

House Research Simulation Report: Property Tax

Simulation #1X1

Date 9/18/2001

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DESCRIPTION

BASELINE: Final Pay 2000

ALTERNATIVE: Final Pay 2001

This report compares property taxes payable in 2000 to property taxes payable in 2001. The data for both years is final, meaning the simulation is based on the property values and levies reported to the Dept. of Revenue by the county assessors and auditors.

KEY POINTS

- ! **Statewide, property taxes increased by \$359 million, or 7.7%.** This includes tax increases on existing properties and all taxes on new construction. The increases were \$121 million, or 7.5%, in Greater Minnesota, and \$238 million, or 7.8%, in the Metro area.
- ! **Property tax changes by property type generally mirrored changes in value.** The overall rate of tax increase was less than the overall growth in taxable market value (9.7%); effective tax rates declined for most property types.

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

ASSUMPTIONS:**BASELINE: Final Pay 2000**

- ! **Property values** (limited market values) are actual values reported by county assessors on the abstracts of assessment.
- ! **Levies** are actual levies reported by county auditors on the abstracts of tax lists.
- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$314.1 million versus the actual total of \$314.4 million.

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- ! **Property tax aids** are actual amounts certified by the Dept. of Revenue.
- ! **Tax increment financing (TIF)** net tax capacities are derived from the abstracts of tax lists; TIF levies are simulated. The simulated statewide total is \$341.3 million versus the actual total of \$341.6 million.

SIMULATION PARAMETERS

	Baseline	Alternative
Residential Homestead:		
<\$76,000	1.0 %	1.0 %
>\$76,000	1.65	1.65
Residential Non-homestead:		
Single unit:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
2-3 unit and undeveloped land	1.65	1.65
Apartments:		
Regular	2.4	2.4
Low-income	1.0	1.0
Small cities	2.15	2.15
Commercial-Industrial-Public Utility:		
<\$150,000	2.4	2.4
>\$150,000	3.4	3.4
Seasonal Recreational Commercial:		
Homestead resorts (1c)	1.0	1.0
Seasonal resorts (4c)	1.65	1.65
Seasonal Recreational Residential:		
<\$76,000	1.2	1.2
>\$76,000	1.65	1.65
Disabled homestead	0.45	0.45
Agricultural land & buildings:		
Homestead:		
<\$115,000	0.35	0.35
\$115,000 - \$600,000	0.8	0.8
>\$600,000	1.2	1.2
Nonhomestead	1.2	1.2
Education homestead credit:		
Percentage	83%	83%
Maximum	\$390	\$390
Education agricultural credit:		
Homestead <\$600,000	54%	70%
Homestead >\$600,000	54%	63%
Nonhomestead	50%	63%

STATEWIDE

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	138,466,671	152,957,954	14,491,284	10.5	1,938,918	2,140,069	201,152	10.4	1.40	1.40
Res NonHmstd 1Un	5,243,546	5,965,487	721,941	13.8	93,615	104,374	10,759	11.5	1.79	1.75
Res NonHmstd 2-3	2,816,531	3,050,514	233,983	8.3	63,071	65,961	2,890	4.6	2.24	2.16
Reg Apartments	7,366,507	8,411,024	1,044,518	14.2	238,473	259,608	21,135	8.9	3.24	3.09
Low-income Apts	1,842,559	2,144,772	302,214	16.4	26,870	30,407	3,537	13.2	1.46	1.42
Seasonal Rec	7,457,008	8,359,846	902,838	12.1	113,518	124,694	11,176	9.8	1.52	1.49
Com/Ind Lo Tier	6,854,316	7,181,638	327,322	4.8	228,817	232,627	3,810	1.7	3.34	3.24
Com/Ind Hi Tier	30,201,586	34,057,445	3,855,859	12.8	1,397,135	1,498,843	101,708	7.3	4.63	4.40
Publ U: Elec Gen	1,576,469	1,584,178	7,709	0.5	68,687	67,448	-1,239	-1.8	4.36	4.26
Publ U: Other	4,697,737	4,729,631	31,894	0.7	205,175	201,462	-3,713	-1.8	4.37	4.26
Ag Hmstd: House	6,466,366	6,913,853	447,487	6.9	69,024	76,138	7,114	10.3	1.07	1.10
Ag Hmstd: Land	18,627,973	19,640,011	1,012,037	5.4	117,970	121,739	3,769	3.2	0.63	0.62
Ag NonHmstd	9,664,226	9,654,933	-9,293	-0.1	117,483	114,254	-3,229	-2.7	1.22	1.18
Total	241,281,495	264,651,288	23,369,793	9.7	4,678,755	5,037,626	358,870	7.7	1.94	1.90

Tax Base

Tax Rates

	Tax Base				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	3,840,822	4,267,876	427,054	11.1	County	40.76	39.42	0.002	0.00	
(-) TIF Tax Capacity	237,008	271,937	34,929	14.7	City/Town	25.65	25.07	0.037	0.04	
(-) FD Contrib Tax Capacity	279,283	315,398	36,115	12.9	School District	54.34	50.17	1.033	1.310	
(=) Taxable Tax Capacity	3,324,530	3,680,541	356,011	10.7	Special District	4.58	4.64	0.000	0.00	
FD Distrib Tax Capacity	279,285	316,635	37,350	13.4	Total	125.33	119.30	1.072	1.353	

GREATER MINNESOTA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	44,891,292	49,317,329	4,426,037	9.9	551,366	620,749	69,383	12.6	1.23	1.26
Res NonHmstd 1Un	2,164,518	2,515,492	350,973	16.2	36,788	42,387	5,598	15.2	1.70	1.69
Res NonHmstd 2-3	914,692	988,385	73,693	8.1	20,318	21,648	1,329	6.5	2.22	2.19
Reg Apartments	1,418,349	1,531,500	113,151	8.0	46,437	49,368	2,931	6.3	3.27	3.22
Low-income Apts	649,477	723,464	73,987	11.4	9,771	10,622	851	8.7	1.50	1.47
Seasonal Rec	7,234,529	8,097,484	862,955	11.9	109,469	120,035	10,565	9.7	1.51	1.48
Com/Ind Lo Tier	3,693,088	3,909,793	216,705	5.9	123,781	128,821	5,040	4.1	3.35	3.29
Com/Ind Hi Tier	5,743,142	6,281,668	538,526	9.4	262,354	281,124	18,770	7.2	4.57	4.48
Publ U: Elec Gen	1,281,459	1,292,058	10,599	0.8	55,263	54,747	-516	-0.9	4.31	4.24
Publ U: Other	2,818,043	2,857,545	39,502	1.4	118,978	119,685	707	0.6	4.22	4.19
Ag Hmstd: House	5,642,399	6,028,965	386,567	6.9	58,624	64,785	6,162	10.5	1.04	1.07
Ag Hmstd: Land	17,790,857	18,756,644	965,787	5.4	113,354	117,055	3,701	3.3	0.64	0.62
Ag NonHmstd	9,166,513	9,135,255	-31,258	-0.3	111,078	107,862	-3,216	-2.9	1.21	1.18
Total	103,408,360	111,435,583	8,027,223	7.8	1,617,581	1,738,889	121,308	7.5	1.56	1.56

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	1,401,511	1,522,727	121,216	8.6	County	47.22 47.41	0.006	0.00
(-) TIF Tax Capacity	46,671	51,214	4,543	9.7	City/Town	24.70 24.53	0.008	0.01
(-) FD Contrib Tax Capacity	853	1,191	338	39.7	School District	53.37 49.93	0.625	0.840
(=) Taxable Tax Capacity	1,353,987	1,470,322	116,334	8.6	Special District	0.98 1.13	0.000	0.00
FD Distrib Tax Capacity	854	1,180	326	38.2	Total	126.27 122.99	0.639	0.856

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	52,500	57,000	8.6	531	587	56	10.5	1.011	1.029
Res Hmstd: Avg Val	78,700	85,400	8.5	813	937	124	15.3	1.032	1.097
Res Hmstd: Hi Val	104,900	113,800	8.5	1,239	1,409	170	13.7	1.181	1.238
Res Hmstd: Ex-Hi Val	157,400	170,800	8.5	2,366	2,615	249	10.5	1.503	1.530
Apartment (Mkt rate)	300,000	323,900	8.0	9,283	9,838	555	6.0	3.094	3.037
Seas Rec: Lo Val	50,000	54,200	8.4	790	846	57	7.2	1.579	1.561
Seas Rec: Hi Val	150,000	162,800	8.5	2,789	3,022	233	8.4	1.859	1.856
Comm/Ind: Lo Val	150,000	164,100	9.4	4,642	5,158	516	11.1	3.094	3.142
Comm/Ind: Med Val	300,000	328,100	9.4	11,177	12,156	979	8.8	3.725	3.704
Comm/Ind: Hi Val	1,000,000	1,093,800	9.4	41,677	44,830	3,153	7.6	4.167	4.098

METRO AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	93,575,378	103,640,626	10,065,247	10.8	1,387,551	1,519,320	131,769	9.5	1.48	1.47
Res NonHmstd 1Un	3,079,028	3,449,996	370,968	12.0	56,827	61,988	5,161	9.1	1.85	1.80
Res NonHmstd 2-3	1,901,839	2,062,129	160,290	8.4	42,752	44,314	1,561	3.7	2.25	2.15
Reg Apartments	5,948,157	6,879,524	931,367	15.7	192,036	210,240	18,204	9.5	3.23	3.06
Low-income Apts	1,193,082	1,421,308	228,227	19.1	17,099	19,785	2,686	15.7	1.43	1.39
Seasonal Rec	222,479	262,362	39,883	17.9	4,048	4,659	611	15.1	1.82	1.78
Com/Ind Lo Tier	3,161,228	3,271,845	110,617	3.5	105,036	103,806	-1,230	-1.2	3.32	3.17
Com/Ind Hi Tier	24,458,444	27,775,777	3,317,334	13.6	1,134,781	1,217,719	82,938	7.3	4.64	4.38
Publ U: Elec Gen	295,010	292,120	-2,890	-1.0	13,425	12,701	-723	-5.4	4.55	4.35
Publ U: Other	1,879,694	1,872,086	-7,608	-0.4	86,197	81,777	-4,420	-5.1	4.59	4.37
Ag Hmstd: House	823,968	884,888	60,921	7.4	10,400	11,352	952	9.2	1.26	1.28
Ag Hmstd: Land	837,116	883,367	46,250	5.5	4,616	4,683	67	1.5	0.55	0.53
Ag NonHmstd	497,713	519,678	21,964	4.4	6,405	6,392	-13	-0.2	1.29	1.23
Total	137,873,136	153,215,705	15,342,570	11.1	3,061,174	3,298,737	237,562	7.8	2.22	2.15

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	2,439,311	2,745,149	305,838	12.5	County	36.31 34.10	0.000	0.00
(-) TIF Tax Capacity	190,337	220,723	30,386	16.0	City/Town	26.31 25.43	0.057	0.06
(-) FD Contrib Tax Capacity	278,431	314,207	35,776	12.8	School District	55.01 50.33	1.319	1.630
(=) Taxable Tax Capacity	1,970,543	2,210,219	239,676	12.2	Special District	7.06 6.98	0.000	0.00
FD Distrib Tax Capacity	278,431	315,455	37,024	13.3	Total	124.69 116.84	1.376	1.692

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	88,400	95,900	8.5	1,036	1,142	106	10.2	1.171	1.190
Res Hmstd: Avg Val	132,600	143,900	8.5	1,904	2,051	146	7.7	1.436	1.424
Res Hmstd: Hi Val	176,800	191,800	8.5	2,875	3,055	180	6.3	1.625	1.592
Res Hmstd: Ex-Hi Val	265,200	287,700	8.5	4,815	5,066	251	5.2	1.815	1.760
Apartment (Mkt rate)	300,000	347,000	15.7	9,390	10,318	928	9.9	3.130	2.973
Comm/Ind: Lo Val	150,000	170,300	13.5	4,695	5,301	606	12.9	3.130	3.112
Comm/Ind: Med Val	300,000	340,700	13.6	11,261	12,359	1,098	9.8	3.753	3.627
Comm/Ind: Hi Val	1,000,000	1,135,600	13.6	41,900	45,284	3,383	8.1	4.190	3.987

NORTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,577,068	2,743,499	166,431	6.5	34,259	37,621	3,362	9.8	1.33	1.37
Res NonHmstd 1Un	149,083	172,055	22,973	15.4	2,758	3,190	432	15.7	1.85	1.85
Res NonHmstd 2-3	57,539	63,207	5,667	9.8	1,361	1,481	120	8.8	2.37	2.34
Reg Apartments	157,773	164,318	6,545	4.1	4,629	4,724	94	2.0	2.93	2.87
Low-income Apts	68,353	76,224	7,871	11.5	1,160	1,152	-9	-0.7	1.70	1.51
Seasonal Rec	52,362	58,907	6,545	12.5	935	1,044	108	11.6	1.79	1.77
Com/Ind Lo Tier	395,279	413,714	18,435	4.7	13,185	13,639	453	3.4	3.34	3.30
Com/Ind Hi Tier	448,640	496,786	48,146	10.7	18,087	19,711	1,625	9.0	4.03	3.97
Publ U: Elec Gen	20,479	20,524	45	0.2	852	804	-48	-5.6	4.16	3.92
Publ U: Other	88,246	85,019	-3,227	-3.7	4,106	3,886	-220	-5.4	4.65	4.57
Ag Hmstd: House	12,322	13,487	1,165	9.5	157	172	15	9.8	1.27	1.28
Ag Hmstd: Land	19,475	18,983	-492	-2.5	142	142	0	-0.1	0.73	0.75
Ag NonHmstd	23,127	22,682	-446	-1.9	371	358	-13	-3.4	1.60	1.58
Total	4,069,746	4,349,404	279,658	6.9	82,002	87,924	5,921	7.2	2.01	2.02

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	64,611	69,483	4,872	7.5	County	50.17	50.89	0.010	0.00	
(-) TIF Tax Capacity	3,571	4,136	565	15.8	City/Town	39.99	40.01	0.052	0.04	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.77	47.69	0.635	0.779	
(=) Taxable Tax Capacity	61,040	65,348	4,308	7.1	Special District	2.07	2.58	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	143.00	141.17	0.697	0.837	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	39,700	42,300	6.5	475	514	38	8.1	1.197	1.214
Res Hmstd: Avg Val	59,600	63,400	6.4	713	770	56	7.9	1.197	1.214
Res Hmstd: Hi Val	79,500	84,600	6.4	977	1,091	113	11.6	1.229	1.289
Res Hmstd: Ex-Hi Val	119,200	126,900	6.5	1,799	1,975	176	9.8	1.509	1.556
Apartment (Mkt rate)	300,000	312,400	4.1	10,505	10,846	341	3.2	3.501	3.471
Comm/Ind: Lo Val	150,000	166,100	10.7	5,252	5,994	741	14.1	3.501	3.608
Comm/Ind: Med Val	300,000	332,200	10.7	12,650	14,105	1,455	11.5	4.216	4.245
Comm/Ind: Hi Val	1,000,000	1,107,300	10.7	47,171	51,956	4,785	10.1	4.717	4.692

NORTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,234,076	2,454,613	220,537	9.9	24,211	27,275	3,065	12.7	1.08	1.11
Res NonHmstd 1Un	127,249	144,422	17,173	13.5	1,905	2,149	244	12.8	1.50	1.49
Res NonHmstd 2-3	36,220	41,359	5,139	14.2	684	762	78	11.4	1.89	1.84
Reg Apartments	4,186	4,228	42	1.0	114	109	-4	-3.9	2.72	2.58
Low-income Apts	192	181	-11	-5.6	2	2	0	-6.8	1.29	1.28
Seasonal Rec	1,246,991	1,399,859	152,868	12.3	18,039	20,005	1,966	10.9	1.45	1.43
Com/Ind Lo Tier	82,397	89,679	7,282	8.8	2,299	2,447	149	6.5	2.79	2.73
Com/Ind Hi Tier	85,870	95,309	9,439	11.0	3,412	3,735	323	9.5	3.97	3.92
Publ U: Elec Gen	211	208	-3	-1.4	7	6	-1	-8.6	3.24	3.00
Publ U: Other	391,360	402,463	11,103	2.8	13,819	14,686	867	6.3	3.53	3.65
Ag Hmstd: House	803,800	856,761	52,961	6.6	7,947	8,767	820	10.3	0.99	1.02
Ag Hmstd: Land	2,984,174	3,112,354	128,179	4.3	19,077	19,459	382	2.0	0.64	0.63
Ag NonHmstd	2,104,870	2,082,951	-21,918	-1.0	26,168	25,264	-903	-3.5	1.24	1.21
Total	10,101,596	10,684,387	582,791	5.8	117,682	124,667	6,986	5.9	1.16	1.17

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	114,744	122,595	7,851	6.8	County	46.82	47.53	0.012	0.01
(-) TIF Tax Capacity	68	63	-5	-7.4	City/Town	11.20	11.23	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	52.34	48.16	0.692	1.006
(=) Taxable Tax Capacity	114,676	122,532	7,856	6.9	Special District	2.08	2.52	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	112.45	109.44	0.704	1.017

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,300	58,900	8.5	482	537	55	11.4	0.888	0.911
Res Hmstd: Avg Val	81,500	88,400	8.5	753	871	118	15.7	0.923	0.985
Res Hmstd: Hi Val	108,700	117,900	8.5	1,148	1,318	170	14.8	1.055	1.118
Res Hmstd: Ex-Hi Val	163,000	176,900	8.5	2,194	2,444	250	11.4	1.345	1.381
Seas Rec: Lo Val	50,000	54,200	8.4	710	767	57	8.0	1.419	1.414
Seas Rec: Hi Val	150,000	162,800	8.5	2,504	2,731	227	9.1	1.669	1.677
Comm/Ind: Lo Val	150,000	166,500	11.0	4,154	4,723	569	13.7	2.769	2.836
Comm/Ind: Med Val	300,000	333,000	11.0	9,995	11,088	1,093	10.9	3.331	3.329
Comm/Ind: Hi Val	1,000,000	1,109,900	11.0	37,251	40,786	3,535	9.5	3.725	3.674

NORTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,644,027	1,768,965	124,939	7.6	20,000	21,816	1,816	9.1	1.22	1.23
Res NonHmstd 1Un	111,531	131,645	20,113	18.0	1,919	2,229	311	16.2	1.72	1.69
Res NonHmstd 2-3	52,699	56,980	4,281	8.1	1,182	1,265	84	7.1	2.24	2.22
Reg Apartments	64,233	70,590	6,357	9.9	2,151	2,388	238	11.1	3.35	3.38
Low-income Apts	51,349	53,979	2,630	5.1	790	832	41	5.2	1.54	1.54
Seasonal Rec	664,268	739,983	75,715	11.4	9,720	10,398	678	7.0	1.46	1.41
Com/Ind Lo Tier	311,252	339,888	28,635	9.2	10,523	11,313	790	7.5	3.38	3.33
Com/Ind Hi Tier	406,326	454,547	48,221	11.9	18,015	19,962	1,947	10.8	4.43	4.39
Publ U: Elec Gen	1,254	1,249	-4	-0.4	68	66	-2	-3.6	5.45	5.27
Publ U: Other	64,971	62,918	-2,053	-3.2	3,174	3,089	-85	-2.7	4.89	4.91
Ag Hmstd: House	13,750	14,517	767	5.6	162	170	8	5.1	1.18	1.17
Ag Hmstd: Land	13,976	15,305	1,330	9.5	69	72	3	3.7	0.49	0.47
Ag NonHmstd	15,113	15,788	674	4.5	182	174	-8	-4.3	1.20	1.10
Total	3,414,748	3,726,353	311,605	9.1	67,955	73,775	5,820	8.6	1.99	1.98

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	56,119	61,747	5,628	10.0	County	43.95	43.79	0.000	0.00
(-) TIF Tax Capacity	2,357	2,702	345	14.7	City/Town	31.38	31.90	0.023	0.03
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.79	47.56	0.443	0.435
(=) Taxable Tax Capacity	53,763	59,045	5,282	9.8	Special District	0.57	0.66	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	126.70	123.91	0.465	0.473

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	43,600	46,900	7.6	434	468	34	7.8	0.995	0.996
Res Hmstd: Avg Val	65,400	70,400	7.6	651	702	51	7.8	0.995	0.996
Res Hmstd: Hi Val	87,200	93,800	7.6	937	1,045	108	11.6	1.074	1.114
Res Hmstd: Ex-Hi Val	130,800	140,700	7.6	1,779	1,941	162	9.1	1.360	1.379
Apartment (Mkt rate)	300,000	329,700	9.9	9,262	9,960	699	7.5	3.087	3.021
Comm/Ind: Lo Val	150,000	167,800	11.9	4,631	5,290	659	14.2	3.087	3.152
Comm/Ind: Med Val	300,000	335,600	11.9	11,162	12,438	1,276	11.4	3.720	3.706
Comm/Ind: Hi Val	1,000,000	1,118,700	11.9	41,641	45,799	4,158	10.0	4.164	4.093

NORTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,594,939	2,872,931	277,992	10.7	28,131	32,211	4,080	14.5	1.08	1.12
Res NonHmstd 1Un	123,883	154,989	31,106	25.1	1,908	2,371	463	24.2	1.54	1.53
Res NonHmstd 2-3	37,036	37,226	190	0.5	731	739	9	1.2	1.97	1.99
Reg Apartments	3,488	4,529	1,041	29.8	101	127	26	26.0	2.89	2.80
Low-income Apts	772	768	-4	-0.5	11	11	-1	-6.3	1.47	1.38
Seasonal Rec	1,963,845	2,175,109	211,264	10.8	27,324	30,104	2,780	10.2	1.39	1.38
Com/Ind Lo Tier	104,205	116,840	12,635	12.1	2,890	3,202	313	10.8	2.77	2.74
Com/Ind Hi Tier	71,657	81,098	9,441	13.2	2,823	3,159	336	11.9	3.94	3.90
Publ U: Elec Gen	5,369	5,298	-71	-1.3	268	276	8	2.9	5.00	5.21
Publ U: Other	317,650	301,478	-16,172	-5.1	13,339	12,970	-368	-2.8	4.20	4.30
Ag Hmstd: House	516,537	571,376	54,839	10.6	5,821	6,639	819	14.1	1.13	1.16
Ag Hmstd: Land	827,800	886,813	59,013	7.1	4,356	4,520	164	3.8	0.53	0.51
Ag NonHmstd	305,593	333,213	27,621	9.0	4,169	4,359	190	4.6	1.36	1.31
Total	6,872,772	7,541,668	668,895	9.7	91,871	100,689	8,818	9.6	1.34	1.34

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	86,474	95,208	8,733	10.1	County	49.51 49.71	0.000	0.00
(-) TIF Tax Capacity	22	21	-1	-5.7	City/Town	12.89 13.07	0.011	0.01
(-) FD Contrib Tax Capacity	0	0	0	-100	School District	53.01 51.18	0.376	0.400
(=) Taxable Tax Capacity	86,452	95,187	8,734	10.1	Special District	0.62 0.77	0.000	0.00
FD Distrib Tax Capacity	0	0	0	44.4	Total	116.03 114.72	0.387	0.410

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,900	58,500	8.5	475	523	48	10.2	0.880	0.893
Res Hmstd: Avg Val	80,800	87,700	8.5	738	849	111	15.0	0.912	0.967
Res Hmstd: Hi Val	107,700	116,900	8.5	1,140	1,304	164	14.4	1.058	1.115
Res Hmstd: Ex-Hi Val	161,600	175,300	8.5	2,193	2,434	240	11.0	1.357	1.388
Seas Rec: Lo Val	50,000	54,200	8.4	716	768	53	7.4	1.431	1.417
Seas Rec: Hi Val	150,000	162,800	8.5	2,533	2,756	223	8.8	1.688	1.692
Comm/Ind: Lo Val	150,000	169,800	13.2	4,235	4,972	737	17.4	2.823	2.928
Comm/Ind: Med Val	300,000	339,500	13.2	10,211	11,661	1,450	14.2	3.403	3.434
Comm/Ind: Hi Val	1,000,000	1,131,800	13.2	38,096	42,891	4,795	12.6	3.809	3.789

TACONITE CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,405,775	1,505,697	99,922	7.1	12,236	13,058	822	6.7	0.87	0.87
Res NonHmstd 1Un	76,243	88,032	11,788	15.5	1,530	1,703	173	11.3	2.01	1.93
Res NonHmstd 2-3	27,759	29,674	1,914	6.9	739	758	20	2.6	2.66	2.56
Reg Apartments	44,444	44,939	495	1.1	1,629	1,622	-7	-0.4	3.66	3.61
Low-income Apts	45,133	47,615	2,482	5.5	739	758	19	2.6	1.64	1.59
Seasonal Rec	89,719	101,990	12,272	13.7	1,720	1,822	102	5.9	1.92	1.79
Com/Ind Lo Tier	204,771	217,880	13,109	6.4	7,894	8,126	233	2.9	3.85	3.73
Com/Ind Hi Tier	204,900	219,283	14,383	7.0	11,055	11,356	301	2.7	5.40	5.18
Publ U: Elec Gen	202,182	201,194	-989	-0.5	10,533	8,460	-2,073	-19.7	5.21	4.20
Publ U: Other	112,626	111,457	-1,169	-1.0	5,931	5,164	-767	-12.9	5.27	4.63
Ag Hmstd: House	3,403	3,634	231	6.8	36	35	-1	-3.6	1.07	0.96
Ag Hmstd: Land	2,062	2,317	254	12.3	8	7	0	-1.6	0.36	0.32
Ag NonHmstd	22,277	23,439	1,162	5.2	388	373	-15	-3.9	1.74	1.59
Total	2,441,295	2,597,149	155,854	6.4	54,437	53,243	-1,194	-2.2	2.23	2.05

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	41,792	44,173	2,381	5.7	County	55.49	54.55	0.000	0.00	
(-) TIF Tax Capacity	1,904	2,158	254	13.3	City/Town	59.24	52.06	0.040	0.03	
(-) FD Contrib Tax Capacity	495	716	221	44.8	School District	40.72	36.27	0.520	0.692	
(=) Taxable Tax Capacity	39,394	41,299	1,905	4.8	Special District	1.22	1.10	0.000	0.00	
FD Distrib Tax Capacity	604	844	240	39.7	Total	156.67	143.98	0.560	0.730	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	33,800	36,200	7.1	188	190	2	1.0	0.556	0.525
Res Hmstd: Avg Val	50,700	54,300	7.1	367	374	7	2.0	0.723	0.689
Res Hmstd: Hi Val	67,600	72,400	7.1	586	595	10	1.7	0.866	0.822
Res Hmstd: Ex-Hi Val	101,400	108,600	7.1	1,228	1,281	53	4.3	1.210	1.179
Apartment (Mkt rate)	300,000	303,300	1.1	11,448	10,702	-746	-6.5	3.816	3.528
Comm/Ind: Lo Val	150,000	160,500	7.0	5,724	5,814	90	1.6	3.816	3.622
Comm/Ind: Med Val	300,000	321,100	7.0	13,798	13,793	-5	0.0	4.599	4.295
Comm/Ind: Hi Val	1,000,000	1,070,200	7.0	51,477	51,010	-468	-0.9	5.147	4.766

TACONITE TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,137,367	2,343,896	206,530	9.7	17,615	19,978	2,363	13.4	0.82	0.85
Res NonHmstd 1Un	74,351	87,246	12,896	17.3	1,186	1,338	152	12.8	1.60	1.53
Res NonHmstd 2-3	15,867	15,072	-796	-5.0	304	270	-33	-10.9	1.91	1.79
Reg Apartments	2,137	2,134	-3	-0.1	64	59	-5	-7.9	3.01	2.78
Low-income Apts	0	225	225	0.0	0	2	2	0.0	0.00	1.10
Seasonal Rec	1,677,310	1,935,173	257,863	15.4	25,906	28,582	2,675	10.3	1.54	1.48
Com/Ind Lo Tier	48,753	53,216	4,464	9.2	1,467	1,533	65	4.5	3.01	2.88
Com/Ind Hi Tier	86,253	89,132	2,879	3.3	3,781	3,697	-84	-2.2	4.38	4.15
Publ U: Elec Gen	1,141	163	-979	-85.7	48	6	-42	-87.7	4.21	3.64
Publ U: Other	240,332	233,813	-6,519	-2.7	10,174	9,904	-270	-2.7	4.23	4.24
Ag Hmstd: House	104,366	112,442	8,076	7.7	601	703	102	17.0	0.58	0.62
Ag Hmstd: Land	107,625	115,231	7,606	7.1	255	273	19	7.3	0.24	0.24
Ag NonHmstd	234,507	222,075	-12,432	-5.3	3,012	2,679	-334	-11.1	1.28	1.21
Total	4,730,009	5,209,818	479,809	10.1	64,413	69,024	4,612	7.2	1.36	1.32

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	64,569	71,182	6,614	10.2	County	60.31	58.44	0.000	0.00
(-) TIF Tax Capacity	552	504	-48	-8.7	City/Town	14.29	13.71	0.000	0.00
(-) FD Contrib Tax Capacity	358	475	117	32.6	School District	43.40	39.45	0.410	0.614
(=) Taxable Tax Capacity	63,659	70,204	6,545	10.3	Special District	2.18	2.21	0.000	0.00
FD Distrib Tax Capacity	250	336	87	34.7	Total	120.18	113.82	0.410	0.614

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	54,300	58,900	8.5	176	212	36	20.1	0.324	0.359
Res Hmstd: Avg Val	81,400	88,300	8.5	452	542	90	19.8	0.555	0.613
Res Hmstd: Hi Val	108,500	117,700	8.5	897	1,015	118	13.2	0.826	0.862
Res Hmstd: Ex-Hi Val	162,800	176,600	8.5	1,996	2,157	161	8.1	1.226	1.221
Seas Rec: Lo Val	50,000	54,200	8.4	742	774	32	4.3	1.483	1.427
Seas Rec: Hi Val	150,000	162,800	8.5	2,625	2,768	143	5.4	1.749	1.700
Comm/Ind: Lo Val	150,000	155,000	3.3	4,388	4,386	-2	0.0	2.925	2.829
Comm/Ind: Med Val	300,000	310,000	3.3	10,579	10,479	-100	-0.9	3.526	3.380
Comm/Ind: Hi Val	1,000,000	1,033,400	3.3	39,469	38,917	-552	-1.4	3.946	3.765

DULUTH AREA

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,464,629	2,696,356	231,727	9.4	34,372	37,793	3,421	10.0	1.39	1.40
Res NonHmstd 1Un	126,428	134,225	7,798	6.2	2,331	2,438	107	4.6	1.84	1.82
Res NonHmstd 2-3	77,209	81,629	4,420	5.7	1,857	1,920	63	3.4	2.41	2.35
Reg Apartments	101,700	118,085	16,386	16.1	3,534	4,037	502	14.2	3.48	3.42
Low-income Apts	45,171	50,921	5,749	12.7	670	742	72	10.8	1.48	1.46
Seasonal Rec	58,241	60,281	2,040	3.5	1,078	1,070	-8	-0.7	1.85	1.78
Com/Ind Lo Tier	161,023	166,097	5,074	3.2	5,615	5,670	55	1.0	3.49	3.41
Com/Ind Hi Tier	399,522	425,701	26,178	6.6	19,558	20,460	902	4.6	4.90	4.81
Publ U: Elec Gen	1,022	1,005	-17	-1.7	50	48	-1	-3.0	4.87	4.81
Publ U: Other	121,030	115,899	-5,131	-4.2	5,976	5,566	-410	-6.9	4.94	4.80
Ag Hmstd: House	10,288	10,930	641	6.2	140	145	5	3.6	1.36	1.32
Ag Hmstd: Land	6,832	7,316	484	7.1	33	33	-1	-1.6	0.49	0.45
Ag NonHmstd	11,931	13,031	1,101	9.2	186	187	1	0.6	1.56	1.43
Total	3,585,027	3,881,476	296,449	8.3	75,400	80,109	4,708	6.2	2.10	2.06

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	56,621	61,382	4,761	8.4	County	68.34	67.88	0.000	0.00
(-) TIF Tax Capacity	6,787	7,254	467	6.9	City/Town	22.59	23.15	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	49.81	46.09	0.640	0.618
(=) Taxable Tax Capacity	49,834	54,128	4,295	8.6	Special District	1.44	1.57	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	142.18	138.69	0.640	0.618

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,700	58,300	8.6	635	681	46	7.2	1.182	1.167
Res Hmstd: Avg Val	80,500	87,300	8.4	985	1,101	116	11.8	1.223	1.260
Res Hmstd: Hi Val	107,300	116,400	8.5	1,497	1,660	164	10.9	1.395	1.426
Res Hmstd: Ex-Hi Val	161,000	174,700	8.5	2,788	3,031	243	8.7	1.731	1.734
Apartment (Mkt rate)	300,000	348,300	16.1	10,429	11,808	1,379	13.2	3.476	3.390
Comm/Ind: Lo Val	150,000	159,800	6.5	5,215	5,554	339	6.5	3.476	3.475
Comm/Ind: Med Val	300,000	319,700	6.6	12,562	13,192	631	5.0	4.187	4.126
Comm/Ind: Hi Val	1,000,000	1,065,500	6.6	46,849	48,821	1,971	4.2	4.684	4.581

EAST CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,396,174	1,552,576	156,401	11.2	20,373	22,481	2,108	10.3	1.46	1.45
Res NonHmstd 1Un	70,654	90,166	19,512	27.6	1,405	1,754	349	24.9	1.99	1.94
Res NonHmstd 2-3	34,677	39,480	4,803	13.9	904	981	76	8.4	2.61	2.48
Reg Apartments	47,948	51,470	3,522	7.3	1,830	1,866	36	2.0	3.82	3.63
Low-income Apts	50,094	56,619	6,525	13.0	838	912	74	8.8	1.67	1.61
Seasonal Rec	31,436	36,912	5,475	17.4	687	791	104	15.2	2.18	2.14
Com/Ind Lo Tier	183,364	197,293	13,929	7.6	7,144	7,370	227	3.2	3.90	3.74
Com/Ind Hi Tier	241,238	266,167	24,929	10.3	13,030	13,709	678	5.2	5.40	5.15
Publ U: Elec Gen	1,952	1,872	-80	-4.1	95	86	-9	-9.8	4.89	4.59
Publ U: Other	64,876	64,473	-403	-0.6	3,443	3,254	-189	-5.5	5.31	5.05
Ag Hmstd: House	39,867	42,499	2,631	6.6	534	552	18	3.4	1.34	1.30
Ag Hmstd: Land	29,291	31,504	2,213	7.6	156	155	-1	-0.5	0.53	0.49
Ag NonHmstd	14,923	15,927	1,004	6.7	234	233	-1	-0.2	1.57	1.46
Total	2,206,493	2,446,957	240,463	10.9	50,673	54,145	3,472	6.9	2.30	2.21

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	34,727	38,630	3,903	11.2	County	59.77	58.45	0.034	0.01
(-) TIF Tax Capacity	2,064	2,332	268	13.0	City/Town	39.62	38.39	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	55.88	50.81	0.466	0.608
(=) Taxable Tax Capacity	32,663	36,298	3,635	11.1	Special District	0.76	0.68	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	156.03	148.33	0.501	0.623

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	51,500	55,900	8.5	662	703	41	6.2	1.285	1.257
Res Hmstd: Avg Val	77,300	83,900	8.5	1,004	1,116	112	11.2	1.298	1.330
Res Hmstd: Hi Val	103,100	111,900	8.5	1,545	1,686	141	9.1	1.498	1.506
Res Hmstd: Ex-Hi Val	154,600	167,700	8.5	2,897	3,086	189	6.5	1.873	1.840
Apartment (Mkt rate)	300,000	322,000	7.3	11,384	11,664	280	2.5	3.794	3.622
Comm/Ind: Lo Val	150,000	165,500	10.3	5,692	6,225	533	9.4	3.794	3.761
Comm/Ind: Med Val	300,000	331,000	10.3	13,725	14,675	950	6.9	4.574	4.433
Comm/Ind: Hi Val	1,000,000	1,103,300	10.3	51,210	54,106	2,896	5.7	5.120	4.903

EAST CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,235,433	2,525,242	289,809	13.0	29,792	33,946	4,154	13.9	1.33	1.34
Res NonHmstd 1Un	118,081	131,759	13,677	11.6	2,097	2,273	177	8.4	1.78	1.73
Res NonHmstd 2-3	36,213	38,013	1,801	5.0	814	831	17	2.1	2.25	2.19
Reg Apartments	1,182	1,212	30	2.5	39	39	0	-0.9	3.32	3.20
Low-income Apts	76	27	-49	-65.1	1	0	-1	-68.4	1.56	1.41
Seasonal Rec	585,684	644,001	58,316	10.0	10,199	11,104	905	8.9	1.74	1.72
Com/Ind Lo Tier	45,945	50,931	4,985	10.9	1,549	1,683	134	8.6	3.37	3.30
Com/Ind Hi Tier	26,944	28,797	1,853	6.9	1,271	1,331	60	4.7	4.72	4.62
Publ U: Elec Gen	10,467	10,075	-392	-3.7	545	500	-44	-8.1	5.20	4.97
Publ U: Other	148,796	141,939	-6,857	-4.6	7,078	6,637	-441	-6.2	4.76	4.68
Ag Hmstd: House	613,632	664,775	51,143	8.3	7,643	8,283	640	8.4	1.25	1.25
Ag Hmstd: Land	551,354	589,562	38,209	6.9	2,798	2,813	15	0.5	0.51	0.48
Ag NonHmstd	179,589	193,073	13,483	7.5	2,688	2,728	40	1.5	1.50	1.41
Total	4,553,397	5,019,404	466,008	10.2	66,514	72,168	5,654	8.5	1.46	1.44

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	54,322	60,390	6,068	11.2	County	61.87	61.07	0.066	0.03
(-) TIF Tax Capacity	82	87	5	5.9	City/Town	15.59	15.73	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	58.63	54.65	0.461	0.578
(=) Taxable Tax Capacity	54,239	60,303	6,063	11.2	Special District	0.61	0.63	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	136.69	132.09	0.527	0.608

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	59,500	64,600	8.6	651	702	50	7.7	1.094	1.086
Res Hmstd: Avg Val	89,300	96,900	8.5	1,068	1,192	124	11.6	1.195	1.229
Res Hmstd: Hi Val	119,100	129,200	8.5	1,684	1,852	168	10.0	1.413	1.433
Res Hmstd: Ex-Hi Val	178,600	193,800	8.5	3,057	3,299	242	7.9	1.711	1.702
Seas Rec: Lo Val	50,000	54,200	8.4	847	892	46	5.4	1.693	1.645
Seas Rec: Hi Val	150,000	162,800	8.5	2,995	3,195	201	6.7	1.996	1.962
Comm/Ind: Lo Val	150,000	160,300	6.9	5,000	5,315	315	6.3	3.333	3.315
Comm/Ind: Med Val	300,000	320,600	6.9	12,050	12,612	561	4.7	4.016	3.933
Comm/Ind: Hi Val	1,000,000	1,068,800	6.9	44,952	46,668	1,716	3.8	4.495	4.366

CENTRAL MINN CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	4,527,302	5,190,963	663,662	14.7	59,681	72,407	12,726	21.3	1.32	1.39
Res NonHmstd 1Un	143,958	184,441	40,482	28.1	2,525	3,293	768	30.4	1.75	1.79
Res NonHmstd 2-3	121,558	144,796	23,238	19.1	2,718	3,246	527	19.4	2.24	2.24
Reg Apartments	343,746	367,876	24,130	7.0	11,329	12,181	852	7.5	3.30	3.31
Low-income Apts	133,913	152,760	18,848	14.1	1,905	2,200	295	15.5	1.42	1.44
Seasonal Rec	29,238	33,051	3,813	13.0	558	638	81	14.5	1.91	1.93
Com/Ind Lo Tier	448,824	478,513	29,689	6.6	14,909	15,865	956	6.4	3.32	3.32
Com/Ind Hi Tier	965,785	1,101,828	136,043	14.1	44,218	50,513	6,295	14.2	4.58	4.58
Publ U: Elec Gen	687,251	676,650	-10,602	-1.5	27,274	27,845	571	2.1	3.97	4.12
Publ U: Other	327,509	331,700	4,191	1.3	13,643	14,190	548	4.0	4.17	4.28
Ag Hmstd: House	77,902	88,359	10,457	13.4	1,009	1,259	250	24.8	1.29	1.42
Ag Hmstd: Land	56,704	69,270	12,565	22.2	316	371	54	17.1	0.56	0.53
Ag NonHmstd	35,411	45,085	9,674	27.3	493	630	137	27.7	1.39	1.40
Total	7,899,103	8,865,293	966,190	12.2	180,578	204,638	24,060	13.3	2.29	2.31

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	146,724	163,095	16,372	11.2	County	37.45	37.44	0.000	0.00
(-) TIF Tax Capacity	9,505	11,143	1,638	17.2	City/Town	31.77	32.74	0.000	0.03
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.82	55.30	0.882	1.263
(=) Taxable Tax Capacity	137,219	151,952	14,734	10.7	Special District	1.68	1.84	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	127.72	127.31	0.882	1.293

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	63,100	68,500	8.6	668	773	105	15.8	1.058	1.128
Res Hmstd: Avg Val	94,700	102,700	8.4	1,120	1,333	212	19.0	1.183	1.297
Res Hmstd: Hi Val	126,300	137,000	8.5	1,752	2,036	284	16.2	1.387	1.486
Res Hmstd: Ex-Hi Val	189,400	205,500	8.5	3,138	3,564	426	13.6	1.656	1.734
Apartment (Mkt rate)	300,000	321,100	7.0	9,461	10,226	765	8.1	3.153	3.184
Comm/Ind: Lo Val	150,000	171,100	14.1	4,730	5,718	987	20.9	3.153	3.341
Comm/Ind: Med Val	300,000	342,300	14.1	11,377	13,349	1,973	17.3	3.792	3.899
Comm/Ind: Hi Val	1,000,000	1,140,900	14.1	42,392	48,950	6,558	15.5	4.239	4.290

CENTRAL MINN TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,971,369	3,239,164	267,795	9.0	34,378	39,563	5,185	15.1	1.16	1.22
Res NonHmstd 1Un	105,766	125,323	19,557	18.5	1,583	1,916	333	21.0	1.50	1.53
Res NonHmstd 2-3	52,950	58,026	5,076	9.6	990	1,105	115	11.6	1.87	1.90
Reg Apartments	2,827	3,261	434	15.4	79	87	8	10.0	2.81	2.68
Low-income Apts	424	478	54	12.6	5	6	0	7.0	1.24	1.17
Seasonal Rec	378,094	415,525	37,431	9.9	5,768	6,317	548	9.5	1.53	1.52
Com/Ind Lo Tier	90,059	90,491	432	0.5	2,539	2,528	-11	-0.4	2.82	2.79
Com/Ind Hi Tier	67,052	63,527	-3,525	-5.3	2,596	2,413	-183	-7.1	3.87	3.80
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	147,208	139,955	-7,253	-4.9	5,713	5,350	-363	-6.4	3.88	3.82
Ag Hmstd: House	781,976	840,228	58,251	7.4	8,326	9,384	1,058	12.7	1.06	1.12
Ag Hmstd: Land	996,307	1,047,809	51,502	5.2	5,344	5,404	60	1.1	0.54	0.52
Ag NonHmstd	213,198	227,064	13,866	6.5	2,635	2,716	81	3.1	1.24	1.20
Total	5,807,229	6,250,850	443,621	7.6	69,957	76,787	6,830	9.8	1.20	1.23

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	70,002	76,225	6,223	8.9	County	37.88	37.60	0.000	0.00
(-) TIF Tax Capacity	173	166	-7	-3.8	City/Town	14.93	14.58	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	58.86	56.96	0.729	1.021
(=) Taxable Tax Capacity	69,830	76,059	6,229	8.9	Special District	0.72	0.76	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	112.40	109.90	0.729	1.021

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	76,100	82,600	8.5	672	797	125	18.6	0.883	0.965
Res Hmstd: Avg Val	114,100	123,800	8.5	1,254	1,439	185	14.7	1.098	1.162
Res Hmstd: Hi Val	152,100	165,000	8.5	1,986	2,228	241	12.2	1.305	1.350
Res Hmstd: Ex-Hi Val	228,200	247,600	8.5	3,453	3,810	357	10.3	1.513	1.538
Seas Rec: Lo Val	50,000	54,200	8.4	711	770	59	8.4	1.421	1.421
Seas Rec: Hi Val	150,000	162,800	8.5	2,507	2,743	236	9.4	1.671	1.684
Comm/Ind: Lo Val	150,000	142,100	-5.3	4,156	3,893	-262	-6.3	2.770	2.739
Comm/Ind: Med Val	300,000	284,200	-5.3	9,997	9,262	-735	-7.4	3.332	3.258
Comm/Ind: Hi Val	1,000,000	947,400	-5.3	37,257	34,721	-2,536	-6.8	3.725	3.664

SOUTHWEST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,182,171	3,336,151	153,980	4.8	43,130	46,656	3,526	8.2	1.36	1.40
Res NonHmstd 1Un	161,855	182,898	21,044	13.0	3,057	3,468	410	13.4	1.89	1.90
Res NonHmstd 2-3	51,035	54,149	3,113	6.1	1,246	1,322	76	6.1	2.44	2.44
Reg Apartments	154,585	151,496	-3,089	-2.0	5,331	5,200	-131	-2.5	3.45	3.43
Low-income Apts	65,352	76,270	10,919	16.7	997	1,161	164	16.5	1.53	1.52
Seasonal Rec	14,024	14,577	553	3.9	329	346	17	5.2	2.34	2.37
Com/Ind Lo Tier	429,871	448,378	18,507	4.3	15,682	16,309	627	4.0	3.65	3.64
Com/Ind Hi Tier	499,911	559,826	59,916	12.0	24,782	27,553	2,771	11.2	4.96	4.92
Publ U: Elec Gen	7,186	7,085	-101	-1.4	351	328	-24	-6.8	4.89	4.62
Publ U: Other	58,216	58,282	66	0.1	3,109	3,101	-8	-0.3	5.34	5.32
Ag Hmstd: House	16,573	16,835	262	1.6	234	246	12	5.0	1.41	1.46
Ag Hmstd: Land	27,543	29,677	2,134	7.7	251	275	23	9.2	0.91	0.93
Ag NonHmstd	36,265	34,835	-1,430	-3.9	656	624	-32	-4.9	1.81	1.79
Total	4,704,588	4,970,460	265,872	5.7	99,156	106,587	7,431	7.5	2.11	2.14

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,133	77,018	4,885	6.8	County	47.03	48.55	0.006	0.01
(-) TIF Tax Capacity	5,116	5,010	-106	-2.1	City/Town	46.83	47.13	0.029	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.03	49.92	0.610	0.741
(=) Taxable Tax Capacity	67,017	72,008	4,991	7.4	Special District	0.74	0.87	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	147.63	146.47	0.644	0.783

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	38,900	40,800	1,900	4.9	478	514	36	7.6	1.228	1.260
Res Hmstd: Avg Val	58,400	61,200	2,800	4.8	717	771	54	7.5	1.228	1.260
Res Hmstd: Hi Val	77,900	81,700	3,800	4.9	971	1,073	102	10.5	1.246	1.313
Res Hmstd: Ex-Hi Val	116,800	122,500	5,700	4.9	1,801	1,943	142	7.9	1.542	1.586
Apartment (Mkt rate)	300,000	294,000	-6,000	-2.0	10,823	10,565	-258	-2.4	3.607	3.593
Comm/Ind: Lo Val	150,000	168,000	18,000	12.0	5,412	6,301	889	16.4	3.607	3.750
Comm/Ind: Med Val	300,000	336,000	36,000	12.0	13,038	14,799	1,761	13.5	4.345	4.404
Comm/Ind: Hi Val	1,000,000	1,119,900	119,900	12.0	48,626	54,451	5,825	12.0	4.862	4.862

SOUTHWEST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,238,748	1,345,430	106,681	8.6	14,277	16,084	1,807	12.7	1.15	1.20
Res NonHmstd 1Un	111,709	135,704	23,995	21.5	1,646	2,038	392	23.8	1.47	1.50
Res NonHmstd 2-3	20,454	19,211	-1,243	-6.1	411	392	-19	-4.6	2.01	2.04
Reg Apartments	1,230	1,608	379	30.8	32	42	10	30.3	2.62	2.61
Low-income Apts	58	58	0	0.0	1	1	0	-4.3	1.08	1.03
Seasonal Rec	243,377	262,112	18,734	7.7	4,017	4,361	344	8.6	1.65	1.66
Com/Ind Lo Tier	73,884	78,736	4,852	6.6	2,101	2,227	126	6.0	2.84	2.83
Com/Ind Hi Tier	143,764	123,220	-20,543	-14.3	5,177	4,635	-542	-10.5	3.60	3.76
Publ U: Elec Gen	469	31,384	30,915	6591.8	19	1,034	1,015	5253.3	4.12	3.29
Publ U: Other	204,804	225,925	21,122	10.3	7,501	8,309	808	10.8	3.66	3.68
Ag Hmstd: House	838,582	887,763	49,181	5.9	7,887	8,760	873	11.1	0.94	0.99
Ag Hmstd: Land	5,348,118	5,510,877	162,758	3.0	35,876	36,467	592	1.6	0.67	0.66
Ag NonHmstd	3,105,786	3,058,253	-47,532	-1.5	36,529	35,368	-1,161	-3.2	1.18	1.16
Total	11,330,984	11,680,283	349,300	3.1	115,475	119,720	4,245	3.7	1.02	1.02

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	115,809	120,410	4,601	4.0	County	48.88	50.98	0.005	0.01	
(-) TIF Tax Capacity	420	422	2	0.4	City/Town	10.35	10.27	0.000	0.00	
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.19	49.56	0.558	0.876	
(=) Taxable Tax Capacity	115,390	119,988	4,599	4.0	Special District	0.73	0.85	0.000	0.00	
FD Distrib Tax Capacity	0	0	0	0.0	Total	113.15	111.66	0.563	0.890	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	51,100	55,400	8.4	448	509	62	13.8	0.875	0.918
Res Hmstd: Avg Val	76,600	83,100	8.5	674	802	128	19.0	0.879	0.965
Res Hmstd: Hi Val	102,100	110,800	8.5	1,033	1,206	173	16.7	1.011	1.088
Res Hmstd: Ex-Hi Val	153,200	166,200	8.5	1,997	2,268	271	13.6	1.303	1.364
Comm/Ind: Lo Val	150,000	128,600	-14.3	4,158	3,561	-597	-14.4	2.771	2.768
Comm/Ind: Med Val	300,000	257,100	-14.3	10,013	8,315	-1,698	-17.0	3.337	3.233
Comm/Ind: Hi Val	1,000,000	857,100	-14.3	37,336	31,627	-5,709	-15.3	3.733	3.690

SOUTH CENTRAL CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	2,966,419	3,220,929	254,510	8.6	37,654	41,987	4,333	11.5	1.27	1.30
Res NonHmstd 1Un	122,799	137,174	14,375	11.7	2,162	2,400	238	11.0	1.76	1.75
Res NonHmstd 2-3	71,807	77,113	5,306	7.4	1,613	1,689	76	4.7	2.25	2.19
Reg Apartments	153,821	163,074	9,253	6.0	4,899	5,056	157	3.2	3.18	3.10
Low-income Apts	52,738	58,080	5,342	10.1	742	803	61	8.2	1.41	1.38
Seasonal Rec	8,589	9,701	1,112	13.0	182	205	22	12.3	2.12	2.11
Com/Ind Lo Tier	339,749	352,244	12,496	3.7	11,425	11,659	234	2.0	3.36	3.31
Com/Ind Hi Tier	550,048	612,123	62,075	11.3	24,727	26,768	2,040	8.3	4.50	4.37
Publ U: Elec Gen	24,158	23,522	-636	-2.6	1,043	980	-63	-6.0	4.32	4.17
Publ U: Other	55,646	58,524	2,878	5.2	2,601	2,674	73	2.8	4.67	4.57
Ag Hmstd: House	8,328	9,071	744	8.9	117	134	16	14.0	1.41	1.47
Ag Hmstd: Land	18,047	18,431	384	2.1	153	153	1	0.4	0.85	0.83
Ag NonHmstd	20,194	22,249	2,055	10.2	306	324	18	5.9	1.52	1.46
Total	4,392,342	4,762,236	369,894	8.4	87,625	94,832	7,207	8.2	1.99	1.99

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	70,003	76,623	6,620	9.5	County	43.25	42.95	0.000	0.00
(-) TIF Tax Capacity	4,243	4,261	18	0.4	City/Town	39.97	40.09	0.005	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	50.35	46.78	0.794	0.918
(=) Taxable Tax Capacity	65,760	72,362	6,602	10.0	Special District	0.30	0.59	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	133.87	130.40	0.799	0.921

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	46,500	50,500	8.6	511	563	52	10.1	1.099	1.114
Res Hmstd: Avg Val	69,800	75,700	8.5	767	844	76	9.9	1.099	1.114
Res Hmstd: Hi Val	93,100	101,000	8.5	1,137	1,292	155	13.6	1.221	1.279
Res Hmstd: Ex-Hi Val	139,600	151,500	8.5	2,144	2,365	221	10.3	1.535	1.561
Apartment (Mkt rate)	300,000	318,000	6.0	9,878	10,245	367	3.7	3.292	3.221
Comm/Ind: Lo Val	150,000	166,900	11.3	4,939	5,598	658	13.3	3.292	3.353
Comm/Ind: Med Val	300,000	333,900	11.3	11,886	13,156	1,269	10.7	3.962	3.939
Comm/Ind: Hi Val	1,000,000	1,112,900	11.3	44,307	48,412	4,105	9.3	4.430	4.350

SOUTH CENTRAL TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,062,895	1,173,544	110,649	10.4	11,591	13,109	1,518	13.1	1.09	1.12
Res NonHmstd 1Un	83,599	93,740	10,141	12.1	1,182	1,315	133	11.3	1.41	1.40
Res NonHmstd 2-3	16,679	17,674	994	6.0	308	320	12	3.9	1.85	1.81
Reg Apartments	2,126	2,035	-90	-4.3	57	54	-4	-6.6	2.70	2.64
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec	70,798	75,316	4,518	6.4	1,035	1,081	46	4.4	1.46	1.44
Com/Ind Lo Tier	45,808	47,064	1,256	2.7	1,204	1,202	-2	-0.2	2.63	2.55
Com/Ind Hi Tier	51,312	54,925	3,613	7.0	1,874	1,959	85	4.5	3.65	3.57
Publ U: Elec Gen	10,648	10,707	60	0.6	329	323	-6	-1.9	3.09	3.01
Publ U: Other	118,857	139,707	20,850	17.5	4,143	4,855	712	17.2	3.49	3.48
Ag Hmstd: House	614,781	674,087	59,306	9.6	5,704	6,540	837	14.7	0.93	0.97
Ag Hmstd: Land	3,330,644	3,498,132	167,488	5.0	22,395	23,065	670	3.0	0.67	0.66
Ag NonHmstd	1,642,939	1,615,599	-27,341	-1.7	18,519	17,721	-799	-4.3	1.13	1.10
Total	7,051,087	7,402,530	351,443	5.0	68,343	71,544	3,201	4.7	0.97	0.97

Tax Base

Tax Rates

	Taxable Market Value				Pctg Chng	Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng		Base	Alter	Base	Alter
Total Tax Capacity	72,283	76,826	4,543	6.3	County	45.22	45.92	0.000	0.00
(-) TIF Tax Capacity	22	22	0	1.5	City/Town	9.78	9.76	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	53.03	47.93	0.656	1.124
(=) Taxable Tax Capacity	72,261	76,804	4,542	6.3	Special District	0.23	0.59	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	108.26	104.21	0.656	1.124

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Pctg Chng	Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change		Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	61,000	66,200	5,200	8.5	505	571	66	13.0	0.828	0.862
Res Hmstd: Avg Val	91,500	99,300	7,800	8.5	835	970	136	16.2	0.912	0.976
Res Hmstd: Hi Val	122,000	132,400	10,400	8.5	1,335	1,521	186	13.9	1.093	1.148
Res Hmstd: Ex-Hi Val	183,000	198,600	15,600	8.5	2,464	2,733	269	10.9	1.346	1.376
Comm/Ind: Lo Val	150,000	160,600	10,600	7.1	3,996	4,308	312	7.8	2.663	2.682
Comm/Ind: Med Val	300,000	321,100	21,100	7.0	9,615	10,174	559	5.8	3.205	3.168
Comm/Ind: Hi Val	1,000,000	1,070,400	70,400	7.0	35,840	37,565	1,724	4.8	3.584	3.509

OLMSTED COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	3,316,185	3,747,116	430,931	13.0	47,245	51,251	4,006	8.5	1.42	1.37
Res NonHmstd 1Un	124,263	148,267	24,003	19.3	2,251	2,553	302	13.4	1.81	1.72
Res NonHmstd 2-3	64,021	67,507	3,486	5.4	1,487	1,459	-27	-1.8	2.32	2.16
Reg Apartments	131,828	169,791	37,963	28.8	4,480	5,361	881	19.7	3.40	3.16
Low-income Apts	52,495	59,084	6,589	12.6	772	813	40	5.2	1.47	1.38
Seasonal Rec	5,592	5,798	207	3.7	114	114	0	0.1	2.03	1.96
Com/Ind Lo Tier	169,028	179,724	10,695	6.3	5,691	5,642	-49	-0.9	3.37	3.14
Com/Ind Hi Tier	712,741	764,680	51,939	7.3	33,954	33,809	-145	-0.4	4.76	4.42
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	46,953	46,677	-276	-0.6	2,104	1,976	-128	-6.1	4.48	4.23
Ag Hmstd: House	202,882	208,853	5,972	2.9	2,507	2,484	-24	-0.9	1.24	1.19
Ag Hmstd: Land	302,230	337,474	35,245	11.7	1,842	1,950	109	5.9	0.61	0.58
Ag NonHmstd	106,903	106,411	-492	-0.5	1,368	1,248	-120	-8.8	1.28	1.17
Total	5,235,122	5,841,383	606,261	11.6	103,815	108,659	4,845	4.7	1.98	1.86

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	81,664	91,748	10,084	12.3	County	47.42	45.40	0.000	0.00
(-) TIF Tax Capacity	3,258	3,719	461	14.2	City/Town	27.27	26.32	0.004	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	59.37	53.27	0.946	0.903
(=) Taxable Tax Capacity	78,407	88,029	9,623	12.3	Special District	0.00	0.00	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	134.07	124.99	0.950	0.906

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	67,400	73,100	8.5	760	773	13	1.7	1.127	1.057
Res Hmstd: Avg Val	101,100	109,700	8.5	1,309	1,371	63	4.8	1.294	1.250
Res Hmstd: Hi Val	134,800	146,300	8.5	2,058	2,142	85	4.1	1.526	1.464
Res Hmstd: Ex-Hi Val	202,200	219,400	8.5	3,613	3,716	104	2.9	1.786	1.693
Apartment (Mkt rate)	300,000	386,400	28.8	9,938	11,941	2,004	20.2	3.312	3.090
Comm/Ind: Lo Val	150,000	160,900	7.3	4,969	5,109	140	2.8	3.312	3.175
Comm/Ind: Med Val	300,000	321,900	7.3	11,949	12,097	148	1.2	3.982	3.757
Comm/Ind: Hi Val	1,000,000	1,072,900	7.3	44,522	44,692	171	0.4	4.452	4.165

SOUTHEAST CITIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,167,151	5,596,593	429,442	8.3	62,778	70,667	7,889	12.6	1.21	1.26
Res NonHmstd 1Un	200,605	228,061	27,456	13.7	3,398	3,840	442	13.0	1.69	1.68
Res NonHmstd 2-3	115,901	120,894	4,994	4.3	2,500	2,617	117	4.7	2.16	2.17
Reg Apartments	199,893	209,631	9,738	4.9	6,104	6,382	278	4.5	3.05	3.04
Low-income Apts	83,358	90,103	6,745	8.1	1,137	1,227	90	7.9	1.36	1.36
Seasonal Rec	28,869	31,155	2,286	7.9	556	601	45	8.1	1.93	1.93
Com/Ind Lo Tier	502,649	529,195	26,546	5.3	16,106	16,775	668	4.2	3.20	3.17
Com/Ind Hi Tier	746,386	805,368	58,982	7.9	32,682	34,905	2,222	6.8	4.38	4.33
Publ U: Elec Gen	307,670	301,121	-6,548	-2.1	13,780	13,984	204	1.5	4.48	4.64
Publ U: Other	183,981	190,868	6,886	3.7	8,295	8,662	368	4.4	4.51	4.54
Ag Hmstd: House	25,328	23,811	-1,517	-6.0	310	307	-3	-1.0	1.22	1.29
Ag Hmstd: Land	39,658	42,638	2,980	7.5	273	301	28	10.3	0.69	0.71
Ag NonHmstd	30,296	32,949	2,653	8.8	425	448	23	5.5	1.40	1.36
Total	7,631,744	8,202,386	570,642	7.5	148,343	160,715	12,372	8.3	1.94	1.96

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	124,140	133,550	9,410	7.6	County	39.02	40.35	0.000	0.00
(-) TIF Tax Capacity	6,421	7,094	673	10.5	City/Town	35.02	35.12	0.017	0.02
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	54.45	51.18	0.530	0.812
(=) Taxable Tax Capacity	117,719	126,456	8,737	7.4	Special District	0.65	0.68	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	129.13	127.33	0.547	0.832

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	53,100	57,500	8.3	548	616	68	12.5	1.031	1.071
Res Hmstd: Avg Val	79,600	86,200	8.3	844	989	145	17.2	1.060	1.147
Res Hmstd: Hi Val	106,100	114,900	8.3	1,291	1,491	200	15.5	1.216	1.297
Res Hmstd: Ex-Hi Val	159,200	172,400	8.3	2,451	2,746	295	12.0	1.539	1.593
Apartment (Mkt rate)	300,000	314,600	4.9	9,461	9,876	414	4.4	3.153	3.139
Comm/Ind: Lo Val	150,000	161,900	7.9	4,731	5,234	503	10.6	3.153	3.232
Comm/Ind: Med Val	300,000	323,700	7.9	11,398	12,373	975	8.6	3.799	3.822
Comm/Ind: Hi Val	1,000,000	1,079,000	7.9	42,514	45,700	3,186	7.5	4.251	4.235

SOUTHEAST TOWNS

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	1,769,564	2,003,663	234,099	13.2	19,642	22,846	3,204	16.3	1.11	1.14
Res NonHmstd 1Un	132,461	145,345	12,883	9.7	1,946	2,118	172	8.8	1.47	1.46
Res NonHmstd 2-3	25,066	26,375	1,310	5.2	470	489	19	4.0	1.87	1.85
Reg Apartments	1,205	1,223	19	1.6	35	34	0	-0.4	2.86	2.81
Low-income Apts	0	72	72	0.0	0	1	1	0.0	0.00	1.06
Seasonal Rec	86,091	98,034	11,943	13.9	1,302	1,452	150	11.6	1.51	1.48
Com/Ind Lo Tier	56,227	59,664	3,436	6.1	1,557	1,621	64	4.1	2.77	2.72
Com/Ind Hi Tier	34,793	39,098	4,305	12.4	1,310	1,439	128	9.8	3.77	3.68
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	124,983	146,450	21,467	17.2	4,830	5,411	581	12.0	3.86	3.69
Ag Hmstd: House	958,080	989,537	31,457	3.3	9,489	10,206	717	7.6	0.99	1.03
Ag Hmstd: Land	3,129,017	3,422,927	293,910	9.4	20,013	21,597	1,584	7.9	0.64	0.63
Ag NonHmstd	1,063,590	1,070,632	7,042	0.7	12,749	12,428	-321	-2.5	1.20	1.16
Total	7,381,077	8,003,020	621,943	8.4	73,343	79,643	6,300	8.6	0.99	1.00

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	74,774	82,426	7,652	10.2	County	41.90	42.64	0.000	0.00
(-) TIF Tax Capacity	108	108	0	0.0	City/Town	14.34	13.57	0.000	0.00
(-) FD Contrib Tax Capacity	0	0	0	0.0	School District	56.06	52.31	0.647	0.925
(=) Taxable Tax Capacity	74,666	82,318	7,652	10.2	Special District	0.46	0.51	0.000	0.00
FD Distrib Tax Capacity	0	0	0	0.0	Total	112.76	109.03	0.647	0.925

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	64,500	70,000	8.5	563	626	64	11.3	0.872	0.894
Res Hmstd: Avg Val	96,800	105,000	8.5	954	1,091	137	14.4	0.985	1.038
Res Hmstd: Hi Val	129,100	140,100	8.5	1,538	1,721	183	11.9	1.191	1.228
Res Hmstd: Ex-Hi Val	193,600	210,100	8.5	2,780	3,045	265	9.5	1.436	1.449
Comm/Ind: Lo Val	150,000	168,600	12.4	4,156	4,770	614	14.8	2.770	2.829
Comm/Ind: Med Val	300,000	337,100	12.4	10,004	11,172	1,168	11.7	3.334	3.314
Comm/Ind: Hi Val	1,000,000	1,123,700	12.4	37,293	41,058	3,766	10.1	3.729	3.653

ANOKA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	9,539,408	10,707,064	1,167,656	12.2	117,777	134,031	16,254	13.8	1.23	1.25
Res NonHmstd 1Un	227,734	254,105	26,371	11.6	3,717	4,076	359	9.7	1.63	1.60
Res NonHmstd 2-3	221,679	231,124	9,445	4.3	4,499	4,508	9	0.2	2.03	1.95
Reg Apartments	330,845	387,774	56,928	17.2	9,512	10,499	987	10.4	2.88	2.71
Low-income Apts	124,726	145,344	20,618	16.5	1,587	1,788	201	12.7	1.27	1.23
Seasonal Rec	31,687	34,044	2,358	7.4	537	559	22	4.1	1.69	1.64
Com/Ind Lo Tier	362,348	378,821	16,473	4.5	11,327	11,256	-71	-0.6	3.13	2.97
Com/Ind Hi Tier	1,495,311	1,742,668	247,357	16.5	64,944	71,480	6,536	10.1	4.34	4.10
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	182,946	179,706	-3,240	-1.8	7,930	7,439	-490	-6.2	4.33	4.14
Ag Hmstd: House	70,714	76,522	5,808	8.2	846	921	74	8.8	1.20	1.20
Ag Hmstd: Land	52,322	56,402	4,080	7.8	268	277	9	3.3	0.51	0.49
Ag NonHmstd	34,312	37,966	3,653	10.6	441	455	13	3.0	1.29	1.20
Total	12,674,032	14,231,540	1,557,508	12.3	223,385	247,288	23,903	10.7	1.76	1.74

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	200,946	229,842	28,896	14.4	County	30.71	28.69	0.000	0.00	
(-) TIF Tax Capacity	13,688	16,512	2,824	20.6	City/Town	23.60	23.55	0.000	0.00	
(-) FD Contrib Tax Capacity	20,646	23,605	2,959	14.3	School District	55.08	51.85	0.935	1.101	
(=) Taxable Tax Capacity	166,612	189,725	23,113	13.9	Special District	6.63	6.41	0.000	0.00	
FD Distrib Tax Capacity	36,467	44,219	7,752	21.3	Total	116.02	110.49	0.935	1.109	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,100	83,700	8.6	751	843	92	12.3	0.974	1.007
Res Hmstd: Avg Val	115,600	125,400	8.5	1,358	1,489	132	9.7	1.174	1.187
Res Hmstd: Hi Val	154,100	167,200	8.5	2,131	2,298	167	7.8	1.382	1.374
Res Hmstd: Ex-Hi Val	231,200	250,900	8.5	3,679	3,916	238	6.5	1.591	1.560
Apartment (Mkt rate)	300,000	351,600	17.2	8,634	9,713	1,080	12.5	2.877	2.762
Comm/Ind: Lo Val	150,000	174,800	16.5	4,317	5,104	786	18.2	2.878	2.919
Comm/Ind: Med Val	300,000	349,600	16.5	10,375	11,865	1,490	14.4	3.458	3.393
Comm/Ind: Hi Val	1,000,000	1,165,400	16.5	38,644	43,419	4,775	12.4	3.864	3.725

WASHINGTON COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,540,611	9,535,834	995,223	11.7	118,973	133,485	14,512	12.2	1.39	1.40
Res NonHmstd 1Un	261,397	326,504	65,107	24.9	4,421	5,481	1,060	24.0	1.69	1.68
Res NonHmstd 2-3	178,214	180,052	1,838	1.0	3,502	3,455	-47	-1.3	1.96	1.92
Reg Apartments	173,323	245,417	72,093	41.6	5,200	7,189	1,990	38.3	3.00	2.93
Low-income Apts	66,949	74,504	7,555	11.3	886	971	85	9.6	1.32	1.30
Seasonal Rec	68,489	79,206	10,717	15.6	1,106	1,264	158	14.3	1.62	1.60
Com/Ind Lo Tier	199,700	210,592	10,892	5.5	6,265	6,403	138	2.2	3.14	3.04
Com/Ind Hi Tier	913,633	1,085,201	171,568	18.8	40,568	46,098	5,530	13.6	4.44	4.25
Publ U: Elec Gen	58,261	56,332	-1,929	-3.3	2,362	2,244	-118	-5.0	4.05	3.98
Publ U: Other	190,248	191,663	1,415	0.7	8,291	8,064	-227	-2.7	4.36	4.21
Ag Hmstd: House	173,094	184,063	10,969	6.3	2,181	2,344	163	7.5	1.26	1.27
Ag Hmstd: Land	108,201	111,587	3,386	3.1	493	480	-13	-2.6	0.46	0.43
Ag NonHmstd	103,284	106,696	3,412	3.3	1,269	1,253	-15	-1.2	1.23	1.17
Total	11,035,404	12,387,650	1,352,247	12.3	195,516	218,731	23,215	11.9	1.77	1.77

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)				Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	Base	Alter
Total Tax Capacity	173,535	198,230	24,695	14.2	County	27.92	25.88	0.000	0.00	
(-) TIF Tax Capacity	7,320	8,115	794	10.9	City/Town	22.60	22.18	0.099	0.08	
(-) FD Contrib Tax Capacity	13,047	14,796	1,749	13.4	School District	54.86	53.68	1.426	1.556	
(=) Taxable Tax Capacity	153,168	175,319	22,151	14.5	Special District	7.17	7.20	0.000	0.00	
FD Distrib Tax Capacity	19,773	22,665	2,892	14.6	Total	112.54	108.95	1.525	1.644	

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,900	107,300	8.5	1,096	1,223	127	11.6	1.107	1.139
Res Hmstd: Avg Val	148,400	161,000	8.5	2,036	2,231	195	9.6	1.372	1.385
Res Hmstd: Hi Val	197,900	214,700	8.5	3,031	3,284	253	8.4	1.531	1.529
Res Hmstd: Ex-Hi Val	296,800	322,000	8.5	5,018	5,390	371	7.4	1.690	1.673
Apartment (Mkt rate)	300,000	424,800	41.6	8,561	11,806	3,245	37.9	2.853	2.779
Comm/Ind: Lo Val	150,000	178,200	18.8	4,281	5,260	979	22.9	2.853	2.951
Comm/Ind: Med Val	300,000	356,300	18.8	10,250	12,150	1,901	18.5	3.416	3.410
Comm/Ind: Hi Val	1,000,000	1,187,800	18.8	38,105	44,320	6,215	16.3	3.810	3.731

DAKOTA COUNTY

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,287,214	14,911,341	1,624,126	12.2	172,215	200,006	27,791	16.1	1.30	1.34
Res NonHmstd 1Un	372,565	415,549	42,984	11.5	6,034	6,813	780	12.9	1.62	1.64
Res NonHmstd 2-3	232,868	232,521	-347	-0.1	4,559	4,537	-23	-0.5	1.96	1.95
Reg Apartments	803,021	919,736	116,714	14.5	22,072	24,633	2,561	11.6	2.75	2.68
Low-income Apts	90,079	113,129	23,050	25.6	1,126	1,409	283	25.1	1.25	1.25
Seasonal Rec	16,406	24,042	7,635	46.5	299	445	146	49.0	1.82	1.85
Com/Ind Lo Tier	399,692	409,738	10,046	2.5	12,150	12,144	-6	0.0	3.04	2.96
Com/Ind Hi Tier	2,514,238	2,829,350	315,111	12.5	106,661	115,943	9,282	8.7	4.24	4.10
Publ U: Elec Gen	106,672	105,765	-906	-0.8	4,615	4,388	-228	-4.9	4.33	4.15
Publ U: Other	358,330	344,502	-13,827	-3.9	15,234	14,196	-1,038	-6.8	4.25	4.12
Ag Hmstd: House	152,692	166,002	13,310	8.7	1,801	2,066	265	14.7	1.18	1.24
Ag Hmstd: Land	197,105	210,484	13,379	6.8	1,143	1,215	72	6.3	0.58	0.58
Ag NonHmstd	119,101	126,321	7,221	6.1	1,416	1,486	70	5.0	1.19	1.18
Total	18,649,984	20,808,479	2,158,496	11.6	349,325	389,280	39,956	11.4	1.87	1.87

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	316,903	356,822	39,919	12.6	County	27.13 25.20	0.000	0.00
(-) TIF Tax Capacity	14,219	16,437	2,218	15.6	City/Town	26.09 25.88	0.048	0.11
(-) FD Contrib Tax Capacity	35,248	39,805	4,557	12.9	School District	52.38 50.48	1.267	1.691
(=) Taxable Tax Capacity	267,436	300,580	33,144	12.4	Special District	3.79 3.62	0.000	0.00
FD Distrib Tax Capacity	35,689	40,912	5,223	14.6	Total	109.39 105.18	1.315	1.802

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	90,900	98,600	8.5	934	1,074	140	15.0	1.027	1.089
Res Hmstd: Avg Val	136,400	148,000	8.5	1,711	1,926	215	12.6	1.254	1.301
Res Hmstd: Hi Val	181,900	197,400	8.5	2,592	2,872	280	10.8	1.424	1.454
Res Hmstd: Ex-Hi Val	272,800	296,000	8.5	4,352	4,761	409	9.4	1.595	1.608
Apartment (Mkt rate)	300,000	343,600	14.5	8,270	9,293	1,022	12.4	2.756	2.704
Comm/Ind: Lo Val	150,000	168,800	12.5	4,136	4,763	628	15.2	2.757	2.821
Comm/Ind: Med Val	300,000	337,600	12.5	9,912	11,105	1,193	12.0	3.304	3.289
Comm/Ind: Hi Val	1,000,000	1,125,300	12.5	36,869	40,696	3,827	10.4	3.686	3.616

CARVER & SCOTT COUNTIES

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	6,010,682	6,951,936	941,254	15.7	96,880	109,519	12,639	13.0	1.61	1.58
Res NonHmstd 1Un	248,256	217,325	-30,932	-12.5	4,491	3,992	-499	-11.1	1.81	1.84
Res NonHmstd 2-3	85,418	152,616	67,199	78.7	2,090	3,288	1,199	57.4	2.45	2.15
Reg Apartments	86,298	104,287	17,990	20.8	2,857	3,151	293	10.3	3.31	3.02
Low-income Apts	51,221	55,126	3,905	7.6	754	768	15	1.9	1.47	1.39
Seasonal Rec	24,309	28,980	4,671	19.2	472	556	84	17.8	1.94	1.92
Com/Ind Lo Tier	198,825	214,940	16,114	8.1	6,689	6,804	115	1.7	3.36	3.17
Com/Ind Hi Tier	807,168	967,939	160,771	19.9	38,155	41,727	3,572	9.4	4.73	4.31
Publ U: Elec Gen	17,414	16,893	-521	-3.0	758	665	-93	-12.3	4.35	3.94
Publ U: Other	97,280	99,920	2,640	2.7	4,482	4,335	-147	-3.3	4.61	4.34
Ag Hmstd: House	317,996	345,298	27,302	8.6	3,886	4,301	415	10.7	1.22	1.25
Ag Hmstd: Land	381,297	406,748	25,452	6.7	2,129	2,146	18	0.8	0.56	0.53
Ag NonHmstd	122,592	132,404	9,812	8.0	1,594	1,631	38	2.4	1.30	1.23
Total	8,448,757	9,694,413	1,245,657	14.7	165,237	182,885	17,648	10.7	1.96	1.89

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	130,681	152,721	22,040	16.9	County	40.41	36.55	0.000	0.00
(-) TIF Tax Capacity	13,036	14,461	1,425	10.9	City/Town	23.92	22.64	0.164	0.12
(-) FD Contrib Tax Capacity	10,373	11,545	1,172	11.3	School District	58.65	54.50	1.332	1.721
(=) Taxable Tax Capacity	107,271	126,714	19,443	18.1	Special District	3.65	3.69	0.000	0.00
FD Distrib Tax Capacity	12,803	15,365	2,562	20.0	Total	126.62	117.38	1.497	1.841

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	98,100	106,400	8.5	1,241	1,354	113	9.1	1.265	1.272
Res Hmstd: Avg Val	147,100	159,600	8.5	2,278	2,415	137	6.0	1.548	1.513
Res Hmstd: Hi Val	196,100	212,800	8.5	3,375	3,543	168	5.0	1.721	1.665
Res Hmstd: Ex-Hi Val	294,200	319,200	8.5	5,572	5,800	228	4.1	1.893	1.817
Apartment (Mkt rate)	300,000	362,500	20.8	9,566	10,879	1,313	13.7	3.188	3.001
Comm/Ind: Lo Val	150,000	179,900	19.9	4,783	5,750	967	20.2	3.188	3.196
Comm/Ind: Med Val	300,000	359,800	19.9	11,466	13,261	1,796	15.7	3.821	3.685
Comm/Ind: Hi Val	1,000,000	1,199,200	19.9	42,651	48,308	5,656	13.3	4.265	4.028

NORTHERN HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,422,056	9,451,235	1,029,179	12.2	123,246	143,029	19,783	16.1	1.46	1.51
Res NonHmstd 1Un	176,823	202,529	25,707	14.5	3,312	3,856	544	16.4	1.87	1.90
Res NonHmstd 2-3	111,831	118,225	6,394	5.7	2,557	2,685	128	5.0	2.29	2.27
Reg Apartments	433,262	489,813	56,551	13.1	14,090	15,912	1,822	12.9	3.25	3.25
Low-income Apts	123,773	151,118	27,346	22.1	1,835	2,228	392	21.4	1.48	1.47
Seasonal Rec	5,660	10,019	4,359	77.0	120	215	95	78.9	2.13	2.15
Com/Ind Lo Tier	256,839	267,497	10,659	4.1	8,681	8,898	217	2.5	3.38	3.33
Com/Ind Hi Tier	1,771,856	2,040,023	268,167	15.1	84,051	95,097	11,046	13.1	4.74	4.66
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	160,980	162,987	2,007	1.2	7,566	7,494	-72	-0.9	4.70	4.60
Ag Hmstd: House	55,280	56,696	1,417	2.6	811	867	55	6.8	1.47	1.53
Ag Hmstd: Land	57,559	57,418	-142	-0.2	341	345	4	1.3	0.59	0.60
Ag NonHmstd	46,711	55,511	8,799	18.8	686	815	129	18.9	1.47	1.47
Total	11,622,630	13,063,072	1,440,443	12.4	247,297	281,442	34,145	13.8	2.13	2.15

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	193,312	220,988	27,676	14.3	County	39.58 37.59	0.000	0.00
(-) TIF Tax Capacity	22,024	26,403	4,378	19.9	City/Town	28.32 27.98	0.181	0.16
(-) FD Contrib Tax Capacity	21,765	25,999	4,235	19.5	School District	51.97 53.97	1.544	1.518
(=) Taxable Tax Capacity	149,523	168,586	19,063	12.7	Special District	8.24 7.95	0.000	0.00
FD Distrib Tax Capacity	29,696	34,105	4,409	14.8	Total	128.11 127.48	1.725	1.684

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	77,800	84,400	8.5	913	1,051	138	15.1	1.173	1.244
Res Hmstd: Avg Val	116,700	126,600	8.5	1,645	1,856	211	12.8	1.409	1.466
Res Hmstd: Hi Val	155,600	168,800	8.5	2,535	2,815	280	11.1	1.628	1.667
Res Hmstd: Ex-Hi Val	233,400	253,200	8.5	4,314	4,733	419	9.7	1.848	1.869
Apartment (Mkt rate)	300,000	339,200	13.1	9,742	10,949	1,208	12.4	3.247	3.227
Comm/Ind: Lo Val	150,000	172,700	15.1	4,871	5,864	993	20.4	3.247	3.395
Comm/Ind: Med Val	300,000	345,400	15.1	11,664	13,641	1,977	16.9	3.887	3.949
Comm/Ind: Hi Val	1,000,000	1,151,300	15.1	43,363	49,930	6,566	15.1	4.336	4.336

SOUTHEAST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	11,135,431	12,102,517	967,085	8.7	173,267	183,233	9,967	5.8	1.56	1.51
Res NonHmstd 1Un	356,062	377,151	21,088	5.9	6,700	6,779	79	1.2	1.88	1.80
Res NonHmstd 2-3	115,997	126,687	10,690	9.2	2,595	2,668	73	2.8	2.24	2.11
Reg Apartments	1,045,504	1,198,327	152,823	14.6	33,449	35,551	2,102	6.3	3.20	2.97
Low-income Apts	135,908	156,567	20,659	15.2	1,881	2,120	240	12.7	1.38	1.35
Seasonal Rec	6,261	5,752	-508	-8.1	127	108	-19	-14.9	2.03	1.88
Com/Ind Lo Tier	336,978	339,978	3,000	0.9	11,229	10,620	-608	-5.4	3.33	3.12
Com/Ind Hi Tier	4,783,110	5,237,968	454,858	9.5	220,315	225,343	5,029	2.3	4.61	4.30
Publ U: Elec Gen	745	721	-24	-3.2	36	31	-5	-12.6	4.83	4.36
Publ U: Other	142,630	142,291	-339	-0.2	6,592	6,130	-462	-7.0	4.62	4.31
Ag Hmstd: House	415	451	35	8.5	7	7	0	5.6	1.66	1.61
Ag Hmstd: Land	158	160	2	1.1	1	1	0	-5.2	0.40	0.37
Ag NonHmstd	1,233	42	-1,191	-96.6	17	1	-16	-96.8	1.35	1.27
Total	18,060,432	19,688,611	1,628,179	9.0	456,213	472,592	16,379	3.6	2.53	2.40

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	355,754	391,244	35,490	10.0	County	39.58	37.59	0.000	0.00
(-) TIF Tax Capacity	33,687	37,332	3,645	10.8	City/Town	22.43	21.47	0.041	0.03
(-) FD Contrib Tax Capacity	49,996	54,270	4,275	8.6	School District	54.73	46.12	1.327	1.975
(=) Taxable Tax Capacity	272,072	299,641	27,569	10.1	Special District	9.23	9.13	0.000	0.00
FD Distrib Tax Capacity	20,804	23,414	2,610	12.5	Total	125.97	114.30	1.368	2.012

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	97,800	106,100	8.5	1,196	1,308	112	9.4	1.223	1.233
Res Hmstd: Avg Val	146,700	159,200	8.5	2,238	2,368	131	5.8	1.525	1.487
Res Hmstd: Hi Val	195,600	212,200	8.5	3,321	3,474	153	4.6	1.697	1.637
Res Hmstd: Ex-Hi Val	293,400	318,300	8.5	5,488	5,689	201	3.7	1.870	1.787
Apartment (Mkt rate)	300,000	343,900	14.6	9,480	10,126	646	6.8	3.160	2.944
Comm/Ind: Lo Val	150,000	164,300	9.5	4,740	5,001	261	5.5	3.160	3.044
Comm/Ind: Med Val	300,000	328,500	9.5	11,371	11,714	343	3.0	3.790	3.565
Comm/Ind: Hi Val	1,000,000	1,095,100	9.5	42,311	43,050	739	1.7	4.231	3.931

SOUTHWEST HENNEPIN CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	13,741,738	15,073,746	1,332,009	9.7	237,518	243,982	6,464	2.7	1.73	1.62
Res NonHmstd 1Un	500,415	614,269	113,854	22.8	9,986	11,396	1,410	14.1	2.00	1.86
Res NonHmstd 2-3	226,326	224,185	-2,141	-0.9	5,120	4,641	-479	-9.4	2.26	2.07
Reg Apartments	775,526	895,365	119,838	15.5	24,273	25,724	1,451	6.0	3.13	2.87
Low-income Apts	63,909	71,516	7,608	11.9	922	957	35	3.8	1.44	1.34
Seasonal Rec	59,634	70,997	11,363	19.1	1,186	1,335	149	12.6	1.99	1.88
Com/Ind Lo Tier	290,791	294,868	4,077	1.4	9,691	9,124	-567	-5.9	3.33	3.09
Com/Ind Hi Tier	3,548,113	4,075,287	527,174	14.9	164,283	175,395	11,113	6.8	4.63	4.30
Publ U: Elec Gen	482	369	-113	-23.5	24	16	-7	-30.2	4.90	4.47
Publ U: Other	179,941	170,688	-9,253	-5.1	8,342	7,309	-1,033	-12.4	4.64	4.28
Ag Hmstd: House	52,224	54,158	1,934	3.7	846	824	-22	-2.7	1.62	1.52
Ag Hmstd: Land	39,809	39,716	-94	-0.2	238	215	-23	-9.7	0.60	0.54
Ag NonHmstd	59,324	49,538	-9,787	-16.5	832	615	-217	-26.1	1.40	1.24
Total	19,538,232	21,634,701	2,096,469	10.7	463,261	481,533	18,272	3.9	2.37	2.23

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)	
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter
Total Tax Capacity	359,539	403,475	43,936	12.2	County	39.58 37.59	0.000	0.00
(-) TIF Tax Capacity	6,393	7,934	1,541	24.1	City/Town	20.33 19.09	0.065	0.05
(-) FD Contrib Tax Capacity	45,036	51,184	6,148	13.7	School District	55.70 46.56	1.778	2.103
(=) Taxable Tax Capacity	308,110	344,357	36,247	11.8	Special District	7.59 7.62	0.000	0.00
FD Distrib Tax Capacity	14,841	17,285	2,444	16.5	Total	123.20 110.86	1.844	2.161

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	132,600	143,900	8.5	1,941	2,006	64	3.3	1.464	1.393
Res Hmstd: Avg Val	198,900	215,800	8.5	3,411	3,476	65	1.9	1.715	1.610
Res Hmstd: Hi Val	265,200	287,700	8.5	4,881	4,947	66	1.3	1.840	1.719
Res Hmstd: Ex-Hi Val	397,800	431,600	8.5	7,821	7,890	69	0.9	1.966	1.828
Apartment (Mkt rate)	300,000	346,400	15.5	9,423	9,965	542	5.8	3.141	2.876
Comm/Ind: Lo Val	150,000	172,300	14.9	4,712	5,204	492	10.5	3.141	3.020
Comm/Ind: Med Val	300,000	344,600	14.9	11,272	12,072	800	7.1	3.757	3.503
Comm/Ind: Hi Val	1,000,000	1,148,600	14.9	41,885	44,117	2,232	5.3	4.188	3.840

SUBURBAN RAMSEY CO.

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,403,723	9,154,832	751,109	8.9	122,909	130,691	7,783	6.3	1.46	1.43
Res NonHmstd 1Un	192,987	219,014	26,027	13.5	3,520	3,830	310	8.8	1.82	1.75
Res NonHmstd 2-3	100,352	120,339	19,987	19.9	2,188	2,489	301	13.8	2.18	2.07
Reg Apartments	476,894	531,158	54,265	11.4	15,120	15,791	670	4.4	3.17	2.97
Low-income Apts	118,018	131,651	13,633	11.6	1,661	1,773	111	6.7	1.41	1.35
Seasonal Rec	8,172	8,121	-51	-0.6	162	152	-9	-5.7	1.98	1.88
Com/Ind Lo Tier	270,476	281,481	11,005	4.1	8,949	8,787	-163	-1.8	3.31	3.12
Com/Ind Hi Tier	2,208,737	2,556,704	347,968	15.8	101,865	111,074	9,209	9.0	4.61	4.34
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	154,640	161,791	7,152	4.6	7,144	7,030	-114	-1.6	4.62	4.35
Ag Hmstd: House	1,552	1,698	145	9.4	21	23	2	7.9	1.36	1.35
Ag Hmstd: Land	665	793	128	19.3	3	4	0	7.6	0.52	0.47
Ag NonHmstd	10,358	10,338	-21	-0.2	138	123	-15	-11.0	1.33	1.19
Total	11,946,574	13,177,920	1,231,346	10.3	263,682	281,767	18,085	6.9	2.21	2.14

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	211,655	238,188	26,532	12.5	County	44.90	42.04	0.000	0.00
(-) TIF Tax Capacity	17,900	20,972	3,072	17.2	City/Town	18.55	17.94	0.035	0.04
(-) FD Contrib Tax Capacity	27,015	30,373	3,358	12.4	School District	51.92	47.54	1.717	1.782
(=) Taxable Tax Capacity	166,739	186,842	20,103	12.1	Special District	7.07	7.07	0.000	0.00
FD Distrib Tax Capacity	24,933	28,192	3,259	13.1	Total	122.43	114.60	1.751	1.831

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	87,400	94,800	8.5	1,023	1,105	82	8.0	1.170	1.165
Res Hmstd: Avg Val	131,100	142,200	8.5	1,883	1,993	110	5.8	1.436	1.401
Res Hmstd: Hi Val	174,800	189,700	8.5	2,843	2,978	136	4.8	1.626	1.569
Res Hmstd: Ex-Hi Val	262,200	284,500	8.5	4,761	4,944	183	3.8	1.815	1.737
Apartment (Mkt rate)	300,000	334,100	11.4	9,341	9,800	460	4.9	3.113	2.933
Comm/Ind: Lo Val	150,000	173,600	15.7	4,671	5,363	693	14.8	3.113	3.089
Comm/Ind: Med Val	300,000	347,300	15.8	11,178	12,449	1,272	11.4	3.725	3.584
Comm/Ind: Hi Val	1,000,000	1,157,500	15.8	41,545	45,502	3,958	9.5	4.154	3.931

CITY OF MINNEAPOLIS

Tax Burdens by Property Class	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	8,634,745	9,386,512	751,767	8.7	139,840	149,962	10,122	7.2	1.62	1.60
Res NonHmstd 1Un	534,706	602,424	67,718	12.7	10,724	11,745	1,021	9.5	2.01	1.95
Res NonHmstd 2-3	448,574	485,171	36,597	8.2	11,225	11,606	381	3.4	2.50	2.39
Reg Apartments	1,224,177	1,435,301	211,123	17.2	44,089	49,281	5,193	11.8	3.60	3.43
Low-income Apts	245,897	314,847	68,950	28.0	3,883	4,781	898	23.1	1.58	1.52
Seasonal Rec	407	122	-285	-70.1	8	2	-6	-72.1	1.92	1.79
Com/Ind Lo Tier	496,495	523,962	27,467	5.5	17,929	18,027	99	0.5	3.61	3.44
Com/Ind Hi Tier	4,558,946	5,019,230	460,284	10.1	229,666	239,467	9,801	4.3	5.04	4.77
Publ U: Elec Gen	75,512	74,797	-715	-0.9	3,821	3,599	-222	-5.8	5.06	4.81
Publ U: Other	246,924	251,548	4,623	1.9	12,461	12,077	-384	-3.1	5.05	4.80
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag NonHmstd	371	402	31	8.2	6	6	0	1.0	1.64	1.53
Total	16,466,754	18,094,314	1,627,560	9.9	473,650	500,554	26,903	5.7	2.88	2.77

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	328,455	362,984	34,529	10.5	County	35.49	33.60	0.000	0.00
(-) TIF Tax Capacity	47,706	53,826	6,120	12.8	City/Town	43.69	43.06	0.000	0.00
(-) FD Contrib Tax Capacity	42,056	46,884	4,827	11.5	School District	57.17	52.00	1.346	1.509
(=) Taxable Tax Capacity	238,693	262,274	23,581	9.9	Special District	8.11	8.12	0.000	0.00
FD Distrib Tax Capacity	42,635	46,402	3,766	8.8	Total	144.45	136.78	1.346	1.509

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	69,100	75,000	8.5	877	927	50	5.7	1.269	1.236
Res Hmstd: Avg Val	103,700	112,500	8.5	1,521	1,648	128	8.4	1.466	1.464
Res Hmstd: Hi Val	138,300	150,100	8.5	2,379	2,548	169	7.1	1.720	1.697
Res Hmstd: Ex-Hi Val	207,400	225,000	8.5	4,119	4,352	233	5.6	1.986	1.934
Apartment (Mkt rate)	300,000	351,700	17.2	10,805	12,076	1,271	11.8	3.601	3.433
Comm/Ind: Lo Val	150,000	165,100	10.1	5,402	5,875	473	8.8	3.601	3.558
Comm/Ind: Med Val	300,000	330,300	10.1	12,971	13,807	836	6.4	4.323	4.180
Comm/Ind: Hi Val	1,000,000	1,101,000	10.1	48,294	50,811	2,517	5.2	4.829	4.614

CITY OF ST. PAUL

<i>Tax Burdens by Property Class</i>	Taxable Market Value				Net Tax				Effective Tax Rates	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd	5,859,770	6,365,610	505,840	8.6	84,927	91,382	6,455	7.6	1.45	1.44
Res NonHmstd 1Un	208,083	221,127	13,044	6.3	3,922	4,019	98	2.5	1.88	1.82
Res NonHmstd 2-3	180,580	191,207	10,627	5.9	4,418	4,436	19	0.4	2.45	2.32
Reg Apartments	599,306	672,346	73,040	12.2	21,374	22,509	1,135	5.3	3.57	3.35
Low-income Apts	172,602	207,506	34,904	20.2	2,565	2,989	425	16.6	1.49	1.44
Seasonal Rec	1,455	1,079	-375	-25.8	32	21	-10	-31.9	2.17	1.99
Com/Ind Lo Tier	334,460	349,819	15,358	4.6	11,890	11,740	-150	-1.3	3.56	3.36
Com/Ind Hi Tier	1,599,014	1,970,967	371,953	23.3	80,049	92,186	12,137	15.2	5.01	4.68
Publ U: Elec Gen	35,925	37,243	1,318	3.7	1,809	1,758	-51	-2.8	5.04	4.72
Publ U: Other	160,157	161,502	1,345	0.8	8,064	7,617	-447	-5.5	5.03	4.72
Ag Hmstd: House	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd: Land	0	59	59	0.0	0	0	0	0.0	0.00	0.42
Ag NonHmstd	426	461	35	8.3	7	7	0	0.8	1.56	1.45
Total	9,151,778	10,178,926	1,027,148	11.2	219,056	238,665	19,610	9.0	2.39	2.34

Tax Base

Tax Rates

	Taxable Market Value				Net Tax Cap (Pctg)		Ref Mkt Val (mills)		
	Baseline	Alternative	Change	Pctg Chng	Base	Alter	Base	Alter	
Total Tax Capacity	159,207	181,951	22,745	14.3	County	40.76	38.35	0.000	0.00
(-) TIF Tax Capacity	14,364	18,732	4,368	30.4	City/Town	36.31	32.74	0.000	0.00
(-) FD Contrib Tax Capacity	13,173	15,745	2,572	19.5	School District	63.75	57.20	0.000	0.784
(=) Taxable Tax Capacity	131,670	147,475	15,805	12.0	Special District	7.79	7.94	0.000	0.00
FD Distrib Tax Capacity	40,517	42,897	2,379	5.9	Total	148.60	136.22	0.000	0.784

Tax Burdens on Hypothetical Properties

	Taxable Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	62,100	67,400	8.5	728	775	47	6.5	1.172	1.150
Res Hmstd: Avg Val	93,200	101,100	8.5	1,224	1,338	114	9.3	1.313	1.323
Res Hmstd: Hi Val	124,300	134,900	8.5	1,924	2,075	151	7.9	1.547	1.538
Res Hmstd: Ex-Hi Val	186,400	202,200	8.5	3,446	3,640	194	5.6	1.848	1.800
Apartment (Mkt rate)	300,000	336,600	12.2	10,699	11,269	569	5.3	3.566	3.347
Comm/Ind: Lo Val	150,000	184,900	23.3	5,350	6,666	1,316	24.6	3.566	3.604
Comm/Ind: Med Val	300,000	369,800	23.3	12,928	15,374	2,446	18.9	4.309	4.157
Comm/Ind: Hi Val	1,000,000	1,232,600	23.3	48,295	56,013	7,718	16.0	4.829	4.544

Baseline Legal Class Report

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
1600	Farm 1b Hmstd HGA: <32K	10,518	47	46
1610	Ag Hmstd HGA: <72K	5,197,861	51,979	48,862
1620	Ag Hmstd HGA: 72K-76K	120,735	1,207	1,119
1630	Ag Hmstd HGA: 76K-115K	680,013	11,220	10,034
1640	Ag Hmstd HGA: >115K	457,239	7,544	8,963
1650	Farm 1b Hmstd land <32K	1,246	4	5
1660	Ag Hmstd <72K: <320 Acres	6,011,308	21,040	21,997
1670	Ag Hmstd <72K: >320 Acres	6,655	23	25
1680	Ag Hmstd 72K-76K: <320 Acres	241,999	847	873
1690	Ag Hmstd 72K-76K: >320 Acres	2,460	9	10
1700	Ag Hmstd 76K-115K: <320 Acres	2,056,897	7,199	7,359
1710	Ag Hmstd 76K-115K: >320 Acres	51,309	180	201
1720	Ag Hmstd 115K-600K: <320 Acres	7,018,673	56,149	55,385
1730	Ag Hmstd 115K-600K: >320 Acres	1,640,955	13,128	13,738
1740	Ag Hmstd >600K: <320 Acres	75,957	911	858
1750	Ag Hmstd >600K: >320 Acres	1,520,514	18,246	17,520
1770	Ag Non-homestead	9,160,561	109,927	110,844
1780	Migrant Housing: <76K	742	7	9
1790	Migrant Housing: 76K - 115K	75	1	2
1840	Timberlands	492,006	5,904	6,456
1850	Non-comm seasonal-rec-res: <72K	5,195,373	62,344	74,137
1860	Non-comm seasonal-rec-res: 72K-76K	110,960	1,332	1,516
1870	Non-comm seasonal-rec-res: >76K	1,536,892	25,359	27,633
1900	Res 1b Hmstd <32K	179,687	809	892
1910	Res Hmstd: <72K	82,293,065	822,931	890,374
1920	Res Hmstd: 72K-76K	3,542,296	35,423	37,990
1930	Res Hmstd: 76K - 115K	25,327,496	417,904	425,566
1940	Res Hmstd: > 115K	27,124,127	447,548	584,096
1960	Res Non-hmstd 1 unit: <76K	3,932,020	47,184	65,152
1970	Res Non-hmstd 1 unit: 76K - 115K	566,975	9,355	12,341
1980	Res Non-hmstd 1 unit: >115K	744,551	12,285	16,123
2000	Res Non-hmstd 2-3 units	2,444,813	40,339	55,195
2030	Regular apartments (4a)	7,211,091	173,066	233,287
2040	Sm city apartment	155,416	3,341	5,186
2050	Low income apartments (4d)	1,842,559	18,426	26,870
2060	Non-prof student housing/Comm Serv	20,567	339	499
2070	Student housing	13,134	158	242
2080	Manufactured home park land	328,033	5,413	7,002
2100	Comm seasonal-rec-res: 1c <32K	40,662	407	499
2110	Comm seasonal-rec-res: 1c >32K	196,660	1,967	2,255
2120	Comm seasonal-rec-res: 4c	182,723	3,015	3,465
2130	Qualifying golf courses	104,958	1,732	2,108
2140	Metro Non-profit Indoor Rec	411	7	10
2160	Commercial pref: <100K	4,480,122	107,523	150,348
2170	Commercial pref: 100K - 150K	1,226,790	29,443	40,569
2180	Commercial pref: 150K - 250K	1,957,300	66,548	90,600
2190	Commercial: >250K	18,577,270	631,627	867,991
2200	Comm competitive zone: <50K	100	2	2
2210	Comm competitive zone: 50K - 150K	200	5	5
2220	Comm competitive zone: >150K	275	9	6
2230	Comm border city: <100K	27,609	663	638

House Research Dept.

Simulation 1X1 Baseline: Final Pay 2000
 10/30/2001 11:55 AM Alternative: Final Pay 2001

(all figures in \$000s)

2240	Comm border city: 100K - 150K	7,856	189	181
2250	Comm border city: 150K - 250K	13,632	463	314
2260	Comm border city: >250K	25,972	883	597
2270	Comm transit zone: <100K	589	14	21
2280	Comm transit zone: 100K-150K	51	1	2
2290	Comm transit zone struct:150K-250K	8,758	261	385
2300	Comm transit zone struct: >250K	193,177	5,747	8,544
2310	Comm transit zone exist: 150K-250K	3,669	125	184
2320	Comm transit zone exist: >250K	67,521	2,296	3,387
2350	Industrial pref: <100K	756,688	18,161	25,457
2360	Industrial pref: 100K-150K	313,806	7,531	10,537
2370	Industrial pref: 150K-250K	622,642	21,170	29,272
2380	Industrial pref: >250K	7,505,856	255,199	347,288
2420	Ind border city: <100K	1,015	24	23
2430	Ind border city: 100K-150K	352	8	8
2440	Ind border city: 150K-250K	1,244	42	29
2450	Ind border city: >250K	30,883	1,050	710
2460	Ind Transit Zone: <100K	145	3	5
2480	Ind Transit Zone Struct: 150K-250K	6,532	194	288
2490	Ind Transit Zone Struct: >250K	46,367	1,379	2,037
2500	Ind Transit Zone exist: 150K-250K	2,592	88	130
2510	Ind Transit Zone exist: >250K	16,126	548	812
2540	Publ Util: land & bldgs <100K	57,756	1,386	1,836
2550	Publ Util: land & bldgs: 100K-150K	14,200	341	454
2560	Publ Util: land & bldgs >150K	681,209	23,161	29,873
2570	Publ Util: machinery (exc generat)	859,292	29,216	36,184
2580	Publ Util: Electric Generat Mach	1,576,469	53,600	68,687
2590	Railroad <100K	15,177	364	491
2600	Railroad: 100K-150K	6,408	154	204
2610	Railroad >150K	434,948	14,788	19,898
2630	Mineral	3,629	123	193
2640	Misc class 5	756	26	32
2670	Personal: 3f	9,983	100	132
2680	Pers: It31 tools&mach excl elec gen	139,421	4,740	6,210
2690	Pers: Item 32 struct/leased land	88,371	1,458	1,893
2700	Pers: Item 33 ag real estate	10,843	130	173
2720	Pers: Item 41 struct excl elec gen	247,411	8,412	5,660
2730	Pers: Item 41 EZ <100K	17,257	414	321
2740	Pers: Item 41 EZ: 100K-150K	151	4	3
2750	Pers: Item 41 EZ >150K	687	23	16
2790	Pers: Item 42 struct/RR land	41,711	1,418	2,119
2860	Pers: Item 43 leased real estate	374,254	12,725	15,795
2870	Pers: Item 44 electric util trans lines	1,517,272	51,587	69,830
2880	Pers: Item 45 syst/gas utils	1,427,270	48,527	60,725
2890	Pers: Item 46 syst/water utils	1,317	45	63
2900	Pers: Item 48 misc	18,372	625	848
Baseline State Totals		241,281,495	3,840,822	4,678,755

Alternative Legal Class Report

House Research Dept.

Simulation 1X1
10/30/2001 11:55 AMBaseline: Final Pay 2000
Alternative: Final Pay 2001

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(all figures in \$000s)

Lclass	Description	Txbl Market Value	Net Tax Capacity	Net Tax
162	Farm 1b Hmstd HGA: <32K	10,865	49	48
163	Ag Hmstd HGA: <72K	5,364,997	53,650	51,434
164	Ag Hmstd HGA: 72K-76K	138,464	1,385	1,306
165	Ag Hmstd HGA: 76K-115K	811,497	13,390	12,041
166	Ag Hmstd HGA: >115K	588,031	9,703	11,310
167	Farm 1b Hmstd land <32K	1,134	4	4
168	Ag Hmstd <72K: <320 Acres	6,150,632	21,527	21,586
169	Ag Hmstd <72K: >320 Acres	5,685	20	21
170	Ag Hmstd 72K-76K: <320 Acres	250,726	878	868
171	Ag Hmstd 72K-76K: >320 Acres	2,080	7	8
172	Ag Hmstd 76K-115K: <320 Acres	2,139,601	7,489	7,353
173	Ag Hmstd 76K-115K: >320 Acres	48,517	170	185
174	Ag Hmstd 115K-600K: <320 Acres	7,566,538	60,532	57,572
175	Ag Hmstd 115K-600K: >320 Acres	1,671,480	13,372	13,542
176	Ag Hmstd >600K: <320 Acres	87,244	1,047	980
177	Ag Hmstd >600K: >320 Acres	1,716,373	20,596	19,620
179	Ag Non-homestead	9,133,549	109,603	107,762
180	Migrant Housing: <76K	748	7	9
181	Migrant Housing: 76K - 115K	77	1	2
186	Timberlands	511,866	6,142	6,340
187	Non-comm seasonal-rec-res: <72K	5,584,603	67,015	77,752
188	Non-comm seasonal-rec-res: 72K-76K	129,838	1,558	1,732
189.1	Non-comm seasonal-rec-res: 76K - 200K	1,541,582	25,436	27,037
189.2	Non-comm seasonal-rec-res: >200K	376,246	6,208	6,186
192	Res 1b Hmstd <32K	181,450	817	895
193	Res Hmstd: <72K	85,166,819	851,668	908,865
194	Res Hmstd: 72K-76K	3,826,250	38,263	40,382
195	Res Hmstd: 76K - 115K	28,980,991	478,186	472,947
196.1	Res Hmstd: 115K - 200K	23,133,945	381,710	477,826
196.2	Res Hmstd: > 200K	11,668,499	192,530	239,154
198	Res Non-hmstd 1 unit: <76K	4,225,940	50,711	68,329
199	Res Non-hmstd 1 unit: 76K - 115K	715,552	11,807	15,002
200	Res Non-hmstd 1 unit: >115K	1,023,995	16,896	21,043
202	Res Non-hmstd 2-3 units	2,644,190	43,629	57,549
205	Regular apartments (4a)	8,249,335	197,984	254,257
206	Sm city apartment	161,690	3,476	5,351
207	Low income apartments (4d)	2,144,772	21,448	30,407
208	Non-prof student housing/Comm Serv	23,783	392	554
209	Student housing	14,995	180	265
210	Manufactured home park land	356,352	5,880	7,445
212	Comm seasonal-rec-res: 1c <32K	40,375	404	482
213	Comm seasonal-rec-res: 1c >32K	219,856	2,199	2,457
214	Comm seasonal-rec-res: 4c	197,773	3,263	3,639
215	Qualifying golf courses	136,979	2,260	2,662
216	Metro Non-profit Indoor Rec	435	7	7
218	Commercial pref: <100K	4,670,628	112,095	152,229
219	Commercial pref: 100K - 150K	1,327,756	31,866	42,483
220	Commercial pref: 150K - 250K	2,079,284	70,696	92,553
221	Commercial: >250K	20,938,686	711,915	927,642
222	Comm competitive zone: <50K	100	2	2
223	Comm competitive zone: 50K - 150K	200	5	5
224	Comm competitive zone: >150K	275	9	6
225	Comm border city: <100K	28,349	680	655

House Research Dept.

Simulation	1X1	Baseline:	Final Pay 2000	Page 35
10/30/2001 11:55 AM		Alternative:	Final Pay 2001	(all figures in \$000s)
226	Comm border city: 100K - 150K	8,111	195	187
227	Comm border city: 150K - 250K	12,437	423	286
228	Comm border city: >250K	37,711	1,282	867
229	Comm transit zone: <100K	4,697	113	157
230	Comm transit zone: 100K-150K	2,243	54	75
231	Comm transit zone struct:150K-250K	6,687	199	279
232	Comm transit zone struct: >250K	433,583	12,899	18,208
233	Comm transit zone exist: 150K-250K	3,610	123	168
234	Comm transit zone exist: >250K	94,481	3,212	4,423
237	Industrial pref: <100K	780,325	18,728	25,272
238	Industrial pref: 100K-150K	328,518	7,884	10,605
239	Industrial pref: 150K-250K	636,290	21,634	28,660
240	Industrial pref: >250K	8,532,158	290,093	376,304
244	Ind border city: <100K	1,015	24	23
245	Ind border city: 100K-150K	352	8	8
246	Ind border city: 150K-250K	1,230	42	28
247	Ind border city: >250K	30,793	1,047	708
248	Ind Transit Zone: <100K	3,614	87	121
249	Ind Transit Zone: 100K-150K	1,721	41	58
250	Ind Transit Zone Struct: 150K-250K	4,843	144	203
251	Ind Transit Zone Struct: >250K	83,767	2,492	3,443
252	Ind Transit Zone exist: 150K-250K	2,840	97	134
253	Ind Transit Zone exist: >250K	27,848	947	1,314
256	Publ Util: land & bldgs <100K	60,118	1,443	1,861
257	Publ Util: land & bldgs: 100K-150K	14,598	350	454
258	Publ Util: land & bldgs >150K	678,662	23,075	29,131
259.1	Publ Util: machinery (exc generat)	849,984	28,899	35,196
259.2	Publ Util: Electric Generat Mach	1,554,961	52,869	66,490
261	Railroad <100K	16,360	393	516
262	Railroad: 100K-150K	7,029	169	218
263	Railroad >150K	462,402	15,722	20,354
265	Mineral	3,612	123	176
266	Misc class 5	1,157	39	56
269	Personal: 3f	11,194	112	147
270	Non-comm aircraft hangars	22,731	375	481
271.1	Pers: It31 tools&mach excl elec gen	111,399	3,788	4,844
271.2	Pers: It31 electric generation mach	15,779	536	511
272	Pers: Item 32 struct/leased land	109,429	1,806	2,258
273	Pers: Item 33 ag real estate	8,693	104	142
275.1	Pers: Item 41 struct excl elec gen	341,931	11,626	10,978
275.2	Pers: It41 electric generation mach	13,438	457	447
276	Pers: Item 41 EZ <100K	518	12	12
277	Pers: Item 41 EZ: 100K-150K	101	2	2
278	Pers: Item 41 EZ >150K	610	21	14
281	Pers: Item 41 TZ: >150K	1,675	50	69
282	Pers: Item 42 struct/RR land	38,875	1,322	1,968
289	Pers: Item 43 leased real estate	233,093	7,925	7,966
290	Pers: Item 44 electric util trans lines	1,368,686	46,535	60,652
291	Pers: Item 44 electric util distri lines	145,678	4,953	6,644
292	Pers: Item 45 syst/gas utils	1,499,189	50,972	62,623
293	Pers: Item 46 syst/water utils	1,317	45	58
294	Pers: Item 48 misc	47,568	1,617	2,036
Alternative State Totals		264,651,288	4,267,876	5,037,626