
(-) FD Contrib Tax Capacity	23,605	15,932	-7,673	-32.5	School District	52.14	24.78	1.063	0.582
(=) Taxable Tax Capacity	189,706	160,954	-28,752	-15.2	Special District	6.49	6.48	0.000	0.00
FD Distrib Tax Capacity	42,628	28,709	-13,919	-32.7	Total	110.87	103.49	1.071	0.589

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,800	98,000		7.9	949	788	-162	-17.0	1.045	0.803
Res Hmstd: Avg Val	136,100	146,900		7.9	1,698	1,366	-331	-19.5	1.247	0.930
Res Hmstd: Hi Val	181,400	195,700		7.9	2,575	1,944	-631	-24.5	1.419	0.993
Res Hmstd: Ex-Hi Val	272,000	293,500		7.9	4,329	3,102	-1,227	-28.4	1.591	1.056
Apartment (Mkt rate)	300,000	342,400		14.1	8,304	6,580	-1,724	-20.8	2.767	1.921
Comm/Ind: Lo Val	150,000	164,900		9.9	4,461	4,649	188	4.2	2.974	2.819
Comm/Ind: Med Val	300,000	329,700		9.9	10,715	10,635	-80	-0.7	3.571	3.225
Comm/Ind: Hi Val	1,000,000	1,099,100		9.9	39,898	38,580	-1,318	-3.3	3.989	3.510

WASHINGTON COUNTY

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,535,834	10,250,137	714,303	7.5	133,295	99,210	-34,085	-25.6	1.40	0.97
Res NonHmstd 1Un	326,504	337,717	11,213	3.4	5,472	3,619	-1,853	-33.9	1.68	1.07
Res NonHmstd 2-3	180,052	185,159	5,107	2.8	3,448	2,837	-611	-17.7	1.92	1.53
Reg Apartments	245,417	276,025	30,608	12.5	7,191	5,591	-1,600	-22.2	2.93	2.03
Low-income Apts	74,504	82,389	7,885	10.6	967	872	-95	-9.8	1.30	1.06
Seasonal Rec	79,206	81,979	2,773	3.5	1,258	1,062	-196	-15.6	1.59	1.30
Com/Ind Lo Tier	210,592	217,458	6,866	3.3	6,390	5,986	-404	-6.3	3.03	2.75
Com/Ind Hi Tier	1,085,201	1,182,327	97,126	9.0	46,116	43,321	-2,795	-6.1	4.25	3.66
Publ U: Elec Gen	56,332	57,177	845	1.5	2,239	1,237	-1,002	-44.8	3.97	2.16
Publ U: Other	191,663	194,538	2,875	1.5	8,060	7,044	-1,016	-12.6	4.21	3.62
Ag Hmstd: House	184,063	195,058	10,995	6.0	2,332	1,577	-755	-32.4	1.27	0.81
Ag Hmstd: Land	111,587	117,488	5,902	5.3	478	400	-78	-16.4	0.43	0.34
Ag NonHmstd	106,696	113,206	6,510	6.1	1,251	1,076	-174	-14.0	1.17	0.95
New Con: Res HS	0	403,406	403,406	0.0	0	4,059	4,059	0.0	0.00	1.01
New Con: Other	0	221,486	221,486	0.0	0	5,480	5,480	0.0	0.00	2.47
Total	12,387,650	13,915,551	1,527,900	12.3	218,495	183,370	-35,125	-16.1	1.76	1.32

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	198,230	158,869	-39,360	-19.9	County	25.89	33.47	0.000	0.00
(-) TIF Tax Capacity	8,206	5,529	-2,678	-32.6	City/Town	22.19	34.23	0.088	0.08
(-) FD Contrib Tax Capacity	14,796	10,154	-4,643	-31.4	School District	53.79	24.80	1.539	0.876
(=) Taxable Tax Capacity	175,227	143,187	-32,040	-18.3	Special District	7.07	7.37	0.000	0.00
FD Distrib Tax Capacity	22,665	15,264	-7,401	-32.7	Total	108.94	99.88	1.627	0.957

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,900	123,500		7.5	1,335	1,090	-244	-18.3	1.161	0.882
Res Hmstd: Avg Val	172,200	185,100		7.5	2,447	1,820	-627	-25.6	1.421	0.983
Res Hmstd: Hi Val	229,600	246,800		7.5	3,573	2,551	-1,022	-28.6	1.555	1.033
Res Hmstd: Ex-Hi Val	344,500	370,300		7.5	5,825	4,014	-1,811	-31.1	1.690	1.083
Apartment (Mkt rate)	300,000	337,400		12.5	8,332	6,389	-1,943	-23.3	2.777	1.893
Comm/Ind: Lo Val	150,000	163,400		8.9	4,473	4,566	93	2.1	2.982	2.794
Comm/Ind: Med Val	300,000	326,900		9.0	10,708	10,449	-260	-2.4	3.569	3.196
Comm/Ind: Hi Val	1,000,000	1,089,500		8.9	39,806	37,888	-1,918	-4.8	3.980	3.477

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	14,911,341	16,172,278	1,260,938	8.5	201,167	155,038	-46,128	-22.9	1.35	0.96
Res NonHmstd 1Un	415,549	459,317	43,768	10.5	6,851	5,019	-1,831	-26.7	1.65	1.09
Res NonHmstd 2-3	232,521	242,081	9,560	4.1	4,565	3,906	-659	-14.4	1.96	1.61
Reg Apartments	919,736	966,096	46,360	5.0	24,835	18,110	-6,725	-27.1	2.70	1.87
Low-income Apts	113,129	119,329	6,200	5.5	1,415	1,200	-215	-15.2	1.25	1.01
Seasonal Rec	24,042	25,776	1,735	7.2	449	392	-57	-12.6	1.87	1.52
Com/Ind Lo Tier	409,738	417,536	7,798	1.9	12,209	11,450	-760	-6.2	2.98	2.74
Com/Ind Hi Tier	2,829,350	2,979,994	150,644	5.3	116,576	107,851	-8,725	-7.5	4.12	3.62
Publ U: Elec Gen	105,765	107,352	1,586	1.5	4,403	2,702	-1,702	-38.6	4.16	2.52
Publ U: Other	344,502	349,670	5,168	1.5	14,262	12,652	-1,610	-11.3	4.14	3.62
Ag Hmstd: House	166,002	179,907	13,905	8.4	2,066	1,438	-628	-30.4	1.24	0.80
Ag Hmstd: Land	210,484	228,200	17,716	8.4	1,212	962	-250	-20.6	0.58	0.42
Ag NonHmstd	126,321	136,366	10,045	8.0	1,486	1,281	-205	-13.8	1.18	0.94
New Con: Res HS	0	536,975	536,975	0.0	0	5,428	5,428	0.0	0.00	1.01
New Con: Other	0	256,584	256,584	0.0	0	7,333	7,333	0.0	0.00	2.86
Total	20,808,479	23,177,460	2,368,981	11.4	391,495	334,763	-56,732	-14.5	1.88	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	356,822	278,256	-78,566	-22.0	County	25.35	32.96	0.000	0.00
(-) TIF Tax Capacity	18,138	11,806	-6,331	-34.9	City/Town	26.03	37.66	0.111	0.10
(-) FD Contrib Tax Capacity	39,805	25,896	-13,909	-34.9	School District	51.20	24.17	1.639	0.917
(=) Taxable Tax Capacity	298,879	240,554	-58,325	-19.5	Special District	3.70	4.33	0.000	0.00
FD Distrib Tax Capacity	40,914	27,554	-13,360	-32.7	Total	106.28	99.12	1.750	1.018

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	107,700	116,800	8.4	1,214	1,009	-204	-16.8	1.126	0.864
Res Hmstd: Avg Val	161,500	175,200	8.5	2,200	1,700	-499	-22.7	1.361	0.970
Res Hmstd: Hi Val	215,300	233,500	8.5	3,237	2,390	-847	-26.2	1.503	1.023
Res Hmstd: Ex-Hi Val	323,000	350,300	8.5	5,314	3,772	-1,543	-29.0	1.645	1.076
Apartment (Mkt rate)	300,000	315,100	5.0	8,177	5,943	-2,234	-27.3	2.725	1.886
Comm/Ind: Lo Val	150,000	158,000	5.3	4,463	4,411	-52	-1.2	2.975	2.791
Comm/Ind: Med Val	300,000	316,000	5.3	10,676	10,144	-532	-5.0	3.558	3.210
Comm/Ind: Hi Val	1,000,000	1,053,200	5.3	39,670	36,896	-2,774	-7.0	3.967	3.503

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,951,936	7,491,422	539,486	7.8	109,808	83,579	-26,229	-23.9	1.58	1.12
Res NonHmstd 1Un	217,325	219,003	1,678	0.8	4,001	2,636	-1,365	-34.1	1.84	1.20
Res NonHmstd 2-3	152,616	156,039	3,423	2.2	3,299	2,773	-526	-15.9	2.16	1.78
Reg Apartments	104,287	112,739	8,451	8.1	3,168	2,375	-793	-25.0	3.04	2.11
Low-income Apts	55,126	57,097	1,970	3.6	770	641	-130	-16.8	1.40	1.12
Seasonal Rec	28,980	30,947	1,967	6.8	557	463	-93	-16.8	1.92	1.50
Com/Ind Lo Tier	214,940	224,265	9,325	4.3	6,822	6,393	-429	-6.3	3.17	2.85
Com/Ind Hi Tier	967,939	1,050,228	82,289	8.5	41,928	38,971	-2,957	-7.1	4.33	3.71
Publ U: Elec Gen	16,893	17,146	253	1.5	667	404	-263	-39.5	3.95	2.35
Publ U: Other	99,920	101,419	1,499	1.5	4,346	3,762	-584	-13.4	4.35	3.71
Ag Hmstd: House	345,298	368,903	23,605	6.8	4,301	3,050	-1,251	-29.1	1.25	0.83
Ag Hmstd: Land	406,748	427,263	20,515	5.0	2,146	1,834	-311	-14.5	0.53	0.43
Ag NonHmstd	132,404	140,218	7,814	5.9	1,632	1,409	-223	-13.7	1.23	1.00
New Con: Res HS	0	548,660	548,660	0.0	0	6,134	6,134	0.0	0.00	1.12
New Con: Other	0	181,335	181,335	0.0	0	4,981	4,981	0.0	0.00	2.75
Total	9,694,413	11,126,683	1,432,269	14.8	183,443	159,405	-24,039	-13.1	1.89	1.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	152,721	125,293	-27,428	-18.0	County	36.72	45.21	0.000	0.00
(-) TIF Tax Capacity	14,645	9,829	-4,816	-32.9	City/Town	22.74	30.20	0.120	0.10
(-) FD Contrib Tax Capacity	11,545	8,181	-3,365	-29.1	School District	54.86	28.38	1.685	1.147
(=) Taxable Tax Capacity	126,530	107,283	-19,247	-15.2	Special District	3.62	4.70	0.000	0.00
FD Distrib Tax Capacity	15,384	10,361	-5,023	-32.7	Total	117.93	108.50	1.805	1.256

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	113,800	122,600	7.7	1,481	1,222	-259	-17.5	1.301	0.996
Res Hmstd: Avg Val	170,700	183,900	7.7	2,657	2,019	-638	-24.0	1.556	1.098
Res Hmstd: Hi Val	227,500	245,200	7.8	3,865	2,816	-1,048	-27.1	1.698	1.148
Res Hmstd: Ex-Hi Val	341,400	367,900	7.8	6,287	4,412	-1,875	-29.8	1.841	1.199
Apartment (Mkt rate)	300,000	324,300	8.1	9,033	6,741	-2,292	-25.4	3.010	2.078
Comm/Ind: Lo Val	150,000	162,800	8.5	4,714	4,721	6	0.1	3.142	2.899
Comm/Ind: Med Val	300,000	325,500	8.5	11,280	10,789	-491	-4.4	3.759	3.314
Comm/Ind: Hi Val	1,000,000	1,085,000	8.5	41,920	39,118	-2,802	-6.7	4.191	3.605

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,451,235	10,252,914	801,678	8.5	143,073	120,303	-22,769	-15.9	1.51	1.17
Res NonHmstd 1Un	202,529	223,193	20,664	10.2	3,856	3,003	-853	-22.1	1.90	1.35
Res NonHmstd 2-3	118,225	124,038	5,813	4.9	2,684	2,435	-249	-9.3	2.27	1.96
Reg Apartments	489,813	586,666	96,852	19.8	15,910	13,764	-2,146	-13.5	3.25	2.35
Low-income Apts	151,118	185,746	34,628	22.9	2,227	2,296	69	3.1	1.47	1.24
Seasonal Rec	10,019	10,456	437	4.4	216	212	-3	-1.5	2.15	2.03
Com/Ind Lo Tier	267,497	274,543	7,046	2.6	8,899	8,193	-706	-7.9	3.33	2.98
Com/Ind Hi Tier	2,040,023	2,145,537	105,514	5.2	95,121	85,538	-9,583	-10.1	4.66	3.99
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	162,987	165,432	2,445	1.5	7,495	6,548	-948	-12.6	4.60	3.96
Ag Hmstd: House	56,696	58,624	1,928	3.4	868	666	-202	-23.3	1.53	1.14
Ag Hmstd: Land	57,418	59,010	1,593	2.8	346	336	-10	-2.9	0.60	0.57
Ag NonHmstd	55,511	57,935	2,425	4.4	816	739	-77	-9.5	1.47	1.27
New Con: Res HS	0	355,653	355,653	0.0	0	4,412	4,412	0.0	0.00	1.24
New Con: Other	0	211,479	211,479	0.0	0	7,347	7,347	0.0	0.00	3.47
Total	13,063,072	14,711,226	1,648,154	12.6	281,510	255,792	-25,719	-9.1	2.16	1.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	220,988	178,227	-42,761	-19.3	County	37.59	50.07	0.000	0.00
(-) TIF Tax Capacity	26,496	17,695	-8,802	-33.2	City/Town	27.87	41.79	0.166	0.14
(-) FD Contrib Tax Capacity	25,999	17,517	-8,483	-32.6	School District	53.95	25.10	1.524	0.869
(=) Taxable Tax Capacity	168,492	143,016	-25,477	-15.1	Special District	8.06	7.87	0.000	0.00
FD Distrib Tax Capacity	34,105	22,969	-11,136	-32.7	Total	127.48	124.83	1.690	1.017

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	92,400	100,200	8.4	1,198	1,071	-128	-10.7	1.296	1.068
Res Hmstd: Avg Val	138,600	150,400	8.5	2,130	1,793	-336	-15.8	1.536	1.192
Res Hmstd: Hi Val	184,700	200,400	8.5	3,177	2,513	-664	-20.9	1.720	1.254
Res Hmstd: Ex-Hi Val	277,300	300,800	8.5	5,282	3,959	-1,322	-25.0	1.904	1.316
Apartment (Mkt rate)	300,000	359,300	19.8	9,685	8,439	-1,246	-12.9	3.228	2.348
Comm/Ind: Lo Val	150,000	157,800	5.2	4,964	4,814	-150	-3.0	3.309	3.050
Comm/Ind: Med Val	300,000	315,500	5.2	11,890	11,074	-816	-6.9	3.963	3.510
Comm/Ind: Hi Val	1,000,000	1,051,700	5.2	44,212	40,299	-3,913	-8.8	4.421	3.831

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	12,102,517	13,131,231	1,028,714	8.5	183,076	152,706	-30,370	-16.6	1.51	1.16
Res NonHmstd 1Un	377,151	409,284	32,133	8.5	6,774	5,233	-1,541	-22.8	1.80	1.28
Res NonHmstd 2-3	126,687	137,370	10,683	8.4	2,665	2,543	-122	-4.6	2.10	1.85
Reg Apartments	1,198,327	1,373,153	174,826	14.6	35,511	30,149	-5,362	-15.1	2.96	2.20
Low-income Apts	156,567	177,900	21,333	13.6	2,118	2,081	-37	-1.7	1.35	1.17
Seasonal Rec	5,752	5,817	64	1.1	108	88	-20	-18.8	1.88	1.51
Com/Ind Lo Tier	339,978	342,127	2,149	0.6	10,612	10,027	-585	-5.5	3.12	2.93
Com/Ind Hi Tier	5,237,968	5,483,188	245,221	4.7	225,303	208,690	-16,612	-7.4	4.30	3.81
Publ U: Elec Gen	721	732	11	1.5	31	20	-12	-36.6	4.36	2.72
Publ U: Other	142,291	144,425	2,134	1.5	6,127	5,507	-619	-10.1	4.31	3.81
Ag Hmstd: House	451	489	38	8.5	7	6	-2	-22.8	1.61	1.15
Ag Hmstd: Land	160	160	0	0.0	1	1	0	7.7	0.37	0.40
Ag NonHmstd	42	42	0	0.0	1	0	0	-14.1	1.27	1.09
New Con: Res HS	0	92,215	92,215	0.0	0	1,101	1,101	0.0	0.00	1.19
New Con: Other	0	218,974	218,974	0.0	0	7,463	7,463	0.0	0.00	3.41
Total	19,688,611	21,517,106	1,828,495	9.3	472,334	425,615	-46,719	-9.9	2.40	1.98

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	391,244	287,246	-103,997	-26.6	County	37.60	50.07	0.000	0.00
(-) TIF Tax Capacity	37,384	23,809	-13,575	-36.3	City/Town	21.44	34.71	0.037	0.03
(-) FD Contrib Tax Capacity	54,270	35,560	-18,710	-34.5	School District	46.13	17.12	1.975	1.725
(=) Taxable Tax Capacity	299,589	227,877	-71,712	-23.9	Special District	9.06	8.50	0.000	0.00
FD Distrib Tax Capacity	23,414	15,768	-7,645	-32.7	Total	114.23	110.40	2.012	1.759

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	114,800	124,600	8.5	1,450	1,334	-115	-7.9	1.262	1.070
Res Hmstd: Avg Val	172,100	186,700	8.5	2,636	2,185	-450	-17.1	1.531	1.170
Res Hmstd: Hi Val	229,500	249,000	8.5	3,833	3,038	-794	-20.7	1.670	1.220
Res Hmstd: Ex-Hi Val	344,300	373,600	8.5	6,228	4,745	-1,482	-23.8	1.808	1.270
Apartment (Mkt rate)	300,000	343,800	14.6	8,828	7,436	-1,391	-15.8	2.942	2.163
Comm/Ind: Lo Val	150,000	157,000	4.7	4,657	4,630	-27	-0.6	3.104	2.948
Comm/Ind: Med Val	300,000	314,000	4.7	11,129	10,626	-503	-4.5	3.709	3.383
Comm/Ind: Hi Val	1,000,000	1,046,800	4.7	41,330	38,612	-2,718	-6.6	4.132	3.688

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	15,073,746	16,355,015	1,281,268	8.5	243,568	194,902	-48,666	-20.0	1.62	1.19
Res NonHmstd 1Un	614,269	681,539	67,271	11.0	11,364	8,467	-2,898	-25.5	1.85	1.24
Res NonHmstd 2-3	224,185	228,174	3,989	1.8	4,635	4,136	-500	-10.8	2.07	1.81
Reg Apartments	895,365	1,007,556	112,191	12.5	25,710	20,954	-4,756	-18.5	2.87	2.08
Low-income Apts	71,516	78,762	7,245	10.1	956	892	-64	-6.7	1.34	1.13
Seasonal Rec	70,997	74,184	3,187	4.5	1,330	1,244	-86	-6.5	1.87	1.68
Com/Ind Lo Tier	294,868	301,713	6,845	2.3	9,116	8,781	-335	-3.7	3.09	2.91
Com/Ind Hi Tier	4,075,287	4,319,973	244,686	6.0	175,333	165,000	-10,334	-5.9	4.30	3.82
Publ U: Elec Gen	369	374	6	1.5	16	10	-6	-36.4	4.47	2.80
Publ U: Other	170,688	173,248	2,560	1.5	7,304	6,597	-707	-9.7	4.28	3.81
Ag Hmstd: House	54,158	56,174	2,016	3.7	824	613	-211	-25.6	1.52	1.09
Ag Hmstd: Land	39,716	40,338	623	1.6	215	199	-15	-7.2	0.54	0.49
Ag NonHmstd	49,538	50,484	946	1.9	614	540	-73	-12.0	1.24	1.07
New Con: Res HS	0	340,766	340,766	0.0	0	3,986	3,986	0.0	0.00	1.17
New Con: Other	0	302,553	302,553	0.0	0	9,643	9,643	0.0	0.00	3.19
Total	21,634,701	24,010,853	2,376,152	11.0	480,986	425,963	-55,023	-11.4	2.22	1.77

<i>Tax Base</i>					<i>Tax Rates</i>		Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alter	Base	Alter	Base	Alter
Total Tax Capacity	403,475	300,581	-102,894	-25.5	County	37.60	50.07	0.000	0.00	
(-) TIF Tax Capacity	8,112	5,344	-2,768	-34.1	City/Town	19.09	28.30	0.059	0.05	
(-) FD Contrib Tax Capacity	51,184	34,274	-16,910	-33.0	School District	46.58	19.40	2.103	1.823	
(=) Taxable Tax Capacity	344,179	260,964	-83,216	-24.2	Special District	7.44	8.09	0.000	0.00	
FD Distrib Tax Capacity	17,285	11,641	-5,644	-32.7	Total	110.71	105.86	2.161	1.876	

<i>Tax Burdens on Hypothetical Properties</i>	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	155,700	168,900	8.5	2,244	1,884	-359	-16.0	1.441	1.115
Res Hmstd: Avg Val	233,500	253,300	8.5	3,833	3,012	-821	-21.4	1.641	1.189
Res Hmstd: Hi Val	311,300	337,800	8.5	5,423	4,141	-1,281	-23.6	1.741	1.225
Res Hmstd: Ex-Hi Val	467,000	506,700	8.5	8,603	6,332	-2,271	-26.4	1.842	1.249
Apartment (Mkt rate)	300,000	337,600	12.5	8,620	7,066	-1,553	-18.0	2.873	2.093
Comm/Ind: Lo Val	150,000	159,000	6.0	4,642	4,713	72	1.5	3.094	2.964
Comm/Ind: Med Val	300,000	318,000	6.0	11,082	10,789	-293	-2.6	3.694	3.392
Comm/Ind: Hi Val	1,000,000	1,060,000	6.0	41,139	39,144	-1,995	-4.8	4.113	3.692

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,154,832	9,848,090	693,258	7.6	130,341	104,928	-25,412	-19.5	1.42	1.07
Res NonHmstd 1Un	219,014	230,515	11,501	5.3	3,824	2,791	-1,033	-27.0	1.75	1.21
Res NonHmstd 2-3	120,339	129,876	9,537	7.9	2,485	2,248	-237	-9.5	2.07	1.73
Reg Apartments	531,158	583,467	52,309	9.8	15,772	12,538	-3,234	-20.5	2.97	2.15
Low-income Apts	131,651	146,706	15,055	11.4	1,769	1,638	-131	-7.4	1.34	1.12
Seasonal Rec	8,121	8,464	343	4.2	152	126	-26	-16.9	1.87	1.49
Com/Ind Lo Tier	281,481	292,185	10,704	3.8	8,778	8,433	-345	-3.9	3.12	2.89
Com/Ind Hi Tier	2,556,704	2,843,004	286,300	11.2	110,944	107,970	-2,975	-2.7	4.34	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	161,791	164,218	2,427	1.5	7,022	6,191	-831	-11.8	4.34	3.77
Ag Hmstd: House	1,698	1,767	69	4.1	23	18	-5	-22.2	1.34	1.00
Ag Hmstd: Land	793	813	19	2.4	4	3	0	-6.0	0.47	0.43
Ag NonHmstd	10,338	10,695	358	3.5	123	101	-22	-18.1	1.19	0.94
New Con: Res HS	0	124,675	124,675	0.0	0	1,368	1,368	0.0	0.00	1.10
New Con: Other	0	94,438	94,438	0.0	0	2,786	2,786	0.0	0.00	2.95
Total	13,177,920	14,478,913	1,300,993	9.9	281,236	251,139	-30,097	-10.7	2.13	1.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	238,188	182,373	-55,815	-23.4	County	41.76	53.38	0.000	0.00
(-) TIF Tax Capacity	20,541	13,591	-6,950	-33.8	City/Town	17.90	28.77	0.049	0.04
(-) FD Contrib Tax Capacity	30,375	20,773	-9,602	-31.6	School District	47.79	20.42	1.778	1.439
(=) Taxable Tax Capacity	187,272	148,009	-39,263	-21.0	Special District	6.94	4.95	0.000	0.00
FD Distrib Tax Capacity	28,192	18,986	-9,206	-32.7	Total	114.40	107.51	1.827	1.484

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,000	109,700	7.5	1,217	1,068	-149	-12.2	1.193	0.973
Res Hmstd: Avg Val	152,900	164,500	7.6	2,210	1,788	-422	-19.1	1.445	1.087
Res Hmstd: Hi Val	203,700	219,100	7.6	3,262	2,505	-757	-23.2	1.601	1.143
Res Hmstd: Ex-Hi Val	305,700	328,800	7.6	5,374	3,946	-1,428	-26.6	1.757	1.200
Apartment (Mkt rate)	300,000	329,500	9.8	8,785	6,865	-1,920	-21.9	2.928	2.083
Comm/Ind: Lo Val	150,000	166,800	11.2	4,653	4,934	282	6.1	3.101	2.958
Comm/Ind: Med Val	300,000	333,600	11.2	11,129	11,228	98	0.9	3.709	3.365
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	41,355	40,598	-758	-1.8	4.135	3.650

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,386,512	10,127,495	740,983	7.9	150,244	128,833	-21,411	-14.3	1.60	1.27
Res NonHmstd 1Un	602,424	662,955	60,531	10.0	11,767	9,725	-2,043	-17.4	1.95	1.47
Res NonHmstd 2-3	485,171	518,580	33,409	6.9	11,629	10,941	-688	-5.9	2.40	2.11
Reg Apartments	1,435,301	1,650,596	215,295	15.0	49,379	41,765	-7,613	-15.4	3.44	2.53
Low-income Apts	314,847	362,074	47,227	15.0	4,790	4,780	-10	-0.2	1.52	1.32
Seasonal Rec	122	122	0	0.0	2	2	0	-13.0	1.80	1.56
Com/Ind Lo Tier	523,962	537,649	13,687	2.6	18,054	16,629	-1,425	-7.9	3.45	3.09
Com/Ind Hi Tier	5,019,230	5,278,843	259,613	5.2	239,828	215,270	-24,557	-10.2	4.78	4.08
Publ U: Elec Gen	74,797	75,919	1,122	1.5	3,604	2,214	-1,390	-38.6	4.82	2.92
Publ U: Other	251,548	255,321	3,773	1.5	12,095	10,393	-1,702	-14.1	4.81	4.07
Ag Hmstd: House	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 NonHmstd	402	435	33	8.2	6	6	0	-6.4	1.54	1.33
New Con: Res HS	0	76,235	76,235	0.0	0	1,026	1,026	0.0	0.00	1.35
New Con: Other	0	302,216	302,216	0.0	0	11,236	11,236	0.0	0.00	3.72
Total	18,094,314	19,848,438	1,754,124	9.7	501,398	452,820	-48,578	-9.7	2.77	2.28

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	362,984	275,637	-87,347	-24.1	County	33.72	44.92	0.000	0.00
(-) TIF Tax Capacity	54,741	35,368	-19,373	-35.4	City/Town	43.21	56.19	0.000	0.63
(-) FD Contrib Tax Capacity	46,884	31,263	-15,621	-33.3	School District	52.18	25.12	1.509	0.744
(=) Taxable Tax Capacity	261,359	209,005	-52,354	-20.0	Special District	7.96	6.70	0.000	0.00
FD Distrib Tax Capacity	46,402	31,250	-15,152	-32.7	Total	137.06	132.93	1.509	1.376

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Val I	81,000	87,400		7.9	1,038	988	-50	-4.8	1.281	1.130
Res Hmstd: Val II	121,500	131,100		7.9	1,864	1,669	-195	-10.5	1.534	1.272
Res Hmstd: Val III	161,900	174,700		7.9	2,839	2,347	-491	-17.3	1.753	1.343
Res Hmstd: Val IV	243,100	262,300		7.9	4,797	3,711	-1,086	-22.6	1.973	1.414
Apartment (Mkt rate)	300,000	345,000		15.0	10,321	8,730	-1,591	-15.4	3.440	2.530
Comm/Ind: Lo Val	150,000	157,800		5.2	5,169	4,957	-211	-4.1	3.445	3.141
Comm/Ind: Med Val	300,000	315,500		5.2	12,396	11,388	-1,008	-8.1	4.132	3.609
Comm/Ind: Hi Val	1,000,000	1,051,700		5.2	46,126	41,411	-4,716	-10.2	4.612	3.937

CITY OF ST. PAUL

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,365,610	6,874,735	509,125	8.0	89,404	70,104	-19,300	-21.6	1.40	1.02
Res NonHmstd 1Un	221,127	232,226	11,099	5.0	3,950	2,905	-1,045	-26.4	1.79	1.25
Res NonHmstd 2-3	191,207	200,294	9,086	4.8	4,369	3,746	-623	-14.3	2.29	1.87
Reg Apartments	672,346	754,220	81,874	12.2	22,219	16,986	-5,233	-23.6	3.30	2.25
Low-income Apts	207,506	238,632	31,126	15.0	2,931	2,687	-244	-8.3	1.41	1.13
Seasonal Rec	1,079	1,116	37	3.4	21	18	-3	-13.0	1.96	1.65
Com/Ind Lo Tier	349,819	363,826	14,008	4.0	11,606	10,373	-1,233	-10.6	3.32	2.85
Com/Ind Hi Tier	1,970,967	2,267,401	296,434	15.0	91,270	86,195	-5,075	-5.6	4.63	3.80
Publ U: Elec Gen	37,243	37,802	559	1.5	1,741	998	-743	-42.7	4.67	2.64
Publ U: Other	161,502	163,924	2,423	1.5	7,542	6,226	-1,316	-17.5	4.67	3.80
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	59	64	5	8.3	0	0	0	29.4	0.41	0.49
Ag NonHmstd	461	499	38	8.3	7	6	0	-4.4	1.42	1.25
New Con: Res HS	0	40,381	40,381	0.0	0	454	454	0.0	0.00	1.12
New Con: Other	0	56,758	56,758	0.0	0	2,022	2,022	0.0	0.00	3.56
Total	10,178,926	11,231,877	1,052,951	10.3	235,059	202,720	-32,339	-13.8	2.31	1.80

Tax Base

Tax Rates

	Taxable Market Value				Net Tax				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Total Tax Capacity	181,951	146,096	-35,855	-19.7	County	37.93	48.49		0.000	0.00
(-) TIF Tax Capacity	16,155	11,179	-4,976	-30.8	City/Town	32.17	38.75		0.000	0.00
(-) FD Contrib Tax Capacity	15,746	12,050	-3,696	-23.5	School District	57.43	31.83		0.606	0.000
(=) Taxable Tax Capacity	150,050	122,867	-27,183	-18.1	Special District	7.64	6.04		0.000	0.00
FD Distrib Tax Capacity	42,897	28,890	-14,007	-32.7	Total	135.17	125.11		0.606	0.000

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	72,700	78,500	5,800	8.0	815	680	-135	-16.5	1.120	0.866
Res Hmstd: Avg Val	109,000	117,700	8,700	8.0	1,449	1,206	-243	-16.8	1.329	1.024
Res Hmstd: Hi Val	145,300	156,900	11,600	8.0	2,271	1,732	-539	-23.7	1.562	1.103
Res Hmstd: Ex-Hi Val	217,900	235,300	17,400	8.0	3,934	2,783	-1,151	-29.3	1.805	1.182
Apartment (Mkt rate)	300,000	336,500	36,500	12.2	9,914	7,578	-2,336	-23.6	3.304	2.252
Comm/Ind: Lo Val	150,000	172,600	22,600	15.1	4,977	5,136	159	3.2	3.317	2.975
Comm/Ind: Med Val	300,000	345,100	45,100	15.0	11,989	11,693	-296	-2.5	3.996	3.388
Comm/Ind: Hi Val	1,000,000	1,150,400	150,400	15.0	44,713	42,307	-2,406	-5.4	4.471	3.677

Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	48
163	Ag Hmstd HGA: <72K	5,364,997	53,650	51,354
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,303
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,029
166	Ag Hmstd HGA: >115K	588,031	9,703	11,311
167	Farm 1b Hmstd land <32K	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	6,150,632	21,527	21,564
169	Ag Hmstd <72K: >320 Acres	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	250,726	878	867
171	Ag Hmstd 72K-76K: >320 Acres	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	7,489	7,344
173	Ag Hmstd 76K-115K: >320 Acres	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	60,532	57,476
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	13,372	13,557
176	Ag Hmstd >600K: <320 Acres	87,244	1,047	978
177	Ag Hmstd >600K: >320 Acres	1,716,373	20,596	19,582
179	Ag Non-homestead	9,133,549	109,603	107,642
180	Migrant Housing: <76K	748	7	9
181	Migrant Housing: 76K - 115K	77	1	2
186	Timberlands	511,866	6,142	6,367
187	Non-comm seasonal-rec-res: <72K	5,584,603	67,015	77,962
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,558	1,737
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	25,436	27,107
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,196
192	Res 1b Hmstd <32K	181,450	817	893
193	Res Hmstd: <72K	85,166,819	851,668	907,391
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,325
195	Res Hmstd: 76K - 115K	28,980,991	478,186	472,849
196.1	Res Hmstd: 115K - 125K	23,133,945	381,710	477,961
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,041
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,290
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,032
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,505
205	Regular apartments (4a)	8,249,335	197,984	254,230
206	Sm city apartment	161,690	3,476	5,355
207	Low income apartments (4d)	2,144,772	21,448	30,337
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	265
210	Manufactured home park land	356,352	5,880	7,449
212	Comm seasonal-rec-res: 1c <32K	40,375	404	483
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,463
214	Comm seasonal-rec-res: 4c	197,773	3,263	3,648
215	Qualifying golf courses	136,979	2,260	2,663
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,195
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,469
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,538
221	Commercial: >250K	20,938,686	711,915	927,825
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5

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Simulation	1W3	Baseline:	Preliminary Pay 2001		Page 33
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224	Comm competitive zone: >150K		275	9	6
225	Comm border city: <100K		28,349	680	655
226	Comm border city: 100K - 150K		8,111	195	187
227	Comm border city: 150K - 250K		12,437	423	286
228	Comm border city: >250K		37,711	1,282	867
229	Comm transit zone: <100K		4,697	113	155
230	Comm transit zone: 100K-150K		2,243	54	74
231	Comm transit zone struct:150K-250K		6,687	199	279
232	Comm transit zone struct: >250K		433,583	12,899	18,180
233	Comm transit zone exist: 150K-250K		3,610	123	167
234	Comm transit zone exist: >250K		94,481	3,212	4,382
237	Industrial pref: <100K		780,325	18,728	25,277
238	Industrial pref: 100K-150K		328,518	7,884	10,607
239	Industrial pref: 150K-250K		636,290	21,634	28,672
240	Industrial pref: >250K		8,532,158	290,093	376,570
244	Ind border city: <100K		1,015	24	23
245	Ind border city: 100K-150K		352	8	8
246	Ind border city: 150K-250K		1,230	42	28
247	Ind border city: >250K		30,793	1,047	708
248	Ind Transit Zone: <100K		3,614	87	120
249	Ind Transit Zone: 100K-150K		1,721	41	57
250	Ind Transit Zone Struct: 150K-250K		4,843	144	203
251	Ind Transit Zone Struct: >250K		83,767	2,492	3,427
252	Ind Transit Zone exist: 150K-250K		2,840	97	133
253	Ind Transit Zone exist: >250K		27,848	947	1,301
256	Publ Util: land & bldgs <100K		60,118	1,443	1,864
257	Publ Util: land & bldgs: 100K-150K		14,598	350	455
258	Publ Util: land & bldgs >150K		678,662	23,075	29,168
259.1	Publ Util: machinery (exc generat)		849,984	28,899	35,216
259.2	Publ Util: Electric Generat Mach		1,554,961	52,869	66,629
261	Railroad <100K		16,360	393	517
262	Railroad: 100K-150K		7,029	169	218
263	Railroad >150K		462,402	15,722	20,364
265	Mineral		3,612	123	186
266	Misc class 5		1,157	39	56
269	Personal: 3f		11,194	112	148
270	Non-comm aircraft hangars		22,731	375	482
271.1	Pers: It31 tools&mach excl elec gen		111,399	3,788	4,852
271.2	Pers: It31 electric generation mach		15,779	536	511
272	Pers: Item 32 struct/leased land		109,429	1,806	2,268
273	Pers: Item 33 ag real estate		8,693	104	142
275.1	Pers: Item 41 struct excl elec gen		341,931	11,626	10,905
275.2	Pers: It41 electric generation mach		13,438	457	447
276	Pers: Item 41 EZ <100K		518	12	12
277	Pers: Item 41 EZ: 100K-150K		101	2	2
278	Pers: Item 41 EZ >150K		610	21	14
281	Pers: Item 41 TZ: >150K		1,675	50	69
282	Pers: Item 42 struct/RR land		38,875	1,322	1,966
289	Pers: Item 43 leased real estate		233,093	7,925	7,975
290	Pers: Item 44 electric util trans lines		1,368,686	46,535	60,654
291	Pers: Item 44 electric util distri lines		145,678	4,953	6,658
292	Pers: Item 45 syst/gas utils		1,499,189	50,972	62,642
293	Pers: Item 46 syst/water utils		1,317	45	58
294	Pers: Item 48 misc		47,568	1,617	2,039

Baseline State Totals	264,651,288	4,267,876	5,036,322
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Alternative Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	11,259	51	38
163	Ag Hmstd HGA: <72K	5,535,736	55,357	39,676
164	Ag Hmstd HGA: 72K-76K	152,065	1,521	1,054
165	Ag Hmstd HGA: 76K-115K	914,827	9,148	10,689
166	Ag Hmstd HGA: >115K	699,024	6,990	8,011
167	Farm 1b Hmstd land <32K	1,170	5	4
168	Ag Hmstd <72K: <320 Acres	6,303,840	34,671	24,271
169	Ag Hmstd <72K: >320 Acres	5,837	32	25
170	Ag Hmstd 72K-76K: <320 Acres	255,985	1,408	954
171	Ag Hmstd 72K-76K: >320 Acres	2,134	12	9
172	Ag Hmstd 76K-115K: <320 Acres	2,181,517	11,998	7,990
173	Ag Hmstd 76K-115K: >320 Acres	49,691	273	223
174	Ag Hmstd 115K-600K: <320 Acres	7,937,725	43,657	42,649
175	Ag Hmstd 115K-600K: >320 Acres	1,740,528	9,573	10,113
176	Ag Hmstd >600K: <320 Acres	96,636	966	892
177	Ag Hmstd >600K: >320 Acres	1,874,359	18,744	17,795
179	Ag Non-homestead	9,435,757	94,358	93,365
180	Migrant Housing: <76K	802	8	8
181	Migrant Housing: 76K - 115K	84	1	1
186	Timberlands	557,379	5,574	6,373
187	Non-comm seasonal-rec-res: <72K	5,823,548	58,235	71,366
188	Non-comm seasonal-rec-res: 72K-76K	143,295	1,433	1,683
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,774,333	17,743	26,287
189.21	Non-comm seasonal-rec-res: 200K-500K	367,244	3,672	5,199
189.22	Non-comm seasonal-rec-res: >500K	57,269	716	991
192	Res 1b Hmstd <32K	193,562	871	802
193	Res Hmstd: <72K	91,286,206	912,862	836,452
194	Res Hmstd: 72K-76K	4,109,968	41,100	37,630
195	Res Hmstd: 76K - 115K	31,288,092	312,881	377,207
196.1	Res Hmstd: 115K - 125K	5,741,094	57,411	69,094
196.21	Res Hmstd: 125K - 200K	20,474,449	204,744	244,631
196.221	Res Hmstd: 200K-500K	9,477,286	94,773	113,877
196.222	Res Hmstd: > 500K	1,857,785	23,222	27,420
198	Res Non-hmstd 1 unit: <76K	4,397,372	43,974	54,805
199	Res Non-hmstd 1 unit: 76K - 115K	786,654	7,867	9,579
200	Res Non-hmstd 1 unit: >115K	1,179,143	11,791	14,232
202	Res Non-hmstd 2-3 units	2,753,945	41,309	50,531
205	Regular apartments (4a)	9,199,988	165,600	203,152
206	Sm city apartment	168,905	3,040	4,319
207	Low income apartments (4d)	2,392,719	21,534	28,057
208	Non-prof student housing/Comm Serv	25,854	388	522
209	Student housing	17,145	171	224
210	Manufactured home park land	382,954	5,744	6,659
212	Comm seasonal-rec-res: 1c <32K	43,383	434	451
213	Comm seasonal-rec-res: 1c >32K	235,934	2,359	2,251
214	Comm seasonal-rec-res: 4c	210,876	2,109	3,298
215	Qualifying golf courses	145,001	1,813	1,934

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Simulation 1W3 Baseline: Preliminary Pay 2001
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(all figures in \$000s)

216	Metro Non-profit Indoor Rec	435	5	5
218	Commercial pref: <100K	4,792,338	71,885	135,532
219	Commercial pref: 100K - 150K	1,389,085	20,836	39,126
220	Commercial pref: 150K - 250K	2,162,285	43,246	80,503
221	Commercial: >250K	22,316,127	446,323	847,646
222	Comm competitive zone: <50K	100	1	2
223	Comm competitive zone: 50K - 150K	200	3	5
224	Comm competitive zone: >150K	275	6	6
225	Comm border city: <100K	28,355	425	654
226	Comm border city: 100K - 150K	8,114	122	187
227	Comm border city: 150K - 250K	12,442	249	286
228	Comm border city: >250K	37,715	754	867
229	Comm transit zone: <100K	4,772	72	137
230	Comm transit zone: 100K-150K	2,495	37	72
231	Comm transit zone struct:150K-250K	7,023	140	282
232	Comm transit zone struct: >250K	464,736	9,295	18,571
233	Comm transit zone exist: 150K-250K	3,610	72	138
234	Comm transit zone exist: >250K	111,772	2,235	4,256
237	Industrial pref: <100K	798,784	11,982	22,983
238	Industrial pref: 100K-150K	339,087	5,086	9,754
239	Industrial pref: 150K-250K	655,581	13,112	24,871
240	Industrial pref: >250K	9,199,229	183,985	347,824
244	Ind border city: <100K	1,015	15	23
245	Ind border city: 100K-150K	352	5	8
246	Ind border city: 150K-250K	1,230	25	28
247	Ind border city: >250K	30,793	616	708
248	Ind Transit Zone: <100K	3,670	55	105
249	Ind Transit Zone: 100K-150K	1,847	28	53
250	Ind Transit Zone Struct: 150K-250K	5,135	103	207
251	Ind Transit Zone Struct: >250K	95,466	1,909	3,738
252	Ind Transit Zone exist: 150K-250K	2,840	57	108
253	Ind Transit Zone exist: >250K	27,848	557	1,058
256	Publ Util: land & bldgs <100K	61,020	915	1,669
257	Publ Util: land & bldgs: 100K-150K	14,817	222	410
258	Publ Util: land & bldgs >150K	688,842	13,777	25,655
259.1	Publ Util: machinery (exc generat)	862,733	17,255	29,982
259.2	Publ Util: Electric Generat Mach	1,578,285	31,566	41,439
261	Railroad <100K	17,765	266	482
262	Railroad: 100K-150K	7,626	114	204
263	Railroad >150K	491,825	9,836	17,962
265	Mineral	3,666	73	169
266	Misc class 5	301	6	12
269	Personal: 3f	11,362	114	137
270	Non-comm aircraft hangars	22,731	341	599
271.1	Pers: It31 tools&mach excl elec gen	113,070	2,261	4,105
271.2	Pers: It31 electric generation mach	16,016	320	311
272	Pers: Item 32 struct/leased land	111,070	1,111	1,963
273	Pers: Item 33 ag real estate	8,823	88	105
275.1	Pers: Item 41 struct excl elec gen	347,060	6,941	8,900
275.2	Pers: It41 electric generation mach	13,639	273	262
276	Pers: Item 41 EZ <100K	526	8	12
277	Pers: Item 41 EZ: 100K-150K	103	2	2
278	Pers: Item 41 EZ >150K	619	12	14
281	Pers: Item 41 TZ: >150K	1,700	34	65
282	Pers: Item 42 struct/RR land	39,458	789	1,584

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Simulation 1W3 Baseline: Preliminary Pay 2001

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(all figures in \$000s)

289	Pers: Item 43 leased real estate	236,590	4,732	6,705
290	Pers: Item 44 electric util trans lines	1,389,216	27,784	51,919
291	Pers: Item 44 electric util distri lines	147,864	2,957	5,554
292	Pers: Item 45 syst/gas utils	1,521,677	30,434	53,216
293	Pers: Item 46 syst/water utils	1,336	27	50
294	Pers: Item 48 misc	48,282	966	1,809
1162	NewCon: Farm 1b Hmstd HGA: <32K	5	0	0
1163	NewCon: Ag Hmstd HGA: <72K	1,734	17	11
1164	NewCon: Ag Hmstd HGA: 72K-76K	115	1	1
1165	NewCon: Ag Hmstd HGA: 76K-115K	1,096	11	11
1166	NewCon: Ag Hmstd HGA: >115K	1,342	13	14
1167	NewCon: Farm 1b Hmstd land <32K	1	0	0
1168	NewCon: Ag Hmstd <72K: <320 Acres	4,622	25	18
1169	NewCon: Ag Hmstd <72K: >320 Acres	1	0	0
1170	NewCon: Ag Hmstd 72K-76K: <320	140	1	1
1171	NewCon: Ag Hmstd 72K-76K: >320	0	0	0
1172	NewCon: Ag Hmstd 76K-115K: <320	1,069	6	4
1173	NewCon: Ag Hmstd 76K-115K: >320	20	0	0
1174	NewCon: Ag Hmstd 115K-600K: <320	4,762	26	27
1175	NewCon: Ag Hmstd 115K-600K: >320	1,388	8	8
1176	NewCon: Ag Hmstd >600K: <320 Acres	168	2	2
1177	NewCon: Ag Hmstd >600K: >320 Acres	1,372	14	14
1179	NewCon: Ag Non-homestead	6,147	61	64
1187	NewCon: NonComm seas-rec-res: <72K	111,203	1,112	1,394
1188	NewCon: NonCom seas-rec-res: 72K-76K	5,425	54	67
1189	NewCon: NonCom seas-rec-res: >76K	109,819	1,098	1,667
1193	NewCon: Res Hmstd: <72K	2,044,241	20,442	18,261
1194	NewCon: Res Hmstd: 72K-76K	113,569	1,136	1,015
1195	NewCon: Res Hmstd: 76K - 115K	1,107,297	11,073	13,154
1196	NewCon: Res Hmstd: >115K	1,398,948	13,989	16,686
1198	NewCon: Res Non-hmstd 1 unit: <76K	181,539	1,815	2,230
1199	NewCon: Res NonHmstd 1un: 76K -	88,108	881	1,048
1200	NewCon: Res Non-hmstd 1 unit: >115K	181,605	1,816	2,122
1202	NewCon: Res Non-hmstd 2-3 units	131,372	1,971	2,285
1205	NewCon: Regular apartments (4a)	276,131	4,970	5,834
1206	NewCon: Sm city apartment	20,710	373	569
1207	NewCon: Low income apartments (4d)	30,922	278	347
1208	NewCon: NonProf student hous/Comm	45	1	1
1209	NewCon: Student housing	3	0	0
1212	NewCon: Comm seas-rec-res: 1c <32K	512	5	5
1213	NewCon: Comm seas-rec-res: 1c >32K	3,035	30	28
1214	NewCon: Comm seas-rec-res: 4c	3,034	30	47
1218	NewCon: Commercial pref: <100K	110,022	1,650	3,024
1219	NewCon: Commercial pref: 100K - 150K	50,021	750	1,402
1220	NewCon: Commercial pref: 150K - 250K	87,430	1,749	3,227
1221	NewCon: Commercial: >250K	1,170,741	23,415	44,125
1222	NewCon: Comm competitive zone: <50K	2	0	0
1223	NewCon: Comm comp zone: 50K - 150K	3	0	0
1224	NewCon: Comm competitive zone:	9	0	0
1225	NewCon: Comm border city: <100K	503	8	12
1226	NewCon: Comm border city: 100K -	119	2	3
1227	NewCon: Comm border city: 150K -	73	1	2
1228	NewCon: Comm border city: >250K	4,726	95	109
1229	NewCon: Comm transit zone: <100K	11	0	0
1230	NewCon: Comm transit zone:	38	1	1

1231	NewCon: Comm transit zone:150K-250K	542	11	22
1232	NewCon: Comm transit zone struct:	19,742	395	796
1234	NewCon: Comm transit zone exist:	2,644	53	101
1237	NewCon: Industrial pref: <100K	20,217	303	517
1238	NewCon: Industrial pref: 100K-150K	10,627	159	273
1239	NewCon: Industrial pref: 150K-250K	18,903	378	642
1240	NewCon: Industrial pref: >250K	460,403	9,208	17,138
1248	NewCon: Ind Transit Zone: <100K	7	0	0
1249	NewCon: Ind Transit Zone: 100K-150K	30	0	1
1250	NewCon: Ind Transit Zone: 150K-250K	33	1	1
1251	NewCon: Ind Transit Zone Struct: >250K	5,974	119	233
1292	NewCon: Pers: Item 45 syst/gas utils	63,469	1,269	1,957
Alternative State Totals		290,410,927	3,399,441	4,392,356