

DESCRIPTION

BASELINE: Actual Pay 2019

ALTERNATIVE: Projected Pay 2020; including effects of 2019 Tax bill

This report is a projection of property taxes payable in 2020, including the impacts of the final 2019 Omnibus Tax bill. The baseline 2019 is based on actual market values and levies for taxes payable in 2019. The 2020 projection includes projected market values, projected levies, and projected fiscal disparities data. This projections take into account changes made in the 2019 Omnibus Tax bill, including increases in Local Government Aid and County Program Aid, a reduction in the state general levy, an increase in the School Building Bond Agricultural Credit, and changes made to the school district referendum equalization levy.

KEY POINTS

- **Statewide, property taxes are projected to increase by \$365 million, or 3.5%**, according to the simulation. The overall tax increases are projected to be 3.6% in Greater Minnesota and 3.4% in the Metro area.
- **On a statewide bases, property tax changes vary by property type**, from -1.8% on public utility property to +9.1% on apartments. Changes on other major property types are +4.4% on residential homesteads, +6.1% on residential non-homestead property, +1.8% on commercial-industrial property, +0.9% on agricultural property, and +2.5% on seasonal-recreational property.

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

BASELINE: Actual Pay 2019

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are determined within the simulation model.

ALTERNATIVE: Projected Pay 2020; including effects of 2019 Tax bill

- **Market values** are based on actual growth rates in estimated market values between payable year 2018 and payable year 2019 for each property type within each county.
 - **County, city, and town levies** were modeled under the direction of a joint House/Senate/Revenue Department working group. Each jurisdiction's 2019 levy was changed by its average growth rate for the previous three years, with some adjustments made based on input from some major counties and cities. Levies were reduced to account for increases in LGA and CPA that were included in the 2019 tax bill. Aid increases were assumed to reduce levies by 50 percent of the increased aid amounts.
 - **School district levies** were modeled under the direction of a joint House/Senate/Revenue Department working group to match statewide levy estimates developed by the Department of Education. The baseline levies were then modified to reflect changes made by 2019 legislation.
 - **Special taxing district levies** were modeled under the direction of a joint House/Senate/Revenue Department working group. Levies were generally assumed to grow by their median growth rate over the previous three years.
 - **State general property tax levy** reflects the \$50 million reduction in the levy included in the 2019 tax bill. The underlevy included with the levy total was projected using a five-year average of underlevies from previous years.
 - **Fiscal disparities** distribution levies and net tax capacities were modeled by House Research.
 - **Tax increment financing (TIF) net tax capacities** were assumed to increase at the same rate in each jurisdiction as the growth in commercial-industrial market values.
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SIMULATION CLASS RATES

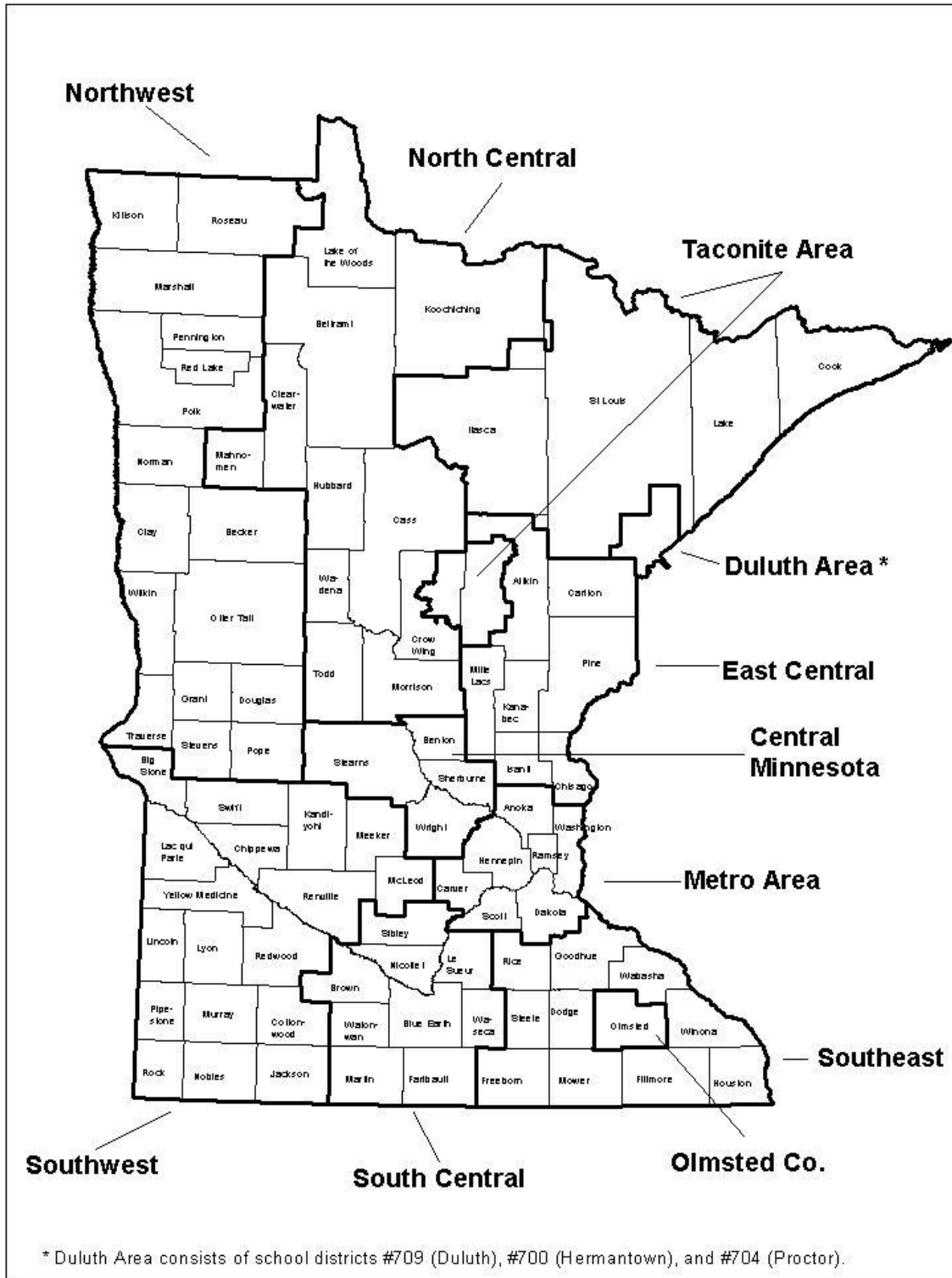
	Baseline	Alternative
Residential homestead:		
<\$500,000 ¹	1.0%	1.0%
>\$500,000	1.25	1.25
Residential non-homestead:		
Single unit:		
<\$500,000	1.0	1.0
>\$500,000	1.25	1.25
2-3 unit and undeveloped land:		
<\$500,000	1.25	1.25
>\$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower 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

¹ After subtraction of homestead market value exclusion.

² \$139,000 for payable 2019

³ \$1,900,000 for payable 2019

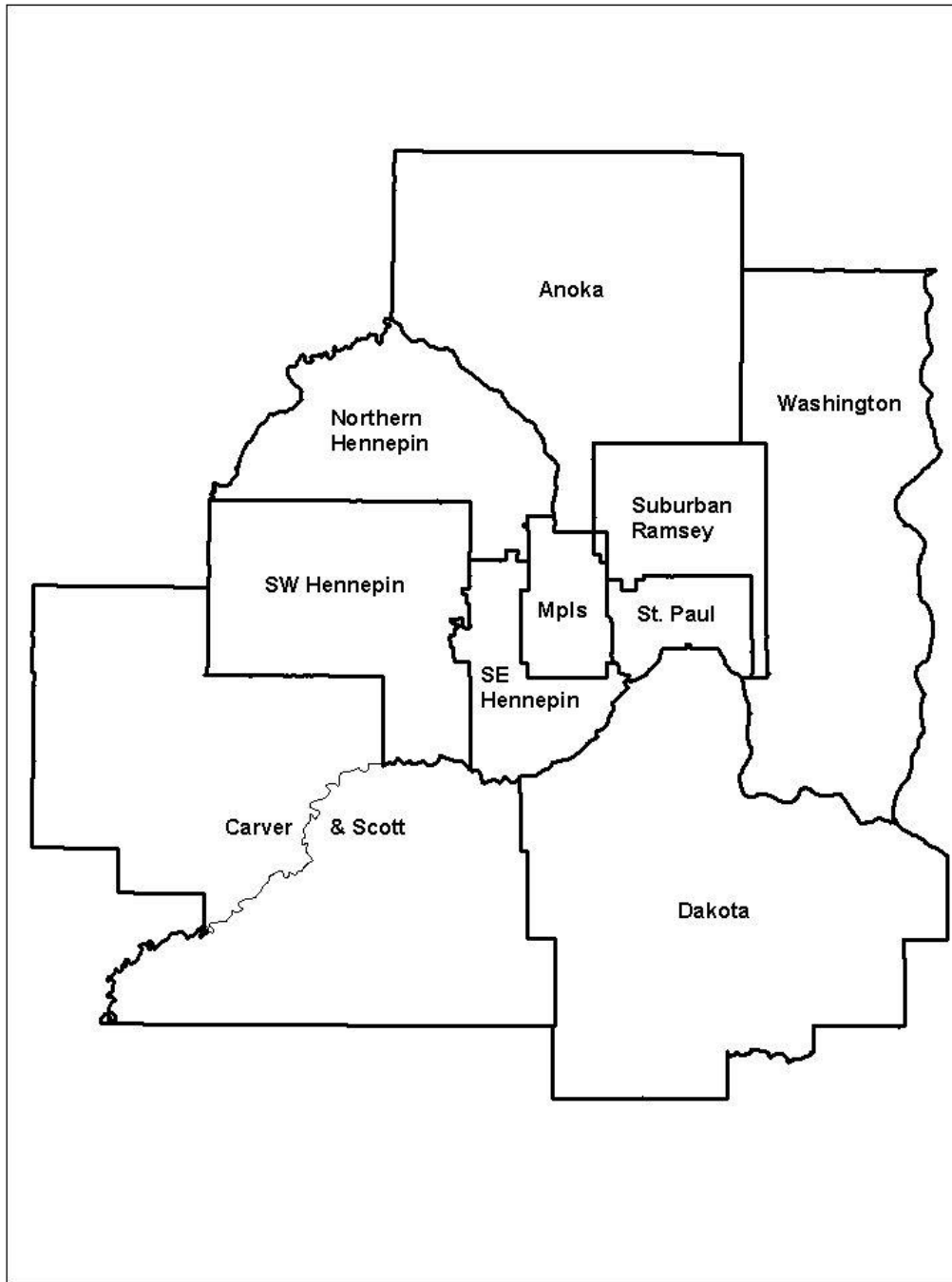
Property Tax Model Regions (Greater Minnesota)



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
Res Homestead	358,333,976	375,113,234	16,779,258	4.7	4,506,797	4,704,960	198,163	4.4	1.26	1.25
Res Non-Hmstd	53,063,281	56,798,926	3,735,645	7.0	754,711	800,398	45,687	6.1	1.42	1.41
Apartments	35,738,804	39,512,889	3,774,084	10.6	619,910	676,500	56,590	9.1	1.73	1.71
Low-income Apts	5,130,572	5,361,303	230,731	4.5	56,333	58,150	1,817	3.2	1.10	1.08
Seasonal Rec'l	28,926,545	29,842,753	916,208	3.2	291,610	298,903	7,293	2.5	1.01	1.00
Com/Ind: Lo tier	10,421,200	10,576,962	155,762	1.5	234,951	236,033	1,082	0.5	2.25	2.23
Com/Ind Hi tier	79,330,656	83,922,171	4,591,514	5.8	2,805,599	2,859,641	54,041	1.9	3.54	3.41
Publ U: Elec Gen	2,862,289	2,854,289	-8,000	-0.3	71,646	72,355	708	1.0	2.50	2.53
Publ U: Other	12,826,490	12,960,323	133,833	1.0	404,215	397,005	-7,210	-1.8	3.15	3.06
Ag HGA	12,058,520	12,449,036	390,516	3.2	114,771	119,653	4,882	4.3	0.95	0.96
Ag Hmstd Land	76,890,311	77,629,555	739,244	1.0	288,461	288,718	257	0.1	0.38	0.37
Ag Non-Hmstd	51,126,769	51,512,609	385,841	0.8	353,571	355,208	1,636	0.5	0.69	0.69
Miscellaneous	946,241	946,241	0	0.0	19,048	18,759	-289	-1.5	2.01	1.98
Total	727,655,656	759,480,291	31,824,636	4.4	10,521,623	10,886,283	364,660	3.5	1.45	1.43

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change			Base	Alter	Base	Alter
Total Tax Capacity	7,862,171	8,235,692	373,521	4.8	County	42.90	42.63	0.026	0.024
(-) TIF Tax Capacity	185,831	197,228	11,397	6.1	City/Town	35.12	35.12	0.462	0.439
(-) FD Contrib Tax Cap	453,503	453,503	0	0.0	School District	23.74	23.75	20.456	20.588
(=) Taxable Tax Capacity	<u>7,222,838</u>	<u>7,584,961</u>	<u>362,123</u>	<u>5.0</u>	Special District	<u>4.93</u>	<u>4.94</u>	<u>0.014</u>	<u>0.014</u>
FD Distrib Tax Cap	459,112	459,112	0	0.0	Total	106.69	106.43	20.958	21.064

GREATER MINNESOTA

Tax Burdens by Property Class	Market Value				Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Homestead	122,596,983	128,380,795	5,783,812	4.7	1,451,937	1,540,693	88,755	6.1	1.18	1.20
Res Non-Hmstd	16,963,667	18,174,464	1,210,797	7.1	240,979	259,723	18,744	7.8	1.42	1.43
Apartments	6,143,974	6,433,075	289,101	4.7	111,199	116,828	5,629	5.1	1.81	1.82
Low-income Apts	1,249,262	1,278,913	29,651	2.4	14,496	14,941	445	3.1	1.16	1.17
Seasonal Rec'l	27,388,553	28,322,775	934,222	3.4	271,318	279,250	7,933	2.9	0.99	0.99
Com/Ind: Lo tier	6,355,523	6,463,965	108,442	1.7	143,422	145,479	2,057	1.4	2.26	2.25
Com/Ind Hi tier	19,728,365	20,704,878	976,513	4.9	689,200	705,790	16,591	2.4	3.49	3.41
Publ U: Elec Gen	2,400,015	2,385,323	-14,692	-0.6	59,420	60,172	753	1.3	2.48	2.52
Publ U: Other	8,841,270	8,897,504	56,234	0.6	264,389	260,185	-4,203	-1.6	2.99	2.92
Ag HGA	11,027,323	11,354,048	326,725	3.0	104,111	108,428	4,316	4.1	0.94	0.95
Ag Hmstd Land	74,098,481	74,843,232	744,750	1.0	278,823	279,521	697	0.3	0.38	0.37
Ag Non-Hmstd	49,152,999	49,514,779	361,780	0.7	336,518	338,488	1,970	0.6	0.68	0.68
Miscellaneous	348,011	348,011	0	0.0	7,687	7,660	-27	-0.4	2.21	2.20
Total	346,294,428	357,101,763	10,807,335	3.1	3,973,499	4,117,159	143,659	3.6	1.15	1.15

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	3,383,964	3,500,549	116,585	3.4	County	48.40	48.91	0.021	0.020
(-) TIF Tax Capacity	29,372	30,395	1,023	3.5	City/Town	29.59	29.74	0.302	0.289
(-) FD Contrib Tax Cap	12,090	12,090	0	0.0	School District	20.54	20.75	18.331	19.007
(=) Taxable Tax Capacity	<u>3,342,501</u>	<u>3,458,064</u>	<u>115,562</u>	<u>3.5</u>	Special District	<u>1.85</u>	<u>1.85</u>	<u>0.042</u>	<u>0.040</u>
FD Distrib Tax Cap	12,090	12,090	0	0.0	Total	100.37	101.26	18.695	19.355

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Pctg Chng	Net Tax			Effective Tax Rates	
	Baseline	Alternative	Pctg Chng		Baseline	Alternative	Change	Pctg Chng	Base
Res Hmstd: Lo Val	110,800	116,000	4.7	1,046	1,123	77	7.4	0.94	0.97
Res Hmstd: AvgVal	166,100	173,900	4.7	1,754	1,872	118	6.7	1.06	1.08
Res Hmstd: Hi Val	221,500	231,900	4.7	2,464	2,622	158	6.4	1.11	1.13
Res Hmstd: Ex-Hi Val	332,300	348,000	4.7	3,883	4,123	240	6.2	1.17	1.18
Apartment	300,000	314,100	4.7	4,325	4,584	259	6.0	1.44	1.46
Seas Rec: Lo Val	75,000	77,600	3.5	813	844	31	3.8	1.08	1.09
Seas Rec: Hi Val	200,000	206,800	3.4	2,316	2,386	70	3.0	1.16	1.15
Comm/Ind: Lo Val	150,000	157,400	4.9	3,499	3,072	-428	-12.2	2.33	1.95
Comm/Ind: Mid Val	300,000	314,800	4.9	8,071	7,751	-320	-4.0	2.69	2.46
Comm/Ind: Hi Val	1,000,000	1,049,500	5.0	29,408	29,595	187	0.6	2.94	2.82

METRO AREA

Tax Burdens by Property Class	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	235,736,993	246,732,439	10,995,446	4.7	3,054,860	3,164,268	109,408	3.6	1.30	1.28
Res Non-Hmstd	36,099,614	38,624,462	2,524,848	7.0	513,733	540,675	26,943	5.2	1.42	1.40
Apartments	29,594,830	33,079,814	3,484,983	11.8	508,711	559,672	50,962	10.0	1.72	1.69
Low-income Apts	3,881,310	4,082,390	201,080	5.2	41,837	43,209	1,372	3.3	1.08	1.06
Seasonal Rec'l	1,537,992	1,519,978	-18,014	-1.2	20,292	19,653	-639	-3.1	1.32	1.29
Com/Ind: Lo tier	4,065,677	4,112,997	47,320	1.2	91,529	90,554	-975	-1.1	2.25	2.20
Com/Ind Hi tier	59,602,292	63,217,292	3,615,001	6.1	2,116,400	2,153,850	37,450	1.8	3.55	3.41
Publ U: Elec Gen	462,274	468,966	6,692	1.4	12,226	12,182	-44	-0.4	2.64	2.60
Publ U: Other	3,985,220	4,062,819	77,599	1.9	139,826	136,820	-3,006	-2.1	3.51	3.37
Ag HGA	1,031,197	1,094,988	63,791	6.2	10,659	11,225	565	5.3	1.03	1.03
Ag Hmstd Land	2,791,830	2,786,323	-5,507	-0.2	9,638	9,197	-440	-4.6	0.35	0.33
Ag Non-Hmstd	1,973,769	1,997,330	23,561	1.2	17,053	16,720	-333	-2.0	0.86	0.84
Miscellaneous	598,230	598,230	0	0.0	11,361	11,099	-262	-2.3	1.90	1.86
Total	381,361,228	402,378,028	21,016,801	5.5	6,548,124	6,769,124	221,000	3.4	1.72	1.68

Tax Base

Tax Rates

					Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	4,478,207	4,735,143	256,936	5.7	County	38.16	37.36	0.028	0.027
(-) TIF Tax Capacity	156,458	166,833	10,375	6.6	City/Town	39.88	39.62	0.545	0.516
(-) FD Contrib Tax Cap	441,413	441,413	0	0.0	School District	26.50	26.26	21.564	21.403
(=) Taxable Tax Capacity	<u>3,880,336</u>	<u>4,126,897</u>	<u>246,561</u>	<u>6.4</u>	Special District	<u>7.59</u>	<u>7.53</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	447,022	447,022	0	0.0	Total	112.14	110.77	22.137	21.945

**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	177,300	185,600	4.7	2,142	2,227	85	4.0	1.21	1.20	
Res Hmstd: AvgVal	265,900	278,300	4.7	3,421	3,546	125	3.7	1.29	1.27	
Res Hmstd: Hi Val	354,400	370,900	4.7	4,699	4,863	164	3.5	1.33	1.31	
Res Hmstd: Ex-Hi Val	531,800	556,600	4.7	7,230	7,544	314	4.3	1.36	1.36	
Apartment	300,000	335,300	11.8	4,869	5,378	509	10.5	1.62	1.60	
Comm/Ind: Lo Val	150,000	159,100	6.1	4,049	3,623	-426	-10.5	2.7	2.28	
Comm/Ind: Mid Val	300,000	318,200	6.1	9,337	8,996	-341	-3.6	3.11	2.83	
Comm/Ind: Hi Val	1,000,000	1,060,700	6.1	34,014	34,072	58	0.2	3.40	3.21	

GREATER MINNESOTA CITIES

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	71,014,324	74,406,451	3,392,127	4.8	944,648	1,002,453	57,805	6.1	1.33	1.35
Res Non-Hmstd	10,720,008	11,505,200	785,193	7.3	171,558	184,876	13,318	7.8	1.60	1.61
Apartments	6,049,153	6,332,050	282,897	4.7	109,921	115,471	5,550	5.0	1.82	1.82
Low-income Apts	1,248,437	1,278,089	29,651	2.4	14,484	14,931	446	3.1	1.16	1.17
Seasonal Rec'l	3,775,550	3,905,662	130,112	3.4	44,757	45,829	1,072	2.4	1.19	1.17
Com/Ind: Lo tier	5,101,576	5,182,696	81,120	1.6	122,607	124,229	1,622	1.3	2.40	2.40
Com/Ind Hi tier	17,253,762	18,121,413	867,651	5.0	621,036	636,545	15,509	2.5	3.60	3.51
Publ U: Elec Gen	2,344,844	2,330,060	-14,784	-0.6	58,271	59,008	738	1.3	2.49	2.53
Publ U: Other	2,640,575	2,651,767	11,192	0.4	96,912	95,599	-1,312	-1.4	3.67	3.61
Ag HGA	301,242	315,089	13,847	4.6	3,945	4,160	215	5.4	1.31	1.32
Ag Hmstd Land	805,279	803,793	-1,486	-0.2	5,099	5,008	-91	-1.8	0.63	0.62
Ag Non-Hmstd	1,130,732	1,130,344	-388	0.0	14,281	14,223	-58	-0.4	1.26	1.26
Miscellaneous	278,828	278,828	0	0.0	6,357	6,343	-14	-0.2	2.28	2.27
Total	122,664,311	128,241,442	5,577,131	4.5	2,213,877	2,308,677	94,800	4.3	1.80	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	1,392,938	1,458,640	65,701	4.7	County	49.57	50.03	0.015	0.015
(-) TIF Tax Capacity	28,957	29,914	957	3.3	City/Town	55.61	55.54	0.499	0.476
(-) FD Contrib Tax Cap	7,625	7,625	0	0.0	School District	23.89	23.84	18.506	19.203
(=) Taxable Tax Capacity	<u>1,356,356</u>	<u>1,421,101</u>	<u>64,744</u>	<u>4.8</u>	Special District	<u>2.18</u>	<u>2.16</u>	<u>0.058</u>	<u>0.056</u>
FD Distrib Tax Cap	9,818	9,818	0	0.0	Total	131.25	131.56	19.078	19.750

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,300	103,000	4.8	1,105	1,185	80	7.2	1.12	1.15
Res Hmstd: AvgVal	147,400	154,400	4.7	1,901	2,021	120	6.3	1.29	1.31
Res Hmstd: Hi Val	196,500	205,900	4.8	2,697	2,858	161	6.0	1.37	1.39
Res Hmstd: Ex-Hi Val	294,800	308,900	4.8	4,291	4,533	242	5.6	1.46	1.47
Apartment	300,000	314,000	4.7	5,494	5,784	290	5.3	1.83	1.84
Comm/Ind: Lo Val	150,000	157,500	5.0	4,200	3,808	-392	-9.3	2.8	2.42
Comm/Ind: Mid Val	300,000	315,100	5.0	9,704	9,455	-249	-2.6	3.23	3.00
Comm/Ind: Hi Val	1,000,000	1,050,300	5.0	35,391	35,800	409	1.2	3.54	3.41

GREATER MINNESOTA TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	51,534,727	53,894,294	2,359,566	4.6	506,603	537,107	30,505	6.0	0.98	1.00
Res Non-Hmstd	6,234,246	6,652,679	418,434	6.7	69,237	74,569	5,332	7.7	1.11	1.12
Apartments	92,414	98,538	6,124	6.6	1,214	1,303	90	7.4	1.31	1.32
Low-income Apts	215	215	0	0.0	2	2	0	5.8	0.94	0.99
Seasonal Rec'l	23,610,250	24,413,770	803,519	3.4	226,518	233,372	6,855	3.0	0.96	0.96
Com/Ind: Lo tier	1,247,793	1,273,562	25,769	2.1	20,622	21,048	426	2.1	1.65	1.65
Com/Ind Hi tier	2,472,143	2,578,512	106,369	4.3	68,042	69,044	1,002	1.5	2.75	2.68
Publ U: Elec Gen	55,171	55,263	92	0.2	1,149	1,164	15	1.3	2.08	2.11
Publ U: Other	6,198,129	6,242,909	44,780	0.7	167,369	164,480	-2,889	-1.7	2.70	2.63
Ag HGA	10,701,304	11,016,673	315,369	2.9	99,861	104,015	4,154	4.2	0.93	0.94
Ag Hmstd Land	73,220,843	74,017,204	796,361	1.1	273,336	274,396	1,060	0.4	0.37	0.37
Ag Non-Hmstd	47,990,893	48,331,265	340,373	0.7	321,826	323,615	1,789	0.6	0.67	0.67
Miscellaneous	69,121	69,121	0	0.0	1,328	1,315	-13	-1.0	1.92	1.90
Total	223,427,250	228,644,006	5,216,756	2.3	1,757,106	1,805,432	48,325	2.8	0.79	0.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	1,989,468	2,039,935	50,467	2.5	County	47.57	48.11	0.028	0.027
(-) TIF Tax Capacity	398	457	59	14.8	City/Town	11.79	11.72	0.011	0.011
(-) FD Contrib Tax Cap	4,465	4,465	0	0.0	School District	18.23	18.57	18.073	18.718
(=) Taxable Tax Capacity	<u>1,984,605</u>	<u>2,035,014</u>	<u>50,408</u>	<u>2.5</u>	Special District	<u>1.62</u>	<u>1.64</u>	<u>0.017</u>	<u>0.017</u>
FD Distrib Tax Cap	2,271	2,271	0	0.0	Total	79.22	80.05	18.130	18.773

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	140,200	4.5	1,106	1,184	78	7.0	0.82	0.84
Res Hmstd: AvgVal	201,000	210,200	4.6	1,805	1,924	119	6.6	0.9	0.92
Res Hmstd: Hi Val	267,900	280,200	4.6	2,504	2,664	160	6.4	0.93	0.95
Res Hmstd: Ex-Hi Val	402,000	420,400	4.6	3,905	4,146	241	6.2	0.97	0.99
Apartment	300,000	319,900	6.6	3,515	3,802	287	8.2	1.17	1.19
Seas Rec: Lo Val	75,000	77,600	3.5	654	679	25	3.8	0.87	0.88
Seas Rec: Hi Val	200,000	206,800	3.4	1,893	1,947	55	2.9	0.95	0.94
Comm/Ind: Lo Val	150,000	156,500	4.3	3,015	2,531	-484	-16.1	2.01	1.62
Comm/Ind: Mid Val	300,000	312,900	4.3	6,944	6,509	-435	-6.3	2.31	2.08
Comm/Ind: Hi Val	1,000,000	1,043,000	4.3	25,280	25,077	-204	-0.8	2.53	2.40

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,340,439	7,531,655	191,216	2.6	91,475	96,789	5,314	5.8	1.25	1.29
Res Non-Hmstd	1,168,537	1,222,492	53,956	4.6	17,319	18,511	1,192	6.9	1.48	1.51
Apartments	917,678	983,974	66,296	7.2	15,152	16,298	1,146	7.6	1.65	1.66
Low-income Apts	142,689	150,613	7,924	5.6	1,543	1,668	126	8.1	1.08	1.11
Seasonal Rec'l	484,562	520,093	35,531	7.3	6,256	6,502	246	3.9	1.29	1.25
Com/Ind: Lo tier	667,242	673,234	5,992	0.9	14,251	14,389	138	1.0	2.14	2.14
Com/Ind Hi tier	1,761,609	1,848,582	86,973	4.9	50,060	51,469	1,408	2.8	2.84	2.78
Publ U: Elec Gen	24,067	23,629	-437	-1.8	627	621	-7	-1.1	2.61	2.63
Publ U: Other	210,003	209,743	-260	-0.1	7,054	6,924	-130	-1.8	3.36	3.30
Ag HGA	19,867	19,977	110	0.6	239	241	2	1.0	1.20	1.21
Ag Hmstd Land	76,804	74,246	-2,558	-3.3	485	465	-20	-4.2	0.63	0.63
Ag Non-Hmstd	117,955	118,922	966	0.8	1,390	1,410	19	1.4	1.18	1.19
Miscellaneous	36,200	36,200	0	0.0	724	732	8	1.1	2.00	2.02
Total	12,967,653	13,413,360	445,707	3.4	206,576	216,019	9,443	4.6	1.59	1.61

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	144,591	150,123	5,532	3.8	County	44.59	45.20	0.000	0.000
(-) TIF Tax Capacity	5,663	5,936	274	4.8	City/Town	52.67	53.32	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.93	23.16	18.059	19.369
(=) Taxable Tax Capacity	138,928	144,187	5,258	3.8	Special District	<u>3.45</u>	<u>3.46</u>	<u>0.135</u>	<u>0.131</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	123.63	125.14	18.193	19.499

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	94,200	96,700	2.7	980	1,039	58	6.0	1.04	1.07
Res Hmstd: AvgVal	141,200	144,900	2.6	1,699	1,789	90	5.3	1.20	1.23
Res Hmstd: Hi Val	188,200	193,100	2.6	2,418	2,539	121	5.0	1.28	1.31
Res Hmstd: Ex-Hi Val	282,400	289,800	2.6	3,859	4,044	185	4.8	1.37	1.4
Apartment	300,000	321,700	7.2	5,182	5,660	478	9.2	1.73	1.76
Comm/Ind: Lo Val	150,000	157,400	4.9	4,015	3,647	-368	-9.2	2.68	2.32
Comm/Ind: Mid Val	300,000	314,800	4.9	9,278	9,081	-197	-2.1	3.09	2.88
Comm/Ind: Hi Val	1,000,000	1,049,400	4.9	33,836	34,442	606	1.8	3.38	3.28

NORTHWEST TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,505,762	7,762,377	256,615	3.4	65,948	68,847	2,899	4.4	0.88	0.89
Res Non-Hmstd	941,491	985,940	44,450	4.7	9,363	9,884	521	5.6	0.99	1.00
Apartments	10,692	12,027	1,335	12.5	127	142	15	12.1	1.18	1.18
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,916,594	6,233,460	316,866	5.4	53,145	54,750	1,605	3.0	0.90	0.88
Com/Ind: Lo tier	214,632	219,227	4,595	2.1	3,213	3,278	65	2.0	1.50	1.50
Com/Ind Hi tier	481,503	518,584	37,081	7.7	11,919	12,463	544	4.6	2.48	2.40
Publ U: Elec Gen	1,099	1,100	1	0.1	19	19	0	0.2	1.72	1.73
Publ U: Other	1,189,820	1,192,099	2,279	0.2	29,311	28,607	-705	-2.4	2.46	2.40
Ag HGA	1,749,297	1,820,979	71,682	4.1	15,033	15,983	950	6.3	0.86	0.88
Ag Hmstd Land	13,930,601	13,895,286	-35,315	-0.3	50,754	51,028	274	0.5	0.36	0.37
Ag Non-Hmstd	10,050,532	10,112,973	62,440	0.6	65,092	65,840	749	1.2	0.65	0.65
Miscellaneous	4,607	4,607	0	0.0	64	64	0	0.5	1.39	1.40
Total	41,996,630	42,758,660	762,030	1.8	303,987	310,906	6,919	2.3	0.72	0.73

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	376,362	384,634	8,272	2.2	County	41.85	42.26	0.000	0.000
(-) TIF Tax Capacity	192	248	56	29.3	City/Town	10.13	10.04	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	15.83	16.14	18.515	19.232
(=) Taxable Tax Capacity	<u>376,171</u>	<u>384,386</u>	<u>8,215</u>	<u>2.2</u>	Special District	<u>4.00</u>	<u>4.12</u>	<u>0.113</u>	<u>0.108</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	71.81	72.56	18.628	19.340

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	140,400	3.4	1,049	1,109	60	5.7	0.77	0.79
Res Hmstd: AvgVal	203,600	210,600	3.4	1,706	1,798	93	5.4	0.84	0.85
Res Hmstd: Hi Val	271,500	280,800	3.4	2,364	2,488	124	5.3	0.87	0.89
Res Hmstd: Ex-Hi Val	407,300	421,200	3.4	3,679	3,867	187	5.1	0.90	0.92
Apartment	300,000	337,500	12.5	3,252	3,714	462	14.2	1.08	1.10
Seas Rec: Lo Val	75,000	79,000	5.3	598	634	35	5.9	0.8	0.80
Seas Rec: Hi Val	200,000	210,700	5.4	1,744	1,828	83	4.8	0.87	0.87
Comm/Ind: Lo Val	150,000	161,600	7.7	2,856	2,484	-372	-13.0	1.90	1.54
Comm/Ind: Mid Val	300,000	323,100	7.7	6,570	6,359	-212	-3.2	2.19	1.97
Comm/Ind: Hi Val	1,000,000	1,077,000	7.7	23,904	24,445	541	2.3	2.39	2.27

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,110,342	4,244,856	134,514	3.3	46,829	48,853	2,024	4.3	1.14	1.15
Res Non-Hmstd	746,091	787,640	41,549	5.6	11,291	11,914	623	5.5	1.51	1.51
Apartments	340,131	359,283	19,152	5.6	6,162	6,510	348	5.6	1.81	1.81
Low-income Apts	92,863	94,983	2,120	2.3	1,100	1,120	20	1.8	1.18	1.18
Seasonal Rec'l	2,430,090	2,501,002	70,912	2.9	25,248	25,769	520	2.1	1.04	1.03
Com/Ind: Lo tier	517,154	527,570	10,416	2.0	11,842	11,975	133	1.1	2.29	2.27
Com/Ind Hi tier	1,090,238	1,140,396	50,158	4.6	39,029	39,739	709	1.8	3.58	3.48
Publ U: Elec Gen	3,037	3,106	69	2.3	98	98	0	0.3	3.23	3.17
Publ U: Other	129,007	129,728	721	0.6	4,683	4,577	-106	-2.3	3.63	3.53
Ag HGA	27,610	27,250	-360	-1.3	308	303	-5	-1.7	1.12	1.11
Ag Hmstd Land	52,718	52,408	-310	-0.6	249	241	-8	-3.4	0.47	0.46
Ag Non-Hmstd	94,917	94,714	-203	-0.2	876	864	-12	-1.4	0.92	0.91
Miscellaneous	16,452	16,452	0	0.0	384	378	-5	-1.4	2.33	2.30
Total	9,650,651	9,979,389	328,738	3.4	148,099	152,341	4,242	2.9	1.53	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	107,084	111,016	3,932	3.7	County	41.24	41.49	0.000	0.000
(-) TIF Tax Capacity	1,877	1,914	37	2.0	City/Town	50.36	50.17	0.071	0.068
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.02	21.16	15.233	15.752
(=) Taxable Tax Capacity	105,208	109,102	3,895	3.7	Special District	0.89	0.88	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	113.51	113.70	15.304	15.820

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	94,500	97,600	3.3	891	937	46	5.2	0.94	0.96
Res Hmstd: AvgVal	141,700	146,300	3.2	1,547	1,616	69	4.5	1.09	1.10
Res Hmstd: Hi Val	188,900	195,100	3.3	2,204	2,297	93	4.2	1.17	1.18
Res Hmstd: Ex-Hi Val	283,400	292,700	3.3	3,517	3,658	140	4.0	1.24	1.25
Apartment	300,000	316,900	5.6	4,716	5,005	290	6.1	1.57	1.58
Seas Rec: Lo Val	75,000	77,200	2.9	911	935	24	2.6	1.21	1.21
Seas Rec: Hi Val	200,000	205,800	2.9	2,578	2,630	51	2.0	1.29	1.28
Comm/Ind: Lo Val	150,000	156,900	4.6	3,744	3,298	-446	-11.9	2.5	2.10
Comm/Ind: Mid Val	300,000	313,800	4.6	8,659	8,298	-361	-4.2	2.89	2.64
Comm/Ind: Hi Val	1,000,000	1,046,000	4.6	31,598	31,631	33	0.1	3.16	3.02

NORTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,547,855	7,818,613	270,758	3.6	65,683	69,032	3,349	5.1	0.87	0.88
Res Non-Hmstd	829,313	877,289	47,976	5.8	8,608	9,168	560	6.5	1.04	1.05
Apartments	32,669	35,420	2,752	8.4	418	458	40	9.6	1.28	1.29
Low-income Apts	215	215	0	0.0	2	2	0	5.8	0.94	0.99
Seasonal Rec'l	7,275,293	7,444,357	169,064	2.3	62,596	63,130	534	0.9	0.86	0.85
Com/Ind: Lo tier	208,668	212,959	4,291	2.1	3,190	3,253	63	2.0	1.53	1.53
Com/Ind Hi tier	225,985	230,516	4,532	2.0	6,062	5,997	-66	-1.1	2.68	2.60
Publ U: Elec Gen	5,041	5,047	6	0.1	107	109	2	1.5	2.12	2.15
Publ U: Other	1,301,328	1,313,940	12,612	1.0	34,805	34,153	-652	-1.9	2.67	2.60
Ag HGA	1,178,700	1,183,630	4,930	0.4	10,829	10,911	82	0.8	0.92	0.92
Ag Hmstd Land	3,178,578	3,093,923	-84,655	-2.7	11,634	10,921	-713	-6.1	0.37	0.35
Ag Non-Hmstd	2,575,265	2,628,420	53,155	2.1	20,530	20,836	306	1.5	0.80	0.79
Miscellaneous	20,798	20,798	0	0.0	444	435	-9	-2.1	2.14	2.09
Total	24,379,708	24,865,129	485,421	2.0	224,909	228,404	3,495	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	234,913	240,337	5,424	2.3	County	46.41	46.62	0.000	0.000
(-) TIF Tax Capacity	45	45	0	0.1	City/Town	13.66	13.58	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	19.13	19.32	15.480	15.909
(=) Taxable Tax Capacity	234,868	240,292	5,424	2.3	Special District	1.15	1.14	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	80.35	80.67	15.480	15.909

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	121,600	126,000		3.6	954	1,005	51	5.3	0.78	0.8
Res Hmstd: AvgVal	182,300	188,800		3.6	1,580	1,655	76	4.8	0.87	0.88
Res Hmstd: Hi Val	243,000	251,700		3.6	2,205	2,307	102	4.6	0.91	0.92
Res Hmstd: Ex-Hi Val	364,600	377,700		3.6	3,458	3,612	153	4.4	0.95	0.96
Apartment	300,000	325,300		8.4	3,478	3,798	320	9.2	1.16	1.17
Seas Rec: Lo Val	75,000	76,700		2.3	663	675	12	1.9	0.88	0.88
Seas Rec: Hi Val	200,000	204,600		2.3	1,915	1,938	23	1.2	0.96	0.95
Comm/Ind: Lo Val	150,000	153,000		2.0	3,001	2,412	-588	-19.6	2.00	1.58
Comm/Ind: Mid Val	300,000	306,000		2.0	6,924	6,279	-645	-9.3	2.31	2.05
Comm/Ind: Hi Val	1,000,000	1,020,100		2.0	25,233	24,323	-910	-3.6	2.52	2.38

TACONITE CITIES

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	2,938,419	2,994,896	56,478	1.9	30,182	32,600	2,418	8.0	1.03	1.09
Res Non-Hmstd	496,327	509,750	13,423	2.7	8,852	9,386	534	6.0	1.78	1.84
Apartments	162,997	164,495	1,498	0.9	3,500	3,647	146	4.2	2.15	2.22
Low-income Apts	61,280	61,764	484	0.8	801	837	36	4.5	1.31	1.36
Seasonal Rec'l	363,963	365,845	1,882	0.5	5,129	5,187	58	1.1	1.41	1.42
Com/Ind: Lo tier	322,741	326,654	3,913	1.2	8,737	9,074	337	3.9	2.71	2.78
Com/Ind Hi tier	595,496	604,458	8,962	1.5	25,081	25,642	561	2.2	4.21	4.24
Publ U: Elec Gen	381,557	382,775	1,218	0.3	10,441	10,846	405	3.9	2.74	2.83
Publ U: Other	391,280	393,641	2,361	0.6	15,362	15,515	153	1.0	3.93	3.94
Ag HGA	9,473	10,157	684	7.2	109	127	18	16.8	1.15	1.25
Ag Hmstd Land	9,228	9,116	-112	-1.2	41	42	1	1.7	0.45	0.46
Ag Non-Hmstd	158,178	158,107	-71	0.0	2,358	2,418	60	2.5	1.49	1.53
Miscellaneous	15,656	15,656	0	0.0	554	565	10	1.9	3.54	3.61
Total	5,906,594	5,997,314	90,720	1.5	111,147	115,886	4,739	4.3	1.88	1.93

Tax Base

Tax Rates

					Net Tax Cap (Pctg)			Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	68,156	69,216	1,060	1.6	County	58.75	60.87	0.000	0.000
(-) TIF Tax Capacity	1,124	1,132	7	0.7	City/Town	71.61	72.98	0.158	0.155
(-) FD Contrib Tax Cap	7,625	7,625	0	0.0	School District	17.36	19.49	12.282	13.194
(=) Taxable Tax Capacity	59,407	60,460	1,053	1.8	Special District	2.61	2.22	0.000	0.000
FD Distrib Tax Cap	9,818	9,818	0	0.0	Total	150.33	155.57	12.440	13.350

**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	69,400	70,700		1.9	397	439	42	10.6	0.57	0.62
Res Hmstd: AvgVal	104,000	106,000		1.9	959	1,042	83	8.7	0.92	0.98
Res Hmstd: Hi Val	138,700	141,400		1.9	1,570	1,688	118	7.5	1.13	1.19
Res Hmstd: Ex-Hi Val	208,100	212,100		1.9	2,794	2,980	186	6.7	1.34	1.40
Apartment	300,000	302,800		0.9	6,010	6,292	282	4.7	2.00	2.08
Seas Rec: Lo Val	75,000	75,400		0.5	1,187	1,228	40	3.4	1.58	1.63
Seas Rec: Hi Val	200,000	201,000		0.5	3,315	3,408	93	2.8	1.66	1.7
Comm/Ind: Lo Val	150,000	152,300		1.5	4,599	4,145	-453	-9.9	3.07	2.72
Comm/Ind: Mid Val	300,000	304,500		1.5	10,668	10,325	-343	-3.2	3.56	3.39
Comm/Ind: Hi Val	1,000,000	1,015,000		1.5	38,992	39,174	182	0.5	3.9	3.86

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	Alter
Res Homestead	5,458,302	5,538,097	79,795	1.5	43,999	47,059	3,060	7.0	0.81	0.85
Res Non-Hmstd	652,846	674,402	21,556	3.3	7,221	7,780	559	7.7	1.11	1.15
Apartments	12,415	12,626	211	1.7	164	173	9	5.3	1.32	1.37
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	5,630,201	5,739,376	109,175	1.9	58,353	61,157	2,805	4.8	1.04	1.07
Com/Ind: Lo tier	96,510	97,543	1,033	1.1	1,904	1,995	91	4.8	1.97	2.05
Com/Ind Hi tier	302,491	298,815	-3,676	-1.2	9,945	9,910	-35	-0.4	3.29	3.32
Publ U: Elec Gen	2,604	2,604	0	0.0	64	66	2	2.6	2.47	2.53
Publ U: Other	687,058	687,493	436	0.1	21,399	21,392	-6	0.0	3.11	3.11
Ag HGA	198,568	198,557	-10	0.0	1,263	1,335	72	5.7	0.64	0.67
Ag Hmstd Land	327,773	327,096	-677	-0.2	734	766	32	4.4	0.22	0.23
Ag Non-Hmstd	1,961,306	1,932,910	-28,396	-1.4	17,776	18,043	267	1.5	0.91	0.93
Miscellaneous	12,239	12,239	0	0.0	330	333	2	0.7	2.70	2.72
Total	15,342,312	15,521,758	179,446	1.2	163,152	170,009	6,857	4.2	1.06	1.10

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	156,003	157,792	1,789	1.1	County	60.04	62.28	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	14.36	14.38	0.000	0.000
(-) FD Contrib Tax Cap	4,465	4,465	0	0.0	School District	15.04	16.92	11.735	12.328
(=) Taxable Tax Capacity	<u>151,538</u>	<u>153,327</u>	<u>1,789</u>	<u>1.2</u>	Special District	<u>3.08</u>	<u>3.07</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	2,271	2,271	0	0.0	Total	92.51	96.65	11.735	12.328

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	129,300	1.5	800	870	70	8.8	0.63	0.67
Res Hmstd: AvgVal	191,100	193,900	1.5	1,517	1,630	113	7.4	0.79	0.84
Res Hmstd: Hi Val	254,700	258,400	1.5	2,233	2,388	155	6.9	0.88	0.92
Res Hmstd: Ex-Hi Val	382,100	387,700	1.5	3,667	3,908	241	6.6	0.96	1.01
Apartment	300,000	305,100	1.7	3,821	4,062	241	6.3	1.27	1.33
Seas Rec: Lo Val	75,000	76,500	2.0	754	795	42	5.5	1.00	1.04
Seas Rec: Hi Val	200,000	203,900	2.0	2,158	2,257	99	4.6	1.08	1.11
Comm/Ind: Lo Val	150,000	148,200	-1.2	3,550	2,937	-612	-17.2	2.37	1.98
Comm/Ind: Mid Val	300,000	296,400	-1.2	8,224	7,534	-690	-8.4	2.74	2.54
Comm/Ind: Hi Val	1,000,000	987,800	-1.2	30,037	29,042	-995	-3.3	3.00	2.94

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	Alter
Res Homestead	6,102,242	6,271,076	168,834	2.8	85,218	90,731	5,513	6.5	1.40	1.45
Res Non-Hmstd	1,300,513	1,342,613	42,099	3.2	21,539	22,966	1,427	6.6	1.66	1.71
Apartments	507,462	514,785	7,323	1.4	10,017	10,512	495	4.9	1.97	2.04
Low-income Apts	89,241	90,529	1,288	1.4	1,091	1,144	54	4.9	1.22	1.26
Seasonal Rec'l	166,550	167,489	939	0.6	2,210	2,249	39	1.8	1.33	1.34
Com/Ind: Lo tier	253,756	257,216	3,460	1.4	6,212	6,460	248	4.0	2.45	2.51
Com/Ind Hi tier	1,403,631	1,463,762	60,131	4.3	54,416	56,794	2,379	4.4	3.88	3.88
Publ U: Elec Gen	31,571	31,800	229	0.7	968	1,008	39	4.0	3.07	3.17
Publ U: Other	233,447	237,112	3,665	1.6	8,786	8,922	136	1.5	3.76	3.76
Ag HGA	14,263	14,299	35	0.2	171	177	5	3.2	1.20	1.23
Ag Hmstd Land	14,100	13,773	-326	-2.3	52	50	-2	-3.2	0.37	0.36
Ag Non-Hmstd	152,265	153,306	1,041	0.7	1,652	1,679	27	1.6	1.09	1.10
Miscellaneous	31,232	31,232	0	0.0	1,049	1,054	5	0.5	3.36	3.38
Total	10,300,274	10,588,993	288,719	2.8	193,382	203,747	10,366	5.4	1.88	1.92

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	116,654	120,232	3,578	3.1	County	65.88	68.08	0.000	0.000
(-) TIF Tax Capacity	3,139	3,241	102	3.3	City/Town	37.50	39.14	2.696	2.620
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.30	30.68	15.040	16.200
(=) Taxable Tax Capacity	113,515	116,990	3,476	3.1	Special District	<u>4.33</u>	<u>4.32</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	138.01	142.21	17.736	18.819

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	125,000	128,500	2.8	1,588	1,700	111	7.0	1.27	1.32
Res Hmstd: AvgVal	187,500	192,700	2.8	2,639	2,813	174	6.6	1.41	1.46
Res Hmstd: Hi Val	249,900	256,800	2.8	3,689	3,926	237	6.4	1.48	1.53
Res Hmstd: Ex-Hi Val	375,000	385,400	2.8	5,792	6,157	364	6.3	1.54	1.6
Apartment	300,000	304,300	1.4	5,708	5,982	275	4.8	1.90	1.97
Comm/Ind: Lo Val	150,000	156,400	4.3	4,332	4,007	-324	-7.5	2.89	2.56
Comm/Ind: Mid Val	300,000	312,900	4.3	10,019	9,934	-85	-0.8	3.34	3.17
Comm/Ind: Hi Val	1,000,000	1,042,800	4.3	36,559	37,575	1,016	2.8	3.66	3.60

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	Alter
Res Homestead	4,561,660	4,967,218	405,558	8.9	68,974	74,182	5,209	7.6	1.51	1.49
Res Non-Hmstd	642,541	672,365	29,824	4.6	11,589	11,889	301	2.6	1.80	1.77
Apartments	233,179	238,773	5,593	2.4	5,101	5,159	59	1.1	2.19	2.16
Low-income Apts	81,609	82,293	684	0.8	1,097	1,088	-9	-0.8	1.34	1.32
Seasonal Rec'l	107,977	117,957	9,980	9.2	1,822	1,933	111	6.1	1.69	1.64
Com/Ind: Lo tier	334,030	339,761	5,731	1.7	9,139	9,113	-26	-0.3	2.74	2.68
Com/Ind Hi tier	710,779	735,102	24,323	3.4	29,865	29,657	-208	-0.7	4.20	4.03
Publ U: Elec Gen	2,570	2,571	1	0.0	93	92	0	-0.5	3.60	3.58
Publ U: Other	145,193	145,362	169	0.1	6,064	5,844	-220	-3.6	4.18	4.02
Ag HGA	75,001	85,181	10,180	13.6	1,065	1,199	134	12.6	1.42	1.41
Ag Hmstd Land	91,142	91,882	740	0.8	481	455	-27	-5.5	0.53	0.49
Ag Non-Hmstd	77,287	77,182	-105	-0.1	1,066	1,019	-46	-4.3	1.38	1.32
Miscellaneous	24,000	24,000	0	0.0	511	497	-14	-2.7	2.13	2.07
Total	7,086,968	7,579,646	492,678	7.0	136,865	142,128	5,263	3.8	1.93	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	75,309	80,528	5,219	6.9	County	69.66	68.43	0.063	0.061
(-) TIF Tax Capacity	1,191	1,208	16	1.4	City/Town	52.51	49.68	0.176	0.164
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.93	30.70	15.067	15.638
(=) Taxable Tax Capacity	<u>74,117</u>	<u>79,320</u>	<u>5,203</u>	<u>7.0</u>	Special District	<u>4.60</u>	<u>4.68</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	157.70	153.49	15.306	15.863

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	102,800	111,900	8.9	1,337	1,465	128	9.6	1.30	1.31
Res Hmstd: AvgVal	154,200	167,900	8.9	2,299	2,485	186	8.1	1.49	1.48
Res Hmstd: Hi Val	205,500	223,800	8.9	3,260	3,502	243	7.4	1.59	1.56
Res Hmstd: Ex-Hi Val	308,300	335,700	8.9	5,184	5,540	356	6.9	1.68	1.65
Apartment	300,000	307,200	2.4	6,373	6,381	9	0.1	2.12	2.08
Comm/Ind: Lo Val	150,000	155,100	3.4	4,738	4,178	-561	-11.8	3.16	2.69
Comm/Ind: Mid Val	300,000	310,300	3.4	10,979	10,359	-620	-5.6	3.66	3.34
Comm/Ind: Hi Val	1,000,000	1,034,200	3.4	40,105	39,192	-913	-2.3	4.01	3.79

EAST CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,158,269	6,589,862	431,593	7.0	74,774	80,431	5,657	7.6	1.21	1.22
Res Non-Hmstd	803,074	856,608	53,534	6.7	10,952	11,633	681	6.2	1.36	1.36
Apartments	7,568	7,830	262	3.5	129	134	5	4.1	1.70	1.71
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,826,615	1,928,305	101,691	5.6	21,961	23,169	1,208	5.5	1.20	1.20
Com/Ind: Lo tier	111,361	113,425	2,064	1.9	2,295	2,331	36	1.5	2.06	2.06
Com/Ind Hi tier	116,799	119,851	3,052	2.6	3,906	3,988	82	2.1	3.34	3.33
Publ U: Elec Gen	24,342	24,904	563	2.3	657	674	18	2.7	2.70	2.71
Publ U: Other	406,836	408,287	1,452	0.4	14,124	13,921	-203	-1.4	3.47	3.41
Ag HGA	1,123,489	1,145,071	21,582	1.9	12,995	13,257	262	2.0	1.16	1.16
Ag Hmstd Land	1,447,604	1,450,000	2,396	0.2	5,749	5,584	-165	-2.9	0.40	0.39
Ag Non-Hmstd	1,351,851	1,353,516	1,665	0.1	14,460	14,347	-113	-0.8	1.07	1.06
Miscellaneous	6,452	6,452	0	0.0	99	98	-1	-1.1	1.53	1.52
Total	13,384,259	14,004,112	619,853	4.6	162,100	169,565	7,465	4.6	1.21	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	124,241	130,505	6,264	5.0	County	70.83	70.19	0.157	0.147
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	19.32	19.50	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	25.77	25.93	14.627	15.380
(=) Taxable Tax Capacity	124,241	130,505	6,264	5.0	Special District	1.68	1.65	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	117.60	117.27	14.784	15.527

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	118,500	126,800		7.0	1,256	1,372	116	9.2	1.06	1.08
Res Hmstd: AvgVal	177,600	190,000		7.0	2,101	2,274	173	8.2	1.18	1.2
Res Hmstd: Hi Val	236,800	253,400		7.0	2,947	3,178	231	7.8	1.24	1.25
Res Hmstd: Ex-Hi Val	355,300	380,200		7.0	4,642	4,987	346	7.4	1.31	1.31
Apartment	300,000	310,400		3.5	4,853	5,032	179	3.7	1.62	1.62
Seas Rec: Lo Val	75,000	79,200		5.6	942	990	48	5.1	1.26	1.25
Seas Rec: Hi Val	200,000	211,100		5.6	2,660	2,775	115	4.3	1.33	1.31
Comm/Ind: Lo Val	150,000	153,900		2.6	3,828	3,281	-547	-14.3	2.55	2.13
Comm/Ind: Mid Val	300,000	307,800		2.6	8,859	8,291	-568	-6.4	2.95	2.69
Comm/Ind: Hi Val	1,000,000	1,026,100		2.6	32,333	31,673	-661	-2.0	3.23	3.09

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	Alter
Res Homestead	15,393,276	16,342,555	949,278	6.2	203,727	217,244	13,517	6.6	1.32	1.33
Res Non-Hmstd	1,749,386	1,919,028	169,642	9.7	26,576	29,084	2,507	9.4	1.52	1.52
Apartments	1,219,763	1,323,276	103,513	8.5	22,428	24,152	1,724	7.7	1.84	1.83
Low-income Apts	230,986	237,499	6,513	2.8	2,560	2,626	66	2.6	1.11	1.11
Seasonal Rec'l	122,125	126,325	4,200	3.4	1,888	1,930	42	2.2	1.55	1.53
Com/Ind: Lo tier	744,356	754,966	10,610	1.4	17,100	17,180	80	0.5	2.30	2.28
Com/Ind Hi tier	3,394,907	3,532,853	137,946	4.1	123,809	124,897	1,088	0.9	3.65	3.54
Publ U: Elec Gen	1,220,707	1,219,230	-1,476	-0.1	27,303	27,742	439	1.6	2.24	2.28
Publ U: Other	741,250	746,279	5,028	0.7	24,905	24,421	-483	-1.9	3.36	3.27
Ag HGA	97,572	98,725	1,153	1.2	1,236	1,256	20	1.6	1.27	1.27
Ag Hmstd Land	199,457	197,322	-2,135	-1.1	996	960	-36	-3.6	0.50	0.49
Ag Non-Hmstd	210,035	209,628	-407	-0.2	2,405	2,365	-40	-1.7	1.15	1.13
Miscellaneous	49,891	49,891	0	0.0	931	928	-3	-0.3	1.87	1.86
Total	25,373,712	26,757,578	1,383,866	5.5	455,863	474,784	18,922	4.2	1.80	1.77

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	297,222	312,826	15,603	5.2	County	47.96	48.45	0.000	0.000
(-) TIF Tax Capacity	4,267	4,383	116	2.7	City/Town	46.44	46.10	0.910	0.862
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	30.09	29.62	16.343	16.850
(=) Taxable Tax Capacity	292,955	308,443	15,488	5.3	Special District	<u>2.23</u>	<u>2.16</u>	<u>0.208</u>	<u>0.197</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	126.73	126.34	17.461	17.908

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	118,300	125,600	6.2	1,369	1,476	107	7.8	1.16	1.17
Res Hmstd: AvgVal	177,400	188,300	6.1	2,288	2,447	159	6.9	1.29	1.3
Res Hmstd: Hi Val	236,500	251,100	6.2	3,208	3,420	212	6.6	1.36	1.36
Res Hmstd: Ex-Hi Val	354,800	376,700	6.2	5,049	5,367	318	6.3	1.42	1.42
Apartment	300,000	325,500	8.5	5,276	5,723	447	8.5	1.76	1.76
Comm/Ind: Lo Val	150,000	156,100	4.1	4,074	3,605	-469	-11.5	2.72	2.31
Comm/Ind: Mid Val	300,000	312,200	4.1	9,418	9,007	-412	-4.4	3.14	2.88
Comm/Ind: Hi Val	1,000,000	1,040,600	4.1	34,359	34,212	-148	-0.4	3.44	3.29

CENTRAL MINN TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,013,047	9,541,941	528,895	5.9	97,748	103,606	5,858	6.0	1.08	1.09
Res Non-Hmstd	744,201	802,158	57,957	7.8	8,821	9,463	642	7.3	1.19	1.18
Apartments	4,733	4,998	264	5.6	66	69	3	4.0	1.40	1.38
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,295,703	1,336,678	40,975	3.2	13,734	13,913	180	1.3	1.06	1.04
Com/Ind: Lo tier	171,967	174,671	2,704	1.6	3,026	3,045	19	0.6	1.76	1.74
Com/Ind Hi tier	289,663	300,986	11,323	3.9	8,461	8,471	9	0.1	2.92	2.81
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	465,353	471,735	6,383	1.4	13,530	13,264	-267	-2.0	2.91	2.81
Ag HGA	1,312,367	1,331,635	19,268	1.5	13,498	13,765	267	2.0	1.03	1.03
Ag Hmstd Land	3,651,430	3,654,474	3,044	0.1	13,971	13,605	-366	-2.6	0.38	0.37
Ag Non-Hmstd	1,282,020	1,283,932	1,912	0.1	10,786	10,583	-203	-1.9	0.84	0.82
Miscellaneous	7,011	7,011	0	0.0	97	96	-1	-0.6	1.38	1.38
Total	18,237,494	18,910,220	672,726	3.7	183,739	189,880	6,141	3.3	1.01	1.00

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	167,315	174,250	6,935	4.1	County	48.67	48.82	0.000	0.000
(-) TIF Tax Capacity	84	87	3	3.1	City/Town	18.27	17.89	0.025	0.024
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	27.61	27.29	17.390	17.947
(=) Taxable Tax Capacity	167,231	174,164	6,933	4.1	Special District	0.48	0.46	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	95.02	94.46	17.415	17.971

**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	156,900	166,100	5.9	1,544	1,649	105	6.8	0.98	0.99
Res Hmstd: AvgVal	235,200	249,000	5.9	2,492	2,648	156	6.3	1.06	1.06
Res Hmstd: Hi Val	313,500	331,900	5.9	3,439	3,646	207	6.0	1.1	1.1
Res Hmstd: Ex-Hi Val	470,400	498,000	5.9	5,289	5,599	310	5.9	1.12	1.12
Apartment	300,000	316,800	5.6	4,086	4,310	224	5.5	1.36	1.36
Seas Rec: Lo Val	75,000	77,400	3.2	773	789	16	2.1	1.03	1.02
Seas Rec: Hi Val	200,000	206,300	3.2	2,209	2,240	31	1.4	1.10	1.09
Comm/Ind: Lo Val	150,000	155,900	3.9	3,360	2,845	-515	-15.3	2.24	1.82
Comm/Ind: Mid Val	300,000	311,700	3.9	7,752	7,244	-509	-6.6	2.58	2.32
Comm/Ind: Hi Val	1,000,000	1,039,100	3.9	28,251	27,782	-469	-1.7	2.83	2.67

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	Alter
Res Homestead	5,976,442	6,318,388	341,945	5.7	80,000	84,609	4,609	5.8	1.34	1.34
Res Non-Hmstd	862,626	893,528	30,902	3.6	14,514	14,944	429	3.0	1.68	1.67
Apartments	371,600	375,215	3,615	1.0	7,185	7,188	3	0.0	1.93	1.92
Low-income Apts	113,937	114,723	786	0.7	1,332	1,335	3	0.3	1.17	1.16
Seasonal Rec'l	56,076	56,936	860	1.5	990	1,007	17	1.7	1.77	1.77
Com/Ind: Lo tier	662,742	677,608	14,867	2.2	16,714	16,942	227	1.4	2.52	2.50
Com/Ind Hi tier	1,695,612	1,800,985	105,373	6.2	63,695	65,255	1,560	2.4	3.76	3.62
Publ U: Elec Gen	4,059	4,097	38	0.9	136	147	11	8.3	3.35	3.59
Publ U: Other	163,458	164,048	590	0.4	6,679	6,610	-69	-1.0	4.09	4.03
Ag HGA	19,909	21,526	1,617	8.1	276	310	34	12.3	1.39	1.44
Ag Hmstd Land	138,495	141,408	2,913	2.1	1,085	1,098	13	1.2	0.78	0.78
Ag Non-Hmstd	144,407	143,469	-939	-0.6	1,969	1,939	-30	-1.5	1.36	1.35
Miscellaneous	15,698	15,698	0	0.0	392	376	-16	-4.1	2.50	2.39
Total	10,225,060	10,727,629	502,569	4.9	194,970	201,761	6,791	3.5	1.91	1.88

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	112,450	118,612	6,162	5.5	County	43.44	43.16	0.136	0.129
(-) TIF Tax Capacity	3,388	3,480	92	2.7	City/Town	76.35	74.64	0.163	0.155
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.13	18.09	21.608	22.257
(=) Taxable Tax Capacity	109,062	115,131	6,069	5.6	Special District	<u>1.54</u>	<u>1.51</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	0	0	0	0.0	Total	139.46	137.40	21.907	22.541

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	70,900	75,000	5.8	749	787	39	5.2	1.06	1.05
Res Hmstd: AvgVal	106,200	112,300	5.7	1,328	1,416	88	6.6	1.25	1.26
Res Hmstd: Hi Val	141,600	149,700	5.7	1,943	2,058	114	5.9	1.37	1.37
Res Hmstd: Ex-Hi Val	212,500	224,700	5.7	3,176	3,345	169	5.3	1.49	1.49
Apartment	300,000	302,900	1.0	5,887	5,885	-2	0.0	1.96	1.94
Comm/Ind: Lo Val	150,000	159,300	6.2	4,427	4,059	-368	-8.3	2.95	2.55
Comm/Ind: Mid Val	300,000	318,600	6.2	10,220	9,998	-222	-2.2	3.41	3.14
Comm/Ind: Hi Val	1,000,000	1,062,100	6.2	37,254	37,716	461	1.2	3.73	3.55

SOUTHWEST TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,040,342	4,244,677	204,335	5.1	37,017	39,204	2,187	5.9	0.92	0.92
Res Non-Hmstd	554,306	581,821	27,515	5.0	5,450	5,755	305	5.6	0.98	0.99
Apartments	7,644	7,714	70	0.9	90	92	2	2.5	1.18	1.20
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	968,028	1,004,250	36,222	3.7	9,427	9,702	275	2.9	0.97	0.97
Com/Ind: Lo tier	169,969	175,607	5,638	3.3	2,511	2,565	54	2.2	1.48	1.46
Com/Ind Hi tier	450,108	466,792	16,684	3.7	11,187	11,138	-49	-0.4	2.49	2.39
Publ U: Elec Gen	9,114	9,087	-26	-0.3	123	122	-1	-0.9	1.35	1.34
Publ U: Other	957,973	966,378	8,405	0.9	22,344	21,905	-439	-2.0	2.33	2.27
Ag HGA	1,687,574	1,776,418	88,844	5.3	13,452	14,352	901	6.7	0.80	0.81
Ag Hmstd Land	24,676,051	25,007,303	331,252	1.3	82,620	83,578	959	1.2	0.33	0.33
Ag Non-Hmstd	16,839,546	16,761,973	-77,572	-0.5	92,895	92,772	-124	-0.1	0.55	0.55
Miscellaneous	3,925	3,925	0	0.0	85	82	-3	-3.1	2.17	2.10
Total	50,364,579	51,005,945	641,366	1.3	277,201	281,269	4,068	1.5	0.55	0.55

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	425,644	430,798	5,154	1.2	County	39.68	40.39	0.111	0.106
(-) TIF Tax Capacity	68	68	0	0.0	City/Town	7.52	7.52	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	12.93	13.08	24.051	24.700
(=) Taxable Tax Capacity	425,575	430,730	5,154	1.2	Special District	1.01	1.02	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	61.15	62.01	24.162	24.807

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	119,300	125,300		5.0	856	923	68	7.9	0.72	0.74
Res Hmstd: AvgVal	178,800	187,800		5.0	1,396	1,499	103	7.4	0.78	0.8
Res Hmstd: Hi Val	238,400	250,500		5.1	1,937	2,077	140	7.2	0.81	0.83
Res Hmstd: Ex-Hi Val	357,600	375,700		5.1	3,020	3,230	211	7.0	0.84	0.86
Apartment	300,000	302,700		0.9	3,018	3,097	79	2.6	1.01	1.02
Comm/Ind: Lo Val	150,000	155,600		3.7	2,699	2,176	-523	-19.4	1.8	1.4
Comm/Ind: Mid Val	300,000	311,100		3.7	6,176	5,663	-513	-8.3	2.06	1.82
Comm/Ind: Hi Val	1,000,000	1,037,100		3.7	22,404	21,946	-458	-2.0	2.24	2.12

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	Alter
Res Homestead	6,836,262	7,360,871	524,608	7.7	92,255	100,261	8,005	8.7	1.35	1.36
Res Non-Hmstd	1,063,981	1,124,715	60,734	5.7	17,040	17,970	931	5.5	1.60	1.60
Apartments	726,812	741,114	14,302	2.0	12,418	12,791	372	3.0	1.71	1.73
Low-income Apts	103,742	105,830	2,088	2.0	1,188	1,223	35	2.9	1.15	1.16
Seasonal Rec'l	77,220	81,185	3,965	5.1	1,214	1,247	33	2.7	1.57	1.54
Com/Ind: Lo tier	515,536	520,601	5,065	1.0	12,778	12,809	31	0.2	2.48	2.46
Com/Ind Hi tier	1,798,630	1,783,489	-15,140	-0.8	62,905	60,720	-2,185	-3.5	3.50	3.40
Publ U: Elec Gen	22,153	22,612	460	2.1	519	537	19	3.6	2.34	2.38
Publ U: Other	152,351	154,833	2,482	1.6	5,742	5,696	-46	-0.8	3.77	3.68
Ag HGA	12,751	13,140	389	3.1	188	195	7	3.7	1.47	1.48
Ag Hmstd Land	65,138	65,617	478	0.7	600	605	5	0.8	0.92	0.92
Ag Non-Hmstd	100,242	100,875	633	0.6	1,326	1,329	2	0.2	1.32	1.32
Miscellaneous	26,239	26,239	0	0.0	458	461	3	0.7	1.75	1.76
Total	11,501,056	12,101,121	600,065	5.2	208,632	215,844	7,211	3.5	1.81	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	128,391	134,358	5,967	4.6	County	45.69	45.83	0.000	0.000
(-) TIF Tax Capacity	2,836	2,845	8	0.3	City/Town	62.99	62.41	0.234	0.222
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.66	22.37	19.772	20.848
(=) Taxable Tax Capacity	125,554	131,513	5,959	4.7	Special District	0.37	0.36	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	131.72	130.97	20.007	21.070

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	89,200	96,000	7.6	969	1,077	108	11.2	1.09	1.12
Res Hmstd: AvgVal	133,700	144,000	7.7	1,697	1,859	163	9.6	1.27	1.29
Res Hmstd: Hi Val	178,300	192,000	7.7	2,426	2,642	216	8.9	1.36	1.38
Res Hmstd: Ex-Hi Val	267,500	288,000	7.7	3,885	4,206	321	8.3	1.45	1.46
Apartment	300,000	305,900	2.0	5,540	5,653	113	2.0	1.85	1.85
Comm/Ind: Lo Val	150,000	148,700	-0.9	4,224	3,510	-714	-16.9	2.82	2.36
Comm/Ind: Mid Val	300,000	297,500	-0.8	9,757	8,833	-923	-9.5	3.25	2.97
Comm/Ind: Hi Val	1,000,000	991,600	-0.8	35,574	33,714	-1,860	-5.2	3.56	3.4

SOUTH CENTRAL TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,320,190	3,543,484	223,293	6.7	32,296	34,857	2,561	7.9	0.97	0.98
Res Non-Hmstd	455,894	482,766	26,872	5.9	4,721	5,036	315	6.7	1.04	1.04
Apartments	6,675	7,579	904	13.5	84	93	9	10.8	1.25	1.22
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	288,705	308,045	19,341	6.7	2,940	3,076	136	4.6	1.02	1.00
Com/Ind: Lo tier	94,551	95,720	1,168	1.2	1,447	1,454	7	0.5	1.53	1.52
Com/Ind Hi tier	254,487	259,944	5,456	2.1	6,566	6,506	-60	-0.9	2.58	2.50
Publ U: Elec Gen	12,966	12,514	-453	-3.5	180	174	-5	-2.8	1.38	1.39
Publ U: Other	510,033	516,931	6,898	1.4	13,039	12,746	-294	-2.3	2.56	2.47
Ag HGA	1,178,237	1,252,666	74,429	6.3	10,463	11,334	870	8.3	0.89	0.90
Ag Hmstd Land	12,530,797	13,029,235	498,438	4.0	50,938	51,663	725	1.4	0.41	0.40
Ag Non-Hmstd	7,212,878	7,617,493	404,615	5.6	48,330	49,811	1,481	3.1	0.67	0.65
Miscellaneous	580	580	0	0.0	10	10	0	-1.3	1.68	1.65
Total	25,865,993	27,126,955	1,260,962	4.9	171,014	176,758	5,745	3.4	0.66	0.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	217,030	227,744	10,714	4.9	County	47.21	47.34	0.000	0.000
(-) TIF Tax Capacity	0	0	0	0.0	City/Town	8.98	8.66	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	17.65	17.38	21.520	22.645
(=) Taxable Tax Capacity	217,030	227,744	10,714	4.9	Special District	0.32	0.31	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	74.16	73.69	21.520	22.645

**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	138,900	148,200		6.7	1,145	1,245	100	8.7	0.82	0.84
Res Hmstd: AvgVal	208,300	222,300		6.7	1,856	2,005	149	8.0	0.89	0.90
Res Hmstd: Hi Val	277,700	296,400		6.7	2,566	2,765	199	7.8	0.92	0.93
Res Hmstd: Ex-Hi Val	416,600	444,600		6.7	3,986	4,283	297	7.5	0.96	0.96
Apartment	300,000	340,600		13.5	3,426	3,908	482	14.1	1.14	1.15
Comm/Ind: Lo Val	150,000	153,200		2.1	2,952	2,359	-593	-20.1	1.97	1.54
Comm/Ind: Mid Val	300,000	306,400		2.1	6,780	6,120	-660	-9.7	2.26	2
Comm/Ind: Hi Val	1,000,000	1,021,400		2.1	24,644	23,670	-974	-4.0	2.46	2.32

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,917,344	10,022,473	105,129	1.1	129,457	132,943	3,487	2.7	1.31	1.33
Res Non-Hmstd	1,568,659	1,879,405	310,745	19.8	22,510	27,200	4,689	20.8	1.44	1.45
Apartments	909,567	947,435	37,868	4.2	15,739	16,626	886	5.6	1.73	1.75
Low-income Apts	161,777	164,424	2,648	1.6	1,747	1,802	55	3.2	1.08	1.10
Seasonal Rec'l	7,995	8,001	6	0.1	118	118	1	0.7	1.47	1.48
Com/Ind: Lo tier	349,005	358,085	9,081	2.6	7,627	7,896	269	3.5	2.19	2.21
Com/Ind Hi tier	2,764,974	3,015,144	250,170	9.0	96,165	102,960	6,795	7.1	3.48	3.41
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	140,501	138,251	-2,250	-1.6	4,529	4,362	-167	-3.7	3.22	3.16
Ag HGA	399,054	398,897	-157	0.0	4,272	4,335	63	1.5	1.07	1.09
Ag Hmstd Land	1,234,193	1,235,795	1,602	0.1	5,442	5,348	-94	-1.7	0.44	0.43
Ag Non-Hmstd	607,365	607,697	332	0.1	5,367	5,309	-58	-1.1	0.88	0.87
Miscellaneous	33,514	33,514	0	0.0	706	709	3	0.4	2.11	2.12
Total	18,093,947	18,809,121	715,174	4.0	293,680	309,608	15,928	5.4	1.62	1.65

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	202,231	212,044	9,813	4.9	County	51.59	51.63	0.000	0.000
(-) TIF Tax Capacity	2,181	2,335	154	7.1	City/Town	45.22	46.61	0.167	0.160
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	18.25	18.26	21.242	21.766
(=) Taxable Tax Capacity	200,050	209,709	9,659	4.8	Special District	1.25	1.43	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	116.32	117.93	21.409	21.926

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	139,700	141,200	1.1	1,637	1,684	47	2.9	1.17	1.19
Res Hmstd: AvgVal	209,500	211,700	1.1	2,671	2,744	72	2.7	1.28	1.3
Res Hmstd: Hi Val	279,300	282,300	1.1	3,706	3,805	99	2.7	1.33	1.35
Res Hmstd: Ex-Hi Val	419,000	423,400	1.1	5,771	5,921	151	2.6	1.38	1.4
Apartment	300,000	312,500	4.2	5,004	5,292	288	5.7	1.67	1.69
Comm/Ind: Lo Val	150,000	163,600	9.1	3,899	3,718	-180	-4.6	2.6	2.27
Comm/Ind: Mid Val	300,000	327,100	9.0	8,990	9,167	177	2.0	3	2.80
Comm/Ind: Hi Val	1,000,000	1,090,500	9.1	32,749	34,606	1,856	5.7	3.27	3.17

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	Alter
Res Homestead	11,017,229	11,588,640	571,411	5.2	152,504	161,560	9,057	5.9	1.38	1.39
Res Non-Hmstd	1,563,015	1,667,387	104,372	6.7	25,689	27,306	1,617	6.3	1.64	1.64
Apartments	665,941	689,811	23,870	3.6	12,304	12,677	374	3.0	1.85	1.84
Low-income Apts	170,314	175,431	5,118	3.0	2,028	2,088	60	3.0	1.19	1.19
Seasonal Rec'l	104,747	107,452	2,705	2.6	1,716	1,748	31	1.8	1.64	1.63
Com/Ind: Lo tier	785,494	798,675	13,181	1.7	19,120	19,334	214	1.1	2.43	2.42
Com/Ind Hi tier	2,159,545	2,326,409	166,864	7.7	79,708	83,270	3,562	4.5	3.69	3.58
Publ U: Elec Gen	655,123	640,238	-14,885	-2.3	18,085	17,917	-168	-0.9	2.76	2.80
Publ U: Other	457,744	457,038	-706	-0.2	16,834	16,389	-444	-2.6	3.68	3.59
Ag HGA	34,690	34,836	145	0.4	461	465	4	0.9	1.33	1.34
Ag Hmstd Land	161,653	161,852	198	0.1	1,090	1,075	-15	-1.4	0.67	0.66
Ag Non-Hmstd	146,658	144,119	-2,539	-1.7	1,846	1,792	-54	-2.9	1.26	1.24
Miscellaneous	37,169	37,169	0	0.0	759	754	-5	-0.7	2.04	2.03
Total	17,959,323	18,829,057	869,733	4.8	332,144	346,376	14,232	4.3	1.85	1.84

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	201,197	211,540	10,343	5.1	County	46.65	47.34	0.000	0.000
(-) TIF Tax Capacity	3,291	3,441	150	4.6	City/Town	62.41	61.90	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	22.44	21.97	23.210	23.481
(=) Taxable Tax Capacity	197,906	208,099	10,193	5.2	Special District	1.75	1.74	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	133.25	132.95	23.210	23.481

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	94,100	99,000	5.2	1,089	1,166	77	7.1	1.16	1.18
Res Hmstd: AvgVal	141,000	148,300	5.2	1,879	1,993	115	6.1	1.33	1.34
Res Hmstd: Hi Val	188,000	197,800	5.2	2,671	2,824	153	5.7	1.42	1.43
Res Hmstd: Ex-Hi Val	282,000	296,600	5.2	4,254	4,482	228	5.4	1.51	1.51
Apartment	300,000	310,800	3.6	5,693	5,895	202	3.5	1.9	1.9
Comm/Ind: Lo Val	150,000	161,600	7.7	4,307	4,050	-257	-6.0	2.87	2.51
Comm/Ind: Mid Val	300,000	323,200	7.7	9,933	9,945	12	0.1	3.31	3.08
Comm/Ind: Hi Val	1,000,000	1,077,300	7.7	36,188	37,457	1,268	3.5	3.62	3.48

SOUTHEAST TOWNS

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,311,628	5,619,067	307,439	5.8	53,166	56,754	3,588	6.7	1.00	1.01
Res Non-Hmstd	811,452	877,973	66,521	8.2	8,741	9,557	816	9.3	1.08	1.09
Apartments	4,042	4,234	192	4.8	52	54	3	5.0	1.28	1.28
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	263,359	272,674	9,315	3.5	2,528	2,613	85	3.4	0.96	0.96
Com/Ind: Lo tier	129,657	132,736	3,079	2.4	2,121	2,183	62	2.9	1.64	1.64
Com/Ind Hi tier	229,447	253,256	23,809	10.4	6,296	6,712	417	6.6	2.74	2.65
Publ U: Elec Gen	7	7	0	0.7	0	0	0	0.9	1.56	1.56
Publ U: Other	556,070	561,777	5,707	1.0	15,091	14,832	-259	-1.7	2.71	2.64
Ag HGA	1,864,123	1,898,816	34,694	1.9	17,947	18,629	682	3.8	0.96	0.98
Ag Hmstd Land	12,240,361	12,320,262	79,901	0.7	51,513	51,921	408	0.8	0.42	0.42
Ag Non-Hmstd	6,038,916	5,962,373	-76,544	-1.3	45,981	45,481	-500	-1.1	0.76	0.76
Miscellaneous	6,288	6,288	0	0.0	88	86	-2	-2.3	1.39	1.36
Total	27,455,349	27,909,463	454,114	1.7	203,524	208,822	5,299	2.6	0.74	0.75

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	227,614	232,020	4,405	1.9	County	48.75	49.28	0.000	0.000
(-) TIF Tax Capacity	9	9	0	0.0	City/Town	12.24	12.13	0.000	0.000
(-) FD Contrib Tax Cap	0	0	0	0.0	School District	21.13	21.93	22.858	23.110
(=) Taxable Tax Capacity	227,606	232,011	4,405	1.9	Special District	0.50	0.51	0.000	0.000
FD Distrib Tax Cap	0	0	0	0.0	Total	82.62	83.85	22.858	23.110

**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	136,600	144,500	5.8	1,235	1,336	102	8.2	0.90	0.92
Res Hmstd: AvgVal	204,800	216,700	5.8	2,005	2,160	155	7.7	0.98	1
Res Hmstd: Hi Val	272,900	288,700	5.8	2,774	2,982	208	7.5	1.02	1.03
Res Hmstd: Ex-Hi Val	409,500	433,200	5.8	4,316	4,630	314	7.3	1.05	1.07
Apartment	300,000	314,300	4.8	3,784	4,021	237	6.3	1.26	1.28
Comm/Ind: Lo Val	150,000	165,600	10.4	3,162	2,932	-231	-7.3	2.11	1.77
Comm/Ind: Mid Val	300,000	331,100	10.4	7,264	7,338	74	1.0	2.42	2.22
Comm/Ind: Hi Val	1,000,000	1,103,800	10.4	26,408	27,912	1,504	5.7	2.64	2.53

ANOKA COUNTY

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	24,808,241	26,340,043	1,531,802	6.2	288,046	301,526	13,481	4.7	1.16	1.14
Res Non-Hmstd	2,682,645	2,941,170	258,525	9.6	34,315	36,976	2,661	7.8	1.28	1.26
Apartments	1,333,831	1,535,044	201,213	15.1	20,558	23,200	2,642	12.8	1.54	1.51
Low-income Apts	258,072	274,142	16,070	6.2	2,473	2,592	119	4.8	0.96	0.95
Seasonal Rec'l	44,118	45,652	1,533	3.5	532	534	1	0.2	1.21	1.17
Com/Ind: Lo tier	484,269	495,902	11,632	2.4	10,365	10,301	-63	-0.6	2.14	2.08
Com/Ind Hi tier	3,950,058	4,270,737	320,679	8.1	136,168	140,179	4,012	2.9	3.45	3.28
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	352,229	357,143	4,914	1.4	11,963	11,526	-437	-3.7	3.40	3.23
Ag HGA	125,832	135,906	10,074	8.0	1,361	1,438	77	5.7	1.08	1.06
Ag Hmstd Land	110,817	110,439	-379	-0.3	379	353	-25	-6.7	0.34	0.32
Ag Non-Hmstd	117,063	123,376	6,313	5.4	1,088	1,103	15	1.3	0.93	0.89
Miscellaneous	156,224	156,224	0	0.0	2,783	2,715	-68	-2.5	1.78	1.74
Total	34,423,401	36,785,778	2,362,377	6.9	510,031	532,445	22,414	4.4	1.48	1.45

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	376,046	403,480	27,434	7.3	County	34.58	33.26	0.000	0.000
(-) TIF Tax Capacity	6,175	6,593	418	6.8	City/Town	39.37	38.56	0.208	0.195
(-) FD Contrib Tax Cap	32,706	32,706	0	0.0	School District	24.43	24.22	21.539	22.061
(=) Taxable Tax Capacity	337,164	364,181	27,017	8.0	Special District	4.04	3.72	0.000	0.000
FD Distrib Tax Cap	60,769	60,769	0	0.0	Total	102.41	99.76	21.748	22.256

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	143,100	151,900	6.1	1,527	1,610	83	5.4	1.07	1.06
Res Hmstd: AvgVal	214,500	227,700	6.2	2,480	2,599	120	4.8	1.16	1.14
Res Hmstd: Hi Val	286,000	303,700	6.2	3,433	3,591	158	4.6	1.20	1.18
Res Hmstd: Ex-Hi Val	429,100	455,600	6.2	5,328	5,559	231	4.3	1.24	1.22
Apartment	300,000	345,300	15.1	4,493	5,074	581	12.9	1.5	1.47
Comm/Ind: Lo Val	150,000	162,200	8.1	3,911	3,554	-356	-9.1	2.61	2.19
Comm/Ind: Mid Val	300,000	324,400	8.1	9,016	8,805	-211	-2.3	3.01	2.71
Comm/Ind: Hi Val	1,000,000	1,081,200	8.1	32,843	33,305	462	1.4	3.28	3.08

WASHINGTON COUNTY

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,377,733	24,847,959	1,470,226	6.3	280,288	291,746	11,458	4.1	1.20	1.17
Res Non-Hmstd	3,309,847	3,593,360	283,513	8.6	41,299	43,846	2,547	6.2	1.25	1.22
Apartments	1,077,564	1,348,738	271,175	25.2	16,632	20,145	3,513	21.1	1.54	1.49
Low-income Apts	244,369	270,770	26,401	10.8	2,329	2,519	190	8.2	0.95	0.93
Seasonal Rec'l	140,174	141,233	1,060	0.8	1,543	1,516	-27	-1.7	1.10	1.07
Com/Ind: Lo tier	308,705	318,713	10,008	3.2	6,529	6,575	45	0.7	2.12	2.06
Com/Ind Hi tier	3,163,889	3,368,371	204,482	6.5	107,665	109,889	2,224	2.1	3.40	3.26
Publ U: Elec Gen	216,392	218,091	1,699	0.8	5,364	5,246	-119	-2.2	2.48	2.41
Publ U: Other	359,656	364,542	4,886	1.4	12,278	11,964	-314	-2.6	3.41	3.28
Ag HGA	174,799	171,299	-3,501	-2.0	1,795	1,733	-62	-3.4	1.03	1.01
Ag Hmstd Land	251,532	252,837	1,304	0.5	716	695	-21	-2.9	0.28	0.27
Ag Non-Hmstd	443,445	447,166	3,721	0.8	3,670	3,597	-73	-2.0	0.83	0.80
Miscellaneous	35,051	35,051	0	0.0	662	643	-19	-2.9	1.89	1.83
Total	33,103,154	35,378,130	2,274,976	6.9	480,770	500,113	19,343	4.0	1.45	1.41

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	365,872	391,520	25,648	7.0	County	29.25	28.64	0.330	0.308
(-) TIF Tax Capacity	3,896	3,996	100	2.6	City/Town	34.18	33.42	0.192	0.179
(-) FD Contrib Tax Cap	28,184	28,184	0	0.0	School District	27.16	27.02	25.542	24.664
(=) Taxable Tax Capacity	<u>333,792</u>	<u>359,341</u>	<u>25,548</u>	<u>7.7</u>	Special District	<u>6.00</u>	<u>5.85</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,208	35,208	0	0.0	Total	96.59	94.94	26.063	25.150

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	200,800	6.3	2,121	2,219	98	4.6	1.12	1.11
Res Hmstd: AvgVal	283,200	301,000	6.3	3,360	3,503	143	4.3	1.19	1.16
Res Hmstd: Hi Val	377,500	401,200	6.3	4,599	4,787	188	4.1	1.22	1.19
Res Hmstd: Ex-Hi Val	566,400	602,000	6.3	7,107	7,471	364	5.1	1.25	1.24
Apartment	300,000	375,500	25.2	4,404	5,401	997	22.6	1.47	1.44
Comm/Ind: Lo Val	150,000	159,700	6.5	3,896	3,452	-444	-11.4	2.6	2.16
Comm/Ind: Mid Val	300,000	319,400	6.5	8,960	8,579	-381	-4.3	2.99	2.69
Comm/Ind: Hi Val	1,000,000	1,064,600	6.5	32,592	32,503	-90	-0.3	3.26	3.05

DAKOTA COUNTY

Tax Burdens by Property Class	Market Value				Net Tax			Effective Tax Rates		
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	33,284,578	35,481,525	2,196,946	6.6	387,825	415,983	28,158	7.3	1.17	1.17
Res Non-Hmstd	3,844,421	4,216,328	371,907	9.7	47,882	52,602	4,720	9.9	1.25	1.25
Apartments	3,126,013	3,376,785	250,772	8.0	45,615	49,638	4,023	8.8	1.46	1.47
Low-income Apts	204,645	211,813	7,168	3.5	1,953	2,042	89	4.5	0.95	0.96
Seasonal Rec'l	26,544	26,724	179	0.7	340	336	-4	-1.2	1.28	1.26
Com/Ind: Lo tier	537,035	524,906	-12,129	-2.3	11,345	11,063	-282	-2.5	2.11	2.11
Com/Ind Hi tier	6,197,811	5,754,861	-442,950	-7.1	207,304	187,532	-19,772	-9.5	3.34	3.26
Publ U: Elec Gen	91,284	95,056	3,772	4.1	2,320	2,462	142	6.1	2.54	2.59
Publ U: Other	773,328	779,156	5,828	0.8	25,829	25,234	-595	-2.3	3.34	3.24
Ag HGA	219,431	250,545	31,114	14.2	2,128	2,381	253	11.9	0.97	0.95
Ag Hmstd Land	902,869	912,909	10,040	1.1	3,260	3,114	-146	-4.5	0.36	0.34
Ag Non-Hmstd	410,878	426,973	16,095	3.9	3,131	3,131	0	0.0	0.76	0.73
Miscellaneous	146,099	146,099	0	0.0	2,499	2,498	-1	0.0	1.71	1.71
Total	49,764,936	52,203,678	2,438,743	4.9	741,432	758,016	16,585	2.2	1.49	1.45

Tax Base

Tax Rates

	Tax Base				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	561,078	581,720	20,642	3.7	County	25.14	24.80	0.000	0.000
(-) TIF Tax Capacity	12,389	12,437	48	0.4	City/Town	41.45	42.01	0.488	0.465
(-) FD Contrib Tax Cap	53,619	53,619	0	0.0	School District	25.86	26.52	23.363	23.309
(=) Taxable Tax Capacity	495,070	515,664	20,594	4.2	Special District	4.10	3.80	0.000	0.000
FD Distrib Tax Cap	61,098	61,098	0	0.0	Total	96.56	97.14	23.851	23.773

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	168,000	179,100		6.6	1,809	1,951	141	7.8	1.08	1.09
Res Hmstd: AvgVal	251,900	268,500		6.6	2,892	3,105	213	7.3	1.15	1.16
Res Hmstd: Hi Val	335,800	358,000		6.6	3,976	4,261	285	7.2	1.18	1.19
Res Hmstd: Ex-Hi Val	503,800	537,100		6.6	6,075	6,584	509	8.4	1.21	1.23
Apartment	300,000	324,100		8.0	4,337	4,706	369	8.5	1.45	1.45
Comm/Ind: Lo Val	150,000	139,300		-7.1	3,867	2,928	-939	-24.3	2.58	2.10
Comm/Ind: Mid Val	300,000	278,600		-7.1	8,904	7,396	-1,508	-16.9	2.97	2.65
Comm/Ind: Hi Val	1,000,000	928,500		-7.2	32,409	28,618	-3,791	-11.7	3.24	3.08

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	Alter
Res Homestead	22,032,442	23,079,526	1,047,084	4.8	274,872	287,068	12,196	4.4	1.25	1.24
Res Non-Hmstd	3,149,584	3,376,271	226,687	7.2	41,815	44,585	2,770	6.6	1.33	1.32
Apartments	734,176	852,243	118,067	16.1	11,860	13,685	1,826	15.4	1.62	1.61
Low-income Apts	168,883	186,275	17,392	10.3	1,691	1,851	160	9.5	1.00	0.99
Seasonal Rec'l	77,750	78,912	1,162	1.5	1,012	1,012	0	0.0	1.30	1.28
Com/Ind: Lo tier	399,899	407,742	7,843	2.0	8,761	8,739	-22	-0.2	2.19	2.14
Com/Ind Hi tier	3,268,531	3,629,305	360,774	11.0	114,894	121,939	7,045	6.1	3.52	3.36
Publ U: Elec Gen	18,269	18,389	120	0.7	485	476	-9	-1.9	2.65	2.59
Publ U: Other	475,929	485,555	9,627	2.0	15,812	15,467	-346	-2.2	3.32	3.19
Ag HGA	384,495	400,202	15,708	4.1	3,672	3,830	158	4.3	0.96	0.96
Ag Hmstd Land	1,316,691	1,299,729	-16,962	-1.3	4,454	4,222	-231	-5.2	0.34	0.32
Ag Non-Hmstd	627,540	623,801	-3,739	-0.6	5,146	4,936	-209	-4.1	0.82	0.79
Miscellaneous	24,038	24,038	0	0.0	349	350	1	0.2	1.45	1.46
Total	32,678,226	34,461,989	1,783,763	5.5	484,822	508,161	23,338	4.8	1.48	1.47

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	358,489	380,514	22,025	6.1	County	34.77	34.03	0.000	0.000
(-) TIF Tax Capacity	4,099	4,518	419	10.2	City/Town	32.06	31.67	0.343	0.323
(-) FD Contrib Tax Cap	28,759	28,759	0	0.0	School District	34.49	34.87	19.641	20.046
(=) Taxable Tax Capacity	<u>325,632</u>	<u>347,237</u>	<u>21,605</u>	<u>6.6</u>	Special District	<u>5.34</u>	<u>5.23</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	31,839	31,839	0	0.0	Total	106.66	105.80	19.984	20.370

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	195,700	205,000	4.8	2,269	2,379	110	4.8	1.16	1.16
Res Hmstd: AvgVal	293,400	307,300	4.7	3,600	3,763	162	4.5	1.23	1.22
Res Hmstd: Hi Val	391,100	409,700	4.8	4,931	5,147	216	4.4	1.26	1.26
Res Hmstd: Ex-Hi Val	586,700	614,600	4.8	7,661	8,057	396	5.2	1.31	1.31
Apartment	300,000	348,200	16.1	4,599	5,314	715	15.5	1.53	1.53
Comm/Ind: Lo Val	150,000	166,600	11.1	3,951	3,770	-182	-4.6	2.63	2.26
Comm/Ind: Mid Val	300,000	333,100	11.0	9,119	9,262	143	1.6	3.04	2.78
Comm/Ind: Hi Val	1,000,000	1,110,400	11.0	33,238	34,905	1,668	5.0	3.32	3.14

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	Alter
Res Homestead	21,337,936	22,229,486	891,550	4.2	299,291	309,205	9,914	3.3	1.40	1.39
Res Non-Hmstd	2,225,900	2,403,326	177,425	8.0	34,183	36,426	2,243	6.6	1.54	1.52
Apartments	1,751,698	1,922,943	171,245	9.8	33,188	35,905	2,717	8.2	1.89	1.87
Low-income Apts	258,740	270,407	11,668	4.5	2,990	3,100	110	3.7	1.16	1.15
Seasonal Rec'l	171,531	161,117	-10,414	-6.1	2,387	2,206	-181	-7.6	1.39	1.37
Com/Ind: Lo tier	328,287	333,737	5,451	1.7	7,851	7,801	-50	-0.6	2.39	2.34
Com/Ind Hi tier	4,862,487	5,195,838	333,352	6.9	181,792	185,765	3,973	2.2	3.74	3.58
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	341,401	350,914	9,512	2.8	12,669	12,486	-183	-1.4	3.71	3.56
Ag HGA	66,441	68,966	2,526	3.8	918	956	37	4.1	1.38	1.39
Ag Hmstd Land	125,962	126,580	618	0.5	525	516	-9	-1.7	0.42	0.41
Ag Non-Hmstd	189,501	190,453	951	0.5	2,197	2,166	-31	-1.4	1.16	1.14
Miscellaneous	19,984	19,984	0	0.0	453	450	-3	-0.7	2.27	2.25
Total	31,679,868	33,273,752	1,593,884	5.0	578,446	596,982	18,536	3.2	1.83	1.79

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	362,084	381,915	19,831	5.5	County	41.00	40.21	0.000	0.000
(-) TIF Tax Capacity	8,099	8,438	339	4.2	City/Town	45.76	45.36	0.258	0.245
(-) FD Contrib Tax Cap	39,491	39,491	0	0.0	School District	25.99	25.32	25.778	25.773
(=) Taxable Tax Capacity	<u>314,495</u>	<u>333,986</u>	<u>19,492</u>	<u>6.2</u>	Special District	<u>9.64</u>	<u>9.74</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	50,381	50,381	0	0.0	Total	122.39	120.62	26.036	26.018

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	151,000	157,300	4.2	1,952	2,021	70	3.6	1.29	1.29
Res Hmstd: AvgVal	226,400	235,900	4.2	3,154	3,256	102	3.2	1.39	1.38
Res Hmstd: Hi Val	301,800	314,400	4.2	4,356	4,489	133	3.0	1.44	1.43
Res Hmstd: Ex-Hi Val	452,900	471,800	4.2	6,722	6,919	196	2.9	1.48	1.47
Apartment	300,000	329,300	9.8	5,371	5,822	451	8.4	1.79	1.77
Comm/Ind: Lo Val	150,000	160,300	6.9	4,274	3,906	-368	-8.6	2.85	2.44
Comm/Ind: Mid Val	300,000	320,600	6.9	9,843	9,617	-226	-2.3	3.28	3
Comm/Ind: Hi Val	1,000,000	1,068,600	6.9	35,832	36,264	433	1.2	3.58	3.39

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	Alter
Res Homestead	24,001,763	24,601,522	599,759	2.5	323,289	330,891	7,602	2.4	1.35	1.35
Res Non-Hmstd	3,221,151	3,430,448	209,297	6.5	46,043	48,931	2,888	6.3	1.43	1.43
Apartments	4,456,100	4,891,906	435,806	9.8	74,899	81,949	7,050	9.4	1.68	1.68
Low-income Apts	315,398	332,114	16,716	5.3	3,271	3,427	156	4.8	1.04	1.03
Seasonal Rec'l	94,246	88,222	-6,023	-6.4	1,337	1,231	-105	-7.9	1.42	1.40
Com/Ind: Lo tier	338,405	342,080	3,675	1.1	7,623	7,585	-38	-0.5	2.25	2.22
Com/Ind Hi tier	9,979,596	10,659,488	679,892	6.8	351,804	361,245	9,441	2.7	3.53	3.39
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	253,809	255,878	2,069	0.8	9,025	8,760	-264	-2.9	3.56	3.42
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	456	469	13	2.9	5	5	0	2.2	1.06	1.05
Miscellaneous	4,199	4,199	0	0.0	71	71	-1	-1.1	1.70	1.68
Total	42,665,123	44,606,328	1,941,204	4.5	817,366	844,096	26,730	3.3	1.92	1.89

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	539,891	567,338	27,448	5.1	County	41.13	40.33	0.000	0.000
(-) TIF Tax Capacity	26,599	28,262	1,664	6.3	City/Town	39.22	39.62	0.000	0.000
(-) FD Contrib Tax Cap	56,031	56,031	0	0.0	School District	25.48	25.10	19.240	19.507
(=) Taxable Tax Capacity	<u>457,261</u>	<u>483,045</u>	<u>25,784</u>	<u>5.6</u>	Special District	<u>10.84</u>	<u>10.95</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	29,904	29,904	0	0.0	Total	116.66	116.00	19.240	19.507

Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	194,900	199,800	2.5	2,419	2,479	60	2.5	1.24	1.24
Res Hmstd: AvgVal	292,300	299,600	2.5	3,845	3,933	88	2.3	1.32	1.31
Res Hmstd: Hi Val	389,600	399,300	2.5	5,269	5,386	116	2.2	1.35	1.35
Res Hmstd: Ex-Hi Val	584,600	599,200	2.5	8,192	8,407	216	2.6	1.40	1.40
Apartment	300,000	329,300	9.8	4,952	5,417	465	9.4	1.65	1.65
Comm/Ind: Lo Val	150,000	160,200	6.8	4,052	3,686	-366	-9.0	2.70	2.30
Comm/Ind: Mid Val	300,000	320,400	6.8	9,359	9,142	-216	-2.3	3.12	2.85
Comm/Ind: Hi Val	1,000,000	1,068,100	6.8	34,123	34,608	485	1.4	3.41	3.24

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	Alter
Res Homestead	32,140,759	32,657,709	516,950	1.6	413,292	419,971	6,679	1.6	1.29	1.29
Res Non-Hmstd	5,335,063	5,693,670	358,607	6.7	71,178	75,816	4,637	6.5	1.33	1.33
Apartments	2,977,955	3,207,132	229,178	7.7	46,081	49,598	3,516	7.6	1.55	1.55
Low-income Apts	215,683	224,857	9,174	4.3	1,993	2,080	86	4.3	0.92	0.92
Seasonal Rec'l	942,300	936,678	-5,622	-0.6	12,384	12,080	-304	-2.5	1.31	1.29
Com/Ind: Lo tier	337,874	342,197	4,323	1.3	7,331	7,304	-27	-0.4	2.17	2.13
Com/Ind Hi tier	7,144,352	7,430,033	285,681	4.0	247,209	247,337	128	0.1	3.46	3.33
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	369,992	383,546	13,554	3.7	12,715	12,692	-23	-0.2	3.44	3.31
Ag HGA	59,503	67,296	7,793	13.1	776	877	100	12.9	1.30	1.30
Ag Hmstd Land	83,259	83,263	4	0.0	302	295	-7	-2.2	0.36	0.35
Ag Non-Hmstd	154,543	157,856	3,313	2.1	1,486	1,493	7	0.5	0.96	0.95
Miscellaneous	16,409	16,409	0	0.0	539	520	-19	-3.6	3.29	3.17
Total	49,777,691	51,200,647	1,422,956	2.9	815,288	830,062	14,774	1.8	1.64	1.62

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	594,954	613,095	18,141	3.0	County	41.00	40.21	0.000	0.000
(-) TIF Tax Capacity	10,673	11,155	483	4.5	City/Town	28.05	28.18	0.561	0.546
(-) FD Contrib Tax Cap	56,784	56,784	0	0.0	School District	23.60	23.73	22.923	23.311
(=) Taxable Tax Capacity	<u>527,498</u>	<u>545,156</u>	<u>17,658</u>	<u>3.3</u>	Special District	<u>10.18</u>	<u>10.35</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	23,417	23,417	0	0.0	Total	102.83	102.47	23.485	23.856

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	261,100	265,300	1.6	3,157	3,211	54	1.7	1.21	1.21
Res Hmstd: AvgVal	391,500	397,800	1.6	4,925	5,005	80	1.6	1.26	1.26
Res Hmstd: Hi Val	521,800	530,200	1.6	6,647	6,775	128	1.9	1.27	1.28
Res Hmstd: Ex-Hi Val	782,900	795,500	1.6	10,616	10,806	189	1.8	1.36	1.36
Apartment	300,000	323,100	7.7	4,561	4,909	348	7.6	1.52	1.52
Comm/Ind: Lo Val	150,000	156,000	4.0	3,958	3,445	-512	-12.9	2.64	2.21
Comm/Ind: Mid Val	300,000	312,000	4.0	9,118	8,608	-509	-5.6	3.04	2.76
Comm/Ind: Hi Val	1,000,000	1,040,000	4.0	33,196	32,702	-495	-1.5	3.32	3.14

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	Alter
Res Homestead	17,207,718	18,364,961	1,157,243	6.7	231,926	241,209	9,282	4.0	1.35	1.31
Res Non-Hmstd	1,944,813	2,141,018	196,205	10.1	28,091	30,003	1,912	6.8	1.44	1.40
Apartments	2,313,395	2,514,823	201,427	8.7	40,935	43,179	2,245	5.5	1.77	1.72
Low-income Apts	403,323	415,708	12,385	3.1	4,422	4,422	0	0.0	1.10	1.06
Seasonal Rec'l	12,528	12,586	57	0.5	205	199	-6	-3.0	1.64	1.58
Com/Ind: Lo tier	345,801	350,935	5,134	1.5	7,967	7,814	-153	-1.9	2.30	2.23
Com/Ind Hi tier	5,185,970	5,488,314	302,344	5.8	189,716	190,756	1,039	0.5	3.66	3.48
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	276,432	278,560	2,129	0.8	10,108	9,681	-428	-4.2	3.66	3.48
Ag HGA	696	773	77	11.1	9	10	1	7.9	1.28	1.24
Ag Hmstd Land	699	567	-132	-18.9	3	2	-1	-27.4	0.39	0.35
Ag Non-Hmstd	24,601	21,640	-2,961	-12.0	253	216	-37	-14.5	1.03	1.00
Miscellaneous	111,204	111,204	0	0.0	1,856	1,799	-57	-3.1	1.67	1.62
Total	27,827,179	29,701,087	1,873,909	6.7	515,492	529,291	13,798	2.7	1.85	1.78

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	331,900	354,232	22,332	6.7	County	52.39	51.03	0.000	0.000
(-) TIF Tax Capacity	12,004	12,543	540	4.5	City/Town	32.47	31.89	0.642	0.601
(-) FD Contrib Tax Cap	39,231	39,231	0	0.0	School District	28.03	26.80	20.692	20.110
(=) Taxable Tax Capacity	<u>280,665</u>	<u>302,457</u>	<u>21,792</u>	<u>7.8</u>	Special District	<u>7.53</u>	<u>7.19</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	35,620	35,620	0	0.0	Total	120.42	116.91	21.334	20.711

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	160,700	171,500	6.7	2,004	2,094	90	4.5	1.25	1.22
Res Hmstd: AvgVal	241,000	257,200	6.7	3,229	3,358	129	4.0	1.34	1.31
Res Hmstd: Hi Val	321,300	342,900	6.7	4,454	4,622	167	3.8	1.39	1.35
Res Hmstd: Ex-Hi Val	482,000	514,400	6.7	6,833	7,121	289	4.2	1.42	1.38
Apartment	300,000	326,100	8.7	5,156	5,441	285	5.5	1.72	1.67
Comm/Ind: Lo Val	150,000	158,700	5.8	4,166	3,697	-469	-11.2	2.78	2.33
Comm/Ind: Mid Val	300,000	317,500	5.8	9,614	9,181	-432	-4.5	3.20	2.89
Comm/Ind: Hi Val	1,000,000	1,058,300	5.8	35,036	34,763	-273	-0.8	3.50	3.28

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	Alter
Res Homestead	24,028,340	24,953,294	924,954	3.8	345,728	348,905	3,177	0.9	1.44	1.40
Res Non-Hmstd	7,547,844	7,914,662	366,818	4.9	119,158	121,245	2,088	1.8	1.58	1.53
Apartments	8,176,647	9,429,801	1,253,154	15.3	145,516	163,175	17,659	12.1	1.78	1.73
Low-income Apts	983,676	1,039,478	55,801	5.7	10,803	11,084	281	2.6	1.10	1.07
Seasonal Rec'l	24,512	24,519	7	0.0	461	448	-12	-2.7	1.88	1.83
Com/Ind: Lo tier	557,800	564,926	7,127	1.3	12,988	12,720	-269	-2.1	2.33	2.25
Com/Ind Hi tier	11,049,172	12,324,312	1,275,140	11.5	407,535	432,457	24,922	6.1	3.69	3.51
Publ U: Elec Gen	60,841	61,941	1,100	1.8	1,725	1,706	-18	-1.1	2.83	2.75
Publ U: Other	452,013	474,208	22,195	4.9	16,670	16,638	-32	-0.2	3.69	3.51
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	1,730	1,638	-92	-5.3	21	19	-2	-8.1	1.21	1.17
Miscellaneous	61,901	61,901	0	0.0	1,629	1,559	-70	-4.3	2.63	2.52
Total	52,944,475	56,850,681	3,906,206	7.4	1,062,233	1,109,958	47,724	4.5	2.01	1.95

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	668,351	723,740	55,389	8.3	County	40.91	40.12	0.000	0.000
(-) TIF Tax Capacity	48,081	53,045	4,964	10.3	City/Town	55.78	54.95	1.958	1.823
(-) FD Contrib Tax Cap	76,705	76,705	0	0.0	School District	21.67	20.50	18.392	16.928
(=) Taxable Tax Capacity	543,566	593,991	50,424	9.3	Special District	<u>7.72</u>	<u>7.86</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	57,332	57,332	0	0.0	Total	126.09	123.43	20.351	18.752

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	177,600	184,400	3.8	2,333	2,360	27	1.1	1.31	1.28
Res Hmstd: AvgVal	266,200	276,400	3.8	3,731	3,766	35	0.9	1.40	1.36
Res Hmstd: Hi Val	354,900	368,600	3.9	5,130	5,175	45	0.9	1.45	1.40
Res Hmstd: Ex-Hi Val	532,500	553,000	3.8	7,901	8,026	126	1.6	1.48	1.45
Apartment	300,000	346,000	15.3	5,339	5,987	648	12.1	1.78	1.73
Comm/Ind: Lo Val	150,000	167,300	11.5	4,226	4,059	-167	-3.9	2.82	2.43
Comm/Ind: Mid Val	300,000	334,600	11.5	9,758	9,930	171	1.8	3.25	2.97
Comm/Ind: Hi Val	1,000,000	1,115,400	11.5	35,577	37,328	1,751	4.9	3.56	3.35

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	Alter
Res Homestead	13,517,484	14,176,415	658,931	4.9	210,302	217,763	7,461	3.5	1.56	1.54
Res Non-Hmstd	2,838,346	2,914,208	75,863	2.7	49,768	50,244	476	1.0	1.75	1.72
Apartments	3,647,451	4,000,399	352,948	9.7	73,427	79,198	5,771	7.9	2.01	1.98
Low-income Apts	828,522	856,825	28,304	3.4	9,910	10,091	181	1.8	1.20	1.18
Seasonal Rec'l	4,290	4,336	46	1.1	91	91	-1	-1.0	2.13	2.09
Com/Ind: Lo tier	427,602	431,858	4,257	1.0	10,769	10,652	-117	-1.1	2.52	2.47
Com/Ind Hi tier	4,220,417	4,507,290	286,873	6.8	166,453	170,890	4,436	2.7	3.94	3.79
Publ U: Elec Gen	75,489	75,489	0	0.0	2,333	2,293	-40	-1.7	3.09	3.04
Publ U: Other	321,092	323,883	2,791	0.9	12,662	12,278	-384	-3.0	3.94	3.79
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	4,012	3,957	-55	-1.4	56	54	-2	-4.2	1.40	1.36
Miscellaneous	8,000	8,000	0	0.0	116	114	-2	-2.0	1.45	1.42
Total	25,892,703	27,302,661	1,409,958	5.4	535,888	553,666	17,778	3.3	2.07	2.03

Tax Base

Tax Rates

					Net Tax Cap (Pctg)		Ref Mkt Val		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	307,453	325,322	17,869	5.8	County	47.93	46.69	0.000	0.000
(-) TIF Tax Capacity	24,444	25,844	1,400	5.7	City/Town	49.54	47.67	0.000	0.000
(-) FD Contrib Tax Cap	29,905	29,905	0	0.0	School District	37.79	37.98	19.639	19.981
(=) Taxable Tax Capacity	<u>253,104</u>	<u>269,573</u>	<u>16,469</u>	<u>6.5</u>	Special District	<u>10.08</u>	<u>10.06</u>	<u>0.000</u>	<u>0.000</u>
FD Distrib Tax Cap	61,454	61,454	0	0.0	Total	145.34	142.40	19.639	19.981

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	148,800	4.9	1,985	2,068	82	4.1	1.4	1.39
Res Hmstd: AvgVal	212,800	223,200	4.9	3,248	3,367	119	3.7	1.53	1.51
Res Hmstd: Hi Val	283,700	297,500	4.9	4,510	4,664	154	3.4	1.59	1.57
Res Hmstd: Ex-Hi Val	425,600	446,300	4.9	7,021	7,247	225	3.2	1.65	1.62
Apartment	300,000	329,000	9.7	6,039	6,513	474	7.8	2.01	1.98
Comm/Ind: Lo Val	150,000	160,200	6.8	4,511	4,161	-350	-7.7	3.01	2.6
Comm/Ind: Mid Val	300,000	320,400	6.8	10,427	10,235	-192	-1.8	3.48	3.19
Comm/Ind: Hi Val	1,000,000	1,068,000	6.8	38,035	38,579	545	1.4	3.80	3.61

Baseline Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141.0	Blind/disabled Hmstd HGA: <50K	0.450	24,213	109	121
143.0	Ag Hmstd HGA: >500K	1.250	104,223	1,303	1,379
144.0	Blind/disabled 2a Hmstd land <50K	0.450	1,779	8	1
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,600,594	43,003	7,994
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,902,026	39,510	21,560
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	39,400,880	197,004	134,503
146.0	Ag Hmstd 2a 1 & b: >1.90M	1.000	17,829,556	178,296	112,904
147.0	Blind/disabled Hmstd 2b land <50K	0.450	128	1	0
148.3	Ag Hmstd 2b 1 & b: <115K	0.500	580,841	2,904	930
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	748,253	3,741	2,580
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,385,381	6,927	5,776
149.0	Ag Hmstd 2b 1 & b: >1.90M	1.000	152,590	1,526	1,149
153.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	279,095	1,395	1,023
154.0	Ag 2a Non-homestead	1.000	42,964,585	429,646	282,899
155.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	9,189	46	40
156.0	Ag 2b Non-homestead	1.000	7,539,478	75,395	66,721
157.0	Migrant Housing <500K	1.000	2,634	26	30
158.0	Migrant Housing >500K	1.250	13	0	0
160.0	Managed forest land (2c)	0.650	552,138	3,589	3,194
161.0	Private Airport (2d)	1.000	674	7	7
167.0	Res 1b Homestead: <50K	0.450	581,271	2,616	3,531
169.0	Res Homestead: > 500K	1.250	16,922,449	211,531	257,824
171.0	Res NonHmstd 1 unit: <500K	1.000	41,027,404	410,274	557,247
172.0	Res NonHmstd 1 unit: >500K	1.250	3,748,481	46,856	57,740
174.0	Res NonHmstd 2-3 units	1.250	8,287,396	103,592	139,724
177.0	Regular apartments (4a)	1.250	35,738,804	446,735	619,910
178.0	Low-income housing (4d) <139K	0.750	5,035,586	37,767	55,972
179.0	Low-income housing (4d) >139K	0.250	94,986	237	361
180.0	Student housing	1.000	35,949	359	469
181.0	Manuf home park land	1.250	513,181	6,415	8,524
182.0	MH Coop >50% owner-occupied	0.750	6,727	50	72
183.0	MH Coop <50% owner-occupied	1.000	533	5	6
184.0	MH Class I	1.000	161,503	1,615	2,236
186.0	Non-comm SeasRec: <76K	1.000	10,095,037	100,950	94,320
187.0	Non-Comm SeasRec: 76K-500K	1.000	15,209,625	152,096	154,365
188.0	Non-comm SeasRec: >500K	1.250	2,174,150	27,177	26,791
190.0	Comm SeasRec 1c: <600K	0.500	364,881	1,824	1,790
191.0	Com SeasRec 1c: 600K-2.3M	1.000	198,563	1,986	1,817
192.0	Com SeasRec 1c: >2.3M	1.250	26,037	325	324
193.0	Com SeasRec 4c: <500K	1.000	240,835	2,408	3,043
194.0	Com SeasRec 4c: >500K	1.250	133,764	1,672	1,895
195.0	Bed & Breakfast	1.250	19,140	239	306
196.0	Qualifying golf courses	1.250	211,192	2,640	2,989
197.0	Metro Non-profit Indoor Rec	1.250	16,450	206	293
198.0	Non-profit/Comm Serv - NonRev	1.500	33,345	500	669
199.0	CongChart Veteran's Org - NonRev	1.000	1,674	17	28
200.0	Non-profit/Comm Serv - donation	1.500	32,641	490	798
201.0	Cong Chart Veteran's Org - Donation	1.000	41,735	417	687
202.0	Seasonal Restaurant on Lake	1.250	21,900	274	256
203.0	Qualifying Marina <500K	1.000	15,144	151	190
204.0	Qualifying Marina >500K	1.250	29,815	373	446

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(all figures in \$000s)

206.0	Commercial: <150K	1.500	8,607,575	129,114	194,464
207.0	Commercial: >150K	2.000	55,160,286	1,103,206	1,966,291
209.0	JOBZ Commercial: <150K	0.000	150	0	0
210.0	JOBZ Commercial: >150K	0.000	14,739	0	0
213.0	Industrial: <150K	1.500	1,788,513	26,828	39,975
214.0	Industrial: >150K	2.000	20,117,025	402,340	714,768
216.0	JOBZ Industrial: <150K	0.000	252	0	0
217.0	JOBZ Industrial: >150K	0.000	35,257	0	0
220.0	Publ Util: land & bldgs <150K	1.500	48,157	722	927
221.0	Publ Util: land & bldgs >150K	2.000	1,426,835	28,537	47,485
222.0	Publ Util: Electric Generat Mach	2.000	2,862,289	57,246	71,646
223.0	Publ Util: machinery (non-generat)	2.000	2,245,076	44,902	68,635
225.0	Railroad <150K	1.500	24,711	371	512
226.0	Railroad >150K	2.000	2,515,843	50,317	85,515
228.0	Non-comm aircraft hangars	1.500	4,788	72	94
229.0	Mineral	2.000	2,358	47	102
230.0	All other real property	2.000	755	15	20
237.0	Pers tools&mach excl elec gen	2.000	652,901	13,058	18,796
238.0	Pers: Item 33 ag real estate	1.000	67,921	679	727
239.0	Pers: NCSRR<76K	1.000	51,235	512	511
240.0	Pers: NCSRR: 76K-500K	1.000	9,383	94	92
242.0	Pers Comm'l/Indstr'l	2.000	1,487,506	29,750	39,025
244.0	Pers: Item 44T electric util trans lines	2.000	2,194,301	43,886	63,856
245.0	Pers: Item 44D electric util distri lines	2.000	1,838,249	36,765	66,181
246.0	Pers: Item 45 syst/gas utils	2.000	4,420,972	88,419	138,334
248.0	Pers: All other	2.000	219,774	4,395	7,517
262.0	Disabled vet excl val: Res HM <300K	0.000	1,723,474	0	0
263.0	Disabled vet excl val: Res HM <150K	0.000	843,245	0	0
264.0	Disabled vet excl val: Ag HGA <300K	0.000	73,574	0	0
265.0	Disabled vet excl val: Ag HGA <150K	0.000	41,822	0	0
274.0	Ag Class 1b: Hmstd Market Excl Value	0.000	8,998	0	7
275.0	Ag HGA: Hmstd Market Excl Value	0.000	1,654,551	0	3,605
276.0	Class 1b: Hmstd Market Excl Value	0.000	144,638	0	117
277.0	Res Hmstd: Hmstd Market Excl Value	0.000	22,647,040	0	46,030
298.0	Ag Hmstd HGA: <76K	1.000	5,087,502	50,875	54,674
299.0	Ag Hmstd HGA: 76-413K	1.000	4,974,323	49,743	54,005
300.0	Ag Hmstd HGA: 413-500K	1.000	89,314	893	979
303.0	Res Hmstd: <76K	1.000	103,938,475	1,039,385	1,414,692
304.0	Res Hmstd: 76-413K	1.000	202,329,352	2,023,293	2,667,752
305.0	Res Hmstd: 413-500K	1.000	9,204,032	92,040	116,852
State Total			727,655,656	7,863,740	10,521,623

Alternative Legal Class Report

	Legal Class	Class Rate	Mkt Val	Net Tax Cap	Net Tax
141.0	Blind/disabled Hmstd HGA: <50K	0.450	19,892	90	101
143.0	Ag Hmstd HGA: >500K	1.250	104,257	1,303	1,383
144.0	Blind/disabled 2a Hmstd land <50K	0.450	1,772	8	1
145.3	Ag Hmstd 2a 1 & b: <115K	0.500	8,637,805	43,189	7,428
145.4	Ag Hmstd 2a 1 & b: 115K - 260K	0.500	7,967,421	39,837	21,296
145.5	Ag Hmstd 2a 1 & b: 260K - 1.90M	0.500	39,918,815	199,594	135,280
146.0	Ag Hmstd 2a 1 & b: >1.90M	1.000	17,909,690	179,097	113,260
147.0	Blind/disabled Hmstd 2b land <50K	0.450	128	1	0
148.3	Ag Hmstd 2b 1 & b: <115K	0.500	587,775	2,939	907
148.4	Ag Hmstd 2b 1 & b: 115K - 260K	0.500	761,547	3,808	2,577
148.5	Ag Hmstd 2b 1 & b: 260K - 1.90M	0.500	1,403,632	7,018	5,775
149.0	Ag Hmstd 2b 1 & b: >1.90M	1.000	152,675	1,527	1,141
153.0	Ag Hmstd 2a Farm entity w/unused 1st t	0.500	279,099	1,395	1,013
154.0	Ag 2a Non-homestead	1.000	43,214,725	432,147	283,166
155.0	Ag Hmstd 2b Farm entity w/unused 1st t	0.500	9,196	46	39
156.0	Ag 2b Non-homestead	1.000	7,674,670	76,747	68,116
157.0	Migrant Housing <500K	1.000	3,134	31	29
158.0	Migrant Housing >500K	1.250	13	0	0
160.0	Managed forest land (2c)	0.650	552,138	3,589	3,168
161.0	Private Airport (2d)	1.000	674	7	7
167.0	Res 1b Homestead: <50K	0.450	586,322	2,638	3,562
169.0	Res Homestead: > 500K	1.250	17,158,039	214,475	259,793
171.0	Res NonHmstd 1 unit: <500K	1.000	44,321,920	443,219	597,516
172.0	Res NonHmstd 1 unit: >500K	1.250	3,888,371	48,605	59,378
174.0	Res NonHmstd 2-3 units	1.250	8,588,635	107,358	143,505
177.0	Regular apartments (4a)	1.250	39,512,889	493,911	676,500
178.0	Low-income housing (4d) <139K	0.750	5,263,510	39,476	57,782
179.0	Low-income housing (4d) >139K	0.250	97,793	244	367
180.0	Student housing	1.000	35,949	359	459
181.0	Manuf home park land	1.250	513,181	6,415	8,495
182.0	MH Coop >50% owner-occupied	0.750	6,727	50	72
183.0	MH Coop <50% owner-occupied	1.000	533	5	6
184.0	MH Class I	1.000	161,503	1,615	2,205
186.0	Non-comm SeasRec: <76K	1.000	10,232,203	102,322	96,064
187.0	Non-Comm SeasRec: 76K-500K	1.000	15,933,219	159,332	159,663
188.0	Non-comm SeasRec: >500K	1.250	2,216,121	27,702	26,859
190.0	Comm SeasRec 1c: <600K	0.500	369,159	1,846	1,848
191.0	Com SeasRec 1c: 600K-2.3M	1.000	201,318	2,013	1,873
192.0	Com SeasRec 1c: >2.3M	1.250	26,393	330	326
193.0	Com SeasRec 4c: <500K	1.000	244,133	2,441	3,088
194.0	Com SeasRec 4c: >500K	1.250	135,730	1,697	1,923
195.0	Bed & Breakfast	1.250	19,213	240	312
196.0	Qualifying golf courses	1.250	211,192	2,640	2,980
197.0	Metro Non-profit Indoor Rec	1.250	16,450	206	285
198.0	Non-profit/Comm Serv - NonRev	1.500	33,345	500	665
199.0	CongChart Veteran's Org - NonRev	1.000	1,674	17	27
200.0	Non-profit/Comm Serv - donation	1.500	32,641	490	791
201.0	Cong Chart Veteran's Org - Donation	1.000	41,735	417	677
202.0	Seasonal Restaurant on Lake	1.250	22,036	275	261
203.0	Qualifying Marina <500K	1.000	15,188	152	191

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(all figures in \$000s)

204.0	Qualifying Marina >500K	1.250	29,858	373	447
206.0	Commercial: <150K	1.500	8,714,112	130,712	194,974
207.0	Commercial: >150K	2.000	58,025,235	1,160,505	1,992,964
209.0	JOBZ Commercial: <150K	0.000	150	0	0
210.0	JOBZ Commercial: >150K	0.000	14,739	0	0
213.0	Industrial: <150K	1.500	1,837,737	27,566	40,543
214.0	Industrial: >150K	2.000	21,821,255	436,425	745,108
216.0	JOBZ Industrial: <150K	0.000	252	0	0
217.0	JOBZ Industrial: >150K	0.000	35,257	0	0
220.0	Publ Util: land & bldgs <150K	1.500	48,162	722	927
221.0	Publ Util: land & bldgs >150K	2.000	1,433,966	28,679	46,578
222.0	Publ Util: Electric Generat Mach	2.000	2,854,289	57,086	72,355
223.0	Publ Util: machinery (non-generat)	2.000	2,269,209	45,384	67,443
225.0	Railroad <150K	1.500	24,711	371	516
226.0	Railroad >150K	2.000	2,515,843	50,317	83,166
228.0	Non-comm aircraft hangars	1.500	4,788	72	91
229.0	Mineral	2.000	2,358	47	106
230.0	All other real property	2.000	755	15	20
237.0	Pers tools&mach excl elec gen	2.000	656,286	13,126	18,473
238.0	Pers: Item 33 ag real estate	1.000	67,930	679	729
239.0	Pers: NCSRR<76K	1.000	51,674	517	531
240.0	Pers: NCSRR: 76K-500K	1.000	9,470	95	94
242.0	Pers Comm'l/Indstr'l	2.000	1,509,842	30,197	38,403
244.0	Pers: Item 44T electric util trans lines	2.000	2,215,491	44,310	62,688
245.0	Pers: Item 44D electric util distri lines	2.000	1,873,672	37,473	65,188
246.0	Pers: Item 45 syst/gas utils	2.000	4,463,537	89,271	135,708
248.0	Pers: All other	2.000	219,774	4,395	7,296
262.0	Disabled vet excl val: Res HM <300K	0.000	1,723,474	0	0
263.0	Disabled vet excl val: Res HM <150K	0.000	843,245	0	0
264.0	Disabled vet excl val: Ag HGA <300K	0.000	73,574	0	0
265.0	Disabled vet excl val: Ag HGA <150K	0.000	41,822	0	0
274.0	Ag Class 1b: Hmstd Market Excl Value	0.000	8,998	0	8
275.0	Ag HGA: Hmstd Market Excl Value	0.000	1,654,551	0	3,736
276.0	Class 1b: Hmstd Market Excl Value	0.000	144,638	0	121
277.0	Res Hmstd: Hmstd Market Excl Value	0.000	22,647,040	0	46,928
298.0	Ag Hmstd HGA: <76K	1.000	4,820,902	48,209	51,953
299.0	Ag Hmstd HGA: 76-413K	1.000	5,497,261	54,973	59,999
300.0	Ag Hmstd HGA: 413-500K	1.000	227,778	2,278	2,474
303.0	Res Hmstd: <76K	1.000	109,984,229	1,099,842	1,491,045
304.0	Res Hmstd: 76-413K	1.000	212,521,967	2,125,220	2,783,574
305.0	Res Hmstd: 413-500K	1.000	9,504,280	95,043	119,937
State Total			759,480,291	8,237,266	10,886,283

Baseline Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,293,278	2,494,442	258,157	1,849,196	397,407	843,688	9,136,168
Certified MKV Levy	1,457	26,096	90	1,255,792	811	0	1,284,246
Fiscal Disparities Levy	185,117	213,797	1,814	221,527	41,097	0	663,351
Disparity Reduction Aid	9,635	0	463	7,973	0	0	18,072
Spread NTC Levy	3,098,526	2,280,645	255,879	1,714,809	356,311	843,688	8,549,859
Spread MKV Levy	1,457	26,096	90	1,160,679	811	0	1,189,133
Tax Incr Financing Levy							235,521
Agricultural MV Credit			36,200		Disparity Reduction Credit	12,864	
Agricultural Bond Credit			39,091		Taconite credit	17,365	

Alternative Levy Summary*Levy Summary Report*

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,430,163	2,619,604	263,334	1,942,314	410,089	784,449	9,449,953
Certified MKV Levy	1,457	26,096	90	1,329,309	811	0	1,357,763
Fiscal Disparities Levy	187,238	217,153	1,805	233,082	35,208	0	674,486
Disparity Reduction Aid	9,636	0	463	7,972	0	0	18,071
Spread NTC Levy	3,233,289	2,402,451	261,066	1,801,215	374,880	784,449	8,857,351
Spread MKV Levy	1,457	26,096	90	1,229,354	811	0	1,257,808
Tax Incr Financing Levy							247,142
Agricultural MV Credit			36,411		Disparity Reduction Credit	13,416	
Agricultural Bond Credit			49,999		Taconite credit	17,448	