

House Research Simulation Report: Property Tax

Simulation #11A3

Date 10/25/2011

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DESCRIPTION

BASELINE: Final Pay 2010

ALTERNATIVE: Final Pay 2011

This report compares property taxes payable in 2011 to property taxes payable in 2010. For both years, the simulation uses final data as reported by the counties to the Dept. of Revenue for property values, levies, and credits.

KEY POINTS

- **Statewide, property taxes increased by \$143 million, or 1.8%.** Approximately \$54 million of the \$143 million increase is borne by new construction - property appearing on the tax rolls for the first time in 2011. The overall tax increases are 2.8% in Greater Minnesota and 1.3% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -1.5% (on residential non-homestead property) to 18.6% (on public utility property). Changes for the largest property types are 0.6% on residential homesteads, 3.4% on agricultural property, 3.2% on regular apartments, 0% on commercial-industrial property, and 0.5% on seasonal-recreational property.

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

BASELINE: Final Pay 2010

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

ALTERNATIVE: Final Pay 2011

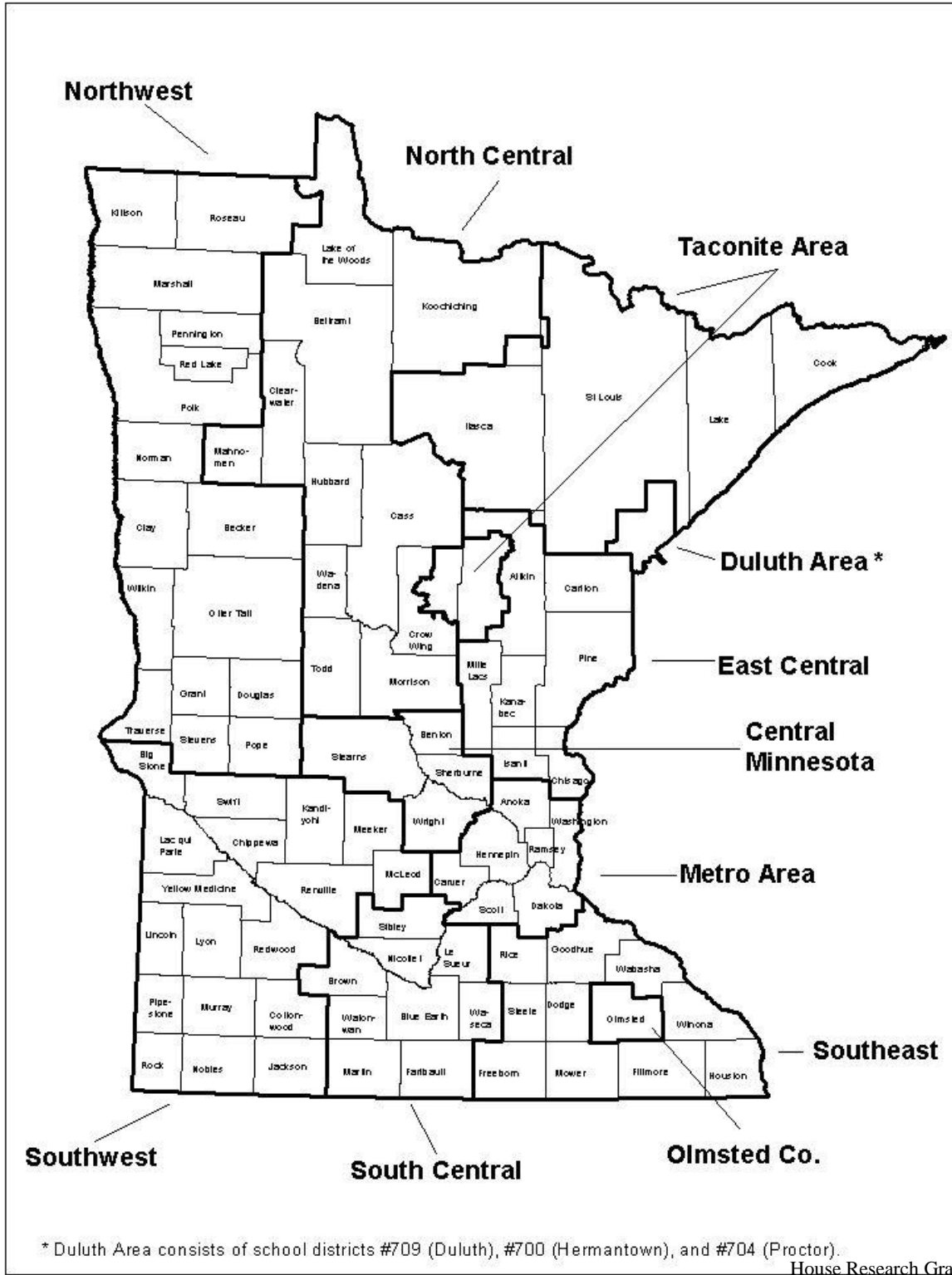
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SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income	0.75	0.75
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$1,010,000	0.5	0.5
\$1,010,000 - \$1,140,000	1.0	0.5
>\$1,140,000	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

House Research Department

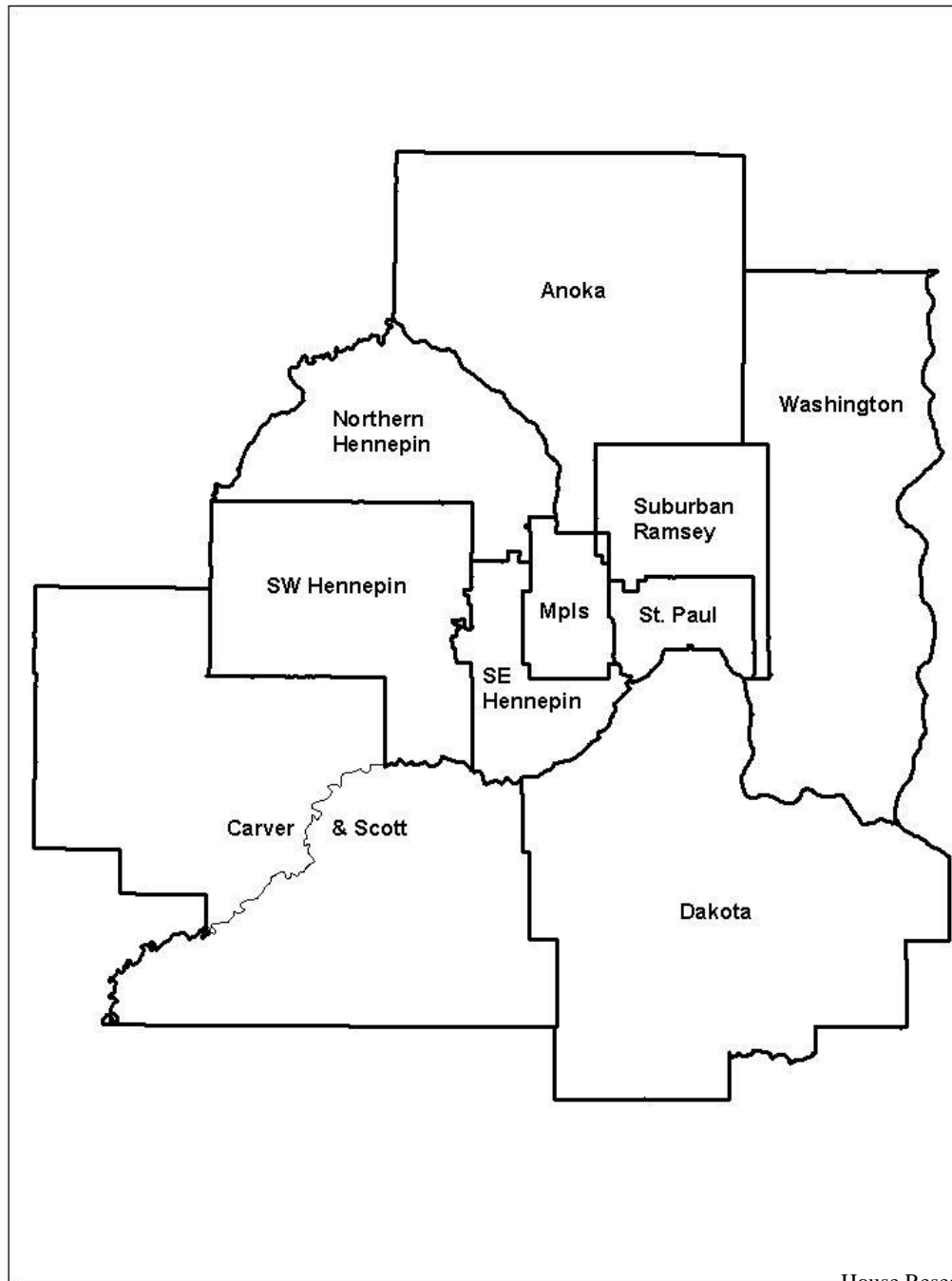
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



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

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Exist	310,770,674	291,876,997	-18,893,677	-6.1	3,490,229	3,511,301	21,072	0.6	1.12	1.20
ResNonHm Exist	41,947,854	38,301,755	-3,646,099	-8.7	543,068	534,800	-8,268	-1.5	1.29	1.40
Apartments Exist	18,379,686	17,414,316	-965,370	-5.3	290,643	299,832	9,189	3.2	1.58	1.72
Low-inc Apts Exi	2,807,184	2,748,657	-58,526	-2.1	27,775	29,367	1,592	5.7	0.99	1.07
Seas Rec: Exist	28,307,282	26,991,159	-1,316,124	-4.6	230,450	231,689	1,238	0.5	0.81	0.86
Com/Ind Lo Exist	10,189,845	10,050,803	-139,042	-1.4	257,928	270,027	12,099	4.7	2.53	2.69
Com/Ind Hi Exist	67,273,153	62,394,291	-4,878,862	-7.3	2,239,629	2,228,531	-11,097	-0.5	3.33	3.57
Publ U: Elec Gen	1,484,155	1,655,111	170,956	11.5	33,826	38,922	5,096	15.1	2.28	2.35
Publ U: Other	6,441,282	7,351,722	910,440	14.1	197,019	234,783	37,765	19.2	3.06	3.19
AgHm House Exist	11,746,077	11,152,317	-593,760	-5.1	95,938	93,707	-2,231	-2.3	0.82	0.84
AgHm Land: Exist	51,344,284	53,139,886	1,795,602	3.5	212,941	221,681	8,741	4.1	0.41	0.42
Ag NonHm: Exist	31,617,014	33,012,629	1,395,615	4.4	243,073	255,490	12,417	5.1	0.77	0.77
Misc props	900,179	883,644	-16,535	-1.8	14,350	15,021	671	4.7	1.59	1.70
ResHmstd: NewCon	0	1,551,819	1,551,819	0.0	0	17,946	17,946	0.0	0.00	1.16
All Other NewCon	0	1,858,933	1,858,933	0.0	0	36,489	36,489	0.0	0.00	1.96
Total	583,208,669	560,384,039	-22,824,631	-3.9	7,876,868	8,019,587	142,719	1.8	1.35	1.43

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	6,540,999	6,258,122	-282,878	-4.3	County	41.83	44.19	0.069	0.067
(-) TIF Tax Capacity	239,746	221,790	-17,956	-7.5	City/Town	31.46	33.57	0.683	0.725
(-) FD Contrib Tax Cap	429,673	426,361	-3,312	-0.8	School District	21.43	23.06	16.064	16.993
(=) Taxable Tax Capacity	5,871,580	5,609,971	-261,609	-4.5	Special District	4.65	4.96	0.003	0.010
FD Distrib Tax Cap	429,666	426,250	-3,415	-0.8	Total	99.36	105.79	16.820	17.795

GREATER MINNESOTA

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	107,491,965	102,798,102	-4,693,864	-4.4	1,071,738	1,066,397	-5,340	-0.5	1.00	1.04
ResNonHm Exist	14,390,443	13,725,129	-665,315	-4.6	175,655	174,592	-1,063	-0.6	1.22	1.27
Apartments Exist	3,896,968	3,868,922	-28,046	-0.7	60,782	63,106	2,325	3.8	1.56	1.63
Low-inc Apts Exi	964,463	953,309	-11,154	-1.2	9,543	9,840	297	3.1	0.99	1.03
Seas Rec: Exist	27,760,649	26,493,441	-1,267,209	-4.6	224,312	225,608	1,296	0.6	0.81	0.85
Com/Ind Lo Exist	5,977,230	5,891,857	-85,373	-1.4	149,404	154,182	4,778	3.2	2.50	2.62
Com/Ind Hi Exist	15,271,491	14,781,284	-490,207	-3.2	494,413	502,289	7,876	1.6	3.24	3.40
Publ U: Elec Gen	1,149,439	1,282,577	133,138	11.6	25,904	29,312	3,408	13.2	2.25	2.29
Publ U: Other	4,074,832	4,771,354	696,522	17.1	118,352	142,317	23,966	20.2	2.90	2.98
AgHm House Exist	10,639,823	10,178,297	-461,526	-4.3	85,349	83,819	-1,530	-1.8	0.80	0.82
AgHm Land: Exist	49,117,411	51,031,293	1,913,882	3.9	203,494	212,334	8,840	4.3	0.41	0.42
Ag NonHm: Exist	29,733,336	31,217,819	1,484,484	5.0	225,493	237,726	12,233	5.4	0.76	0.76
Misc props	337,157	338,683	1,526	0.5	5,514	5,745	231	4.2	1.64	1.70
ResHmstd: NewCon	0	656,489	656,489	0.0	0	6,594	6,594	0.0	0.00	1.00
All Other NewCon	0	1,010,601	1,010,601	0.0	0	15,749	15,749	0.0	0.00	1.56
Total	270,805,209	268,999,158	-1,806,050	-0.7	2,849,952	2,929,611	79,659	2.8	1.05	1.09

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	2,771,956	2,747,053	-24,902	-0.9	County	45.48	46.76	0.025	0.026
(-) TIF Tax Capacity	40,447	36,966	-3,481	-8.6	City/Town	26.54	27.43	0.299	0.305
(-) FD Contrib Tax Cap	5,359	5,646	288	5.4	School District	18.80	19.45	13.195	13.915
(=) Taxable Tax Capacity	2,726,149	2,704,441	-21,709	-0.8	Special District	1.57	1.67	0.010	0.028
FD Distrib Tax Cap	5,351	5,536	185	3.5	Total	92.39	95.30	13.529	14.274

Tax Burdens on

Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	109,800	105,000	-4.4	889	873	-17	-1.9	0.81	0.83
Res Hmstd: Avg Val	164,600	157,400	-4.4	1,519	1,494	-25	-1.6	0.92	0.95
Res Hmstd: Hi Val	219,400	209,800	-4.4	2,149	2,115	-33	-1.6	0.98	1.01
Res Hmstd: Ex-Hi Val	329,100	314,700	-4.4	3,409	3,359	-50	-1.5	1.04	1.07
Apartment	300,000	297,800	-0.7	3,870	3,973	102	2.6	1.29	1.33
Comm/Ind: Lo Val	150,000	145,200	-3.2	3,307	3,347	39	1.2	2.20	2.30
Comm/Ind: Med Val	300,000	290,400	-3.2	7,650	7,705	56	0.7	2.55	2.65
Comm/Ind: Hi Val	1,000,000	967,900	-3.2	27,913	28,203	290	1.0	2.79	2.91

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base Alter
Res Hmstd: Exist	203,278,709	189,078,896	-14,199,813	-7.0	2,418,491	2,444,904	26,413	1.1	1.19	1.29
ResNonHm Exist	27,557,411	24,576,626	-2,980,785	-10.8	367,412	360,208	-7,204	-2.0	1.33	1.47
Apartments Exist	14,482,718	13,545,394	-937,324	-6.5	229,861	236,725	6,864	3.0	1.59	1.75
Low-inc Apts Exi	1,842,720	1,795,348	-47,372	-2.6	18,232	19,527	1,295	7.1	0.99	1.09
Seas Rec: Exist	546,633	497,718	-48,915	-8.9	6,138	6,081	-58	-0.9	1.12	1.22
Com/Ind Lo Exist	4,212,615	4,158,946	-53,669	-1.3	108,525	115,845	7,321	6.7	2.58	2.79
Com/Ind Hi Exist	52,001,662	47,613,007	-4,388,655	-8.4	1,745,216	1,726,242	-18,974	-1.1	3.36	3.63
Publ U: Elec Gen	334,715	372,533	37,818	11.3	7,922	9,610	1,689	21.3	2.37	2.58
Publ U: Other	2,366,450	2,580,368	213,918	9.0	78,667	92,466	13,799	17.5	3.32	3.58
AgHm House Exist	1,106,253	974,019	-132,234	-12.0	10,589	9,888	-701	-6.6	0.96	1.02
AgHm Land: Exist	2,226,873	2,108,592	-118,281	-5.3	9,447	9,348	-100	-1.1	0.42	0.44
Ag NonHm: Exist	1,883,679	1,794,810	-88,869	-4.7	17,581	17,764	184	1.0	0.93	0.99
Misc props	563,022	544,961	-18,061	-3.2	8,836	9,276	440	5.0	1.57	1.70
ResHmstd: NewCon	0	895,330	895,330	0.0	0	11,352	11,352	0.0	0.00	1.27
All Other NewCon	0	848,332	848,332	0.0	0	20,740	20,740	0.0	0.00	2.44
Total	312,403,461	291,384,880	-21,018,580	-6.7	5,026,916	5,089,976	63,060	1.3	1.61	1.75

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	3,769,044	3,511,068	-257,976	-6.8	County	38.67	41.81	0.093	0.090	
(-) TIF Tax Capacity	199,299	184,823	-14,475	-7.3	City/Town	35.73	39.29	0.889	0.960	
(-) FD Contrib Tax Cap	424,315	420,714	-3,600	-0.8	School District	23.70	26.43	17.603	18.716	
(=) Taxable Tax Capacity	3,145,430	2,905,530	-239,900	-7.6	Special District	7.31	8.03	0.000	0.000	
FD Distrib Tax Cap	424,315	420,714	-3,600	-0.8	Total	105.41	115.55	18.585	19.766	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	175,400	163,100	-12,300	-7.0	1,960	1,981	21	1.1	1.12	1.21
Res Hmstd: Avg Val	262,900	244,500	-18,400	-7.0	3,124	3,156	32	1.0	1.19	1.29
Res Hmstd: Hi Val	350,500	326,000	-24,500	-7.0	4,289	4,332	43	1.0	1.22	1.33
Res Hmstd: Ex-Hi Val	525,800	489,100	-36,700	-7.0	6,588	6,618	30	0.5	1.25	1.35
Apartment	300,000	280,600	-19,400	-6.5	4,511	4,608	97	2.2	1.50	1.64
Comm/Ind: Lo Val	150,000	137,300	-12,700	-8.5	3,811	3,767	-44	-1.1	2.54	2.74
Comm/Ind: Med Val	300,000	274,700	-25,300	-8.4	8,799	8,596	-204	-2.3	2.93	3.13
Comm/Ind: Hi Val	1,000,000	915,600	-84,400	-8.4	32,078	31,620	-458	-1.4	3.21	3.45

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	60,616,145	57,965,953	-2,650,192	-4.4	689,829	685,788	-4,041	-0.6	1.14	1.18
ResNonHm Exist	9,016,650	8,585,943	-430,707	-4.8	123,262	122,582	-679	-0.6	1.37	1.43
Apartments Exist	3,826,894	3,798,565	-28,328	-0.7	60,007	62,301	2,294	3.8	1.57	1.64
Low-inc Apts Exi	963,574	953,111	-10,463	-1.1	9,535	9,838	303	3.2	0.99	1.03
Seas Rec: Exist	3,815,872	3,560,097	-255,775	-6.7	35,334	35,075	-259	-0.7	0.93	0.99
Com/Ind Lo Exist	4,888,788	4,823,617	-65,171	-1.3	127,396	131,529	4,134	3.2	2.61	2.73
Com/Ind Hi Exist	13,807,833	13,356,524	-451,309	-3.3	455,495	462,781	7,286	1.6	3.30	3.46
Publ U: Elec Gen	1,102,819	1,243,543	140,724	12.8	25,188	28,645	3,458	13.7	2.28	2.30
Publ U: Other	1,394,908	1,549,692	154,784	11.1	46,700	54,348	7,649	16.4	3.35	3.51
AgHm House Exist	302,562	284,550	-18,013	-6.0	3,387	3,313	-74	-2.2	1.12	1.16
AgHm Land: Exist	601,656	615,085	13,429	2.2	3,343	3,568	226	6.7	0.56	0.58
Ag NonHm: Exist	1,035,854	1,021,271	-14,583	-1.4	11,869	12,025	157	1.3	1.15	1.18
Misc props	277,255	282,352	5,096	1.8	4,790	5,068	278	5.8	1.73	1.79
ResHmstd: NewCon	0	332,975	332,975	0.0	0	3,936	3,936	0.0	0.00	1.18
All Other NewCon	0	486,891	486,891	0.0	0	11,151	11,151	0.0	0.00	2.29
Total	101,650,811	98,860,168	-2,790,643	-2.7	1,596,133	1,631,950	35,817	2.2	1.57	1.65

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	1,216,902	1,188,481	-28,420	-2.3	County	45.99	47.54	0.021	0.022
(-) TIF Tax Capacity	39,789	36,368	-3,421	-8.6	City/Town	45.36	47.41	0.504	0.510
(-) FD Contrib Tax Cap	3,883	4,094	211	5.4	School District	21.06	22.17	13.665	14.390
(=) Taxable Tax Capacity	1,173,229	1,148,019	-25,211	-2.1	Special District	1.83	1.91	0.017	0.039
FD Distrib Tax Cap	4,231	4,393	163	3.8	Total	114.24	119.02	14.208	14.961

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	95,000	90,800	-4,200	-4.4	933	926	-7	-0.8	0.98	1.02
Res Hmstd: Avg Val	142,400	136,200	-6,200	-4.4	1,585	1,575	-10	-0.6	1.11	1.16
Res Hmstd: Hi Val	189,800	181,500	-8,300	-4.4	2,236	2,223	-14	-0.6	1.18	1.22
Res Hmstd: Ex-Hi Val	284,800	272,300	-12,500	-4.4	3,542	3,521	-21	-0.6	1.24	1.29
Apartment	300,000	297,800	-2,200	-0.7	4,710	4,876	166	3.5	1.57	1.64
Comm/Ind: Lo Val	150,000	145,100	-4,900	-3.3	3,809	3,871	61	1.6	2.54	2.67
Comm/Ind: Med Val	300,000	290,200	-9,800	-3.3	8,817	8,918	100	1.1	2.94	3.07
Comm/Ind: Hi Val	1,000,000	967,300	-32,700	-3.3	32,188	32,662	474	1.5	3.22	3.38

GREATER MINNESOTA 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: Exist	46,875,820	44,832,148	-2,043,672	-4.4	381,908	380,609	-1,299	-0.3	0.81	0.85
ResNonHm Exist	5,373,793	5,139,186	-234,607	-4.4	52,394	52,010	-384	-0.7	0.97	1.01
Apartments Exist	70,074	70,357	283	0.4	775	806	31	4.0	1.11	1.14
Low-inc Apts Exi	890	198	-691	-77.7	8	2	-6	-75.2	0.92	1.02
Seas Rec: Exist	23,944,777	22,933,344	-1,011,434	-4.2	188,978	190,533	1,555	0.8	0.79	0.83
Com/Ind Lo Exist	1,088,442	1,068,240	-20,202	-1.9	22,008	22,653	644	2.9	2.02	2.12
Com/Ind Hi Exist	1,463,658	1,424,760	-38,898	-2.7	38,918	39,508	590	1.5	2.66	2.77
Publ U: Elec Gen	46,620	39,035	-7,585	-16.3	716	667	-50	-7.0	1.54	1.71
Publ U: Other	2,679,924	3,221,663	541,738	20.2	71,652	87,969	16,317	22.8	2.67	2.73
AgHm House Exist	10,337,261	9,893,748	-443,513	-4.3	81,962	80,505	-1,456	-1.8	0.79	0.81
AgHm Land: Exist	48,515,755	50,416,208	1,900,453	3.9	200,151	208,766	8,615	4.3	0.41	0.41
Ag NonHm: Exist	28,697,481	30,196,548	1,499,067	5.2	213,624	225,701	12,077	5.7	0.74	0.75
Misc props	59,901	56,331	-3,570	-6.0	724	678	-46	-6.4	1.21	1.20
ResHmstd: NewCon	0	323,514	323,514	0.0	0	2,659	2,659	0.0	0.00	0.82
All Other NewCon	0	523,710	523,710	0.0	0	4,598	4,598	0.0	0.00	0.88
Total	169,154,398	170,138,990	984,592	0.6	1,253,819	1,297,661	43,842	3.5	0.74	0.76

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,555,054	1,558,572	3,518	0.2	County	45.09	46.18	0.031	0.032
(-) TIF Tax Capacity	658	598	-60	-9.1	City/Town	12.31	12.69	0.011	0.019
(-) FD Contrib Tax Cap	1,475	1,552	77	5.2	School District	17.09	17.45	12.538	13.251
(=) Taxable Tax Capacity	1,552,920	1,556,422	3,502	0.2	Special District	1.37	1.49	0.000	0.013
FD Distrib Tax Cap	1,120	1,142	22	2.0	Total	75.87	77.81	12.581	13.314

**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	137,500	131,500	-4.4	968	944	-23	-2.4	0.70	0.72
Res Hmstd: Avg Val	206,100	197,100	-4.4	1,636	1,601	-35	-2.1	0.79	0.81
Res Hmstd: Hi Val	274,700	262,700	-4.4	2,305	2,258	-47	-2.0	0.84	0.86
Res Hmstd: Ex-Hi Val	412,200	394,200	-4.4	3,645	3,574	-70	-1.9	0.88	0.91
Apartment	300,000	301,200	0.4	3,223	3,331	108	3.3	1.07	1.11
Comm/Ind: Lo Val	150,000	146,000	-2.7	2,922	2,968	46	1.6	1.95	2.03
Comm/Ind: Med Val	300,000	292,000	-2.7	6,754	6,835	81	1.2	2.25	2.34
Comm/Ind: Hi Val	1,000,000	973,400	-2.7	24,640	25,001	361	1.5	2.46	2.57

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: Exist	5,378,927	5,324,524	-54,402	-1.0	59,949	63,012	3,063	5.1	1.11	1.18
ResNonHm Exist	750,918	735,005	-15,913	-2.1	10,140	10,425	284	2.8	1.35	1.42
Apartments Exist	456,968	462,015	5,048	1.1	7,106	7,629	523	7.4	1.55	1.65
Low-inc Apts Exi	107,809	106,795	-1,013	-0.9	1,056	1,091	34	3.3	0.98	1.02
Seas Rec: Exist	320,880	320,473	-407	-0.1	3,320	3,531	211	6.4	1.03	1.10
Com/Ind Lo Exist	611,000	605,527	-5,473	-0.9	15,620	15,966	346	2.2	2.56	2.64
Com/Ind Hi Exist	1,227,299	1,221,166	-6,132	-0.5	35,749	36,757	1,008	2.8	2.91	3.01
Publ U: Elec Gen	20,535	25,150	4,615	22.5	446	562	115	25.8	2.17	2.23
Publ U: Other	94,933	114,385	19,452	20.5	3,212	3,974	762	23.7	3.38	3.47
AgHm House Exist	18,983	18,232	-751	-4.0	216	209	-7	-3.3	1.14	1.14
AgHm Land: Exist	53,322	54,856	1,534	2.9	307	324	17	5.7	0.58	0.59
Ag NonHm: Exist	69,871	77,926	8,055	11.5	819	910	91	11.1	1.17	1.17
Misc props	35,357	36,370	1,014	2.9	608	634	26	4.3	1.72	1.74
ResHmstd: NewCon	0	56,883	56,883	0.0	0	676	676	0.0	0.00	1.19
All Other NewCon	0	78,588	78,588	0.0	0	1,585	1,585	0.0	0.00	2.02
Total	9,146,799	9,237,896	91,097	1.0	138,547	147,281	8,734	6.3	1.51	1.59

Tax Base**Tax Rates**

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	109,143	110,477	1,334	1.2	County	47.49	47.90	0.000	0.000
(-) TIF Tax Capacity	4,684	4,746	62	1.3	City/Town	46.00	47.12	0.299	0.288
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.16	20.39	11.898	16.831
(=) Taxable Tax Capacity	104,459	105,731	1,272	1.2	Special District	3.06	3.34	0.000	0.128
FD Distrib Tax Cap	0	0	0	0.0	Total	116.70	118.75	12.197	17.246

Tax Burdens on**Hypothetical Properties**

	Taxable Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	77,200	76,400	-1.0	692	735	43	6.2	0.9	0.96
Res Hmstd:Avg Val	115,700	114,500	-1.0	1,223	1,288	65	5.3	1.06	1.12
Res Hmstd: Hi Val	154,200	152,600	-1.0	1,754	1,840	86	4.9	1.14	1.21
Res Hmstd: Ex-Hi Val	231,400	229,100	-1.0	2,819	2,950	131	4.6	1.22	1.29
Apartment	300,000	303,300	1.1	4,742	5,025	283	6.0	1.58	1.66
Comm/Ind: Lo Val	150,000	149,300	-0.5	3,835	4,011	176	4.6	2.56	2.69
Comm/Ind: Med Val	300,000	298,500	-0.5	8,886	9,263	377	4.2	2.96	3.10
Comm/Ind: Hi Val	1,000,000	995,000	-0.5	32,461	33,809	1,348	4.2	3.25	3.4

NORTHWEST 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: Exist	6,450,765	6,326,861	-123,904	-1.9	48,807	50,223	1,416	2.9	0.76	0.79
ResNonHm Exist	661,832	638,908	-22,925	-3.5	6,202	6,209	7	0.1	0.94	0.97
Apartments Exist	11,182	10,491	-691	-6.2	105	102	-2	-2.3	0.94	0.98
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	5,397,563	5,234,865	-162,698	-3.0	41,579	42,798	1,219	2.9	0.77	0.82
Com/Ind Lo Exist	168,077	164,965	-3,112	-1.9	3,298	3,386	88	2.7	1.96	2.05
Com/Ind Hi Exist	209,239	212,639	3,400	1.6	5,559	5,828	269	4.8	2.66	2.74
Publ U: Elec Gen	390	509	120	30.7	6	8	2	38.6	1.44	1.53
Publ U: Other	458,417	666,859	208,441	45.5	12,444	17,768	5,324	42.8	2.71	2.66
AgHm House Exist	1,548,020	1,528,619	-19,401	-1.3	11,650	11,826	176	1.5	0.75	0.77
AgHm Land: Exist	8,139,611	8,674,425	534,814	6.6	33,492	35,826	2,334	7.0	0.41	0.41
Ag NonHm: Exist	5,453,035	5,848,056	395,022	7.2	41,598	43,888	2,289	5.5	0.76	0.75
Misc props	10,370	5,842	-4,528	-43.7	151	71	-80	-53.0	1.46	1.21
ResHmstd: NewCon	0	77,151	77,151	0.0	0	615	615	0.0	0.00	0.80
All Other NewCon	0	109,419	109,419	0.0	0	905	905	0.0	0.00	0.83
Total	28,508,500	29,499,607	991,107	3.5	204,889	219,451	14,562	7.1	0.72	0.74

Tax Base**Tax Rates**

						Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	260,868	270,549	9,681	3.7	County	44.15	44.63	0.000	0.000
(-) TIF Tax Capacity	137	142	5	3.4	City/Town	11.87	12.02	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	13.86	14.24	14.121	14.961
(=) Taxable Tax Capacity	260,731	270,407	9,676	3.7	Special District	3.15	3.42	0.000	0.090
FD Distrib Tax Cap	0	0	0	0.0	Total	73.02	74.31	14.121	15.051

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	130,600	128,100	-2,500	-1.9	883	888	4	0.5	0.68	0.69
Res Hmstd:Avg Val	195,700	191,900	-3,800	-1.9	1,509	1,515	6	0.4	0.77	0.79
Res Hmstd: Hi Val	260,900	255,900	-5,000	-1.9	2,136	2,145	9	0.4	0.82	0.84
Res Hmstd: Ex-Hi Val	391,500	384,000	-7,500	-1.9	3,392	3,405	13	0.4	0.87	0.89
Apartment	300,000	281,500	-18,500	-6.2	3,162	3,038	-123	-3.9	1.05	1.08
Comm/Ind: Lo Val	150,000	152,400	2,400	1.6	2,881	3,059	179	6.2	1.92	2.01
Comm/Ind: Med Val	300,000	304,900	4,900	1.6	6,651	7,045	394	5.9	2.22	2.31
Comm/Ind: Hi Val	1,000,000	1,016,200	16,200	1.6	24,244	25,633	1,389	5.7	2.42	2.52

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: Exist	3,975,804	3,757,552	-218,252	-5.5	35,006	34,433	-573	-1.6	0.88	0.92
ResNonHm Exist	733,911	680,986	-52,924	-7.2	8,602	8,274	-329	-3.8	1.17	1.21
Apartments Exist	226,113	222,282	-3,831	-1.7	3,248	3,330	82	2.5	1.44	1.50
Low-inc Apts Exi	80,677	79,889	-788	-1.0	769	791	22	2.8	0.95	0.99
Seas Rec: Exist	2,591,751	2,376,369	-215,382	-8.3	21,112	20,524	-588	-2.8	0.81	0.86
Com/Ind Lo Exist	523,194	512,967	-10,227	-2.0	12,487	12,840	353	2.8	2.39	2.50
Com/Ind Hi Exist	1,109,066	1,032,747	-76,319	-6.9	33,616	32,972	-644	-1.9	3.03	3.19
Publ U: Elec Gen	1,870	2,484	614	32.9	51	73	22	43.5	2.72	2.93
Publ U: Other	72,891	85,228	12,337	16.9	2,264	2,799	535	23.6	3.11	3.28
AgHm House Exist	29,667	28,314	-1,353	-4.6	277	256	-21	-7.6	0.93	0.90
AgHm Land: Exist	50,458	49,000	-1,458	-2.9	191	186	-5	-2.8	0.38	0.38
Ag NonHm: Exist	91,590	109,332	17,742	19.4	726	873	147	20.2	0.79	0.80
Misc props	21,578	21,103	-475	-2.2	361	359	-2	-0.7	1.67	1.70
ResHmstd: NewCon	0	14,318	14,318	0.0	0	135	135	0.0	0.00	0.94
All Other NewCon	0	39,586	39,586	0.0	0	648	648	0.0	0.00	1.64
Total	9,508,569	9,012,158	-496,411	-5.2	118,710	118,491	-219	-0.2	1.25	1.31

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	112,028	106,091	-5,937	-5.3	County	34.78	36.40	0.000	0.000
(-) TIF Tax Capacity	3,559	3,086	-473	-13.3	City/Town	37.26	39.82	0.087	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.32	16.63	8.777	9.180
(=) Taxable Tax Capacity	108,469	103,005	-5,464	-5.0	Special District	0.74	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	89.10	93.72	8.864	9.226

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,300	92,900	-5.5	679	668	-11	-1.7	0.69	0.72
Res Hmstd:Avg Val	147,300	139,200	-5.5	1,203	1,186	-17	-1.4	0.82	0.85
Res Hmstd: Hi Val	196,400	185,600	-5.5	1,728	1,705	-23	-1.3	0.88	0.92
Res Hmstd: Ex-Hi Val	294,600	278,400	-5.5	2,779	2,744	-35	-1.2	0.94	0.99
Apartment	300,000	294,900	-1.7	3,607	3,727	120	3.3	1.20	1.26
Comm/Ind: Lo Val	150,000	139,700	-6.9	3,164	3,116	-47	-1.5	2.11	2.23
Comm/Ind: Med Val	300,000	279,400	-6.9	7,337	7,155	-183	-2.5	2.45	2.56
Comm/Ind: Hi Val	1,000,000	931,200	-6.9	26,815	26,339	-475	-1.8	2.68	2.83

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	7,295,810	6,968,611	-327,199	-4.5	49,493	48,719	-775	-1.6	0.68	0.70
ResNonHm Exist	814,359	768,830	-45,529	-5.6	6,997	6,758	-239	-3.4	0.86	0.88
Apartments Exist	21,683	21,445	-238	-1.1	229	238	9	3.9	1.05	1.11
Low-inc Apts Exi	883	191	-691	-78.3	8	2	-6	-75.5	0.92	1.04
Seas Rec: Exist	7,549,602	7,144,822	-404,779	-5.4	54,082	53,696	-386	-0.7	0.72	0.75
Com/Ind Lo Exist	201,826	196,125	-5,701	-2.8	3,709	3,757	48	1.3	1.84	1.92
Com/Ind Hi Exist	182,395	178,617	-3,777	-2.1	4,312	4,401	89	2.1	2.36	2.46
Publ U: Elec Gen	2,820	3,342	523	18.5	53	65	12	21.7	1.89	1.94
Publ U: Other	523,903	632,243	108,341	20.7	13,849	16,659	2,810	20.3	2.64	2.63
AgHm House Exist	1,106,931	1,044,526	-62,405	-5.6	8,253	7,788	-465	-5.6	0.75	0.75
AgHm Land: Exist	2,920,492	2,849,092	-71,401	-2.4	10,456	10,391	-65	-0.6	0.36	0.36
Ag NonHm: Exist	2,651,838	2,645,032	-6,806	-0.3	19,453	19,874	422	2.2	0.73	0.75
Misc props	10,458	9,539	-918	-8.8	106	100	-6	-6.1	1.02	1.05
ResHmstd: NewCon	0	61,335	61,335	0.0	0	440	440	0.0	0.00	0.72
All Other NewCon	0	95,284	95,284	0.0	0	751	751	0.0	0.00	0.79
Total	23,282,997	22,619,035	-663,961	-2.9	171,000	173,638	2,638	1.5	0.73	0.77

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	228,999	223,103	-5,896	-2.6	County	38.86	40.37	0.000	0.000
(-) TIF Tax Capacity	5	5	0	-5.5	City/Town	11.81	12.30	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.41	16.51	9.450	9.803
(=) Taxable Tax Capacity	228,994	223,098	-5,896	-2.6	Special District	0.96	1.09	0.000	0.000
FD Distrib Tax Cap	0	0	0	#####	Total	68.03	70.26	9.450	9.803

**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	129,800	124,000	-4.5	750	732	-18	-2.4	0.58	0.59
Res Hmstd: Avg Val	194,600	185,900	-4.5	1,311	1,283	-27	-2.1	0.67	0.69
Res Hmstd: Hi Val	259,500	247,900	-4.5	1,872	1,836	-36	-1.9	0.72	0.74
Res Hmstd: Ex-Hi Val	389,300	371,800	-4.5	2,994	2,939	-55	-1.8	0.77	0.79
Apartment	300,000	296,700	-1.1	2,835	2,897	62	2.2	0.94	0.98
Comm/Ind: Lo Val	150,000	146,900	-2.1	2,698	2,768	70	2.6	1.8	1.88
Comm/Ind: Med Val	300,000	293,800	-2.1	6,249	6,393	144	2.3	2.08	2.18
Comm/Ind: Hi Val	1,000,000	979,300	-2.1	22,817	23,393	576	2.5	2.28	2.39

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: Exist	2,885,229	2,873,658	-11,571	-0.4	23,126	23,589	463	2.0	0.80	0.82
ResNonHm Exist	409,906	428,465	18,559	4.5	5,672	6,046	374	6.6	1.38	1.41
Apartments Exist	118,618	117,532	-1,086	-0.9	1,964	1,992	27	1.4	1.66	1.69
Low-inc Apts Exi	54,211	54,501	290	0.5	553	565	13	2.3	1.02	1.04
Seas Rec: Exist	428,387	408,498	-19,889	-4.6	4,592	4,610	19	0.4	1.07	1.13
Com/Ind Lo Exist	329,909	329,164	-745	-0.2	8,848	9,182	334	3.8	2.68	2.79
Com/Ind Hi Exist	504,359	514,706	10,347	2.1	17,694	18,744	1,050	5.9	3.51	3.64
Publ U: Elec Gen	177,235	238,051	60,816	34.3	3,443	4,409	966	28.1	1.94	1.85
Publ U: Other	124,988	159,255	34,267	27.4	4,081	5,301	1,220	29.9	3.26	3.33
AgHm House Exist	6,927	7,445	517	7.5	47	53	6	13.4	0.67	0.71
AgHm Land: Exist	8,109	8,594	484	6.0	25	27	2	7.8	0.31	0.32
Ag NonHm: Exist	163,309	182,360	19,051	11.7	2,016	2,232	216	10.7	1.23	1.22
Misc props	15,022	15,805	783	5.2	313	333	20	6.5	2.08	2.11
ResHmstd: NewCon	0	14,981	14,981	0.0	0	124	124	0.0	0.00	0.83
All Other NewCon	0	16,990	16,990	0.0	0	362	362	0.0	0.00	2.13
Total	5,226,210	5,370,005	143,795	2.8	72,373	77,569	5,196	7.2	1.38	1.44

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	62,335	64,820	2,485	4.0	County	44.92	45.14	0.000	0.000
(-) TIF Tax Capacity	1,322	1,274	-48	-3.6	City/Town	61.82	60.68	0.182	0.176
(-) FD Contrib Tax Cap	3,883	4,094	211	5.4	School District	11.21	13.42	8.461	8.343
(=) Taxable Tax Capacity	<u>57,130</u>	<u>59,451</u>	<u>2,321</u>	<u>4.1</u>	Special District	<u>1.11</u>	<u>1.16</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	4,231	4,393	163	3.8	Total	119.05	120.40	8.643	8.519

**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	69,400	69,100	-0.4	319	325	6	1.8	0.46	0.47
Res Hmstd:Avg Val	104,000	103,600	-0.4	759	767	7	1.0	0.73	0.74
Res Hmstd: Hi Val	138,600	138,000	-0.4	1,232	1,241	9	0.7	0.89	0.9
Res Hmstd: Ex-Hi Val	208,000	207,200	-0.4	2,181	2,196	14	0.7	1.05	1.06
Apartment	300,000	297,300	-0.9	4,724	4,728	4	0.1	1.57	1.59
Comm/Ind: Lo Val	150,000	153,100	2.1	3,882	4,115	233	6.0	2.59	2.69
Comm/Ind: Med Val	300,000	306,200	2.1	9,015	9,524	508	5.6	3.01	3.11
Comm/Ind: Hi Val	1,000,000	1,020,500	2.1	32,970	34,756	1,786	5.4	3.3	3.41

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: Exist	5,796,879	5,559,633	-237,246	-4.1	33,461	32,949	-513	-1.5	0.58	0.59
ResNonHm Exist	541,927	565,355	23,429	4.3	4,626	4,901	275	6.0	0.85	0.87
Apartments Exist	7,236	9,430	2,194	30.3	72	97	25	34.6	1.00	1.03
Low-inc Apts Exi	7	7	0	0.0	0	0	0	6.5	0.45	0.48
Seas Rec: Exist	6,222,814	5,977,278	-245,536	-3.9	49,952	50,008	56	0.1	0.80	0.84
Com/Ind Lo Exist	91,939	89,853	-2,086	-2.3	1,871	1,924	53	2.8	2.04	2.14
Com/Ind Hi Exist	189,633	181,740	-7,894	-4.2	5,344	5,338	-7	-0.1	2.82	2.94
Publ U: Elec Gen	632	1,145	514	81.3	11	20	9	84.2	1.75	1.78
Publ U: Other	268,849	323,477	54,628	20.3	7,316	9,019	1,703	23.3	2.72	2.79
AgHm House Exist	191,956	188,582	-3,374	-1.8	544	553	9	1.7	0.28	0.29
AgHm Land: Exist	387,747	374,553	-13,194	-3.4	787	783	-4	-0.5	0.20	0.21
Ag NonHm: Exist	2,565,773	2,608,066	42,293	1.6	19,220	19,778	558	2.9	0.75	0.76
Misc props	8,950	9,150	200	2.2	91	93	1	1.3	1.02	1.01
ResHmstd: NewCon	0	36,840	36,840	0.0	0	218	218	0.0	0.00	0.59
All Other NewCon	0	60,456	60,456	0.0	0	530	530	0.0	0.00	0.88
Total	16,274,342	15,985,566	-288,776	-1.8	123,297	126,210	2,913	2.4	0.76	0.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	167,006	164,399	-2,607	-1.6	County	45.36	45.97	0.000	0.000
(-) TIF Tax Capacity	302	294	-8	-2.8	City/Town	11.56	11.84	0.000	0.000
(-) FD Contrib Tax Cap	1,475	1,552	77	5.2	School District	12.78	13.87	5.198	5.225
(=) Taxable Tax Capacity	165,228	162,553	-2,675	-1.6	Special District	1.94	2.18	0.000	0.000
FD Distrib Tax Cap	1,120	1,142	22	2.0	Total	71.63	73.86	5.198	5.225

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	138,800	133,100	-4.1	504	485	-19	-3.8	0.36	0.36
Res Hmstd:Avg Val	208,200	199,700	-4.1	1,100	1,072	-28	-2.5	0.53	0.54
Res Hmstd: Hi Val	277,500	266,100	-4.1	1,694	1,656	-38	-2.2	0.61	0.62
Res Hmstd: Ex-Hi Val	416,300	399,300	-4.1	2,883	2,830	-54	-1.9	0.69	0.71
Apartment	300,000	391,000	30.3	2,842	3,814	972	34.2	0.95	0.98
Comm/Ind: Lo Val	150,000	143,800	-4.1	2,901	2,909	8	0.3	1.93	2.02
Comm/Ind: Med Val	300,000	287,500	-4.2	6,743	6,719	-24	-0.4	2.25	2.34
Comm/Ind: Hi Val	1,000,000	958,400	-4.2	24,674	24,698	24	0.1	2.47	2.58

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: Exist	5,352,883	5,207,088	-145,795	-2.7	54,433	54,960	527	1.0	1.02	1.06
ResNonHm Exist	1,019,583	989,376	-30,207	-3.0	12,475	12,587	111	0.9	1.22	1.27
Apartments Exist	341,871	320,848	-21,023	-6.1	4,891	4,784	-107	-2.2	1.43	1.49
Low-inc Apts Exi	69,666	62,842	-6,824	-9.8	612	578	-35	-5.7	0.88	0.92
Seas Rec: Exist	142,134	142,709	574	0.4	1,547	1,601	54	3.5	1.09	1.12
Com/Ind Lo Exist	234,133	228,762	-5,371	-2.3	5,555	5,694	139	2.5	2.37	2.49
Com/Ind Hi Exist	973,385	937,839	-35,546	-3.7	30,602	30,969	367	1.2	3.14	3.30
Publ U: Elec Gen	3,693	5,295	1,602	43.4	83	125	42	50.2	2.25	2.36
Publ U: Other	140,956	155,548	14,591	10.4	4,369	5,035	666	15.3	3.10	3.24
AgHm House Exist	8,851	9,980	1,129	12.8	57	70	13	22.6	0.65	0.70
AgHm Land: Exist	13,329	14,154	825	6.2	53	57	3	6.2	0.40	0.40
Ag NonHm: Exist	160,108	162,159	2,051	1.3	1,560	1,609	49	3.1	0.97	0.99
Misc props	21,689	22,971	1,282	5.9	295	320	25	8.3	1.36	1.39
ResHmstd: NewCon	0	30,183	30,183	0.0	0	313	313	0.0	0.00	1.04
All Other NewCon	0	41,076	41,076	0.0	0	760	760	0.0	0.00	1.85
Total	8,482,281	8,330,828	-151,453	-1.8	116,533	119,461	2,928	2.5	1.37	1.43

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	98,575	96,895	-1,680	-1.7	County	56.27	57.16	0.000	0.000
(-) TIF Tax Capacity	2,057	1,998	-59	-2.8	City/Town	25.41	26.63	0.040	0.099
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.11	22.06	8.154	8.254
(=) Taxable Tax Capacity	96,519	94,897	-1,621	-1.7	Special District	4.16	4.25	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	105.96	110.10	8.194	8.353

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	117,700	114,500	-2.7	1,077	1,087	10	0.9	0.92	0.95
Res Hmstd: Avg Val	176,500	171,700	-2.7	1,801	1,816	15	0.8	1.02	1.06
Res Hmstd: Hi Val	235,300	228,900	-2.7	2,525	2,545	19	0.8	1.07	1.11
Res Hmstd: Ex-Hi Val	353,100	343,500	-2.7	3,976	4,006	29	0.7	1.13	1.17
Apartment	300,000	281,600	-6.1	4,219	4,111	-109	-2.6	1.41	1.46
Comm/Ind: Lo Val	150,000	144,500	-3.7	3,533	3,566	33	0.9	2.36	2.47
Comm/Ind: Med Val	300,000	289,000	-3.7	8,202	8,236	33	0.4	2.73	2.85
Comm/Ind: Hi Val	1,000,000	963,500	-3.7	29,993	30,239	246	0.8	3	3.14

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: Exist	4,069,032	3,648,077	-420,955	-10.3	49,863	47,839	-2,024	-4.1	1.23	1.31
ResNonHm Exist	670,186	581,967	-88,219	-13.2	9,532	9,047	-484	-5.1	1.42	1.55
Apartments Exist	197,952	199,040	1,088	0.5	3,342	3,625	283	8.5	1.69	1.82
Low-inc Apts Exi	73,408	70,107	-3,301	-4.5	757	783	25	3.3	1.03	1.12
Seas Rec: Exist	118,439	111,806	-6,633	-5.6	1,621	1,636	16	1.0	1.37	1.46
Com/Ind Lo Exist	339,881	333,021	-6,860	-2.0	9,103	9,626	523	5.7	2.68	2.89
Com/Ind Hi Exist	720,413	681,484	-38,929	-5.4	25,564	26,066	503	2.0	3.55	3.82
Publ U: Elec Gen	976	1,130	153	15.7	28	34	6	21.3	2.88	3.02
Publ U: Other	93,254	104,416	11,161	12.0	3,315	3,992	678	20.4	3.55	3.82
AgHm House Exist	78,517	69,995	-8,522	-10.9	889	844	-45	-5.0	1.13	1.21
AgHm Land: Exist	100,051	97,843	-2,208	-2.2	494	520	26	5.3	0.49	0.53
Ag NonHm: Exist	96,113	93,454	-2,659	-2.8	1,168	1,234	66	5.7	1.22	1.32
Misc props	25,434	25,270	-164	-0.6	463	495	31	6.8	1.82	1.96
ResHmstd: NewCon	0	8,970	8,970	0.0	0	118	118	0.0	0.00	1.32
All Other NewCon	0	21,092	21,092	0.0	0	535	535	0.0	0.00	2.54
Total	6,583,655	6,047,672	-535,983	-8.1	106,137	106,394	257	0.2	1.61	1.76

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	75,971	70,351	-5,620	-7.4	County	56.70	61.67	0.066	0.072
(-) TIF Tax Capacity	2,455	2,137	-317	-12.9	City/Town	43.25	46.42	0.235	0.251
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.56	26.33	7.352	7.986
(=) Taxable Tax Capacity	73,516	68,213	-5,303	-7.2	Special District	3.37	3.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	127.87	138.29	7.653	8.309

**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	110,200	98,800	-10.3	1,220	1,165	-55	-4.5	1.11	1.18
Res Hmstd: Avg Val	165,100	148,000	-10.4	2,014	1,930	-83	-4.1	1.22	1.30
Res Hmstd: Hi Val	220,100	197,300	-10.4	2,809	2,698	-111	-4.0	1.28	1.37
Res Hmstd: Ex-Hi Val	330,300	296,100	-10.4	4,401	4,235	-166	-3.8	1.33	1.43
Apartment	300,000	301,600	0.5	5,025	5,464	439	8.7	1.67	1.81
Comm/Ind: Lo Val	150,000	141,900	-5.4	4,018	4,101	83	2.1	2.68	2.89
Comm/Ind: Med Val	300,000	283,800	-5.4	9,336	9,453	117	1.3	3.11	3.33
Comm/Ind: Hi Val	1,000,000	946,000	-5.4	34,156	34,786	630	1.8	3.42	3.68

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	5,781,483	5,234,417	-547,066	-9.5	54,841	53,619	-1,223	-2.2	0.95	1.02
ResNonHm Exist	760,940	703,032	-57,908	-7.6	8,174	8,185	11	0.1	1.07	1.16
Apartments Exist	4,300	4,158	-142	-3.3	62	64	1	2.0	1.45	1.53
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,958,404	1,838,207	-120,198	-6.1	17,872	18,036	164	0.9	0.91	0.98
Com/Ind Lo Exist	103,785	99,908	-3,877	-3.7	2,262	2,354	92	4.0	2.18	2.36
Com/Ind Hi Exist	91,402	84,194	-7,209	-7.9	2,597	2,567	-30	-1.2	2.84	3.05
Publ U: Elec Gen	9,089	10,736	1,647	18.1	208	256	49	23.4	2.29	2.39
Publ U: Other	174,272	200,212	25,940	14.9	5,261	6,480	1,219	23.2	3.02	3.24
AgHm House Exist	1,229,939	1,089,224	-140,715	-11.4	10,689	10,228	-460	-4.3	0.87	0.94
AgHm Land: Exist	1,692,665	1,578,175	-114,489	-6.8	5,948	6,159	211	3.6	0.35	0.39
Ag NonHm: Exist	1,539,703	1,470,430	-69,273	-4.5	13,945	14,287	342	2.4	0.91	0.97
Misc props	6,423	6,825	401	6.3	83	96	13	15.4	1.30	1.41
ResHmstd: NewCon	0	22,742	22,742	0.0	0	234	234	0.0	0.00	1.03
All Other NewCon	0	30,818	30,818	0.0	0	330	330	0.0	0.00	1.07
Total	13,352,406	12,373,078	-979,328	-7.3	121,944	122,895	951	0.8	0.91	0.99

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	128,844	119,526	-9,319	-7.2	County	53.76	58.38	0.168	0.183
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	16.08	17.72	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.68	24.33	7.246	8.008
(=) Taxable Tax Capacity	128,844	119,526	-9,319	-7.2	Special District	0.78	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	93.30	101.29	7.414	8.191

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	130,400	118,100	-12,300	-9.4	1,058	1,027	-31	-3.0	0.81	0.87
Res Hmstd: Avg Val	195,500	177,000	-18,500	-9.5	1,772	1,725	-48	-2.7	0.91	0.97
Res Hmstd: Hi Val	260,600	235,900	-24,700	-9.5	2,487	2,423	-64	-2.6	0.95	1.03
Res Hmstd: Ex-Hi Val	391,000	354,000	-37,000	-9.5	3,917	3,822	-95	-2.4	1.00	1.08
Apartment	300,000	290,100	-9,900	-3.3	3,721	3,911	190	5.1	1.24	1.35
Comm/Ind: Lo Val	150,000	138,200	-11,800	-7.9	3,236	3,225	-11	-0.3	2.16	2.33
Comm/Ind: Med Val	300,000	276,300	-23,700	-7.9	7,514	7,396	-118	-1.6	2.50	2.68
Comm/Ind: Hi Val	1,000,000	921,100	-78,900	-7.9	27,477	27,285	-192	-0.7	2.75	2.96

CENTRAL MINN CITIES

Tax Burdens by Property Class	Taxable Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,785,386	11,796,025	-989,362	-7.7	152,216	148,058	-4,157	-2.7	1.19	1.26
ResNonHm Exist	1,801,240	1,676,511	-124,729	-6.9	25,133	24,645	-488	-1.9	1.40	1.47
Apartments Exist	897,805	869,936	-27,869	-3.1	14,219	14,686	467	3.3	1.58	1.69
Low-inc Apts Exi	182,106	175,592	-6,514	-3.6	1,784	1,830	46	2.6	0.98	1.04
Seas Rec: Exist	124,379	113,457	-10,923	-8.8	1,629	1,612	-18	-1.1	1.31	1.42
Com/Ind Lo Exist	717,601	703,550	-14,051	-2.0	18,525	19,365	840	4.5	2.58	2.75
Com/Ind Hi Exist	3,307,547	3,130,427	-177,119	-5.4	111,401	112,790	1,388	1.2	3.37	3.60
Publ U: Elec Gen	566,873	611,287	44,414	7.8	12,562	14,306	1,744	13.9	2.22	2.34
Publ U: Other	451,936	473,784	21,849	4.8	14,792	16,534	1,742	11.8	3.27	3.49
AgHm House Exist	91,833	86,035	-5,798	-6.3	1,029	1,030	1	0.1	1.12	1.20
AgHm Land: Exist	143,718	145,769	2,051	1.4	680	758	78	11.5	0.47	0.52
Ag NonHm: Exist	257,326	216,560	-40,765	-15.8	2,935	2,642	-292	-10.0	1.14	1.22
Misc props	60,219	58,565	-1,654	-2.7	1,016	1,060	44	4.3	1.69	1.81
ResHmstd: NewCon	0	63,975	63,975	0.0	0	776	776	0.0	0.00	1.21
All Other NewCon	0	87,937	87,937	0.0	0	2,251	2,251	0.0	0.00	2.56
Total	21,387,968	20,209,412	-1,178,556	-5.5	357,920	362,343	4,423	1.2	1.67	1.79

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	263,494	250,734	-12,759	-4.8	County	44.25	47.20	0.000	0.000
(-) TIF Tax Capacity	10,267	9,190	-1,078	-10.5	City/Town	40.47	42.61	1.552	1.632
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.57	30.24	13.668	13.832
(=) Taxable Tax Capacity	253,226	241,545	-11,682	-4.6	Special District	2.14	2.15	0.077	0.130
FD Distrib Tax Cap	0	0	0	0.0	Total	114.43	122.20	15.297	15.594

**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	119,500	110,300	-7.7	1,285	1,247	-39	-3.0	1.08	1.13
Res Hmstd: Avg Val	179,200	165,300	-7.8	2,114	2,054	-59	-2.8	1.18	1.24
Res Hmstd: Hi Val	238,800	220,300	-7.7	2,940	2,862	-79	-2.7	1.23	1.3
Res Hmstd: Ex-Hi Val	358,300	330,600	-7.7	4,598	4,481	-117	-2.6	1.28	1.36
Apartment	300,000	290,700	-3.1	4,750	4,894	144	3.0	1.58	1.68
Comm/Ind: Lo Val	150,000	142,000	-5.3	3,830	3,865	35	0.9	2.55	2.72
Comm/Ind: Med Val	300,000	283,900	-5.4	8,860	8,871	12	0.1	2.95	3.12
Comm/Ind: Hi Val	1,000,000	946,400	-5.4	32,333	32,567	234	0.7	3.23	3.44

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: Exist	7,710,590	7,261,615	-448,976	-5.8	72,985	72,795	-190	-0.3	0.95	1.00
ResNonHm Exist	741,648	673,036	-68,612	-9.3	8,077	7,755	-323	-4.0	1.09	1.15
Apartments Exist	5,703	5,194	-510	-8.9	68	67	-1	-2.1	1.20	1.29
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	1,324,744	1,256,785	-67,959	-5.1	12,114	12,230	116	1.0	0.91	0.97
Com/Ind Lo Exist	157,891	155,640	-2,251	-1.4	3,355	3,523	168	5.0	2.12	2.26
Com/Ind Hi Exist	234,237	227,373	-6,864	-2.9	6,459	6,706	247	3.8	2.76	2.95
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	210,714	239,341	28,627	13.6	5,896	7,108	1,212	20.6	2.80	2.97
AgHm House Exist	1,210,045	1,144,048	-65,997	-5.5	10,856	10,856	0	0.0	0.90	0.95
AgHm Land: Exist	2,645,582	2,625,465	-20,117	-0.8	11,000	11,469	469	4.3	0.42	0.44
Ag NonHm: Exist	1,002,534	980,693	-21,841	-2.2	8,799	9,105	306	3.5	0.88	0.93
Misc props	9,342	8,984	-358	-3.8	112	115	3	2.3	1.20	1.28
ResHmstd: NewCon	0	27,895	27,895	0.0	0	287	287	0.0	0.00	1.03
All Other NewCon	0	31,230	31,230	0.0	0	351	351	0.0	0.00	1.12
Total	15,253,030	14,637,298	-615,732	-4.0	139,721	142,366	2,645	1.9	0.92	0.97

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	146,615	140,335	-6,279	-4.3	County	45.02	47.91	0.000	0.000
(-) TIF Tax Capacity	112	85	-28	-24.6	City/Town	16.20	17.30	0.044	0.046
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	24.75	26.30	13.177	13.798
(=) Taxable Tax Capacity	146,502	140,251	-6,252	-4.3	Special District	1.22	1.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	87.20	92.87	13.220	13.844

**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	161,300	151,900	-5.8	1,393	1,385	-7	-0.5	0.86	0.91
Res Hmstd: Avg Val	241,800	227,700	-5.8	2,273	2,262	-11	-0.5	0.94	0.99
Res Hmstd: Hi Val	322,300	303,500	-5.8	3,154	3,139	-15	-0.5	0.98	1.03
Res Hmstd: Ex-Hi Val	483,600	455,400	-5.8	4,856	4,860	3	0.1	1.00	1.07
Apartment	300,000	273,200	-8.9	3,667	3,550	-117	-3.2	1.22	1.3
Comm/Ind: Lo Val	150,000	145,600	-2.9	3,186	3,296	110	3.5	2.12	2.26
Comm/Ind: Med Val	300,000	291,200	-2.9	7,368	7,593	225	3.1	2.46	2.61
Comm/Ind: Hi Val	1,000,000	970,700	-2.9	26,884	27,791	906	3.4	2.69	2.86

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: Exist	5,419,287	5,261,289	-157,997	-2.9	69,436	69,282	-155	-0.2	1.28	1.32
ResNonHm Exist	634,416	636,318	1,902	0.3	9,944	10,222	278	2.8	1.57	1.61
Apartments Exist	287,887	291,609	3,723	1.3	5,100	5,284	184	3.6	1.77	1.81
Low-inc Apts Exi	87,434	88,910	1,476	1.7	985	1,028	43	4.4	1.13	1.16
Seas Rec: Exist	37,021	38,575	1,554	4.2	565	627	63	11.1	1.53	1.63
Com/Ind Lo Exist	606,486	600,122	-6,363	-1.0	17,336	17,742	407	2.3	2.86	2.96
Com/Ind Hi Exist	1,091,501	1,079,173	-12,328	-1.1	39,299	40,102	803	2.0	3.60	3.72
Publ U: Elec Gen	3,250	3,346	96	3.0	103	112	9	9.1	3.17	3.36
Publ U: Other	82,457	93,031	10,574	12.8	3,206	3,770	565	17.6	3.89	4.05
AgHm House Exist	21,224	20,968	-256	-1.2	279	286	7	2.4	1.31	1.36
AgHm Land: Exist	84,797	95,010	10,213	12.0	642	741	99	15.5	0.76	0.78
Ag NonHm: Exist	88,196	84,946	-3,250	-3.7	1,152	1,148	-4	-0.4	1.31	1.35
Misc props	18,960	19,081	121	0.6	378	395	17	4.4	1.99	2.07
ResHmstd: NewCon	0	28,000	28,000	0.0	0	368	368	0.0	0.00	1.31
All Other NewCon	0	48,607	48,607	0.0	0	1,307	1,307	0.0	0.00	2.69
Total	8,462,916	8,388,986	-73,930	-0.9	148,425	152,414	3,990	2.7	1.75	1.82

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,911	99,362	-549	-0.5	County	45.98	46.14	0.198	0.198
(-) TIF Tax Capacity	3,373	3,356	-17	-0.5	City/Town	63.26	65.95	0.359	0.361
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.24	17.32	21.310	22.284
(=) Taxable Tax Capacity	96,538	96,006	-532	-0.6	Special District	1.55	1.55	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	128.04	130.95	21.867	22.843

**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	66,600	64,700	-2.9	732	736	4	0.6	1.1	1.14
Res Hmstd: Avg Val	99,900	97,000	-2.9	1,215	1,207	-8	-0.7	1.22	1.24
Res Hmstd: Hi Val	133,200	129,300	-2.9	1,744	1,733	-12	-0.7	1.31	1.34
Res Hmstd: Ex-Hi Val	199,800	194,000	-2.9	2,802	2,786	-17	-0.6	1.40	1.44
Apartment	300,000	303,900	1.3	5,457	5,669	211	3.9	1.82	1.87
Comm/Ind: Lo Val	150,000	148,300	-1.1	4,235	4,338	104	2.4	2.82	2.93
Comm/Ind: Med Val	300,000	296,600	-1.1	9,771	9,994	223	2.3	3.26	3.37
Comm/Ind: Hi Val	1,000,000	988,700	-1.1	35,609	36,461	852	2.4	3.56	3.69

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: Exist	3,477,095	3,403,686	-73,409	-2.1	30,038	29,973	-65	-0.2	0.86	0.88
ResNonHm Exist	439,504	428,788	-10,717	-2.4	4,366	4,348	-17	-0.4	0.99	1.01
Apartments Exist	4,924	4,137	-788	-16.0	54	48	-6	-11.9	1.10	1.15
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	869,290	860,420	-8,869	-1.0	8,127	8,284	158	1.9	0.93	0.96
Com/Ind Lo Exist	127,980	128,689	709	0.6	2,601	2,705	104	4.0	2.03	2.10
Com/Ind Hi Exist	212,035	223,252	11,217	5.3	5,468	5,941	474	8.7	2.58	2.66
Publ U: Elec Gen	493	12,329	11,836	#####	6	161	155	#####	1.22	1.31
Publ U: Other	466,609	501,905	35,296	7.6	11,692	13,006	1,314	11.2	2.51	2.59
AgHm House Exist	1,672,685	1,624,978	-47,708	-2.9	12,266	12,124	-142	-1.2	0.73	0.75
AgHm Land: Exist	15,628,339	16,553,632	925,293	5.9	63,198	66,533	3,335	5.3	0.40	0.40
Ag NonHm: Exist	8,091,458	8,603,135	511,677	6.3	54,059	57,646	3,588	6.6	0.67	0.67
Misc props	3,702	3,324	-377	-10.2	48	44	-4	-8.3	1.30	1.33
ResHmstd: NewCon	0	31,961	31,961	0.0	0	267	267	0.0	0.00	0.83
All Other NewCon	0	83,717	83,717	0.0	0	733	733	0.0	0.00	0.88
Total	30,994,115	32,463,953	1,469,838	4.7	191,922	201,815	9,892	5.2	0.62	0.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	262,031	272,808	10,777	4.1	County	44.53	44.67	0.119	0.120
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	9.41	9.65	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.23	13.99	21.680	23.125
(=) Taxable Tax Capacity	261,963	272,741	10,777	4.1	Special District	1.16	1.15	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	69.33	69.47	21.799	23.245

**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	118,100	115,600	-2.1	810	803	-7	-0.8	0.69	0.7
Res Hmstd: Avg Val	177,000	173,300	-2.1	1,400	1,390	-9	-0.7	0.79	0.80
Res Hmstd: Hi Val	235,900	230,900	-2.1	1,990	1,976	-13	-0.7	0.84	0.86
Res Hmstd: Ex-Hi Val	354,000	346,500	-2.1	3,172	3,152	-20	-0.6	0.9	0.91
Apartment	300,000	252,000	-16.0	3,254	2,774	-480	-14.7	1.08	1.10
Comm/Ind: Lo Val	150,000	157,900	5.3	2,913	3,216	303	10.4	1.94	2.04
Comm/Ind: Med Val	300,000	315,900	5.3	6,687	7,322	634	9.5	2.23	2.32
Comm/Ind: Hi Val	1,000,000	1,052,900	5.3	24,301	26,473	2,172	8.9	2.43	2.51

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: Exist	5,941,321	5,692,398	-248,923	-4.2	68,616	67,064	-1,552	-2.3	1.15	1.18
ResNonHm Exist	791,376	767,509	-23,867	-3.0	10,865	10,864	-1	0.0	1.37	1.42
Apartments Exist	436,719	435,835	-884	-0.2	6,541	6,680	139	2.1	1.50	1.53
Low-inc Apts Exi	87,272	86,597	-675	-0.8	836	846	11	1.3	0.96	0.98
Seas Rec: Exist	51,768	53,532	1,763	3.4	599	621	22	3.6	1.16	1.16
Com/Ind Lo Exist	480,125	471,672	-8,453	-1.8	12,551	12,784	233	1.9	2.61	2.71
Com/Ind Hi Exist	1,334,404	1,293,087	-41,317	-3.1	43,235	43,433	198	0.5	3.24	3.36
Publ U: Elec Gen	13,528	26,472	12,945	95.7	295	604	308	104.4	2.18	2.28
Publ U: Other	84,347	93,837	9,490	11.3	2,826	3,268	442	15.6	3.35	3.48
AgHm House Exist	12,650	12,938	289	2.3	159	165	6	4.1	1.26	1.28
AgHm Land: Exist	41,727	44,092	2,365	5.7	297	318	21	7.1	0.71	0.72
Ag NonHm: Exist	76,563	81,102	4,539	5.9	876	959	83	9.5	1.14	1.18
Misc props	25,136	24,990	-146	-0.6	417	424	7	1.6	1.66	1.70
ResHmstd: NewCon	0	35,852	35,852	0.0	0	416	416	0.0	0.00	1.16
All Other NewCon	0	53,086	53,086	0.0	0	1,274	1,274	0.0	0.00	2.40
Total	9,376,936	9,173,000	-203,935	-2.2	148,113	149,720	1,607	1.1	1.58	1.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	111,651	109,624	-2,028	-1.8	County	44.18	44.41	0.000	0.000
(-) TIF Tax Capacity	4,029	3,165	-863	-21.4	City/Town	52.03	54.19	0.327	0.343
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.48	18.42	14.825	15.567
(=) Taxable Tax Capacity	107,623	106,459	-1,164	-1.1	Special District	0.45	0.49	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	115.14	117.51	15.152	15.910

**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	86,600	83,000	-4.2	834	810	-24	-2.9	0.96	0.98
Res Hmstd: Avg Val	129,800	124,400	-4.2	1,436	1,399	-36	-2.5	1.11	1.12
Res Hmstd: Hi Val	173,000	165,800	-4.2	2,037	1,989	-48	-2.4	1.18	1.2
Res Hmstd: Ex-Hi Val	259,600	248,700	-4.2	3,244	3,170	-74	-2.3	1.25	1.27
Apartment	300,000	299,400	-0.2	4,772	4,874	102	2.1	1.59	1.63
Comm/Ind: Lo Val	150,000	145,400	-3.1	3,844	3,859	16	0.4	2.56	2.65
Comm/Ind: Med Val	300,000	290,700	-3.1	8,893	8,886	-7	-0.1	2.96	3.06
Comm/Ind: Hi Val	1,000,000	969,000	-3.1	32,455	32,531	76	0.2	3.25	3.36

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	2,826,086	2,763,099	-62,988	-2.2	22,509	22,558	49	0.2	0.80	0.82
ResNonHm Exist	383,753	381,071	-2,682	-0.7	3,488	3,545	57	1.6	0.91	0.93
Apartments Exist	4,646	5,124	478	10.3	51	55	4	8.2	1.10	1.08
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	270,693	276,346	5,652	2.1	1,984	2,148	165	8.3	0.73	0.78
Com/Ind Lo Exist	78,073	77,479	-594	-0.8	1,509	1,546	37	2.4	1.93	2.00
Com/Ind Hi Exist	158,012	141,548	-16,464	-10.4	3,989	3,650	-339	-8.5	2.52	2.58
Publ U: Elec Gen	31,680	10,945	-20,735	-65.5	413	155	-258	-62.5	1.30	1.42
Publ U: Other	222,999	267,458	44,460	19.9	5,518	6,919	1,401	25.4	2.47	2.59
AgHm House Exist	1,180,104	1,143,133	-36,971	-3.1	8,641	8,415	-226	-2.6	0.73	0.74
AgHm Land: Exist	8,052,134	8,524,260	472,126	5.9	34,207	35,562	1,355	4.0	0.42	0.42
Ag NonHm: Exist	3,582,345	4,016,763	434,418	12.1	25,244	27,953	2,708	10.7	0.70	0.70
Misc props	1,250	1,208	-42	-3.3	14	13	0	-1.3	1.09	1.11
ResHmstd: NewCon	0	19,842	19,842	0.0	0	160	160	0.0	0.00	0.81
All Other NewCon	0	43,536	43,536	0.0	0	350	350	0.0	0.00	0.80
Total	16,791,775	17,671,813	880,038	5.2	107,567	113,029	5,462	5.1	0.64	0.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	142,904	149,565	6,661	4.7	County	45.96	45.44	0.000	0.000
(-) TIF Tax Capacity	34	6	-28	-82.8	City/Town	10.07	10.33	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.15	15.09	15.767	17.081
(=) Taxable Tax Capacity	142,870	149,559	6,689	4.7	Special District	0.44	0.44	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	71.62	71.30	15.767	17.081

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,900	131,900	-2.2	928	912	-16	-1.7	0.69	0.69
Res Hmstd: Avg Val	202,200	197,700	-2.2	1,577	1,553	-24	-1.5	0.78	0.79
Res Hmstd: Hi Val	269,500	263,500	-2.2	2,225	2,194	-32	-1.4	0.83	0.83
Res Hmstd: Ex-Hi Val	404,400	395,400	-2.2	3,526	3,478	-48	-1.4	0.87	0.88
Apartment	300,000	330,900	10.3	3,159	3,514	355	11.3	1.05	1.06
Comm/Ind: Lo Val	150,000	134,400	-10.4	2,874	2,651	-222	-7.7	1.92	1.97
Comm/Ind: Med Val	300,000	268,700	-10.4	6,627	6,014	-613	-9.2	2.21	2.24
Comm/Ind: Hi Val	1,000,000	895,800	-10.4	24,140	22,152	-1,988	-8.2	2.41	2.47

OLMSTED 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: Exist	7,481,990	7,413,791	-68,199	-0.9	86,144	87,289	1,145	1.3	1.15	1.18
ResNonHm Exist	1,219,451	1,184,319	-35,132	-2.9	16,116	15,989	-127	-0.8	1.32	1.35
Apartments Exist	381,949	394,572	12,623	3.3	6,012	6,374	362	6.0	1.57	1.62
Low-inc Apts Exi	86,205	91,131	4,926	5.7	839	908	69	8.2	0.97	1.00
Seas Rec: Exist	10,318	10,351	33	0.3	152	156	4	2.5	1.48	1.51
Com/Ind Lo Exist	326,516	327,762	1,246	0.4	8,333	8,675	342	4.1	2.55	2.65
Com/Ind Hi Exist	1,853,307	1,839,818	-13,489	-0.7	62,008	63,998	1,990	3.2	3.35	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	61,129	70,055	8,927	14.6	1,983	2,341	358	18.0	3.24	3.34
AgHm House Exist	362,617	351,694	-10,923	-3.0	3,646	3,545	-101	-2.8	1.01	1.01
AgHm Land: Exist	773,569	787,277	13,708	1.8	3,945	3,976	30	0.8	0.51	0.50
Ag NonHm: Exist	399,839	377,968	-21,871	-5.5	4,023	3,816	-207	-5.1	1.01	1.01
Misc props	13,408	21,531	8,123	60.6	220	359	138	62.9	1.64	1.67
ResHmstd: NewCon	0	51,096	51,096	0.0	0	608	608	0.0	0.00	1.19
All Other NewCon	0	68,475	68,475	0.0	0	1,326	1,326	0.0	0.00	1.94
Total	12,970,299	12,989,839	19,540	0.2	193,423	199,360	5,937	3.1	1.49	1.53

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	148,981	149,247	266	0.2	County	53.31	54.54	0.000	0.000
(-) TIF Tax Capacity	2,006	1,992	-14	-0.7	City/Town	37.21	38.32	0.166	0.136
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.53	23.46	11.649	11.075
(=) Taxable Tax Capacity	146,975	147,255	280	0.2	Special District	0.00	0.00	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.05	116.32	11.814	11.211

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,700	126,500	-0.9	1,337	1,355	18	1.3	1.05	1.07
Res Hmstd: Avg Val	191,500	189,800	-0.9	2,191	2,219	28	1.3	1.14	1.17
Res Hmstd: Hi Val	255,300	253,000	-0.9	3,045	3,082	37	1.2	1.19	1.22
Res Hmstd: Ex-Hi Val	383,000	379,500	-0.9	4,755	4,809	54	1.1	1.24	1.27
Apartment	300,000	309,900	3.3	4,594	4,853	259	5.6	1.53	1.57
Comm/Ind: Lo Val	150,000	148,900	-0.7	3,747	3,856	109	2.9	2.5	2.59
Comm/Ind: Med Val	300,000	297,800	-0.7	8,683	8,932	249	2.9	2.89	3
Comm/Ind: Hi Val	1,000,000	992,700	-0.7	31,720	32,664	944	3.0	3.17	3.29

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: Exist	10,148,697	9,745,426	-403,271	-4.0	119,048	118,217	-830	-0.7	1.17	1.21
ResNonHm Exist	1,340,810	1,250,998	-89,811	-6.7	18,667	18,322	-345	-1.8	1.39	1.46
Apartments Exist	487,785	491,681	3,896	0.8	7,673	8,008	334	4.4	1.57	1.63
Low-inc Apts Exi	134,786	136,747	1,961	1.5	1,343	1,418	75	5.6	1.00	1.04
Seas Rec: Exist	108,598	102,642	-5,957	-5.5	1,447	1,442	-5	-0.3	1.33	1.41
Com/Ind Lo Exist	774,137	763,477	-10,660	-1.4	20,253	20,872	619	3.1	2.62	2.73
Com/Ind Hi Exist	1,768,089	1,706,655	-61,433	-3.5	58,734	59,403	670	1.1	3.32	3.48
Publ U: Elec Gen	314,861	330,328	15,467	4.9	8,177	8,421	244	3.0	2.60	2.55
Publ U: Other	238,838	256,146	17,308	7.2	8,160	9,043	883	10.8	3.42	3.53
AgHm House Exist	37,530	36,342	-1,188	-3.2	434	424	-10	-2.3	1.16	1.17
AgHm Land: Exist	110,286	110,960	674	0.6	646	640	-6	-1.0	0.59	0.58
Ag NonHm: Exist	117,449	114,022	-3,427	-2.9	1,273	1,271	-2	-0.2	1.08	1.11
Misc props	43,944	42,148	-1,796	-4.1	764	762	-1	-0.2	1.74	1.81
ResHmstd: NewCon	0	46,778	46,778	0.0	0	585	585	0.0	0.00	1.25
All Other NewCon	0	55,151	55,151	0.0	0	1,365	1,365	0.0	0.00	2.48
Total	15,625,809	15,189,501	-436,308	-2.8	246,618	250,193	3,575	1.4	1.58	1.65

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	184,694	180,347	-4,347	-2.4	County	42.88	44.10	0.000	0.000
(-) TIF Tax Capacity	6,039	5,425	-614	-10.2	City/Town	47.83	50.13	0.178	0.192
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.64	21.26	19.635	19.972
(=) Taxable Tax Capacity	178,656	174,923	-3,733	-2.1	Special District	1.78	1.83	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.13	117.32	19.813	20.164

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	95,500	91,700	-4.0	983	971	-12	-1.3	1.03	1.06
Res Hmstd: Avg Val	143,200	137,500	-4.0	1,660	1,642	-19	-1.1	1.16	1.19
Res Hmstd: Hi Val	190,800	183,200	-4.0	2,336	2,311	-25	-1.1	1.22	1.26
Res Hmstd: Ex-Hi Val	286,300	274,900	-4.0	3,692	3,654	-37	-1.0	1.29	1.33
Apartment	300,000	302,400	0.8	4,837	5,044	208	4.3	1.61	1.67
Comm/Ind: Lo Val	150,000	144,800	-3.5	3,868	3,901	32	0.8	2.58	2.69
Comm/Ind: Med Val	300,000	289,600	-3.5	8,927	8,961	34	0.4	2.98	3.09
Comm/Ind: Hi Val	1,000,000	965,300	-3.5	32,535	32,778	243	0.7	3.25	3.4

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: Exist	4,714,700	4,560,351	-154,350	-3.3	41,765	41,819	54	0.1	0.89	0.92
ResNonHm Exist	674,684	634,655	-40,029	-5.9	6,579	6,472	-108	-1.6	0.98	1.02
Apartments Exist	3,627	3,592	-35	-1.0	44	44	0	0.2	1.22	1.24
Low-inc Apts Exi	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seas Rec: Exist	233,863	226,309	-7,554	-3.2	2,018	2,046	27	1.4	0.86	0.90
Com/Ind Lo Exist	104,679	103,174	-1,505	-1.4	2,188	2,242	54	2.5	2.09	2.17
Com/Ind Hi Exist	105,170	94,820	-10,350	-9.8	2,782	2,624	-158	-5.7	2.65	2.77
Publ U: Elec Gen	1,517	28	-1,489	-98.2	20	1	-19	-96.7	1.29	2.31
Publ U: Other	303,342	334,173	30,832	10.2	8,169	9,302	1,132	13.9	2.69	2.78
AgHm House Exist	1,831,345	1,773,243	-58,101	-3.2	15,420	15,148	-272	-1.8	0.84	0.85
AgHm Land: Exist	8,271,474	8,444,137	172,663	2.1	37,127	38,066	939	2.5	0.45	0.45
Ag NonHm: Exist	3,326,286	3,545,815	219,530	6.6	26,626	28,502	1,875	7.0	0.80	0.80
Misc props	5,917	5,977	60	1.0	74	74	1	1.2	1.24	1.25
ResHmstd: NewCon	0	27,686	27,686	0.0	0	254	254	0.0	0.00	0.92
All Other NewCon	0	45,550	45,550	0.0	0	387	387	0.0	0.00	0.85
Total	19,576,602	19,799,510	222,907	1.1	142,813	146,981	4,168	2.9	0.73	0.74

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	167,904	168,820	916	0.5	County	44.87	46.16	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	13.71	13.88	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.41	20.67	18.322	18.983
(=) Taxable Tax Capacity	167,904	168,820	916	0.5	Special District	0.65	0.62	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	79.64	81.33	18.322	18.983

**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	141,100	136,500	-3.3	1,137	1,120	-17	-1.5	0.81	0.82
Res Hmstd: Avg Val	211,500	204,600	-3.3	1,890	1,864	-26	-1.4	0.89	0.91
Res Hmstd: Hi Val	282,000	272,800	-3.3	2,644	2,610	-34	-1.3	0.94	0.96
Res Hmstd: Ex-Hi Val	423,100	409,200	-3.3	4,145	4,101	-44	-1.1	0.98	1.00
Apartment	300,000	297,100	-1.0	3,536	3,584	48	1.4	1.18	1.21
Comm/Ind: Lo Val	150,000	135,200	-9.9	3,092	2,896	-196	-6.3	2.06	2.14
Comm/Ind: Med Val	300,000	270,500	-9.8	7,124	6,579	-545	-7.7	2.37	2.43
Comm/Ind: Hi Val	1,000,000	901,600	-9.8	25,939	24,206	-1,733	-6.7	2.59	2.68

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: Exist	21,041,166	18,932,663	-2,108,503	-10.0	239,233	234,720	-4,514	-1.9	1.14	1.24
ResNonHm Exist	2,440,785	2,022,189	-418,596	-17.2	31,132	28,340	-2,792	-9.0	1.28	1.40
Apartments Exist	808,119	752,917	-55,201	-6.8	12,392	12,617	226	1.8	1.53	1.68
Low-inc Apts Exi	164,959	149,882	-15,077	-9.1	1,562	1,554	-8	-0.5	0.95	1.04
Seas Rec: Exist	57,928	49,283	-8,645	-14.9	648	624	-24	-3.7	1.12	1.27
Com/Ind Lo Exist	488,893	483,095	-5,798	-1.2	12,416	13,275	859	6.9	2.54	2.75
Com/Ind Hi Exist	4,131,729	3,723,643	-408,086	-9.9	136,719	133,694	-3,026	-2.2	3.31	3.59
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	246,819	262,912	16,093	6.5	8,078	9,363	1,285	15.9	3.27	3.56
AgHm House Exist	124,847	106,826	-18,021	-14.4	1,295	1,218	-77	-5.9	1.04	1.14
AgHm Land: Exist	110,886	107,240	-3,646	-3.3	425	474	49	11.6	0.38	0.44
Ag NonHm: Exist	133,478	122,864	-10,614	-8.0	1,299	1,355	56	4.3	0.97	1.10
Misc props	149,502	144,882	-4,620	-3.1	2,299	2,454	155	6.7	1.54	1.69
ResHmstd: NewCon	0	127,250	127,250	0.0	0	1,557	1,557	0.0	0.00	1.22
All Other NewCon	0	64,605	64,605	0.0	0	1,459	1,459	0.0	0.00	2.26
Total	29,899,110	27,050,251	-2,848,859	-9.5	447,498	442,703	-4,795	-1.1	1.50	1.64

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	348,505	315,783	-32,722	-9.4	County	35.41	40.17	0.000	0.000
(-) TIF Tax Capacity	17,621	14,674	-2,947	-16.7	City/Town	35.31	38.80	0.315	0.345
(-) FD Contrib Tax Cap	36,082	36,111	29	0.1	School District	24.44	27.70	20.682	20.700
(=) Taxable Tax Capacity	294,802	264,998	-29,804	#####	Special District	5.58	6.15	0.000	0.000
FD Distrib Tax Cap	55,083	56,477	1,394	2.5	Total	100.74	112.82	20.998	21.045

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	148,400	133,500	-10.0	1,568	1,535	-33	-2.1	1.06	1.15
Res Hmstd: Avg Val	222,500	200,200	-10.0	2,537	2,488	-49	-1.9	1.14	1.24
Res Hmstd: Hi Val	296,700	267,000	-10.0	3,507	3,442	-64	-1.8	1.18	1.29
Res Hmstd: Ex-Hi Val	445,100	400,500	-10.0	5,419	5,349	-69	-1.3	1.22	1.34
Apartment	300,000	279,500	-6.8	4,408	4,530	122	2.8	1.47	1.62
Comm/Ind: Lo Val	150,000	135,200	-9.9	3,787	3,701	-86	-2.3	2.52	2.74
Comm/Ind: Med Val	300,000	270,400	-9.9	8,731	8,416	-315	-3.6	2.91	3.11
Comm/Ind: Hi Val	1,000,000	901,200	-9.9	31,805	30,998	-807	-2.5	3.18	3.44

WASHINGTON 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: Exist	20,016,843	18,521,066	-1,495,777	-7.5	201,017	201,087	70	0.0	1.00	1.09
ResNonHm Exist	2,579,526	2,183,684	-395,842	-15.3	28,047	25,647	-2,400	-8.6	1.09	1.17
Apartments Exist	562,110	563,553	1,443	0.3	7,534	8,226	692	9.2	1.34	1.46
Low-inc Apts Exi	114,962	105,891	-9,071	-7.9	928	932	4	0.4	0.81	0.88
Seas Rec: Exist	173,278	157,711	-15,566	-9.0	1,647	1,622	-24	-1.5	0.95	1.03
Com/Ind Lo Exist	300,990	298,072	-2,918	-1.0	7,126	7,607	482	6.8	2.37	2.55
Com/Ind Hi Exist	2,906,362	2,666,094	-240,268	-8.3	91,067	90,030	-1,037	-1.1	3.13	3.38
Publ U: Elec Gen	145,430	152,977	7,548	5.2	3,230	3,569	339	10.5	2.22	2.33
Publ U: Other	229,536	240,625	11,090	4.8	7,170	8,086	917	12.8	3.12	3.36
AgHm House Exist	169,292	146,744	-22,548	-13.3	1,456	1,356	-100	-6.8	0.86	0.92
AgHm Land: Exist	226,415	203,159	-23,257	-10.3	671	662	-10	-1.4	0.30	0.33
Ag NonHm: Exist	325,595	419,404	93,809	28.8	2,654	3,651	996	37.5	0.82	0.87
Misc props	38,441	37,290	-1,152	-3.0	470	485	15	3.1	1.22	1.30
ResHmstd: NewCon	0	121,227	121,227	0.0	0	1,365	1,365	0.0	0.00	1.13
All Other NewCon	0	80,424	80,424	0.0	0	1,609	1,609	0.0	0.00	2.00
Total	27,788,780	25,897,921	-1,890,859	-6.8	353,017	355,936	2,919	0.8	1.27	1.37

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	316,931	295,231	-21,700	-6.8	County	27.55	29.56	0.314	0.229
(-) TIF Tax Capacity	8,474	7,305	-1,170	-13.8	City/Town	30.07	32.73	0.626	0.675
(-) FD Contrib Tax Cap	26,427	25,869	-558	-2.1	School District	24.25	26.86	16.281	18.004
(=) Taxable Tax Capacity	282,029	262,057	-19,972	-7.1	Special District	5.14	5.39	0.000	0.000
FD Distrib Tax Cap	31,493	31,708	215	0.7	Total	87.01	94.55	17.221	18.908

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,900	174,800	-7.5	1,766	1,768	2	0.1	0.94	1.01
Res Hmstd: Avg Val	283,200	262,000	-7.5	2,834	2,836	2	0.1	1.00	1.08
Res Hmstd: Hi Val	377,500	349,300	-7.5	3,902	3,905	3	0.1	1.03	1.12
Res Hmstd: Ex-Hi Val	566,400	524,100	-7.5	6,048	6,003	-45	-0.7	1.07	1.15
Apartment	300,000	300,800	0.3	3,779	4,124	344	9.1	1.26	1.37
Comm/Ind: Lo Val	150,000	137,600	-8.3	3,536	3,500	-36	-1.0	2.36	2.54
Comm/Ind: Med Val	300,000	275,200	-8.3	8,165	7,982	-183	-2.2	2.72	2.90
Comm/Ind: Hi Val	1,000,000	917,300	-8.3	29,765	29,353	-413	-1.4	2.98	3.2

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: Exist	28,345,015	26,229,321	-2,115,694	-7.5	314,090	306,762	-7,328	-2.3	1.11	1.17
ResNonHm Exist	2,428,335	2,136,718	-291,617	-12.0	29,806	27,730	-2,075	-7.0	1.23	1.30
Apartments Exist	1,718,163	1,567,593	-150,570	-8.8	23,747	23,172	-575	-2.4	1.38	1.48
Low-inc Apts Exi	116,364	119,315	2,951	2.5	1,069	1,158	89	8.3	0.92	0.97
Seas Rec: Exist	28,151	26,294	-1,857	-6.6	333	328	-5	-1.4	1.18	1.25
Com/Ind Lo Exist	524,287	520,695	-3,591	-0.7	12,919	13,734	815	6.3	2.46	2.64
Com/Ind Hi Exist	5,935,456	5,534,358	-401,099	-6.8	189,032	188,963	-68	0.0	3.18	3.41
Publ U: Elec Gen	72,405	79,195	6,790	9.4	1,674	1,961	286	17.1	2.31	2.48
Publ U: Other	475,322	533,687	58,365	12.3	15,316	18,393	3,076	20.1	3.22	3.45
AgHm House Exist	220,815	204,902	-15,913	-7.2	2,065	1,995	-70	-3.4	0.94	0.97
AgHm Land: Exist	630,440	624,532	-5,908	-0.9	2,758	2,838	79	2.9	0.44	0.45
Ag NonHm: Exist	372,146	326,326	-45,820	-12.3	3,281	3,035	-247	-7.5	0.88	0.93
Misc props	141,405	135,274	-6,130	-4.3	2,165	2,179	13	0.6	1.53	1.61
ResHmstd: NewCon	0	119,666	119,666	0.0	0	1,448	1,448	0.0	0.00	1.21
All Other NewCon	0	101,779	101,779	0.0	0	1,947	1,947	0.0	0.00	1.91
Total	41,008,305	38,259,657	-2,748,649	-6.7	598,255	595,641	-2,614	-0.4	1.46	1.56

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	482,054	450,548	-31,506	-6.5	County	27.16	29.04	0.501	0.537
(-) TIF Tax Capacity	19,503	14,037	-5,466	-28.0	City/Town	37.14	39.92	0.913	0.995
(-) FD Contrib Tax Cap	52,294	52,609	315	0.6	School District	25.51	27.28	19.813	20.367
(=) Taxable Tax Capacity	410,257	383,902	-26,355	-6.4	Special District	4.68	4.91	0.000	0.000
FD Distrib Tax Cap	58,215	58,690	475	0.8	Total	94.50	101.15	21.228	21.899

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	164,200	151,900	-7.5	1,676	1,633	-42	-2.5	1.02	1.08
Res Hmstd: Avg Val	246,200	227,800	-7.5	2,698	2,636	-63	-2.3	1.1	1.16
Res Hmstd: Hi Val	328,200	303,700	-7.5	3,721	3,638	-83	-2.2	1.13	1.2
Res Hmstd: Ex-Hi Val	492,400	455,600	-7.5	5,698	5,606	-92	-1.6	1.16	1.23
Apartment	300,000	273,700	-8.8	4,181	4,060	-121	-2.9	1.39	1.48
Comm/Ind: Lo Val	150,000	139,900	-6.7	3,703	3,691	-13	-0.3	2.47	2.64
Comm/Ind: Med Val	300,000	279,700	-6.8	8,535	8,425	-111	-1.3	2.85	3.01
Comm/Ind: Hi Val	1,000,000	932,400	-6.8	31,084	30,906	-177	-0.6	3.11	3.31

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: Exist	17,697,186	16,770,349	-926,837	-5.2	205,839	207,724	1,885	0.9	1.16	1.24
ResNonHm Exist	2,407,233	2,041,689	-365,545	-15.2	30,922	27,767	-3,156	-10.2	1.28	1.36
Apartments Exist	404,704	393,623	-11,081	-2.7	6,027	6,252	225	3.7	1.49	1.59
Low-inc Apts Exi	110,936	109,756	-1,181	-1.1	1,045	1,097	52	5.0	0.94	1.00
Seas Rec: Exist	84,947	80,232	-4,715	-5.6	999	1,020	21	2.1	1.18	1.27
Com/Ind Lo Exist	383,457	379,631	-3,827	-1.0	9,708	10,242	534	5.5	2.53	2.70
Com/Ind Hi Exist	2,472,993	2,395,502	-77,491	-3.1	81,584	84,472	2,888	3.5	3.30	3.53
Publ U: Elec Gen	17,839	18,924	1,085	6.1	391	445	54	13.9	2.19	2.35
Publ U: Other	158,344	200,960	42,617	26.9	5,116	6,818	1,702	33.3	3.23	3.39
AgHm House Exist	440,050	378,911	-61,139	-13.9	3,981	3,597	-383	-9.6	0.90	0.95
AgHm Land: Exist	999,955	928,249	-71,706	-7.2	4,139	3,906	-233	-5.6	0.41	0.42
Ag NonHm: Exist	534,023	485,462	-48,561	-9.1	4,863	4,697	-165	-3.4	0.91	0.97
Misc props	24,774	24,846	72	0.3	362	388	26	7.1	1.46	1.56
ResHmstd: NewCon	0	144,191	144,191	0.0	0	1,776	1,776	0.0	0.00	1.23
All Other NewCon	0	65,248	65,248	0.0	0	1,176	1,176	0.0	0.00	1.80
Total	25,736,442	24,417,571	-1,318,871	-5.1	354,975	361,377	6,401	1.8	1.38	1.48

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	286,638	272,375	-14,263	-5.0	County	35.75	38.04	0.000	0.000
(-) TIF Tax Capacity	7,976	7,298	-678	-8.5	City/Town	30.29	32.34	1.024	1.054
(-) FD Contrib Tax Cap	21,340	22,257	917	4.3	School District	30.13	32.19	16.817	18.327
(=) Taxable Tax Capacity	257,322	242,820	-14,502	-5.6	Special District	4.99	5.23	0.000	0.000
FD Distrib Tax Cap	28,136	28,261	125	0.4	Total	101.17	107.80	17.841	19.381

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	191,300	181,300	-5.2	2,076	2,096	20	1.0	1.09	1.16
Res Hmstd:Avg Val	286,900	271,900	-5.2	3,300	3,330	30	0.9	1.15	1.22
Res Hmstd: Hi Val	382,400	362,400	-5.2	4,523	4,563	40	0.9	1.18	1.26
Res Hmstd: Ex-Hi Val	573,700	543,700	-5.2	7,014	7,032	19	0.3	1.22	1.29
Apartment	300,000	291,800	-2.7	4,329	4,497	168	3.9	1.44	1.54
Comm/Ind: Lo Val	150,000	145,300	-3.1	3,738	3,875	137	3.7	2.49	2.67
Comm/Ind: Med Val	300,000	290,600	-3.1	8,632	8,908	276	3.2	2.88	3.07
Comm/Ind: Hi Val	1,000,000	968,700	-3.1	31,473	32,579	1,107	3.5	3.15	3.36

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: Exist	18,279,790	16,637,513	-1,642,276	-9.0	239,556	236,104	-3,452	-1.4	1.31	1.42
ResNonHm Exist	1,849,928	1,584,906	-265,022	-14.3	27,076	25,183	-1,893	-7.0	1.46	1.59
Apartments Exist	973,103	911,531	-61,571	-6.3	17,200	17,700	500	2.9	1.77	1.94
Low-inc Apts Exi	147,471	135,558	-11,913	-8.1	1,607	1,612	5	0.3	1.09	1.19
Seas Rec: Exist	8,813	7,901	-912	-10.4	143	136	-7	-4.9	1.63	1.72
Com/Ind Lo Exist	346,192	339,433	-6,758	-2.0	9,376	9,904	528	5.6	2.71	2.92
Com/Ind Hi Exist	4,542,658	4,154,694	-387,965	-8.5	159,979	157,423	-2,556	-1.6	3.52	3.79
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	208,459	221,346	12,887	6.2	7,234	8,280	1,046	14.5	3.47	3.74
AgHm House Exist	73,762	66,971	-6,791	-9.2	918	899	-19	-2.0	1.24	1.34
AgHm Land: Exist	129,197	121,550	-7,647	-5.9	678	692	13	1.9	0.53	0.57
Ag NonHm: Exist	274,367	229,898	-44,469	-16.2	3,170	2,887	-284	-9.0	1.16	1.26
Misc props	23,554	23,418	-136	-0.6	430	462	32	7.4	1.83	1.97
ResHmstd: NewCon	0	106,771	106,771	0.0	0	1,480	1,480	0.0	0.00	1.39
All Other NewCon	0	56,741	56,741	0.0	0	1,503	1,503	0.0	0.00	2.65
Total	26,857,293	24,598,230	-2,259,062	-8.4	467,368	464,264	-3,104	-0.7	1.74	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	321,152	294,483	-26,669	-8.3	County	42.44	45.63	0.000	0.000
(-) TIF Tax Capacity	24,597	20,429	-4,169	-16.9	City/Town	39.67	43.68	0.992	1.072
(-) FD Contrib Tax Cap	39,281	37,581	-1,700	-4.3	School District	25.47	28.40	21.129	22.144
(=) Taxable Tax Capacity	257,273	236,473	-20,800	-8.1	Special District	8.88	10.03	0.000	0.000
FD Distrib Tax Cap	45,742	46,749	1,007	2.2	Total	116.46	127.74	22.120	23.216

**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	152,500	138,800	-9.0	1,878	1,848	-30	-1.6	1.23	1.33
Res Hmstd:Avg Val	228,600	208,100	-9.0	3,001	2,956	-45	-1.5	1.31	1.42
Res Hmstd: Hi Val	304,800	277,400	-9.0	4,126	4,065	-61	-1.5	1.35	1.47
Res Hmstd: Ex-Hi Val	457,300	416,200	-9.0	6,337	6,283	-54	-0.9	1.39	1.51
Apartment	300,000	281,000	-6.3	5,031	5,139	108	2.2	1.68	1.83
Comm/Ind: Lo Val	150,000	137,200	-8.5	4,024	3,966	-59	-1.5	2.68	2.89
Comm/Ind: Med Val	300,000	274,400	-8.5	9,280	9,033	-246	-2.7	3.09	3.29
Comm/Ind: Hi Val	1,000,000	914,600	-8.5	33,804	33,210	-594	-1.8	3.38	3.63

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	21,465,380	20,108,441	-1,356,939	-6.3	262,694	267,413	4,719	1.8	1.22	1.33
ResNonHm Exist	2,266,412	2,107,324	-159,088	-7.0	29,581	29,956	375	1.3	1.31	1.42
Apartments Exist	2,085,150	1,967,595	-117,555	-5.6	32,460	33,506	1,045	3.2	1.56	1.70
Low-inc Apts Exi	157,647	154,808	-2,839	-1.8	1,522	1,632	110	7.3	0.97	1.05
Seas Rec: Exist	3,945	3,467	-478	-12.1	46	44	-2	-4.4	1.16	1.26
Com/Ind Lo Exist	375,385	367,838	-7,547	-2.0	9,714	10,281	567	5.8	2.59	2.80
Com/Ind Hi Exist	8,221,647	7,340,508	-881,139	-10.7	276,963	266,996	-9,967	-3.6	3.37	3.64
Publ U: Elec Gen	196	202	6	3.1	5	6	1	12.9	2.61	2.85
Publ U: Other	162,643	172,922	10,279	6.3	5,496	6,308	811	14.8	3.38	3.65
AgHm House Exist	195	167	-28	-14.2	2	2	0	-9.0	1.17	1.24
AgHm Land: Exist	61	60	-1	-1.7	0	0	0	17.9	0.25	0.30
Ag NonHm: Exist	2,496	194	-2,302	-92.2	27	2	-25	-91.5	1.10	1.20
Misc props	7,760	7,672	-88	-1.1	139	152	13	9.4	1.79	1.98
ResHmstd: NewCon	0	59,693	59,693	0.0	0	788	788	0.0	0.00	1.32
All Other NewCon	0	165,071	165,071	0.0	0	4,980	4,980	0.0	0.00	3.02
Total	34,748,915	32,455,961	-2,292,954	-6.6	618,650	622,065	3,415	0.6	1.78	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	444,155	412,670	-31,485	-7.1	County	42.44	45.63	0.000	0.000
(-) TIF Tax Capacity	31,065	27,312	-3,753	-12.1	City/Town	35.25	38.81	0.174	0.190
(-) FD Contrib Tax Cap	66,478	64,861	-1,617	-2.4	School District	20.62	23.45	16.753	17.338
(=) Taxable Tax Capacity	346,612	320,497	-26,115	-7.5	Special District	10.16	11.30	0.000	0.000
FD Distrib Tax Cap	30,702	29,166	-1,536	-5.0	Total	108.47	119.20	16.927	17.528

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	190,700	178,600	-6.3	2,191	2,230	40	1.8	1.15	1.25
Res Hmstd: Avg Val	285,900	267,800	-6.3	3,470	3,530	60	1.7	1.21	1.32
Res Hmstd: Hi Val	381,100	357,000	-6.3	4,750	4,830	81	1.7	1.25	1.35
Res Hmstd: Ex-Hi Val	571,700	535,600	-6.3	7,364	7,429	66	0.9	1.29	1.39
Apartment	300,000	283,100	-5.6	4,576	4,715	139	3.0	1.53	1.67
Comm/Ind: Lo Val	150,000	133,900	-10.7	3,835	3,693	-142	-3.7	2.56	2.76
Comm/Ind: Med Val	300,000	267,800	-10.7	8,863	8,400	-463	-5.2	2.95	3.14
Comm/Ind: Hi Val	1,000,000	892,800	-10.7	32,329	31,020	-1,309	-4.0	3.23	3.47

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: Exist	29,314,080	27,193,279	-2,120,800	-7.2	345,315	346,075	760	0.2	1.18	1.27
ResNonHm Exist	4,243,682	3,932,341	-311,341	-7.3	51,894	52,169	275	0.5	1.22	1.33
Apartments Exist	1,607,620	1,488,119	-119,501	-7.4	23,620	23,760	140	0.6	1.47	1.60
Low-inc Apts Exi	121,287	112,658	-8,628	-7.1	1,099	1,108	9	0.8	0.91	0.98
Seas Rec: Exist	159,447	144,927	-14,521	-9.1	1,861	1,832	-29	-1.6	1.17	1.26
Com/Ind Lo Exist	362,498	354,815	-7,683	-2.1	9,047	9,532	485	5.4	2.50	2.69
Com/Ind Hi Exist	6,545,204	6,022,763	-522,441	-8.0	215,561	213,333	-2,229	-1.0	3.29	3.54
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	195,693	211,377	15,684	8.0	6,377	7,403	1,026	16.1	3.26	3.50
AgHm House Exist	76,255	68,549	-7,707	-10.1	860	808	-52	-6.0	1.13	1.18
AgHm Land: Exist	129,454	123,524	-5,929	-4.6	773	776	3	0.3	0.60	0.63
Ag NonHm: Exist	219,643	192,459	-27,184	-12.4	2,075	1,944	-131	-6.3	0.94	1.01
Misc props	17,551	18,290	739	4.2	288	327	39	13.5	1.64	1.79
ResHmstd: NewCon	0	107,286	107,286	0.0	0	1,344	1,344	0.0	0.00	1.25
All Other NewCon	0	109,290	109,290	0.0	0	2,797	2,797	0.0	0.00	2.56
Total	42,992,412	40,079,677	-2,912,736	-6.8	658,770	663,208	4,439	0.7	1.53	1.65

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	521,123	484,514	-36,608	-7.0	County	42.44	45.63	0.000	0.000
(-) TIF Tax Capacity	9,480	8,377	-1,104	-11.6	City/Town	25.97	28.09	0.887	1.001
(-) FD Contrib Tax Cap	55,725	53,864	-1,861	-3.3	School District	21.61	23.83	15.959	17.189
(=) Taxable Tax Capacity	455,918	422,274	-33,644	-7.4	Special District	9.37	10.48	0.000	0.000
FD Distrib Tax Cap	23,908	22,919	-989	-4.1	Total	99.38	108.04	16.846	18.190

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	264,100	245,000	-7.2	2,935	2,941	6	0.2	1.11	1.20
Res Hmstd: Avg Val	395,900	367,300	-7.2	4,585	4,594	9	0.2	1.16	1.25
Res Hmstd: Hi Val	527,800	489,600	-7.2	6,204	6,180	-24	-0.4	1.18	1.26
Res Hmstd: Ex-Hi Val	791,900	734,600	-7.2	9,929	9,906	-23	-0.2	1.25	1.35
Apartment	300,000	277,700	-7.4	4,232	4,255	23	0.5	1.41	1.53
Comm/Ind: Lo Val	150,000	138,000	-8.0	3,714	3,679	-35	-0.9	2.48	2.67
Comm/Ind: Med Val	300,000	276,100	-8.0	8,583	8,405	-177	-2.1	2.86	3.04
Comm/Ind: Hi Val	1,000,000	920,200	-8.0	31,301	30,911	-390	-1.2	3.13	3.36

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: Exist	15,658,270	14,896,788	-761,482	-4.9	186,811	191,410	4,600	2.5	1.19	1.28
ResNonHm Exist	1,585,179	1,392,814	-192,365	-12.1	20,603	19,532	-1,071	-5.2	1.30	1.40
Apartments Exist	1,248,664	1,171,454	-77,210	-6.2	19,397	19,588	191	1.0	1.55	1.67
Low-inc Apts Exi	220,005	226,702	6,697	3.0	2,158	2,391	233	10.8	0.98	1.05
Seas Rec: Exist	13,498	12,765	-734	-5.4	172	172	1	0.5	1.27	1.35
Com/Ind Lo Exist	340,907	340,938	32	0.0	8,750	9,417	667	7.6	2.57	2.76
Com/Ind Hi Exist	5,040,062	4,703,942	-336,120	-6.7	169,972	170,275	303	0.2	3.37	3.62
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	218,885	219,070	185	0.1	7,376	7,917	542	7.3	3.37	3.61
AgHm House Exist	1,037	949	-88	-8.5	13	13	0	-1.7	1.24	1.33
AgHm Land: Exist	466	279	-187	-40.1	2	1	-1	-70.0	0.39	0.19
Ag NonHm: Exist	19,678	15,981	-3,697	-18.8	182	162	-20	-11.0	0.92	1.01
Misc props	94,527	93,172	-1,355	-1.4	1,533	1,621	88	5.7	1.62	1.74
ResHmstd: NewCon	0	34,584	34,584	0.0	0	446	446	0.0	0.00	1.29
All Other NewCon	0	42,203	42,203	0.0	0	1,167	1,167	0.0	0.00	2.77
Total	24,441,177	23,151,640	-1,289,537	-5.3	416,968	424,113	7,144	1.7	1.71	1.83

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	303,991	287,389	-16,602	-5.5	County	50.04	54.56	0.000	0.000
(-) TIF Tax Capacity	19,447	18,486	-961	-4.9	City/Town	26.56	28.86	0.942	0.992
(-) FD Contrib Tax Cap	41,146	39,746	-1,400	-3.4	School District	21.27	22.66	18.557	19.894
(=) Taxable Tax Capacity	243,398	229,156	-14,242	-5.9	Special District	8.05	8.47	0.000	0.000
FD Distrib Tax Cap	34,074	33,353	-721	-2.1	Total	105.91	114.56	19.500	20.887

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	162,700	154,800	-4.9	1,815	1,864	49	2.7	1.12	1.20
Res Hmstd: Avg Val	244,000	232,100	-4.9	2,907	2,980	73	2.5	1.19	1.28
Res Hmstd: Hi Val	325,300	309,500	-4.9	4,000	4,098	98	2.5	1.23	1.32
Res Hmstd: Ex-Hi Val	488,000	464,300	-4.9	6,120	6,289	169	2.8	1.25	1.35
Apartment	300,000	281,400	-6.2	4,557	4,617	61	1.3	1.52	1.64
Comm/Ind: Lo Val	150,000	140,000	-6.7	3,834	3,842	8	0.2	2.56	2.74
Comm/Ind: Med Val	300,000	280,000	-6.7	8,849	8,783	-66	-0.7	2.95	3.14
Comm/Ind: Hi Val	1,000,000	933,300	-6.7	32,250	32,233	-17	-0.1	3.23	3.45

CITY OF MINNEAPOLIS

<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: Exist	19,223,045	18,262,989	-960,056	-5.0	269,581	293,185	23,604	8.8	1.40	1.61
ResNonHm Exist	5,312,760	5,115,019	-197,742	-3.7	83,140	91,191	8,051	9.7	1.56	1.78
Apartments Exist	3,157,128	2,911,596	-245,532	-7.8	55,949	58,877	2,928	5.2	1.77	2.02
Low-inc Apts Exi	358,974	354,877	-4,097	-1.1	3,917	4,419	502	12.8	1.09	1.25
Seas Rec: Exist	15,480	14,691	-789	-5.1	273	296	23	8.3	1.77	2.01
Com/Ind Lo Exist	656,914	650,016	-6,898	-1.1	18,056	19,711	1,655	9.2	2.75	3.03
Com/Ind Hi Exist	7,870,689	7,066,440	-804,248	-10.2	283,569	280,685	-2,884	-1.0	3.60	3.97
Publ U: Elec Gen	70,520	120,360	49,839	70.7	1,898	3,605	1,708	90.0	2.69	3.00
Publ U: Other	256,716	283,933	27,217	10.6	9,226	11,277	2,051	22.2	3.59	3.97
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	1,514	1,496	-18	-1.2	19	22	2	12.7	1.27	1.45
Misc props	58,380	53,966	-4,414	-7.6	1,029	1,098	69	6.7	1.76	2.03
ResHmstd: NewCon	0	50,854	50,854	0.0	0	816	816	0.0	0.00	1.61
All Other NewCon	0	105,142	105,142	0.0	0	2,973	2,973	0.0	0.00	2.83
Total	36,982,119	34,991,379	-1,990,741	-5.4	726,657	768,155	41,498	5.7	1.96	2.20

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	470,058	442,295	-27,763	-5.9	County	41.78	44.89	0.000	0.000
(-) TIF Tax Capacity	35,672	44,078	8,407	23.6	City/Town	58.28	69.01	2.524	2.668
(-) FD Contrib Tax Cap	55,163	58,331	3,169	5.7	School District	20.02	22.92	16.081	18.649
(=) Taxable Tax Capacity	379,224	339,885	-39,338	#####	Special District	6.81	7.90	0.000	0.000
FD Distrib Tax Cap	60,484	57,452	-3,031	-5.0	Total	126.89	144.72	18.605	21.317

**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	160,300	152,300	-5.0	2,104	2,293	189	9.0	1.31	1.51
Res Hmstd: Avg Val	240,300	228,300	-5.0	3,340	3,624	284	8.5	1.39	1.59
Res Hmstd: Hi Val	320,300	304,300	-5.0	4,576	4,954	378	8.3	1.43	1.63
Res Hmstd: Ex-Hi Val	480,600	456,600	-5.0	6,992	7,581	589	8.4	1.45	1.66
Apartment	300,000	276,700	-7.8	5,316	5,595	279	5.2	1.77	2.02
Comm/Ind: Lo Val	150,000	134,700	-10.2	4,123	4,085	-38	-0.9	2.75	3.03
Comm/Ind: Med Val	300,000	269,300	-10.2	9,527	9,287	-240	-2.5	3.18	3.45
Comm/Ind: Hi Val	1,000,000	897,800	-10.2	34,747	34,252	-495	-1.4	3.47	3.82

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax			Effective		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Exist	12,237,935	11,526,486	-711,449	-5.8	154,356	160,424	6,068	3.9	1.26	1.39
ResNonHm Exist	2,443,570	2,059,943	-383,627	-15.7	35,211	32,693	-2,518	-7.2	1.44	1.59
Apartments Exist	1,917,958	1,817,412	-100,546	-5.2	31,534	33,027	1,493	4.7	1.64	1.82
Low-inc Apts Exi	330,115	325,901	-4,214	-1.3	3,326	3,625	299	9.0	1.01	1.11
Seas Rec: Exist	1,147	448	-699	-60.9	17	7	-11	-61.9	1.52	1.49
Com/Ind Lo Exist	432,792	424,413	-8,380	-1.9	11,407	12,141	734	6.4	2.64	2.86
Com/Ind Hi Exist	3,942,087	3,611,692	-330,395	-8.4	136,708	136,008	-700	-0.5	3.47	3.77
Publ U: Elec Gen	28,326	876	-27,450	-96.9	724	24	-700	-96.6	2.56	2.79
Publ U: Other	208,179	227,223	19,043	9.1	7,219	8,553	1,333	18.5	3.47	3.76
AgHm House Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
AgHm Land: Exist	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHm: Exist	740	727	-13	-1.8	9	10	1	9.1	1.20	1.34
Misc props	7,129	6,152	-977	-13.7	119	110	-9	-7.5	1.67	1.79
ResHmstd: NewCon	0	23,807	23,807	0.0	0	331	331	0.0	0.00	1.39
All Other NewCon	0	57,831	57,831	0.0	0	1,129	1,129	0.0	0.00	1.95
Total	21,549,978	20,082,911	-1,467,067	-6.8	380,630	388,082	7,452	2.0	1.77	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	266,461	247,786	-18,674	-7.0	County	46.28	50.56	0.000	0.000
(-) TIF Tax Capacity	25,463	22,828	-2,634	-10.3	City/Town	36.23	37.97	0.000	0.000
(-) FD Contrib Tax Cap	30,379	29,483	-895	-2.9	School District	28.33	34.97	13.943	14.567
(=) Taxable Tax Capacity	210,619	195,475	-15,145	-7.2	Special District	9.54	10.23	0.000	0.000
FD Distrib Tax Cap	56,480	55,940	-540	-1.0	Total	120.38	133.73	13.943	14.567

**Tax Burdens on
Hypothetical Properties**

	Taxable Market Value			Net Tax				Effective	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,000	132,800	-5.8	1,648	1,716	68	4.1	1.17	1.29
Res Hmstd: Avg Val	211,300	199,000	-5.8	2,656	2,758	102	3.8	1.26	1.39
Res Hmstd: Hi Val	281,700	265,300	-5.8	3,665	3,801	136	3.7	1.30	1.43
Res Hmstd: Ex-Hi Val	422,700	398,100	-5.8	5,678	5,890	212	3.7	1.34	1.48
Apartment	300,000	284,300	-5.2	4,932	5,167	234	4.7	1.64	1.82
Comm/Ind: Lo Val	150,000	137,400	-8.4	3,954	3,931	-23	-0.6	2.64	2.86
Comm/Ind: Med Val	300,000	274,900	-8.4	9,156	8,995	-161	-1.8	3.05	3.27
Comm/Ind: Hi Val	1,000,000	916,200	-8.4	33,431	33,144	-286	-0.9	3.34	3.62

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
175.0	Farm 1b Hmstd HGA: <50K	0.450	26,000	117	26
176.0	Ag Hmstd HGA: <76K	1.000	6,136,298	61,363	40,679
177.0	Ag Hmstd HGA: 76K-414K	1.000	5,464,254	54,643	53,887
178.0	Ag Hmstd HGA: 414K-500K	1.000	50,444	504	493
179.0	Ag Hmstd HGA: >500K	1.250	69,080	864	853
180.0	Farm 1b Hmstd 2a land <50K	0.450	1,092	5	1
181.0	Ag Hmstd 2a 1 & b: <115K	0.500	9,106,912	45,535	15,439
182.0	Ag Hmstd 2a 1 & b: 115K-345K	0.500	12,205,877	61,029	48,026
183.0	Ag Hmstd 2a 1 & b: 345K-1.01M	0.500	16,297,706	81,489	61,268
184.0	Ag Hmstd 2a 1 & b: >1.01M	1.000	10,585,279	105,853	76,752
185.0	Farm 1b Hmstd 2b land <50K	0.450	138	1	0
186.0	Ag Hmstd 2b 1 & b: <115K	0.500	978,193	4,891	1,660
187.0	Ag Hmstd 2b 1 & b: 115K-345K	0.500	1,129,199	5,646	4,566
188.0	Ag Hmstd 2b 1 & b: 345K-1.01M	0.500	786,475	3,932	3,143
189.0	Ag Hmstd 2b 1 & b: >1.01M	1.000	253,414	2,534	2,086
193.0	Ag 2a Non-homestead	1.000	23,347,372	233,474	177,521
194.0	Ag 2b Non-homestead	1.000	8,059,784	80,598	64,340
195.0	Migrant Housing <500K	1.000	1,062	11	12
198.0	Managed forest land (2c)	0.650	179,168	1,165	909
199.0	Private Airport (2d)	1.000	1,069	11	9
205.0	Res 1b Homestead: <50K	0.450	452,735	2,037	1,842
206.0	Res Homestead: <76K	1.000	105,025,684	1,050,257	1,021,920
207.0	Res Homestead: 76K-414K	1.000	186,967,976	1,869,680	2,233,039
208.0	Res Homestead: 414K-500K	1.000	3,894,076	38,941	40,856
209.0	Res Homestead: > 500K	1.250	14,430,203	180,378	192,571
211.0	Res NonHmstd 1 unit: <76K	1.000	13,251,606	132,516	163,935
212.0	Res NonHmstd 1 unit: 76K - 500K	1.000	16,600,077	166,001	201,113
213.0	Res NonHmstd 1 unit: >500K	1.250	2,599,566	32,495	35,368
215.0	Res NonHmstd 2-3 units	1.250	9,496,605	118,708	142,651
218.0	Regular apartments (4a)	1.250	18,379,686	229,746	290,643
219.0	Low-income housing (4d)	0.750	2,807,184	21,054	27,775
220.0	Student housing	1.000	28,238	282	355
221.0	Manuf home park land	1.250	605,751	7,572	9,175
223.0	Non-comm SeasRec: <76K	1.000	9,736,889	97,369	74,524
224.0	Non-Comm SeasRec: 76K-500K	1.000	15,191,373	151,914	125,526
225.0	Non-comm SeasRec: >500K	1.250	1,893,893	23,674	17,747
227.0	Comm SeasRec 1c: <600K	0.500	419,067	2,095	1,628
228.0	Com SeasRec 1c: 600K-2.3M	1.000	212,929	2,129	1,506
229.0	Com SeasRec 1c: >2.3M	1.250	32,973	412	301
230.0	Com SeasRec 4c: <500K	1.000	222,231	2,222	2,231
231.0	Com SeasRec 4c: >500K	1.250	177,507	2,219	1,939

House Research Dept.

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(all figures in \$000s)

232.0	Bed & Breakfast	1.250	24,598	307	332
233.0	Qualifying golf courses	1.250	260,581	3,257	3,309
234.0	Metro Non-profit Indoor Rec	1.250	15,220	190	270
235.0	Non-profit/Comm Serv - NonRev	1.500	42,634	640	759
236.0	Non-profit/Comm Serv - donation	1.500	76,136	1,142	1,603
237.0	Seasonal Restaurant on Lake	1.250	19,457	243	192
238.0	Qualifying Marina <500K	1.000	7,566	76	80
239.0	Qualifying Marina >500K	1.250	17,685	221	224
241.0	Commercial: <150K	1.500	8,718,725	130,781	220,086
242.0	Commercial: >150K	2.000	50,381,677	1,007,634	1,681,888
243.0	Comm'l border city: <150K	1.500	600	9	16
244.0	Comm'l border city: >150K	2.000	13,877	278	356
252.0	Industrial: <150K	1.500	1,314,007	19,710	33,767
253.0	Industrial: >150K	2.000	15,134,010	302,680	509,374
255.0	Ind'l border city: >150K	2.000	4,282	86	99
263.0	Publ Util: land & bldgs <150K	1.500	82,573	1,239	1,929
264.0	Publ Util: land & bldgs >150K	2.000	914,818	18,296	29,166
265.0	Publ Util: Electric Generat Mach	2.000	1,484,155	29,683	33,826
266.0	Publ Util: machinery (non-generat)	2.000	1,160,128	23,203	34,498
268.0	Railroad <150K	1.500	156,512	2,348	4,060
269.0	Railroad >150K	2.000	749,783	14,996	23,387
271.0	Non-comm aircraft hangars	1.500	4,430	66	75
272.0	Mineral	2.000	2,196	44	81
273.0	Misc class 5	2.000	7,114	142	158
279.0	Personal: 3f	1.000	12,247	122	114
280.0	Non-comm aircraft hangars	1.500	79,870	1,198	1,308
281.0	Pers: It31 tools&mach excl elec gen	2.000	187,331	3,747	5,339
282.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	5,393	54	67
283.0	Pers: It32 struct/leased land-NCSRR<76	1.000	58,354	584	503
284.0	Pers: It32 NCSRR: 76K-500K	1.000	15,605	156	121
286.0	Pers: It32 struct/leased land-C/I	2.000	23,504	470	673
287.0	Pers: Item 33 ag real estate	1.000	29,629	296	291
289.0	Pers: It41 struct/leased land - C/I	2.000	455,008	9,100	11,467
290.0	Pers: It41 struct/leased land-NCSRR<76	1.000	1,355	14	17
293.0	Pers: It41 str/leased land-non C/I,SRR	1.000	9,715	97	114
294.0	Pers: Item 41 Border EZ	2.000	29	1	1
295.0	Pers: Item 42 non-EZ struct/RR land	2.000	32,470	649	1,172
297.0	Pers: It43 leased real estate - non C/I	1.500	25,387	381	530
298.0	Pers: Item 43 leased real estate - C/I	2.000	467,683	9,354	10,957
299.0	Pers: Item 44 electric util trans lines	2.000	1,682,106	33,642	53,658
300.0	Pers: Item 44 electric util distri lines	2.000	252,561	5,051	8,391
301.0	Pers: Item 45 syst/gas utils	2.000	2,161,691	43,234	64,035
302.0	Pers: Item 46 syst/water utils	2.000	73	1	2
303.0	Pers: Item 48 misc	2.000	10,830	217	255

State Total

583,208,669

6,540,999

7,876,868

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
179.1	Blind/dis Hmstd HGA: <50K: Exist	0.450	26,153	118	27
179.2	Blind/dis Hmstd HGA: <50K: New	0.450	90	0	0
180.1	Ag Hmstd HGA: <76K: Exist	1.000	6,019,058	60,191	41,037
180.2	Ag Hmstd HGA: <76K: New	1.000	18,391	184	123
181.1	Ag Hmstd HGA: 76K-414K: Exist	1.000	5,017,465	50,175	51,577
181.2	Ag Hmstd HGA: 76K-414K: New	1.000	14,872	149	151
182.1	Ag Hmstd HGA: 414K-500K: Exist	1.000	36,905	369	380
182.2	Ag Hmstd HGA: 414K-500K: New	1.000	113	1	1
183.1	Ag Hmstd HGA: >500K: Exist	1.250	52,735	659	685
183.2	Ag Hmstd HGA: >500K: New	1.250	168	2	2
184.1	Blind/dis 2a Hmstd land <50K: Exist	0.450	810	4	1
184.2	Blind/dis 2a Hmstd land <50K: New	0.450	2	0	0
185.1	Ag Hmstd 2a l & b: <115K: Exist	0.500	9,032,190	45,161	16,207
185.2	Ag Hmstd 2a l & b: <115K: New	0.500	25,999	130	48
186.1	Ag Hmstd 2a l & b: 115K-345K: Exist	0.500	11,893,113	59,466	47,443
186.2	Ag Hmstd 2a l & b: 115K-345K: New	0.500	31,015	155	127
187.1	Ag Hmstd 2a l & b: 345K-1.14M: Exist	0.500	18,400,475	92,002	69,299
187.2	Ag Hmstd 2a l & b: 345K-1.14M: New	0.500	42,806	214	165
188.1	Ag Hmstd 2a l & b: >1.14M: Exist	1.000	10,579,358	105,794	76,511
188.2	Ag Hmstd 2a l & b: >1.14M: New	1.000	21,980	220	163
189.1	Blind/dis Hmstd 2b land <50K: Exist	0.450	173	1	0
189.2	Blind/dis Hmstd 2b land <50K: New	0.450	0	0	0
190.1	Ag Hmstd 2b l & b: <115K: Exist	0.500	944,763	4,724	1,742
190.2	Ag Hmstd 2b l & b: <115K: New	0.500	123	1	0
191.1	Ag Hmstd 2b l & b: 115K-345K: Exist	0.500	1,237,866	6,189	5,257
191.2	Ag Hmstd 2b l & b: 115K-345K: New	0.500	146	1	1
192.1	Ag Hmstd 2b l & b: 345K-1.14M: Exist	0.500	847,701	4,239	3,499
192.2	Ag Hmstd 2b l & b: 345K-1.14M: New	0.500	115	1	1
193.1	Ag Hmstd 2b l & b: >1.14M: Exist	1.000	203,436	2,034	1,721
193.2	Ag Hmstd 2b l & b: >1.14M: New	1.000	23	0	0
197.1	Ag 2a Non-homestead: Exist	1.000	24,306,761	243,068	184,903
197.2	Ag 2a Non-homestead: New	1.000	49,910	499	383
198.1	Ag 2b Non-homestead: Exist	1.000	8,358,988	83,590	68,558
198.2	Ag 2b Non-homestead: New	1.000	2,333	23	19
199.1	Migrant Housing <500K: Exist	1.000	944	9	11
199.2	Migrant Housing <500K: New	1.000	2	0	0
202.1	Managed forest land (2c)	0.650	311,378	2,024	1,673
203.1	Private Airport (2d)	1.000	814	8	8
209.1	Res 1b Homestead: <50K: Exist	0.450	469,272	2,112	2,030
209.2	Res 1b Homestead: <50K: New	0.450	2,692	12	11

House Research Dept.

Simulation No. 11A3 Baseline: Final Pay 2010

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(all figures in \$000s)

210.1	Res Homestead: <76K: Exist	1.000	104,522,453	1,045,225	1,093,918
210.2	Res Homestead: <76K: New	1.000	571,488	5,715	5,689
211.1	Res Homestead: 76K-414K: Exist	1.000	171,602,545	1,716,025	2,202,883
211.2	Res Homestead: 76K-414K: New	1.000	906,510	9,065	11,294
212.1	Res Homestead: 414K-500K: Exist	1.000	3,213,331	32,133	36,118
212.2	Res Homestead: 414K-500K: New	1.000	17,573	176	196
213.1	Res Homestead: > 500K: Exist	1.250	12,069,396	150,867	176,352
213.2	Res Homestead: > 500K: New	1.250	53,555	669	756
215.1	Res NonHmstd 1 unit: <76K: Exist	1.000	12,995,727	129,957	172,492
215.2	Res NonHmstd 1 unit: <76K: New	1.000	174,370	1,744	2,217
216.1	Res NonHmstd 1 unit: 76K - 500K: Exis	1.000	14,671,295	146,713	192,278
216.2	Res NonHmstd 1 unit: 76K - 500K: New	1.000	202,165	2,022	2,538
217.1	Res NonHmstd 1 unit: >500K: Exist	1.250	2,234,037	27,925	33,324
217.2	Res NonHmstd 1 unit: >500K: New	1.250	33,345	417	480
219.1	Res NonHmstd 2-3 units: Exist	1.250	8,400,695	105,009	136,706
219.2	Res NonHmstd 2-3 units: New	1.250	114,257	1,428	1,771
222.1	Regular apartments (4a): Exist	1.250	17,414,316	217,679	299,832
222.2	Regular apartments (4a): New	1.250	203,887	2,549	3,409
223.1	Low-income housing (4d): Exist	0.750	2,748,657	20,615	29,367
223.2	Low-income housing (4d): New	0.750	35,836	269	374
224.1	Student housing: Exist	1.000	24,986	250	352
224.2	Student housing: New	1.000	192	2	3
225.1	Manuf home park land: Exist	1.250	607,297	7,591	9,792
225.2	Manuf home park land: New	1.250	170	2	3
227.1	Non-comm SeasRec: <76K: Exist	1.000	9,535,280	95,353	76,638
227.2	Non-comm SeasRec: <76K: New	1.000	87,440	874	722
228.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	14,430,092	144,301	126,288
228.2	Non-Comm SeasRec: 76K-500K: New	1.000	116,449	1,164	1,028
229.1	Non-comm SeasRec: >500K: Exist	1.250	1,616,261	20,203	16,157
229.2	Non-comm SeasRec: >500K: New	1.250	11,936	149	119
231.1	Comm SeasRec 1c: <600K: Exist	0.500	409,714	2,049	1,647
231.2	Comm SeasRec 1c: <600K: New	0.500	2,049	10	8
232.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	207,763	2,078	1,529
232.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,105	11	8
233.1	Com SeasRec 1c: >2.3M: Exist	1.250	26,396	330	260
233.2	Com SeasRec 1c: >2.3M: New	1.250	178	2	2
234.1	Com SeasRec 4c: <500K: Exist	1.000	211,923	2,119	2,263
234.2	Com SeasRec 4c: <500K: New	1.000	1,721	17	16
235.1	Com SeasRec 4c: >500K: Exist	1.250	158,956	1,987	1,832
235.2	Com SeasRec 4c: >500K: New	1.250	2,168	27	25
236.1	Bed & Breakfast: Exist	1.250	23,035	288	318
236.2	Bed & Breakfast: New	1.250	22	0	0
237.1	Qualifying golf courses	1.250	252,491	3,156	3,388
238.1	Metro Non-profit Indoor Rec	1.250	14,449	181	292

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(all figures in \$000s)

239.1	Non-profit/Comm Serv - NonRev: Exist	1.500	35,106	527	689
239.2	Non-profit/Comm Serv - NonRev: New	1.500	921	14	15
240.1	Non-profit/Comm Serv - donation: Exist	1.500	71,174	1,068	1,579
240.2	Non-profit/Comm Serv - donation: New	1.500	1,000	15	23
241.1	Seasonal Restaurant on Lake: Exist	1.250	18,137	227	183
241.2	Seasonal Restaurant on Lake: New	1.250	101	1	1
242.1	Qualifying Marina <500K: Exist	1.000	10,739	107	126
242.2	Qualifying Marina <500K: New	1.000	26	0	0
243.1	Qualifying Marina >500K: Exist	1.250	20,180	252	283
243.2	Qualifying Marina >500K: New	1.250	37	0	1
245.1	Commercial: <150K: Exist	1.500	8,579,786	128,697	229,549
245.2	Commercial: <150K: New	1.500	102,296	1,534	2,740
246.1	Commercial: >150K: Exist	2.000	46,398,814	927,976	1,663,598
246.2	Commercial: >150K: New	2.000	478,679	9,574	17,072
247.1	Comm'l border city: <150K: Exist	1.500	733	11	19
247.2	Comm'l border city: <150K: New	1.500	7	0	0
248.1	Comm'l border city: >150K: Exist	2.000	12,433	249	330
248.2	Comm'l border city: >150K: New	2.000	164	3	4
256.1	Industrial: <150K: Exist	1.500	1,306,149	19,592	35,847
256.2	Industrial: <150K: New	1.500	9,863	148	261
257.1	Industrial: >150K: Exist	2.000	14,156,822	283,136	510,747
257.2	Industrial: >150K: New	2.000	70,447	1,409	2,466
259.1	Ind'l border city: >150K: Exist	2.000	4,268	85	100
259.2	Ind'l border city: >150K: New	2.000	14	0	0
267.1	Publ Util: land & bldgs <150K	1.500	72,897	1,093	1,769
268.1	Publ Util: land & bldgs >150K	2.000	957,436	19,149	32,044
269.1	Publ Util: Electric Generat Mach	2.000	1,655,111	33,102	38,922
270.1	Publ Util: machinery (non-generat)	2.000	1,416,027	28,321	42,966
272.1	Railroad <150K	1.500	164,135	2,462	4,612
273.1	Railroad >150K	2.000	790,705	15,814	25,967
275.1	Non-comm aircraft hangars	1.500	4,121	62	76
276.1	Mineral	2.000	2,202	44	87
277.1	Misc class 5	2.000	2,327	47	60
283.1	Personal: 3f	1.000	12,421	124	120
284.1	Non-comm aircraft hangars	1.500	82,447	1,237	1,468
285.1	Pers: It31 tools&mach excl elec gen	2.000	208,961	4,179	6,248
286.1	Pers: It32 struct/lease land-non C/I,SRR	1.000	15,946	159	200
287.1	Pers: It32 struct/leased land-NCSRR<76	1.000	50,460	505	447
288.1	Pers: It32 NCSRR: 76K-500K	1.000	5,282	53	39
290.1	Pers: It32 struct/leased land-C/I	2.000	22,833	457	709
291.1	Pers: Item 33 ag real estate	1.000	34,557	346	345
293.1	Pers: It41 struct/leased land - C/I	2.000	464,039	9,281	12,548
298.1	Pers: Item 41 Border EZ	2.000	29	1	1
299.1	Pers: Item 42 non-EZ struct/RR land	2.000	34,142	683	1,262

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(all figures in \$000s)

301.1	Pers: It43 leased real estate - non C/I	1.500	24,803	372	590
302.1	Pers: Item 43 leased real estate - C/I	2.000	494,560	9,891	12,914
303.1	Pers: Item 44 electric util trans lines	2.000	1,834,076	36,682	62,091
304.1	Pers: Item 44 electric util distri lines	2.000	266,300	5,326	9,284
305.1	Pers: Item 45 syst/gas utils	2.000	2,595,954	51,919	80,379
306.1	Pers: Item 46 syst/water utils	2.000	71	1	2
307.1	Pers: Item 48 misc	2.000	15,645	313	357
State Total			<u>560,384,039</u>	<u>6,258,122</u>	<u>8,019,587</u>

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,624,026	1,797,182	210,440	1,365,715	306,302	776,701	7,075,367
Certified MKV Levy	3,269	32,113	143	830,615	160	0	866,140
Fiscal Disparities Levy	158,193	158,533	1,428	171,897	33,448	0	523,498
Disparity Reduction Aid	9,623	0	466	7,941	0	0	18,031
Spread NTC Levy	2,456,210	1,638,650	208,546	1,258,014	272,853	776,701	6,610,974
Spread MKV Levy	3,269	32,113	143	758,478	160	0	794,163
Tax Incr Financing Levy							272,371
	Homestead Credit	278,581		Taconite credit		16,570	
	Agricultural Credit	23,914		Disparity Reduction Credit		5,134	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	2,655,492	1,835,909	217,656	1,408,591	314,110	796,623	7,228,381
Certified MKV Levy	2,993	32,207	194	832,609	457	0	868,003
Fiscal Disparities Levy	166,529	168,292	1,490	179,693	35,748	0	551,752
Disparity Reduction Aid	9,667	0	471	8,075	0	0	18,213
Spread NTC Levy	2,479,296	1,667,617	215,695	1,293,852	278,363	796,623	6,731,446
Spread MKV Levy	2,993	32,207	194	759,580	457	0	795,430
Tax Incr Financing Levy							278,606
	Homestead Credit	291,208		Taconite credit		16,652	
	Agricultural Credit	23,690		Disparity Reduction Credit		6,279	