MN HOUSE RESEARCH

Simulation 24A3

October 31, 2024

Description

Baseline: **Final Pay 2023**

Alternative: **Final Pay 2024**

This report compares property taxes payable in 2023 to property taxes payable in 2024. The payable 2023 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2024 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue.

Key Points

- **Statewide, property taxes increased by $760 million, or 6.2%,** according to the simulation. The overall tax increases are 5.5% in Greater Minnesota and 6.6% in the Metro area.

- **On a statewide basis, property tax changes vary by property type,** from -4.8% on public utility property to +11.9% on agricultural property. Changes on other major property types are +5.6% on residential homesteads, +9.9% on apartments, +5.5% on seasonal-recreational property, +4.9% on commercial-industrial property, and +10.9% residential non-homestead property.

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

By **Jared Swanson**, Legislative Analyst (jared.swanson@house.mn)

Baseline: Final 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 actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are as reported by county auditors to the Department of Revenue.

Alternative: Final Pay 2024

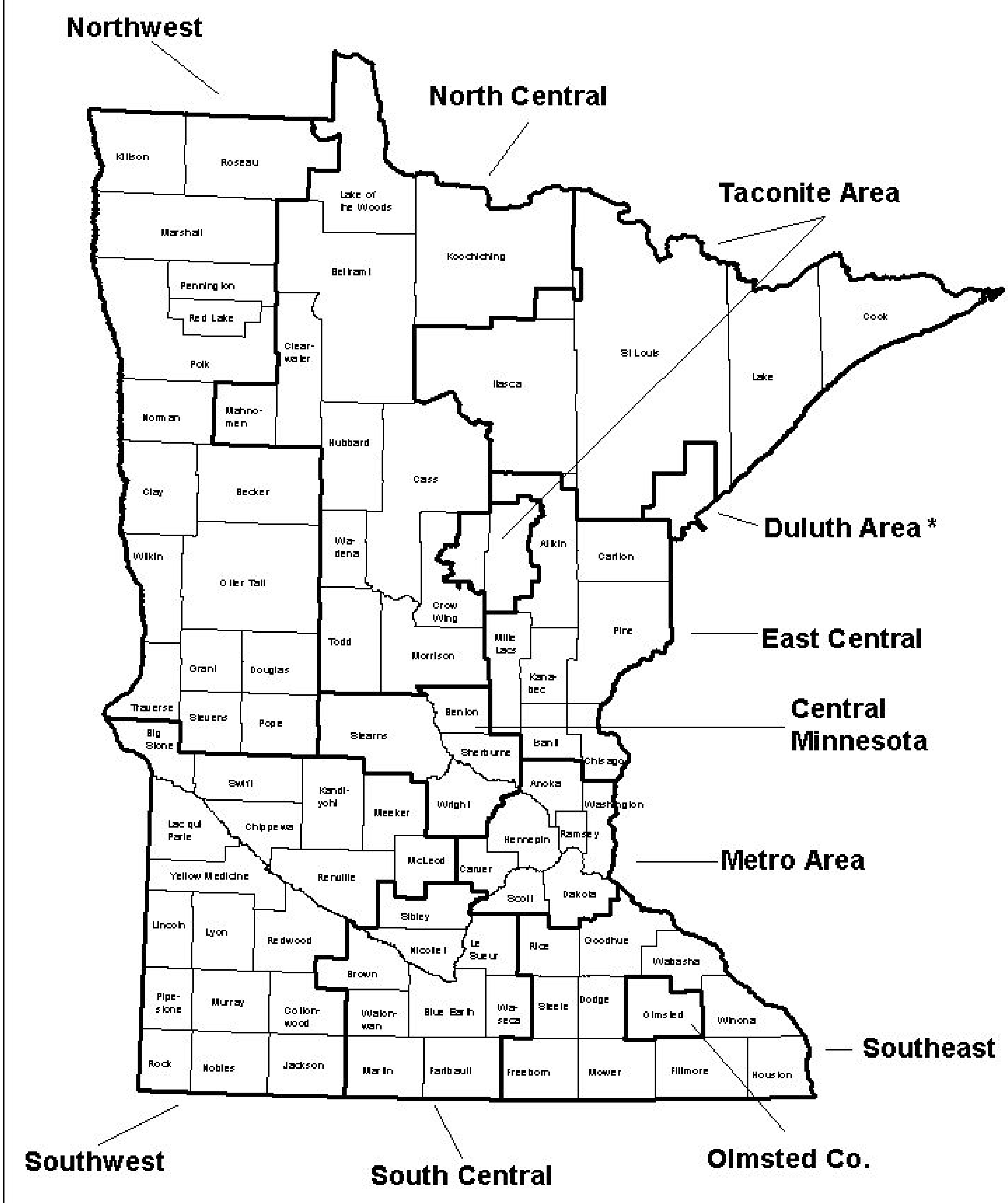
- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property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

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	0.25
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 2024
~ $2,150,000 for payable 2024

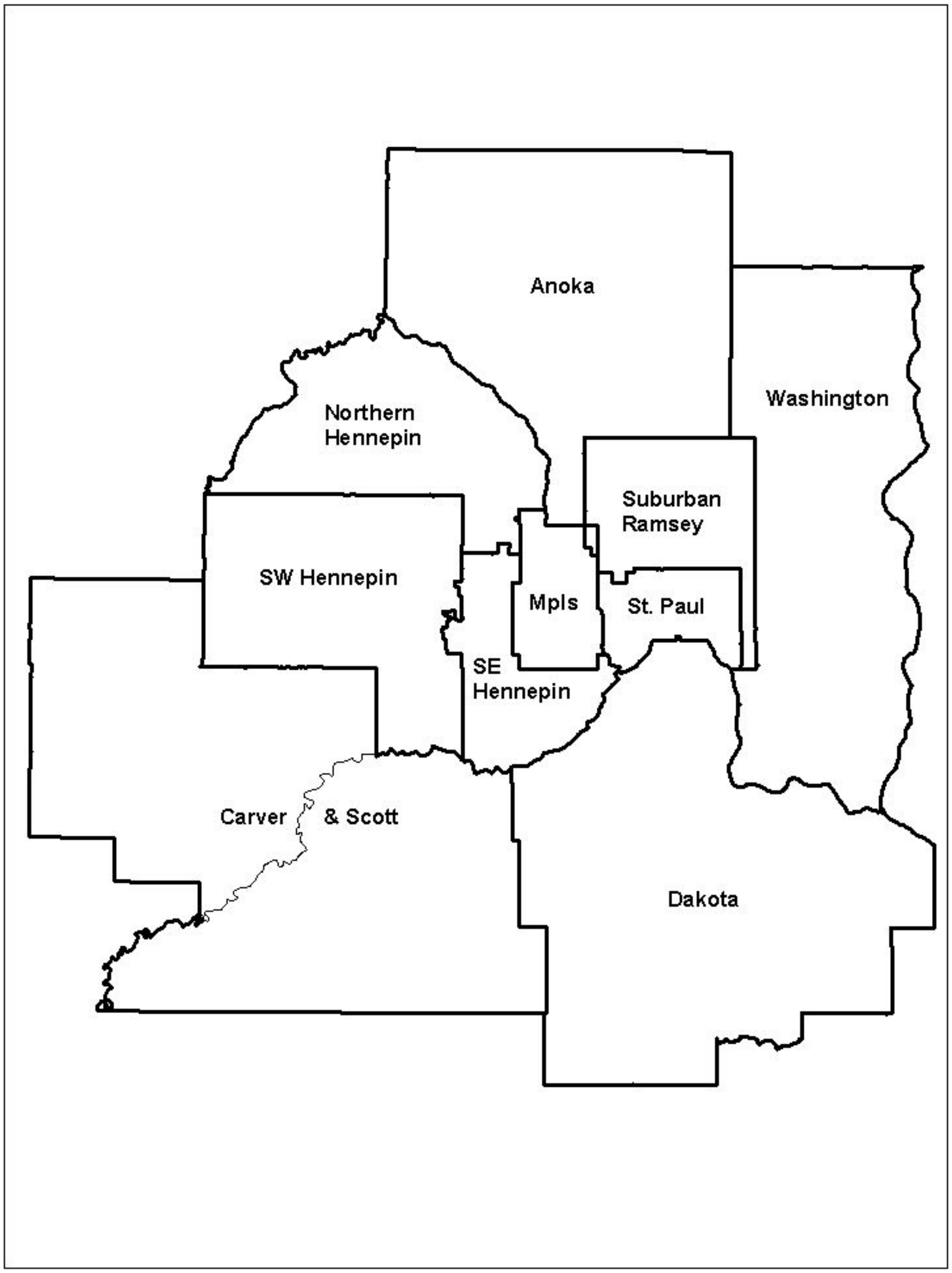
Property Tax Model Regions (Greater Minnesota)



* Duluth Area consists of school districts #709 (Duluth), #700 (Hermantown), and #704 (Proctor).

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), Greenfied, 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

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	503,877,165	536,479,347	32,602,182	6.5	5,683,656	6,001,313	317,657	5.6	1.13	1.12
Res Non-Hmstd	79,161,595	89,231,831	10,070,236	12.7	974,251	1,080,189	105,938	10.9	1.23	1.21
Apartments	54,235,710	59,927,580	5,691,870	10.5	834,372	917,191	82,820	9.9	1.54	1.53
Low-income Apts	9,210,512	10,370,818	1,160,306	12.6	76,645	83,805	7,160	9.3	0.83	0.81
Seasonal Rec'l	40,274,199	45,273,124	4,998,926	12.4	319,188	336,862	17,674	5.5	0.79	0.74
Com/Ind: Lo tier	11,046,319	11,291,925	245,606	2.2	205,609	200,374	-5,234	-2.5	1.86	1.77
Com/Ind: Hi tier	95,472,763	106,872,443	11,399,679	11.9	2,939,982	3,099,764	159,782	5.4	3.08	2.90
Publ U: Elec Gen	3,059,753	2,123,354	-936,400	-30.6	68,122	50,344	-17,778	-26.1	2.23	2.37
Publ U: Other	14,368,545	15,526,533	1,157,989	8.1	364,751	361,825	-2,926	-0.8	2.54	2.33
Ag HGA	16,739,396	18,697,820	1,958,424	11.7	145,141	152,530	7,389	5.1	0.87	0.82
Ag Hmstd Land	86,365,081	109,136,950	22,771,869	26.4	280,151	323,365	43,214	15.4	0.32	0.30
Ag Non-Hmstd	60,038,465	77,412,146	17,373,681	28.9	362,614	406,020	43,406	12.0	0.60	0.52
Miscellaneous	1,250,232	1,387,010	136,779	10.9	20,773	22,131	1,358	6.5	1.66	1.60
Total	**975,099,735**	**1,083,730,881**	**108,631,147**	**11.1**	**12,275,255**	**13,035,713**	**760,460**	**6.2**	**1.26**	**1.20**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	10,687,523	11,897,931	1,210,408	11.3
(-) TIF Tax Capacity	219,106	250,470	31,364	14.3
(-) FD Contrib Tax Cap	548,617	584,276	35,659	6.5
(=) Taxable Tax Capacity	**9,919,800**	**11,063,186**	**1,143,386**	**11.5**
FD Distrb Tax Cap	541,655	563,760	22,105	4.1

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	35.85	34.09	0.018	0.014
City/Town	32.59	31.52	0.170	0.154
School District	20.55	20.05	18.076	17.924
Special District	4.24	4.23	0.014	0.014
Total	**93.23**	**89.89**	**18.278**	**18.107**

GREATER MINNESOTA

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	178,538,381	197,633,882	19,095,501	10.7	1,927,569	2,040,213	112,645	5.8	1.08	1.03
Res Non-Hmstd	26,628,030	30,705,895	4,077,865	15.3	324,590	351,988	27,398	8.4	1.22	1.15
Apartments	9,015,605	10,492,870	1,477,265	16.4	146,029	162,839	16,810	11.5	1.62	1.55
Low-income Apts	1,859,000	2,063,270	204,269	11.0	18,486	19,491	1,006	5.4	0.99	0.94
Seasonal Rec'l	38,478,356	43,408,435	4,930,080	12.8	299,687	316,860	17,174	5.7	0.78	0.73
Com/Ind: Lo tier	6,883,487	7,111,260	227,773	3.3	127,500	124,144	-3,356	-2.6	1.85	1.75
Com/Ind: Hi tier	24,296,257	26,399,230	2,102,973	8.7	734,759	743,924	9,165	1.2	3.02	2.82
Publ U: Elec Gen	2,517,791	1,669,729	-848,061	-33.7	55,260	39,879	-15,381	-27.8	2.19	2.39
Publ U: Other	11,029,197	12,157,072	1,127,875	10.2	265,253	266,843	1,590	0.6	2.41	2.19
Ag HGA	15,184,923	17,021,325	1,836,402	12.1	131,216	137,519	6,303	4.8	0.86	0.81
Ag Hmstd Land	83,456,089	105,827,310	22,371,221	26.8	272,986	315,008	42,022	15.4	0.33	0.30
Ag Non-Hmstd	57,718,664	74,902,101	17,183,437	29.8	346,567	388,944	42,377	12.2	0.60	0.52
Miscellaneous	495,102	558,304	63,202	12.8	9,353	9,754	401	4.3	1.89	1.75
Total	**456,100,882**	**529,950,683**	**73,849,802**	**16.2**	**4,659,255**	**4,917,406**	**258,154**	**5.5**	**1.02**	**0.93**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	4,598,529	5,339,090	740,561	16.1
(-) TIF Tax Capacity	47,631	51,004	3,373	7.1
(-) FD Contrib Tax Cap	10,091	13,124	3,033	30.1
(=) Taxable Tax Capacity	**4,540,808**	**5,274,962**	**734,154**	**16.2**
FD Distrb Tax Cap	10,091	13,125	3,034	30.1

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	41.70	37.60	0.007	0.000
City/Town	26.84	24.78	0.277	0.250
School District	18.22	16.91	16.020	15.707
Special District	1.56	1.51	0.039	0.040
Total	**88.32**	**80.80**	**16.342**	**15.997**

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	192,800	213,500	10.7	1,842	1,921	79	4.3	0.96	0.90
Res Hmstd: AvgVal	289,000	320,000	10.7	2,926	3,029	104	3.5	1.01	0.95
Res Hmstd: Hi Val	385,200	426,400	10.7	4,009	4,127	118	3.0	1.04	0.97
Res Hmstd: Ex-Hi Val	577,900	639,800	10.7	6,220	6,475	255	4.1	1.08	1.01
Apartment	300,000	349,200	16.4	3,802	4,085	283	7.4	1.27	1.17
Seas Rec: Lo Val	75,000	84,700	12.9	699	725	27	3.8	0.93	0.86
Seas Rec: Hi Val	200,000	225,700	12.8	1,954	2,013	59	3.0	0.98	0.89
Comm/Ind: Lo Val	150,000	163,000	8.7	2,457	2,547	90	3.7	1.64	1.56
Comm/Ind: Mid Val	300,000	326,000	8.7	6,315	6,332	18	0.3	2.10	1.94
Comm/Ind: Hi Val	1,000,000	1,086,600	8.7	24,315	23,995	-320	-1.3	2.43	2.21

METRO AREA

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	325,338,784	338,845,465	13,506,681	4.2	3,756,087	3,961,099	205,012	5.5	1.15	1.17
Res Non-Hmstd	52,533,566	58,525,936	5,992,370	11.4	649,661	728,202	78,540	12.1	1.24	1.24
Apartments	45,220,105	49,434,710	4,214,605	9.3	688,343	754,353	66,010	9.6	1.52	1.53
Low-income Apts	7,351,512	8,307,548	956,036	13.0	58,159	64,313	6,154	10.6	0.79	0.77
Seasonal Rec'l	1,795,843	1,864,689	68,846	3.8	19,502	20,002	500	2.6	1.09	1.07
Com/Ind: Lo tier	4,162,833	4,180,665	17,833	0.4	78,109	76,231	-1,878	-2.4	1.88	1.82
Com/Ind: Hi tier	71,176,506	80,473,213	9,296,706	13.1	2,205,223	2,355,840	150,617	6.8	3.10	2.93
Publ U: Elec Gen	541,962	453,624	-88,338	-16.3	12,862	10,464	-2,397	-18.6	2.37	2.31
Publ U: Other	3,339,348	3,369,461	30,114	0.9	99,499	94,982	-4,516	-4.5	2.98	2.82
Ag HGA	1,554,473	1,676,495	122,022	7.8	13,925	15,011	1,086	7.8	0.90	0.90
Ag Hmstd Land	2,908,992	3,309,639	400,648	13.8	7,165	8,357	1,192	16.6	0.25	0.25
Ag Non-Hmstd	2,319,801	2,510,045	190,244	8.2	16,047	17,076	1,029	6.4	0.69	0.68
Miscellaneous	755,130	828,706	73,576	9.7	11,420	12,377	957	8.4	1.51	1.49
Total	**518,998,855**	**553,780,196**	**34,781,343**	**6.7**	**7,616,002**	**8,118,307**	**502,306**	**6.6**	**1.47**	**1.47**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	6,088,994	6,558,842	469,848	7.7
(-) TIF Tax Capacity	171,475	199,466	27,991	16.3
(-) FD Contrib Tax Cap	538,527	571,152	32,625	6.1
(=) Taxable Tax Capacity	**5,378,992**	**5,788,224**	**409,232**	**7.6**
FD Distrb Tax Cap	531,564	550,635	19,071	3.6

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	30.92	30.88	0.024	0.022
City/Town	37.45	37.66	0.113	0.099
School District	22.52	22.92	19.187	19.168
Special District	6.49	6.72	0.000	0.000
Total	**97.38**	**98.17**	**19.324**	**19.290**

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	280,600	292,300	4.2	3,158	3,326	168	5.3	1.13	1.14
Res Hmstd: AvgVal	420,700	438,200	4.2	4,910	5,147	238	4.8	1.17	1.17
Res Hmstd: Hi Val	560,800	584,100	4.2	6,693	7,067	375	5.6	1.19	1.21
Res Hmstd: Ex-Hi Val	841,400	876,400	4.2	10,650	11,218	568	5.3	1.27	1.28
Apartment	300,000	328,000	9.3	4,231	4,658	426	10.1	1.41	1.42
Comm/Ind: Lo Val	150,000	169,600	13.1	3,014	3,463	449	14.9	2.01	2.04
Comm/Ind: Mid Val	300,000	339,200	13.1	7,598	8,364	766	10.1	2.53	2.47
Comm/Ind: Hi Val	1,000,000	1,130,700	13.1	28,990	31,236	2,246	7.7	2.90	2.76

GREATER MINNESOTA CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	101,871,025	111,994,761	10,123,735	9.9	1,265,090	1,338,377	73,288	5.8	1.24	1.20
Res Non-Hmstd	16,140,213	18,395,178	2,254,965	14.0	226,133	244,579	18,446	8.2	1.40	1.33
Apartments	8,858,546	10,314,258	1,455,712	16.4	143,926	160,547	16,622	11.5	1.62	1.56
Low-income Apts	1,850,495	2,053,915	203,420	11.0	18,364	19,359	996	5.4	0.99	0.94
Seasonal Rec'l	5,459,917	6,269,966	810,048	14.8	49,997	53,854	3,857	7.7	0.92	0.86
Com/Ind: Lo tier	5,391,752	5,539,910	148,159	2.7	107,588	104,641	-2,947	-2.7	2.00	1.89
Com/Ind: Hi tier	20,808,291	22,637,438	1,829,147	8.8	651,305	662,399	11,094	1.7	3.13	2.93
Publ U: Elec Gen	2,452,571	1,605,408	-847,163	-34.5	54,223	38,838	-15,385	-28.4	2.21	2.42
Publ U: Other	2,491,902	2,969,641	477,739	19.2	77,789	84,604	6,815	8.8	3.12	2.85
Ag HGA	414,371	462,476	48,105	11.6	4,812	5,114	302	6.3	1.16	1.11
Ag Hmstd Land	904,528	1,086,873	182,346	20.2	4,734	5,468	734	15.5	0.52	0.50
Ag Non-Hmstd	1,362,706	1,600,136	237,430	17.4	14,691	16,095	1,404	9.6	1.08	1.01
Miscellaneous	395,620	446,460	50,840	12.9	7,810	8,145	336	4.3	1.97	1.82
Total	**168,401,937**	**185,376,420**	**16,974,483**	**10.1**	**2,626,462**	**2,742,020**	**115,562**	**4.4**	**1.56**	**1.48**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	1,915,417	2,112,088	196,671	10.3
(-) TIF Tax Capacity	47,383	50,775	3,392	7.2
(-) FD Contrib Tax Cap	5,522	6,460	938	17.0
(=) Taxable Tax Capacity	**1,862,513**	**2,054,853**	**192,340**	**10.3**
FD Distrb Tax Cap	6,310	8,035	1,725	27.3

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	42.62	39.22	0.003	0.000
City/Town	50.54	49.24	0.474	0.431
School District	20.61	19.36	16.356	16.120
Special District	1.88	1.88	0.051	0.051
Total	**115.65**	**109.70**	**16.883**	**16.602**

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	170,100	187,100	10.0	2,001	2,139	139	6.9	1.18	1.14
Res Hmstd: AvgVal	254,900	280,300	10.0	3,213	3,409	196	6.1	1.26	1.22
Res Hmstd: Hi Val	339,800	373,600	9.9	4,427	4,679	253	5.7	1.30	1.25
Res Hmstd: Ex-Hi Val	509,800	560,500	9.9	6,785	7,245	460	6.8	1.33	1.29
Apartment	300,000	349,300	16.4	4,844	5,370	526	10.9	1.61	1.54
Comm/Ind: Lo Val	150,000	163,200	8.8	3,080	3,289	210	6.8	2.05	2.02
Comm/Ind: Mid Val	300,000	326,400	8.8	7,764	8,034	269	3.5	2.59	2.46
Comm/Ind: Hi Val	1,000,000	1,088,000	8.8	29,624	30,174	549	1.9	2.96	2.77

GREATER MINNESOTA TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	75,595,961	84,431,416	8,835,455	11.7	651,258	689,232	37,974	5.8	0.86	0.82
Res Non-Hmstd	10,341,912	12,139,215	1,797,303	17.4	95,990	104,638	8,648	9.0	0.93	0.86
Apartments	125,764	143,437	17,673	14.1	1,365	1,476	111	8.1	1.09	1.03
Low-income Apts	236	234	-2	-0.7	2	2	0	-17.8	0.81	0.67
Seasonal Rec'l	32,937,278	37,051,931	4,114,653	12.5	248,808	262,105	13,297	5.3	0.76	0.71
Com/Ind: Lo tier	1,427,570	1,506,656	79,086	5.5	18,275	17,927	-349	-1.9	1.28	1.19
Com/Ind: Hi tier	3,357,729	3,634,259	276,530	8.2	78,194	76,618	-1,575	-2.0	2.33	2.11
Publ U: Elec Gen	65,220	64,321	-899	-1.4	1,037	1,041	4	0.4	1.59	1.62
Publ U: Other	8,506,824	9,156,740	649,916	7.6	186,539	181,391	-5,147	-2.8	2.19	1.98
Ag HGA	14,703,714	16,482,666	1,778,952	12.1	125,879	131,834	5,955	4.7	0.86	0.80
Ag Hmstd Land	81,818,996	103,857,080	22,038,084	26.9	265,758	306,902	41,143	15.5	0.32	0.30
Ag Non-Hmstd	55,488,271	72,195,641	16,707,370	30.1	326,956	367,488	40,533	12.4	0.59	0.51
Miscellaneous	97,953	110,296	12,342	12.6	1,503	1,570	68	4.5	1.53	1.42
Total	**284,467,428**	**340,773,892**	**56,306,463**	**19.8**	**2,001,564**	**2,142,224**	**140,662**	**7.0**	**0.70**	**0.63**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	2,652,947	3,191,503	538,556	20.3
(-) TIF Tax Capacity	145	141	-4	-2.8
(-) FD Contrib Tax Cap	3,718	5,760	2,042	54.9
(=) Taxable Tax Capacity	**2,649,084**	**3,185,602**	**536,518**	**20.3**
FD Distrb Tax Cap	1,843	2,384	541	29.4

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	41.00	36.52	0.012	0.000
City/Town	10.05	8.90	0.005	0.005
School District	16.59	15.37	15.567	15.169
Special District	1.32	1.25	0.023	0.026
Total	**68.97**	**62.04**	**15.607**	**15.200**

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	234,200	261,600	11.7	1,869	1,936	66	3.5	0.80	0.74
Res Hmstd: AvgVal	351,100	392,200	11.7	2,931	3,017	87	3.0	0.83	0.77
Res Hmstd: Hi Val	468,000	522,700	11.7	3,958	4,073	114	2.9	0.85	0.78
Res Hmstd: Ex-Hi Val	702,100	784,200	11.7	6,287	6,498	211	3.4	0.90	0.83
Apartment	300,000	342,200	14.1	3,055	3,174	119	3.9	1.02	0.93
Seas Rec: Lo Val	75,000	84,400	12.5	554	564	11	1.9	0.74	0.67
Seas Rec: Hi Val	200,000	225,000	12.5	1,567	1,584	17	1.1	0.78	0.70
Comm/Ind: Lo Val	150,000	162,400	8.3	2,012	2,049	37	1.8	1.34	1.26
Comm/Ind: Mid Val	300,000	324,800	8.3	5,280	5,195	-85	-1.6	1.76	1.60
Comm/Ind: Hi Val	1,000,000	1,082,400	8.2	20,527	19,868	-659	-3.2	2.05	1.84

NORTHWEST CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	9,288,068	10,183,472	895,404	9.6	113,528	119,776	6,248	5.5	1.22	1.18
Res Non-Hmstd	1,651,767	1,933,368	281,601	17.0	23,025	25,530	2,505	10.9	1.39	1.32
Apartments	1,150,449	1,249,108	98,658	8.6	17,962	18,944	983	5.5	1.56	1.52
Low-income Apts	156,889	161,773	4,884	3.1	1,581	1,551	-30	-1.9	1.01	0.96
Seasonal Rec'l	654,387	795,199	140,812	21.5	7,191	8,406	1,215	16.9	1.10	1.06
Com/Ind: Lo tier	705,775	735,438	29,663	4.2	13,006	12,943	-63	-0.5	1.84	1.76
Com/Ind: Hi tier	2,110,245	2,265,680	155,435	7.4	54,838	55,276	439	0.8	2.60	2.44
Publ U: Elec Gen	28,597	25,510	-3,088	-10.8	650	576	-74	-11.3	2.27	2.26
Publ U: Other	226,193	235,140	8,946	4.0	6,522	6,289	-234	-3.6	2.88	2.67
Ag HGA	25,356	28,355	2,999	11.8	294	311	17	5.8	1.16	1.10
Ag Hmstd Land	82,234	97,043	14,809	18.0	458	512	54	11.7	0.56	0.53
Ag Non-Hmstd	134,979	154,306	19,327	14.3	1,424	1,526	102	7.2	1.05	0.99
Miscellaneous	39,175	41,930	2,755	7.0	699	710	11	1.6	1.78	1.69
Total	**16,254,114**	**17,906,322**	**1,652,205**	**10.2**	**241,178**	**252,350**	**11,173**	**4.6**	**1.48**	**1.41**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	183,087	202,545	19,458	10.6
(-) TIF Tax Capacity	6,817	7,332	515	7.6
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**176,270**	**195,213**	**18,943**	**10.7**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	41.38	37.62	0.000	0.000
City/Town	51.12	50.21	0.000	0.000
School District	21.59	20.17	16.126	15.277
Special District	2.63	2.78	0.190	0.222
Total	**116.71**	**110.77**	**16.317**	**15.498**

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	145,100	159,100	9.6	1,648	1,755	107	6.5	1.14	1.10
Res Hmstd: AvgVal	217,500	238,500	9.7	2,687	2,837	150	5.6	1.24	1.19
Res Hmstd: Hi Val	290,000	318,000	9.7	3,728	3,920	192	5.2	1.29	1.23
Res Hmstd: Ex-Hi Val	435,000	477,000	9.7	5,787	6,023	236	4.1	1.33	1.26
Apartment	300,000	325,800	8.6	4,866	5,016	150	3.1	1.62	1.54
Comm/Ind: Lo Val	150,000	161,100	7.4	3,119	3,265	146	4.7	2.08	2.03
Comm/Ind: Mid Val	300,000	322,100	7.4	7,859	7,998	139	1.8	2.62	2.48
Comm/Ind: Hi Val	1,000,000	1,073,700	7.4	29,977	30,094	117	0.4	3.00	2.80

NORTHWEST TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	10,682,973	12,191,792	1,508,819	14.1	84,429	91,533	7,104	8.4	0.79	0.75
Res Non-Hmstd	1,538,113	1,899,772	361,659	23.5	13,271	15,192	1,920	14.5	0.86	0.80
Apartments	14,116	15,662	1,546	11.0	143	148	5	3.5	1.01	0.94
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	8,343,496	9,432,557	1,089,061	13.1	60,511	65,291	4,780	7.9	0.73	0.69
Com/Ind: Lo tier	247,170	265,428	18,258	7.4	2,961	2,948	-13	-0.4	1.20	1.11
Com/Ind: Hi tier	635,713	681,275	45,562	7.2	14,073	13,561	-512	-3.6	2.21	1.99
Publ U: Elec Gen	1,094	1,009	-85	-7.8	16	14	-2	-10.9	1.48	1.43
Publ U: Other	1,788,789	1,862,847	74,058	4.1	37,955	36,371	-1,584	-4.2	2.12	1.95
Ag HGA	2,280,022	2,608,623	328,602	14.4	18,381	20,017	1,636	8.9	0.81	0.77
Ag Hmstd Land	14,554,373	17,214,191	2,659,818	18.3	46,574	52,229	5,655	12.1	0.32	0.30
Ag Non-Hmstd	10,974,844	13,377,905	2,403,061	21.9	64,815	72,284	7,469	11.5	0.59	0.54
Miscellaneous	4,939	7,067	2,128	43.1	58	76	18	30.3	1.17	1.07
Total	**51,065,642**	**59,558,128**	**8,492,487**	**16.6**	**343,187**	**369,664**	**26,476**	**7.7**	**0.67**	**0.62**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	479,746	562,193	82,447	17.2
(-) TIF Tax Capacity	79	89	10	12.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**479,668**	**562,104**	**82,436**	**17.2**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	37.88	34.61	0.000	0.000
City/Town	8.72	8.10	0.000	0.000
School District	15.41	15.15	15.624	14.848
Special District	2.97	2.92	0.150	0.168
Total	**64.98**	**60.78**	**15.774**	**15.015**

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	230,300	262,900	14.2	1,752	1,910	158	9.0	0.76	0.73
Res Hmstd: AvgVal	345,200	394,000	14.1	2,747	2,976	228	8.3	0.80	0.76
Res Hmstd: Hi Val	460,200	525,200	14.1	3,716	4,019	303	8.2	0.81	0.77
Res Hmstd: Ex-Hi Val	690,400	788,000	14.1	5,884	6,410	526	8.9	0.85	0.81
Apartment	300,000	332,900	11.0	2,910	3,029	119	4.1	0.97	0.91
Seas Rec: Lo Val	75,000	84,800	13.1	524	557	33	6.3	0.70	0.66
Seas Rec: Hi Val	200,000	226,200	13.1	1,487	1,564	77	5.2	0.74	0.69
Comm/Ind: Lo Val	150,000	160,800	7.2	1,947	2,015	68	3.5	1.30	1.25
Comm/Ind: Mid Val	300,000	321,600	7.2	5,126	5,127	1	0.0	1.71	1.59
Comm/Ind: Hi Val	1,000,000	1,071,700	7.2	19,963	19,643	-320	-1.6	2.00	1.83

NORTH CENTRAL CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	6,520,770	7,391,717	870,947	13.4	62,746	67,496	4,750	7.6	0.96	0.91
Res Non-Hmstd	1,351,371	1,594,784	243,413	18.0	15,469	17,041	1,572	10.2	1.14	1.07
Apartments	492,304	584,859	92,556	18.8	7,291	8,069	779	10.7	1.48	1.38
Low-income Apts	120,570	145,021	24,451	20.3	1,186	1,306	120	10.1	0.98	0.90
Seasonal Rec’l	3,659,733	4,215,137	555,404	15.2	28,630	30,604	1,974	6.9	0.78	0.73
Com/Ind: Lo tier	569,291	585,437	16,146	2.8	9,945	9,496	-449	-4.5	1.75	1.62
Com/Ind: Hi tier	1,321,406	1,500,407	179,001	13.5	38,542	40,251	1,708	4.4	2.92	2.68
Publ U: Elec Gen	3,065	3,019	-46	-1.5	83	77	-7	-7.9	2.71	2.54
Publ U: Other	152,614	160,718	8,104	5.3	4,554	4,363	-190	-4.2	2.98	2.71
Ag HGA	39,558	45,426	5,868	14.8	387	414	27	7.0	0.98	0.91
Ag Hmstd Land	59,596	69,519	9,922	16.6	216	211	-5	-2.2	0.36	0.30
Ag Non-Hmstd	119,389	121,596	2,206	1.8	839	802	-36	-4.3	0.70	0.66
Miscellaneous	18,789	19,626	837	4.5	344	340	-4	-1.1	1.83	1.73
Total	**14,428,456**	**16,437,266**	**2,008,809**	**13.9**	**170,232**	**180,470**	**10,239**	**6.0**	**1.18**	**1.10**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	162,202	186,334	24,132	14.9
(-) TIF Tax Capacity	2,468	2,919	451	18.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**159,734**	**183,415**	**23,681**	**14.8**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	31.75	29.41	0.00	0.000
City/Town	41.46	38.76	0.00	0.000
School District	15.31	13.78	10.28	9.965
Special District	0.77	0.79	0.00	0.000
Total	**89.29**	**82.74**	**10.28**	**9.965**

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	177,000	200,700	13.4	1,572	1,702	130	8.3	0.89	0.85
Res Hmstd: AvgVal	265,300	300,800	13.4	2,522	2,704	182	7.2	0.95	0.90
Res Hmstd: Hi Val	353,700	401,000	13.4	3,473	3,708	234	6.7	0.98	0.92
Res Hmstd: Ex-Hi Val	530,600	601,500	13.4	5,351	5,786	435	8.1	1.01	0.96
Apartment	300,000	356,500	18.8	3,657	4,042	386	10.5	1.22	1.13
Seas Rec: Lo Val	75,000	86,400	15.2	706	758	52	7.3	0.94	0.88
Seas Rec: Hi Val	200,000	230,400	15.2	1,973	2,100	127	6.4	0.99	0.91
Comm/Ind: Lo Val	150,000	170,400	13.6	2,412	2,699	287	11.9	1.61	1.58
Comm/Ind: Mid Val	300,000	340,700	13.6	6,238	6,656	418	6.7	2.08	1.95
Comm/Ind: Hi Val	1,000,000	1,135,500	13.6	24,094	25,126	1,032	4.3	2.41	2.21

NORTH CENTRAL TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	11,774,735	13,299,437	1,524,702	12.9	82,953	88,532	5,579	6.7	0.70	0.67
Res Non-Hmstd	1,552,164	1,865,379	313,215	20.2	12,048	13,500	1,451	12.0	0.78	0.72
Apartments	41,807	46,548	4,741	11.3	412	447	35	8.5	0.98	0.96
Low-income Apts	236	234	-2	-0.7	2	2	0	-17.8	0.81	0.67
Seasonal Rec'l	10,414,550	11,708,328	1,293,778	12.4	68,526	71,785	3,260	4.8	0.66	0.61
Com/Ind: Lo tier	250,208	266,393	16,185	6.5	2,689	2,643	-46	-1.7	1.07	0.99
Com/Ind: Hi tier	427,921	486,060	58,138	13.6	8,676	8,932	256	3.0	2.03	1.84
Publ U: Elec Gen	19,959	4,738	-15,221	-76.3	267	76	-191	-71.5	1.34	1.61
Publ U: Other	1,888,827	2,203,146	314,318	16.6	37,500	37,792	292	0.8	1.99	1.72
Ag HGA	1,748,670	2,013,066	264,396	15.1	13,880	14,736	856	6.2	0.79	0.73
Ag Hmstd Land	3,783,238	4,528,802	745,565	19.7	9,814	10,488	674	6.9	0.26	0.23
Ag Non-Hmstd	3,395,518	3,989,797	594,279	17.5	21,045	22,406	1,361	6.5	0.62	0.56
Miscellaneous	32,575	36,592	4,017	12.3	543	562	19	3.5	1.67	1.54
Total	**35,330,408**	**40,448,520**	**5,118,111**	**14.5**	**258,355**	**271,901**	**13,546**	**5.2**	**0.73**	**0.67**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	356,219	411,242	55,023	15.4
(-) TIF Tax Capacity	66	52	-14	-21.2
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**356,153**	**411,190**	**55,037**	**15.5**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	35.20	32.47	0.00	0.000
City/Town	10.23	9.39	0.00	0.000
School District	15.87	14.10	10.87	10.489
Special District	0.83	0.86	0.00	0.000
Total	**62.13**	**56.81**	**10.87**	**10.489**

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	221,200	249,900	13.0	1,507	1,598	91	6.0	0.68	0.64
Res Hmstd: AvgVal	331,600	374,600	13.0	2,375	2,501	126	5.3	0.72	0.67
Res Hmstd: Hi Val	442,000	499,300	13.0	3,227	3,360	134	4.1	0.73	0.67
Res Hmstd: Ex-Hi Val	663,100	749,000	13.0	5,094	5,394	300	5.9	0.77	0.72
Apartment	300,000	334,100	11.4	2,656	2,723	67	2.5	0.89	0.82
Seas Rec: Lo Val	75,000	84,400	12.5	502	520	18	3.5	0.67	0.62
Seas Rec: Hi Val	200,000	224,900	12.4	1,430	1,466	36	2.5	0.72	0.65
Comm/Ind: Lo Val	150,000	170,400	13.6	1,809	2,018	209	11.6	1.21	1.18
Comm/Ind: Mid Val	300,000	340,800	13.6	4,830	5,104	274	5.7	1.61	1.50
Comm/Ind: Hi Val	1,000,000	1,135,900	13.6	18,925	19,499	574	3.0	1.89	1.72

TACONITE CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	3,724,401	4,284,166	559,765	15.0	38,957	43,498	4,541	11.7	1.05	1.02
Res Non-Hmstd	730,533	849,238	118,705	16.2	11,328	12,008	680	6.0	1.55	1.41
Apartments	175,519	199,990	24,470	13.9	3,205	3,421	216	6.7	1.83	1.71
Low-income Apts	57,886	65,276	7,391	12.8	664	689	25	3.8	1.15	1.06
Seasonal Rec'l	498,274	543,691	45,417	9.1	5,325	5,439	114	2.1	1.07	1.00
Com/Ind: Lo tier	297,936	307,876	9,940	3.3	6,924	6,666	-258	-3.7	2.32	2.17
Com/Ind: Hi tier	579,498	638,924	59,426	10.3	21,049	21,517	468	2.2	3.63	3.37
Publ U: Elec Gen	306,765	322,835	16,070	5.2	7,208	7,299	90	1.3	2.35	2.26
Publ U: Other	327,987	346,528	18,542	5.7	11,050	10,892	-158	-1.4	3.37	3.14
Ag HGA	11,469	14,628	3,158	27.5	120	154	34	28.6	1.04	1.05
Ag Hmstd Land	10,260	11,971	1,710	16.7	41	45	4	9.9	0.40	0.37
Ag Non-Hmstd	189,539	202,772	13,232	7.0	2,471	2,443	-28	-1.1	1.30	1.20
Miscellaneous	15,889	17,322	1,433	9.0	513	510	-3	-0.7	3.23	2.94
Total	**6,925,956**	**7,805,217**	**879,259**	**12.7**	**108,855**	**114,581**	**5,725**	**5.3**	**1.57**	**1.47**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	78,469	88,581	10,112	12.9
(-) TIF Tax Capacity	1,071	1,262	191	17.8
(-) FD Contrib Tax Cap	5,522	6,460	938	17.0
(=) Taxable Tax Capacity	**71,876**	**80,859**	**8,983**	**12.5**
FD Distrb Tax Cap	6,310	8,035	1,725	27.3

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	46.82	44.24	0.00	0.00
City/Town	65.95	60.83	0.00	0.00
School District	15.37	14.21	8.82	8.47
Special District	1.27	1.39	0.00	0.00
Total	**129.40**	**120.66**	**8.82**	**8.47**

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	119,900	138,000	15.1	1,000	1,167	168	16.8	0.83	0.85
Res Hmstd: AvgVal	179,700	206,800	15.1	1,896	2,131	234	12.4	1.06	1.03
Res Hmstd: Hi Val	239,500	275,500	15.0	2,792	3,092	300	10.7	1.17	1.12
Res Hmstd: Ex-Hi Val	359,300	413,400	15.1	4,588	5,023	435	9.5	1.28	1.22
Apartment	300,000	341,900	14.0	5,117	5,446	329	6.4	1.71	1.59
Seas Rec: Lo Val	75,000	81,900	9.2	1,007	1,026	19	1.9	1.34	1.25
Seas Rec: Hi Val	200,000	218,300	9.2	2,776	2,815	40	1.4	1.39	1.29
Comm/Ind: Lo Val	150,000	165,400	10.3	3,467	3,735	269	7.7	2.31	2.26
Comm/Ind: Mid Val	300,000	330,800	10.3	8,707	9,077	370	4.2	2.90	2.74
Comm/Ind: Hi Val	1,000,000	1,102,600	10.3	33,161	34,002	840	2.5	3.32	3.08

TACONITE TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	7,511,854	8,351,741	839,887	11.2	51,723	55,411	3,688	7.1	0.69	0.66
Res Non-Hmstd	1,382,260	1,584,894	202,634	14.7	12,216	13,069	853	7.0	0.88	0.82
Apartments	19,407	22,366	2,959	15.2	198	211	14	6.9	1.02	0.94
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	7,531,900	8,379,956	848,056	11.3	61,860	64,485	2,625	4.2	0.82	0.77
Com/Ind: Lo tier	114,468	122,715	8,248	7.2	1,765	1,848	83	4.7	1.54	1.51
Com/Ind: Hi tier	399,815	391,680	-8,136	-2.0	11,042	10,355	-687	-6.2	2.76	2.64
Publ U: Elec Gen	2,485	2,457	-28	-1.1	50	49	-1	-2.6	2.03	2.00
Publ U: Other	825,276	894,868	69,593	8.4	20,259	21,546	1,287	6.4	2.45	2.41
Ag HGA	272,902	302,359	29,457	10.8	1,557	1,687	130	8.3	0.57	0.56
Ag Hmstd Land	387,103	413,924	26,822	6.9	649	617	-32	-5.0	0.17	0.15
Ag Non-Hmstd	2,222,970	2,397,025	174,054	7.8	16,049	16,317	269	1.7	0.72	0.68
Miscellaneous	15,971	18,292	2,322	14.5	349	375	26	7.6	2.18	2.05
Total	**20,686,411**	**22,882,277**	**2,195,868**	**10.6**	**177,717**	**185,970**	**8,255**	**4.6**	**0.86**	**0.81**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	216,542	240,852	24,310	11.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	3,718	5,760	2,042	54.9
(=) Taxable Tax Capacity	**212,824**	**235,092**	**22,268**	**10.5**
FD Distrb Tax Cap	1,843	2,384	541	29.4

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	47.77	44.47	0.000	0.000
City/Town	11.05	10.36	0.000	0.000
School District	11.96	11.34	8.416	7.964
Special District	2.76	2.93	0.000	0.000
Total	**73.53**	**69.10**	**8.416**	**7.964**

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	211,000	234,600	11.2	1,305	1,407	101	7.8	0.62	0.60
Res Hmstd: AvgVal	316,300	351,700	11.2	2,238	2,382	144	6.4	0.71	0.68
Res Hmstd: Hi Val	421,700	468,900	11.2	3,166	3,324	158	5.0	0.75	0.71
Res Hmstd: Ex-Hi Val	632,600	703,400	11.2	5,138	5,482	344	6.7	0.81	0.78
Apartment	300,000	345,800	15.3	3,010	3,262	252	8.4	1.00	0.94
Seas Rec: Lo Val	75,000	83,500	11.3	588	617	29	4.9	0.78	0.74
Seas Rec: Hi Val	200,000	222,600	11.3	1,658	1,724	66	4.0	0.83	0.77
Comm/Ind: Lo Val	150,000	147,000	-2.0	2,333	2,253	-81	-3.5	1.56	1.53
Comm/Ind: Mid Val	300,000	293,900	-2.0	6,064	5,767	-298	-4.9	2.02	1.96
Comm/Ind: Hi Val	1,000,000	979,700	-2.0	23,477	22,253	-1,224	-5.2	2.35	2.27

DULUTH AREA

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	7,994,837	8,681,629	686,792	8.6	105,919	109,296	3,378	3.2	1.32	1.26
Res Non-Hmstd	1,941,332	2,137,358	196,025	10.1	29,338	30,386	1,048	3.6	1.51	1.42
Apartments	812,497	970,387	157,891	19.4	14,703	16,481	1,778	12.1	1.81	1.70
Low-income Apts	139,078	161,398	22,320	16.0	1,550	1,689	139	9.0	1.11	1.05
Seasonal Rec'l	203,290	211,263	7,973	3.9	2,341	2,255	-86	-3.7	1.15	1.07
Com/Ind: Lo tier	261,843	266,068	4,225	1.6	5,514	5,254	-260	-4.7	2.11	1.97
Com/Ind: Hi tier	1,754,188	1,865,041	110,852	6.3	60,444	59,305	-1,139	-1.9	3.45	3.18
Publ U: Elec Gen	30,707	31,244	537	1.8	864	824	-40	-4.7	2.82	2.64
Publ U: Other	149,880	151,499	1,618	1.1	4,927	4,610	-317	-6.4	3.29	3.04
Ag HGA	16,682	17,244	562	3.4	189	183	-5	-2.8	1.13	1.06
Ag Hmstd Land	13,161	13,854	694	5.3	29	27	-2	-6.4	0.22	0.19
Ag Non-Hmstd	150,432	152,061	1,629	1.1	1,386	1,312	-73	-5.3	0.92	0.86
Miscellaneous	74,286	85,127	10,841	14.6	2,011	2,056	45	2.2	2.71	2.41
Total	**13,542,213**	**14,744,173**	**1,201,959**	**8.9**	**229,215**	**233,678**	**4,466**	**1.9**	**1.69**	**1.58**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	154,485	168,712	14,227	9.2
(-) TIF Tax Capacity	4,391	4,011	-380	-8.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**150,093**	**164,701**	**14,608**	**9.7**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	61.35	56.65	0.000	0.000
City/Town	36.80	34.88	2.043	1.875
School District	25.31	23.99	12.177	11.940
Special District	4.40	4.28	0.000	0.000
Total	**127.86**	**119.80**	**14.220**	**13.815**

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	195,900	212,800	8.6	2,533	2,627	94	3.7	1.29	1.23
Res Hmstd: AvgVal	293,700	319,000	8.6	4,035	4,160	126	3.1	1.37	1.30
Res Hmstd: Hi Val	391,500	425,200	8.6	5,537	5,681	145	2.6	1.41	1.34
Res Hmstd: Ex-Hi Val	587,300	637,800	8.6	8,623	8,935	312	3.6	1.47	1.40
Apartment	300,000	358,300	19.4	5,221	5,861	639	12.2	1.74	1.64
Comm/Ind: Lo Val	150,000	159,500	6.3	3,338	3,411	73	2.2	2.23	2.14
Comm/Ind: Mid Val	300,000	319,000	6.3	8,381	8,362	-20	-0.2	2.79	2.62
Comm/Ind: Hi Val	1,000,000	1,063,200	6.3	31,913	31,459	-454	-1.4	3.19	2.96

EAST CENTRAL CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	7,325,806	8,014,063	688,257	9.4	94,130	99,336	5,206	5.5	1.28	1.24
Res Non-Hmstd	965,286	1,073,281	107,994	11.2	13,912	14,835	923	6.6	1.44	1.38
Apartments	365,997	463,073	97,076	26.5	6,392	7,773	1,382	21.6	1.75	1.68
Low-income Apts	138,800	163,999	25,199	18.2	1,511	1,694	183	12.1	1.09	1.03
Seasonal Rec'l	154,089	162,871	8,782	5.7	2,034	2,070	36	1.8	1.32	1.27
Com/Ind: Lo tier	358,686	368,876	10,190	2.8	7,485	7,379	-106	-1.4	2.09	2.00
Com/Ind: Hi tier	866,391	951,218	84,828	9.8	28,997	29,828	831	2.9	3.35	3.14
Publ U: Elec Gen	2,546	2,281	-265	-10.4	71	64	-8	-11.1	2.81	2.78
Publ U: Other	137,767	132,753	-5,014	-3.6	4,500	4,051	-449	-10.0	3.27	3.05
Ag HGA	106,013	119,350	13,338	12.6	1,243	1,331	88	7.1	1.17	1.11
Ag Hmstd Land	110,418	136,397	25,979	23.5	372	442	70	18.9	0.34	0.32
Ag Non-Hmstd	106,226	117,760	11,533	10.9	1,110	1,163	53	4.8	1.05	0.99
Miscellaneous	33,271	35,144	1,872	5.6	547	562	15	2.7	1.64	1.60
Total	**10,671,296**	**11,741,066**	**1,069,769**	**10.0**	**162,304**	**170,528**	**8,224**	**5.1**	**1.52**	**1.45**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	114,359	126,436	12,077	10.6
(-) TIF Tax Capacity	1,777	2,334	557	31.3
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**112,582**	**124,102**	**11,520**	**10.2**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	54.77	51.11	0.039	0.000
City/Town	43.72	42.56	0.000	0.000
School District	22.64	21.28	12.895	13.078
Special District	3.56	3.58	0.000	0.000
Total	**124.70**	**118.53**	**12.934**	**13.078**

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	192,200	210,300	9.4	2,397	2,551	154	6.4	1.25	1.21
Res Hmstd: AvgVal	288,200	315,300	9.4	3,826	4,045	219	5.7	1.33	1.28
Res Hmstd: Hi Val	384,100	420,200	9.4	5,253	5,530	277	5.3	1.37	1.32
Res Hmstd: Ex-Hi Val	576,300	630,500	9.4	8,170	8,685	515	6.3	1.42	1.38
Apartment	300,000	379,600	26.5	5,064	6,121	1,057	20.9	1.69	1.61
Comm/Ind: Lo Val	150,000	164,700	9.8	3,248	3,528	280	8.6	2.17	2.14
Comm/Ind: Mid Val	300,000	329,400	9.8	8,176	8,586	409	5.0	2.73	2.61
Comm/Ind: Hi Val	1,000,000	1,098,000	9.8	31,176	32,189	1,013	3.3	3.12	2.93

EAST CENTRAL TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	9,793,972	10,796,212	1,002,240	10.2	98,302	104,091	5,789	5.9	1.00	0.96
Res Non-Hmstd	1,331,654	1,505,036	173,382	13.0	14,187	15,026	839	5.9	1.07	1.00
Apartments	10,369	14,484	4,115	39.7	142	198	57	40.0	1.37	1.37
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,722,991	3,131,255	408,264	15.0	24,391	25,811	1,420	5.8	0.90	0.82
Com/Ind: Lo tier	130,492	139,536	9,044	6.9	1,942	1,964	22	1.2	1.49	1.41
Com/Ind: Hi tier	168,702	180,624	11,922	7.1	4,346	4,304	-43	-1.0	2.58	2.38
Publ U: Elec Gen	21,192	20,574	-618	-2.9	446	422	-24	-5.4	2.10	2.05
Publ U: Other	756,538	704,390	-52,149	-6.9	18,617	16,644	-1,973	-10.6	2.46	2.36
Ag HGA	1,706,235	1,844,454	138,219	8.1	16,731	17,261	530	3.2	0.98	0.94
Ag Hmstd Land	1,786,173	2,101,978	315,805	17.7	4,391	4,875	483	11.0	0.25	0.23
Ag Non-Hmstd	1,873,300	2,310,271	436,972	23.3	14,952	17,052	2,100	14.0	0.80	0.74
Miscellaneous	9,752	10,979	1,227	12.6	103	108	5	4.8	1.05	0.98
Total	**20,311,370**	**22,759,793**	**2,448,423**	**12.1**	**198,550**	**207,756**	**9,205**	**4.6**	**0.98**	**0.91**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	198,855	222,481	23,626	11.9
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**198,855**	**222,481**	**23,626**	**11.9**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	54.79	50.78	0.101	0.000
City/Town	14.18	13.85	0.000	0.000
School District	19.33	18.33	12.791	12.958
Special District	1.01	0.97	0.000	0.000
Total	**89.32**	**83.94**	**12.892**	**12.958**

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	223,100	246,000	10.3	2,127	2,257	130	6.1	0.95	0.92
Res Hmstd: AvgVal	334,400	368,700	10.3	3,354	3,538	184	5.5	1.00	0.96
Res Hmstd: Hi Val	445,800	491,500	10.3	4,557	4,762	206	4.5	1.02	0.97
Res Hmstd: Ex-Hi Val	668,800	737,300	10.2	7,213	7,642	429	5.9	1.08	1.04
Apartment	300,000	419,100	39.7	3,736	4,940	1,204	32.2	1.25	1.18
Seas Rec: Lo Val	75,000	86,300	15.1	706	767	61	8.6	0.94	0.89
Seas Rec: Hi Val	200,000	230,000	15.0	1,974	2,124	150	7.6	0.99	0.92
Comm/Ind: Lo Val	150,000	160,700	7.1	2,451	2,551	99	4.1	1.63	1.59
Comm/Ind: Mid Val	300,000	321,300	7.1	6,318	6,370	52	0.8	2.11	1.98
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	24,362	24,189	-173	-0.7	2.44	2.26

CENTRAL MINN CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	23,471,780	26,196,069	2,724,288	11.6	284,109	300,909	16,800	5.9	1.21	1.15
Res Non-Hmstd	2,814,865	3,332,643	517,778	18.4	37,001	41,003	4,003	10.8	1.31	1.23
Apartments	1,833,726	2,201,040	367,314	20.0	29,604	33,769	4,165	14.1	1.61	1.53
Low-income Apts	355,956	406,597	50,641	14.2	3,371	3,638	267	7.9	0.95	0.89
Seasonal Rec'l	172,075	197,254	25,179	14.6	2,192	2,374	182	8.3	1.27	1.20
Com/Ind: Lo tier	797,309	817,566	20,257	2.5	15,007	14,593	-414	-2.8	1.88	1.78
Com/Ind: Hi tier	4,075,583	4,709,095	633,512	15.5	126,940	135,926	8,986	7.1	3.11	2.89
Publ U: Elec Gen	1,278,470	517,270	-761,200	-59.5	26,094	11,851	-14,242	-54.6	2.04	2.29
Publ U: Other	712,050	1,208,780	496,730	69.8	20,514	31,351	10,837	52.8	2.88	2.59
Ag HGA	138,729	149,900	11,171	8.1	1,557	1,588	30	2.0	1.12	1.06
Ag Hmstd Land	226,688	260,822	34,134	15.1	826	916	90	10.9	0.36	0.35
Ag Non-Hmstd	244,313	305,922	61,609	25.2	2,300	2,689	389	16.9	0.94	0.88
Miscellaneous	71,942	87,071	15,128	21.0	1,146	1,231	85	7.5	1.59	1.41
Total	**36,193,486**	**40,390,029**	**4,196,541**	**11.6**	**550,661**	**581,838**	**31,178**	**5.7**	**1.52**	**1.44**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	418,530	467,129	48,599	11.6
(-) TIF Tax Capacity	7,535	8,112	577	7.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**410,995**	**459,017**	**48,022**	**11.7**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	40.04	36.75	0.000	0.000
City/Town	42.75	41.57	0.679	0.609
School District	24.20	22.72	17.333	16.684
Special District	1.85	1.76	0.147	0.132
Total	**108.83**	**102.80**	**18.159**	**17.425**

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	214,500	239,400	11.6	2,529	2,717	188	7.4	1.18	1.13
Res Hmstd: AvgVal	321,500	358,900	11.6	3,992	4,264	272	6.8	1.24	1.19
Res Hmstd: Hi Val	428,600	478,400	11.6	5,443	5,752	309	5.7	1.27	1.20
Res Hmstd: Ex-Hi Val	643,000	717,700	11.6	8,555	9,188	633	7.4	1.33	1.28
Apartment	300,000	360,100	20.0	4,626	5,255	629	13.6	1.54	1.46
Comm/Ind: Lo Val	150,000	173,400	15.6	2,970	3,443	474	15.9	1.98	1.99
Comm/Ind: Mid Val	300,000	346,700	15.6	7,500	8,295	795	10.6	2.50	2.39
Comm/Ind: Hi Val	1,000,000	1,155,500	15.6	28,645	30,939	2,294	8.0	2.86	2.68

CENTRAL MINN TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	13,656,311	15,080,316	1,424,005	10.4	128,842	135,131	6,289	4.9	0.94	0.90
Res Non-Hmstd	1,223,889	1,393,517	169,629	13.9	12,119	12,865	747	6.2	0.99	0.92
Apartments	4,973	5,699	726	14.6	58	62	4	6.9	1.16	1.08
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,761,505	1,949,878	188,374	10.7	15,007	15,382	375	2.5	0.85	0.79
Com/Ind: Lo tier	181,095	187,665	6,571	3.6	2,447	2,354	-93	-3.8	1.35	1.25
Com/Ind: Hi tier	365,692	441,707	76,015	20.8	8,841	9,670	830	9.4	2.42	2.19
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	513,461	744,102	230,641	44.9	12,421	15,880	3,459	27.8	2.42	2.13
Ag HGA	1,789,645	1,988,924	199,279	11.1	16,335	17,058	723	4.4	0.91	0.86
Ag Hmstd Land	4,068,454	4,895,660	827,206	20.3	11,808	13,494	1,686	14.3	0.29	0.28
Ag Non-Hmstd	1,593,755	1,884,394	290,640	18.2	11,120	12,034	913	8.2	0.70	0.64
Miscellaneous	8,023	8,841	818	10.2	85	86	1	0.7	1.06	0.97
Total	**25,166,803**	**28,580,703**	**3,413,904**	**13.6**	**219,083**	**234,016**	**14,934**	**6.8**	**0.87**	**0.82**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	241,140	277,223	36,083	15
(-) TIF Tax Capacity	0	0	0	0
(-) FD Contrib Tax Cap	0	0	0	0
(=) Taxable Tax Capacity	**241,140**	**277,223**	**36,083**	**15**
FD Distrb Tax Cap	0	0	0	0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	40.42	37.23	0.000	0.00
City/Town	15.55	14.49	0.000	0.00
School District	21.79	20.29	16.896	16.29
Special District	0.38	0.35	0.000	0.00
Total	**78.14**	**72.36**	**16.896**	**16.29**

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	284,600	314,300	10.4	2,614	2,722	108	4.1	0.92	0.87
Res Hmstd: AvgVal	426,600	471,100	10.4	4,054	4,176	122	3.0	0.95	0.89
Res Hmstd: Hi Val	568,700	628,100	10.4	5,539	5,800	261	4.7	0.97	0.92
Res Hmstd: Ex-Hi Val	853,200	942,200	10.4	8,799	9,153	354	4.0	1.03	0.97
Apartment	300,000	343,800	14.6	3,437	3,670	233	6.8	1.15	1.07
Seas Rec: Lo Val	75,000	83,100	10.8	623	641	18	2.9	0.83	0.77
Seas Rec: Hi Val	200,000	221,400	10.7	1,750	1,787	36	2.1	0.88	0.81
Comm/Ind: Lo Val	150,000	181,200	20.8	2,260	2,766	506	22.4	1.51	1.53
Comm/Ind: Mid Val	300,000	362,400	20.8	5,851	6,715	864	14.8	1.95	1.85
Comm/Ind: Hi Val	1,000,000	1,207,900	20.8	22,610	25,144	2,534	11.2	2.26	2.08

SOUTHWEST CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	8,259,556	9,363,297	1,103,741	13.4	109,889	119,300	9,411	8.6	1.33	1.27
Res Non-Hmstd	1,211,792	1,417,872	206,080	17.0	19,027	20,760	1,733	9.1	1.57	1.46
Apartments	534,004	596,576	62,572	11.7	9,686	10,268	581	6.0	1.81	1.72
Low-income Apts	138,610	146,983	8,373	6.0	1,488	1,515	27	1.8	1.07	1.03
Seasonal Rec'l	80,760	95,007	14,248	17.6	1,281	1,453	172	13.4	1.59	1.53
Com/Ind: Lo tier	709,845	731,321	21,477	3.0	15,716	15,015	-701	-4.5	2.21	2.05
Com/Ind: Hi tier	1,932,138	2,031,625	99,487	5.1	65,795	63,689	-2,106	-3.2	3.41	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,833	178,956	6,123	3.5	6,169	5,823	-346	-5.6	3.57	3.25
Ag HGA	24,431	28,959	4,528	18.5	334	365	31	9.3	1.37	1.26
Ag Hmstd Land	154,987	202,152	47,165	30.4	1,150	1,383	233	20.3	0.74	0.68
Ag Non-Hmstd	170,669	214,794	44,125	25.9	2,099	2,341	243	11.6	1.23	1.09
Miscellaneous	20,433	21,714	1,282	6.3	457	453	-3	-0.7	2.23	2.09
Total	**13,410,058**	**15,029,256**	**1,619,201**	**12.1**	**233,091**	**242,365**	**9,275**	**4.0**	**1.74**	**1.61**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	147,825	165,677	17,852	12.1
(-) TIF Tax Capacity	3,562	3,528	-34	-1.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**144,263**	**162,148**	**17,885**	**12.4**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	39.34	33.51	0.000	0.000
City/Town	72.53	69.27	0.064	0.055
School District	17.91	16.69	19.719	20.837
Special District	1.45	1.33	0.000	0.000
Total	**131.23**	**120.80**	**19.783**	**20.891**

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	120,300	136,400	13.4	1,470	1,631	161	11.0	1.22	1.20
Res Hmstd: AvgVal	180,400	204,600	13.4	2,449	2,672	223	9.1	1.36	1.31
Res Hmstd: Hi Val	240,400	272,600	13.4	3,426	3,709	283	8.3	1.43	1.36
Res Hmstd: Ex-Hi Val	360,700	409,000	13.4	5,384	5,790	406	7.5	1.49	1.42
Apartment	300,000	335,200	11.7	5,515	5,762	247	4.5	1.84	1.72
Comm/Ind: Lo Val	150,000	157,800	5.2	3,498	3,494	-4	-0.1	2.33	2.21
Comm/Ind: Mid Val	300,000	315,500	5.2	8,725	8,532	-193	-2.2	2.91	2.70
Comm/Ind: Hi Val	1,000,000	1,051,500	5.1	33,119	32,043	-1,076	-3.2	3.31	3.05

SOUTHWEST TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	5,843,223	6,804,674	961,451	16.5	51,894	56,068	4,174	8.0	0.89	0.82
Res Non-Hmstd	814,678	989,249	174,572	21.4	7,532	8,227	695	9.2	0.92	0.83
Apartments	9,346	10,604	1,259	13.5	104	98	-6	-5.7	1.12	0.93
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,255,640	1,473,295	217,655	17.3	10,368	11,263	895	8.6	0.83	0.76
Com/Ind: Lo tier	193,759	204,884	11,125	5.7	2,368	2,246	-122	-5.2	1.22	1.10
Com/Ind: Hi tier	551,739	598,533	46,794	8.5	12,056	11,517	-539	-4.5	2.19	1.92
Publ U: Elec Gen	8,572	5,671	-2,901	-33.8	115	59	-56	-48.7	1.35	1.04
Publ U: Other	1,096,144	1,131,139	34,996	3.2	22,575	20,284	-2,291	-10.1	2.06	1.79
Ag HGA	2,315,537	2,707,574	392,037	16.9	18,472	19,543	1,071	5.8	0.80	0.72
Ag Hmstd Land	28,050,324	37,360,727	9,310,403	33.2	88,410	101,898	13,488	15.3	0.32	0.27
Ag Non-Hmstd	19,070,997	26,555,126	7,484,129	39.2	97,401	110,537	13,136	13.5	0.51	0.42
Miscellaneous	4,587	4,897	311	6.8	90	86	-4	-4.1	1.96	1.77
Total	**59,214,546**	**77,846,373**	**18,631,831**	**31.5**	**311,385**	**341,826**	**30,441**	**9.8**	**0.53**	**0.44**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	516,740	689,269	172,529	33.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**516,740**	**689,269**	**172,529**	**33.4**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	36.83	30.03	0.000	0.000
City/Town	7.01	5.58	0.000	0.000
School District	14.55	13.87	23.157	22.281
Special District	1.06	0.85	0.000	0.000
Total	**59.45**	**50.34**	**23.157**	**22.281**

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	207,800	242,000	16.5	1,606	1,680	73	4.6	0.77	0.69
Res Hmstd: AvgVal	311,500	362,800	16.5	2,518	2,611	93	3.7	0.81	0.72
Res Hmstd: Hi Val	415,200	483,600	16.5	3,430	3,512	82	2.4	0.83	0.73
Res Hmstd: Ex-Hi Val	623,000	725,600	16.5	5,329	5,553	224	4.2	0.86	0.77
Apartment	300,000	340,400	13.5	2,924	2,900	-24	-0.8	0.97	0.85
Comm/Ind: Lo Val	150,000	162,800	8.5	1,933	1,911	-23	-1.2	1.29	1.17
Comm/Ind: Mid Val	300,000	325,500	8.5	5,058	4,838	-220	-4.4	1.69	1.49
Comm/Ind: Hi Val	1,000,000	1,084,900	8.5	19,638	18,499	-1,139	-5.8	1.96	1.71

SOUTH CENTRAL CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	9,653,374	10,613,033	959,659	9.9	124,428	129,027	4,599	3.7	1.29	1.22
Res Non-Hmstd	1,427,201	1,646,720	219,519	15.4	20,778	22,284	1,507	7.3	1.46	1.35
Apartments	954,761	1,298,540	343,780	36.0	14,939	18,773	3,834	25.7	1.56	1.45
Low-income Apts	141,609	178,671	37,062	26.2	1,421	1,551	131	9.2	1.00	0.87
Seasonal Rec'l	92,920	108,348	15,428	16.6	1,279	1,419	140	11.0	1.38	1.31
Com/Ind: Lo tier	548,685	569,707	21,022	3.8	11,644	11,038	-606	-5.2	2.12	1.94
Com/Ind: Hi tier	2,035,794	2,262,883	227,089	11.2	64,364	65,479	1,115	1.7	3.16	2.89
Publ U: Elec Gen	20,737	20,281	-456	-2.2	446	414	-32	-7.3	2.15	2.04
Publ U: Other	140,994	147,481	6,487	4.6	4,585	4,419	-166	-3.6	3.25	3.00
Ag HGA	16,084	17,109	1,025	6.4	234	234	0	0.1	1.45	1.37
Ag Hmstd Land	70,909	91,748	20,839	29.4	599	736	137	22.9	0.84	0.80
Ag Non-Hmstd	110,314	142,254	31,939	29.0	1,340	1,580	240	17.9	1.21	1.11
Miscellaneous	36,886	44,598	7,713	20.9	554	635	80	14.5	1.50	1.42
Total	**15,250,268**	**17,141,373**	**1,891,106**	**12.4**	**246,611**	**257,589**	**10,979**	**4.5**	**1.62**	**1.50**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	170,593	193,169	22,576	13.2
(-) TIF Tax Capacity	4,029	4,469	440	10.9
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**166,565**	**188,699**	**22,134**	**13.3**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	42.43	37.12	0.000	0.000
City/Town	58.33	54.92	0.135	0.121
School District	19.87	19.58	17.432	16.482
Special District	0.38	0.45	0.000	0.000
Total	**121.01**	**112.07**	**17.567**	**16.603**

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	152,600	167,800	10.0	1,830	1,911	81	4.4	1.20	1.14
Res Hmstd: AvgVal	228,700	251,500	10.0	2,968	3,072	105	3.5	1.30	1.22
Res Hmstd: Hi Val	304,900	335,300	10.0	4,107	4,235	129	3.1	1.35	1.26
Res Hmstd: Ex-Hi Val	457,400	502,900	9.9	6,338	6,479	141	2.2	1.39	1.29
Apartment	300,000	408,100	36.0	5,065	6,394	1,330	26.3	1.69	1.57
Comm/Ind: Lo Val	150,000	166,800	11.2	3,235	3,484	250	7.7	2.16	2.09
Comm/Ind: Mid Val	300,000	333,500	11.2	8,122	8,447	325	4.0	2.71	2.53
Comm/Ind: Hi Val	1,000,000	1,111,600	11.2	30,929	31,609	681	2.2	3.09	2.84

SOUTH CENTRAL TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	4,793,042	5,305,129	512,086	10.7	43,898	44,162	264	0.6	0.92	0.83
Res Non-Hmstd	661,629	789,525	127,896	19.3	6,326	6,792	466	7.4	0.96	0.86
Apartments	10,514	11,882	1,367	13.0	127	130	3	2.3	1.20	1.09
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	390,064	421,513	31,449	8.1	3,469	3,400	-69	-2.0	0.89	0.81
Com/Ind: Lo tier	103,727	107,359	3,632	3.5	1,326	1,227	-99	-7.4	1.28	1.14
Com/Ind: Hi tier	304,626	313,780	9,154	3.0	6,920	6,242	-678	-9.8	2.27	1.99
Publ U: Elec Gen	11,918	12,672	753	6.3	142	127	-15	-10.8	1.19	1.00
Publ U: Other	770,535	767,381	-3,154	-0.4	16,692	14,616	-2,076	-12.4	2.17	1.90
Ag HGA	1,559,735	1,742,391	182,657	11.7	13,375	13,398	23	0.2	0.86	0.77
Ag Hmstd Land	13,563,523	18,051,498	4,487,976	33.1	49,302	58,621	9,319	18.9	0.36	0.32
Ag Non-Hmstd	8,533,979	11,408,426	2,874,447	33.7	51,103	57,483	6,380	12.5	0.60	0.50
Miscellaneous	584	625	41	7.1	9	8	-1	-8.0	1.52	1.30
Total	**30,703,876**	**38,932,181**	**8,228,304**	**26.8**	**192,689**	**206,206**	**13,517**	**7.0**	**0.63**	**0.53**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	271,043	345,225	74,182	27.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**271,043**	**345,225**	**74,182**	**27.4**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	43.37	37.02	0.000	0.00
City/Town	8.16	6.80	0.000	0.00
School District	16.79	14.27	19.219	18.33
Special District	0.39	0.33	0.000	0.00
Total	**68.72**	**58.42**	**19.219**	**18.33**

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	236,300	261,600	10.7	1,968	1,928	-40	-2.1	0.83	0.74
Res Hmstd: AvgVal	354,300	392,200	10.7	3,079	2,999	-80	-2.6	0.87	0.76
Res Hmstd: Hi Val	472,200	522,700	10.7	4,153	4,045	-108	-2.6	0.88	0.77
Res Hmstd: Ex-Hi Val	708,500	784,200	10.7	6,589	6,434	-155	-2.3	0.93	0.82
Apartment	300,000	339,100	13.0	3,154	3,098	-56	-1.8	1.05	0.91
Comm/Ind: Lo Val	150,000	154,600	3.1	2,083	1,891	-191	-9.2	1.39	1.22
Comm/Ind: Mid Val	300,000	309,100	3.0	5,426	4,860	-567	-10.4	1.81	1.57
Comm/Ind: Hi Val	1,000,000	1,030,100	3.0	21,029	18,712	-2,317	-11.0	2.10	1.82

OLMSTED COUNTY

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	13,624,793	14,776,721	1,151,927	8.5	165,832	177,835	12,004	7.2	1.22	1.20
Res Non-Hmstd	2,546,766	2,819,131	272,365	10.7	32,743	35,732	2,989	9.1	1.29	1.27
Apartments	1,610,878	1,699,775	88,898	5.5	24,996	26,133	1,136	4.5	1.55	1.54
Low-income Apts	360,499	366,655	6,156	1.7	3,101	3,129	29	0.9	0.86	0.85
Seasonal Rec’l	10,577	10,545	-33	-0.3	129	125	-4	-3.5	1.22	1.18
Com/Ind: Lo tier	357,077	357,779	702	0.2	6,506	6,411	-95	-1.5	1.82	1.79
Com/Ind: Hi tier	3,600,357	3,724,712	124,356	3.5	108,635	108,153	-483	-0.4	3.02	2.90
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	238,476	229,718	-8,758	-3.7	6,440	5,791	-649	-10.1	2.70	2.52
Ag HGA	484,023	553,693	69,671	14.4	4,670	5,141	471	10.1	0.96	0.93
Ag Hmstd Land	1,464,686	1,750,038	285,352	19.5	5,030	5,931	901	17.9	0.34	0.34
Ag Non-Hmstd	825,395	1,009,659	184,264	22.3	6,070	7,020	950	15.7	0.74	0.70
Miscellaneous	54,640	54,089	-550	-1.0	951	934	-17	-1.7	1.74	1.73
Total	**25,178,167**	**27,352,515**	**2,174,350**	**8.6**	**365,103**	**382,335**	**17,232**	**4.7**	**1.45**	**1.40**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	286,816	310,582	23,766	8.3
(-) TIF Tax Capacity	9,559	10,037	478	5.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**277,257**	**300,545**	**23,288**	**8.4**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	43.09	41.82	0.000	0.000
City/Town	40.45	40.62	0.996	0.926
School District	20.09	18.87	16.741	16.562
Special District	1.65	1.63	0.000	0.000
Total	**105.27**	**102.94**	**17.736**	**17.488**

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	236,200	256,200	8.5	2,737	2,939	202	7.4	1.16	1.15
Res Hmstd: AvgVal	354,000	384,000	8.5	4,298	4,597	299	7.0	1.21	1.20
Res Hmstd: Hi Val	471,900	511,800	8.5	5,805	6,194	389	6.7	1.23	1.21
Res Hmstd: Ex-Hi Val	708,000	767,900	8.5	9,256	9,937	681	7.4	1.31	1.29
Apartment	300,000	316,600	5.5	4,480	4,627	148	3.3	1.49	1.46
Comm/Ind: Lo Val	150,000	155,200	3.5	2,883	2,938	55	1.9	1.92	1.89
Comm/Ind: Mid Val	300,000	310,400	3.5	7,301	7,288	-13	-0.2	2.43	2.35
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	27,917	27,588	-328	-1.2	2.79	2.67

SOUTHEAST CITIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	16,134,572	17,048,363	913,791	5.7	208,036	216,958	8,923	4.3	1.29	1.27
Res Non-Hmstd	2,180,332	2,374,889	194,557	8.9	30,978	33,187	2,209	7.1	1.42	1.40
Apartments	937,094	1,060,204	123,110	13.1	15,259	17,028	1,769	11.6	1.63	1.61
Low-income Apts	240,598	257,542	16,944	7.0	2,491	2,596	105	4.2	1.04	1.01
Seasonal Rec'l	121,961	126,473	4,512	3.7	1,662	1,707	45	2.7	1.36	1.35
Com/Ind: Lo tier	840,744	856,939	16,195	1.9	16,662	16,649	-12	-0.1	1.98	1.94
Com/Ind: Hi tier	2,724,300	2,889,401	165,101	6.1	86,678	87,835	1,157	1.3	3.18	3.04
Publ U: Elec Gen	781,684	682,969	-98,714	-12.6	18,806	17,733	-1,072	-5.7	2.41	2.60
Publ U: Other	440,029	378,942	-61,087	-13.9	13,827	11,764	-2,063	-14.9	3.14	3.10
Ag HGA	46,486	52,530	6,044	13.0	558	636	78	13.9	1.20	1.21
Ag Hmstd Land	179,164	206,546	27,382	15.3	1,014	1,162	148	14.6	0.57	0.56
Ag Non-Hmstd	195,576	241,524	45,948	23.5	2,088	2,477	389	18.6	1.07	1.03
Miscellaneous	44,520	52,585	8,065	18.1	774	874	100	12.9	1.74	1.66
Total	**24,867,060**	**26,228,907**	**1,361,848**	**5.5**	**398,833**	**410,606**	**11,776**	**3.0**	**1.60**	**1.57**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	280,791	295,337	14,546	5.2
(-) TIF Tax Capacity	6,173	6,770	597	9.7
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**274,617**	**288,566**	**13,949**	**5.1**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	40.84	38.50	0.000	0.000
City/Town	55.85	57.15	0.000	0.000
School District	18.90	17.57	20.231	20.837
Special District	1.46	1.56	0.000	0.000
Total	**117.05**	**114.78**	**20.231**	**20.837**

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	158,500	167,500	5.7	1,907	2,017	110	5.8	1.20	1.20
Res Hmstd: AvgVal	237,700	251,200	5.7	3,078	3,239	161	5.2	1.29	1.29
Res Hmstd: Hi Val	316,800	334,800	5.7	4,247	4,459	212	5.0	1.34	1.33
Res Hmstd: Ex-Hi Val	475,300	502,300	5.7	6,525	6,819	293	4.5	1.37	1.36
Apartment	300,000	339,500	13.2	4,996	5,578	582	11.6	1.67	1.64
Comm/Ind: Lo Val	150,000	159,100	6.1	3,186	3,388	203	6.4	2.12	2.13
Comm/Ind: Mid Val	300,000	318,200	6.1	7,994	8,278	284	3.6	2.66	2.60
Comm/Ind: Hi Val	1,000,000	1,060,700	6.1	30,434	31,098	664	2.2	3.04	2.93

SOUTHEAST TOWNS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	7,412,919	8,044,347	631,429	8.5	66,733	69,248	2,515	3.8	0.90	0.86
Res Non-Hmstd	1,156,493	1,327,735	171,242	14.8	10,825	11,779	955	8.8	0.94	0.89
Apartments	6,550	6,898	348	5.3	72	70	-2	-2.7	1.10	1.02
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	328,982	359,326	30,344	9.2	2,609	2,690	81	3.1	0.79	0.75
Com/Ind: Lo tier	151,212	155,579	4,367	2.9	1,957	1,893	-64	-3.3	1.29	1.22
Com/Ind: Hi tier	311,913	339,052	27,139	8.7	7,261	7,178	-83	-1.1	2.33	2.12
Publ U: Elec Gen	0	17,201	17,201	0.0	0	294	294	0.0	0.00	1.71
Publ U: Other	660,333	647,994	-12,340	-1.9	15,221	13,510	-1,712	-11.2	2.31	2.08
Ag HGA	2,536,511	2,710,557	174,046	6.9	22,375	22,891	516	2.3	0.88	0.84
Ag Hmstd Land	14,158,233	17,537,082	3,378,849	23.9	49,810	58,784	8,974	18.0	0.35	0.34
Ag Non-Hmstd	6,938,780	9,210,186	2,271,406	32.7	44,036	52,115	8,079	18.3	0.63	0.57
Miscellaneous	7,312	10,254	2,942	40.2	81	110	29	36.5	1.10	1.07
Total	**33,669,238**	**40,366,211**	**6,696,973**	**19.9**	**220,980**	**240,562**	**19,582**	**8.9**	**0.66**	**0.60**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	290,923	350,606	59,683	20.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
(=) Taxable Tax Capacity	**290,923**	**350,606**	**59,683**	**20.5**
FD Distrb Tax Cap	0	0	0	0.0

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	42.04	38.77	0.000	0.000
City/Town	10.55	9.04	0.000	0.000
School District	18.18	16.58	20.866	21.415
Special District	0.42	0.44	0.000	0.000
Total	**71.19**	**64.83**	**20.866**	**21.415**

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	229,500	249,100	8.5	1,995	2,052	58	2.9	0.87	0.82
Res Hmstd: AvgVal	344,100	373,500	8.5	3,123	3,198	75	2.4	0.91	0.86
Res Hmstd: Hi Val	458,600	497,700	8.5	4,222	4,293	71	1.7	0.92	0.86
Res Hmstd: Ex-Hi Val	688,100	746,800	8.5	6,669	6,841	172	2.6	0.97	0.92
Apartment	300,000	316,000	5.3	3,296	3,238	-58	-1.8	1.10	1.02
Comm/Ind: Lo Val	150,000	163,100	8.7	2,163	2,266	103	4.8	1.44	1.39
Comm/Ind: Mid Val	300,000	326,200	8.7	5,605	5,659	53	1.0	1.87	1.73
Comm/Ind: Hi Val	1,000,000	1,087,100	8.7	21,669	21,488	-182	-0.8	2.17	1.98

ANOKA COUNTY

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	36,790,547	37,661,506	870,959	2.4	354,025	371,430	17,405	4.9	0.96	0.99
Res Non-Hmstd	4,532,906	4,829,231	296,324	6.5	46,507	51,019	4,512	9.7	1.03	1.06
Apartments	2,138,791	2,803,176	664,385	31.1	26,943	36,696	9,752	36.2	1.26	1.31
Low-income Apts	604,563	691,738	87,174	14.4	3,608	4,018	410	11.4	0.60	0.58
Seasonal Rec'l	46,559	59,384	12,825	27.5	415	541	126	30.3	0.89	0.91
Com/Ind: Lo tier	507,414	492,007	-15,406	-3.0	8,521	8,006	-514	-6.0	1.68	1.63
Com/Ind: Hi tier	5,251,447	6,689,502	1,438,055	27.4	150,935	180,900	29,965	19.9	2.87	2.70
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	314,621	319,513	4,892	1.6	8,795	8,373	-421	-4.8	2.80	2.62
Ag HGA	178,954	176,699	-2,255	-1.3	1,608	1,613	5	0.3	0.90	0.91
Ag Hmstd Land	117,461	122,045	4,584	3.9	291	265	-26	-9.0	0.25	0.22
Ag Non-Hmstd	156,166	180,751	24,585	15.7	1,109	1,310	201	18.1	0.71	0.72
Miscellaneous	196,125	240,815	44,690	22.8	2,634	3,203	569	21.6	1.34	1.33
Total	**50,835,554**	**54,266,367**	**3,430,812**	**6.7**	**605,391**	**667,374**	**61,984**	**10.2**	**1.19**	**1.23**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	563,120	613,820	50,700	9.0
(-) TIF Tax Capacity	15,938	21,454	5,516	34.6
(-) FD Contrib Tax Cap	41,374	45,132	3,758	9.1
(=) Taxable Tax Capacity	**505,807**	**547,234**	**41,427**	**8.2**
FD Distrb Tax Cap	69,430	71,158	1,728	2.5

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	24.36	25.43	0.000	0.000
City/Town	34.48	35.70	0.100	0.101
School District	18.37	18.36	17.791	17.894
Special District	3.79	3.91	0.000	0.000
Total	**80.99**	**83.39**	**17.891**	**17.995**

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	246,400	252,300	2.4	2,315	2,437	122	5.3	0.94	0.97
Res Hmstd: AvgVal	369,400	378,200	2.4	3,620	3,808	187	5.2	0.98	1.01
Res Hmstd: Hi Val	492,400	504,100	2.4	4,869	5,120	250	5.1	0.99	1.02
Res Hmstd: Ex-Hi Val	738,700	756,200	2.4	7,788	8,201	413	5.3	1.05	1.08
Apartment	300,000	393,200	31.1	3,574	4,806	1,232	34.5	1.19	1.22
Comm/Ind: Lo Val	150,000	191,100	27.4	2,749	3,724	974	35.4	1.83	1.95
Comm/Ind: Mid Val	300,000	382,200	27.4	6,988	8,804	1,816	26.0	2.33	2.30
Comm/Ind: Hi Val	1,000,000	1,273,900	27.4	26,768	32,508	5,740	21.4	2.68	2.55

WASHINGTON COUNTY

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	33,917,122	37,071,977	3,154,855	9.3	357,506	389,764	32,258	9.0	1.05	1.05
Res Non-Hmstd	5,151,781	5,957,142	805,361	15.6	55,552	63,983	8,431	15.2	1.08	1.07
Apartments	1,981,214	2,275,173	293,959	14.8	25,820	29,167	3,347	13.0	1.30	1.28
Low-income Apts	461,791	517,836	56,045	12.1	2,895	3,162	266	9.2	0.63	0.61
Seasonal Rec'l	166,320	173,439	7,119	4.3	1,513	1,594	80	5.3	0.91	0.92
Com/Ind: Lo tier	315,277	317,625	2,348	0.7	5,505	5,257	-248	-4.5	1.75	1.66
Com/Ind: Hi tier	4,099,556	5,050,490	950,934	23.2	120,802	137,762	16,960	14.0	2.95	2.73
Publ U: Elec Gen	234,338	209,080	-25,259	-10.8	5,234	4,663	-572	-10.9	2.23	2.23
Publ U: Other	326,138	326,818	681	0.2	9,519	8,881	-638	-6.7	2.92	2.72
Ag HGA	300,514	343,224	42,710	14.2	2,637	3,022	386	14.6	0.88	0.88
Ag Hmstd Land	271,545	305,577	34,032	12.5	538	626	88	16.3	0.20	0.20
Ag Non-Hmstd	471,799	505,824	34,026	7.2	3,194	3,393	199	6.2	0.68	0.67
Miscellaneous	36,195	46,382	10,187	28.1	576	681	105	18.2	1.59	1.47
Total	**47,733,590**	**53,100,587**	**5,366,998**	**11.2**	**591,291**	**651,955**	**60,662**	**10.3**	**1.24**	**1.23**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	533,577	601,613	68,036	12.8
(-) TIF Tax Capacity	6,460	8,557	2,097	32.5
(-) FD Contrib Tax Cap	35,240	36,834	1,594	4.5
(=) Taxable Tax Capacity	**491,877**	**556,222**	**64,345**	**13.1**
FD Distrb Tax Cap	42,393	44,792	2,399	5.7

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	23.36	21.75	0.261	0.234
City/Town	30.82	30.37	0.133	0.121
School District	25.12	27.21	20.444	19.667
Special District	4.58	4.32	0.000	0.000
Total	**83.89**	**83.66**	**20.838**	**20.022**

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	312,700	341,800	9.3	3,198	3,489	291	9.1	1.02	1.02
Res Hmstd: AvgVal	468,800	512,500	9.3	4,910	5,340	430	8.8	1.05	1.04
Res Hmstd: Hi Val	624,900	683,100	9.3	6,806	7,465	659	9.7	1.09	1.09
Res Hmstd: Ex-Hi Val	937,500	1,024,800	9.3	10,736	11,722	987	9.2	1.15	1.14
Apartment	300,000	344,600	14.9	3,771	4,293	522	13.9	1.26	1.25
Comm/Ind: Lo Val	150,000	184,800	23.2	2,851	3,612	761	26.7	1.90	1.95
Comm/Ind: Mid Val	300,000	369,600	23.2	7,209	8,585	1,376	19.1	2.40	2.32
Comm/Ind: Hi Val	1,000,000	1,232,000	23.2	27,551	31,793	4,242	15.4	2.76	2.58

DAKOTA COUNTY

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	46,672,388	48,072,656	1,400,267	3.0	488,581	520,892	32,311	6.6	1.05	1.08
Res Non-Hmstd	5,738,917	6,349,282	610,365	10.6	62,448	71,312	8,864	14.2	1.09	1.12
Apartments	4,967,406	5,619,755	652,349	13.1	62,611	72,857	10,247	16.4	1.26	1.30
Low-income Apts	379,181	520,563	141,382	37.3	2,524	3,351	826	32.7	0.67	0.64
Seasonal Rec'l	26,423	24,134	-2,289	-8.7	271	244	-27	-9.9	1.03	1.01
Com/Ind: Lo tier	552,099	549,102	-2,997	-0.5	9,622	9,343	-279	-2.9	1.74	1.70
Com/Ind: Hi tier	7,671,916	8,802,428	1,130,511	14.7	220,597	239,848	19,251	8.7	2.88	2.72
Publ U: Elec Gen	147,808	134,191	-13,618	-9.2	3,330	2,878	-452	-13.6	2.25	2.14
Publ U: Other	774,115	725,303	-48,813	-6.3	22,013	19,667	-2,345	-10.7	2.84	2.71
Ag HGA	302,275	309,653	7,379	2.4	2,475	2,497	21	0.9	0.82	0.81
Ag Hmstd Land	999,240	1,114,738	115,498	11.6	2,616	2,986	371	14.2	0.26	0.27
Ag Non-Hmstd	491,472	502,411	10,938	2.2	2,855	2,870	15	0.5	0.58	0.57
Miscellaneous	148,502	157,407	8,904	6.0	1,761	1,910	150	8.5	1.19	1.21
Total	**68,871,742**	**72,881,623**	**4,009,876**	**5.8**	**881,704**	**950,655**	**68,953**	**7.8**	**1.28**	**1.30**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	783,017	836,339	53,322	6.8
(-) TIF Tax Capacity	15,485	20,671	5,186	33.5
(-) FD Contrib Tax Cap	63,929	67,635	3,706	5.8
(=) Taxable Tax Capacity	**703,602**	**748,033**	**44,431**	**6.3**
FD Distrb Tax Cap	74,093	77,349	3,256	4.4

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	18.69	18.31	0.000	0.000
City/Town	37.56	38.23	0.165	0.161
School District	21.19	22.96	23.851	24.678
Special District	3.33	3.53	0.000	0.000
Total	**80.76**	**83.03**	**24.016**	**24.839**

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	268,300	276,400	3.0	2,705	2,879	173	6.4	1.01	1.04
Res Hmstd: AvgVal	402,300	414,400	3.0	4,207	4,470	263	6.3	1.05	1.08
Res Hmstd: Hi Val	536,200	552,300	3.0	5,691	6,066	375	6.6	1.06	1.10
Res Hmstd: Ex-Hi Val	804,500	828,700	3.0	9,044	9,622	578	6.4	1.12	1.16
Apartment	300,000	339,400	13.1	3,749	4,366	617	16.4	1.25	1.29
Comm/Ind: Lo Val	150,000	172,200	14.8	2,848	3,366	518	18.2	1.90	1.95
Comm/Ind: Mid Val	300,000	344,300	14.8	7,188	8,093	905	12.6	2.40	2.35
Comm/Ind: Hi Val	1,000,000	1,147,400	14.7	27,440	30,154	2,713	9.9	2.74	2.63

CARVER AND SCOTT COUNTIES

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	31,321,350	31,683,143	361,793	1.2	331,258	340,156	8,899	2.7	1.06	1.07
Res Non-Hmstd	4,664,159	5,204,126	539,967	11.6	50,999	57,917	6,919	13.6	1.09	1.11
Apartments	1,506,788	1,751,310	244,522	16.2	19,663	23,029	3,366	17.1	1.30	1.31
Low-income Apts	313,491	333,817	20,326	6.5	2,039	2,175	136	6.7	0.65	0.65
Seasonal Rec'l	84,428	87,198	2,770	3.3	867	906	39	4.5	1.03	1.04
Com/Ind: Lo tier	422,321	438,827	16,507	3.9	7,409	7,485	76	1.0	1.75	1.71
Com/Ind: Hi tier	4,397,603	5,341,063	943,460	21.5	129,192	146,674	17,482	13.5	2.94	2.75
Publ U: Elec Gen	5,289	6,048	758	14.3	106	115	10	9.1	2.00	1.90
Publ U: Other	518,517	501,433	-17,084	-3.3	14,512	13,155	-1,357	-9.4	2.80	2.62
Ag HGA	521,220	579,083	57,863	11.1	4,283	4,873	590	13.8	0.82	0.84
Ag Hmstd Land	1,262,809	1,459,018	196,209	15.5	2,889	3,560	671	23.2	0.23	0.24
Ag Non-Hmstd	721,143	798,270	77,127	10.7	4,609	5,087	478	10.4	0.64	0.64
Miscellaneous	69,292	71,578	2,286	3.3	902	919	18	1.9	1.30	1.28
Total	**45,808,410**	**48,254,914**	**2,446,504**	**5.3**	**568,728**	**606,051**	**37,327**	**6.6**	**1.24**	**1.26**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	513,900	548,210	34,310	6.7
(-) TIF Tax Capacity	8,765	9,691	926	10.6
(-) FD Contrib Tax Cap	37,328	40,313	2,985	8.0
(=) Taxable Tax Capacity	**467,807**	**498,206**	**30,399**	**6.5**
FD Distrb Tax Cap	38,465	39,980	1,515	3.9

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	27.69	27.79	0.000	0.000
City/Town	28.85	30.14	0.054	0.054
School District	25.17	25.15	18.011	17.753
Special District	4.26	4.37	0.000	0.000
Total	**85.97**	**87.45**	**18.065**	**17.808**

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	304,600	308,200	1.2	3,084	3,161	77	2.5	1.01	1.03
Res Hmstd: AvgVal	456,700	462,000	1.2	4,751	4,863	112	2.3	1.04	1.05
Res Hmstd: Hi Val	608,700	615,800	1.2	6,566	6,735	169	2.6	1.08	1.09
Res Hmstd: Ex-Hi Val	913,300	923,900	1.2	10,389	10,651	262	2.5	1.14	1.15
Apartment	300,000	348,700	16.2	3,766	4,433	667	17.7	1.26	1.27
Comm/Ind: Lo Val	150,000	182,200	21.5	2,836	3,588	752	26.5	1.89	1.97
Comm/Ind: Mid Val	300,000	364,400	21.5	7,189	8,559	1,370	19.1	2.40	2.35
Comm/Ind: Hi Val	1,000,000	1,214,600	21.5	27,503	31,757	4,253	15.5	2.75	2.61

NORTHERN HENNEPIN CO.

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	30,767,771	31,967,693	1,199,923	3.9	377,886	401,829	23,943	6.3	1.23	1.26
Res Non-Hmstd	3,885,446	4,364,522	479,075	12.3	49,929	57,204	7,275	14.6	1.29	1.31
Apartments	2,892,526	3,213,804	321,278	11.1	45,508	51,959	6,451	14.2	1.57	1.62
Low-income Apts	543,264	576,681	33,416	6.2	4,633	4,950	317	6.8	0.85	0.86
Seasonal Rec'l	149,636	136,616	-13,020	-8.7	1,714	1,578	-136	-8.0	1.15	1.15
Com/Ind: Lo tier	335,883	340,488	4,605	1.4	6,562	6,561	0	0.0	1.95	1.93
Com/Ind: Hi tier	6,789,116	8,012,909	1,223,793	18.0	215,348	244,440	29,092	13.5	3.17	3.05
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	264,844	280,232	15,388	5.8	8,241	8,263	22	0.3	3.11	2.95
Ag HGA	120,080	122,740	2,660	2.2	1,465	1,470	5	0.4	1.22	1.20
Ag Hmstd Land	149,212	157,146	7,935	5.3	521	555	34	6.5	0.35	0.35
Ag Non-Hmstd	263,966	252,957	-11,009	-4.2	2,519	2,463	-56	-2.2	0.95	0.97
Miscellaneous	34,890	38,420	3,530	10.1	608	665	58	9.5	1.74	1.73
Total	**46,196,634**	**49,464,208**	**3,267,574**	**7.1**	**714,934**	**781,937**	**67,005**	**9.4**	**1.55**	**1.58**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	535,875	582,985	47,110	8.8
(-) TIF Tax Capacity	10,581	12,983	2,402	22.7
(-) FD Contrib Tax Cap	48,737	56,322	7,585	15.6
(=) Taxable Tax Capacity	**476,556**	**513,680**	**37,124**	**7.8**
FD Distrb Tax Cap	59,548	62,390	2,842	4.8

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	34.41	34.51	0.000	0.000
City/Town	38.77	40.32	0.267	0.249
School District	20.88	22.17	23.461	23.358
Special District	7.59	7.54	0.000	0.000
Total	**101.65**	**104.54**	**23.728**	**23.607**

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	250,800	260,600	3.9	2,995	3,195	200	6.7	1.19	1.23
Res Hmstd: AvgVal	376,000	390,700	3.9	4,680	4,985	305	6.5	1.24	1.28
Res Hmstd: Hi Val	501,200	520,800	3.9	6,287	6,728	441	7.0	1.25	1.29
Res Hmstd: Ex-Hi Val	752,000	781,400	3.9	10,069	10,749	680	6.8	1.34	1.38
Apartment	300,000	333,400	11.1	4,524	5,144	620	13.7	1.51	1.54
Comm/Ind: Lo Val	150,000	177,100	18.1	3,132	3,874	743	23.7	2.09	2.19
Comm/Ind: Mid Val	300,000	354,100	18.0	7,851	9,216	1,365	17.4	2.62	2.60
Comm/Ind: Hi Val	1,000,000	1,180,300	18.0	29,873	34,149	4,277	14.3	2.99	2.89

SOUTHEAST HENNEPIN CO.

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	30,831,783	31,938,066	1,106,283	3.6	390,919	409,437	18,518	4.7	1.27	1.28
Res Non-Hmstd	4,650,704	5,042,910	392,206	8.4	61,204	67,006	5,802	9.5	1.32	1.33
Apartments	6,910,081	7,254,517	344,436	5.0	106,178	112,562	6,384	6.0	1.54	1.55
Low-income Apts	600,677	714,301	113,624	18.9	4,697	5,545	848	18.1	0.78	0.78
Seasonal Rec'l	87,348	81,139	-6,208	-7.1	1,105	1,034	-71	-6.4	1.26	1.27
Com/Ind: Lo tier	332,090	332,238	149	0.0	6,515	6,358	-157	-2.4	1.96	1.91
Com/Ind: Hi tier	11,164,524	11,900,279	735,755	6.6	354,794	359,816	5,021	1.4	3.18	3.02
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,848	205,066	6,218	3.1	6,291	6,164	-127	-2.0	3.16	3.01
Ag HGA	890	214	-676	-76.0	11	2	-9	-79.2	1.28	1.11
Ag Hmstd Land	160	160	0	0.0	0	0	0	0.3	0.23	0.23
Ag Non-Hmstd	438	380	-58	-13.1	5	4	-1	-18.8	1.05	0.98
Miscellaneous	6,224	6,394	170	2.7	86	91	5	5.4	1.39	1.42
Total	**54,783,767**	**57,475,664**	**2,691,899**	**4.9**	**931,805**	**968,019**	**36,213**	**3.9**	**1.70**	**1.68**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	686,772	723,996	37,224	5.4
(-) TIF Tax Capacity	32,120	33,749	1,629	5.1
(-) FD Contrib Tax Cap	79,231	83,587	4,356	5.5
(=) Taxable Tax Capacity	**575,420**	**606,660**	**31,240**	**5.4**
FD Distrb Tax Cap	36,275	38,767	2,492	6.9

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	34.41	34.51	0.000	0.000
City/Town	39.31	40.22	0.000	0.000
School District	24.24	24.60	17.792	17.916
Special District	8.75	8.38	0.000	0.000
Total	**106.72**	**107.70**	**17.792**	**17.916**

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	296,200	306,900	3.6	3,575	3,752	176	4.9	1.21	1.22
Res Hmstd: AvgVal	444,000	460,000	3.6	5,528	5,778	250	4.5	1.25	1.26
Res Hmstd: Hi Val	591,900	613,200	3.6	7,615	8,008	393	5.2	1.29	1.31
Res Hmstd: Ex-Hi Val	888,000	919,900	3.6	12,092	12,686	594	4.9	1.36	1.38
Apartment	300,000	315,000	5.0	4,536	4,805	269	5.9	1.51	1.53
Comm/Ind: Lo Val	150,000	159,900	6.6	3,143	3,332	188	6.0	2.10	2.08
Comm/Ind: Mid Val	300,000	319,800	6.6	7,908	8,154	246	3.1	2.64	2.55
Comm/Ind: Hi Val	1,000,000	1,066,000	6.6	30,143	30,659	516	1.7	3.01	2.88

SOUTHWEST HENNEPIN CO.

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	43,627,031	46,505,786	2,878,754	6.6	497,896	531,675	33,779	6.8	1.14	1.14
Res Non-Hmstd	8,284,798	9,618,384	1,333,587	16.1	95,604	110,760	15,155	15.9	1.15	1.15
Apartments	4,441,761	4,788,708	346,947	7.8	60,424	64,979	4,555	7.5	1.36	1.36
Low-income Apts	408,170	451,430	43,260	10.6	2,541	2,738	197	7.8	0.62	0.61
Seasonal Rec'l	1,186,846	1,252,465	65,619	5.5	12,822	13,304	482	3.8	1.08	1.06
Com/Ind: Lo tier	335,912	337,385	1,473	0.4	6,052	5,831	-221	-3.7	1.80	1.73
Com/Ind: Hi tier	8,351,388	9,286,256	934,868	11.2	251,112	261,442	10,329	4.1	3.01	2.82
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,016	286,984	11,968	4.4	8,114	7,926	-188	-2.3	2.95	2.76
Ag HGA	118,971	120,956	1,986	1.7	1,335	1,325	-10	-0.7	1.12	1.10
Ag Hmstd Land	90,778	94,771	3,993	4.4	259	260	1	0.4	0.28	0.27
Ag Non-Hmstd	165,914	176,185	10,271	6.2	1,365	1,407	42	3.1	0.82	0.80
Miscellaneous	19,105	20,186	1,081	5.7	533	529	-4	-0.8	2.79	2.62
Total	**67,305,690**	**72,939,496**	**5,633,807**	**8.4**	**938,057**	**1,002,176**	**64,117**	**6.8**	**1.39**	**1.37**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	806,242	880,897	74,655	9.3
(-) TIF Tax Capacity	13,706	16,157	2,451	17.9
(-) FD Contrib Tax Cap	64,128	68,740	4,612	7.2
(=) Taxable Tax Capacity	**728,407**	**796,000**	**67,593**	**9.3**
FD Distrb Tax Cap	29,137	19,843	-9,294	-31.9

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	34.41	34.51	0.000	0.000
City/Town	25.83	25.67	0.255	0.174
School District	20.66	20.31	20.008	20.086
Special District	8.11	7.84	0.000	0.000
Total	**89.02**	**88.32**	**20.263**	**20.260**

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	406,400	433,300	6.6	4,435	4,705	270	6.1	1.09	1.09
Res Hmstd: AvgVal	609,300	649,600	6.6	6,902	7,384	482	7.0	1.13	1.14
Res Hmstd: Hi Val	812,100	865,700	6.6	9,569	10,208	638	6.7	1.18	1.18
Res Hmstd: Ex-Hi Val	1,218,500	1,299,000	6.6	14,915	15,869	955	6.4	1.22	1.22
Apartment	300,000	323,500	7.8	3,946	4,227	281	7.1	1.32	1.31
Comm/Ind: Lo Val	150,000	166,800	11.2	2,917	3,244	327	11.2	1.94	1.94
Comm/Ind: Mid Val	300,000	333,600	11.2	7,368	7,882	514	7.0	2.46	2.36
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	28,138	29,527	1,389	4.9	2.81	2.66

SUBURBAN RAMSEY CO.

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	23,166,958	23,781,603	614,646	2.7	298,388	316,248	17,859	6.0	1.29	1.33
Res Non-Hmstd	2,485,261	3,210,474	725,214	29.2	33,394	44,363	10,969	32.8	1.34	1.38
Apartments	3,634,625	3,956,333	321,708	8.9	59,073	66,341	7,268	12.3	1.63	1.68
Low-income Apts	670,869	731,920	61,051	9.1	5,214	5,827	614	11.8	0.78	0.80
Seasonal Rec'l	12,783	14,147	1,365	10.7	186	210	24	12.9	1.45	1.48
Com/Ind: Lo tier	340,209	344,900	4,691	1.4	6,812	6,828	16	0.2	2.00	1.98
Com/Ind: Hi tier	5,924,343	6,586,492	662,149	11.2	193,020	206,222	13,202	6.8	3.26	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,687	215,944	17,257	8.7	6,486	6,796	310	4.8	3.26	3.15
Ag HGA	708	707	0	0.0	9	9	0	2.4	1.26	1.29
Ag Hmstd Land	605	753	148	24.5	3	3	0	8.3	0.42	0.37
Ag Non-Hmstd	20,604	12,164	-8,440	-41.0	182	117	-65	-35.6	0.88	0.96
Miscellaneous	144,422	144,198	-224	-0.2	2,110	2,162	51	2.4	1.46	1.50
Total	**36,600,074**	**38,999,635**	**2,399,565**	**6.6**	**604,877**	**655,126**	**50,248**	**8.3**	**1.65**	**1.68**

2. Tax Base

Base	**Baseline**	**Alternative**	**Change**	**PctgChng**
Total Tax Capacity	433,295	466,321	33,026	7.6
(-) TIF Tax Capacity	16,941	20,993	4,052	23.9
(-) FD Contrib Tax Cap	44,857	47,419	2,562	5.7
(=) Taxable Tax Capacity	**371,496**	**397,909**	**26,413**	**7.1**
FD Distrb Tax Cap	41,619	40,727	-892	-2.1

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	44.85	45.33	0.000	0.000
City/Town	31.65	32.80	0.107	0.100
School District	25.23	24.75	20.145	20.904
Special District	9.07	10.81	0.000	0.000
Total	**110.80**	**113.70**	**20.252**	**21.004**

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	250,000	256,700	2.7	3,113	3,297	184	5.9	1.25	1.28
Res Hmstd: AvgVal	374,800	384,800	2.7	4,873	5,154	281	5.8	1.30	1.34
Res Hmstd: Hi Val	499,600	512,900	2.7	6,547	6,946	398	6.1	1.31	1.35
Res Hmstd: Ex-Hi Val	749,600	769,500	2.7	10,515	11,131	617	5.9	1.40	1.45
Apartment	300,000	326,600	8.9	4,762	5,328	565	11.9	1.59	1.63
Comm/Ind: Lo Val	150,000	166,800	11.2	3,226	3,681	455	14.1	2.15	2.21
Comm/Ind: Mid Val	300,000	333,600	11.2	8,088	8,878	790	9.8	2.70	2.66
Comm/Ind: Hi Val	1,000,000	1,111,800	11.2	30,780	33,126	2,347	7.6	3.08	2.98

CITY OF MINNEAPOLIS

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	29,055,239	30,512,261	1,457,022	5.0	379,071	396,375	17,304	4.6	1.30	1.30
Res Non-Hmstd	9,223,996	9,411,027	187,032	2.0	131,036	132,755	1,719	1.3	1.42	1.41
Apartments	11,467,970	12,212,233	744,262	6.5	183,332	193,778	10,446	5.7	1.60	1.59
Low-income Apts	1,869,709	2,101,594	231,885	12.4	15,888	17,227	1,339	8.4	0.85	0.82
Seasonal Rec'l	26,986	26,303	-684	-2.5	468	440	-28	-5.9	1.73	1.67
Com/Ind: Lo tier	594,728	592,355	-2,374	-0.4	11,748	11,310	-438	-3.7	1.98	1.91
Com/Ind: Hi tier	12,169,098	12,799,849	630,750	5.2	395,515	393,322	-2,193	-0.6	3.25	3.07
Publ U: Elec Gen	87,543	36,318	-51,225	-58.5	2,265	909	-1,356	-59.9	2.59	2.50
Publ U: Other	299,487	310,494	11,007	3.7	9,712	9,538	-174	-1.8	3.24	3.07
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,686	1,768	82	4.9	18	19	1	4.7	1.08	1.08
Miscellaneous	70,770	73,666	2,896	4.1	1,663	1,682	18	1.1	2.35	2.28
Total	**64,867,212**	**68,077,868**	**3,210,653**	**4.9**	**1,130,716**	**1,157,355**	**26,638**	**2.4**	**1.74**	**1.70**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	808,492	849,087	40,595	5.0
(-) TIF Tax Capacity	20,586	22,234	1,648	8.0
(-) FD Contrib Tax Cap	87,490	89,481	1,991	2.3
(=) Taxable Tax Capacity	**700,416**	**737,372**	**36,956**	**5.3**
FD Distrb Tax Cap	69,074	78,561	9,487	13.7

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	34.36	34.46	0.000	0.000
City/Town	57.54	57.07	0.000	0.000
School District	18.91	18.62	13.795	12.728
Special District	6.04	6.60	0.000	0.000
Total	**116.86**	**116.76**	**13.795**	**12.728**

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	257,800	270,800	5.0	3,204	3,356	152	4.7	1.24	1.24
Res Hmstd: AvgVal	386,500	405,900	5.0	5,021	5,248	227	4.5	1.30	1.29
Res Hmstd: Hi Val	515,200	541,100	5.0	6,776	7,126	351	5.2	1.32	1.32
Res Hmstd: Ex-Hi Val	773,000	811,800	5.0	10,897	11,422	525	4.8	1.41	1.41
Apartment	300,000	319,500	6.5	4,796	5,070	274	5.7	1.60	1.59
Comm/Ind: Lo Val	150,000	157,800	5.2	3,211	3,317	106	3.3	2.14	2.10
Comm/Ind: Mid Val	300,000	315,600	5.2	8,087	8,166	80	1.0	2.70	2.59
Comm/Ind: Hi Val	1,000,000	1,051,900	5.2	30,838	30,792	-46	-0.1	3.08	2.93

CITY OF ST. PAUL

- Rep24A3
- **Baseline:** Final Pay 2023
- **Alternative:** Final Pay 2024

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

	Market Value				Net Tax				ETRs	
Property Type	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Baseline**	**Alternative**	**Change**	**Pctg Chng**	**Base**	**Alter**
Res Homestead	18,063,520	18,168,781	105,261	0.6	269,345	269,183	-163	-0.1	1.49	1.48
Res Non-Hmstd	3,711,579	4,253,394	541,814	14.6	60,831	68,945	8,114	13.3	1.64	1.62
Apartments	5,278,297	5,558,163	279,866	5.3	98,786	102,971	4,185	4.2	1.87	1.85
Low-income Apts	1,499,796	1,667,669	167,873	11.2	14,120	15,320	1,201	8.5	0.94	0.92
Seasonal Rec'l	4,874	4,669	-205	-4.2	94	89	-5	-5.0	1.93	1.91
Com/Ind: Lo tier	423,916	427,687	3,771	0.9	9,315	9,134	-182	-2.0	2.20	2.14
Com/Ind: Hi tier	4,768,518	5,327,181	558,664	11.7	168,741	179,171	10,430	6.2	3.54	3.36
Publ U: Elec Gen	66,983	67,988	1,005	1.5	1,927	1,900	-27	-1.4	2.88	2.79
Publ U: Other	157,623	158,756	1,133	0.7	5,578	5,339	-238	-4.3	3.54	3.36
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	4,030	4,046	15	0.4	52	51	-1	-1.8	1.28	1.25
Miscellaneous	11,226	10,851	-376	-3.3	154	147	-7	-4.4	1.37	1.35
Total	**33,990,362**	**35,649,185**	**1,658,821**	**4.9**	**628,943**	**652,250**	**23,307**	**3.7**	**1.85**	**1.83**

2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	397,413	420,599	23,186	5.8
(-) TIF Tax Capacity	30,891	32,978	2,087	6.8
(-) FD Contrib Tax Cap	36,065	35,144	-921	-2.6
(=) Taxable Tax Capacity	**330,457**	**352,478**	**22,021**	**6.7**
FD Distrb Tax Cap	70,996	76,067	5,071	7.1

3. Tax Rates

	Net Tax Cap		Ref Mkt Val	
Rate	**BasePct**	**AlterPct**	**Base**	**Alter**
County	41.11	41.50	0.000	0.000
City/Town	50.53	48.23	0.000	0.000
School District	32.74	31.49	16.089	16.061
Special District	12.48	14.15	0.000	0.000
Total	**136.85**	**135.36**	**16.089**	**16.061**

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	214,700	216,000	0.6	3,038	3,030	-9	-0.3	1.41	1.40
Res Hmstd: AvgVal	321,900	323,800	0.6	4,810	4,793	-17	-0.3	1.49	1.48
Res Hmstd: Hi Val	429,000	431,500	0.6	6,561	6,534	-27	-0.4	1.53	1.51
Res Hmstd: Ex-Hi Val	643,700	647,500	0.6	10,337	10,304	-33	-0.3	1.61	1.59
Apartment	300,000	316,000	5.3	5,615	5,854	240	4.3	1.87	1.85
Comm/Ind: Lo Val	150,000	167,600	11.7	3,545	4,009	464	13.1	2.36	2.39
Comm/Ind: Mid Val	300,000	335,200	11.7	8,853	9,646	793	9.0	2.95	2.88
Comm/Ind: Hi Val	1,000,000	1,117,200	11.7	33,623	35,947	2,324	6.9	3.36	3.22

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	4,713
125.0	Blind/disabled 2a Hmstd land <50K	0.45	893	4	-14
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,247,066	41,235	7,325
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	7,804,487	39,022	6,597
126.5	Ag Hmstd 2a l & b: 260K - 1.89M	0.50	41,762,541	208,813	114,577
127.0	Ag Hmstd 2a l & b: >1.89M	1.00	24,619,832	246,198	141,230
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	484
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	825,503	4,128	962
129.5	Ag Hmstd 2b l & b: 260K - 1.89M	0.50	2,045,392	10,227	6,443
130.0	Ag Hmstd 2b l & b: >1.89M	1.00	236,160	2,362	1,545
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	335,873	1,679	955
135.0	Ag 2a Non-homestead	1.00	49,688,056	496,881	291,165
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	14,796	74	48
137.0	Ag 2b Non-homestead	1.00	9,546,881	95,469	67,489
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	3,104
142.0	Private Airport (2d)	1.00	1,150	11	10
148.0	Res 1b Homestead: <50K	0.45	505,052	2,273	2,754
150.0	Res Homestead: > 500K	1.25	41,932,046	524,151	539,975
152.0	Res NonHmstd 1 unit: <500K	1.00	58,948,154	589,482	695,098
153.0	Res NonHmstd 1 unit: >500K	1.25	7,962,273	99,528	103,457
155.0	Res Other NonHmstd	1.25	12,251,168	153,140	175,696
158.0	Regular apartments (4a)	1.25	54,235,710	677,946	834,372
159.0	Low-income housing (4d) <100K	0.75	7,084,414	53,133	69,903
160.0	Low-income housing (4d) >100K	0.25	2,126,097	5,315	6,742
161.0	Student housing	1.00	42,620	426	520
162.0	Manuf home park land	1.25	486,114	6,076	7,066
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	5,113
167.0	Non-comm SeasRec: <76K	1.00	10,526,701	105,267	77,757
168.0	Non-Comm SeasRec: 76K-500K	1.00	22,160,196	221,602	172,154
169.0	Non-comm SeasRec: >500K	1.25	5,854,572	73,182	53,664

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0	Comm SeasRec 1c: <600K	0.50	372,639	1,863	1,480
172.0	Com SeasRec 1c: 600K-2.3M	1.00	303,679	3,037	2,259
173.0	Com SeasRec 1c: >2.3M	1.25	47,589	595	474
174.0	Com SeasRec 4c: <500K	1.00	265,399	2,654	2,568
175.0	Com SeasRec 4c: >500K	1.25	211,494	2,644	2,215
176.0	Bed & Breakfast	1.25	18,885	236	266
177.0	Qualifying golf courses	1.25	202,100	2,526	2,419
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	601
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	527
182.0	Cong Chart Veteran's Org - Donation	1.00	63,155	632	890
183.0	Seasonal Restaurant on Lake	1.25	30,667	383	285
184.0	Qualifying Marina <500K	1.00	18,006	180	191
185.0	Qualifying Marina >500K	1.25	42,367	530	535
187.0	Commercial: <150K	1.50	8,945,821	134,187	166,845
188.0	Commercial: >150K	2.00	61,613,712	1,232,274	1,915,712
190.0	Industrial: <150K	1.50	2,076,563	31,148	38,355
191.0	Industrial: >150K	2.00	29,621,708	592,434	911,561
193.0	Publ Util: land & bldgs <150K	1.50	37,351	560	556
194.0	Publ Util: land & bldgs >150K	2.00	1,438,758	28,775	40,789
195.0	Publ Util: Electric Generat Mach	2.00	3,059,753	61,195	68,122
196.0	Publ Util: machinery (non-generat)	2.00	2,814,208	56,284	72,393
198.0	Railroad <150K	1.50	23,934	359	408
199.0	Railroad >150K	2.00	2,705,700	54,114	78,023
201.0	Non-comm aircraft hangars	1.50	5,655	85	86
202.0	Mineral	2.00	2,394	48	101
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	18,872
207.0	Pers: Item 33 ag real estate	1.00	80,989	810	806
208.0	Pers: NCSRR<76K	1.00	60,913	609	495
209.0	Pers: NCSRR: 76K-500K	1.00	19,317	193	137
210.0	Pers: NCSRR: >500K	1.25	196	2	1
211.0	Pers Comm'l/Indstr'l	2.00	1,531,644	30,633	34,686
212.0	Pers: Electric util trans lines	2.00	2,636,346	52,727	63,887
213.0	Pers: Electric util distri lines	2.00	232,130	4,643	6,896
214.0	Pers: Publ Util gas lines	2.00	6,361,756	127,235	161,001
215.0	Pers: Publ Util water lines	2.00	24,998	500	358

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	265,588	5,312	7,766
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	2,518
232.0	Class 1b: Hmstd Market Excl Value	0.00	107,929	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	15,244,242	0	27,102
254.0	Ag Hmstd HGA: <76K	1.00	5,150,005	51,500	47,996
255.0	Ag Hmstd HGA: 76-413K	1.00	9,140,004	91,400	84,995
256.0	Ag Hmstd HGA: 413-500K	1.00	540,226	5,402	4,821
259.0	Res Hmstd: <76K	1.00	109,205,205	1,092,052	1,300,149
260.0	Res Hmstd: 76-413K	1.00	308,154,995	3,081,550	3,546,755
261.0	Res Hmstd: 413-500K	1.00	24,612,012	246,120	266,843
0.0	TOTAL	0.00	975,099,734	10,689,508	12,275,255

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	22,086	99	86
124.0	Ag Hmstd HGA: >500K	1.25	660,187	8,252	7,002
125.0	Blind/disabled 2a Hmstd land <50K	0.45	839	4	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,904,082	44,520	6,379
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,685,740	43,429	5,770
126.5	Ag Hmstd 2a l & b: 260K - 2.15M	0.50	50,170,406	250,852	120,078
127.0	Ag Hmstd 2a l & b: >2.15M	1.00	36,862,564	368,626	179,988
128.0	Blind/disabled Hmstd 2b land <50K	0.45	9	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	491,635	2,458	448
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	953,548	4,768	915
129.5	Ag Hmstd 2b l & b: 260K - 2.15M	0.50	2,335,656	11,678	6,856
130.0	Ag Hmstd 2b l & b: >2.15M	1.00	304,932	3,049	1,836
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	410,644	2,053	1,044
135.0	Ag 2a Non-homestead	1.00	65,551,274	655,513	329,684
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	16,894	84	51
137.0	Ag 2b Non-homestead	1.00	10,917,457	109,175	71,996
138.0	Migrant Housing <500K	1.00	3,627	36	30
139.0	Migrant Housing >500K	1.25	107	1	1
141.0	Managed forest land (2c)	0.65	846,927	5,505	3,437
142.0	Private Airport (2d)	1.00	1,238	12	11
148.0	Res 1b Homestead: <50K	0.45	507,877	2,285	2,684
150.0	Res Homestead: > 500K	1.25	52,550,619	656,883	668,578
152.0	Res NonHmstd 1 unit: <500K	1.00	65,642,070	656,421	761,727
153.0	Res NonHmstd 1 unit: >500K	1.25	10,347,032	129,338	133,825
155.0	Res Other NonHmstd	1.25	13,242,729	165,534	184,637
158.0	Regular apartments (4a)	1.25	59,927,580	749,095	917,191
159.0	Low-income housing (4d) <100K	0.75	7,685,394	57,640	75,276
160.0	Low-income housing (4d) >100K	0.25	2,685,424	6,714	8,529
161.0	Student housing	1.00	42,256	423	513
162.0	Manuf home park land	1.25	529,486	6,619	7,579
163.0	MH Coop >50% owner-occupied	0.75	9,461	71	86
164.0	MH Coop <50% owner-occupied	1.00	1,250	12	13
165.0	MH Class I	1.00	505,696	5,057	5,889
167.0	Non-comm SeasRec: <76K	1.00	10,786,199	107,862	74,404
168.0	Non-Comm SeasRec: 76K-500K	1.00	24,650,704	246,507	178,145
169.0	Non-comm SeasRec: >500K	1.25	7,921,292	99,016	67,760

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
171.0	Comm SeasRec 1c: <600K	0.50	370,349	1,852	1,398
172.0	Com SeasRec 1c: 600K-2.3M	1.00	341,057	3,411	2,402
173.0	Com SeasRec 1c: >2.3M	1.25	68,863	861	638
174.0	Com SeasRec 4c: <500K	1.00	276,073	2,761	2,478
175.0	Com SeasRec 4c: >500K	1.25	277,278	3,466	2,708
176.0	Bed & Breakfast	1.25	16,832	210	226
177.0	Qualifying golf courses	1.25	215,656	2,696	2,501
178.0	Metro Non-profit Indoor Rec	1.25	14,778	185	234
179.0	Non-profit/Comm Serv - NonRev	1.50	34,484	517	603
180.0	CongChart Veteran’s Org - NonRev	1.00	2,400	24	32
181.0	Non-profit/Comm Serv - donation	1.50	26,838	403	522
182.0	Cong Chart Veteran’s Org - Donation	1.00	72,526	725	982
183.0	Seasonal Restaurant on Lake	1.25	38,406	480	363
184.0	Qualifying Marina <500K	1.00	19,406	194	202
185.0	Qualifying Marina >500K	1.25	46,685	584	581
187.0	Commercial: <150K	1.50	9,096,284	136,444	161,897
188.0	Commercial: >150K	2.00	66,186,263	1,323,725	1,940,718
190.0	Industrial: <150K	1.50	2,166,953	32,504	37,997
191.0	Industrial: >150K	2.00	36,034,970	720,699	1,042,602
193.0	Publ Util: land & bldgs <150K	1.50	36,395	546	507
194.0	Publ Util: land & bldgs >150K	2.00	1,346,830	26,937	36,372
195.0	Publ Util: Electric Generat Mach	2.00	2,123,354	42,467	50,344
196.0	Publ Util: machinery (non-generat)	2.00	3,134,396	62,688	72,387
198.0	Railroad <150K	1.50	28,688	430	480
199.0	Railroad >150K	2.00	2,996,620	59,932	81,238
201.0	Non-comm aircraft hangars	1.50	7,063	106	106
202.0	Mineral	2.00	2,448	49	90
203.0	All other real property	2.00	894	18	18
206.0	Pers tools&mach excl elec gen	2.00	1,384,852	27,697	31,307
207.0	Pers: Item 33 ag real estate	1.00	92,755	928	871
208.0	Pers: NCSRR<76K	1.00	66,141	661	503
209.0	Pers: NCSRR: 76K-500K	1.00	26,743	267	180
210.0	Pers: NCSRR: >500K	1.25	414	5	3
211.0	Pers Comm’l/Indstr’l	2.00	1,654,588	33,092	35,206
212.0	Pers: Electric util trans lines	2.00	2,474,768	49,495	54,629
213.0	Pers: Electric util distri lines	2.00	268,568	5,371	7,333
214.0	Pers: Publ Util gas lines	2.00	6,849,939	136,999	158,833
215.0	Pers: Publ Util water lines	2.00	30,785	616	457

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
216.0	Pers: All other	2.00	287,220	5,744	7,826
224.0	Disabled vet excl val: Res HM <300K	0.00	3,348,943	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,315,675	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	149,667	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	70,785	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,272	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,106,829	0	2,110
232.0	Class 1b: Hmstd Market Excl Value	0.00	108,132	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	13,889,003	0	24,464
254.0	Ag Hmstd HGA: <76K	1.00	5,331,107	53,311	45,622
255.0	Ag Hmstd HGA: 76-413K	1.00	10,822,869	108,229	93,096
256.0	Ag Hmstd HGA: 413-500K	1.00	529,018	5,290	4,611
259.0	Res Hmstd: <76K	1.00	110,347,814	1,103,478	1,288,146
260.0	Res Hmstd: 76-413K	1.00	326,071,202	3,260,712	3,710,968
261.0	Res Hmstd: 413-500K	1.00	28,340,082	283,401	306,397
0.0	TOTAL	0.00	1,083,730,880	11,899,803	13,035,714

Levy Summary Report (all values in 000s)

Basline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,757,231	3,182,464	295,379	2,185,051	465,666	767,020	10,652,811
Certified MKV Levy	1,390	13,256	60	1,519,934	1,062	0	1,535,702
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,548	0	726,306
Disparity Reduction Aid	9,488	0	419	7,875	0	0	17,782
Spread NTC Levy	3,556,706	2,940,012	293,165	2,038,418	420,118	767,020	10,015,439
Spread MKV Levy	1,390	13,256	60	1,413,219	1,062	0	1,428,987
TIF Levy							245,929

Baseline Credit Summary

Agricultural MV Credit	36,636	Disparity Reduction Credit	13,250
Agricultural Bond Credit	87,604	Taconite Credit	16,693

Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,963,929	3,424,538	313,339	2,361,827	511,848	736,487	11,311,968
Certified MKV Levy	1,211	12,902	60	1,615,318	1,214	0	1,630,705
Fiscal Disparities Levy	183,681	247,586	1,600	237,802	43,733	0	714,402
Disparity Reduction Aid	9,333	0	387	7,606	0	0	17,326
Spread NTC Levy	3,770,915	3,176,952	311,352	2,218,325	468,115	736,487	10,682,146
Spread MKV Levy	1,211	12,902	60	1,513,412	1,214	0	1,528,799
TIF Levy							276,318

Alternative Credit Summary

Agricultural MV Credit	37,342	Disparity Reduction Credit	12,565
Agricultural Bond Credit	108,975	Taconite Credit	16,713