

House Research Simulation Report: Property Tax

Simulation #18A4

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DESCRIPTION

BASELINE: Final Pay 2017

ALTERNATIVE: Actual Pay 2018

This report compares property taxes payable in 2017 to property taxes payable in 2018. The levy data for both years is based on final information provided by the counties. The market value data has also been provided by the counties.

KEY POINTS

- **Statewide, property taxes are increasing by \$397 million, or 4.1%.** Approximately \$126 million of the \$397 million increase is borne by new construction - property value appearing on the tax rolls for the first time in 2018. The overall tax increases are 2.3% in Greater Minnesota and 5.3% in the Metro area.
- **On a statewide average basis, property tax changes on existing properties vary** from -4.6% (on agricultural property) to +8.4% (on apartments). Changes on the largest property types are +5.2% on residential homesteads, +0.5% on commercial-industrial property, +3.0% on residential non-homestead property, +3.0% on public utility property, and +2.3% on seasonal-recreational property.

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

BASELINE: Final Pay 2017

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- The **state levy** is based on the actual state levy amount.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Property tax credits** are as reported by county auditors on the abstracts of tax lists.

ALTERNATIVE: Actual Pay 2018

- **Property values** (taxable market values) are actual values reported by county assessors on the abstracts of assessment.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Dept. of Revenue.
- The **state levy** is based on the actual state levy amount.
- **Fiscal disparities** net tax capacities were taken from the abstracts of assessment. Distribution levies were provided by the Dept. of Revenue based on information provided by the administrative auditors of the metro and iron range programs.
- **Property tax credits** are calculated within the simulation model.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower tier ²	0.75	0.75
Upper tier	0.25	0.25
Commercial-industrial-public utility:		
<\$150,000	1.5	1.5
>\$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
Seasonal recreational commercial:		
Homestead resorts (1c):		
<\$600,000	0.5	0.5
\$600,000- \$2,300,000	1.0	1.0
>\$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Seasonal recreational residential:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
Disabled homestead <\$50,000	0.45	0.45
Agricultural land & buildings:		
Homestead:		
Lower tier ³	0.5	0.5
Upper tier	1.0	1.0
Non-homestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65

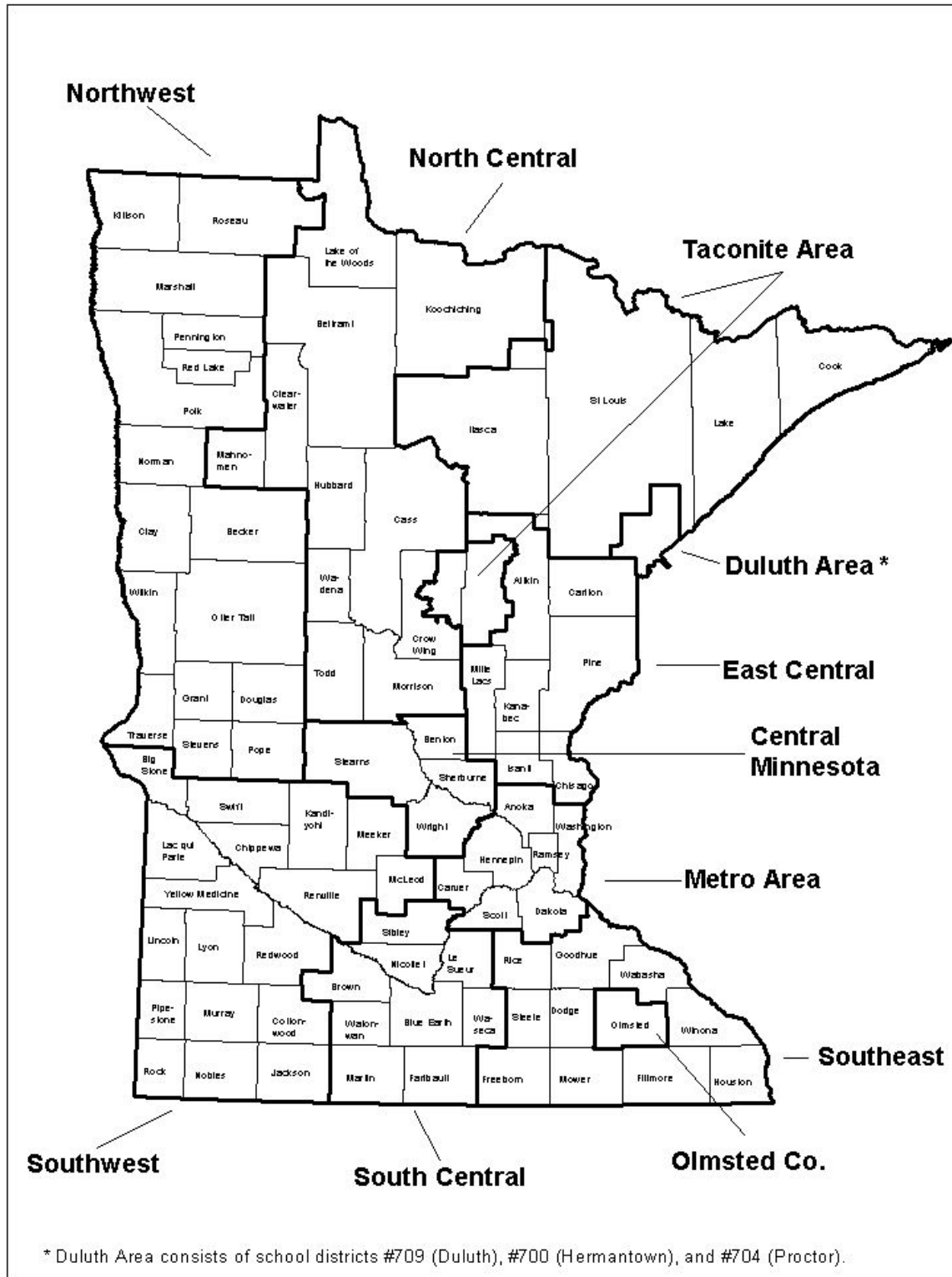
House Research Department

¹ After subtraction of homestead market value exclusion.

² \$115,000 for baseline (payable 2017), \$121,000 for alternative (payable 2018)

³ \$2,050,000 for baseline (payable 2017), \$1,940,000 for alternative (payable 2018)

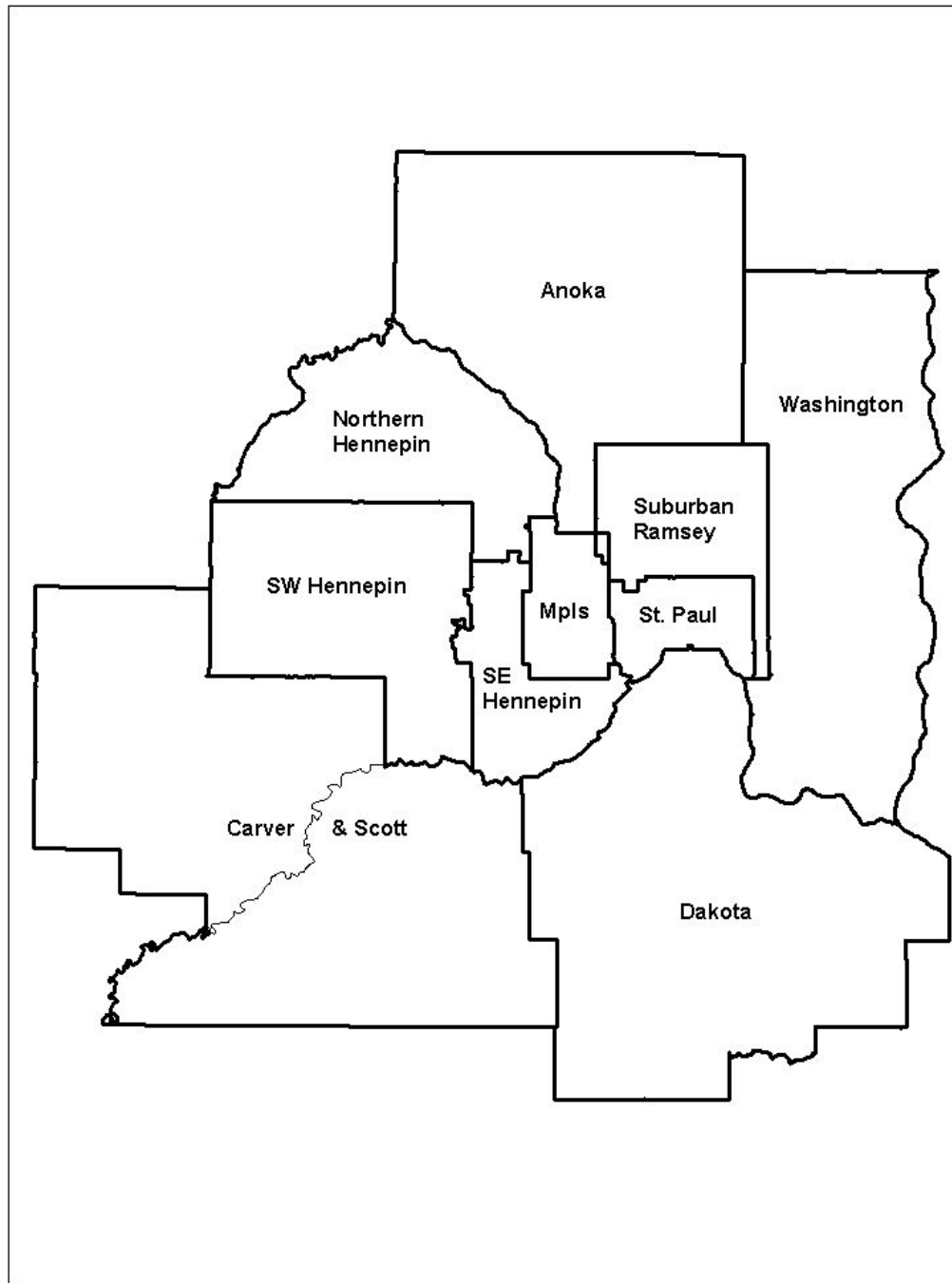
Property Tax Model Regions (Greater Minnesota)



House Research Graphics

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

Property Tax Model Regions (Metro Area)



House Research Graphics

Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion).

Southeast Hennepin consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the County (excluding Minneapolis) is considered **Southwest Hennepin**.

STATEWIDE

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	314,134,038	331,393,240	17,259,202		5.5	3,970,437	4,176,923	206,486	5.2	1.26	1.26
Res Non-Hmstd	46,374,171	48,387,051	2,012,879		4.3	674,567	694,658	20,091	3.0	1.45	1.44
Apartments	27,922,912	30,714,142	2,791,230		10.0	497,926	539,590	41,664	8.4	1.78	1.76
Low-income Apts	4,222,276	4,518,638	296,363		7.0	47,153	49,796	2,644	5.6	1.12	1.10
Seasonal Rec'l	27,241,420	27,698,748	457,327		1.7	272,821	279,137	6,317	2.3	1.00	1.01
Com/Ind: Lo tier	10,452,462	10,180,545	-271,917		-2.6	294,219	238,222	-55,997	-19.0	2.81	2.34
Com/Ind Hi tier	70,714,961	74,421,454	3,706,493		5.2	2,602,450	2,672,219	69,769	2.7	3.68	3.59
Publ U: Elec Gen	2,860,667	2,931,124	70,457		2.5	71,355	73,052	1,697	2.4	2.49	2.49
Publ U: Other	11,486,526	12,088,966	602,440		5.2	370,263	382,034	11,771	3.2	3.22	3.16
Ag HGA	11,091,902	11,414,499	322,597		2.9	103,127	106,601	3,474	3.4	0.93	0.93
Ag Hmstd Land	82,409,331	78,544,635	-3,864,696		-4.7	315,389	289,072	-26,317	-8.3	0.38	0.37
Ag Non-Hmstd	50,742,750	50,708,413	-34,337		-0.1	358,702	345,760	-12,942	-3.6	0.71	0.68
Miscellaneous	948,824	904,307	-44,517		-4.7	16,815	18,933	2,118	12.6	1.77	2.09
New Construction	0	7,316,245	7,316,245		0.0	0	125,756	125,756	0.0	0.00	1.72
Total	660,602,239	691,222,007	30,619,768		4.6	9,595,222	9,991,754	396,531	4.1	1.45	1.45

Tax Base

Tax Rates

	Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change			Base	Alter	Base	Alter	
Total Tax Capacity	7,016,128	7,418,674	402,545		5.7	County	44.06	43.37	0.029	0.028
(-) TIF Tax Capacity	178,694	181,011	2,316		1.3	City/Town	35.34	35.37	0.567	0.525
(-) FD Contrib Tax Cap	407,998	430,461	22,462		5.5	School District	23.74	23.89	19.367	19.637
(=) Taxable Tax Capacity	6,429,436	6,807,202	377,767		5.9	Special District	5.11	5.04	0.015	0.015
FD Distrib Tax Cap	411,189	434,509	23,320		5.7	Total	108.26	107.68	19.978	20.204

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	109,052,827	113,771,348	4,718,521	4.3	1,264,117	1,326,371	62,254	4.9	1.16	1.17
Res Non-Hmstd	15,277,517	15,858,742	581,225	3.8	216,620	223,588	6,969	3.2	1.42	1.41
Apartments	5,174,393	5,407,648	233,255	4.5	93,982	97,655	3,674	3.9	1.82	1.81
Low-income Apts	1,107,842	1,119,951	12,110	1.1	12,835	12,958	123	1.0	1.16	1.16
Seasonal Rec'l	25,723,912	26,160,945	437,033	1.7	251,976	258,261	6,285	2.5	0.98	0.99
Com/Ind: Lo tier	6,178,294	6,182,621	4,328	0.1	171,604	138,578	-33,026	-19.2	2.78	2.24
Com/Ind Hi tier	17,982,464	18,766,190	783,726	4.4	637,767	655,401	17,634	2.8	3.55	3.49
Publ U: Elec Gen	2,408,232	2,504,047	95,815	4.0	58,702	61,399	2,697	4.6	2.44	2.45
Publ U: Other	8,004,510	8,440,064	435,554	5.4	241,933	251,394	9,460	3.9	3.02	2.98
Ag HGA	10,150,491	10,431,913	281,422	2.8	93,105	96,206	3,101	3.3	0.92	0.92
Ag Hmstd Land	79,475,205	75,769,679	-3,705,526	-4.7	302,898	278,879	-24,018	-7.9	0.38	0.37
Ag Non-Hmstd	48,750,175	48,720,795	-29,379	-0.1	338,749	327,841	-10,908	-3.2	0.69	0.67
Miscellaneous	381,386	343,319	-38,067	-10.0	7,127	7,737	610	8.6	1.87	2.25
New Construction	0	2,606,945	2,606,945	0.0	0	39,291	39,291	0.0	0.00	1.51
Total	329,667,246	336,084,206	6,416,960	1.9	3,691,414	3,775,561	84,146	2.3	1.12	1.12

Tax Base

Tax Rates

	Baseline	Alternative	Change	Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val		
					Base	Alter	Base	Alter	
Total Tax Capacity	3,158,672	3,259,209	100,537	3.2	County	47.47	47.90	0.022	0.022
(-) TIF Tax Capacity	26,974	26,230	-744	-2.8	City/Town	29.02	29.38	0.382	0.362
(-) FD Contrib Tax Cap	10,222	11,354	1,133	11.1	School District	20.04	20.00	17.669	17.755
(=) Taxable Tax Capacity	3,121,476	3,221,624	100,148	3.2	Special District	1.74	1.82	0.044	0.043
FD Distrib Tax Cap	10,221	11,367	1,145	11.2	Total	98.27	99.11	18.117	18.182

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	110,800	115,600	4,800	4.3	1,022	1,086	64	6.3	0.92	0.94
Res Hmstd: AvgVal	166,100	173,300	7,200	4.3	1,714	1,812	98	5.7	1.03	1.05
Res Hmstd: Hi Val	221,500	231,100	9,600	4.3	2,408	2,539	131	5.5	1.09	1.1
Res Hmstd: Ex-Hi Val	332,300	346,700	14,400	4.3	3,795	3,994	199	5.2	1.14	1.15
Apartment	300,000	313,500	13,500	4.5	4,228	4,454	226	5.3	1.41	1.42
Seas Rec: Lo Val	75,000	76,300	1,300	1.7	799	820	21	2.6	1.07	1.07
Seas Rec: Hi Val	200,000	203,400	3,400	1.7	2,284	2,343	59	2.6	1.14	1.15
Comm/Ind: Lo Val	150,000	156,500	6,500	4.3	3,510	3,027	-483	-13.8	2.34	1.93
Comm/Ind: Mid Val	300,000	313,100	13,100	4.4	8,100	7,782	-318	-3.9	2.7	2.49
Comm/Ind: Hi Val	1,000,000	1,043,600	43,600	4.4	29,519	29,963	445	1.5	2.95	2.87

METRO AREA

<i>Tax Burdens by Property Class</i>	Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change		Base	Alte
Res Homestead	205,081,211	217,621,892	12,540,682	6.1	2,706,320	2,850,552	144,232	5.3	1.32	1.31
Res Non-Hmstd	31,096,654	32,528,309	1,431,655	4.6	457,947	471,070	13,123	2.9	1.47	1.45
Apartments	22,748,519	25,306,494	2,557,975	11.2	403,945	441,935	37,990	9.4	1.78	1.75
Low-income Apts	3,114,434	3,398,687	284,253	9.1	34,318	36,838	2,520	7.3	1.10	1.08
Seasonal Rec'l	1,517,509	1,537,803	20,294	1.3	20,845	20,877	32	0.2	1.37	1.36
Com/Ind: Lo tier	4,274,168	3,997,923	-276,245	-6.5	122,615	99,644	-22,971	-18.7	2.87	2.49
Com/Ind Hi tier	52,732,496	55,655,264	2,922,767	5.5	1,964,683	2,016,818	52,135	2.7	3.73	3.62
Publ U: Elec Gen	452,435	427,077	-25,358	-5.6	12,653	11,653	-1,000	-7.9	2.80	2.73
Publ U: Other	3,482,016	3,648,902	166,886	4.8	128,329	130,640	2,311	1.8	3.69	3.58
Ag HGA	941,411	982,586	41,175	4.4	10,022	10,395	373	3.7	1.06	1.06
Ag Hmstd Land	2,934,126	2,774,956	-159,170	-5.4	12,491	10,192	-2,299	-18.4	0.43	0.37
Ag Non-Hmstd	1,992,575	1,987,618	-4,957	-0.2	19,953	17,919	-2,034	-10.2	1.00	0.90
Miscellaneous	567,438	560,989	-6,449	-1.1	9,688	11,196	1,508	15.6	1.71	2.00
New Construction	0	4,709,300	4,709,300	0.0	0	86,465	86,465	0.0	0.00	1.84
Total	330,934,993	355,137,800	24,202,808	7.3	5,903,808	6,216,193	312,385	5.3	1.78	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	3,857,456	4,159,465	302,009	7.8	County	40.85	39.30	0.033	0.031
(-) TIF Tax Capacity	151,720	154,781	3,061	2.0	City/Town	41.31	40.76	0.667	0.611
(-) FD Contrib Tax Cap	397,777	419,106	21,330	5.4	School District	27.24	27.39	20.286	20.635
(=) Taxable Tax Capacity	3,307,960	3,585,578	277,618	8.4	Special District	8.29	7.94	0.000	0.000
FD Distrib Tax Cap	400,967	423,142	22,175	5.5	Total	117.69	115.38	20.986	21.276

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Pctg Chng	Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change		Base	Alter
Res Hmstd: Lo Val	177,300	188,100		6.1	2,208	2,325	117	5.3	1.25	1.24
Res Hmstd: AvgVal	265,900	282,200		6.1	3,531	3,703	172	4.9	1.33	1.31
Res Hmstd: Hi Val	354,400	376,100		6.1	4,852	5,078	226	4.7	1.37	1.35
Res Hmstd: Ex-Hi Val	531,800	564,300		6.1	7,468	7,897	429	5.7	1.40	1.4
Apartment	300,000	333,700		11.2	5,043	5,523	480	9.5	1.68	1.65
Comm/Ind: Lo Val	150,000	158,300		5.5	4,237	3,764	-472	-11.2	2.82	2.38
Comm/Ind: Mid Val	300,000	316,600		5.5	9,780	9,449	-331	-3.4	3.26	2.98
Comm/Ind: Hi Val	1,000,000	1,055,400		5.5	35,651	35,984	332	0.9	3.57	3.41

GREATER MINNESOTA CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	62,863,649	65,779,746	2,916,097	4.6	817,104	860,686	43,582	5.3	1.30	1.31
Res Non-Hmstd	9,671,217	10,023,731	352,513	3.6	154,424	159,148	4,723	3.1	1.60	1.59
Apartments	5,093,303	5,322,343	229,040	4.5	92,925	96,525	3,600	3.9	1.82	1.81
Low-income Apts	1,107,628	1,119,289	11,661	1.1	12,833	12,950	117	0.9	1.16	1.16
Seasonal Rec'l	3,461,930	3,590,722	128,792	3.7	39,555	41,862	2,307	5.8	1.14	1.17
Com/Ind: Lo tier	5,008,001	4,987,522	-20,479	-0.4	146,067	119,312	-26,755	-18.3	2.92	2.39
Com/Ind Hi tier	15,845,929	16,354,101	508,172	3.2	578,312	589,275	10,963	1.9	3.65	3.60
Publ U: Elec Gen	2,323,959	2,434,438	110,479	4.8	57,052	60,083	3,032	5.3	2.45	2.47
Publ U: Other	2,344,014	2,470,549	126,535	5.4	87,363	90,858	3,495	4.0	3.73	3.68
Ag HGA	270,877	280,788	9,911	3.7	3,491	3,634	143	4.1	1.29	1.29
Ag Hmstd Land	804,952	802,751	-2,201	-0.3	5,262	5,115	-147	-2.8	0.65	0.64
Ag Non-Hmstd	1,118,040	1,122,600	4,560	0.4	14,688	14,138	-550	-3.7	1.31	1.26
Miscellaneous	316,593	274,691	-41,902	-13.2	6,288	6,389	101	1.6	1.99	2.33
New Construction	0	1,535,621	1,535,621	0.0	0	28,543	28,543	0.0	0.00	1.86
Total	110,230,092	116,098,892	5,868,800	5.3	2,015,364	2,088,518	73,154	3.6	1.83	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,245,277	1,318,003	72,727	5.8	County	49.15	49.23	0.016	0.016
(-) TIF Tax Capacity	26,503	25,803	-700	-2.6	City/Town	56.09	55.74	0.633	0.600
(-) FD Contrib Tax Cap	6,554	7,228	674	10.3	School District	24.03	23.64	17.824	17.894
(=) Taxable Tax Capacity	1,212,220	1,284,973	72,753	6.0	Special District	2.07	2.17	0.062	0.060
FD Distrib Tax Cap	8,294	9,273	979	11.8	Total	131.33	130.77	18.536	18.570

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,300	102,900	4,600	4.7	1,100	1,165	65	5.9	1.12	1.13
Res Hmstd: AvgVal	147,400	154,200	6,800	4.6	1,894	1,989	95	5.0	1.29	1.29
Res Hmstd: Hi Val	196,500	205,600	9,100	4.6	2,688	2,815	127	4.7	1.37	1.37
Res Hmstd: Ex-Hi Val	294,800	308,500	13,700	4.6	4,278	4,467	190	4.4	1.45	1.45
Apartment	300,000	313,500	13,500	4.5	5,481	5,707	226	4.1	1.83	1.82
Comm/Ind: Lo Val	150,000	154,800	4,800	3.2	4,261	3,724	-536	-12.6	2.84	2.41
Comm/Ind: Mid Val	300,000	309,600	9,600	3.2	9,849	9,411	-438	-4.4	3.28	3.04
Comm/Ind: Hi Val	1,000,000	1,032,100	32,100	3.2	35,926	35,952	25	0.1	3.59	3.48

GREATER MINNESOTA TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	46,189,178	47,947,827	1,758,649	3.8	447,012	465,140	18,128	4.1	0.97	0.97
Res Non-Hmstd	5,606,300	5,826,882	220,582	3.9	62,196	64,300	2,105	3.4	1.11	1.10
Apartments	81,090	83,441	2,351	2.9	1,057	1,086	29	2.8	1.30	1.30
Low-income Apts	213	213	0	0.0	2	2	0	1.3	0.92	0.93
Seasonal Rec'l	22,261,981	22,567,920	305,939	1.4	212,421	216,370	3,949	1.9	0.95	0.96
Com/Ind: Lo tier	1,170,293	1,189,639	19,346	1.7	25,537	19,120	-6,417	-25.1	2.18	1.61
Com/Ind Hi tier	2,136,535	2,409,981	273,445	12.8	59,455	66,033	6,578	11.1	2.78	2.74
Publ U: Elec Gen	84,274	69,609	-14,664	-17.4	1,650	1,316	-334	-20.3	1.96	1.89
Publ U: Other	5,660,496	5,967,064	306,568	5.4	154,571	160,439	5,868	3.8	2.73	2.69
Ag HGA	9,879,614	10,128,040	248,425	2.5	89,614	92,333	2,719	3.0	0.91	0.91
Ag Hmstd Land	78,670,253	74,893,874	-3,776,379	-4.8	297,636	273,458	-24,178	-8.1	0.38	0.37
Ag Non-Hmstd	47,632,134	47,566,903	-65,232	-0.1	324,060	313,372	-10,688	-3.3	0.68	0.66
Miscellaneous	64,793	68,566	3,773	5.8	839	1,347	508	60.5	1.29	1.96
New Construction	0	1,069,869	1,069,869	0.0	0	10,718	10,718	0.0	0.00	1.00
Total	219,437,155	219,789,827	352,673	0.2	1,676,050	1,685,033	8,983	0.5	0.76	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	1,913,395	1,939,733	26,338	1.4	County	46.40	47.01	0.032	0.031
(-) TIF Tax Capacity	472	411	-60	-12.8	City/Town	11.83	11.87	0.013	0.012
(-) FD Contrib Tax Cap	3,667	4,126	459	12.5	School District	17.51	17.60	17.440	17.548
(=) Taxable Tax Capacity	1,909,256	1,935,196	25,939	1.4	Special District	1.53	1.60	0.016	0.017
FD Distrib Tax Cap	1,928	2,094	166	8.6	Total	77.27	78.07	17.501	17.607

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	134,100	139,200	3.8	1,076	1,135	59	5.5	0.80	0.82
Res Hmstd: AvgVal	201,000	208,700	3.8	1,757	1,847	90	5.1	0.87	0.89
Res Hmstd: Hi Val	267,900	278,100	3.8	2,437	2,558	121	5.0	0.91	0.92
Res Hmstd: Ex-Hi Val	402,000	417,300	3.8	3,802	3,984	183	4.8	0.95	0.95
Apartment	300,000	308,700	2.9	3,423	3,556	133	3.9	1.14	1.15
Seas Rec: Lo Val	75,000	76,000	1.3	641	656	15	2.3	0.86	0.86
Seas Rec: Hi Val	200,000	202,700	1.4	1,864	1,908	44	2.4	0.93	0.94
Comm/Ind: Lo Val	150,000	169,200	12.8	3,029	2,849	-180	-5.9	2.02	1.68
Comm/Ind: Mid Val	300,000	338,400	12.8	6,979	7,265	285	4.1	2.33	2.15
Comm/Ind: Hi Val	1,000,000	1,128,000	12.8	25,415	27,871	2,456	9.7	2.54	2.47

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change			Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	6,660,629	6,981,538	320,908	4.8	81,187	85,145	3,958	4.9	1.22	1.22
Res Non-Hmstd	1,014,157	1,081,475	67,318	6.6	14,918	15,728	810	5.4	1.47	1.45
Apartments	750,528	806,865	56,337	7.5	12,336	13,272	936	7.6	1.64	1.64
Low-income Apts	128,317	129,223	906	0.7	1,357	1,363	7	0.5	1.06	1.06
Seasonal Rec'l	409,703	445,515	35,812	8.7	5,082	5,560	478	9.4	1.24	1.25
Com/Ind: Lo tier	641,379	648,250	6,871	1.1	16,473	13,861	-2,612	-15.9	2.57	2.14
Com/Ind Hi tier	1,567,356	1,657,233	89,877	5.7	44,763	46,727	1,964	4.4	2.86	2.82
Publ U: Elec Gen	25,781	26,516	735	2.8	662	686	24	3.6	2.57	2.59
Publ U: Other	192,323	204,914	12,591	6.5	6,525	6,876	351	5.4	3.39	3.36
Ag HGA	18,451	19,634	1,183	6.4	221	236	15	6.8	1.20	1.20
Ag Hmstd Land	81,725	77,051	-4,673	-5.7	534	481	-53	-9.9	0.65	0.62
Ag Non-Hmstd	112,790	114,795	2,004	1.8	1,357	1,323	-34	-2.5	1.20	1.15
Miscellaneous	39,819	33,699	-6,120	-15.4	731	677	-53	-7.3	1.83	2.01
New Construction	0	196,097	196,097	0.0	0	3,079	3,079	0.0	0.00	1.57
Total	11,642,958	12,422,804	779,846	6.7	186,146	195,013	8,867	4.8	1.60	1.57

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	128,429	138,045	9,616	7.5	County	44.34	44.07	0.000	0.000
(-) TIF Tax Capacity	5,190	5,705	515	9.9	City/Town	53.17	52.52	0.045	0.040
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.27	21.73	18.549	17.882
(=) Taxable Tax Capacity	123,239	132,340	9,101	7.4	Special District	3.02	3.28	0.125	0.128
FD Distrib Tax Cap	0	0	0	0.0	Total	121.80	121.60	18.718	18.050

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative			Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,200	98,700	4.8	973	1,029	55	5.7	1.03	1.04	
Res Hmstd: AvgVal	141,200	148,000	4.8	1,685	1,769	83	4.9	1.19	1.19	
Res Hmstd: Hi Val	188,200	197,300	4.8	2,397	2,508	111	4.6	1.27	1.27	
Res Hmstd: Ex-Hi Val	282,400	296,000	4.8	3,824	3,990	166	4.3	1.35	1.35	
Apartment	300,000	322,500	7.5	5,129	5,484	355	6.9	1.71	1.70	
Comm/Ind: Lo Val	150,000	158,600	5.7	4,049	3,634	-415	-10.3	2.7	2.29	
Comm/Ind: Mid Val	300,000	317,200	5.7	9,353	9,161	-193	-2.1	3.12	2.89	
Comm/Ind: Hi Val	1,000,000	1,057,300	5.7	34,109	34,952	843	2.5	3.41	3.31	

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,762,168	7,017,497	255,329	3.8	58,822	60,883	2,062	3.5	0.87	0.87
Res Non-Hmstd	809,543	887,115	77,572	9.6	8,058	8,675	617	7.7	1.00	0.98
Apartments	9,994	10,116	122	1.2	118	121	3	2.3	1.18	1.19
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,446,991	5,567,232	120,240	2.2	49,585	50,447	863	1.7	0.91	0.91
Com/Ind: Lo tier	191,720	199,140	7,420	3.9	3,860	2,884	-976	-25.3	2.01	1.45
Com/Ind Hi tier	410,596	471,599	61,004	14.9	10,282	11,570	1,288	12.5	2.50	2.45
Publ U: Elec Gen	1,071	1,078	7	0.7	18	19	0	1.7	1.71	1.73
Publ U: Other	1,136,638	1,186,041	49,403	4.3	28,117	28,806	689	2.5	2.47	2.43
Ag HGA	1,660,166	1,708,926	48,761	2.9	13,920	14,393	473	3.4	0.84	0.84
Ag Hmstd Land	14,708,736	14,288,637	-420,099	-2.9	54,867	50,950	-3,917	-7.1	0.37	0.36
Ag Non-Hmstd	9,901,992	10,015,347	113,355	1.1	65,484	63,606	-1,879	-2.9	0.66	0.64
Miscellaneous	5,926	4,457	-1,470	-24.8	70	65	-5	-7.1	1.19	1.47
New Construction	0	217,112	217,112	0.0	0	1,959	1,959	0.0	0.00	0.90
Total	41,045,540	41,574,296	528,756	1.3	293,202	294,379	1,177	0.4	0.71	0.71

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	361,315	370,069	8,754	2.4	County	41.79	41.64	0.000	0.000
(-) TIF Tax Capacity	187	192	5	2.7	City/Town	10.38	10.22	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	14.86	15.04	18.703	18.077
(=) Taxable Tax Capacity	361,128	369,877	8,749	2.4	Special District	3.51	3.80	0.103	0.108
FD Distrib Tax Cap	0	0	0	0.0	Total	70.55	70.70	18.806	18.185

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	135,800	140,900	3.8	1,037	1,076	39	3.7	0.76	0.76
Res Hmstd: AvgVal	203,600	211,300	3.8	1,686	1,744	59	3.5	0.83	0.83
Res Hmstd: Hi Val	271,500	281,800	3.8	2,336	2,414	79	3.4	0.86	0.86
Res Hmstd: Ex-Hi Val	407,300	422,700	3.8	3,635	3,753	118	3.2	0.89	0.89
Apartment	300,000	303,600	1.2	3,210	3,235	26	0.8	1.07	1.07
Seas Rec: Lo Val	75,000	76,700	2.3	591	607	16	2.7	0.79	0.79
Seas Rec: Hi Val	200,000	204,400	2.2	1,729	1,774	45	2.6	0.86	0.87
Comm/Ind: Lo Val	150,000	172,300	14.9	2,897	2,741	-156	-5.4	1.93	1.59
Comm/Ind: Mid Val	300,000	344,600	14.9	6,665	6,994	328	4.9	2.22	2.03
Comm/Ind: Hi Val	1,000,000	1,148,600	14.9	24,251	26,838	2,587	10.7	2.43	2.34

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alte	
Res Homestead	3,822,844	3,896,947	74,102	1.9	41,750	43,169	1,419	3.4	1.09	1.11	
Res Non-Hmstd	708,123	718,567	10,444	1.5	10,558	10,734	176	1.7	1.49	1.49	
Apartments	291,432	302,807	11,375	3.9	5,191	5,370	179	3.5	1.78	1.77	
Low-income Apts	88,422	91,246	2,824	3.2	1,040	1,072	32	3.1	1.18	1.18	
Seasonal Rec'l	2,258,603	2,306,060	47,457	2.1	22,714	23,440	726	3.2	1.01	1.02	
Com/Ind: Lo tier	514,434	504,840	-9,594	-1.9	14,498	11,470	-3,028	-20.9	2.82	2.27	
Com/Ind Hi tier	1,027,950	1,047,158	19,207	1.9	36,653	37,079	426	1.2	3.57	3.54	
Publ U: Elec Gen	2,522	2,606	84	3.3	83	86	2	2.5	3.31	3.28	
Publ U: Other	115,969	123,382	7,412	6.4	4,276	4,485	209	4.9	3.69	3.63	
Ag HGA	26,890	26,361	-529	-2.0	296	288	-8	-2.7	1.10	1.09	
Ag Hmstd Land	52,642	52,864	221	0.4	260	255	-5	-2.1	0.49	0.48	
Ag Non-Hmstd	91,069	94,925	3,855	4.2	856	864	8	0.9	0.94	0.91	
Miscellaneous	23,046	16,121	-6,925	-30.0	487	384	-103	-21.2	2.11	2.38	
New Construction	0	83,589	83,589	0.0	0	1,314	1,314	0.0	0.00	1.57	
Total	9,023,947	9,267,472	243,525	2.7	138,663	140,010	1,347	1.0	1.54	1.51	

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	99,676	102,701	3,026	3.0	County	41.36	40.94	0.000	0.000
(-) TIF Tax Capacity	2,112	1,935	-178	-8.4	City/Town	50.03	49.98	0.053	0.074
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.13	19.52	13.972	14.916
(=) Taxable Tax Capacity	97,563	100,767	3,203	3.3	Special District	0.89	0.89	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	111.42	111.32	14.024	14.989

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,500	96,300		1.9	865	897	31	3.6	0.92	0.93
Res Hmstd: AvgVal	141,700	144,400		1.9	1,505	1,551	47	3.1	1.06	1.07
Res Hmstd: Hi Val	188,900	192,600		2.0	2,144	2,207	63	3.0	1.14	1.15
Res Hmstd: Ex-Hi Val	283,400	288,900		1.9	3,424	3,519	94	2.8	1.21	1.22
Apartment	300,000	311,700		3.9	4,599	4,805	206	4.5	1.53	1.54
Seas Rec: Lo Val	75,000	76,600		2.1	897	917	19	2.2	1.2	1.2
Seas Rec: Hi Val	200,000	204,200		2.1	2,547	2,602	55	2.2	1.27	1.27
Comm/Ind: Lo Val	150,000	152,800		1.9	3,745	3,148	-597	-15.9	2.5	2.06
Comm/Ind: Mid Val	300,000	305,600		1.9	8,668	8,112	-556	-6.4	2.89	2.65
Comm/Ind: Hi Val	1,000,000	1,018,700		1.9	31,641	31,279	-363	-1.1	3.16	3.07

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,913,843	7,053,128	139,286	2.0	58,975	60,334	1,359	2.3	0.85	0.86
Res Non-Hmstd	779,108	783,820	4,712	0.6	8,082	8,115	34	0.4	1.04	1.04
Apartments	27,652	27,485	-167	-0.6	359	350	-9	-2.4	1.30	1.27
Low-income Apts	213	213	0	0.0	2	2	0	1.3	0.92	0.93
Seasonal Rec'l	6,907,237	6,955,263	48,026	0.7	59,574	60,252	678	1.1	0.86	0.87
Com/Ind: Lo tier	199,937	200,949	1,012	0.5	4,143	2,985	-1,159	-28.0	2.07	1.49
Com/Ind Hi tier	195,459	222,343	26,884	13.8	5,278	5,949	671	12.7	2.70	2.68
Publ U: Elec Gen	5,033	4,993	-40	-0.8	116	110	-7	-5.9	2.31	2.19
Publ U: Other	1,154,315	1,238,207	83,892	7.3	31,767	33,191	1,424	4.5	2.75	2.68
Ag HGA	1,086,374	1,098,774	12,400	1.1	9,986	9,982	-4	0.0	0.92	0.91
Ag Hmstd Land	3,162,972	3,127,612	-35,361	-1.1	12,363	11,551	-812	-6.6	0.39	0.37
Ag Non-Hmstd	2,494,692	2,511,585	16,893	0.7	21,315	20,309	-1,006	-4.7	0.85	0.81
Miscellaneous	18,842	22,106	3,264	17.3	207	482	276	133.6	1.10	2.18
New Construction	0	196,383	196,383	0.0	0	1,887	1,887	0.0	0.00	0.96
Total	22,945,678	23,442,861	497,183	2.2	212,166	215,499	3,333	1.6	0.92	0.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	218,675	224,756	6,081	2.8	County	46.96	46.59	0.000	0.000
(-) TIF Tax Capacity	58	58	1	1.3	City/Town	14.28	13.98	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.34	18.90	14.454	14.872
(=) Taxable Tax Capacity	218,617	224,698	6,080	2.8	Special District	1.15	1.17	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	80.73	80.64	14.454	14.872

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	121,600	124,000	2,400	2.0	945	972	27	2.9	0.78	0.78
Res Hmstd: AvgVal	182,300	186,000	3,700	2.0	1,567	1,609	42	2.6	0.86	0.86
Res Hmstd: Hi Val	243,000	247,900	4,900	2.0	2,189	2,244	55	2.5	0.90	0.91
Res Hmstd: Ex-Hi Val	364,600	371,900	7,300	2.0	3,435	3,516	82	2.4	0.94	0.95
Apartment	300,000	298,200	-1,800	-0.6	3,461	3,449	-12	-0.3	1.15	1.16
Seas Rec: Lo Val	75,000	75,500	500	0.7	667	671	4	0.6	0.89	0.89
Seas Rec: Hi Val	200,000	201,400	1,400	0.7	1,933	1,947	14	0.7	0.97	0.97
Comm/Ind: Lo Val	150,000	170,600	20,600	13.7	3,061	2,907	-154	-5.0	2.04	1.70
Comm/Ind: Mid Val	300,000	341,300	41,300	13.8	7,070	7,403	334	4.7	2.36	2.17
Comm/Ind: Hi Val	1,000,000	1,137,500	137,500	13.8	25,777	28,375	2,598	10.1	2.58	2.49

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	2,816,677	2,834,384	17,706	0.6	27,346	27,523	178	0.6	0.97	0.97
Res Non-Hmstd	468,826	480,006	11,180	2.4	8,147	8,374	226	2.8	1.74	1.74
Apartments	153,782	152,749	-1,033	-0.7	3,172	3,176	4	0.1	2.06	2.08
Low-income Apts	61,418	60,836	-582	-0.9	769	771	2	0.3	1.25	1.27
Seasonal Rec'l	357,495	362,408	4,914	1.4	4,863	5,005	142	2.9	1.36	1.38
Com/Ind: Lo tier	319,689	317,974	-1,716	-0.5	10,053	8,306	-1,747	-17.4	3.14	2.61
Com/Ind Hi tier	574,739	592,117	17,378	3.0	23,728	24,562	834	3.5	4.13	4.15
Publ U: Elec Gen	366,120	374,061	7,941	2.2	9,069	9,737	669	7.4	2.48	2.60
Publ U: Other	348,515	360,384	11,869	3.4	13,219	13,786	567	4.3	3.79	3.83
Ag HGA	9,198	8,858	-340	-3.7	91	97	6	6.6	0.98	1.09
Ag Hmstd Land	9,284	8,685	-599	-6.5	37	36	0	-0.9	0.39	0.42
Ag Non-Hmstd	166,984	160,474	-6,510	-3.9	2,450	2,342	-108	-4.4	1.47	1.46
Miscellaneous	17,552	14,194	-3,359	-19.1	424	504	80	19.0	2.42	3.55
New Construction	0	30,227	30,227	0.0	0	589	589	0.0	0.00	1.95
Total	5,670,280	5,757,357	87,078	1.5	103,367	104,809	1,442	1.4	1.82	1.82

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,909	66,288	1,379	2.1	County	56.49	57.80	0.000	0.000
(-) TIF Tax Capacity	1,144	1,130	-13	-1.2	City/Town	71.30	70.28	0.165	0.163
(-) FD Contrib Tax Cap	6,554	7,228	674	10.3	School District	14.02	14.81	12.325	12.022
(=) Taxable Tax Capacity	57,211	57,930	718	1.3	Special District	1.33	2.56	0.000	0.000
FD Distrib Tax Cap	8,294	9,273	979	11.8	Total	143.13	145.45	12.491	12.185

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,400	69,800	0.6	368	379	11	3.1	0.53	0.54
Res Hmstd: AvgVal	104,000	104,700	0.7	904	930	25	2.8	0.87	0.89
Res Hmstd: Hi Val	138,700	139,600	0.6	1,489	1,525	36	2.4	1.07	1.09
Res Hmstd: Ex-Hi Val	208,100	209,400	0.6	2,658	2,716	58	2.2	1.28	1.3
Apartment	300,000	298,000	-0.7	5,742	5,781	39	0.7	1.91	1.94
Seas Rec: Lo Val	75,000	76,000	1.3	1,135	1,168	33	2.9	1.51	1.54
Seas Rec: Hi Val	200,000	202,700	1.4	3,181	3,274	93	2.9	1.59	1.62
Comm/Ind: Lo Val	150,000	154,500	3.0	4,507	4,045	-462	-10.3	3.00	2.62
Comm/Ind: Mid Val	300,000	309,100	3.0	10,455	10,194	-261	-2.5	3.48	3.3
Comm/Ind: Hi Val	1,000,000	1,030,200	3.0	38,209	38,874	665	1.7	3.82	3.77

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,229,985	5,290,686	60,701	1.2	40,011	41,279	1,268	3.2	0.77	0.78
Res Non-Hmstd	602,088	623,754	21,666	3.6	6,397	6,787	390	6.1	1.06	1.09
Apartments	10,215	11,018	803	7.9	130	142	12	9.3	1.27	1.29
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,444,356	5,463,597	19,241	0.4	54,259	55,710	1,451	2.7	1.00	1.02
Com/Ind: Lo tier	95,829	95,974	145	0.2	2,310	1,819	-491	-21.3	2.41	1.89
Com/Ind Hi tier	269,789	313,199	43,410	16.1	8,704	10,159	1,455	16.7	3.23	3.24
Publ U: Elec Gen	1,683	2,527	844	50.2	38	60	22	58.6	2.25	2.38
Publ U: Other	669,741	675,781	6,040	0.9	20,569	20,820	251	1.2	3.07	3.08
Ag HGA	186,846	190,542	3,696	2.0	1,013	1,154	141	13.9	0.54	0.61
Ag Hmstd Land	329,590	328,681	-909	-0.3	679	692	14	2.0	0.21	0.21
Ag Non-Hmstd	2,122,791	2,019,494	-103,297	-4.9	19,111	17,990	-1,120	-5.9	0.90	0.89
Miscellaneous	6,477	10,624	4,147	64.0	88	289	202	229.9	1.35	2.72
New Construction	0	90,897	90,897	0.0	0	865	865	0.0	0.00	0.95
Total	14,969,391	15,116,775	147,383	1.0	153,308	157,766	4,458	2.9	1.02	1.04

Tax Base**Tax Rates**

					Net Tax Cap (Pctg)				Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	151,555	153,624	2,069	1.4	County	57.72	59.21	0.000	0.000	
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.06	14.30	0.000	0.000	
(-) FD Contrib Tax Cap	3,667	4,126	459	12.5	School District	13.96	14.20	11.335	11.836	
(=) Taxable Tax Capacity	147,888	149,498	1,610	1.1	Special District	2.76	2.74	0.000	0.000	
FD Distrib Tax Cap	1,928	2,094	166	8.6	Total	88.50	90.45	11.335	11.836	

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	127,400	128,900	1.2	754	796	42	5.5	0.59	0.62
Res Hmstd: AvgVal	191,100	193,300	1.2	1,441	1,506	65	4.5	0.75	0.78
Res Hmstd: Hi Val	254,700	257,700	1.2	2,126	2,217	90	4.2	0.83	0.86
Res Hmstd: Ex-Hi Val	382,100	386,500	1.2	3,500	3,638	138	3.9	0.92	0.94
Apartment	300,000	323,600	7.9	3,659	4,042	383	10.5	1.22	1.25
Seas Rec: Lo Val	75,000	75,300	0.4	726	743	18	2.5	0.97	0.99
Seas Rec: Hi Val	200,000	200,700	0.4	2,088	2,137	48	2.3	1.04	1.06
Comm/Ind: Lo Val	150,000	174,100	16.1	3,472	3,589	116	3.3	2.31	2.06
Comm/Ind: Mid Val	300,000	348,300	16.1	8,046	8,943	897	11.1	2.68	2.57
Comm/Ind: Hi Val	1,000,000	1,160,900	16.1	29,387	33,918	4,531	15.4	2.94	2.92

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,564,770	5,792,117	227,347	4.1	73,099	76,815	3,716	5.1	1.31	1.33
Res Non-Hmstd	1,208,858	1,243,924	35,066	2.9	19,043	19,617	574	3.0	1.58	1.58
Apartments	410,226	412,788	2,563	0.6	7,673	7,736	62	0.8	1.87	1.87
Low-income Apts	72,659	71,738	-921	-1.3	836	824	-12	-1.4	1.15	1.15
Seasonal Rec'l	161,991	164,152	2,162	1.3	2,104	2,175	70	3.3	1.30	1.32
Com/Ind: Lo tier	250,378	245,474	-4,904	-2.0	7,206	5,781	-1,425	-19.8	2.88	2.36
Com/Ind Hi tier	1,253,858	1,339,953	86,095	6.9	47,671	50,620	2,950	6.2	3.80	3.78
Publ U: Elec Gen	26,908	29,448	2,540	9.4	783	858	74	9.5	2.91	2.91
Publ U: Other	172,734	176,917	4,183	2.4	6,441	6,587	146	2.3	3.73	3.72
Ag HGA	11,585	12,915	1,330	11.5	135	154	19	14.3	1.16	1.19
Ag Hmstd Land	12,908	13,449	541	4.2	50	49	-1	-1.8	0.39	0.37
Ag Non-Hmstd	143,622	150,071	6,449	4.5	1,660	1,640	-20	-1.2	1.16	1.09
Miscellaneous	33,386	32,689	-697	-2.1	562	1,064	502	89.4	1.68	3.26
New Construction	0	121,678	121,678	0.0	0	2,722	2,722	0.0	0.00	2.24
Total	9,323,881	9,807,313	483,432	5.2	167,263	176,642	9,379	5.6	1.79	1.80

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,987	110,625	6,638	6.4	County	66.16	66.16	0.000	0.000
(-) TIF Tax Capacity	1,939	3,142	1,203	62.0	City/Town	34.71	35.99	2.982	2.833
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	28.45	28.54	11.731	10.856
(=) Taxable Tax Capacity	102,049	107,483	5,435	5.3	Special District	4.40	4.35	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.72	135.03	14.713	13.689

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,000	130,100	5,100	4.1	1,508	1,584	76	5.0	1.21	1.22
Res Hmstd: AvgVal	187,500	195,200	7,700	4.1	2,511	2,628	117	4.7	1.34	1.35
Res Hmstd: Hi Val	249,900	260,100	10,200	4.1	3,512	3,669	157	4.5	1.41	1.41
Res Hmstd: Ex-Hi Val	375,000	390,300	15,300	4.1	5,519	5,757	238	4.3	1.47	1.48
Apartment	300,000	301,900	1,900	0.6	5,456	5,509	53	1.0	1.82	1.82
Comm/Ind: Lo Val	150,000	160,300	10,300	6.9	4,257	3,953	-304	-7.1	2.84	2.47
Comm/Ind: Mid Val	300,000	320,600	20,600	6.9	9,859	9,900	41	0.4	3.29	3.09
Comm/Ind: Hi Val	1,000,000	1,068,700	68,700	6.9	36,002	37,653	1,650	4.6	3.60	3.52

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,855,314	4,100,798	245,484	6.4	59,625	62,487	2,863	4.8	1.55	1.52
Res Non-Hmstd	585,099	612,845	27,746	4.7	11,064	11,287	223	2.0	1.89	1.84
Apartments	210,282	216,226	5,944	2.8	4,780	4,819	39	0.8	2.27	2.23
Low-income Apts	74,925	78,846	3,921	5.2	1,048	1,076	28	2.7	1.40	1.36
Seasonal Rec'l	99,981	99,442	-538	-0.5	1,688	1,709	21	1.2	1.69	1.72
Com/Ind: Lo tier	327,633	325,962	-1,672	-0.5	11,079	9,065	-2,014	-18.2	3.38	2.78
Com/Ind Hi tier	664,874	687,718	22,844	3.4	29,546	29,610	64	0.2	4.44	4.31
Publ U: Elec Gen	4,004	3,580	-424	-10.6	151	130	-20	-13.3	3.76	3.64
Publ U: Other	135,300	141,768	6,468	4.8	5,905	6,022	117	2.0	4.36	4.25
Ag HGA	63,263	68,745	5,482	8.7	901	976	75	8.3	1.42	1.42
Ag Hmstd Land	69,502	89,864	20,361	29.3	371	534	164	44.2	0.53	0.59
Ag Non-Hmstd	77,873	77,093	-781	-1.0	1,206	1,100	-106	-8.8	1.55	1.43
Miscellaneous	25,788	23,930	-1,858	-7.2	585	559	-26	-4.4	2.27	2.34
New Construction	0	81,755	81,755	0.0	0	1,615	1,615	0.0	0.00	1.98
Total	6,193,838	6,608,571	414,733	6.7	127,948	130,990	3,042	2.4	2.07	1.98

*Tax Base**Tax Rates*

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	65,674	70,230	4,556	6.9	County	72.47	70.34	0.068	0.065
(-) TIF Tax Capacity	1,179	942	-236	-20.1	City/Town	57.67	55.14	0.248	0.236
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.12	32.31	14.665	14.206
(=) Taxable Tax Capacity	64,496	69,288	4,792	7.4	Special District	4.54	4.72	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	166.79	162.51	14.982	14.508

*Tax Burdens on
Hypothetical Properties*

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	102,800	109,300	6.3	1,402	1,480	78	5.6	1.36	1.35	
Res Hmstd: AvgVal	154,200	164,000	6.4	2,413	2,523	110	4.6	1.57	1.54	
Res Hmstd: Hi Val	205,500	218,600	6.4	3,423	3,565	142	4.2	1.67	1.63	
Res Hmstd: Ex-Hi Val	308,300	327,900	6.4	5,446	5,650	204	3.8	1.77	1.72	
Apartment	300,000	308,500	2.8	6,704	6,714	10	0.2	2.23	2.18	
Comm/Ind: Lo Val	150,000	155,200	3.5	5,005	4,423	-582	-11.6	3.34	2.85	
Comm/Ind: Mid Val	300,000	310,300	3.4	11,604	11,042	-561	-4.8	3.87	3.56	
Comm/Ind: Hi Val	1,000,000	1,034,400	3.4	42,397	41,945	-452	-1.1	4.24	4.05	

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,369,154	5,668,173	299,019	5.6	66,589	68,884	2,296	3.4	1.24	1.22
Res Non-Hmstd	714,122	752,348	38,226	5.4	10,122	10,374	251	2.5	1.42	1.38
Apartments	7,046	7,822	776	11.0	126	135	9	7.3	1.78	1.72
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,695,339	1,741,272	45,933	2.7	20,813	21,182	369	1.8	1.23	1.22
Com/Ind: Lo tier	103,064	104,814	1,751	1.7	2,755	2,137	-618	-22.4	2.67	2.04
Com/Ind Hi tier	99,355	116,377	17,022	17.1	3,433	3,909	476	13.9	3.46	3.36
Publ U: Elec Gen	25,724	20,628	-5,096	-19.8	753	574	-179	-23.8	2.93	2.78
Publ U: Other	375,334	394,108	18,774	5.0	13,378	13,773	395	3.0	3.56	3.49
Ag HGA	983,778	1,023,580	39,802	4.0	11,548	11,776	227	2.0	1.17	1.15
Ag Hmstd Land	1,270,564	1,455,614	185,050	14.6	5,567	5,968	401	7.2	0.44	0.41
Ag Non-Hmstd	1,315,161	1,328,284	13,123	1.0	15,417	14,380	-1,037	-6.7	1.17	1.08
Miscellaneous	7,069	5,645	-1,425	-20.2	121	92	-28	-23.5	1.71	1.64
New Construction	0	104,058	104,058	0.0	0	1,327	1,327	0.0	0.00	1.28
Total	11,965,709	12,722,722	757,014	6.3	150,623	154,512	3,889	2.6	1.26	1.21

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	110,012	117,194	7,182	6.5	County	72.51	71.34	0.183	0.171
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	20.70	19.95	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.65	26.37	14.403	14.165
(=) Taxable Tax Capacity	110,012	117,194	7,182	6.5	Special District	1.62	1.68	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	122.48	119.34	14.586	14.336

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,500	125,100	5.6	1,299	1,355	56	4.3	1.1	1.08
Res Hmstd: AvgVal	177,600	187,500	5.6	2,174	2,253	79	3.6	1.22	1.20
Res Hmstd: Hi Val	236,800	250,000	5.6	3,051	3,152	101	3.3	1.29	1.26
Res Hmstd: Ex-Hi Val	355,300	375,100	5.6	4,806	4,951	146	3.0	1.35	1.32
Apartment	300,000	333,100	11.0	5,031	5,447	416	8.3	1.68	1.64
Seas Rec: Lo Val	75,000	77,000	2.7	980	984	4	0.4	1.31	1.28
Seas Rec: Hi Val	200,000	205,400	2.7	2,768	2,782	14	0.5	1.38	1.35
Comm/Ind: Lo Val	150,000	175,700	17.1	4,002	4,102	100	2.5	2.67	2.33
Comm/Ind: Mid Val	300,000	351,400	17.1	9,265	10,080	815	8.8	3.09	2.87
Comm/Ind: Hi Val	1,000,000	1,171,300	17.1	33,827	37,977	4,150	12.3	3.38	3.24

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	13,079,642	13,887,993	808,351	6.2	173,973	183,805	9,831	5.7	1.33	1.32
Res Non-Hmstd	1,578,948	1,583,968	5,020	0.3	24,669	24,323	-346	-1.4	1.56	1.54
Apartments	1,074,663	1,115,089	40,426	3.8	20,561	20,806	245	1.2	1.91	1.87
Low-income Apts	207,943	211,324	3,381	1.6	2,388	2,381	-7	-0.3	1.15	1.13
Seasonal Rec'l	104,941	115,179	10,238	9.8	1,641	1,861	220	13.4	1.56	1.62
Com/Ind: Lo tier	723,300	724,790	1,490	0.2	21,005	17,038	-3,967	-18.9	2.90	2.35
Com/Ind Hi tier	3,157,375	3,203,221	45,846	1.5	119,788	118,276	-1,512	-1.3	3.79	3.69
Publ U: Elec Gen	1,178,900	1,227,703	48,803	4.1	26,511	27,166	656	2.5	2.25	2.21
Publ U: Other	633,435	689,725	56,289	8.9	22,198	23,562	1,365	6.1	3.50	3.42
Ag HGA	85,426	89,761	4,335	5.1	1,075	1,128	53	4.9	1.26	1.26
Ag Hmstd Land	194,848	192,869	-1,979	-1.0	1,064	952	-111	-10.5	0.55	0.49
Ag Non-Hmstd	203,266	206,898	3,633	1.8	2,554	2,388	-167	-6.5	1.26	1.15
Miscellaneous	57,795	50,190	-7,605	-13.2	1,117	998	-119	-10.7	1.93	1.99
New Construction	0	356,621	356,621	0.0	0	6,416	6,416	0.0	0.00	1.80
Total	22,280,482	23,655,331	1,374,849	6.2	418,543	431,099	12,557	3.0	1.88	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	261,297	277,851	16,554	6.3	County	47.78	47.28	0.000	0.000
(-) TIF Tax Capacity	3,913	2,495	-1,417	-36.2	City/Town	47.64	46.75	1.309	1.234
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	32.32	31.33	16.444	16.272
(=) Taxable Tax Capacity	257,384	275,355	17,972	7.0	Special District	2.48	2.39	0.237	0.223
FD Distrib Tax Cap	0	0	0	0.0	Total	130.21	127.75	17.990	17.728

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,300	125,600	7,300	6.2	1,407	1,488	81	5.7	1.19	1.18
Res Hmstd: AvgVal	177,400	188,400	11,000	6.2	2,352	2,469	117	5.0	1.33	1.31
Res Hmstd: Hi Val	236,500	251,100	14,600	6.2	3,297	3,449	152	4.6	1.39	1.37
Res Hmstd: Ex-Hi Val	354,800	376,700	21,900	6.2	5,189	5,412	224	4.3	1.46	1.44
Apartment	300,000	311,300	11,300	3.8	5,422	5,523	101	1.9	1.81	1.77
Comm/Ind: Lo Val	150,000	152,200	2,200	1.5	4,227	3,547	-680	-16.1	2.82	2.33
Comm/Ind: Mid Val	300,000	304,400	4,400	1.5	9,773	9,033	-740	-7.6	3.26	2.97
Comm/Ind: Hi Val	1,000,000	1,014,500	14,500	1.5	35,655	34,630	-1,025	-2.9	3.57	3.41

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	7,746,651	8,205,373	458,723	5.9	85,529	89,660	4,130	4.8	1.10	1.09
Res Non-Hmstd	678,086	686,525	8,439	1.2	8,355	8,295	-59	-0.7	1.23	1.21
Apartments	4,355	4,554	199	4.6	63	64	1	1.6	1.45	1.41
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,198,302	1,243,260	44,959	3.8	12,921	13,220	299	2.3	1.08	1.06
Com/Ind: Lo tier	164,160	164,004	-156	-0.1	3,871	2,919	-952	-24.6	2.36	1.78
Com/Ind Hi tier	270,856	275,231	4,375	1.6	8,291	8,205	-86	-1.0	3.06	2.98
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	424,711	431,631	6,920	1.6	12,858	12,756	-101	-0.8	3.03	2.96
Ag HGA	1,164,385	1,207,280	42,895	3.7	12,124	12,450	326	2.7	1.04	1.03
Ag Hmstd Land	3,623,220	3,587,631	-35,589	-1.0	15,671	13,988	-1,682	-10.7	0.43	0.39
Ag Non-Hmstd	1,295,597	1,312,307	16,710	1.3	12,213	11,241	-971	-8.0	0.94	0.86
Miscellaneous	6,500	6,742	242	3.7	92	94	2	2.6	1.41	1.40
New Construction	0	143,832	143,832	0.0	0	1,633	1,633	0.0	0.00	1.14
Total	16,576,822	17,268,370	691,549	4.2	171,987	174,526	2,539	1.5	1.04	1.01

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	149,102	156,896	7,794	5.2	County	48.98	48.40	0.000	0.000
(-) TIF Tax Capacity	150	84	-66	-43.9	City/Town	19.09	18.72	0.029	0.027
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.28	29.06	16.737	16.962
(=) Taxable Tax Capacity	148,952	156,812	7,859	5.3	Special District	0.92	0.87	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	99.27	97.04	16.766	16.989

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	156,900	166,200	5.9	1,591	1,671	80	5.0	1.01	1.01
Res Hmstd: AvgVal	235,200	249,100	5.9	2,570	2,685	115	4.5	1.09	1.08
Res Hmstd: Hi Val	313,500	332,100	5.9	3,548	3,699	151	4.3	1.13	1.11
Res Hmstd: Ex-Hi Val	470,400	498,300	5.9	5,459	5,682	224	4.1	1.16	1.14
Apartment	300,000	313,700	4.6	4,226	4,338	112	2.7	1.41	1.38
Seas Rec: Lo Val	75,000	77,800	3.7	806	822	15	1.9	1.08	1.06
Seas Rec: Hi Val	200,000	207,500	3.8	2,304	2,349	45	2.0	1.15	1.13
Comm/Ind: Lo Val	150,000	152,400	1.6	3,513	2,837	-676	-19.2	2.34	1.86
Comm/Ind: Mid Val	300,000	304,800	1.6	8,112	7,383	-729	-9.0	2.70	2.42
Comm/Ind: Hi Val	1,000,000	1,016,200	1.6	29,578	28,605	-973	-3.3	2.96	2.81

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	5,520,129	5,649,642	129,513	2.3	70,713	73,351	2,638	3.7	1.28	1.30
Res Non-Hmstd	797,784	821,381	23,597	3.0	13,085	13,497	412	3.1	1.64	1.64
Apartments	347,922	368,095	20,173	5.8	6,567	6,981	413	6.3	1.89	1.90
Low-income Apts	103,566	96,291	-7,275	-7.0	1,191	1,110	-81	-6.8	1.15	1.15
Seasonal Rec'l	45,704	54,608	8,904	19.5	776	984	207	26.7	1.70	1.80
Com/Ind: Lo tier	649,043	643,924	-5,120	-0.8	19,356	15,720	-3,635	-18.8	2.98	2.44
Com/Ind Hi tier	1,561,116	1,605,940	44,824	2.9	57,923	59,348	1,424	2.5	3.71	3.70
Publ U: Elec Gen	3,665	3,817	152	4.1	112	119	7	6.2	3.06	3.12
Publ U: Other	159,362	167,376	8,014	5.0	6,447	6,728	281	4.4	4.05	4.02
Ag HGA	20,298	19,918	-381	-1.9	269	268	-2	-0.7	1.33	1.34
Ag Hmstd Land	154,822	144,491	-10,331	-6.7	1,199	1,114	-85	-7.1	0.77	0.77
Ag Non-Hmstd	140,092	145,670	5,579	4.0	1,897	1,943	46	2.4	1.35	1.33
Miscellaneous	25,061	15,632	-9,429	-37.6	527	396	-131	-24.9	2.10	2.53
New Construction	0	99,909	99,909	0.0	0	2,308	2,308	0.0	0.00	2.31
Total	9,528,564	9,836,693	308,129	3.2	180,063	183,865	3,802	2.1	1.89	1.87

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	103,910	108,179	4,269	4.1	County	41.09	42.10	0.141	0.142
(-) TIF Tax Capacity	2,972	3,318	346	11.6	City/Town	75.68	75.59	0.326	0.312
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.69	17.49	20.211	20.321
(=) Taxable Tax Capacity	100,938	104,861	3,923	3.9	Special District	1.60	1.58	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	136.06	136.75	20.678	20.775

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	70,900	72,600	2.4	725	747	21	2.9	1.02	1.03
Res Hmstd: AvgVal	106,200	108,700	2.4	1,288	1,334	46	3.6	1.21	1.23
Res Hmstd: Hi Val	141,600	144,900	2.3	1,886	1,948	61	3.3	1.33	1.34
Res Hmstd: Ex-Hi Val	212,500	217,500	2.4	3,084	3,178	94	3.1	1.45	1.46
Apartment	300,000	317,400	5.8	5,722	6,085	363	6.3	1.91	1.92
Comm/Ind: Lo Val	150,000	154,300	2.9	4,399	3,880	-519	-11.8	2.93	2.51
Comm/Ind: Mid Val	300,000	308,600	2.9	10,161	9,766	-394	-3.9	3.39	3.16
Comm/Ind: Hi Val	1,000,000	1,028,700	2.9	37,049	37,239	190	0.5	3.70	3.62

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	3,679,128	3,793,361	114,232	3.1	31,837	33,277	1,439	4.5	0.87	0.88
Res Non-Hmstd	503,874	520,904	17,030	3.4	4,658	4,888	230	4.9	0.92	0.94
Apartments	6,391	6,497	106	1.7	64	67	3	4.6	1.00	1.03
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	908,915	924,028	15,113	1.7	8,707	8,836	129	1.5	0.96	0.96
Com/Ind: Lo tier	157,148	158,950	1,802	1.1	3,053	2,180	-872	-28.6	1.94	1.37
Com/Ind Hi tier	355,904	416,054	60,150	16.9	8,655	9,974	1,319	15.2	2.43	2.40
Publ U: Elec Gen	10,039	9,615	-424	-4.2	127	127	0	0.2	1.26	1.32
Publ U: Other	887,874	942,829	54,955	6.2	20,371	21,528	1,157	5.7	2.29	2.28
Ag HGA	1,609,282	1,637,019	27,737	1.7	11,751	12,260	509	4.3	0.73	0.75
Ag Hmstd Land	27,361,999	25,675,331	-1,686,668	-6.2	89,242	83,396	-5,846	-6.6	0.33	0.32
Ag Non-Hmstd	17,081,379	16,705,149	-376,231	-2.2	91,551	89,072	-2,479	-2.7	0.54	0.53
Miscellaneous	5,594	5,501	-93	-1.7	67	121	54	80.3	1.20	2.19
New Construction	0	114,315	114,315	0.0	0	1,060	1,060	0.0	0.00	0.93
Total	52,567,526	50,909,552	-1,657,974	-3.2	270,083	266,786	-3,297	-1.2	0.51	0.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	434,955	426,575	-8,380	-1.9	County	37.14	38.45	0.117	0.119
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.33	7.51	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	11.54	11.91	21.781	21.913
(=) Taxable Tax Capacity	434,886	426,507	-8,380	-1.9	Special District	1.03	1.04	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	57.04	58.90	21.899	22.033

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,300	123,000	3,700	3.1	791	839	49	6.2	0.66	0.68
Res Hmstd: AvgVal	178,800	184,400	5,600	3.1	1,291	1,368	77	6.0	0.72	0.74
Res Hmstd: Hi Val	238,400	245,800	7,400	3.1	1,792	1,896	105	5.8	0.75	0.77
Res Hmstd: Ex-Hi Val	357,600	368,700	11,100	3.1	2,794	2,954	160	5.7	0.78	0.80
Apartment	300,000	305,000	5,000	1.7	2,796	2,918	122	4.4	0.93	0.96
Comm/Ind: Lo Val	150,000	175,400	25,400	16.9	2,639	2,560	-80	-3.0	1.76	1.46
Comm/Ind: Mid Val	300,000	350,700	50,700	16.9	6,049	6,540	491	8.1	2.02	1.86
Comm/Ind: Hi Val	1,000,000	1,169,000	169,000	16.9	21,961	25,122	3,161	14.4	2.2	2.15

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	6,023,217	6,350,514	327,297	5.4	78,162	84,671	6,510	8.3	1.30	1.33
Res Non-Hmstd	953,099	1,003,782	50,683	5.3	15,014	15,939	926	6.2	1.58	1.59
Apartments	647,329	651,654	4,325	0.7	10,811	11,065	254	2.4	1.67	1.70
Low-income Apts	98,724	98,441	-283	-0.3	1,095	1,117	22	2.0	1.11	1.14
Seasonal Rec'l	68,413	73,942	5,529	8.1	945	1,069	123	13.1	1.38	1.45
Com/Ind: Lo tier	504,066	507,188	3,122	0.6	14,936	12,444	-2,493	-16.7	2.96	2.45
Com/Ind Hi tier	1,690,955	1,746,058	55,103	3.3	58,932	60,948	2,016	3.4	3.49	3.49
Publ U: Elec Gen	19,272	19,149	-123	-0.6	437	438	1	0.3	2.27	2.29
Publ U: Other	143,535	137,442	-6,092	-4.2	5,526	5,203	-324	-5.9	3.85	3.79
Ag HGA	11,838	11,718	-120	-1.0	172	173	2	0.9	1.45	1.48
Ag Hmstd Land	69,422	65,786	-3,636	-5.2	605	604	-1	-0.1	0.87	0.92
Ag Non-Hmstd	104,042	102,241	-1,801	-1.7	1,397	1,345	-52	-3.7	1.34	1.32
Miscellaneous	27,089	26,202	-887	-3.3	509	459	-50	-9.8	1.88	1.75
New Construction	0	140,351	140,351	0.0	0	2,369	2,369	0.0	0.00	1.69
Total	10,361,000	10,934,468	573,468	5.5	188,542	197,845	9,303	4.9	1.82	1.81

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	115,240	122,017	6,777	5.9	County	43.50	44.58	0.000	0.000
(-) TIF Tax Capacity	2,902	1,684	-1,218	-42.0	City/Town	63.62	62.56	0.272	0.242
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.10	22.00	18.748	20.940
(=) Taxable Tax Capacity	112,339	120,333	7,995	7.1	Special District	0.45	0.38	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	129.67	129.52	19.020	21.182

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,200	94,000	5,400	5.4	947	1,038	91	9.6	1.06	1.10
Res Hmstd: AvgVal	133,700	141,000	7,300	5.5	1,661	1,798	137	8.3	1.24	1.28
Res Hmstd: Hi Val	178,300	188,000	9,700	5.4	2,376	2,559	182	7.7	1.33	1.36
Res Hmstd: Ex-Hi Val	267,500	282,000	14,500	5.4	3,807	4,079	273	7.2	1.42	1.45
Apartment	300,000	302,000	2,000	0.7	5,433	5,529	96	1.8	1.81	1.83
Comm/Ind: Lo Val	150,000	154,900	4,900	3.3	4,230	3,739	-491	-11.6	2.82	2.41
Comm/Ind: Mid Val	300,000	309,800	9,800	3.3	9,776	9,431	-344	-3.5	3.26	3.04
Comm/Ind: Hi Val	1,000,000	1,032,600	32,600	3.3	35,653	35,991	338	0.9	3.57	3.49

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	2,985,244	3,100,818	115,573	3.9	27,535	29,222	1,687	6.1	0.92	0.94
Res Non-Hmstd	408,335	431,848	23,512	5.8	4,062	4,341	279	6.9	0.99	1.01
Apartments	6,112	6,547	435	7.1	71	79	8	10.9	1.16	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	278,721	277,801	-920	-0.3	2,466	2,497	31	1.3	0.88	0.90
Com/Ind: Lo tier	87,390	89,867	2,477	2.8	1,751	1,306	-444	-25.4	2.00	1.45
Com/Ind Hi tier	228,728	260,308	31,580	13.8	5,950	6,684	733	12.3	2.60	2.57
Publ U: Elec Gen	37,148	30,759	-6,388	-17.2	525	426	-99	-18.9	1.41	1.38
Publ U: Other	420,257	459,813	39,556	9.4	10,773	11,697	924	8.6	2.56	2.54
Ag HGA	1,116,649	1,131,221	14,572	1.3	9,507	9,787	280	2.9	0.85	0.87
Ag Hmstd Land	13,880,167	12,841,739	-1,038,429	-7.5	56,191	50,576	-5,615	-10.0	0.40	0.39
Ag Non-Hmstd	7,159,281	7,239,615	80,334	1.1	48,160	47,005	-1,155	-2.4	0.67	0.65
Miscellaneous	564	578	14	2.5	7	10	3	43.6	1.22	1.71
New Construction	0	61,666	61,666	0.0	0	506	506	0.0	0.00	0.82
Total	26,608,596	25,932,580	-676,017	-2.5	166,999	164,136	-2,863	-1.7	0.63	0.63

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,485	215,597	-1,888	-0.9	County	44.50	46.09	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.59	8.82	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	16.72	16.27	21.707	22.274
(=) Taxable Tax Capacity	217,485	215,597	-1,888	-0.9	Special District	0.42	0.32	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	70.24	71.50	21.707	22.274

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	138,900	144,300	3.9	1,103	1,176	73	6.6	0.79	0.82
Res Hmstd: AvgVal	208,300	216,400	3.9	1,785	1,897	112	6.3	0.86	0.88
Res Hmstd: Hi Val	277,700	288,500	3.9	2,467	2,618	151	6.1	0.89	0.91
Res Hmstd: Ex-Hi Val	416,600	432,700	3.9	3,831	4,058	227	5.9	0.92	0.94
Apartment	300,000	321,400	7.1	3,285	3,589	303	9.2	1.1	1.12
Comm/Ind: Lo Val	150,000	170,700	13.8	2,934	2,793	-141	-4.8	1.96	1.64
Comm/Ind: Mid Val	300,000	341,400	13.8	6,736	7,103	367	5.4	2.25	2.08
Comm/Ind: Hi Val	1,000,000	1,138,100	13.8	24,483	27,221	2,738	11.2	2.45	2.39

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Pctg		Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Chng	Base	Alte	
Res Homestead	8,521,436	8,947,371	425,936	5.0	111,688	117,361	5,673	5.1	1.31	1.31	
Res Non-Hmstd	1,342,073	1,437,129	95,056	7.1	19,772	20,978	1,207	6.1	1.47	1.46	
Apartments	621,664	686,239	64,575	10.4	11,009	12,025	1,016	9.2	1.77	1.75	
Low-income Apts	116,133	119,931	3,799	3.3	1,284	1,313	29	2.2	1.11	1.09	
Seasonal Rec'l	5,357	9,483	4,126	77.0	73	157	84	114.7	1.37	1.66	
Com/Ind: Lo tier	341,559	338,311	-3,247	-1.0	9,405	7,599	-1,806	-19.2	2.75	2.25	
Com/Ind Hi tier	2,547,630	2,612,085	64,455	2.5	91,344	92,121	777	0.9	3.59	3.53	
Publ U: Elec Gen	3,575	0	-3,575	-100.0	72	0	-72	-100.0	2.02	0.00	
Publ U: Other	139,071	149,591	10,520	7.6	4,645	4,939	294	6.3	3.34	3.30	
Ag HGA	367,870	378,765	10,895	3.0	3,936	4,225	289	7.3	1.07	1.12	
Ag Hmstd Land	1,319,468	1,245,163	-74,305	-5.6	6,437	4,963	-1,474	-22.9	0.49	0.40	
Ag Non-Hmstd	608,869	592,532	-16,337	-2.7	5,901	5,387	-514	-8.7	0.97	0.91	
Miscellaneous	28,738	33,064	4,326	15.1	520	714	194	37.2	1.81	2.16	
New Construction	0	331,693	331,693	0.0	0	5,499	5,499	0.0	0.00	1.66	
Total	15,963,442	16,881,357	917,915	5.8	266,087	277,282	11,195	4.2	1.67	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	176,714	187,433	10,719	6.1	County	52.64	53.13	0.000	0.000
(-) TIF Tax Capacity	2,039	2,253	214	10.5	City/Town	43.50	44.93	0.198	0.179
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.65	18.78	22.803	21.929
(=) Taxable Tax Capacity	174,675	185,179	10,505	6.0	Special District	0.77	0.95	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.57	117.79	23.001	22.108

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	139,700	146,700	5.0	1,674	1,762	88	5.3	1.2	1.20
Res Hmstd: AvgVal	209,500	220,000	5.0	2,729	2,861	132	4.9	1.30	1.30
Res Hmstd: Hi Val	279,300	293,300	5.0	3,784	3,961	177	4.7	1.35	1.35
Res Hmstd: Ex-Hi Val	419,000	439,900	5.0	5,890	6,154	264	4.5	1.41	1.4
Apartment	300,000	331,200	10.4	5,099	5,609	510	10.0	1.7	1.69
Comm/Ind: Lo Val	150,000	153,800	2.5	4,018	3,440	-578	-14.4	2.68	2.24
Comm/Ind: Mid Val	300,000	307,600	2.5	9,260	8,745	-515	-5.6	3.09	2.84
Comm/Ind: Hi Val	1,000,000	1,025,300	2.5	33,723	33,500	-223	-0.7	3.37	3.27

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	9,805,161	10,255,542	450,381	4.6	131,452	139,693	8,240	6.3	1.34	1.36
Res Non-Hmstd	1,401,054	1,441,123	40,069	2.9	22,944	23,642	697	3.0	1.64	1.64
Apartments	591,077	615,444	24,367	4.1	10,906	11,358	452	4.1	1.85	1.85
Low-income Apts	155,522	161,414	5,891	3.8	1,826	1,921	95	5.2	1.17	1.19
Seasonal Rec'l	93,512	103,665	10,152	10.9	1,477	1,734	257	17.4	1.58	1.67
Com/Ind: Lo tier	785,939	779,867	-6,072	-0.8	23,223	18,929	-4,294	-18.5	2.95	2.43
Com/Ind Hi tier	1,898,442	1,971,121	72,678	3.8	71,042	73,375	2,333	3.3	3.74	3.72
Publ U: Elec Gen	696,779	747,559	50,780	7.3	19,244	20,863	1,619	8.4	2.76	2.79
Publ U: Other	411,385	432,943	21,558	5.2	15,502	16,155	653	4.2	3.77	3.73
Ag HGA	31,656	32,077	421	1.3	412	416	4	1.0	1.30	1.30
Ag Hmstd Land	161,146	160,913	-233	-0.1	1,110	1,078	-32	-2.9	0.69	0.67
Ag Non-Hmstd	140,983	140,718	-264	-0.2	1,876	1,796	-80	-4.3	1.33	1.28
Miscellaneous	45,494	36,206	-9,288	-20.4	928	746	-182	-19.6	2.04	2.06
New Construction	0	153,012	153,012	0.0	0	3,332	3,332	0.0	0.00	2.18
Total	16,218,149	17,031,602	813,453	5.0	301,942	315,037	13,095	4.3	1.86	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	180,472	190,860	10,388	5.8	County	45.83	46.17	0.000	0.000
(-) TIF Tax Capacity	3,113	3,197	84	2.7	City/Town	63.90	64.07	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.99	22.44	20.957	21.688
(=) Taxable Tax Capacity	177,358	187,662	10,304	5.8	Special District	1.65	1.79	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	134.37	134.48	20.957	21.688

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	94,100	98,400	4.6	1,075	1,150	75	7.0	1.14	1.17
Res Hmstd: AvgVal	141,000	147,500	4.6	1,860	1,973	113	6.1	1.32	1.34
Res Hmstd: Hi Val	188,000	196,600	4.6	2,647	2,797	150	5.7	1.41	1.42
Res Hmstd: Ex-Hi Val	282,000	295,000	4.6	4,221	4,447	227	5.4	1.5	1.51
Apartment	300,000	312,400	4.1	5,668	5,929	261	4.6	1.89	1.9
Comm/Ind: Lo Val	150,000	155,700	3.8	4,365	3,894	-472	-10.8	2.91	2.50
Comm/Ind: Mid Val	300,000	311,500	3.8	10,081	9,781	-300	-3.0	3.36	3.14
Comm/Ind: Hi Val	1,000,000	1,038,300	3.8	36,753	37,246	493	1.3	3.68	3.59

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	4,696,835	4,901,692	204,857	4.4	45,824	48,268	2,444	5.3	0.98	0.98
Res Non-Hmstd	724,341	740,099	15,758	2.2	7,671	7,853	182	2.4	1.06	1.06
Apartments	3,723	3,788	66	1.8	47	48	1	3.0	1.25	1.27
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	238,352	251,736	13,384	5.6	2,287	2,394	107	4.7	0.96	0.95
Com/Ind: Lo tier	121,626	126,882	5,257	4.3	2,627	1,987	-639	-24.3	2.16	1.57
Com/Ind Hi tier	207,482	226,365	18,883	9.1	5,783	6,192	409	7.1	2.79	2.74
Publ U: Elec Gen	11	9	-2	-18.5	0	0	0	-22.0	1.84	1.76
Publ U: Other	484,011	524,761	40,750	8.4	13,417	14,383	966	7.2	2.77	2.74
Ag HGA	1,696,537	1,742,735	46,197	2.7	15,747	16,205	458	2.9	0.93	0.93
Ag Hmstd Land	13,012,189	12,340,247	-671,942	-5.2	56,653	51,383	-5,269	-9.3	0.44	0.42
Ag Non-Hmstd	5,589,691	5,772,306	182,615	3.3	44,343	43,780	-563	-1.3	0.79	0.76
Miscellaneous	6,646	5,680	-965	-14.5	85	79	-6	-7.3	1.28	1.39
New Construction	0	82,294	82,294	0.0	0	781	781	0.0	0.00	0.95
Total	26,781,443	26,718,594	-62,849	-0.2	194,483	193,353	-1,129	-0.6	0.73	0.72

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	215,264	218,796	3,531	1.6	County	48.08	48.57	0.000	0.000
(-) TIF Tax Capacity	9	9	0	-3.5	City/Town	12.57	12.47	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	20.33	20.35	21.828	22.015
(=) Taxable Tax Capacity	215,255	218,787	3,532	1.6	Special District	0.42	0.50	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	81.40	81.90	21.828	22.015

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	136,600	142,600	6,000	4.4	1,207	1,277	70	5.8	0.88	0.9
Res Hmstd: AvgVal	204,800	213,700	8,900	4.3	1,961	2,067	105	5.4	0.96	0.97
Res Hmstd: Hi Val	272,900	284,800	11,900	4.4	2,714	2,856	142	5.2	0.99	1.00
Res Hmstd: Ex-Hi Val	409,500	427,400	17,900	4.4	4,224	4,438	214	5.1	1.03	1.04
Apartment	300,000	305,300	5,300	1.8	3,707	3,797	90	2.4	1.24	1.24
Comm/Ind: Lo Val	150,000	163,700	13,700	9.1	3,186	2,874	-312	-9.8	2.12	1.76
Comm/Ind: Mid Val	300,000	327,300	27,300	9.1	7,326	7,341	15	0.2	2.44	2.24
Comm/Ind: Hi Val	1,000,000	1,091,000	91,000	9.1	26,644	28,193	1,550	5.8	2.66	2.58

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,983,452	22,811,855	1,828,403	8.7	247,187	270,261	23,074	9.3	1.18	1.18
Res Non-Hmstd	2,243,558	2,395,048	151,490	6.8	29,963	31,770	1,807	6.0	1.34	1.33
Apartments	1,008,125	1,085,568	77,444	7.7	16,527	17,659	1,132	6.8	1.64	1.63
Low-income Apts	192,771	219,894	27,123	14.1	1,923	2,185	262	13.6	1.00	0.99
Seasonal Rec'l	35,228	38,458	3,230	9.2	454	483	29	6.3	1.29	1.26
Com/Ind: Lo tier	477,737	469,467	-8,271	-1.7	13,232	10,496	-2,736	-20.7	2.77	2.24
Com/Ind Hi tier	3,613,383	3,637,407	24,024	0.7	131,203	129,120	-2,083	-1.6	3.63	3.55
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	300,000	324,039	24,040	8.0	10,747	11,300	553	5.1	3.58	3.49
Ag HGA	109,844	114,678	4,834	4.4	1,238	1,263	25	2.0	1.13	1.10
Ag Hmstd Land	70,052	100,921	30,869	44.1	215	254	39	18.0	0.31	0.25
Ag Non-Hmstd	123,423	124,976	1,554	1.3	1,336	1,234	-102	-7.6	1.08	0.99
Miscellaneous	149,421	152,136	2,714	1.8	2,493	2,957	464	18.6	1.67	1.94
New Construction	0	463,096	463,096	0.0	0	7,273	7,273	0.0	0.00	1.57
Total	29,306,994	31,937,543	2,630,549	9.0	456,518	486,254	29,736	6.5	1.56	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	318,314	347,498	29,184	9.2	County	37.21	35.71	0.000	0.000
(-) TIF Tax Capacity	5,174	6,201	1,027	19.8	City/Town	41.83	40.64	0.231	0.218
(-) FD Contrib Tax Cap	29,801	31,824	2,023	6.8	School District	25.86	25.82	18.494	20.350
(=) Taxable Tax Capacity	283,339	309,473	26,134	9.2	Special District	5.51	5.26	0.000	0.000
FD Distrib Tax Cap	54,846	58,175	3,329	6.1	Total	110.40	107.43	18.725	20.568

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	143,100	155,600	8.7	1,579	1,730	151	9.6	1.10	1.11
Res Hmstd: AvgVal	214,500	233,200	8.7	2,572	2,792	220	8.6	1.2	1.2
Res Hmstd: Hi Val	286,000	310,900	8.7	3,566	3,856	290	8.1	1.25	1.24
Res Hmstd: Ex-Hi Val	429,100	466,500	8.7	5,541	5,971	430	7.8	1.29	1.28
Apartment	300,000	323,000	7.7	4,702	5,002	300	6.4	1.57	1.55
Comm/Ind: Lo Val	150,000	151,000	0.7	4,104	3,393	-710	-17.3	2.74	2.25
Comm/Ind: Mid Val	300,000	302,000	0.7	9,481	8,676	-805	-8.5	3.16	2.87
Comm/Ind: Hi Val	1,000,000	1,006,600	0.7	34,578	33,325	-1,252	-3.6	3.46	3.31

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	20,552,138	21,735,839	1,183,700	5.8	249,047	260,845	11,799	4.7	1.21	1.20
Res Non-Hmstd	2,826,079	2,922,000	95,921	3.4	36,161	36,647	486	1.3	1.28	1.25
Apartments	822,807	928,293	105,485	12.8	13,155	14,581	1,427	10.8	1.60	1.57
Low-income Apts	143,088	202,644	59,556	41.6	1,410	1,897	488	34.6	0.99	0.94
Seasonal Rec'l	131,212	138,706	7,494	5.7	1,517	1,595	78	5.1	1.16	1.15
Com/Ind: Lo tier	302,764	301,491	-1,274	-0.4	8,278	6,508	-1,770	-21.4	2.73	2.16
Com/Ind Hi tier	2,755,583	2,913,665	158,082	5.7	98,851	100,453	1,602	1.6	3.59	3.45
Publ U: Elec Gen	191,882	204,887	13,005	6.8	5,153	5,314	162	3.1	2.69	2.59
Publ U: Other	306,244	325,428	19,184	6.3	10,972	11,275	303	2.8	3.58	3.46
Ag HGA	156,812	165,921	9,110	5.8	1,628	1,689	61	3.7	1.04	1.02
Ag Hmstd Land	275,353	251,871	-23,482	-8.5	950	757	-193	-20.3	0.35	0.30
Ag Non-Hmstd	425,418	433,433	8,015	1.9	3,903	3,639	-264	-6.8	0.92	0.84
Miscellaneous	38,369	33,395	-4,974	-13.0	564	624	60	10.6	1.47	1.87
New Construction	0	419,329	419,329	0.0	0	6,419	6,419	0.0	0.00	1.53
Total	28,927,749	30,976,901	2,049,152	7.1	431,587	452,245	20,657	4.8	1.49	1.46

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	316,617	340,933	24,316	7.7	County	30.09	29.72	0.378	0.353
(-) TIF Tax Capacity	3,578	3,947	370	10.3	City/Town	36.01	34.74	0.340	0.320
(-) FD Contrib Tax Cap	24,922	25,409	487	2.0	School District	28.89	27.36	23.872	25.064
(=) Taxable Tax Capacity	288,117	311,576	23,459	8.1	Special District	6.16	6.02	0.000	0.000
FD Distrib Tax Cap	30,947	32,800	1,854	6.0	Total	101.16	97.84	24.590	25.736

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	188,900	199,800	5.8	2,171	2,271	100	4.6	1.15	1.14
Res Hmstd: AvgVal	283,200	299,500	5.8	3,442	3,586	144	4.2	1.22	1.2
Res Hmstd: Hi Val	377,500	399,200	5.7	4,714	4,901	187	4.0	1.25	1.23
Res Hmstd: Ex-Hi Val	566,400	599,000	5.8	7,290	7,644	354	4.9	1.29	1.28
Apartment	300,000	338,500	12.8	4,531	5,011	480	10.6	1.51	1.48
Comm/Ind: Lo Val	150,000	158,600	5.7	4,066	3,569	-497	-12.2	2.71	2.25
Comm/Ind: Mid Val	300,000	317,200	5.7	9,365	8,973	-392	-4.2	3.12	2.83
Comm/Ind: Hi Val	1,000,000	1,057,400	5.7	34,092	34,196	104	0.3	3.41	3.23

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	28,783,877	30,495,432	1,711,555	5.9	350,101	363,327	13,226	3.8	1.22	1.19
Res Non-Hmstd	3,287,778	3,450,482	162,705	4.9	43,478	44,400	923	2.1	1.32	1.29
Apartments	2,153,589	2,772,113	618,525	28.7	33,396	41,535	8,140	24.4	1.55	1.50
Low-income Apts	178,808	184,041	5,234	2.9	1,721	1,740	19	1.1	0.96	0.95
Seasonal Rec'l	22,163	26,314	4,151	18.7	289	353	63	21.8	1.31	1.34
Com/Ind: Lo tier	528,782	527,445	-1,337	-0.3	14,536	11,496	-3,040	-20.9	2.75	2.18
Com/Ind Hi tier	5,633,590	5,797,078	163,488	2.9	200,051	197,953	-2,098	-1.0	3.55	3.41
Publ U: Elec Gen	99,719	67,447	-32,272	-32.4	2,678	1,763	-915	-34.2	2.69	2.61
Publ U: Other	697,798	735,005	37,207	5.3	24,825	25,185	360	1.5	3.56	3.43
Ag HGA	200,074	208,738	8,663	4.3	1,977	2,093	116	5.9	0.99	1.00
Ag Hmstd Land	995,840	907,903	-87,936	-8.8	4,344	3,503	-841	-19.4	0.44	0.39
Ag Non-Hmstd	443,190	413,762	-29,428	-6.6	3,970	3,301	-669	-16.9	0.90	0.80
Miscellaneous	134,167	132,315	-1,852	-1.4	2,227	2,353	126	5.7	1.66	1.78
New Construction	0	526,662	526,662	0.0	0	8,403	8,403	0.0	0.00	1.60
Total	43,159,374	46,244,737	3,085,364	7.1	683,592	707,405	23,813	3.5	1.58	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	482,756	519,512	36,755	7.6	County	27.88	26.45	0.000	0.000
(-) TIF Tax Capacity	11,357	12,284	927	8.2	City/Town	43.33	42.32	0.562	0.519
(-) FD Contrib Tax Cap	50,299	51,324	1,025	2.0	School District	27.52	26.27	23.157	24.030
(=) Taxable Tax Capacity	421,100	455,904	34,803	8.3	Special District	4.90	4.33	0.000	0.000
FD Distrib Tax Cap	54,339	57,701	3,362	6.2	Total	103.62	99.38	23.720	24.549

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	168,000	178,000	6.0	1,910	1,986	76	4.0	1.14	1.12
Res Hmstd: AvgVal	251,900	266,900	6.0	3,057	3,163	106	3.5	1.21	1.19
Res Hmstd: Hi Val	335,800	355,800	6.0	4,203	4,339	136	3.2	1.25	1.22
Res Hmstd: Ex-Hi Val	503,800	533,800	6.0	6,425	6,699	274	4.3	1.28	1.25
Apartment	300,000	386,200	28.7	4,597	5,745	1,148	25.0	1.53	1.49
Comm/Ind: Lo Val	150,000	154,400	2.9	4,100	3,455	-645	-15.7	2.73	2.24
Comm/Ind: Mid Val	300,000	308,700	2.9	9,447	8,756	-691	-7.3	3.15	2.84
Comm/Ind: Hi Val	1,000,000	1,029,000	2.9	34,402	33,506	-896	-2.6	3.44	3.26

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	19,354,145	20,189,089	834,944	4.3	248,837	258,791	9,954	4.0	1.29	1.28
Res Non-Hmstd	2,522,899	2,776,920	254,022	10.1	34,891	38,125	3,235	9.3	1.38	1.37
Apartments	573,793	622,379	48,586	8.5	9,725	10,433	708	7.3	1.69	1.68
Low-income Apts	131,216	136,803	5,588	4.3	1,390	1,430	40	2.9	1.06	1.05
Seasonal Rec'l	65,631	72,570	6,939	10.6	852	965	113	13.3	1.30	1.33
Com/Ind: Lo tier	388,479	385,472	-3,007	-0.8	10,950	8,734	-2,216	-20.2	2.82	2.27
Com/Ind Hi tier	2,863,947	2,967,185	103,239	3.6	105,739	106,888	1,149	1.1	3.69	3.60
Publ U: Elec Gen	17,094	17,335	240	1.4	459	456	-2	-0.5	2.68	2.63
Publ U: Other	383,318	430,115	46,797	12.2	13,474	14,682	1,208	9.0	3.52	3.41
Ag HGA	357,007	368,896	11,889	3.3	3,555	3,653	98	2.8	1.00	0.99
Ag Hmstd Land	1,373,721	1,302,742	-70,980	-5.2	5,842	4,720	-1,122	-19.2	0.43	0.36
Ag Non-Hmstd	610,486	631,696	21,210	3.5	6,070	5,519	-551	-9.1	0.99	0.87
Miscellaneous	27,044	24,181	-2,864	-10.6	465	394	-71	-15.3	1.72	1.63
New Construction	0	526,184	526,184	0.0	0	9,136	9,136	0.0	0.00	1.74
Total	28,668,779	30,451,566	1,782,787	6.2	442,247	463,928	21,681	4.9	1.54	1.52

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	310,149	332,084	21,935	7.1	County	37.17	36.05	0.000	0.000
(-) TIF Tax Capacity	3,008	4,244	1,236	41.1	City/Town	33.97	33.30	0.712	0.368
(-) FD Contrib Tax Cap	24,705	26,810	2,105	8.5	School District	35.55	35.77	19.073	19.997
(=) Taxable Tax Capacity	282,436	301,030	18,594	6.6	Special District	5.71	5.59	0.000	0.000
FD Distrib Tax Cap	27,771	29,283	1,513	5.4	Total	112.41	110.71	19.786	20.365

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,700	204,100	4.3	2,366	2,458	91	3.9	1.21	1.20
Res Hmstd: AvgVal	293,400	306,100	4.3	3,757	3,892	135	3.6	1.28	1.27
Res Hmstd: Hi Val	391,100	408,000	4.3	5,147	5,325	178	3.5	1.32	1.31
Res Hmstd: Ex-Hi Val	586,700	612,000	4.3	7,999	8,331	332	4.2	1.36	1.36
Apartment	300,000	325,400	8.5	4,809	5,166	357	7.4	1.60	1.59
Comm/Ind: Lo Val	150,000	155,400	3.6	4,148	3,588	-560	-13.5	2.77	2.31
Comm/Ind: Mid Val	300,000	310,800	3.6	9,579	9,078	-501	-5.2	3.19	2.92
Comm/Ind: Hi Val	1,000,000	1,036,000	3.6	34,925	34,700	-225	-0.6	3.49	3.35

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	18,246,664	19,633,053	1,386,390	7.6	261,807	275,910	14,103	5.4	1.43	1.41
Res Non-Hmstd	1,825,970	1,985,228	159,258	8.7	29,358	30,875	1,517	5.2	1.61	1.56
Apartments	1,388,254	1,511,255	123,001	8.9	27,416	28,744	1,328	4.8	1.97	1.90
Low-income Apts	206,632	219,690	13,059	6.3	2,429	2,501	73	3.0	1.18	1.14
Seasonal Rec'l	224,242	187,623	-36,619	-16.3	3,224	2,642	-582	-18.1	1.44	1.41
Com/Ind: Lo tier	358,973	319,306	-39,667	-11.1	10,848	9,271	-1,577	-14.5	3.02	2.90
Com/Ind Hi tier	4,327,763	4,580,092	252,329	5.8	170,234	173,239	3,005	1.8	3.93	3.78
Publ U: Elec Gen	775	799	24	3.1	22	22	0	-1.0	2.88	2.76
Publ U: Other	283,381	306,396	23,015	8.1	11,067	11,523	455	4.1	3.91	3.76
Ag HGA	61,145	63,904	2,759	4.5	857	885	28	3.3	1.40	1.39
Ag Hmstd Land	133,993	127,422	-6,571	-4.9	744	621	-123	-16.5	0.55	0.49
Ag Non-Hmstd	194,247	195,815	1,569	0.8	2,547	2,333	-214	-8.4	1.31	1.19
Miscellaneous	23,636	24,249	613	2.6	485	547	62	12.9	2.05	2.26
New Construction	0	374,012	374,012	0.0	0	7,795	7,795	0.0	0.00	2.08
Total	27,275,674	29,528,845	2,253,171	8.3	521,038	546,906	25,868	5.0	1.91	1.85

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	309,386	336,909	27,522	8.9	County	43.95	42.18	0.000	0.000
(-) TIF Tax Capacity	7,642	7,330	-312	-4.1	City/Town	47.70	45.89	0.650	0.373
(-) FD Contrib Tax Cap	34,620	36,179	1,559	4.5	School District	28.08	27.24	24.527	24.561
(=) Taxable Tax Capacity	267,124	293,400	26,276	9.8	Special District	9.92	9.67	0.000	0.000
FD Distrib Tax Cap	46,423	48,309	1,886	4.1	Total	129.65	124.98	25.176	24.935

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	151,000	162,500	11,500	7.6	2,031	2,141	109	5.4	1.35	1.32
Res Hmstd: AvgVal	226,400	243,600	17,200	7.6	3,287	3,441	154	4.7	1.45	1.41
Res Hmstd: Hi Val	301,800	324,700	22,900	7.6	4,542	4,742	200	4.4	1.50	1.46
Res Hmstd: Ex-Hi Val	452,900	487,300	34,400	7.6	7,012	7,305	293	4.2	1.55	1.5
Apartment	300,000	326,600	26,600	8.9	5,617	5,917	299	5.3	1.87	1.81
Comm/Ind: Lo Val	150,000	158,700	8,700	5.8	4,485	3,997	-488	-10.9	2.99	2.52
Comm/Ind: Mid Val	300,000	317,500	17,500	5.8	10,339	9,969	-371	-3.6	3.45	3.14
Comm/Ind: Hi Val	1,000,000	1,058,300	58,300	5.8	37,659	37,826	167	0.4	3.77	3.57

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	21,210,231	22,491,300	1,281,069	6.0	291,830	311,075	19,246	6.6	1.38	1.38
Res Non-Hmstd	2,812,128	2,920,605	108,476	3.9	41,510	43,147	1,637	3.9	1.48	1.48
Apartments	3,458,693	3,753,116	294,423	8.5	59,850	65,683	5,833	9.7	1.73	1.75
Low-income Apts	218,313	222,737	4,424	2.0	2,297	2,346	49	2.1	1.05	1.05
Seasonal Rec'l	113,970	103,947	-10,023	-8.8	1,672	1,528	-144	-8.6	1.47	1.47
Com/Ind: Lo tier	396,610	334,387	-62,223	-15.7	11,433	9,437	-1,996	-17.5	2.88	2.82
Com/Ind Hi tier	9,249,767	9,463,214	213,448	2.3	344,455	345,436	981	0.3	3.72	3.65
Publ U: Elec Gen	224	233	9	4.1	7	7	0	3.6	3.11	3.10
Publ U: Other	219,601	236,479	16,878	7.7	8,239	8,690	452	5.5	3.75	3.67
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	68	0	-68	-100.0	0	0	0	-100.0	0.28	0.00
Ag Non-Hmstd	331	456	125	37.7	4	5	1	30.7	1.17	1.11
Miscellaneous	6,774	4,762	-2,012	-29.7	133	84	-49	-36.7	1.96	1.77
New Construction	0	494,179	494,179	0.0	0	9,942	9,942	0.0	0.00	2.01
Total	37,686,711	40,025,415	2,338,704	6.2	761,429	797,381	35,952	4.7	2.02	1.99

Tax Base

Tax Rates

					Net Tax Cap (Pctg)	Ref Mkt Val			
	Baseline	Alternative	Change	Pctg Chng		Base	Alter		
Total Tax Capacity	477,382	506,516	29,133	6.1	County	43.95	42.18	0.000	0.000
(-) TIF Tax Capacity	30,493	29,392	-1,101	-3.6	City/Town	41.28	40.70	0.000	0.000
(-) FD Contrib Tax Cap	58,013	59,527	1,514	2.6	School District	25.98	27.26	18.204	19.792
(=) Taxable Tax Capacity	388,876	417,596	28,720	7.4	Special District	11.41	10.90	0.000	0.000
FD Distrib Tax Cap	26,929	27,852	923	3.4	Total	122.61	121.04	18.204	19.792

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax	Effective Tax Rates				
	Baseline	Alternative	Pctg Chng		Baseline	Alternative			
Res Hmstd: Lo Val	194,900	206,700	6.1	2,503	2,673	170	6.8	1.28	1.29
Res Hmstd: AvgVal	292,300	310,000	6.1	3,982	4,234	252	6.3	1.36	1.37
Res Hmstd: Hi Val	389,600	413,100	6.0	5,460	5,791	332	6.1	1.40	1.40
Res Hmstd: Ex-Hi Val	584,600	619,900	6.0	8,491	9,093	602	7.1	1.45	1.47
Apartment	300,000	325,500	8.5	5,144	5,569	425	8.3	1.71	1.71
Comm/Ind: Lo Val	150,000	153,500	2.3	4,265	3,655	-610	-14.3	2.84	2.38
Comm/Ind: Mid Val	300,000	306,900	2.3	9,861	9,255	-606	-6.1	3.29	3.02
Comm/Ind: Hi Val	1,000,000	1,023,100	2.3	35,976	35,402	-574	-1.6	3.6	3.46

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	28,967,291	29,997,857	1,030,566	3.6	382,801	391,245	8,444	2.2	1.32	1.30
Res Non-Hmstd	4,595,542	4,747,020	151,478	3.3	63,813	64,943	1,130	1.8	1.39	1.37
Apartments	2,470,847	2,710,064	239,217	9.7	39,701	42,795	3,094	7.8	1.61	1.58
Low-income Apts	168,413	187,826	19,413	11.5	1,616	1,751	135	8.3	0.96	0.93
Seasonal Rec'l	900,524	929,991	29,468	3.3	12,417	12,556	139	1.1	1.38	1.35
Com/Ind: Lo tier	384,067	334,041	-50,026	-13.0	10,691	9,006	-1,684	-15.8	2.78	2.70
Com/Ind Hi tier	6,648,670	6,892,309	243,638	3.7	241,504	243,103	1,599	0.7	3.63	3.53
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	369,141	308,302	-60,840	-16.5	13,285	10,810	-2,475	-18.6	3.60	3.51
Ag HGA	55,712	59,536	3,824	6.9	756	799	44	5.8	1.36	1.34
Ag Hmstd Land	84,200	83,322	-878	-1.0	393	334	-59	-15.0	0.47	0.40
Ag Non-Hmstd	169,589	158,511	-11,078	-6.5	1,838	1,572	-266	-14.5	1.08	0.99
Miscellaneous	19,869	13,577	-6,292	-31.7	366	452	86	23.6	1.84	3.33
New Construction	0	597,536	597,536	0.0	0	9,101	9,101	0.0	0.00	1.52
Total	44,833,865	47,019,891	2,186,027	4.9	769,183	788,469	19,287	2.5	1.72	1.68

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	535,445	562,155	26,710	5.0	County	43.95	42.18	0.000	0.000
(-) TIF Tax Capacity	11,020	10,510	-510	-4.6	City/Town	29.17	28.70	0.681	0.663
(-) FD Contrib Tax Cap	53,508	54,551	1,043	1.9	School District	24.54	24.54	21.679	22.439
(=) Taxable Tax Capacity	470,917	497,094	26,177	5.6	Special District	10.80	10.22	0.000	0.000
FD Distrib Tax Cap	19,988	21,288	1,300	6.5	Total	108.46	105.63	22.361	23.102

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	261,100	270,400	9,300	3.6	3,267	3,336	69	2.1	1.25	1.23
Res Hmstd: AvgVal	391,500	405,400	13,900	3.6	5,100	5,198	98	1.9	1.30	1.28
Res Hmstd: Hi Val	521,800	540,400	18,600	3.6	6,885	7,064	178	2.6	1.32	1.31
Res Hmstd: Ex-Hi Val	782,900	810,800	27,900	3.6	11,009	11,259	250	2.3	1.41	1.39
Apartment	300,000	329,000	29,000	9.7	4,738	5,104	366	7.7	1.58	1.55
Comm/Ind: Lo Val	150,000	155,500	5,500	3.7	4,146	3,565	-581	-14.0	2.76	2.29
Comm/Ind: Mid Val	300,000	311,000	11,000	3.7	9,562	9,012	-550	-5.8	3.19	2.9
Comm/Ind: Hi Val	1,000,000	1,036,600	36,600	3.7	34,837	34,426	-411	-1.2	3.48	3.32

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	15,231,829	16,082,154	850,325	5.6	206,399	221,026	14,627	7.1	1.36	1.37
Res Non-Hmstd	1,800,712	1,797,762	-2,950	-0.2	26,483	26,674	191	0.7	1.47	1.48
Apartments	1,833,156	1,987,461	154,305	8.4	32,862	36,288	3,427	10.4	1.79	1.83
Low-income Apts	344,142	367,573	23,431	6.8	3,926	4,180	254	6.5	1.14	1.14
Seasonal Rec'l	9,066	13,345	4,279	47.2	130	235	104	79.8	1.44	1.76
Com/Ind: Lo tier	343,261	344,019	758	0.2	9,975	8,180	-1,795	-18.0	2.91	2.38
Com/Ind Hi tier	4,519,336	4,912,439	393,103	8.7	172,469	184,078	11,609	6.7	3.82	3.75
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	248,416	260,861	12,445	5.0	9,451	9,768	318	3.4	3.80	3.74
Ag HGA	817	914	97	11.9	11	12	1	7.3	1.35	1.29
Ag Hmstd Land	899	776	-124	-13.8	4	3	-1	-16.3	0.42	0.41
Ag Non-Hmstd	23,943	24,038	95	0.4	259	248	-10	-4.0	1.08	1.03
Miscellaneous	98,134	106,463	8,328	8.5	1,820	1,943	123	6.8	1.85	1.83
New Construction	0	211,789	211,789	0.0	0	3,912	3,912	0.0	0.00	1.85
Total	24,453,712	26,109,593	1,655,882	6.8	463,788	496,547	32,759	7.1	1.90	1.90

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	288,702	310,716	22,014	7.6	County	55.80	53.67	0.000	0.000
(-) TIF Tax Capacity	11,886	12,479	593	5.0	City/Town	33.25	32.72	0.693	0.682
(-) FD Contrib Tax Cap	34,312	36,800	2,488	7.3	School District	24.76	28.90	21.189	21.088
(=) Taxable Tax Capacity	242,504	261,436	18,932	7.8	Special District	9.02	8.77	0.000	0.000
FD Distrib Tax Cap	31,724	34,236	2,512	7.9	Total	122.82	124.06	21.882	21.771

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Value		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	160,700	169,700		5.6	2,046	2,192	146	7.2	1.27	1.29
Res Hmstd: AvgVal	241,000	254,500		5.6	3,296	3,518	222	6.7	1.37	1.38
Res Hmstd: Hi Val	321,300	339,200		5.6	4,547	4,843	296	6.5	1.42	1.43
Res Hmstd: Ex-Hi Val	482,000	508,900		5.6	6,975	7,449	474	6.8	1.45	1.46
Apartment	300,000	325,300		8.4	5,262	5,753	490	9.3	1.75	1.77
Comm/Ind: Lo Val	150,000	163,000		8.7	4,328	4,087	-241	-5.6	2.89	2.51
Comm/Ind: Mid Val	300,000	326,100		8.7	9,990	10,143	152	1.5	3.33	3.11
Comm/Ind: Hi Val	1,000,000	1,087,000		8.7	36,412	38,394	1,982	5.4	3.64	3.53

CITY OF MINNEAPOLIS

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	19,988,361	21,599,378	1,611,017	8.1	295,263	307,873	12,610	4.3	1.48	1.43
Res Non-Hmstd	6,621,953	6,865,729	243,776	3.7	108,964	108,456	-508	-0.5	1.65	1.58
Apartments	6,287,848	6,861,482	573,635	9.1	117,463	122,941	5,479	4.7	1.87	1.79
Low-income Apts	888,645	981,879	93,234	10.5	10,134	10,815	681	6.7	1.14	1.10
Seasonal Rec'l	14,166	22,752	8,586	60.6	264	431	167	63.1	1.86	1.89
Com/Ind: Lo tier	671,218	562,159	-109,059	-16.2	19,893	15,949	-3,945	-19.8	2.96	2.84
Com/Ind Hi tier	9,152,357	9,999,752	847,395	9.3	355,530	373,232	17,702	5.0	3.88	3.73
Publ U: Elec Gen	53,464	52,894	-570	-1.1	1,589	1,513	-76	-4.8	2.97	2.86
Publ U: Other	382,083	414,177	32,094	8.4	14,841	15,458	617	4.2	3.88	3.73
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,679	1,546	-133	-7.9	22	19	-3	-14.8	1.33	1.23
Miscellaneous	55,001	58,058	3,056	5.6	925	1,583	658	71.1	1.68	2.73
New Construction	0	723,592	723,592	0.0	0	15,829	15,829	0.0	0.00	2.19
Total	44,116,774	48,143,396	4,026,622	9.1	924,888	974,098	49,210	5.3	2.10	2.02

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	550,943	605,386	54,443	9.9	County	43.84	42.08	0.000	0.000
(-) TIF Tax Capacity	46,717	43,158	-3,558	-7.6	City/Town	60.99	57.85	2.124	2.155
(-) FD Contrib Tax Cap	62,273	69,402	7,129	11.4	School District	20.44	21.72	18.021	15.464
(=) Taxable Tax Capacity	441,953	492,826	50,873	11.5	Special District	8.07	7.60	0.000	0.000
FD Distrib Tax Cap	52,548	54,852	2,304	4.4	Total	133.33	129.24	20.145	17.620

**Tax Burdens on
Hypothetical Properties**

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	177,600	191,900	8.1	2,442	2,544	101	4.1	1.38	1.33
Res Hmstd: AvgVal	266,200	287,700	8.1	3,908	4,054	145	3.7	1.47	1.41
Res Hmstd: Hi Val	354,900	383,500	8.1	5,376	5,564	188	3.5	1.51	1.45
Res Hmstd: Ex-Hi Val	532,500	575,400	8.1	8,281	8,694	413	5.0	1.56	1.51
Apartment	300,000	327,400	9.1	5,604	5,866	262	4.7	1.87	1.79
Comm/Ind: Lo Val	150,000	163,900	9.3	4,446	4,130	-316	-7.1	2.96	2.52
Comm/Ind: Mid Val	300,000	327,800	9.3	10,273	10,247	-26	-0.2	3.42	3.13
Comm/Ind: Hi Val	1,000,000	1,092,600	9.3	37,465	38,792	1,328	3.5	3.75	3.55

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alte
Res Homestead	11,763,222	12,585,935	822,713	7.0	173,049	190,199	17,150	9.9	1.47	1.51
Res Non-Hmstd	2,560,036	2,667,515	107,480	4.2	43,326	46,033	2,707	6.2	1.69	1.73
Apartments	2,751,408	3,074,762	323,354	11.8	53,851	61,274	7,423	13.8	1.96	1.99
Low-income Apts	642,407	675,599	33,192	5.2	7,472	7,992	520	7.0	1.16	1.18
Seasonal Rec'l	1,307	4,098	2,790	213.4	24	90	65	268.7	1.86	2.19
Com/Ind: Lo tier	422,276	420,137	-2,139	-0.5	12,779	10,567	-2,212	-17.3	3.03	2.52
Com/Ind Hi tier	3,497,274	3,993,729	496,455	14.2	139,524	158,150	18,626	13.3	3.99	3.96
Publ U: Elec Gen	89,277	83,482	-5,796	-6.5	2,746	2,578	-169	-6.1	3.08	3.09
Publ U: Other	284,411	299,571	15,160	5.3	11,347	11,861	515	4.5	3.99	3.96
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	271	3,385	3,114	#####	4	49	45	#####	1.46	1.44
Miscellaneous	8,334	5,658	-2,676	-32.1	147	84	-63	-42.8	1.76	1.49
New Construction	0	372,922	372,922	0.0	0	8,656	8,656	0.0	0.00	2.32
Total	22,020,223	24,186,792	2,166,569	9.8	444,270	497,533	53,264	12.0	2.02	2.06

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	258,125	287,495	29,370	11.4	County	51.00	49.06	0.000	0.000
(-) TIF Tax Capacity	20,846	25,234	4,388	21.1	City/Town	42.64	49.48	0.000	0.000
(-) FD Contrib Tax Cap	25,323	27,281	1,957	7.7	School District	40.70	38.75	13.683	13.359
(=) Taxable Tax Capacity	211,956	234,981	23,024	10.9	Special District	11.28	11.44	0.000	0.000
FD Distrib Tax Cap	55,453	58,645	3,192	5.8	Total	145.63	148.74	13.683	13.359

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	141,900	151,800	7.0	1,904	2,097	192	10.1	1.34	1.38
Res Hmstd: AvgVal	212,800	227,700	7.0	3,127	3,422	295	9.4	1.47	1.50
Res Hmstd: Hi Val	283,700	303,500	7.0	4,349	4,745	396	9.1	1.53	1.56
Res Hmstd: Ex-Hi Val	425,600	455,400	7.0	6,780	7,382	601	8.9	1.59	1.62
Apartment	300,000	335,300	11.8	5,872	6,682	810	13.8	1.96	1.99
Comm/Ind: Lo Val	150,000	171,300	14.2	4,540	4,694	155	3.4	3.03	2.74
Comm/Ind: Mid Val	300,000	342,600	14.2	10,524	11,478	954	9.1	3.51	3.35
Comm/Ind: Hi Val	1,000,000	1,142,000	14.2	38,450	43,134	4,683	12.2	3.85	3.78

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
168.0	Blind/disabled Hmstd HGA: <50K	0.450	23,404	105	115
169.0	Ag Hmstd HGA: <76K	1.000	5,047,560	50,476	53,734
170.0	Ag Hmstd HGA: 76K-414K	1.000	4,062,288	40,623	44,160
171.0	Ag Hmstd HGA: 414K-500K	1.000	51,822	518	567
172.0	Ag Hmstd HGA: >500K	1.250	70,204	878	953
173.0	Blind/disabled 2a Hmstd land <50K	0.450	2,534	11	4
174.0	Ag Hmstd 2a 1 & b: <115K	0.500	8,708,822	43,544	17,899
175.0	Ag Hmstd 2a 1 & b: 115K-260K	0.500	8,299,243	41,496	15,638
176.0	Ag Hmstd 2a 1 & b: 260K-2.05M	0.500	43,841,047	219,205	152,829
177.0	Ag Hmstd 2a 1 & b: >2.05M	1.000	18,538,788	185,388	117,952
178.0	Blind/disabled Hmstd 2b land <50K	0.450	190	1	1
179.0	Ag Hmstd 2b 1 & b: <115K	0.500	664,699	3,323	1,715
180.0	Ag Hmstd 2b 1 & b: 115K-260K	0.500	726,816	3,634	1,876
181.0	Ag Hmstd 2b 1 & b: 260K-2.05M	0.500	1,266,360	6,332	5,632
182.0	Ag Hmstd 2b 1 & b: >2.05M	1.000	119,239	1,192	943
184.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	237,650	1,188	884
185.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	3,943	20	18
186.0	Ag 2a Non-homestead	1.000	42,824,332	428,243	286,048
187.0	Ag 2b Non-homestead	1.000	7,362,709	73,627	68,962
188.0	Migrant Housing <500K	1.000	1,790	18	23
191.0	Managed forest land (2c)	0.650	494,001	3,211	3,056
192.0	Private Airport (2d)	1.000	475	5	5
198.0	Res 1b Homestead: <50K	0.450	487,474	2,194	2,969
199.0	Res Homestead: <76K	1.000	101,007,656	1,010,077	1,393,555
200.0	Res Homestead: 76K-414K	1.000	168,478,352	1,684,783	2,272,348
201.0	Res Homestead: 414K-500K	1.000	3,764,105	37,641	46,700
202.0	Res Homestead: > 500K	1.250	13,158,984	164,487	205,940
204.0	Res NonHmstd 1 unit: <76K	1.000	16,321,236	163,212	230,102
205.0	Res NonHmstd 1 unit: 76K - 500K	1.000	19,751,096	197,511	271,193
206.0	Res NonHmstd 1 unit: >500K	1.250	2,847,087	35,589	45,329
208.0	Res NonHmstd 2-3 units	1.250	7,454,752	93,184	127,943
211.0	Regular apartments (4a)	1.250	27,922,912	349,036	497,926
212.0	Low-income housing (4d) <115K	0.750	4,135,426	31,016	46,830
213.0	Low-income housing (4d) >115K	0.250	86,850	217	323
214.0	Student housing	1.000	29,594	296	401
215.0	Manuf home park land	1.250	626,330	7,829	10,755
216.0	MH Coop >50% owner-occupied	0.750	6,244	47	69
217.0	MH Coop <50% owner-occupied	1.000	498	5	6
219.0	Non-comm SeasRec: <76K	1.000	9,997,911	99,979	93,369
220.0	Non-Comm SeasRec: 76K-500K	1.000	14,133,183	141,332	143,531
221.0	Non-comm SeasRec: >500K	1.250	1,831,696	22,896	22,865
223.0	Comm SeasRec 1c: <600K	0.500	369,353	1,847	1,790
224.0	Com SeasRec 1c: 600K-2.3M	1.000	183,707	1,837	1,654
225.0	Com SeasRec 1c: >2.3M	1.250	21,209	265	256
226.0	Com SeasRec 4c: <500K	1.000	224,024	2,240	2,759
227.0	Com SeasRec 4c: >500K	1.250	120,498	1,506	1,666
228.0	Bed & Breakfast	1.250	19,376	242	301
229.0	Qualifying golf courses	1.250	205,814	2,573	2,954
230.0	Metro Non-profit Indoor Rec	1.250	14,043	176	262
231.0	Non-profit/Comm Serv - NonRev	1.500	32,669	490	661
232.0	Non-profit/Comm Serv - donation	1.500	71,186	1,068	1,734

House Research Dept.

Simulation No. 18A4

Baseline: Final Pay '17

Page 35

10/5/2018 11:53 AM

Alternative: Actual Pay '18

(all figures in \$000s)

233.0	Seasonal Restaurant on Lake	1.250	19,262	241	219
234.0	Qualifying Marina <500K	1.000	14,742	147	188
235.0	Qualifying Marina >500K	1.250	26,456	331	403
237.0	Commercial: <150K	1.500	8,710,786	130,662	244,580
238.0	Commercial: >150K	2.000	51,218,479	1,024,370	1,897,499
240.0	JOBZ Commercial: <150K	0.000	150	0	0
241.0	JOBZ Commercial: >150K	0.000	14,549	0	0
244.0	Industrial: <150K	1.500	1,460,723	21,911	41,546
245.0	Industrial: >150K	2.000	16,463,354	329,267	611,838
247.0	JOBZ Industrial: <150K	0.000	530	0	0
248.0	JOBZ Industrial: >150K	0.000	38,951	0	0
251.0	Publ Util: land & bldgs <150K	1.500	50,490	757	1,244
252.0	Publ Util: land & bldgs >150K	2.000	1,213,606	24,272	41,493
253.0	Publ Util: Electric Generat Mach	2.000	2,860,667	57,213	71,355
254.0	Publ Util: machinery (non-generat)	2.000	1,952,494	39,050	61,425
256.0	Railroad <150K	1.500	280,273	4,204	8,092
257.0	Railroad >150K	2.000	1,695,889	33,918	57,463
259.0	Non-comm aircraft hangars	1.500	4,288	64	86
260.0	Mineral	2.000	2,325	46	98
261.0	Misc class 5	2.000	778	16	14
267.0	Personal: 3f	1.000	32,954	330	409
268.0	Non-comm aircraft hangars	1.500	91,604	1,374	1,764
269.0	Pers: It31 tools&mach excl elec gen	2.000	635,725	12,714	18,314
270.0	Pers: It32 struct/lease land-non C/I,SRR	1.000	1,913	19	32
271.0	Pers: It32 struct/leased land-NCSRR<76	1.000	52,834	528	530
272.0	Pers: It32 NCSRR: 76K-500K	1.000	7,314	73	74
274.0	Pers: It32 struct/leased land-C/I	2.000	46,863	937	1,557
275.0	Pers: Item 33 ag real estate	1.000	59,918	599	613
277.0	Pers: It41 struct/leased land - C/I	2.000	550,467	11,009	15,760
281.0	Pers: It41 struct/leased land - nonC/I, no	1.000	22,738	227	309
282.0	Pers: Item 42 non-EZ struct/RR land	2.000	38,441	769	1,392
283.0	Pers: It43 leased real estate - non C/I	1.250	25,228	315	472
284.0	Pers: Item 43 leased real estate - C/I	2.000	634,985	12,700	16,599
285.0	Pers: Item 44T electric util trans lines	2.000	2,132,190	42,644	65,619
286.0	Pers: Item 44D electric util distri lines	2.000	1,425,855	28,517	52,998
287.0	Pers: Item 45 syst/gas utils	2.000	4,076,166	81,523	129,170
289.0	Pers: Item 48 misc	2.000	12,982	260	342
311.0	Disabled vet excl val: Res HM <300K	0.000	1,391,654	0	0
312.0	Disabled vet excl val: Res HM <150K	0.000	680,710	0	0
313.0	Disabled vet excl val: Ag HGA <300K	0.000	61,083	0	0
314.0	Disabled vet excl val: Ag HGA <150K	0.000	31,385	0	0
324.0	Ag Class 1b: Hmstd Market Excl Value	0.000	12,180	0	10
325.0	Ag HGA: Hmstd Market Excl Value	0.000	1,731,976	0	3,589
326.0	Class 1b: Hmstd Market Excl Value	0.000	226,140	0	181
327.0	Res Hmstd: Hmstd Market Excl Value	0.000	24,938,963	0	48,744
State Total			660,602,239	7,017,623	9,595,222

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
140.1	Blind/disabled Hmstd HGA: <50K: Exis	0.450	24,248	109	120
140.2	Blind/disabled Hmstd HGA: <50K: New	0.450	77	0	0
141.1	Ag Hmstd HGA: <500K: Exist	1.000	9,503,601	95,036	101,846
141.2	Ag Hmstd HGA: <500K: New	1.000	21,571	216	246
142.1	Ag Hmstd HGA: >500K: Exist	1.250	84,844	1,061	1,132
142.2	Ag Hmstd HGA: >500K: New	1.250	156	2	2
143.1	Blind/disabled 2a Hmstd land <50K: Exi	0.450	549	2	1
143.2	Blind/disabled 2a Hmstd land <50K: Ne	0.450	1	0	0
144.31	Ag Hmstd 2a 1 & b: <115K: Exist	0.500	8,436,114	42,181	7,752
144.32	Ag Hmstd 2a 1 & b: <115K: New	0.500	16,521	83	23
144.41	Ag Hmstd 2a 1 & b: 115K - 260K: Exist	0.500	7,997,594	39,988	21,956
144.42	Ag Hmstd 2a 1 & b: 115K - 260K: New	0.500	12,701	64	40
144.51	Ag Hmstd 2a 1 & b: 260K - 1.94M: Exist	0.500	41,232,740	206,164	138,636
144.52	Ag Hmstd 2a 1 & b: 260K - 1.94M: New	0.500	46,174	231	164
145.1	Ag Hmstd 2a 1 & b: >1.94M: Exist	1.000	17,825,837	178,258	109,922
145.2	Ag Hmstd 2a 1 & b: >1.94M: New	1.000	16,800	168	104
147.31	Ag Hmstd 2b 1 & b: <115K: Exist	0.500	680,816	3,404	1,094
147.32	Ag Hmstd 2b 1 & b: <115K: New	0.500	90	0	0
147.41	Ag Hmstd 2b 1 & b: 115K - 260K: Exist	0.500	740,685	3,703	2,588
147.42	Ag Hmstd 2b 1 & b: 115K - 260K: New	0.500	103	1	0
147.51	Ag Hmstd 2b 1 & b: 260K - 1.94M: Exis	0.500	1,258,388	6,292	5,262
147.52	Ag Hmstd 2b 1 & b: 260K - 1.94M: New	0.500	173	1	1
148.1	Ag Hmstd 2b 1 & b: >1.94M: Exist	1.000	142,945	1,429	1,062
148.2	Ag Hmstd 2b 1 & b: >1.94M: New	1.000	20	0	0
152.1	Ag Hmstd 2a Farm w/unused 1st tier: Ex	0.500	224,084	1,120	778
152.2	Ag Hmstd 2a Farm w/unused 1st tier: Ne	0.500	229	1	1
153.1	Ag 2a Non-homestead: Exist	1.000	42,646,468	426,465	275,699
153.2	Ag 2a Non-homestead: New	1.000	48,270	483	341
154.1	Ag Hmstd 2b Farm w/unused 1st tier: Ex	0.500	4,884	24	21
154.2	Ag Hmstd 2b Farm w/unused 1st tier: N	0.500	7	0	0
155.1	Ag 2b Non-homestead: Exist	1.000	7,457,288	74,573	66,217
155.2	Ag 2b Non-homestead: New	1.000	1,276	13	13
156.1	Migrant Housing <500K: Exist	1.000	2,372	24	29
156.2	Migrant Housing <500K: New	1.000	5	0	0
159.1	Managed forest land (2c): Exist	0.650	532,424	3,461	3,115
160.1	Private Airport (2d): Exist	1.000	498	5	5
166.1	Res 1b Homestead: <50K: Exist	0.450	486,969	2,191	2,992
166.2	Res 1b Homestead: <50K: New	0.450	3,772	17	22
167.1	Res Homestead: <500K: Exist	1.000	290,176,469	2,901,765	3,902,313
167.2	Res Homestead: <500K: New	1.000	2,604,898	26,049	34,269
168.1	Res Homestead: > 500K: Exist	1.250	14,611,500	182,644	224,915
168.2	Res Homestead: > 500K: New	1.250	131,613	1,645	1,968
170.1	Res NonHmstd 1 unit: <500K: Exist	1.000	37,462,140	374,621	514,025
170.2	Res NonHmstd 1 unit: <500K: New	1.000	929,660	9,297	12,295
171.1	Res NonHmstd 1 unit: >500K: Exist	1.250	3,116,090	38,951	48,541
171.2	Res NonHmstd 1 unit: >500K: New	1.250	114,918	1,436	1,731
173.1	Res NonHmstd 2-3 units: Exist	1.250	7,808,821	97,610	132,092
173.2	Res NonHmstd 2-3 units: New	1.250	196,905	2,461	3,147
176.1	Regular apartments (4a): Exist	1.250	30,714,142	383,927	539,590
176.2	Regular apartments (4a): New	1.250	1,201,455	15,018	20,974

House Research Dept.

Simulation No. 18A4

Baseline: Final Pay '17

Page 37

10/5/2018 11:53 AM

Alternative: Actual Pay '18

(all figures in \$000s)

ID	Description	Baseline	Final Pay '17	Alternative: Actual Pay '18	(all figures in \$000s)
177.1	Low-income housing (4d) <115K: Exist	0.750	4,430,598	33,229	49,473
177.2	Low-income housing (4d) <115K: New	0.750	177,957	1,335	1,954
178.1	Low-income housing (4d) >115K: Exist	0.250	88,041	220	324
178.2	Low-income housing (4d) >115K: New	0.250	4,395	11	16
179.1	Student housing: Exist	1.000	30,432	304	404
179.2	Student housing: New	1.000	1,328	13	18
180.1	Manuf home park land: Exist	1.250	653,823	8,173	11,140
180.2	Manuf home park land: New	1.250	66	1	1
181.1	MH Coop >50% owner-occupied: Exist	0.750	6,726	50	75
182.1	MH Coop <50% owner-occupied: Exist	1.000	481	5	6
184.1	Non-comm SeasRec: <76K: Exist	1.000	9,958,719	99,587	92,925
184.2	Non-comm SeasRec: <76K: New	1.000	103,348	1,033	971
185.1	Non-Comm SeasRec: 76K-500K: Exist	1.000	14,391,260	143,913	146,437
185.2	Non-Comm SeasRec: 76K-500K: New	1.000	134,057	1,341	1,366
186.1	Non-comm SeasRec: >500K: Exist	1.250	1,947,110	24,339	24,219
186.2	Non-comm SeasRec: >500K: New	1.250	18,512	231	228
188.1	Comm SeasRec 1c: <600K: Exist	0.500	368,769	1,844	1,782
188.2	Comm SeasRec 1c: <600K: New	0.500	2,208	11	10
189.1	Com SeasRec 1c: 600K-2.3M: Exist	1.000	188,993	1,890	1,701
189.2	Com SeasRec 1c: 600K-2.3M: New	1.000	1,641	16	14
190.1	Com SeasRec 1c: >2.3M: Exist	1.250	23,383	292	292
190.2	Com SeasRec 1c: >2.3M: New	1.250	179	2	2
191.1	Com SeasRec 4c: <500K: Exist	1.000	228,778	2,288	2,827
191.2	Com SeasRec 4c: <500K: New	1.000	1,333	13	17
192.1	Com SeasRec 4c: >500K: Exist	1.250	122,303	1,529	1,709
192.2	Com SeasRec 4c: >500K: New	1.250	1,001	13	14
193.1	Bed & Breakfast: Exist	1.250	21,263	266	334
193.2	Bed & Breakfast: New	1.250	37	0	1
194.1	Qualifying golf courses: Exist	1.250	202,973	2,537	2,887
194.2	Qualifying golf courses: New	1.250	2,182	27	32
195.1	Metro Non-profit Indoor Rec: Exist	1.250	15,203	190	272
196.1	Non-profit/Comm Serv - NonRev: Exist	1.500	30,454	457	608
196.2	Non-profit/Comm Serv - NonRev: New	1.500	538	8	11
197.1	CongChart Veteran's Org - NonRev: Exi	1.000	2,546	25	40
197.2	CongChart Veteran's Org - NonRev: Ne	1.000	73	1	1
198.1	Non-profit/Comm Serv - donation: Exist	1.500	57,516	863	1,404
198.2	Non-profit/Comm Serv - donation: New	1.500	662	10	16
199.1	Cong Chart Veteran's Org - Donation: E	1.000	16,238	162	261
199.2	Cong Chart Veteran's Org - Donation: N	1.000	154	2	3
200.1	Seasonal Restaurant on Lake: Exist	1.250	20,309	254	235
200.2	Seasonal Restaurant on Lake: New	1.250	213	3	3
201.1	Qualifying Marina <500K: Exist	1.000	14,948	149	187
201.2	Qualifying Marina <500K: New	1.000	10	0	0
202.1	Qualifying Marina >500K: Exist	1.250	28,031	350	419
204.31	Commercial: <100K: Exist	1.500	5,732,046	85,981	120,717
204.32	Commercial: <100K: New	1.500	79,875	1,198	1,691
204.41	Commercial: 100K-150K: Exist	1.500	2,938,369	44,076	81,149
204.42	Commercial: 100K-150K: New	1.500	45,386	681	1,266
205.1	Commercial: >150K: Exist	2.000	53,150,839	1,063,017	1,920,830
205.2	Commercial: >150K: New	2.000	798,433	15,969	29,008
207.1	JOBZ Commercial: <150K: Exist	0.000	149	0	0
207.2	JOBZ Commercial: <150K: New	0.000	1	0	0
208.1	JOBZ Commercial: >150K: Exist	0.000	14,395	0	0
208.2	JOBZ Commercial: >150K: New	0.000	64	0	0
211.31	Industrial: <100K: Exist	1.500	830,733	12,461	17,568

10/5/2018 11:53 AM

Alternative: Actual Pay '18

(all figures in \$000s)

211.32	Industrial: <100K: New	1.500	14,095	211	300
211.41	Industrial: 100K-150K: Exist	1.500	653,559	9,803	18,270
211.42	Industrial: 100K-150K: New	1.500	8,911	134	252
212.1	Industrial: >150K: Exist	2.000	17,547,632	350,953	636,503
212.2	Industrial: >150K: New	2.000	299,961	5,999	10,974
214.1	JOBZ Industrial: <150K: Exist	0.000	251	0	0
214.2	JOBZ Industrial: <150K: New	0.000	1	0	0
215.1	JOBZ Industrial: >150K: Exist	0.000	35,411	0	0
215.2	JOBZ Industrial: >150K: New	0.000	136	0	0
218.31	Publ Util: land & bldgs <100K: Exist	1.500	39,780	597	706
218.32	Publ Util: land & bldgs <100K: New	1.500	331	5	6
218.41	Publ Util: land & bldgs 100K-150K: Exi	1.500	8,790	132	219
218.42	Publ Util: land & bldgs 100K-150K: Ne	1.500	63	1	2
219.1	Publ Util: land & bldgs >150K: Exist	2.000	1,315,837	26,317	44,203
219.2	Publ Util: land & bldgs >150K: New	2.000	7,791	156	277
220.1	Publ Util: Electric Generat Mach: Exist	2.000	2,931,124	58,622	73,052
220.2	Publ Util: Electric Generat Mach: New	2.000	9,651	193	253
221.1	Publ Util: machinery (non-generat): Exis	2.000	2,041,189	40,824	62,596
221.2	Publ Util: machinery (non-generat): New	2.000	12,154	243	426
223.31	Railroad <100K: Exist	1.500	20,254	304	383
223.32	Railroad <100K: New	1.500	234	4	4
223.41	Railroad 100K-150K: Exist	1.500	5,185	78	134
223.42	Railroad 100K-150K: New	1.500	55	1	1
224.1	Railroad >150K: Exist	2.000	2,268,340	45,367	76,366
224.2	Railroad >150K: New	2.000	24,862	497	888
226.1	Non-comm aircraft hangars: Exist	1.500	4,705	71	92
227.1	Mineral: Exist	2.000	2,344	47	104
228.1	All other real property: Exist	2.000	763	15	20
235.1	Pers tools&mach excl elec gen: Exist	2.000	596,024	11,920	16,502
236.1	Pers: Item 33 ag real estate: Exist	1.000	69,861	699	700
237.1	Pers: NCSRR<76K: Exist	1.000	51,044	510	509
238.1	Pers: NCSRR: 76K-500K: Exist	1.000	8,905	89	88
240.1	Pers Comm'l/Indstr'l: Exist	2.000	1,404,837	28,097	38,520
242.1	Pers: Item 44T elec util trans lines: Exist	2.000	2,222,744	44,455	66,212
243.1	Pers: Item 44D electric util distri lines: E	2.000	1,555,813	31,116	56,526
244.1	Pers: Item 45 syst/gas utils: Exist	2.000	4,308,789	86,176	135,069
246.1	Pers: All other: Exist	2.000	204,535	4,091	7,087
260.1	Disabled vet excl val: Res HM <300K: E	0.000	1,533,021	0	0
260.2	Disabled vet excl val: Res HM <300K:	0.000	13,357	0	0
261.1	Disabled vet excl val: Res HM <150K: E	0.000	728,190	0	0
261.2	Disabled vet excl val: Res HM <150K:	0.000	6,640	0	0
262.1	Disabled vet excl val: Ag HGA <300K:	0.000	65,405	0	0
262.2	Disabled vet excl val: Ag HGA <300K:	0.000	191	0	0
263.1	Disabled vet excl val: Ag HGA <150K:	0.000	34,330	0	0
263.2	Disabled vet excl val: Ag HGA <150K:	0.000	100	0	0
272.1	Ag Class 1b: Hmstd Market Excl Value:	0.000	11,805	0	9
272.2	Ag Class 1b: Hmstd Market Excl Value:	0.000	38	0	0
273.1	Ag HGA: Hmstd Market Excl Value: Ex	0.000	1,690,268	0	3,494
273.2	Ag HGA: Hmstd Market Excl Value: Ne	0.000	3,724	0	7
274.1	Class 1b: Hmstd Market Excl Value: Exi	0.000	219,632	0	175
274.2	Class 1b: Hmstd Market Excl Value: Ne	0.000	1,555	0	1
275.1	Res Hmstd: Hmstd Market Excl Value:	0.000	23,637,459	0	46,528
275.2	Res Hmstd: Hmstd Market Excl Value:	0.000	191,346	0	380

State Total

691,222,007

7,420,290

9,991,754

House Research Dept.

Simulation No. 18A4

10/5/2018 11:53 AM

Baseline: Final Pay '17

Alternative: Actual Pay '18

Page 39

(all figures in \$000s)

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,019,587	2,220,223	248,492	1,656,582	368,058	860,516	8,373,458
Certified MKV Levy	1,449	28,106	90	1,046,726	761	0	1,077,133
Fiscal Disparities Levy	177,105	194,330	1,588	205,262	39,539	0	617,825
Disparity Reduction Aid	9,643	0	447	7,935	0	0	18,025
Spread NTC Levy	2,832,839	2,025,893	246,457	1,526,629	328,518	860,516	7,820,853
Spread MKV Levy	1,449	28,106	90	963,482	761	0	993,889
Tax Incr Financing Levy							232,644
Agricultural Credit			38,063		Disparity Reduction Credit	11,897	
Taconite credit			16,489				

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,142,878	2,359,558	253,233	1,757,570	383,255	829,809	8,726,304
Certified MKV Levy	1,461	27,760	90	1,126,665	786	0	1,156,763
Fiscal Disparities Levy	180,817	202,549	1,732	207,241	39,948	0	632,288
Disparity Reduction Aid	9,641	0	473	7,995	0	0	18,109
Spread NTC Levy	2,952,420	2,157,009	251,028	1,626,418	343,307	829,809	8,159,992
Spread MKV Levy	1,461	27,760	90	1,042,581	786	0	1,072,678
Tax Incr Financing Levy							233,499
Agricultural MV Credit			36,153		Disparity Reduction Credit	12,317	
Agricultural Bond Credit			36,266		Taconite credit	17,329	