

Description

Baseline: Preliminary Pay 2023

Alternative: Preliminary Pay 2023 under H.F. 1504

This report compares preliminary property taxes payable in 2023 under current law to preliminary property taxes in 2023 under H.F. 1504. The bill would increase the value thresholds and the maximum exclusion amount for the homestead market value exclusion.

Key Points

- **Statewide, \$11.4 million in net tax would shift away from homesteads onto other types of property.** This includes \$10.8 million shifted away from residential homesteads and \$0.6 million shifted away from the portion of agricultural homesteads consisting of the house, garage, and surrounding one acre of land (HGA).
- **Most of tax would be shifted onto commercial-industrial, residential non-homestead, and apartment property.** About \$4.5 million in net tax would be shifted onto commercial-industrial property, \$2.2 million would be shifted onto non-homestead residential property, and \$1.8 would be shifted onto apartments.

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: Preliminary Pay 2023

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

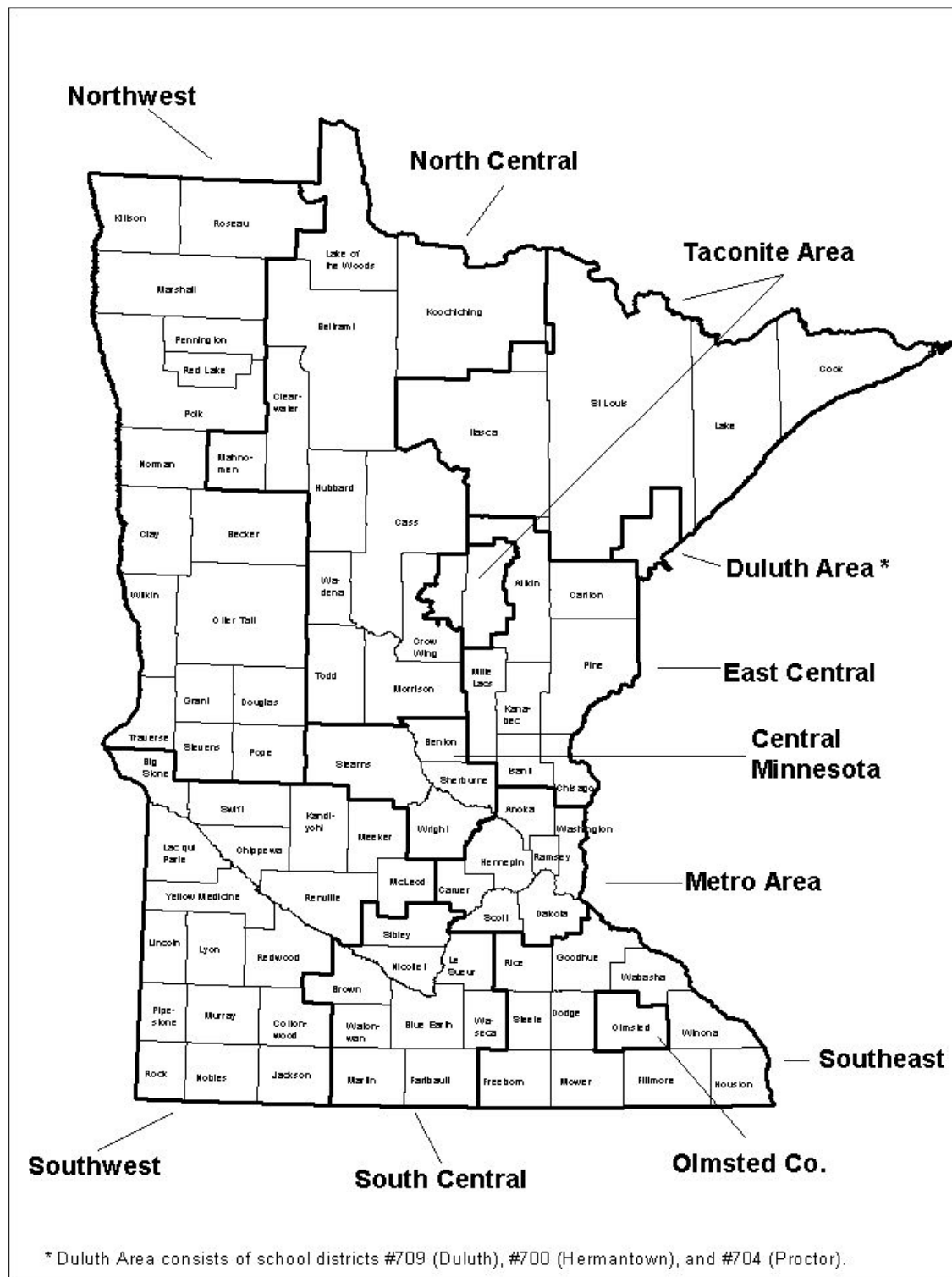
Alternative: Preliminary Pay 2023 under H.F. 1504

- **Market Values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue. These values are adjusted to reflect the changes to the homestead market value exclusion in the bill.
- **Local government levies** are the preliminary levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are calculated within the simulation model.

Simulation Class Rates

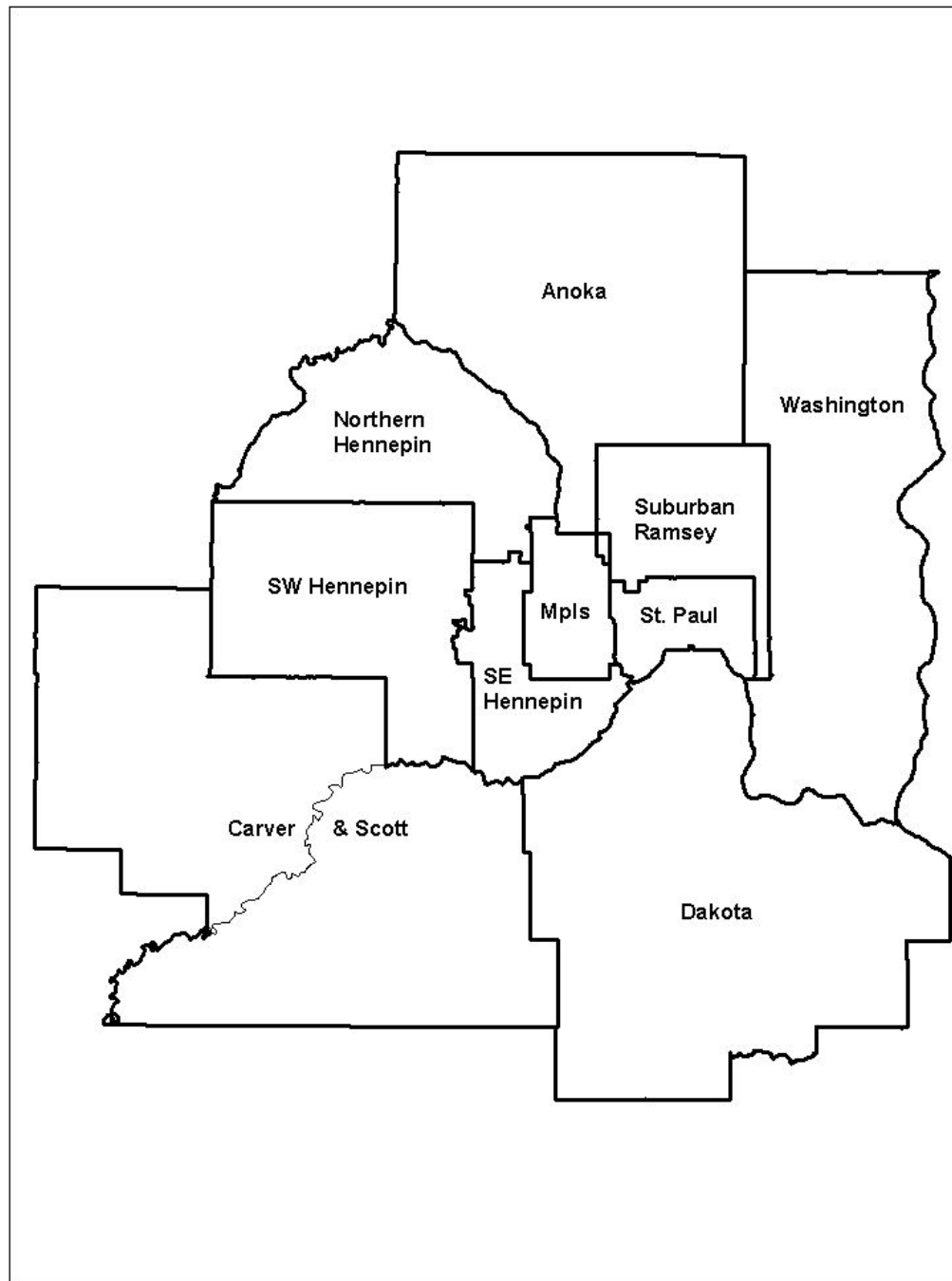
Property Class	Baseline	Alternative
Residential homestead:		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
Residential nonhomestead:		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
Apartments:		
Regular	1.25	1.25
Low-income:		
Lower tier^	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:~	0.5	0.5
Upper tier:	1.0	1.0
Nonhomestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
* After subtraction of homestead market value exclusion.		
^ \$100,000 for payable 2023		
~ \$1,890,000 for payable 2023		

Property Tax Model Regions (Greater Minnesota)



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

Property Tax Model Regions (Metro Area)



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

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	503,877,165	503,880,953	3,788	0	5,678,724	5,667,914	-10,810	-0.2	1.13	1.12
Res Non-Hmstd	79,161,595	79,161,595	0	0	973,481	975,658	2,176	0.2	1.23	1.23
Apartments	54,235,710	54,235,710	0	0	833,583	835,400	1,817	0.2	1.54	1.54
Low-income Apts	9,210,512	9,210,512	0	0	76,624	76,810	187	0.2	0.83	0.83
Seasonal Rec'l	40,274,199	40,274,199	0	0	319,911	320,554	643	0.2	0.79	0.80
Com/Ind: Lo tier	11,046,319	11,046,319	0	0	206,103	206,653	550	0.3	1.87	1.87
Com/Ind: Hi tier	95,472,763	95,472,763	0	0	2,945,961	2,949,890	3,929	0.1	3.09	3.09
Publ U: Elec Gen	3,059,753	3,059,753	0	0	68,402	68,530	128	0.2	2.24	2.24
Publ U: Other	14,368,550	14,368,550	0	0	366,874	367,459	586	0.2	2.55	2.56
Ag HGA	16,739,396	16,739,896	500	0	144,869	144,237	-632	-0.4	0.87	0.86
Ag Hmstd Land	86,365,081	86,365,081	0	0	291,169	291,976	807	0.3	0.34	0.34
Ag Non-Hmstd	60,038,465	60,038,465	0	0	354,413	355,285	872	0.2	0.59	0.59
Miscellaneous	1,250,232	1,250,232	0	0	20,846	20,895	49	0.2	1.67	1.67
Total	975,099,740	975,104,028	4,288	0	12,280,960	12,281,261	302	0.0	1.26	1.26

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	10,687,513	10,663,644	-23,869	-0.2
(-) TIF Tax Capacity	215,106	215,106	0	0.0
(-) FD Contrib Tax Cap	545,600	545,600	0	0.0
(=) Taxable Tax Capacity	9,926,808	9,902,939	-23,869	-0.2
FD Distrb Tax Cap	541,654	541,654	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.05	36.14	0.018	0.018
City/Town	32.76	32.84	0.170	0.170
School District	20.40	20.45	17.844	17.844
Special District	4.15	4.16	0.007	0.007
Total	93.37	93.59	18.039	18.039

GREATER MINNESOTA

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	178,538,381	178,542,169	3,788	0	1,932,242	1,925,965	-6,277	-0.3	1.08	1.08
Res Non-Hmstd	26,628,030	26,628,030	0	0	325,285	326,298	1,013	0.3	1.22	1.23
Apartments	9,015,605	9,015,605	0	0	146,592	147,045	453	0.3	1.63	1.63
Low-income Apts	1,859,000	1,859,000	0	0	18,573	18,636	62	0.3	1.00	1.00
Seasonal Rec'l	38,478,356	38,478,356	0	0	300,374	300,992	618	0.2	0.78	0.78
Com/Ind: Lo tier	6,883,487	6,883,487	0	0	128,081	128,531	450	0.4	1.86	1.87
Com/Ind: Hi tier	24,296,257	24,296,257	0	0	739,429	741,285	1,855	0.3	3.04	3.05
Publ U: Elec Gen	2,517,791	2,517,791	0	0	55,514	55,627	113	0.2	2.20	2.21
Publ U: Other	11,029,203	11,029,203	0	0	266,673	267,169	497	0.2	2.42	2.42
Ag HGA	15,184,923	15,185,423	500	0	130,996	130,380	-616	-0.5	0.86	0.86
Ag Hmstd Land	83,456,089	83,456,089	0	0	283,335	284,123	789	0.3	0.34	0.34
Ag Non-Hmstd	57,718,664	57,718,664	0	0	338,875	339,717	842	0.2	0.59	0.59
Miscellaneous	495,102	495,102	0	0	9,405	9,433	28	0.3	1.90	1.91
Total	456,100,888	456,105,176	4,288	0	4,675,374	4,675,201	-173	0.0	1.03	1.03

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	4,598,450	4,585,925	-12,525	-0.3
(-) TIF Tax Capacity	45,268	45,268	0	0.0
(-) FD Contrib Tax Cap	10,095	10,095	0	0.0
(=) Taxable Tax Capacity	4,543,087	4,530,562	-12,525	-0.3
FD Distrib Tax Cap	10,090	10,090	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.99	42.11	0.007	0.007
City/Town	27.09	27.16	0.277	0.277
School District	18.03	18.08	15.839	15.838
Special District	1.56	1.57	0.019	0.019
Total	88.67	88.92	16.140	16.140

4. 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	115,200	115,300	0.1	969	942	-27	-2.8	0.84	0.82
Res Hmstd: AvgVal	172,700	172,800	0.1	1,618	1,592	-26	-1.6	0.94	0.92
Res Hmstd: Hi Val	230,200	230,300	0.0	2,266	2,242	-24	-1.1	0.98	0.97
Res Hmstd: Ex-Hi Val	345,400	345,500	0.0	3,566	3,545	-21	-0.6	1.03	1.03
Apartment	300,000	300,000	0.0	3,809	3,819	9	0.2	1.27	1.27
Seas Rec: Lo Val	75,000	75,000	0.0	702	704	2	0.3	0.94	0.94
Seas Rec: Hi Val	200,000	200,000	0.0	1,964	1,969	5	0.2	0.98	0.98
Comm/Ind: Lo Val	150,000	150,000	0.0	2,466	2,471	5	0.2	1.64	1.65
Comm/Ind: Mid Val	300,000	300,000	0.0	6,344	6,357	13	0.2	2.11	2.12
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	24,444	24,491	46	0.2	2.44	2.45

METRO AREA

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	325,338,784	325,338,784	0	0	3,746,482	3,741,949	-4,533	-0.1	1.15	1.15
Res Non-Hmstd	52,533,566	52,533,566	0	0	648,196	649,359	1,164	0.2	1.23	1.24
Apartments	45,220,105	45,220,105	0	0	686,991	688,354	1,364	0.2	1.52	1.52
Low-income Apts	7,351,512	7,351,512	0	0	58,050	58,175	125	0.2	0.79	0.79
Seasonal Rec'l	1,795,843	1,795,843	0	0	19,537	19,561	25	0.1	1.09	1.09
Com/Ind: Lo tier	4,162,833	4,162,833	0	0	78,022	78,122	100	0.1	1.87	1.88
Com/Ind: Hi tier	71,176,506	71,176,506	0	0	2,206,531	2,208,605	2,074	0.1	3.10	3.10
Publ U: Elec Gen	541,962	541,962	0	0	12,888	12,903	15	0.1	2.38	2.38
Publ U: Other	3,339,348	3,339,348	0	0	100,201	100,290	89	0.1	3.00	3.00
Ag HGA	1,554,473	1,554,473	0	0	13,873	13,857	-16	-0.1	0.89	0.89
Ag Hmstd Land	2,908,992	2,908,992	0	0	7,835	7,853	18	0.2	0.27	0.27
Ag Non-Hmstd	2,319,801	2,319,801	0	0	15,537	15,568	31	0.2	0.67	0.67
Miscellaneous	755,130	755,130	0	0	11,441	11,462	21	0.2	1.52	1.52
Total	518,998,855	518,998,855	0	0	7,605,584	7,606,058	477	0.0	1.47	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	6,089,063	6,077,719	-11,344	-0.2
(-) TIF Tax Capacity	169,837	169,837	0	0.0
(-) FD Contrib Tax Cap	535,505	535,505	0	0.0
(=) Taxable Tax Capacity	5,383,721	5,372,377	-11,344	-0.2
FD Distrib Tax Cap	531,564	531,564	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	31.04	31.11	0.025	0.025
City/Town	37.55	37.63	0.113	0.113
School District	22.40	22.45	18.927	18.927
Special District	6.33	6.35	0.000	0.000
Total	97.33	97.53	19.065	19.065

4. 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	205,400	205,400	0	2,208	2,179	-30	-1.3	1.07	1.06
Res Hmstd: AvgVal	308,000	308,000	0	3,492	3,465	-27	-0.8	1.13	1.12
Res Hmstd: Hi Val	410,500	410,500	0	4,775	4,750	-25	-0.5	1.16	1.16
Res Hmstd: Ex-Hi Val	615,900	615,900	0	7,451	7,464	13	0.2	1.21	1.21
Apartment	300,000	300,000	0	4,222	4,229	8	0.2	1.41	1.41
Comm/Ind: Lo Val	150,000	150,000	0	3,011	3,014	3	0.1	2.01	2.01
Comm/Ind: Mid Val	300,000	300,000	0	7,602	7,609	7	0.1	2.53	2.54
Comm/Ind: Hi Val	1,000,000	1,000,000	0	29,026	29,052	26	0.1	2.90	2.91

GREATER MINNESOTA CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	101,871,025	101,871,025	0	0	1,268,962	1,263,877	-5,086	-0.4	1.25	1.24
Res Non-Hmstd	16,140,213	16,140,213	0	0	227,039	227,806	767	0.3	1.41	1.41
Apartments	8,858,546	8,858,546	0	0	144,488	144,933	445	0.3	1.63	1.64
Low-income Apts	1,850,495	1,850,495	0	0	18,450	18,511	61	0.3	1.00	1.00
Seasonal Rec'l	5,459,917	5,459,917	0	0	50,452	50,548	96	0.2	0.92	0.93
Com/Ind: Lo tier	5,391,752	5,391,752	0	0	108,195	108,592	397	0.4	2.01	2.01
Com/Ind: Hi tier	20,808,291	20,808,291	0	0	655,754	657,457	1,703	0.3	3.15	3.16
Publ U: Elec Gen	2,452,571	2,452,571	0	0	54,476	54,586	110	0.2	2.22	2.23
Publ U: Other	2,491,908	2,491,908	0	0	78,405	78,597	192	0.2	3.15	3.15
Ag HGA	414,371	414,371	0	0	4,856	4,839	-17	-0.3	1.17	1.17
Ag Hmstd Land	904,528	904,528	0	0	5,016	5,040	24	0.5	0.55	0.56
Ag Non-Hmstd	1,362,706	1,362,706	0	0	14,721	14,781	59	0.4	1.08	1.08
Miscellaneous	395,620	395,620	0	0	7,877	7,902	25	0.3	1.99	2.00
Total	168,401,943	168,401,943	0	0	2,638,691	2,637,469	-1,224	0.0	1.57	1.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	1,915,408	1,907,797	-7,611	-0.4
(-) TIF Tax Capacity	45,020	45,020	0	0.0
(-) FD Contrib Tax Cap	5,524	5,524	0	0.0
(=) Taxable Tax Capacity	1,864,864	1,857,253	-7,611	-0.4
FD Distrib Tax Cap	6,310	6,310	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.86	42.99	0.003	0.003
City/Town	51.10	51.30	0.474	0.474
School District	20.52	20.59	16.126	16.125
Special District	1.94	1.95	0.032	0.032
Total	116.42	116.83	16.634	16.634

4. 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	106,300	106,300	0	1,092	1,055	-37	-3.4	1.03	0.99
Res Hmstd: AvgVal	159,300	159,300	0	1,853	1,818	-35	-1.9	1.16	1.14
Res Hmstd: Hi Val	212,300	212,300	0	2,614	2,581	-32	-1.2	1.23	1.22
Res Hmstd: Ex-Hi Val	318,600	318,600	0	4,139	4,112	-27	-0.7	1.30	1.29
Apartment	300,000	300,000	0	4,865	4,880	15	0.3	1.62	1.63
Comm/Ind: Lo Val	150,000	150,000	0	3,097	3,106	9	0.3	2.06	2.07
Comm/Ind: Mid Val	300,000	300,000	0	7,814	7,835	21	0.3	2.60	2.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0	29,828	29,906	78	0.3	2.98	2.99

GREATER MINNESOTA TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	75,595,961	75,599,749	3,788	0	649,811	648,712	-1,099	-0.2	0.86	0.86
Res Non-Hmstd	10,341,912	10,341,912	0	0	95,712	95,945	233	0.2	0.93	0.93
Apartments	125,764	125,764	0	0	1,354	1,357	3	0.2	1.08	1.08
Low-income Apts	236	236	0	0	2	2	0	0.2	0.81	0.81
Seasonal Rec'l	32,937,278	32,937,278	0	0	249,030	249,549	519	0.2	0.76	0.76
Com/Ind: Lo tier	1,427,570	1,427,570	0	0	18,217	18,263	45	0.2	1.28	1.28
Com/Ind: Hi tier	3,357,729	3,357,729	0	0	78,367	78,500	133	0.2	2.33	2.34
Publ U: Elec Gen	65,220	65,220	0	0	1,038	1,041	3	0.3	1.59	1.60
Publ U: Other	8,506,824	8,506,824	0	0	187,313	187,614	301	0.2	2.20	2.21
Ag HGA	14,703,714	14,704,214	500	0	125,557	124,962	-595	-0.5	0.85	0.85
Ag Hmstd Land	81,818,996	81,818,996	0	0	275,592	276,350	758	0.3	0.34	0.34
Ag Non-Hmstd	55,488,271	55,488,271	0	0	319,057	319,828	771	0.2	0.57	0.58
Miscellaneous	97,953	97,953	0	0	1,487	1,489	2	0.2	1.52	1.52
Total	284,467,428	284,471,716	4,288	0	2,002,537	2,003,612	1,074	0.1	0.70	0.70

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,652,878	2,648,081	-4,797	-0.2
(-) TIF Tax Capacity	145	145	0	0.0
(-) FD Contrib Tax Cap	3,721	3,721	0	0.0
(=) Taxable Tax Capacity	2,649,012	2,644,215	-4,797	-0.2
FD Distrib Tax Cap	1,843	1,843	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.31	41.42	0.012	0.012
City/Town	10.06	10.08	0.005	0.005
School District	16.34	16.38	15.418	15.418
Special District	1.28	1.28	0.000	0.000
Total	69.00	69.17	15.436	15.435

4. 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	127,700	127,800	0.1	901	879	-21	-2.3	0.71	0.69
Res Hmstd: AvgVal	191,400	191,500	0.1	1,478	1,458	-20	-1.3	0.77	0.76
Res Hmstd: Hi Val	255,100	255,200	0.0	2,055	2,037	-19	-0.9	0.81	0.80
Res Hmstd: Ex-Hi Val	382,800	382,900	0.0	3,213	3,197	-16	-0.5	0.84	0.83
Apartment	300,000	300,000	0.0	3,050	3,057	6	0.2	1.02	1.02
Seas Rec: Lo Val	75,000	75,000	0.0	554	556	1	0.2	0.74	0.74
Seas Rec: Hi Val	200,000	200,000	0.0	1,570	1,574	3	0.2	0.78	0.79
Comm/Ind: Lo Val	150,000	150,000	0.0	2,014	2,017	4	0.2	1.34	1.34
Comm/Ind: Mid Val	300,000	300,000	0.0	5,293	5,302	9	0.2	1.76	1.77
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	20,596	20,629	33	0.2	2.06	2.06

NORTHWEST CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,288,068	9,288,068	0	0	112,569	111,977	-592	-0.5	1.21	1.21
Res Non-Hmstd	1,651,767	1,651,767	0	0	22,853	22,932	78	0.3	1.38	1.39
Apartments	1,150,449	1,150,449	0	0	17,921	17,953	32	0.2	1.56	1.56
Low-income Apts	156,889	156,889	0	0	1,571	1,576	5	0.3	1.00	1.00
Seasonal Rec'l	654,387	654,387	0	0	7,230	7,247	16	0.2	1.10	1.11
Com/Ind: Lo tier	705,775	705,775	0	0	12,958	12,997	39	0.3	1.84	1.84
Com/Ind: Hi tier	2,110,245	2,110,245	0	0	54,589	54,702	113	0.2	2.59	2.59
Publ U: Elec Gen	28,597	28,597	0	0	652	654	2	0.3	2.28	2.29
Publ U: Other	226,199	226,199	0	0	6,566	6,583	17	0.3	2.90	2.91
Ag HGA	25,356	25,356	0	0	295	294	-2	-0.6	1.17	1.16
Ag Hmstd Land	82,234	82,234	0	0	493	495	2	0.4	0.60	0.60
Ag Non-Hmstd	134,979	134,979	0	0	1,438	1,443	5	0.4	1.07	1.07
Miscellaneous	39,175	39,175	0	0	697	699	2	0.3	1.78	1.78
Total	16,254,120	16,254,120	0	0	239,832	239,552	-283	-0.1	1.48	1.47

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	183,087	182,278	-809	-0.4
(-) TIF Tax Capacity	5,555	5,555	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	177,532	176,724	-808	-0.5
FD Dstrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.47	41.59	0.000	0.000
City/Town	51.42	51.65	0.000	0.000
School District	21.06	21.12	15.911	15.911
Special District	2.35	2.36	0.000	0.000
Total	116.30	116.72	15.911	15.911

4. 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	97,000	97,000	0	951	914	-37	-3.9	0.98	0.94
Res Hmstd: AvgVal	145,500	145,500	0	1,643	1,608	-35	-2.1	1.13	1.11
Res Hmstd: Hi Val	193,900	193,900	0	2,333	2,301	-33	-1.4	1.20	1.19
Res Hmstd: Ex-Hi Val	290,900	290,900	0	3,717	3,689	-28	-0.8	1.28	1.27
Apartment	300,000	300,000	0	4,838	4,854	16	0.3	1.61	1.62
Comm/Ind: Lo Val	150,000	150,000	0	3,107	3,117	10	0.3	2.07	2.08
Comm/Ind: Mid Val	300,000	300,000	0	7,842	7,864	22	0.3	2.61	2.62
Comm/Ind: Hi Val	1,000,000	1,000,000	0	29,938	30,020	81	0.3	2.99	3.00

NORTHWEST TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,682,973	10,682,975	2	0	83,609	83,413	-196	-0.2	0.78	0.78
Res Non-Hmstd	1,538,113	1,538,113	0	0	13,130	13,157	27	0.2	0.85	0.86
Apartments	14,116	14,116	0	0	142	143	0	0.2	1.01	1.01
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	8,343,496	8,343,496	0	0	60,703	60,809	105	0.2	0.73	0.73
Com/Ind: Lo tier	247,170	247,170	0	0	2,923	2,929	7	0.2	1.18	1.19
Com/Ind: Hi tier	635,713	635,713	0	0	14,002	14,023	21	0.2	2.20	2.21
Publ U: Elec Gen	1,094	1,094	0	0	16	16	0	0.2	1.48	1.48
Publ U: Other	1,788,789	1,788,789	0	0	38,410	38,461	51	0.1	2.15	2.15
Ag HGA	2,280,022	2,280,024	2	0	18,139	18,025	-113	-0.6	0.80	0.79
Ag Hmstd Land	14,554,373	14,554,373	0	0	48,239	48,357	118	0.2	0.33	0.33
Ag Non-Hmstd	10,974,844	10,974,844	0	0	63,126	63,260	134	0.2	0.58	0.58
Miscellaneous	4,939	4,939	0	0	58	58	0	0.2	1.17	1.17
Total	51,065,642	51,065,646	4	0	342,497	342,651	154	0.0	0.67	0.67

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	479,725	478,988	-737	-0.2
(-) TIF Tax Capacity	79	79	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	479,646	478,909	-737	-0.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	38.29	38.37	0.000	0.000
City/Town	8.69	8.71	0.000	0.000
School District	14.85	14.89	15.561	15.561
Special District	2.87	2.87	0.000	0.000
Total	64.70	64.84	15.561	15.561

4. 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	122,100	122,200	0.1	810	790	-20	-2.5	0.66	0.65
Res Hmstd: AvgVal	183,100	183,200	0.1	1,335	1,316	-19	-1.4	0.73	0.72
Res Hmstd: Hi Val	244,000	244,100	0.0	1,860	1,841	-18	-1.0	0.76	0.75
Res Hmstd: Ex-Hi Val	366,100	366,200	0.0	2,911	2,894	-16	-0.6	0.80	0.79
Apartment	300,000	300,000	0.0	2,893	2,898	5	0.2	0.96	0.97
Seas Rec: Lo Val	75,000	75,000	0.0	522	523	1	0.2	0.70	0.70
Seas Rec: Hi Val	200,000	200,000	0.0	1,484	1,487	3	0.2	0.74	0.74
Comm/Ind: Lo Val	150,000	150,000	0.0	1,941	1,944	3	0.2	1.29	1.30
Comm/Ind: Mid Val	300,000	300,000	0.0	5,123	5,130	7	0.1	1.71	1.71
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	19,972	19,999	27	0.1	2.00	2.00

NORTH CENTRAL CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,520,770	6,520,770	0	0	63,560	63,254	-306	-0.5	0.97	0.97
Res Non-Hmstd	1,351,371	1,351,371	0	0	15,664	15,712	48	0.3	1.16	1.16
Apartments	492,304	492,304	0	0	7,376	7,400	25	0.3	1.50	1.50
Low-income Apts	120,570	120,570	0	0	1,201	1,205	5	0.4	1.00	1.00
Seasonal Rec'l	3,659,733	3,659,733	0	0	28,897	28,935	38	0.1	0.79	0.79
Com/Ind: Lo tier	569,291	569,291	0	0	10,049	10,085	36	0.4	1.77	1.77
Com/Ind: Hi tier	1,321,406	1,321,406	0	0	38,995	39,095	100	0.3	2.95	2.96
Publ U: Elec Gen	3,065	3,065	0	0	85	85	0	0.5	2.77	2.79
Publ U: Other	152,614	152,614	0	0	4,602	4,615	13	0.3	3.02	3.02
Ag HGA	39,558	39,558	0	0	392	390	-3	-0.7	0.99	0.99
Ag Hmstd Land	59,596	59,596	0	0	232	233	2	0.7	0.39	0.39
Ag Non-Hmstd	119,389	119,389	0	0	838	840	2	0.3	0.70	0.70
Miscellaneous	18,789	18,789	0	0	347	348	1	0.3	1.85	1.85
Total	14,428,456	14,428,456	0	0	172,238	172,197	-39	0.0	1.19	1.19

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	162,202	161,757	-445	-0.3
(-) TIF Tax Capacity	2,443	2,443	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	159,759	159,314	-445	-0.3
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	31.93	32.00	0.000	0.000
City/Town	42.40	42.52	0.000	0.000
School District	15.24	15.28	10.349	10.349
Special District	0.77	0.77	0.000	0.000
Total	90.35	90.57	10.349	10.349

4. 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	91,000	91,000	0	654	624	-30	-4.5	0.72	0.69
Res Hmstd: AvgVal	136,300	136,300	0	1,147	1,118	-29	-2.5	0.84	0.82
Res Hmstd: Hi Val	181,700	181,700	0	1,641	1,613	-28	-1.7	0.90	0.89
Res Hmstd: Ex-Hi Val	272,600	272,600	0	2,630	2,605	-25	-1.0	0.96	0.96
Apartment	300,000	300,000	0	3,699	3,707	8	0.2	1.23	1.24
Seas Rec: Lo Val	75,000	75,000	0	715	716	2	0.2	0.95	0.95
Seas Rec: Hi Val	200,000	200,000	0	1,997	2,002	4	0.2	1.00	1.00
Comm/Ind: Lo Val	150,000	150,000	0	2,440	2,445	5	0.2	1.63	1.63
Comm/Ind: Mid Val	300,000	300,000	0	6,313	6,325	12	0.2	2.10	2.11
Comm/Ind: Hi Val	1,000,000	1,000,000	0	24,388	24,430	43	0.2	2.44	2.44

NORTH CENTRAL TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,774,735	11,776,195	1,460	0	82,988	82,770	-219	-0.3	0.70	0.70
Res Non-Hmstd	1,552,164	1,552,164	0	0	12,063	12,091	29	0.2	0.78	0.78
Apartments	41,807	41,807	0	0	400	401	1	0.2	0.96	0.96
Low-income Apts	236	236	0	0	2	2	0	0.2	0.81	0.81
Seasonal Rec'l	10,414,550	10,414,550	0	0	68,042	68,163	121	0.2	0.65	0.65
Com/Ind: Lo tier	250,208	250,208	0	0	2,693	2,700	7	0.3	1.08	1.08
Com/Ind: Hi tier	427,921	427,921	0	0	8,712	8,727	14	0.2	2.04	2.04
Publ U: Elec Gen	19,959	19,959	0	0	265	266	1	0.2	1.33	1.33
Publ U: Other	1,888,827	1,888,827	0	0	37,160	37,216	56	0.2	1.97	1.97
Ag HGA	1,748,670	1,749,134	464	0	14,029	13,939	-90	-0.6	0.80	0.80
Ag Hmstd Land	3,783,238	3,783,238	0	0	10,888	10,938	50	0.5	0.29	0.29
Ag Non-Hmstd	3,395,518	3,395,518	0	0	20,448	20,509	61	0.3	0.60	0.60
Miscellaneous	32,575	32,575	0	0	529	530	1	0.1	1.62	1.63
Total	35,330,408	35,332,332	1,924	0	258,219	258,252	32	0.0	0.73	0.73

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	356,218	355,439	-779	-0.2
(-) TIF Tax Capacity	66	66	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	356,152	355,373	-779	-0.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	35.38	35.47	0.000	0.000
City/Town	10.23	10.26	0.000	0.000
School District	15.34	15.38	11.015	11.015
Special District	0.87	0.87	0.000	0.000
Total	61.83	61.97	11.015	11.015

4. 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	110,900	111,000	0.1	639	620	-19	-3.0	0.58	0.56
Res Hmstd: AvgVal	166,300	166,400	0.1	1,074	1,055	-18	-1.7	0.65	0.63
Res Hmstd: Hi Val	221,700	221,800	0.0	1,508	1,491	-17	-1.2	0.68	0.67
Res Hmstd: Ex-Hi Val	332,600	332,700	0.0	2,378	2,362	-16	-0.7	0.71	0.71
Apartment	300,000	300,000	0.0	2,649	2,654	6	0.2	0.88	0.88
Seas Rec: Lo Val	75,000	75,000	0.0	501	502	1	0.2	0.67	0.67
Seas Rec: Hi Val	200,000	200,000	0.0	1,427	1,430	3	0.2	0.71	0.72
Comm/Ind: Lo Val	150,000	150,000	0.0	1,808	1,811	3	0.2	1.21	1.21
Comm/Ind: Mid Val	300,000	300,000	0.0	4,836	4,843	8	0.2	1.61	1.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	18,964	18,992	28	0.2	1.90	1.90

TACONITE CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,724,401	3,724,401	0	0	38,415	38,110	-306	-0.8	1.03	1.02
Res Non-Hmstd	730,533	730,533	0	0	11,281	11,332	52	0.5	1.54	1.55
Apartments	175,519	175,519	0	0	3,202	3,216	14	0.4	1.82	1.83
Low-income Apts	57,886	57,886	0	0	666	669	3	0.5	1.15	1.16
Seasonal Rec'l	498,274	498,274	0	0	5,361	5,373	13	0.2	1.08	1.08
Com/Ind: Lo tier	297,936	297,936	0	0	6,918	6,942	24	0.3	2.32	2.33
Com/Ind: Hi tier	579,498	579,498	0	0	21,148	21,203	55	0.3	3.65	3.66
Publ U: Elec Gen	306,765	306,765	0	0	7,290	7,304	14	0.2	2.38	2.38
Publ U: Other	327,987	327,987	0	0	11,119	11,144	24	0.2	3.39	3.40
Ag HGA	11,469	11,469	0	0	126	125	-1	-0.7	1.10	1.09
Ag Hmstd Land	10,260	10,260	0	0	42	42	0	0.7	0.41	0.41
Ag Non-Hmstd	189,539	189,539	0	0	2,479	2,491	12	0.5	1.31	1.31
Miscellaneous	15,889	15,889	0	0	521	523	2	0.4	3.28	3.29
Total	6,925,956	6,925,956	0	0	108,568	108,474	-94	-0.1	1.57	1.57

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	78,464	78,117	-347	-0.4
(-) TIF Tax Capacity	1,140	1,140	0	0.0
(-) FD Contrib Tax Cap	5,524	5,524	0	0.0
(=) Taxable Tax Capacity	71,801	71,454	-347	-0.5
FD Distrib Tax Cap	6,310	6,310	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.44	47.56	0.000	0.000
City/Town	66.23	66.55	0.000	0.000
School District	14.64	14.69	8.728	8.726
Special District	1.26	1.26	0.000	0.000
Total	129.57	130.07	8.728	8.726

4. 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	61,200	61,200	0	214	216	2	0.8	0.35	0.35
Res Hmstd: AvgVal	91,700	91,700	0	577	536	-42	-7.2	0.63	0.58
Res Hmstd: Hi Val	122,300	122,300	0	1,036	997	-40	-3.8	0.85	0.82
Res Hmstd: Ex-Hi Val	183,400	183,400	0	1,953	1,916	-37	-1.9	1.06	1.04
Apartment	300,000	300,000	0	5,121	5,139	19	0.4	1.71	1.71
Seas Rec: Lo Val	75,000	75,000	0	1,009	1,012	4	0.4	1.35	1.35
Seas Rec: Hi Val	200,000	200,000	0	2,782	2,792	10	0.4	1.39	1.40
Comm/Ind: Lo Val	150,000	150,000	0	3,472	3,481	9	0.3	2.31	2.32
Comm/Ind: Mid Val	300,000	300,000	0	8,729	8,750	21	0.2	2.91	2.92
Comm/Ind: Hi Val	1,000,000	1,000,000	0	33,261	33,338	77	0.2	3.33	3.33

TACONITE TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,511,854	7,514,180	2,326	0	51,163	51,001	-161	-0.3	0.68	0.68
Res Non-Hmstd	1,382,260	1,382,260	0	0	12,100	12,128	27	0.2	0.88	0.88
Apartments	19,407	19,407	0	0	199	199	0	0.2	1.03	1.03
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	7,531,900	7,531,900	0	0	62,278	62,415	137	0.2	0.83	0.83
Com/Ind: Lo tier	114,468	114,468	0	0	1,760	1,762	3	0.2	1.54	1.54
Com/Ind: Hi tier	399,815	399,815	0	0	11,064	11,078	15	0.1	2.77	2.77
Publ U: Elec Gen	2,485	2,485	0	0	51	51	0	0.1	2.04	2.04
Publ U: Other	825,276	825,276	0	0	20,447	20,483	36	0.2	2.48	2.48
Ag HGA	272,902	272,935	34	0	1,504	1,490	-14	-1.0	0.55	0.55
Ag Hmstd Land	387,103	387,103	0	0	713	716	2	0.3	0.18	0.18
Ag Non-Hmstd	2,222,970	2,222,970	0	0	16,068	16,113	46	0.3	0.72	0.72
Miscellaneous	15,971	15,971	0	0	346	347	0	0.1	2.17	2.17
Total	20,686,411	20,688,770	2,360	0	177,693	177,783	91	0.1	0.86	0.86

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	216,528	216,123	-405	-0.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	3,721	3,721	0	0.0
(=) Taxable Tax Capacity	212,807	212,402	-405	-0.2
FD Distrib Tax Cap	1,843	1,843	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	48.01	48.14	0.000	0.00
City/Town	11.21	11.23	0.000	0.00
School District	11.99	12.02	8.111	8.11
Special District	2.76	2.76	0.000	0.00
Total	73.97	74.15	8.111	8.11

4. 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	109,900	110,000	0.1	410	387	-23	-5.6	0.37	0.35
Res Hmstd: AvgVal	164,700	164,800	0.1	896	874	-22	-2.4	0.54	0.53
Res Hmstd: Hi Val	219,600	219,700	0.0	1,383	1,363	-21	-1.5	0.63	0.62
Res Hmstd: Ex-Hi Val	329,400	329,600	0.1	2,358	2,340	-18	-0.7	0.72	0.71
Apartment	300,000	300,000	0.0	3,017	3,024	7	0.2	1.01	1.01
Seas Rec: Lo Val	75,000	75,000	0.0	592	593	1	0.2	0.79	0.79
Seas Rec: Hi Val	200,000	200,000	0.0	1,670	1,673	4	0.2	0.84	0.84
Comm/Ind: Lo Val	150,000	150,000	0.0	2,341	2,344	4	0.2	1.56	1.56
Comm/Ind: Mid Val	300,000	300,000	0.0	6,093	6,101	8	0.1	2.03	2.03
Comm/Ind: Hi Val	1,000,000	1,000,000	0.0	23,602	23,633	31	0.1	2.36	2.36

DULUTH AREA

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,994,837	7,994,837	0	0	106,899	106,560	-338	-0.3	1.34	1.33
Res Non-Hmstd	1,941,332	1,941,332	0	0	29,662	29,762	99	0.3	1.53	1.53
Apartments	812,497	812,497	0	0	14,885	14,935	50	0.3	1.83	1.84
Low-income Apts	139,078	139,078	0	0	1,570	1,575	5	0.3	1.13	1.13
Seasonal Rec'l	203,290	203,290	0	0	2,348	2,356	8	0.3	1.16	1.16
Com/Ind: Lo tier	261,843	261,843	0	0	5,574	5,593	19	0.3	2.13	2.14
Com/Ind: Hi tier	1,754,188	1,754,188	0	0	61,186	61,357	171	0.3	3.49	3.50
Publ U: Elec Gen	30,707	30,707	0	0	877	880	3	0.3	2.86	2.87
Publ U: Other	149,880	149,880	0	0	4,972	4,985	14	0.3	3.32	3.33
Ag HGA	16,682	16,682	0	0	189	188	-1	-0.4	1.13	1.13
Ag Hmstd Land	13,161	13,161	0	0	35	36	0	0.7	0.27	0.27
Ag Non-Hmstd	150,432	150,432	0	0	1,380	1,385	5	0.4	0.92	0.92
Miscellaneous	74,286	74,286	0	0	2,039	2,045	6	0.3	2.75	2.75
Total	13,542,213	13,542,213	0	0	231,616	231,657	41	0.0	1.71	1.71

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	154,484	153,950	-534	-0.3
(-) TIF Tax Capacity	4,391	4,391	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	150,093	149,559	-534	-0.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	61.34	61.57	0.000	0.000
City/Town	37.07	37.20	2.043	2.043
School District	25.35	25.44	12.177	12.177
Special District	5.52	5.54	0.000	0.000
Total	129.28	129.75	14.220	14.220

4. 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	118,800	118,800	0	1,362	1,321	-40	-2.9	1.15	1.11
Res Hmstd: AvgVal	178,000	178,000	0	2,280	2,243	-37	-1.6	1.28	1.26
Res Hmstd: Hi Val	237,300	237,300	0	3,200	3,166	-34	-1.1	1.35	1.33
Res Hmstd: Ex-Hi Val	356,000	356,000	0	5,041	5,013	-28	-0.6	1.42	1.41
Apartment	300,000	300,000	0	5,275	5,292	18	0.3	1.76	1.76
Comm/Ind: Lo Val	150,000	150,000	0	3,374	3,385	11	0.3	2.25	2.26
Comm/Ind: Mid Val	300,000	300,000	0	8,473	8,498	25	0.3	2.82	2.83
Comm/Ind: Hi Val	1,000,000	1,000,000	0	32,268	32,360	92	0.3	3.23	3.24

EAST CENTRAL CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,325,806	7,325,806	0	0	96,034	95,727	-307	-0.3	1.31	1.31
Res Non-Hmstd	965,286	965,286	0	0	14,213	14,266	54	0.4	1.47	1.48
Apartments	365,997	365,997	0	0	6,506	6,532	25	0.4	1.78	1.78
Low-income Apts	138,800	138,800	0	0	1,549	1,555	6	0.4	1.12	1.12
Seasonal Rec'l	154,089	154,089	0	0	2,087	2,094	7	0.3	1.35	1.36
Com/Ind: Lo tier	358,686	358,686	0	0	7,652	7,683	31	0.4	2.13	2.14
Com/Ind: Hi tier	866,391	866,391	0	0	29,469	29,561	92	0.3	3.40	3.41
Publ U: Elec Gen	2,546	2,546	0	0	72	72	0	0.4	2.83	2.84
Publ U: Other	137,767	137,767	0	0	4,578	4,593	14	0.3	3.32	3.33
Ag HGA	106,013	106,013	0	0	1,260	1,257	-3	-0.2	1.19	1.19
Ag Hmstd Land	110,418	110,418	0	0	408	410	2	0.5	0.37	0.37
Ag Non-Hmstd	106,226	106,226	0	0	1,106	1,110	4	0.4	1.04	1.05
Miscellaneous	33,271	33,271	0	0	558	560	2	0.4	1.68	1.68
Total	10,671,296	10,671,296	0	0	165,492	165,420	-73	0.0	1.55	1.55

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	114,359	113,853	-506	-0.4
(-) TIF Tax Capacity	1,419	1,419	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	112,939	112,434	-505	-0.4
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	55.85	56.05	0.039	0.039
City/Town	45.39	45.59	0.000	0.000
School District	22.52	22.60	12.984	12.984
Special District	3.61	3.63	0.000	0.000
Total	127.37	127.87	13.024	13.024

4. 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	115,000	115,000	0	1,272	1,233	-39	-3.1	1.11	1.07
Res Hmstd: AvgVal	172,400	172,400	0	2,144	2,107	-36	-1.7	1.24	1.22
Res Hmstd: Hi Val	229,800	229,800	0	3,015	2,982	-33	-1.1	1.31	1.30
Res Hmstd: Ex-Hi Val	344,800	344,800	0	4,762	4,735	-27	-0.6	1.38	1.37
Apartment	300,000	300,000	0	5,167	5,186	19	0.4	1.72	1.73
Comm/Ind: Lo Val	150,000	150,000	0	3,313	3,324	11	0.3	2.21	2.22
Comm/Ind: Mid Val	300,000	300,000	0	8,337	8,363	26	0.3	2.78	2.79
Comm/Ind: Hi Val	1,000,000	1,000,000	0	31,781	31,878	97	0.3	3.18	3.19

EAST CENTRAL TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,793,972	9,793,972	0	0	98,517	98,369	-148	-0.2	1.01	1.00
Res Non-Hmstd	1,331,654	1,331,654	0	0	14,197	14,243	47	0.3	1.07	1.07
Apartments	10,369	10,369	0	0	142	143	0	0.3	1.37	1.38
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,722,991	2,722,991	0	0	24,434	24,505	71	0.3	0.90	0.90
Com/Ind: Lo tier	130,492	130,492	0	0	1,934	1,940	7	0.4	1.48	1.49
Com/Ind: Hi tier	168,702	168,702	0	0	4,357	4,368	11	0.3	2.58	2.59
Publ U: Elec Gen	21,192	21,192	0	0	447	448	2	0.4	2.11	2.12
Publ U: Other	756,538	756,538	0	0	18,793	18,838	45	0.2	2.48	2.49
Ag HGA	1,706,235	1,706,235	0	0	16,706	16,649	-57	-0.3	0.98	0.98
Ag Hmstd Land	1,786,173	1,786,173	0	0	4,761	4,790	29	0.6	0.27	0.27
Ag Non-Hmstd	1,873,300	1,873,300	0	0	14,552	14,606	54	0.4	0.78	0.78
Miscellaneous	9,752	9,752	0	0	102	103	0	0.3	1.05	1.05
Total	20,311,370	20,311,370	0	0	198,942	199,002	61	0.0	0.98	0.98

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	198,852	198,225	-627	-0.3
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	198,852	198,225	-627	-0.3
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	55.38	55.58	0.101	0.101
City/Town	14.19	14.23	0.000	0.000
School District	18.85	18.92	12.753	12.753
Special District	1.03	1.04	0.000	0.000
Total	89.45	89.77	12.854	12.854

4. 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	119,600	119,600	0	987	959	-28	-2.8	0.83	0.80
Res Hmstd: AvgVal	179,200	179,200	0	1,644	1,619	-26	-1.6	0.92	0.90
Res Hmstd: Hi Val	238,900	238,900	0	2,303	2,280	-24	-1.0	0.96	0.95
Res Hmstd: Ex-Hi Val	358,400	358,400	0	3,622	3,602	-20	-0.5	1.01	1.01
Apartment	300,000	300,000	0	3,740	3,752	12	0.3	1.25	1.25
Seas Rec: Lo Val	75,000	75,000	0	708	710	2	0.3	0.94	0.95
Seas Rec: Hi Val	200,000	200,000	0	1,979	1,986	6	0.3	0.99	0.99
Comm/Ind: Lo Val	150,000	150,000	0	2,457	2,464	7	0.3	1.64	1.64
Comm/Ind: Mid Val	300,000	300,000	0	6,341	6,358	17	0.3	2.11	2.12
Comm/Ind: Hi Val	1,000,000	1,000,000	0	24,465	24,526	61	0.3	2.45	2.45

CENTRAL MINN CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,471,780	23,471,780	0	0	284,370	283,575	-795	-0.3	1.21	1.21
Res Non-Hmstd	2,814,865	2,814,865	0	0	37,041	37,152	111	0.3	1.32	1.32
Apartments	1,833,726	1,833,726	0	0	29,646	29,743	97	0.3	1.62	1.62
Low-income Apts	355,956	355,956	0	0	3,369	3,379	10	0.3	0.95	0.95
Seasonal Rec'l	172,075	172,075	0	0	2,210	2,217	7	0.3	1.28	1.29
Com/Ind: Lo tier	797,309	797,309	0	0	15,052	15,102	50	0.3	1.89	1.89
Com/Ind: Hi tier	4,075,583	4,075,583	0	0	127,621	127,944	323	0.3	3.13	3.14
Publ U: Elec Gen	1,278,470	1,278,470	0	0	26,089	26,139	50	0.2	2.04	2.04
Publ U: Other	712,050	712,050	0	0	20,609	20,648	40	0.2	2.89	2.90
Ag HGA	138,729	138,729	0	0	1,566	1,562	-3	-0.2	1.13	1.13
Ag Hmstd Land	226,688	226,688	0	0	902	906	4	0.4	0.40	0.40
Ag Non-Hmstd	244,313	244,313	0	0	2,278	2,285	7	0.3	0.93	0.94
Miscellaneous	71,942	71,942	0	0	1,149	1,153	3	0.3	1.60	1.60
Total	36,193,486	36,193,486	0	0	551,902	551,805	-96	0.0	1.52	1.52

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	418,527	417,068	-1,459	-0.3
(-) TIF Tax Capacity	7,317	7,317	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	411,210	409,751	-1,459	-0.4
FD Dstrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.15	40.27	0.000	0.000
City/Town	43.04	43.19	0.679	0.679
School District	24.17	24.25	17.105	17.105
Special District	1.84	1.84	0.147	0.147
Total	109.19	109.55	17.931	17.931

4. 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	138,100	138,100	0	1,485	1,451	-34	-2.3	1.08	1.05
Res Hmstd: AvgVal	207,000	207,000	0	2,428	2,397	-31	-1.3	1.17	1.16
Res Hmstd: Hi Val	276,000	276,000	0	3,373	3,345	-28	-0.8	1.22	1.21
Res Hmstd: Ex-Hi Val	414,000	414,000	0	5,263	5,240	-23	-0.4	1.27	1.27
Apartment	300,000	300,000	0	4,633	4,646	13	0.3	1.54	1.55
Comm/Ind: Lo Val	150,000	150,000	0	2,978	2,986	8	0.3	1.99	1.99
Comm/Ind: Mid Val	300,000	300,000	0	7,530	7,549	19	0.3	2.51	2.52
Comm/Ind: Hi Val	1,000,000	1,000,000	0	28,773	28,842	69	0.2	2.88	2.88

CENTRAL MINN TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,656,311	13,656,311	0	0	128,599	128,551	-48	0.0	0.94	0.94
Res Non-Hmstd	1,223,889	1,223,889	0	0	12,085	12,116	31	0.3	0.99	0.99
Apartments	4,973	4,973	0	0	58	58	0	0.3	1.16	1.16
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,761,505	1,761,505	0	0	15,045	15,082	37	0.2	0.85	0.86
Com/Ind: Lo tier	181,095	181,095	0	0	2,444	2,451	7	0.3	1.35	1.35
Com/Ind: Hi tier	365,692	365,692	0	0	8,873	8,891	19	0.2	2.43	2.43
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	513,461	513,461	0	0	12,458	12,483	25	0.2	2.43	2.43
Ag HGA	1,789,645	1,789,645	0	0	16,276	16,223	-53	-0.3	0.91	0.91
Ag Hmstd Land	4,068,454	4,068,454	0	0	12,350	12,399	49	0.4	0.30	0.30
Ag Non-Hmstd	1,593,755	1,593,755	0	0	10,670	10,703	33	0.3	0.67	0.67
Miscellaneous	8,023	8,023	0	0	85	86	0	0.3	1.06	1.07
Total	25,166,803	25,166,803	0	0	218,943	219,043	100	0.0	0.87	0.87

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	241,127	240,541	-586	-0.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	241,127	240,541	-586	-0.2
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.55	40.68	0.000	0.000
City/Town	15.55	15.59	0.000	0.000
School District	21.77	21.84	16.571	16.571
Special District	0.38	0.38	0.000	0.000
Total	78.25	78.49	16.571	16.571

4. 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	163,100	163,100	0	1,370	1,346	-24	-1.7	0.84	0.83
Res Hmstd: AvgVal	244,400	244,400	0	2,198	2,177	-21	-1.0	0.90	0.89
Res Hmstd: Hi Val	325,800	325,800	0	3,027	3,008	-19	-0.6	0.93	0.92
Res Hmstd: Ex-Hi Val	488,800	488,800	0	4,635	4,647	12	0.2	0.95	0.95
Apartment	300,000	300,000	0	3,432	3,441	9	0.3	1.14	1.15
Seas Rec: Lo Val	75,000	75,000	0	624	626	2	0.3	0.83	0.83
Seas Rec: Hi Val	200,000	200,000	0	1,755	1,760	5	0.3	0.88	0.88
Comm/Ind: Lo Val	150,000	150,000	0	2,261	2,266	5	0.2	1.51	1.51
Comm/Ind: Mid Val	300,000	300,000	0	5,865	5,877	12	0.2	1.96	1.96
Comm/Ind: Hi Val	1,000,000	1,000,000	0	22,681	22,727	46	0.2	2.27	2.27

SOUTHWEST CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,259,556	8,259,556	0	0	110,499	109,820	-679	-0.6	1.34	1.33
Res Non-Hmstd	1,211,792	1,211,792	0	0	19,164	19,242	78	0.4	1.58	1.59
Apartments	534,004	534,004	0	0	9,764	9,804	40	0.4	1.83	1.84
Low-income Apts	138,610	138,610	0	0	1,502	1,508	6	0.4	1.08	1.09
Seasonal Rec'l	80,760	80,760	0	0	1,285	1,289	4	0.3	1.59	1.60
Com/Ind: Lo tier	709,845	709,845	0	0	15,837	15,905	68	0.4	2.23	2.24
Com/Ind: Hi tier	1,932,138	1,932,138	0	0	66,608	66,820	212	0.3	3.45	3.46
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,833	172,833	0	0	6,224	6,245	20	0.3	3.60	3.61
Ag HGA	24,431	24,431	0	0	335	334	-2	-0.5	1.37	1.37
Ag Hmstd Land	154,987	154,987	0	0	1,190	1,196	6	0.5	0.77	0.77
Ag Non-Hmstd	170,669	170,669	0	0	2,112	2,121	10	0.5	1.24	1.24
Miscellaneous	20,433	20,433	0	0	460	461	2	0.4	2.25	2.26
Total	13,410,058	13,410,058	0	0	234,980	234,745	-235	-0.1	1.75	1.75

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	147,824	146,987	-837	-0.6
(-) TIF Tax Capacity	3,492	3,492	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	144,333	143,495	-838	-0.6
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.68	39.79	0.000	0.000
City/Town	73.76	74.19	0.064	0.064
School District	17.84	17.90	19.417	19.417
Special District	1.39	1.40	0.000	0.000
Total	132.68	133.28	19.481	19.481

4. 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	72,900	72,900	0	722	725	3	0.4	0.99	0.99
Res Hmstd: AvgVal	109,300	109,300	0	1,300	1,259	-41	-3.1	1.19	1.15
Res Hmstd: Hi Val	145,700	145,700	0	1,897	1,858	-38	-2.0	1.30	1.28
Res Hmstd: Ex-Hi Val	218,600	218,600	0	3,093	3,059	-34	-1.1	1.41	1.40
Apartment	300,000	300,000	0	5,560	5,582	22	0.4	1.85	1.86
Comm/Ind: Lo Val	150,000	150,000	0	3,529	3,543	13	0.4	2.35	2.36
Comm/Ind: Mid Val	300,000	300,000	0	8,809	8,841	31	0.4	2.94	2.95
Comm/Ind: Hi Val	1,000,000	1,000,000	0	33,450	33,565	115	0.3	3.35	3.36

SOUTHWEST TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,843,223	5,843,223	0	0	51,711	51,572	-139	-0.3	0.88	0.88
Res Non-Hmstd	814,678	814,678	0	0	7,487	7,501	14	0.2	0.92	0.92
Apartments	9,346	9,346	0	0	104	104	0	0.1	1.12	1.12
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,255,640	1,255,640	0	0	10,368	10,392	25	0.2	0.83	0.83
Com/Ind: Lo tier	193,759	193,759	0	0	2,362	2,367	5	0.2	1.22	1.22
Com/Ind: Hi tier	551,739	551,739	0	0	12,097	12,114	16	0.1	2.19	2.20
Publ U: Elec Gen	8,572	8,572	0	0	116	116	0	0.2	1.35	1.35
Publ U: Other	1,096,144	1,096,144	0	0	22,564	22,590	25	0.1	2.06	2.06
Ag HGA	2,315,537	2,315,537	0	0	18,307	18,197	-109	-0.6	0.79	0.79
Ag Hmstd Land	28,050,324	28,050,324	0	0	90,779	90,964	186	0.2	0.32	0.32
Ag Non-Hmstd	19,070,997	19,070,997	0	0	95,015	95,192	177	0.2	0.50	0.50
Miscellaneous	4,587	4,587	0	0	90	90	0	0.2	1.97	1.97
Total	59,214,546	59,214,546	0	0	311,000	311,199	200	0.1	0.53	0.53

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	516,721	516,123	-598	-0.1
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	516,721	516,123	-598	-0.1
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.13	37.21	0.000	0.000
City/Town	6.99	7.00	0.000	0.000
School District	14.33	14.36	22.618	22.618
Special District	0.97	0.97	0.000	0.000
Total	59.42	59.54	22.618	22.618

4. 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	108,500	108,500	0	727	707	-19	-2.7	0.67	0.65
Res Hmstd: AvgVal	162,700	162,700	0	1,200	1,182	-19	-1.6	0.74	0.73
Res Hmstd: Hi Val	216,800	216,800	0	1,673	1,655	-18	-1.1	0.77	0.76
Res Hmstd: Ex-Hi Val	325,300	325,300	0	2,621	2,605	-17	-0.6	0.81	0.80
Apartment	300,000	300,000	0	2,907	2,911	4	0.2	0.97	0.97
Comm/Ind: Lo Val	150,000	150,000	0	1,928	1,931	3	0.1	1.29	1.29
Comm/Ind: Mid Val	300,000	300,000	0	5,057	5,063	6	0.1	1.69	1.69
Comm/Ind: Hi Val	1,000,000	1,000,000	0	19,660	19,683	23	0.1	1.97	1.97

SOUTH CENTRAL CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,653,374	9,653,374	0	0	124,667	124,084	-583	-0.5	1.29	1.29
Res Non-Hmstd	1,427,201	1,427,201	0	0	20,878	20,954	75	0.4	1.46	1.47
Apartments	954,761	954,761	0	0	14,999	15,047	48	0.3	1.57	1.58
Low-income Apts	141,609	141,609	0	0	1,425	1,430	5	0.4	1.01	1.01
Seasonal Rec'l	92,920	92,920	0	0	1,286	1,290	4	0.3	1.38	1.39
Com/Ind: Lo tier	548,685	548,685	0	0	11,721	11,770	49	0.4	2.14	2.15
Com/Ind: Hi tier	2,035,794	2,035,794	0	0	64,894	65,072	178	0.3	3.19	3.20
Publ U: Elec Gen	20,737	20,737	0	0	449	450	1	0.2	2.16	2.17
Publ U: Other	140,994	140,994	0	0	4,634	4,648	14	0.3	3.29	3.30
Ag HGA	16,084	16,084	0	0	234	233	-1	-0.5	1.46	1.45
Ag Hmstd Land	70,909	70,909	0	0	637	640	3	0.4	0.90	0.90
Ag Non-Hmstd	110,314	110,314	0	0	1,359	1,365	6	0.4	1.23	1.24
Miscellaneous	36,886	36,886	0	0	557	559	2	0.3	1.51	1.51
Total	15,250,268	15,250,268	0	0	247,740	247,542	-199	-0.1	1.62	1.62

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	170,593	169,784	-809	-0.5
(-) TIF Tax Capacity	3,853	3,853	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	166,740	165,930	-810	-0.5
FD Dstrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.56	42.67	0.000	0.000
City/Town	59.60	59.89	0.135	0.135
School District	19.85	19.91	16.564	16.564
Special District	0.32	0.32	0.000	0.000
Total	122.33	122.79	16.699	16.699

4. 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	99,300	99,300	0	1,034	996	-39	-3.8	1.04	1.00
Res Hmstd: AvgVal	148,900	148,900	0	1,778	1,742	-36	-2.0	1.19	1.17
Res Hmstd: Hi Val	198,400	198,400	0	2,521	2,487	-34	-1.3	1.27	1.25
Res Hmstd: Ex-Hi Val	297,700	297,700	0	4,011	3,982	-29	-0.7	1.35	1.34
Apartment	300,000	300,000	0	5,088	5,106	17	0.3	1.70	1.70
Comm/Ind: Lo Val	150,000	150,000	0	3,255	3,265	10	0.3	2.17	2.18
Comm/Ind: Mid Val	300,000	300,000	0	8,182	8,207	24	0.3	2.73	2.74
Comm/Ind: Hi Val	1,000,000	1,000,000	0	31,178	31,268	90	0.3	3.12	3.13

SOUTH CENTRAL TOWNS

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,793,042	4,793,042	0	0	43,579	43,507	-73	-0.2	0.91	0.91
Res Non-Hmstd	661,629	661,629	0	0	6,303	6,316	13	0.2	0.95	0.95
Apartments	10,514	10,514	0	0	127	127	0	0.2	1.21	1.21
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	390,064	390,064	0	0	3,463	3,471	8	0.2	0.89	0.89
Com/Ind: Lo tier	103,727	103,727	0	0	1,316	1,319	3	0.2	1.27	1.27
Com/Ind: Hi tier	304,626	304,626	0	0	6,945	6,957	12	0.2	2.28	2.28
Publ U: Elec Gen	11,918	11,918	0	0	144	144	0	0.2	1.21	1.21
Publ U: Other	770,535	770,535	0	0	16,814	16,837	23	0.1	2.18	2.19
Ag HGA	1,559,735	1,559,735	0	0	13,262	13,201	-61	-0.5	0.85	0.85
Ag Hmstd Land	13,563,523	13,563,523	0	0	51,017	51,152	135	0.3	0.38	0.38
Ag Non-Hmstd	8,533,979	8,533,979	0	0	49,995	50,115	119	0.2	0.59	0.59
Miscellaneous	584	584	0	0	9	9	0	0.2	1.50	1.50
Total	30,703,876	30,703,876	0	0	192,974	193,155	179	0.1	0.63	0.63

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	271,059	270,702	-357	-0.1
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	271,059	270,702	-357	-0.1
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.66	43.78	0.000	0.000
City/Town	8.16	8.17	0.000	0.000
School District	16.69	16.74	18.742	18.742
Special District	0.30	0.30	0.000	0.000
Total	68.82	68.99	18.742	18.742

4. 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	136,200	136,200	0	1,021	999	-22	-2.1	0.75	0.73
Res Hmstd: AvgVal	204,200	204,200	0	1,658	1,638	-21	-1.2	0.81	0.80
Res Hmstd: Hi Val	272,100	272,100	0	2,295	2,276	-19	-0.8	0.84	0.84
Res Hmstd: Ex-Hi Val	408,300	408,300	0	3,572	3,555	-17	-0.5	0.87	0.87
Apartment	300,000	300,000	0	3,143	3,149	6	0.2	1.05	1.05
Comm/Ind: Lo Val	150,000	150,000	0	2,081	2,085	4	0.2	1.39	1.39
Comm/Ind: Mid Val	300,000	300,000	0	5,435	5,444	9	0.2	1.81	1.81
Comm/Ind: Hi Val	1,000,000	1,000,000	0	21,083	21,116	33	0.2	2.11	2.11

OLMSTED COUNTY

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,624,793	13,624,793	0	0	166,021	165,643	-378	-0.2	1.22	1.22
Res Non-Hmstd	2,546,766	2,546,766	0	0	32,763	32,839	75	0.2	1.29	1.29
Apartments	1,610,878	1,610,878	0	0	25,004	25,063	59	0.2	1.55	1.56
Low-income Apts	360,499	360,499	0	0	3,102	3,109	7	0.2	0.86	0.86
Seasonal Rec'l	10,577	10,577	0	0	130	130	0	0.2	1.23	1.23
Com/Ind: Lo tier	357,077	357,077	0	0	6,517	6,534	16	0.3	1.83	1.83
Com/Ind: Hi tier	3,600,357	3,600,357	0	0	109,005	109,212	208	0.2	3.03	3.03
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	238,476	238,476	0	0	6,471	6,483	12	0.2	2.71	2.72
Ag HGA	484,023	484,023	0	0	4,677	4,668	-8	-0.2	0.97	0.96
Ag Hmstd Land	1,464,686	1,464,686	0	0	5,338	5,353	15	0.3	0.36	0.37
Ag Non-Hmstd	825,395	825,395	0	0	5,865	5,880	15	0.3	0.71	0.71
Miscellaneous	54,640	54,640	0	0	958	961	2	0.2	1.75	1.76
Total	25,178,167	25,178,167	0	0	365,851	365,875	23	0.0	1.45	1.45

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	286,814	286,104	-710	-0.2
(-) TIF Tax Capacity	9,552	9,552	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	277,261	276,552	-709	-0.3
FD Dstrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.09	43.20	0.000	0.000
City/Town	40.56	40.66	0.995	0.995
School District	20.09	20.15	16.740	16.740
Special District	1.65	1.65	0.000	0.000
Total	105.39	105.66	17.736	17.736

4. 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	162,900	162,900	0	1,768	1,735	-32	-1.8	1.09	1.07
Res Hmstd: AvgVal	244,200	244,200	0	2,846	2,816	-30	-1.1	1.17	1.15
Res Hmstd: Hi Val	325,600	325,600	0	3,925	3,898	-28	-0.7	1.21	1.20
Res Hmstd: Ex-Hi Val	488,400	488,400	0	6,013	6,027	13	0.2	1.23	1.23
Apartment	300,000	300,000	0	4,484	4,494	10	0.2	1.49	1.50
Comm/Ind: Lo Val	150,000	150,000	0	2,889	2,895	6	0.2	1.93	1.93
Comm/Ind: Mid Val	300,000	300,000	0	7,324	7,338	14	0.2	2.44	2.45
Comm/Ind: Hi Val	1,000,000	1,000,000	0	28,021	28,073	52	0.2	2.80	2.81

SOUTHEAST CITIES

- Rep23B1
- **Baseline:** Prelim Pay 2023
- **Alternative:** Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	16,134,572	16,134,572	0	0	208,441	207,616	-825	-0.4	1.29	1.29
Res Non-Hmstd	2,180,332	2,180,332	0	0	30,992	31,106	114	0.4	1.42	1.43
Apartments	937,094	937,094	0	0	15,296	15,352	56	0.4	1.63	1.64
Low-income Apts	240,598	240,598	0	0	2,496	2,504	9	0.4	1.04	1.04
Seasonal Rec'l	121,961	121,961	0	0	1,688	1,694	6	0.4	1.38	1.39
Com/Ind: Lo tier	840,744	840,744	0	0	16,737	16,804	67	0.4	1.99	2.00
Com/Ind: Hi tier	2,724,300	2,724,300	0	0	87,238	87,499	261	0.3	3.20	3.21
Publ U: Elec Gen	781,684	781,684	0	0	18,963	19,001	39	0.2	2.43	2.43
Publ U: Other	440,029	440,029	0	0	13,951	13,985	34	0.2	3.17	3.18
Ag HGA	46,486	46,486	0	0	562	560	-2	-0.4	1.21	1.20
Ag Hmstd Land	179,164	179,164	0	0	1,050	1,055	5	0.5	0.59	0.59
Ag Non-Hmstd	195,576	195,576	0	0	2,092	2,101	9	0.4	1.07	1.07
Miscellaneous	44,520	44,520	0	0	777	780	3	0.4	1.74	1.75
Total	24,867,060	24,867,060	0	0	400,283	400,057	-224	-0.1	1.61	1.61

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	280,791	279,469	-1,322	-0.5
(-) TIF Tax Capacity	5,858	5,858	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	274,932	273,611	-1,321	-0.5
FD Distrib Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.33	41.47	0.000	0.000
City/Town	56.00	56.27	0.000	0.000
School District	18.96	19.03	19.828	19.828
Special District	1.50	1.50	0.000	0.000
Total	117.79	118.27	19.828	19.828

4. 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	106,000	106,000	0	1,132	1,096	-37	-3.3	1.07	1.03
Res Hmstd: AvgVal	158,900	158,900	0	1,917	1,882	-34	-1.8	1.21	1.18
Res Hmstd: Hi Val	211,800	211,800	0	2,701	2,669	-31	-1.2	1.28	1.26
Res Hmstd: Ex-Hi Val	317,800	317,800	0	4,272	4,246	-26	-0.6	1.34	1.34
Apartment	300,000	300,000	0	5,012	5,030	18	0.4	1.67	1.68
Comm/Ind: Lo Val	150,000	150,000	0	3,200	3,210	11	0.3	2.13	2.14
Comm/Ind: Mid Val	300,000	300,000	0	8,038	8,063	25	0.3	2.68	2.69
Comm/Ind: Hi Val	1,000,000	1,000,000	0	30,618	30,710	92	0.3	3.06	3.07

SOUTHEAST TOWNS

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,412,919	7,412,919	0	0	67,130	67,038	-92	-0.1	0.91	0.90
Res Non-Hmstd	1,156,493	1,156,493	0	0	10,876	10,902	26	0.2	0.94	0.94
Apartments	6,550	6,550	0	0	71	71	0	0.3	1.08	1.09
Low-income Apts	0	0	0	0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	328,982	328,982	0	0	2,628	2,635	7	0.3	0.80	0.80
Com/Ind: Lo tier	151,212	151,212	0	0	1,966	1,972	5	0.3	1.30	1.30
Com/Ind: Hi tier	311,913	311,913	0	0	7,318	7,333	15	0.2	2.35	2.35
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	660,333	660,333	0	0	15,344	15,374	30	0.2	2.32	2.33
Ag HGA	2,536,511	2,536,511	0	0	22,554	22,466	-88	-0.4	0.89	0.89
Ag Hmstd Land	14,158,233	14,158,233	0	0	51,534	51,707	174	0.3	0.36	0.37
Ag Non-Hmstd	6,938,780	6,938,780	0	0	42,958	43,089	130	0.3	0.62	0.62
Miscellaneous	7,312	7,312	0	0	81	81	0	0.3	1.11	1.11
Total	33,669,238	33,669,238	0	0	222,460	222,668	207	0.1	0.66	0.66

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	290,914	290,371	-543	-0.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	290,914	290,371	-543	-0.2
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.46	42.60	0.000	0.000
City/Town	10.55	10.57	0.000	0.000
School District	18.22	18.28	20.932	20.932
Special District	0.41	0.42	0.000	0.000
Total	71.65	71.87	20.932	20.932

4. 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	137,400	137,400	0	1,094	1,072	-22	-2.0	0.80	0.78
Res Hmstd: AvgVal	205,900	205,900	0	1,772	1,752	-21	-1.2	0.86	0.85
Res Hmstd: Hi Val	274,500	274,500	0	2,452	2,433	-19	-0.8	0.89	0.89
Res Hmstd: Ex-Hi Val	411,800	411,800	0	3,811	3,796	-16	-0.4	0.93	0.92
Apartment	300,000	300,000	0	3,315	3,323	8	0.2	1.10	1.11
Comm/Ind: Lo Val	150,000	150,000	0	2,178	2,183	5	0.2	1.45	1.46
Comm/Ind: Mid Val	300,000	300,000	0	5,649	5,661	12	0.2	1.88	1.89
Comm/Ind: Hi Val	1,000,000	1,000,000	0	21,847	21,889	42	0.2	2.18	2.19

ANOKA COUNTY

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	36,790,547	36,790,547	0	0	355,415	355,012	-403	-0.1	0.97	0.96
Res Non-Hmstd	4,532,906	4,532,906	0	0	46,689	46,816	127	0.3	1.03	1.03
Apartments	2,138,791	2,138,791	0	0	27,006	27,086	79	0.3	1.26	1.27
Low-income Apts	604,563	604,563	0	0	3,617	3,628	11	0.3	0.60	0.60
Seasonal Rec'l	46,559	46,559	0	0	416	417	1	0.3	0.89	0.90
Com/Ind: Lo tier	507,414	507,414	0	0	8,540	8,554	14	0.2	1.68	1.69
Com/Ind: Hi tier	5,251,447	5,251,447	0	0	151,671	151,862	190	0.1	2.89	2.89
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	314,621	314,621	0	0	8,838	8,848	10	0.1	2.81	2.81
Ag HGA	178,954	178,954	0	0	1,615	1,615	-1	0.0	0.90	0.90
Ag Hmstd Land	117,461	117,461	0	0	285	286	1	0.5	0.24	0.24
Ag Non-Hmstd	156,166	156,166	0	0	1,102	1,105	3	0.3	0.71	0.71
Miscellaneous	196,125	196,125	0	0	2,657	2,662	5	0.2	1.35	1.36
Total	50,835,554	50,835,554	0	0	607,851	607,891	37	0.0	1.20	1.20

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	563,120	561,518	-1,602	-0.3
(-) TIF Tax Capacity	15,596	15,596	0	0.0
(-) FD Contrib Tax Cap	41,374	41,374	0	0.0
(=) Taxable Tax Capacity	506,149	504,548	-1,601	-0.3
FD Distrb Tax Cap	69,430	69,430	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	24.34	24.42	0.000	0.000
City/Town	34.75	34.86	0.100	0.100
School District	18.43	18.49	17.694	17.694
Special District	3.96	3.97	0.000	0.000
Total	81.49	81.75	17.794	17.794

4. 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	173,900	173,900	0	1,551	1,526	-24	-1.6	0.89	0.88
Res Hmstd: AvgVal	260,700	260,700	0	2,476	2,454	-22	-0.9	0.95	0.94
Res Hmstd: Hi Val	347,500	347,500	0	3,402	3,382	-19	-0.6	0.98	0.97
Res Hmstd: Ex-Hi Val	521,400	521,400	0	5,220	5,234	14	0.3	1.00	1.00
Apartment	300,000	300,000	0	3,590	3,599	10	0.3	1.20	1.20
Comm/Ind: Lo Val	150,000	150,000	0	2,759	2,762	4	0.1	1.84	1.84
Comm/Ind: Mid Val	300,000	300,000	0	7,019	7,028	9	0.1	2.34	2.34
Comm/Ind: Hi Val	1,000,000	1,000,000	0	26,903	26,935	32	0.1	2.69	2.69

WASHINGTON COUNTY

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	33,917,122	33,917,122	0	0	357,661	357,418	-242	-0.1	1.05	1.05
Res Non-Hmstd	5,151,781	5,151,781	0	0	55,580	55,672	91	0.2	1.08	1.08
Apartments	1,981,214	1,981,214	0	0	25,847	25,893	46	0.2	1.30	1.31
Low-income Apts	461,791	461,791	0	0	2,902	2,908	6	0.2	0.63	0.63
Seasonal Rec'l	166,320	166,320	0	0	1,515	1,517	2	0.2	0.91	0.91
Com/Ind: Lo tier	315,277	315,277	0	0	5,511	5,517	6	0.1	1.75	1.75
Com/Ind: Hi tier	4,099,556	4,099,556	0	0	121,235	121,340	105	0.1	2.96	2.96
Publ U: Elec Gen	234,338	234,338	0	0	5,241	5,246	5	0.1	2.24	2.24
Publ U: Other	326,138	326,138	0	0	9,565	9,573	8	0.1	2.93	2.94
Ag HGA	300,514	300,514	0	0	2,633	2,631	-2	-0.1	0.88	0.88
Ag Hmstd Land	271,545	271,545	0	0	596	598	2	0.3	0.22	0.22
Ag Non-Hmstd	471,799	471,799	0	0	3,139	3,145	6	0.2	0.67	0.67
Miscellaneous	36,195	36,195	0	0	577	578	1	0.1	1.60	1.60
Total	47,733,590	47,733,590	0	0	592,002	592,036	34	0.0	1.24	1.24

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	533,577	532,626	-951	-0.2
(-) TIF Tax Capacity	6,884	6,884	0	0.0
(-) FD Contrib Tax Cap	35,240	35,240	0	0.0
(=) Taxable Tax Capacity	491,453	490,502	-951	-0.2
FD Distrb Tax Cap	42,393	42,393	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	23.38	23.43	0.270	0.270
City/Town	30.92	30.98	0.133	0.133
School District	25.08	25.14	20.513	20.513
Special District	4.48	4.49	0.000	0.000
Total	83.86	84.03	20.916	20.916

4. 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	212,800	212,800	0	2,078	2,052	-26	-1.2	0.98	0.96
Res Hmstd: AvgVal	319,000	319,000	0	3,271	3,247	-24	-0.7	1.03	1.02
Res Hmstd: Hi Val	425,300	425,300	0	4,456	4,443	-13	-0.3	1.05	1.04
Res Hmstd: Ex-Hi Val	638,000	638,000	0	6,974	6,985	11	0.2	1.09	1.09
Apartment	300,000	300,000	0	3,772	3,779	6	0.2	1.26	1.26
Comm/Ind: Lo Val	150,000	150,000	0	2,855	2,857	2	0.1	1.90	1.90
Comm/Ind: Mid Val	300,000	300,000	0	7,228	7,234	6	0.1	2.41	2.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0	27,638	27,658	21	0.1	2.76	2.77

DAKOTA COUNTY

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	46,672,388	46,672,388	0	0	486,563	486,084	-479	-0.1	1.04	1.04
Res Non-Hmstd	5,738,917	5,738,917	0	0	62,156	62,278	122	0.2	1.08	1.09
Apartments	4,967,406	4,967,406	0	0	62,475	62,606	132	0.2	1.26	1.26
Low-income Apts	379,181	379,181	0	0	2,513	2,519	6	0.2	0.66	0.66
Seasonal Rec'l	26,423	26,423	0	0	271	271	1	0.2	1.03	1.03
Com/Ind: Lo tier	552,099	552,099	0	0	9,654	9,666	12	0.1	1.75	1.75
Com/Ind: Hi tier	7,671,916	7,671,916	0	0	221,794	221,987	193	0.1	2.89	2.89
Publ U: Elec Gen	147,808	147,808	0	0	3,352	3,357	4	0.1	2.27	2.27
Publ U: Other	774,115	774,115	0	0	22,576	22,596	19	0.1	2.92	2.92
Ag HGA	302,275	302,275	0	0	2,480	2,481	1	0.1	0.82	0.82
Ag Hmstd Land	999,240	999,240	0	0	2,721	2,728	7	0.2	0.27	0.27
Ag Non-Hmstd	491,472	491,472	0	0	2,785	2,791	6	0.2	0.57	0.57
Miscellaneous	148,502	148,502	0	0	1,761	1,764	4	0.2	1.19	1.19
Total	68,871,742	68,871,742	0	0	881,101	881,128	28	0.0	1.28	1.28

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	783,094	781,421	-1,673	-0.2
(-) TIF Tax Capacity	15,454	15,454	0	0.0
(-) FD Contrib Tax Cap	66,550	66,550	0	0.0
(=) Taxable Tax Capacity	701,090	699,418	-1,672	-0.2
FD Distrib Tax Cap	74,093	74,093	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	18.75	18.79	0.000	0.000
City/Town	37.76	37.85	0.165	0.165
School District	21.29	21.34	23.213	23.213
Special District	3.17	3.18	0.000	0.000
Total	80.97	81.16	23.378	23.378

4. 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	197,600	197,600	0	1,904	1,880	-24	-1.3	0.96	0.95
Res Hmstd: AvgVal	296,200	296,200	0	3,005	2,983	-22	-0.7	1.01	1.01
Res Hmstd: Hi Val	394,900	394,900	0	4,107	4,087	-20	-0.5	1.04	1.03
Res Hmstd: Ex-Hi Val	592,400	592,400	0	6,369	6,380	12	0.2	1.08	1.08
Apartment	300,000	300,000	0	3,738	3,745	7	0.2	1.25	1.25
Comm/Ind: Lo Val	150,000	150,000	0	2,862	2,865	3	0.1	1.91	1.91
Comm/Ind: Mid Val	300,000	300,000	0	7,234	7,240	6	0.1	2.41	2.41
Comm/Ind: Hi Val	1,000,000	1,000,000	0	27,632	27,656	23	0.1	2.76	2.77

CARVER AND SCOTT COUNTIES

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,321,350	31,321,350	0	0	329,822	329,596	-226	-0.1	1.05	1.05
Res Non-Hmstd	4,664,159	4,664,159	0	0	50,756	50,834	78	0.2	1.09	1.09
Apartments	1,506,788	1,506,788	0	0	19,551	19,584	33	0.2	1.30	1.30
Low-income Apts	313,491	313,491	0	0	2,033	2,036	4	0.2	0.65	0.65
Seasonal Rec'l	84,428	84,428	0	0	865	866	1	0.1	1.02	1.03
Com/Ind: Lo tier	422,321	422,321	0	0	7,404	7,412	8	0.1	1.75	1.76
Com/Ind: Hi tier	4,397,603	4,397,603	0	0	129,367	129,463	96	0.1	2.94	2.94
Publ U: Elec Gen	5,289	5,289	0	0	106	106	0	0.1	1.99	2.00
Publ U: Other	518,517	518,517	0	0	14,558	14,568	10	0.1	2.81	2.81
Ag HGA	521,220	521,220	0	0	4,254	4,242	-12	-0.3	0.82	0.81
Ag Hmstd Land	1,262,809	1,262,809	0	0	3,342	3,349	7	0.2	0.26	0.27
Ag Non-Hmstd	721,143	721,143	0	0	4,336	4,344	8	0.2	0.60	0.60
Miscellaneous	69,292	69,292	0	0	900	901	2	0.2	1.30	1.30
Total	45,808,410	45,808,410	0	0	567,294	567,301	9	0.0	1.24	1.24

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	513,893	513,068	-825	-0.2
(-) TIF Tax Capacity	5,471	5,471	0	0.0
(-) FD Contrib Tax Cap	37,611	37,611	0	0.0
(=) Taxable Tax Capacity	470,811	469,986	-825	-0.2
FD Distrb Tax Cap	38,465	38,465	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	27.65	27.69	0.000	0.000
City/Town	28.91	28.96	0.054	0.054
School District	24.97	25.01	18.045	18.045
Special District	3.98	3.99	0.000	0.000
Total	85.51	85.66	18.099	18.099

4. 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	223,000	223,000	0	2,164	2,137	-26	-1.2	0.97	0.96
Res Hmstd: AvgVal	334,200	334,200	0	3,401	3,377	-24	-0.7	1.02	1.01
Res Hmstd: Hi Val	445,500	445,500	0	4,616	4,618	2	0.0	1.04	1.04
Res Hmstd: Ex-Hi Val	668,400	668,400	0	7,285	7,296	11	0.1	1.09	1.09
Apartment	300,000	300,000	0	3,750	3,755	6	0.2	1.25	1.25
Comm/Ind: Lo Val	150,000	150,000	0	2,836	2,838	2	0.1	1.89	1.89
Comm/Ind: Mid Val	300,000	300,000	0	7,199	7,204	5	0.1	2.40	2.40
Comm/Ind: Hi Val	1,000,000	1,000,000	0	27,558	27,576	19	0.1	2.76	2.76

NORTHERN HENNEPIN CO.

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,767,771	30,767,771	0	0	374,343	373,686	-657	-0.2	1.22	1.21
Res Non-Hmstd	3,885,446	3,885,446	0	0	49,414	49,513	99	0.2	1.27	1.27
Apartments	2,892,526	2,892,526	0	0	45,214	45,318	104	0.2	1.56	1.57
Low-income Apts	543,264	543,264	0	0	4,604	4,614	11	0.2	0.85	0.85
Seasonal Rec'l	149,636	149,636	0	0	1,716	1,720	4	0.2	1.15	1.15
Com/Ind: Lo tier	335,883	335,883	0	0	6,524	6,533	9	0.1	1.94	1.94
Com/Ind: Hi tier	6,789,116	6,789,116	0	0	214,957	215,182	226	0.1	3.17	3.17
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	264,844	264,844	0	0	8,240	8,248	8	0.1	3.11	3.11
Ag HGA	120,080	120,080	0	0	1,463	1,461	-2	-0.1	1.22	1.22
Ag Hmstd Land	149,212	149,212	0	0	556	557	1	0.2	0.37	0.37
Ag Non-Hmstd	263,966	263,966	0	0	2,484	2,489	5	0.2	0.94	0.94
Miscellaneous	34,890	34,890	0	0	609	610	1	0.2	1.75	1.75
Total	46,196,634	46,196,634	0	0	710,124	709,931	-191	0.0	1.54	1.54

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	535,874	534,542	-1,332	-0.2
(-) TIF Tax Capacity	10,785	10,785	0	0.0
(-) FD Contrib Tax Cap	48,737	48,737	0	0.0
(=) Taxable Tax Capacity	476,352	475,020	-1,332	-0.3
FD Distrib Tax Cap	59,548	59,548	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.64	34.69	0.000	0.000
City/Town	39.07	39.18	0.267	0.267
School District	20.42	20.47	22.107	22.107
Special District	7.66	7.68	0.000	0.000
Total	101.78	102.02	22.374	22.374

4. 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	181,800	181,800	0	2,045	2,013	-31	-1.5	1.12	1.11
Res Hmstd: AvgVal	272,500	272,500	0	3,254	3,225	-29	-0.9	1.19	1.18
Res Hmstd: Hi Val	363,200	363,200	0	4,463	4,436	-26	-0.6	1.23	1.22
Res Hmstd: Ex-Hi Val	545,000	545,000	0	6,881	6,894	13	0.2	1.26	1.26
Apartment	300,000	300,000	0	4,488	4,497	9	0.2	1.50	1.50
Comm/Ind: Lo Val	150,000	150,000	0	3,117	3,120	4	0.1	2.08	2.08
Comm/Ind: Mid Val	300,000	300,000	0	7,832	7,840	8	0.1	2.61	2.61
Comm/Ind: Hi Val	1,000,000	1,000,000	0	29,836	29,867	31	0.1	2.98	2.99

SOUTHEAST HENNEPIN CO.

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,831,783	30,831,783	0	0	389,808	389,304	-504	-0.1	1.26	1.26
Res Non-Hmstd	4,650,704	4,650,704	0	0	61,073	61,162	89	0.1	1.31	1.32
Apartments	6,910,081	6,910,081	0	0	105,865	106,043	178	0.2	1.53	1.53
Low-income Apts	600,677	600,677	0	0	4,671	4,679	8	0.2	0.78	0.78
Seasonal Rec'l	87,348	87,348	0	0	1,100	1,102	2	0.2	1.26	1.26
Com/Ind: Lo tier	332,090	332,090	0	0	6,449	6,456	7	0.1	1.94	1.94
Com/Ind: Hi tier	11,164,524	11,164,524	0	0	351,786	352,069	283	0.1	3.15	3.15
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,848	198,848	0	0	6,237	6,241	5	0.1	3.14	3.14
Ag HGA	890	890	0	0	11	11	0	0.2	1.26	1.26
Ag Hmstd Land	160	160	0	0	0	0	0	0.4	0.23	0.23
Ag Non-Hmstd	438	438	0	0	4	4	0	0.2	1.02	1.02
Miscellaneous	6,224	6,224	0	0	86	86	0	0.2	1.38	1.38
Total	54,783,767	54,783,767	0	0	927,090	927,157	68	0.0	1.69	1.69

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	686,772	685,786	-986	-0.1
(-) TIF Tax Capacity	32,390	32,390	0	0.0
(-) FD Contrib Tax Cap	72,268	72,268	0	0.0
(=) Taxable Tax Capacity	582,114	581,128	-986	-0.2
FD Distrb Tax Cap	36,275	36,275	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.64	34.69	0.000	0.000
City/Town	39.01	39.08	0.000	0.000
School District	23.71	23.75	17.777	17.777
Special District	8.81	8.82	0.000	0.000
Total	106.17	106.35	17.777	17.777

4. 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	222,500	222,500	0	2,575	2,542	-33	-1.3	1.16	1.14
Res Hmstd: AvgVal	333,600	333,600	0	4,058	4,028	-31	-0.8	1.22	1.21
Res Hmstd: Hi Val	444,700	444,700	0	5,512	5,513	1	0.0	1.24	1.24
Res Hmstd: Ex-Hi Val	667,100	667,100	0	8,712	8,725	13	0.1	1.31	1.31
Apartment	300,000	300,000	0	4,515	4,521	7	0.2	1.50	1.51
Comm/Ind: Lo Val	150,000	150,000	0	3,119	3,121	3	0.1	2.08	2.08
Comm/Ind: Mid Val	300,000	300,000	0	7,859	7,866	6	0.1	2.62	2.62
Comm/Ind: Hi Val	1,000,000	1,000,000	0	29,983	30,006	23	0.1	3.00	3.00

SOUTHWEST HENNEPIN CO.

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	43,627,031	43,627,031	0	0	496,308	496,248	-60	0.0	1.14	1.14
Res Non-Hmstd	8,284,798	8,284,798	0	0	95,333	95,434	101	0.1	1.15	1.15
Apartments	4,441,761	4,441,761	0	0	60,331	60,403	73	0.1	1.36	1.36
Low-income Apts	408,170	408,170	0	0	2,539	2,542	3	0.1	0.62	0.62
Seasonal Rec'l	1,186,846	1,186,846	0	0	12,857	12,870	13	0.1	1.08	1.08
Com/Ind: Lo tier	335,912	335,912	0	0	6,043	6,047	4	0.1	1.80	1.80
Com/Ind: Hi tier	8,351,388	8,351,388	0	0	251,716	251,852	136	0.1	3.01	3.02
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,016	275,016	0	0	8,129	8,133	4	0.1	2.96	2.96
Ag HGA	118,971	118,971	0	0	1,304	1,304	-1	0.0	1.10	1.10
Ag Hmstd Land	90,778	90,778	0	0	273	273	0	0.2	0.30	0.30
Ag Non-Hmstd	165,914	165,914	0	0	1,300	1,301	2	0.1	0.78	0.78
Miscellaneous	19,105	19,105	0	0	533	533	0	0.1	2.79	2.79
Total	67,305,690	67,305,690	0	0	936,666	936,940	275	0.0	1.39	1.39

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	806,242	805,586	-656	-0.1
(-) TIF Tax Capacity	13,897	13,897	0	0.0
(-) FD Contrib Tax Cap	64,128	64,128	0	0.0
(=) Taxable Tax Capacity	728,216	727,560	-656	-0.1
FD Distrb Tax Cap	29,137	29,137	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.64	34.69	0.000	0.000
City/Town	25.89	25.91	0.255	0.255
School District	20.56	20.58	19.502	19.502
Special District	8.08	8.09	0.000	0.000
Total	89.17	89.28	19.757	19.757

4. 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	289,500	289,500	0	3,054	3,026	-27	-0.9	1.05	1.05
Res Hmstd: AvgVal	434,000	434,000	0	4,727	4,718	-9	-0.2	1.09	1.09
Res Hmstd: Hi Val	578,500	578,500	0	6,476	6,483	7	0.1	1.12	1.12
Res Hmstd: Ex-Hi Val	867,900	867,900	0	10,274	10,285	11	0.1	1.18	1.19
Apartment	300,000	300,000	0	3,936	3,941	4	0.1	1.31	1.31
Comm/Ind: Lo Val	150,000	150,000	0	2,915	2,917	2	0.1	1.94	1.94
Comm/Ind: Mid Val	300,000	300,000	0	7,375	7,379	4	0.1	2.46	2.46
Comm/Ind: Hi Val	1,000,000	1,000,000	0	28,189	28,203	14	0.1	2.82	2.82

SUBURBAN RAMSEY CO.

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,166,958	23,166,958	0	0	297,335	296,857	-478	-0.2	1.28	1.28
Res Non-Hmstd	2,485,261	2,485,261	0	0	33,276	33,360	84	0.3	1.34	1.34
Apartments	3,634,625	3,634,625	0	0	58,809	58,966	156	0.3	1.62	1.62
Low-income Apts	670,869	670,869	0	0	5,192	5,206	14	0.3	0.77	0.78
Seasonal Rec'l	12,783	12,783	0	0	187	187	0	0.3	1.46	1.46
Com/Ind: Lo tier	340,209	340,209	0	0	6,799	6,810	11	0.2	2.00	2.00
Com/Ind: Hi tier	5,924,343	5,924,343	0	0	193,199	193,452	253	0.1	3.26	3.27
Publ U: Elec Gen	0	0	0	0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,687	198,687	0	0	6,492	6,500	9	0.1	3.27	3.27
Ag HGA	708	708	0	0	9	9	0	-0.3	1.25	1.25
Ag Hmstd Land	605	605	0	0	2	2	0	0.4	0.34	0.34
Ag Non-Hmstd	20,604	20,604	0	0	182	182	1	0.3	0.88	0.88
Miscellaneous	144,422	144,422	0	0	2,103	2,108	5	0.3	1.46	1.46
Total	36,600,074	36,600,074	0	0	603,585	603,639	55	0.0	1.65	1.65

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	433,295	432,208	-1,087	-0.3
(-) TIF Tax Capacity	17,333	17,333	0	0.0
(-) FD Contrib Tax Cap	45,077	45,077	0	0.0
(=) Taxable Tax Capacity	370,884	369,797	-1,087	-0.3
FD Distrb Tax Cap	41,619	41,619	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	45.01	45.15	0.000	0.000
City/Town	31.97	32.06	0.107	0.107
School District	25.22	25.30	20.155	20.155
Special District	8.10	8.12	0.000	0.000
Total	110.30	110.63	20.262	20.262

4. 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	189,900	189,900	0	2,257	2,225	-32	-1.4	1.19	1.17
Res Hmstd: AvgVal	284,700	284,700	0	3,589	3,560	-29	-0.8	1.26	1.25
Res Hmstd: Hi Val	379,500	379,500	0	4,921	4,895	-26	-0.5	1.30	1.29
Res Hmstd: Ex-Hi Val	569,400	569,400	0	7,626	7,645	19	0.2	1.34	1.34
Apartment	300,000	300,000	0	4,744	4,756	12	0.3	1.58	1.59
Comm/Ind: Lo Val	150,000	150,000	0	3,223	3,228	5	0.1	2.15	2.15
Comm/Ind: Mid Val	300,000	300,000	0	8,091	8,102	11	0.1	2.70	2.70
Comm/Ind: Hi Val	1,000,000	1,000,000	0	30,809	30,849	40	0.1	3.08	3.08

CITY OF MINNEAPOLIS

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	29,055,239	29,055,239	0	0	379,045	378,211	-835	-0.2	1.30	1.30
Res Non-Hmstd	9,223,996	9,223,996	0	0	131,027	131,231	204	0.2	1.42	1.42
Apartments	11,467,970	11,467,970	0	0	183,319	183,607	288	0.2	1.60	1.60
Low-income Apts	1,869,709	1,869,709	0	0	15,887	15,911	24	0.2	0.85	0.85
Seasonal Rec'l	26,986	26,986	0	0	468	469	1	0.2	1.73	1.74
Com/Ind: Lo tier	594,728	594,728	0	0	11,748	11,759	12	0.1	1.98	1.98
Com/Ind: Hi tier	12,169,098	12,169,098	0	0	396,630	396,955	325	0.1	3.26	3.26
Publ U: Elec Gen	87,543	87,543	0	0	2,265	2,268	2	0.1	2.59	2.59
Publ U: Other	299,487	299,487	0	0	9,739	9,747	8	0.1	3.25	3.25
Ag HGA	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	0.00	0.00
Ag Non-Hmstd	1,686	1,686	0	0	18	18	0	0.2	1.08	1.09
Miscellaneous	70,770	70,770	0	0	1,667	1,669	2	0.1	2.36	2.36
Total	64,867,212	64,867,212	0	0	1,131,813	1,131,845	31	0.0	1.74	1.74

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	808,492	807,281	-1,211	-0.1
(-) TIF Tax Capacity	21,121	21,121	0	0.0
(-) FD Contrib Tax Cap	87,490	87,490	0	0.0
(=) Taxable Tax Capacity	699,881	698,670	-1,211	-0.2
FD Distrb Tax Cap	69,074	69,074	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.57	34.63	0.000	0.000
City/Town	57.40	57.50	0.000	0.000
School District	18.90	18.94	13.795	13.795
Special District	5.97	5.98	0.000	0.000
Total	116.85	117.05	13.795	13.795

4. 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	204,900	204,900	0	2,457	2,421	-36	-1.5	1.20	1.18
Res Hmstd: AvgVal	307,200	307,200	0	3,901	3,867	-34	-0.9	1.27	1.26
Res Hmstd: Hi Val	409,400	409,400	0	5,344	5,312	-32	-0.6	1.31	1.30
Res Hmstd: Ex-Hi Val	614,300	614,300	0	8,359	8,372	13	0.2	1.36	1.36
Apartment	300,000	300,000	0	4,796	4,803	8	0.2	1.60	1.60
Comm/Ind: Lo Val	150,000	150,000	0	3,215	3,218	3	0.1	2.14	2.15
Comm/Ind: Mid Val	300,000	300,000	0	8,104	8,111	7	0.1	2.70	2.70
Comm/Ind: Hi Val	1,000,000	1,000,000	0	30,919	30,945	26	0.1	3.09	3.09

CITY OF ST. PAUL

Rep23B1

Baseline: Prelim Pay 2023

Alternative: Prelim Pay 2023 HF 1504

1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	18,063,520	18,063,520	0	0	268,841	268,185	-655	-0.2	1.49	1.48
Res Non-Hmstd	3,711,579	3,711,579	0	0	60,708	60,875	167	0.3	1.64	1.64
Apartments	5,278,297	5,278,297	0	0	98,569	98,843	274	0.3	1.87	1.87
Low-income Apts	1,499,796	1,499,796	0	0	14,093	14,131	38	0.3	0.94	0.94
Seasonal Rec'l	4,874	4,874	0	0	94	94	0	0.3	1.92	1.93
Com/Ind: Lo tier	423,916	423,916	0	0	9,302	9,319	17	0.2	2.19	2.20
Com/Ind: Hi tier	4,768,518	4,768,518	0	0	168,951	169,210	259	0.2	3.54	3.55
Publ U: Elec Gen	66,983	66,983	0	0	1,923	1,927	4	0.2	2.87	2.88
Publ U: Other	157,623	157,623	0	0	5,585	5,593	9	0.2	3.54	3.55
Ag HGA	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	0.00	0.00
Ag Non-Hmstd	4,030	4,030	0	0	51	52	0	0.3	1.27	1.28
Miscellaneous	11,226	11,226	0	0	153	154	0	0.3	1.36	1.37
Total	33,990,362	33,990,362	0	0	628,270	628,383	113	0.0	1.85	1.85

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	397,413	396,400	-1,013	-0.3
(-) TIF Tax Capacity	30,906	30,906	0	0.0
(-) FD Contrib Tax Cap	36,867	36,867	0	0.0
(=) Taxable Tax Capacity	329,640	328,627	-1,013	-0.3
FD Distrb Tax Cap	70,996	70,996	0	0.0

3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.11	41.23	0.000	0.000
City/Town	51.03	51.18	0.000	0.000
School District	32.63	32.73	16.277	16.277
Special District	11.61	11.64	0.000	0.000
Total	136.37	136.79	16.277	16.277

4. 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	165,000	165,000	0	2,213	2,172	-41	-1.9	1.34	1.32
Res Hmstd: AvgVal	247,300	247,300	0	3,571	3,533	-37	-1.0	1.44	1.43
Res Hmstd: Hi Val	329,700	329,700	0	4,930	4,896	-34	-0.7	1.50	1.48
Res Hmstd: Ex-Hi Val	494,600	494,600	0	7,550	7,571	21	0.3	1.53	1.53
Apartment	300,000	300,000	0	5,602	5,618	16	0.3	1.87	1.87
Comm/Ind: Lo Val	150,000	150,000	0	3,543	3,549	6	0.2	2.36	2.37
Comm/Ind: Mid Val	300,000	300,000	0	8,858	8,872	14	0.2	2.95	2.96
Comm/Ind: Hi Val	1,000,000	1,000,000	0	33,659	33,711	52	0.2	3.37	3.37

Baseline Legal Class Report (all values in 000s)

Baseline Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	22,638	102	94
124.0	Ag Hmstd HGA: >500K	1.25	421,015	5,263	4,701
125.0	Blind/disabled 2a Hmstd land <50K	0.45	893	4	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,247,066	41,235	1,791
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	7,804,487	39,022	16,544
126.5	Ag Hmstd 2a l & b: 260K - 1.89M	0.50	41,762,541	208,813	123,221
127.0	Ag Hmstd 2a l & b: >1.89M	1.00	24,619,832	246,198	137,900
128.0	Blind/disabled Hmstd 2b land <50K	0.45	16	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	472,522	2,363	256
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	825,503	4,128	2,057
129.5	Ag Hmstd 2b l & b: 260K - 1.89M	0.50	2,045,392	10,227	6,833
130.0	Ag Hmstd 2b l & b: >1.89M	1.00	236,160	2,362	1,494
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	335,873	1,679	1,023
135.0	Ag 2a Non-homestead	1.00	49,688,056	496,881	284,282
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	14,796	74	51
137.0	Ag 2b Non-homestead	1.00	9,546,881	95,469	66,085
138.0	Migrant Housing <500K	1.00	3,882	39	39
139.0	Migrant Housing >500K	1.25	619	8	11
141.0	Managed forest land (2c)	0.65	718,037	4,667	3,183
142.0	Private Airport (2d)	1.00	1,150	11	11
148.0	Res 1b Homestead: <50K	0.45	505,052	2,273	2,762
150.0	Res Homestead: > 500K	1.25	41,932,046	524,151	539,429
152.0	Res NonHmstd 1 unit: <500K	1.00	58,948,154	589,482	694,567
153.0	Res NonHmstd 1 unit: >500K	1.25	7,962,273	99,528	103,362
155.0	Res Other NonHmstd	1.25	12,251,168	153,140	175,552
158.0	Regular apartments (4a)	1.25	54,235,710	677,946	833,583
159.0	Low-income housing (4d) <100K	0.75	7,084,414	53,133	69,893
160.0	Low-income housing (4d) >100K	0.25	2,126,097	5,315	6,731
161.0	Student housing	1.00	42,620	426	520
162.0	Manuf home park land	1.25	486,114	6,076	7,079
163.0	MH Coop >50% owner-occupied	0.75	8,770	66	83
164.0	MH Coop <50% owner-occupied	1.00	753	8	7
165.0	MH Class I	1.00	436,245	4,362	5,135
167.0	Non-comm SeasRec: <76K	1.00	10,526,701	105,267	77,910
168.0	Non-Comm SeasRec: 76K-500K	1.00	22,160,196	221,602	172,596
169.0	Non-comm SeasRec: >500K	1.25	5,854,572	73,182	53,828

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0	Comm SeasRec 1c: <600K	0.50	372,639	1,863	1,467
172.0	Com SeasRec 1c: 600K-2.3M	1.00	303,679	3,037	2,226
173.0	Com SeasRec 1c: >2.3M	1.25	47,589	595	470
174.0	Com SeasRec 4c: <500K	1.00	265,399	2,654	2,574
175.0	Com SeasRec 4c: >500K	1.25	211,494	2,644	2,224
176.0	Bed & Breakfast	1.25	18,885	236	267
177.0	Qualifying golf courses	1.25	202,100	2,526	2,423
178.0	Metro Non-profit Indoor Rec	1.25	14,935	187	239
179.0	Non-profit/Comm Serv - NonRev	1.50	33,202	498	603
180.0	CongChart Veteran's Org - NonRev	1.00	2,265	23	33
181.0	Non-profit/Comm Serv - donation	1.50	25,919	389	528
182.0	Cong Chart Veteran's Org - Donation	1.00	63,155	632	892
183.0	Seasonal Restaurant on Lake	1.25	30,667	383	284
184.0	Qualifying Marina <500K	1.00	18,006	180	191
185.0	Qualifying Marina >500K	1.25	42,367	530	536
187.0	Commercial: <150K	1.50	8,945,821	134,187	167,329
188.0	Commercial: >150K	2.00	61,613,712	1,232,274	1,919,222
190.0	Industrial: <150K	1.50	2,076,563	31,148	38,364
191.0	Industrial: >150K	2.00	29,621,708	592,434	913,629
193.0	Publ Util: land & bldgs <150K	1.50	37,351	560	559
194.0	Publ Util: land & bldgs >150K	2.00	1,438,758	28,775	41,027
195.0	Publ Util: Electric Generat Mach	2.00	3,059,753	61,195	68,402
196.0	Publ Util: machinery (non-generat)	2.00	2,814,208	56,284	72,799
198.0	Railroad <150K	1.50	23,934	359	410
199.0	Railroad >150K	2.00	2,705,700	54,114	78,266
201.0	Non-comm aircraft hangars	1.50	5,655	85	86
202.0	Mineral	2.00	2,394	48	104
203.0	All other real property	2.00	942	19	22
206.0	Pers tools&mach excl elec gen	2.00	822,997	16,460	19,021
207.0	Pers: Item 33 ag real estate	1.00	80,989	810	813
208.0	Pers: NCSRR<76K	1.00	60,913	609	483
209.0	Pers: NCSRR: 76K-500K	1.00	19,317	193	134
210.0	Pers: NCSRR: >500K	1.25	196	2	1
211.0	Pers Comm'l/Indstr'l	2.00	1,531,644	30,633	34,843
212.0	Pers: Electric util trans lines	2.00	2,636,346	52,727	64,449
213.0	Pers: Electric util distri lines	2.00	232,130	4,643	7,071
214.0	Pers: Publ Util gas lines	2.00	6,361,761	127,235	161,587
215.0	Pers: Publ Util water lines	2.00	24,998	500	361

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	265,588	5,312	7,800
224.0	Disabled vet excl val: Res HM <300K	0.00	2,916,767	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,198,917	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	127,862	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	63,662	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,973	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,268,011	0	2,486
232.0	Class 1b: Hmstd Market Excl Value	0.00	107,929	0	76
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	15,244,242	0	26,580
254.0	Ag Hmstd HGA: <76K	1.00	5,150,005	51,500	47,880
255.0	Ag Hmstd HGA: 76-413K	1.00	9,140,004	91,400	84,875
256.0	Ag Hmstd HGA: 413-500K	1.00	540,226	5,402	4,830
259.0	Res Hmstd: <76K	1.00	109,205,205	1,092,052	1,300,325
260.0	Res Hmstd: 76-413K	1.00	308,154,995	3,081,550	3,543,111
261.0	Res Hmstd: 413-500K	1.00	24,612,012	246,120	266,440
0.0	TOTAL	0.00	975,099,740	10,689,508	12,280,959

Alternative Legal Class Report (all values in 000s)

Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	21,918	99	91
124.0	Ag Hmstd HGA: >500K	1.25	421,015	5,263	4,711
125.0	Blind/disabled 2a Hmstd land <50K	0.45	893	4	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,247,066	41,235	1,868
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	7,804,487	39,022	16,611
126.5	Ag Hmstd 2a l & b: 260K - 1.89M	0.50	41,762,541	208,813	123,529
127.0	Ag Hmstd 2a l & b: >1.89M	1.00	24,619,832	246,198	138,210
128.0	Blind/disabled Hmstd 2b land <50K	0.45	16	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	472,522	2,363	262
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	825,503	4,128	2,066
129.5	Ag Hmstd 2b l & b: 260K - 1.89M	0.50	2,045,392	10,227	6,855
130.0	Ag Hmstd 2b l & b: >1.89M	1.00	236,160	2,362	1,499
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	335,873	1,679	1,026
135.0	Ag 2a Non-homestead	1.00	49,688,056	496,881	284,938
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	14,796	74	51
137.0	Ag 2b Non-homestead	1.00	9,546,881	95,469	66,288
138.0	Migrant Housing <500K	1.00	3,882	39	39
139.0	Migrant Housing >500K	1.25	619	8	11
141.0	Managed forest land (2c)	0.65	718,037	4,667	3,193
142.0	Private Airport (2d)	1.00	1,150	11	11
148.0	Res 1b Homestead: <50K	0.45	490,378	2,207	2,689
150.0	Res Homestead: > 500K	1.25	41,932,046	524,151	540,257
152.0	Res NonHmstd 1 unit: <500K	1.00	58,948,154	589,482	696,189
153.0	Res NonHmstd 1 unit: >500K	1.25	7,962,273	99,528	103,507
155.0	Res Other NonHmstd	1.25	12,251,168	153,140	175,962
158.0	Regular apartments (4a)	1.25	54,235,710	677,946	835,400
159.0	Low-income housing (4d) <100K	0.75	7,084,414	53,133	70,065
160.0	Low-income housing (4d) >100K	0.25	2,126,097	5,315	6,746
161.0	Student housing	1.00	42,620	426	521
162.0	Manuf home park land	1.25	486,114	6,076	7,099
163.0	MH Coop >50% owner-occupied	0.75	8,770	66	83
164.0	MH Coop <50% owner-occupied	1.00	753	8	7
165.0	MH Class I	1.00	436,245	4,362	5,148
167.0	Non-comm SeasRec: <76K	1.00	10,526,701	105,267	78,100
168.0	Non-Comm SeasRec: 76K-500K	1.00	22,160,196	221,602	172,939
169.0	Non-comm SeasRec: >500K	1.25	5,854,572	73,182	53,907

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0	Comm SeasRec 1c: <600K	0.50	372,639	1,863	1,470
172.0	Com SeasRec 1c: 600K-2.3M	1.00	303,679	3,037	2,231
173.0	Com SeasRec 1c: >2.3M	1.25	47,589	595	471
174.0	Com SeasRec 4c: <500K	1.00	265,399	2,654	2,579
175.0	Com SeasRec 4c: >500K	1.25	211,494	2,644	2,228
176.0	Bed & Breakfast	1.25	18,885	236	268
177.0	Qualifying golf courses	1.25	202,100	2,526	2,429
178.0	Metro Non-profit Indoor Rec	1.25	14,935	187	239
179.0	Non-profit/Comm Serv - NonRev	1.50	33,202	498	605
180.0	CongChart Veteran's Org - NonRev	1.00	2,265	23	33
181.0	Non-profit/Comm Serv - donation	1.50	25,919	389	530
182.0	Cong Chart Veteran's Org - Donation	1.00	63,155	632	895
183.0	Seasonal Restaurant on Lake	1.25	30,667	383	284
184.0	Qualifying Marina <500K	1.00	18,006	180	191
185.0	Qualifying Marina >500K	1.25	42,367	530	536
187.0	Commercial: <150K	1.50	8,945,821	134,187	167,791
188.0	Commercial: >150K	2.00	61,613,712	1,232,274	1,921,752
190.0	Industrial: <150K	1.50	2,076,563	31,148	38,452
191.0	Industrial: >150K	2.00	29,621,708	592,434	914,832
193.0	Publ Util: land & bldgs <150K	1.50	37,351	560	560
194.0	Publ Util: land & bldgs >150K	2.00	1,438,758	28,775	41,090
195.0	Publ Util: Electric Generat Mach	2.00	3,059,753	61,195	68,530
196.0	Publ Util: machinery (non-generat)	2.00	2,814,208	56,284	72,912
198.0	Railroad <150K	1.50	23,934	359	411
199.0	Railroad >150K	2.00	2,705,700	54,114	78,402
201.0	Non-comm aircraft hangars	1.50	5,655	85	86
202.0	Mineral	2.00	2,394	48	104
203.0	All other real property	2.00	942	19	22
206.0	Pers tools&mach excl elec gen	2.00	822,997	16,460	19,050
207.0	Pers: Item 33 ag real estate	1.00	80,989	810	816
208.0	Pers: NCSRR<76K	1.00	60,913	609	484
209.0	Pers: NCSRR: 76K-500K	1.00	19,317	193	135
210.0	Pers: NCSRR: >500K	1.25	196	2	1
211.0	Pers Comm'l/Indstr'l	2.00	1,531,644	30,633	34,904
212.0	Pers: Electric util trans lines	2.00	2,636,346	52,727	64,546
213.0	Pers: Electric util distri lines	2.00	232,130	4,643	7,091
214.0	Pers: Publ Util gas lines	2.00	6,361,761	127,235	161,848
215.0	Pers: Publ Util water lines	2.00	24,998	500	361

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	265,588	5,312	7,813
224.0	Disabled vet excl val: Res HM <300K	0.00	2,916,767	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,198,917	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	127,862	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	63,662	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	6,703	0	5
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,399,292	0	2,733
232.0	Class 1b: Hmstd Market Excl Value	0.00	122,670	0	87
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	17,497,181	0	30,564
254.0	Ag Hmstd HGA: <76K	1.00	5,139,029	51,390	47,892
255.0	Ag Hmstd HGA: 76-413K	1.00	9,021,339	90,213	83,975
256.0	Ag Hmstd HGA: 413-500K	1.00	539,076	5,391	4,830
259.0	Res Hmstd: <76K	1.00	109,130,449	1,091,304	1,302,634
260.0	Res Hmstd: 76-413K	1.00	306,030,976	3,060,310	3,525,338
261.0	Res Hmstd: 413-500K	1.00	24,561,570	245,616	266,346
0.0	TOTAL	0.00	975,104,028	10,665,639	12,281,260

Levy Summary Report (all values in 000s)

Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,779,478	3,200,968	295,765	2,172,297	457,667	777,760	10,683,935
Certified MKV Levy	1,432	13,252	60	1,501,301	516	0	1,516,561
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,604	0	726,362
Disparity Reduction Aid	9,485	0	419	7,864	0	0	17,768
Spread NTC Levy	3,578,956	2,958,516	293,551	2,025,206	412,063	777,760	10,046,052
Spread MKV Levy	1,432	13,252	60	1,395,055	516	0	1,410,315
TIF Levy							241,843

Baseline Credit Summary

Agricultural MV Credit			34,791	Disparity Reduction Credit			13,334
Agricultural Bond Credit			87,450	Taconite Credit			16,069

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,779,478	3,200,968	295,765	2,172,297	457,667	777,760	10,683,935
Certified MKV Levy	1,432	13,252	60	1,501,301	516	0	1,516,561
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,604	0	726,362
Disparity Reduction Aid	9,491	0	420	7,868	0	0	17,779
Spread NTC Levy	3,578,950	2,958,516	293,550	2,025,201	412,063	777,760	10,046,040
Spread MKV Levy	1,432	13,252	60	1,395,055	516	0	1,410,315
TIF Levy							242,493

Alternative Credit Summary

Agricultural MV Credit			34,791	Disparity Reduction Credit			13,444
Agricultural Bond Credit			87,675	Taconite Credit			16,076